# STOREY COUNTY BOARD OF COUNTY COMMISSIONERS MEETING

01/21/2020 10:00 A.M.

26 SOUTH B STREET, VIRGINIA CITY, NEVADA

# AGENDA

MARSHALL MCBRIDE
*CHAIRMAN*

ANNE LANGER
*DISTRICT ATTORNEY*

JAY CARMONA
*VICE-CHAIRMAN*

LANCE GILMAN
*COMMISSIONER*

VANESSA STEPHENS
*CLERK-TREASURER*

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Members of the Board of County Commissioners also serve as the Board of Fire Commissioners for the Storey County Fire Protection District, Storey County Brothel License Board, Storey County Water and Sewer System Board and the Storey County Liquor and Gaming Board and during this meeting may convene as any of those boards as indicated on this or a separately posted 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. Pursuant to NRS 241.020 (2)(d)(6) Items on the agenda may be taken out of order, the public body may combine two or more agenda items for consideration, and the public body may remove an item from the agenda or delay discussion relating to an item on the agenda at any time. The Commission Chair reserves the right to limit the time allotted for each individual to speak.

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

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

2. **PLEDGE OF ALLEGIANCE**

3. **DISCUSSION/POSSIBLE ACTION:**

   Approval of the Agenda for January 21, 2020

4. **CONSENT AGENDA**

I For possible action, approval of claims in the amount of $1,437,020.59

II For possible action, approval of business license first readings:
- **A. De' Ja' Vu' Construction -** Contractor / 595 Duckhill Rd ~ Carson City, NV
- **B. DMG North Inc -** General / 910 Greg St. ~ Sparks, NV
- **C. Fike Corporation -** Contractor / 704 SW 10th St. ~ Blue Springs, MO
- **D. Hanwha Corporation** - General / South Korea
- **E. Little Mountain Development LLC** - Contractor / 2960 Rosanna St. ~ Las Vegas, NV
- **F. Robinson Metal, Inc. -** General / 1740 Eisenhower Rd. ~ Depere, WI
- **G. Titan Powerline (DBA) -** Contractor / 8695 Delta Dr. ~ Casper, WY
- **H. VC Highland Corgi -** Home Business / 2220 Lousetown Rd. ~ Reno, NV

III For possible action, approval of Justice Court Quarterly Report

IV For possible action, approval of 2020 Appointments/re-appointments to serve two-year terms on the Virginia City Tourism Commission (VCTC).

V For possible action, approval of update to Storey County Administrative Policies and Procedures including policies 206 Drug & Alcohol Free Workplace; 1001 Discipline Appeals; 020 Computer Workstation; 021 Outside Software; 022 PC Care & Computer Equipment; 023 Misuse of IT Resources; 024 Privacy of SC IT Resources; 025 Excessive Use of IT Resources; 026 Disposal of IT Equipment; 028 Removal or Restriction of Access to Network; 029 IT Service Request; 030 Network Use and Security; 031 Password Protection Policy.

5. **DISCUSSION ONLY (No Action - No Public Comment): Committee/Staff Reports**

6. **BOARD COMMENT (No Action - No Public Comment)**

7. **DISCUSSION/POSSIBLE ACTION:**

Approval of National Radon Month Proclamation.

8. **DISCUSSION/POSSIBLE ACTION:**

Consideration and possible approval of Equipment Procurement Contract between Storey County and Aeromix Systems dba Fluence USA for treatment plant equipment for the Gold Hill Wastewater Treatment Project and authorize the Board Chairman or County Manager to sign all documents associated with said contract in an approximate amount of $206,750.00.

9. **DISCUSSION/POSSIBLE ACTION:**

Phase II of the Storey County Strategic plan: public workshop and adoption of a mission

statement and vision statement for the plan, and direction to staff to commence public workshops in communities across the county to develop goals and objectives supporting the mission and vision statements.

10. **DISCUSSION/POSSIBLE ACTION:**

Authorize the County Manager to approve a contract with Farr West Engineering not to exceed $70,000 to develop the first phases of the Storey County Water Resources Master Plan, a master plan and capital improvement plan for future water demand, supply, storage, transmission, and distribution for central and south Storey County communities including the Comstock, Highlands, and Mark Twain.

11. **DISCUSSION/POSSIBLE ACTION:**

Review and possible approval of the Storey County Audited Financial Statements for the year ended June 30, 2019 completed by DiPietro and Thornton.

12. **DISCUSSION/POSSIBLE ACTION:**

Consideration and Possible action to authorize Public Works Department to commence proceedings to remove obstructions on Lousetown Road near its intersection with Long Valley Road.

13. **DISCUSSION/POSSIBLE ACTION:**

Consideration and possible approval of Resolution 20-564 authorizing refund of excess funds paid for community development permits in the amount of $71,266.97

14. **DISCUSSION/POSSIBLE ACTION:**

Special Use Permit 2020-001 request by the applicant Eco Compliance Corporation to construct and operate a medical waste thermal destruction plant and potential commercial power generation from waste. This request is a re-issuance of Special Use Permit 2017-044, due to expiration, which was originally approved in December 5, 2017. No changes from the previous approval are proposed. The subject property is located at 475 Pittsburgh Avenue, Tahoe-Reno Industrial Center, McCarran, Storey County, Nevada, Assessor's Parcel Number (APN) 005-051-54.

15. **DISCUSSION/POSSIBLE ACTION:**

Approval of second reading to amend the General Business License for the Union Brewery, 63 N C St., Virginia City, NV 89440 - Requesting to add Dawn Grant.

16. **RECESS TO CONVENE AS THE STOREY COUNTY LIQUOR LICENSE BOARD**

17. **DISCUSSION/POSSIBLE ACTION:**

Approval of second reading to amend an existing Liquor License for the Union Brewery, 63 N C St., Virginia City, NV 89440 - Requesting to add Dawn Grant

18. **RECESS TO RECONVENE AS THE STOREY COUNTY BOARD OF COUNTY COMMISSIONERS**

19. **DISCUSSION/POSSIBLE ACTION:**

Approval of business license second readings:

A. **All Hours Air LLC** - Contractor / 395 Freeport Blvd Ste. 12 ~ Sparks, NV
B. **Baldwin Electrical Installations** – Contractor / 1155 S. Rock Blvd Ste. 430 ~ Reno, NV
C. **Balluff Inc.** – General / 8125 Holton Dr. ~ Florence, KY
D. **Blockchains LLC** - General / 610 Waltham Way ~ Sparks, NV
E. **Datasight** - General / 304 S. Jones Blvd Ste. 3546 ~ Las Vegas, NV
F. **Nevada Copper Inc.** – General / 1315 Waltham Way ~ McCarran, NV
G. **Oberg Builders LLC.** – Contractor / 101 Convention Center Dr. ~ Las Vegas, NV
H. **Rust Automation & Controls Inc.** – General / 8070 S. 1300 W. West ~ Jordan, UT
I. **Titan Solar Power NV Inc.** – Contractor / 2769 N. Lamb Blvd ~ Las Vegas, NV

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

21. **ADJOURNMENT OF ALL ACTIVE AND RECESSED BOARDS ON THE AGENDA**

**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.
- In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at http://www.ascr.usda.gov/complaint_filing_cust.html and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:

(1) mail: U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410;

(2) fax: (202) 690-7442; or

(3) email: program.intake@usda.gov.

USDA is an equal opportunity provider, employer, and lender.

**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.

**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 01/14/2020; Virginia City Post Office at 132 S C St, Virginia City, NV, the Storey County Courthouse located at 26 S B St, Virginia City, NV, the Virginia City Fire Department located at 145 N C St, Virginia City, NV, the Virginia City Highlands Fire Department located a 2610 Cartwright Rd, VC Highlands, NV and Lockwood Fire Department located at 431 Canyon Way, Lockwood, NV.

By Vanessa Stephens
Vanessa Stephens Clerk-Treasurer

# Storey County Board of County Commissioners
## Agenda Action Report

**Meeting date: 01/21/2020** **Estimate of time required:** 0 min

**Agenda:** Consent [x] Regular agenda [] Public hearing required [ ]

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For possible action, approval of claims in the amount of $1,437,020.59

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

3. **Prepared by: V Stephens**

**Department: Clerk/Treasurer** **Telephone: 775 847-0969**

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 [ ] Approved with Modifications
[ ] Denied [ ] Continued

Agenda Item No. 4I

# Check Register

Packet: APPKT01485 - 2020-01-03 AP Payments cw

By Check Number

| Vendor Number | Vendor Name | Payment Date | Payment Type | Discount Amount | Payment Amount | Number |
|---|---|---|---|---|---|---|
| Bank Code: AP Bank-AP Bank | | | | | | |
| 404671 | PORTER GROUP LLC | 01/03/2020 | EFT | 0.00 | 12,000.00 | 10071 |
| 405020 | ALL COMSTOCK LLC | 01/03/2020 | Regular | 0.00 | 4,000.00 | 98092 |
| 100135 | ALSCO INC | 01/03/2020 | Regular | 0.00 | 75.99 | 98093 |
| 99663 | AT&T MOBILITY II LLC | 01/03/2020 | Regular | 0.00 | 126.08 | 98094 |
| 100430 | BOARD OF REGENTS (COMPT) | 01/03/2020 | Regular | 0.00 | 6,875.00 | 98095 |
| 404693 | BOURNS PRODUCTIONS INC. | 01/03/2020 | Regular | 0.00 | 3,000.00 | 98096 |
| 404634 | BRANDON, RUSSELL D | 01/03/2020 | Regular | 0.00 | 60.00 | 98097 |
| 100463 | BUSINESS & PROFESSIONAL COLLEC | 01/03/2020 | Regular | 0.00 | 338.17 | 98098 |
| 405734 | Cabinet and Lighting Supply, LLC | 01/03/2020 | Regular | 0.00 | 287.00 | 98099 |
| 404216 | CARSON VALLEY OIL CO INC | 01/03/2020 | Regular | 0.00 | 3,396.93 | 98100 |
| 403268 | CELLCO PARTNERSHIP | 01/03/2020 | Regular | 0.00 | 2,781.40 | 98101 |
| 403635 | CENTRAL SANITARY SUPPLY | 01/03/2020 | Regular | 0.00 | 49.50 | 98102 |
| 405235 | CHARTWELL STAFFING SERV | 01/03/2020 | Regular | 0.00 | 6,548.10 | 98103 |
| 405519 | Cigna Health and Life Insurance Com | 01/03/2020 | Regular | 0.00 | 19,952.93 | 98104 |
| 100655 | COMMUNITY CHEST INC | 01/03/2020 | Regular | 0.00 | 61,124.99 | 98105 |
| 99652 | COMSTOCK CHRONICLE (VC) | 01/03/2020 | Regular | 0.00 | 1,537.00 | 98106 |
| 404060 | CREATIVE CONCEPTS MEDIA + | 01/03/2020 | Regular | 0.00 | 3,046.81 | 98107 |
| 404466 | DAIOHS USA INC | 01/03/2020 | Regular | 0.00 | 352.40 | 98108 |
| 405698 | Diamond Motors & Pawn, Inc | 01/03/2020 | Regular | 0.00 | 223.79 | 98109 |
| 405286 | Ecology and Enviornment, Inc. | 01/03/2020 | Regular | 0.00 | 12,597.00 | 98110 |
| 404547 | ELLIOTT AUTO SUPPLY INC | 01/03/2020 | Regular | 0.00 | 1,001.22 | 98111 |
| 403216 | FARR WEST ENGINEERING | 01/03/2020 | Regular | 0.00 | 8,940.94 | 98112 |
| 404509 | FASTENAL COMPANY | 01/03/2020 | Regular | 0.00 | 2,463.97 | 98113 |
| 101485 | FERGUSON ENTERPRISES INC | 01/03/2020 | Regular | 0.00 | 1,109.34 | 98114 |
| 403975 | FERRELLGAS LP | 01/03/2020 | Regular | 0.00 | 4,147.41 | 98115 |
| 405264 | FIDELITY SEC LIFE INS CO | 01/03/2020 | Regular | 0.00 | 244.12 | 98116 |
| 404708 | FRANCIS, JAMES | 01/03/2020 | Regular | 0.00 | 200.00 | 98117 |
| 405713 | Francis, Tamara L | 01/03/2020 | Regular | 0.00 | 200.00 | 98118 |
| 405046 | GLENN, PHILLIP | 01/03/2020 | Regular | 0.00 | 425.00 | 98119 |
| 404468 | GOPHER CONSTRUCTION INC | 01/03/2020 | Regular | 0.00 | 769.44 | 98120 |
| 404778 | HAT, LTD | 01/03/2020 | Regular | 0.00 | 2,714.88 | 98121 |
| 103218 | HD SUPPLY CONST SUPPLY LT | 01/03/2020 | Regular | 0.00 | 692.00 | 98122 |
| 102983 | HD SUPPLY FACIL MAINT LTD | 01/03/2020 | Regular | 0.00 | 1,228.02 | 98123 |
| 405603 | Hegne, Barbara Anne | 01/03/2020 | Regular | 0.00 | 430.47 | 98124 |
| 403040 | HENRY SCHEIN | 01/03/2020 | Regular | 0.00 | 1,622.86 | 98125 |
| 100826 | HISTORIC FOURTH WARD SCHOOL F | 01/03/2020 | Regular | 0.00 | 30,000.00 | 98126 |
| 100978 | INTERSTATE OIL CO | 01/03/2020 | Regular | 0.00 | 2,592.63 | 98127 |
| 403834 | IT1 SOURCE LLC | 01/03/2020 | Regular | 0.00 | 4,766.62 | 98128 |
| 404583 | JAMES C MCLENNAN MDPC | 01/03/2020 | Regular | 0.00 | 1,000.00 | 98129 |
| 405263 | KANSAS CITY LIFE INS CO | 01/03/2020 | Regular | 0.00 | 19.22 | 98130 |
| 101040 | L N CURTIS & SONS | 01/03/2020 | Regular | 0.00 | 4,096.04 | 98131 |
| 405093 | LATHROP FAMILY CORP | 01/03/2020 | Regular | 0.00 | 255.00 | 98132 |
| 404557 | LIBERTY ENGINE CO NO 1 | 01/03/2020 | Regular | 0.00 | 2,500.00 | 98133 |
| 404102 | LIQUID BLUE EVENTS LLC | 01/03/2020 | Regular | 0.00 | 2,300.00 | 98134 |
| 405714 | Longoria, CindyAnne | 01/03/2020 | Regular | 0.00 | 100.00 | 98135 |
| 405548 | Lumos & Associates, Inc | 01/03/2020 | Regular | 0.00 | 175.00 | 98136 |
| 102751 | LYON CO COMPTROLLER | 01/03/2020 | Regular | 0.00 | 4,305.00 | 98137 |
| 404363 | MA LABORATORIES INC | 01/03/2020 | Regular | 0.00 | 153.18 | 98138 |
| 404691 | MARK TWAIN COMMUNITY CTR | 01/03/2020 | Regular | 0.00 | 5,000.01 | 98139 |
| 405200 | MENDOZA, JOHN MICHAEL | 01/03/2020 | Regular | 0.00 | 60.00 | 98140 |
| 100471 | MOUND HOUSE TRUE VALUE | 01/03/2020 | Regular | 0.00 | 100.83 | 98141 |
| 101343 | NEV DEPT HUMAN RESOURCES | 01/03/2020 | Regular | 0.00 | 899.95 | 98142 |
| 101969 | NEV HUMAN RESOURCES | 01/03/2020 | Regular | 0.00 | 8,601.92 | 98143 |
| 404940 | NEV HUMAN RESOURCES, LV | 01/03/2020 | Regular | 0.00 | 1,999.25 | 98144 |

| Vendor Number | Vendor Name | Payment Date | Payment Type | Discount Amount | Payment Amount | Number |
|---|---|---|---|---|---|---|
| 403632 | NEVADA BLUE LTD (RNO) | 01/03/2020 | Regular | 0.00 | 88.72 | 98145 |
| 404163 | NORTON CONSULTING LLC | 01/03/2020 | Regular | 0.00 | 1,625.00 | 98146 |
| 404802 | OAKES, JUSTIN EDWARD | 01/03/2020 | Regular | 0.00 | 478.00 | 98147 |
| 102782 | OFFICE DEPOT INC | 01/03/2020 | Regular | 0.00 | 41.96 | 98148 |
| 103220 | ON THE SIDE GRAPHICS & SIGNS, LL | 01/03/2020 | Regular | 0.00 | 225.00 | 98149 |
| 405127 | O'REILLY AUTO ENTERPRISES LLC | 01/03/2020 | Regular | 0.00 | 1,910.15 | 98150 |
| 403895 | PETRINI, ANGELO D | 01/03/2020 | Regular | 0.00 | 122.50 | 98151 |
| 101435 | PITNEY BOWES GLOBAL (LEA) | 01/03/2020 | Regular | 0.00 | 1,020.99 | 98152 |
| 101434 | PITNEY BOWES INC | 01/03/2020 | Regular | 0.00 | 192.00 | 98153 |
| 100348 | PURCELL TIRE & RUBBER CO | 01/03/2020 | Regular | 0.00 | 412.06 | 98154 |
| 103306 | PURCHASE POWER | 01/03/2020 | Regular | 0.00 | 1,900.00 | 98155 |
| 405733 | Ratcliff, Danyelle J. | 01/03/2020 | Regular | 0.00 | 100.00 | 98156 |
| 402937 | RAY MORGAN CO INC (CA) | 01/03/2020 | Regular | 0.00 | 39.54 | 98157 |
| 103063 | RESERVE ACCOUNT | 01/03/2020 | Regular | 0.00 | 100.00 | 98158 |
| 405095 | ROBERTS, BOBBI JEAN | 01/03/2020 | Regular | 0.00 | 332.30 | 98159 |
| 10026 | RUPPCO INC | 01/03/2020 | Regular | 0.00 | 145.08 | 98160 |
| 200395 | SAINT MARYS ARTCENTER INC | 01/03/2020 | Regular | 0.00 | 14,285.00 | 98161 |
| 103241 | SBC GLOBAL SERVICES IN LD | 01/03/2020 | Regular | 0.00 | 36.42 | 98162 |
| 405731 | Scatena, Peter Gary | 01/03/2020 | Regular | 0.00 | 100.00 | 98163 |
| 405736 | Schluter Systems LP | 01/03/2020 | Regular | 0.00 | 818.18 | 98164 |
| 405728 | Schmalz, Matthew | 01/03/2020 | Regular | 0.00 | 130.00 | 98165 |
| 405081 | SHERMARK DISTRIBUTORS INC | 01/03/2020 | Regular | 0.00 | 336.00 | 98166 |
| 404187 | SHOAF, BRIAN ALLEN | 01/03/2020 | Regular | 0.00 | 30.00 | 98167 |
| 102462 | SIERRA ENVIRONMENTAL MONITOR | 01/03/2020 | Regular | 0.00 | 2,953.00 | 98168 |
| 404750 | SIERRA NEVADA CONTST, INC | 01/03/2020 | Regular | 0.00 | 447,765.40 | 98169 |
| 101630 | SIERRA PACIFIC POWER CO | 01/03/2020 | Regular | 0.00 | 9,415.02 | 98170 |
| | **Void** | 01/03/2020 | Regular | 0.00 | 0.00 | 98171 |
| 404195 | SOUTHERN GLAZERS WINE & S | 01/03/2020 | Regular | 0.00 | 2,063.50 | 98172 |
| 101726 | ST CO SENIOR CENTER(VC) | 01/03/2020 | Regular | 0.00 | 69,851.00 | 98173 |
| 101745 | ST CO WATER SYSTEM | 01/03/2020 | Regular | 0.00 | 2,868.64 | 98174 |
| 405475 | Staples Contract & Commercial, Inc | 01/03/2020 | Regular | 0.00 | 31.51 | 98175 |
| 404871 | STAR2STAR COMMUNICATIONS, LL | 01/03/2020 | Regular | 0.00 | 2,442.26 | 98176 |
| 401352 | STOREY COUNTY JEEP POSSE | 01/03/2020 | Regular | 0.00 | 2,500.00 | 98177 |
| 102687 | STRYKER MEDICAL | 01/03/2020 | Regular | 0.00 | 18.96 | 98178 |
| 403892 | SUN PEAK ENTERPRISES | 01/03/2020 | Regular | 0.00 | 328.00 | 98179 |
| 405244 | SUTTON HAGUE LAW CORP | 01/03/2020 | Regular | 0.00 | 227.50 | 98180 |
| 404786 | THE ROASTING HOUSE | 01/03/2020 | Regular | 0.00 | 4,082.10 | 98181 |
| 403225 | TRI GENERAL IMPROVEMENT | 01/03/2020 | Regular | 0.00 | 396.19 | 98182 |
| 101845 | US POSTOFFICE (VC) | 01/03/2020 | Regular | 0.00 | 200.00 | 98183 |
| 405735 | VC Tours LLC | 01/03/2020 | Regular | 0.00 | 135.00 | 98184 |
| 403983 | VCTC | 01/03/2020 | Regular | 0.00 | 110.00 | 98185 |
| 405729 | Veriteque USA, Inc | 01/03/2020 | Regular | 0.00 | 391.00 | 98186 |
| 103080 | WATERS SEPTIC TANK SV DBA | 01/03/2020 | Regular | 0.00 | 740.00 | 98187 |
| 101809 | WEDCO INC | 01/03/2020 | Regular | 0.00 | 107.99 | 98188 |
| 103237 | WESTERN ENVIRONMENTAL LAB | 01/03/2020 | Regular | 0.00 | 1,057.00 | 98189 |
| 101920 | WESTERN NEVADA SUPPLY CO | 01/03/2020 | Regular | 0.00 | 158.08 | 98190 |
| 103467 | WOLF MACHINE | 01/03/2020 | Regular | 0.00 | 128.60 | 98191 |
| 405730 | Wyatt, Jamie L. | 01/03/2020 | Regular | 0.00 | 200.00 | 98192 |

| Vendor Number | Vendor Name | Payment Date | Payment Type | Discount Amount | Payment Amount | Number |
|---|---|---|---|---|---|---|
| 404295 | WELLS ONE COMMERCIAL CARD | 01/02/2020 | Bank Draft | 0.00 | 15,039.09 | DFT0000412 |

Bank Code AP Bank Summary

| Payment Type | Payable Count | Payment Count | Discount | Payment |
|---|---|---|---|---|
| Regular Checks | 158 | 100 | 0.00 | 794,127.06 |
| Manual Checks | 0 | 0 | 0.00 | 0.00 |
| Voided Checks | 0 | 1 | 0.00 | 0.00 |
| Bank Drafts | 14 | 1 | 0.00 | 15,039.09 |
| EFT's | 2 | 1 | 0.00 | 12,000.00 |
| | **174** | **103** | **0.00** | **821,166.15** |

Approved by the Storey County Board of Commissioners:

| | | |
|---|---|---|
| Chairman | Commissioner | Commissioner |
| Comptroller | | Date |
| Treasurer | | Date |

# Fund Summary

| Fund | Name | Period | Amount |
|---|---|---|---|
| 999 | Pooled Cash Account | 1/2020 | 821,166.15 |
| | | | **821,166.15** |

# Payroll Check Register
## Report Summary
Pay Period: 12/23/2019-1/5/2020

**Packet: PRPKT00565 - 2020-01-10 PR cw**
**Payroll Set: Storey County - 01**

| Type | Count | Amount |
|---|---|---|
| Regular Checks | 1 | 887.82 |
| Manual Checks | 0 | 0.00 |
| Reversals | 0 | 0.00 |
| Voided Checks | 0 | 0.00 |
| Direct Deposits | 158 | 348,058.48 |
| **Total** | **159** | **348,946.30** |

Approved by the Storey County Board of Commissioners:

| | | |
|---|---|---|
| Chairman | Commissioner | Commissioner |
| Comptroller | | Date |
| Treasurer | | Date |

