



# **STOREY COUNTY BOARD OF COUNTY COMMISSIONERS MEETING**

**MONDAY, JANUARY 5, 2015 2:00 P.M.**

**DISTRICT COURTROOM  
26 SOUTH B STREET, VIRGINIA CITY, NEVADA**

## **AGENDA**

**MARSHALL MCBRIDE  
CHAIRMAN**

**ANNE LANGER  
DISTRICT ATTORNEY**

**LANCE GILMAN  
VICE-CHAIRMAN**

**JACK MCGUFFEY  
COMMISSIONER**

**VANESSA STEPHENS  
CLERK-TREASURER**

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**All items include discussion and possible action to approve, modify, deny, or continue unless marked otherwise.**

- 1. SWEARING IN OF NEWLY ELECTED OFFICIALS**
- 2. CALL TO ORDER AT 2:00 P.M.**
- 3. PLEDGE OF ALLEGIANCE**
- 4. DISCUSSION/POSSIBLE ACTION: Approval of Agenda for January 5, 2015**
- 5. ELECTION OF CHAIRMAN AND VICE CHAIRMAN TO THE STOREY COUNTY BOARD OF COMMISSIONERS FOR THE TERM OF ONE YEAR Pursuant to Storey County Code 2.04.008**
- 6. APPOINTMENTS TO SERVE ON STATE, COUNTY AND REGIONAL BOARDS**
  - 1. Safety Committee**
  - 2. Legislative Representative**
  - 3. Historic Fourth Ward School and Museum Board**
  - 4. NACO**
  - 5. Nevada Works**
  - 6. Virginia City Senior Center**
  - 7. Lockwood Senior Center**
  - 8. St. Mary's Art Center**
  - 9. Western Nevada Development District**
  - 10. Carson Water Subconservancy District**
  - 11. State Land Use Planning Advisory Council**
  - 12. Natural Resources Conservation District (USDA)**

13. Truckee River Flood Management Authority (Technical Advisory Committee)
14. Comstock Historic District
15. Nevada Commission for the Reconstruction of the V& T Railway
16. Virginia City Tourism Commission
17. Oversight of Fire and Public Works
18. Economic Development
  - a. EDAWN
  - b. NNDA
19. Storey County Wildlife Advisory Board

7. **DISCUSSION/POSSIBLE ACTION:** Approval of Minutes for November 12, 2014

8. **DISCUSSION/POSSIBLE ACTION:** Approval of Minutes for December 2, 2014

### CONSENT AGENDA

(All matters listed under the consent agenda are considered routine, and may be acted upon by the Board of County Commissioners with one action, and without an extensive hearing. Any member of the Board or any citizen may request that an item be taken from the consent agenda, discussed, and acted upon separately during this meeting. The Commission Chair reserves the right to limit the time allotted for each individual to speak.)

9. For possible action approval of Payroll Checks date 11/24/14 for \$112,014.02, \$50,132.19, \$428.55, date 12/05/14 for \$403,461.04 and date 12/19/14 for \$308,980.93. Accounts payable checks date 11/26/14 for \$112,558.00 and \$26,707.85, date 12/12/14 for \$1,003,098.49 and \$4,166.85, date 12/17/14 for \$1,000, date 12/26/14 for 382,977.88, \$3,761.33, \$33.60 and \$1,055.71.
10. For possible action approval of November 2014 Treasurer Report
11. For possible action Approval of update to Storey County Administrative Policies and Procedures including: 701 Health Insurance Coverage; 702 Life Insurance Coverage; 703 Retirees (health coverage); 705 Workers' Compensation/Transitional Duty; and 706 Education Assistance. Additionally, Policy 703A Retiree Health Benefits to be replaced with Policy 704 Retiree Health Benefits.
12. For possible action Approval of update to Storey County Administrative Policies and Procedures including: 603 Sick Leave; 605 FMLA Leave; and 609 Military Leave.
13. For possible action approval of Business License First Readings -
  - a. ROSENDIN ELECTRIC, INC. - Contractor / 880 Mabury Road ~ San Jose, CA (electrical contractor)
  - b. PANDA RESTAURANT GROUP - General / 745 Sparks Blvd ~ Sparks (caterer)
  - c. PEED EQUIPMENT CO - Contractor / 1480 Nandina Avenue ~ Perris, CA (heavy equipment)
  - d. SCHUFF STEEL COMPANY - Contractor / 1841 West Buchanan ~ Phoenix, AZ (steel erector)
  - e. QUALITY CONTROL SYSTEMS, INC. - Contractor / 61 Continental Drive ~ Reno (hvac contractor)
  - f. SURFACE PREP & MAINTENANCE - Contractor / 240 Linden Street ~ Reno (asphalt contractor)

- g. **STERLING CRANE, LLC** - Contractor / 2211 5<sup>th</sup> Street ~ Elko (heavy lift services)
- h. **ANNING-JOHNSON CO** - Contractor / 13250 Temple Avenue ~ City of Industry, CA (metal deck install)
- i. **SUNVELOPE SOLAR, INC.** - Contractor / 96 Glen Carran Cir ~ Sparks (solar contractor)
- j. **SAFWAY SERVICES, LLC** - Contractor / PO Box 1991 ~ Milwaukee, WI (scaffolding equip)
- k. **ANSBERRY SIGNCRAFT** - General / 10865 Osage Road ~ Reno (signage manufacturer)

### **END OF CONSENT AGENDA**

- 14. **DISCUSSION ONLY (No Action):** A presentation by the Bureau of Land Management, Carson City District regarding their draft Resource Management Plan (RMP)/Environmental Impact Statement (EIS). The 120-day public comment period runs from November 28, 2014 through March 27, 2015. A hard copy of the draft document is available for review in the Planning Department.
- 15. **DISCUSSION ONLY (No Action - No Public Comment):** Committee/Staff Reports
- 16. **BOARD COMMENT (No Action - No Public Comment)**
- 17. **DISCUSSION/POSSIBLE ACTION:** Approval of Storey County Audited Financial Statements for the year ended June 30, 2014.
- 18. **DISCUSSION/POSSIBLE ACTION:** Approve the second reading of Ordinance 14-261, an ordinance amending Storey County Code chapter 5.16 Prostitution to change the name to Brothels, amending the procedure for revoking a license, and changing requirements on work cards, and providing for other properly related matters.
- 19. **DISCUSSION/POSSIBLE ACTION:** Approve the Resolution 15-418 setting the fees for applications for a brothel license, the licensing of brothels, and setting penalty fees.
- 20. **DISCUSSION/POSSIBLE ACTION:** Approve Memorandum of Understanding between The Nevada Rural Counties Retired and Senior Volunteer Program, Inc. and Storey County and authorize County Manager to sign the Memorandum of Understanding.
- 21. **DISCUSSION/POSSIBLE ACTION:** Adopting and approving the Second Amended Interlocal Agreement for Western Nevada Regional Youth Center, an agreement between Carson City, Churchill County, Douglas County, Lyon County, Storey County, the First Judicial District, the Third Judicial District, the Ninth Judicial District, and the Tenth Judicial District, for the operation of the Western Nevada Regional Youth Center to solidify the relationship between the Center's Operation Technical Committee (OTC) and the Administrator and provide direction and clarification.
- 22. **DISCUSSION/POSSIBLE ACTION:** Consideration of application to add Donny Gilman as a Co-Manager to the World Famous Mustang Ranch Brothel.

### **COMMUNITY DEVELOPMENT AND PLANNING**



23. **DISCUSSION/POSSIBLE ACTION:** Application No. 2014-020 (Continued from 12/02/14) by the Tahoe-Reno Industrial Center, LLC to amend the text of Storey County Code Title 17 (Zoning Ordinance) by adding Chapter 17.39 I-C Industrial-Commercial Zone. The intent of the proposed I-C Zone is to provide for certain mixed-use industrial and commercial uses where found appropriate by the board with recommendation by the planning commission. Additional information including, but not limited to, reports and the draft zone text may be obtained from the Planning Department at 775.847.1144 or [planning@storeycounty.org](mailto:planning@storeycounty.org). Item is most likely to be continued to the February 3, 2015 meeting.
24. **DISCUSSION/POSSIBLE ACTION:** Application No. 2014-021 (Continued from 12/02/14 meeting) by the Tahoe-Reno Industrial Center, LLC., and Storey County on behalf of The Nature Conservancy, LLC and the Union Pacific Railroad Company to amend the Official Storey County Zoning Map. The amendments will apply regulatory zones to approximately 600 acres of land located in McCarran, Nevada (river District near the Tahoe-Reno Industrial Center) which was in July of 2014 transferred from Washoe County to Storey County by mean of boundary line adjustment. The subject area is described approximately as portions of Section 31 and 32, Township 20 North, Range 22 East; Section 6, Township 19 North, Range 22 East; Section 36, Township 20 North, Range 21 East; Sections 2 and 11, Township 19 North, Range 21 East; and Section 1, Township 19 North, Range 21 East, all in the Mount Diablo Baseline and Meridian (MDB&M). The specific zones and subject properties will be as follows: (a) F Forestry zoning will be applied to land located as Assessor's Parcel Numbers (APN) 004.161.98, 004.161.99, 004.162.01, and 004.162.02; (b) N-R Natural-Resources zoning will be applied to land located at APNs 004.161.85, 004.161.86, 004.161.88, and 004.161.96; (c) I-C Industrial-Commercial zoning will be applied to land located at APNs 005.121.01, 005.121.02, 005.121.03, 005.121.04, and 005.121.05; and (d) P Public will be applied to land located at 004.161.87, 004.161.89, 004.161.90, 004.161.91, 004.161.92, 004.161.93, 004.161.94, 004.161.95, and 004.161.97, all within the approximate subject area described above. The purpose of the zone map amendment is to apply zoning to newly acquired land in Storey County that is consistent with surrounding uses and the Storey County Master Plan. Prior to their transfer into Storey County, the properties were zoned in Washoe County as Agriculture, Medium Density Rural, Industrial, and Public Infrastructure. Additional information including, but not limited to, reports and maps may be obtained from the Planning Department at 775.847.1144 or [planning@storeycounty.org](mailto:planning@storeycounty.org). Item is most likely to be continued to the February 3, 2015 meeting.
25. **DISCUSSION/POSSIBLE ACTION:** Second reading of Ordinance No. 14-262, an Ordinance creating interim development regulations affecting Title 16 and 17 of the Storey County Code by creating Title 16A establishing minimum interim requirements for subdivision map approvals and Title 17A by limiting master plan amendments for approvals of planned unit developments during the master plan approval process, and providing for other properly related matters. The moratorium on subdivisions and planned unit developments will be in effect until the comprehensive update to the Storey County Master Plan is adopted, or December 18, 2015, whichever comes first.
26. **DISCUSSION/POSSIBLE ACTION:** The Applicant, Comstock Mining, LLC, requests an amendment to Special Use Permit (SUP) Number 2000-222-A-4 to modify and expand the existing SUP boundary. The amendment applies to modifying boundaries related to surface and underground mining (mining), mine definition, exploration, milling, beneficiation (processing)



and ancillary uses on the subject lands in American Flat and Gold Hill and located approximately in Township 16 North, Range 20 East, Section 1 and 12; and Township 16 North, Range 21 East, Sections 4, 5, 6, 7, 8 and 9 in the Mount Diablo Baseline and Meridian in Storey County, Nevada.

27. **DISCUSSION/POSSIBLE ACTION:** The Applicant, Fulcrum Sierra BioFuels, LLC, requests a Parcel Map dividing one parcel into two parcels located on a portion of the Southeast Quarter of the Southeast Quarter of Section 16, Township 19 North, Range 21 East, Mount Diablo Baseline and Meridian, in the Lockwood-Peri Ranch and Mustang areas, in Storey County, Nevada (Assessor Parcel Number: 004-111-28).
28. **DISCUSSION/POSSIBLE ACTION:** The Applicant, Fulcrum Sierra BioFuels, LLC, requests a Zone Map Amendment to the Official Storey County Zoning Map to change the zoning of a land parcel (a portion of current APN: 004-111-28) from Agricultural (A) to Heavy Industrial (I-2) on a portion of the Southeast Quarter of Section 16, Township 19 North, Range 21 East in Mount Diablo Baseline and Meridian in the Lockwood-Peri Ranch and Mustang areas in Storey County, Nevada. Additional information including, but not limited to, reports and maps may be obtained from the Planning Department at 775-847-1144 or [planning@storeycounty.org](mailto:planning@storeycounty.org).
29. **DISCUSSION/POSSIBLE ACTION:** The Applicant, International Investments, LLC, requests a Zone Map Amendment to the Official Storey County Zoning Map to change the zoning of land parcels (APNs 004-111-29 and a portion of APN 004-111-27 and a portion of current APN 004-111-28) from Agricultural (A) to Light Industrial (I-1); and for land parcels (APNs 004-111-30, 004-111-19 and a portion of APN 004-111-27) from Heavy Industrial (I-2) to Light Industrial (I-1) in portions of Sections 15 and 16, township 19 North Range 21 East in Mount Diablo Baseline and Meridian in the Lockwood-Peri Ranch and Mustang areas, in Storey County, Nevada. Additional information including, but not limited to, reports and maps may be obtained from the Storey County Planning Department at 775-847-1144 or [planning@storeycounty.org](mailto:planning@storeycounty.org)
30. **FOR POSSIBLE ACTION, LICENSING BOARD SECOND READINGS:**
- AB2C, LLC - Home Business / 157 South B Street (hat sales) VC
  - ROPO, INC. - General / 1337 Crest Valley Drive ~ Reno (janitorial)
  - SNAP ON TOOLS, INC. - General / 1617 South Deer Run Road ~ Carson City (tool sales)
  - LEGACY PAINTING, LLC - Contractor / 870 Deming Way ~ Sparks (painting contractor)
  - HATTON'S CRANE & RIGGING - Contractor / 3643 Depot Road ~ Hayward, CA (crane svcs.)
  - NEVADA BBQ CO dba BJ's BBQ - General / 80 East Victorian ~ Sparks (catering)
  - PRICELESS CONSTRUCTION - Contractor / 1175 Flint Street ~ Fernley (contractor)
  - HARRIS INDUSTRIAL GASES - General / 236 East Sydney (welding equip supply) TRI

31. **PUBLIC COMMENT (No Action)**

32. **ADJOURNMENT**

**NOTICE:**

- Anyone interested may request personal notice of the meetings.
- Agenda items must be received in writing by 12:00 noon on the Monday of the week preceding the regular meeting. For information call (775) 847-0969.

- Items may not necessarily be heard in the order that they appear.
- Public Comment will be allowed at the end of each meeting (this comment should be limited to matters not on the agenda). Public Comment will also be allowed during each item upon which action will be taken on the agenda (this comment should be limited to the item on the agenda). Time limits on Public Comment will be at the discretion of the Chairman of the Board. Please limit your comments to three minutes.
- Storey County recognizes the needs and civil rights of all persons regardless of race, color, religion, gender, disability, family status, or nation origin.

**Notice to persons with disabilities:** Members of the public who are disabled and require special assistance or accommodations at the meeting are requested to notify the Commissioners' Office in writing at PO Box 176, Virginia City, Nevada 89440.

In accordance with Federal law and U.S. Department of agriculture policy, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, religion, age, disability (Not all prohibited bases apply to all programs.) To file a complaint of discrimination write to USDA, Director, Office of civil rights, 1400 Independence avenue, S.W., Washington, D.C. 20250-9410 or call (800) 795-3272 (voice) or 202-6382 (TDD). USDA is an equal opportunity provider, employer, and lender. The TTY, VCO voice carry over) or HCO hearing carry over) number is 800-326-6868; voice only 800-326-6868. Check the customer Guide section of your telephone book under Services for Individuals with a Hearing or Speech Disability.

#### CERTIFICATION OF POSTING

I, Vanessa Stephens, Clerk to the Board of Commissioners, do hereby certify that I posted, or caused to be posted, a copy of this agenda at the following locations on or before December 30, 2014; Virginia City Post Office, Storey County Courthouse, Virginia City Fire Department, Virginia City Highlands Fire Department and Lockwood Fire Department.

By Vanessa Stephens  
Vanessa Stephens, Clerk/Treasurer



## Storey County Board of County Commissioners Agenda Action Report

**Meeting date:** January 5, 2015

**Estimate of time required:** 5 Minutes

**Agenda:** Consent ☐ Regular agenda ☒ Public hearing required ☐

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1. **Title:** Appointments to serve on State, County and Regional Boards

2. **Recommended motion:** Move to approve committee appointments as recommended by staff (or as alternatively determined)

3. **Prepared by:** Pat Whitten

**Department:** Commissioners

**Telephone:** 847-0968

4. **Staff summary:** Annually at the first Commission meeting in January, the Commission appoints certain individuals to serve on various Committees. Please see the attached list of recommended appointments for each Committee/Board.

5. **Supporting materials:** None

6. **Fiscal impact:** None other than mileage to attend various meetings

Funds Available: Yes

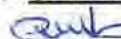
Fund: As budgeted

\_\_\_\_ Comptroller

7. **Legal review required:** No

\_\_\_\_ District Attorney

8. **Reviewed by:**

 Department Head

Department Name:

\_\_\_\_ County Manager

Other agency review: \_\_\_\_\_

9. **Board action:**

☐ Approved  
☐ Denied

☐ Approved with Modifications  
☐ Continued

Agenda Item No. 6



### 2014 Appointments to Serve on State, County and Regional Boards

1. Safety Committee – To be determined by Safety Committee (was Shannon Gardner) – Chair; Vanessa Stephens – Vice Chair
2. Legislative Representative – Marshall McBride with all others, including staff as needed (Was Bill Sjovangen)
3. Historic Fourth Ward School and Museum Board – Jack McGuffey (Was Bill Sjovangen)
4. NACO – Jack McGuffey with Austin Osborne as secondary (Was Bill Sjovangen with Austin as secondary)
5. Nevada Works – Lance Gilman with Austin Osborne as secondary (Remains the same)
6. Virginia City Senior Center – Cherie Nevin (Remains the same)
7. Lockwood Senior Center – Lance Gilman, Cherie Nevin and Maggie Lowther (Remains the same)
8. St. Mary's Art Center – Jack McGuffey (Was Bill Sjovangen)
9. Western Nevada Development District – Dean Haymore (Remains the same)
10. Carson Water Subconservancy District – Austin Osborne (Remains the same)
11. State Land Use Planning Advisory Council – Austin Osborne with Dessie Redmond as secondary (Substitutes Dessie for Dean Haymore)
12. Natural Resources Conservation District (USDA) – Dean Haymore (Remains the same)
13. Truckee River Flood Management Authority (Technical Advisory Committee) – Lance Gilman with Austin Osborne and Dessie Redmond as alternates (Remains the same)
14. Comstock Historic District – Marshall McBride (Remains the same)
15. Nevada Commission for the Reconstruction of the V& T Railway – Jack McGuffey (Was Bill Sjovangen)
16. Virginia City Tourism Commission – Lance Gilman as Commissioner designate (Was Bill Sjovangen) and confirming continued appointments of Scott Jolcover, Molly Burnet, Angelo Petrini and Ron Gallagher (Remains the same)
17. Oversight of Fire and Public Works – Marshall McBride (Remains the same)
18. Economic Development – Lance Gilman (Remains the same)
  - a. EDAWN – Lance Gilman (Remains the same)
  - b. NNDA – Lance Gilman (Remains the same)
19. Storey County Wildlife Advisory Board – Rob DuFresne (Replacing Deny Dotson) and confirming continued appointments of Greg "Bum" Hess, Jim Clark and Rich Bacus (Remains the same)



## Storey County Board of County Commissioners Agenda Action Report

Meeting date: January 5, 2015

Estimate of time required: 5 min.

Agenda: Consent ☐ Regular agenda ☒ Public hearing required ☐

1. **Title:** Approval of minutes for November 12, 2014

2. **Recommended motion:** Approve minutes as submitted.

3. **Prepared by:** Vanessa Stephens

**Department:** Clerk & Treasurer

**Telephone:** 775 847-0969

4. **Staff summary:** Minutes are attached.

5. **Supporting materials:** Attached.

6. **Fiscal impact:** N/A

Funds Available:

Fund:

\_\_\_\_ Comptroller

7. **Legal review required:** N/A

\_\_\_\_ District Attorney

8. **Reviewed by:**

VS Department Head

Department Name: Clerk & Treasurer

[Signature] County Manager

Other agency review: \_\_\_\_\_

9. **Board action:**

☐ Approved  
☐ Denied

☐ Approved with Modifications  
☐ Continued

Agenda Item No. 7



# STOREY COUNTY BOARD OF COUNTY COMMISSIONERS MEETING

WEDNESDAY, NOVEMBER 12, 2014 12:00 P.M.

DISTRICT COURTROOM

26 SOUTH B STREET, VIRGINIA CITY, NEVADA

## MINUTES

MARSHALL MCBRIDE  
CHAIRMAN

BILL MADDOX  
DISTRICT ATTORNEY

LANCE GILMAN  
VICE-CHAIRMAN

BILL SJOVANGEN  
COMMISSIONER

VANESSA STEPHENS  
CLERK-TREASURER

**Roll Call:** Chairman Marshall McBride, Commissioner Bill Sjovangen, District Attorney Bill Maddox, Deputy District Attorney Anne Langer, Outside Counsel Robert Morris, Clerk & Treasurer Vanessa Stephens, County Manager Pat Whitten, Chief Deputy Melanie Keener, Community Services Director Cherie Nevin and Comptroller Hugh Gallagher.

**Absent:** Vice-Chairman Gilman

**1. CALL TO ORDER AT 12:00 P.M.**

The meeting was called to order by the Chair at 12:10pm

**2. PLEDGE OF ALLEGIANCE**

The Chair led those present in the Pledge of Allegiance

Chairman McBride acknowledged the recent passing of Grant Gerber, Elko County Commissioner.

**3. DISCUSSION/POSSIBLE ACTION:** Approval of Agenda for November 12, 2014

**Mark Joseph Phillips, Virginia City Resident:** Requested Item 8 of the Consent Agenda be pulled for discussion.

**Dave Thomas, Virginia Highlands Resident:** Requested these comments be reflected in the Minutes. "At the Tuesday, October 21, 2014, Commissioners Meeting, Commissioner Gilman requested - in his capacity as a Storey County Commissioner - that an item be entered into today's Commissioner meeting agenda for a vote of censure against Sheriff Antinoro. Commissioner Gilman spoke for approximately 8 minutes on this topic at the October 21<sup>st</sup> meeting during which he requested the vote for censure three different times. I'm asking why the agenda item requested by Commissioner Gilman does not appear on the agenda for today's Commissioner's meeting. Given



statements made by Commissioner Gilman at the October 21<sup>st</sup> meeting, I feel that the citizens of Storey County deserve an explanation why the agenda item requested by Commissioner Gilman does not appear on today's agenda".

District Attorney Bill Maddox, said staff researched the issue of censure. Nevada's Dillon Rule states censure can only be done when specifically authorized by the Legislature. Staff was unable to find anything in the Nevada Revised Statutes discussing the censure of public officials by a County Commission. The County Manager and Commissioner Gilman have been advised of these findings. The request for censure should not be on the agenda.

**Motion:** Approve Agenda for November 12, 2014, **Action:** Approve **Moved by** Commissioner Sjovangen **Seconded by** Chairman McBride **Vote:** Motion carried by unanimous vote (**summary:** Yes=2)

4. **DISCUSSION/POSSIBLE ACTION:** Approval of Minutes for September 16, 2014

**Motion:** Approve Minutes for September 16, 2014, **Action:** Approve **Moved by** Commissioner Sjovangen **Seconded by** Chairman McBride **Vote:** Motion carried by unanimous vote (**summary:** Yes=2)

5. **DISCUSSION/POSSIBLE ACTION:** Approval of Minutes for October 7, 2014

**Motion:** Approve Minutes for October 7, 2014, **Action:** Approve **Moved by** Commissioner Sjovangen **Seconded by** Chairman McBride **Vote:** Motion carried by unanimous vote (**summary:** Yes=2)

6. **DISCUSSION/POSSIBLE ACTION:** Approval of Minutes for October 9, 2014

**Motion:** Approve Agenda for October 9, 2014, **Action:** Approve **Moved by** Commissioner Sjovangen **Seconded by** Chairman McBride **Vote:** Motion carried by unanimous vote (**summary:** Yes=2)

For possible action approval of October 2014 Treasurer Report (*Originally listed as item 8 under the Consent Agenda.*)

**Mark Joseph Phillips, Virginia City Resident:** Stated concerns regarding the Treasurer's Report. Specifically, Fund 190 Park and Fund 210, Sheriff's Jail building fund. Fund 210 has been removed by Resolution. The report Fund 210 has a negative fund balance. Why hasn't this fund been taken off the books? Fund 190 Park, also shows a negative balance.

County Manager, Pat Whitten suggested the Comptroller address these issues in the Staff Report.

**Motion:** Approve October 2014 Treasurer Report, **Action:** Approve **Moved by** Commissioner Sjovangen **Seconded by** Chairman McBride **Vote:** Motion carried by unanimous vote (**summary:** Yes=2)

**CONSENT AGENDA**

7. For possible action approval of Payroll Checks date 10/24/14 for \$296,939.22, date 10/30/14 for \$106,322.11 and \$49,467.91. Accounts payable checks date 10/17/14 for \$743,890.64 and \$7,646.13, date 10/31/14 for \$1,149,529.21 and \$12,398.27.
8. For possible action approval of October 2014 Treasurer Report
9. For possible action approval of Justice Court Quarterly Report
10. For possible action approval of Business License First Readings –
  - a. IQ TECHNOLOGY SYSTEMS – Contractor / 5595 Equity Avenue ~ Reno (IT Services)
  - b. QUALITY FENCE OF NEVADA – Contractor / 59 Red Rock Road ~ Mound House (fence contractor)
  - c. MONTANA STEAKHOUSE – General / 688 Poleline Road ~ Twin Falls, ID (caterer)
  - d. LARGO CONCRETE, INC. – Contractor / 2741 Walnut Ave ~ Tustin, CA (concrete contractor)
  - e. DIELCO CRANE SERVICE, INC. – Contractor / 5454 Arville Street ~ Las Vegas (crane operator)
  - f. ACE ROOFING – Contractor / 5185 Nola Way ~ Reno (roofing contractor)
  - g. LEAL, INC dba SI AMIGOS MEXICAN RESTAURANT – General / 1553 S Virginia ~ Reno (caterer)
  - h. WALKER CELLULAR, INC. – Contractor / 4021 Alvis Court ~ Rocklin, CA (cell tower contractor)
  - i. LIFE RESCUE, INC. – Contractor / 1424 East 36<sup>th</sup> Ln ~ Bellingham, WA (safety consulting)

#### END OF CONSENT AGENDA

**Motion:** Approve consent agenda, **Action:** Approve **Moved by** Commissioner Sjovangen **Seconded by** Chairman McBride **Vote:** Motion carried by unanimous vote (**summary:** Yes=2)

11. **DISCUSSION/POSSIBLE ACTION:** First reading of Ordinance no. 14-260, an ordinance adding chapter 3.50 to the Storey County Code creating the Storey County Economic Diversification District No. 1 and providing for other properly related matters.

County Manager Pat Whitten said the Nevada Legislature recently passed Senate Bill 1. This bill has created the option for the State and Counties to establish Economic Diversification Districts. It is important to note this is the first reading of the proposed ordinance. There are other related matters to be taken care of, including items provided for in Senate Bill 1. The documents have been approved by County legal counsel and staff, as well as Tesla.

District Attorney Bill Maddox said the Ordinance states that Tesla will pay sales taxes to the State. The State will remit the amounts received from Tesla to the County. The County will pay to Tesla from those funds remitted to the County by the State. Tesla will be required to show costs incurred which would be equal to the amount to be reimbursed by the County. This will be for 20 years. An agreement must be entered into with the State for the State to remit the funds to the County. Another agreement will be needed to reimburse Tesla. This ordinance does not become effective until an agreement with Tesla is reached.

**Nicole Barde, Storey County resident:** Asked why the name Tesla is not used in the Ordinance rather than "participant". Should those requirements and standards for other companies to participate in the abatements, be included in the Ordinance. The requirements under SB 1 should be stated.

Mr. Whitten explained the Ordinance was worded to apply to any business, with very few changes, that may come along in the future. The Senate Bill specifically identifies a "lead participant", in this case Tesla. There are other participants that have been identified. Businesses would have to comply with a number of requirements in SB 1, including minimum investment, number of Nevada residents hired, and obtaining eligibility from the Governor's Office of Economic Development.

Mr. Whitten said the Ordinance is specifically directed to the land owned by Tesla. Language directly from SB 1 allows the County to negotiate costs from Tesla.

Ms. Barde asked for an explanation of the difference between the infrastructure billing indicated in the Ordinance and the infrastructure currently billed to Storey County from TRI.

Mr. Whitten said the infrastructure agreement with TRI is for improvements made on a pre-approved basis. Mr. Whitten reviewed language of the Ordinance pertaining to costs and requirements.

District Attorney Maddox suggested reading SB 1, the Agreement with TRI, and the Ordinance.

Chairman McBride clarified that this Ordinance is simply a "sales tax pass through". The County is not losing any tax revenue and it is not costing the County.

District Attorney Maddox read the Ordinance:

An Ordinance adding Chapter 3.50 to the Storey County Code creating the Storey County Economic Diversification District #1 and providing for other properly related matters.

**Motion:** Approve first reading of Ordinance no. 14-260, **Action:** Approve **Moved by** Commissioner Sjovangen **Seconded by** Chairman McBride **Vote:** Motion carried by unanimous vote (**summary:** Yes=2)

## **12. DISCUSSION ONLY (No Action – No Public Comment): Committee/Staff Reports**

### **Merilee Miller, River District:**

- Ms. Miller passed out photos of the Park showing repairs and clean- up to the grounds and landscaping. There have been requests from several residents for replacement of the swing-set for smaller children.
- Repairs have been made to the Lockwood-Rainbow Bend Community Building, including the over-hangs on both sides, replacement of trim around doors and windows, and installation of a storage shed.
- A garage sale was held.
- At a resident's birthday party, many great comments were received about the re-furbished building.



**Comptroller Hugh Gallagher**

- In regards to the Treasurer's Report, there is negative cash balance – not ending fund balance- in the Park and Jail funds. The funds are there waiting for the audited financial report for June 2014. When the report is received, there will be a full accounting, any differences will be rectified and adjustments will be made to the June 2014 report. Those statements are expected any day.
- Mr. Gallagher, along with Austin Osborne, attended a Public Employees Retirees System annual conference. PERS does not anticipate any further increases in PERS contribution rates this up-coming Legislative session. However, Mr. Gallagher does feel there will be an increase.

**Community Services Director Cherie Nevin**

- On October 30, the Governor Sandoval urged residents to participate in singing "Home Means Nevada" at the same time in an attempt to set the world record. There were 198 participants at Pipers Opera House, along with participants at Hillside Elementary School, helping to set that record.
- The Community Health Nurse has been busy setting up. The Community Health Nurse is there every other Wednesday until January 1<sup>st</sup> and then every Wednesday. Ms. Nevin is working to get interns from UNR to help Community Chest develop an electronic records management system and to assist with software for fee recovery and other items.
- The seismic, structural condition assessment report for the Courthouse has been completed. An application for a Historic Preservation Grant is being prepared for assistance with some of the recommendations.
- The "facelift" at the Lockwood Senior Center looks great. Thanks Jason, Jeff & Larry from Public Works for all the work at the Center.
- Next Saturday Navy personnel will be doing community service work at the Mark Twain Center and the Fire Museum in Virginia City.

**Chief Deputy Melanie Keener**

- Sheriff Antinoro is at the Nevada Sheriffs and Chiefs Conference in Las Vegas.
- The new vehicles are expected to arrive in 4 to 6 weeks. Four, possibly five of those vehicles, will be available to other County offices if there is a need.
- CERT team has been extremely helpful with the last events. Three more have graduated the CERT Academy. Paperwork is being completed.
- Sheriff Antinoro is glad the general election is past and all can move forward, with all areas of the County coming together to do the work of the people.

**County Manager Pat Whitten, on behalf of Fire Chief Gary Hames**

- Once again the Storey County Fire Department has been selected for the Nevada State Firefighters Association as the host county for its June 2015 conference. Chief Hames will be reaching out to all departments to help make this event happen.
- On the December 2<sup>nd</sup> agenda, there will be an item from the USDA from the loan closing on the purchase of the structure engines.
- Replacement chassis for the ambulances have been ordered. A delivery date has not been received.

- The new Fire Prevention Officer, Fritz Klingler, has completed all of the requisite fire certification courses. This was accomplished in five months rather than the one year requirement. Mr. Klingler has become a vital member of the team.
- The Fire Department has purchased a module to coincide with the Fire House/Fire Records Management System for fire inspections. This will assist in keeping track of how much time is spent in the field on new building and annual building inspections.

#### **County Manager Pat Whitten**

- The Ardagh Open House at TRI was a great event.
- Currently there is no other Commission meeting scheduled for November.
- The next regular scheduled Commission meeting will be December 2<sup>nd</sup>. The December 16<sup>th</sup> meeting may not be held. Special meetings will be set if necessary.
- Vice Chair Gilman is meeting today with another large facility wanting to locate in the County.
- Congratulations to Commissioner-elect Jack McGuffey. Mr. McGuffey will be attending the NACO conference in Ely.
- The County has found the right formula with Carson City Health and the Community Nurse. It is greatly appreciated.
- Thanks to Commissioner Sjovangen for the observation of the roofing material on the Courthouse roof, and how to address the stability of the building. There is a great structure base so the County can go forward with future Historic Preservation Grants.

#### **13. BOARD COMMENT (No Action – No Public Comment)**

##### **Commissioner Sjovangen**

- Following up on BDR's – there are approximately 560 at this time. Because of the new dynamics after the election, some of the BDR's are now obsolete and some will be combined.
- Commissioner Sjovangen, with several others, attended an event at Gold Hill Depot on Nevada Day, with standing room only. This is a wonderful venue and everyone is encouraged to visit the depot to see what has been done. A portrait commissioned by Comstock Mining was presented at this event.

##### **Chairman McBride**

- The Nevada Day Parade in Virginia City was spectacular. Storey County was also represented in the Carson City parade the next day. Both were well attended. The Navy band participated in the Virginia City Parade and was the highlight.
- The Veteran's Day Parade was outstanding and very special.
- Chair McBride attended the grand opening of Ardagh, a can manufacturing at TRI. This plant will produce 2 million cans per day with 70 employees. At full production, Ardagh will staff approximately 140 employees and produce 5 million cans per day. These are good paying jobs and reflective of economic development. Ardagh does receive some abatements like every other company with a big investment into Nevada. This company hires a lot of engineers to operate its equipment.
- Congratulations to everyone on the election, those who ran and won, and also those who ran and did not succeed.

County Manager Pat Whitten commended the staff and volunteers for the quality of the work and results during the election. Mr. Whitten thanked Vanessa Stephens and the staff in the Clerk's office for the outstanding job.

**14. DISCUSSION/POSSIBLE ACTION:** Second reading of ordinance 14-259 amending Storey County Code section 3.12.012 updating the plan of projects for the proceeds of the infrastructure tax, and providing for other properly related matters.

Robert Morris, Outside Counsel, stated on September 16, 2014, the Board approved a plan of projects for the infrastructure tax, along with certain expenditures. This Ordinance meets the requirements of NRS 377b.110, that the specific purpose of the funds be included in the Ordinance.

**Dave Thomas, Virginia Highlands resident:** Questioned replacement of the Lakeview Water Line as an appropriate use of County funds as Mr. Thomas feels it subsidizes less than 25% of the residents.

The item under Building and Grounds, D/A-Sheriff's Building purchase should not be in the infrastructure fund. The building was purchased in 2012. In the 2012 audit report, the expenditure for that building was charged to the Sheriff's Department Capital Improvements. The same project cannot be charged to two different funds. Mr. Thomas suggested moving the funds to a new project - Highlands Community Center. The Highlands is the only residential area without a community center.

Mr. Thomas questioned increased cost of the Courthouse parking lot renovation.

County Manager, Pat Whitten said initial cost estimates were a best guess. The engineering company engaged by the County has presented low-side and high-side estimates. After soil testing on the stability of the wall at the back of the parking lot, a final amount will be available.

Mr. Thomas asked if funds have been expended under TRI County Road Repair and County Drainage and Erosion. Since the County is no longer responsible for the maintenance of USA Parkway, shouldn't these items be removed from the plan of projects.

Mr. Whitten is not aware that any funds have been expended out of this plan. Further, the funds should not be removed from the plan. There are ancillary roads still requiring maintenance and upgrades.

Mr. Thomas continued stating the Highlands is the only community in the County without a Community Center and there are no funds in the plan going to the Highlands. Mr. Thomas is going to circulate a petition in the Highlands for a community center.

Mr. Whitten said as there has never been a formal request for a community center in the Highlands, a suggestion would be to go to the homeowner associations and have those associations request being considered for inclusion on the plan of projects.

Commissioner Sjovangen reported attending a meeting in the Highlands where a list of what the residents would like to have, including a community center, was received. These requests have never been submitted to the Board. Commissioner Sjovangen suggested a representative from the



Highlands attend Commission meetings. Mr. Sjovangen also suggested the possibility of forming a GID so there is leadership and organization.

Mr. Thomas said the Highlands needs to create an informal community council.

In reference to the plan of projects, Mr. Whitten stated from time to time, there will be items on the list that will drop off and never happen, leaving room for other projects. There are a number of ways to look toward meeting the needs of the residents of the Highlands once those needs are known.

Comptroller Hugh Gallagher discussed the 2012 DA/Sheriff building purchase. Documents were signed the last day of the fiscal year. At that time there was not a plan, so the purchase was made a capital out-lay project under the Sheriff's Department with a long-term obligation in the General Fund. There is money still owing on this project. If available and legal, the payments would come out of the infrastructure fund.

**Motion:** Approve second reading of ordinance 14-259 amending Storey County Code section 3.12.012 updating the plan of projects for the proceeds of the infrastructure tax, and providing for other properly related matters, **Action:** Approve **Moved by** Commissioner Sjovangen **Seconded by** Chairman McBride **Vote:** Motion carried by unanimous vote (**summary:** Yes=2)

**15. DISCUSSION/POSSIBLE ACTION:** Canvass of the election results for the General Election held in and for Storey County, State of Nevada on November 4, 2014

County Manager Pat Whitten explained that NRS requires election results be canvassed by the governing board. The Clerk/Treasurer, who is also the Registrar of Voters, has advised that since this information is identical to information provided to the Secretary of State and publicly posted on that website, as well as on the Storey County website, it is requested the Board canvass the results of the election for November 4, 2014.

**Motion:** Approve canvass of the election results for the General Election held in and for Storey County, State of Nevada on November 4, 2014, **Action:** Approve **Moved by** Commissioner Sjovangen **Seconded by** Chairman McBride **Vote:** Motion carried by unanimous vote (**summary:** Yes=2)

**16. DISCUSSION/POSSIBLE ACTION:** First reading of Ordinance 14-261, an ordinance amending Storey County Code chapter 5.16 Prostitution to change the name to Brothels, amending the procedure for revoking a license, and changing requirements on work cards, and providing for other properly related matters.

Pat Whitten clarified that this item was actually brought to the Board by Mr. Kris Thompson on behalf of the Lance Gilman Family Trust, rather than the existing brothel as stated in the agenda.

Robert Morris, Outside Counsel, read the proposed Ordinance:

An Ordinance amending Storey County Code chapter 5.16 Prostitution to change the name to Brothels, amending the procedure for revoking a license, and changing requirements on work cards, and providing for other properly related matters.

Robert Morris said written comments and suggested changes to the Ordinance will be provided to the Board prior to the second reading.

**Dave Thomas, Virginia Highlands Resident:** On page 2 – 5.16.040 after not, strike the word “be”. Mr. Thomas expressed concern about the licensee being the party that makes the suggested changes to the Ordinance which regulates the licensee. Mr. Thomas also questioned the speed with which this Ordinance is going through. Why not wait for feedback from the District Attorney and the Sheriff, and have the first reading in December.

Mr. Morris reviewed the process and said the first reading is presented to decide whether or not the matter should be introduced. The second reading is a public hearing where comments are expected. If the Ordinance is not complete at that time, the Board would be asked to do a second, second reading.

County Manager Pat Whitten said a sense of urgency has not been indicated in this matter, only that sooner or later it is time to do something. There are small issues in the Ordinance that need to be addressed and revised.

District Attorney Bill Maddox said it is not unusual for the licensee to participate in the process of updating an Ordinance.

**Nicole Barde, Storey County Resident:** Ms. Barde does not understand the rush and does not believe this item provides required information to the public. The public needs the opportunity to review the “first work” and provide input so by the second reading it can be taken into consideration.

Commissioner Sjovangen suggested Ms. Barde submit comments and input in writing regarding the Ordinance, prior to the second reading.

Chairman McBride explained there is not a rush. If the Ordinance is not ready by the time of the next meeting, the matter will be continued until such time as it is ready.

Ms. Barde asked if Kris Thompson works for TRI.

Mr. Whitten replied Mr. Thompson represents the Lance Gilman Family Trust and is the transaction coordinator for the Tahoe Reno Industrial Center.

District Attorney Maddox said this is a more effective way to pass or amend an ordinance, enabling comments and input from the public which can be then be integrated into the Ordinance.

**Chief Deputy Melanie Keener:** Ms. Keener, on behalf of the Sheriff, reported that there will be discussion at the next meeting as the Sheriff has significant concerns with the proposals that warrant further discussion.

**Motion:** Approve first reading of Ordinance 14-261, **Action:** Approve **Moved by** Commissioner Sjovangen **Seconded by** Chairman McBride **Vote:** Motion carried by unanimous vote (**summary:** Yes=2)

**17. DISCUSSION/POSSIBLE ACTION:** First reading of Ordinance 14-258, an ordinance amending Storey County Code chapter 10.16 to repeal driving while impaired and to change the amount of alcohol in a driver's blood to .08 to be unlawful to drive or be in actual physical control of a vehicle and providing for other properly related matters.

Deputy District Attorney, Anne Langer, read the proposed Ordinance:

An Ordinance amending Storey County Code chapter 10.16 to repeal driving while impaired and to change the amount of alcohol in a driver's blood to .08 to be unlawful to drive or be in actual physical control of a vehicle and providing for other properly related matters.

The amendment reflects language consistent with NRS. The current code has been in effect since 1985-86.

**Mark Joseph Phillips, Virginia City Resident:** Mr. Phillips referred to section of the Ordinance which discusses a person in physical control of a vehicle or on premises to which the public has access. Does this apply to persons who would be walking or sitting in a bar?

Ms. Langer said the Ordinance applies to a vehicle.

**Motion:** Approve first reading of Ordinance 14-258, **Action:** Approve **Moved by** Commissioner Sjovangen **Seconded by** Chairman McBride **Vote:** Motion carried by unanimous vote (**summary:** Yes=2)

**18. DISCUSSION/POSSIBLE ACTION:** Pursuant to NRS 533.363 section 4, consideration of applications to appropriate the waters of the State of Nevada from within Hydrographic basin 026, Mud Meadow in the county of Humboldt, Nevada. The proposed place of use is within the Churchill Valley, Dayton Valley and Tracy Segment, Hydrographic Basins 102, 103 and 083, respectively, within both Lyon and Storey County.

County Manager Whitten said there has been no contact with anyone regarding this matter. The County's and TRI's engineering firm is not aware of any applications within the County. It is recommended that the Commission direct counsel and staff to file formal protests on Applications 84429 and 84430, and request further detailed information in order to make a more informed decision.

**Motion:** Direct staff and counsel to file a formal protest, **Action:** Approve **Moved by** Commissioner Sjovangen **Seconded by** Chairman McBride **Vote:** Motion carried by unanimous vote (**summary:** Yes=2)

## **COMMUNITY DEVELOPMENT AND PLANNING**

### **19. FOR POSSIBLE ACTION, LICENSING BOARD SECOND READINGS:**

- a. PERFORMANCE CONTRACTING, INC. - Contractor / 16400 College Blvd ~ Lenexa, KS (specialty contracting)
- b. MNW CONSTRUCTION - Contractor / 1123 Northfield Drive ~ Carson City (contractor)
- c. STORM5, LLC - Contractor / 299 South Arlington, Reno (contractor)



- d. BRAND ENERGY & INFRASTRUCTURE - Contractor / 1325 Cobb Int'l ~ Henderson (scaffolding)
- e. KC CUSTOM CONCEPTS - Contractor / 5084 Washoe Circle ~ Stagecoach (mfg housing contractor)
- f. SIERRA ELECTRONICS - Contractor / 690 East Glendale Avenue ~ Sparks (wireless contractor)
- g. HARRIS INDUSTRIAL GASES - General / 236 East Sydney (welding equip supply) TRI
- h. ARDAGH METAL PACKAGING USA, INC. - General / 900 Waltham Way (can mfg) TRI

County Manager Whitten, on behalf of Community Development, requested item g. be continued.

**Motion:** Continue item g, **Action:** Approve **Moved by** Commissioner Sjovangen **Seconded by** Chairman McBride **Vote:** Motion carried by unanimous vote (**summary:** Yes=2)

County Manager Whitten, on behalf of Community Development, requested approval of items a., b., c., d., e., f., and h.

**Motion:** Approve items a-f and h, **Action:** Approve **Moved by** Commissioner Sjovangen **Seconded by** Chairman McBride **Vote:** Motion carried by unanimous vote (**summary:** Yes=2)

## 20. PUBLIC COMMENT (No Action)

**Judy Cohen, Storey County Business owner/Resident:** Asked what is done to enforce Ordinances and are certain businesses exempt?

District Attorney Bill Maddox answered if the staff was available, every Ordinance would be enforced to the letter. Since staff is limited, enforcement of Ordinances has to be prioritized.

Commissioner Sjovangen said if there is a specific matter Ms. Cohen is referring to, County Staff should be advised.

Chairman McBride said if the matter is criminal in nature, go to the Sheriff. On a civil matter, the District Attorney can provide assistance or direction.

Ms. Cohen feels a few are exempt from the enforcement of an ordinance while others are being enforced for the same ordinance.

**Nicole Barde, Storey County Resident:** Asked why the County did not sell the portion of USA Parkway recently reconveyed to TRI to the State? In the reconveyance to TRI, why didn't the County receive a portion of what TRI is receiving from the State in order to offset the previous debt shifted to the County?

Pat Whitten said the interchange section Ms. Barde is referring to, is still owned by the County. The County assumed the debt on a small section of the roadway given up by the County. This was done pursuant to a negotiated trade-off for the maintenance of the entire section of USA Parkway.

**Dave Thomas, Storey County Resident:** What is the mileage of the portion of the road quit - claimed to Tesla? Is TRI is receiving consideration from two different parties for the same asset.

District Attorney Maddox answered that is correct. The County broke even.

Chairman McBride said the maintenance of USA Parkway has been alleviated forever.

**Kris Thompson, Transaction Coordinator for TRI:** Stated that from TRI's perspective, the County has benefitted greatly from the amounts invested by the developer in USA Parkway. The benefit has been realized in the number of businesses being brought into TRI due to the dedicated roadway.

Representatives from NDOT have looked at the USA Parkway right-of-way. Mr. Thompson believes the right-of-way will be re-surfaced for completely redone in order to bring the roadway into compliance as a State highway. Funds for this project would be in the millions. This represents a large return for the money to the County.

**Mark Joseph Phillips, Virginia City Resident:** There is a conflict with the Planning Commission and Bureau of Land Management meetings, both set on November 13, 2014. These are meetings the public should attend however the meetings are at the same time.

Mr. Phillips questioned the attendance of Vice Chair Commissioner Lance Gilman.

**Gunther Prosser, River District:** Mr. Prosser expressed an observation that if more people would express concerns, the Commission would look into those matters. More people from outlying areas are coming forward. Mr. Prosser acknowledged the Board for its work in helping the outlying areas. More residents are becoming more confident in asking the County for assistance.

**Chairman McBride:** Reported on an economic impact study prepared by the Governor's Office of Economic Development. Ten years from now millions of dollars will be received in the County from Tesla. The economic impact with growth of other businesses at TRI, is a big win for the County.

## **21. CORRESPONDENCE**

- a. Denied agenda item request from Kim Fegert regarding the fire alarm system at the Gold Hill Depot.

## **22. ADJOURNMENT**

The meeting was adjourned by the call of the Chair at 2:32pm

Respectfully submitted,

By   
Vanessa Stephens, Clerk-Treasurer



## Storey County Board of County Commissioners Agenda Action Report

**Meeting date:** January 5, 2015

**Estimate of time required:** 5 min.

**Agenda:** Consent ☐ Regular agenda ☒ Public hearing required ☐

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1. **Title:** Approval of minutes for December 2, 2014

2. **Recommended motion:** Approve minutes as submitted.

3. **Prepared by:** Vanessa Stephens

**Department:** Clerk & Treasurer

**Telephone:** 775 847-0969

4. **Staff summary:** Minutes are attached.

5. **Supporting materials:** Attached.

6. **Fiscal impact:** N/A

Funds Available:

Fund:

\_\_\_\_ Comptroller

7. **Legal review required:** N/A

\_\_\_\_ District Attorney

8. **Reviewed by:**

VS Department Head

Department Name: Clerk & Treasurer

Rail County Manager

Other agency review: \_\_\_\_\_

9. **Board action:**

☐ Approved  
☐ Denied

☐ Approved with Modifications  
☐ Continued

Agenda Item No. 8





# STOREY COUNTY BOARD OF COUNTY COMMISSIONERS MEETING

TUESDAY, DECEMBER 2, 2014 10:00 A.M.

DISTRICT COURTROOM  
26 SOUTH B STREET, VIRGINIA CITY, NEVADA

## MINUTES

MARSHALL MCBRIDE  
CHAIRMAN

BILL MADDOX  
DISTRICT ATTORNEY

LANCE GILMAN  
VICE-CHAIRMAN

BILL SJOVANGEN  
COMMISSIONER

VANESSA STEPHENS  
CLERK-TREASURER

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**Roll Call:** Chairman McBride, Vice-Chairman Gilman, Commissioner Sjovangen, District Attorney Bill Maddox, County Manager Pat Whitten, Clerk & Treasurer Vanessa Stephens, Deputy District Attorney Anne Langer, Special Counsel Robert Morris, Sheriff Gerald Antinoro, Administrative Officer/Planner Austin Osborne, Comptroller Hugh Gallagher, Community Services Director Cherie Nevin, Public Works Director Mike Nevin, and Commissioner Elect Jack McGuffey.

**1. CALL TO ORDER AT 10:00 A.M.**

The Chair called the meeting to order at 10:00am

**2. PLEDGE OF ALLEGIANCE**

The Chair led those present in the Pledge of Allegiance

**3. DISCUSSION/POSSIBLE ACTION:** Approval of Agenda for December 2, 2014 County Manager, Pat Whitten, recommended continuing items 20, 26, and 27 to the January 5<sup>th</sup> meeting.

**Mark Joseph Phillips, Virginia City Resident:** Questioned items 5, 6, 7 and 8 on the Consent Agenda.

Chair McBride stated item 6, Treasurer's Report, is not available at this time. This item will be continued to the next meeting.

County Manager Pat Whitten indicated the Treasurer's Report would be completed by the end of the year and will be provided to the Commissioners and posted to the County website at that time. Items 7 and 8 have been previously approved by the Board.

Austin Osborne stated that the posting date for the zone changes was reported in the newspaper as January 6<sup>th</sup>. Mr. Osborne clarified those items that were continued will be heard on January 5<sup>th</sup> at 2 PM, not January 6<sup>th</sup>.

**Motion:** Approve Agenda for December 2, 2014 with the continuation of items 20, 26 and 27, **Action:** Approve **Moved by** Commission Sjovangen **Seconded by** Vice-Chairman Gilman **Vote:** Motion carried by unanimous vote (**summary:** Yes=3)

4. **DISCUSSION/POSSIBLE ACTION:** Approval of Minutes for October 21, 2014

**Motion:** Approve Minutes for October 21, 2014, **Action:** Approve **Moved by** Commission Sjovangen **Seconded by** Vice-Chairman Gilman **Vote:** Motion carried by unanimous vote (**summary:** Yes=3)

**CONSENT AGENDA**

5. For possible action approval of Payroll Checks date 11/07/14 for \$418,371.73, date 11/21/14 for \$309,990.23. Accounts payable checks date 11/13/14 for \$1,727,548.65 and \$5,840.76.
6. For possible action approval of November 2014 Treasurer Report (Continued.)
7. For possible action approval of the Board of Commissioners to authorize the Chairman to sign the Loan Closing documents when closing is scheduled for the type one triple combination fire engines and three ambulances through the USDA Loan.
8. For possible action approval and signature by the Chairman of the USDA Loan Resolution Security Agreement Form RD 1942-9, OMB No. 0575-0015, as revised 10-96. This is required to close the USDA loan in order to release funding for three structural fire engines, new ambulance chassis and ambulance chassis change over which was heard and approved on September 2, 2014.
9. For possible action cancelation of the regularly scheduled meeting on December 16, 2014.
10. For possible action approval of Business License First Readings -
  - a. AB2C, LLC - Home Business/157 South B Street (hat sales) VC
  - b. ROPO, INC. - General/1337 Crest Valley Drive, Reno (janitorial)
  - c. SNAP ON TOOLS, INC. - General/1617 South Deer Run Road, Carson City (tools sales)
  - d. LEGACY PAINTING, LLC - Contractor/870 Deming Way, Sparks (painting contractor)
  - e. HATTON'S CRANE & RIGGING - Contractor/3643 Depot Road, Hayward, CA (crane svcs.)
  - f. NEVADA BBQ CO dba BJ's BBQ - General/80 East Victorian, Sparks (catering)
  - g. PRICELESS CONSTRUCTION - Contractor/1175 Flint Street, Fernley (contractor)

**END OF CONSENT AGENDA**

**Motion:** Approve Consent Agenda with continuation of item 6, **Action:** Approve **Moved by** Commission Sjovangen **Seconded by** Vice-Chairman Gilman **Vote:** Motion carried by unanimous vote (**summary:** Yes=3)

**11. DISCUSSION/POSSIBLE ACTION:** Approval of Resolution 14-415, 2014 Community Service Annual Award

Ron Gallagher, on behalf of the Board of Commissioners and the VCTC, presented the 2014 Community Service Annual Award to businessman Angelo Petrini. Mr. Gallagher read the Resolution. Mr. Gallagher reviewed Mr. Petrini's many years of service to the community.

**Motion:** Approve Resolution 14-415 the 2014 Community Service Annual Award given to Angelo Petrini, **Action:** Approve **Moved by** Commission Sjovangen **Seconded by** Vice-Chairman Gilman  
**Vote:** Motion carried by unanimous vote (**summary:** Yes=3)

**12. DISCUSSION/POSSIBLE ACTION:** Second reading of Ordinance no. 14-260, an ordinance adding chapter 3.50 to the Storey County Code creating the Storey County Economic Diversification District No. 1 and providing for other properly related matters.

County Manager Pat Whitten said there have been no changes since the first reading of this item. This Ordinance will not go into effect until Tesla and the County have successfully negotiated and approved the two of the provisions in Senate Bill 1 of the Special Session.

**Kay Dean, Virginia Highlands Resident:** Ms. Dean questioned descriptions and ownership of various tracts at Tahoe Reno Industrial Center.

Mr. Whitten said the County's GIS group has verified this is the property Tesla acquired from TRI.

Planner Austin Osborne stated there are many parcels that are part of the original Tesla maps. If requested, these townships, ranges, and sections can be tracked fairly easily from Mr. Osborne's office.

Vice Chair Gilman indicated that a portion of the parcels are owned by TRI, are under option to Tesla, and are not part of the original purchase of 980 acres.

Ms. Dean asked about the development tract and said it is difficult to ascertain where these properties are.

Mr. Osborne said the approximate 1,100 acres originally talked about, includes all the land reviewed as part of the Tesla project. This is the land in and around Tesla, as well as land along Electric Avenue and where the project is actually to be constructed.

Ms. Dean said the windfarm tract is not within the TRI boundaries. Vice Chair Gilman stated the windfarm is in the TRI and is part of the 104,000 acres owned and under development.

**Nicole Barde, Storey County Resident:** Ms. Barde questioned the requirements and standards for a business to qualify for the benefits of being in the Economic Diversification District.

District Attorney Bill Maddox stated that SB1 sets out the requirements. The State has to approve tax abatements and approval is forwarded to the County.



**Motion:** Approve Second reading of Ordinance no. 14-260, an ordinance adding chapter 3.50 to the Storey County Code creating the Storey County Economic Diversification District No. 1 and providing for other properly related matters, **Action:** Approve **Moved by** Commission Sjovangen **Seconded by** Vice-Chairman Gilman **Vote:** Motion carried by unanimous vote (summary: Yes=3)

### 13. DISCUSSION ONLY (No Action - No Public Comment): Committee/Staff Reports

#### **Community Services Director Cherie Nevin:**

- The Community Health Nurse is busy setting up at the Health Center. Community Services is working with UNR to have interns develop a records management system. Open House is tentatively set for January 21, 2015.
- On November 15, approximately 30 Navy personnel volunteered at Mark Twain Community Center and at the Fire Museum in Virginia City. The work they did at both locations was greatly appreciated. A Certificate of Appreciation will be sent.
- Community Chest has started the annual Holiday Angel Tree. Trees can be seen throughout the community.
- Ms. Nevin attended the NACO convention and appreciates the opportunity to participate.

#### **Administrative Officer/Planner Austin Osborne:**

- Developments at TRI include Montana Steakhouse coming in from Idaho providing food services at the Tesla site for workers coming at the facility. This will be a full-service restaurant housed in an 18-wheeler. Philly's - a restaurant permanently on site - is working with the County to provide a food truck service at the Tesla site as well as other distant places at TRI.
- An authorization will be given to Art Wilson for a small operations mine near Silver City. Mr. Wilson will be giving a presentation to the Silver City Town Advisory Board this evening. Mr. Osborne will attend.
- Mr. Osborne is working with Dessie Redmond to retain an intern from UNR to primarily work with data mining and other activities related to completing the Master Plan. Work on the Master Plan will be ramping up in the near future with an anticipated completion date of July or August 2015.
- The yearly weed abatement program in Six & Seven Mile Canyons and Gold Canyon was unable to be completed this year due to lack of funding. Mr. Osborne will contact all potential funding sources to obtain funds and to interlocal with Dayton Valley Conservation District for use of its resources - crews, trucks and equipment. Hopefully the work will be done in April or May 2015.

#### **Public Works Mike Nevin:**

- Public Works participated with NDOT in a planning workshop discussing the possibility of rehabilitation work on exit 22 at the Lockwood Interchange off Interstate 80. NDOT has listed this as a high priority in next year's work program. The curb and gutter situation in Virginia City was also reviewed. Hopefully some of the bad sections along C Street will be repaired in the next year. The pavers in front of the Firemen's Museum were looked at. There may be an opportunity to obtain assistance through a transportation assistance program sponsored by NDOT.

- USA Parkway maintenance is in the process of transitioning to NDOT. This includes the existing 6 miles of paved section. At a recent meeting, it was agreed that the County would assist in snow removal along that route for the next couple of months, as additional staff is hired by NDOT and needed equipment is obtained. NDOT will be responsible for pre-treatment of that route. In return, the County's sand and salt usage at TRI will be free of charge from NDOT for this coming season.
- The Five Mile Reservoir projects are underway. Weather permitting, the Five Mile project will be substantially completed in the next couple of weeks. Fencing posts have been installed at the Divide Reservoir.
- All of the major components manufactured off-site for the Sewer Treatment Plant Project have arrived and are being assembled. The control building is going up. Issues will be discussed this week with a representative from USDA, including what to do with a remaining contingency of approximately \$400,000. This could be used for replacement of some sewer lines possibly along R Street and Washington to L Street.
- The Six Mile Canyon Drainage Project is progressing. Farr West Engineering has completed aerial over-views and on-site survey. A field review will be done this week.
- The Courthouse roof project has been underway for a couple of months. The contractor has had a few challenges, including a chimney that had not been capped off. This has been resolved.
- Core samples will be taken this week on the Courthouse parking expansion. A portion of the gravel area will be closed off for this work.

Chair McBride asked if there had been a discussion with NDOT regarding extending the west-bound acceleration lane at the Lockwood Interchange. Residents have complained that this acceleration lane is too short. Mr. Nevin said he would discuss this with NDOT representatives to see if this can be included in the work at the interchange.

#### **Comptroller Hugh Gallagher:**

- Mr. Gallagher attended a recent POOL/PACT meeting. A discussion was held regarding the increase in heart-lung expenditures. After 5 years of continuous service, all public safety employees are eligible for heart-lung expenditures. The agency is concerned about this issue. The POOL provides insurance for equipment and buildings. There are concerns with older buildings within the group. This includes accidents happening within the infrastructure of the buildings. This increases premiums. Cherie Nevin is working to obtain funding to "shore-up" the courthouse building. POOL is considering low-interest loans or funding for all of the Counties insured with POOL to make sure the older buildings remain standing for a considerable period of time.
- Additional areas being looked at by POOL/PACT include information technology services and health insurance.
- Dean Haymore gave a great presentation at the NACO conference regarding the business license and permit processes.

#### **Sheriff Gerald Antinoro:**

- Sheriff Antinoro has been meeting with the Governor's Office, the Department of Agriculture and wild horse advocacy groups in preparation of an agreement between the advocacy groups and the Department of Agriculture for the management of wild horses

on the Virginia Range. This will allow for localized management of the horses, including birth control and diversionary measures helping to keep the horses out of populated areas.

- A reminder this is trapping season through February 28<sup>th</sup>. Be aware if you are in the back country. Harassing or interfering with a trap is a crime. Trapping is regulated by the State and there are rules on both sides. If trappers or residents have an issue, contact the Sheriff's Office or the Department of Wildlife.

**District Attorney Bill Maddox:**

- Mr. Maddox introduced the new Deputy District Attorney, Keith Lumos. Mr. Lumos discussed his previous experience.

**Deputy District Attorney Anne Langer:**

- Ms. Langer, in recognizing Mr. Lumos, said it is important to have a civil deputy that can assist with all departments and issues in Storey County. Outside counsel, Bob Morris, will continue to work on ordinances that need to be updated. Bill Maddox has led Storey County in bringing items up-to-date and his are big shoes to fill. Mr. Lumos will start on January 5<sup>th</sup>.

**County Manager Pat Whitten:**

- Welcome to Mr. Lumos. Keith Lumos was also co-counsel in the matter of Corda Vista vs Storey County and was part of a stellar team that got the County through a very difficult process.
- With the approval of the Consent Agenda for this meeting, the regularly scheduled December 16<sup>th</sup> meeting is cancelled. Though not anticipated, a special meeting could be called to handle singular items.
- Next week the Deputy Under-Secretary of Agriculture will be touring the Fulcrum site.
- A meeting will be held next week pursuant to the recently approved resolution encouraging the cities of Reno and Sparks to cooperate with Storey County and others to find a way to transport treated effluent to TRI.
- Soil-test drilling will be conducted this week in the area of the possible parking lot.
- At the request of Tesla and Panasonic, Fire Chief Gary Hames, Community Development Director Dean Haymore, and Fire & Life Safety Officer Fritz Klingler are in Japan to review Panasonic's operating plants to better understand the processes and designs.
- Thanks to Angelo Petrini who was the first businessman to welcome Mr. Whitten to the community in 1994.
- Everyone is invited to the Annual Christmas Party to be held on December 12<sup>th</sup> at Pipers Opera House.

**14. BOARD COMMENT (No Action – No Public Comment)**

**Commissioner Sjovangen:**

- A couple of items that need attention from the County, as well as State wide, are water and land issues. Under water issues – water rights, vested water rights, wells going dry, as well as EPA concerns with water and water drainage.
- Senator Heller's representatives are confident there will be action on the Lands Bill within the next two weeks.



**Chairman McBride:**

- The NACO conference in Ely was well attended by Storey County elected officials, department heads, and staff. There were discussions regarding issues such as water and grazing rights, and PERS. Every small county has the same issues as Storey County. Some of the Counties are in dire straits and could not afford to have a representative attend. The conference is a great opportunity for networking with other County officials.
- Congressman Amodei had the Lands Bill passed in the House and sent to the Senate in the format that Senator Reid asked for. There is no reason why Senator Reid should not take this to the floor. Senator Reid backs all five of the claims that are in the bill. This would eliminate several of Storey County's problems with the BLM.

**Commissioner Elect Jack McGuffey:**

- Attended the NACO conference. There were great workshops for new Commissioners. Mr. McGuffey thanked Pat Whitten for introducing him to other County counterparts, representatives from EDAWN, the Governor's office, and others Mr. McGuffey will be working with in the future.

Chair called for a recess at 11:22am; reconvened at 11:37am

15. **DISCUSSION/POSSIBLE ACTION:** Appointment of Molly Burnet, with St. Mary's Art Center, to the vacant "Motel" seat on the Virginia City Tourism Commission effective December 12<sup>th</sup>, 2014.

Pat Whitten, on behalf of Deny Dotson, reported that Leisa Findley, VCTC Chairman and also board representative for Motels and Bed & Breakfasts, submitted a resignation from these positions on November 1<sup>st</sup>. The Tourism Commission advertised for a representative for this position. Molly Burnet has applied. Molly owns a floral shop and is President of the Board of Trustees for St. Mary's Art Center. Staff recommends this appointment.

**Mark Joseph Phillips, Storey County resident:** Requested the record to reflect this appointment is by statute.

**Motion:** Approve appointment of Molly Burnet, with St. Mary's Art Center, to the vacant "Motel" seat on the Virginia City Tourism Commission effective December 12<sup>th</sup>, 2014, **Action:** Approve **Moved by** Commission Sjovangen **Seconded by** Vice-Chairman Gilman **Vote:** Motion carried by unanimous vote (**summary:** Yes=3)

16. **DISCUSSION/POSSIBLE ACTION:** Approve and rank applications for the Community Development Block Grant Funding for 2015 for submittal to the State of Nevada Governor's Office of Economic Development.

Cherie Nevin, Community Services Director, reviewed projects being proposed for Community Development Block Grant Funding for 2015.

- Project #1: Type 1 Ambulance Chassis Changeover. This ambulance would be stationed at Fire Station 74 in the Lockwood Community. Estimated project cost: \$115,000 - \$120,000.

- **Project #2:** Tahoe-Reno Industrial Center General Improvement District Utility GIS system. Estimated project cost: \$150,000 to \$175,000.

Staff feels that each of these projects fits within the scope of the grant program for funding. The ambulance will be a great asset to the Lockwood Community. The TRI GIS project will be a great benefit to the economic development activities in Northern Nevada. Upon approval, grant applications will be prepared and submitted to the State CDBG program by January 7, 2015.

In response to a question from County Manager Whitten, Ms. Nevin said the projects are ranked in this order because the TRI project will go into a separate source of funds set aside for economic development. Mr. Whitten requested when the applications are submitted that it be made clear that the ambulance application is under the competitive program and the TRI application is under different eligibility. Ms. Nevin said the State is aware that the TRI application will be submitted as an economic development project.

**Motion:** Approve the Type 1 Ambulance Chassis Changeover Grant Application as the #1 Project and the Tahoe Reno Industrial Center Utility GIS system Grant Application as the #2 project for submittal to the Governor's Office of Economic Development for the 2015 Community Development Block Grant Program, **Action:** Approve **Moved by** Commission Sjovangen **Seconded by** Chairman McBride **Vote:** Motion carried by unanimous vote (**summary:** Yes=2) Vice-Chairman Gilman abstained.

#### **17. DISCUSSION/POSSIBLE ACTION:** Acceptance of the Tahoe Reno Industrial Public-Private Partnership Audit for FYE 2013

Comptroller Hugh Gallagher presented the 2013 audit for the Tahoe Reno Industrial Public-Private Partnership. Work will begin on the 2014 audit on December 3<sup>rd</sup>.

**Dave Thomas, Virginia Highlands Resident:** Asked about the length of time to prepare the audit. Mr. Thomas questioned differences between this audit report and the County's audit report. This audit reflects a different amount for USA Parkway expenditures than what was presented at a previous meeting.

County Manager Pat Whitten addressed the USA Parkway costs indicating the costs are for the Parkway, the Interchange, Phase 2, Phase 3 and the bridge. Mr. Whitten reviewed the amounts for each of these items which would be the approximate value given back to TRI in exchange for maintenance in perpetuity.

Mr. Thomas stated, with respect to USA Parkway, the County would ultimately pay \$28,130,006 to TRI. Mr. Whitten concurred.

**Connie Christiansen, CPA:** Several factors affect the timeframe of the audit. This is a determination of project revenue in accordance with an agreement established at the beginning of the development of the TRI area. Over the years, other issues and new agreements and resolutions have come about as to how to treat certain income and expense items. It takes time for all parties to be on the same page and for issues to be resolved. Completion of the County audit is critical to the completion of this audit.

Ms. Christianson stated the discrepancy between the two audits is infrastructure costs incurred in 2011 and 2012.

**Mark Joseph Phillips, Storey County Resident:** Expressed concerns regarding unsigned portions of the audit, blank pages, and letters referred to not included.

Comptroller Hugh Gallagher stated this is a draft. The items referred to were not available at the time of the preparation of the packet but are available now. All figures and representations are the same as they were on the draft.

**Motion:** Accept the Tahoe Reno Industrial Public-Private Partnership Audit for FYE 2013, **Action:** Approve **Moved by** Commission Sjovangen **Seconded by** Vice-Chairman Gilman **Vote:** Motion carried by unanimous vote (**summary:** Yes=3)

**18. DISCUSSION/POSSIBLE ACTION:** Resolution 14-416 Honoring Commissioner Bill Sjovangen.

County Manager Pat Whitten presented and read Resolution 14-416 honoring Commissioner Bill Sjovangen for four years as a County Commissioner. Mr. Sjovangen also served many years on the RTC and a time as interim VCTC director.

Chair McBride presented a plaque to Commissioner Sjovangen and thanked Mr. Sjovangen for his dedication and the difference he has made to the community.

**Motion:** Approve Resolution 14-416 Honoring Commissioner Bill Sjovangen, **Action:** Approve **Moved by** Vice-Chairman Gilman **Seconded by** Chairman McBride **Vote:** Motion carried by unanimous vote (**summary:** Yes=2) Commissioner Sjovangen abstained.

**19. DISCUSSION/POSSIBLE ACTION:** Resolution 14-417 Honoring District Attorney Bill Maddox

County Manager Pat Whitten presented and read Resolution 14-417 honoring District Attorney Bill Maddox. Mr. Maddox served four years as District Attorney and previously as a District Court Judge for many years.

**Motion:** Approve Resolution 14-417 Honoring District Attorney Bill Maddox, **Action:** Approve **Moved by** Commission Sjovangen **Seconded by** Vice-Chairman Gilman **Vote:** Motion carried by unanimous vote (**summary:** Yes=3)

**20. DISCUSSION/POSSIBLE ACTION:** Second reading of Ordinance 14-261, an ordinance amending Storey County Code chapter 5.16 Prostitution to change the name to Brothels, amending the procedure for revoking a license, and changing requirements on work cards, and providing for other properly related matters.

**Item continued to January 5, 2015 at 2:00pm.**

**21. DISCUSSION/POSSIBLE ACTION:** Second reading of Ordinance 14-258, an ordinance amending Storey County Code chapter 10.16 to repeal driving while impaired and to change the



amount of alcohol in a driver's blood to .08 to be unlawful to drive or be in actual physical control of a vehicle and providing for other properly related matters.

District Attorney Anne Langer reviewed the amendment to Storey County Code chapter 10.16. This amendment will bring the Ordinance current.

**Motion:** Approve second reading of Ordinance 14-258, an ordinance amending Storey County Code chapter 10.16 to repeal driving while impaired and to change the amount of alcohol in a driver's blood to .08 to be unlawful to drive or be in actual physical control of a vehicle and providing for other properly related matters, **Action:** Approve **Moved by** Commission Sjovangen **Seconded by** Vice-Chairman Gilman **Vote:** Motion carried by unanimous vote (**summary:** Yes=3)

**22. DISCUSSION/POSSIBLE ACTION:** Approve Settlement Agreement between Storey County and Toys "R" Us, Inc.

District Attorney Bill Maddox said an agreement between Toys "R" Us, Inc. and the Nevada Commission on Economic Development entered into April 19, 2011, provided for tax abatements for a period of not less than five years. Toys "R" Us, Inc. closed its fulfillment center in less than the five years as required by the agreement. As a result, Storey County billed Toys "R" Us, Inc., a total of \$247,876.71. This amount was disputed by Toys "R" Us, Inc. In order to resolve this matter, upon approve of the Settlement Agreement by the Nevada Tax Commission, Storey County will be paid \$234,927.86, waiving all interest.

**Motion:** Approve Settlement Agreement between Storey County and Toys "R" Us, Inc., **Action:** Approve **Moved by** Commission Sjovangen **Seconded by** Vice-Chairman Gilman **Vote:** Motion carried by unanimous vote (**summary:** Yes=3)

**23. DISCUSSION/POSSIBLE ACTION:** Request staff to research implementing the first in a series of residential property tax roll backs given the economic prosperity on the horizon.

Vice Chair Gilman reported on economic results coming to the County from TRI and the Tesla transaction. Mr. Gilman described the Tesla facility which will be the largest facility of its kind in the U.S. Construction is underway with permits and fees being paid to the County. Over \$300 million in payroll will be added to the economy every year. As a direct result of Tesla, many other companies are moving into Storey County and TRI.

Mr. Gilman discussed the direct benefits to residents. There is an immediate prospect of over 20,000 jobs added to this region. There will be increases in property values, as already seen in Lockwood. Once the abatement period is over, there will be a massive infusion of taxes into operating school budgets. The State of Nevada is taking over maintenance of USA Parkway and will built the extension - this will no longer be the County's responsibility resulting in millions of dollars in savings to the County over the next decade.

Mr. Gilman believes it is time to establish a plan for all residents of Storey County to share in the financial success of TRI and the Tesla transaction.

Vice Chair Gilman is requesting County staff to prepare a plan specifying an amount of reduction in property tax rates that the County can afford, a time frame for the reduction, and any other reduction for fees and assessments that occur on an annual/routine basis that would be feasible. It is requested that a staff report with a proposed plan be delivered within 60 days, with a target date of the first Commission meeting in February.

**Dave Thomas, Storey County Resident:** Questioned the wording of "residential" in the proposed action.

County Manager Pat Whitten apologized for the wording. The Board of Equalization, as Mr. Whitten understands, requires that the tax rate is not differential for residential as opposed to commercial and/or industrial. Everyone will benefit.

**Commissioner Elect, Jack McGuffey:** Applauds Mr. Gilman. Years ago, this was one of the promises from TRI.

**Motion:** Request staff to research implementing the first in a series of county wide property tax roll backs and to provide a staff report within 60 days, **Action:** Approve **Moved by** Commission Sjovangen **Seconded by** Vice-Chairman Gilman **Vote:** Motion carried by unanimous vote (summary: Yes=3)

**24. DISCUSSION/POSSIBLE ACTION:** Direct our Human Resource Group to conduct a compensation study of key management positions that support the economic development successes and results in Storey County. Specific positions to be reviewed will be determined under the direction of Commissioner Gilman as Chairman of Economic Development.

Vice Chair Gilman, on behalf of the County Economic Development Committee, said Tesla considered many factors in making its decision to locate in Storey County. This included the competence and abilities of key Storey County staff. The County has prospered under the leadership of the County Manager. Leaders in local government receive very little credit for their successes. Mr. Gilman would like to establish an environment where great performance by key leaders is rewarded and requests that he be authorized to work with the HR department on a recommendation for a salary increase for the County Manager.

Chair McBride would like to see this recommendation expanded to determine how directors and other staff compare to counter-parts in surrounding counties that have economic development and growth. This would not include elected official salaries which are set by the Legislature or staff salaries set by collective bargaining agreements.

County Manager Pat Whitten said the last time a salary survey was completed was approximately six years ago. No adjustments have been made in that time due to the economy.

**Motion:** Direct our Human Resource Group to conduct a compensation study of key management positions that support the economic development successes and results in Storey County. Specific positions to be reviewed will be determined under the direction of Commissioner Gilman as Chairman of Economic Development, **Action:** Approve **Moved by** Commission Sjovangen **Seconded by** Vice-Chairman Gilman **Vote:** Motion carried by unanimous vote (summary: Yes=3)



## COMMUNITY DEVELOPMENT AND PLANNING

**25. DISCUSSION/POSSIBLE ACTION:** In accordance with Condition No. 2.2 of Special Use Permit No. 2000-222-A-4 (SUP) held by Comstock Mining, LLC, the SUP holder (Comstock Mining) submitted to the Board of County Commissioner a major modification to its mine operating plan so that the Board may validate that the modification conforms to the conditions of the existing SUP. The major modifications will allow Comstock Mining to commence definition and exploration mineral assessment by means of reverse-circulation drilling, core drilling, and other methods allowed in the SUP at the area east of the Lucerne Resource Area (existing mine pits) and State Route 342 in southern Gold Hill, Storey County, Nevada. The subject area map is included in Enclosure B.

Planner Austin Osborne stated that under Condition 2.2 of the Comstock Mining Special Use Permit, operating plans developed by Comstock Mining, on mining only, must come to the Board for validation that the operating plan conforms to the Special Use Permit provisions. Formal vote is not required unless there is not full consent of the Board.

This item is a major modification allowing Comstock Mining exploration and mine definition drilling east of State Route 342, an approximate 2 acre area. This modification conforms to the Specific Use Permit and to important elements such as the Silver City water line protection – a comprehensive water line protection plan has been submitted by Comstock Mining which has been approved by staff. Residential distances and reclamation plan per NDEP requirements are in compliance.

Mr. Osborne said one change to the application from Comstock Mining, is that CMI would like to begin work immediately after validation is provided rather than in January 2015.

Corrado De Gasperis, President Comstock Mining: Said Comstock Mining has done minor environmental sampling on the east side. There may be an opportunity to clean up old dumps and materials, and improve the landscape. All of this activity is progressing towards an expanded mine plan. Although this is a major modification, it is actually a continuation of exploration drilling being done previously.

Mr. Osborne said this provides a great oversight on the progress of the mining operation and also to receive the latest information from CMI on what is being done.

**Motion:** In accordance with Condition No. 2.2 of Special Use Permit No. 2000-222-A-4, I Bill Sjovangen, validate that the operating plan major modification conforms to the conditions of the existing SUP and, accordingly, authorize county staff to accept the operating plan modifications and to proceed otherwise in accordance with the applicable federal, state, and county regulations.  
**Action:** Approve **Moved by** Commission Sjovangen **Seconded by** Vice-Chairman Gilman **Vote:** Motion carried by unanimous vote (**summary:** Yes=3)

**26. DISCUSSION/POSSIBLE ACTION:** Application No. 2014-020 by the Tahoe-Reno Industrial Center, LLC to amend the text of Storey County Code Title 17 (Zoning Ordinance) by adding Chapter 17.39 I-C Industrial-Commercial Zone. The intent of the proposed I-C Zone is to provide for certain mixed-use industrial and commercial uses where found appropriate by the board with recommendation by the planning commission. Additional information including, but not limited



to, reports and the draft zone text may be obtained from the Planning Department at 775.847.1144 or [planning@storeycounty.org](mailto:planning@storeycounty.org).

**Item continued to January 5, 2015 at 2:00pm.**

27. **DISCUSSION/POSSIBLE ACTION:** Application No. 2014-021 by the Tahoe-Reno Industrial Center, LLC, and Storey County on behalf of The Nature Conservancy, LLC and the Union Pacific Railroad Company to amend the Official Storey County Zoning Map. The amendments will apply regulatory zones to approximately 600 acres of land located in McCarran, Nevada (river District near the Tahoe-Reno Industrial Center) which was in July of 2014 transferred from Washoe County to Storey County by mean of boundary line adjustment. The subject area is described approximately as portions of Section 31 and 32, Township 20 North, Range 22 East; Section 6, Township 19 North, Range 22 East; Section 36, Township 20 North, Range 21 East; Sections 2 and 11, Township 19 North, Range 21 East; and Section 1, Township 19 North, Range 21 East, all in the Mount Diablo Baseline and Meridian (MDB&M). The specific zones and subject properties will be as follows: (a) F Forestry zoning will be applied to land located as Assessor's Parcel Numbers (APN) 004.161.98, 004.161.99, 004.162.01, and 004.162.02; (b) N-R Natural-Resources zoning will be applied to land located at APNs 004.161.85, 004.161.86, 004.161.88, and 004.161.96; (c) I-C Industrial-Commercial zoning will be applied to land located at APNs 005.121.01, 005.121.02, 005.121.03, 005.121.04, and 005.121.05; and (d) P Public will be applied to land located at 004.161.87, 004.161.89, 004.161.90, 004.161.91, 004.161.92, 004.161.93, 004.161.94, 004.161.95, and 004.161.97, all within the approximate subject area described above. The purpose of the zone map amendment is to apply zoning to newly acquired land in Storey County that is consistent with surrounding uses and the Storey County Master Plan. Prior to their transfer into Storey County, the properties were zoned in Washoe County as Agriculture, Medium Density Rural, Industrial, and Public Infrastructure. Additional information including, but not limited to, reports and maps may be obtained from the Planning Department at 775.847.1144 or [planning@storeycounty.org](mailto:planning@storeycounty.org).

**Item continued to January 5, 2015 at 2:00pm.**

28. **DISCUSSION/POSSIBLE ACTION:** First reading of Ordinance No. 14-262, an Ordinance creating interim development regulations affecting Title 16 and 17 of the Storey County Code by creating Title 16A establishing minimum interim requirements for subdivision map approvals and Title 17A by limiting master plan amendments for approvals of planned unit developments during the master plan approval process, and providing for other properly related matters. The moratorium on subdivisions and planned unit developments will be in effect until the comprehensive update to the Storey County Master Plan is adopted, or December 18, 2015, whichever comes first.

Planning Director, Austin Osborne, summarized the Ordinance as a moratorium on subdivisions, planned unit developments, and master plan and zone amendments that apply to subdivisions and planned unit developments. This will not affect residents wanting to split a parcel of 4 or less parcels, variances, building permits on existing parcels, and special use permits. The purpose is to create orderly development in the County and not allow subdivision or planned unit developments during the master plan process. The moratorium will be in effect until the comprehensive update to the Master Plan is adopted, or December 18, 2015, whichever comes first.

Mr. Osborne said a draft of the Master Plan should be completed by July or August 2015.

**Motion:** Approve first reading of Ordinance No. 14-262, an Ordinance creating interim development regulations affecting Title 16 and 17 of the Storey County Code by creating Title 16A establishing minimum interim requirements for subdivision map approvals and Title 17A by limiting master plan amendments for approvals of planned unit developments during the master plan approval process, and providing for other properly related matters. The moratorium on subdivisions and planned unit developments will be in effect until the comprehensive update to the Storey County Master Plan is adopted, or December 18, 2015, whichever comes first., **Action:** Approve **Moved by** Commission Sjovangen **Seconded by** Vice-Chairman Gilman **Vote:** Motion carried by unanimous vote (**summary:** Yes=3)

## 29. FOR POSSIBLE ACTION, LICENSING BOARD SECOND READINGS:

- a. IQ TECHNOLOGY SYSTEMS - Contractor / 5595 Equity Avenue ~ Reno (IT Services)
- b. QUALITY FENCE OF NEVADA - Contractor / 59 Red Rock Road ~ Mound House (fence contractor)
- c. MONTANA STEAKHOUSE - General / 688 Poleline Road ~ Twin Falls, ID (caterer)
- d. LARGO CONCRETE, INC. - Contractor / 2741 Walnut Ave ~ Tustin, CA (concrete contractor)
- e. DIELCO CRANE SERVICE, INC. - Contractor / 5454 Arville Street ~ Las Vegas (crane operator)
- f. ACE ROOFING - Contractor / 5185 Nola Way ~ Reno (roofing contractor)
- g. LEAL, INC dba SI AMIGOS MEXICAN RESTAURANT - General / 1553 S Virginia ~ Reno (caterer)
- h. WALKER CELLULAR, INC. - Contractor / 4021 Alvis Court ~ Rocklin, CA (cell tower contractor)
- i. LIFE RESCUE, INC. - Contractor / 1424 East 36<sup>th</sup> Ln ~ Bellingham, WA (safety consulting)
- j. HARRIS INDUSTRIAL GASES - General/236 East Sydney (welding equip supply)

**Motion:** Approve items a through i, **Action:** Approve **Moved by** Commission Sjovangen **Seconded by** Vice-Chairman Gilman **Vote:** Motion carried by unanimous vote (**summary:** Yes=3)

**Motion:** Continue item j, Harris Industrial Gases, **Action:** Approve **Moved by** Commission Sjovangen **Seconded by** Vice-Chairman Gilman **Vote:** Motion carried by unanimous vote (**summary:** Yes=3)

## 30. PUBLIC COMMENT (No Action)

**Les Cater, Painted Rock resident:** Thanked Vice Chairman Gilman for speaking about lower property taxes. At present there are no services in Mr. Cater's area, other than the Sheriff and Fire Department, even though residents are paying for services.

Mr. Cater said residents would like to see the bridge taken care of. People are taking photos of the bridge and it needs paint and repair. Also, Mr. Cater is waiting for "escape route" maps promised a few months ago. Mr. Cater expressed concern about the lack of an on-ramp at Painted Rock and that information and notices are not posted in his area.

Mr. Cater had a letter dated 1864 from Nevada City written about the gold rush which Mr. Cater wanted to donate to Storey County. He gave the letter to Kathy Weeks to be taken care of. Mr. Cater is concerned because he cannot find that the letter has been donated.

**Dave Thomas, Virginia Highlands Resident:** As previously suggested by Mr. Thomas, the residents of the Highlands are creating an informal community council. The community council will represent the one acre association and the ten acre association. The community council function will be to represent all residents in the Highlands in various services provided by the County. Mr. Thomas said the Highlands, like Painted Rock, receives very little in services from the County. Forty acre residents will be included.

Chair McBride pointed out that Highlands residents receive services in the form of three public schools, and residents have an equal part in paying for the services of local government. Until recently, the Highlands have never requested a Community Center.

County Manager Pat Whitten suggested Mr. Thomas work closely with the Lockwood and Mark Twain Community Centers.

Mr. Thomas said he will be presenting the Board with a 10 year financial audit that he has prepared.

**Kim Fegert, Gold Hill Historical Society:** Mr. Fegert asked the Commission for assistance in resolving the issue between the County and Gold Hill Historical Society.

County Manager Pat Whitten advised the matter will be addressed, at the direction of the Board, at a future meeting.

### 31. ADJOURNMENT

The Chair adjourned the meeting at 1:20pm

Respectfully submitted,

By   
Vanessa Stephens, Clerk-Treasurer





## Storey County Board of County Commissioners Agenda Action Report

Meeting date: January 5, 2015

Estimate of time required: 0 min

Agenda: Consent ☒ Regular agenda ☐ Public hearing required ☐

1. **Title:** For possible action approval of Payroll Checks date 11/24/14 for \$112,014.02, \$50,132.19, \$428.55, date 12/05/14 for \$403,461.04 and date 12/19/14 for \$308,980.93. Accounts payable checks date 11/26/14 for \$112,558.00 and \$26,707.85, date 12/12/14 for \$1,003,098.49 and \$4,166.85, date 12/17/14 for \$1,000, date 12/26/14 for 382,977.88, \$3,761.33, \$33.60 and \$1,055.71.

2. **Recommended motion:** Approval of claims as submitted as part of the Consent Agenda

3. **Prepared by:** Hugh Gallagher

Department: Comptroller

Telephone: 775 847-1006

4. **Staff summary:** Please find attached the claims

5. **Supporting materials:** Attached

6. **Fiscal impact:**

Funds Available: NA

Fund: NA

\_\_NA\_\_ Comptroller

7. **Legal review required:**

\_NA\_ District Attorney

8. **Reviewed by:**

\_\_\_\_ Department Head

Department Name: Comptroller

 County Manager

Other agency review: \_\_\_\_\_

9. **Board action:**

☐ Approved  
☐ Denied

☐ Approved with Modifications  
☐ Continued

Agenda Item No. 9

Rept: PRO510A  
Run: 11/24/14 11:30:51  
STOREY COUNTY PAYROLL SYSTEM  
Check Register

Payroll Type: Deductor  
Check Date: 11/24/14

Check/ DD #	Emp #/ Ded #	Payee	Amount
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Total User Transfer for EFTPS:			.00
Total Deductor Checks:			112,014.02

Approved by the Storey County Board of Commissioners: \_\_\_\_\_

CHAIRMAN	COMMISSIONER	COMMISSIONER
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*McClain for H. Gallagher 11/24/14*

COMPTROLLER

\_\_\_\_\_  
TREASURER

Rept: PR0510A  
Run: 11/24/14 11:50:13  
STOREY COUNTY PAYROLL SYSTEM  
Check Register

Payroll Type: Deductor  
Check Date: 11/24/14  
Check/ DD # Emp #/ Ded # Payee Amount

Total User Transfer for EFTPS: .00  
Total Deductor Checks: 50,132.19

Approved by the Storey County Board of Commissioners: \_\_\_\_\_

CHAIRMAN COMMISSIONER COMMISSIONER

*McIntosh H. Gellinger 11/24/14*

COMPTROLLER

TREASURER



STOREY COUNTY PAYROLL SYSTEM  
Check Register

Rept: PR0510A  
Run: 11/24/14 12:03:17

Period-end Date: 11/21/14

Payroll Type: Special  
Payroll Groups: 6

Check Date: 11/24/14

Check/ DD #	Emp #/ Ded #	Payee	Amount
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Total User Transfer for EFTPS:			73.12
Total Deductor Checks:			.00
Total Employee Checks:			339.67
Total Employee Direct Deposit:			.00
Total Employee Deds Xferd on Dir Dep File:			.00
Total User Transfer to Deductor:			15.76
Total Disbursed:			428.55

Approved by the Storey County Board of Commissioners: \_\_\_\_\_

CHAIRMAN COMMISSIONER COMMISSIONER

*McClain for H. Gallagher* 11/24/14

COMPTROLLER

TREASURER

Payroll Type: Regular  
Payroll Groups: 1 2 3 4 5 6 7 8

Check Date: 12/05/14

Period-end Date: 11/30/14

Check/ DD #	Emp #/ Ded #	Payee	Amount
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Total User Transfer for EFTPS:			51,441.82
Total Deductor Checks:			104,050.90
Total Employee Checks:			1,011.25
Total Employee Direct Deposit:			237,506.33
Total Employee Deds Xferd on Dir Dep File:			6,998.71
Total User Transfer to Deductor:			2,452.03
Total Disbursed:			403,461.04

Approved by the Storey County Board of Commissioners: \_\_\_\_\_

CHAIRMAN	COMMISSIONER	COMMISSIONER
COMPTROLLER		
TREASURER		

Payroll Type: Regular  
Payroll Groups: 1 2 3 4 5 6 7 8  
Check Date: 12/19/14  
Period-end Date: 12/14/14

Check/ DD #	Emp #/ Ded #	Payee	Amount
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Total User Transfer for EFTPS:			53,098.22
Total Deductor Checks:			6,754.92
Total Employee Checks:			1,011.25
Total Employee Direct Deposit:			239,198.55
Total Employee Deds Xferd on Dir Dep File:			6,901.50
Total User Transfer to Deductor:			2,016.49
Total Disbursed:			308,980.93

Approved by the Storey County Board of Commissioners: \_\_\_\_\_

CHAIRMAN	COMMISSIONER	COMMISSIONER
_____	_____	_____
COMPTROLLER		
_____		
TREASURER		
_____		



CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	P/O #	DATE	TRANS#	AMOUNT	CHECK TOTAL
80815	AIRGAS NCN INC	EMS SUPPLIES		11/28/14	71256	23.56	
		EMS SUPPLIES		11/28/14	71256	94.90	118.46
80816	ALLISON, MACKENZIE, PAVLAKI	INTERNAL S/O INVESTIGATE		11/28/14	71245	5,310.00	
		SHERIFF CENSURE		11/28/14	71245	240.00	5,550.00
80817	ALSCO INC	ST 71 LAUNDRY		11/28/14	71257	13.84	
		ST 72 LAUNDRY		11/28/14	71257	8.77	
		ST 74 LAUNDRY		11/28/14	71257	10.52	
		SHOP		11/28/14	71283	36.69	
		SHOP		11/28/14	71283	44.79	
		CH		11/28/14	71283	36.80	151.41
80818	AT&T MOBILITY II LLC	11172014 INTERNET IPADS		11/28/14	71288	161.53	161.53
80819	AT&T TELECONFERENCE SERVI	32814533-00001 OCTOBER 14		11/28/14	71283	50.69	
		OCTOBER 14		11/28/14	71283	13.00	63.69
80820	BERGER BLDG SUPPLY CO INC	TRI-STORE ROOM DOORS		11/28/14	71223	725.13	725.13
80821	BURRELL, SCOTT LEWIS						
80822	C & W LOCK, GLASS & SAFE	NOVEMBER 6-19, 2014		11/28/14	71190	8.00	
		TRI- ENTRY LEVERS		11/28/14	71190	294.00	302.00
		REKEY CH		11/28/14	71195	33.50	353.50
80823	C C M CORPORATION	CH-CROWN MOLD		11/28/14	71210	70.40	70.40
80824	CAPITAL CITY AUTO PARTS	STOCK- FILTER		11/28/14	71199	26.59-	
		S05746-BULB		11/28/14	71199	33.20	
		PW56403-BRAKE BOOSTER		11/28/14	71199	242.11	
		STOCK-AIR FLTR		11/28/14	71199	63.09-	
		TOUR62268-TRANS FIL KIT		11/28/14	71199	24.17	
		STOCK-OIL FLTR		11/28/14	71199	8.78	
		PW36545-TIRE PRESSURE		11/28/14	71199	85.89	
		CONCRETE SAW-WHL CAST		11/28/14	71199	26.09	
		B&G RV ANTI FREEZE		11/28/14	71199	35.94	
		FUEL TRUCK-CREDIT		11/28/14	71199	43.02-	
		STOCK FILTERS		11/28/14	71199	93.13	
		FR62244-ACCUFIT BEAM		11/28/14	71199	27.38	
		PW25254- TPMS SENSOR		11/28/14	71199	31.20	
		FR56340-SOLENOID		11/28/14	71199	38.15	
		FR56340-BATTERY BOX		11/28/14	71199	9.99	
		FR56340-WIRE,SPLT LOOM		11/28/14	71199	85.50	
		FR56340-W PACK		11/28/14	71199	39.28	648.11
80825	CARSON VALLEY OIL CO INC	PW-UNL & DIESEL		11/28/14	71198	2,424.12	
		PW-UNL & DIESEL		11/28/14	71198	1,356.68	3,780.80
80826	CELLCO PARTNERSHIP	INV 9734*67974 OCT-NOV		11/28/14	71278	104.93	
		BC IPAD		11/28/14	71258	40.01	
		FIRE PREV IPADS		11/28/14	71258	90.38	
		PLANT		11/28/14	71201	20.02	
		IPAD DATA		11/28/14	71228	40.01	
		772263062-0001 IPAD		11/28/14	71201	285.99	



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VENDOR	INVOICE DESCRIPTION	P/O #	DATE	TRANS#	AMOUNT	CHECK TOTAL
80843 FLEET HEATING & AIR INCOR	BATTERIES		11/28/14	71229	6.42-	
80844 FLYERS ENERGY LLC	FLOOR WAX		11/28/14	71229	39.45	270.64
	IT-REPLACED BATTERIES		11/28/14	71204	175.00	175.00
80845 GALLAGHER, HUGH III	LW- REG & DIESEL		11/28/14	71205	878.48	
80846 GAYLE A KERN LTD	LW-REG & DIESEL		11/28/14	71205	788.31	1,666.79
80847 GLOR INC	EUREKA, POOLFACT, NACO		11/26/14	71290	947.38	947.38
80848 GRANITE CONSTRUCTION CO	GARNISHMENT DISBURSED		11/28/14	71271	534.15	534.15
80849 GRANSBERRY, TOM	ST 74 MAINT		11/28/14	71266	105.00	105.00
80850 GREAT BASIN TERMITE & PES	VC ROADS PATCH		11/28/14	71206	837.86	837.86
80851 GREGG ERICKSON	TOTAL 22.50 HRS		11/28/14	71284	1,012.50	1,012.50
80852 HIGH DESERT MICROIMAGING	LW SR CENTER QUARTERLY		11/28/14	71207	65.00	65.00
80853 HIGLEY, KATHLEEN RENEE	ST 72 RESIDENCE		11/28/14	71261	700.00	700.00
80854 HOME DEPOT CREDIT SERVICE	IMG-FLM RD/URD 120984-180		11/28/14	71275	310.10	310.10
	POLL WORKER		11/28/14	71280	140.00	140.00
	LW SR-OVERHANG MATERIALS		11/28/14	71208	330.50	
	LW SR-HVAC FILTERS		11/28/14	71208	37.94	
	LW SR- OVERHANG		11/28/14	71208	68.16	
	REST STOP- ANTIFREEZE		11/28/14	71208	14.85	
	LW SR- OVERHANG		11/28/14	71208	29.88	
	TOOL BOX		11/28/14	71208	16.56	
	LW SR-OVERHANG MATERIALS		11/28/14	71208	14.85	
	TRI-STORE ROOM MATERIALS		11/28/14	71208	17.55	
	TRI-STORE ROOM MATERIALS		11/28/14	71208	30.10	
	WATER PLANT TANKS		11/28/14	71208	69.56	
	LW SR- OVERHANG MATERIALS		11/28/14	71208	37.35	
	MTCC- FLAG POLE		11/28/14	71208	263.76	
	LW SR-OVERHANG MATERIALS		11/28/14	71208	27.18	
	LW SR CNTR- OVERHANG		11/28/14	71208	39.43	
	LW SR CNTR-OVERHANG		11/28/14	71208	81.39-	
80855 IRON MOUNTAIN INFO MGT IN	ONSITE SHRED 65 GALLON		11/28/14	71247	114.51-	801.77
80856 IT1 SOURCE LLC	SHRED BIN 1/2 S/O 65 GAL		11/28/14	71247	226.38	258.72
	DELL RAID BATTERIES X4		11/28/14	71272	32.34	
	MIKE TRENT LAPTOPS		11/28/14	71272	212.00	
	CASELLE SERVER WT PLANT		11/28/14	71272	2,595.78	
	OFFICE 2013 PRO X6 LICEN		11/28/14	71272	1,902.33	
	48VDC POWER SUPPLY X3		11/28/14	71272	2,223.42	
	FIRE ST 71 WIRELESS AP		11/28/14	71272	335.00	
	REPLACEMENT LAPTOP		11/28/14	71272	430.49	
80857 JAY BETZ MD CONSULTING CP	VMWARE SERVER		11/28/14	71272	1,679.98	
			11/28/14	71272	4,971.91	14,350.91



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CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	P/O #	DATE	TRANS#	AMOUNT	CHECK TOTAL
80858	JBP LLC	RANDOM DRUG TEST		11/28/14	71179	30.00	30.00
80859	KEKULE, LAURA L	FR62239-SEALS		11/28/14	71209	14.16	
80860	KEY SALES INC	FLOW-D LINE		11/28/14	71209	62.39	76.55
80861	LIGHT, LISA CHRISTINE	SHELVES FOR MTCC		11/28/14	71240	419.13	419.13
80862	LIQUID BLUE EVENTS LLC	VC TOURISM		11/28/14	71188	114.09	114.09
80863	LIQUID BLUE EVENTS LLC	POLL WORKER		11/28/14	71279	140.00	140.00
80864	MENYHART, STEPHEN E	DECEMBER COMMISSION		11/28/14	71184	2,185.00	2,185.00
80865	METRO OFFICE SOLUTIONS IN	REDRUN SPNSR/MTNG RANCH REVISED COMMISSION		11/28/14	71185	1,500.00	
		GARNISHMENT DISBURSED		11/28/14	71185	879.76	2,379.76
		CALENDARS AND PLANNERS		11/28/14	71236	325.97	325.97
		OFFICE SUPPLIES		11/28/14	71252	113.61	
		OFFICE SUPPLIES		11/28/14	71287	348.45	
		OFFICE SUPPLIES		11/28/14	71213	75.69	
		COPY PAPER		11/28/14	71286	100.94	
		TRAY		11/28/14	71262	23.05	
				11/28/14	71211	20.11	
				11/28/14	71178	108.96	
				11/28/14	71232	59.16	849.97
80866	MILBECK, KATHLEE	9-13-14 #11628		11/28/14	71214	300.00	300.00
80867	MORGAN TIRE OF SACRAMENTO	FR62244-TIRES		11/28/14	71212	1,184.00	1,184.00
80868	MUNICIPAL EMERGENCY SE(CT	ANNUAL SCBA FLOW TESTS		11/28/14	71263	2,770.50	2,770.50
80869	NAPA AUTO & TRUCK PARTS	FIRE F74-AIR FILTER		11/28/14	71216	55.85	55.85
80870	NEV ADMIN BLDG & GROUNDS	OCT WATER PURCHASE		11/28/14	71220	5,244.12	5,244.12
80871	NEV EMPLOYMENT SECURITY	WE 09/27/14 QTR END SEPT		11/28/14	71243	111.33	111.33
80872	NEVADA BLUE LTD (RNO)	TRI STAMP BLAKELY		11/28/14	71270	90.00	
		TRI STAMPS FIRE PREV		11/28/14	71270	180.00	270.00
80873	NEVADA JOHNS LLC	VET DAY PARADE		11/28/14	71225	114.00	114.00
80874	NORTHERN NEVADA DEVE AUTH	CONTRIBUTION NNDA		11/28/14	71182	5,000.00	5,000.00
80875	OCCUPATIONAL HEALTH CENTE	ANNUAL PHYSICALS		11/28/14	71267	250.50	250.50
80876	OFFICE DEPOT INC	MOUNTING PUTTY FOR MURAL		11/28/14	71276	2.49	2.49
80877	OVERHEAD DOOR COMPANY	PW ROLL UP DOOR		11/28/14	71217	99.00	99.00
80878	PETERBILT TRUCK PARTS & E	T78-STEER AXLE ALIGN		11/28/14	71218	334.48	334.48
80879	PETRINI, ANGELO D	NOV 6-19, 2014		11/28/14	71192	64.00	64.00
80880	PITNEY BOWES GLOBAL (LEA)						

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	P/O #	DATE	TRANS#	AMOUNT	CHECK TOTAL
80881	PROFESSIONAL FINANCE CO I	LEASE PAYMENT		11/28/14	71254	1,153.57	1,153.57
80882	RAD STRATEGIES INC	GARNISHMENT DISBURSED		11/28/14	71233	214.61	
		GARNISHMENT DISBURSED		11/28/14	71233	326.24	540.85
80883	RADFORD, SANDRA M	CHRISTMAS BANNER		11/28/14	71282	625.00	
		WINTER PRINT ADVERTISING		11/28/14	71282	1,386.28	2,011.28
80884	RAY MORGAN CO INC (CA)	NOV 6-19, 2014		11/28/14	71193	21.25	21.25
80885	RED'S CANDIES	FIRE MEDICAL COPIER		11/28/14	71264	3.02	
		GIS PLOTTER CN2676-01		11/28/14	71264	945.30	
		COPIER-COMM C STREET		11/28/14	71255	143.32	
				11/28/14	71255	440.00	1,531.64
80886	RELIANCE STANDARD LIFE IN	MEALS FOR POLL WORKERS		11/28/14	71251	225.00	225.00
80887	RENO PAINT MART	RETIREE DENTAL		11/28/14	71246	690.30	690.30
80888	RFT ENTERPRISES INC	CH-PRIMER & WHT PAINT		11/28/14	71226	198.53	198.53
80889	SBC GLOBAL SERVICES IN LD	JAIL KEY SYSTEM		11/28/14	71273	10,144.80	10,144.80
80890	SBC GLOBAL SERVICES INC	VC TOURISM		11/28/14	71187	26.76	26.76
		847-7500 VCTC		11/28/14	71181	85.01	
		252-6412-COMMUNICATIONS		11/28/14	71181	6,047.50	
		847-0962 JOP		11/28/14	71181	60.90	
		847-0294 GOLD HILL DEPOT		11/28/14	71181	274.44	6,467.85
80891	SCHERMERHORN, JAMES&LYNN	REFUND DOUBLE PAYMENT		11/28/14	71269	35.00	35.00
80892	SIERRA CHEMICAL COMPANY	DEPOSIT REFUND		11/28/14	71219	148.00-	
		DEPOSIT REFUND		11/28/14	71219	185.00-	
		DEPOSIT REFUND		11/28/14	71219	20.00-	
		PRCH 12.5%		11/28/14	71219	844.73	491.73
80893	SIERRA PACIFIC POWER CO	2610 CARTWRIGHT PUMPHSE		11/28/14	71183	44.19	
		431 CANYON WAY ST 4		11/28/14	71183	239.14	
		2612 CARTWRIGHT RD RES		11/28/14	71183	71.84	
		2610 CARTWRIGHT FIREHSE		11/28/14	71183	225.62	
		145 N C ST UNIT		11/28/14	71183	93.89	
		381 N C ST RESTSTOP		11/28/14	71183	55.69	
		130 TOLL RD BLDG		11/28/14	71183	47.10	
		110 TOLL RD BLDG		11/28/14	71183	99.37	
		100 TOLL RD SHOP 1/2		11/28/14	71183	274.70	
		201 S C ST DA		11/28/14	71183	95.97	
		203 S C ST SO		11/28/14	71183	88.39	
		205 S C ST SO		11/28/14	71183	121.68	
		911 US HWY 341 JAIL		11/28/14	71183	767.88	
		500 SAM CLEMENS CCTR		11/28/14	71183	155.90	
		490 SAM CLEMENS PARK		11/28/14	71183	21.13	
		100W SOUTH ST WTR PLNT		11/28/14	71183	622.42	
		21 S C ST GASLMO		11/28/14	71183	197.39	
		500 SPANIAL RAVINE RD "V"		11/28/14	71183	70.93	
		205 N E ST VC PARK		11/28/14	71183	32.32	

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	P/O #	DATE	TRANS#	AMOUNT	CHECK TOTAL
80894	SLICK INDUSTRIES LLC DBA	SUTTON ST		11/28/14	71183	34.11	8,204.77
		104 S B ST GARAGE		11/28/14	71183	33.90	
		S C ST UNIT VC		11/28/14	71183	59.87	
		S C ST OUTDOOR/PAL LIGHT		11/28/14	71183	41.80	
		S C ST UNIT VC		11/28/14	71183	166.50	
		CARSON ST BALLPARK		11/28/14	71183	32.32	
		N C ST FIRES		11/28/14	71183	307.85	
		141 N C ST (TRAINING)		11/28/14	71183	315.47	
		MAIN ST UNIT GH		11/28/14	71183	38.69	
		2220 SIX MILE CANYON		11/28/14	71183	1,712.60	
		26 S B ST COURTHOUSE		11/28/14	71183	620.04	
		176 N C ST LIGHTS		11/28/14	71183	80.26	
		342 S C ST LIGHTS		11/28/14	71183	115.84	
80895	SPALLOONE, DOMINIC J III	531 S C ST LIGHTS		11/28/14	71183	130.50	146.00
		800 PERI RANCH RD		11/28/14	71183	138.24	
		1705 PERU DR		11/28/14	71183	525.97	
		185 N C ST		11/28/14	71183	68.24	
		420 CANYON WAY UNIT B		11/28/14	71183	177.85	
		420 CANYON WY UNIT A		11/28/14	71183	213.38	
		2141 EMPIRE RD VCH PARK		11/28/14	71183	32.32	
		1000 PERI RANCH RD PARK		11/28/14	71183	33.47	
		MAGNETS		11/28/14	71248	32.00	
		SILENT AUCTION PLAQUE		11/28/14	71248	14.00	
		CLEANING SUPPLIES		11/28/14	71235	311.33	
		GARNISHMENT DISBURSED		11/28/14	71194	25.00	
		NOV 6-19, 2014		11/28/14	71194	19.50	
80896	STEPHEN R KOPOLOW PC	BADGES X2		11/28/14	71230	165.00	504.50
		SENKO		11/28/14	71238	201.04	
		COPIER LEASE ACCT-842499		11/28/14	71265	3,671.01	
		CHRISTMAS CORDS/TIMERS		11/28/14	71189	103.78	
		10/25/2014		11/28/14	71189	50.00	
		10/31/14		11/28/14	71189	55.00	
		TROLLEY/NEVADA DAY PARADE		11/28/14	71189	40.00	
		GARBAGE FROM BASEMENT		11/28/14	71189	11.55	
		NOV 6-19, 2014		11/28/14	71196	8.00	
		LOBBYIST SERVICES		11/28/14	71196	452.00	
		LCKWD SENIOR MEALS OCT14		11/28/14	71196	24.00	
		NATIONAL ACADEMY OF EMD		11/28/14	71176	1,666.00	
		WESTERN ENVIRONMENTAL LAB		11/28/14	71180	2,018.12	
80897	SUN PEAK ENTERPRISES	WALKER & ASSOCIATES		11/28/14	71289	50.00	821.85
		WASHOE COUNTY SENIOR SERV		11/28/14	71289	50.00	
		WELLS ONE COMMERCIAL CARD		11/28/14	71289	2,018.12	
		WESTERN ENVIRONMENTAL LAB		11/28/14	71289	50.00	
		WELLS ONE COMMERCIAL CARD		11/28/14	71289	2,018.12	
		WESTERN ENVIRONMENTAL LAB		11/28/14	71289	50.00	
		WELLS ONE COMMERCIAL CARD		11/28/14	71289	2,018.12	
		WESTERN ENVIRONMENTAL LAB		11/28/14	71289	50.00	
		WELLS ONE COMMERCIAL CARD		11/28/14	71289	2,018.12	



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STOREY COUNTY  
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CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	P/O #	DATE	TRANS#	AMOUNT	CHECK TOTAL
80907	WESTERN NEVADA SUPPLY CO	O2DEMAND,FECAL,PH,NITRO ALK,COLIFORM, ORG CARBOM		11/28/14 11/28/14	71222 71222	206.00 145.00	351.00
80908	WESTNET NEVADA LLC	24GA TEE,END CAP, TAPER HAND UTIL PUMP PENTAGON WRENCH		11/28/14 11/28/14 11/28/14	71221 71221 71221	209.38 200.31 7.66	417.35
80909	3D CONCRETE INC	10X10 INTERNET PIPE DRAIN ROCK		11/28/14 11/28/14	71274 71224	899.00 209.27	899.00 209.27
						CHECKS TOTAL	112,558.00

ACKNOWLEDGEMENT OF REVIEW AND AUTHORIZATION

CHECKS TOTAL

112,558.00

CHECK DATE 11/26/14

*Dr. H. Gallagher* 11/26/14  
CONTROLLER

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TREASURER

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CHAIRMAN

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COMMISSIONER

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COMMISSIONER

STOREY COUNTY  
PURCHASE CARD REGISTER

PC NUMBER	VENDOR	FUND-DEPT INVOICE #	DESCRIPTION	DATE	TRANS#	AMOUNT	CARD TOTAL
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WHITTEN AMERAIR WHIT	FEB 21/25 NATL NACO	DC11/28/14	1442	471.20	
WHITTEN NATL NACO	FEB DC PWHT, MNCB, AO11/28/14	1442	1,470.00		
WHITTEN PRICELINE	FLIGHT JAPAN INSURANCE	11/28/14	1442	102.00	
WHITTEN RNO MTN DINE	J PORTER ZIP CODE UPDA	11/28/14	1442	49.87	
WHITTEN SW AIR WIFI	INFLIGHT WORK	11/28/14	1442	8.00	
WHITTEN TRAVEL INS	FEB DC NATL NACO	11/28/14	1442	129.60	
WHITTEN UNITED HAMES	JAPAN FLIGHT TESLA REI	11/28/14	1442	2,295.70	
WHITTEN UNITED HAYMR	JAPAN FLIGHT TESLA REI	11/28/14	1442	2,295.70	
WHITTEN UNITED KLING	JAPAN FLIGHT TESLA REI	11/28/14	1442	2,295.70	
178458-DEANE	ELECTRICAL ENDS	11/28/14	337	72.81	
3745-DEANE	RMA SHIPPING HD REPAIR	11/28/14	337	10.72	
6580921-DEANE	PLYWOOD RACK MOUNT	11/28/14	337	14.95	

26,707.85

\*Card Total\*

26,707.85

ACKNOWLEDGEMENT OF REVIEW AND AUTHORIZATION DATE

*Supervisor H. H. Gelling*  
COMPTROLLER

11/26/14

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TREASURER  
-----  
CHAIRMAN  
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COMMISSIONER  
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COMMISSIONER



Report No: PH1315  
Run Date : 12/11/14

STOREY COUNTY  
CHECK REGISTER 12/12/14

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	P/O #	DATE	TRANS#	AMOUNT	CHECK TOTAL
80910	A&K EARTH MOVERS INC	5 MILE RES PROJECT		12/12/14	71294	230,060.88	230,060.88
80911	ACS GOVERNMENT SYSTEMS IN	FH INSPECTOR SOFTWARE		12/12/14	71393	1,500.00	1,500.00
80912	ADVANCED DATA SYSTEMS INC	SUPPORT		12/12/14	71330	1,540.00	1,540.00
80913	ALSCO INC	ST 71 LAUNDRY		12/12/14	71367	13.84	
		ST 72 LAUNDRY		12/12/14	71367	8.77	
		ST 74 LAUNDRY		12/12/14	71367	10.52	
		SHOP		12/12/14	71295	36.69	
		SHOP		12/12/14	71295	50.79	
		CH		12/12/14	71295	27.20	147.81
80914	AMERIGAS PROPANE LP			12/12/14	71306	81.08	81.08
80915	ARCADIA PUBLISHING INC	VC BIG BONZ/CHINESE BOOKS		12/12/14	71307	483.78	483.78
80916	ARROW INTERNATIONAL						
80917	BANK OF AMERICA #2704	EMS SUPPLIES		12/12/14	71404	306.54	306.54
		TRAINING		12/12/14	71368	375.00	
		72 RESIDENCE REPAIRS		12/12/14	71368	142.65	
		TRAINING		12/12/14	71368	203.20	
		BANK OF AMERICA BUILDING		12/12/14	71385	271.00	
		RETURN ITEM		12/12/14	71368	16.00	
		NEW FLAGS		12/12/14	71368	74.90	
		72 RESIDENCE REPAIRS		12/12/14	71368	39.91	
		CELL PHONE CASE/HOLSTER		12/12/14	71368	99.54	
		GAS		12/12/14	71368	74.08	
		TESLA PASSPORT RENEWAL		12/12/14	71368	195.00	
		PREV IPADS		12/12/14	71368	1,418.00	
		ST 74 PAINT		12/12/14	71368	31.98	
		LIGHTHULBS		12/12/14	71368	7.98	
		ST 72 REPAIRS		12/12/14	71368	58.64	
		ST 71 OUTSIDE LIGHT		12/12/14	71368	29.97	
		ST 72 REPAIRS		12/12/14	71368	236.38	
		72 RESIDENCE CABINETS		12/12/14	71368	2,256.71	
		TRAINING DEPOSIT		12/12/14	71368	99.68	
		POSTAGE		12/12/14	71368	53.32	
		SCBA BATTERIES		12/12/14	71368	52.29	
		72 RESIDENCE REPAIRS		12/12/14	71368	21.22	
		HAND TOOL PAINT		12/12/14	71368	63.24	5,788.69
80918	BATTERIES PLUS (RENO)	BATTERIES-TRI CHAIN SIGNS		12/12/14	71296	99.00	99.00
80919	BURRELL, SCOTT LEWIS	NOV 20 - DEC 3, 2014		12/12/14	71308	224.00	
80920	BURTON'S FIRE INC			12/12/14	71308	24.00	248.00
80921	BUSINESS & PROFESSIONAL	CREDIT BALANCE		12/12/14	71301	126.26	
		FR42554-CONV KIT		12/12/14	71301	266.77	
		FR E174 HALO BULB		12/12/14	71301	31.50	172.01
80922	CALIFORNIA INDUSTRIAL	GARNISHMENT DISBURSE		12/12/14	71402	287.60	287.60
80923	CANYON GENERAL IMPROVEMEN	H2O PLANT-NEOPRENE SHEET		12/12/14	71297	64.27	64.27

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80924 CAPITAL CITY AUTO PARTS	WATER/SEWER		12/12/14	71384	46.50	46.50
	STOCK CREDIT		12/12/14	71302	20.44	
	STOCK FILTERS		12/12/14	71302	80.35	
	FW44527-HORN		12/12/14	71302	15.49	
	SO STOCK-WASHER FLUID		12/12/14	71302	35.88	
	STOCK-FILTER, DELO		12/12/14	71302	78.26	
	FIRE-ANTI-FRZ		12/12/14	71302	204.20	
	STOCK FILTERS		12/12/14	71302	129.46	
	SO56306- HALO CAPSULE		12/12/14	71302	27.66	
	SO56306-BOOT		12/12/14	71302	3.86	
	STOCK-FILTER		12/12/14	71302	16.36	
	SO56306-DUS BOOT		12/12/14	71302	3.86	
	STOCK-FILTERS		12/12/14	71302	59.22	
80925 CARSON VALLEY OIL CO INC	PW2- INL & DIESEL		12/12/14	71298	1,549.54	
	PW- UNL & DIESEL		12/12/14	71298	945.45	
80926 CASELLE INC	JAN 2015 SUPPORT		12/12/14	71299	202.00	
80927 CELCO PARTNERSHIP	IT IPAD		12/12/14	71431	40.01	
80928 CINDERLITE TRUCKING CORP	TYPE II BASE-VC ROADS		12/12/14	71300	1,821.35	
	STOCKPILE-VC		12/12/14	71300	917.28	
	STOCKPILE-VC		12/12/14	71300	917.28	
80929 COLLECTION SERVICE OF NEV	GARNISHMENT DISBURSE		12/12/14	71398	141.97	
	GARNISHMENT DISBURSE		12/12/14	71398	250.84	
80930 COMMUNITY CHEST INC	YOUTH ACTIVITIES		12/12/14	71409	5,416.00	
	(NO SERVICES THE 1ST QTR)		12/12/14	71429	200.00	
	CSEB SEPTEMBER 2014		12/12/14	71409	6,249.99	
	CSEB SEPTEMBER 2014		12/12/14	71435	2,180.93	
	CSEB OCTOBER 2014		12/12/14	71435	4,520.00	
	CSEB OCTOBER 2014		12/12/14	71435	4,047.00	
	CSEB OCTOBER 2014		12/12/14	71435	2,148.92	
80931 COMSTOCK CHRONICLE (VC)	ORD 14-258		12/12/14	71358	101.24	
	ORD 14-259		12/12/14	71358	128.24	
	ORD 14-260		12/12/14	71358	81.00	
	ORD 14-261		12/12/14	71358	94.50	
	NOTICE		12/12/14	71363	77.62	
	NOTICE		12/12/14	71363	87.75	
80932 COMSTOCK COMMUNITY TV INC	RAISE CABLE LINES		12/12/14	71407	250.00	
80933 DAIOHS USA INC	CH DRINK WATER		12/12/14	71304	51.90	
	ST 72 WATER		12/12/14	71426	25.95	
	ST 71 WATER		12/12/14	71370	73.95	
	ST 74 WATER		12/12/14	71370	30.95	
	MONTHLY WATER FILTER		12/12/14	71370	36.95	
	WATER MAINTENANCE		12/12/14	71420	25.95	
	MTCC DRINKING WATER		12/12/14	71377	82.85	
	PROCEDURES		12/12/14	71417	110.85	
80934 DAVID A PRINGLE CPA LTD			12/12/14	71442	2,800.00	