# Check Register

Packet: APPKT01503 - 2020-01-10 PR Payments cw

By Check Number

| Vendor Number | Vendor Name | Payment Date | Payment Type | Discount Amount | Payment Amount | Number |
|---|---|---|---|---|---|---|
| Bank Code: AP Bank-AP | Bank | | | | | |
| 405456 | Public Employees Retirement | 01/10/2020 | EFT | 0.00 | 124,531.52 | 10072 |
| 300007 | USAA 529 College Savings Plans | 01/10/2020 | EFT | 0.00 | 50.00 | 10073 |
| 300003 | AFLAC | 01/10/2020 | Regular | 0.00 | 1,218.42 | 98193 |
| 300008 | AFSCME Union | 01/10/2020 | Regular | 0.00 | 608.32 | 98194 |
| 405519 | Cigna Health and Life Insurance Com | 01/10/2020 | Regular | 0.00 | 120,818.80 | 98195 |
| | **Void** | 01/10/2020 | Regular | 0.00 | 0.00 | 98196 |
| 300001 | Colonial Life & Accident | 01/10/2020 | Regular | 0.00 | 103.38 | 98197 |
| 404704 | DVM INSURANCE AGENCY | 01/10/2020 | Regular | 0.00 | 114.52 | 98198 |
| 405264 | FIDELITY SEC LIFE INS CO | 01/10/2020 | Regular | 0.00 | 1,405.82 | 98199 |
| 405263 | KANSAS CITY LIFE INS CO | 01/10/2020 | Regular | 0.00 | 742.26 | 98200 |
| 300011 | Nevada State Treasurer | 01/10/2020 | Regular | 0.00 | 4.00 | 98201 |
| 103233 | PUBLIC EMPLY RETIREMENT SYSTEM | 01/10/2020 | Regular | 0.00 | 46.66 | 98202 |
| 300010 | State Collection & Disbursement Un | 01/10/2020 | Regular | 0.00 | 197.70 | 98203 |
| 300006 | Storey Co Fire Fighters Assoc | 01/10/2020 | Regular | 0.00 | 1,300.00 | 98204 |
| 404639 | VOYA RETIREMENT INS | 01/10/2020 | Regular | 0.00 | 3,492.50 | 98205 |
| 300005 | Washington National Ins | 01/10/2020 | Regular | 0.00 | 518.99 | 98206 |
| 300002 | Western Insurance Specialties | 01/10/2020 | Regular | 0.00 | 363.34 | 98207 |

Bank Code AP Bank Summary

| Payment Type | Payable Count | Payment Count | Discount | Payment |
|---|---|---|---|---|
| Regular Checks | 31 | 14 | 0.00 | 130,934.71 |
| Manual Checks | 0 | 0 | 0.00 | 0.00 |
| Voided Checks | 0 | 1 | 0.00 | 0.00 |
| Bank Drafts | 0 | 0 | 0.00 | 0.00 |
| EFT's | 6 | 2 | 0.00 | 124,581.52 |
| | **37** | **17** | **0.00** | **255,516.23** |

Approved by the Storey County Board of Commissioners:

Chairman _____ Commissioner _____ Commissioner _____

Comptroller _____ Date _____

Treasurer _____ Date _____

# Fund Summary

| Fund | Name | Period | Amount |
|---|---|---|---|
| 999 | Pooled Cash Account | 1/2020 | 255,516.23 |
| | | | **255,516.23** |

# Vendor History Report

## By Vendor Name

Posting Date Range -

Payment Date Range 01/10/2020 - 01/10/2020

| Payable Number / Item Description | Description / Units | Price | Post Date / Amount | 1099 / Account Number | Payment Number / Account Name | Payment Date / Dist Amount | Amount | Shipping | Tax | Discount | Net | Payment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Vendor Set: 01 - Storey County Vendors** | | | | | | | | | | | | |
| **405424 - Optum Bank, Member FDIC** | | | | | | | **11,391.91** | **0.00** | **0.00** | **0.00** | **11,391.91** | **11,391.91** |
| INV0008880 | HSA Contributions | | 1/10/2020 | | DFT0000429 | 1/10/2020 | 11,391.91 | 0.00 | 0.00 | 0.00 | 11,391.91 | 11,391.91 |
| HSA Contributions | 0.00 | 0.00 | 11,391.91 | 001-29506-000 | | Insurances | 8,401.91 | | | | | |
| | | | | 020-29506-000 | | Rds-Ins | 290.00 | | | | | |
| | | | | 090-29506-000 | | Wtr-Ins | 51.15 | | | | | |
| | | | | 130-29506-000 | | Swr-Ins | 18.85 | | | | | |
| | | | | 230-29506-000 | | VCTC-Ins | 345.00 | | | | | |
| | | | | 231-29506-000 | | Pipers-Ins | 70.00 | | | | | |
| | | | | 250-29506-000 | | Fire-Ins | 2,215.00 | | | | | |
| | | | | | **Vendors: (1)** | **Total 01 - Storey County Vendors:** | **11,391.91** | **0.00** | **0.00** | **0.00** | **11,391.91** | **11,391.91** |
| | | | | | **Vendors: (1)** | **Report Total:** | **11,391.91** | **0.00** | **0.00** | **0.00** | **11,391.91** | **11,391.91** |

# Storey County Board of County Commissioners
## Agenda Action Report

**Meeting date:** 01-21-2020 **Estimate of time required:** 0 - 5

**Agenda:** Consent [X] Regular agenda [ ] Public hearing required [ ]

---

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

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:** Ashley Mead

   **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 Commissioner's meeting for approval.

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

6. **Fiscal impact:**

   Funds Available: Fund: ____ Comptroller

7. **Legal review required:**

   ____ District Attorney

8. **Reviewed by:**

   __X__ Department Head Department Name: Community Development

   ____ County Manager Other agency review: _____

9. **Board action:**

   [ ] Approved [ ] Approved with Modifications

   [ ] Denied [ ] Continued

Agenda Item No. 4 II

# Storey County Community Development

110 Toll Road ~ Gold Hill Divide
P O Box 526 ~ Virginia City NV 89440

(775) 847-0966 ~ Fax (775) 847-0935
CommunityDevelopment@storeycounty.org

To: Vanessa Stephens, Clerk's office
Austin Osborne, County Manager

**January 13, 2020**
Via Email

Fr: Ashley Mead

Please add the following item(s) to the **January 21, 2020** COMMISSIONERS Consent Agenda:

## LICENSING BOARD
## FIRST READINGS:

A. **De' Ja' Vu' Construction** - Contractor / 595 Duckhill Rd ~ Carson City, NV
B. **DMG North Inc** – General / 910 Greg St. ~ Sparks, NV
C. **Fike Corporation** – Contractor / 704 SW 10th St. ~ Blue Springs, MO
D. **Hanwha Corporation** – General / South Korea
E. **Little Mountain Development LLC** – Contractor / 2960 Rosanna St. ~ Las Vegas, NV
F. **Robinson Metal, Inc.** – General / 1740 Eisenhower Rd. ~ Depere, WI
G. **Titan Powerline (DBA)** – Contractor / 8695 Delta Dr. ~ Casper, WY
H. **VC Highland Corgi** – Home Business / 2220 Lousetown Rd. ~ Reno, NV

Ec: Community Development
Commissioner's Office
Planning Department
Comptroller's Office
Sheriff's Office

# Storey County Board of County Commissioners

## Agenda Action Report

Meeting Date: Tuesday, January 21, 2020 Estimate of Time Required: 5 min

**Agenda:** Consent ☒ Regular ☐ Public Hearing Required ☐

1. Title: Justice Court Quarterly Report
2. Recommended Motion: Approve
3. Prepared By: E.F. Herrington, Justice of the Peace

   Department: Justice Court 775-847-0962
4. Staff Summary:
5. Supporting Materials: EOP Listings for October, November, December, 2019
6. Fiscal Impact: None ☒

   Funds Available: n/a Fund: ☐ Comptroller ☐
7. Legal Review Required: District Attorney ☐
8. Reviewed By:

   ☐ Department Head Department Name: Commissioners' Office

   ☐ County Manager ☐ Other Agency Review

   _____
9. Board Action:

   ☐ Approve ☐ Approved with Modifications

   ☐ Denied ☐ Continued

Agenda Item No. 4 III

# Virginia Township Justice Court ~ Storey County, Nevada

26 South B Street, Second Floor
Virginia City, Nevada 89440

775-847-0962 ◦ Facsimile: 775-847-0915
www.storeycounty.org

FILED
2019 DEC 31 AM 10: 17
STOREY COUNTY CLERK
BY _____
DEPUTY

December 31, 2019

## QUARTERLY REPORT

Pursuant to NRS 4.100, attached please find End of Period Listing Reports for October, November, and December, 2019.

I, E.F. Herrington, Virginia Township Justice of the Peace, Storey County, Nevada, do hereby certify that to the best of my knowledge and belief, the attached information is a full, true and correct statement of NRS 4.100.

E.F. Herrington
Justice of the Peace

Subscribed and sworn before me
this 31 day of December 2019.

TAMARA A. MIGAN
NOTARY PUBLIC
STATE OF NEVADA
No. 98-4873-16 My Appt. Exp. June 20, 2022

Justice Court Clerk

End Of Period Listing - Actual
VIRGINIA TOWNSHIP JUSTICE COURT
From 10/01/2019 06:58:59.20
To 10/31/2019 08:13:04.66



**Disbursed Total**

EOM OCTOBER 2019 — 39,568.83

| Account | Payee Name | Check Number | Check Status Code | Disbursed Amount | Number of Cases |
|---|---|---|---|---|---|
| 1F AA FEE - STATE (AOC) 170-000-34206 | NEVADA STATE CONTROLLER | N/A | N/A | 8,279.33 | 156 |
| 1F AA FEE - JUSTICE/187-000-35104 | VIRGINIA TOWNSHIP JUSTICE COURT | N/A | N/A | 1,274.00 | 149 |
| 1F AA FEE - JUVENILE/001-000-35103 | STOREY COUNTY TREASURER | N/A | N/A | 364.00 | 149 |
| 1F AA FEE - STATE (GENERAL)/170-000-35114 | NEVADA STATE CONTROLLER | N/A | N/A | 906.00 | 149 |
| 1F AA FEE - GENETIC MARKER ANALYSIS/180-000-35101 | STOREY COUNTY TREASURER | N/A | N/A | 545.00 | 145 |
| 1F ATTORNEY REIMBURSEMENT FEE/001-000-34245 | STOREY COUNTY TREASURER | N/A | N/A | 580.00 | 4 |
| 1F BLACKJACK FEES/187-35126-000 | VIRGINIA TOWNSHIP JUSTICE COURT | N/A | N/A | 417.50 | 11 |
| 1F BOND PROCESSING FEE - COUNTY/001-000-34204 | STOREY COUNTY TREASURER | N/A | N/A | 131.25 | 7 |
| 1F CIVIL FEES/001-000-34204 | STOREY COUNTY TREASURER | N/A | N/A | 150.00 | 4 |
| 1F CIVIL FEES - COURT ACCOUNT/187-000-35125 | VIRGINIA TOWNSHIP JUSTICE COURT | N/A | N/A | 426.25 | 12 |
| 1F CHEMICAL ANALYSIS FEE/001-000-35101 | STOREY COUNTY TREASURER | N/A | N/A | 262.78 | 5 |
| 1F COPY FEES/001-000-34204 | STOREY COUNTY TREASURER | N/A | N/A | 15.00 | 0 |
| 1F DOMESTIC VIOLENCE FEE/170-000-34208 | NEVADA STATE CONTROLLER | N/A | N/A | 60.00 | 2 |
| 1F FINE - STATE OF NEVADA/(NHP) 170-000-34214 | NEVADA STATE CONTROLLER | N/A | N/A | 250.00 | 1 |
| 1F FINE - COUNTY/001-000-35109 | STOREY COUNTY TREASURER | N/A | N/A | 21,461.72 | 173 |
| 1F COURT FACILITY FEE/187-000-35111 | VIRGINIA TOWNSHIP JUSTICE COURT | N/A | N/A | 1,785.00 | 143 |
| 1F MARRIAGE FEE/170-000-34212 | NEVADA STATE TREASURER | N/A | N/A | 25.00 | 0 |
| 1F OVERPAYMENTS TO COUNTY001-000-35109 | STOREY COUNTY TREASURER | N/A | N/A | 2.00 | 2 |
| 1F PRETRIAL SERVICES ACCOUNT / 187-000-35044 | VIRGINIA TOWNSHIP JUSTICE COURT | N/A | N/A | 228.00 | 3 |
| 1F RECORDS SEARCH/001-000-34204 | STOREY COUNTY TREASURER | N/A | N/A | 933.75 | 0 |
| 1F SPECIALTY COURT FEE (MISD)/170-000-34217 | NEVADA STATE CONTROLLER | N/A | N/A | 1,245.50 | 145 |
| 1F SMALL CLAIMS FEES/001-000-34204 | STOREY COUNTY TREASURER | N/A | N/A | 48.75 | 1 |
| 1F CENSUS FEE170-000-34201 | STOREY COUNTY TREASURER | N/A | N/A | 3.00 | 3 |
| 1F BOND FILING FEE VICTIM OF CRIMES/170-000-35108 | NEVADA STATE CONTROLLER | N/A | N/A | 175.00 | 7 |

*** End of Report ***

End Of Period Listing - Actual
VIRGINIA TOWNSHIP JUSTICE COURT
From 10/31/2019 08:13:04.66
To 11/26/2019 07:54:46.76



EOM NOVEMBER 2019

**Disbursed Total**

22,246.00

| Account | Payee Name | Check Number | Check Status Code | Disbursed Amount | Number of Cases |
|---|---|---|---|---|---|
| 1F AA FEE - STATE (AOC) 170-000-34206 | NEVADA STATE CONTROLLER | N/A | N/A | 4,601.00 | 93 |
| 1F AA FEE - JUSTICE/187-000-35104 | VIRGINIA TOWNSHIP JUSTICE COURT | N/A | N/A | 740.00 | 91 |
| 1F AA FEE - JUVENILE/001-000-35103 | STOREY COUNTY TREASURER | N/A | N/A | 210.00 | 90 |
| 1F AA FEE - STATE (GENERAL)/170-000-35114 | NEVADA STATE CONTROLLER | N/A | N/A | 524.00 | 91 |
| 1F AA FEE - GENETIC MARKER ANALYSIS/180-000-35101 | STOREY COUNTY TREASURER | N/A | N/A | 318.00 | 86 |
| 1F ATTORNEY REIMBURSEMENT FEE/001-000-34245 | STOREY COUNTY TREASURER | N/A | N/A | 320.00 | 3 |
| 1F BLACKJACK FEES/187-35126-000 | VIRGINIA TOWNSHIP JUSTICE COURT | N/A | N/A | 570.00 | 15 |
| 1F BOND PROCESSING FEE - COUNTY/001-000-34204 | STOREY COUNTY TREASURER | N/A | N/A | 131.25 | 7 |
| 1F CIVIL FEES/001-000-34204 | STOREY COUNTY TREASURER | N/A | N/A | 243.75 | 3 |
| 1F CIVIL FEES - COURT ACCOUNT/187-000-35125 | VIRGINIA TOWNSHIP JUSTICE COURT | N/A | N/A | 529.25 | 10 |
| 1F CHEMICAL ANALYSIS FEE/001-000-35101 | STOREY COUNTY TREASURER | N/A | N/A | 180.00 | 3 |
| 1F COPY FEES/001-000-34204 | STOREY COUNTY TREASURER | N/A | N/A | 6.50 | 0 |
| 1F FINE - COUNTY/001-000-35109 | STOREY COUNTY TREASURER | N/A | N/A | 10,695.00 | 98 |
| 1F COURT FACILITY FEE/187-000-35111 | VIRGINIA TOWNSHIP JUSTICE COURT | N/A | N/A | 1,025.00 | 86 |
| 1F MARRIAGE FEE/170-000-34212 | NEVADA STATE TREASURER | N/A | N/A | 30.00 | 0 |
| 1F OVERPAYMENTS TO COUNTY001-000-35109 | STOREY COUNTY TREASURER | N/A | N/A | 5.00 | 1 |
| 1F PRETRIAL SERVICES ACCOUNT / 187-000-35044 | VIRGINIA TOWNSHIP JUSTICE COURT | N/A | N/A | 5.00 | 1 |
| 1F RECORDS SEARCH/001-000-34204 | STOREY COUNTY TREASURER | N/A | N/A | 1,208.25 | 0 |
| 1F SPECIALTY COURT FEE (MISD)/170-000-34217 | NEVADA STATE CONTROLLER | N/A | N/A | 727.00 | 87 |
| 1F CENSUS FEE170-000-34201 | STOREY COUNTY TREASURER | N/A | N/A | 2.00 | 2 |
| 1F BOND FILING FEE VICTIM OF CRIMES/170-000-35108 | NEVADA STATE CONTROLLER | N/A | N/A | 175.00 | 7 |

*** End of Report ***

End Of Period Listing - Actual
VIRGINIA TOWNSHIP JUSTICE COURT
From 11/26/2019 07:54:46.76
To 12/31/2019 08:24:03.83



**Disbursed Total**

EOM DECEMBER 2019 — 26,017.00

| Account | Payee Name | Check Number | Check Status Code | Disbursed Amount | Number of Cases |
|---|---|---|---|---|---|
| 1F AA FEE - STATE (AOC) 170-000-34206 | NEVADA STATE CONTROLLER | N/A | N/A | 4,968.00 | 105 |
| 1F AA FEE - JUSTICE/187-000-35104 | VIRGINIA TOWNSHIP JUSTICE COURT | N/A | N/A | 816.00 | 98 |
| 1F AA FEE - JUVENILE/001-000-35103 | STOREY COUNTY TREASURER | N/A | N/A | 236.00 | 98 |
| 1F AA FEE - STATE (GENERAL)/170-000-35114 | NEVADA STATE CONTROLLER | N/A | N/A | 590.00 | 98 |
| 1F AA FEE - GENETIC MARKER ANALYSIS/180-000-35101 | STOREY COUNTY TREASURER | N/A | N/A | 324.00 | 91 |
| 1F ATTORNEY REIMBURSEMENT FEE/001-000-34245 | STOREY COUNTY TREASURER | N/A | N/A | 440.00 | 4 |
| 1F BLACKJACK FEES/187-35126-000 | VIRGINIA TOWNSHIP JUSTICE COURT | N/A | N/A | 740.00 | 15 |
| 1F BOND PROCESSING FEE - COUNTY/001-000-34204 | STOREY COUNTY TREASURER | N/A | N/A | 131.25 | 7 |
| 1F CIVIL FEES/001-000-34204 | STOREY COUNTY TREASURER | N/A | N/A | 243.75 | 2 |
| 1F CIVIL FEES - COURT ACCOUNT/187-000-35125 | VIRGINIA TOWNSHIP JUSTICE COURT | N/A | N/A | 615.37 | 10 |
| 1F CHEMICAL ANALYSIS FEE/001-000-35101 | STOREY COUNTY TREASURER | N/A | N/A | 420.00 | 7 |
| 1F COPY FEES/001-000-34204 | STOREY COUNTY TREASURER | N/A | N/A | 4.13 | 1 |
| 1F FINE - COUNTY/001-000-35109 | STOREY COUNTY TREASURER | N/A | N/A | 11,985.00 | 103 |
| 1F COURT FACILITY FEE/187-000-35111 | VIRGINIA TOWNSHIP JUSTICE COURT | N/A | N/A | 1,135.00 | 92 |
| 1F MARRIAGE FEE/170-000-34212 | NEVADA STATE TREASURER | N/A | N/A | 10.00 | 0 |
| 1F PRETRIAL SERVICES ACCOUNT / 187-000-35044 | VIRGINIA TOWNSHIP JUSTICE COURT | N/A | N/A | 175.00 | 2 |
| 1F RECORDS SEARCH/001-000-34204 | STOREY COUNTY TREASURER | N/A | N/A | 1,467.00 | 0 |
| 1F SPECIALTY COURT FEE (MISD)/170-000-34217 | NEVADA STATE CONTROLLER | N/A | N/A | 788.50 | 93 |
| 1F STATE PERMANENT SCHOOL FINE/FORF/001-35116-000 | NEVADA STATE TREASURER | N/A | N/A | 750.00 | 6 |
| 1F CENSUS FEE170-000-34201 | STOREY COUNTY TREASURER | N/A | N/A | 3.00 | 2 |
| 1F BOND FILING FEE VICTIM OF CRIMES/170-000-35108 | NEVADA STATE CONTROLLER | N/A | N/A | 175.00 | 7 |

*** End of Report ***

# Storey County Board of County Commissioners
## Agenda Action Report

**Meeting date:** 01/21/20 **Estimate of time required:** 10 min.

**Agenda:** Consent [x ] Regular agenda [ ] Public hearing required [ ]

---

1. **Title:** Discussion/Possible Action: 2020 Appointments/re-appointments to serve two-year terms on the Virginia City Tourism Commission (VCTC).

2. **Recommended motion.** I Commissioner [ ] motion to approve the following appointments recommended by staff to serve two-year terms on the Virginia City Tourism Commission (VCTC): Corrado DeGasperis (hotel representative); Ron Gallagher (at-large representative); Angelo Petrini (business district representative); A. Perry (motel representative); and Jay Carmona (county commission representative).

3. **Prepared by:** Austin Osborne

   **Department:** County Manager **Telephone:** 775.847.0968

4. **Staff summary:** Two-year terms to serve on the VCTC board.

5. **Supporting materials:**

6. **Fiscal impact:**

   Funds Available: n/a 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 [ ] Approved with Modifications

   [ ] Denied [ ] Continued

Agenda Item No. 4 IV

# Storey County Board of County Commissioners
## Agenda Action Report

**Meeting date:** 04/21/20 **Estimate of time required:**

**Agenda:** Consent [X] Regular agenda [ ] Public hearing required [ ]

---

1. **Title:** Discussion/Possible Action. Update to Storey County Administrative Policies and Procedures including policies 206 Drug & Alcohol Free Workplace; 1001 Discipline Appeals; 020 Computer Workstation; 021 Outside Software; 022 PC Care & Computer Equipment; 023 Misuse of IT Resources; 024 Privacy of SC IT Resources; 025 Excessive Use of IT Resources; 026 Disposal of IT Equipment; 028 Removal or Restriction of Access to Network; 029 IT Service Request; 030 Network Use and Security; 031 Password Protection Policy.

2. **Recommended motion:** Based on the recommendation by staff an in conformance with the Storey County Administrative Policies and Procedures, I (Commissioner) motion to approve the amendments to Storey County Administrative Policies and Procedures 206 Drug & Alcohol Free Workplace; 1001 Discipline Appeals; 020 Computer Workstation; 021 Outside Software; 022 PC Care & Computer Equipment; 023 Misuse of IT Resources; 024 Privacy of SC IT Resources; 025 Excessive Use of IT Resources; 026 Disposal of IT Equipment; 028 Removal or Restriction of Access to Network; 029 IT Service Request; 030 Network Use and Security. Additionally, in conformance with Storey County Administrative Policies and Procedures, I (Commissioner) move to approve the inclusion of Storey County Administrative Policy 031 Password Protection Policy.

3. **Prepared by:** Jen Chapman
**Department:** Administration/Human Resources **Telephone:** 775-847-0968

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

**5. Supporting materials:** Enclosures, Storey County Administrative Policies 206, 1001, 020, 021, 022, 023, 024, 025, 026, 028, 029, 030, 031

6. **Fiscal impact:** None
Funds Available: Fund: ____ Comptroller

7. **Legal review required:**
____ District Attorney

8. **Reviewed by:**
____ Department Head Department Name: Human Resources/Administration

X ____ County Manager Other agency review: _____

9. **Board action:**
[ ] Approved [ ] Approved with Modifications
[ ] Denied [ ] Continued

Agenda Item No 4V

**STOREY COUNTY ADMINISTRATIVE POLICIES AND PROCEDURES**

**NUMBER:** 024
**EFFECTIVE DATE:** 12-15-09
**REVISED:** 04/17/18 – 01/13/2020
**AUTHORITY:** BOC
**COUNTY MANAGER:** AO

**SUBJECT: PRIVACY OF STOREY COUNTY IT RESOURCES**

I. **PURPOSE/POLICY:** Storey County understands the diversity of values in a government institution and so it is respectful of freedom of expression. The county does not condone censorship, nor does it endorse the systematic inspection of electronic files or monitoring of network activities related to individual activities. However, there are legitimate reasons for persons other than the account holder to access computer files or computers or network traffic: ensuring the continued integrity, security, or effective operation of county systems; to protect user or system data; to ensure continued effective departmental operations; to ensure appropriate use of county systems; or to satisfy a lawful court order.