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80935	DELAHAY, ANN	APPRAISAL OF 91 C STREET		12/12/14	71311	700.00	700.00
80936	DOSEN, TONY	CHRISTMAS TREES		12/12/14	71366	64.00	64.00
80937	DRAVITX, SCHNITZER & JOHN	GARNISHMENT DISBURSE		12/12/14	71401	60.50	60.50
80938	ELLIOTT AUTO SUPPLY INC	SHOP-BULB CABINET B&G- ALTERNATOR SO5636- RADIATOR CAP SO56306-BUSHINGS SO56306-CONTROL ARM SO56306-AXLE, CV SHAFT FW48224-WIPER BLADE		12/12/14 12/12/14 12/12/14 12/12/14 12/12/14 12/12/14 12/12/14	71321 71321 71321 71321 71321 71321 71321	139.99 147.45 16.49 24.18 75.64 174.83 20.58	304.26
80939	FARR WEST ENGINEERING	AND INSPECTION 5 MILE RES-LINING SIX MILE DRAINAGE PROJECT		12/12/14 12/12/14 12/12/14	71439 71331 71414	24,158.36 4,765.59 28,892.50	57,816.45
80940	FASTENAL COMPANY	JAIL/POLISH PAD		12/12/14	71381	40.03	40.03
80941	FEDERAL EMERGENCY MGMT	BAL DUE MOBILE CONCEPTS		12/12/14	71445	151.05	151.05
80942	FEDERAL EXPRESS CORP	COMPUTERS RETURN		12/12/14	71378	73.98	73.98
80943	FERGUSON ENTERPRISES INC	BOX LIDS CONCRT LIDS ICE MELT		12/12/14 12/12/14 12/12/14	71303 71303 71303	2,361.99 244.98 360.00	2,966.97
80944	FERRELLGAS LP	ST 71 PROPANE ST 74 PROPANE LW SR CNTR- PROPANE GAS 500 SAM CLEMENS PROPANE BLDG DEPT ST 71 PROPANE WATER PLANT PROPANE		12/12/14 12/12/14 12/12/14 12/12/14 12/12/14 12/12/14 12/12/14	71425 71372 71372 71320 71391 71415 71421 71372 71320	94.03 123.94 164.59 353.09 533.95 79.78 149.51 227.81 2,089.15	3,815.85
80945	FLYERS ENERGY LLC	LW- REG & DSL SHOP- OIL LW-REG & DSL		12/12/14 12/12/14 12/12/14	71305 71305 71305	1,172.60 981.35 979.25	3,133.20
80946	GAYLE A KERN LTD	GARNISHMENT DISBURSE		12/12/14	71399	558.93	558.93
80947	GIURLANI, DEREK	PARAMEDIC REFRESHER		12/12/14	71375	275.00	275.00
80948	GRANSBERY, TOM	18.5 HRS		12/12/14	71446	832.50	832.50
80949	GREAT BASIN TERMITE & PES	ST 75 PEST CONTROL ST 74 PEST CONTROL ST 72 PEST CONTROL ST 71 PEST CONTROL		12/12/14 12/12/14 12/12/14 12/12/14	71373 71373 71373 71373	65.00 65.00 65.00 65.00	260.00
80950	GTP INVESTMENTS LLC	POND PEAK MICROWAVE UTILITIES		12/12/14 12/12/14	71432 71353	540.80 40.00	



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80951	HD SUPPLY FACIL MAINT LTD	POND PK RENT		12/12/14	71353	316.33	897.13
		J HOOK		12/12/14	71350	66.00	
80952	HENRY SCHEIN	BILGE PUMP		12/12/14	71350	42.95	1,275.60
				12/12/14	71350	1,166.65	
80953	HOME DEPOT CREDIT SERVICE	EMS SUPPLIES		12/12/14	71376	476.16	476.16
		LW SR-SEAL ANIMAL GAP		12/12/14	71322	73.83	
		ST2-OFFICE CEILING		12/12/14	71322	150.42	
		ST2-OFFICE CEILING		12/12/14	71322	56.91	
		ST-2-OFFICE CEILING		12/12/14	71322	90.74	371.90
80954	IRON MOUNTAIN INFO MGT IN	ONSITE SHRED 65 GALLON		12/12/14	71413	225.12	
		SHRED BIN 1/2 S/O 65 GAL		12/12/14	71413	32.16	257.28
80955	IT1 SOURCE LLC	DA SERVER REPLACEMENT		12/12/14	71434	6,000.00	
		AS400 BACKUP TAPES		12/12/14	71434	717.28	
		A005475-IN		12/12/14	71434	2,206.52	8,923.80
80956	JBP LLC	E173-RELAY		12/12/14	71344	15.69	
		TIRE CHAINS		12/12/14	71379	741.56	
		CREDIT REP ORDER N26240		12/12/14	71379	127.55	
		FR42554- GASKETS		12/12/14	71344	65.37	
		PLOWS-CHAIN&HOOKS		12/12/14	71344	468.00	1,163.07
80957	JNA CONSULTING GROUP LLC	MANAGEMENT POLICY 2015		12/12/14	71328	1,000.00	1,000.00
80958	KIMBALL MIDWEST	SHOP-HARDWARE		12/12/14	71327	206.52	
		SHOP-TERMINAL CREDIT		12/12/14	71327	18.74	
		SHOP-CABLE CREDIT		12/12/14	71327	59.75	128.03
80959	KVEUM, JOYCE E			12/12/14	71438	1,500.00	1,500.00
80960	LANGUAGE LINE SERVICES IN	ANDELS		12/12/14	71424	30.23	30.23
80961	LIBERTY ENGINE CO NO 1	REIMBURSEMENT		12/12/14	71352	850.00	850.00
80962	LIFE-ASSIST INC	EMS SUPPLIES		12/12/14	71380	213.11	213.11
80963	LIQUID BLUE EVENTS LLC	TASTE BUDGET REVISED		12/12/14	71309	49.47	49.47
80964	LOWTHER, MARGARET	FEE		12/12/14	71410	1,500.00	1,500.00
80965	MA LABORATORIES INC	PUBLIC WORKS NEW PCS 2		12/12/14	71430	1,900.99	2,882.86
				12/12/14	71430	981.87	
80966	MCCAIN, JENNIFER	SPRING 2015		12/12/14	71444	1,475.50	1,475.50
80967	MENYHART, STEPHEN E	GARNISHMENT DISBURSE		12/12/14	71400	420.78	420.78
80968	METRO OFFICE SOLUTIONS IN	OFFICE SUPPLIES		12/12/14	71382	15.96	
		OFFICE SUPPLIES		12/12/14	71333	72.55	
		MOUSE		12/12/14	71333	18.37	
		CDS		12/12/14	71394	40.93	
		DESK PADS		12/12/14	71394	74.08	

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80969	MICHAEL HOHL MOTOR CO	DESK ORGAN/DRAWER ORGAN		12/12/14	71394	36.98	258.87
		COMMISSIONER CAR		12/12/14	71412	36,692.27	
		COUNTY MANAGER SHARED CAR		12/12/14	71412	36,612.25	
		COMM DEV CAR W/SKIDPLATE		12/12/14	71412	37,417.75	
80970	MORGAN TIRE OF SACRAMENTO	BLDG50285- N-PAD		12/12/14	71405	148.44	110,870.71
80971	MOUNDHOUSE HARDWARE	PW482203 704-TIRES		12/12/14	71335	948.90	948.90
		OPERATING SUPPLIES		12/12/14	71383	4.69	
		LOCK		12/12/14	71395	23.99	
		BRINE TRK-BARB FITTINGS		12/12/14	71365	3.38	32.06
80972	MUNICIPAL EMERGENCY SE(CT	SCBA SERVICE		12/12/14	71387	786.42	786.42
80973	NAPA AUTO & TRUCK PARTS	FR27450-WATER WELD		12/12/14	71336	10.10	10.10
80974	NEV ADMIN BLDG & GROUNDS	NOVEMBER WATER PURCHASE		12/12/14	71346	4,113.54	4,113.54
80975	NEV COMPTROLLER	RECORDER CERT COPIES/DV		12/12/14	71292	269.00	269.00
80976	NEV DEPT HUMAN RESOURCES	COUNTY MATCH OCTOBER		12/12/14	71345	4,236.77	4,236.77
80977	NEV DEPT OF PUBLIC SAFETY	PSI PRODUCTION		12/12/14	71360	297.17	297.17
80978	NEV DEPT PUBLIC SAFETY	BACKGROUNDS		12/12/14	71386	520.00	520.00
80979	NEV DEPT TAXATION	VIRGINIA CITY TOURISM		12/12/14	71310	59.96	59.96
80980	NEV DIV OF FORESTRY	3RD QUARTER PYMT		12/12/14	71389	37,500.00	37,500.00
80981	NEV DIV WATER RESOURCES	ASSESSMENTS		12/12/14	71332	3,000.00	
80982	NEV HUMAN RESOURCES	ASSESSMENTS		12/12/14	71332	1,250.00	4,250.00
80983	NEV PUBLIC DEFENDER	3RD QUARTER		12/12/14	71354	729.75	729.75
80984	NEV RURAL REGIONAL CENTER	PUBLIC DEFENDER		12/12/14	71355	11,578.25	11,578.25
80985	NEV RURAL WATER ASSOC	OCT MEDICAID P.MORRISON		12/12/14	71325	99.79	99.79
80986	NEVADA BLUE LTD (RNO)	NRWA MEMBERSHIP RENEWAL		12/12/14	71338	250.00	250.00
80987	NEVADA RURAL COUNTY RSVP	MONTHLY PORTAL FEE		12/12/14	71422	50.00	50.00
80988	NEXTEL OF CALIFORNIA INC	OCTOBER 2014 CDBG		12/12/14	71293	5,552.16	5,552.16
80989	OCCUPATIONAL HEALTH CENTE	PLANNING COMMISSION		12/12/14	71351	1,372.85	1,372.85
		SMITH PHYSICAL		12/12/14	71390	209.50	
		CHANDLER PHYSICAL		12/12/14	71390	122.50	332.00
80990	OFFICE DEPOT INC	TONER FOR HP PRINTER		12/12/14	71362	55.40	55.40
80991	OFFSITE DATA DEPOT, LLC	JUSTICE OF PEACE		12/12/14	71437	46.79	
		CLERK OFFICE		12/12/14	71437	263.26	310.05
80992	OUTFRONT MEDIA LLC						

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80993	OVERHEAD FIRE PROTECTION	12/15/14 - 1/11/15		12/12/14	71324	586.00	586.00
80994	PDM STEEL SERVICE CENTER	FIRE SYST INSPECTION		12/12/14	71364	290.00	290.00
80995	PETRINI, ANGELO D	ANGLE IRON-GAP FILLER		12/12/14	71357	62.43	62.43
80996	PITNEY BOWES INC	NOV 20-DEC 3, 2014		12/12/14	71312	48.00	48.00
80997	PROFESSIONAL FINANCE CO I	PRINTER HEAD 22101756868 INC/DUALYS		12/12/14	71359	452.00	546.89
80998	PROTECTION DEVICES INC	GARNISHMENT DISBURS		12/12/14	71397	329.28	329.28
80999	PUBLIC EMPLY RETIREMENT	COURTHOUSE ALARM		12/12/14	71361	75.00	75.00
81000	Q&D CONSTRUCTION INC	AFRICA, T		12/12/14	71323	2,645.81	2,645.81
81001	RAD STRATEGIES INC	APPLICATION THRU 11-30-14		12/12/14	71440	325,398.80	325,398.80
81002	RADFORD, SANDRA M	SOCIAL MEDIA PROGRAM		12/12/14	71326	3,300.00	
81003	RELANCE STANDARD LIFE IN	9/19, 10/7-9-21, & 11/14		12/12/14	71314	4,713.60	8,082.98
81004	RELANCE STANDARD LIFE IN	NOV 20-DEC 3, 2014		12/12/14	71313	12.75	12.75
81005	RUPPCO INC	RETIREE DENTAL		12/12/14	71337	690.30	690.30
81006	SAFEGUARD WEB & GRAPHICS	RETIREE LIFE INSURANCE		12/12/14	71340	5.10	5.10
81007	SAINT MARYS PREFERRED HEA	EMS SUPPLIES		12/12/14	71392	215.10	268.82
81008	SBC GLOBAL SERVICES IN LD	EMS SUPPLIES		12/12/14	71392	53.72	
		8 OZ CITATION WINE GLASS		12/12/14	71441	410.40	410.40
		ARINV000071949 ARID 4212		12/12/14	71339	9,182.02	9,182.02
		CLERK		12/12/14	71443	2.57	
		RECORDER		12/12/14	71443	.48	
		FIRE (VC)		12/12/14	71443	3.47	
		PUBLIC WORKS		12/12/14	71443	1.91	
		SHERIFF		12/12/14	71443	24.48	
		JP		12/12/14	71443	.89	
		SHERIFF		12/12/14	71443	1.45	
		COMPTROLLER/ADMIN		12/12/14	71443	.68	
		FIRE/LOCKWOOD		12/12/14	71443	1.39	
		FIRE (VC)		12/12/14	71443	10.74	
		COMMUNITY DEVELOPMENT		12/12/14	71443	8.38	
		ASSESSOR		12/12/14	71443	11.74	
		CENTRAL DISPATCH		12/12/14	71443	6.47	
		DA		12/12/14	71443	2.95	
		COMMISSIONER		12/12/14	71443	6.22	
		FIRE (VC)		12/12/14	71443	.65	
		IT		12/12/14	71443	6.55	
		PLANNING		12/12/14	71443	2.11	93.13
81009	SEDDON, JANA V	REIMB-32*SAMSUNG MONITOR		12/12/14	71403	250.00	



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81010	SHOAF, BRIAN ALLEN	NOV 20-DEC 3, 2014		12/12/14	71315	24.00	250.00
81011	SIERRA CONTROL SYSTEMS	NOV 6-19, 2014		12/12/14	71315	7.50	31.50
81012	SIERRA PACIFIC POWER CO	PM AGRMNT-REMOTE ACCESS		12/12/14	71342	2,015.00	2,015.00
81013	SIERRA PEST CONTROL INC	SC COMMISSIONERS ST LIGHT		12/12/14	71436	77.58	1,105.16
		VIRGINIA CITY ST LIGHTS		12/12/14	71436	924.15	
		TOWN OF GH STR LIGHTS		12/12/14	71436	103.43	
81014	SMITHS FOOD & DRUG CENTER	BUGS		12/12/14	71371	50.00	150.00
		SO/JAIL BUGS		12/12/14	71371	100.00	
81015	SPB UTILITY SERVICES INC	IND INMATE DRUGS		12/12/14	71329	332.99	332.99
81016	ST CO SCHOOL DISTRICT	OPERATOR SUPPORT 11/14		12/12/14	71343	1,269.39	1,269.39
81017	ST CO SENIOR CENTER(VC)	PROPERTY TAX RECEIVED		12/12/14	71291	47,758.70	47,758.70
81018	ST CO WATER SYSTEM	SUPPORT		12/12/14	71411	12,833.00	12,833.00
				12/12/14	71347	124.96	
				12/12/14	71316	165.84	
				12/12/14	71347	130.80	
				12/12/14	71347	124.96	
				12/12/14	71347	119.12	
				12/12/14	71347	119.12	
				12/12/14	71347	140.19	
				12/12/14	71347	241.76	
				12/12/14	71347	119.12	
				12/12/14	71347	124.96	
				12/12/14	71347	56.62	
				12/12/14	71347	415.52	
				12/12/14	71347	108.42	
				12/12/14	71347	160.00	
				12/12/14	71347	119.12	
				12/12/14	71347	60.32	
				12/12/14	71347	56.62	
				12/12/14	71316	56.62	2,444.07
81019	STEPHEN R KOPOLOW PC	GARNISHMENT DISBURS		12/12/14	71396	311.34	311.34
81020	SUN PEAK ENTERPRISES			12/12/14	71317	36.00	
		NOV 20- DEC 3, 2014		12/12/14	71317	425.00	461.00
81021	THERMATEMP			12/12/14	71423	60.00	150.00
81022	TRI GENERAL IMPROVEMENT	THERMOSTAT		12/12/14	71374	90.00	
81023	TRUCKEE MEADOWS WATER SYS	1705 PERU -W/S		12/12/14	71348	132.65	734.95
		1705 PERU -IRR OCT/NOV		12/12/14	71348	602.30	
81024	UNIFORMITY OF NEVADA LLC	MTCC WATER TANK RENTAL		12/12/14	71416	67.50	67.50
81025	VCTC	HAMMOND		12/12/14	71369	545.12	545.12
		COMSTOCK CORNER INVENTORY		12/12/14	71408	100.00	

Report No: PB1315  
Run Date : 12/11/14  
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NUMBER

STOREY COUNTY  
CHECK REGISTER 12/12/14

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VENDOR	INVOICE DESCRIPTION	P/O #	DATE	TRANS#	AMOUNT	CHECK TOTAL
81026 VIRGINIA CITY TOURS INC	COMSTOCK CORNER INVENTORY		12/12/14	71408	140.00	240.00
81027 VISION SERVICE PLAN, INC	NOV 20- DEC 3, 2014		12/12/14	71318	440.00	502.00
81028 WASHOE COUNTY SENIOR SERV			12/12/14	71318	62.00	
81029 WELLS BUS BKG SUPPORT GRP	30 048047 0001 RETIREE		12/12/14	71341	167.60	167.60
81030 WESTERN ENVIRONMENTAL LAB	LOCKWOOD MEALS- NOV 2014		12/12/14	71418	1,562.30	1,562.30
81031 WESTNET NEVADA LLC	#1 SEMI-ANNUAL PAYMENT		12/12/14	71447	24,128.69	24,128.69
81032 WOODMANSEE, KAREN	TOTAL COLIFORM		12/12/14	71349	20.00	226.00
	O2DEMAND,FECAL,PH,NITRO		12/12/14	71349	206.00	
	10X10 INTERNET		12/12/14	71428	899.00	899.00
	PRIZES TO COSTUME WINNERS		12/12/14	71319	22.35	64.35
	VET DAY PARADE SIGNS		12/12/14	71319	42.00	
81033 3D CONCRETE INC	VC- DRAIN ROCK		12/12/14	71356	101.15	101.15
	CHECKS TOTAL				1,003,098.49	

ACKNOWLEDGEMENT OF REVIEW AND AUTHORIZATION

CHECKS TOTAL 1,003,098.49 CHECK DATE 12/12/14

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COMPTROLLER	-----
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TREASURER	-----
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CHAIRMAN	-----
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COMMISSIONER	-----
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COMMISSIONER	-----

PC NUMBER	VENDOR	FUND-DEPT	INVOICE #	DESCRIPTION	DATE	TRANS#	AMOUNT	CARD TOTAL
36	WELLS ONE COMMERCIAL CARD	PAYMENT						
		AMERICAN REDCROSS		CPR REFRESHER	12/12/14	346	19.00	
		C.NEVIN- AMAZON		MTCC BULLETIN BOARD	12/12/14	351	416.33	
		CW ADOBE CREATIVE CL		MONTHLY CLOUD SUBSCRIP	12/12/14	350	19.99	
		CW BOTCHA CALLOOPS		VTCC BOARD CHAIR AWARD	12/12/14	350	125.00	
		CW HYATT HOTELS		EVENT WORKSHOP	12/12/14	350	168.17	
		DOSEN		HOTEL,CVS TRAINING	12/12/14	348	55.37	
		FAIN MICHAELS FRAMES		SJO & MADDOX RESOLUTION	12/12/14	343	29.32	
		GILMAN CHEVRON 11/30		GAS FOR COMMISSION CAR	12/12/14	343	52.25	
		GILMAN QUIK STOP1126		GAS FOR COMMISSION CAR	12/12/14	343	60.41	
		JASONW-FUNLAND TREES		CH TREE	12/12/14	344	179.99	
		MCBRIDE GAS NACO CON		SHELL 056606	12/12/14	343	118.77	
		MNEVIN-RADIOSHACK		COMPUTER CABLE	12/12/14	344	17.99	
		NATIONAL ACAD EMD		TRAINING CBT	12/12/14	345	50.00	
		OFFICE DEPT		REPLACE TOBI CALCULATOR	12/12/14	347	55.99	
		OSBORNE FOOD NACO		HOTEL NEVADA 1048621	12/12/14	343	15.07	
		PG HOME DEPOT		CHRISTMAS TREE VSTR	12/12/14	349	45.98	
		PG HYATT HOTELS		TRADE SHOW LODGING	12/12/14	349	135.60	
		PG HYATT HOTELS		EVENT MARKTG RETRT	12/12/14	349	760.06	
		PG US AIRWAYS		LA TRAVEL EXPO	12/12/14	349	292.20	
		PG WALMART		CANDY CANES/FATHER	12/12/14	349	19.60	
		PG WALMART		DOCENT RECPT CHRISTMAS	12/12/14	349	77.66	
		RECORDER		ANNUAL MEMBERSHIP	12/12/14	342	139.00	
		SBBRY-HAWC		IND MED-HAHJ14 6/24/13	12/12/14	344	48.40	
		SUBWAY LUNCH		MARK/JANA TRI REAPPR	12/12/14	347	12.91	
		TR #11		RCRDR CAL/PLANNERS	12/12/14	342	55.96	
		WELLS HOOD ICC KINDL		DIGITAL CODE FOR IPAD	12/12/14	353	85.99	
		WHITTEN 89837441 NEW		VEHICLES REGISTRATION	12/12/14	343	18.00	
		WHITTEN GAS NACO CON		SHELL 055913	12/12/14	343	56.00	
		WHITTEN MURIETTAS		MERT WITH JACK MCGUFFE	12/12/14	343	28.66	
		WHITTEN 00011 PALACE		LUNCH-DEL OF VEHICLES	12/12/14	343	97.15	
		00222693 (HOOD)		DUES FOR CERTIFICATION	12/12/14	1442	161.30	
		023543		ASSESSOR BACKUP DRIVES	12/12/14	352	299.97	
		023543		IT FLASH DRIVES	12/12/14	352	39.98	
		05890017802 AIRPORT		HAYMORE PKING FEES	12/12/14	1442	50.00	
		2277		RMA SHIPPING IT	12/12/14	352	11.81	
		4JFTWY9P04RVTS		DSL SO BUS OFFICE	12/12/14	352	77.00	
		765805890		SSL CERTIFICATE IT	12/12/14	352	269.97	

\*Card Total\*

ACKNOWLEDGEMENT OF REVIEW AND AUTHORIZATION DATE

DATE \_\_\_\_\_

COMPTROLLER

TREASURER

CHAIRMAN



Report No: PB5480ST  
Run Date : 12/10/14  
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NUMBER VENDOR

FUND-DEPT INVOICE #

STOREY COUNTY  
PURCHASE CARD REGISTER

DESCRIPTION	DATE	TRANS#	AMOUNT
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COMMISSIONER

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COMMISSIONER

Report No: PB1390  
 Run Date : 12/17/14  
 CHECK FISCAL  
 NUMBER YEAR RECORD# VENDOR NAME

STOREY COUNTY  
 TYPED CHECKS REGISTER  
 CHECK CHECK  
 TOTAL DATE INVOICE#

Page 1

DESCRIPTION  
 91 SOUTH C STREET

EARNST MONEY

1,000.00 12/17/14

1,000.00

2015 5121 NORTHERN NEVADA TITLE CO

81034

TYPED CHECKS TOTAL 1,000.00

ACKNOWLEDGEMENT OF REVIEW AND AUTHORIZATION DATE

*Comptroller H. Gallegher* 12/17/14  
 COMPTROLLER

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 TREASURER

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 CHAIRMAN

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 COMMISSIONER

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 COMMISSIONER

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	P/O #	DATE	TRANS#	AMOUNT	CHECK TOTAL
81035	AIRGAS NCN INC	EMS SUPPLIES		12/26/14	71516	64.35	
		EMS SUPPLIES		12/26/14	71516	22.80	87.15
81036	ALLISON,MACKENZIE,PAVLAKI	INTERNAL S/O INVESTIGATIO		12/26/14	71451	3,281.54	3,281.54
81037	ALPINE LOCK INC	KEYS FOR WATER TANKS		12/26/14	71460	6.00	
81038	ALSCO INC	ST 71 LAUNDRY		12/26/14	71517	13.84	
		ST 72 LAUNDRY		12/26/14	71517	8.77	
		ST 74 LAUNDRY		12/26/14	71517	10.52	
		SHOP		12/26/14	71461	45.69	
		SHOP		12/26/14	71461	52.79	
		CH		12/26/14	71461	28.80	160.41
81039	AMERICAN JUDGES ASSOC.			12/26/14	71504	150.00	150.00
81040	AMERIGAS PROPANE LP			12/26/14	71501	199.57	199.57
81041	AT&T TELECONFERENCE SERVI	32814533-00001 NOV 14		12/26/14	71518	31.20	
		SUBSCRIPTION TELECONFERN		12/26/14	71518	13.00	44.20
81042	AUTO & TRUCK ELECTRIC, INC	PW61985- MILITARY ALT		12/26/14	71466	495.00	495.00
81043	BAUGH, ADRIANNE MARIE	MTCC BANNER		12/26/14	71550	110.00	110.00
81044	BURGARELLO ALARM INC	1/1/15 - 3/31/15		12/26/14	71478	374.04	374.04
81045	BURRELL, SCOTT LEWIS			12/26/14	71475	8.00	
		DECEMBER 4-17, 2014		12/26/14	71475	49.00	57.00
81046	BURTON'S FIRE INC	FR62141-WEAR LEEVE		12/26/14	71462	78.44	
		FR E-71--KIT CONV		12/26/14	71462	430.95	509.39
81047	CAPITAL CITY AUTO PARTS	STOCK FILTER		12/26/14	71463	3.11	
		STOCK FILTERS		12/26/14	71463	11.37	
		FR32906-FASTENER		12/26/14	71463	14.58	
		FIRE TRAIL #9 BRAKE AWAY		12/26/14	71463	7.99	
		SHOP AA BATTERY		12/26/14	71463	5.99	
		STOCK FILTERS		12/26/14	71463	14.88	
		STOCK FILTERS		12/26/14	71463	22.68	
		FR30078 REDI SENSOR		12/26/14	71463	43.60	
		FORKLIFT-FILTER		12/26/14	71463	25.29	
		SS051611-FILTER KIT		12/26/14	71463	26.37	
		S051611 FLUIDS		12/26/14	71463	43.66	
		ITS4235-VALVE COVER GASK		12/26/14	71463	44.59	
		PW JD624-FILTER		12/26/14	71463	33.59	
		STOCK-FLUIDS		12/26/14	71463	43.66	
		CRACK SEALER-SUPPORT		12/26/14	71463	35.99	
		S058904-DRAIN PLUG		12/26/14	71463	6.86	
		S058904 SRP BELT		12/26/14	71463	32.80	
		STOCK-FILTERS		12/26/14	71463	180.48	510.17
81048	CAPITAL FORD INC	S057460-THROTTLE BODY WAR		12/26/14	71486	291.30	
81049	CARSON CITY JUVENILE PROB	S057460-THROTTLE BODY		12/26/14	71486	305.80	14.50

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	P/O #	DATE	TRANS#	AMOUNT	CHECK TOTAL
81050	CARSON SMALL ENGINES	JULY-CURRENT		12/26/14	71510	23,057.29	23,057.29
81051	CARSON VALLEY OIL CO INC	CONCRETE SAW- ROPE		12/26/14	71464	9.60	9.60
81052	CELLCO PARTNERSHIP	PW- UNL & DIESEL PW-UNL & DIESEL		12/26/14 12/26/14	71465 71465	997.83 1,981.50	2,979.33
81053	CENTRAL LYON COUNTY FIRE	BC IPAD FP & CHIEF IPADS PLANT		12/26/14 12/26/14 12/26/14	71519 71519 71493	40.01 116.03 20.02	366.53
81054	CHARTER COMMUNICATIONS	IT IPAD SERVICE		12/26/14	71538	40.01	
81055	CITY OF CARSON FIRE DEPTA	IPAD DATA		12/26/14	71524	80.02	
81056	COLLECTION SERVICE OF NEV	KEENER		12/26/14	71523	65.42	
81057	COMSTOCK CHRONICLE (VC)	972520095-00001 AIRCARD		12/26/14	71496	5.02	
81058	DEUCE NINE LLC	ARDAGH INCIDENT		12/26/14	71520	2,193.83	2,193.83
81059	DOSEN, TONY	MTCC 500 SAM CLEMENS		12/26/14	71450	80.74	80.74
81060	DOUGLAS COUNTY	ARDAGH INCIDENT		12/26/14	71521	4,105.20	4,105.20
81061	ELLIOTT AUTO SUPPLY INC	GARNISHMENT DISBURSE GARNISHMENT DISBURSE		12/26/14 12/26/14	71540 71540	415.53 278.73	694.26
81062	FARMER BROS CO	JAN 5 ORD 14-258		12/26/14 12/26/14	71511 71511	60.74 128.24	597.33
81063	FAST GLASS INC	ORD 14-260		12/26/14	71511	114.74	
81064	FASTENAL COMPANY	ORD 14-262		12/26/14	71511	114.74	
81065	FIRE SHOWS GROUP LLC	PUBLIC NOTICE FOR PC		12/26/14	71508	84.37	
81066	FIRST ADVANTAGE OCCUPATIO	PUBLIC NOTICE FOR PC		12/26/14	71508	94.50	
81067	FLYERS ENERGY LLC	REFLECTIVE GRAPHICS		12/26/14	71549	2,065.50	2,065.50
81068	GALLAGHER, HUGH III	DOSEN		12/26/14	71548	20.00	20.00
		ARDAGH INCIDENT		12/26/14	71525	2,606.95	2,606.95
		PW55898 CREDIT SOS1611 BLADES		12/26/14 12/26/14	71470 71470	15.00- 7.98	
		PW-55898 PRO BATTERY WARRANTY		12/26/14 12/26/14	71470 71470	113.21 105.80-	
		SOS1611-BLADE		12/26/14	71470	3.99	4.38
		COFFEE- LCKWD SENIOR CNTR		12/26/14	71497	98.36	98.36
		WINDOW REPAIR		12/26/14	71526	20.00	20.00
		STOCK-WELDING WIRE		12/26/14	71468	89.63	89.63
		FIRESHOWS2014 COORDINATIO		12/26/14	71448	15,160.00	15,160.00
		IRVING ALCOHOL TEST		12/26/14	71453	49.11	49.11
		LW-REG&DSL		12/26/14	71469	686.19	
		LW REG & DSL		12/26/14	71469	706.56	1,392.75



CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	P/O #	DATE	TRANS#	AMOUNT	CHECK TOTAL
81069	GRAINGER	BATTERIES		12/26/14	71553	814.14	814.14
		COLD PROTECTION GLOVES		12/26/14	71471	15.74	
		COLD PROTECT GLOVES		12/26/14	71471	189.48	368.66
81070	GRAN, NANCY J	GARNISHMENT DISBURSE		12/26/14	71537	367.83	367.83
81071	GRANITE CONSTRUCTION CO	GH PATCH		12/26/14	71472	581.15	581.15
81072	GRANSBERRY, TOM	13.5 HRS		12/26/14	71554	607.50	607.50
81073	GRIMM, JUSTIN LEIGH	PARAMEDIC REFRESHER		12/26/14	71527	275.00	275.00
81074	HD SUPPLY FACIL MAINT LTD	X-7500 CABLE MACHINE		12/26/14	71491	3,160.06	3,160.06
81075	HIGH DESERT MICROIMAGING	IMG-FILM BK 90-97		12/26/14	71515	723.75	723.75
81076	HOME DEPOT CREDIT SERVICE	LWSC-WET PATCH		12/26/14	71473	45.57	
		SO- MOTION LIGHT		12/26/14	71473	75.94	
		LW SC ROOF SCREWS		12/26/14	71473	4.91	
		ST MARYS- ROOF SUPPLIES		12/26/14	71473	119.58	
		SHOP- WOOD		12/26/14	71473	10.58	
		TRI--STOREROOM		12/26/14	71473	82.44	
		TRI-STOREROOM		12/26/14	71473	27.98	
		LWSC- ROOF SCREWS		12/26/14	71473	9.57	
		TRI-STOREROOM		12/26/14	71473	27.68	
		CH SUPPLIES		12/26/14	71473	60.93	
		SO-DOOR SWEEP		12/26/14	71473	35.54	
		SO-DOOR HINGES&SWEEP		12/26/14	71473	23.70	524.42
81077	HOT SPOT BROADBAND INC	STATION 72 INTERNET		12/26/14	71543	82.50	82.50
81078	HYDRAULIC INDUSTRIAL SERV	ATHEY SWPR-BALL VALVE		12/26/14	71481	53.12	53.12
81079	INNOVATIVE IMPRESSIONS	ANTINORO		12/26/14	71532	56.00	56.00
81080	INTERNAL REVENUE SERVICE			12/26/14	71552	400.00	400.00
81081	IRON MOUNTAIN INFO MGT IN	NT147 DECEMBER 2014		12/26/14	71514	219.90	219.90
81082	ITI SOURCE LLC	OFFICE 2013 AUDITOR		12/26/14	71546	370.57	
		FIREWALL RAM UPGRADE5505		12/26/14	71546	95.00	
		FIREWALL SEC PLUS UPGRADE		12/26/14	71546	518.41	
		SD CARD IP CAMERAS		12/26/14	71546	46.04	1,030.02
81083	JBP LLC	N26240		12/26/14	71488	127.55-	
		ROADS-CHAIN LINKS		12/26/14	71488	509.00	
		FR66239- FLIPPER VALVE		12/26/14	71488	33.39	
		PW61999 BRAKE VA		12/26/14	71488	245.59	660.43
81084	JUDGE EDWARD R JOHNSON			12/26/14	71502	128.15	128.15
81085	KOLKER, DAVID LEWIS	PARTY 2 1/2 HRS		12/26/14	71495	250.00	250.00
81086	LIBERTY ENGINE CO NO 1	CHRISTMAS PARTY		12/26/14	71454	366.00	

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STOREY COUNTY  
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CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	P/O #	DATE	TRANS#	AMOUNT	CHECK TOTAL
81087	METRO OFFICE SOLUTIONS IN	DESK PAD,COPY PAPER		12/26/14	71459	86.04	366.00
		MOUSE		12/26/14	71503	49.45	
		OFFICE SUPPLIES		12/26/14	71482	90.92	
		OFFICE SUPPLIES		12/26/14	71529	28.80	
		MISC OFFICE SUPPLIES		12/26/14	71529	16.86	
		PAPER/CALENDERS/ENV		12/26/14	71522	443.85	
		MARKER BOARD		12/26/14	71535	243.98	
		WALL POCKETS		12/26/14	71535	15.63	
				12/26/14	71535	52.91	1,028.44
81088	MONARCH DIRECT LLC	STAMP		12/26/14	71483	43.00	43.00
81089	MORGAN TIRE OF SACRAMENTO	PW GRADER-ORING		12/26/14	71484	174.95	174.95
81090	MPS DENTAL LLC	ROBBINS DENTAL		12/26/14	71542	889.00	889.00
81091	NEV COMPTROLLER			12/26/14	71505	1,914.00	
				12/26/14	71505	100.00	
				12/26/14	71505	229.00	
				12/26/14	71505	297.50	2,540.50
81092	NEV DEPT HUMAN RESOURCES	NOVEMBER 14 COUNTY MATCH		12/26/14	71509	1,627.55	1,627.55
81093	NEV TREASURER			12/26/14	71506	15.00	15.00
81094	NEVADA BLUE LTD (RNO)	PORTAL MAINT		12/26/14	71531	50.00	50.00
81095	NEVADA PUBLIC RISK MANAGE	P243-14-03514-01MCCRACKEN		12/26/14	71455	5,000.00	
		P243-14-03568-01ROTHSCHIL		12/26/14	71455	313.50	5,313.50
81096	OCCUPATIONAL HEALTH CENTE	CECCHINI DOT PHYSICAL		12/26/14	71533	77.50	77.50
81097	OFFICE DEPOT INC	MISC OFFICE SUPPLIES		12/26/14	71512	28.81	
		15 CALENDAR		12/26/14	71512	4.08	
		PAPER PLATES FOR OFFICE		12/26/14	71507	5.85	38.74
81098	OWENS EQUIPMENT SALES	2014 ELGIN BROOM BEAR		12/26/14	71485	242,879.00	242,879.00
81099	PITNEY BOWES INC	RENTAL		12/26/14	71534	126.42	126.42
81100	PROFESSIONAL FINANCE CO I	GARNISHMENT DISBURSE		12/26/14	71539	342.04	342.04
81101	PROTECTION DEVICES INC	12/2/14 - 3/26/15		12/26/14	71479	75.00	75.00
81102	PURCHASE POWER	REFILL 12/16/2014		12/26/14	71513	1,900.00	1,900.00
81103	RAY MORGAN CO INC (CA)	GIS PLOTTER CN2676-01		12/26/14	71541	143.32	
		COPIER-COMM C STREET		12/26/14	71541	440.00	583.32
81104	SANCHEZ, ESTEFANIA	ST 72 RESIDENCE COUNTER		12/26/14	71544	740.00	740.00
81105	SBC GLOBAL SERVICES IN LD	VC TOURISM		12/26/14	71487	26.26	26.26
81106	SBC GLOBAL SERVICES INC	847-7500 VCTC		12/26/14	71494	84.96	
		252-6412-COMMUNICATIONS		12/26/14	71494	6,086.48	6,086.48



Report No: PB1315  
Run Date : 12/23/14

STOREY COUNTY  
CHECK REGISTER 12/26/14

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CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	P/O #	DATE	TRANS#	AMOUNT	CHECK TOTAL
81113	SUN PEAK ENTERPRISES						311.34
81114	THE REINALT-THOMAS CORPOR	DECEMBER 4-17, 2014		12/26/14	71476	3.00	158.00
81115	US BANCORP EQUIPMENT FINA	COMMISH53279-TIRES		12/26/14	71476	155.00	84.00
81116	USDA RURAL DEVELOPMENT	COPIER LEASE ACCT-842499		12/26/14	71467	84.00	3,671.01
81117	VIRGINIA CITY TOURS INC			12/26/14	71545	3,671.01	26,483.52
81118	WALKER & ASSOCIATES	DECEMBER 4-17, 2014		12/26/14	71490	26,483.52	88.00
81119	WASHOE CO CORONER	LOBBYIST SERVICES		12/26/14	71477	4.00	1,666.00
81120	WELHOUSE, RICHARD R	MAGALLANEZ/SMITH		12/26/14	71477	84.00	3,086.00
81121	3D CONCRETE INC	VCHS STAGE REPAIR		12/26/14	71452	1,666.00	637.00
		103467-DRAIN ROCK		12/26/14	71530	3,086.00	321.31
				12/26/14	71474	637.00	
				12/26/14	71492	321.31	
						CHECKS TOTAL	382,977.88



ACKNOWLEDGEMENT OF REVIEW AND AUTHORIZATION

CHECKS TOTAL 382,977.88 CHECK DATE 12/26/14

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COMPTROLLER  
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TREASURER  
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CHAIRMAN  
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COMMISSIONER  
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COMMISSIONER

NUMBER VENDOR FUND-DEPT INVOICE #

37 WELLS ONE COMMERCIAL CARD

PAYMENT

ADOBE SOFTWARE	12/26/14	355	49.99
C.NEVIN- ATT	12/26/14	354	75.00
C.NEVIN- ATT	12/26/14	354	141.17
C.NEVIN- ROADPOST	12/26/14	354	51.93
DD PALACE RESTAURANT	12/26/14	358	20.00
DD SO THE ROASTING H	12/26/14	358	31.96
DOTSON TOTAL WINE	12/26/14	1442	195.14
DOTSON WALMART DUCT	12/26/14	1442	17.94
DOTSON WALMART LEMON	12/26/14	1442	16.95
FAIN MICHAELS/FRAME	12/26/14	1442	17.84
GILMAN CHEVRON 12/05	12/26/14	1442	51.01
GILMAN NAVARIK 12/11	12/26/14	1442	52.50
JASONW LOWES	12/26/14	356	121.88
MNEVIN BEST BUY	12/26/14	356	29.99
MNEVIN DNV	12/26/14	356	68.50
OSBORNE AMAZON PLAN	12/26/14	1442	42.45
OSBORNE APA ANNUAL	12/26/14	1442	300.00
OSBORNE FIELD 12/17	12/26/14	1442	16.84
OSBORNE MIGAN 12/17	12/26/14	1442	16.84
OSBORNE PALACE LPINS	12/26/14	1442	62.05
OSBORNE PINOCCHIO	12/26/14	1442	50.53
PG HULBMAN	12/26/14	357	57.83
PG CARSON CITY BOX S	12/26/14	357	65.00
PG FEDEX	12/26/14	357	110.71
PG OFFICE DEPOT	12/26/14	357	12.99
PG PRESTIGE AUTO WAS	12/26/14	357	20.95
PG REDS OLD FASHION	12/26/14	357	10.00
PG REDS OLD FASHIONE	12/26/14	357	50.00
SKRETTA HARPORE FREGH	12/26/14	356	19.96
SKRETTA SUNRISE ENV	12/26/14	356	46.48
SKRETTA WINCO	12/26/14	356	84.81
TRAVEL	12/26/14	1443	309.26
WHITTEN BJS PUBLIC	12/26/14	1443	933.16
WHITTEN BJS ZIP CODE	12/26/14	1442	24.25
WHITTEN PALACE WCSO	12/26/14	1442	44.30
066983-DEANE	12/26/14	1442	39.86
085368-DEANE	12/26/14	361	68.95
138011663	12/26/14	361	84.98
138023935	12/26/14	361	79.00
138023935	12/26/14	361	149.33
138023935	12/26/14	361	69.00
54018	12/26/14	359	50.00

+Card Total\*

3,761.33  
3,761.33

ACKNOWLEDGEMENT OF REVIEW AND AUTHORIZATION DATE

*McLain D. H. Gallagher*  
COMPTROLLER

12/23/14

Report No: PB5480ST  
Run Date : 12/23/14

PC  
NUMBER VENDOR

FUND-DEPT INVOICE #

STOREY COUNTY  
PURCHASE CARD REGISTER

CARD  
TOTAL

AMOUNT

TRANS#

DATE

DESCRIPTION

TREASURER

CHAIRMAN

COMMISSIONER

COMMISSIONER

Report No: PES480ST  
Run Date : 12/23/14

PC  
NUMBER VENDOR FUND-DEPT INVOICE #  
37 WELLS ONE COMMERCIAL CARD PAYMENT RM RESERVATION

STOREY COUNTY  
PURCHASE CARD REGISTER

DESCRIPTION DATE TRANS# AMOUNT  
EFH 12/26/14 362 33.60

\*Card Total\*

CARD  
TOTAL  
33.60  
33.60

ACKNOWLEDGEMENT OF REVIEW AND AUTHORIZATION DATE

*Amelia for H. Gallagher 12/23/14*

COMPTROLLER

TREASURER

CHAIRMAN

COMMISSIONER

COMMISSIONER



PAYMENT  
AMAZON DIGITAL  
ASFFM DUES  
BOTCHA KALOOPS  
INT'L CODE COUNCIL  
OFFICE DEPOT

STOREY COUNTY  
PURCHASE CARD REGISTER

DESCRIPTION	DATE	TRANS#	AMOUNT
DIGITAL CODE BOOK HOOD	12/26/14	362	59.99
FLOOD PLAIN MGR	12/26/14	362	130.00
PLAQUES FOR TRI BUSINE	12/26/14	362	300.00
CODE BOOKS	12/26/14	362	193.75
SPECIALIZED CHAIR HOOD	12/26/14	362	361.97

\*Card Total\*

ACKNOWLEDGEMENT OF REVIEW AND AUTHORIZATION DATE

*Chadwick H. Hall* 12/23/14

COMPTROLLER

TREASURER

CHAIRMAN

COMMISSIONER

COMMISSIONER



## Storey County Board of County Commissioners Agenda Action Report

Meeting date: January 5, 2014

Estimate of time required: 5 min.

Agenda: Consent ☒ Regular agenda ☐ Public hearing required ☐

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1. **Title:** Approval of Treasurer Report for November 2014

2. **Recommended motion:** Approval of report as submitted

3. **Prepared by:** Vanessa Stephens

Department: Clerk & Treasurer

Telephone: 847-0969

4. **Staff summary:** Report is attached.

5. **Supporting materials:**

6. **Fiscal impact:**

Funds Available:

Fund:

\_\_\_\_\_ Comptroller

7. **Legal review required:**

\_\_\_\_\_ District Attorney

8. **Reviewed by:**

VB Department Head

Department Name: Clerk & Treasurer

Rail County Manager

Other agency review: \_\_\_\_\_

9. **Board action:**

☐ Approved

☐ Approved with Modifications

☐ Denied

☐ Continued

Agenda Item No. 10

AD VAL FOR THE MONTH OF NOVEMBER 2014

	001 GENERAL	001-500 INDUST GID	150 SCH OP	160 SCH DB	060 CAP ACQ	170 STATE	010 IND MED	185 IND ACC	001 YOUTH	250 FIRE/EMER	200 TRI Payback	001 PENALTIES	001-34104 A/R 6%	001-35506 OVRPMT	165 A/R 2%	TOTAL								
TREASURER																								
2007/2008																								
2008/2009																								
2009/2010	\$	359.90	\$	154.07	\$	29.72	\$	10.28	\$	34.92	\$	6.16	\$	2.15	\$	0.92	\$	111.87	\$	367.62	\$	1,077.61		
2010/2011	\$	561.21	\$	256.65	\$	49.52	\$	15.84	\$	3.42	\$	5.13	\$	1.54	\$	1.72	\$	172.47	\$	567.03	\$	1,751.28		
2011-2012	\$	1,532.97	\$	648.87	\$	125.19	\$	43.26	\$	147.08	\$	8.65	\$	3.89	\$	1.15	\$	60.30	\$	1,182.90	\$	4,176.93		
Special Assess																								
Total 2011-2012	\$	1,532.97	\$	648.87	\$	125.19	\$	43.26	\$	147.08	\$	8.65	\$	3.89	\$	1.15	\$	60.30	\$	1,182.90	\$	4,176.93		
2012-2013	\$	1,216.97	\$	515.32	\$	99.41	\$	34.36	\$	116.80	\$	6.88	\$	3.09	\$	3.74	\$	768.88	\$	2,994.03	\$	2,994.03		
Special Assess																								
Total 2012-2013	\$	1,216.97	\$	515.32	\$	99.41	\$	34.36	\$	116.80	\$	6.88	\$	3.09	\$	3.74	\$	768.88	\$	2,994.03	\$	2,994.03		
Subtotal	\$	3,671.05	\$	1,574.91	\$	303.84	\$	103.74	\$	356.97	\$	25.11	\$	9.44	\$	1,129.69	\$	2,886.43	\$	2,886.43	\$	3,146.22		
2013-2014	\$	2,148.73	\$	909.38	\$	175.50	\$	59.41	\$	205.67	\$	12.10	\$	5.25	\$	6.60	\$	845.34	\$	10,091.74	\$	10,091.74		
Special Assess																								
TOTAL 2013/2014	\$	2,148.73	\$	909.38	\$	175.50	\$	59.41	\$	205.67	\$	12.10	\$	5.25	\$	6.60	\$	845.34	\$	10,091.74	\$	10,091.74		
TOTAL PRIOR	\$	5,819.78	\$	2,484.29	\$	479.34	\$	163.15	\$	562.64	\$	37.21	\$	14.69	\$	1,790.30	\$	3,731.77	\$	3,731.77	\$	5,040.19		
2014/2015	\$	37,032.78	\$	16,831.52	\$	3,241.84	\$	1,116.88	\$	3,799.47	\$	220.36	\$	97.88	\$	12,223.42	\$	3,428.13	\$	3,428.13	\$	15,192.23		
Special Assess	\$	18.31	\$	7.76	\$	1.50	\$	0.52	\$	1.76	\$	0.10	\$	0.05	\$	5.63	\$	0.05	\$	35.79	\$	81,059.35		
TOTAL 14/15	\$	37,051.09	\$	16,839.28	\$	3,243.34	\$	1,117.40	\$	3,801.23	\$	220.46	\$	97.93	\$	12,229.05	\$	3,428.13	\$	3,428.13	\$	81,095.14		
TOTAL SECURED	\$	42,870.87	\$	19,323.57	\$	3,722.68	\$	1,280.55	\$	4,363.87	\$	257.67	\$	380.05	\$	14,019.35	\$	7,159.90	\$	7,159.90	\$	96,323.82		
Refund Secured																								
REPORT TOTALS	\$	42,870.87	\$	19,323.57	\$	3,722.68	\$	1,280.55	\$	4,363.87	\$	257.67	\$	380.05	\$	14,019.35	\$	7,159.90	\$	7,159.90	\$	96,323.82		
ASSESSOR																								
2007/2008																								
2008/2009																								
2009/2010	\$	11.27	\$	4.22	\$	0.83	\$	0.29	\$	0.96	\$	0.18	\$	0.09	\$	3.06	\$	2.28	\$	2.28	\$	25.00		
2010/2011	\$	396.35	\$	181.26	\$	34.97	\$	11.19	\$	41.09	\$	2.42	\$	3.63	\$	121.80	\$	90.91	\$	90.91	\$	1,000.00		
2011/2012	\$	46.57	\$	205.09	\$	107.17	\$	7.15	\$	24.28	\$	1.43	\$	2.14	\$	77.81	\$	54.14	\$	54.14	\$	590.00		
2012/2013	\$	454.19	\$	292.65	\$	56.49	\$	18.63	\$	66.33	\$	4.03	\$	5.86	\$	202.67	\$	147.33	\$	147.33	\$	1,409.91		
Subtotal	\$	4.89	\$	111.22	\$	49.14	\$	3.28	\$	11.14	\$	0.65	\$	0.98	\$	35.67	\$	29.26	\$	29.26	\$	275.73		
2013/2014	\$	459.08	\$	316.31	\$	341.79	\$	65.98	\$	21.91	\$	77.47	\$	6.84	\$	238.34	\$	176.59	\$	176.59	\$	1,890.73		
TOTAL PRIOR	\$	8,239.11	\$	3,930.78	\$	1,357.86	\$	467.58	\$	1,224.41	\$	407.47	\$	122.41	\$	14,794.22	\$	120.25	\$	120.25	\$	102,306.22		
2014/2015	\$	8,698.19	\$	4,012.48	\$	3,996.76	\$	1,379.77	\$	4,695.05	\$	276.31	\$	124.44	\$	15,032.56	\$	295.84	\$	295.84	\$	104,196.95		
Overpayment																								
TOTAL UNSEC	\$	8,698.19	\$	4,012.48	\$	3,996.76	\$	1,379.77	\$	4,695.05	\$	276.31	\$	124.44	\$	15,032.56	\$	295.84	\$	295.84	\$	104,196.95		
MISC																								
PX DIST																								
PX DIST																								
PC Dist																								
GRAND TOTAL	\$	51,569.06	\$	42,948.42	\$	40,039.26	\$	7,719.44	\$	2,560.32	\$	9,058.92	\$	533.98	\$	794.36	\$	237.06	\$	237.06	\$	2,078.01	\$	200,520.77

Tp	Check #	Bank Seq	Person #	Vendor/Employee Name	From	Check#	Check Date	Amount
CK	79595	199	00	NEV SECRETARY OF STATE			7/11/14	100.00
CK	79677	199	00	COMSTOCK CHRONICLE (VC)			7/25/14	130.00
CK	79892	199	00	TAHOE FRACTURE & ORTHO			8/08/14	618.00
CK	80183	199	00	THE TOMBESTONE COWBOYS			9/05/14	1,889.00
CK	80402	199	00	PROFESSIONAL FINANCE CO I			10/03/14	1,311.86
CK	80450	199	00	BENDER, DEBORAH			10/17/14	75.00
CK	80558	199	00	THE TOMBESTONE COWBOYS			10/17/14	20.00
CK	80562	199	00	VCTC			10/17/14	532.73
CK	80612	199	00	HOT SPOT BROADBAND INC			10/31/14	82.50
CK	80629	199	00	MUCKEL ANDERSON CPA			10/31/14	765.00
CK	80644	199	00	PETRINI, ANGELO D			10/31/14	76.00
CK	80647	199	00	PROFESSIONAL FINANCE CO I			10/31/14	566.50
CK	80648	199	00	PUBLIC AGENCY COMPENSATIO			10/31/14	58,756.46
CK	80674	199	00	VIRGINIA CITY HIGHLANDS			10/31/14	50,190.00
CK	80683	199	00	ANTINORO, GERALD			11/14/14	225.00
CK	80685	199	00	AVS DEVELOPMENT LTD			11/14/14	55.20
CK	80688	199	00	BURRELL, SCOTT LEWIS			11/14/14	329.00
CK	80705	199	00	CRESTA, OCTAVIO A			11/14/14	76.00
CK	80708	199	00	DAY, ELIZABETH ANN			11/14/14	130.00
CK	80712	199	00	ENGLISH MAILING SERVICE			11/14/14	523.00
CK	80726	199	00	HAXTON, FRANK O			11/14/14	45.50
CK	80731	199	00	HISTORIC FOURTH WARD SCHO			11/14/14	227.40
CK	80734	199	00	INNOVATIVE IMPRESSIONS			11/14/14	174.00
CK	80738	199	00	JONES, SUSAN			11/14/14	174.64
CK	80743	199	00	LAKE TAHOE REGIONAL FIRE			11/14/14	66.00
CK	80766	199	00	NEV RURAL REGIONAL CENTER			11/14/14	12.75
CK	80777	199	00	PETRINI, ANGELO D			11/14/14	690.30
CK	80784	199	00	RADFORD, SANDRA M			11/14/14	118.46
CK	80785	199	00	RELLANCE STANDARD LIFE IN			11/14/14	185.20
CK	80804	199	00	THROWER-VICTORINE, DENISE			11/14/14	161.53
CK	80815	199	00	AIRGAS NCN INC			11/26/14	5,550.00
CK	80816	199	00	ALLISON, MACKENZIE, PAVLAKI			11/26/14	151.41
CK	80817	199	00	ALSCO INC			11/26/14	63.69
CK	80818	199	00	AT&T MOBILITY II LLC			11/26/14	725.13
CK	80819	199	00	AT&T TELECONFERENCE SERVI			11/26/14	302.00
CK	80820	199	00	BERGER BLDG SUPPLY CO INC			11/26/14	353.50
CK	80821	199	00	BURRELL, SCOTT LEWIS			11/26/14	70.40
CK	80822	199	00	C & W LOCK, GLASS & SAFE			11/26/14	648.11
CK	80823	199	00	C C M CORPORATION			11/26/14	3,780.80
CK	80824	199	00	CAPITAL CITY AUTO PARTS			11/26/14	689.72
CK	80825	199	00	CARSON VALLEY OIL CO INC			11/26/14	3,775.95
CK	80826	199	00	CELCO PARTNERSHIP			11/26/14	1,546.15
CK	80827	199	00	CINDERLITE TRUCKING CORP			11/26/14	1,511.00
CK	80828	199	00	COLLECTION SERVICE OF NEV			11/26/14	155.23
CK	80829	199	00	COMMUNITY CHEST INC (VC)			11/26/14	88.00
CK	80830	199	00	COMSTOCK CHRONICLE (VC)			11/26/14	99.90
CK	80831	199	00	CRESTA, OCTAVIO A			11/26/14	2,600.00
CK	80832	199	00	DAJOHS, USA INC			11/26/14	200.00
CK	80833	199	00	DAVID A PRINGLE CPA LTD			11/26/14	250.00
CK	80834	199	00	DELTA FIRE SYSTEMS INC			11/26/14	194.53
CK	80835	199	00	DELTA FIRE SYSTEMS INC			11/26/14	1,343.75
CK	80836	199	00	DRAVITX, SCHNITZER & JOHN			11/26/14	53.37
CK	80837	199	00	ELLIOTT AUTO SUPPLY INC			11/26/14	
CK	80838	199	00	ENGELBRECHT, RONALD G			11/26/14	



From Check# 1 Through 999999  
0/00/00 - 11/30/14

TP	Check #	Bank Seq	Person #	Vendor/Employee Name	Check Date	Amount
CK	80839	199 00	404549	EXERCISE EQUIP OF RENO	11/26/14	125.00
CK	80840	199 00	100775	FARMER BROS CO	11/26/14	51.68
CK	80841	199 00	403712	FAST GLASS INC	11/26/14	533.00
CK	80842	199 00	404509	FASTENAL COMPANY	11/26/14	270.64
CK	80843	199 00	404117	FLEET HEATING & AIR INCOR	11/26/14	175.00
CK	80844	199 00	403932	FLYERS ENERGY LLC	11/26/14	1,666.79
CK	80845	199 00	403082	GALLAGHER, HUGH III	11/26/14	947.38
CK	80846	199 00	404353	GAYLE A KERN LTD	11/26/14	534.15
CK	80847	199 00	101285	GLOR INC	11/26/14	105.00
CK	80848	199 00	100856	GRANITE CONSTRUCTION CO	11/26/14	837.86
CK	80849	199 00	404508	GRANSBERY, TOM	11/26/14	1,012.50
CK	80850	199 00	103470	GREAT BASIN TERMITE & PES	11/26/14	65.00
CK	80851	199 00	404551	GREGG ERICKSON	11/26/14	700.00
CK	80852	199 00	100984	HIGH DESERT MICROIMAGING	11/26/14	310.10
CK	80853	199 00	404553	HIGLEY, KATHLEEN RENEE	11/26/14	140.00
CK	80854	199 00	100889	HOME DEPOT CREDIT SERVICE	11/26/14	801.77
CK	80855	199 00	100885	IRON MOUNTAIN INFO MGT IN	11/26/14	258.72
CK	80856	199 00	403834	IT1 SOURCE LLC	11/26/14	14,350.91
CK	80857	199 00	404357	JAY BETZ MD CONSULTING CP	11/26/14	30.00
CK	80858	199 00	103317	JBP LLC	11/26/14	76.55
CK	80859	199 00	403140	KEKULE, LAURA L	11/26/14	419.13
CK	80860	199 00	403875	KEY SALES INC	11/26/14	114.09
CK	80861	199 00	404552	LIGHT, LISA CHRISTINE	11/26/14	140.00
CK	80862	199 00	404102	LIQUID BLUE EVENTS LLC	11/26/14	2,185.00
CK	80863	199 00	404102	LIQUID BLUE EVENTS LLC	11/26/14	2,379.76
CK	80864	199 00	404544	MENYHART, STEPHEN E	11/26/14	325.97
CK	80865	199 00	404088	METRO OFFICE SOLUTIONS IN	11/26/14	849.97
CK	80866	199 00	101108	MILBECK, KATHLEE	11/26/14	300.00
CK	80867	199 00	404392	MORGAN TIRE OF SACRAMENTO	11/26/14	1,184.00
CK	80868	199 00	403084	MUNICIPAL EMERGENCY SE(CT	11/26/14	2,770.50
CK	80869	199 00	102575	NAPA AUTO & TRUCK PARTS	11/26/14	55.85
CK	80870	199 00	101228	NEV ADMIN BLDG & GROUNDS	11/26/14	5,244.12
CK	80871	199 00	101265	NEV EMPLOYMENT SECURITY	11/26/14	111.33
CK	80872	199 00	403632	NEVADA BLUE LTD (RNO)	11/26/14	270.00
CK	80873	199 00	404004	NEVADA JOHNS LLC	11/26/14	114.00
CK	80874	199 00	103404	NORTHERN NEVADA DEVE AUTH	11/26/14	5,000.00
CK	80875	199 00	99806	OCCUPATIONAL HEALTH CENTE	11/26/14	250.50
CK	80876	199 00	102782	OFFICE DEPOT INC	11/26/14	2.49
CK	80877	199 00	403104	OVERHEAD DOOR COMPANY	11/26/14	99.00
CK	80878	199 00	101825	PETERBILT TRUCK PARTS & E	11/26/14	334.48
CK	80879	199 00	403895	PETRINI, ANGELO D	11/26/14	64.00
CK	80880	199 00	101435	PITNEY BOWES GLOBAL (LEA)	11/26/14	1,153.57
CK	80881	199 00	404064	PROFESSIONAL FINANCE CO I.	11/26/14	540.85
CK	80882	199 00	404398	RAD STRATEGIES INC	11/26/14	2,011.28
CK	80883	199 00	403902	RADFORD, SANDRA M	11/26/14	21.25
CK	80884	199 00	402937	RAY MORGAN CO INC (CA)	11/26/14	1,531.64
CK	80885	199 00	103008	RED'S CANDIES	11/26/14	225.00
CK	80886	199 00	404430	RELIANCE STANDARD LIFE IN	11/26/14	690.30
CK	80887	199 00	101520	RENO PAINT MART	11/26/14	198.53
CK	80888	199 00	404516	RFI ENTERPRISES INC	11/26/14	10,144.80
CK	80889	199 00	103241	SBC GLOBAL SERVICES IN LD	11/26/14	26.76
CK	80890	199 00	101210	SBC GLOBAL SERVICES INC	11/26/14	6,467.85
CK	80891	199 00	404550	SCHMERHORN, JAMES&LYNN	11/26/14	35.00
CK	80892	199 00	101595	SIERRA CHEMICAL COMPANY	11/26/14	491.73

Run Time : 09:48:54

STOREY COUNTY  
TREASURER'S ACCOUNTING

Outstanding Checks  
Check# 1 Through 999999  
From 0/00/00 - 11/30/14

TP	Check #	Bank Seq	Person #	Vendor/Employee Name	Check Date	Amount
CK	80893	199 00	101630	SIERRA PACIFIC POWER CO	11/26/14	8,204.77
CK	80894	199 00	403480	SLICK INDUSTRIES LLC DBA	11/26/14	146.00
CK	80895	199 00	403234	SPALLOONE, DOMINIC J III	11/26/14	821.85
CK	80896	199 00	404533	STEPHEN R. KOPELOW PC	11/26/14	311.33
CK	80897	199 00	403892	SUN PEAK ENTERPRISES	11/26/14	504.50
CK	80898	199 00	403387	SYMBOLARTS LLC	11/26/14	165.00
CK	80899	199 00	102962	UNIFORMITY OF NEVADA LLC	11/26/14	201.04
CK	80900	199 00	402938	US BANCORP EQUIPMENT FINA	11/26/14	3,671.01
CK	80901	199 00	403983	VCTC	11/26/14	260.33
CK	80902	199 00	403893	VIRGINIA CITY TOURS INC	11/26/14	484.00
CK	80903	199 00	402820	WALKER & ASSOCIATES	11/26/14	1,666.00
CK	80904	199 00	103009	WASHOE COUNTY SENIOR SERV	11/26/14	2,018.12
CK	80906	199 00	103237	WESTERN ENVIRONMENTAL LAB	11/26/14	351.00
CK	80907	199 00	101920	WESTERN NEVADA SUPPLY CO	11/26/14	417.35
CK	80908	199 00	404065	WESTNET NEVADA LLC	11/26/14	899.00
CK	80909	199 00	404126	3D CONCRETE INC	11/26/14	209.27
PR	34231	199 00	900615	SHERIFF FEE COLLECTION/GA	8/15/14	10.71
PR	34335	199 00	900121	DENTAL INSUR EMPLOYEE ADD	11/21/14	27.67
PR	34336	199 00	900122	VISION INSUR EMPLOYEE ADD	11/21/14	5.56
PR	34346	199 00	900501	FIRE FIGHTER ASSOC #4227	11/21/14	800.00
PR	34347	199 00	1112	HESS, GREG J	11/21/14	1,011.25
PR	34348	199 00	900050	NEV ST RETIR/4159565779	11/24/14	112,014.02
PR	34349	199 00	900050	NEV ST RETIR/4159565779	11/24/14	50,132.19
PR	34350	199 00	1204	SENKO, JOHN	11/24/14	339.67
Bank Total:						395,026.11
Total:						395,026.11

STOREY COUNTY  
TREASURER'S ACCOUNTING  
Outstanding Checks  
From Check# 0/00/00 - 11/30/14  
Through 999999  
Check Date Amount

TP	Check #	Bank Seq	Person #	Vendor/Employee Name	From	Check Date	Amount
CK	59139	195 00	402939	GES PARTNERS LLC		12/18/07	17.85
CK	59820	195 00	401195	COUNTRYWIDE HOME LOANS		3/18/08	247.00
CK	60433	195 00	402995	KEVIN T DALEY		5/19/08	25.00
CK	60831	195 00	403053	BUCKWALTER, ERICH		7/01/08	5.98
CK	60895	195 00	403065	PUTT, KRISTINA		7/01/08	7.33
CK	62635	195 00	401478	UEHLING, CLARK		1/16/09	25.94
CK	65338	195 00	403429	LUDWIG, DESIREE		11/20/09	48.46
CK	66214	195 00	402945	FULPER, GRUNDY, BEAD, PTR		3/12/10	180.93
CK	69427	195 00	403681	DECARTERET, BRUCE		4/21/11	20.00
CK	70963	195 00	101269	NEVADA LEGAL SERVICE INC		11/04/11	32.00
CK	72998	195 00	403949	AMERIGAS PROPANE LP		8/10/12	9.99
CK	74064	195 00	404067	HAFNER, DORIS		11/30/12	3.85
CK	74282	195 00	99898	BI STATE PROPANE (CC)		1/03/13	237.22
CK	74515	195 00	403928	CRESTA, OCTAVIO A		1/25/13	33.00
CK	75663	195 00	403959	BENDER, DEBORAH		6/14/13	180.00
CK	75822	195 00	100670	CFOA		6/28/13	150.00
CK	76292	195 00	403753	HOT SPOT BROADBAND INC		8/09/13	79.00
CK	76601	195 00	404279	SMILEY, EUGENE PATRICK		9/06/13	358.20
CK	76645	195 00	10035	C & W LOCK, GLASS & SAFE		9/20/13	27.50
CK	76870	195 00	404294	NEV DHCFP		10/04/13	282.49
CK	76973	195 00	404302	GEIGER, MARY HELEN		10/18/13	12.10
CK	77078	195 00	403959	BENDER, DEBORAH		11/01/13	30.00
CK	78123	195 00	404235	CARSON VALLEY CHAMBER OF		3/07/14	561.66
CK	78132	195 00	403677	CORELOGIC INC		3/07/14	1,168.00
CK	78215	195 00	103061	ASSESSOR'S ASSOC OF NEV		3/21/14	60.00
CK	78710	195 00	403677	CORELOGIC INC		5/16/14	76.00
CK	78984	195 00	404450	MCCALL, DELBART R		6/13/14	5.45
CK	78988	195 00	403889	MURPHY, MARGO		6/13/14	40.00
VP	65511	195 00	100383	FIRST AMERICAN TITLE		12/14/09	40.10
Bank Total:							3,965.05
Total:							3,965.05



ACT DESCRIPTION	BAL. FORWARD	RECEIPTS	DISBURSEMENTS	PAYROLLS	JOURN VOUCHERS	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCE
192 HEALTH INSURANCE	1,924.90-	.00	.00	.00	.00	.00	.00	1,924.90-
193 WELLS FARGO USDA CASH	2,990,200.00	.00	.00	.00	.00	.00	.00	2,990,200.00
194 DISTRICT COURT HOLDING	6,931.87	.00	.00	.00	.00	.00	.00	6,931.87
195 CASH IN BANK	749,379.88	.00	.00	.00	.00	.00	.00	749,379.88
197 BUSINESS BANK CCARDS	.00	.00	.00	.00	.00	.00	.00	.00
198 B OF A PROPERTY SALES	.00	.00	.00	.00	.00	.00	.00	.00
199 WELLS FARGO CC ACCOUNT	5,546,757.68	1,487,523.24	1,872,484.95-	887,170.58-	970,993.28-	.00	.00	3,303,632.11
191 WELLS FARGO MONEY MARKET	7,159,202.50	.00	.00	.00	.00	.00	.00	7,159,202.50
196 STATE LGIP ACCOUNT	8,178,894.70	.00	.00	.00	.00	.00	.00	8,178,894.70
901 OLD COINS	439.30	.00	.00	.00	.00	.00	.00	439.30
903 PETTY CASH	1,100.00	.00	.00	.00	.00	.00	.00	1,100.00
904 PETTY CASH SHERIFF	2,000.00	.00	.00	.00	.00	.00	.00	2,000.00
905 PETTY CASH ASSESSOR	200.00	.00	.00	.00	.00	.00	.00	200.00
001 GENERAL	7,062,544.90-	632,742.24-	167,592.79	573,671.30	628,249.70	.00	.00	6,325,773.35
010 INDIGENT MEDICAL	503,796.43-	533.98-	.00	.00	.00	.00	.00	504,330.41-
015 INDIGENT ASSISTANCE -TAX	14.00-	.00	.00	.00	.00	.00	.00	14.00-
020 ROADS	1,625,406.55-	64,549.05-	11,367.64	31,962.14	33,840.63	.00	.00	1,612,785.19-
024 RESTITUTION	300.00	100.00-	.00	.00	.00	.00	.00	200.00
030 FIRE	295,694.35	.00	.00	.00	123.90	.00	.00	295,818.25
035 FFE EMERGENCY	204,336.90-	.00	.00	.00	.00	.00	.00	204,336.90-
040 FIRE DISTRICT	720,925.85-	.00	.00	.00	.00	.00	.00	720,925.85-
045 MUTUAL AID	15,603.39	.00	.00	.00	.00	.00	.00	15,603.39
050 SERVICE	100,000.00-	.00	.00	.00	.00	.00	.00	100,000.00-
060 EQUIPMENT ACQUISITION	208,749.65-	2,660.32-	.00	.00	.00	.00	.00	211,409.97-
070 CAPITAL PROJECTS	1,184,711.06-	.00	.00	.00	.00	.00	.00	1,034,276.33-
080 INFRASTRUCTURE FUND	2,230,191.26-	23,653.05-	.00	.00	.00	.00	.00	2,253,844.31-
090 WATER SYSTEM	1,254,303.30-	43,838.94-	.00	.00	16,545.92	.00	.00	1,247,668.37
100 STABILIZATION	1,000,000.00-	.00	.00	.00	.00	.00	.00	1,000,000.00-
110 TOWN OF GOLD HILL	560.00-	.00	.00	.00	.00	.00	.00	560.00-
120 TOWN OF VIRGINIA CITY	.00	.00	.00	.00	.00	.00	.00	.00
130 VIRGINIA DIVIDE SEWER	213,731.70-	28,224.43-	4,794.76	7,920.56	8,853.79	.00	.00	230,387.02-
135 USDA BOND WELLS FARGO	3,850,366.13-	.00	663,164.45	.00	.00	.00	.00	3,187,201.68-
140 DRUG COURT	600.00-	.00	.00	.00	.00	.00	.00	600.00-
150 SCHOOL	505,787.69-	40,039.26-	513,174.34	.00	.00	.00	.00	32,652.61-
160 SCHOOL DEBT	97,397.42-	7,719.44-	98,821.97	.00	.00	.00	.00	6,294.89-
165 TECHNOLOGY FUND	86,418.02-	2,865.01-	143.32	.00	.00	.00	.00	89,139.71-
170 STATE	183,247.92-	55,653.62-	3,553.00	.00	.00	.00	.00	235,348.54-
175 FAIR & RECREATION BOARD	.00	.00	.00	.00	.00	.00	.00	.00
180 DISTRICT COURT	34,310.66-	87.00-	.00	.00	.00	.00	.00	34,397.66-
185 INDIGENT ACCIDENT	15,442.53-	794.36-	.00	.00	.00	.00	.00	16,236.89-
187 JUSTICE COURT FUND	39,131.59-	579.50-	.00	.00	.00	.00	.00	39,711.09-
189 TRI NET	.00	.00	.00	.00	.00	.00	.00	.00
190 PARK FUND	2,603.96	.00	.00	.00	.00	.00	.00	2,603.96
200 TRI PAYBACK	1,441,167.33-	102.88-	.00	.00	.00	.00	.00	1,441,270.21-
206 FEDERAL GRANTS	193,184.37-	19,156.81-	18,317.39	.00	10.54	.00	.00	194,023.79-
210 SHERIFF'S JAIL BLDG FUND	92,598.02	.00	.00	.00	.00	.00	.00	92,608.56
220 VC RAIL PROJECT	1,199,784.85-	.00	128,955.00	.00	.00	.00	.00	1,070,829.85-
230 VC TOURISM COMMISSION	670,777.19-	68,633.15-	66,923.69	25,792.16	28,888.45	.00	.00	617,806.04-
250 FIRE DISTRICT	499,585.34-	186,857.62-	23,193.85	233,410.13	254,480.35	.00	.00	175,358.63-
260 FIRE EMERGENCY	4,334.90	.00	.00	.00	.00	.00	.00	4,334.90
270 MUTUAL AID	82,256.99	308,732.58-	2,534.36	.00	.00	.00	.00	223,941.23-
800 UNSECURED TAXES HOLDING	.00	.00	.00	.00	.00	.00	.00	.00
900 SECURED TAXES HOLDING	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL ALL FUNDS	.00	.00	.00	.00	.00	.00	.00	.00





## Storey County Board of County Commissioners Agenda Action Report

Meeting date: 01/05/15

Estimate of time required: 10 min.

Agenda: Consent ☒ Regular agenda ☐ Public hearing required ☐

1. **Title:** Discussion/Possible Action. Update to Storey County Administrative Policies and Procedures including: 701 Health Insurance Coverage; 702 Life Insurance Coverage; 703 Retirees (health coverage); 705 Workers' Compensation/Transitional Duty; and 706 Education Assistance. Additionally, Policy 703A Retiree Health Benefits to be replaced with Policy 704 Retiree Health Benefits.

2. **Recommended motion:** Based on the recommendation by staff and in conformance with the Storey County Administrative Policies and Procedures, I (Commissioner) motion to approve the amendments to Storey County Administrative Policies 701 Health Insurance Coverage; 702 Life Insurance Coverage; 703 Retirees (health coverage); 705 Workers' Compensation/Transitional Duty; and 706 Education Assistance. My motion also includes replacing Policy 703A Retiree Health Benefits with Policy 704 Retiree Health Benefits.

3. **Prepared by:** Austin Osborne, Administrative Officer

**Department:** Human Resources

**Telephone:** 847-0968

4. **Staff summary:** The purpose of the Storey County Administrative Policies and Procedures is to establish authority to implement the personnel program on a consistent basis. The Policies and Procedures require that review and necessary updates occur every five years.

5. **Supporting materials:** Enclosures: Chapters 701, 702, 703, 703A (repealed), 704 (added), 705, and 706.

6. **Fiscal impact:** None on local government.

Funds Available:

Fund:

\_\_\_\_ Comptroller

7. **Legal review required:**

\_\_\_\_ District Attorney

8. **Reviewed by:**

 Department Head

Department Name:

 County Manager

Other agency review: \_\_\_\_\_

9. **Board action:**

☐ Approved  
☐ Denied

☐ Approved with Modifications  
☐ Continued

Agenda Item No. | |

Enclosures: Chapters 701, 702, 703, 703A (repealed), 704 (added), 705, and 706.

**STOREY COUNTY ADMINISTRATIVE  
POLICIES AND PROCEDURES**

**NUMBER** 701  
**EFFECTIVE DATE:** 12-2-08  
**REVISED:** 08-02-11/01-05-15  
**AUTHORITY:** BOC  
**COUNTY MANAGER:** PAW

**SUBJECT: Health Insurance Coverage**

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## **1. PURPOSE**

To establish eligibility for health insurance benefits. Health insurance benefits is to include hospitalization, major medical, dental and vision, and prescription medications.

## **2. POLICY**

### **2.1 Definitions**

- **Health Insurance:** Insurance coverage for medical, dental, vision, and prescription consistent with active employee coverage.
- **Initial Date of Hire:** The first date on which a regular employee in a position which is considered more than half-time (average 21 hours or more per week) is employed.
- **Medicare Eligible:** The point when a retiree or dependent is eligible to enroll in Medicare Part A and Part B; this may be because the retiree has reached age 65 or because s/he has been granted Medicare Part A and Part B due to a disability before reaching age 65. All questions about Medicare should be directed to the Centers for Medicare & Medicaid Service.
- **Open Enrollment:** The period designated annually by the Personnel Director/Administrative Officer during which changes in coverage under county plans may be made by participants.
- **Plan year:** The period set forth by the Storey County Board of Commissioners in which program benefits and rates are offered for enrollment.

### **2.2 Benefits**

The specific terms and conditions of coverage are specified in the plan document for medical, dental, vision, prescription drug, and Accidental Death and Dismemberment (AD&D) insurance issued by the insurance company. See policy 702 for Life and AD&D insurance.

### **2.3 Eligibility**

Elected officers of the county are eligible to enroll in the group health insurance plan effective the first day of the month following the official administration of the oath of office. Full-time regular employees and part-time regular employees who are regularly scheduled to work at least an

average of ~~(20)~~ 21 hours per week are eligible to enroll in a the group health insurance plan effective the first of the month following 90 60 days of employment. ~~Dependents and the spouse of employees, as defined in the current plan booklet,~~ The employee's spouse and dependents are also eligible for coverage under the insurance plan as allowable by the provisions of this policy and the applicable collective bargaining agreement.

## 2.4 Employee Coverage

- The employer agrees to pay ~~one hundred percent (100%)~~ 100 percent of the monthly premiums for health insurance for all regular full-time employees.
- ~~The Employer agrees to pay one hundred percent (100%) of the monthly premiums for health insurance for all Regular Part-Time Employees hired on or before June 30, 2005 and for all Regular Employees working at least thirty-five (35) hours but less than forty (40) hours per workweek hired on or after July 1, 2005.~~ The employer agrees to pay 100 percent of the monthly premiums for health insurance for all regular full-time employees hired before July 1, 2005, including those regular full-time employees working at least 35 hours but less than 40 hours per week.
- For employees hired on or after July 1, 2005, the employer agrees to pay a prorated percentage of monthly health insurance premiums based on actual hours scheduled to be worked for regular part-time employees working at least an average of 21 hours, but less than 40 hours, per workweek.
- ~~3. The employer agrees to pay a prorated percentage of monthly premiums of health insurance based on actual hours scheduled to be worked for regular part-time employees working at least twenty-one (21) hours but less than thirty-five (35) hours per workweek hired on or after July 1, 2005.~~
- ~~4. The employer agrees to pay the monthly premiums for health insurance for minor dependents of employees and spouses who are not eligible for any other health insurance coverage on the same percentage basis as employer pays for employee. Effective May 1, 2012, if the employee's spouse is eligible for any other health insurance coverage, the employee may choose to cover their spouse on Employer's plan for a charge equal to fifty (50%) percent of the cost of the spouse's coverage.~~
- ~~All employees shall provide annually effective May 1, 2012 a certificate stating whether their spouses are eligible for any other health insurance coverage on a County provided affidavit.~~
- Employees must authorize a payroll deduction of any share of the health coverage premium which is to be paid by the employee.

## 2.5 Dependent and Spouse Coverage

- For employees hired before July 1, 2014, the employer agrees to pay 100 percent of the monthly health insurance premiums for the employee's dependents (up to age 26) and 100 percent for the employee's spouse who is not eligible for any other health insurance or Medicare Part A and Part B coverage on the same or greater percentage basis as that provided to the employee by Storey County. The employer will contribute no health insurance premium for the spouse and dependents of employees hired on or after July 1, 2014.







### 1.1 Eligibility

Elected officers of the county are eligible to enroll in a group health insurance plan effective the first day of the month following the official administration of the oath of office. Full-time regular and those part-time regular employees who are regularly scheduled to work at least and average of ~~twenty~~ 21 hours per week are covered by an ~~employer-paid term~~ eligible to enroll in the employer provided Life Accidental Death and Dismemberment (AD&D) insurance plan, effective the first of the month following ~~90~~ 60 days of employment.

### 1.2 Policy

The specific terms and conditions of coverage are specified in the plan document issued by the insurance company and are available from the Personnel Direct/Administrative Officer.

### 1.3 Coverage

Eligible regular employees and exempt employees are covered by a Life/AD&D insurance policy in the amount of \$30,000. Eligible non-exempt police officers and firefighter employees are covered by a Life insurance policy in the amount of \$40,000. Life insurance benefits will reduce to 65% of the amount shown above on the day of the employees member's 70<sup>th</sup> birthday.

RESPONSIBILITY FOR REVIEW: The County Personnel Director and/or Administrative Officer will review this policy every 5 years or sooner as necessary.

XX

STOREY COUNTY ADMINISTRATIVE  
POLICIES AND PROCEDURES

NUMBER 703  
EFFECTIVE DATE: 07/01/12  
REVISED: 01/05/15  
AUTHORITY: BOC  
COUNTY MANAGER: PAW

SUBJECT: Retirement

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- 1 **POLICY:** As defined in NRS 286, Storey County is considered a public employer and employees in positions considered to be half-time or more, according to the full-time work schedule for at least ~~one hundred twenty (120)~~ 120 consecutive work days, are covered by the Public Employees Retirement System (PERS). Details are available in ~~Chapter 286 of the~~ NRS 286.

Eligibility for membership in PERS for elected officials is covered in NRS 286.293. Eligibility for membership in PERS for district judges, justices of the peace, and municipal judges is covered in NRS 1A.

RESPONSIBILITY FOR REVIEW: The County Personnel Director and/or Administrative Officer will review this policy every 5 years or sooner as necessary.

XX

STOREY COUNTY ADMINISTRATIVE  
POLICIES AND PROCEDURES

NUMBER 703A-704  
EFFECTIVE DATE: 07/01/12  
REVISED: 01/05/15  
AUTHORITY: BOC  
COUNTY MANAGER: PAW

SUBJECT: Retiree Health Benefits Policy

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- 2 **PURPOSE:** This policy is to provide guidelines for administration of the county's retiree health plans. This policy is specifically intended to direct the administration of retiree health plans in a manner that will be of greatest benefit for participants while maintaining efficiency and effectiveness in the provision of such service. In recognition of the responsibility to assure the fair and consistent administration of the county's retiree health plans, the Storey County Board of County Commissioners adopts this policy.
- 3 **POLICY:** The county Personnel Director/Administrative Officer is responsible for the administration and compliance of all the rules policies and regulations pertaining retiree health insurance benefits.

3.1 Definitions

1. **Cash Payment:** A retiree, or beneficiary of a retiree, will pay for county retiree health benefits by submitting payment monthly to the county Personnel Director/Administrative Officer as directed. Late payment may result in cancellation of coverage at the discretion of the county Personnel Director/ Administrative Officer.
2. **County Plans or Program:** Any health plans administered by the County of Storey on behalf of retired members.
3. **Continuous Employment:** A period of time where employment status was not interrupted by termination, separation, or layoff.
4. **Day:** A day is defined as a calendar day.
5. **Health Insurance:** Health insurance means insurance coverage for medical, dental, and/or vision consistent with active employee coverage.
6. **Initial Date of Hire:** The first date on which a regular employee in a position which is considered more than half-time (21 hours or more a average per week) is employed.
7. **Medicare Eligible:** The point at which the retiree or dependent is eligible to enroll in Medicare Part A and Part B; this may be because ~~they have~~ the retiree has reached age 65 or because ~~they have been~~ s/he has been granted Medicare Part A and Part B due to a disability before reaching age 65. All questions about Medicare should be directed to the Centers for Medicare & Medicaid Service.
8. **Open Enrollment:** A period designated annually by the County Personnel Director/Administrative Officer during which changes in coverage under county plans

may be made by participants. The retiree must enroll in Medicare Part A and Part B immediately when eligible; failure to do so may cause the county to stop paying its portion of costs.

9. **Participant:** Persons who are eligible to participate in the program:

- a. A retired officer or employee as provided by NRS 287;
- b. A surviving dependent of a deceased retired officer or employee of a Storey County as provided by NRS 287; ~~if the deceased officer or employee had 10 years or more of service credit~~
- c. A surviving spouse or child of an employee who was killed in the line of duty as provided for in NRS 287.

10. **Plan year:** The period set forth by the Storey County Board of ~~County~~ Commissioners in which program benefits and rates are offered for enrollment.

11. **Retired Officer or Employee:** An officer or employee of Storey County who has met the requirements to receive, and is receiving any retirement distribution of, benefits from:

- a. The Judges' Retirement System; or
- b. The Public Employees Retirement System (PERS); and
- ~~c. Has a total of at least (5) years of continuous service with Storey County immediately preceding retirement and was employed by Storey County as more than a half-time regular employee.~~
- d. An elected official who has completed the term in which they were duly elected.

12. **Retiree Subsidy:** An amount contributed by the county toward the cost of retiree health insurance premiums purchased through the county. The benefits under this program are determined based upon the rules regarding years of service with Storey County. The years of service are calculated at the time of service retirement or the date ~~a~~ Disability Retirement is granted, and do not change after that date. For retirees meeting the participant guidelines and who retire on or after July 1, 2012, subsidies may not be applied in whole or in part to dependent coverage.

### 3.2 County responsibility

1. **Retiree Subsidy:** The County ~~may~~ shall pay the same portion of the cost of health benefits coverage as the Nevada State Public Employees' Benefits Program (PEBP) at that time pays for retired persons covered as participants under their county health benefits program. The subsidy ~~will be~~ is limited to the employee's consecutive years of service with Storey County; no credit will be given for years of service earned at another public employer, except for service with the Storey County Fire Protection District. Any remaining balance of the cost of coverage will be cash payment to the county by the retiree or qualified beneficiary.
2. **Billing:** Any remaining balance of the premium not covered by the subsidy will be paid to the county by the retiree or beneficiary. The county may notify the retiree or



beneficiary by monthly invoice; but however, lack of receipt of invoice does not excuse the retiree from payment.

### 3.3 Eligibility

Persons meeting the "participant" guidelines ~~who retire on or before June 30, 2012, may remain on the county's Retiree Health Benefits program until death, cancellation, or lack of cash pay (if any).~~ Persons meeting the "participant" guidelines who retire on or after July 1, 2012, may remain on the County Retiree Health Benefits program until death, cancellation, lack of cash payment (if any), or until they are eligible for Medicare Part A and Part B, whichever comes first, pursuant to NRS 287

### 3.4 Enrollment

Eligible participants must enroll in the county's Retiree Health Benefits program ~~immediately upon retirement~~ within sixty (60) days and pursuant to NRS 287. Lack of enrollment will prohibit participation in the program ~~indefinitely~~, except as provided by NRS 287.

### 3.5 Changes in enrollment

The participant must submit a request in writing if ~~they wish~~ s/he desires to cancel ~~their~~ enrollment with the county's Retiree Health Benefits program. If ~~an~~ the eligible participant declines the option to participate at retirement, cancels at any time, or fails to make cash payment (if any), ~~they~~ s/he will forfeit ~~their~~ enrollment ~~indefinitely~~, except as provide by NRS 287.

### 3.6 Retiree responsibility

Retiree or qualified beneficiary must remit cash payment (if any) as directed and will notify the county Personnel Office of change of address.

RESPONSIBILITY FOR REVIEW: The County Personnel Director and/or Administrative Officer will review this policy every 5 years or sooner as necessary.

XX

STOREY COUNTY ADMINISTRATIVE  
POLICIES AND PROCEDURES

NUMBER 704 705  
EFFECTIVE DATE: 07/01/12  
REVISED: 06/16/14  
AUTHORITY: BOC  
COUNTY MANAGER: PAW

SUBJECT: Workers' Compensation & ~~Temporary Modified~~ Transitional Duty

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## A. Workers' Compensation

1. PURPOSE: The purpose of this policy is to provide for workers' compensation.

## 2. POLICY



## 2.2 Workers' Compensation

Employees are insured under the provisions of the State Workers' Compensation Act for injuries received while at work for the Storey County. Occupational injuries and diseases that arise/arose out of an in the course of their employment. Employees are required to report all on-the-job accidents, injuries, or illness to their immediate supervisor as soon as reasonably possible or within ~~twenty-four (24)~~ hours of the accident, injury, or illness. The Supervisor must contact the Personnel Director and/or Administrative Officer and submit the proper paper work for the claim with in ~~seventy-two (72)~~ hours.

The following provisions are adopted pursuant to and are intended to implement the requirements of NRS 281.390:

- a. When an employee is eligible at the same time for benefits for temporary total disability under ~~chapters~~ NRS 616A to 616D, inclusive, or NRS 617 ~~of the NRS~~, and for any sick leave benefit s/he may, by giving notice to the supervisor or manager, elect to continue to receive his/her normal salary instead of the benefits under those chapters until his/her accrued sick leave time is exhausted. The employer will notify the Workers' Compensation Administrator of the election. The employer will continue to pay the employee his/her normal salary, but charge against the employee's accrued sick leave time as taken during the pay period an amount which represents the difference between his/her normal salary and the amount of any benefit for temporary total disability received, exclusive of reimbursement or payment of medical or hospital expenses under ~~chapters~~ NRS 616A to 616D, inclusive, or NRS 617 ~~of the NRS~~ for that pay period.
- b. When the employee's accrued sick leave time is exhausted, payment of his/her normal salary under subsection 1 must be discontinued and the employer will promptly notify the Workers' Compensation Administrator so that it may begin paying the benefits to which the employee is entitled directly to the employee.
- c. An employee who declines to make the election provided in subsection 1 may use all or any part of the sick leave benefit normally payable to him/her while directly receiving benefits for temporary total disability under ~~chapters~~ NRS 616A to 616D, inclusive, or NRS 617 ~~of the NRS~~, but the amount of sick leave benefit paid to the employee for any pay period must not exceed the difference between his/her normal salary and the amount of any benefit received, exclusive of reimbursement or payment of medical or hospital expenses under those chapters for that pay period.
- d. If the amount of the employee's sick leave benefit is reduced, pursuant to subsection 3, below the amount normally payable, the amount of sick leave time charged against the employee as taken during that pay period must be reduced in the same proportion.
- e. An employee may decline to use any part of the sick leave benefit normally payable to him/her while receiving benefits under ~~chapters~~ NRS 616A to 616D, inclusive, or NRS 617 ~~of the NRS~~. During that period of time, the employee will be considered on leave of absence without pay.
- f. In the event an employee is absent from work due to an accepted job-related injury, as the sole discretion of the Personnel Director and/or Administrative Officer, the employer may pay the employee the difference between awarded Temporary Total Disability (TTD) payments and the employee's full salary for a period of ~~sixty (60)~~ 60 calendar days; however, such payment must be made by the employer to ~~tan~~ the employee who has suffered a job-

related injury as a result of workplace violence or during the performance of a hazardous duty in response to an officially declared county emergency. Such payment maybe extended an additional ~~sixty (60)~~ 60 days at the sole discretion of the Personnel Director and/or Administrative Officer unless the following provisions apply:

1. The employee is able to perform ~~his/her duties~~; all of the essential functions listed in the job description;
2. The employee is able to perform temporary modified duties; or
3. The employee becomes qualified to receive permanent disability compensation.

## **B. Transitional Duty**

**1. PURPOSE:** To provide temporary transitional duty in case of a workplace injury qualifying the employee to workers' compensation.

**2. POLICY:** The employer is committed to providing work, when possible, for employees who have been restricted by a treating physician due to a work-related injury or illness. Such work will be provided subject to availability. Work will be assigned according to the nature of the injury or illness and the limitations set forth by the treating physician. Every effort will be made to place employees in positions within their own departments. If necessary, an employee will be placed wherever an appropriate position is available.

### **2.1 Salary**

While on temporary modified duty, employees will continue to receive their regular rate of pay. Employees who are placed outside their department will continue to have their salary charged to their regular department.

### **2.2 Duration and conditions of ~~temporary modified duty~~ transitional duty**

~~An employee on temporary modified duty must furnish a written update of his/her medical condition to his/her department manager from the treating physician after each visit in order to remain in the reassigned job. Temporary modified duty assignments are limited to a period of 90 days, subject to review.~~ An employee on transitional duty must furnish a written update from the health care provider to the workers' compensation coordinator after each visit in order to maintain in the reassigned transitional duty job. Transitional duty assignments are limited to a period of 90 days, subject to review.

## **C. Related Forms (Worker's Comp. & Transitional Duty)**

- Transitional Duty Letter
- Workers' Compensation Benefits Leave Option Form

**RESPONSIBILITY FOR REVIEW:** The County Personnel Director and/or Administrative Officer will review this policy every 5 years or sooner as necessary.

XX

**STOREY COUNTY ADMINISTRATIVE  
POLICIES AND PROCEDURES**

**NUMBER** 705 706  
**EFFECTIVE DATE:** 12/12/08  
**REVISED:** 01/05/15

SUBJECT: Education Assistance

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- 4 **POLICY:** The employer, subject to availability of budgeted funds, may provide educational assistance for tuition and/or fees, other than books, for career-related education. The following ~~qualifications must be met;~~ criteria in this section must be met.

4.1 ~~Employees must be in a regular full-time or regular part-time status.~~ *Employer mandated education, training, and certifications*

- a. If the employer mandates the education, the employer shall pay all related costs including compensation for the time spent in the class.
- b. Training and education which is required for the employee to maintain his/her licenses, certifications, and credentials for his/her current job classification, and which is necessary for the employee to maintain the minimum qualifications for his/her current job classification, and which is approved by his/her supervisor or department head, shall be paid for by the employer and shall not be subject to the following provisions in this section. Expenses shall include textbooks and other materials required for the required training and education. The employee shall receive the regular rate of pay during training and education which takes place during the 40 hour workweek period.

4.2 *Non-mandatory education and training*

- a. If the education is optional, then the employer may elect to compensate by providing reimbursement for costs or paying all related costs and/or time spent in class. Prior mutual written agreement between the employee, the employee's supervisor, and the Personnel Director and/or Administrative Officer is required.
  1. The training must be related to the required skill or education for the employee's current position or to a logical career path with the employer.
  2. The course must be taken from an accredited education institution or an employer-approved adult education class.
  3. Only a regular full-time employee will be eligible for reimbursement for course work after successful completion of the probationary period. Further eligibility may be determined by the department head and the Personnel Director and/or Administrative Officer.
  4. The employer may provide up to \$3,000 education assistance to the employee for each fiscal year. There will be no reimbursement if the costs are assumed by any other institution, scholarship, or grant-in-aid. The Employee is responsible for providing proof that he/she completed the course with a minimum grade of "B" (80%). If the course is of a nature such that no grade is given (i.e., pass or fail), the employee must provide a



certificate of completion or other official documentation showing satisfactory passage of the course.

5. Education assistance shall include tuition, course fees, and required textbooks. Other items such as required calculators and lab tools may also be reimbursed in accordance with this section when approved by the department head. While courses shall normally be taken on the employee's own personal time, exceptions may be granted by the department head when the employee's absence from work will cause no adverse impacts to his/her duties and other employees in the workplace. The decision of the department head shall be subject to approval by the County Manager.
6. Employees who do not complete the course with a notice of "satisfactory", or grade of "B" (80%) or better must reimburse the employer for the full amount of the assistance provided.
7. Employees who voluntarily terminate their employment with the county will be required to pay back the employer (county) for all optional education assistance exceeding \$1,000.00 provided by the county within the past 5 years of employment. The amount owed will be deducted from funds owed to the employee for accrued Sick Leave and other extra pay reimbursement at termination. Funds owed will not be deducted from remaining payroll funds owed to the employee. If there are insufficient funds to cover the required reimbursement, the employee will be required to pay the county the remaining amount owed within thirty days of the date of termination.
8. Each employee requesting education cost assistance from the county shall complete and sign a written education reimbursement agreement that complies with the provisions of this policy.
9. If mutually agreed upon between the employee, department head, Personnel Director and/or Administrative Officer, and the County Manager, additional education assistance may be provided to the employee.

~~4.3 The course must be taken from an accredited institution of higher learning or an employer-approved adult education class.~~

~~4.4 The course must be job-related or be required for a degree that is job-related. An employee must request approval for educational assistance from his/her Elected Official, Department Head or Supervisor. Upon approval by the Elected Official, Department Head or Supervisor, the request is forwarded for review and approval by the County Manager and/or Personnel Director and/or Administrative Officer. If approved the request for payment will be forwarded to the Comptroller for final approval. Such approval may be conditioned upon meeting commitments for continuing employment and/or job-related conditions. Employees who do not complete the course with a notice of "satisfactory" or grade of "C" or better, or who voluntarily terminate their employment within six (6) months of receiving educational assistance must reimburse the employer for the full amount of the assistance provided.~~

RESPONSIBILITY FOR REVIEW: The County Personnel Director and/or Administrative Officer will review this policy every 5 years or sooner as necessary.





## Storey County Board of County Commissioners Agenda Action Report

**Meeting date:** 01/05/15

**Estimate of time required:** 10 min.

**Agenda:** Consent ☒ Regular agenda ☐ Public hearing required ☐

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1. **Title:** Discussion/Possible Action. Update to Storey County Administrative Policies and Procedures including: 603 Sick Leave; 605 FMLA Leave; and 609 Military Leave.

2. **Recommended motion:** Based on the recommendation by staff and in conformance with the Storey County Administrative Policies and Procedures, I (Commissioner) motion to approve the amendments to Storey County Administrative Policies and Procedures 603 Sick Leave; 605 FMLA Leave; and 609 Military Leave.

3. **Prepared by:** Austin Osborne, Administrative Officer

**Department:** Human Resources

**Telephone:** 847-0968

4. **Staff summary:** The purpose of the Storey County Administrative Policies and Procedures is to establish authority to implement the personnel program on a consistent basis. The Policies and Procedures require that review and necessary updates occur every five years.

5. **Supporting materials:** Enclosures: Chapters 603, 605, and 609.

6. **Fiscal impact:** None on local government.

Funds Available:


Fund:

\_\_\_\_ Comptroller

7. **Legal review required:**

\_\_\_\_ District Attorney

8. **Reviewed by:**

 Department Head

Department Name:

 County Manager

Other agency review: \_\_\_\_\_

9. **Board action:**

☐ Approved

☐ Denied

☐

Approved with Modifications

☐

Continued

Agenda Item No. 12

**Enclosures: Chapters 603, 605, and 609**

**STOREY COUNTY ADMINISTRATIVE  
POLICIES AND PROCEDURES**

**NUMBER** 603  
**EFFECTIVE DATE:** 11-18-08  
**REVISED:** 12-01-09/3-16-10/8-03-10/01/05/15  
**AUTHORITY:** BOC  
**COUNTY MANAGER:** PAW

**SUBJECT: Sick Leave**

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1. **PURPOSE:** To establish a policy for granting leave of absence time to county employees.
2. **POLICY:** A leave of absence may be granted to an employee due to extended personal or family illness or an uncontrollable or personal demand of the employee's time.

**2.1 Accrual and Use of Sick Leave**

***2.1.1 Accrual of Sick Leave***

The employer expects each employee to be available for work on a regular and reliable basis. The employer will monitor attendance and leave use whether or not the employee has accumulated leave balances remaining in his/her Sick Leave account.

- a. ~~Regular~~ *All eligible full-time and part-time (working an average of 20 hours or more per week) employees will accrue Sick Leave at the rate of 0.0577 hours per each regularly scheduled hour worked or on paid status. Sick Leave is not accrued for any other hours.*
- b. *All eligible full-time and part-time (working ~~twenty (20)~~ an average of 20 hours or more per week) employees will be credited with the equivalent of ~~six (6)~~ three months of earned Sick Leave at the appropriate accrued rate at the end of ~~six (6)~~ three months of employment. (For exemptions see Policy Layoffs & Reinstatement # 802 Section B.1).*
- c. Sick Leave hours are earned and credited to the employee on a biweekly basis, coinciding with pay periods.
- d. Sick Leave shall be charged on the basis of actual time used to the nearest one-quarter (1/4) hours.
- e. Unused Sick Leave will be credited to the employee's Sick Leave balance to a maximum accrual of 960 hours. Sick Leave accrual will cease when the employee's total year-end (calendar year) balance reaches 960 hours, until the balance falls below 960 hours.
- f. ~~Holidays occurring during Sick Leave periods shall not be counted as Sick Leave time.~~ Holidays occurring during Sick Leave periods shall be counted as Holidays, not Sick Leave.

***2.1.2 Use of Sick Leave***

Sick Leave is for use in situations in which the employee must be absent from work due to:

- a. His/her own physical illness or injury;

- b. His/her own exposure to contagious diseases or when attendance at work is prevented by public health requirements;
- c. The need to care for an ill or injured dependent child, spouse or domestic partner, parent, or any other legal dependent who is dependent upon the employee for support;
- d. Medical or dental appointments for the employee, provided that the employee makes a reasonable effort to schedule such appointments at times which have the least interference with the workday;
- e. Any disability, including disability caused or contributed to by pregnancy, miscarriage, abortion, or childbirth;
- f. ~~Sick Leave shall be granted in the event of the d~~ Death of the employee's spouse or domestic partner, children, parents, siblings, grandparents, grandchildren, parents-in-law, siblings-in-law, or other legal dependents; however, the automatic granting of ~~such leave~~ Sick Leave for this situation shall be limited to five (5) working days, which may be extended upon the recommendation of the department head and approval of the Personnel Director and/or Administrative Officer.

Employees who are absent from work due to Sick Leave shall be at their residence, a medical facility, their doctor's office, or shall notify their supervisor of their whereabouts when using Sick Leave.

#### ***2.1.3 Abuse of sick leave***

Use of Sick Leave for purposes other than those listed in section 2.1.2 above is ~~evidence of~~ considered abuse of Sick Leave. Abuse of Sick Leave is cause for disciplinary action, up to and including termination. If the employer suspects abuse, it may require substantiating evidence which may include, but is not limited to, a certificate from a health care provider.

#### ***2.1.4 Illness during Annual Leave***

If an employee on annual leave suffers an illness or injury which requires medical treatment from a licensed physician or health practitioner, s/he may elect to charge that time to his/her accumulated Sick Leave provided that the employee furnishes the employer with a certificate issued by the licensed physician or health practitioner providing treatment.

#### ***2.1.5 Placing an employee on Sick Leave***

An employer may place an employee on Sick Leave if s/he has an illness that appears to be contagious, or due to a known or suspected illness or injury, the employee is not able to perform the essential functions of their position with or without reasonable accommodation.

#### ***2.1.6 Return to work***

An employee on Sick Leave shall notify his/her ~~department manager~~ supervisor as soon as the employee is able to return to work. An employee returning from an extended absence shall give as much advance notice of return as possible.

- a. The Personnel Director and/or Administrative Officer may ~~also~~ require a statement from a licensed physician or health practitioner certifying the employee's fitness to return to

work (fit-for-duty) when an employee has been on an extended absence absent from work for three contiguous work days or longer.

- b. An employee requesting Sick Leave lasting longer than three (3) continuous contiguous work days may be required to provide the ~~Elected Official, Dept. Head or Supervisor~~ elected official, department head, or supervisor with acceptable evidence to substantiate the request.

### ***2.1.7 Sick Leave alternative***

If an employee does not have adequate accrued Sick Leave time, the employee may be granted the use of Annual Leave or other accrued leave time, ~~if any, in lieu thereof~~ for this purpose. In no case, however, ~~will~~ may Sick Leave time be used or granted as for use as Annual Leave or Vacation time.

Employees may donate their accrued Sick Leave to those employees that do not have adequate accrued Sick Leave as provided for in Policy No. 604 governing Catastrophic Sick Leave.

### ***2.1.8 Sick Leave at separation***

Upon separation from employment due to resignation, termination, layoff, retirement, disability, or death, an eligible employee with a total of accrued hours at 360 or more, ~~an eligible employee~~ shall receive a one-time recognition payment based upon the amount of unused Sick Leave remaining in the employee's sick leave account. Compensation for his/her total Sick Leave hours shall be at the following rates up to a maximum amount of \$ 5,000.00.

- a. 5 years but less than 10 years of service shall be paid 12.5 cents on the dollar;
- b. 10 year but less than 15 year of service shall be paid 25.0 cents on the dollar;
- c. 15 years but less than 20 year of service shall be paid 40.0 cents on the dollar
- d. More than 20 years of service shall be paid 50.0 cents on the dollar.

## **2.2 Procedure**

### ***2.2.1 Leave Approval***

An employee shall complete an appropriate leave request form (Form No. 602F) as soon as the need for leave is known (~~No. 602-F~~). The elected official, ~~Dept-department~~ head, or supervisor shall determine whether to approve the use of accrued Sick Leave and shall approve such a request whenever it is deemed reasonable.

### ***2.2.2 Notification***

Any employee who is ill or unable to report to work for any reason shall notify his/her immediate supervisor no later than ~~fifteen (15)~~ 15 minutes following the employee's normal work reporting time. In the event of a continuing illness, the employee shall continue to notify his/her immediate supervisor daily, or at appropriate intervals agreed on by the supervisor, of his/her condition. The employer may deny Sick Leave requests which are not in compliance with this policy.

### ***2.2.3 Doctor's Certification***



The employer may require an employee to provide a medical doctor's certification that the illness/injury incapacitated the employee from performing his/her duties, was necessary for the employee to make full and timely recovery, or was appropriate to avoid the spread of a contagious disease. The certification will also verify the employee's fitness for return to work (fit-for-duty). A ~~medical doctor's~~ physician's statement is required when specifically requested by the supervisor or manager department head and when the employee has been on Sick Leave for three or more contiguous days. ~~Whenever an employee qualifies for FMLA leave, the employee is required to submit to the employer the "Certification of Physician" form referenced in the FMLA policy.~~

#### **2.2.4 FMLA Leave**

FMLA leave is not considered Sick Leave. Refer to Policy 605 for all qualified leave under the Family and Medical Leave Act (FMLA).

RESPONSIBILITY FOR REVIEW: The County Personnel Director and/or Administrative Officer will review this policy every 5 years or sooner as necessary.

**STOREY COUNTY ADMINISTRATIVE  
POLICIES AND PROCEDURES**

**NUMBER** 605  
**EFFECTIVE DATE:** 11-18-08  
**REVISED:** ~~03-16-10; 08-03-10;~~  
01-05-15  
**AUTHORITY:** BOC  
**COUNTY MANAGER:** PAW

**SUBJECT: FMLA - Family and Medical Leave Act**

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## **1. PURPOSE:**

To acknowledge the federal Family Medical Leave Act (FMLA) that was enacted in 1993 to balance the medical and time off demands of the workforce, as well as support the needs of employees' eligible family members.

## **2. POLICY**

Public employers are covered under the Family and Medical Leave Act (FMLA), and will comply with the requirements of the FMLA and advise ~~the~~ employees if they meet all the FMLA eligibility requirements. The employer must provide employees with Form WHD-1420 (Employee Rights and Responsibilities under the Family and Medical Leave Act, 2013) and ~~are also required to~~ will post and keep posted this notice in a conspicuous place, even if no employees are eligible.

*(Note: Employers that have less than 50 employees within 75 surface miles are not required to provide FMLA leave to their employees as employees will not be independently eligible as defined below in Section 2.1 Eligibility. As of the date of this policy, Storey County is considered to fall under the requirements of FMLA). Employers that want to extend this benefit to employees are encouraged to do so by revising their sick leave policies rather than offering FMLA.)*

### **2.1 Eligibility**

Employees who have been employed by Storey County for ~~at least one (1) year a total of 12 months, have and~~ worked for Storey County at least one thousand two hundred fifty (1,250) 1,250

hours during the preceding 12-month period, and are employed at a work site where ~~forty (40)~~ 50 or more employees work for the employer within ~~seventy-five (75)~~ 75 surface miles of that work site are eligible for family and medical FMLA leave. ~~When the 1,250 hours are calculated, the~~ Hours that an employee was on vacation or on leave, even if that vacation or leave was paid, do not count toward the calculation of the 1,250 hours worked. However, an employee who has a National Guard or Reserve military service obligation must be credited with the hours of service that would have been performed, but for the period of military service. The required one (1) year of employment does not have to be consecutive. There may be a break in service as long as it does not exceed ~~seven (7)~~ 7 years. There is an exception to the 7-seven-year condition for National Guard and Reservists and written agreements. All employees meeting the above qualifications qualify for FMLA, regardless of their seasonal, temporary, etc., status.

## 2.2 Compensation during leave

~~Family and medical leave~~ FMLA leave will be unpaid leave unless the employee has accrued paid leave and is otherwise eligible to use the leave. If an employee requests leave for the employee's own serious health condition, or for the serious health condition of the employee's spouse, child, or parent, *to provide military caregiver leave, or exigency leave*, the employee must use all of his/her accrued paid annual leave, sick leave *(if it qualifies under employer's sick leave use requirements)*, compensatory time leave, and personal time off as part of the FMLA leave. (See the applicable collective bargaining agreement for alternate provisions which may apply.) ~~If leave is requested for any of the other reasons identified below, an employee must use all of his/her accrued paid annual leave, compensatory time leave, and personal time off as part of the FMLA leave. When substituting accrued paid leave, the employee must comply with the employer's procedural requirements, terms, and conditions of the paid leave policy as appropriate; the remainder of the leave period will then consist of unpaid FMLA leave. Employees must be made aware that they are required to use sick, annual, compensatory time, and personal leave as appropriate, in the rights and responsibilities notice Form WH-1420 381 (reference: FMLA Form WHD-1420-381: Employee Rights and Responsibilities Under the Family and Medical Leave Act Notice of Eligibility and Rights & Responsibilities).~~

## 2.3 Intermittent or reduced schedule leave

When medically necessary (as distinguished from voluntary treatments and procedures), *or for any qualifying exigency*, leave may be taken on an intermittent or reduced schedule basis. Leave for bonding with a healthy newborn or placement of a healthy child for adoption or foster care is not considered medically necessary and, therefore, may not be taken on a reduced schedule or intermittent basis unless agreed to by the employer. Employees needing intermittent leave or reduced schedule leave must ~~attempt~~ make a reasonable effort to schedule their leave so as not to unduly disrupt the employer's operations. If the leave is foreseeable, the employer may require an employee on intermittent leave or reduced schedule leave to temporarily transfer to an available alternative position for which the employee is qualified if the position has equivalent pay and benefits and better accommodates the employee's intermittent or reduced schedule leave. Intermittent leave and reduced schedule leave reduces the twelve-~~(12)~~ week entitlement only by the actual time used. ~~An employee who has been transferred under this section has reinstatement rights to his/her former position until the end of the 12-month FMLA leave year.~~ When an employee who was transferred no longer needs intermittent or reduced schedule leave, the employee must be placed in the same or equivalent position held prior to when the leave commenced.

## 2.4 Duration and reasons for leave

**2.4.1 Duration of leave.** Any eligible employee, as defined above, may be granted a total of twelve ~~(+2)~~ weeks of unpaid FMLA leave (which can run concurrent with paid leave) during a 12-month period (see exception for Military Caregiver Leave as provided in section 2.5 below). This period is measured backward from the date an employee uses any FMLA leave. A “week” is defined as a calendar week, regardless of the number of days the employee normally works. Twelve ~~(+2)~~ ~~calendar~~ weeks does not entitle the employee working three ~~(3)~~ days a week to ~~sixty (60)~~ sixty leave days, but rather twelve ~~(+2)~~ weeks.

**2.4.2 Reasons for leave.** FMLA may be granted for the following reasons:

- The birth of the employee’s child and in order to care for the newborn child;
- The placement of a child with the employee for adoption or foster care;
- To care for the employee’s spouse, child, or parent who has a serious health condition; or
- An employee’s *own* serious health condition that prevents the employee from performing *one or more of the essential* ~~the~~ functions of his/her job. Serious health conditions may include conditions resulting from job-related injuries and/or illnesses; or
- Due to a qualifying exigency arising when an employee’s spouse, son, daughter, or parent is a military member on covered active duty or has been notified of an impending call to covered active duty.

### 2.4.3 Conditions for Leave

- a. Serious Health Condition. A serious health condition is an illness, injury, impairment, or physical or mental condition of incapacity or treatment that involves:
  - Inpatient care (overnight stay) in a hospital, hospice, or residential medical care facility.
  - Continuing treatment by (or under the supervision of) a health care provider for a period of incapacity of more than three consecutive full calendar days, combined with at least two visits to a health care provider within 30 days of the first day of incapacity or one visit to a health care provider requiring a regimen of continuing treatment, e.g., prescription medication.
  - Unpaid FMLA leave will run concurrently with paid vacation, sick, compensatory time, and/or personal leave, unless otherwise prohibited by any relevant collective bargaining agreement. Unpaid FMLA leave may also run concurrently with workers’ compensation leave or other benefits.
- b. Exigency leave ~~may be taken for:~~
  - Short-term notice deployment (deployment in seven or less calendar days)
  - Military events and activities
  - Childcare and school activities
  - Family support or assistance programs
  - Financial and legal arrangements



- Counseling
- Military service member's rest and recuperation leave (limited to 15 calendar days for each instance)
- ~~Rest and recuperation~~
- Post-deployment activities
- Parental leave for the spouse, son, daughter, or parent of a military member for care for the military member's parent who is incapable of self-care. The leave may be used for arranging for alternate care, providing care, admitting or transferring the patient to a care facility, or attending a meeting with care facility staff.
- Additional activities arising out of active duty that the employer and employee agree upon.

c. Covered Active Duty ~~means:~~

- In the case of a member of a regular component of the Armed Forces, duty during the deployment of the member with the Armed Forces to a foreign country; ~~and~~
- In the case of a member of a reserve component of the Armed Forces, duty during the deployment of the member with the Armed Forces to a foreign country under a call or order to active duty in support of a contingency operation.

#### **2.4.4 Limitation of leave**

The entitlement to FMLA leave for the birth or placement of a child for adoption or foster care will expire twelve ~~(12)~~ months from the date of the birth or placement. If both an employee and his/her spouse are employed by the employer, their combined time off may not exceed twelve ~~(12)~~-work weeks during any 12-month period for the birth, adoption, or foster care of a child, or care of a parent with a serious health condition. Each spouse is, however, eligible for the full twelve ~~(12)~~ work weeks within a 12-month period to care for a son, daughter, or spouse with a serious health condition.

Employees may not take more than a combined total of twelve ~~(12)~~ weeks for all FMLA qualifying reasons listed above in Section 6.4.2.

### **2.5 Military Caregiver Leave**

#### **2.5.1 Policy**

An eligible employee, as defined in Eligibility Section 2.1. above, may be granted a total of 26 weeks of unpaid FMLA leave (which can run concurrent with paid leave) during a 12-month period to provide caregiver leave for a seriously ill or injured covered servicemember or veteran who is the employee's spouse, son, daughter, parent, or nearest blood relative. ~~The covered servicemember must be a member of the Armed Forces who suffered an injury or illness while in the line of duty, on active duty, that rendered the person medically unfit to perform his/her duties; or in the case of a veteran, the illness or injury manifests itself before or after s/he became a veteran~~ next of kin. This period is always measured forward from the date an employee takes FMLA leave to care for the covered servicemember or veteran and ends twelve ~~(12)~~ months after that date.



Employees cannot take more than a combined total of ~~twenty-six (26)~~ 26 weeks for military caregiver leave or because of other FMLA qualifying reasons as provided in 2.4 above. A husband and wife both working for the same employer are limited to a combined total of ~~twenty-six (26)~~ 26 weeks of FMLA military caregiver leave.

### **2.5.2 Covered servicemember**

*The Covered Servicemember means:* under the Military Caregiver leave must be:

- a. A current member of the Armed Forces (including a member of the National Guard or Reserves) who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious ~~illness or injury~~ or injury or illness that:
    - Was incurred by the covered servicemember in the line of duty on active duty in the Armed Forces; or
    - Existed before the beginning of the member's active duty and was aggravated by service in the line of duty on active duty in the Armed Forces; and
    - May render the member medically unfit to perform the duties of the member's office, grade, rank, or rating.
  - b. A covered veteran is an individual who was a member of the Armed Forces (including a member of the National Guard or Reserves), and was discharged or released under conditions other than dishonorable at any time during the five-year period\* prior to the first date the eligible employee takes FMLA leave to care for the covered veteran who is undergoing medical treatment, recuperation or therapy for a serious injury or illness that was incurred by the member in the line of duty on active duty in the Armed Forces (or existed before the beginning of the member's active duty and was aggravated by service in the line of duty on active duty in the Armed Forces) and manifested itself before or after the member became a veteran, and is:
    - A continuation of a serious injury or illness that was incurred or aggravated when the covered veteran was a member of the Armed forces and rendered the servicemember unable to perform the duties of the servicemember's office, grade, rank, or rating; or
    - A physical or mental condition for which the covered veteran has received a U.S. Department of Veteran Affairs Service-Related Disability Rating (VASRD) of 50 percent or greater, and such VASRD rating is based, in whole or in part, on the condition precipitating the need for military caregiver leave; or
    - A physical or mental condition that substantially impairs the covered veteran's ability to secure or follow a substantially gainful occupation by reason of a disability or disabilities related to military service, or would do so absent treatment; or
    - An injury, including a psychological injury, on the basis of which the covered veteran has been enrolled in the Department of Veteran Affairs Program of Comprehensive Assistance for Family Caregivers.
- (\*) The period between 10-28-09 and 3-8-13 is excluded in the determination of the five-year period.

### 2.5.3 Limitations of leave

Employees cannot take more than a combined total of 26 weeks for military caregiver leave or because of other FMLA qualifying reasons as provided in 6.4.2. A husband and wife both working for the same employer are limited to a combined total of 26 weeks of FMLA military caregiver leave.

~~A veteran who is undergoing medical treatment, recuperation, or therapy, for a serious illness or injury and who was a member of the Armed Forces (including National Guard or Reserves) at any time during the period of five (5) years preceding the date on which the veteran undergoes that medical treatment, recuperation, or therapy.~~

### 2.6 Notice of Leave

An employee intending to take FMLA leave because of an expected birth or placement or child for adoption or foster care, a planned medical treatment or medical care, or qualifying exigency, ~~must submit an application~~ shall provide notice for such leave at least 30 days before the leave is to begin. If a requested leave will begin in less than thirty (30) days, the employee must give notice to his/her immediate supervisor as soon as the necessity for the leave is known. Reasonable advance notice is required for all leaves, even if the event necessitating the leave is not foreseeable. If an employee gives less than thirty (30) days notice, the employer may require an explanation.

Within five (5) business days (~~barring~~ absent extenuating circumstances) of receiving notice that 1) an employee requests to use FMLA leave, or 2) ~~an employee requests leave and~~ the employer acquires knowledge that ~~the~~ a leave may be for a FMLA-qualifying reason, the employer will complete Form WH-381 (*reference: FMLA Form WH-381-Notice of Eligibility and Rights and Responsibilities*). Completion of this form will designate if an employee is eligible for FMLA or if an employee is not eligible, the reason(s) why ~~they~~ s/he is ~~are~~ not eligible. The form will designate if the employee is required to obtain certification related to medical conditions and/or required family relationships. The employer may require the use of FMLA leave for any absence which would otherwise qualify as FMLA leave, even if no formal application for such leave was made by the employee, provided notice is given to the employee. Employees cannot waive, nor may the employer induce employees to waive their rights under FMLA.

### 2.7 Certification of Leave

#### 2.7.1 Certification forms

##### a. Serious health condition

A request for leave based on the serious health condition of the employee or the employee's spouse, child, or parent must be supported by completion of *Form WH-380-E (reference: Certification of Health Care Provider for Employee's Serious Health Condition* or *Form WH-380-F -Certification of Health Care Provider for Family Member's Serious Health Condition*) completed by the health care provider. (Note: Attach the employee's current job description to Form 380-E when it is sent to the employee's health care provider.)

The Certification of Health Care Provider form must be completed and returned by the employee within 15 calendar days, absent extenuating circumstances.

##### b. Exigency leave

Employees requesting FMLA leave for qualifying exigency are required to complete Form WH-384 (*reference: FMLA Form WH-384-Certification of Qualifying Exigency for Military Family Leave*) and provide a copy of the military member's active duty orders or

other documentation issued by the military which indicates that the military member is on covered active duty or call to covered active duty status.

c. Caregiver leave

Employees requesting FMLA leave for military caregiver leave are required to complete Form WH-385 (reference: *FMLA Form WH-385-Certification of Serious Injury or Illness of Covered Service member for Military Family Leave*) within 15 calendar days, barring absent extenuating circumstances. Employees may also submit invitational travel orders (ITOs) or invitational travel authorizations (ITAs) issued to any family member to join an injured or ill servicemember at his/her bedside in lieu of forms WH-385 or WH-385-V.

~~A request for leave based on the serious health condition of the employee or the employee's spouse, child, or parent must be supported by completion of Form WH-380-E (reference: *FMLA Form WH-380-E Certification of Health Care Provider for Employee's Serious Health Condition*) or Form WH-380-F (reference: *FMLA Form WH-380-F Certification of Health Care Provider for Family Member's Serious Health Condition*) completed by the treating health care provider. The certification must state the date on which the health condition commenced, the probable duration of the condition, and the medical facts regarding the condition.~~

~~If the employee is needed to care for a spouse, child, or parent, the certification must so state, along with an estimate of the amount of time the employee will need. If the employee has a serious health condition, the certification must state that the employee cannot perform all the functions of his/her job or any one of the essential functions of his/her job. (Note: Attach the employee's current job description to Form 380-E (reference: *FMLA Form WH-380-E Certification of Health Care Provider for Employee's Serious Health Condition*) when it is sent to the employee's health care provider.) The Certification of Health Care Provider form must be completed and returned by the employee within fifteen (15) calendar days, barring extenuating circumstances.~~

d. Incomplete or insufficient certification (cure period)

If a certification is incomplete or insufficient, the employee will be given seven calendar days (unless not practicable under the particular circumstances despite the employee's diligent good faith efforts) to cure any such deficiency. If the deficiencies specified by the employer are not cured in the resubmitted certification, the employer may deny the taking of FMLA leave. A certification that is not returned to the employer is not considered incomplete or insufficient, but constitutes a failure to provide certification.

e. Clarification or authentication of certification

Employer may contact the employee's health care provider for the purpose of clarification or authentication after giving the employee an opportunity to clarify specific discrepancies. Only the County Administrative Officer/Personnel Director or County Manager, may contact the health care provider.

f. Second or third options

If the employer questions the validity of the certification, the employer may require, at its expense, that the employee obtain a second opinion. If the second opinion conflicts with the original opinion, the employer may require, at its expense, that the employee obtain the opinion of a third health care provider designated or approved jointly by the employer and the employee. This third opinion will be considered final and binding on both parties.