II. **PROCEDURE:** Stored computer information, voice and data network communications, email and personal computers may not be accessed by someone other than the person to whom the computer or account in which the information has been stored is assigned, or from whom the communication originated, or to whom the device has been assigned, outside of the provisions of this policy. This policy covers:

- Data and other files, including electronic mail and voice mail, stored in individual computer accounts on county-owned centrally-maintained systems;
- Data and other files, including electronic mail and voice mail, stored in individual computer accounts on systems managed by the county on behalf of affiliated organizations;
- Data and other files, including electronic mail or voice mail, stored on personally-owned devices.
- Data and other files, including electronic mail or voice mail, stored on county owned computers assigned to a specific individual for their use in support of job functions; and
- Telecommunications (voice or data) traffic from, to, or between any devices described above.

A technician or administrator may access or permit access to the resources described above, if he or she;

1. Has been directed by the department head or elected official with concurrence of IT Director to access or provide access; or
2. In an emergency situation, has a reasonable belief that a process active in the account or on the device is causing or will cause significant system or network degradation, or could cause loss/damage to system or other users' data; or

3. Receives authorization from the County Manager, Administrative Officer and/or IT Department, for situations where there is reasonable belief that the individual or a user to whom the account or device is assigned or owned has perpetrated or is involved in illegal activities using the accounts or device in question; or
4. Receives authorization from the County Manager, Administrative Officer and/or IT Department, for situations where there is reasonable belief that the individual to whom the account or device is assigned or owned has perpetrated or is involved in violations of county policy using the accounts or device in question; or
5. Receives a request from the Department Head to access the account of staff who is deceased, terminated, or is otherwise incapacitated or unavailable, for the purposes of retrieving material critical to the operation of the department; or
6. Receives a directive from the County Manager, Administrative Officer, legal counsel and/or IT Department regarding investigations of fiscal misconduct; or
7. Receives a legal court order and subsequent direction from Storey County legal counsel, or
8. Receives other legal documents and subsequent direction from Storey County legal counsel.

In the event that county officials are notified of an investigation for alleged misconduct or unauthorized activity by an employee, contents of the employee's e-mail, other computer accounts, office computer, or network traffic may be copied and stored to prevent destruction and loss of information, pending formal review of that material. Subsequent release of the stored materials must be in accordance with the above-specified criteria.

Under normal circumstances, all efforts will be made to notify the involved individual prior to accessing the computer account or device, or before observing network traffic attributed to them. Where prior notification is not appropriate or possible, the involved individual will be notified when deemed appropriate by the department head and /or Administrative Officer.

System-generated, content-neutral information ("metadata") may be used for the purposes of monitoring system and storage utilization, problem troubleshooting, security administration, technology abuse or misuse incident investigation, and in support of formal audits. This information includes operating system logs (i.e., record of actions or events related to the operation of the system or device), user login records (i.e., what usernames were used to connect to Storey County systems, from where, and when) dial-up logs (i.e., who connected to Storey County modems, from where, and when), network activity logs (i.e., what connections were attempted or completed to Storey County systems, from where, and when), email logs (i.e., who sent email to or from Storey County email systems, and when), and auditing logs (i.e., records of what actions were taken on Storey County systems, against what resources or applications, and when). The IT Department will be responsible for collecting, maintaining and protecting this data, and will forward it to the appropriate agencies if requested.

Any intrusive or restrictive actions taken by the county related to information technologies will be in accordance with guidelines and procedures set forth in other applicable county policies, codes, or laws. County policies include (but are not limited to) the administrative procedures and policies, and technology appropriate use policies. Laws include, but are not

limited to, the Health Information Portability and Accountability Act (HIPAA) (patient medical information), Electronic Communication Privacy Act, the No Electronic Theft Act, and the Digital Millennium Copyright Act. Individual Departments may have additional policies which may be more restrictive.

**III. PROCEDURE REFERENCE:** Where possible and feasible, technicians receiving requests for access to computer accounts, files, or network traffic by persons other than the account holder will consult with the IT Director and County Manager and/or Administrative Officer prior to granting the access. The IT Director and Administrative Officer and/or County Manager will ensure that that the provisions of this policy have been followed. Where prior consultation is not appropriate or possible, the involved individual will be notified when deemed appropriate by the IT Director, County Manager and/or Administrative Officer. It is important to note that Storey County complies with laws and standards such as HIPAA and NCJIS. Some systems such as the State NCJIS may require criminal background checks before access is granted.

Court orders and other legal documents requiring access should be delivered to the County Manager and/or District Attorney as well as the IT Director. Under any other circumstances, the document will be immediately sent to Storey County District Attorney's office. Storey County legal counsel will review the order and take appropriate action.

**IV. RESPONSIBILITY FOR REVIEW:** This policy will be reviewed on an annual basis or as needed by the Information Technology Director and Administrative Officer or HR Director.

**STOREY COUNTY ADMINISTRATIVE POLICIES AND PROCEDURES**

**NUMBER:** 025
**EFFECTIVE DATE:** 12-15-09
**REVISED:** 04/17/18 – 01/13/2020
**AUTHORITY:** BOC
**COUNTY MANAGER:** AO

**SUBJECT: EXCESSIVE USE OF INFORMATION TECHNOLOGY RESOURCES**

**I. PURPOSE/POLICY:** Excessive use of information technology resources by a particular user, or for a particular activity, reduces the amount of resource available to satisfy the needs of other users. Excessive use may degrade or jeopardize system functionality, and can result in significant costs to the county. It is important to allocate information technology resources in such a way that prioritizes uses that directly serve the county mission, avoids or eliminates service degradation, and enables the most effective overall use of county information technology resources.

Excessive use of county information technology resources, especially when it impedes the mission-related activities of other users, or adversely affects system safety, availability or performance, must cease or be reduced to an appropriate level. The Storey County Manager or Administrative Officer and IT Department will work with users and relevant administrators to identify, assess, and address issues of excessive use of resources, and to allocate information technology resources. The process will work in such a way that prioritizes uses that directly serve the county mission, avoids or eliminates service degradation, and enables the most effective overall use of county information technology resources.

**II. PROCEDURE:**

A. Any streaming services that consume large amounts of bandwidth and/or reduce the efficiency or safety of the network are prohibited. Legitimate uses for training, conference calls, or vendor demonstrations are allowed.

B. Uploading or downloading files from peer-to-peer networks, or for personal use is prohibited at all times.

C. Storing large amounts of personal files or software on county computers is prohibited. Large amounts of files or software like personal pictures, MP3 files, or program installers that are personally owned may consume resources on the computer workstation that is reserved for normal operation. Exceeding 500 MB of space for personal use would be considered excessive.

**III. RESPONSIBILITY FOR REVIEW:** This policy will be reviewed on an annual basis or as needed by the Information Technology Director and Administrative Officer or HR Director.

**STOREY COUNTY ADMINISTRATIVE POLICIES AND PROCEDURES**

**NUMBER:** 026
**EFFECTIVE DATE:** 12-15-09
**REVISED:** 04/17/18 – 01/13/2020
**AUTHORITY:** BOC
**COUNTY MANAGER:** AO

**SUBJECT: DISPOSAL OF IT EQUIPMENT**

I. **PURPOSE/POLICY:** In order to safeguard private or sensitive information, all computer equipment including, but not limited to, desktop and notebook computers, tablets and smart phones, office copy machines, server equipment, and any other electronic device that may contain stored data and information, that has been in contact with any county network or use for county business must be sanitized before being used in any other computer environment. **All county computer equipment must have its hard drive sanitized, removed, or destroyed before it can be recycled, reassigned, or disposed of via waste or county auction. All county owned computer equipment will be inspected and approved for destruction or decommissioning by the IT Department prior to removal from service and/or disposal.**

II. **APPLICABILITY:** This policy applies to all Storey County staff, including department heads, employee supervisors, elected officials, administrators, and computer and network technicians who have been assigned the task of maintaining or disposing of Storey County information technology systems in county computing centers or in departments.

II. **PROCEDURES:**

A. Requests for destruction or decommissioning will be made to the IT Department.
B. All Storey County computer equipment will be sanitized by the Information Technology Department before being removed.
C. After sanitation, the IT Department will follow policy to remove inventory.

III. **RESPONSIBILITY FOR REVIEW:** This policy will be reviewed on an annual basis or as needed by the Information Technology Director and Administrative Officer or HR Director.

**STOREY COUNTY ADMINISTRATIVE POLICIES AND PROCEDURES**

**NUMBER 1001**
**EFFECTIVE DATE: 01-06-09**
**REVISED: 08-03-10/4-05-11**
**REVISED: 12-04-18/01-13-2020**
**AUTHORITY: BOC**
**COUNTY MANAGER: AO**

**SUBJECT: DISCIPLINARY ACTIONS AND APPEALS**

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**POLICY:** Storey County takes seriously all complaints of misconduct under its policies. Storey County will accept and address all complaints of misconduct in accordance with this policy. It is also the policy of the county to ensure that complaints of misconduct can be reported without concern for reprisal or retaliation.

## 1.1 Purpose

This policy provides guidelines for noticing potential discipline, providing due process, disciplining, and providing for appeals of discipline in a justified and fair manner. Investigations of alleged misconduct will conform to Policy 1000 Investigations of Alleged Misconduct. This policy, except Sections 1.2 and 1.3 does not apply to elected officials, department heads, or the County Manager, and it is not intended to create due process rights for those specific individuals. Department heads and the County Manager are at-will employees, and nothing in this policy is intended to create due process rights for those individuals.

## 1.2 Justification for Discipline

Disciplinary action, up to and including termination, may be taken against an employee for unsatisfactory performance or for misconduct including, but not limited to, the following:

a. Conduct unbecoming an employee in the employer's service, or discourteous treatment of members of the public or a fellow employee, or any other act of omission or commission that impacts negatively on the public's perception of the integrity or credibility of the employer or erodes the public confidence in the employer.

b. Falsification of or making a material omission on forms, records, or reports including applications, time cards, and other employer records.

c. Absence from work without permission or without notification to an appropriate supervisor or manager, habitual absence or tardiness, or misuse of sick leave.

d. Unauthorized possession, removal, or use of the employer's property including, but not limited to, funds, records, keys, confidential information of any kind, equipment, supplies, or any other materials.

e. Disseminating confidential information to unauthorized persons within and outside the workplace.

f. Insubordination, refusing to follow directions, or other disrespectful conduct directed toward a supervisor or manager.

g. Sexual harassment or other prohibited behavior directed toward another employee, member of the public, vendor, or anyone doing business with the employer, or anyone present on premises owned or controlled by the employer.

h. Actual or threatened physical violence including, but not limited to, intimidation, overt or subtle threats, harassment, stalking, or any form of coercion, except as may be required of a peace officer in the course of his/her duties.

i. Possession or inappropriate use of drugs or alcohol on property owned or controlled by the employer or while on duty or during an on-call status.

j. Possession, bringing, or aiding others in bringing unauthorized firearms, weapons, hazardous biological material or chemicals, or other dangerous substances onto property owned or controlled by the employer.

k. Violation of safety or health policies or practices, or engaging in conduct that creates a safety or health hazard to other employees, the public, vendors, or him/herself.

l. Dishonesty, including intentionally or negligently providing false information, intentionally falsifying records, employment applications, or other documents.

m. Willfully or intentionally violating or failing to comply with the employer's policies, rules, regulations, and/or procedures.

n. Unsatisfactory work performance.

o. Failure to demonstrate professionalism, courtesy, tact, and discretion in all interactions with coworkers, supervisors, and the public; use common sense discretion; remain safe, socially moral, lawful, affective, adaptive, and efficient.

### 1.3 Forms of Disciplinary Action

a. Disciplinary action includes, but is not limited to, one or more of the following:

   i. Verbal warning (document time, date, and subject)

   ii. Written reprimand

   iii. Suspension

   iv. Pay reduction

   v. Demotion

   vi. Termination (Reference: Section D Public Hearing for Dismissed Employees of Counties, Cities and Incorporated Towns and Unincorporated Towns)

b. A department head or the County Manager who is intending to impose disciplinary action of the above items 1.3(a)(iii-vi) shall first consult with the Administrative Officer and/or Personnel Director before any action is taken in order to ensure that all policies and procedures have been followed correctly.

c. Employees' signed copies of the above items section 1.3(a)(i-vi) must be placed in employees master personnel file, and a copy provided to employees. The discipline will remain in the employee's master personnel file for the following durations or otherwise if specified in a collective bargaining agreement, and in accordance with records retention statutes. When the discipline is eligible to be removed from the master personnel file, the employee may submit a request in writing to the Human Resources office for the file to

be removed from that file. The Human Resources office will have 30 days from receipt of the request to remove the discipline subject to removal.

i. Verbal warning – 12 months;

ii. Written reprimand – 18 months;

iii. Suspension – 24 months;

iv. Pay reduction – permanent;

v. Demotion – permanent;

vi. Termination – permanent.

d. FLSA Exempt employees are subject to the following rules regarding disciplinary pay deductions and unpaid suspensions:

i. Pay deductions may only be made in cases of violations of safety rules of major significance, including those rules related to the prevention of serious danger in the workplace or to other employees. An example would be violating a rule that prohibits smoking around flammable material. Deductions can be made in any amount.

ii. Unpaid suspensions may be imposed for infractions of workplace conduct rules, such as rules prohibiting sexual harassment, workplace violence, drug or alcohol use, or for violating state or federal laws. The suspension must be for serious misconduct, not for performance issues. Suspensions must be in full-day increments.

iii. Suspensions for performance issues must be made in full-week increments.

### 1.4 Investigation

An investigation of any employee may be conducted in response to a complaint or allegation that the employee engaged in activity or behavior that violated county administrative policies. The investigation will be performed in accordance with Policy 1000 Investigations of Alleged Misconduct. The investigation of law enforcement personnel will also conform to NRS 289.

### 1.5 Due Process

The employee may utilize due process provided for in this policy or s/he may utilize due process, such as the grievance process, set forth in the applicable collective bargaining agreement, but the employee may not utilize both processes.

Unless designated otherwise in a contract or collective bargaining agreement, prior to taking disciplinary action involving suspension reduction in pay, demotion, or termination against an employee, the employer will take action intended to ensure that the employee is afforded due process. Due process in regard to employment-related disciplinary action includes, among other actions, making certain the employee is provided notice of the reason for the disciplinary action and is given the opportunity to provide a response to the proposed disciplinary action prior to an appropriate supervisor making a final decision regarding the disciplinary action.

## A. Notice of Intent to Discipline

Unless designated otherwise in a contract or collective bargaining agreement, in ~~In~~ situations where the proposed disciplinary action involves a suspension, a reduction in pay, a demotion, and/or termination, written notice of the proposed disciplinary action will be hand-delivered or sent certified mail to the employee. The notice will include the following information:

1. The nature of the disciplinary action proposed;
2. The effective date of the proposed disciplinary action;
3. A statement of the proposed disciplinary action with documentation, statements, and/or other evidence supporting the proposed disciplinary action;
4. A statement advising the employee of his/her right to file a written response, or to submit a written request for a pre-disciplinary conference with the Personnel Director and/or Administrative Officer within 5 work days of receipt of the notice of proposed disciplinary action; and
5. A statement that the employee's failure to file a written response or request a pre-disciplinary conference in a timely manner, or to appear at the pre-disciplinary conference after requesting such, will constitute a forfeiture of the employee's rights to any further appeal. (Reference: Section 1.6 Public Hearing for Dismissed Employees Pursuant to NRS)

## B. Employee Review of Allegation and Evidence

If the regular employee requests, s/he will be given the opportunity, as soon as practical, to review the documents or other evidence, if any (except for attorney-client privileged documents), on which the proposed disciplinary action is based.

The Administrative Officer and/or Personnel Director will restrict the employee to "in-camera" (in chambers) review only, in which s/he may review the documents under close supervision of the Administrative Officer and/or Personnel Director, or his/her designee, will be allowed to take notes, but will not be allowed to photocopy, photograph, video, record, duplicate, or otherwise keep the documents or materials. The employee may have up to two representative present during the review and the representative(s) may review the documents with the employee, as allowed by the employee, under the same restrictions.

## C. Pre-Disciplinary Conference

When the employee requests a conference after receipt of the proposed disciplinary action, but prior to any disciplinary action being imposed, the Administrative Officer and/or Personnel Director will schedule a meeting with the employee and his/her representative(s) (if the employee requests a representative(s) be present) and the department head in a timely manner to review the reason for and basis of the proposed disciplinary action. At this conference, the department head, and the Administrative Officer and/or Personnel Director will also provide the employee with an opportunity to present relevant information which may impact the nature or severity of the proposed disciplinary action.

The pre-disciplinary process is intended to provide the employee opportunity to present to the department head, and the Administrative Officer and/or Personnel Director a written or

oral response after having the opportunity to review the supporting materials and prior to imposed discipline. The employee must consider the following:

1. The response is not intended to be an adversarial or formal hearing;
2. Although the employee may be represented by one or more uninvolved representative and/or by legal counsel, the response is not intended to accommodate the presentation of testimony or witnesses;
3. The employee may suggest that further investigation could be conducted or the employee may offer any additional information or mitigating factors for the department head and the Administrative Officer and/or Personnel Director to consider;
4. In the event that the Administrative Officer and/or Personnel Director decides to cause further investigation, the employee will be provided with a summary of the investigation results prior to imposed discipline;
5. The employee may, thereafter, have the opportunity to further respond orally or in writing to the department head and the Administrative Officer and/or Personnel Director on the limited issues of information raised in any subsequent materials.

**D. Implementation of Discipline**

No later than 5 work days from receipt of the employee's written response or conclusion of the pre-disciplinary conference, the department head, after consultation with the Administrative Officer and/or Personnel Director, will issue a written decision to the affected employee. The written decision will inform the employee that:

1. The proposed disciplinary action will be implemented; or
2. The proposed disciplinary action will be modified, with ~~an~~ explanation; or
3. The proposed disciplinary action will be rescinded, with explanation; or
4. That additional time is needed for the employer to review new evidence and/or to interview additional witnesses brought forth by the employee during the pre-disciplinary conference [see section (C) Pre-Disciplinary Conference].

Nothing in this policy, regardless of whether discipline is or is not administered, shall preclude or prevent the department head or the Administrative Officer and/or Personnel Director from requiring the subject employee to undergo additional training and professional development, participate in an Employee Assistance Program (EAP) to address job-related matters and consistence with business necessity, or undergo follow-up or ongoing consultation with the Human Resources office or other employee improvement program that is intended to correct and improve employee behavior or performance.

Disciplinary action for law enforcement personnel will also conform to NRS 289.

**E. Resignation or Retirement Prior to Discipline**

In the event that the accused employee tenders a written resignation or notice of retirement prior to the imposition of discipline, the situation shall be noted in the file, except as may be limited by NRS 289 for law enforcement personnel. The tender of a resignation or

retirement by itself will not serve as the grounds for the termination of any pending investigation or discipline.

**F. Appeal**

1. Unless the employee utilizes the appeal process set forth in a contract or the applicable collective bargaining agreement, the affected employee may appeal the disciplinary action to the County Manager by filing a written appeal with the Administrative Officer and/or Personnel Director within 5 work days of the effective date of the disciplinary action.

   In the event that a conflict of interest exists with the County Manager in the case involving discipline, the Administrative Officer and/or Personnel Director will seek a qualified County Manager or City Manager from a jurisdiction outside of Storey County, preferably a county with reasonably similar staff numbers and other organizational characteristics to Storey County, located in the State of Nevada, to serve as the appellate.
2. The written appeal must state the basis of the appeal and contain a specific admission or denial of each of the material statements in the decision. If an employee fails to file a written appeal conforming to these requirements within 5 work days as shown in subsection (1) above, s/he is deemed to have waived the right to appeal. (Reference: Section 1.6 Public Hearing for Dismissed Employees Pursuant to NRS.)
3. After the employee has submitted a timely appeal to the Administrative Officer and/or Personnel Director, the Administrative Officer and/or Personnel Director will set a date for a disciplinary appeal hearing. At such hearing, the employee will have the right to be represented by an attorney or other representative retained by the employee, to present evidence and argument in response to the disciplinary action, and to question and cross-examine adverse witnesses. The hearing may be conducted informally without conforming to the formal rules of evidence and such informality of the hearing process shall not invalidate the decision rendered. The County Manager will issue to the parties a decision within 5 work days following such hearing. The decision of the County Manager is final.

## 1.6 Public Hearing for Dismissed Employees Pursuant to NRS

In accordance with NRS 245.065, when an employee of a county, other than a department head or the County Manager, who has been employed by the county for 12 or more months is dismissed from employment, the employee may request within 15 days of the date of dismissal a written statement specifically setting forth the reasons for the dismissal. Within 15 days of the date of the request the employee so dismissed shall be furnished the written statement. Within 30 days after receipt of the written statement, the dismissed employee may, in writing, request a public hearing before the board of county commissioners to determine the reasonableness of the action. The board of county commissioners shall grant the dismissed employee a public hearing within 15 days after receipt of the written request. At the public hearing, technical rules of evidence do not apply. Such dismissed employee is not required to utilize the established pre-disciplinary conference and appeal process in this policy before requesting a public hearing.

## 1.7 Administrative Leave During Disciplinary Proceeding

By notifying the employee in writing, the Administrative Officer and/or Personnel Director may place an employee (including department heads and the County Manager) on administrative leave, with or without pay pending an investigation of alleged misconduct or performance deficiencies, prior to or during a disciplinary proceeding, or during the review of the employee's response to a proposed disciplinary action. The notice of administrative leave will include a statement that the leave is not a disciplinary action. An employee placed on administrative leave without pay who is later reinstated without disciplinary action being imposed will be reimbursed for any pay and benefits lost during the administrative leave.

### 1.8 False Accusations

An employee who has been found to have intentionally filed a false report of wrongdoing may be subject to discipline up to and including termination.

**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** | **206** |
| **EFFECTIVE DATE:** | **05/19/08** |
| **REVISED:** | **18-11/12-05-17** |
| **REVISED:** | **01/13/2020** |
| **AUTHORITY:** | **BOC** |
| **COUNTY MANAGER:** | **AO** |

**SUBJECT: Drug and Alcohol-Free Workplace**

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**I. Policy**: The employer recognizes that substance abuse in our nation and our community exacts staggering costs in both human and economic terms. Substance abuse can be reasonably expected to produce impaired job performance, lost productivity, absenteeism, accidents, wasted materials, lowered morale, rising health care costs, and diminished interpersonal relationship skills. This drug and alcohol free workplace policy applies to volunteers as well as employees.

**1) The employer is committed to:**

a) Maintaining a safe and healthy workplace for all employees, and volunteers;

b) Assisting employees or volunteers who recognize they have a problem with drugs or alcohol in receiving appropriate treatment;

c) Periodically providing employees and volunteers with information about the dangers of workplace drug abuse; and

d) When appropriate, taking disciplinary action for failure to comply with this policy.

**2) The employer strictly prohibits the following behavior:**

a) The use, sale, attempted sale, manufacture, attempted manufacture, purchase, possession or cultivation, distribution and/or dispensing of illegal drugs or prohibited substances by an employee during work hours or on employer premises and in any amount. Prohibited substances include medical and recreational marijuana, the use or possession of prescription medicines for which the individual does not have a valid prescription, and the inappropriate use of prescribed medicines for which the employee has a valid prescription. The prohibition also includes using over-the-counter medications contrary to manufacturer instructions, or consumer products not meant for human consumption. In addition, the employer prohibits employees from possessing open containers of alcoholic beverages while on the employer's premises and/or while on duty and from working with a blood-alcohol level of .02 or more at any time.

b) Bringing alcohol, illegal drugs, and other substances which may impair the safety or welfare of employees or the public onto the premises controlled by the employer or placing in vehicles or equipment operated on behalf of the employer.

c) Driving an organizational vehicle while on or off duty with a blood alcohol level of 0.02 or more or under the influence of an illegal drug, regardless of the amount.

d) Public safety personnel performing job-related functions which require possession and/or transportation of such substances are exempt from this section.

3) **Reporting Requirements**

a. A supervisor who receives information or is a witness to any use of illegal drugs, prohibited substances, or alcohol by an employee which violates employer's policies or the law, is required to report this information to his/her department head, County Manager, or Administrative Officer and/or Personnel Director immediately. The information reported must include:

- The persons(s) involved, including all witnesses;
- Any information gathered, such as actual observation of drug /alcohol use, the presence of paraphernalia, observation of any unusual physical signs or behaviors;
- A written record of specific conversations held with the accused and any witnesses;
- All pertinent facts, including date(s), time(s), and locations(s).

b. A department head is required to report this information to his/her immediate supervisor, e.g., the County Manager, Administrative Officer and/or Personnel Director, and may not conduct a formal investigation, release findings, or administer discipline prior to this disclosure and without specific authorization to do so.

c. An employee who witnesses or obtains information regarding illegal drug/alcohol use by his/her immediate supervisor is required to report the incident to that individual's supervisor.

4) Specimen collection, drug testing procedures, sample collection, and alcohol testing procedures will comply with all applicable provisions of federal and state law.

5) A positive test result for alcohol or drugs will be grounds for disciplinary action, up to and including termination.

6) Employees in safety-sensitive positions as defined in 49 CFR Part 382, et seq., are subject to the Federal Department of Transportation (DOT) (49 CFR Part 40) and the Federal Motor Carrier Safety Regulations (FMCSR), as prescribed by the Federal Motor Carrier Safety Administration (FMCSA) (49 CFR Parts 382, 383, 387, 390-397, and 399) see policy HR 206A , as well as the employer's Drug and Alcohol-Free Workplace Policy.

7) The employer receives funding through federal grants and it is therefore subject to the Drug-Free Workplace Act of 1988. Marijuana (including medical marijuana), cocaine, opiates, amphetamines, (including methamphetamines), phencyclidine (PCP), MDMA are considered illegal Schedule I or II drugs through the federal government. All employees must comply with the Drug-Free Workplace Act of 1988 and may not have any detectable level of Schedule I or II drugs in their system while at work. Failure to comply will result in disciplinary action, up to and including termination.

8) As provided in NRS 453A, the employer is not required to provide reasonable accommodation for the medical use of marijuana for:

a. Attorneys, investigators, special investigators or other employees acting in his/her professional or occupational capacity within the District Attorney's Office, and

b. Peace Officers or other employees acting in his/her professional occupational capacity in a law enforcement agency.

## II. Employee Responsibilities

Each employee is responsible for reviewing and complying with the employer's Drug and Alcohol-Free Workplace Policy.

1) Each employee is responsible for meeting standards for work performance and safe on-the-job conduct.

2) Employees shall not report to work under the influence of alcohol, illegal drugs, or misused prescription or over-the-counter drugs.

3) Employees who suspect they may have a substance abuse problem are encouraged to seek counseling and rehabilitation from the employer's Employee Assistance Program (EAP) provider, a substance abuse professional or other treatment provider. The employer's medical insurance policy or other preferred programs may provide for payment of some or all of the treatment costs.

4) It is the responsibility and obligation of employees in safety-sensitive positions to determine, by consulting a health care provider if necessary, whether or not a legal drug s/he is taking may/or will affect his/her ability to safely perform his/her job duties. An employee in a safety-sensitive position whose medication may affect their ability to safely perform their job must contact the Administrative Officer and/or Personnel Director who will attempt to find an appropriate alternative assignment. If no alternative assignment is available, the employee may take sick leave or be placed on a medical leave of absence (if available and the employee otherwise qualifies) or take other steps consistent with the advice of a healthcare provider. If an employee reports to work under the influence of prescription medication and as a result of this

action endangers himself/herself or others, the employee will be disciplined, up to and including termination.

5) Each employee must report the facts and circumstances of any criminal drug or alcohol conviction that occurred while on duty or which may impact the employee's ability to perform the duties of his/her job. If duties involve driving a vehicle, the employee must report to his/her supervisor a conviction for driving under the influence (DUI), and/or revocation or suspension of the driver's license pending adjudication. Notification to employer must occur before resuming work duties or immediately after the conviction or revocation/suspension. Failure to notify employer will result in disciplinary action, up to and including termination. The supervisor shall immediately forward the notification to notify the employer's attorney.

6) Employees in safety-sensitive positions identified by the employer are subject to random drug and alcohol testing as provided in policy # 206A Vehicle Operators Drug and Alcohol Policy.

7) Employees must act as responsible representatives of the employer and as law- abiding citizens. It is every employee's responsibility to report violations of this policy to his/her immediate supervisor, County Manager or to County Administrative Officer/Personnel Director. Such reporting is critical in preventing serious injuries or damage to the employer's property.

8) Employees who are required to submit to a drug/alcohol test must complete and sign the consent form.

9) Public Safety employees and applicants for Public Safety positions are also subject to the Public Safety Department's Drug Testing Policy.

**III. Department Head Responsibilities**: The department head or his/her designee is responsible for:

1) Authorizing the testing of employees.

2) Coordinating drug and/or alcohol testing.

3) Completion of a required consent form.

4) Notifying employees of positive test results and their right to a retest of the same sample.

5) Implementing disciplinary action against employees who fail to comply with provisions outlined in this policy.

6) Notifying the employer's attorney of an employee's conviction of a federal or state criminal drug and/or alcohol statute violation.

7) Ensuring that the drug and/or alcohol test forms and results are kept confidential and only provided to employees with a business need for the information.

8) Identifying safety-sensitive positions.

9) Notifying employees in department safety-sensitive positions that they are subject to random drug and/or alcohol testing.

**IV Supervisor Responsibilities**: Supervisors are responsible for:

1) Determining if reasonable suspicion exists to warrant drug and/or alcohol testing and detailing, in writing, the specific facts, symptoms, or observations that are the basis for the reasonable suspicion.

2) Submitting the documentation to the department head or designee.

3) Complying with the appropriate provisions outlined in this policy that apply to supervisory personnel.

**V. Employer Responsibilities**: Employers are responsible for:

1) Providing communication and training on this policy to include a training program to assist supervisors to recognize the conduct and behavior that gives rise to a reasonable suspicion of drug and/or alcohol use by employees and how to take appropriate corrective action.

2) Receiving and maintaining employee drug and alcohol testing records and files from all sources and assuring that they are kept confidential.

3) Making drug and/or alcohol testing and notice forms available.

4) Notifying appropriate department heads of positive results of drug and alcohol tests.

5) Administering the contract with a third party to provide drug and alcohol testing services.

6) Overseeing the administration of the employer's Drug and Alcohol-Free Workplace Policy.

7) Designating safety-sensitive positions.

8) Notifying employees in department safety-sensitive positions that they are subject to random drug and/or alcohol testing.

9) Ensuring the administration of all pre-employment drug testing for positions identified as safety-sensitive (see policy Vehicle Operators Drug and Alcohol Policy # 206A).

## VI Employee Education

The employer maintains information relating to the hazards of and treatment for drug- and alcohol-related problems. Proactive training and information shall be sponsored by the employer periodically. Any employee may voluntarily seek advice, information, and assistance. Medical confidentiality will be maintained consistent with this policy.

## VII Employee Assistance and Voluntary Referral

1) The employer strongly encourages employees who suspect they have substance abuse problems to voluntarily refer themselves to a treatment program. A voluntary referral is defined as being one that occurs prior to any positive test for illegal drugs or alcohol under this policy and prior to any other violation of this policy, including a criminal conviction of that individual for a drug- or alcohol-related offense. A decision to participate in the employee assistance or other treatment program will not be a protection or defense from discipline.

2) Any employee who voluntarily requests assistance in dealing with a personal drug and/or alcohol problem may do so through a private treatment program for drug and alcohol problems. An employee who is being treated for substance abuse in a recognized rehabilitation program may, if the Americans with Disabilities Act applies, be entitled to reasonable accommodation so long as the employee is conforming to the requirements of the program and is abstaining from the use of controlled substances and/or alcohol.

3) The cost of the drug or alcohol rehabilitation or treatment program shall be borne by the employee and, if applicable, the employee's insurance provider. All information regarding an employee's participation in treatment will be held in strict confidence. Only information that is necessary for the performance of business will be shared by the employer's management. Employees are limited to treatment for substance abuse one time only under this policy.

## VIII. Searches

1. If the employer suspects that an employee or on-site contractor is in possession of illegal drugs, prohibited substances, alcohol, or contraband in violation of this policy, the employer may search employer vehicles parked on the county's property, lockers, desks, and work area. By entering into or being present at a job site while on employer time or representing the employer in any way, an individual is deemed to have consented to such searches. If an individual is asked to submit to a search and

refuses, that individual will be considered insubordinate and will be escorted off the job site and disciplined, as appropriate. The employer may take whatever legal means consistent with policy that are necessary to determine whether alcohol, prohibited substances, or illegal drugs are located or being used on employer property. The employer may call upon law enforcement authorities to conduct an investigation if deemed necessary.

2. Searches will be conducted by management personnel or law enforcement authorities to and may or may not be conducted in the presence of the person whose property or work area is searched. Any suspected contraband will be confiscated and may be turned over to law enforcement as appropriate. Any person whose property is confiscated will be given a receipt for that property by the employer's representative conducting the search.

**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:** 028
**EFFECTIVE DATE:** 12-15-09
**REVISED:** 04/17/18 – 01/13/2020
**AUTHORITY:** BOC
**COUNTY MANAGER:** AO

**SUBJECT: REMOVAL OR RESTRICTION OF ACCESS TO COUNTY NETWORK RESOURCES FOR NON-COMPLIANCE**

**I. PURPOSE/POLICY:** This policy contains standards and definitions for removal or restriction of access to computers, networking devices, printers, servers or internet and email access. This policy is intended to protect the county and employees from risk through security breaches, virus propagation, improper access of sensitive information, or corruption of data.

**APPLICABILITY:** This policy applies to all county employees including employees, supervisors, appointed and elected officials, administrators, and computer and network technicians.

**II. PROCEDURES:**

All Storey County employees, as identified above, are required to comply with all IT policies. If an IT Policy is not being followed and it poses a security risk or potential threat to other county network resources, the individual will be notified in writing by the IT Department and/or County Manager or Administrative Officer and corrective action may be taken.

If any employee chooses to not comply with the IT Policies, or engage in corrective action within a reasonable amount of time, access to county network resources, including servers, printers, internet access, email or other computer workstations may be restricted or removed completely.

**III. RESPONSIBILITY FOR REVIEW:** This policy will be reviewed on an annual basis or as needed by the Information Technology Director and Administrative Officer or HR Director.

**STOREY COUNTY ADMINISTRATIVE POLICIES AND PROCEDURES**

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|---|---|
| **NUMBER:** | **029** |
| **EFFECTIVE DATE:** | **04/17/18** |
| **REVISED:** | **01/13/2020** |
| **AUTHORITY:** | **BOC** |
| **COUNTY MANAGER:** | **AO** |

**SUBJECT: REQUESTING IT SERVICES AND SUPPORT**

## I. PURPOSE/POLICY:

This policy contains the procedures for contacting the IT Department for general, project, or emergency support. The methods outlined follow a Helpdesk style queuing system. The IT Director or County Manager or Administrative Officer will assign priority as required.

## II. APPLICABILITY:

This policy applies to all Storey County staff, including employees, supervisors, Department Heads, Elected Officials, Administrators and any outside vendors that may interact with the County Core Network Infrastructure.

## III. PROCEDURES:

- General Support Requests – Requesting parties must email it@storeycounty.org or call 775-847-1152. Messages will be checked regularly by IT department staff. Calling staff directly or stopping staff during the course of their scheduled tasks may result in service delays.
- Project Support Requests – Requesting parties must email jdeane@storeycounty.org or call 775-847-1152 with the specific project details. Projects often require significant time and resources and need to be planned out well in advance if deadlines, budgets or a critical need exists.
- Emergency Support Requests – Emergency support requests deal with life safety issues or Declared Emergency situations and will always have the highest priority for service. Emergency support requests can be initiated 24/7/365. If possible, any and all contact methods outlined on the Emergency Contact Procedure Form that can be obtained from the IT Department may be used.

## IV. EXAMPLES:

General Support Requests – Email setup or password changes, printing and scanning setup, software updates, PC upgrades and replacement, minor hardware purchases, backup strategies, network access and most requests that require less than 4 hours to complete.

Project Support Requests – Large projects that require more than 4 hours to complete, projects that have a significant impact on networking services, projects that change, modify or replace existing established processes or projects that have a budget amount over $1500.

Emergency Support Request – Requests that directly involve life safety or significant asset risk, a Declared Emergency by the State or the County and situations that have the potential to escalate into life safety issues or threaten substantial IT infrastructure as determined by the IT Director or County Manager.

**III. RESPONSIBILITY FOR REVIEW:** This policy will be reviewed on an annual basis or as needed by the Information Technology Director and Administrative Officer or HR Director.

**STOREY COUNTY ADMINISTRATIVE POLICIES AND PROCEDURES**

| | |
|---|---|
| **NUMBER:** | **030** |
| **EFFECTIVE DATE:** | **04/17/18** |
| **REVISED:** | **01/13/2020** |
| **AUTHORITY:** | **BOC** |
| **COUNTY MANAGER:** | **AO** |

**SUBJECT: NETWORK USE AND SECURITY**

## I. PURPOSE/POLICY:

This policy contains the procedures for defining the requirements needed to deploy, replace, or update hardware and/or software using new or existing county network IT resources. This policy will help maintain consistency, security, reliability, communication and appropriate allocation of limited IT staff and resources. Involving the IT department through all stages of the project and following established best practices and accepted industry standards are required for successful project implementations. The IT department provides network services and connectivity support but it is the responsibility of the requesting department head to manage or designate staff to manage the overall project and associated vendors. Vendors or departments that cannot meet a minimum standard of security and accepted industry standards may be required to take corrective action before IT support can assist with new or existing projects. Failure to meet required security or accepted industry standards may result in termination of network access to protect the existing countywide network infrastructure.

## II. APPLICABILITY:

This policy applies to all Storey County staff, including employees, supervisors, department heads, elected officials, administrators or any outside vendors that may interact in any way with the County Core Network Infrastructure.

## III. PROCEDURES:

- Definition – Define project goals, objectives, project scope, risks, issues, budget, timelines and approach methodology.
- Initiation – Declare business case or justification, all stakeholders finalize and agree upon project scope, define expectations for all stakeholders, define key personnel and define their responsibilities.
- Planning – Define all stages of the project, establish realistic timelines for each stage, define milestones or project metrics to define and measure successes.
- Execution – Order all hardware, software and related project components. Install, configure and deploy project solution. Update timelines and communicate any issues or delays to all stakeholders.
- Monitoring & Control – Once a successful project has been implemented, the parties defined in the project scope and/or Initiation phase will monitor and

control the system. This includes providing for issue reporting and resolution, managing upgrades, process changes and ongoing technical support costs or requirements.

- Closure – Document successful completion of project with all stakeholders.

**IV. EXAMPLES:**

Creating a new business process that interacts with the county network in any way. Replacing an existing business process with new hardware and/or software. Upgrading a server, or workstation/server environment. Adding or removing internet service. Adding or removing microwave links. Office furniture reconfiguration. Cameras, security or data archiving or security data. New building wiring or changing of existing building wiring. Phones system installation, upgrade or wiring.

V. **RESPONSIBILITY FOR REVIEW:** This policy will be reviewed on an annual basis or as needed by the Information Technology Director and Administrative Officer or HR Director.

**STOREY COUNTY ADMINISTRATIVE POLICIES AND PROCEDURES**

| | |
|---|---|
| **NUMBER** | **031** |
| **EFFECTIVE DATE:** | **01/13/2020** |
| **REVISED:** | |
| **AUTHORITY:** | **BOC** |
| **COUNTY MANAGER:** | **AO** |

**SUBJECT: PASSWORD PROTECTION POLICY**

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## I. PURPOSE/POLICY:

The purpose of this policy is to establish a standard for creation of strong passwords and the protection of those passwords.

This policy contains the procedures and requirements needed for the safeguarding of county system access. Passwords are an important aspect of computer security. A poorly chosen password may result in unauthorized access and/or exploitation of county resources. All employees are responsible for safeguarding Storey County system access login information and password credentials and must comply with the password parameters and standards as further defined in this policy. Passwords must not be shared with or made accessible to anyone in any manner that is not consistent with this policy and procedure.

Assigning unique user logins and requiring password protection is one of the primary safeguards employed to restrict access to the Storey County network and the data stored to authorized users only. If a password is compromised, access to information systems can be obtained by an unauthorized individual, either inadvertently or maliciously. Individuals with Storey County network access are responsible for safeguarding against unauthorized access to their account, and as such, must conform to this policy in order to ensure passwords are kept confidential and are designed to be complex and difficult to breach.

## II. SCOPE:

The scope of this policy includes all personnel who have or are responsible for an account (or any form of access that supports or requires a password) on any system that resides at any Storey County facility, has access to the county-maintained network, or stores any nonpublic County information.

Individuals are responsible for keeping passwords secure and confidential. As such, the following must be adhered to for creating and safeguarding passwords:

## III. PROCEDURES:

User passwords must be changed immediately upon issuance for the first-use. Initial passwords will be securely transmitted to the individual, either via the Department Head or Human Resources/Administrative Officer.

A. Password Creation:

1. All user-level and system-level passwords must conform to the Password Construction Guidelines:
   - Minimum of 8 characters
   - Must have at least one uppercase or lowercase letter or number
   - Must have at least one special character
   - Not consist of any portion of first or last name
   - Must not include any portion of UserID (or Login Alias)
2. Employees must use a separate, unique password for each of their work-related accounts. Employees should not use the same passwords for work as they do for personal use.
3. Accounts that have system-level privileges granted through group memberships or Active Directory settings must have a unique password from all other accounts held by the employee to access system-level privileges. It is highly recommended that some form of multi-factor authentication is used for any account.

B. Password Change:

1. The Storey County IT Department is authorized to reset passwords only. There is no password recovery for existing passwords.
2. User passwords must meet the complexity requirements outlined in this policy.
3. User passwords must be changed on an annual basis or sooner upon suspicion of a breach or compromise. In the event a breach or compromise is suspected, the incident must be reported to the direct supervisor, Department Head, the IT Department or Administration.
4. The IT Department and Administrative Officer/HR Director or County Manager reserves the right to reset or request a reset of an employee's password.
5. In order to limit attempts at password cracking or compromising accounts, an account lockout policy is in effect for all systems. Account lockout thresholds are currently set to 3 attempts. Once locked the account will have to be re-enabled by the IT Department and the password will be required to change.

C. Password Protection:

1. Passwords are not to be shared with anyone, including supervisors and coworkers. All passwords are to be treated as sensitive and confidential information.
2. Passwords must not be inserted into email messages, text messages or other forms of electronic communication, nor revealed over the phone to anyone.
3. A shared or compromised user password is a reportable IT security incident.
4. Employees—including administrators, elected officials and supervisors, are unauthorized to use or obtain passwords of another employee. In the event an employee is requested to provide password information to an individual or sign into a system and provide access to someone else under his/her login, s/he is obligated to report this to the direct supervisor, Department Head, the IT Department or Administration as soon as possible.

5. User passwords must never be written down and left in a location easily accessible or visible to others.
6. Do not use the "Remember Password" feature of applications (for example, web browsers).
7. Passwords must not be stored electronically in any web browser's password manager, a text file or office file.
8. Passwords may be stored electronically through the use of a secure and encrypted password manager, installed locally on the user's desktop, subject to approval and installation of the application by the IT Department. Cloud-based password managers may not be accepted if they do not meet IT security policy requirements.
9. Multi-factor authentication is highly encouraged and should be used whenever possible.

D. Compliance

Storey County Information Technology will verify compliance to this policy through various methods, including but not limited to, periodic walk-throughs, internal and external audits, and feedback to the policy owner.

An employee found to have violated this policy may be subject to disciplinary action, up to and including termination of employment.

## IV. EXCEPTIONS

Any exception to the policy must be approved by the Information Technology Director and HR Director/Administrative Officer or County Manager in advance.

Nothing in this policy shall be construed to limit or effect the rights and responsibilities of the County Manager, IT Director or Administrative Officer/HR Director in the access and protection of county resources.

## V. RESPONSIBILITY FOR REVIEW:

The IT Director and Administrative Officer/ HR Director will review this policy every 5 years or sooner as necessary.

**STOREY COUNTY ADMINISTRATIVE POLICIES AND PROCEDURES**

**NUMBER:** 020
**EFFECTIVE DATE:** 12-15-09
**REVISED:** 04/17/18 – 01/13/2020
**AUTHORITY:** BOC
**COUNTY MANAGER:** AO

**SUBJECT: COMPUTER WORKSTATION POLICY - Use of IT Resources**

I. **PURPOSE:** To establish and outline procedures and policies regarding Personal Computers.

Computers, network systems, and other technologies offer powerful tools for creating, communicating, and managing data, and for a host of other activities. Taxpayers and other groups providing sources of funding that support information technology resources within Storey County expect that these assets will be used in support of the county's mission of public service. The County and its constituents demand that information technology resources at Storey County will be used in a lawful and purposeful manner. This policy has been developed to provide assurance to everyone that Storey County will adhere to the high standards which the commissioners expect from all staff and personnel.

II. **POLICY:** To govern the acquisition and use of personal computers and software within Storey County.

Unless otherwise specified in this policy, use of Storey County information technology resources is restricted to purposes related to the county's mission of public service. Eligible individuals are provided access in order to support their duties as employees, official county business, and other county-sanctioned activities. Individuals may not share or transfer to others any county account information including network IDs, passwords, or other access codes that could allow unauthorized access to county information technology resources.

Storey County technology resources may not be used in a manner that violates policy, for private commercial activities, for personal private gain, or for political campaigning and similar activities that are inconsistent with the county's tax-exempt status. Employees must not utilize internal technology for union purposes unless specifically within a collective bargaining agreement or otherwise allowed by NRS 288.

Incidental personal use is an accepted and appropriate benefit of being associated with Storey County's rich technology environment. Appropriate incidental personal use of technology resources does not result in any measurable cost to the county, and benefits the county by allowing personnel to avoid needless inconvenience. Incidental personal use must adhere to all applicable county policies, ordinances and specific departmental policy. Under no circumstances may incidental personal use involve violations of the law, violations of policies, interfere with the fulfillment of an employee's county responsibilities, or adversely impact or conflict with activities supporting the mission of the county.

Incidental use includes occasionally checking a personal email account personal on-line banking, and other personal activities that does not impact your work flow or place burdens on County resources. This policy herby advises that county computer workstations should not be considered secure, from the standpoint that personal information may be stored and accessed at a later time on the computer workstation or IT network system.

## III. PROCEDURE:

This policy applies to all personal computers used in the conduct of Storey County business.

A. SECURITY:

1. Remote access to Storey County computers will provide for some security arrangement. Such security could include the following:
   a. Dial-back Modems.
   b. Password Protected Communications Software.
   c. Data Encryption.
   d. Disk Directory Access Control.
   e. VPN connection
2. All submitted departmental requests for remote telephone line access or remote internet access to Storey County computers must be approved in writing by the IT Director.
3. Department heads will provide for physical security and/or software protection for those computers which contain confidential data. This includes, but is not limited to, maintaining at a minimum, password protection for any and all access, and providing reasonable physical security during non-business hours, such as locking doors or securing computers in a locking cabinet.

B. REMOTE ACCESS:

Remote Access to non-Storey County computers by Storey County employees using Storey County equipment will be for business purposes only. The access to bulletin boards, websites, or peer-to-peer networks for the purpose of playing games or downloading software is prohibited.