Second and third opinions are not permitted for leave to care for a covered servicemember when the certification has been completed by a Department of Defense or Department of Veterans Affairs health care provider. However, second and third opinions are permitted when the certification has been completed by other health care providers as provided for by law.

Second and third options are not allowed on a fitness-for-duty certification.

g. Recertification

In instances where ~~diagnoses~~ the minimum duration of leave anticipated by the original certification is more than 30 days ~~from medical providers appear to be indefinite or long-term~~, the employer may require the employee to recertify that the original medical condition still exists. Such requests can be made no more frequently than the minimum duration of the leave requested (e.g., 40 days) or once every six ~~(6)~~ months in connection with an absence. ~~unless the circumstances reported in the original certification have changed significantly or the employer receives information casting doubt upon the stated reason for the absence.~~

In situations in which the minimum duration of leave anticipated by the original certification is ~~more~~ less than 30 days, the employer may request recertification if the employee requests an extension of leave, the circumstances described by the original certification have changed significantly, or the employer receives information casting doubt upon the continuing validity of the certification.

Recertifications are not permitted for leave to care for a covered servicemember.

h. Annual medical certification

The employer may require the employee to provide new medical certification, not recertification, for his/her first FMLA-related absence in a new 12-month leave year.

~~Any employee on FMLA leave must notify his/her employer periodically of his/her status and intention to return to work. The employer has the authority to determine how often the employee must provide this notification.~~

~~Any genetic information obtained from certification or recertification must be maintained in a confidential manner by the employer.~~

~~An employee may not accept other employment during an FMLA absence if the job conflicts with the reason the employee is on FMLA leave; i.e., an employee is on FMLA leave due to a back injury and accepts a job requiring heavy lifting.~~

## **2.8 Designation notice**

Within five business days (barring absent extenuating circumstances) of receipt of all required information, the employer will make a determination if employee's request for leave is for an FMLA-qualifying reason. The employer will complete Form WH-382 (*reference: FMLA Form WH-382-Designation Notice*) indicating if leave is approved or not and provide to employee

If the employer cannot make a determination from the information provided, they will use this form to:

- a. Indicate the information presented is incomplete or insufficient and provide the employee seven (7) calendar days to provide complete information.
- b. Provide notice to an employee if a second or third medical certification is required.



Employer may also use this form to designate a fitness-for-duty certificate which will be required prior to returning to work.

### ***2.9 Benefits coverage during leave***

During a period of FMLA leave, an employee will be retained on the employer's health plan under the same conditions that would apply if the employee was not on FMLA leave. To continue health coverage, the employee must continue to make any contributions that s/he would otherwise be required to make. Failure of the employee to pay his/her share of the health insurance premium may result in loss of coverage.

If the employee fails to return to work after the expiration of the FMLA leave, the employee will be required to reimburse the employer for payment of health insurance premiums during the leave, unless the reason the employee cannot return is due to circumstances beyond the employee's control. The definition of "beyond the employee's control" includes a ~~very~~ large variety of situations such as: the employee being subject to layoff; continuation, recurrence, or the onset of an FMLA qualifying event; or the employee's spouse's unexpected worksite relocation of more than 75 miles from the current worksite.

An employee is not entitled to the accrual of any seniority or employment benefits during any unpaid leave. An employee who takes FMLA leave will not lose any seniority or employment benefits that accrued before the date the leave began and will be entitled to any unconditional pay increase, such as cost of living increase granted to all employees during the FMLA leave period.

### ***2.10 Outside employment***

An employee is prohibited from engaging in outside employment during an FMLA absence if the job conflicts with the reason the employee is on FMLA leave; e.g., an employee is on FMLA leave due to a back injury and works a job requiring heavy lifting. All other requirements of employer's outside employment policy apply.

### ***2.11 Periodic reporting***

Any employee on FMLA leave must notify employer periodically of his/her status and intention to return to work. The employer has the authority to determine how often the employee must provide this notification.

### ***2.12 Change in duration of leave***

#### ***a. Return prior to expiration***

If an employee wishes to return to work prior to the expiration of the approved FMLA leave period, s/he must notify the supervisor within two business days prior to the employee's planned return. Employees may be required to provide a fitness-for-duty certification (if indicated on the designation notice) specifically addressing the employee's ability to perform the essential functions of his/her job, prior to returning to work if the FMLA leave of absence was due to the employee's own serious health condition. Employees required to present a fitness-for-duty certification may be delayed in restoration to employment until certification is provided. Second and third opinions are not allowed on a fitness-for-duty certification.

#### ***b. Request an extension of leave***

An employee who requests an extension of FMLA leave due to the continuation of a qualifying exigency, care for servicemember, continuation, recurrence, or onset of his/her own serious health condition, or of the serious health condition of the employee's spouse,

child, or parent, must submit a request for an extension, in writing, to the employer. This written request should be made as soon as the employee realizes that s/he will not be able to return at the expiration of the leave period. Any additional time requested beyond the FMLA 12-week period (or 26-week period for caregiver leave) will not be considered as FMLA. Rather, such time, if approved by the employer, will be characterized as either paid or unpaid leave, thereby ending the employer's reinstatement obligations included in Section 6.4.11. (See the applicable collective bargaining agreement for alternate provisions which may apply.)

### ***2.13 Return from leave***

- a. Upon returning to work, an employee on FMLA leave will be restored to his/her most recent position or to a position with equivalent pay, benefits, and other terms and conditions of employment. The employer cannot guarantee that an employee will be returned to his/her original job position. The employer will determine whether a position is an "equivalent position" as defined by FMLA. Employee's right to restoration, however, ceases at the end of the applicable 12-month FMLA leave year.

Employees may be required to provide a fitness-for-duty certification (if indicated on the designation notice) specifically addressing the employee's ability to perform the essential functions of his/her job, prior to returning to work if the FMLA leave of absence was due to the employee's own serious health condition. Employees required to present a fitness-for-duty certification may be delayed in restoration to employment until certification is provided. Second and third opinions are not allowed on a fitness for duty certification.

Key employees may be denied job restoration if such denial is necessary to prevent substantial and grievous economic injury to the operations of employer and the employee was given written notice they were considered a key employee at the time they gave notice of FMLA leave or when the leave commenced.

~~11. — Return from Leave: If an employee wishes to return to work prior to the expiration of a FMLA leave absence, s/he must notify the supervisor at least five (5) working days prior to the employee's planned return. Employees may be required to provide a fitness-for duty certification prior to returning to work if the FMLA leave of absence was due to the employee's own serious health condition.~~

### **2.14 Failure to return from leave**

Failure of an employee to return to work upon the expiration of a FMLA leave of absence will subject the employee to disciplinary action, up to and including termination, unless the employer has granted an additional (paid or unpaid) extension. (Note: Refer to employer's other leave policies). ~~An employee who requests an extension of FMLA leave due to the continuation of a qualifying exigency, care for servicemember, continuation, recurrence, or onset of his/her own serious health condition, or of the serious health condition of the employee's spouse, child, or parent, must submit a request for an extension, in writing, to the employer. This written request should be made as soon as the employee realizes that s/he will not be able to return at the expiration of the leave period. Any additional time requested beyond the FMLA 12- or 26-week period will not be considered as FMLA. Rather, such time, if approved by the employer, will be characterized as either paid or unpaid leave, thereby ending the employer's return to duty obligations included in Section 9. (See the applicable collective bargaining agreement for alternate provisions which may apply.)~~ Nothing in this policy limits



employer's obligations of reasonable accommodation under the Americans with Disabilities Act, as amended.

**STOREY COUNTY ADMINISTRATIVE  
POLICIES AND PROCEDURES**

**NUMBER** 609  
**EFFECTIVE DATE:** 11-10-08  
**REVISED:** 01/05/15  
**AUTHORITY:** BOC  
**COUNTY MANAGER:** PAW

**SUBJECT: MILITARY LEAVE**

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**1. PURPOSE**

**2. POLICY**

~~Employees who are members of the uniformed services are entitled to military leave and to re-employment rights as provided in 38 USC, sections 2021-2024, and 4302 et seq. and the relevant sections of the Nevada Revised Statutes. The uniformed services covered include the Army, Navy, Marines, Air Force, Coast Guard, Public Health Service Commissioner Corps, the reserve components of these services, and any other category dispatched by the President in time of war or national emergency. The Army National Guard and Air National Guard are also covered.~~

Employees who are members of the uniformed services are entitled to military leave. The uniformed services covered include the Army, Navy, Marines, Air Force, Coast Guard, Public Health Service Commissioner Corps, the reserve components of these services, and any other category dispatched by the President in time of war or nations emergency. The Army National Guard and Air National Guard are also covered.

***2.1 Notice and notification***

- a. The employer must provide employees with notice of their rights under the Uniformed Services Employment and Reemployment Rights Act (USERRA). This requirement may be met by posting the notice where the employer customarily places notices for employees.
- b. The employer may require written (orders) or verbal notice of service obligation, but must waive the requirement if notice is impossible or unreasonable.

***2.2 Salary and Benefits***

***a. Leave without pay***

1. The employer will treat the employee the same as any other employee on leave without pay.
2. The employee is entitled to 15-working days of leave with pay in one calendar year (NRS 281.145).
3. The employer is not required to pay the employee's salary after 15-working days.
4. The employee may choose to use annual leave and compensatory time, if any, before going on leave without pay.

**b. Health Insurance**

There is no impact to the employee's insurance coverage, including life insurance inclusive of the health insurance package. The employer and employee premium payments or obligations, if any, remain unchanged for 30 days. Employee may then continue coverage similar to that required by the Consolidated Omnibus Budget Reconciliation Act (COBRA) for either 24 months or through the day after the date on which the employee fails to apply for reemployment in a timely manner; whichever is less (see Reemployment, Section 2.3 below). The employer must reinstate coverage upon the employee's prompt reemployment without the imposition of exclusions or waiting periods. An employee who takes up to 90 days after leaving the military before commencing his/her reemployment may stay on the military health insurance; however, it is the employee's responsibility to verify the continuation, scope, and duration of coverage.

**c. Seniority**

An employee is entitled to the seniority (and rights and benefits governed by seniority) s/he had accrued at the commencement of military leave, plus any additional seniority rights and benefits that s/he would have attained if s/he had remained continuously employed (the "escalator principle"). However, if an introductory period is a bona fide period of observation and evaluation, the returning employee must complete the remaining period of introduction upon reemployment. The employer must count time served for the purpose of determining annual and sick leave accrual rates, if the accrual amount is based on seniority. Additionally, the employer must count time in the military when determining the employee's rate of pay if the rate is based on seniority (e.g., a grade-and-step pay system). The employer is not required to accumulate annual or sick leave for an employee during his/her absence. The "escalator principle" will be applied to a returning employee's opportunities to take promotional examinations or skills tests and to merit pay increases.

**d. Retirement**

Time served will be counted as work time for purposes of retirement. The employer must make contribution payments to the retirement plan as if the employee had not left, provided the employee returns to work. The employer contribution will be based on the rate of pay the employee would have been paid had s/he not been called to military service (e.g., a grade-and-step pay system). An exception to this requirement is when the higher pay is based on additional knowledge, skill, or ability that can only be gained by work experience.

**e. Death or Disability**

If an employee does not return to work due to death or disability, the survivor or disability benefit is treated as if the employee had been working until the date of the death or disability. The employer must make the retirement contribution up to the date of the death or disability.

**f. Other Leave**

The employer must count time served in the military when calculating the employee's Family Medical Leave Act eligibility.

## **2.3 Reemployment**

- a. An employee has certain report-to-work obligations following military service. Eligible returning service members must be promptly reemployed, which in most cases means within two weeks of reporting. The employee's report-to-work obligations are:



1. Service of one to 30 days: The beginning of the next regularly-scheduled work period on the first full day following completion of service, and expiration of an eight-hour rest period following safe transportation home.
  2. Service of 31 to 180 days: Application for reinstatement must be submitted not later than 14 days after completion of military duty.
  3. Service of 181 or more days: Application for reinstatement must be submitted not later than 90 days after completion of military duty.
- b. The deadline for reinstatement may be extended for up to two years for persons who are convalescing due to a disability incurred or aggravated during military service, and the employer must make reasonable accommodations for the impairment.
  - c. Reemployment rights apply to veterans whose cumulative period of uniformed service does not exceed five years while employed by the same employer. Time spent in National Guard and reservist training does not count towards the five-year period.

#### ***2.4 Discharge***

If time served is greater than 30 days, but less than 181 days, an employee may not be discharged within 180 days of reemployment, except for just cause. If time served is greater than 180 days, an employee may not be discharged for one year, except for just cause.

**RESPONSIBILITY FOR REVIEW:** The County Personnel Director and/or Administrative Officer will review this policy every 5 years or sooner as necessary.



## Storey County Board of County Commissioners Agenda Action Report

Meeting date: 1-6-15

Estimate of time required: 0 - 5

Agenda: Consent ☒ Regular agenda ☐ Public hearing required ☐

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1. **Title:** Business License First Readings

2. **Recommended motion:** None required (if approved as part of the Consent Agenda)  
I move to approve all first readings (if removed from consent agenda by request)

3. **Prepared by:** Stacey Bucchianeri

**Department:** Community Development

**Telephone:** 847-0966

4. **Staff summary:** First readings of submitted business license applications are normally approved on the consent agenda. The applications are then submitted at the next Commissioners' meeting for approval.

5. **Supporting materials:** See attached Agenda Letter

6. **Fiscal impact:** None

Funds Available:

Fund:

\_\_\_\_ Comptroller

7. **Legal review required:** None

\_\_\_\_ District Attorney

8. **Reviewed by:**

☒ Department Head

Department Name: Community Development

 County Manager

Other agency review: \_\_\_\_\_

9. **Board action:**

☐ Approved  
☐ Denied

☐ Approved with Modifications  
☐ Continued

Agenda Item No. 13

# Storey County Community Development

## Business Licensing

P O Box 526 • Virginia City NV 89440 • (775) 847-0966 • Fax (775) 847-0935 • buslic@storeycounty.org

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To: Vanessa Stephens, Clerk's Office  
Pat Whitten, County Manager

**December 29, 2014**

Via email

Fr: Stacey Bucchianeri

Please add the following item(s) to the **January 6, 2016**, COMMISSIONERS Consent Agenda:

### LICENSING BOARD

#### FIRST READINGS:

- A. ROSENDIN ELECTRIC, INC.** – Contractor / 880 Mabury Road ~ San Jose, CA (electrical contractor)
- B. PANDA RESTAURANT GROUP** – General / 745 Sparks Blvd ~ Sparks (caterer)
- C. PEED EQUIPMENT CO** – Contractor / 1480 Nandina Avenue ~ Perris, CA (heavy equipment)
- D. SCHUFF STEEL COMPANY** – Contractor / 1841 West Buchanan ~ Phoenix, AZ (steel erector)
- E. QUALITY CONTROL SYSTEMS, INC.** – Contractor / 61 Continental Drive ~ Reno (hvac contractor)
- F. SURFACE PREP & MAINTENANCE** – Contractor / 240 Linden Street ~ Reno (asphalt contractor)
- G. STERLING CRANE, LLC** – Contractor / 2211 5<sup>th</sup> Street ~ Elko (heavy lift services)
- H. ANNING-JOHNSON CO** – Contractor / 13250 Temple Avenue ~ City of Industry, CA (metal deck install)
- I. SUNVELOPE SOLAR, INC.** – Contractor / 96 Glen Carran Cir ~ Sparks (solar contractor)
- J. SAFWAY SERVICES, LLC** – Contractor / PO Box 1991 ~ Milwaukee, WI (scaffolding equip)
- K. ANSBERRY SIGNCRAFT** – General / 10865 Osage Road ~ Reno (signage manufacturer)

**Inspection Required**

cc: Shannon Gardner, Building Dept.  
Austin Osborne, Planning Dept.  
Dean Haymore, Economic Dev.

Gary Hames, Fire Dept.  
Patty Blakely, Fire Dept.  
Fritz Klingler, Fire Dept.

Sheriff's Office  
Assessor's Office



# Storey County Board of County Commissioners

## Agenda Action Report

Meeting date: January 5, 2015

Estimate of time required: 10 min.

Agenda: Consent ☐ Regular agenda ☒ Public hearing required ☒

1. **Title:** A presentation by the Bureau of Land Management, Carson City District regarding their draft Resource Management Plan (RMP)/Environmental Impact Statement (EIS). The 120-day public comment period runs from November 28, 2014 through March 27, 2015. A hard copy of the draft document is available for review in the Planning Department.

2. **Recommended motion:** None required.

3. **Prepared by:** Dessie Redmond, Planner

**Department:** Planning Department

**Telephone:** 847-1144

4. **Staff summary:** The Carson City District draft RMP and EIS was released to the public on Friday, November 28th. The 120-day public comment period runs from November 28, 2014 through March 27, 2015. The BLM mailed individuals on the BLM/RMP mailing list either a postcard or an email with information on where to locate the draft RMP/EIS and also dates/locations of public meetings. A hard copy of the draft document is available for review in the Planning Department.

5. **Supporting materials:** Power point (included in packet).

6. **Fiscal impact:** None on local government.

Funds Available:

Fund:

\_\_\_ Comptroller

7. **Legal review required:**

\_\_\_ District Attorney

8. **Reviewed by:**

 Department Head

Department Name:

 County Manager

Other agency review: \_\_\_\_\_

9. **Board action:**

☐ Approved

☐ Approved with Modifications

☐ Denied

☐ Continued

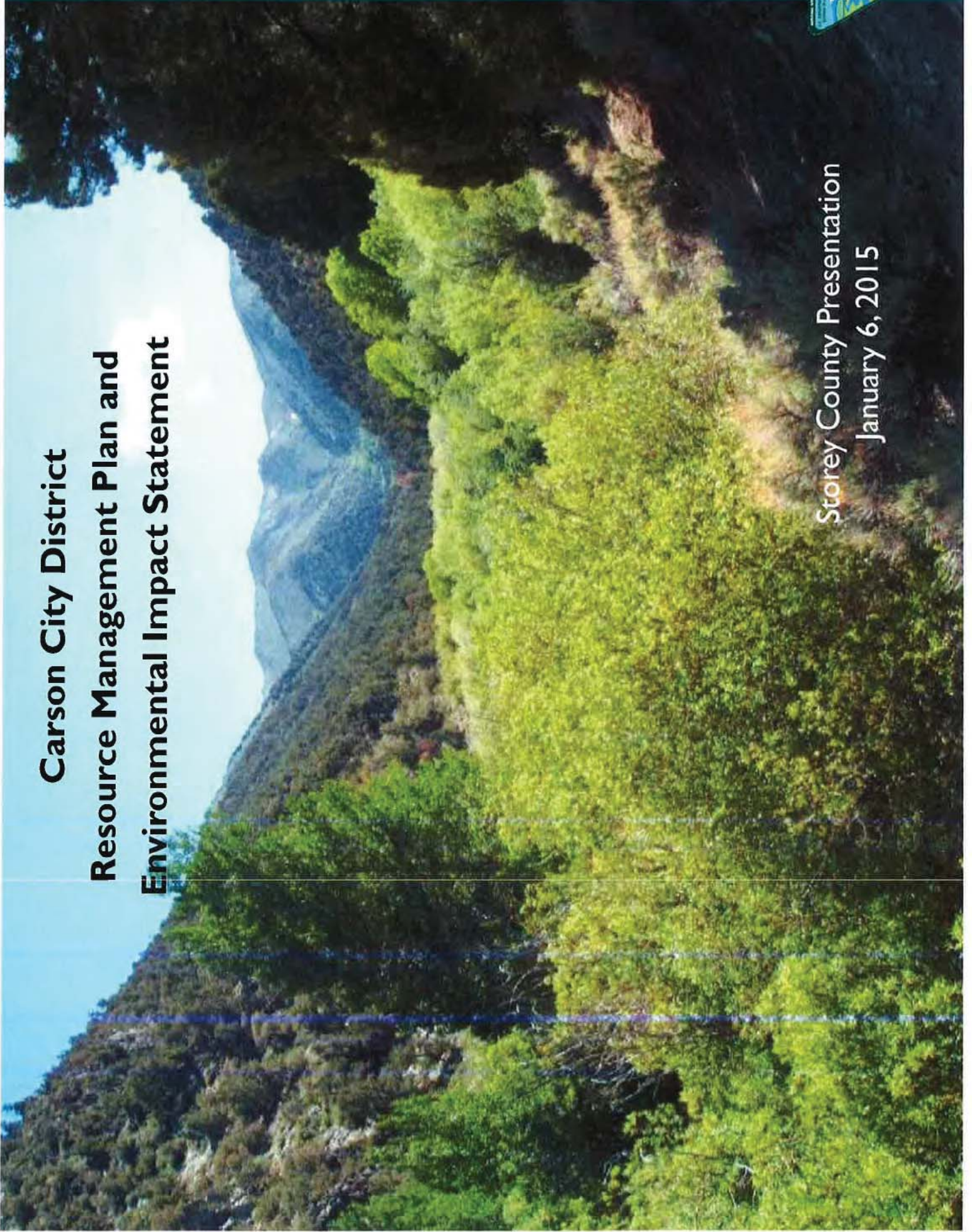
Agenda Item No. 14



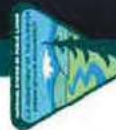


# **Carson City District Resource Management Plan and Environmental Impact Statement**

Storey County Presentation  
January 6, 2015

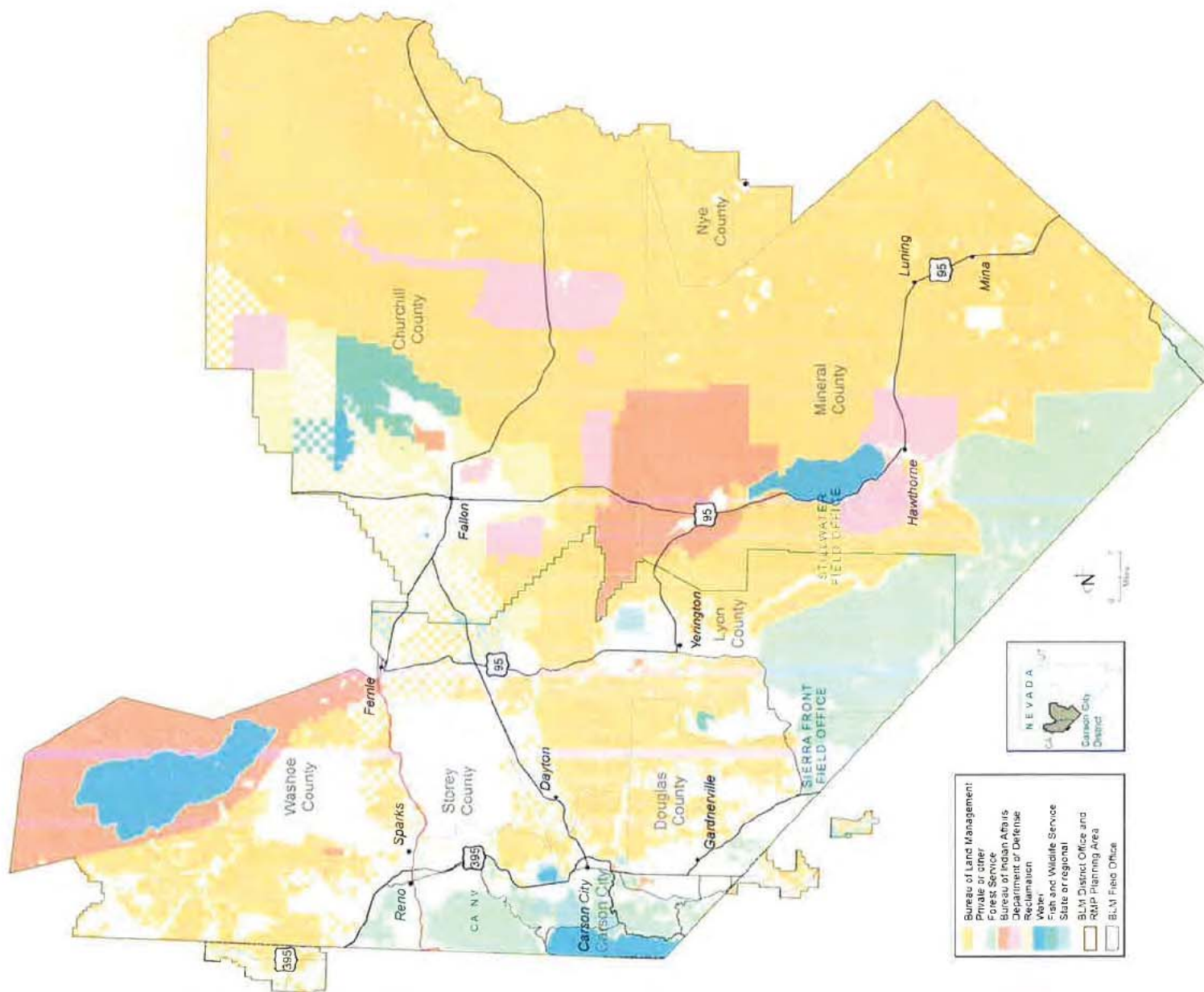


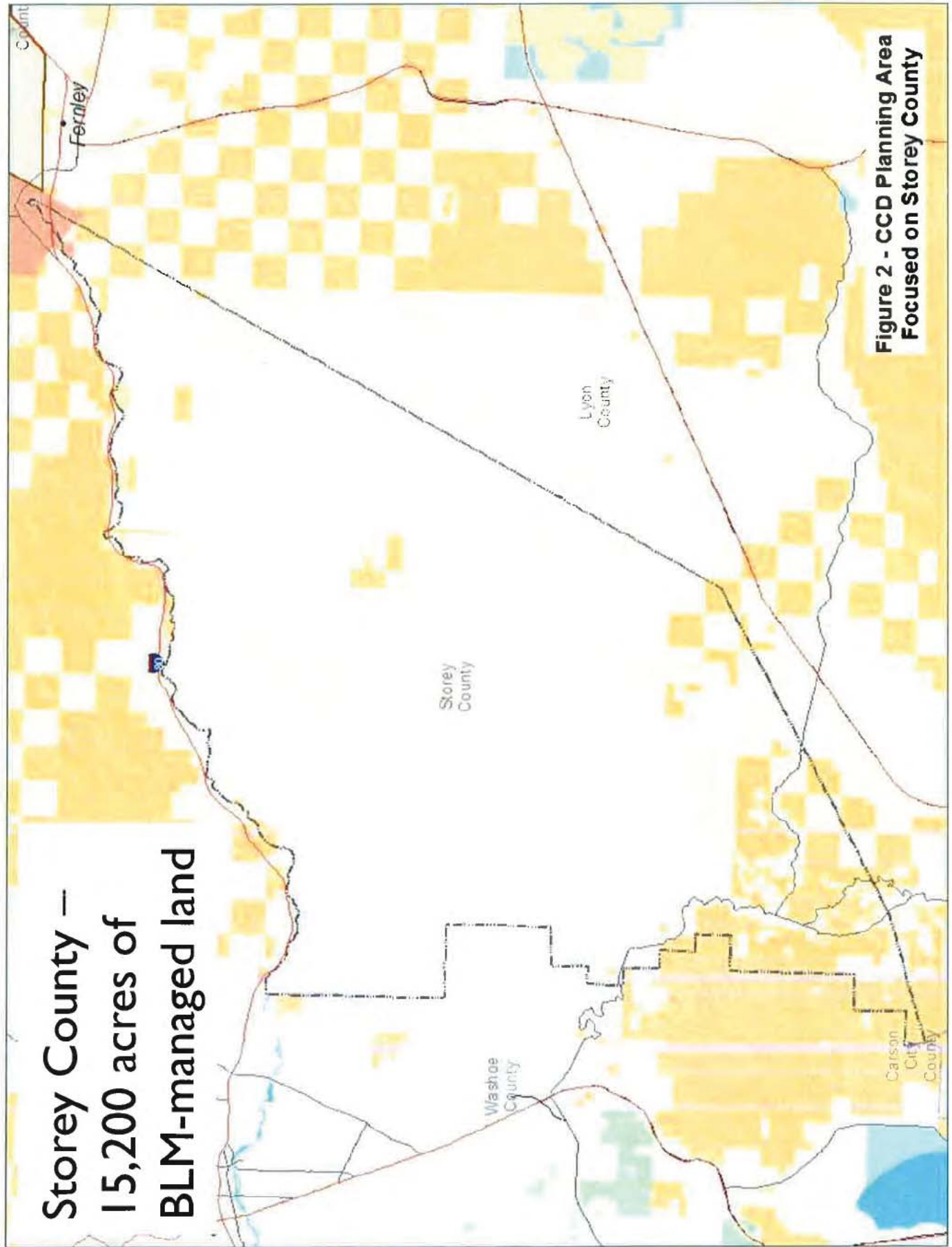




Planning Area –  
8.9 million acres

Decision Area –  
4.8 million acres





## • **Scoping**

- February 24, 2012 – April 29, 2012: 6 public meetings
- Almost 1700 comments primarily on wild horse & burro, special designations, special status species, mineral resources and travel management

## • **Cooperating Agencies**

- 27 Memorandums of Understanding signed
  - 2 National Forests
  - 3 Federal Agencies
  - 4 Military Agencies
  - 9 Counties
  - 3 Nevada State Agencies
  - 6 Tribal Governments

## • **Public Outreach**

- More than 110 public meeting/presentations given on the RMP







# Alternatives

Alternative	Description
<b>A - No Action</b>	<ul style="list-style-type: none"> <li>Continuation of existing management under the current RMP</li> </ul>
<b>B</b>	<ul style="list-style-type: none"> <li>Resource use-intensive</li> <li>Provides for case-by-case mitigation</li> <li>Fewest protected areas and restrictions to resource uses</li> </ul>
<b>C</b>	<ul style="list-style-type: none"> <li>Conservation emphasis</li> <li>Emphasis on special designations</li> <li>Most protected areas and use restrictions</li> </ul>
<b>D</b>	<ul style="list-style-type: none"> <li>Increased management of recreational opportunities</li> <li>Enhanced community development</li> <li>Specific management prescriptions to address public uses on the lands within the urban interface</li> <li>Where management not specified for urban interface, current management will continue</li> </ul>
<b>E – Agency Preferred</b>	<ul style="list-style-type: none"> <li>Variety of actions identified by public comments and cooperating agency input, and based on balancing ecosystem health and public use of the land</li> <li>Intermediate level of protection, restoration, enhancements, and use of resources</li> <li>Provides an array of proactive and prescriptive protection measures</li> </ul>

# Virginia City NHL

- Alternatives B-D, proposed as an Area of Critical Environmental Concern (ACEC) with specific management actions.
- Alternative E, specific management identified but no ACEC designation.

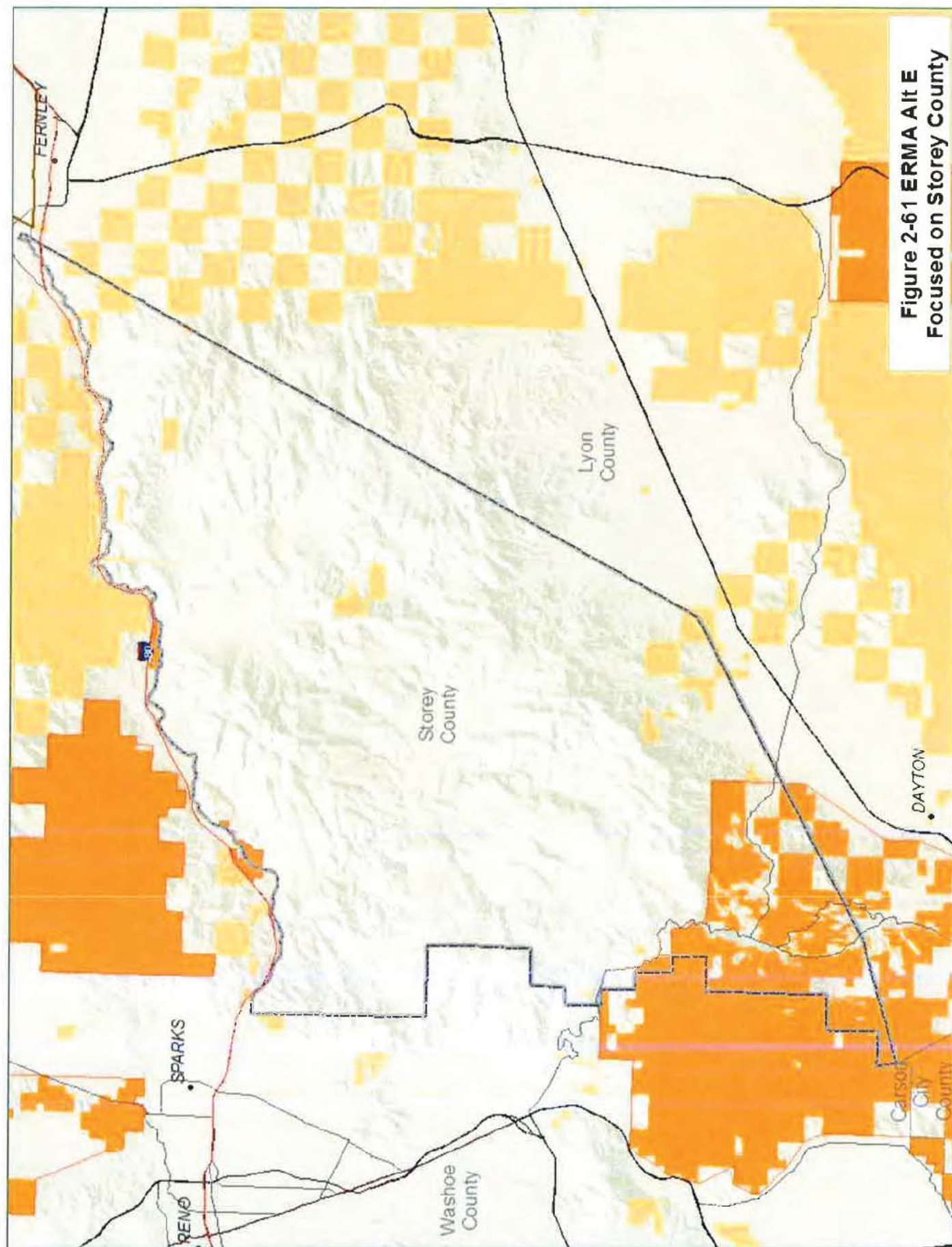
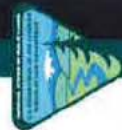




## Recreation and Travel Management

	Alternative A	Alternative B	Alternative C	Alternative D	Alternative E (Preferred)
Recreation Management Areas					
SRMAs	2 67,700 (1%)	6 76,100 (2%)	3 74,700 (2%)	4 67,100 (1%)	6 106,100 (2%)
ERMAs	----	8 1,678,320 (35%)	15 1,528,760 (32%)	6 292,620 (6%)	15 2,085,730 (43%)
Lands not designated RMAs	----	3,050,080 (64%)	3,201,040 (67%)	4,444,780 (93%)	2,612,670 (54%)









## Recreation and Travel Management

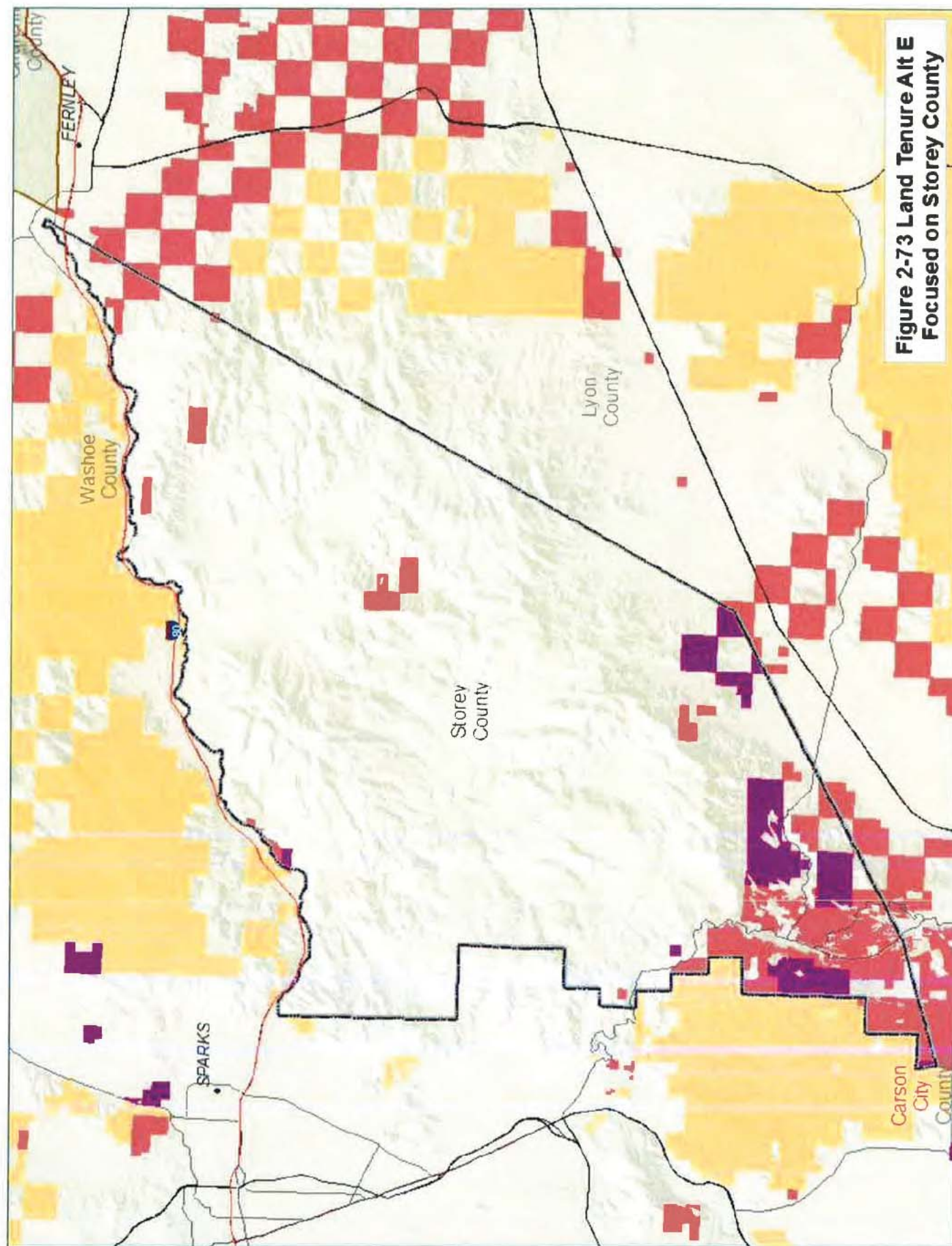
	Alternative A	Alternative B	Alternative C	Alternative D	Alternative E (Preferred)
Travel Management Areas					
Open	3,840,300 (80%)	95,300 (2%)	1,300 (0%)	22,700 (.5%)	55,700 (1%)
Closed to motorized and mechanized	6,900 (.1%)	4,300 (0%)	598,000 (12%)	1,600 (0%)	6,200 (.1%)
Closed to motorized (mechanized limited to existing)	31,800 (.6%)	26,700 (.5%)	1,190,500 (25%)	30,600 (.6%)	24,100 (.5%)
Limited	924,300 (19%)	4,677,00 (97%)	3,013,500 (63%)	4,748,400 (99%)	4,717,300 (98%)



## Proposed Lands and Realty

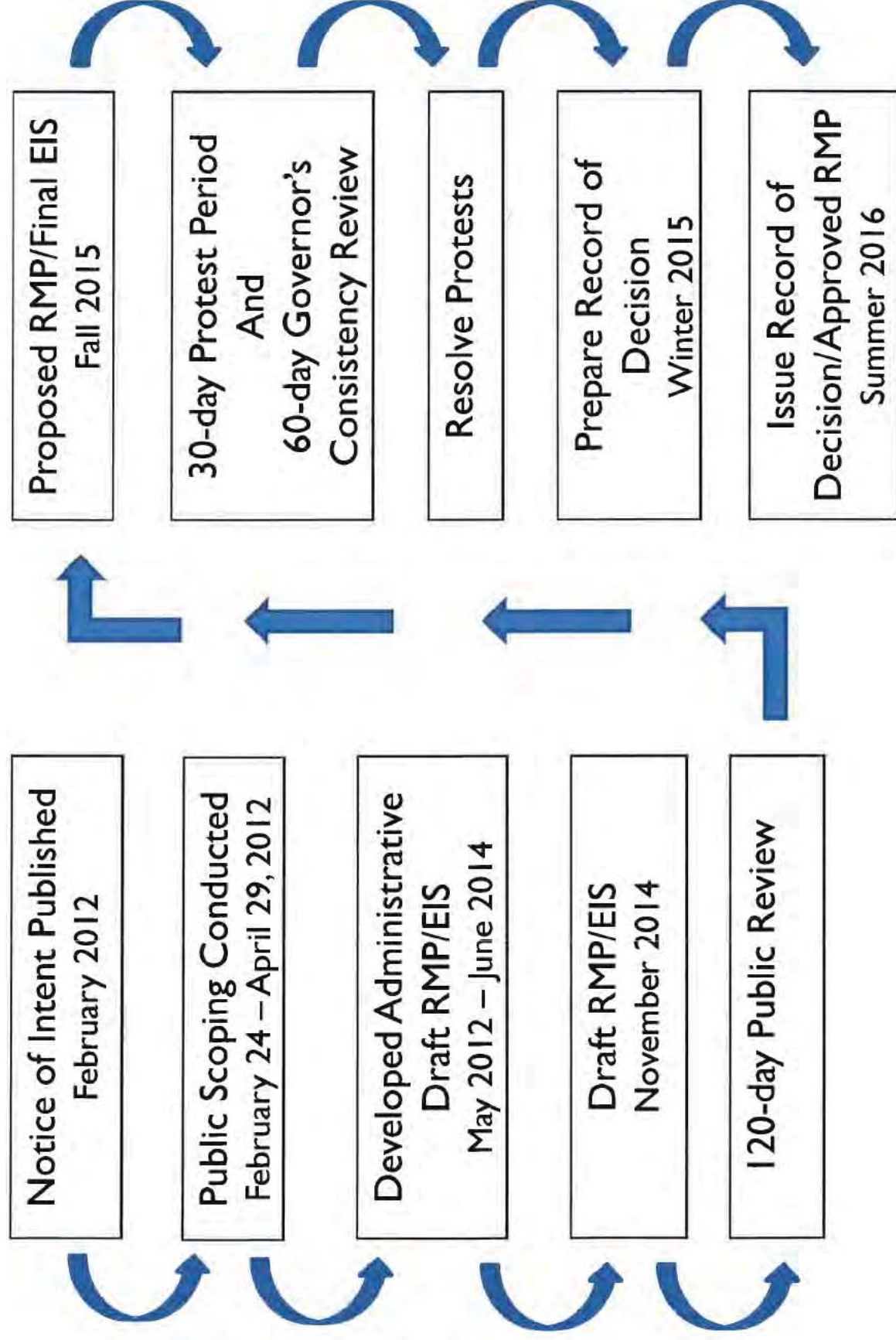
	Alternative A	Alternative B	Alternative C	Alternative D	Alternative E (Preferred)
Identified for Disposal	179,700 (.4%)	273,300 (6%)	----	332,500 (7%)	267,200 (6%)
ROW Exclusion	564,100 (12%)	580,000 (12%)	2,675,800 (56%)	564,100 (12%)	605,900 (13%)
ROW Avoidance	----	1,195,800 (25%)	369,300 (8%)	1,226,100 (26%)	1,448,200 (30%)
Wind Exclusion	----	----	2,073,200 (43%)	----	629,900 (13%)
Wind Avoidance	----	1,220,200 (25%)	----	1,228,100 (26%)	956,900 (20%)
Solar Variance	905,900 (19%)	773,400 (16%)	578,400 (12%)	672,100 (14%)	629,900 (13%)







# Planning Process Steps – Estimated Timeline and Schedule





# Ways to Provide Comments

**Submit comments** *(November 28, 2014 – March 27, 2015)*

E-mail: [BLM\\_NV\\_CCDO\\_RMP@blm.gov](mailto:BLM_NV_CCDO_RMP@blm.gov)

Mail to: CCD RMP

BLM, Carson City District  
5665 Morgan Mill Road  
Carson City, NV 89701

Project Web site: <http://on.doi.gov/IuYBNGT>





## Storey County Board of County Commissioners Agenda Action Report

Meeting date: January 5, 2015

Estimate of time required:

Agenda: Consent ☐ Regular agenda ☒ Public hearing required ☐

---

1. **Title:** Approval of Storey County Audited Financial Statements for the year ended June 30, 2014.

2. **Recommended motion**

Staff Recommends County Commissioners approve report as presented.

3. **Prepared by:** Hugh Gallagher

Department: Comptroller

Telephone: 847-1006

4. **Staff summary:**

5. **Supporting materials:** Audit Report Storey County, Nevada June 30, 2014

6. **Fiscal impact:** Creates possible Augmentation in excess of 1 million dollars.

Funds Available:

Fund:

☒ Comptroller

7. **Legal review required:**

\_\_\_\_\_ District Attorney

8. **Reviewed by:**

☒ Department Head

Department Name: Commissioner's Office

 County Manager

Other agency review: \_\_\_\_\_

9. **Board action:**

☐ Approved  
☐ Denied

☐ Approved with Modifications  
☐ Continued

Agenda Item No. 17

Audit Report

***STOREY COUNTY, NEVADA***

June 30, 2014





STOREY COUNTY, NEVADA  
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**A PROFESSIONAL CORPORATION**

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**INDEPENDENT AUDITOR'S REPORT**

To the Honorable Board of County Commissioners  
Storey County, Nevada

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Storey County, Nevada, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Storey County, Nevada, as of June 30, 2014, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-8 and 18-27 and 51-75 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 opinions on the financial statements that collectively comprise Storey County, Nevada's basic financial statements. The introductory section, combining and individual nonmajor fund financial, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate 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 combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections 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.



David A. Pringle, CPA, LTD  
Carson City, NV

October 31, 2014

---

## COUNTY OF STOREY, STATE OF NEVADA MANAGEMENT DISCUSSION AND ANALYSIS

---

As management of Storey County, State of Nevada, we offer readers of Storey County's financial statements this overview and analysis of Storey County for the fiscal year ended June 30, 2014.

### FINANCIAL HIGHLIGHTS

- The assets of Storey County exceeded its liabilities by \$34,986,000.
- The County's unrestricted net assets increased \$ 4,435,000.
- At June 30, 2014, the unreserved fund balance for the general fund was \$9,161,000.
- Storey County's bonded debt at June 30, 2014 was \$5,396,000 which was \$3,534,000 in revenue bonds of the County's Enterprise Funds a Medium term (7 yr.) General obligation loans of \$330,000, and Virginia City Rail Bonds of \$1,532,000.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to Storey County's basic financial statements. These basic financial statements include (1) Government-Wide Financial Statements (2) fund financial statements, and (3) notes to the financial statements. Other supplementary information is also available in this report.

**Government-Wide Financial Statements.** The government-wide statements are designed to provide readers with a broad overview of Storey County's finances in a manner similar to private-sector business.

The Statement of Net Assets is information on all of Storey County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases in net assets may serve as an indicator to show if the financial position of Storey County is improving or declining.

The Statement of Activities notes information as to how the government's net assets changed during the last fiscal year. All changes in net assets are reported as soon as the event causing the change occurs, regardless of the timing of related cash flows. Revenues and expenses are reported for some items that result in cash flows in future periods, (e.g. earned, unused vacation)

The Government-Wide Financial Statements distinguish functions of Storey County that are mainly supported by taxes and intergovernmental revenues (government activities) from other functions that recover their costs through user fees and charges. The governmental activities of Storey County included general government, public safety, roads and streets, judicial and, culture and recreation. The business activities (enterprise funds) are the water and sewer.

The Government-Wide Financial Statements can be found in this report on pages 9 and 10.

**Fund Financial Statements.** Funds are groupings of related accounts and is used to maintain control over resources segregated for specific activities or purpose. Storey County uses fund accounting to ensure compliance with state and federal finance related requirements. The fund types of Storey County are as follows: governmental; enterprise; and fiduciary.

**Governmental Funds.** Governmental funds are used to account for the functions reported as governmental activities, in the Government-Wide Financial Statements. Unlike the Government-Wide Financial Statements, governmental fund statements focus on near term inflows of expendable resources and on balances of expendable resources at the end of the fiscal year. This information helps with decisions as to near term financing needs.

The focus of governmental funds is narrower than the Government-Wide Financial Statements. It is useful to compare the information for governmental funds with similar information for governmental activities in Government-Wide Financial Statements. Readers will better understand the long-term impact of governments near-term financing decisions. The governmental fund Balance Sheet and governmental fund Statement of Revenues, Expenditures, and Changes in fund balances allow this comparison between governmental funds and activities.



Storey County has twenty-seven governmental funds. Financial information is stated separately in the governmental fund Balance Sheet and in the governmental Statement of Revenues, Expenditures, and Changes in fund balances, for the general fund and five other funds considered major funds. Data from the other twenty-one governmental funds are combined. Individual fund data for non-major governmental funds are reported in combining statements in this report.

Storey County adopts an annual budget for all the above funds. A budgetary comparison statement has been provided for all funds to show compliance with the budget.

The governmental funds financial statements can be found in this report on pages 12 through 27.

**Enterprise funds.** Storey County operates two enterprise (proprietary) funds, Water and Sewer. These funds are reported as business type activities, reported in the Government-Wide Financial Statements.

Enterprise funds are presented on pages 28 through 30.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for other entities. Fiduciary funds are not reported in the government-wide financial statement as the resources do not support Storey County's needs. The cash basis of accounting is used for fiduciary funds.

Fiduciary fund financial statements can be found in this report on page 31.

**Notes to the financial statements.** The notes in this report provide additional information necessary for a full understanding of the information provided in the Government-Wide Financial Statements. The notes can be found on pages 32 through 44.

**Other information.** The combining and individual fund statements and schedules for major governmental funds can be found on page 18 through 27 of this report. This same information for non-major governmental funds can be found on pages 45 through 71 of this report.

STOREY COUNTY, NEVADA  
NET ASSETS

	Governmental Activities June 30, 2014	Business Type Activities June 30, 2014	Total June 30, 2014
Current and other Assets	\$ 23,693,000	\$ 1,432,000	\$ 25,125,000
Capital Assets	<u>50,845,000</u>	<u>5,743,000</u>	<u>56,588,000</u>
Total Assets	<u>\$ 74,538,000</u>	<u>\$ 7,175,000</u>	<u>\$ 81,713,000</u>
Long Term Liabilities			
Outstanding	\$ 44,988,000	\$ 520,000	\$ 45,508,000
Current Liabilities	<u>1,156,000</u>	<u>62,000</u>	<u>1,218,000</u>
Total Liabilities	<u>\$ 46,144,000</u>	<u>\$ 582,000</u>	<u>\$ 46,726,000</u>
NET ASSETS			
Invested in Capital			
Assets, Net of Related Debt	\$ 7,684,000	\$ 5,209,000	\$ 12,893,000
Unrestricted	<u>20,710,000</u>	<u>1,384,000</u>	<u>22,094,000</u>
Total Net Assets	<u>\$ 28,394,000</u>	<u>\$ 6,593,000</u>	<u>\$ 34,987,000</u>



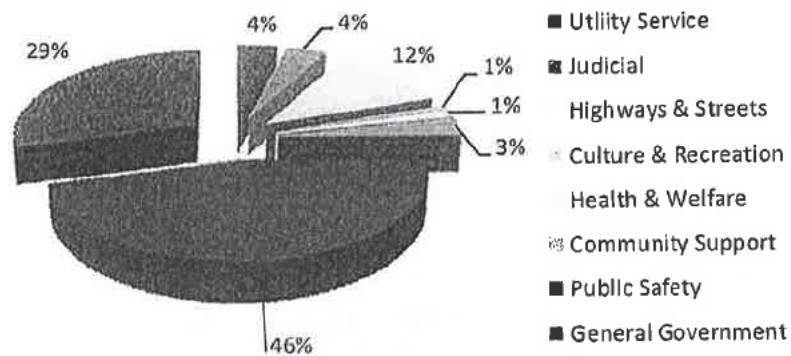
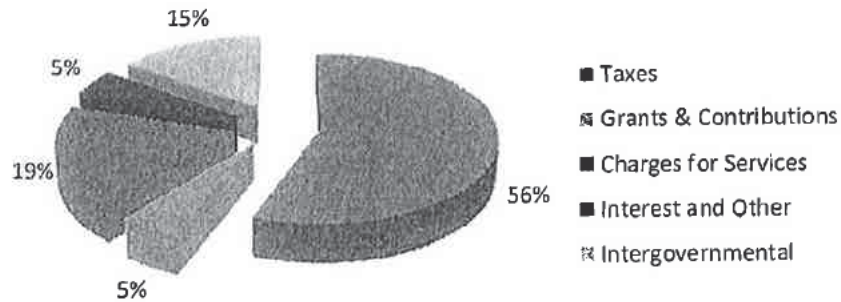
STOREY COUNTY, NEVADA  
CHANGES IN NET ASSETS

	Governmental Activities <u>June 30, 2014</u>	Business Type Activities <u>June 30, 2014</u>	Total <u>June 30, 2014</u>
REVENUES:			
Program Revenues:			
Charges For Services	\$ 2,978,000	\$ 807,000	\$ 3,785,000
Operating Grants and Contributions	624,000		624,000
Capital Grants and Contributions	261,000	84,000	345,000
General Revenues:			
Taxes	11,340,000		11,340,000
Intergovernmental	3,031,000		3,031,000
Bond proceeds	3,017,000		3,017,000
Other	<u>980,000</u>	<u>19,000</u>	<u>999,000</u>
Total Revenues	<u>22,231,000</u>	<u>910,000</u>	<u>23,141,000</u>
EXPENSES:			
General Government	5,459,000		5,459,000
Public Safety	8,702,000		8,702,000
Judicial	797,000		797,000
Health and Welfare	182,000		182,000
Culture and Recreation	290,000		290,000
Community Support	487,000		487,000
Highways & Streets	2,220,000		2,220,000
Water and Sewer	<u>0</u>	<u>741,000</u>	<u>741,000</u>
Total Expenses	<u>18,137,000</u>	<u>741,000</u>	<u>18,878,000</u>
Changes In Net Assets	4,094,000	169,000	4,263,000
Net Assets - beginning	<u>24,300,000</u>	<u>6,424,000</u>	<u>30,724,000</u>
Net Assets - ending	<u>\$ 28,394,000</u>	<u>\$ 6,593,000</u>	<u>\$34,987,000</u>

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Revenues in the General Fund were \$11,317,000 which was \$1,124,000 more than the amount budgeted. Actual revenue exceeded budgeted amounts in all budget categories except taxes. Actual expenditures were \$8,859,000, which was \$930,000 less than appropriations for the year. Overall, the total ending fund balance was \$9,161,000 which is \$3,789,000 more than budgeted. Of the \$9,161,000 ending fund balances \$0 was designated as an opening fund balance on July 1, 2014 and \$0 was reserved on July 1, 2014.

### PERCENT TOTALS - ALL FUNDS



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**Business Type Activities.** Business-type activities increased Storey County's net assets by \$169,000. Depreciation expense for the current fiscal year was \$152,000.

**Financial Analysis of the Government's Funds.** As noted earlier, Storey County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

**Governmental Funds.** The focus of Storey County's governmental funds is to provide information on near term inflows, outflows, and balances of expendable resources. Such information is useful in assessing Storey County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of government's net resources available for spending at the end of the fiscal year.

**Budgetary Highlights-Fiscal Year June 30, 2014.** The budget statements reflect a comparison of budgeted revenues and expenditures to actual for the year ended June 30, 2014. The budget statements were prepared from the final budget as filed with the Nevada Department of Taxation. Budget revenues and expenditures were adjusted for grants received in excess of original amounts budgeted. Augmentations and line item transfers were made during the year as approved by the Storey County Commissioners.

The General Fund revenues were more than expectations by \$1,124,000, leaving a fund balance of \$9,161,000.

General Fund budget information can be found on pages 18 through 22.

**Capital Assets.** Storey County's investment in capital assets for its governmental and business type activities as of June 30, 2013 amounts to \$56,587,000 (net of accumulated depreciation). This investment in capital assets includes land, buildings, and system, improvements, machinery and equipment, park facilities, roads, and bridges.


STOREY COUNTY NEVADA  
CAPITAL ASSETS  
JUNE 30, 2014

	Governmental Activities <u>June 30, 2014</u>	Business Type Activities <u>June 30, 2014</u>	Total <u>June 30, 2014</u>
Land	\$ 460,000		\$ 460,000
Antique Furniture	75,000		75,000
Construction in Process	2,244,000		2,244,000
Buildings and Improvements	7,739,000		7,739,000
Improvements other than Buildings	574,000		574,000
Machinery and Equipment	1,610,000		1,610,000
Sewer and Water systems		\$ 5,743,000	5,743,000
Infrastructure	<u>38,142,000</u>		<u>38,142,000</u>
Total	<u>\$ 50,844,000</u>	<u>\$ 5,743,000</u>	<u>\$ 56,587,000</u>

**Other Highlights-Fiscal Year June 30, 2014.** On August 3, 2011, Storey County issued \$2,000,000 worth of General Obligation Bonds for the purpose of completing the Virginia and Truckee Railroad Tunnel #6 for the purpose of extending the railroad line to the old Freight Depot. Funds were received on December 28, 2011 with a payback period ending June 1, 2028. As of this date no construction has commenced due to construction bids which were deemed too expensive. However, minor bonds proceeds have been used for design and engineering costs. Attempts to solicit additional bids are in the process. The balance owed on the bonds at June 30, 2014 is \$1,532,000.

In December of 2000 Storey County entered into a Public-Private partnership with Tahoe Regional Industrial Center for the development of an industrial park. In April of 2011 Storey County agreed to accept expenses for infrastructure in the amount of \$46,851,000. In addition, a payment of \$2,400,000 was paid in accordance with the Developer Agreement. A payment of \$897,000 was made during the fiscal year ended June 30, 2014.

This financial report is designed to provide a general overview of Storey County, Nevada's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Storey County Comptroller, P.O. Box 432, Virginia City, Nevada 89440, telephone number (775)847-1006, e-mail [Hgallagher@StoreyCounty.org](mailto:Hgallagher@StoreyCounty.org)

  
\_\_\_\_\_  
Hugh J. Gallagher,  
Comptroller

STOREY COUNTY, NEVADA  
STATEMENT OF NET ASSETS  
JUNE 30, 2014

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
<u>ASSETS</u>			
Cash	\$ 22,438,568	\$ 1,360,076	\$ 23,798,644
Accounts receivables (net allowance)	665,418	71,763	737,181
Taxes receivable	148,248		148,248
Inventory	7,961		7,961
Prepaid expenses	432,545		432,545
Capital assets - net of accumulated depreciation			
Land	460,009		460,009
Antique furniture	75,000		75,000
Construction in progress	2,244,377		2,244,377
Buildings and improvements	7,739,358		7,739,358
Improvements other than buildings	574,458		574,458
Utility system		5,743,048	5,743,048
Machinery and equipment	1,609,852		1,609,852
Infrastructure	38,141,830		38,141,830
Total Assets	\$ 74,537,624	\$ 7,174,887	\$ 81,712,511
<u>LIABILITIES AND FUND BALANCES</u>			
Accounts payable and other current liabilities	\$ 1,155,531	\$ 47,870	\$ 1,203,401
Non-current liabilities			
Bonds/Notes payable - due within one year	162,950	14,098	177,048
- due in more than one year	1,815,100	519,966	2,335,066
Compensated absences - due in more than one year	163,575		163,575
Other non-current liabilities	131,999		131,999
Infrastructure loan	42,714,672		42,714,672
Total Liabilities	\$ 46,143,827	\$ 581,934	\$ 46,725,761
<u>NET ASSETS</u>			
Invested in capital assets - net of related debt	\$ 7,684,162	\$ 5,208,984	\$ 12,893,146
Unrestricted	20,709,638	1,383,969	22,093,607
Total Net Assets	\$ 28,393,800	\$ 6,592,953	\$ 34,986,753

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2014

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES		
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS
Primary government:				
Governmental activities:				
General government	\$ 5,458,818	\$ 2,200,616	\$ 54,468	\$ 29,158
Public safety	8,701,873	776,570	389,396	96,601
Judicial	796,823			43,408
Health and Welfare	182,220			
Culture and recreation	290,068	1,000	55,239	91,356
Community support	487,587		125,152	
Highways and streets	2,220,225			
Total Governmental Activities	18,137,614	2,978,186	624,255	260,523
Business type activities:				
Water	483,980	567,263		
Sewer	257,348	239,936		
Total Business-Type Activities	741,328	807,199	0	0
Total Primary Government	\$ 18,878,942	\$ 3,785,385	\$ 624,255	\$ 260,523

The notes to financial statements are  
an integral part of this statement.