C. DATA BASE BACKUP:

Provisions will be made the department head to perform data base backup on a regular basis. The standard of performance will be based on their respective requirements. Additionally, departmental provisions will be made for the physical security of backup media. The IT Department will assist in setting up the initial procedures, but someone from each department should be designated for oversight on the backup process.

D. COPYING SOFTWARE/PROGRAMS:

1. The copying of any software, which is not properly licensed to Storey County onto a Storey County machine, is prohibited. Additionally, the installation of games, shareware or public domain software on a Storey County machine is prohibited. Free plug-in-software, or software used to view media files like QuickTime, Windows Media Player, Google Earth, Adobe Acrobat Reader, and search engines are acceptable unless specifically listed as prohibited or a

security hazard by the IT Department. Requests for software and installation of software must be approved by the Department Head and the IT Director.

2. The copying of any Storey County purchased (licensed) software onto a non-Storey County personal computer without prior written IT Department authorization is prohibited.
3. No programs from computers outside Storey County may be copied onto Storey County machines without the approval of the department head and the IT Director. The IT Department must examine the data or programs to eliminate possible introduction of any virus or malware into the Storey County system. The IT Director may for any reason require the proposed introduction of programs to be reviewed and approved by the County Manager or the Administrative Officer.
4. All authorized computer software is to be itemized on the Personal Computer System Inventory Check List. It is the responsibility of the department head to update and forward the checklist to the IT Department when applicable.

E. REPAIRS:

In order to prevent the compromise of Storey County data, all machines sent to an outside company for repairs will have their hard disks removed or erased prior to leaving Storey County premises. Erasure of the hard disks must be approved by the department head and the IT Director. This will only include specialized hardware that the IT Department is not able to repair in-house. In general, all computer-related repairs will be handled by the IT Department.

F. RESPONSIBILITIES:

1. The department head will be responsible for the planning and cost justification regarding the acquisition of personal computers and software for use by their personnel. These needs will be submitted to the IT Director for review and approval.
2. The department head will be responsible for the management and utilization of assigned personal computers, including both internal and external peripheral equipment. The "fixed assets" records will be maintained for the county through the IT Department.
3. The department head will be responsible for the use and protection of Storey County confidential data.
4. The department head will be responsible for the care and use of end user computing items under their control including hardware, software, data communications and databases.

G. DISCIPLINE: Any department head or employee violating this policy is subject to appropriate disciplinary action.

**IV. RESPONSIBILITY FOR REVIEW:** This policy will be reviewed on an annual basis or as needed by the Information Technology Director and Administrative Officer or HR Director.

**STOREY COUNTY ADMINISTRATIVE POLICIES AND PROCEDURES**

**NUMBER:** 021
**EFFECTIVE DATE:** 12-15-09
**REVISED:** 04/17/18 – 01/13/2020
**AUTHORITY:** BOC
**COUNTY MANAGER:** AO

**SUBJECT: OUTSIDE SOFTWARE/SHAREWARE ON COUNTY PERSONAL COMPUTERS**

**I. PURPOSE/POLICY:** To outline procedures and policies regarding outside Software/Shareware/Freeware/Personal Software on County Personal Computers.

**II. PROCEDURE:**

A. Any PC software, licensed to or owned by Storey County, may be requested/authorized to be installed on an individual County employees' home and/or portable PC with Elected Official or Department Head and IT Director approval.

B. Similarly, PC software licensed and documented to a Storey County employee may be requested/authorized to be installed on that individuals' County assigned PC with Elected Official or Department Head and IT Director approval.

C. All County employees, transferring data and/or programs diskettes, thumb drives, CD-ROMS, DVD's or any storage media, from/to any PC (home or otherwise) must have a licensed copy of a "Virus Detecting/Prevention" software program installed on both machines.

An "Inventory Management" log is to be maintained by ALL individuals, which records new licensed and/or demo program diskettes and programs when first used on the respective PC's. This will include the following:

1. Program Name,
2. Date,
3. From Whom,
4. How Acquired,
5. Dollar Amount if applicable.

This log must be forwarded to the IT Director to update the Master Inventory log.

D. All new programs are subject to screening by an IT Department employee to detect any security flaws, virus threats, or possible software incompatibilities before deployment into a production environment.

E. Personal or non-authorized downloaded software from the internet is PROHIBITED on Storey County computers unless specific authorization has been approved from both the Elected Official or Department Head and the Director of Information Technology. This includes media player software such as iTunes,

screensaver programs, font additions or anything that is not preinstalled on your PC.

F. The IT Director may consult and have departmental requests for software installation further approved by the County Manager and/or the Administrative Officer.

**III. RESPONSIBILITY FOR REVIEW:** This policy will be reviewed on an annual basis or as needed by the Information Technology Director and Administrative Officer or HR Director.

**STOREY COUNTY ADMINISTRATIVE POLICIES AND PROCEDURES**

**NUMBER:** 022
**EFFECTIVE DATE:** 12-1-09
**REVISED:** 04/17/18 – 01/13/2020
**AUTHORITY:** BOC
**COUNTY MANAGER:** AO

**SUBJECT: PC CARE AND OTHER COMPUTER EQUIPMENT**

**I. PURPOSE/POLICY:** To inform and remind all employees of the proper care regarding PCs and other Computer equipment.

**II. PROCEDURE:**

A. Static electricity can cause serious damage to computer equipment. Static guard can be applied to the carpet around a computer to reduce or eliminate static buildup and possible damage to the computer. If an employee is experiencing a static electricity problem it is their responsibility to notify the IT department.

B. Surge protectors and/or universal power supply: Only a computer and its associated equipment (screen, keyboard, speakers, etc., but NOT including laser printer) may be co-located on the same surge protector or universal power supply (e.g., "power strip"). Non-computer items including calculators, pencil sharpeners, and desktop lamps may also be co-located on the same surge protector or universal power supply. High energy items such as space heaters, coffee pots, laser printers, microwaves, refrigerators, large display televisions, etc. MUST NOT be co-located with the computer on the same surge protector or universal power supply.

Co-locating computers and high energy items into the same surge protector or universal power supply may result in SERIOUS DAMAGE, costly repairs, loss of data, and safety hazards. The employee must contact the IT department if it is unclear if an item may or may not be co-located in this manner.

C. Protect Your Computer: Keep clear all vents to the computer and related peripheral equipment such as, but not limited to monitor or scanner.

D. Plants: No plant may be placed upon a computer or upon a shelf, cabinet, or table which is above a computer. Other items which are prohibited from being placed as such include coffee pots, drinks of any kind, water softener equipment, fish bowls, and any other item involving water or liquid.

**III. RESPONSIBILITY FOR REVIEW:** This policy will be reviewed on an annual basis or as needed by the Information Technology Director and Administrative Officer or HR Director.

**STOREY COUNTY ADMINISTRATIVE POLICIES AND PROCEDURES**

**NUMBER:** 023
**EFFECTIVE DATE:** 12-15-09
**REVISED:** 04/17/18 – 01/13/2020
**AUTHORITY:** BOC
**COUNTY MANAGER:** AO

**SUBJECT: MISUSE AND ABUSE OF INFORMATION TECHNOLOGY RESOURCES**

**I. PURPOSE/POLICY:** Reporting and fair resolution of claims of abuse or misuse of technology resources are integral to maintaining a safe technological environment in which county work is performed. Storey County will handle misuse and abuse of information technology resources in accordance with county policy, ordinances, memoranda of use and all other written documentation by individual departments and as approved by commissioners. Violations of this policy by any employee may lead to disciplinary action, up to and including termination and/or appropriate legal action.

**II. PROCEDURE:**

A. Accessing adult content websites, social media, and other adult content media is strictly prohibited.

B. Instant Messaging or IM, and accessing social media, except as related to county business, are also prohibited unless specifically authorized by the department head or supervisor.

C. Streaming audio or video from sites like XM Radio, Sirius, Pandora, Facebook, and YouTube is prohibited, unless specifically authorized by the department head and IT Director, and subject to authorization by the County Manager or Administrative Officer.

D. Physical abuse of computer hardware, such as smacking, hitting, dropping, throwing or kicking is prohibited.

E. Copying, distributing, or removal of software or information from Storey County computers is STRICTLY prohibited unless specific and documented authorization is provided by the elected official, department head, and IT Director. The regular creation and deletion of working documents, emails, or other non-critical business data is not applicable.

**III. RESPONSIBILITY FOR REVIEW:** This policy will be reviewed on an annual basis or as needed by the Information Technology Director and Administrative Officer or HR Director.

# Storey County Board of County Commissioners
## Agenda Action Report

**Meeting date:** February 4, 2020 **Estimate of time required:** 15 min

**Agenda:** Consent Regular agenda [X] Public hearing required [ ]

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1. **Title:** For possible action: National Radon Month Proclamation

2. **Recommended motion** Move to proclaim January 2020 as National Radon Action Month in Storey County

3. **Prepared by:** Jessie Fain for Austin Osborne

   **Department:** Community Relations **Telephone:** 847-0986

4. **Staff summary:** January is National Radon Action Month (NRAM). In Nevada, test results show that radon is present at elevated concentrations in about one in four tested homes. In recognition of National Radon Action Month, University of Nevada Cooperative Extension, the Nevada Division of Public and Behavioral Health, in conjunction with the EPA, will strengthen efforts to educate the public about the dangers of radon and what can be done to minimize the health risk from exposure to elevated levels of indoor radon. Free radon test kits will be offered to Nevadans during February.

5. **Supporting materials:** Request, Proclamation and Flyer

6. **Fiscal impact:** NONE

   Funds Available: n/a Fund: General ____ Comptroller

7. **Legal review required:** n/a _____ District Attorney

8. **Reviewed by:**

   ____ Department Head Department Name: Commissioners

   ____ County Manager Other agency review: _____

9. **Board action:**

   [ ] Approved [ ] Approved with Modifications

   [ ] Denied [ ] Continued

Agenda Item No 7

**A PROCLAMATION DECLARING JANUARY 2020 AS "NATIONAL RADON ACTION MONTH IN STOREY COUNTY, NEVADA"**

***WHEREAS***, many Storey County residents don't know about radon, yet need to know for the safety and health of their families, as radon is a colorless, odorless, naturally occurring radioactive gas that is the primary cause of lung cancer among nonsmokers and the second leading cause of lung cancer for smokers; and

***WHEREAS,*** the U.S. Environmental Protection Agency (EPA) estimates 21,000 people in the U.S. die each year from lung cancer caused by indoor radon exposure; and

***WHEREAS,*** radon kills more people than secondhand smoke, drunk driving and home fires combined; and

***WHEREAS,*** any home in Storey County may have elevated levels of radon, even if neighboring homes do not, and living in a home with an average radon level of 4 picocuries per liter of air poses a similar risk of developing lung cancer as smoking half a pack of cigarettes a day; and

***WHEREAS,*** testing is the only way to know if a home has an elevated radon level, and testing is easy and inexpensive, and when identified, homes can be fixed; and

***WHEREAS***, University of Nevada, Reno Extension's Nevada Radon Education Program, the Nevada Division of Public and Behavioral Health, and the EPA support efforts to encourage all Storey County residents to test their homes for radon, mitigate elevated levels of radon, and have new homes built with radon-reducing materials and features.

**NOW, THEREFORE**, We, the Storey County Board of Commissioners, do hereby 2020, as

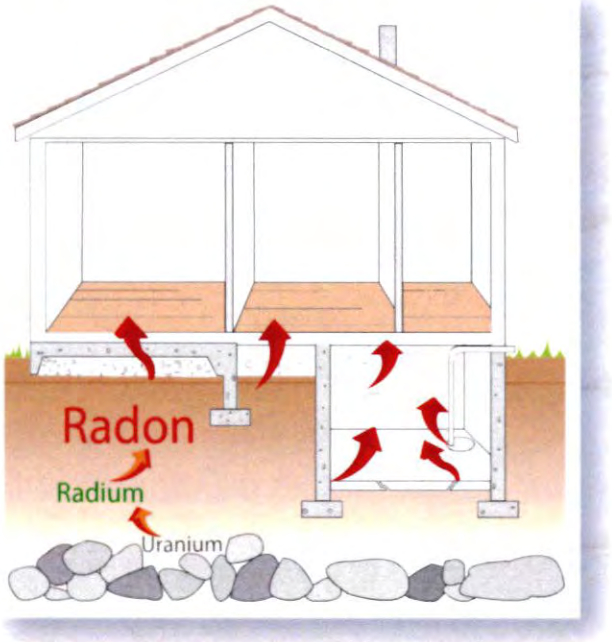
**"NATIONAL RADON ACTION MONTH"**
**In Storey County, Nevada**

**ADOPTED** this ___th day of January, 2020

(Signature and Seal of Official)_____

# Learn about RADON in Storey County

**RADON** is a naturally occurring radioactive gas that can seep into your home from the ground, increasing your risk for **LUNG CANCER**. All homes should be tested!




86
Rn
Radon
(222)

**RADON** is colorless, odorless and tasteless; the only way to detect it is to **TEST**

## FREE RADON PRESENTATIONS

**WEDNESDAY, FEB. 12, 12:15 p.m.**

Lockwood Senior Center

800 Peri Ranch Road, Lockwood

**THURSDAY, FEB. 20, 1 p.m.**

Storey County Senior Center

100 Mill St., Virginia City

## FREE RADON TEST KITS

**(Jan. 1 - Feb. 29)**

**LOCKWOOD SENIOR CENTER**

# Storey County Board of County Commissioners
## Agenda Action Report

**Meeting date: January 21, 2020** **Estimate of time required:** 15 minutes

**Agenda:** Consent [ ] Regular agenda [ X ] Public hearing required [ ]

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1. **Title: FOR POSSIBLE ACTION**: Discussion/Possible Action: Approve Equipment Procurement Contract between Storey County and Aeromix Systems dba Fluence USA for treatment plant equipment for the Gold Hill Wastewater Treatment Project and authorize the Board Chairman or County Manager to sign all documents associated with said contract in the amount of $206,750.00

1. **Recommended motion:** I _____ (Commissioner) move to approve the contract with Fluence USA for the purchase of treatment plant equipment for the Gold Hill Wastewater Treatment Project and authorize the Chairman to sign all documents associated with that purchase.

3. **Prepared by:** Keith Loomis

4. **Department:** District Attorney's Office **Telephone:** 847-0964

5. **Staff summary:** This contract is for the purchase of equipment for the Wastewater Treatment Project in Gold Hill. The low bidder for the provision of the equipment was Aeromix Systems dba Fluence USA. The cost of the purchase is $206,750.00.

6. **Supporting materials:** Proposed contract and supporting materials.

7. **Fiscal impact:**

Funds Available: Fund: ____ Comptroller

8. **Legal review required:**

__X__ 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.

# Storey County Board of County Commissioners
## Agenda Action Report

**Meeting date:** 01-21-20 **Estimate of time required:** 1 hour

**Agenda:** Consent [ ] Regular agenda [x] Public hearing required [x]

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1. **Title:** Discussion/Possible Action: Phase II of the Storey County Strategic plan: public workshop and adoption of a mission statement and vision statement for the plan, and direction to staff to commence public workshops in communities across the county to develop goals and objectives supporting the mission and vision statements.

2. **Recommended motion:** I [county commissioner], after considering comments by staff and the public, motion to adopt mission statement _____ and vision statement _____ presented in Enclosure A, and to direct staff to engage in public workshops in Virginia City, Lockwood, Highlands, and Mark Twain to develop draft goals and objectives supporting the mission and vision statement in the Storey County Strategic Plan and to be considered by this board at a later date.

3. **Prepared by:** Austin Osborne

4. **Department:** County Manager **Telephone:** 775.847.0968

5. **Staff summary:** On 12/03/19 the board and public shared concepts to be considered in developing prospective mission and vision statement drafts. A community survey of three possible vision and mission statements was posted on the county website. Survey results will be brought to the board at the 01/21/20 board meeting. After the board adopts a mission statement and vision statement, a series of public workshops will occur in Virginia City, Highlands, Lockwood, and Mark Twain, at which public and stakeholder comments will be considered in development of the goals and objectives of the plan. This process will occur over approximately six to nine months before a final draft is considered by the board for adoption.

**6. Supporting materials:** Draft mission and vision statements to consider; draft community survey; and webpage showing location of survey. Survey results will be brought to the board meeting.

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

Funds Available: Fund: ____ Comptroller

8. **Legal review required:**

____ District Attorney

9. **Reviewed by:**

____ Department Head Department Name:

__@'_ County Manager Other agency review: _____

10. **Board action:**

[ ] Approved [ ] Approved with Modifications
[ ] Denied [ ] Continued

Agenda Item No. 9

Linda Ritter Consulting
775.720.2982 linda@PinyonNevada.com 4250 Hobart Road Carson City, NV. 89703

December 9, 2019

To: Austin Osborne, County Manager

From: Linda Ritter, Linda Ritter Consulting, LLC

Re: Survey regarding proposed Mission and Vision Statements

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We are ready to take the alternative Mission and Vision Statements out to the public for their preferences and comments. I suggest we provide the following survey via Survey Monkey linked to the Storey County website:



## Mission and Vision Statements

1. A vision statement should be future-focused, inspirational and provide a picture of what Storey County will look like in the future.

Please rate the following alternative Vision Statements, with 5 being the best picture of a future Storey County and a score of 1 representing a statement that completely misses the mark.

A. Storey County is a place a where independence is valued, where the rural Nevada lifestyle is treasured, and where businesses large and small thrive.

1 2 3 4 5

B. Storey County is the home of the independent spirit - expressed by our people, reflected in their communities and valued by the businesses that call Storey County home

1 2 3 4 5

C. Storey County celebrates its independent spirit, its rich history, its enviable quality of life and its contribution to the Nevada economy.

1 2 3 4 5

D. Storey County - Independent spirit, exceptional rural lifestyle, thriving economy, servant to citizens.

1 2 3 4 5

E. Storey County: Independent spirit expressed by our people, reflected in our communities, and prized by our businesses.

1 2 3 4 5

Comments:

_____

_____

_____

_____

Mission Statement:

2. A mission statement should provide a brief explanation of what Storey County government is - what it does, how it does what it does and for whom it is done.

Please rate the following alternative Mission Statements, with 10 being the best representation of what Storey County government is now and a score of 1 representing a statement that doesn't sound at all like Storey County government.

A. Storey County provides efficient and effective public services that enhance our residents `quality of life, support our businesses and proactively respond to challenges. We engage with our communities, while respecting their independence.

1 2 3 4 5

B. With the focus on our customers and an eye to the future, Storey County provides services that enhance our communities and support our businesses. Our governance is open, transparent and participatory.

1 2 3 4 5

C. Our services: Efficient, supportive, customer focused and proactive.
Our governance: Open, transparent and participatory.

1 2 3 4 5

D. We strive to provide excellent and efficient services; be accessible and transparent; preserve our past and embrace our future; and provide safe and predicable places for our residents, businesses, and stakeholders.

1 2 3 4 5

Comments:

_____

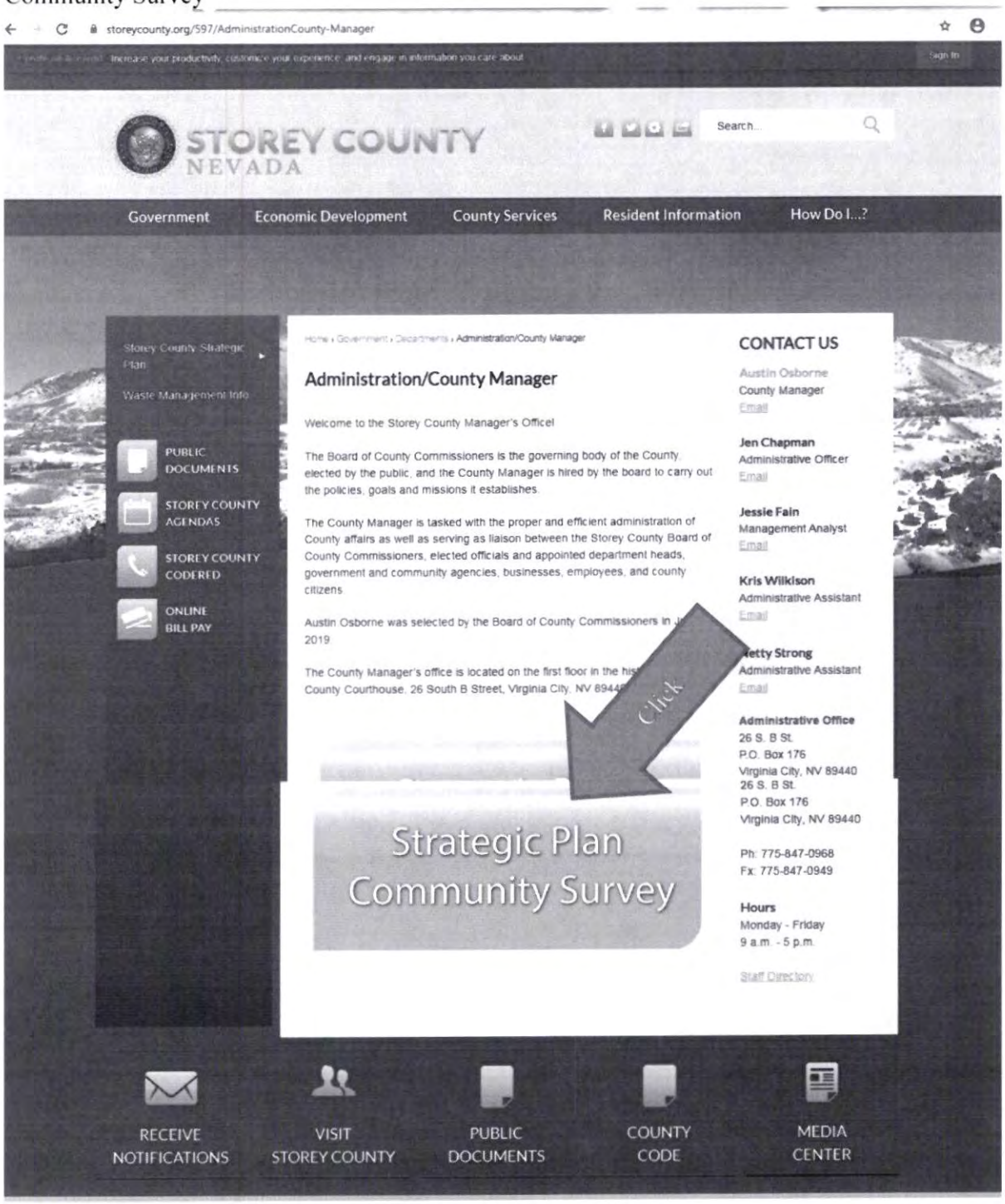
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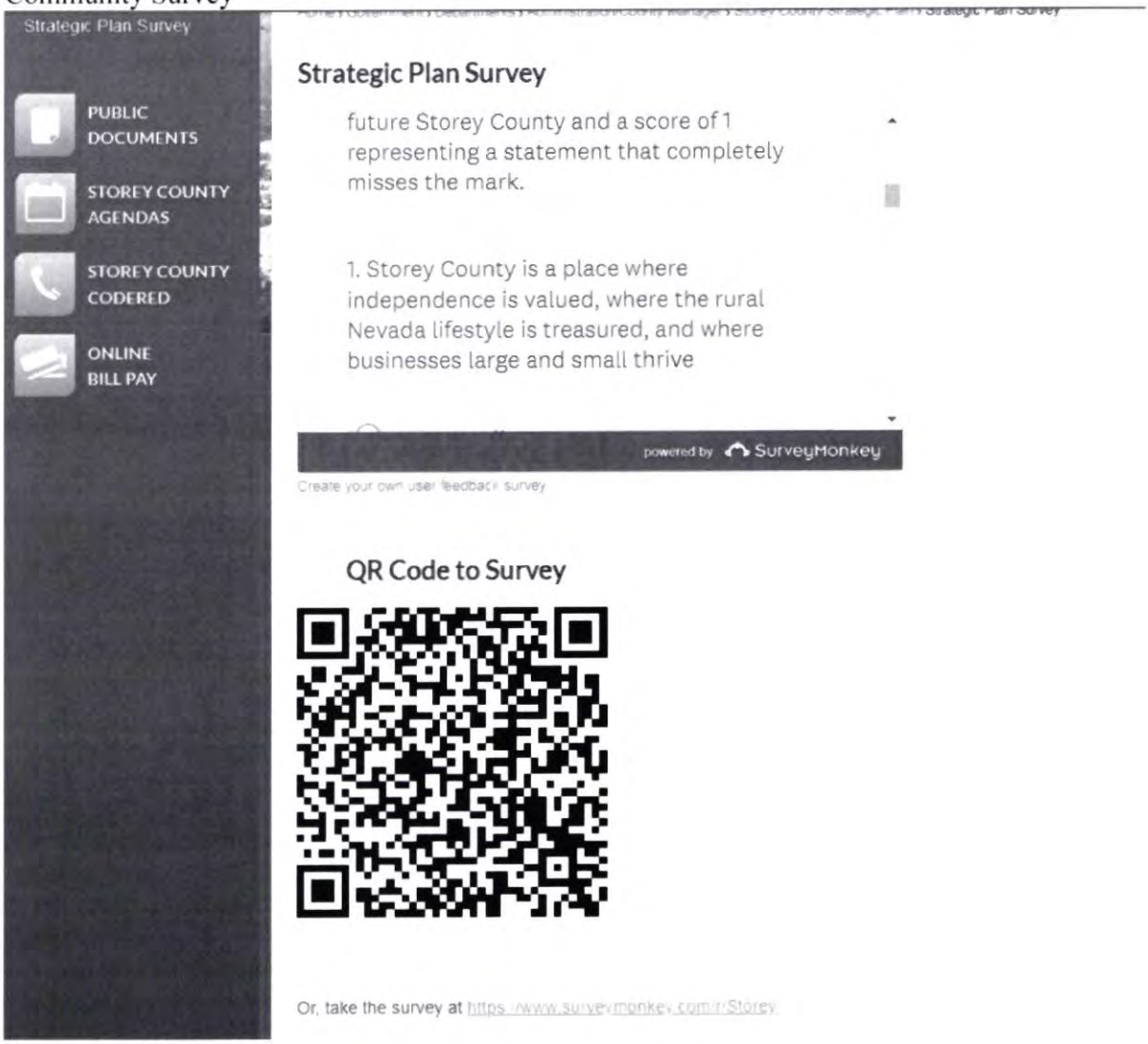
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If you would like to see any changes, please do not hesitate to contact me at any time.