STOREY COUNTY, NEVADA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2014

FUNCTIONS/PROGRAMS	NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS		
	GOVERNMENTAL ACTIVITIES	BUSINESS TYPE ACTIVITIES	TOTAL
Primary government:			
Governmental activities:			
General government	\$ (3,174,576)		\$ (3,174,576)
Public safety	(7,439,306)		(7,439,306)
Judicial	(753,415)		(753,415)
Health and Welfare	(182,220)		(182,220)
Culture and recreation	(142,473)		(142,473)
Community support	(362,435)		(362,435)
Highways and streets	(2,220,225)		(2,220,225)
Total Governmental Activities	(14,274,650)		(14,274,650)
Business type activities:			
Water		\$ 83,283	83,283
Sewer		(17,412)	(17,412)
Total Business-Type Activities	0	65,871	65,871
Total Primary Government	(14,274,650)	65,871	(14,208,779)
General revenues:			
Property Taxes	11,340,108		11,340,108
Various State Collected Pass-Through Revenues	3,031,366		3,031,366
Interest Earnings	50,293	6,523	56,816
Bond Proceeds	3,016,809		3,016,809
Miscellaneous Revenue	929,951	12,000	941,951
Capital Contributions and Grants	0	84,470	84,470
Total General Revenues	18,368,527	102,993	18,471,520
Other Adjustments:			
Prior period adjustment	(111,229)	0	(111,229)
Change in Net Assets	3,982,648	168,864	4,151,512
Net Assets - beginning	24,411,152	6,424,089	30,835,241
Net Assets - ending	\$ 28,393,800	\$ 6,592,953	\$ 34,986,753

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2014

	GENERAL	ROAD FUND	FIRE FUND	TRI-PAYBACK FUND	USDA BOND FUND
<u>ASSETS</u>					
Cash	\$ 9,421,484	\$ 1,325,062	\$ (93,156)	\$ 1,781,685	\$ 2,908,833
Accounts receivable (net allowance)	274,294	95,974	223,712		
Taxes receivable	105,898		27,114		
Prepaid expenses	289,340				
Inventory					
Total Assets	<u>\$ 10,091,016</u>	<u>\$ 1,421,036</u>	<u>\$ 157,670</u>	<u>\$ 1,781,685</u>	<u>\$ 2,908,833</u>
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities					
Accounts payable	\$ 209,099	\$ 31,257	\$ 126,776		
Accrued expenses	388,120	48,485	164,573		
Deferred revenue	86,699		22,199		
Note payable	246,050				
Total Liabilities	<u>929,968</u>	<u>79,742</u>	<u>313,548</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>FUND BALANCES</u>					
Unassigned reported in:					
General fund	9,161,048				
Capital projects funds		1,341,294	(155,878)	1,781,685	2,908,833
Special revenue funds					
Total Fund Balances	<u>9,161,048</u>	<u>1,341,294</u>	<u>(155,878)</u>	<u>1,781,685</u>	<u>2,908,833</u>
Total Liabilities and Fund Balances	<u>\$ 10,091,016</u>	<u>\$ 1,421,036</u>	<u>\$ 157,670</u>	<u>\$ 1,781,685</u>	<u>\$ 2,908,833</u>

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2014

	VCTC FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<u>ASSETS</u>			
Cash	\$ 504,105	\$ 6,590,555	\$ 22,438,568
Accounts receivable (net allowance)		71,438	665,418
Taxes receivable		15,236	148,248
Prepaid expenses	143,205		432,545
Inventory	7,961		7,961
Total Assets	<u>\$ 655,271</u>	<u>\$ 6,677,229</u>	<u>\$ 23,692,740</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities			
Accounts payable	\$ 22,872	\$ 147,279	\$ 537,283
Accrued expenses	17,070		618,248
Deferred revenue	10,629	12,472	131,999
Note payable			246,050
Total Liabilities	<u>50,571</u>	<u>159,751</u>	<u>1,533,580</u>
<u>FUND BALANCES</u>			
Unassigned reported in:			
General fund			9,161,048
Capital projects funds		3,428,442	3,428,442
Special revenue funds	604,700	3,089,036	9,569,670
Total Fund Balances	<u>604,700</u>	<u>6,517,478</u>	<u>22,159,160</u>
Total Liabilities and Fund Balances	<u>\$ 655,271</u>	<u>\$ 6,677,229</u>	<u>\$ 23,692,740</u>

The notes to financial statements are  
an integral part of this statement.





STOREY COUNTY, NEVADA  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2014

	GENERAL	ROAD FUND	FIRE FUND	TRI-PAYBACK FUND	USDA BOND FUND
<b>REVENUES</b>					
Taxes	\$ 7,890,487		\$ 2,014,510	\$ 1,224	
Licenses and permits	1,076,548		36,762		
Intergovernmental	1,428,514	\$ 475,131	764,437		
Charges for services	708,916	109,842	553,376		
Fines and forfeitures	2,934				
Miscellaneous	209,945	141,454	11,843		\$ 388
Total Revenues	11,317,344	726,427	3,380,928	1,224	388
<b>EXPENDITURES</b>					
Current:					
General government	3,863,811			897,433	
Public safety	3,564,230		3,333,238		81,755
Judicial	795,208				
Health and welfare	30,100				
Culture and recreation	101,864				
Community service	487,587				
Highways and streets		677,328			
Intergovernmental					
Debt Service	16,050	153,549			
Total Expenditures	8,858,850	830,877	3,333,238	897,433	81,755
Excess (deficiency) of revenues over expenditures	2,458,494	(104,450)	47,690	(896,209)	(81,367)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	112,678	279,690	12,000	568,000	
Transfers out	(785,820)		(134,000)		
Short term loan (payments) proceeds					2,990,200
Bond proceeds					
Bond interest					
Prior period adjustment	(57,446)		(111,229)		
Total Other Financing Sources (Uses)	(730,588)	279,690	(233,229)	568,000	2,990,200
Net change in fund balance	1,727,906	175,240	(185,539)	(328,209)	2,908,833
Fund balance - beginning	7,433,142	1,166,054	29,661	2,109,894	0
Fund balance - ending	\$ 9,161,048	\$ 1,341,294	\$ (155,878)	\$ 1,781,685	\$ 2,908,833

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2014

	VCTC FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<u>REVENUES</u>			
Taxes		\$ 1,433,887	\$ 11,340,108
Licenses and permits	\$ 48,645	76,590	1,238,545
Intergovernmental	389,177	858,885	3,916,144
Charges for services	295,790	71,717	1,739,641
Fines and forfeitures		78,296	81,230
Miscellaneous	33,924	501,460	899,014
Total Revenues	767,536	3,020,835	19,214,682
<u>EXPENDITURES</u>			
Current:			
General government	777,860	707,455	6,246,559
Public safety		1,953,133	8,932,356
Judicial		6,902	802,110
Health and welfare		152,120	182,220
Culture and recreation		3,717	105,581
Community service			487,587
Highways and streets			677,328
Intergovernmental		66,266	66,266
Debt Service		178,395	347,994
Total Expenditures	777,860	3,067,988	17,848,001
	(10,324)	(47,153)	1,366,681
Excess (deficiency) of revenues over expenditures			
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in		148,820	1,121,188
Transfers out		(201,368)	(1,121,188)
Short term loan (payments) proceeds			
Bond proceeds		26,609	3,016,809
Bond interest			
Prior period adjustment		57,446	(111,229)
Total Other Financing Sources (Uses)	0	31,507	2,905,580
Net change in fund balance	(10,324)	(15,646)	4,272,261
Fund balance - beginning	615,024	6,533,124	17,886,899
Fund balance - ending	\$ 604,700	\$ 6,517,478	\$ 22,159,160

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2014

Net change in fund balances - governmental funds, page 16	\$ 4,272,261
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlays to purchase capital assets are reported in governmental funds as expenditures. However, those costs are shown in the statement of net assets and allocated over their estimated useful lives as depreciation expense in the statement of activities. This is the amount by which depreciation exceeded net capital outlays.	(1,173,657)
Net long-term receipts and payments reported in governmental funds as expenditures	897,433
Some expenses in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds	<u>(13,389)</u>
Change in net assets of governmental activities, page 11	<u>\$ 3,982,648</u>

The notes to financial statements are  
an integral part of this statement

STOREY COUNTY, NEVADA  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes:				
Property	\$ 7,651,000	\$ 7,651,000	\$ 7,869,592	\$ 218,592
Youth Services	16,000	16,000	20,895	4,895
Total Taxes	7,667,000	7,667,000	7,890,487	223,487
Licenses and permits:				
Merchandise licenses	90,000	90,000	177,327	87,327
Utility licenses	175,000	175,000	174,610	(390)
Franchise tax	80,000	80,000	59,372	(20,628)
Building permits & study	175,000	175,000	665,239	490,239
Total Licenses and Permits	520,000	520,000	1,076,548	556,548
Intergovernmental:				
Federal and state grants	30,450	30,450	22,614	(7,836)
Payment in lieu of taxes	35,000	35,000	37,402	2,402
State shared revenues:				
Cigarette tax	16,144	16,144	16,107	(37)
Liquor tax	5,377	5,377	5,253	(124)
Gaming licenses	140,000	140,000	137,621	(2,379)
Basic CCRT	308,089	308,089	409,361	101,272
Supplemental CCRT	456,574	456,574	450,567	(6,007)
Motor Vehicle Privilege Tax	261,987	261,987	279,881	17,894
Real Property Transfer Tax	40,971	40,971	69,708	28,737
Total Intergovernmental	1,294,592	1,294,592	1,428,514	133,922
Charges for Services:				
Clerk Fees	6,000	6,000	6,787	787
Recorder fees	30,000	30,000	31,116	1,116
Assessor fees/commissions	165,000	165,000	196,710	31,710
Building department fees	4,000	4,000	5,080	1,080
District Court fees	13,000	13,000	15,380	2,380
Justice court fees	9,000	9,000	10,785	1,785
JOP Court Facility fee	6,000	6,000	5,945	(55)
Sheriffs fees	0	0	2,572	2,572
Swimming pool admissions/lessons	16,500	16,500	16,365	(135)
Park facilities fees	500	500	800	300
Import tonnage fees	360,000	360,000	390,938	30,938
IT Fees	31,000	31,000	24,287	(6,713)
Other fees	0	0	2,151	2,151
Total Charges for Services	641,000	641,000	708,916	67,916

The notes to financial statements are  
an integral part of this statement.



STOREY COUNTY, NEVADA  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUES (cont'd.)</u>				
Fines and Forfeits:				
District fine	1,000	1,000	450	(550)
Juvenile fines/assessments	2,000	2,000	1,304	(696)
Chemical analysis fees	1,500	1,500	1,180	(320)
Total Fines and Forfeits	4,500	4,500	2,934	(1,566)
Miscellaneous:				
Rents	31,000	31,000	30,401	(599)
Penalties - Taxes	0	0	100,923	100,923
Penalties - Business Licenses	2,000	2,000	7,002	5,002
Interest	30,000	30,000	42,068	12,068
Other	3,000	3,000	29,551	26,551
Total Miscellaneous	66,000	66,000	209,945	143,945
Total Revenues	10,193,092	10,193,092	11,317,344	1,124,252
<u>EXPENDITURES</u>				
General Government				
Commissioners:				
Salaries and wages	317,980	323,980	322,410	1,570
Employee benefits	186,117	176,117	179,201	(3,084)
Services and supplies	30,400	52,900	49,852	3,048
	534,497	552,997	551,463	1,534
Clerk Treasurer:				
Salaries and wages	168,869	170,469	170,034	435
Employee benefits	87,224	87,224	89,165	(1,941)
Services and supplies	66,300	84,300	74,990	9,310
Capital outlay	0	9,273	9,243	30
	322,393	351,266	343,432	7,834
Recorder:				
Salaries and wages	132,217	132,217	127,534	4,683
Employee benefits	67,178	67,178	65,867	1,311
Services and supplies	61,400	61,400	57,474	3,926
	260,795	260,795	250,875	9,920
Assessor:				
Salaries and wages	205,371	205,371	198,145	7,226
Employee benefits	98,819	98,819	91,575	7,244
Services and supplies	40,300	40,300	31,957	8,343
	344,490	344,490	321,677	22,813
Administrative:				
Salaries and wages	105,766	105,766	64,924	40,842
Employee benefits	191,552	191,552	39,308	152,244
Services and supplies	1,076,875	832,275	683,853	148,422
Capital outlay	5,000	5,000	0	5,000
	1,379,193	1,134,593	788,085	346,508

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>EXPENDITURES</b>				
General Government (contd.)				
Building and Grounds:				
Salaries and wages	125,213	125,213	122,935	2,278
Employee benefits	88,763	88,763	74,533	14,230
Services and supplies	255,700	255,700	196,770	58,930
	<u>469,676</u>	<u>469,676</u>	<u>394,238</u>	<u>75,438</u>
Planning Commission:				
Salaries and wages	147,023	147,023	123,703	23,320
Employee benefits	61,373	61,373	38,951	22,422
Services and supplies	29,500	29,500	23,722	5,778
	<u>237,896</u>	<u>237,896</u>	<u>186,376</u>	<u>51,520</u>
Service:				
Salaries and wages	138,610	139,610	134,317	5,293
Employee benefits	67,185	63,185	63,217	(32)
Services and supplies	51,350	55,350	47,182	8,168
	<u>257,145</u>	<u>258,145</u>	<u>244,716</u>	<u>13,429</u>
Comptroller:				
Salaries and wages	177,291	207,864	214,646	(6,782)
Employee benefits	67,954	76,954	77,912	(958)
Services and supplies	65,600	65,600	55,793	9,807
	<u>310,845</u>	<u>350,418</u>	<u>348,351</u>	<u>2,067</u>
Information technology:				
Salaries and wages	191,215	191,215	190,598	617
Employees benefits	95,677	95,677	98,402	(2,725)
Services and supplies	73,800	98,540	89,503	9,037
Capital outlay	13,500	73,436	56,095	17,341
	<u>374,192</u>	<u>458,868</u>	<u>434,598</u>	<u>24,270</u>
Total General Government	<u>4,491,122</u>	<u>4,419,144</u>	<u>3,863,811</u>	<u>555,333</u>
Judicial:				
District Attorney:				
Salaries and wages	237,771	237,771	232,297	5,474
Employee benefits	103,340	103,340	95,974	7,366
Services and supplies	93,050	93,050	69,108	23,942
Capital outlay	6,500	6,500	6,366	134
	<u>440,661</u>	<u>440,661</u>	<u>403,745</u>	<u>36,916</u>
District Court:				
Services and supplies	130,900	144,900	115,967	28,933
	<u>130,900</u>	<u>144,900</u>	<u>115,967</u>	<u>28,933</u>

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>EXPENDITURES</u>				
Judicial (contd.)				
Justice of the Peace:				
Salaries and wages	157,959	157,959	155,738	2,221
Employee benefits	95,208	93,208	95,698	(2,490)
Services and supplies	27,000	29,000	24,060	4,940
	<u>280,167</u>	<u>280,167</u>	<u>275,496</u>	<u>4,671</u>
 Total Judicial	 <u>851,728</u>	 <u>865,728</u>	 <u>795,208</u>	 <u>70,520</u>
 Public Safety:				
Sheriff:				
Salaries and wages	1,248,663	1,339,663	1,273,937	65,726
Employee benefits	821,240	821,240	784,220	37,020
Services and supplies	314,450	261,925	234,463	27,462
Capital outlay	5,000	5,000	0	5,000
	<u>2,389,353</u>	<u>2,427,828</u>	<u>2,292,620</u>	<u>135,208</u>
 Community Development				
Salaries and wages	238,775	251,775	253,445	(1,670)
Employee benefits	117,465	117,465	118,130	(665)
Services and supplies	238,150	39,650	36,585	3,065
	<u>594,390</u>	<u>408,890</u>	<u>408,160</u>	<u>730</u>
 Emergency Management:				
Salaries and wages	82,770	82,770	82,356	414
Employee benefits	45,212	41,212	39,585	1,627
Services and supplies	10,300	14,300	12,681	1,619
	<u>138,282</u>	<u>138,282</u>	<u>134,622</u>	<u>3,660</u>
 Communications				
Salaries and wages	466,534	486,534	417,554	68,980
Employee benefits	228,600	228,600	226,964	1,636
Services and supplies	67,050	83,050	78,387	4,663
Capital outlay	6,000	6,000	5,923	77
	<u>768,184</u>	<u>804,184</u>	<u>728,828</u>	<u>75,356</u>
 Total Public Safety	 <u>3,890,209</u>	 <u>3,779,184</u>	 <u>3,564,230</u>	 <u>214,954</u>
 Health:				
Home Health:				
Services and supplies	75,770	73,900	30,100	43,800
 Culture and Recreation:				
Swimming Pools & Parks				
Salaries and wages	56,279	56,279	50,311	5,968
Employee benefits	17,448	17,448	14,659	2,789
Services and supplies	54,000	64,000	36,894	27,106
	<u>127,727</u>	<u>137,727</u>	<u>101,864</u>	<u>35,863</u>

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Total Culture and Recreation	127,727	137,727	101,864	35,863
Community Service				
Salaries and wages	90,073	90,073	88,394	1,679
Employee benefits	41,821	40,821	41,933	(1,112)
Services and supplies	364,000	365,000	357,260	7,740
Total Community Support	495,894	495,894	487,587	8,307
Debt Service:				
Principle	1,390	1,390	0	1,390
Interest	16,060	16,060	16,050	10
Total Debt Service	17,450	17,450	16,050	1,400
Total Expenditures	9,949,900	9,789,027	8,858,850	930,177
Excess (Deficiency) of Revenue over Expenditure	243,192	404,065	2,458,494	2,054,429
Other Financing Sources (Uses)				
Transfers in	0	0	112,678	112,678
Transfers out	(663,000)	(907,600)	(785,820)	121,780
Contingency	(298,497)	(214,770)	0	214,770
Prior period adjustment	0	0	(57,446)	(57,446)
Total Other Financing Sources (Uses)	(961,497)	(1,122,370)	(730,588)	391,782
Net Change in Fund Balance	(718,305)	(718,305)	1,727,906	2,446,211
Fund balance - beginning	6,089,986	6,089,986	7,433,142	1,343,156
Fund balance - ending	\$ 5,371,681	\$ 5,371,681	\$ 9,161,048	\$ 3,789,367

The notes to financial statements are  
an integral part of this statement.



STOREY COUNTY, NEVADA  
ROADS SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUE</u>				
Intergovernmental				
Gasoline tax	\$ 159,378	\$ 159,378	\$ 189,772	\$ 30,394
Supplemental CCRT	285,359	285,359	285,359	0
Charges for services				
Import tonnage fees	96,000	96,000	109,842	13,842
Other revenue				
Interest	4,000	4,000	6,130	2,130
Miscellaneous	2,500	2,500	135,324	132,824
Total Revenue	<u>547,237</u>	<u>547,237</u>	<u>726,427</u>	<u>179,190</u>
<u>EXPENDITURES</u>				
Highways and streets				
Salaries and wages	283,561	298,561	260,558	38,003
Employee benefits	122,572	122,572	115,827	6,745
Services and supplies	97,650	127,650	131,171	(3,521)
Capital outlay	500,000	396,050	169,772	226,278
Debt service				
Principle	74,286	148,136	148,571	(435)
Interest	5,404	5,504	4,978	526
Total Expenditures	<u>1,083,473</u>	<u>1,098,473</u>	<u>830,877</u>	<u>267,596</u>
Excess (deficiency) of revenues over expenditures	(536,236)	(551,236)	(104,450)	446,786
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	<u>279,690</u>	<u>294,690</u>	<u>279,690</u>	<u>(15,000)</u>
Excess (deficiency) of revenues and other financing sources over expenditures	(256,546)	(256,546)	175,240	431,786
Fund balance - beginning	<u>722,948</u>	<u>722,948</u>	<u>1,166,054</u>	<u>443,106</u>
Fund balance - ending	<u>\$ 466,402</u>	<u>\$ 466,402</u>	<u>\$ 1,341,294</u>	<u>\$ 874,892</u>

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
FIRE SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUE</u>				
Taxes				
Property	\$ 1,959,000	\$ 1,959,000	\$ 2,014,510	\$ 55,510
Intergovernmental revenues				
Supplemental CCRT	759,956	759,956	764,437	4,481
Licenses and permits				
Ambulance program & license fees	19,500	19,500	36,762	17,262
Charges for services				
Fire/ambulance fees	240,000	240,000	247,095	7,095
Inspection fees	64,000	64,000	119,901	55,901
Fire billing	287,600	287,600	181,655	(105,945)
Special events	9,000	9,000	4,725	(4,275)
Other revenue				
Miscellaneous - other	0	0	11,843	11,843
Total Revenues	<u>3,339,056</u>	<u>3,339,056</u>	<u>3,380,928</u>	<u>41,872</u>
<u>EXPENDITURES</u>				
Public Safety				
Salaries and wages	1,681,593	1,877,593	1,851,057	26,536
Employee benefits	1,121,871	1,117,936	1,163,025	(45,089)
Services and supplies	288,132	288,132	299,725	(11,593)
Capital outlay	15,250	15,250	19,431	(4,181)
Total Expenditures	<u>3,106,846</u>	<u>3,298,911</u>	<u>3,333,238</u>	<u>(34,327)</u>
Excess (deficiency) of revenue over expenditures	232,210	40,145	47,690	7,545
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfer In	0	196,000	12,000	(184,000)
Transfer Out	(134,000)	(134,000)	(134,000)	0
Prior period adjustment	0	0	(111,229)	(111,229)
Excess (deficiency) of revenue and other financing sources (uses) over expenditures	98,210	102,145	(185,539)	(287,684)
Fund balance - beginning	<u>55,335</u>	<u>55,335</u>	<u>29,661</u>	<u>(25,674)</u>
Fund balance - ending	<u>\$ 153,545</u>	<u>\$ 157,480</u>	<u>\$ (155,878)</u>	<u>\$ (313,358)</u>

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
TRI PAYBACK FUND  
SCHEDULE OF REVENUES AND EXPENSES - BUDGET AND ACTUAL  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUES</u>			
Taxes			
Property	\$ 0	\$ 1,224	\$ 1,224
<u>EXPENDITURES</u>			
General government			
Tri Payback	568,000	897,433	(329,433)
Excess (deficiency) of revenue over expenditures	(568,000)	(896,209)	(328,209)
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	568,000	568,000	0
Excess (deficiency) of revenue and other financing sources (uses) over expenditure	0	(328,209)	(328,209)
Fund balance - beginning	1,811,378	2,109,894	298,516
Fund balance - ending	\$ 1,811,378	\$ 1,781,685	\$ (29,693)

The notes to financial statements are  
an integral part of this statement.

STORBY COUNTY, NEVADA  
 USDA BOND FUND  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL AND FINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Miscellaneous				
Interest income	\$ 0	\$ 0	\$ 388	\$ 388
<u>EXPENDITURES</u>				
Public safety				
Capital outlay	0	1,000,000	81,755	918,245
Excess (deficiency) of revenue over expenditures	0	(1,000,000)	(81,367)	918,633
<u>OTHER FINANCING SOURCES (USES)</u>				
Bond proceeds	0	2,990,200	2,990,200	0
Excess (deficiency) of revenue and other financing sources (uses) over expenditure	0	1,990,200	2,908,833	918,633
Fund balance - beginning	0	0	0	0
Fund balance - ending	\$ 0	1,990,200	\$ 2,908,833	\$ 918,633

The notes to financial statements are  
 an integral part of this statement.



STOREY COUNTY, NEVADA  
 VIRGINIA CITY TOURISM COMMISSION SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUES</u>			
Licenses and permits			
Licenses - permits	\$ 43,000	\$ 48,645	\$ 5,645
Intergovernmental			
State licenses	3,000	4,229	1,229
Room tax	150,000	165,425	15,425
Tourism tax	150,000	219,523	69,523
Charges for services			
Special events	264,890	280,876	15,986
CAP service charge (net)	10,000	14,914	4,914
Miscellaneous			
Interest	1,200	443	(757)
Contributions	5,000	5,248	248
Miscellaneous	14,162	28,233	14,071
Total Revenues	641,252	767,536	126,284
<u>EXPENDITURES</u>			
General government			
Salaries and wages	167,321	171,778	(4,457)
Benefits	77,428	75,642	1,786
Services and supplies	468,148	500,042	(31,894)
Capital outlay	25,000	30,398	(5,398)
Total Expenditures	737,897	777,860	(39,963)
Excess (deficiency) of revenues over expenditures	(96,645)	(10,324)	86,321
Fund balance - beginning	1,085,614	615,024	(470,590)
Fund balance - ending	\$ 988,969	\$ 604,700	\$ (384,269)

The notes to financial statements are  
 an integral part of this statement.

STOREY COUNTY, NEVADA  
 PROPRIETARY FUNDS  
 STATEMENT OF NET ASSETS  
 JUNE 30, 2014

	BUSINESS-TYPE ENTERPRISE FUNDS		
	WATER SYSTEM	VIRGINIA DIVIDE SEWER	TOTAL
<u>ASSETS</u>			
Current Assets			
Cash	\$ 1,197,756	\$ 162,320	\$ 1,360,076
Accounts receivable (net allowance)	51,501	20,262	71,763
Total Current Assets	1,249,257	182,582	1,431,839
Noncurrent Assets			
Capital assets - net of accumulated depreciation	5,036,183	706,865	5,743,048
Total Assets	\$ 6,285,440	\$ 889,447	\$ 7,174,887
<u>LIABILITIES</u>			
Current Liabilities			
Accounts payable	\$ 11,797	\$ 5,953	\$ 17,750
Refundable deposits	14,166		14,166
Bonds payable - current portion	14,098		14,098
Accrued expenses	9,071	6,883	15,954
Total Current Liabilities	49,132	12,836	61,968
Long Term Liabilities			
Bonds payable - net of current portion	519,966		519,966
<u>NET ASSETS</u>			
Invested in capital assets - net of related debt	4,502,119	706,865	5,208,984
Unassigned	1,214,223	169,746	1,383,969
Total Net Assets	\$ 5,716,342	\$ 876,611	\$ 6,592,953

The notes to financial statements are  
 an integral part of this statement.

STOREY COUNTY, NEVADA  
 PROPRIETARY FUNDS  
 STATEMENT OF REVENUES AND EXPENSES  
 AND CHANGE IN NET ASSETS  
 FOR THE YEAR ENDED JUNE 30, 2014

	BUSINESS-TYPE ENTERPRISE FUNDS		
	WATER SYSTEM	VIRGINIA DIVIDE SEWER	TOTAL
<u>OPERATING REVENUES</u>			
Charges for services	\$ 567,263	\$ 239,936	\$ 807,199
<u>OPERATING EXPENSES</u>			
Salaries and wages	119,693	66,517	186,210
Benefits	52,011	29,338	81,349
Services and supplies	182,390	111,052	293,442
Depreciation	104,204	47,982	152,186
Total Operating Expense	458,298	254,889	713,187
Operating Income (Loss)	108,965	(14,953)	94,012
<u>NONOPERATING REVENUES (EXPENSES)</u>			
Rent and miscellaneous	12,000		12,000
Interest income	5,686	837	6,523
Interest expense	(25,682)	(2,459)	(28,141)
Grants and capital contributions	22,143	62,327	84,470
Total Nonoperating Revenues (Expenses)	14,147	60,705	74,852
Change in net assets	123,112	45,752	168,864
Net assets - beginning	5,593,230	830,859	6,424,089
Net assets - ending	\$ 5,716,342	\$ 876,611	\$ 6,592,953

The notes to financial statements are  
 an integral part of this statement.

STOREY COUNTY, NEVADA  
 PROPRIETARY FUNDS  
 STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED JUNE 30, 2014

	BUSINESS-TYPE ENTERPRISE FUNDS		
	WATER SYSTEM	VIRGINIA DIVIDE SEWER	TOTALS
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Cash Inflows			
Sales of water/sewer fees	\$ 564,020	\$ 239,497	\$ 803,517
Cash Outflows			
Salaries and wages	(118,454)	(66,968)	(185,422)
Salary costs	(51,748)	(29,338)	(81,086)
Services and supplies	(190,092)	(74,879)	(264,971)
Prepaid Expenses	2,400	0	2,400
Net Cash Provided (Used) by Operating Activities	206,126	68,312	274,438
<u>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</u>			
Cash Inflows			
Rent	12,000	0	12,000
Customer deposits	930	0	930
Net Cash Provided by Non-Capital Financing Activities	12,930	0	12,930
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>			
Cash Inflows			
Capital contributions	22,143	1,500	23,643
Cash Outflows			
Capital outlay and grant match	(45,866)	(34,972)	(80,838)
Debt service	(28,491)	(52,101)	(80,592)
Interest expense	(38,377)	(2,459)	(40,836)
Net Cash Provided (Used) by Capital and Related Financing Activities	(90,591)	(88,032)	(178,623)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Cash Inflows			
Interest earnings	5,686	836	6,522
Net Increase (Decrease) in Cash	134,151	(18,884)	115,267
Cash - beginning	1,063,605	181,204	1,244,809
Cash - ending	\$ 1,197,756	\$ 162,320	\$ 1,360,076

The notes to financial statements are  
 an integral part of this statement.



STOREY COUNTY, NEVADA  
STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
JUNE 30, 2014

	AGENCY FUNDS
<u>ASSETS</u>	
Cash and cash equivalents	<u>\$ 1,042,451</u>
<u>LIABILITIES</u>	
Due to other governments	<u>\$ 1,042,451</u>
Net Assets	<u>\$ 0</u>

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Storey County, Nevada, a local government created under the provisions of Nevada Revised Statutes 243.110 is governed by an elected three-member board of commissioners. As required by generally accepted accounting principles, these financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are in substance, part of the government's operations and so data from these units are combined with data of the primary government.

*Blended Component Units* - The Virginia Divide Sewer Improvement District is under the direct oversight of the Storey County Board of Commissioners. The rates for users charges and bond issuance authorizations are approved by the County Commissioners, and the legal liability for the Virginia Divide Sewer District's debt remains with Storey County. The District is reported as an enterprise fund.

The governing body for the towns of Virginia City and Gold Hill is the board of County Commissioners of Storey County. The county personnel provide essentially all services for both Virginia City and Gold Hill. These towns are reported as special revenue funds.

The Board of County Commissioners directly appoints the governing board of the Virginia City Tourism Commission (VCTC). The county personnel provides essentially all services, accounting, budgeting and other record keeping for the commission. The VCTC has elected to be reported as a major fund (Special Revenue) in the County financial statements.

*Excluded from the reporting entity* - Storey County Schools, Storey County Senior Center, and Canyon General Improvement District.

These potential component units have separate elected or appointed boards and provide services to residents, generally within the geographic boundaries of the government. These potential component units are excluded from the reporting entity because the government does not have the ability to exercise influence over their daily operations, approve budgets, or provide funding.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The Government-Wide Financial Statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported, separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degrees to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The Government-Wide Financial Statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Gross receipts and sales taxes are considered "measurable" when in the hands of intermediary collecting agents or governments. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days after the end of the current fiscal period. Anticipated refunds of taxes are recorded as liabilities and reductions of revenue when they are measurable and the payment seems certain. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The government reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Fire Special Revenue Fund* accounts for money received primarily from intergovernmental sources. Expenditures are for County fire protection including the purchase of machinery and equipment to provide such services.

The *Tri Payback Fund* accounts for monies which shall be required to be paid back to the developers of the Tahoe-Reno Industrial Center as detailed in Note XVII.

The *Road Special Revenue Fund* accounts for money received primarily from gasoline taxes and other intergovernmental sources. Expenditures are for the construction and maintenance of County roads and bridges, and other road related infrastructure and the purchase of machinery and equipment required to do such work. (Elected to be reported as major fund.)

The *USDA Bond Special Revenue Fund* accounts for money received from a USDA Bond to improve water and waste disposal in Storey County.

The *Virginia City Tourism Commission Special Revenue Fund* promotes tourism for Storey County and Virginia City through advertising and promotion of special events and attractions located within the County. (Elected to be reported as a major fund)

The government reports the following major proprietary funds:

The *Water System Fund* accounts for the activities of the Virginia City/Gold Hill water distribution system.

The *Virginia Divide Sewer System Fund* accounts for the operations of the sewage treatment plant, pumping stations and collection systems.

As a general rule the effect of interfund activity has been eliminated from the Government-Wide Financial Statements. Exceptions to this general rule are charges between the governments water and sewer functions. Eliminations of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *Program Revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *General Revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services or producing and delivering goods in connection with the proprietary funds' principal ongoing operations. Revenue and expense not meeting this definition are reported as nonoperating revenues and expenses.

## D. ASSETS, LIABILITIES AND NET ASSETS OR EQUITY

### 1. DEPOSITS AND INVESTMENTS

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, short term investments with original maturities of three months or less from the date of acquisition, and the State Treasurer's investment pool. Investments are reported at fair value.

### 2. RECEIVABLES AND PAYABLES

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds".

All trade receivables are shown net of an allowance for uncollectibles. No allowance is recorded for property tax receivables. Property taxes are levied as of July 1 on property values assessed on the same date. The tax levy may be paid in four installments by the third Monday in August, and the first Monday in October, January and March. There is a ten day grace period allowed for each installment. Penalties and interest are assessed on all delinquent collections. Liens are filed on the property at one year's delinquency.

### 3. INVENTORIES AND PREPAID ITEMS

No inventories are maintained by the government for either operating or office supplies. These items are recorded as expenditures when purchased, rather than when consumed.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

### 4. RESTRICTED ASSETS

The County has no restricted assets as June 30, 2014.

### 5. CAPITAL ASSETS

Capital assets, which include property, plant, equipment, and infrastructure (i.e., roads, bridges, sidewalks, storm drains, and similar items), are reported in the applicable governmental or business-type activities columns in the Government-Wide Financial Statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$3000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized in proprietary funds as projects are constructed. Interest incurred during the construction phase of proprietary fund fixed assets is reflected in the capitalized value of the asset constructed, net of interest earned on the invested proceeds over the same period.

Property, plant and equipment are depreciated in the proprietary funds using the straight line method over the following useful lives:

<u>ASSETS</u>	<u>YEARS</u>
Public and System Infrastructure	20-100
Vehicles	5-10
Office Equipment	5-10
Equipment	10-20
Buildings	75-100
Building Improvements	35-50
Computer Equipment	5
Furniture and Fixtures	7-10



## 6. COMPENSATED ABSENCES

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Vested or accumulated vacation pay that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the fund that will pay it. Amounts of vested or accumulated vacation pay that are not expected to be liquidated with expendable available financial resources are reported as long term debt. No expenditure is reported for these amounts. No liability is recorded for nonvesting accumulating rights to receive sick pay benefits. However a liability is recognized for that portion of accumulated sick leave benefits that is required to be paid upon termination. All employees with a minimum accrued sick leave of 360 hours to a maximum of 960 hours (except for fire department - no maximum) shall be paid at retirement or termination of service, other than involuntary termination as follows:

<u>Years of Continuous Service</u>	<u>Other Employees</u> <u>Rate of Pay</u>	<u>Fire Department</u> <u>Rate of Pay</u>
5 years but less than 10 years	12.5¢ on the Dollar	20.0¢ on the Dollar
10 years but less than 15 years	25.0¢ on the Dollar	
10 years but less than 20 years		35.0¢ on the Dollar
15 years but less than 20 years	40.0¢ on the Dollar	
20 years or more	50.0¢ on the Dollar	50.0¢ on the Dollar

The maximum sick leave paid upon termination shall be \$5,000 for all employees except law enforcement and firemen.

Law Enforcement personnel:

Payment for Sick Leave at Termination: Upon an Employee's end of service through PERS retirement or termination from service, other than involuntary termination, with a total accrued hours of three hundred sixty (360) or more, the Employee shall be paid for unused Sick Leave at the following rate:

- a. 10 to 15 years of service shall be paid at a rate of 20% of their base rate of pay for each hours, not to exceed \$2,500 cash or \$3,125 toward the purchase of PERS.
- b. 15 to 20 years of service shall be paid at a rate of 40% of their base rate of pay for each hour, not to exceed \$3,500 cash or \$4,375 toward the purchase of PERS.
- c. More than 20 years of service shall be paid at a rate of 60% of their base rate of pay for each hour, not to exceed \$5,000 cash or \$6,250 toward the purchase of PERS.

Fireman: 1,333 hrs. maximum for line employees  
952 hrs. maximum for 8 hr. employees

## 7. LONG-TERM OBLIGATIONS

In the Government-Wide Financial Statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities, business-type activities, or proprietary fund type statement of net assets.

The County currently has no long term bonds payable in the governmental funds. The revenue bonds reported in the proprietary fund-types incurred no bond premiums or discounts and therefore have no deferred charges or amortization.

The County has a long-term obligation relating to the Tahoe Reno Industrial Center (TRI) - see note XVII for details.

## 8. FUND EQUITY

In the fund financial statements, governmental funds report designations of fund balances for amounts which represent tentative management plans that are subject to change. The County has reserved \$ 0 of the general fund balance at July 1, 2014.

## II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

- A. The governmental fund balance sheet includes a reconciliation between *fund balance - total governmental funds and net assets - governmental activities* as reported in the government-wide statement of net assets. One element of that reconciliation explains that "long term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. The details of this \$6,234,640 difference are as follows: Capital assets net of related depreciation are not reported in the Governmental Funds financial statements because they are not current financial resources, but they are reported in the statement of net assets - \$50,844,884. Long term liabilities are not due and payable in the current period and therefore are not reported in the funds, (\$44,610,244).
- B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances - total governmental funds and changes in net assets of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The details of this \$(289,613) difference are as follows: Capital outlays to purchase capital assets are reported in governmental funds as expenditures. However, those costs are shown in the statement of net assets and allocated over their estimated useful lives as depreciation expense in the statement of activities. This is the amount by which depreciation exceeded net capital outlays in the current period - \$(1,173,657). Net long-term receipts and payments reported in governmental funds as expenditures \$897,433. Some revenues and expenses in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds - \$(13,389).

## III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### A. BUDGETARY INFORMATION

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds.

The County follows these procedures in establishing the budgetary date reflected in the financial statements:

1. Prior to April 15, the County budget officer submits to the County Commissioners the tentative operating budgets (4) for the fiscal year commencing the following July 1. The operating budgets include proposed expenditures and the means of financing them.
2. The tentative budgets are filed with the State Department of Taxation by April 15.
3. A public hearing is conducted at the County Court House to obtain taxpayers comments. (3<sup>rd</sup> Monday in May)
4. The final budgets are adopted and filed with the State Department of Taxation. Final budgets must be certified by a majority of all members of the governing body. The final budgets must be adopted on or before June 1.
5. Budget amounts may be transferred within funds if the governing body is advised and the action is recorded in the official minutes of the next meeting. Revisions that alter the total expenditures of any fund must be approved by the County Commissioners. Budget revisions must also be filed with the State Department of Taxation.
6. Budgets for the General, Special Revenues, Debt Service, Proprietary, and Capital Projects Funds are adopted on a basis consistent with generally accepted accounting principles. (GAAP)
7. Budget augmentations were prepared for the general, various special revenue funds and enterprise funds during the fiscal year ended June 30, 2014.
8. All budget appropriations lapse at the end of each fiscal year.

In accordance with State statute, actual expenditures may not exceed budgetary appropriations of the various governmental programs of the General Fund or total appropriations of the Special Revenue and Capital Projects Funds, except as expressly authorized by law.

**B. EXCESS EXPENDITURES OVER APPROPRIATIONS**

For the year ended June 30, 2014, expenditures exceeded appropriations as follows:

	<u>Expenditures</u>	<u>Appropriations</u>
Fire Special Revenue Fund	\$ 3,333,238	\$ 3,302,846
Mutual Aid Special Revenue Fund	308,961	177,000
Sheriff Jail Special Revenue Fund	578,353	563,533
Tri Payback Fund	897,433	568,000
Equipment Acquisition Special Revenue Fund	167,295	159,535

**C. DEFICIT FUND EQUITY**

The Jail Special Revenue Fund, Fire Special Revenue Fund and Mutual Aid Special Revenue Fund incurred a deficit fund equity at June 30, 2014. 71% of the deficit in the Fire Special Revenue Fund was caused by a write off of uncollectible ambulance fees.

**D. COMPLIANCE - NRS 354.624**

Storey County has two enterprise funds: the Water System Enterprise Fund and the Virginia-Divide Sewer Improvement District Enterprise Fund. Storey County also maintains agency funds as follows: State of Nevada Fund Storey County School District Fund, Storey County School District Debt Service Fund and the Virginia City Convention and Tourism Authority Fund. The County maintains no internal service funds, self insurance funds or funds whose balance is required by law to be used for a specific purpose other than the payment of compensation to a bargaining unit, as defined in NRS 288.028 or carried forward to the succeeding fiscal year in any designated amount.

All enterprise and agency funds maintained by Storey County:

- a) are being used in accordance with NRS 354.624
- b) are being administered in accordance with generally accepted accounting procedures
- c) all reserves in the funds are reasonable and necessary to carry out the purposes of the funds
- d) reflect the sources of revenues available for the fund during the fiscal year - including transfers from other funds
- e) are following the statutory and regulatory requirements applicable to the funds
- f) reflect the balance and retained earning of the funds

Storey County has \$0 reserved in all funds.

**IV. CASH**

At year end, the carrying amount of the bank balances was \$24,841,095. Of the bank balances \$500,000 was covered by federal depository insurance. Additionally \$8,183,034 cash was on deposit with the Nevada State Treasurer. The fair value of all cash and investments equaled 100% of book value.

Credit risk classification of the County's cash is as follows:

1. Insured by Federal Deposit Insurance	\$ 500,000
2. Collateralized with securities held by The Nevada State Treasurer	8,183,034
3. Uncollateralized with the financial institution	16,154,582
4. Uncollateralized - cash on hand	3,479
	<u>\$ 24,841,095</u>

Cash held by the County is allocated to the various funds as follows:

Major governmental funds	\$ 15,848,013
Non-major governmental funds	6,590,555
Business-type funds	<u>1,360,076</u>
	23,798,644
Fiduciary funds	<u>1,042,451</u>
Total	<u>\$ 24,841,095</u>

## V. RECEIVABLES

Receivables as of year end for the governments individual major funds and non-major funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>Roads</u>	<u>Fire</u>	<u>VCTC</u>	<u>Non-Major Funds</u>	<u>Proprietary Funds</u>	<u>Total</u>
Receivables:							
Taxes	\$ 105,898		\$ 27,114		\$ 15,236		\$ 148,248
Accounts	<u>274,294</u>	<u>\$ 95,974</u>	<u>255,592</u>	<u>\$ 0</u>	<u>71,438</u>	<u>\$ 72,550</u>	<u>769,848</u>
Gross Receivables	380,192	95,974	282,706	0	86,674	72,550	918,096
Less: Allowance for uncollectibles	<u>0</u>	<u>0</u>	<u>(31,880)</u>	<u>0</u>	<u>0</u>	<u>(787)</u>	<u>(32,667)</u>
Total Net Receivables	<u>\$ 380,192</u>	<u>\$ 95,974</u>	<u>\$ 250,826</u>	<u>\$ 0</u>	<u>\$ 86,674</u>	<u>\$ 71,763</u>	<u>\$ 885,429</u>

The delinquent taxes receivable account represents the past three years of uncollected tax levies. No allowance for uncollectibles has been recorded by the County. Taxes received after 60 days of the year end are recorded as deferred revenue.

Accounts receivable include intergovernmental receivables. All accounts receivable, with the exception of the enterprise fund, were collected within a 60 day period, therefore no allowance for uncollectibles was recorded in those funds.

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year the various components of *deferred revenue* reported in the governmental funds were as follows:

Delinquent property taxes receivable:

General fund	\$ 86,699
Fire fund	22,199
VCTC	10,629
Non-major funds	<u>12,472</u>
Total	<u>\$ 131,999</u>

## VI. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2014 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Primary Government				
Governmental activities				
Capital assets not being depreciated				
Land	\$ 387,759	\$ 72,250		\$ 460,009
Antique Furniture	75,000			75,000
Construction in progress	<u>2,229,317</u>	<u>15,060</u>	<u>\$ 0</u>	<u>2,244,377</u>
Total Capital assets not being depreciated	<u>2,692,076</u>	<u>87,310</u>	<u>0</u>	<u>2,779,386</u>
Capital assets being depreciated				
Buildings	9,545,894	189,750		9,735,644
Improvements other than buildings	1,166,313	109,712		1,276,025
Machinery and equipment	6,890,249	446,607		7,336,856
Infrastructure	<u>43,256,707</u>	<u>26,028</u>	<u>0</u>	<u>43,282,735</u>
Total capital assets being depreciated	<u>60,859,163</u>	<u>772,097</u>	<u>0</u>	<u>61,631,260</u>
Less accumulated depreciation for:				
Buildings	2,276,938	144,778		2,421,716
Improvements other than buildings	236,907	39,230		276,137
Machinery and equipment	5,384,832	342,172		5,727,004
Infrastructure	<u>3,602,243</u>	<u>1,538,662</u>	<u>0</u>	<u>5,140,905</u>
Total accumulated depreciation	<u>11,500,920</u>	<u>2,064,842</u>	<u>0</u>	<u>13,565,762</u>
Governmental activities capital assets - net	<u>\$52,050,319</u>	<u>\$(1,205,435)</u>	<u>\$ 0</u>	<u>\$ 50,844,884</u>
Business type activities:				
Capital assets being depreciated				
Water and sewer system	\$ 7,689,334	\$ 89,826		\$ 7,779,160
Machinery and equipment	<u>590,723</u>	<u>16,866</u>		<u>607,589</u>
Total Capital assets being depreciated	<u>8,280,057</u>	<u>106,692</u>	<u>\$ 0</u>	<u>8,386,749</u>



Less accumulated depreciation for				
Water and sewer systems	2,050,379	104,204		2,154,583
Machinery and equipment	441,137	47,982		489,119
Total accumulated depreciation	<u>2,491,516</u>	<u>152,186</u>	<u>0</u>	<u>2,643,702</u>
Business type activities capital assets - net	<u>\$ 5,788,541</u>	<u>\$ (45,494)</u>	<u>\$ 0</u>	<u>\$5,743,047</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 234,188
Public safety	182,617
Highways and streets, including depreciation of general infrastructure assets	1,626,885
Culture and recreation	<u>21,152</u>
Total depreciation expense - Governmental activities	<u>\$ 2,064,842</u>
Business type activities:	
Water	\$ 104,204
Sewer	<u>47,982</u>
Total depreciation expense - business type activities	<u>\$ 152,186</u>

## VII. INTERFUND ASSETS/LIABILITIES

There were no interfund balances as of June 30, 2014.

Interfund transfers:

<u>Transfer From</u>	<u>Transfer to</u>	<u>Amount</u>
General Fund	Road Fund	\$ 200,000
General Fund	Tri Payback	407,000
General Fund	Fire Fund	12,000
General Fund	Capital Projects	118,420
General Fund	Jail Fund	56,000
Equipment Acquisition	Road Fund	79,690
Fire Fund	Equipment Acquisition	30,000
Fire Fund	Tri Payback	104,000
Fire District	Tri Payback	27,000
Equipment Acquisition	Tri Payback	12,000
Town of Gold Hill	General Fund	11,660
Town of Virginia City	General Fund	<u>101,018</u>
		<u>\$1,158,788</u>

## VIII. CAPITAL LEASES

All Capital Leases were completely paid prior to the fiscal year ended June 30, 2014.

## IX. MEDIUM TERM AND LONG TERM DEBT

Special Assessment Bonds - The County has no special assessment bonds outstanding at June 30, 2014.

Contracts Payable - The County has no contracts payable at June 30, 2014.

Medium Term Loan - On December 21, 2008, Storey County entered into a medium term bond with Bank of America for \$520,000 bearing interest at a rate of 4.85% per annum. Repayment terms are interest only payable on June 21, with principal and interest payable on December 21 annually. This note was paid in full during the fiscal year ended June 30, 2014.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Amount paid	\$ 148,551	\$ 4,978	\$ 153,529

On June 26, 2013, Storey County entered into a medium term loan for \$250,000 with the Virginia City Highlands Property Owners Association for the purchase of a 1.32 acre parcel of land legally described as Lot 2 Block E of the Virginia City Highlands Unit 1 Subdivision Map, bearing interest at a rate of .095% per annum, payable \$50,000 at signing and \$50,000 annually for 4 years.

BALANCE 6/30/13	Additions	Retired	BALANCE 6/30/14
<u>\$ 0</u>	<u>\$250,000</u>	<u>\$ 50,000</u>	<u>\$200,000</u>

**Revenue Bonds** - The County issued bonds, where the County pledges income derived from the acquired or constructed assets to pay debt service. Revenues bonds outstanding at June 30, 2014 are as follows:

\$714,000 water revenue bonds with semi-annual installments of interest and annual payments of principal totaling \$38,801 per year through January 1, 2037, used for improvements to the Virginia City water system.

BALANCE 6/30/13	RETIRED	BALANCE 6/30/14
<u>\$ 547,555</u>	<u>\$ 13,491</u>	<u>\$ 534,064</u>

\$294,000 water revenue bonds due in annual installments of \$10,000 to \$15,000 through January 1, 2014, used for improvements to the Virginia City Water System.

BALANCE 6/30/13	RETIRED	BALANCE 6/30/14
<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ -0-</u>

\$138,000 sewer revenue bonds due at \$673 per month including principal and interest through June 1, 2021 and a final payment of approximately \$260 used for improvements to the Virginia-Divide Sewer System. This bond was paid off early during the fiscal year ended June 30, 2014.

BALANCE 6/30/13	RETIRED	BALANCE 6/30/14
<u>\$ 52,102</u>	<u>\$ 52,102</u>	<u>\$ -0-</u>

\$3,000,200 sewer revenue bonds due November 30, 2015 at 1.56% interest with interest due on December 1, 2014 and June 1, 2015; maturity date : November 30, 2015.

BALANCE 6/30/13	ADDITIONS	RETIRED	BALANCE 6/30/14
<u>\$ -0-</u>	<u>\$ 3,000,200</u>	<u>\$ -0-</u>	<u>\$ 3,000,200</u>

\$890,000 Virginia City Rail Bond - Series 2010A due in annual installments of \$41,000 to \$73,000 through December 1, 2027.

BALANCE 06/30/13	RETIRED	BALANCE 6/30/14
<u>\$ 816,000</u>	<u>\$ 39,000</u>	<u>\$ 777,000</u>

\$859,000 Virginia City Rail Bond - Series 2010B due in annual installments of \$38,000 to \$73,000 through December 1, 2027.

BALANCE 06/30/13	RETIRED	BALANCE 6/30/14
<u>\$ 792,000</u>	<u>\$ 37,000</u>	<u>\$ 755,000</u>

Revenue bond debt service requirements to maturity including interest are as follows:

YEAR ENDING JUNE 30,	ANNUAL	TOTAL
2014 to 2015	\$ 3,262,621	\$ 3,262,621
2016 to 2021	205,211 to 213,761	1,269,561
2022 to 2028	189,546 to 203,201	1,376,342
2029 to 2037	38,801	349,209
		<u>\$6,257,733</u>

**Changes In Long-Term Liabilities** - During the fiscal year ended June 30, 2014, the following changes occurred in liabilities reported in the general long term debt group:

	BALANCE JULY 1, 2013	ADDITIONS	REDUCTIONS	BALANCE JUNE 30, 2014
Compensated absences	\$ 150,186	\$ 13,389	\$ -0-	\$ 163,575
Tri-Construction repayment	43,612,105	-0-	897,433	42,714,672
	<u>\$ 43,762,291</u>	<u>\$ 13,389</u>	<u>\$ 897,433</u>	<u>\$ 42,878,250</u>

## X. SEGMENT INFORMATION - PROPRIETARY FUNDS

The County issued revenue bonds to finance its water department and sewage treatment facilities. Summary information for these funds is presented below:

	<u>Water Fund</u>	<u>Virginia Divide Sewer Fund</u>
CONDENSED STATEMENT OF NET ASSETS		
ASSETS		
Current assets	\$ 1,249,257	\$ 182,582
Capital assets (net accumulated depreciation)	<u>5,036,183</u>	<u>706,865</u>
Total Assets	<u>6,285,440</u>	<u>889,447</u>
LIABILITIES		
Current liabilities	49,132	12,836
Non-current liabilities	<u>519,966</u>	<u>0</u>
Total Liabilities	<u>569,098</u>	<u>12,836</u>
NET ASSETS		
Invested in capital assets, net of related debt	4,502,119	706,865
Unrestricted	<u>1,214,223</u>	<u>169,746</u>
Total Net Assets	<u>\$ 5,716,342</u>	<u>\$ 876,611</u>
CONDENSED STATEMENT OF REVENUES AND EXPENSES		
Operating revenue	\$ 567,263	\$ 239,936
Depreciation	(104,204)	(47,982)
Other operating expenses	<u>(354,094)</u>	<u>(206,907)</u>
Operating income (loss)	108,965	(14,953)
Nonoperating revenues (expenses)		
Rent income	12,000	0
Interest income	5,686	837
Interest expense	(25,682)	(2,459)
Grants and capital contributions	<u>22,143</u>	<u>62,327</u>
Change in net assets	<u>\$ 123,112</u>	<u>\$ 45,752</u>
CONDENSED STATEMENTS OF CASH FLOWS		
Net cash provided (used) by		
Operating activities	\$ 206,126	\$ 68,312
Noncapital financing activities	12,930	0
Capital and related financing activities	(90,591)	(88,032)
Investing activities	<u>5,686</u>	<u>836</u>
Net increase (decrease) in cash	134,151	(18,884)
Cash - beginning	<u>1,063,605</u>	<u>181,204</u>
Cash - ending	<u>\$ 1,197,756</u>	<u>\$ 162,320</u>

## XI. CONTINGENT LIABILITIES

The County participates in both Federal and State Grant Programs. The audits of these programs for or including the year ended June 30, 2014 have not been finalized. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

The County is currently a defendant in no lawsuits, with no other unasserted possible claims which are probable of assertion.

## XII. AVAILABLE BORROWING CAPACITY

The Nevada Revised Statutes section 244.805, limits the County's general obligation debt to 10% of the County's assessed valuation. The 2013/2014 assessed valuation is \$497,587,000 which would allow the bonding up to \$49,758,000. On June 30, 2014, the County had \$200,000 outstanding general obligation bonded debt, exclusive of revenue and school district bonds.

The town of Virginia City general obligation debt limit based on the 2013/2014 assessed valuation was \$31,558,000 (NRS 269.425). The town of Virginia City has at June 30, 2014 no general obligation bonds outstanding.

The town of Gold Hill general obligation debt limit based on the 2013/2014 assessed valuation was \$9,525,000 (NRS 269.425). The town of Gold Hill has at June 30, 2014, no general obligation bonds outstanding.

### XIII. PROPERTY TAXES

Property taxes attach as an enforceable lien as of July 1. The tax is levied for the fiscal year beginning July 1<sup>st</sup> after the Nevada Tax Commission has certified the combined tax rate for the county on May 25<sup>th</sup>.

Taxes on the property are due on the third Monday in July. Taxes may be paid in quarterly installments, due on the third Monday of July and the first Monday in October, January and March. Penalties are added if the installments are not made within ten (10) days of the due date.

### XIV. PENSION PROGRAM - NEVADA STATE PUBLIC EMPLOYEES RETIREMENT SYSTEM

The County participates in the statewide government retirement system; a multiple-employer, cost sharing public employees pension plan which covers substantially all of the County's full time employees. The County has no liability for unfunded obligations of the Nevada State Public Employees Retirement System.

PERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Nevada Revised Statutes establish and amend benefit provisions to be administered by the Retirement Board. The Public Employees Retirement Board of the State of Nevada issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained from PERS, 693 West Nye Lane, Carson City, Nevada 89703

The County pays all contributions for all employees covered under the plan. PERS basic funding policy provides for periodic contributions at a level pattern of cost as a percentage of salary throughout an employees working lifetime, in order to accumulate sufficient assets to pay benefits when due. Although PERS receives an actuarial valuation on an annual basis indicating the contribution rates as required to fund PERS on an actuarial reserve basis, both for funding purposes and GASB disclosure purposes, contributions actually made are in accordance with the required rates established by the Nevada State Legislature.

The payroll for employees covered by the system for the year ended June 30, 2014 was \$6,040,606. The County's total payroll was \$7,225,154. Storey County's contribution to the plan for the year ended June 30, 2014 was \$1,939,990. All costs to the County were paid or accrued at June 30, 2014. The County's contribution represented less than 1% of total contributions to the retirement system.

Currently 113 employees are covered under the retirement plan out of a total of 141 employees. Eligibility requirements are 40 hours per bi-weekly payroll period, no minimum wage is required for participation, nor is there any length of service requirement for participation. Contributions are made at a rate of 25.75% (40½% for police and firemen) of annual compensation.

### XV. SOLID WASTE LANDFILL - LOCKWOOD

In 1992 Refuse, Inc. received an amended special use permit from Storey County for the operation of a solid waste landfill, conditioned on meeting all of the requirements of federal landfill regulations (Subtitle D, 40CFR Parts 257 and 258). Under the terms of the agreement Refuse, Inc. is responsible for all closure and post closure costs. Estimated costs for closure are \$3,138,388 and the cost for post closure maintenance is \$12,865,241 for a total of \$16,003,629. There are currently no corrective action cost nor other environmental obligations. Refuse, Inc. is in complete compliance with the Financial Assurance Requirements of 40 CFR, part 258, Subpart G, as well as Nevada Administrative Code 444.685 - 444.6859. The closure and post closure costs are insured through Liberty Mutual Insurance Company.

### XVI. RISK MANAGEMENT

Storey County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employee and natural disasters. Storey County has joined together with other counties in the State to form Nevada Public Agency Insurance Pool, a public entity risk pool currently operating as a common risk management and insurance program for 41 governmental entities. The



county pays an annual premium to PENCO for its general insurance coverage. The Agreement for Formation of the NPAIP program provides that NPAIP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$100,000 for Property and Crime and \$150,000 Casualty for each insured event.

The County continues to carry commercial insurance for all other risks or loss, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

#### XVII. TAHOE-RENO INDUSTRIAL CENTER (TRI)

On February 2, 2000, Storey County Nevada, entered into a development agreement with Tahoe-Reno Industrial Center LLC along with DP Operating Partnership, LP for the purposes of completing structures, including grading, infrastructure, and all public facilities related to the property owned by TRI which consists of approximately 102,000 acres, of which approximately 9,000 acres is zoned for industrial usage within Storey County. The development agreement represents the commitment between Storey County and TRI to fund the capital infrastructure costs and local community services required by the project.

According to the agreements, TRI is responsible for the construction of the project public infrastructure, which shall be dedicated to and maintained by Storey County. Such infrastructure includes streets, sidewalks and streetlights, flood control, drainage channels, storm drains, basins and other related facilities; and County building complexes including fire stations, police stations, public works maintenance yards and administrative offices. The County is not responsible for the construction, operation, and maintenance of the project private infrastructure such as community water and sewer facilities, railroad track and related facilities, landscaping of common areas, or private trails and parks and other property not dedicated to the County. The County is responsible for separately recording certain revenue and expenses directly attributable to the TRI project, approving reimbursable costs, and determining the net annual revenue reimbursement to TRI.

The agreements establish a revenue threshold that represents the annual fiscal year in which the TRI net revenue exceeds \$5,000,000. The revenue threshold must be met before any reimbursements are made to TRI for project related infrastructure costs. Once the revenue threshold is met, the County is responsible for reimbursing TRI for approved project vouchers up to 35% of annual net revenue. Such reimbursements are also limited to 5% of the project assessed valuation at the end of each year. The revenue threshold has been met.

The term of this agreement shall commence upon the effective date and shall expire Fifty (50) years after the effective date, unless extended by written amendment executed by the County and Developer. A special revenue fund was established as of July 1, 2009, to provide payment to our TRI partners. A payment of \$897,433 was made by the TRI Payback Fund during the fiscal year.

Future allocations into the TRI Payback Fund will be a percentage of revenues directly attributed to TRI to include property taxes, business licence, permits, inspection fees, and real property transfer taxes.

#### XVIII. EQUIPMENT ACQUISITION FUND

The County Comptroller has determined that funds have been expended out of the Equipment Acquisition Fund for the purpose of equipment maintenance, vehicle maintenance, supplies and rental equipment for the Fire Special Revenue Fund. The approximate total of these expenditures was \$650,000. An interfund loan was scheduled to be established for the repayment of these funds, however, additional information may exclude all or a portion of the repayment due to documentation that these amounts were included in the budgets in those years the expenditures took place and said amounts were approved by the Board of County Commissioners. The County Comptroller will investigate these findings and make adjustments as deemed necessary according to the documentation

## XIX. PRIOR PERIOD ADJUSTMENT

A prior period adjustment in the amount of \$111,229 was made to the Fire Special Revenue Fund during fiscal year 2014. The adjustment was needed to write off uncollectible ambulance fees. Another prior period adjustment was made between the General Fund and Park Tax Fund in the amount of \$57,446. Representing amounts received by the parks before the Park Tax Fund was created. Lastly a prior period adjustment was made between the Infrastructure and Virginia City Rail Project Funds in the amount of \$25,000 to repay amounts incorrectly expended out of the Infrastructure Fund for the Virginia City Rail Project.

## XX. SUBSEQUENT EVENTS

### Tesla Motors:

On November 20, 2014, The Nevada Economic Development Board, gave final approval for the tax breaks and incentives to Tesla Motors for the construction and development of the mile long battery factory, located in the Storey County, Tahoe-Reno Industrial Center. The project is expected to employ more than 6,000 people in the plant located 15 miles east of Reno-Sparks.

### Storey County Fire District:

On June 18, 2013, Resolution No 13-374 was signed by the Storey County Board of County Commissioners that NRS 473 (NDF) Fire Protection District as created by the Board of Commissioners July 12, 1974 was dissolved and annexed into the Storey County Fire Protection District (474) effective July 1, 2014.

STOREY COUNTY, NEVADA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2014

	SPECIAL REVENUE						
	FIRE DISTRICT	EQUIPMENT ACQUISITION	INDIGENT ASSISTANCE	JUSTICE COURT FUND	DRUG COURT	INDIGENT MEDICAL	PARK TAX
<b>ASSETS</b>							
Cash	\$ 740,111	\$ 146,945	\$ 0	\$ 54,038	\$ 8,893	\$ 509,673	\$ 64,731
Receivables	6,860	3,112				618	
Taxes - property							
Accounts							
Total Assets	\$ 746,971	\$ 150,057	\$ 0	\$ 54,038	\$ 8,893	\$ 510,291	\$ 64,731
<b>LIABILITIES</b>							
Accounts payable	\$ 19,067			\$ 17,225		\$ 6,691	
Deferred taxes	5,616	\$ 2,549				505	
Total Liabilities	24,683	2,549	\$ 0	17,225	\$ 0	7,196	\$ 0
<b>FUND BALANCE</b>							
Designated for future year's operations		17,700				153,700	1,000
Unassigned	722,288	129,808	0	36,813	8,893	349,395	63,731
Total Fund Balance	722,288	147,508	0	36,813	8,893	503,095	64,731
Total Liabilities and Fund Balance	\$ 746,971	\$ 150,057	\$ 0	\$ 54,038	\$ 8,893	\$ 510,291	\$ 64,731

The notes to financial statements are  
in integral part of this statement.

STOREY COUNTY, NEVADA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2014

	SPECIAL REVENUE					
	MUTUAL AID	JAIL BUILDING	EMERGENCY MITIGATION	INDIGENT ACCIDENT	TECHNOLOGY	TOWN OF VIRGINIA CITY
						TOWN OF GOLD HILL
<u>ASSETS</u>						
Cash	\$ 1,590	\$ (61,984)	\$ 100,000	\$ 23,532	\$ 97,923	
Receivables						
Taxes - property		4,646				
Accounts						
Total Assets (deficit)	\$ 1,590	\$ (57,338)	\$ 100,000	\$ 23,532	\$ 97,923	\$ 0
<u>LIABILITIES</u>						
Accounts payable	\$ 2,049	\$ 30,918				
Deferred taxes		3,802				
Total Liabilities	2,049	34,720	\$ 0	\$ 0	\$ 0	\$ 0
<u>FUND BALANCE</u>						
Designated for future year's operations			50,000		27,500	
Unassigned	(459)	(92,058)	50,000	26,532	70,423	
Total Fund Balance	(459)	(92,058)	100,000	26,532	97,923	0
Total Liabilities and Fund Balance (deficit)	\$ 1,590	\$ (57,338)	\$ 100,000	\$ 26,532	\$ 97,923	\$ 0

The notes to financial statements are  
an integral part of this statement.



STOREY COUNTY, NEVADA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2014

	SPECIAL REVENUE			CAPITAL PROJECTS			
	FEDERAL AND STATE GRANTS	FIRE EMERGENCY	STABILIZATION FUND	GENETIC MARKER TESTING FUND	CAPITAL PROJECTS	INFRASTRUCTURE FUND	VIRGINIA CITY RAIL PROJECT
<b>ASSETS</b>							<b>TOTAL</b>
Cash	\$ 281,869	\$ 204,337	\$ 1,000,000	\$ 31,422	\$ 45,851	\$ 2,138,840	\$ 1,199,784
Receivables							\$ 6,590,555
Taxes - property							15,236
Accounts	27,471					43,967	71,438
Total Assets	\$ 309,340	\$ 204,337	\$ 1,000,000	\$ 31,422	\$ 45,851	\$ 2,182,807	\$ 6,677,229
<b>LIABILITIES</b>							
Accounts payable	\$ 71,329						\$ 147,279
Deferred taxes							12,472
Total Liabilities	71,329	0	0	0	0	0	159,751
<b>FUND BALANCE</b>							
Designated for future year's operations			200,000			1,840,000	851,320
Unassigned	238,011	204,337	800,000	31,422	45,851	342,807	3,141,220
Total Fund Balance	238,011	204,337	1,000,000	31,422	45,851	2,182,807	3,376,258
Total Liabilities and Fund Balance	\$ 309,340	\$ 204,337	\$ 1,000,000	\$ 31,422	\$ 45,851	\$ 2,182,807	\$ 6,517,478
							\$ 6,677,229

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2014

REVENUE	SPECIAL REVENUE						
	FIRE DISTRICT	EQUIPMENT ACQUISITION	INDIGENT ASSISTANCE	JUSTICE COURT FUND	DRUG COURT	INDIGENT MEDICAL	PARK TAX
Taxes	\$ 509,885	\$ 231,767				\$ 46,489	
Licenses and permits							
Intergovernmental							
Charges for services			\$ 0	\$ 6,962	\$ 370		\$ 1,000
Fine and forfeitures							
Other revenues	112,696	7,835					13
Total Revenues	622,581	239,602	0	6,962	370	46,489	1,013
EXPENDITURES							
Current:							
General government		167,295					
Public safety	435,834						
Judicial				5,696			
Culture and recreation						93,834	
Welfare							
Intergovernmental							
Total Expenditures	435,834	167,295	0	5,696	0	93,834	0
Excess (deficiency) of revenues over expenditures	186,747	72,307	0	1,266	370	(47,345)	1,013
OTHER FINANCING SOURCES (USES)							
Transfers	(27,000)	(61,690)					
Debt service							
Bond proceeds							
Prior period adjustment							57,446
Excess (deficiency) of Revenue and Other Financing Sources (Uses) over Expenditures	159,747	10,617	0	1,266	370	(47,345)	58,459
Fund balance - beginning (deficit)	562,541	136,891	0	35,547	8,523	550,440	6,272
Fund balance - ending (deficit)	\$ 722,288	\$ 147,508	\$ 0	\$ 36,813	\$ 8,893	\$ 503,095	\$ 64,731

The notes to financial statements are  
an integral part of this statement

STOREY COUNTY, NEVADA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2014

REVENUE	SPECIAL REVENUE						TOWN OF VIRGINIA CITY	TOWN OF GOLD HILL
	MUTUAL AID	JAIL BUILDING	EMERGENCY MITIGATION	INDIGENT ACCIDENT	TECHNOLOGY			
Taxes		\$ 345,095		\$ 69,654				
Licenses and permits		76,590						
Intergovernmental								
Charges for services		64,647			\$ 70,717			
Fine and forfeiture		58,174	\$ 13,828		412			
Other revenues	\$ 308,502							
Total Revenues	308,502	544,506	13,828	69,654	71,129	\$ 0	\$ 0	0
EXPENDITURES								
Current:								
General government					98,947			
Public safety	308,961	578,353	9,219					
Judicial								
Culture and recreation				58,286				
Welfare								
Intergovernmental								
Total Expenditures	308,961	578,353	9,219	58,286	98,947	0	0	0
Excess (deficiency) of revenues over expenditures	(459)	(33,847)	4,609	11,368	(27,818)	0	0	0
OTHER FINANCING SOURCES (USES)								
Transfers		38,000				(101,018)	(11,660)	
Debt service								
Bond proceeds								
Prior period adjustment								
Excess (deficiency) of Revenue and Other Financing Sources (Uses) over Expenditures	(459)	4,153	4,609	11,368	(27,818)	(101,018)	(11,660)	
Fund balance - beginning	0	(96,211)	95,391	15,164	125,741	101,018	11,660	
Fund balance - ending	\$ (459)	\$ (92,058)	\$ 100,000	\$ 26,532	\$ 97,923	\$ 0	\$ 0	0

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2014

	SPECIAL REVENUES				CAPITAL PROJECTS			TOTAL
	FEDERAL AND STATE GRANTS	FIRE EMERGENCY	STABILIZATION FUND	GENETIC MARKER TESTING FUND	CAPITAL PROJECTS	INFRASTRUCTURE FUND	VIRGINIA CITY RAIL PROJECT	
REVENUE								
Taxes						\$ 231,011		\$ 1,433,901
Licenses and permits								76,590
Intergovernmental	\$ 858,885							858,885
Charges for services				\$ 6,303				71,717
Fine and forfeitures		\$ 0	\$ 0		\$ 0		\$ 0	78,202
Other revenues								501,460
Total Revenues	858,885	0	0	6,303	0	231,011	0	3,020,755
EXPENDITURES								
Current:								
General government	25,441				415,772			707,455
Public safety	620,766							1,953,133
Judicial				1,206				6,902
Culture and recreation	3,717							3,717
Welfare								152,120
Intergovernmental	66,266							66,266
Total Expenditures	716,190	0	0	1,206	415,772	0	0	2,889,593
Excess (deficiency) of revenues over expenditures	142,695	0	0	5,097	(415,772)	231,011	0	131,162
OTHER FINANCING SOURCES (USES)								
Transfers					110,820			(52,548)
Debt service							(178,395)	(178,395)
Bond proceeds							26,609	26,609
Prior period adjustments						25,000	(25,000)	57,446
Excess (deficiency) of Revenue and Other Financing Sources (Uses) over Expenditures	142,695	0	0	5,097	(304,952)	256,011	(176,786)	(15,726)
Fund balance - beginning (deficit)	95,316	204,337	1,000,000	26,325	350,803	1,926,796	1,376,570	6,533,124
Fund balance - ending (deficit)	\$ 238,011	\$ 204,337	\$ 1,000,000	\$ 31,422	\$ 45,851	\$ 2,182,807	\$ 1,199,784	\$ 6,517,398

The notes to financial statements are  
an integral part of this statement.



STOREY COUNTY, NEVADA  
FIRE DISTRICT SPECIAL REVENUE FUND  
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUES</u>			
Taxes			
Property taxes	\$ 496,000	\$ 509,885	\$ 13,885
Other Revenues			
Miscellaneous	0	112,696	112,696
Total Revenues	496,000	622,581	126,581
<u>EXPENDITURES</u>			
Public safety			
Salaries and wages	183,446	84,358	99,088
Benefits	25,621	30,541	(4,920)
Service and supplies	220,300	241,583	(21,283)
Capital outlay	109,842	79,352	30,490
Total expenditures	539,209	435,834	103,375
Excess (deficiency) of revenue over expenditures	(43,209)	186,747	229,956
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfer out	(27,000)	(27,000)	0
Excess (deficiency) of revenue and other financing sources (uses) over expenditures	(70,209)	159,747	229,956
Fund balance - beginning	485,806	562,541	76,735
Fund balance - ending	\$ 415,597	\$ 722,288	\$ 306,691

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
EQUIPMENT ACQUISITION SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURE, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUE</u>			
Taxes			
Property taxes	\$ 225,000	\$ 231,767	\$ 6,767
Other revenues			
Interest	500	835	335
Equipment Sales	0	7,000	7,000
Total Revenues	<u>225,500</u>	<u>239,602</u>	<u>14,102</u>
<u>EXPENDITURES</u>			
General Government			
Capital outlay	<u>159,535</u>	<u>167,295</u>	<u>(7,760)</u>
Total Expenditures	<u>159,535</u>	<u>167,295</u>	<u>(7,760)</u>
Excess (deficiency) of revenues over expenditures	65,965	72,307	6,342
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfer in	30,000	30,000	0
Transfer out	<u>(91,690)</u>	<u>(91,690)</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources (uses) over expenditures	4,275	10,617	6,342
Fund balance - beginning	<u>141,225</u>	<u>136,891</u>	<u>(4,334)</u>
Fund balance - ending	<u>\$ 145,500</u>	<u>\$ 147,508</u>	<u>\$ 2,008</u>

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
INDIGENT ASSISTANCE SPECIAL REVENUE FUND  
SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUES</u>			
Fines and forfeitures	\$ 0	\$ 0	\$ 0
Legal service fee			
Excess (deficiency) of revenue over expenditures	0	0	0
Fund balance - beginning	0	0	0
Fund balance - ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

The notes to financial statements are  
an integral part of this statement.

STORBY COUNTY, NEVADA  
 JUSTICE COURT SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUE</u>			
Fines			
Justice court fines	\$ 5,000	\$ 6,962	\$ 1,962
<u>EXPENDITURES</u>			
Judicial			
Services and supplies	15,000	5,696	9,304
Excess (deficiency) of revenues over expenditures	(10,000)	1,266	11,266
Fund Balance - beginning	23,151	35,547	12,396
Fund Balance - ending	\$ 13,151	\$ 36,813	\$ 23,662

The notes to financial statements are  
 an integral part of this statement.



STOREY COUNTY, NEVADA  
 DRUG COURT SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUES</u>			
Fines and forfeits	\$ 600	\$ 370	\$ (230)
Drug court fees			
Excess of revenue over expenditures	600	370	(230)
Fund balance - beginning	8,364	8,523	159
Fund balance - ending	<u>\$ 8,964</u>	<u>\$ 8,893</u>	<u>\$ (71)</u>

The notes to financial statements are  
 an integral part of this statement.

STOREY COUNTY, NEVADA  
INDIGENT MEDICAL SPECIAL REVENUE FUND  
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUES</u>			
Taxes			
Property taxes	\$ 46,000	\$ 46,489	\$ 489
<u>EXPENDITURES</u>			
Welfare			
Services and supplies	268,500	93,834	174,666
Excess (deficiency) of revenues over expenditures	(222,500)	(47,345)	175,155
Fund balance - beginning	270,256	550,440	280,184
Fund balance - ending	\$ 47,756	\$ 503,095	\$ 455,339

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
PARK TAX SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUE</u>			
Charges for services			
Park fee	\$ 1,000	\$ 1,000	\$ 0
Other revenues			
Interest income	0	13	13
Total Revenues	<u>1,000</u>	<u>1,013</u>	<u>13</u>
<u>EXPENDITURES</u>			
Culture and recreation			
Services and supplies	<u>1,000</u>	<u>0</u>	<u>1,000</u>
Excess (deficiency) of revenues over expenditures	0	1,013	1,013
<u>OTHER FINANCING SOURCES (USES)</u>			
Prior period adjustment	<u>0</u>	<u>57,446</u>	<u>57,446</u>
Excess (deficiency) of revenue and other financing Sources (uses) over expenditures	0	58,459	58,459
Fund balance - beginning	<u>6,456</u>	<u>6,272</u>	<u>(184)</u>
Fund balance - ending	<u>\$ 6,456</u>	<u>\$ 64,731</u>	<u>\$ 58,275</u>

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
MUTUAL AID SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUES</u>			
Other revenues			
Fire suppression	\$ 177,000	\$ 308,502	\$ 131,502
<u>EXPENDITURES</u>			
Public safety			
Salaries and wages	0	144,367	(144,367)
Benefits	0	19,343	(19,343)
Services and supplies	64,000	28,602	35,398
Capital outlay	113,000	116,649	(3,649)
Total Expenditures	177,000	308,961	(131,961)
Excess (deficiency) of revenues over expenditures	0	(459)	(459)
Fund balance - beginning	0	0	0
Fund balance - ending (deficit)	\$ 0	\$ (459)	\$ (459)

The notes to financial statements are  
an integral part of this statement.



STOREY COUNTY, NEVADA  
SHERIFF JAIL SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUE</u>				
Taxes				
Property taxes	\$ 336,000	\$ 336,000	\$ 345,095	\$ 9,095
Licenses and permits				
Various licenses	90,300	90,300	76,590	(13,710)
Fines				
Court fines	70,000	70,000	64,647	(5,353)
Other revenues				
Interest	500	500	5	(495)
Miscellaneous	33,500	33,500	58,169	24,669
Total Revenues	<u>530,300</u>	<u>530,300</u>	<u>544,506</u>	<u>14,206</u>
<u>EXPENDITURES</u>				
Public safety				
Salaries and wages	259,880	275,880	308,605	(32,725)
Employee benefits	195,953	195,953	194,399	1,554
Services and supplies	81,700	81,700	71,097	10,603
Capital outlay	10,000	10,000	4,252	5,748
Total Expenditures	<u>547,533</u>	<u>563,533</u>	<u>578,353</u>	<u>(14,820)</u>
Excess (deficiency) of revenues over expenditures	(17,233)	(33,233)	(33,847)	(614)
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfer in	56,000	72,000	56,000	(16,000)
Transfer out	<u>(18,000)</u>	<u>(18,000)</u>	<u>(18,000)</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources (uses) over expenditures	20,767	20,767	4,153	(16,614)
Fund balance - beginning	<u>1,524</u>	<u>1,524</u>	<u>(96,211)</u>	<u>(97,735)</u>
Fund balance - ending	<u>\$ 22,291</u>	<u>\$ 22,291</u>	<u>\$ (92,058)</u>	<u>\$ (114,349)</u>

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
 EMERGENCY MITIGATION SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUES</u>			
Other revenues			
Refunds	\$ 0	\$ 13,828	\$ 13,828
<u>EXPENDITURES</u>			
Public Safety			
Services and supplies	20,000	9,219	10,781
Excess (deficiency) of revenue over expenditures	(20,000)	4,609	24,609
Fund balance - beginning	100,000	95,391	(4,609)
Fund balance - ending	\$ 80,000	\$ 100,000	\$ 20,000

The notes to financial statements are  
 an integral part of this statement.

STOREY COUNTY, NEVADA  
INDIGENT ACCIDENT SPECIAL REVENUE FUND  
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUES</u>			
Taxes			
Property taxes	\$ 68,000	\$ 69,654	\$ 1,654
<u>EXPENDITURES</u>			
Welfare			
Services and supplies	68,000	58,286	9,714
Excess (deficiency) of revenues over expenditures	0	11,368	11,368
Fund balance - beginning	5,252	15,164	9,912
Fund balance - ending	\$ 5,252	\$ 26,532	\$ 21,280

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
TECHNOLOGY SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUES</u>			
Charges for services			
Technology fees	\$ 52,050	\$ 70,717	\$ 18,667
Other revenues			
Interest income	300	412	112
Total revenues	<u>52,350</u>	<u>71,129</u>	<u>18,779</u>
<u>EXPENDITURES</u>			
General government			
Services and supplies	<u>115,500</u>	<u>98,947</u>	<u>16,553</u>
Excess (deficiency) of revenues over expenditures	(63,150)	(27,818)	35,332
Fund balance - beginning	<u>97,069</u>	<u>125,741</u>	<u>28,672</u>
Fund balance - ending	<u>\$ 33,919</u>	<u>\$ 97,923</u>	<u>\$ 64,004</u>

The notes to financial statements are  
an integral part of this statement.



STOREY COUNTY, NEVADA  
TOWN OF VIRGINIA CITY SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>EXPENDITURES</u>			
General government	\$ 0	\$ 0	\$ 0
Services and supplies			
Excess (deficiency) of revenues over expenditures	0	0	0
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfer out	0	(101,018)	(101,018)
Excess (deficiency) of revenues and other financing sources (uses) over expenditures	0	(101,018)	(101,018)
Fund balance - beginning	98,599	101,018	2,419
Fund balance - ending	\$ 98,599	\$ 0	\$ (98,599)

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
TOWN OF GOLD HILL SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>EXPENDITURES</u>			
General government			
Services and supplies	\$ 0	\$ 0	\$ 0
Excess (deficiency) of revenues over expenditures	0	0	0
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfer out	0	(11,660)	(11,660)
Excess (deficiency) of revenues and other financing sources (uses) over expenditures	0	(11,660)	(11,660)
Fund balance - beginning	11,801	11,660	(141)
Fund balance - ending	\$ 11,801	\$ 0	\$ (11,801)

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
FEDERAL/STATE GRANTS SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURE, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>			
Intergovernmental			
Federal grants	\$ 3,063,243	\$ 723,028	\$ (2,340,215)
State grants	33,000	132,857	99,857
Other	0	3,000	3,000
Total Revenues	3,096,243	858,885	(2,237,358)
<b>EXPENDITURES</b>			
General government - VCTC			
Services and supplies	0	25,441	(25,441)
Culture and recreation			
Services and supplies	33,000	3,717	29,283
Public safety			
Services and supplies	3,063,243	620,766	2,442,477
Intergovernmental - State			
Services and supplies	0	66,266	(66,266)
Total Expenditures	3,096,243	716,190	2,380,053
Excess (deficiency) of revenues over expenditures	0	142,695	142,695
Fund balance - beginning	84,680	95,316	10,636
Fund balance - ending	\$ 84,680	\$ 238,011	\$ 153,331

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
FIRE EMERGENCY SPECIAL REVENUE FUND  
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUES</u>			
Other revenues	\$ 159,000	\$ 0	\$ (159,000)
Miscellaneous			
<u>EXPENDITURES</u>			
Public Safety			
Services and supplies	84,000	0	84,000
Capital outlay	75,000	0	75,000
Total Expenditures	159,000	0	159,000
Excess (deficiency) of revenue over expenditures	0	0	0
Fund balance - beginning	45,875	204,337	158,462
Fund balance - ending	\$ 45,875	\$ 204,337	\$ 158,462

The notes to financial statements are  
an integral part of this statement.



STOREY COUNTY, NEVADA  
 STABILIZATION SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>EXPENDITURES</u>			
General government	\$ 200,000	\$ 0	\$ 200,000
Excess (deficit) of revenue over expenditures	(200,000)	0	200,000
Fund balance - beginning	800,000	1,000,000	200,000
Fund balance - ending	<u>\$ 600,000</u>	<u>\$ 1,000,000</u>	<u>\$ 400,000</u>

The notes to financial statements are  
 an integral part of this statement.

STOREY COUNTY, NEVADA  
GENETIC MARKER TESTING FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUE</u>			
Fines and forfeitures	\$ 8,500	\$ 6,303	\$ (2,197)
<u>EXPENDITURES</u>			
Judicial			
Services and supplies	6,000	1,206	4,794
Excess (deficiency) of revenues over expenditures	2,500	5,097	2,597
Fund balance - beginning	20,721	26,325	5,604
Fund balance - ending	\$ 23,221	\$ 31,422	\$ 8,201

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>EXPENDITURES</u>				
General government				
Capital outlay	\$ 5,000	\$ 305,001	\$ 415,772	\$ (110,771)
Debt service	0	7,600	0	7,600
Total expenditures	5,000	312,601	415,772	(103,171)
Excess (deficiency) of revenues over expenditures	(5,000)	(312,601)	(415,772)	(103,171)
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	0	118,420	110,820	(7,600)
Excess (deficiency) of revenues and other financing sources (uses) over expenditures	(5,000)	(194,181)	(304,952)	(110,771)
Fund balance - beginning	50,802	350,803	350,803	0
Fund balance - ending	\$ 45,802	\$ 156,622	\$ 45,851	\$ (110,771)

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
INFRASTRUCTURE CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUES</u>			
Intergovernmental			
¼% Optional sales tax	\$ 154,000	\$ 231,011	\$ 77,011
<u>EXPENDITURES</u>			
General government			
Services and supplies	0	0	0
Excess (deficiency) of revenues over expenditures	154,000	231,011	77,011
<u>OTHER FINANCING SOURCES (USES)</u>			
Prior period adjustment	0	25,000	25,000
Excess (deficiency) of revenues and other financing sources (uses) over expenditures	154,000	256,011	102,011
Fund balance - beginning	1,263,105	1,926,796	663,691
Fund balance - ending	\$ 1,417,105	\$ 2,182,807	\$ 765,702

The notes to financial statements are  
an integral part of this statement.



STOREY COUNTY, NEVADA  
VIRGINIA CITY RAIL PROJECT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
EXPENDITURES			
Culture and Recreation			
Capital Outlay	\$ 700,000	\$ 0	\$ 700,000
Excess (deficiency) of revenues over expenditures	(700,000)	0	700,000
OTHER FINANCING SOURCES (USES)			
Bond Proceeds	28,674	26,609	(2,065)
Debt Service			
Principal	(76,000)	(76,000)	0
Interest	(102,395)	(102,395)	0
Prior period adjustment	0	(25,000)	(25,000)
Excess (deficiency) of revenues and other financing sources (uses) over expenditures	(849,721)	(176,786)	672,935
Fund balance - beginning	1,137,848	1,376,570	238,722
Fund balance - ending	\$ 288,127	\$ 1,199,784	\$ 911,657

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
WATER SYSTEM ENTERPRISE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>OPERATING REVENUES</u>				
Sales of water	\$ 540,000	\$ 540,000	\$ 567,263	\$ 27,263
<u>OPERATING EXPENSES</u>				
Salaries and wages	129,265	135,265	119,693	15,572
Benefits	75,341	75,341	52,011	23,330
Services and supplies	236,050	236,050	182,390	53,660
Depreciation	110,000	110,000	104,204	5,796
Total Operating Expenses	550,656	556,656	458,298	98,358
Operating Income (Loss)	(10,656)	(16,656)	108,965	125,621
<u>NON-OPERATING REVENUE (EXPENSES)</u>				
Capital contributions	0	0	0	0
Interest earnings	2,000	2,000	5,686	3,686
Rents	12,000	12,000	12,000	0
Interest expense	(26,060)	(26,060)	(25,682)	378
Transfer in	0	6,000	0	(6,000)
Net Income (Loss)	\$ (22,716)	\$ (22,716)	\$ 100,969	\$ 123,685

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
WATER SYSTEM ENTERPRISE FUND  
SCHEDULE OF CASH FLOWS  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>				
Cash In flows				
Sales of water	\$ 540,000	\$ 540,000	\$ 564,020	\$ 24,020
Cash Out flows				
Salaries and wages	(129,265)	(135,265)	(118,454)	16,811
Benefits	(75,341)	(75,341)	(51,748)	23,593
Services and supplies	(236,050)	(236,050)	(190,092)	45,958
Prepaid expenses	0	0	2,400	2,400
Net Cash Provided (Used) by Operating Activities	99,344	93,344	206,126	112,782
<u>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</u>				
Cash In flows				
Rent	12,000	12,000	12,000	0
Customer deposits	0	0	930	930
Net Cash Provided by Non Capital Financing Activities	12,000	12,000	12,930	930
<u>CASH FLOWS FROM CAPITAL AND RELATED ACTIVITIES</u>				
Cash In flows				
Transfer in	0	6,000	0	(6,000)
Capital contributed	0	0	22,143	22,143
Cash Out flows				
System upgrade	0	0	(29,000)	(29,000)
Capital outlay	(68,000)	(68,000)	(16,866)	51,134
Debt service	(28,491)	(28,491)	(28,491)	0
Interest expense	(26,060)	(26,060)	(38,377)	(12,317)
Net Cash Provided (Used) by Capital Related Activities	(122,551)	(116,551)	(90,591)	25,960
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>				
Interest earnings	2,000	2,000	5,686	3,686
Net Increase (Decrease) in Cash	(9,207)	(9,207)	134,151	143,358
Cash - beginning	887,355	887,355	1,063,605	176,250
Cash - ending	\$ 878,148	\$ 878,148	\$ 1,197,756	\$ 319,608

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
 VIRGINIA DIVIDE SEWER IMPROVEMENT DISTRICT ENTERPRISE FUND  
 SCHEDULE OF REVENUES AND EXPENSES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>OPERATING REVENUES</u>				
Sewer use fees	\$ 230,000	\$ 230,000	\$ 239,936	\$ 9,936
<u>OPERATING EXPENSES</u>				
Salaries and wages	74,156	78,156	66,517	11,639
Benefits	42,444	42,444	29,338	13,106
Services and supplies	87,100	87,100	76,080	11,020
Depreciation	40,000	40,000	47,982	(7,982)
Total Operating Expenses	243,700	247,700	219,917	27,783
Operating Income (Loss)	(13,700)	(17,700)	20,019	37,719
<u>NON OPERATING REVENUES (EXPENSE)</u>				
Interest income	500	500	837	337
Interest expense	(2,518)	(2,518)	(2,459)	59
Grant match	(93,000)	(93,000)	(34,972)	58,028
Transfer in	0	4,000	0	(4,000)
Net income (Loss)	\$ (108,718)	\$ (108,718)	\$ (16,575)	\$ 92,143

The notes to financial statements are  
 an integral part of this statement.



STOREY COUNTY, NEVADA  
VIRGINIA DIVIDE SEWER IMPROVEMENT DISTRICT ENTERPRISE FUND  
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>				
Cash In Flows				
Sewer Fees	\$ 230,000	\$ 230,000	\$ 239,497	\$ 9,497
Cash Out Flows				
Salaries and wages	(74,156)	(78,156)	(66,968)	11,188
Benefits	(42,444)	(42,444)	(29,338)	13,106
Service and supplies	(87,100)	(87,100)	(74,879)	12,221
Net cash provided (used) by operating activities	26,300	(22,300)	68,312	46,012
<u>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</u>				
Cash Out Flows				
Capital Outlay	(5,000)	(5,000)	0	5,000
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>				
Cash In Flows				
Transfer in	0	4,000	0	(4,000)
Capital contributed by customers	0	0	1,500	1,500
Cash Out Flows				
Interest expense	(2,518)	(2,518)	(2,459)	59
Debt Service	(5,558)	(5,558)	(52,101)	(46,543)
Grant match	(93,000)	(93,000)	(34,972)	58,028
Net cash provided (used) by capital related financing activities	(101,076)	(97,076)	(88,032)	9,044
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>				
Interest income	500	500	836	336
Net increase (decrease) in cash	(79,276)	(79,276)	(18,884)	60,392
Cash - beginning	118,499	118,499	181,204	62,705
Cash - ending	\$ 39,223	\$ 39,223	\$ 162,320	\$ 123,097

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2014

	BALANCE JULY 1, 2013	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2014
<u>STATE OF NEVADA FUND</u>				
Assets				
Cash	\$ 78,463	\$ 1,098,997	\$ 1,025,226	\$ 152,234
Liabilities				
Due Other Governments	\$ 78,463	\$ 1,098,997	\$ 1,025,226	\$ 152,234
<u>STOREY COUNTY SCHOOL DISTRICT</u>				
Assets				
Cash	\$ 5,102	\$ 3,524,989	\$ 2,784,433	\$ 745,658
Liabilities				
Due Other Governments	\$ 5,102	\$ 3,524,989	\$ 2,784,433	\$ 745,658
<u>STOREY COUNTY SCHOOL DISTRICT DEBT SERVICE</u>				
Assets				
Cash	\$ 985	\$ 679,702	\$ 536,128	\$ 144,559
Liabilities				
Due Other Governments	\$ 985	\$ 679,702	\$ 536,128	\$ 144,559
<u>DISTRICT ATTORNEY RESTITUTION FUND</u>				
Assets				
Cash	\$ 0	\$ 0	\$ 0	\$ 0
Liabilities				
Due Other Governments	\$ 0	\$ 0	\$ 0	\$ 0
<u>TOTAL - ALL FUNDS</u>				
Assets				
Cash	\$ 84,550	\$ 5,303,688	\$ 4,345,787	\$ 1,042,451
Liabilities				
Due Other Governments	\$ 84,550	\$ 5,303,688	\$ 4,345,787	\$ 1,042,451

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS  
BY SOURCE  
JUNE 30, 2014 AND 2013

	JUNE 30,	
	2014	2013
<u>GENERAL FIXED ASSETS</u>		
Land	\$ 460,009	\$ 387,759
Antique Furniture	75,000	75,000
Infrastructure	43,282,735	43,256,707
Construction in progress	2,244,377	2,229,317
Building and improvements	10,161,074	9,861,612
Machinery and equipment	7,336,856	6,890,249
Park Improvements	850,595	850,595
Total General Fixed Assets	<u>\$ 64,410,646</u>	<u>\$ 63,551,239</u>
<u>INVESTMENTS IN GENERAL FIXED ASSETS</u>		
<u>BY SOURCE:</u>		
General Fund	\$ 11,796,211	\$ 11,587,961
Road Fund	45,666,215	45,582,227
Fire Fund	268,309	6,309
Virginia City Tourism Commission	622,481	622,481
Wildland Fire Protection Fund	3,015,443	2,710,274
Fourth Ward Trustee	1,579,368	1,579,368
Sheriff's Jail	1,462,619	1,462,619
Total Investment in General Fixed Assets	<u>\$ 64,410,646</u>	<u>\$ 63,551,239</u>

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY  
FOR THE YEAR ENDED JUNE 30, 2014

FUNCTION AND ACTIVITY	LAND	ANTIQUE FURNITURE	CONSTRUCTION INFRASTRUCTURE	BUILDING AND IMPROVEMENTS	PARK IMPROVEMENTS	MACHINERY AND EQUIPMENT	TOTAL
GENERAL GOVERNMENT							
Commissioners	\$ 114,849			\$ 17,161		\$ 46,435	\$ 178,445
Clerk - Treasurers						38,660	38,660
Recorder - Auditor				4,897		80,627	85,524
Assessor						42,132	42,132
Building - Grounds				263,149		221,430	484,579
Virginia City Tourism Commission	107,500	\$ 75,000		346,870		93,111	622,481
Tri Payback				1,468,644			1,468,644
Other - Administrative	165,410		\$ 1,443,914	2,207,343		583,213	4,399,880
Total General Government	387,759	75,000	1,443,914	4,308,064	\$ 0	1,105,608	7,320,345
JUDICIAL							
Justice Court						4,090	4,090
District Attorney						77,203	77,203
Total Judicial	0	0	0	0	0	81,293	81,293
PUBLIC SAFETY							
Sheriff			490,693	1,946,845		1,165,849	3,603,387
Fire	72,250			196,059		268,309	268,309
Wildland Fire Protection				180,914		2,834,529	3,015,443
Emergency Management						439,119	439,119
Building Department						91,820	91,820
Total Public Safety	72,250	0	490,693	2,323,818	0	4,531,317	7,418,078
HIGHWAY AND STREETS	0	0	43,282,735	792,451	0	1,591,029	45,666,215
CULTURE AND RECREATION	0	0	309,770	2,736,741	850,595	27,609	3,924,715
Total General Fixed Assets	\$ 460,009	\$ 75,000	\$ 43,282,735	\$ 2,244,377	\$ 850,595	\$ 7,336,856	\$ 64,410,646

The notes to financial statements are  
an integral part of this statement.



STOREY COUNTY, NEVADA  
SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY  
FOR THE YEAR ENDED JUNE 30, 2014

FUNCTION AND ACTIVITY	GENERAL FIXED ASSETS		ADDITIONS	DELETIONS	TRANSFERS	GENERAL FIXED ASSETS	
	July 1, 2013	June 30, 2014				June 30, 2014	June 30, 2014
<b>GENERAL GOVERNMENT</b>							
Commissioners	\$ 178,445					\$ 178,445	
Clerk Treasurer	29,417	\$ 9,243				38,660	
Recorder - Auditor	85,524					85,524	
Assessor	42,132					42,132	
Building - Grounds	399,471	85,108				484,579	
Virginia City Tourism Commission	622,481					622,481	
Tri Payback	1,468,644					1,468,644	
Other - Administrative	4,321,858	78,022				4,399,880	
Total General Government	7,147,972	172,373	\$ 0	\$ 0	\$ 0	7,320,345	
<b>JUDICIAL</b>							
District Attorney	71,916	5,287				77,203	
District Court	4,090					4,090	
Total Judicial	76,006	5,287	0	0	0	81,293	
<b>PUBLIC SAFETY</b>							
Sheriff	3,587,857	15,530				3,603,387	
Fire	6,309	262,000				268,309	
Wildland Fire Protection	2,710,274	305,169				3,015,443	
Emergency Management	439,119					439,119	
Building Department	91,820					91,820	
Total Public Safety	6,835,379	582,699	0	0	0	7,418,078	
<b>HIGHWAY AND STREETS</b>							
	45,582,227	83,988	0	0	0	45,666,215	
<b>CULTURE AND RECREATION</b>							
	3,909,655	15,060	0	0	0	3,924,715	
Total General Fixed Assets	\$ 63,551,239	\$ 859,407	\$ 0	\$ 0	\$ 0	\$ 64,410,646	

The notes to financial statements are an integral part of this statement

STOREY COUNTY, NEVADA  
SCHEDULE OF GENERAL OBLIGATIONS BONDS  
AND OTHER CONTRACTUAL OBLIGATIONS FROM FUTURE REVENUES  
JUNE 30, 2014

COUNTY BONDS	DATE OF ISSUE	AMOUNT OF ISSUE	INTEREST RATE	BALANCE JUNE 30, 2013	PAID DURING YEAR	BALANCE JUNE 30, 2014	TERMS OF PAYMENT OF OUTSTANDING BALANCE
Revenue Bonds							
County of Storey							
Water Revenues Bonds of 1974	6/26/1974	\$ 294,000	5%	\$ 15,000	\$ 15,000	\$ 0	Paid off January 1, 2014
(Due United States of America							
Farmer's Home Administration)							
Virginia City Rail Bond							
Series 2010A							
Taxable Recovery Zone Economic Development Bond	12/28/2010	\$ 890,000	8%	\$ 816,000	\$ 39,000	\$ 777,000	\$ 41,000 December 1, 2014 \$ 43,000 December 1, 2015 \$ 45,000 December 1, 2016 \$ 47,000 December 1, 2017 \$ 49,000 December 1, 2018 \$ 51,000 December 1, 2019 \$ 53,000 December 1, 2020 \$ 56,000 December 1, 2021 \$ 58,000 December 1, 2022 \$ 61,000 December 1, 2023 \$ 64,000 December 1, 2024 \$ 67,000 December 1, 2025 \$ 69,000 December 1, 2026 \$ 73,000 December 1, 2027
(Due all points Capital Corp.)							with interest only paid on June 1 and principle and interest paid on December 1 of each year.
VIRGINIA CITY RAIL BOND							
Series 2010B (Tax Exempt)	12/28/2010	\$ 859,000	5%	\$ 792,000	\$ 37,000	\$ 755,000	\$ 38,000 December 1, 2014 \$ 40,000 December 1, 2015 \$ 42,000 December 1, 2016 \$ 44,000 December 1, 2017 \$ 47,000 December 1, 2018 \$ 49,000 December 1, 2019 \$ 52,000 December 1, 2020 \$ 54,000 December 1, 2021 \$ 57,000 December 1, 2022 \$ 60,000 December 1, 2023 \$ 63,000 December 1, 2024 \$ 66,000 December 1, 2025 \$ 70,000 December 1, 2026 \$ 73,000 December 1, 2027
(Due Capital One Public Funding, LLC)							with interest only paid on June 1 and principle and interest paid on December 1 of each year

The notes to financial statements are  
an integral part of this statement.

STOREY COUNTY, NEVADA  
SCHEDULE OF GENERAL OBLIGATIONS BONDS  
AND OTHER CONTRACTUAL OBLIGATIONS FROM FUTURE REVENUES  
JUNE 30, 2014

	DATE OF ISSUE	AMOUNT OF ISSUE	INTEREST RATE	BALANCE JUNE 30, 2013	PAID DURING YEAR	BALANCE JUNE 30, 2014	TERMS OF PAYMENT OF OUTSTANDING BALANCE
<u>MEDIUM TERM LOAN</u>							
(7 yr) Due - Bank of America	12/20/2007	\$ 520,000	4.85%	\$ 148,551	\$ 148,551	\$ 0	Paid off 2013/14 fiscal year
(5yr.) Due Doan Eggenberger Family Trust	3/2/2012	\$ 330,000	6%	\$ 280,000	\$ 50,000	\$ 230,000	Note to be paid semi-annually March 20, and September 20, for a period not to exceed 5 years.
<u>WATER REVENUE BOND - SERIES 1998</u>							
<u>U.S.D.A. - Rural Development Loan</u>	1/28/1997	\$ 714,000	4 1/2%	\$ 547,555	\$ 13,491	\$ 534,064	\$ 38,801 Fiscal Years 6/30/15-6/30/2037 with interest only paid on July 1, and interest and principal paid on January 1.
<u>VIRGINIA - DIVIDE SEWER IMPROVEMENTS DISTRICT</u>							
Sewer Revenue Bonds Series 1981 (Due General Electric Credit Corp. Master Services - acquired from United States of America Farmer's Home Administration on 09/23/1987)	11/1/1981	\$ 138,000	5%	\$ 52,101	\$ 52,101	\$ 0	Paid off June, 2014
<u>USDA SEWER REVENUE BOND</u>							
	7/1/2013	\$ 3,000,200	1.56%	\$ 0	\$ 0	\$ 3,000,200	Interest only December 1, 2014 June 1, 2015 All due January 30, 2016
<u>MEDIUM TERM LOAN</u>							
Virginia City Highlands Property Owners Association	6/26/13	\$ 250,000	.95%	\$ 250,000	\$ 50,000	\$ 200,000	\$50,000 Annually June 30, 2015 June 30, 2016 June 30, 2017 June 30, 2018

The notes to financial statements are  
an integral part of this statement.

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**INDEPENDENT AUDITOR'S 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***

To the Honorable Board of County Commissioners  
Storey County, 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 governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Storey County, Nevada, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Storey County, Nevada's basic financial statements, and have issued our report thereon dated October 31, 2014.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Storey County, Nevada'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Storey County, Nevada's internal control. Accordingly, we do not express an opinion on the effectiveness of Storey County, Nevada'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 entity's 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 Storey County, Nevada's 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 financial statement amounts. 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*.

### **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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



David A. Pringle, CPA, LTD  
Carson City, NV

October 31, 2014



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**AUDITORS REPORT ON PRIOR YEAR'S RECOMMENDATIONS**

To The Honorable Board of County Commissioners  
Storey County, Nevada

We have reviewed the status of our recommendations included in last year's audit report dated September 6, 2013. This review indicated:

1. We recommended monitoring expenditures to prevent exceeding budgeted amounts. This was partially implemented during the fiscal year 2014.
2. We recommended more care be taken in the recording of cash receipts. This was implemented during the fiscal year 2014.
3. We recommend expenditures over \$10,000 in the Fire Special Revenue Fund be approved by the County Manager or Comptroller. This was partially implemented during the fiscal year 2014.
4. We recommended care should be taken in the assignment of funds and account numbers prior to recording the liabilities in the accounting records. This was partially implemented during the fiscal year 2014..
5. We recommended account names in the Federal/State Grant Fund be reviewed and adjusted to further differentiate the Federal and State grant revenues and expenditures. This was partially implemented during the fiscal year 2014.
6. We recommended bank reconciliations be balanced to the general ledger, as well as be reviewed and approved by the Comptroller on a monthly basis. This was implemented during the fiscal year 2014.
7. We recommended adjusting beginning cash balances at July 1, 2013, either through loans or transfers, in order to eliminate the deficit cash balances in the Fire and Jail Building Funds. This was not implemented during the fiscal year 2014.



David A. Pringle, CPA, LTD.  
Carson City, Nevada

October 31, 2014

**DAVID A. PRINGLE, CPA, LTD.**  
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**AUDITORS REPORT ON CURRENT YEAR'S RECOMMENDATIONS**

To the Honorable Board of County Commissioners  
Storey County, Nevada

We have audited the financial statements of Storey County, Nevada for the year ended June 30, 2014, and have issued our report thereon dated October 31, 2014. As part of our audit, we made a study and evaluation of the County's system of internal accounting control to the extent we considered necessary solely to determine the nature, timing and extent of our auditing procedures. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole, and we do not express such an opinion.

However during our audit we became aware of certain matters that, while not involving material weaknesses in internal accounting control, are opportunities for increasing controls and operating efficiency. This letter does not affect our report dated October 31, 2014, on the financial statements of Storey County, Nevada.

**Current Years Audit Recommendations**

1. We recommend monitoring expenditures to prevent exceeding budgeted amounts as expenditures exceeded appropriations in five Special Revenue Fund. Three Special Revenue Funds also had a deficit fund balance.
2. We recommend more care be taken in the recording of revenue. There were numerous instances where revenue was recorded in expenditure accounts.
3. Based upon the amount expenditures exceeded appropriations in almost every category in the Fire and Sheriff Jail Special Revenue Funds, we recommend expenditures over \$10,000 be approved by the County Manager or Comptroller.
4. Continued care should be taken in the assignment of funds and account numbers prior to recording the liabilities in the accounting records. Certain expenditures appear to be more correctly charged to the special revenue funds than the general fund.
5. We recommend account names in the Federal/State Grant Fund be reviewed and adjusted to further differentiate the Federal and State grant revenues and expenditures.
6. We recommend adjusting beginning cash balances at July 1, 2014, either through loans or transfers, in order to eliminate the deficit cash balances in the Fire and Jail Building Funds.
7. We recommend more care be taken in recording journal entries as we found numerous duplicate entries.
8. We recommend double checking accounts after journal entries have been made to ensure the correct accounts have been affected and the correct amounts has been recorded in each account.
9. We recommend a cut off date of August 15 be established and strictly enforced for all payables, receivables, and journal entries by any government employee to prevent complications with the audit.

The status of the above recommendations must be reviewed during your next audit engagement. We have already discussed these recommendations with the County Comptroller, and will be pleased to discuss them in further detail at your convenience.

  
David A. Pringle, CPA, LTD  
Carson City, Nevada

October 31, 2014

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

To The Honorable County Commissioners,  
Storey County, Nevada

**Report on Compliance for Each Major Federal Program**

We have audited Storey County, Nevada's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Storey County, Nevada's major federal programs for the year ended June 30, 2014. Storey County, Nevada's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Storey County, Nevada's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Storey County, Nevada's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Storey County, Nevada's compliance.

**Opinion on Each Major Federal Program**

In our opinion, Storey County, Nevada complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

**Report on Internal Control Over Compliance**

Management of Storey County, Nevada, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Storey County, Nevada's internal control over compliance with the types of requirements

that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstance for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Storey County, Nevada's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal programs that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



David A. Pringle CPA, LTD.  
Carson City, Nevada

October 31, 2014



STOREY COUNTY, NEVADA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2014

FEDERAL GRANTOR/ PROGRAM/GRANT DESCRIPTION	FEDERAL CFDA NUMBER	FEDERAL AWARD AMOUNT	RECEIPTS	DISBURSEMENTS	MATCH AMOUNT	PASS-THROUGH ENTITY/ IDENTIFYING NUMBER
Department of Agriculture Forest Service Cooperative Forestry Assistance Storey County Fuel Management	10.664	\$ 252,291	\$ 252,235	\$ 247,757	\$ 173,480	Nevada Division of Forestry/ USDA/SFA/13/11
Department of Agriculture Forest Service Cooperative Forestry Assistance Six Mile and Lousetown Fuel Reduction	10.664	115,465	115,060	114,970	none	Nevada Division of Forestry/ USDA/SFA/14/10
Department of Agriculture Water and Waste Disposal Loans and Grants USDA Bond	10.770	2,990,200	2,990,200	81,755	none	none
Office of the Chief of Engineers ARRA - Nevada Environmental Infrastructure USACE Waste Water	12.121	150,000,000	81,183	60,828	31,972	none
Office of Community Planning and Development Community Development Block Grant VC Pool Rehab	14.228	152,000	91,356	961	none	Nevada Governor's Office of Economic Development/12/PF/18
Office of Community Planning and Development Community Development Block Grant Rural NV Continuum	14.228	40,000	10,055	428	none	Nevada Governor's Office of Economic Development/12/PCB/19
Office of Community Planning and Development Community Development Block Grant CDBG RSVP	14.228	63,150	20,680	23,447	none	Nevada Governor's Office of Economic Development/CDBG RSVP
Department of the Interior Historic Preservation Fund Grants-in-aid Historic Preservation	15.904	40,000	42,246	43,119	21,497	State of Nevada Historic Preservation Office /32-12-41935(8)
Department of Justice Violence Against Women Formula Grants STOP	16.017/16.588	20,000	10,917	0	0	Office of the Attorney General/ STOP
Federal Highway Administration Highway Research and Development Program Streetscape	20.205	709,963	82	0	0	State of Nevada Department of Transportation/PR240-09-063



STOREY COUNTY, NEVADA  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2014

FEDERAL GRANTOR/PROGRAM/GRANT DESCRIPTION	FEDERAL CFDA NUMBER	FEDERAL AWARD AMOUNT	RECEIPTS	DISBURSEMENTS	MATCH AMOUNT	PASS-THROUGH ENTITY/ IDENTIFYING NUMBER
National Highway Traffic Safety Administration State and Community Highway Safety Radar Units Grants	20.600	3,980	0	3,980	820	Nevada Department of Public Safety/ LFD-2014-STCSO-00006
Pipeline and Hazardous Materials Safety Administration Interagency Hazardous Material Public Sector Training and Planning Grants HMEP Planning	20.703	5,850	5,850	5,850	none	State of Nevada Emergency Response Commission/ 14-HMEP-15-01
Pipeline and Hazardous Materials Safety Administration Interagency Hazardous Material Public Sector Training and Planning Grants Hazmat Training	20.703	1,950	1,950	1,950	none	State of Nevada Emergency Response Commission/ 13-HMEP-15-01
Administration for Children and Families Community Services Block Grant Childcare	93.569	63,434	61,777	61,777	none	Nevada Department of Health and Human Services/959.04
Department of Homeland Security Emergency Management Performance Grants Salaries	97.042	20,645	20,645	20,645	none	Nevada Department of Public Safety/ FY14EMPG
Department of Homeland Security Assistance to Firefighters Grant Safer PPE	97.044	1,285,998	12,000	12,000	none	none
Department of Homeland Security Assistance to Firefighters Grant Fire Alarm Grant	97.044	39,256	15,337	14,411	2,066	none
Department of Homeland Security Homeland Security Grant Program Emergency Managers Workshops	97.067	2,960	2,301	2,301	none	Nevada Department of Public Safety/ DHS FFY 12
Department of the Treasury, Internal Revenue Service V&T Railroad Project Bond Series 2010 (RZEDB)	8038-CP	890,000	26,609	102,395	none	none
Total Cash Disbursements				\$ 798,574		

STOREY COUNTY, NEVADA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2014

## SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial StatementsType of auditor's report issued: unqualified

Internal control over financial reporting:

Material weakness identified? ☐ yes ☒ no

Reportable condition identified

not considered to be material weaknesses? ☐ yes ☒ none reportedNoncompliance material to financial statements noted? ☐ yes ☒ noFederal Awards

Internal Control over major program:

Material weakness identified? ☐ yes ☒ no

Reportable condition identified

not considered to be material weaknesses? ☐ yes ☒ none reportedType of auditor's report issued on compliance  
for major programs: unqualifiedAny audit findings disclosed that are required  
to be reported in accordance with  
Circular A-133 Section .510(a)? ☐ yes ☒ no

Identification of major programs:

CFDA Number

12.121

Name of Federal ProgramNevada Environmental Infrastructure -  
ARRA (Type B)  
Cooperative Forestry Assistance  
(Type A)

10,664

Dollar threshold used to distinguish  
between Type A and Type B programs:\$ 300,000

Auditee qualified as low-risk auditee?

☐ yes ☒ no

## SECTION II - FINANCIAL STATEMENT FINDINGS

There were no reportable conditions, material weaknesses or instances of noncompliance related to the financial statements that are required to be reported in accordance with paragraphs 5.18 through 5.20 of *Government Auditing Standards*.

## SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no audit findings required to be reported by Circular A-133, Section .510(a).

STOREY COUNTY, NEVADA  
NOTES TO SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2014

NOTE A - BASIS OF PRESENTATION

The accompany schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Storey County, Nevada under programs of the federal government for the year ended June 30, 2014. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The Schedule presents only a selected portion of the operations of Storey County, Nevada, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Storey County, Nevada.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- (1) Expenditures reported on the Schedules are reported on the accrual basis of accounting. Such Expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, where in certain types of expenditures are not allowable or are limited as to reimbursement.
- (2) Pass-through entities and identifying numbers are presented where available.

NOTE C - MATCH AMOUNTS

Amounts listed under Match Amount are on the schedule of expenditures of federal awards are either in-kind or cash.



# Storey County Board of County Commissioners

## Agenda Action Report

**Meeting date:** January 5, 2014

**Estimate of time required:** 5 min.

**Agenda:** Consent ☐ Regular agenda ☐ Public hearing required ☒

1. **Title:** Discussion and possible action to approve the second reading of Ordinance 14-261, an ordinance amending Storey County Code chapter 5.16 Prostitution to change the name to Brothels, amending the procedure for revoking a license, and changing requirements on work cards, and providing for other properly related matters.

2. **Recommended motion:** I move to continue the second reading of Ordinance 14-258 to the Board's January 20, 2015 meeting.

3. **Prepared by:** Robert Morris, outside counsel

**Department:** District Attorney's Office

**Tel:** 847-0964

4. **Staff summary:** Ordinance 14-261 was introduced by the Board on its November 12, 2014 meeting with the understanding that staff would work to give the Board their suggestions on how to amend the ordinance and a chance to respond to proposed changes. Staff, including the Sheriff's Department and the District Attorney's office, and Austin Sweet, attorney for the Mustang Ranch, have met and worked on changes to the ordinance. The Board on its December 2, 2014 meeting continued the matter on staff's request. After additional discussions on brothel procedures, this is the staff's redrafted ordinance.

The request is to have the Board to take public comment on the ordinance and then continue the ordinance to the Board's next meeting. This will allow staff to complete any suggested changes to the revised ordinance before a final public hearing on January 20, 2014.

5. **Supporting materials:** Ordinance 14-261

6. **Fiscal impact:** None

7. **Legal review required:** Yes

\_\_\_\_ District Attorney

8. **Reviewed by:**

\_\_\_\_ Department Head

Department Name: Commissioner's Office

 County Manager

Other agency review: \_\_\_\_\_

9. **Board action:**

☐ Approved  
☐ Denied

☐ Approved with Modifications  
☐ Continued

Agenda Item No. 18

Agenda Item No.



## Ordinance No. 13-261

### Summary

An ordinance amending Storey County Code chapter 5.16 Prostitution to change the name to Brothels, amending the procedure for revoking a license, exempting financial institution lenders from application requirements, and changing requirements on work cards.

### Title

**An ordinance amending Storey County Code chapter 5.16 Prostitution to change the name to Brothels, amending the procedure for revoking a license, changing requirements on work cards, and providing for other properly related matters.**

The Board of County Commissioners of the County of Storey, State of Nevada, does ordain:

**SECTION I:** Chapter 5.16 Prostitution is amended as follows:

#### Chapter 5.16

#### ~~Prostitution~~ *Brothels*

##### **5.16.010 Declaration of public policy on privilege permit business.**

A. ~~It is found and declared~~ *The board of county commissioners finds and declares* that the public health, safety, morals and welfare of the inhabitants of the county require the regulation and control of each brothel, as a privilege permit business, the licensing of which is granted in the sole discretion of the board (~~as defined below~~) and the regulation and control of each person with an ownership interest in, who is engaged in, who is associated with or who is in control of such business, including the local manager or managers, ~~if any, thereof.~~

B. It is unlawful to practice prostitution, to allow acts of prostitution or sex-for-hire services, to solicit business for a prostitute or to procure any person for the purpose of prostitution, except ~~as permitted by licensed and conducted in accordance with this chapter.~~

C. *Any license issued under the provisions of this chapter is a revocable privilege and the holder does not acquire any vested rights to the permit.* (Ord. No. 09-227, § 1)

##### **5.16.020 Definitions.**

When used in this chapter, the following words and terms *are defined as follows:* ~~shall have the meanings ascribed to them in this section:~~

"Applicant" means any person, including a trustee of an inter vivos trust, a director, officer or shareholder of a corporation, or a member or manager and owner of a limited liability company

applying to the board for a license under the provisions of this chapter.

"Board" means the Brothel Licensing Board of Storey County consisting of ~~the board of three~~ county commissioners and the sheriff of Storey County.

"Brothel" means a business engaged in prostitution, sex-for-hire services, and all associated activities allowed ~~and~~ approved under this chapter.

"Escort" means any person who, for a compensation of any type, accompanies any other person to or about social affairs, places of entertainment or amusement, or who consorts with others about any place of public resort or within any private quarters outside of a brothel.

"Escort service" includes any person, business or agency which, for compensation of any type, furnishes or offers to furnish escorts, also known as "outdating."

"Licensed operation" means a brothel duly licensed and operated in accordance with the provisions of this chapter.

"Operational control" means the control of or the ability to control any business decision involving a brothel.

"Premises" means the brothel building and area within the fenced enclosure, if any, of the building.

"Work card" means the card issued by the sheriff to each employee and to each prostitute authorizing them to work at a licensed operation. (Ord. No. 09-227, § 1)

#### **5.16.030 Prostitution permitted—~~Compliance with provisions.~~**

~~Prostitution permitted.~~ The operation of a brothel within the county ~~that has been approved by the board~~ in accordance with the provisions of this chapter does not constitute a public nuisance or an offense to public decency. (Ord. No. 09-227, § 1)

#### **5.16.040 Powers of the licensing board.**

A. The board ~~has the~~ ~~is made and constitutes the full and sole authority~~ to grant a permit to operate a brothel, and the sole authority to make, alter and rescind all necessary regulations setting forth the terms and conditions under which such permits may be applied for, the terms and conditions under which such permits shall ~~may~~ be granted, transferred, revoked or canceled, where such brothels shall ~~may~~ be located, within the county, and any and all other regulations necessary regarding the conditions under which the brothels may be allowed to operate.

B. ~~It shall be~~ ~~is~~ the duty of the board to carry out terms of the provisions of this chapter, and to see that this chapter is faithfully enforced.

C. Powers of the board shall include, but shall ~~are~~ not be limited to, the power to:

1. Receive all license applications. ~~submitted under the provisions of this chapter;~~
2. Investigate all applicants. ~~under the provisions of this chapter;~~
3. Grant or refuse to grant the license. ~~provided for in this chapter;~~
4. Receive complaints concerning alleged violations of this chapter.
5. ~~Restrict, revoke or suspend licenses for cause after hearing. In an emergency the board may issue an order for immediate suspension or limitation of a license, but the order must state the reason for suspension or limitation and afford the licensee a hearing; Revoke, temporarily suspend, or place restrictions and conditions against licenses issued under the terms of this chapter;~~

6. Exercise any ~~proper~~ the power and authority necessary to perform the duties assigned it,



not limited by any enumeration of powers or considerations in this chapter.; and

7. Hear appeals from enforcement actions of the S sheriff of Storey County. (Ord. No. 09-227, § 1)

#### **5.16.050 Restrictions on licensing.**

—A. Location and premises. Every licensed operation shall have the following restrictions:

——1. Signs. Each licensed operation may have up to three appropriate signs within Storey County. All off-premises signs shall be placed in a location off the right-of-way and in a manner so as not to constitute a hazard. The Storey County Community Development Department shall approve all signage.