Community Survey



Community Survey




**Sample Screenshot…**

# Storey County Board of County Commissioners
## Agenda Action Report

**Meeting date:** 01/21/20 **Estimate of time required:** 20 min.

**Agenda:** Consent [ ] Regular agenda [x] Public hearing required [x]

---

1. **Title:** Discussion/Possible Action: Authorize the County Manager to approve a contract with Farr West Engineering not to exceed $70,000 to develop the first phases of the Storey County Water Resources Master Plan, a master plan and capital improvement plan for future water demand, supply, storage, transmission, and distribution for central and south Storey County communities including the Comstock, Highlands, and Mark Twain.

2. **Recommended motion:** Based on the recommendation by staff and in conformance with the 2016 Storey County Master Plan, I [county commissioner] authorize the County Manager to approve a contract with Farr West Engineering not to exceed $70,000 to develop the first phases of the Storey County Water Resources Master Plan, a master plan and capital improvement plan for future water demand, supply, storage, transmission, and distribution for central and south Storey County communities including the Comstock, Highlands, and Mark Twain.

3. **Prepared by:** Austin Osborne

4. **Department:** County Manager **Telephone:** 775.847.0968

5. **Staff summary:** This water master plan and capital improvement plan will enable county staff, planners, and state officials to better understand current conditions of the Virginia City Water System, future growth potential and projected capacities, and potential expansion of the system to include other communities in central and south Storey County. The water study is also aligned with 2019 legislation for municipal water capacity and planning and the 2016 Storey County Master Plan.

6. **Supporting materials:** Enclosures: (A) Project Scope; (B) Fee Schedule.

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

Funds Available: Fund: ____ Comptroller

8. **Legal review required:**

__yes__ District Attorney

9. **Reviewed by:**

____ Department Head Department Name:

_@'___ County Manager Other agency review: _____

10. **Board action:**

[ ] Approved [ ] Approved with Modifications
[ ] Denied [ ] Continued

Agenda Item No. 10

This is **EXHIBIT A**, consisting of 2 pages, referred to in and part of the **Agreement between Owner and Engineer for Professional Services** dated September 1, 2009.

**Task Order**

**Task Order Number: 34**

**Date:** January 21, 2020

**Title**: Storey County Water Resource Plan

**Project Description:** Provide engineering services to Storey County to prepare a Water Resource Plan.

The Master Services Agreement is amended and supplemented to include the following agreement of the parties.

**INTRODUCTION**

This task order is intended to provide Storey County (County) with a Water Resource Plan (WRP) to officially document and provide policy related to the County's ability to provide a sustainable water supply to its customers in periods of above and below average precipitation. This SOW provides a framework for the entire WRP which will be comprised of individual technical memorandums. This WRP will focus on the populated areas of Virginia City, Gold Hill, Virginia City Highlands/Highland Ranches, and Mark Twain in the southern portion of the County. In the future, it is anticipated that the Canyon GID and the TRI-GID will complete similar plans which can be incorporated into this plan via Appendix. Considering those GID plans will not assume or imply any county control over the GID separate local governments. The key priorities and principles of the WRP are to:

- Document current water resources and those potentially available;
- Understand buildout potential of key areas within the County;
- Identify risks to existing and future water supplies and water system operations, including recommendations for how to avoid or mitigate these risks;
- Estimate future infrastructure needs to supply water to other areas; and
- Identify more specific studies which may be needed in the future.

The phase and task breakdown for the project is designated as follows:

**Design Services**

- Task 1 – Project Management
- Task 2 – Water Demands, Sources, and Management
- Task 3 – Source Water Reliability and System Capacity
- Task 4 – Future Demands and Water Management
- Task 5 – Water Resource Plan
- Task 6 – Owner Directed Services

**PART 1 – SERVICES**

**Task 1 – Project Management**

**Objective**

To plan, organize, direct, control, and communicate all relevant activities set forth in this Scope of Work within the approved budget and schedule.

**Approach**

Farr West will routinely review project progress and communicate project status on a regular basis. Communication will be through email and telephone, and with monthly project coordination meetings with the County and Farr West staff. This task will include the following activities:

- Project administration includes schedule maintenance, cost control, monthly invoicing, filing, resource allocation, subconsultant management, and routine communications.
- Conducting a project kick-off meeting with Farr West and County staff.
- Team coordination, including conference calls and internal meetings.
- Monitoring changes to the scope, budget, or schedule and developing change management strategies with County staff.

**Deliverables**

The following deliverables will be submitted under this task:

- Project schedule.
- Monthly status reports.

**Assumptions**

The following assumptions apply:

- Monthly reports will be provided with timely invoices.
- Project-related issues will be identified, communicated, and resolved.
- One (1) one and one-half (1.5) hour kickoff meeting between Farr West and County staff will be included as part of this scope of work.

**Task 2 – Water Demands, Sources, and Management**

**Objective**

To provide an analysis of current water demands and resources within parts of Storey County including the Comstock (Virginia City and Gold Hill), the Highlands (Virginia City Highlands and Highland Ranches), and Mark Twain; provide recommendations related to how the County manages existing water resources to meet water service demands on an annual basis, and analyze the water production facilities.

**Approach**

This task will include the following activities:

- Review of data and available studies relative to the Plan area.
- Review of existing water sources, existing water use, and the current capacity of the system.
- Inventory of water rights held by the Virginia City Water System.
- A discussion of surface water and groundwater management and the potential of how the sources may be managed conjunctively.

**Deliverables**

The following deliverables will be submitted under this task:

- Draft Technical Memorandum. One digital and one unbound hard copy.
- Final Technical Memorandum. One digital and one bound hard copy.

**Assumptions**

The following assumptions apply:

- Farr West will submit a written request for needed information and data.
- The County will provide Farr West with water right documentation and water use information in a digital format.
- Two (2) one-hour meetings between Farr West and County staff will be included as part of this task.
- The County will review the draft TM and issue all comments within three weeks of receiving the draft TM.

**Task 3 – Source Water Reliability and System Capacity**

**Objective**

To assess existing water sources in terms of capacity, quality, risk, and availability.

**Approach**

This task will include the following activities:

- Discussion of the availability of surface water to the Comstock, Highlands, and Mark Twain from the Marlette-Hobart water system. This will include water quality and how drought and upstream storage may impact the availability of surface water to the subject study area.
- Estimate the quantity, quality, and availability of groundwater to the Highlands and Mark Twain.
- Discussion of potential risks to water sources.
- A long-term water rights strategy for the Comstock, Highlands, and Mark Twain, including recommendations for how the County can protect or improve their existing rights and obtain new water rights.
- A planning level estimate of remaining capacity in existing water production, storage and transmission facilities.

**Deliverables**

The following deliverables will be submitted under this task:

- Draft Technical Memorandum. One digital and one unbound hard copy.
- Final Technical Memorandum. One digital and one bound hard copy.

**Assumptions**

The following assumptions apply:

- Two (2) one-hour meetings between Farr West and County staff will be included as part of this task.
- The County will review the draft TM and issue all comments within three weeks of receiving the draft TM.
- Any analysis which estimates the infrastructure required to serve the Highlands or Mark Twain with perpetual water service or with an emergency/backup connection assumes that all capital funding needed to cover improvement costs will be generated in the specific area served.

**Task 4 – Future Demands and Water Management**

**Objective**

To provide the County with potential buildout scenarios and recommendations for management and development of future water resources.

**Approach**

This task will include the following activities:

- Analysis of buildout potential for Virginia City, Gold Hill, American Flat, Virginia City Highlands, and Mark Twain.
- Comparison of anticipated County water needs to current water right holdings to determine if additional water rights are required or if a surplus condition exists.
- Infrastructure sizing to meet buildout demands.
- Analysis and commentary of potential regionalization options for the County water system and/or neighboring water systems.
- General discussion regarding potential water sources/rights to pursue.
- Recommendation for future in-depth studies and investigations to assist County decisions.

**Deliverables**

The following deliverables will be submitted under this task:

- Draft Technical Memorandum. One digital and one unbound hard copy.
- Final Technical Memorandum. One digital and one bound hard copy.

**Assumptions**

The following assumptions apply:

- The first buildout estimate will be based on current land use and zoning information from parcel data and planning documents to be provided by the County. Farr West and County staff will develop assumptions collaboratively during a one and one-half (1.5) hour workshop.
- Additional buildout scenarios for Mark Twain and the American Flat areas will include analysis of the following non-residential uses: Commercial, Light Industrial, Heavy Industrial, and Mining (American Flat only). Farr West and County staff will develop assumptions collaboratively during a one and one-half (1.5) hour workshop.
- Projected water demands will be calculated by applying land use-based water demand factors to the existing land use designation and parcel area, and in the second model by doing the same using hypothetical models derived from potential developments identified in the 2016 Storey County Master Plan within the subject study area(s).
- This task includes two additional one-hour meetings between Farr West and County staff to review key findings of the memorandum prior to County review.
- The County will review the draft TM and issue all comments within three weeks of receiving the draft TM.
- Any analysis which estimates the infrastructure required to serve the Highlands or Mark Twain with perpetual water service or with an emergency/backup connection assumes that any capital funding needed to cover improvement costs will be generated in the specific area served.

**Task 5 – Water Resource Plan**

**Objective**

To prepare an introduction to and Executive Summary of the Water Resource Plan and incorporate all previous technical memorandums into a single document for publication.

**Approach**

The following approach applies:

- An introduction including a description of Storey County and the communities to be considered in the WRP will be developed including a map of the area along with a description of the need for and key priorities of the WRP.
- An abstract or executive summary detailing key findings of each chapter.
- Compilation of previously completed final memorandums into sections of the final document.
- Presentation of findings to County staff and Board of Commissioners.

**Deliverables**

The following will be delivered under this task:

- Draft Water Resource Plan. One digital and two unbound hard copies.
- Final Water Resource Plan. One digital and five bound hard copies.

**Assumptions**

The following assumptions apply:

- Comments or red lines on the draft plan will only be for the executive summary and introduction. All individual chapters will be reviewed previously as technical memorandums.
- The County will review the draft TM and issue all comments within three weeks of receiving the draft TM.
- One (1) one-hour meeting with Farr West and County staff and one (1) presentation at a Storey County Board of Commissioners meeting are included as part of this task.

**Task 6 – Owner Directed Services**

**Objective**

To provide capability for the County to request additional services from Farr West.

**Approach**

This task will provide the County Manager the ability to request additional services for minor modifications to the scope of work without having to agendize an item with the County Board of Commissioners.

**Deliverables**

No additional deliverables will be submitted as part of this task.

**Assumptions**

The following assumptions apply:

- No work shall be performed under this task unless specifically requested by the County Manager, or his designee, in writing.
- Item is budgeted at 7 percent of the total engineering contract cost.

**PART 2 – COMPENSATION**

Storey County shall pay Farr West on a time and materials basis, including travel, not to exceed Sixty-Five Thousand and Seven Hundred Dollars ($65,700.00). Hourly rates and other expenses shall be in accordance with Exhibit C of the Master Services Agreement (Standard Hourly Rates). A breakdown of the individual task budgets is as follows:

| | | |
|---|---|---|
| Task 1 | Project Management | $5,700 |
| Task 2 | Water Demands, Sources, and Management | $16,500 |
| Task 3 | Source Water Reliability and System Capacity | $15,000 |
| Task 4 | Future Demands and Water Management | $16,000 |
| Task 5 | Water Resource Plan | $8,500 |
| Task 6 | Owner Directed Services | $4,000 |
| | **TOTAL:** | $65,700 |

**PART 3 – SCHEDULE**

The following is a *proposed* schedule to be used as a general guideline only. A revised schedule will be issued after the kickoff meeting.

| | |
|---|---|
| Notice to Proceed: | December 3, 2019 |
| Kickoff Meeting: | Week of December 9, 2019 |
| Draft TM 1: | March 2020 |
| Draft TM 2: | April 2020 |
| Buildout Condition Workshop: | May 2020 |
| Draft TM 3: | June 2020 |
| Draft Water Resource Plan: | July 2020 |
| Board Presentation: | September 2020 |

| | |
|---|---|
| Owner: Storey County | Engineer: Farr West Engineering |
| By: _____ | By: _____ |
| Print Name: _____ | Print Name: Lucas Tipton, P.E. |
| Title: _____ | Title: Principal Engineer |
| Date Signed: _____ | Date Signed: 10/25/19 |

# Storey County
## Water Resource Plan
## Engineering Fee Estimate V_3.0

| TASKS | Principal Civil Engineer - Lucas Tipton | Engineer III - Angela Bezzone | Engineer II - Alex Stodtmeister | Engineer in Training II - Alexa Kinsinger | Engineer in Training I - Tanner Brashler | Senior Hydrogeologist - Kirk Swanson | Administrator II- | GIS Analyst II - Matt Forrest | Water Rights Specialist III - Chris Facque | Total Labor | | Expenses (a) | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Rate ($/hr) | $168 | $131 | $121 | $100 | $91 | $163 | $74 | $137 | $158 | Hours | ($) | ($) | ($) |
| **1.0 Project Management** | | | | | | | | | | | | | |
| Project Coordination and Management | 2 | 8 | | | | | 2 | | | 12 | $1,532 | | $1,532 |
| Monthly Reports/Progress Billings | | 6 | | | | | 6 | | | 12 | $1,230 | | $1,230 |
| Kickoff Meeting (1.5 hrs plus prep) | 5 | 9 | | | | 3 | | | 3 | 20 | $2,982 | | $2,982 |
| **Subtotal** | **7** | **23** | | | | **3** | **8** | | **3** | **44** | **$5,744** | | **$5,744** |
| **2.0 Water Demands, Sources, and Management** | | | | | | | | | | | | | |
| Compile and Organize Existing Data | | | | 6 | | | | | 2 | 8 | $916 | | $916 |
| Review Studies and Information from County | | 4 | | 8 | | 4 | | | 2 | 18 | $2,292 | | $2,292 |
| Water Rights Inventory & Acquisition Analysis | | 2 | | | | | | | 4 | 6 | $894 | | $894 |
| Surface Water and Groundwater Use Analysis | 2 | 10 | | | | 4 | | | | 16 | $2,298 | | $2,298 |
| Current Demands Analysis | | 2 | | 10 | | | | | | 12 | $1,262 | | $1,262 |
| Meetings (2 meetings @ 1 hrs each) | 5 | 5 | | | | | | | | 10 | $1,495 | | $1,495 |
| Draft TM 1 | 2 | 12 | | 16 | | 4 | 2 | 6 | 4 | 46 | $5,762 | | $5,762 |
| Final TM 1 | 2 | 4 | | 8 | | | 1 | | | 15 | $1,734 | | $1,734 |
| **Subtotal** | **11** | **39** | | **48** | | **12** | **3** | **6** | **12** | **131** | **$16,653** | | **$16,653** |
| **3.0 Source Water Reliability and System Capacity** | | | | | | | | | | | | | |
| Risk Assessment - Surface water | 1 | 8 | | | | | | | 2 | 11 | $1,532 | | $1,532 |
| Risk Assessment - Groundwater | 1 | 6 | | | | 6 | | | | 13 | $1,932 | | $1,932 |
| Long-Term Strategy | 2 | 8 | | | | 2 | | | 2 | 14 | $2,026 | | $2,026 |
| Existing Water Production and Facilities Capacity Analysis | | | 4 | | 12 | | | | | 16 | $1,576 | | $1,576 |
| Meetings (2 meetings @ 1 hrs each) | 5 | 5 | | | | | | | | 10 | $1,495 | | $1,495 |
| Draft TM 2 | 2 | 12 | 4 | 16 | 2 | 4 | 2 | | | 42 | $4,974 | | $4,974 |
| Final TM 2 | 2 | 4 | | 8 | | | 1 | | | 15 | $1,734 | | $1,734 |
| **Subtotal** | **13** | **43** | **8** | **24** | **14** | **12** | **3** | | **4** | **121** | **$15,269** | | **$15,269** |
| **4.0 Future Demands and Water Management** | | | | | | | | | | | | | |
| Buildout Analysis | 2 | 8 | | 8 | | | | 6 | | 24 | $3,006 | | $3,006 |
| Future Water Demands & Infrastructure Sizing | 2 | 4 | 8 | | 8 | | | | | 22 | $2,556 | | $2,556 |
| Regionalization Analysis | | 2 | | 6 | | | | | | 8 | $862 | | $862 |
| Future Water Rights & Additional Studies | | 6 | | | | | | | 4 | 10 | $1,418 | | $1,418 |
| Meetings (2 meetings @ 1 hr and 1.5 hr) | 6 | 6 | | | | | | | | 12 | $1,794 | | $1,794 |
| Draft TM 3 | 2 | 12 | 4 | 16 | 4 | | 2 | | 2 | 42 | $4,820 | | $4,820 |
| Final TM 3 | 2 | 4 | | 8 | | | 1 | | | 15 | $1,734 | | $1,734 |
| **Subtotal** | **14** | **42** | **12** | **38** | **12** | | **3** | **6** | **6** | **133** | **$16,190** | | **$16,190** |
| **5.0 Water Resource Plan** | | | | | | | | | | | | | |
| Introduction | | 2 | | 8 | | | | 4 | | 14 | $1,610 | | $1,610 |
| Board Presentation | 6 | 6 | | 6 | | | | | | 18 | $2,394 | | $2,394 |
| Meeting (1 meeting @ 1 hr each) | 3 | 3 | | | | | | | | 6 | $897 | | $897 |
| Draft Plan | 2 | 4 | | 10 | | | 2 | | | 18 | $2,008 | | $2,008 |
| Final Plan | 2 | 4 | | 6 | | | 1 | | | 13 | $1,534 | | $1,534 |
| **Subtotal** | **13** | **19** | | **30** | | | **3** | **4** | | **69** | **$8,443** | | **$8,443** |
| **6.0 Owner Directed Services** | | | | | | | | | | | | | |
| As Requested by the County | | | | | | | | | | | $4,000 | | $4,000 |
| **Subtotal** | | | | | | | | | | | **$4,000** | | **$4,000** |
| TOTAL | **58** | **166** | **20** | **140** | **26** | **27** | **20** | **16** | **25** | **498** | **$66,299** | | **$66,299** |

# Storey County Board of County Commissioners
## Agenda Action Report

**Meeting date: January 21, 2020** **Estimate of time required:** 10 minutes

**Agenda:** Consent [ ] Regular agenda [X] Public hearing required [ ]

---

1. **Title:** Review and possible approval of Storey County Audited Financial Statements for the year ended June 30, 2019 completed by DiPietro and Thornton

2. **Recommended motion:** **I hereby approve the Storey County Audited Financial Statements for the year ended June 30, 2019**

3. **Prepared by:** Hugh Gallagher and Staff

   **Department:** Comptroller **Telephone: 775-847-1006**

4. **Staff summary:** The attached Storey County Audited Financial Statements are presented to the Storey County Commissioners for approval.

5. **Supporting materials:** Audited Financial Report, Storey County, Nevada June 30, 2019 completed by DiPietro and Thornton

6. **Fiscal impact: yes**

   Funds Available: Fund: ___ ___ Comptroller

7. **Legal review required:**

   ____ District Attorney

8. **Reviewed by:**

   __X__ Department Head Department Name: Commissioner's Office

   ____ County Manager Other agency review: _____

9. **Board action:**

   [ ] Approved [ ] Approved with Modifications
   [ ] Denied [ ] Continued

Agenda Item No. 11

# Audit Report
# STOREY COUNTY, NEVADA
# June 30, 2019

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DiPietro & Thornton
CERTIFIED PUBLIC ACCOUNTANTS

Joseph F. Costanza, CPA
Scott A. Westover, CPA
Theresa M. Westover, CPA

Of Counsel
John F. DiPietro, CPA
Randall D. Thornton, CPA

## INDEPENDENT AUDITOR'S REPORT

To the Honorable Board of County Commissioners
Storey County, Nevada

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Storey County, Nevada, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Storey 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 and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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, each major fund, and the aggregate remaining fund information of Storey County as of June 30, 2019, 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.


9550 Prototype Court, Ste 101 ◦ Reno, NV 89521 ◦ (775) 825-1040 ◦ (775) 825-6074 fax ◦ dipietro-thornton.com

**Correction of an Error**

As discussed in Note XIV to the financial statements, certain errors occurred in the valuation of deferred outflows of resources as of June 30, 2018, and were discovered by management during the current year. Additionally certain errors were made in the payroll of the 474 Fire Protection Fire District for years ended June 30, 2015-2017, and were discovered by management during the current year. Accordingly, the errors have resulted in a restatement of fund balance/net position as of June 30, 2018. Our opinions are not modified with respect to these matters.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 through 7, the Schedule of Changes in the Total OPEB Liability and Related Ratios on page 84, the Schedule of County's Share of the Net Pension Liability-Public Employees Retirement System of Nevada on page 85, and the Schedule of County's Contributions-Public Employees' Retirement System of Nevada on page 86, 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 accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), and is not a required part of the 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.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards,* we have also issued our report dated November 30, 2019, on our consideration of Storey County's internal control over financial reporting and on our tests of its compliance with certain provisions out flows, regulations contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing on internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Audition Standards* in considering Storey County's internal control over financial reporting and compliance.

DiPietro & Thornton
Reno, NV
January 12, 2020

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, 2019.

FINANCIAL HIGHLIGHTS

- The assets of Storey County exceeded its liabilities by $24,950,000
- The County's unrestricted net assets decreased $704,000
- At June 30, 2019, the unreserved fund balance for the general fund was $11,104,529
- Storey County's bonded debt at June 30, 2019 was $9,426,000 which was $6,678,000 in revenue bonds of the County's Enterprise Funds, Virginia City Rail Bonds of $1,096,000 and $1,652,000 bond of the Storey County Fire Protection District.

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 Position 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-three 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 seventeen 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 55.

**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 56 through 79 of this report

STOREY COUNTY, NEVADA
NET POSITION

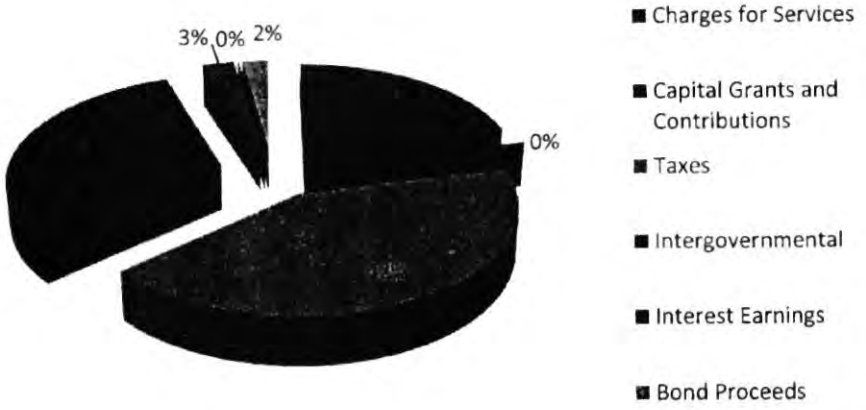
| | Governmental Activities June 30, 2019 | Business Type Activities June 30, 2019 | Total June 30, 2019 | Total June 30, 2018 |
|---|---|---|---|---|
| Current and Other Assets | $ 37,091,000 | $ 2,394,000 | $ 39,485,000 | $ 37,177,000 |
| Capital Assets | 55,205,000 | 24,901,000 | 80,106,000 | 75,332,000 |
| Total Assets | $ 92,296,000 | $ 27,295,000 | $ 119,591,000 | $ 112,509,000 |
| Deferred Outflows | $ 7,077,000 | $ 115,000 | $ 7,192,000 | $ 9,575,000 |
| Long Term Liabilities Outstanding | $ 80,421,000 | $ 9,371,000 | $ 89,792,000 | $ 90,948,000 |
| Current Liabilities | 4,654,000 | 89,000 | 4,743,000 | 8,521,000 |
| Total Liabilities | $ 85,075,000 | $ 9,460,000 | $ 94,535,000 | $ 99,469,000 |
| Deferred Inflows | $ 11,001,000 | $ 108,000 | $ 11,109,000 | $ 6,270,000 |
| Net Position | | | | |
| Invested in Capital Assets, Net of Related Debt | $ 11,420,000 | $ 18,223,000 | $ 29,643,000 | $ 24,251,000 |
| Restricted | 143,000 | 251,000 | 394,000 | 394,000 |
| Unrestricted | (8,266,000) | (632,000) | (8,898,000) | (8,300,000) |
| Total Net Position | $ 3,297,000 | $ 17,842,000 | $ 21,139,000 | $ 16,345,000 |

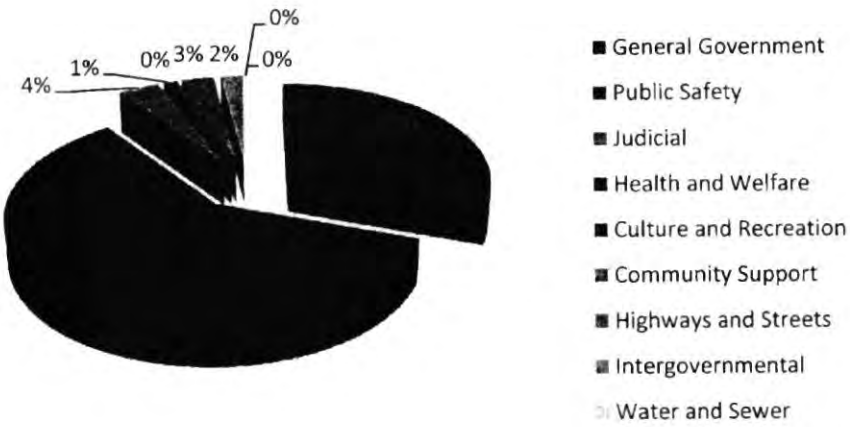
STOREY COUNTY, NEVADA
CHANGES IN NET POSITION

| | Governmental Activities June 30, 2019 | Business Type Activities June 30, 2019 | Total June 30, 2019 | Total June 30, 2018 |
|---|---|---|---|---|
| REVENUES: | | | | |
| Program Revenues: | | | | |
| Charges for Services | $ 7,439,000 | $ 959,000 | $ 8,398,000 | $ 7,240,000 |
| Operating Grants and Contributions | 291,000 | - | 291,000 | 856,000 |
| Capital Grants and Contributions | - | 3,987,000 | 3,987,000 | 25,000 |
| General Revenues: | | | | |
| Taxes | 14,500,000 | - | 14,500,000 | 13,628,000 |
| Intergovernmental | 10,886,000 | - | 10,886,000 | 14,191,000 |
| Interest Earnings | 937,000 | - | 937,000 | 148,000 |
| Bond Proceeds | 30,000 | - | 30,000 | 22,000 |
| Other | 764,000 | 374,000 | 1,138,000 | 970,000 |
| Total Revenues | 34,847,000 | 5,320,000 | 40,167,000 | 37,080,000 |
| EXPENSES: | | | | |
| General Government | 9,879,000 | - | 9,879,000 | 12,614,000 |
| Public Safety | 19,308,000 | - | 19,308,000 | 19,884,000 |
| Judicial | 1,205,000 | - | 1,205,000 | 1,172,000 |
| Health and Welfare | 237,000 | - | 237,000 | 247,000 |
| Culture and Recreation | 129,000 | - | 129,000 | 173,000 |
| Community Support | 933,000 | - | 933,000 | 888,000 |
| Highways and Streets | 653,000 | - | 653,000 | 1,083,000 |
| Intergovernmental | - | - | - | 46,000 |
| Water and Sewer | - | 1,096,000 | 1,096,000 | (4,020,000) |
| Total Expenses | 32,344,000 | 1,096,000 | 33,440,000 | 32,087,000 |
| Changes in Net Position | 2,503,000 | 4,224,000 | 6,727,000 | 4,993,000 |
| Net Position - July 1 | 794,000 | 13,618,000 | 14,412,000 | 11,352,000 |
| Net Position - June 30 | $ 3,297,000 | $ 17,842,000 | $ 21,139,000 | $ 16,345,000 |

Revenues in the General Fund were $19,600,000 which was $3,400,000 more than the amount budgeted. Actual expenditures were $13,900,000, which was $1,200,000 less than appropriations for the year.

PERCENT TOTALS- ALL FUNDS



**Business Type Activities.** Business-type activities increased Storey County's net assets by $4,131,882. Depreciation expense for the current fiscal year was $248,160.

**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, 2019.** The budget statements reflect a comparison of budgeted revenues and expenditures to actual for the year ended June 30, 2019. 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 $3,354,791, leaving a fund balance of $11,104,529. 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, 2019 amounts to $80,105,000 (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, 2019

| | Governmental Activities June 30, 2019 | Business Type Activities June 30, 2019 | Total June 30, 2019 |
|---|---|---|---|
| Land | $ 811,000 | $ - | $ 811,000 |
| Antique Furniture | 75,000 | - | 75,000 |
| Construction in Process | 1,355,000 | 14,793,000 | 16,148,000 |
| Buildings and Improvements | 7,474,000 | - | 7,474,000 |
| Improvements other than Buildings | 37,975,000 | - | 37,975,000 |
| Machinery and Equipment | 7,514,000 | - | 7,514,000 |
| Sewer and Water systems | - | 10,108,000 | 10,108,000 |
| Total | $ 55,204,000 | $ 24,901,000 | $ 80,105,000 |

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

**STOREY COUNTY, NEVADA**
**STATEMENT OF NET POSITION**
**JUNE 30, 2019**

| | GOVERNMENTAL ACTIVITIES | BUSINESS-TYPE ACTIVITIES | TOTAL |
|---|---|---|---|
| ASSETS | | | |
| Cash and investments | $ 32,621,119 | $ 2,302,234 | $ 34,923,353 |
| Accounts receivables (net allowance) | 1,508,806 | 91,487 | 1,600,293 |
| Taxes receivable | 92,750 | - | 92,750 |
| Prepaid expenses | 235,272 | - | 235,272 |
| Inventory | 64,834 | - | 64,834 |
| Due from proprietary fund | 2,126,000 | - | 2,126,000 |
| Due from V&T Railroad | 441,561 | - | 441,561 |
| Capital assets - nondepreciable | | | |
| Land | 810,921 | - | 810,921 |
| Antique furniture | 75,000 | - | 75,000 |
| Construction in progress | 1,355,489 | 14,793,141 | 16,148,630 |
| Capital assets - net of accumulated depreciation | | | |
| Buildings and improvements | 7,474,327 | - | 7,474,327 |
| Improvements other than buildings | 37,974,999 | - | 37,974,999 |
| Utility system | - | 10,108,006 | 10,108,006 |
| Machinery and equipment | 7,513,837 | - | 7,513,837 |
| Total Assets | $ 92,294,915 | $ 27,294,868 | $ 119,589,783 |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Deferred outflows-OPEB | $ 226,280 | $ - | $ 226,280 |
| Deferred outflows-pension | 6,850,960 | 114,513 | 6,965,473 |
| Total Deferred Inflows of Resources | $ 7,077,240 | $ 114,513 | $ 7,191,753 |
| LIABILITIES | | | |
| Accounts payable and other current liabilities | $ 4,654,283 | $ 88,704 | $ 4,742,987 |
| Due to general fund | - | 2,126,000 | 2,126,000 |
| Non-current liabilities | | | |
| Bonds/Notes payable - due within one year | 178,841 | 128,082 | 306,923 |
| - due in more than one year | 43,606,185 | 6,550,348 | 50,156,533 |
| Compensated absences - due in more than one year | 753,925 | - | 753,925 |
| Net OPEB obligation | 16,449,497 | - | 16,449,497 |
| Net pension liability | 19,432,503 | 566,357 | 19,998,860 |
| Total Liabilities | $ 85,075,234 | $ 9,459,491 | $ 94,534,725 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Deferred inflows-OPEB | $ 7,061,664 | $ - | $ 7,061,664 |
| Deferred inflows-pension | 3,939,459 | 108,068 | 4,047,527 |
| Total Deferred Inflows of Resources | $ 11,001,123 | $ 108,068 | $ 11,109,191 |
| NET POSITION | | | |
| Restricted reserve | $ 142,640 | $ 250,850 | $ 393,490 |
| Invested in capital assets - net of related debt | 11,419,547 | 18,222,717 | 29,642,264 |
| Unrestricted | (8,266,389) | (631,745) | (8,898,134) |
| Total Net Position | $ 3,295,798 | $ 17,841,822 | $ 21,137,620 |

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

**STOREY COUNTY, NEVADA**
**STATEMENT OF ACTIVITIES**
**FOR THE YEAR ENDED JUNE 30, 2019**

| FUNCTIONS/PROGRAMS | EXPENSES | PROGRAM REVENUES: CHARGES FOR SERVICES | PROGRAM REVENUES: OPERATING GRANTS AND CONTRIBUTIONS | PROGRAM REVENUES: CAPITAL GRANTS AND CONTRIBUTIONS |
|---|---|---|---|---|
| Primary government: | | | | |
| Governmental activities: | | | | |
| General government | $ 9,880,407 | $ 5,811,572 | $ 171,090 | $ - |
| Public safety | 19,307,836 | 1,139,706 | 119,980 | - |
| Judicial | 1,204,680 | 234,850 | - | - |
| Health and welfare | 237,443 | - | - | - |
| Culture and recreation | 129,151 | 24,529 | - | - |
| Community support | 933,467 | - | - | - |
| Highways and streets | 653,354 | 228,458 | - | - |
| Intergovernmental | - | - | - | - |
| Total Governmental Activities | 32,346,338 | 7,439,115 | 291,070 | - |
| Business type activities: | | | | |
| Water | 598,682 | 561,720 | - | 12,273 |
| Sewer | 496,264 | 396,850 | - | 3,974,249 |
| Total Business-Type Activities | 1,094,946 | 958,570 | - | 3,986,522 |
| Total Primary Government | $ 33,441,284 | $ 8,397,685 | $ 291,070 | $ 3,986,522 |

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

**STOREY COUNTY, NEVADA**
**STATEMENT OF ACTIVITIES**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | NET (EXPENSE)REVENUE AND CHANGES IN NET POSITION | | |
|---|---|---|---|
| FUNCTIONS/PROGRAMS | GOVERNMENTAL ACTIVITIES | BUSINESS TYPE ACTIVITIES | TOTAL |
| Primary government: | | | |
| Governmental activities: | | | |
| General government | $ (3,897,745) | $ - | $ (3,897,745) |
| Public safety | (18,048,150) | - | (18,048,150) |
| Judicial | (969,830) | - | (969,830) |
| Health and welfare | (237,443) | - | (237,443) |
| Culture and recreation | (104,622) | - | (104,622) |
| Community support | (933,467) | - | (933,467) |
| Highways and streets | (424,896) | - | (424,896) |
| Intergovernmental | - | - | - |
| Total Governmental Activities | (24,616,153) | - | (24,616,153) |
| Business type activities: | | | |
| Water | - | (36,962) | (36,962) |
| Sewer | - | (99,414) | (99,414) |
| Total Business-Type Activities | - | (136,376) | (136,376) |
| Total Primary Government | (24,616,153) | (136,376) | (24,752,529) |
| General revenues: | | | |
| Property taxes | 14,500,452 | - | 14,500,452 |
| Various state collected pass-through revenues | 10,885,946 | - | 10,885,946 |
| Investment earnings | 936,852 | 87,371 | 1,024,223 |
| Bond proceeds | 29,571 | - | 29,571 |
| Miscellaneous revenue | 763,867 | 286,749 | 1,050,616 |
| Capital contributions and grants | - | 3,986,522 | 3,986,522 |
| Total General Revenues | 27,116,688 | 4,360,642 | 31,477,330 |
| Change in Net Position | 2,500,535 | 4,224,266 | 6,724,801 |
| Net Position, July 1, restated(note XIV) | 795,263 | 13,617,556 | 14,412,819 |
| Net Position, June 30 | $ 3,295,798 | $ 17,841,822 | $ 21,137,620 |

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

**STOREY COUNTY, NEVADA**
**GOVERNMENTAL FUNDS**
**BALANCE SHEET**
**JUNE 30, 2019**

| | GENERAL | ROAD FUND | 474 FIRE PROTECTION DISTRICT FUND | TRI-PAYBACK FUND | USDA BOND FUND |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| Cash | $ 11,426,591 | $ 806,285 | $ 1,381,134 | $ 3,594,263 | $ 29,697 |
| Accounts receivable (net allowance) | 580,094 | 216,082 | 501,002 | - | - |
| Taxes receivable | 69,207 | - | 21,215 | - | - |
| Prepaid expenses | 150 | - | 101,122 | - | - |
| Due from proprietary fund | 2,126,000 | | | | |
| Due from V&T road | 441,561 | - | - | - | - |
| Inventory | - | - | - | - | - |
| Total Assets | $ 14,643,603 | $ 1,022,367 | $ 2,004,473 | $ 3,594,263 | $ 29,697 |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities | | | | | |
| Accounts payable | $ 675,857 | $ 86,030 | $ 707,613 | $ - | $ - |
| Accrued expenses and deposits | 490,541 | 5,591 | 63,635 | - | - |
| Unearned income | - | - | - | - | - |
| Account payable - Tesla | 2,341,023 | - | - | - | - |
| Total Liabilities | 3,507,421 | 91,621 | 771,248 | - | - |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Unavailable resources property taxes | 31,653 | - | 134,593 | - | - |
| FUND BALANCES | | | | | |
| Nonspendable | 150 | - | - | - | - |
| Reserved - debt service | - | - | 142,640 | - | - |
| Unassigned reported in: | | | | | |
| General fund | 11,104,379 | - | - | - | - |
| Capital projects funds | - | - | - | - | - |
| Special revenue funds | - | 930,746 | 955,992 | 3,594,263 | 29,697 |
| Total Fund Balances | 11,104,529 | 930,746 | 1,098,632 | 3,594,263 | 29,697 |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | $ 14,643,603 | $ 1,022,367 | $ 2,004,473 | $ 3,594,263 | $ 29,697 |

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

**STOREY COUNTY, NEVADA**
**BALANCE SHEET**
**GOVERNMENTAL FUNDS**
**JUNE 30, 2019**

| | VCTC FUND | OTHER GOVERNMENTAL FUNDS | TOTAL GOVERNMENTAL FUNDS |
|---|---|---|---|
| ASSETS | | | |
| Cash | $ 254,407 | $ 15,128,742 | $ 32,621,119 |
| Accounts receivable (net allowance) | 105,814 | 105,814 | 1,508,806 |
| Taxes receivable | - | 2,328 | 92,750 |
| Prepaid expenses | 134,000 | - | 235,272 |
| Due from proprietary fund | - | - | 2,126,000 |
| Due from V&T road | - | - | 441,561 |
| Inventory | 64,834 | - | 64,834 |
| Total Assets | $ 559,055 | $ 15,236,884 | $ 37,090,342 |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities | | | |
| Accounts payable | $ 55,623 | $ 178,847 | $ 1,703,970 |
| Accrued expenses and deposits | 5,700 | - | 565,467 |
| Unearned income | 43,823 | - | 43,823 |
| Account payable - Tesla | - | - | 2,341,023 |
| Total Liabilities | 105,146 | 178,847 | 4,654,283 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Unavailable resources property taxes | - | 1,062 | 167,308 |
| FUND BALANCES | | | |
| Nonspendable | 198,834 | - | 198,984 |
| Reserved - debt service | - | - | 142,640 |
| Unassigned reported in: | | | |
| General fund | 255,075 | - | 11,359,454 |
| Capital projects funds | - | 8,737,875 | 8,737,875 |
| Special revenue funds | - | 6,319,100 | 11,829,798 |
| Total Fund Balances | 453,909 | 15,056,975 | 32,268,751 |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | $ 559,055 | $ 15,236,884 | $ 37,090,342 |

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

**STOREY COUNTY, NEVADA**
**RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET**
**TO THE STATEMENT OF NET POSITION**
**JUNE 30, 2019**

| | | |
|---|---|---|
| Total Fund Balance - government funds - page 13 | $ | 32,268,751 |
| Amounts reported for governmental activities in the statement of net assets are different because: | | |
| 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 | | 55,204,573 |
| Deferred outflows of resources for OPEB | | 226,280 |
| Deferred outflows of resources for pensions | | 6,850,960 |
| Property taxes receivable that are note available to pay current period expenditures and therefore are reported as unearned in the funds | | 167,308 |
| Long term liabilities are not due and payable in the current period and therefore are not reported in the funds. | | (43,785,026) |
| Pension liabilities are not due and payable in the current period and therefore not reported in funds | | (35,882,000) |
| Compensated absences are not due and payable in the current period and therefore are not reported in the funds. | | (753,925) |
| Deferred inflows of resources for OPEB | | (7,061,664) |
| Deferred inflows of resources for pensions | | (3,939,459) |
| Total Net Position - governmental activities - page 9 | $ | 3,295,798 |

The notes to the 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, 2019**

| | GENERAL | ROAD FUND | 474 FIRE PROTECTION DISTRICT FUND | TRI-PAYBACK FUND | USDA BOND FUND |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Taxes | $ 10,784,181 | $ - | $ 3,302,485 | $ - | $ - |
| Licenses and permits | 2,678,554 | - | - | - | - |
| Intergovernmental | 2,395,011 | 864,135 | 1,473,126 | - | 4,779,827 |
| Charges for services | 2,527,094 | 228,458 | 1,139,706 | - | - |
| Fines and forfeitures | 8,340 | - | - | - | - |
| Equipment sales | - | 133,333 | | | |
| Miscellaneous | 1,182,490 | 23,371 | 154,615 | - | - |
| Total Revenues | 19,575,670 | 1,249,297 | 6,069,932 | - | 4,779,827 |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | 5,662,352 | - | - | 315,587 | - |
| Public safety | 5,953,156 | - | 5,567,162 | - | 4,528,827 |
| Judicial | 1,170,596 | - | - | - | - |
| Health and welfare | 96,084 | - | - | - | - |
| Culture and recreation | 104,866 | - | - | - | - |
| Community service | 888,702 | - | - | - | - |
| Highways and streets | - | 710,054 | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Total Expenditures | 13,875,756 | 710,054 | 5,567,162 | 315,587 | 4,528,827 |
| Excess (Deficiency) of Revenues over Expenditures | 5,699,914 | 539,243 | 502,770 | (315,587) | 251,000 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | - | - | 1,344,729 | 755,000 | 143,000 |
| Transfers out | (7,049,729) | (8,750) | (2,142,000) | - | - |
| Transfers to proprietary funds | - | | | | |
| Federal grants | - | - | 69,083 | - | - |
| Loan (payments) proceeds | - | - | - | - | (204,966) |
| Bond proceeds | - | - | - | - | - |
| Bond interest | - | - | - | - | (188,524) |
| Total Other Financing Sources (Uses) | (7,049,729) | (8,750) | (728,188) | 755,000 | (250,490) |
| Net Change in Fund Balance | (1,349,815) | 530,493 | (225,418) | 439,413 | 510 |
| Fund Balance, July 1, restated(note XIV) | 12,454,344 | 400,253 | 1,324,050 | 3,154,850 | 29,187 |
| Fund Balance, June 30 | $ 11,104,529 | $ 930,746 | $ 1,098,632 | $ 3,594,263 | $ 29,697 |

The notes to the 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, 2019**

| | VCTC FUND | OTHER GOVERNMENTAL FUNDS | TOTAL GOVERNMENTAL FUNDS |
|---|---|---|---|
| REVENUES | | | |
| Taxes | $ - | $ 454,667 | $ 14,541,333 |
| Licenses and permits | 39,857 | - | 2,718,411 |
| Intergovernmental | 868,197 | 727,637 | 11,107,933 |
| Charges for services | 534,311 | 221,216 | 4,650,785 |
| Fines and forfeitures | - | 61,579 | 69,919 |
| Equipment sales | - | - | 133,333 |
| Miscellaneous | 118,962 | 769,982 | 2,249,420 |
| Total Revenues | 1,561,327 | 2,235,081 | 35,471,134 |
| EXPENDITURES | | | |
| Current: | | | |
| General government | 1,360,409 | 1,596,031 | 8,934,379 |
| Public safety | - | 735,233 | 16,784,378 |
| Judicial | - | 33,326 | 1,203,922 |
| Health and welfare | - | 142,794 | 238,878 |
| Culture and recreation | - | - | 104,866 |
| Community service | - | - | 888,702 |
| Highways and streets | - | - | 710,054 |
| Intergovernmental | - | - | - |
| Total Expenditures | 1,360,409 | 2,507,384 | 28,865,179 |
| Excess (Deficiency) of Revenues over Expenditures | 200,918 | (272,303) | 6,605,955 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | 7,956,947 | 10,199,676 |
| Transfers out | - | (999,197) | (10,199,676) |
| Transfers to proprietary funds | - | (272,903) | (272,903) |
| Federal Grants | - | - | 69,083 |
| Loan (payments) proceeds | - | (170,495) | (375,461) |
| Bond proceeds | - | 29,571 | 29,571 |
| Bond interest | - | - | (188,524) |
| Total Other Financing Sources (Uses) | - | 6,543,923 | (738,234) |
| Net Change in Fund Balance | 200,918 | 6,271,620 | 5,867,721 |
| Fund Balance, July 1, restated (note XIV) | 252,991 | 8,785,355 | 26,401,030 |
| Fund Balance, June 30 | $ 453,909 | $ 15,056,975 | $ 32,268,751 |