——2. Fences. All licensed operations, individual or resort property oriented, shall include designated perimeter barriers (fences, berms or other approved forms of separation) and a resort-style entrance gate that will restrict access to the brothel property. No prostitution-related activities shall be conducted outside of the designated perimeter.

—B. No topless show or other exhibition involving the exposure of human genitals, pubic region, or buttocks, or any adult movie whose program during a substantial part of the time, contains one or more motion pictures which are rated "X" by the Code Rating Administration of the Motion Picture Association of America, or which is not rated, but whose program is intended to appeal to the prurient interests of the client shall be permitted or licensed by Storey County outside of a licensed operation. Such activities are hereby approved by this chapter for their operation in a licensed operation and shall be allowed only in association with, and pursuant to, the issuance of a bona fide brothel license.

—C. The board may, in its discretion, and to promote the health, safety and welfare of the people of the county, and/or to promote the orderly conduct of the operation, impose additional restrictions, including, but not limited to, the following:

——1. Limitation on the hours per day and/or per week that a licensed operation may be conducted; and

——2. Limitation on the type, signing and size of building in which a licensed operation may be conducted.

—D. The board may impose restrictions pursuant to this section prior, during, or after issuance of license.

—E. Reserved.

—F. Subject to Nevada State Law, gaming may be permitted in the premises, or on the approved brothel property.

—G. In the interests of the public health, safety, morals, and general welfare, the number of licenses issued under this chapter shall be limited to five.

—H. Escort services shall only be allowed in association with a licensed operation and pursuant to a brothel license and shall occur only under an additional and separate specific escort license, subject to a per transactional written agreement acknowledging:

——1. The brothel is not licensed outside of Storey County;

——2. Prostitution is not allowed in Washoe County, Reno, Sparks, Carson City or the Nevada areas of Lake Tahoe;

——3. Escort services are solely for purposes such as, but not limited to, entertainment, dining, gaming (casino gambling), dancing, shopping, sight seeing or other similar activity;



- ~~—— 4. Escort and client shall not leave the State of Nevada; and~~
- ~~—— 5. Prostitution or solicitation of sexual activity away from the licensed operation is prohibited.~~

#### **5.16.060 Unsuitable locations and buildings.**

~~—— A. The board may deny any application if the board deems that the place or location for which the license is sought is unsuitable for the conduct of a brothel. Without limiting the foregoing, the following places or locations may be deemed unsuitable:~~

- ~~—— 1. Premises located within 1 mile of a church, hospital, school, military or naval reservation, children's public playground or residential area;~~
- ~~—— 2. Premises difficult to police or difficult to access by police and emergency services;~~
- ~~—— 3. Premises adjoining a gambling house, motel, hotel, licensed cocktail lounge not part of the brothel, or another brothel;~~
- ~~—— 4. Premises located within the historic districts as defined by NRS 384.100 and such other sites of historical or public interest, as may be designated by the board;~~
- ~~—— 5. All properties located within the former McCarran Ranch, including all property contiguous thereto and/or associated therewith, excluding currently licensed brothels; and~~
- ~~—— 6. Properties requiring primary ingress egress across BLM controlled property, previously known as the Mustang Ranch, require written approval of easement access from the United States Department of Treasury, the United States Department of the Interior acting through the Bureau of Land Management (BLM) and the United States Attorney's Office prior to acceptance of application.~~

~~—— B. The board may deny any application if the board deems that the building for which the license is sought is unsuitable for the conduct of a brothel. Without limiting the foregoing, the following may be deemed unsuitable:~~

- ~~—— 1. A building which is or is proposed to be located in a mobile home which will not be converted to real property;~~
- ~~—— 2. A factory built housing building which will not be permanently affixed to the land; and~~
- ~~—— 3. A manufactured home which will not be permanently affixed to the land.~~

#### **5.16.070 Reserved.**

#### **5.16.0850 License application--Filing and investigation.**

A. All license applications *for a brothel* under the provisions of this chapter shall , *must* be filed with the sheriff's office along with a nonrefundable ~~three thousand dollar (\$3,000.00)~~ investigation fee, *set by resolution of the board of county commissioners, for each applicant.* If the actual total cost of investigating any license application exceeds *the fee* ~~three thousand dollars~~, the applicant shall *will* be responsible for and pay to the county the amount in excess *before the license may be approved.* At time of application, the first *three month's quarter's* license fee shall *must* be deposited with the sheriff's office. If the application is denied, the first *quarter's license fee shall must* be refunded.

B. Any applicant whose place of business will be conducted by a manager or agent, and any brothel licensee *who changes a manager or agent*, is required to submit an amended application *for the manager or agent* and is required to report the change of a manager or agent, ~~shall and~~

*must* pay an additional nonrefundable investigation fee of ~~three thousand dollars (\$3,000.00)~~ for each ~~such~~ designated manager or agent.

C. Any person, director, officer or shareholder of a corporation, member or manager of a limited liability company, or the principal of any firm or association having any financial or ownership interest in the brothel ~~shall~~ *must* submit an application *as a co-licensee* pursuant to § section 5.16.090 and ~~shall~~ pay an additional nonrefundable investigation fee of ~~three thousand dollars (\$3,000.00)~~. *Banking and financial institutions that lend to a brothel operator, owner or landlord are not required to submit a license application unless the lending instruments include revenue or income participation, or operational control of the brothel business. A loan equal to or greater than \$25,000 must be reported to the sheriff and loan documents must be provided within 30 days.* (Ord. No. 09-227, § 1)

#### **5.16.0960 License applications--Contents.**

Any person desiring to own or operate a brothel within the county ~~shall~~ *must* apply to the board for a license. *The application for the licensee or all co-licensees connected with the operation must be filed at the sheriff's office.* An applicant ~~shall~~ *must* be a natural person applying as an owner or manager of the brothel, or as a trustee on behalf of an inter vivos trust, or as director, officer or shareholder on behalf of a corporation, or as member or manager and owner on behalf of a limited liability company that owns or will own the brothel. Applicants must be a resident of the State of Nevada.

A. The application ~~shall~~ *must* set forth:

1. *The applicant for the license, including:*

1 a. Names, ages, and addresses of all persons who have or will have a financial or ownership interest in the operation, including the owner of the real property;

2 b. Names, ages, and addresses of persons who are or will be personally responsible for the conduct and management of the operation;

3 c. Names, ages, and addresses of all persons designated as trustees of an inter vivos trust, directors, officers or shareholders of a corporation, or members or managers of a limited liability company;

4 2. A recent photograph and complete set of fingerprints of all persons listed in subsections 1 (A)(1), (A)(2) and (A)(3) of this section;

3. ~~such~~ *Names and addresses of any other businesses an applicant has a financial interest in and the type of business and the nature of the applicant's interest;*

5 4. Names and addresses of each of the applicant's current and former employers for the preceding ~~ten~~ 10 years;

6 5. ~~All~~ *The applicant's current address and all former addresses in the preceding ten years;*

7 6. A list of all prior convictions of the applicant for any crime, excluding minor traffic violations; ~~such~~ *the list shall must* include a statement of the offense, the place of its occurrence, the date of its occurrence, and the disposition of the case;

8 7. A complete and accurate financial statement of the applicant prepared by a licensed certified public accountant;

9 8. Complete federal income tax returns for the applicant for the preceding five years;

10 9. The street address and legal description of the property upon which the proposed brothel is to be located, together with copies of all deeds, mortgages, deeds of trust, liens or other



encumbrances, leasehold interests, or other interests relating to the property;

~~1410.~~ A complete list of any children the applicant has under the age of eighteen, including names, addresses, phone numbers, any court orders for child support and an affidavit that all such child support payments are current;

~~1411.~~ A court certified copy of the inter vivos trust if applicant is designated trustee, the bylaws of a corporation, or the operating agreement of a limited liability company;

~~1412.~~ An executed comprehensive release authorizing the investigating authority to obtain any and all information deemed pertinent to the granting of a license;

~~1413.~~ A list consisting of a minimum of three verifiable personal references with addresses and telephone numbers; and

~~1414.~~ Any other information reasonably deemed necessary or useful by the board. (Ord. No. 09-227, § 1)

#### **5.16.070 Restrictions on licensing.**

*A. The board must apply the following restrictions to every licensed operation:*

*1. Signs. Each licensed operation may have up to three signs. All off-premises signs must be placed in a location off the right-of-way and in a manner so as not to constitute a hazard. The community development department must approve all signs.*

*2. Fences. All licensed operations, individual or resort property oriented, must include designated perimeter barriers (fences, berms or other approved forms of separation) and a resort-style entrance gate that will restrict access to the brothel property. No prostitution related activities may be conducted outside of the designated perimeter.*

*B. Topless shows or other exhibitions involving the exposure of human genitals, pubic region, or buttocks, or any adult movies whose program during a substantial part of the time, contains one or more motion pictures which are rated "X" by the Code Rating Administration of the Motion Picture Association of America, or which is not rated, but whose program is intended to appeal to the prurient interests of the client are allowed in a licensed operation and may not be permitted or licensed by the board outside of a licensed operation.*

*C. The board may, to promote the health, safety and welfare of the people of the county, or to promote the orderly conduct of the operation, impose additional restrictions, including, but not limited to, the following:*

*1. Limit the hours per day or per week that a licensed operation may be conducted; and*

*2. Limit the type, signing and size of building in which a licensed operation may be conducted.*

*3. Limit the number of prostitutes that work in an operation.*

*D. The board may impose restrictions pursuant to this section prior, during, or after issuance of license.*

*E. Subject to Nevada State Law, gaming may be permitted in the premises, or on the approved brothel property.*

*F. In the interests of the public health, safety, morals, and general welfare, the number of licenses issued under this chapter is limited to five.*

*G. Escort services may only be allowed in association with a licensed operation and may be allowed only under an additional and separate specific escort license, subject to a written agreement for each transaction for escort services acknowledging:*

1. The brothel is not licensed outside of Storey County.
2. Prostitution is not allowed in Washoe County, Reno, Sparks, Carson City or the Nevada areas of Lake Tahoe.
3. Escort services are for purposes of entertainment, dining, gaming (casino gambling), dancing, shopping, sight seeing or other similar activity.
4. Escort and client may not leave the State of Nevada.
5. Prostitution or solicitation of sexual activity away from the licensed operation is prohibited.

#### **5.16.080 Unsuitable locations and buildings.**

A. The board may deny any application if the board finds that the place or location for which the license is sought is unsuitable for the conduct of a brothel. The following places or locations may be deemed unsuitable:

1. Premises located within 1 mile of a church, hospital, school, military or naval reservation, children's public playground or residential area;
2. Premises difficult to police or difficult to access by police and emergency services;
3. Premises adjoining a gambling house, motel, hotel, licensed cocktail lounge not part of the brothel, or another brothel;
4. Premises located within the historic districts as defined by NRS 384.100 and other sites of historical or public interest, as may be designated by the board;
5. All properties located within the former McCarran Ranch, including all contiguous property, excluding currently licensed brothels; and
6. Properties requiring primary ingress or egress across BLM controlled property, previously known as the Mustang Ranch, require written approval of easement access from the United States Department of Treasury, the United States Department of the Interior acting through the Bureau of Land Management (BLM) and the United States Attorney's Office prior to acceptance of application.

B. The board may deny any application if the board finds that the building for which the license is sought is unsuitable for the conduct of a brothel. Without limiting the foregoing, the following may be deemed unsuitable:

1. A building that is or is proposed to be located in a mobile home, which will not be converted to real property.
2. A factory-built housing building, which will not be permanently affixed to the land.
3. A manufactured home, which will not be permanently affixed to the land.

#### **5.16.1090 Investigation of applicant--~~License granted or denied~~ Board action.**

A. **Sheriff's investigation.** Upon presentation of any *completed* license application for all licensees and payment of all fees, the sheriff shall *must* conduct a full investigation of all information contained in the license application and submitted with the application. ~~Such~~ The investigation shall *must* include, but shall *is not be* limited to, the following:

1. A complete check of all records of the Federal Bureau of Investigation and any other similar organization concerning the criminal record of the applicant;
2. A personal interview with the applicant;
3. An interview with selected employers of the applicant and business associates of the

applicant, as shown in the license application;

4. Examination of the financial statement, records, and financial background of the applicant; and

5. An interview with any other person or source discovered during the investigation that may have information bearing upon applicant's suitability as a license holder.

**B. Investigation report.** As soon as practicable *or within 45 days* after any application is received by the sheriff, the sheriff ~~shall~~ *must* report the results of the investigation in writing to the board. ~~Such~~ *The* report ~~shall~~ *must* include, but ~~shall~~ *is* not be limited to, the following:

1. A complete statement of the results of all investigations undertaken;
2. A list of any errors or omissions found to exist in the application; and
3. An evaluation of the personal and financial status and background of the applicant.

**C. Board response.** Within thirty days after receiving the sheriff's report, the board *must place the application on the board's agenda for a hearing and* may:

1. Refer the application back to the sheriff for additional investigation. ;
2. Require a personal interview with the applicant. ;
3. Require the applicant to submit additional information related to his application. ; and
4. *If no further investigation is needed, the board may decide whether to gGrant or deny refuse* to grant a license under the provisions of this chapter. (Ord. No. 09-227, § 1)

#### **5.16.100 Issuance of license and automatic renewal.**

*A. Upon approval of an application for a licensee or all co-licensees connected with a brothel, the board may issue a license for the brothel. The license must state:*

1. *The name and address or location of the brothel.*
2. *The names of all licensees connected with the brothel.*
3. *Any restrictions or limitations imposed by the board under this chapter.*
4. *The date of issuance of the license.*
5. *The date of expiration of the license, which is June 30<sup>th</sup>, the end of each fiscal year.*
6. *All licenses are issued on a yearly basis and will renew automatically provided that*

*licensee is in substantial compliance with this chapter.*

*B. The board may issue a temporary license to an applicant for a specific period of time in the case of death, disability or insolvency when there is no licensee to operate the brothel. The temporary license entitles the person named in the application to take part in the operation of the brothel and receive profits*

#### **5.16.110 License denial.**

The board may ~~deny refuse to grant~~ a license to any applicant ~~at its discretion~~ including, but not limited to, the following circumstances:

- A. The applicant, or the applicant's spouse or any other individual listed on the application who may have an interest in the brothel, has been convicted of a felony;
- B. The applicant is financially insolvent;
- C. The applicant has a history of financial instability;
- D. The applicant's stated financial condition is inadequate, insufficient, or ~~too suspect~~ *cannot be verified as sufficient* to operate a brothel;
- E. The applicant makes any false statement of a material fact or omits any material fact in any



application, notice, statement, or report filed with the board;

F. The applicant has any financial interest in, or connection with, any business or other organization, which that is illegal where such the entity-business is located;

G. The applicant's license location under the provisions of this chapter would be contrary to the health, safety, morals or welfare of Storey County Codes or the county's residents;

H. The applicant is under the age of twenty-one years;

I. The applicant has been convicted of a crime involving moral turpitude, unless the board finds, upon examination of the circumstances of the crime and the applicant's criminal history, that the applicant does not present, and is not likely to present in the future, a threat to the health, safety, morals, or welfare of the residents of Storey County, and will likely operate a lawful establishment in full compliance with the letter and intent of all Storey County Code Ordinances and Regulations, and the laws of the State of Nevada;

J. The applicant has past due child support;

K. The applicant's license issued under this chapter has been revoked for cause;

L. The applicant is a corporation, unless it is incorporated in Nevada, or unless it is a foreign corporation which is qualified under Nevada law to transact business in Nevada;

M. The applicant is a person whose place of business is conducted by a manager, or agent, unless the manager or agent possesses the same qualifications required of an individual licensee; and

N. A person who is unqualified or disqualified to hold a license owns any interest whatsoever in the premises, regardless of the qualifications of the applicant himself. (Ord. No. 09-227, § 1)

**5.16.120 Reserved. 5.16.125 License nontransferable. site specific. Death, disability or insolvency of licensee.**

*A license granted under this chapter is for operations conducted on the property described in the application only, by the licensee or co-licensees only, and no licensed operation may be added to or moved without a new license application and approval.*

A. ~~No~~ A brothel license granted under this chapter may not be transferred, unless such the license is transferred under an inter vivos trust where the licensee is the grantor or settler of the trust and is also the trustee of the trust or unless there are co-licensees and the license is in good standing and has not been suspended or revoked.

B. *In the event of the death or judicially established disability of a licensee, the spouse, next of kin, personal representative or guardian of the deceased or disabled person, or any other co-licensee, must notify the board and the sheriff immediately of the death or disability.*

C. *Where the interest in a licensed brothel is the sole licensee and the interest held by a deceased or disabled person would pass by operation of law to the person's estate or to any other person other than a co-licensee, the board may authorize the spouse or next of kin or personal representative or guardian of the person to continue the operation of the brothel under a temporary permit, as a successor in interest, pending action on an application. The application for a temporary license must be filed within 30 days of the date of death or disability.*

D. *In the event of the death of a licensee holding a license under an inter vivos trust, or whose ownership of a brothel passes to a trust on the licensee's death, the succeeding trustee or trustees must be currently licensed as provided in Sections 5.16.020 and 5.16.090. If the successor trustee or trustees are not currently licensed, the board may authorize the successor*

trustee or trustees to continue operation of the brothel may continue under a temporary license while trustee prepare and submit an application for a license.. ~~Written notification of death must be provided to the sheriff within ten (10) days of the trustee's death.~~

E. If the brothel license is held by more than one licensee, the remaining co-licensees may continue to operate the business after notifying the sheriff's office of the change in licensees due to death, disability or insolvency. If a co-licensee no longer has an interest in the operation of a brothel and is no longer required to be licensed, the remaining licensees must notify the board and sheriff immediately that the person is no longer a licensee. The change in status of the co-licensee is effective on receipt of the notice by the sheriff or the board.

F. The board may, if satisfied the action is necessary, issue a temporary license to an applicant for a specific period of time. The temporary license entitles the person named in the application to take part in the operation of the brothel and receive profits. A temporary license may not be assigned.

G. A licensee may not permit any spouse, heir, next of kin, personal representative or guardian to take part in the operation of the brothel or pay a person any part of the profits of the brothel after the death or disability unless the person is a co-licensee or a holder of a temporary license.

H. In the event a licensee files any petition with the bankruptcy court for relief as a debtor or has a petition filed against it, or a receiver is appointed for a licensed business or an assignment of a business is made for the benefit of creditors, the licensee, trustee, receiver or assignee, as the case may be, must immediately notify the board of the change in writing. The written notice must have attached a copy of the petition filed with the court, and any relevant court orders including orders appointing trustees, receivers, or assignees.

I. A brothel may not be operated by a trustee, receiver, or assignee for the benefit of creditors until the board has licensed the operation. In an emergency situation, the board may issue a temporary license for the continuation of the brothel operation.

J. A trustee, receiver, or assignee desiring to continue operation of the licensed establishment must immediately make application for a temporary license.

K. Permission for a trustee, receiver, or assignee to continue the operation of the licensed establishment may be summarily withdrawn at any time in the discretion of the commission without the necessity of any hearing or proceedings for revocation or suspension.

~~B. A license granted under this chapter shall be for operations conducted on the property described in the application only, by the licensee only, and no licensed operation shall be added to or moved without a new license application and approval. (Ord. No. 09-227, § 1)~~

#### **5.16.130 License fees, penalties for non-payment.**

A. Every licensed operation must pay monthly licensing fee, set by resolution of the board of county commissioners, in advance of the first calendar day of each month for the privilege of operating a brothel in the county ~~The fee for such license shall be set by the county commissioners, provided that it is based on a uniform formula and is not unreasonable or arbitrary, and provided further, that it shall~~ The fees must be considered at two county commissioners board of county commissioners' meetings before becoming effective.

B. ~~No refunds of a~~Any license fees paid shall are nonrefundable. ~~be made.~~

C. ~~All fees paid under this chapter shall be deposited in the county general fund.~~



*C. All license fees must be paid to the sheriff. The sheriff must deposit all fees in the general fund.*

*D. Delinquent brothel fees, including all accrued penalties are grounds for suspension or revocation of the brothel license by action of the board. (Ord. No. 09-227, § 1)*

#### **5.16.140 Compliance inspections for brothels--Implied consent.**

A. Licensees *or* management of licensed operations ~~will~~ *must* provide the sheriff access, upon demand at any time, for purposes of inspection to ensure compliance with this chapter.

B. Anyone obtaining or renewing a license pursuant to this chapter ~~impliedly~~ consents to and acknowledges the power and authority of the sheriff's ~~department~~ *office* to enter the licensed operation's premises and principal office at any time for the purposes of examining the premises, the brothel's books of account, medical records or work cards, to ascertain the truth or veracity of statements made on the brothel license application and to determine compliance with the Storey County Code and Nevada state law.

C. Refusal by a licensee, or his *or* her agent or employee, to permit a lawful inspection of a licensed operation in accordance with this chapter constitutes a violation. (Ord. No. 09-227, § 1)

#### **~~5.16.150 License fees--Penalties for nonpayment.~~**

~~—A. License fees established. Every licensed operation shall pay monthly licensing fees, in advance of the first calendar day of each month for the privilege of operating a brothel in the county. License fees shall be paid to the sheriff.~~

~~—B. Penalties for nonpayment. All brothel license fees due under this chapter shall be considered delinquent if not paid in full on or before the fifteenth day following the due date.~~

~~—C. Nonpayment of brothel fees--License revocations. Delinquent brothel fees, including all accrued penalties, shall be grounds for suspension and/or revocation of the brothel license by action of the board.~~

#### **~~5.16.160 Issuance of license--Contents--Term.~~**

~~—Upon approval of all applications connected with a brothel, the board shall *must* issue a license for the brothel, which license shall *must* state:~~

~~—A. The name and address or location of the brothel;~~

~~—B. The names of all licensees connected with the brothel;~~

~~—C. Any restrictions or limitations imposed by the board under this chapter;~~

~~—D. The date of issuance of the license; and~~

~~—E. The date of expiration of the license, which shall *must* coincide with the end of each fiscal year (June 30<sup>th</sup>).~~

~~—F. All licenses shall *must* be issued yearly.~~

#### **5.16.170 License issuance--Renewal with taxes in arrears.**

A. All licenses shall ~~*must*~~ be issued on a yearly basis and shall ~~*will*~~ renew automatically provided that licensee is in substantial compliance with this chapter.

B. No A business license shall *may not* be issued or renewed when, at the time of application or renewal, the applicant *or the licensee* is indebted to the county for any unpaid obligation,

including real property taxes, personal property taxes, room taxes or business licenses, including those not used in conjunction with brothel operations. The tax receiver may enter into an agreement with any person so indebted to the county to establish a schedule for the payment of ~~such~~ the indebtedness and any delinquencies and interest thereon. In ~~such~~ the agreement, the debtor shall *must* acknowledge ~~such~~ the debt to the county and shall *must* agree that if any default occurs in the payment of any installment agreed to be paid ~~thereunder~~ *an agreement*, the entire amount to be paid shall become immediately due and payable. (Ord. No. 09-227, § 1)

#### **5.16.180 License revocation; or suspension; complaint procedures.**

The board may revoke, ~~or temporarily suspend, or place on probation with or without conditions~~ any brothel license issued under the provisions of this chapter ~~for cause after a hearing or place a licensee on probation with or without conditions~~ for any of the following causes:

- A. Any cause that would constitute grounds for denial of a license under this chapter;
- B. Violation of any provision of this chapter by the licensee or any employee of the licensee or any working prostitute at a licensed operation;
- C. Willful refusal of the licensee to comply with any reasonable order of the board or of the sheriff's department;
- D. The licensee knowingly permitting the existence of any health hazard on the premises occupied by the licensed operation or employing any prostitute when ~~such~~ the person does not have a valid health certificate, ~~as required herein~~;
- E. Change in ownership, leasing of the premises *to an unlicensed person*, or the addition of any persons with any ownership interest in a brothel *who is not a co-licensee* shall *will* automatically revoke a license and ~~reapplication shall will be necessary~~;
- F. Any attempt by a licensee to permit an unlicensed person to operate a brothel under the existing license shall ~~be~~ *is* grounds for automatic and immediate revocation, ~~without further notice~~;
  - 1. ~~It is shall not be~~ a violation for a licensee to employ a manager (who must be licensed or just have a work card?) to supervise day-to-day operations;
  - 2. Any prospective manager shall *must* be an employee of the licensed operation, subject to investigation, registration and all other requirements as provided herein this chapter.
- G. Any other cause which the board may determine, in its sound discretion, to be deleterious to the health, welfare, and safety of the general public; and;
- H. If any written complaint regarding the licensed operation ~~shall have been~~ *is* received during the current license period, the sheriff may cause the complaint to be placed on the agenda of the next board meeting, at which meeting the board may review the complaint and the license. The board may conduct a hearing, summon witnesses, interview the licensee, interview any complainant, require additional investigation by the sheriff, or do any and all other acts which may be necessary or appropriate for the board's determination. (Ord. No. 09-227, § 1)

#### **5.16.190 License revocation procedure--Hearing--Notice.**

- A. Before ~~permanently revoking any a brothel license issued under this chapter, unless an alternative procedure is clearly specified elsewhere in this chapter,~~ the board shall *must*:
  - 1. Conduct a hearing to determine the existence of the cause or causes of revocation, ~~and~~



Notice of ~~which~~ *the hearing with written specifications of the violations must be* ~~shall have been~~ served upon the licensee or posted upon the premises where the licensed operation is located at least ~~forty-eight hours~~ *3 days prior to the time of such* ~~before the hearing~~;

2. Permit the licensee to submit evidence and testimony in opposition to the revocation;
3. Consider all evidence and testimony in support of and in opposition to the revocation;
4. Enter in the minutes of the board the findings of the board, and stating with specificity *the cause of revocation*; and
5. Enter in the minutes of the board an order revoking or refusing to revoke the license.

B. Notice of revocation ~~shall must~~ be served upon the licensee or posted upon the premises occupied by the licensed operation. Revocation ~~shall be~~ *is* effective upon service *of the notice on the licensee and/or posting of the notice on the premises.* (Ord. No. 09-227, § 1)

#### **5.16.200 Exception to hearing procedure (emergency suspension of license).**

A brothel license may be *immediately* suspended *or limited* without a hearing by a written emergency suspension order signed by one member of the board and the sheriff, if in their opinion, there exists an *emergency or other* immediate and present danger to public health and safety which necessitates the immediate closure of the brothel. *The order must state the reason for the suspension or limitation and advise the licensee of the right to a hearing.* Upon the issuance and service of such an *emergency suspension* order, all brothel activity ~~shall must~~ immediately cease and the brothel licensee may request a public hearing before the board within ~~three~~ *3* business days. The *hearing proceedings thereafter shall must* be held in accordance with § section 5.16.190 of this chapter. (Ord. No. 09-227, § 1)

#### **5.16.210 Health examinations.**

The licensed operation ~~shall must~~ comply with all State of Nevada Division of Health requirements and Nevada Revised Statutes with regard to medical and health examinations for prostitutes.

A. Exams required. Every prostitute working at a licensed operation ~~shall is required to~~ have a weekly medical examination by a medical doctor licensed to practice medicine in the State of Nevada *or the doctor's employee*. Each medical examination ~~shall must~~ include testing to be submitted to a state licensed medical laboratory and ~~shall must~~ include:

1. Once each week, a culture to confirm the presence or absence of gonorrhea and testing to screen for the presence or absence of chlamydia;
2. Once every week, a licensed medical professional ~~shall must~~ perform an examination on each prostitute for lesions. If lesions are present *on the individual*, *the health care professional shall must* excuse ~~said the~~ prostitute from work until ~~said the~~ lesions have resolved and are no longer infectious with herpes simplex II virus;
3. Other medically required or approved tests deemed advisable by the examiner for determining whether the prostitute is afflicted with any infectious or contagious disease;
4. All medical examinations, pre-employment and post-employment, and tests ~~shall must~~ conform to the requirements of the State of Nevada, Division of Health, the NRS and the Nevada Administrative Code;

5. *After performing an examination on a prostitute, the examining doctor may not issue a certificate if the person is found to be or suspected to be afflicted with a sexually transmitted*

*infection or other contagious or infectious disease. The sheriff is to be notified by the licensee of ineligibility of a prostitute to work; and*

*5 6. The expense associated with the cost of the required medical examination and tests shall must be paid by the prostitute directly to the medical providers.*

*B. In the event When a prostitute shall have has completed the medical examination and tests required, as herein provided, the results of said the tests shall must be forwarded to a state approved medical lab for review and approval.*

*C. Certification of work eligibility--Approval and denial.*

*1. After the State Medical Lab completes the required review of the medical examination and tests, and forwards the certificate of clearance to the brothel's license holder, the brothel shall must retain those results to file for review by the sheriff and shall must certify to the sheriff that the prostitute is eligible for a work card. The sheriff is to must be notified by the licensee if the State Medical Lab does not issue a certificate of clearance. —of ineligibility to work and of any subsequent cure enabling the prostitute to return to work. Each medical certificate of clearance shall must specify the date of the examination and shall may be valid for seven days from the date of the certificate. The expense associated with the cost of this review and certification shall must be paid by the prostitute directly to the doctor.*

*2. No A person who has ever been denied a certificate by the State Health Department, as herein provided, may not again work as a prostitute in any licensed operation until such that person has received and presented to the brothel a certificate of clearance from the state stating that the cause or causes which resulted in the denial of the certificate have been cured and that the person is now free of any venereal disease or other contagious or infectious disease ("STD") and has complied with all other requirements of this chapter.*

*D. Seizure of work card. Upon receiving information that a prostitute is afflicted with an infectious or contagious STD or has not obtained a current medical examination, as herein required, or is no longer entitled to a work card, the sheriff shall must immediately seize any work card previously issued. (Ord. No. 09-227, § 1)*

#### **5.16.220 Work card registration required.**

*A. It is unlawful for any person to be to work as an independent contractor or to be employed or for a licensee to employ or allow a person on the premises of a licensed operation, unless such the person is the holder of a valid current work card issued by the sheriff. in accordance with this chapter and in accordance with Chapter 5.08.*

*B. Every employee and every independent contractor of a licensed operation shall be registered with the sheriff on a A work card application , which shall must include:*

*1. The applicants 's name, all current and former names and aliases, age, address, social security number, physical description, and current picture identification of the applicant. Forms of identification acceptable are those issued from state agencies which require a certified copy of a birth certificate. An actual social security card also must be produced. A real state issued ID or passport may be allowed in lieu of a birth certificate and social security card;*

*2. A full set of fingerprints of the worker;*

*3. Complete employment record of the worker for the preceding three years;*

*4. All addresses of the worker for the preceding three years;*

*5. A complete criminal record of the worker, including all convictions, except minor*



traffic violations, such list to include a statement of each offense, the place of its occurrence, and the date of its occurrence;

6. A complete sheriff's routine child support information form;

7. A waiver of release of medical information allowing the medical facilities and doctors to provide to the county the results of the referred medical examination and tests of prostitutes; and

8. An authorization to conduct an investigation into the worker's criminal history.

C. The work card ~~shall~~ *must* be renewed annually;

D. Except as provided in §subsection 5.15.220(F), all work cards are site specific, and must be renewed each time an employee changes places of work.

E. The sheriff shall investigate, through all available means, the accuracy of all information supplied by any applicant on the registration form. *The sheriff may issue work permit after an investigation and the determination that the applicant meets the work permit requirements, or the sheriff may issue a revocable temporary work permit for up to 120 days after the applicant has submitted an application with proof of medical clearance and paid all required application fees.*

F. The ~~board~~ *sheriff* may deny a work card to any person who is under the age of eighteen or has ever been convicted of a felony offense, irrespective of jurisdiction, or for lesser crimes involving:

1. A misdemeanor possession or use of a controlled substance within the last three years;

2. Theft, embezzlement, or misappropriation of funds;

3. Violence ~~of-r~~ the use of any deadly or dangerous weapon;

4. Any crime involving the illegal use of firearms;

5. Petty theft or shoplifting within the last year; ~~and-or~~

6. Willfully making any false statement or omission in the registration form required by subsection A of this section.

G. The sheriff or his designee will have the authority to deny or revoke the work card of a prostitute or any other employee who does not qualify under this chapter or who is found to be otherwise violating the Storey County Code or Nevada state law. The person whose work card has been denied or revoked may file an appeal with the board of county commissioners within thirty calendar days from the date in which the work card was denied or revoked.

~~H E.~~ All employees ~~shall~~ *must* maintain a current work card with the operator of a licensed brothel ~~and the licensee is required to maintain a work card for each employee.~~ The work card ~~shall~~ *must* be kept on premises and available for inspection at all times. A prostitute may change place of work between ~~two (2)~~ licensed operations under the same ownership ~~and approved by this chapter~~ by having brothel management notify the sheriff of the proposed change.

~~I F.~~ ~~No~~ A prostitute or bartender/manager of a licensed operation ~~shall~~ *may not* possess more than one work card at any given time.

~~J G.~~ ~~No~~ A bartender, manager, maid, or maintenance employee ~~shall~~ *may not* engage in acts of prostitution.

~~K.~~ *Tradesmen or vendors who service the property or facilities periodically are not required to obtain work cards, as long as they are not employees of the brothel. (Ord. No. 09-227, § 1)*

**5.16.230 Violations by employee--Effect on registration and work card.**

A. In addition to criminal penalties provided ~~herein~~ *this chapter*, any employee of any licensed operator convicted of violating any section of this chapter or any regulation promulgated by the board or sheriff's department *will* have his or her work card immediately revoked by the sheriff and ~~shall~~ *must* forthwith return the word card to the sheriff.

B. Unauthorized persons. It is unlawful for any licensed operation to allow persons on the premises except for the owners, licensed employees, working prostitutes, potential customers, authorized emergency, medical, county agents, employees or others with legitimate reason to be on the premises for nonprostitution-related matters. No business or social organization ~~shall~~ *may* conduct official business meetings in a brothel. (Ord. No. 09-227, § 1)

**5.16.240 Violations--Criminal penalty.**

In addition to penalties provided regarding revocation of licenses and work cards, any person violating any provision of this chapter is guilty of a misdemeanor. (Ord. No. 13-249, § I; Ord. No. 09-227, § 1)

Proposed on \_\_\_\_\_, 2015.

by Commissioner \_\_\_\_\_

Passed on \_\_\_\_\_, 2015.

Vote: Ayes: Commissioners \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Nays: Commissioners \_\_\_\_\_

\_\_\_\_\_

Absent Commissioners \_\_\_\_\_

\_\_\_\_\_  
Marshall McBride, Chair  
Storey County Board of County Commissioners

Attest:

\_\_\_\_\_  
Vanessa Stephens  
Clerk & Treasurer, Storey County

This ordinance will become effective on \_\_\_\_\_, 2015.



## Storey County Board of County Commissioners Agenda Action Report

**Meeting date:** January 5, 2014

**Estimate of time required:** 5 min.

**Agenda:** Consent ☐ Regular agenda ☒ Public hearing required ☐

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1. **Title:** Discussion and possible action to approve the Resolution 15-418 setting the fees for applications for a brothel license, the licensing of brothels, and setting penalty fees.

2. **Recommended motion:** I move to continue Resolution 15-418 to the January 20, 2015 meeting

3. **Prepared by:** Robert Morris, outside counsel

**Department:** District Attorney's Office

**Tel:** 847-0964

4. **Staff summary:** Storey County code section 5.16.130 currently requires the fee for a brothel license to be set by the board of county commissioners, provided that it is based on a uniform formula and is not unreasonable or arbitrary, and that it be considered at two meetings of the board of county commissioners before becoming effective. The existing code also calls for penalties for nonpayment but doesn't set an amount. This resolution sets the penalty for delinquent payments at 10 percent.

The request is to have the Board to consider the resolution and then continue the resolution to the Board's next meeting on January 20, 2014.

5. **Supporting materials:** Resolution 15-418

6. **Fiscal impact:** None

7. **Legal review required:** Yes

\_\_\_\_ District Attorney

8. **Reviewed by:**

\_\_\_\_ Department Head

Department Name: Commissioner's Office

 County Manager

Other agency review: \_\_\_\_\_

9. **Board action:**

☐ Approved  
☐ Denied

☐ Approved with Modifications  
☐ Continued

Agenda Item No. 19



**Resolution No. 15-418**

**A resolution setting fees for applications for a brothel license,  
the licensing of brothels, and setting penalty fees.**

Whereas, the Storey County Board of County Commissioners (the Board) has enacted Ordinance No. 14-261 amending Storey County Code chapter 5.16 regarding brothels.

Whereas, the ordinance requires that fees be set by resolution of the Board.

Whereas, the Board has considered the fees for application for a brothel license, the fees for maintaining the brothel license, and penalties for delinquent payments, that are required to be set by resolution after two hearings by the Board.

Now therefore, the Board resolves and agrees to set the fees and penalties as follows:

1. Application fee – \$3000 per applicant or actual cost if more, payable before license is approved. The fee is non refundable.

2. Licensing fee- \$75,000 annually, payable monthly before the first day of the month. The first 3 months fees are due with application. The fee is refundable if application for license is denied.

3. Penalty- licensing fees that are due are considered delinquent if not paid in full on or before the fifteenth day following the due date. A penalty of 10 percent of the delinquent amount is due each month the fees are delinquent.

Adopted and effective this \_\_\_\_\_ day of \_\_\_\_\_ 2015 by the following vote:

Vote: Ayes: Commissioners:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Nays: Commissioners:

\_\_\_\_\_  
\_\_\_\_\_

Absent: Commissioners:

\_\_\_\_\_

\_\_\_\_\_  
Marshall McBride, Chair  
Storey County Board of Commissioners

Attest:

\_\_\_\_\_  
Vanessa Stephens  
Clerk & Treasurer, Storey County



## Storey County Board of County Commissioners Agenda Action Report

**Meeting date:** January 5, 2015

**Estimate of time required:** 0-5 minutes

**Agenda:** Consent ☒ Regular agenda ☐ Public hearing required ☐

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1. **Title:** Approve Memorandum of Understanding between The Nevada Rural Counties Retired and Senior Volunteer Program, Inc. and Storey County and authorize County Manager to sign the Memorandum of Understanding.

2. **Recommended motion:** Approval of Memorandum of Understanding as presented on consent agenda.

3. **Prepared by:** Cherie Nevin

**Department:** Community Services

**Telephone:** 847-0986

4. **Staff summary:** Storey County has been collaborating with the Nevada Rural Counties Retired and Senior Volunteer Program (RSVP) since 1973. The mission of RSVP is to provide high impact Independent Living programs designed to keep low-income seniors self-sufficient and in their own homes as long as possible. Storey County secured a Passenger Van from the Nevada Department of Transportation (NDOT) in 1994 for the Lockwood (River District) community. This van was procured through an NDOT 5310 program which provides formula funding to States for the purpose of assisting private nonprofit organizations or Governmental entities in meeting the transportation needs of the elderly and persons with disabilities. Since securing the van in 1994, Storey County has provided regular maintenance, fuel and insurance for the van. RSVP has assisted by using their trained volunteers to drive the van to transport senior to receive direct services. This Memorandum of Understanding is formalizing the use of the van and the responsibilities of both Storey County and RSVP in regards to its use.

5. **Supporting materials:** Memorandum of Understanding

6. **Fiscal impact:**

Funds Available: **YES**

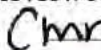
Fund: **001-116**

\_\_\_\_ Comptroller

7. **Legal review required:**

 District Attorney

8. **Reviewed by:**

 Department Head

Department Name: Commissioner's Office

 County Manager

Other agency review: \_\_\_\_\_

9. **Board action:**

☐ Approved

☐ Denied

☐

Approved with Modifications

☐

Continued

Agenda Item No. 20

**Memorandum of Understanding**  
between  
**The Nevada Rural Counties Retired and Senior Volunteer Program, Inc.**  
and  
**Storey County**

The purpose of this Memorandum of Understanding is to set forth the essential elements of the collaboration between **Nevada Rural Counties Retired and Senior Volunteer Program, Inc. (RSVP)** and **Storey County**. The mission of **RSVP** is to provide high impact Independent Living programs designed to keep low-income seniors self sufficient and in their own homes as long as possible. **RSVP** has been highly recognized as an expert in this area of service for seniors in rural Northern Nevada since 1973. This MOU will be in effect from January 5, 2015 to January 5, 2018.

**Nevada Rural Counties Retired and Senior Volunteer Program (RSVP) agrees to provide:**

1. Marketing and promotion of the programs offered in Storey County.
2. Perform outreach to recruit volunteers and identify clients in need.
3. Be responsible for orientation and training of RSVP Volunteers.
4. Provide the site for training of the volunteers.
5. Utilize RSVP Volunteers in accordance with RSVP policies and regulations.
6. Registered RSVP Volunteers will provide transportation to registered RSVP clients in Storey County River District utilizing a van provided by Storey County.
7. Survey the RSVP clients who receive the direct services to determine if this program has reduced their stress and improved their health.
8. Keep the client records and reports confidential and in a secure environment.
9. Provide Volunteer insurance.

**Storey County agrees to:**

1. Provide a van to be utilized only by registered RSVP Volunteers to transport registered RSVP clients to appointments.
2. Provide regular maintenance to the van provided to RSVP.
3. Provide fuel for the van provided to RSVP.
4. Provide insurance on the van provided to RSVP.

**The Nevada Rural Counties Retired and Senior Volunteer Program, Inc.** and **Storey County** may terminate this Memorandum of Understanding with a 60 day written notice to each other, for any action which would seriously impair either agency's ability to carry out the program. Within 30 days of a significant change or modification to this Memorandum of Understanding, the change will be made in writing with the consent of both agencies.

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Susan Haas  
Executive Director  
Nevada Rural Counties RSVP, Inc.  
Date \_\_\_\_\_

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Pat Whitten  
County Manager  
Storey County, NV  
Date \_\_\_\_\_





## Storey County Board of County Commissioners Agenda Action Report

**Meeting date:** January 5, 2015

**Estimate of time required:** 10 min. if pulled

**Agenda:** Consent ☒ Regular agenda ☐ Public hearing required ☐

1. **Title:** Discussion and possible action adopting and approving the Second Amended Interlocal Agreement for Western Nevada Regional Youth Center, an agreement between Carson City, Churchill County, Douglas County, Lyon County, Storey County, the First Judicial District, the Third Judicial District, the Ninth Judicial District, and the Tenth Judicial District, for the operation of the Western Nevada Regional Youth Center to solidify the relationship between the Center's Operation Technical Committee (OTC) and Administrator and provide direction and clarification.

2. **Recommended motion:** I move to approve the Second Amended Interlocal Agreement for the Western Nevada Regional Youth Center

3. **Prepared by:** Anne M. Langer, Deputy District Attorney

**Department:** District Attorney's Office

**Telephone:** 847-0964

4. **Staff summary:**

The substance of the "Second Amended Interlocal Agreement for the Western Nevada Regional Youth Center" is primarily unchanged with the exception that it clarifies the role of the OTC and chain of command addressing the relationship between the OTC and the Center's Administrator.  
(continued on next page)

5. **Supporting materials:** Copy of the First Amendment to the 2012 Interlocal Agreement, and the subject "Second Amendment Interlocal Agreement for Western Nevada Regional Youth Center".

6. **Fiscal impact:** None

7. **Legal review required:** Yes

AML District Attorney

8. **Reviewed by:**

AML Department Head

Department Name: District Attorney

[Signature] County Manager

Other agency review: \_\_\_\_\_

9. **Board action:**

☐ Approved  
☐ Denied

☐ Approved with Modifications  
☐ Continued

Agenda Item No. 21

**4 Staff summary continued:**

The specific changes are: an evaluation of the Administrator's performance will take place on an annual basis vs. no set time frame for an evaluation of the Administrator. (See II. Administration of Agreement (b)(vii.) of the First Amended Agreement vs. the Second Amended Agreement). Further, II. Administration of Agreement (b) (vii.) of the First Amended Agreement section vi.- providing for supply requirements was removed completely in the Second Amended Agreement. The agreement will become effective on the approval of all the parties.

**FIRST AMENDED INTERLOCAL AGREEMENT**

**FOR**

**WESTERN NEVADA REGIONAL YOUTH CENTER**

This First Amended Interlocal Agreement (hereinafter "Agreement") is made on this \_\_\_\_ day of \_\_\_\_\_, 2014 by and between Carson City, Churchill County, Douglas County, Lyon County, Storey County (hereinafter "County" singular or "Counties" plural)<sup>1</sup>, the First Judicial District, the Third Judicial District, the Ninth Judicial District and the Tenth Judicial District (hereinafter "Districts"). This Agreement is in regard to the Western Nevada Regional Youth Center (hereinafter "the Center"), which is an arm of the First, Third, Ninth and Tenth Judicial Districts. This Agreement amends the Interlocal Agreement for Western Nevada Regional Youth Center previously executed by the parties herein, a copy of which is attached hereto.

**RECITALS**

WHEREAS, each of the parties hereto are public agencies as defined in NRS 277.100 and are authorized under the Interlocal Cooperation Act, NRS 277.080- NRS 277.180, to enter into agreements with other public agencies to perform any governmental service, activity or undertaking which any of the contracting agencies is authorized to perform and to provide for the joint use of personnel and resources; and

WHEREAS, the First, Third, Ninth and Tenth Judicial Districts declare that the power of the Districts to provide for the detention and care of juveniles is delegated, to the extent necessary to carry out the terms of this

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<sup>1</sup> Ormsby County and Carson City consolidated into one municipal government in 1969. For ease of drafting, these parties shall be referred to as "Counties" throughout this Agreement.

Agreement, to the committees or individuals specified herein, but that the Districts specifically retain ultimate control and oversight over the exercise of such power.

WHEREAS, by entering into this Agreement the parties will all be able to provide more efficient services for the supervision and care of juveniles which will result in promotion of the health, comfort, safety, life, welfare and property of the inhabitants of each of the jurisdictions.

## **AGREEMENT**

THEREFORE, in consideration of the mutual covenants set forth below, the parties agree as follows:

### **I. Purpose**

The primary purpose of this Agreement is to provide for the operation of the Center, which will be operated as an arm of the Districts.

### **II. ADMINISTRATION OF AGREEMENT**

- a. Oversight Board.** The Oversight Board shall be composed of one judge from the First Judicial District, one judge from the Third Judicial District, one judge from the Ninth Judicial District and one judge from the Tenth Judicial District. The Oversight Board shall establish the policies and objectives for the Center.
- b. Operational Technical Committee.** The Operational Technical Committee (OTC) shall be composed of two representatives from each of the Counties; a total of ten. The initial OTC representatives will be the county manager from Lyon County, Douglas County, and Churchill County, the city manager from Carson City, a representative designated by the Storey County Board of County Commissioners, and the chief probation officer from each of the Counties. Different or alternate representatives may be appointed by the Counties' governing bodies. Each member of the OTC shall be at all times an officer or employee of a party to the Agreement. If any OTC member ceases to be an officer or employee of a party to this Agreement, a new member shall be promptly appointed by the chief judge of the pertinent District. The OTC is authorized to perform all acts necessary for the efficient functioning of this



Agreement, which are not contrary to direction by the Oversight Board, including, but not limited to, the following:

- i. Coordinating the organization and administration of the Center;
  - ii. Preparing and presenting reports to the Oversight Board and to the Counties governing bodies;
  - iii. Preparation of an annual budget for the operation of the Center;
  - iv. Coordinating applications for grants and assistance programs;
  - v. Establishing staffing and training standards;
  - vi. Providing for supply requirements;
  - vii. Evaluation of the use of the Center by parties to the Agreement or other entities at least once per year;
  - viii. Direct supervision of the Administrator including, but not limited to:
    1. Advising the Administrator on appropriate actions or objectives;
    2. Advising the Administrator in the management of the internal affairs of the Center;
    3. Determination of the programs of education and training for juveniles at the Center;
    4. Evaluation of the Administrator's performance;
- c. Governance and Meetings of the Oversight Board and OTC.** Three members of the Oversight Board or five members of the OTC, respectively, shall constitute a quorum for the purposed of transacting business relating to the authority of the Oversight Board or the OTC and, unless otherwise provided in this Agreement, the affirmative vote of a majority of these respective bodies, provided a quorum is in attendance shall effect adoption of any motion, resolution, order or action of the Oversight Board or the OTC. The Oversight Board and the OTC shall each select a Chairperson and a Vice Chairperson from its respective membership who shall serve a one year term. The Oversight Board and the OTC shall each appoint a Secretary who is not required to be a member of the Oversight Board or the OTC. The Oversight Board or OTC may meet at any place within the boundaries of any of the Counties. The Oversight Board shall hold at least one meeting each year, but may meet as often as the members deem necessary. The OTC shall hold at least one meeting each quarter, but may meet as often as the

members deem necessary. The Oversight Board or the OTC may adopt rules and regulations for the conduct of its affairs that are not in conflict with this Agreement.

- d. Center Employees.** The Administrator and all employees are at will court employees. The Administrator shall be selected by and serve at the pleasure of the Oversight Board. Employees of the Center shall be appointed by and shall serve at the pleasure of the Administrator. The Oversight Board shall determine the powers, duties and compensation or salary ranges of the Administrator and Center employees and shall promulgate or approve necessary personnel policies and rules. The OTC shall act as the direct supervisor to the Administrator, providing reports and performance evaluations to the Oversight Board as necessary.

### **III. OBLIGATIONS OF THE PARTIES**

**a. Funding and Budget.**

- i.** Funding responsibility for the operation of the Center will be allocated among the parties. The Administrator shall calculate the assessment owed by each County pursuant to subsection 1 herein on or before March 1 of each year for the ensuing fiscal year. The assessment owed by each County equals:

- 1.** The total amount budgeted for the operation of the Center by the OTC, minus any money received by another governmental entity to pay for fees for a child referred to the Center, divided by the averaged total annual number of treatment bed days used in the preceding three calendar years in all the member counties served by the Center, multiplied by the averaged total number of treatment bed days in the preceding three calendar years in the assessed county and multiplied by thirty-five percent (35%); and
- 2.** The total amount budgeted for the operation of the Center by the OTC, minus any money received by another governmental entity to pay for fees for a child referred to the Center, divided by the averaged total annual school population in the most current three school years in all member counties served by the Center, multiplied by the amount that is the averaged

total annual school population in the most current three school years in the assessed county and multiplied by sixty-five percent (65%).

- ii. Each County shall pay the required assessment to its treasurer or if the Center is operated by a County, or to the administrative entity responsible for the operation of the Center, in quarterly installments that are due on the first day of the first month of each calendar quarter. The money must be accounted for separately and only be withdrawn by the Administrator.
- iii. The governing board of each County may levy an ad valorem tax of not more than 5 cents (\$.05) on each one hundred dollars (\$100) of assessed valuation upon all taxable property in the county to pay the required assessment. The Counties may pay the assessment from revenue raised by a tax levied pursuant to this subsection, any other available money, or a combination thereof.
- iv. The parties shall follow the provision of NRS Chapter 354 in preparing and executing a budget approved by the OTC and the Oversight Board. All funding contributions are contingent upon the availability to each County of the necessary funds. The obligation of each County shall be extinguished at the end of any fiscal year in which the County provides notice of intent to terminate this Agreement pursuant to Section IV herein and fails to appropriate monies for the ensuing fiscal year sufficient for the performance of the Agreement; thereafter the Agreement shall terminate for the nonappropriating entity. Any revenues produced by the operation of the Center must be credited to each County or be deducted from the operating cost of the Center in the same proportion as the funding contribution for each County.

**b. Ownership and Disposal of Property.**

- i. Lyon County is the owner of the real property, including any buildings and fixtures for the duration of the Agreement, and upon complete termination of the Agreement. If Lyon County terminates its participation in the Agreement, the remaining parties may utilize the property at no cost, and Lyon County may not do any act that would divest the remaining parties from the use of the real property until such time that the Agreement is completely terminated.

- ii. Each county to the Agreement will be granted a pro rata interest in the personal property of the Center based upon the average funding contribution of each entity over a five year period. This interest is for the purpose of disposing of the property upon termination of the Agreement by all parties.
- iii. If fewer than all of the parties terminate their participation in this Agreement, the terminating party will not be entitled to the recovery of any interest in any fees assessed for the current period or person property interest created by this section.

**c. Gifts, Donations, and Bequests.** Gifts, donations and bequests of funds or property may be accepted on behalf of the Center by the OTC or the Administrator if the OTC delegates that authority to the Administrator.

**d. Insurance.** The Center shall provide property and liability insurance coverage in the name of the Western Nevada Regional Youth Center for the Center and its operations. Each of the other member entities shall be named as an additional insured as part of the coverage provided by the Center.

#### **IV. GENERAL PROVISIONS**

**a. Term and Termination.** This Agreement will initially be effective for a period of one year and will be automatically renewed from year to year thereafter unless a party provides timely notice of termination. A party may terminate this Agreement by giving notice in writing to all parties hereto in writing, not later than October 1, nine months prior to the beginning of the new fiscal year that the party intends to withdraw, effective upon close of the current fiscal year.

**b. Modifications.** This Agreement constitutes the entire agreement between the parties and may only be amended or modified with the mutual consent of the parties hereto, which amendment or modification must be in writing, executed and dated by the parties hereto.

**c. Entity Relationships and Indemnity.** This Agreement is not intended to affect the legal liability of any party to the Agreement or the Center by imposing any standard of care other than the standard of care imposed by law. Each entity agrees that it shall not commence or maintain litigation or lawsuit against another member entity for any matter related to this Agreement. The Center agrees shall, to the extent



provided by Nevada law, fully indemnify and hold harmless all the parties herein from any damage or liability occurring by reason of anything done or omitted to be done by the Center or its respective employees, under or in connection with any work, authority or jurisdiction delegated to or performed by it under this Agreement.

**d. Effect on Other Agreements.** This Agreement shall not affect the rights, duties or obligations of any of the parties with respect to other preexisting agreements unless expressly provided herein.

**e. General Savings Clause.** In the event that any portion or term of this Agreement is held to be unlawful by a court of competent jurisdiction, the remaining terms shall retain full force and effect.

**f. Execution.** This Agreement may be executed in counterpart.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed and become effective as of the day and year first above written.

CARSON CITY BOARD  
OF SUPERVISORS

Approved as to form:

By: \_\_\_\_\_  
Mayor

By: \_\_\_\_\_  
District Attorney

LYON COUNTY BOARD  
OF COUNTY COMMISSIONERS

Approved as to form:

By: \_\_\_\_\_  
Chairman

By: \_\_\_\_\_  
District Attorney

STOREY COUNTY BOARD  
OF COUNTY COMMISSIONERS

Approved as to form:

By: \_\_\_\_\_  
Chairman

By: \_\_\_\_\_  
District Attorney

CHURCHILL COUNTY BOARD  
OF COUNTY COMMISSIONERS

Approved as to form:

By: \_\_\_\_\_  
Chairman

By: \_\_\_\_\_  
District Attorney

DOUGLAS COUNTY BOARD  
OF COUNTY COMMISSIONERS

Approved as to form:

By: \_\_\_\_\_  
Chairman

By: \_\_\_\_\_  
District Attorney

FIRST JUDICIAL DISTRICT

THIRD JUDICIAL DISTRICT

By: \_\_\_\_\_  
District Judge

By: \_\_\_\_\_  
District Judge

NINTH JUDICIAL DISTRICT

TENTH JUDICIAL DISTRICT

By: \_\_\_\_\_  
Chairman

By: \_\_\_\_\_  
District Attorney

## **SECOND AMENDED INTERLOCAL AGREEMENT**

### **FOR**

### **WESTERN NEVADA REGIONAL YOUTH CENTER**

This Second Amended Interlocal Agreement (hereinafter "Agreement") is made on this \_\_\_\_ day of \_\_\_\_\_, 2014 by and between Carson City, Churchill County, Douglas County, Lyon County, Storey County (hereinafter "County" singular or "Counties" plural)<sup>1</sup>, the First Judicial District, the Third Judicial District, the Ninth Judicial District and the Tenth Judicial District (hereinafter "Districts"). This Agreement is in regard to the Western Nevada Regional Youth Center (hereinafter "the Center"), which is an arm of the First, Third, Ninth and Tenth Judicial Districts. This Agreement amends the Interlocal Agreement for Western Nevada Regional Youth Center previously executed by the parties herein, a copy of which is attached hereto.

### **RECITALS**

WHEREAS, each of the parties hereto are public agencies as defined in NRS 277.100 and are authorized under the Interlocal Cooperation Act, NRS 277.080- NRS 277.180, to enter into agreements with other public agencies to perform any governmental service, activity or undertaking which any of the contracting agencies is authorized to perform and to provide for the joint use of personnel and resources; and

WHEREAS, the First, Third, Ninth and Tenth Judicial Districts declare that the power of the Districts to provide for the detention and care of juveniles is delegated, to the extent necessary to carry out the terms of this

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<sup>1</sup> Ormsby County and Carson City consolidated into one municipal government in 1969. For ease of drafting, these parties shall be referred to as "Counties" throughout this Agreement.

Agreement, to the committees or individuals specified herein, but that the Districts specifically retain ultimate control and oversight over the exercise of such power.

WHEREAS, by entering into this Agreement the parties will all be able to provide more efficient services for the supervision and care of juveniles which will result in promotion of the health, comfort, safety, life, welfare and property of the inhabitants of each of the jurisdictions.

## **AGREEMENT**

THEREFORE, in consideration of the mutual covenants set forth below, the parties agree as follows:

### **I. Purpose**

The primary purpose of this Agreement is to provide for the operation of the Center, which will be operated as an arm of the Districts.

### **II. ADMINISTRATION OF AGREEMENT**

- a. Oversight Board.** The Oversight Board shall be composed of one judge from the First Judicial District, one judge from the Third Judicial District, one judge from the Ninth Judicial District and one judge from the Tenth Judicial District. The Oversight Board shall establish the policies and objectives for the Center.
- b. Operational Technical Committee.** The Operational Technical Committee (OTC) shall be composed of two representatives from each of the Counties; a total of ten. The initial OTC representatives will be the county manager from Lyon County, Douglas County, and Churchill County, the city manager from Carson City, a representative designated by the Storey County Board of County Commissioners, and the chief probation officer from each of the Counties. Different or alternate representatives may be appointed by the Counties' governing bodies. Each member of the OTC shall be at all times an officer or employee of a party to the Agreement. If any OTC member ceases to be an officer or employee of a party to this Agreement, a new member shall be promptly appointed by the chief judge of the pertinent District. The OTC is authorized to perform all acts necessary for the efficient functioning of this



Agreement, which are not contrary to direction by the Oversight Board, including, but not limited to, the following:

- i. Coordinating the organization and administration of the Center;
  - ii. Preparing and presenting reports to the Oversight Board and to the Counties governing bodies;
  - iii. Preparation and/or oversight of an annual budget for the operation of the Center;
  - iv. Coordinating applications for grants and assistance programs;
  - v. Establishing staffing and training standards;
  - vi. Evaluation of the use of the Center by parties to the Agreement or other entities at least once per year;
  - vii. Direct supervision of the Administrator including, but not limited to:
    - 1. Advising the Administrator on appropriate actions or objectives;
    - 2. Advising the Administrator in the management of the internal affairs of the Center;
    - 3. Determination of the programs of education and training for juveniles at the Center;
    - 4. Evaluation of the Administrator's performance on an annual basis;
- c. **Governance and Meetings of the Oversight Board and OTC.** Three members of the Oversight Board or five members of the OTC, respectively, shall constitute a quorum for the purpose of transacting business relating to the authority of the Oversight Board or the OTC and, unless otherwise provided in this Agreement, the affirmative vote of a majority of these respective bodies, provided a quorum is in attendance shall effect adoption of any motion, resolution, order or action of the Oversight Board or the OTC. The Oversight Board and the OTC shall each select a Chairperson and a Vice Chairperson from its respective membership who shall serve a one year term. The Oversight Board and the OTC shall each appoint a Secretary who is not required to be a member of the Oversight Board or the OTC. The Oversight Board or OTC may meet at any place within the boundaries of any of the Counties. The Oversight Board shall hold at least one meeting each year, but may meet as often as the members deem necessary. The OTC shall hold at least one meeting each quarter, but may meet as