The notes to the 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, 2019**

| | | |
|---|---|---|
| Net change in fund balances - governmental funds, page 16 | $ | 5,867,721 |
| 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 capital outlays exceeded depreciation. | | (562,336) |
| Net long-term receipts and payments reported in governmental funds as expenditures | | 490,428 |
| Compensated absences are reported as expenses in the statement of activities but do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds | | 6,608 |
| Revenue from taxes in the statement of activities that does not provide current financial resources is not reported as revenue in the funds | | (40,881) |
| Total OPEB benefits are reported as expenses in the statement of activities but do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds | | (2,725,715) |
| Total pension benefits are reported as expenses in the statement of activities but do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds | | (535,290) |
| Change in net assets of governmental activities, page 11 | $ | 2,500,535 |

The notes to the 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, 2019**

| REVENUES | ORIGINAL BUDGETED AMOUNTS | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|---|
| Taxes: | | | | |
| Property | $ 9,500,000 | $ 9,500,000 | $ 10,756,962 | $ 1,256,962 |
| Youth services | 30,000 | 30,000 | 27,219 | (2,781) |
| Total Taxes | 9,530,000 | 9,530,000 | 10,784,181 | 1,254,181 |
| Licenses and Permits | | | | |
| Merchandise licenses | 293,500 | 293,500 | 246,800 | (46,700) |
| County gaming licenses | 3,000 | 3,000 | 8,250 | 5,250 |
| Utility licenses | 230,000 | 230,000 | 439,325 | 209,325 |
| Franchise tax | 170,000 | 170,000 | 246,615 | 76,615 |
| Building permits and study | 448,579 | 448,579 | 1,737,564 | 1,288,985 |
| Total Licenses and Permits | 1,145,079 | 1,145,079 | 2,678,554 | 1,533,475 |
| Intergovernmental | | | | |
| Federal and state grants | 20,000 | 20,000 | 25,135 | 5,135 |
| Payment in lieu of taxes | 30,000 | 30,000 | 40,040 | 10,040 |
| State shared revenues | | | | |
| Cigarette tax | 14,000 | 14,000 | 13,127 | (873) |
| Liquor tax | 6,000 | 6,000 | 5,352 | (648) |
| Gaming licenses | 80,000 | 80,000 | 126,820 | 46,820 |
| Basic CCRT | 600,000 | 600,000 | 780,295 | 180,295 |
| Supplemental CCRT | 650,000 | 650,000 | 866,545 | 216,545 |
| Motor vehicle privilege tax | 400,000 | 400,000 | 409,897 | 9,897 |
| Real property transfer tax | 120,000 | 120,000 | 127,800 | 7,800 |
| Total Intergovernmental | 1,920,000 | 1,920,000 | 2,395,011 | 475,011 |
| Charges for Services | | | | |
| Clerk fees | 20,000 | 20,000 | 39,791 | 19,791 |
| Recorder fees | 50,000 | 50,000 | 56,364 | 6,364 |
| Assessor fees/commissions | - | - | 295,836 | 295,836 |
| Building department fees | - | - | 10,307 | 10,307 |
| District court fees | 15,000 | 15,000 | 14,202 | (798) |
| Justice court fees | 152,000 | 152,000 | 220,648 | 68,648 |
| Sheriffs fees | 71,300 | 71,300 | 93,681 | 22,381 |
| Swimming pool admissions/lessons | 23,000 | 23,000 | 19,223 | (3,777) |
| Park facilities fees | - | - | 2,306 | 2,306 |
| Import tonnage fees | 700,000 | 700,000 | 776,940 | 76,940 |
| IT fees | - | - | 96,354 | 96,354 |
| Other fees - Tesla | - | - | 835,497 | 835,497 |
| BIA housing | 180,000 | 180,000 | 65,945 | (114,055) |
| Total Charges for Services | 1,211,300 | 1,211,300 | 2,527,094 | 1,315,794 |

The notes to the 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, 2019**

| | ORIGINAL BUDGETED AMOUNTS | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|---|
| REVENUES (cont'd.) | | | | |
| Fines and Forfeits: | | | | |
| District fine | 500 | 500 | 1,444 | 944 |
| Juvenile fines/assessments | 2,000 | 2,000 | 4,482 | 2,482 |
| Chemical analysis fees | 1,000 | 1,000 | 2,414 | 1,414 |
| Total Fines and Forfeits | 3,500 | 3,500 | 8,340 | 4,840 |
| Miscellaneous: | | | | |
| Rents | 30,000 | 30,000 | 39,513 | 9,513 |
| Penalties -taxes | - | - | 94,875 | 94,875 |
| Penalties - business licenses | - | - | 1,409 | 1,409 |
| Interest | 250,000 | 250,000 | 879,624 | 629,624 |
| Tax settlement and sales | - | - | - | - |
| Other | 2,131,000 | 2,131,000 | 167,069 | (1,963,931) |
| Total Miscellaneous | 2,411,000 | 2,411,000 | 1,182,490 | (1,228,510) |
| Total Revenues | 16,220,879 | 16,220,879 | 19,575,670 | 3,354,791 |
| EXPENDITURES | | | | |
| General Government | | | | |
| Commissioners: | | | | |
| Salaries and wages | 371,913 | 371,913 | 454,337 | (82,424) |
| Employee benefits | 212,588 | 212,588 | 184,618 | 27,970 |
| Services and supplies | 108,200 | 108,200 | 76,244 | 31,956 |
| Capital outlay | - | - | - | - |
| | 692,701 | 692,701 | 715,199 | (22,498) |
| Clerk Treasurer: | | | | - |
| Salaries and wages | 245,385 | 250,385 | 225,248 | 25,137 |
| Employee benefits | 133,411 | 128,411 | 119,327 | 9,084 |
| Services and supplies | 112,600 | 195,600 | 233,942 | (38,342) |
| Capital outlay | - | - | - | - |
| | 491,396 | 574,396 | 578,517 | (4,121) |
| Recorder: | | | | |
| Salaries and wages | 199,757 | 213,257 | 190,194 | 23,063 |
| Employee benefits | 104,726 | 91,226 | 94,026 | (2,800) |
| Services and supplies | 63,750 | 63,750 | 50,576 | 13,174 |
| Capital outlay | - | - | - | - |
| | 368,233 | 368,233 | 334,796 | 33,437 |
| Assessor: | | | | - |
| Salaries and wages | 238,252 | 321,752 | 294,145 | 27,607 |
| Employee benefits | 140,041 | 110,041 | 149,805 | (39,764) |
| Services and supplies | 124,260 | 134,260 | 145,150 | (10,890) |
| Capital outlay | - | - | - | - |
| | 502,553 | 566,053 | 589,100 | (23,047) |
| Administrative: | | | | - |
| Salaries and wages | 224,002 | 224,002 | 210,884 | 13,118 |
| Employee benefits | 112,372 | 112,372 | 111,721 | 651 |
| Services and supplies | 918,450 | 918,450 | 709,979 | 208,471 |
| Capital outlay | 15,000 | 15,000 | 3,518 | 11,482 |
| | 1,269,824 | 1,269,824 | 1,036,102 | 233,722 |

**STOREY COUNTY, NEVADA**
**GENERAL FUND**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**
**BUDGET AND ACTUAL**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | ORIGINAL BUDGETED AMOUNTS | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|---|
| EXPENDITURES | | | | |
| General Government (contd.) | | | | |
| Building and Grounds: | | | | |
| Salaries and wages | 133,063 | 148,063 | 133,045 | 15,018 |
| Employee benefits | 63,183 | 63,183 | 64,331 | (1,148) |
| Services and supplies | 176,600 | 176,600 | 143,969 | 32,631 |
| Capital outlay | 70,000 | 80,000 | 71,768 | 8,232 |
| | 442,846 | 467,846 | 413,113 | 54,733 |
| Service: | | | | |
| Salaries and wages | 205,048 | 205,048 | 194,894 | 10,154 |
| Employee benefits | 103,433 | 98,433 | 94,151 | 4,282 |
| Services and supplies | 58,550 | 63,550 | 69,850 | (6,300) |
| Capital outlay | 100,000 | 100,000 | 95,372 | 4,628 |
| | 467,031 | 467,031 | 454,267 | 12,764 |
| Information technology: | | | | |
| Salaries and wages | 270,371 | 293,371 | 266,248 | 27,123 |
| Employees benefits | 153,133 | 153,133 | 152,919 | 214 |
| Services and supplies | 187,400 | 187,400 | 124,484 | 62,916 |
| Capital outlay | 263,500 | 263,500 | 250,484 | 13,016 |
| | 874,404 | 897,404 | 794,135 | 103,269 |
| Comptroller: | | | | |
| Salaries and wages | 265,515 | 275,515 | 270,706 | 4,809 |
| Employee benefits | 136,309 | 136,309 | 134,511 | 1,798 |
| Services and supplies | 105,760 | 105,760 | 81,707 | 24,053 |
| Capital outlay | - | - | - | - |
| | 507,584 | 517,584 | 486,924 | 30,660 |
| Planning Commission: | | | | |
| Salaries and wages | 222,164 | 222,164 | 157,044 | 65,120 |
| Employee benefits | 102,209 | 102,209 | 74,153 | 28,056 |
| Services and supplies | 94,400 | 94,400 | 29,002 | 65,398 |
| | 418,773 | 418,773 | 260,199 | 158,574 |
| Total General Government | 6,035,345 | 6,239,845 | 5,662,352 | 577,493 |
| Judicial: | | | | |
| District Attorney: | | | | |
| Salaries and wages | 347,085 | 365,085 | 346,891 | 18,194 |
| Employee benefits | 165,174 | 170,174 | 168,731 | 1,443 |
| Services and supplies | 421,425 | 398,425 | 156,188 | 242,237 |
| Capital outlay | - | - | - | - |
| | 933,684 | 933,684 | 671,810 | 261,874 |
| District Court: | | | | |
| Services and supplies | 168,100 | 168,100 | 131,780 | 36,320 |
| | 168,100 | 168,100 | 131,780 | 36,320 |

The notes to the 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, 2019**

| | ORIGINAL BUDGETED AMOUNTS | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|---|
| EXPENDITURES | | | | |
| Judicial (contd.) | | | | |
| Justice of the Peace: | | | | |
| Salaries and wages | 226,722 | 244,722 | 232,376 | 12,346 |
| Employee benefits | 135,609 | 135,609 | 105,295 | 30,314 |
| Services and supplies | 19,750 | 29,750 | 29,335 | 415 |
| | 382,081 | 410,081 | 367,006 | 43,075 |
| Total Judicial | 1,483,865 | 1,511,865 | 1,170,596 | 341,269 |
| Pubic Safety: | | | | |
| Sheriff: | | | | |
| Salaries and wages | 2,160,310 | 2,276,310 | 2,137,080 | 139,230 |
| Employee benefits | 1,286,001 | 1,263,001 | 1,215,659 | 47,342 |
| Services and supplies | 437,726 | 437,726 | 564,313 | (126,587) |
| Capital outlay | 3,000 | 3,000 | 72,587 | (69,587) |
| | 3,887,037 | 3,980,037 | 3,989,639 | (9,602) |
| Communications | | | | |
| Salaries and wages | 604,501 | 634,501 | 610,978 | 23,523 |
| Employee benefits | 299,293 | 279,293 | 249,717 | 29,576 |
| Services and supplies | 96,750 | 96,750 | 95,205 | 1,545 |
| Capital outlay | 41,137 | 41,137 | 20,123 | 21,014 |
| | 1,041,681 | 1,051,681 | 976,023 | 75,658 |
| Emergency Management: | | | | |
| Salaries and wages | 21,678 | 22,178 | 25,946 | (3,768) |
| Employee benefits | 7,099 | 7,099 | 2,710 | 4,389 |
| Services and supplies | 24,150 | 29,150 | 28,016 | 1,134 |
| Capital outlay | 5,000 | - | - | - |
| | 57,927 | 58,427 | 56,672 | 1,755 |
| Community Development | | | | |
| Salaries and wages | 602,805 | 602,805 | 598,245 | 4,560 |
| Employee benefits | 257,717 | 257,717 | 187,875 | 69,842 |
| Services and supplies | 171,510 | 171,510 | 144,702 | 26,808 |
| Capital outlay | 32,000 | 32,000 | - | 32,000 |
| | 1,064,032 | 1,064,032 | 930,822 | 133,210 |
| Total Public Safety | 6,050,677 | 6,154,177 | 5,953,156 | 201,021 |
| Health and Human Service | | | | |
| Salaries and wages | 6,879 | 8,879 | 6,777 | 2,102 |
| Employee benefits | 3,040 | 3,040 | 2,905 | 135 |
| Services and supplies | 134,500 | 136,500 | 86,402 | 50,098 |
| Total Health and Human Services | 144,419 | 148,419 | 96,084 | 52,335 |
| Culture and Recreation: | | | | |
| Swimming Pools and Parks | | | | |
| Salaries and wages | 73,827 | 73,827 | 63,073 | 10,754 |
| Employee benefits | 18,769 | 18,771 | 13,451 | 5,320 |
| Services and supplies | 44,300 | 44,300 | 28,342 | 15,958 |
| Capital outlay | - | - | - | - |
| Total Culture and Recreation | 136,896 | 136,898 | 104,866 | 32,032 |

The notes to the 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, 2019**

| | ORIGINAL BUDGETED AMOUNTS | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|---|
| Community Support | | | | |
| Salaries and wages | 150,991 | 150,991 | 143,681 | 7,310 |
| Employee benefits | 63,976 | 63,976 | 56,957 | 7,019 |
| Services and supplies | 679,200 | 699,200 | 688,064 | 11,136 |
| Total Community Support | 894,167 | 914,167 | 888,702 | 25,465 |
| Debt Service: | | | | |
| Principle | - | - | - | - |
| Interest | - | - | - | - |
| Total Debt Service | - | - | - | - |
| Total Expenditures | 14,745,369 | 15,105,371 | 13,875,756 | 1,229,615 |
| Excess (Deficiency) of Revenue over Expenditures | 1,475,510 | 1,115,508 | 5,699,914 | 4,584,406 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers out | (705,000) | (5,705,000) | (7,049,729) | (1,344,729) |
| Contingency | (2,576,392) | 92,181 | - | (92,181) |
| Total Other Financing Sources (Uses) | (3,281,392) | (5,612,819) | (7,049,729) | (1,436,910) |
| Net Change in Fund Balance | (1,805,882) | (4,497,311) | (1,349,815) | 3,147,496 |
| Fund Balance, July 1 | 10,135,263 | 10,135,263 | 12,454,344 | 2,319,081 |
| Fund Balance, June 30 | $ 8,329,381 | $ 5,637,952 | $ 11,104,529 | $ 5,466,577 |

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

**STOREY COUNTY, NEVADA**
**ROADS FUND**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**
**BUDGET AND ACTUAL**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | ORIGINAL BUDGETED AMOUNTS | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|---|
| REVENUE | | | | |
| Intergovernmental | | | | |
| Gasoline tax | $ 360,000 | $ 360,000 | $ 315,323 | $ (44,677) |
| Supplemental CCRT | 350,000 | 350,000 | 548,812 | 198,812 |
| Charges for services | | | | |
| Import tonnage fees | 180,000 | 180,000 | 219,137 | 39,137 |
| Excavation | 1,200 | 1,200 | 9,321 | 8,121 |
| Other revenue | | | | |
| Interest | 20,000 | 20,000 | 21,868 | 1,868 |
| Equipment sales | - | - | 133,333 | 133,333 |
| Miscellaneous | 1,000 | 1,000 | 1,503 | 503 |
| Total Revenue | 912,200 | 912,200 | 1,249,297 | 337,097 |
| EXPENDITURES | | | | |
| Highways and Streets | | | | |
| Salaries and wages | 294,977 | 294,977 | 255,298 | 39,679 |
| Employee benefits | 118,005 | 118,005 | 135,589 | (17,584) |
| Services and supplies | 260,750 | 260,750 | 205,956 | 54,794 |
| Capital outlay | 231,618 | 231,618 | 113,211 | 118,407 |
| Total Expenditures | 905,350 | 905,350 | 710,054 | 195,296 |
| Excess (Deficiency) of Revenues over Expenditures | 6,850 | 6,850 | 539,243 | 532,393 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers out | - | - | (8,750) | - |
| Fund Balance, July 1 | 3,146 | 3,146 | 400,253 | 397,107 |
| Fund Balance, June 30 | $ 9,996 | $ 9,996 | $ 939,496 | $ 929,500 |

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

**STOREY COUNTY, NEVADA**
**474 FIRE PROTECTION DISTRICT FUND**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**
**BUDGET AND ACTUAL**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | ORIGINAL BUDGETED AMOUNTS | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|---|
| REVENUE | | | | |
| Taxes | | | | |
| Property | $ 2,910,000 | $ 2,910,000 | $ 3,302,485 | $ 392,485 |
| Intergovernmental revenues | | | | |
| Supplemental CCRT | 1,200,000 | 1,200,000 | 1,473,126 | 273,126 |
| Charges for services | | | | |
| Fire/ambulance fees | 300,000 | 300,000 | 381,346 | 81,346 |
| Inspection fees | 348,856 | 348,856 | 654,353 | 305,497 |
| Other fees-Tesla | - | - | 102,882 | 102,882 |
| Special events | 3,000 | 3,000 | 1,125 | (1,875) |
| Other revenue | | | | |
| Miscellaneous - other | - | - | 154,615 | 154,615 |
| Total Revenues | 4,761,856 | 4,761,856 | 6,069,932 | 1,308,076 |
| EXPENDITURES | | | | |
| Public Safety | | | | |
| Salaries and wages | 3,402,060 | 3,402,060 | 3,303,898 | 98,162 |
| Employee benefits | 1,624,927 | 1,624,927 | 1,538,177 | 86,750 |
| Services and supplies | 683,324 | 683,324 | 697,329 | (14,005) |
| Capital outlay | 30,388 | 30,388 | 27,758 | 2,630 |
| Contingency | - | 72,221 | - | 72,221 |
| Total Expenditures | 5,740,699 | 5,812,920 | 5,567,162 | 245,758 |
| Excess (Deficiency) of Revenue over Expenditures | (978,843) | (1,051,064) | 502,770 | 1,553,834 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Contingency | (172,221) | (172,221) | 69,083 | 241,304 |
| Transfers | (142,000) | (142,000) | (797,271) | (655,271) |
| Total Other Financing Sources (Uses) | (314,221) | (314,221) | (728,188) | (413,967) |
| Excess (Deficiency) of Revenue and Other Financing Sources (Uses) over Expenditures | (1,293,064) | (1,365,285) | (225,418) | 1,139,867 |
| Fund Balance, July 1, restated (note XIV) | 1,344,379 | 1,344,379 | 1,324,050 | (20,329) |
| Fund Balance, June 30 | $ 51,315 | $ (20,906) | $ 1,098,632 | $ 1,119,538 |

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

**STOREY COUNTY, NEVADA**
**TRI PAYBACK FUND**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**
**BUDGET AND ACTUAL**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|
| REVENUES | | | |
| Intergovernmental | | | |
| 474 Fire District | $ 142,000 | $ - | $ 142,000 |
| EXPENDITURES | | | |
| General Government | | | |
| Tri Payback | 1,500,000 | 315,587 | 1,184,413 |
| Excess (Deficiency) of Revenue over Expenditures | (1,358,000) | (315,587) | (1,042,413) |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | 613,000 | 755,000 | (142,000) |
| Excess (Deficiency) of Revenue and Other Financing Sources (Uses) over Expenditures | (745,000) | 439,413 | (1,184,413) |
| Fund Balance, July 1 | 2,257,111 | 3,154,850 | 897,739 |
| Fund Balance, June 30 | $ 1,512,111 | $ 3,594,263 | $ 2,082,152 |

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

**STOREY COUNTY, NEVADA**
**USDA BOND FUND**
**STATEMENT OF REVENUES, EXPENDITURES**
**AND CHANGES IN FUND BALANCES**
**BUDGET AND ACTUAL**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | ORIGINAL BUDGETED AMOUNTS | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|---|
| REVENUES | | | | |
| Intergovernmental | | | | |
| Grants | $ - | $ - | $ 4,528,827 | $ 4,528,827 |
| Bonds | - | 2,000,000 | - | (2,000,000) |
| Miscellaneous revenue | 251,000 | 251,000 | 251,000 | - |
| Total revenues | 251,000 | 2,251,000 | 4,779,827 | 2,528,827 |
| EXPENDITURES | | | | |
| Public safety | | | | |
| Capital outlay | - | - | 4,528,827 | (4,528,827) |
| Excess (Deficiency) of Revenue over Expenditures | 251,000 | 2,251,000 | 251,000 | (2,000,000) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Bond proceeds | | | | |
| Debt service | (204,966) | (204,966) | (204,966) | - |
| Interest | (188,524) | (188,524) | (188,524) | - |
| Transfer in | 143,000 | 143,000 | 143,000 | - |
| Excess (Deficiency) of Revenue and Other Financing Sources (Uses) over Expenditures | 510 | 2,000,510 | 510 | (2,000,000) |
| Fund Balance, July 1 | 28,920 | 28,920 | 29,187 | 267 |
| Fund Balance, June 30 | $ 29,430 | $ 2,029,430 | $ 29,697 | $ (1,999,733) |

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

**STOREY COUNTY, NEVADA**
**VIRGINIA CITY TOURISM COMMISSION FUND**
**STATEMENT OF REVENUES, EXPENDITURES**
**AND CHANGES IN FUND BALANCES**
**BUDGET AND ACTUAL**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | ORIGINAL BUDGETED AMOUNTS | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|---|
| REVENUES | | | | |
| Licenses and permits | | | | |
| Licenses - permits | $ 42,800 | $ 42,800 | $ 39,857 | $ (2,943) |
| Intergovernmental | | | | |
| Grant revenue | 34,000 | 34,000 | 15,000 | (19,000) |
| State licenses | 2,500 | 2,500 | 2,649 | 149 |
| Room tax | 275,000 | 275,000 | 307,498 | 32,498 |
| Tourism tax | 340,000 | 340,000 | 543,050 | 203,050 |
| Charges for services | | | | |
| Special events | 425,000 | 425,000 | 393,201 | (31,799) |
| CAP service charge (net) | 210,000 | 210,000 | 141,110 | (68,890) |
| Miscellaneous | | | | |
| Interest | 600 | 600 | 1,378 | 778 |
| Contributions | 4,500 | 4,500 | 6,335 | 1,835 |
| Miscellaneous | 118,100 | 118,100 | 111,249 | (6,851) |
| Total Revenues | 1,452,500 | 1,452,500 | 1,561,327 | 108,827 |
| EXPENDITURES | | | | |
| General government | | | | |
| Salaries and wages | 277,252 | 288,252 | 287,675 | 577 |
| Benefits | 127,347 | 116,347 | 115,390 | 957 |
| Services and supplies | 966,400 | 966,400 | 950,430 | 15,970 |
| Capital outlay | 46,000 | 46,000 | 6,914 | 39,086 |
| Total Expenditures | 1,416,999 | 1,416,999 | 1,360,409 | 56,590 |
| Excess (Deficiency) of Revenues over Expenditures | 35,501 | 35,501 | 200,918 | 165,417 |
| Fund Balance, July 1 | 316,011 | 316,011 | 252,991 | (63,020) |
| Fund Balance, June 30 | $ 351,512 | $ 351,512 | $ 453,909 | $ 102,397 |

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

**STOREY COUNTY, NEVADA**
**PROPRIETARY FUNDS**
**STATEMENT OF NET POSITION**
**JUNE 30, 2019**

| | BUSINESS-TYPE ENTERPRISE FUNDS | | |
|---|---|---|---|
| | WATER SYSTEM | VIRGINIA DIVIDE SEWER | TOTAL |
| ASSETS | | | |
| Current Assets | | | |
| Cash | $ 2,084,589 | $ 217,645 | $ 2,302,234 |
| Accounts receivable (net allowance) | 58,662 | 32,825 | 91,487 |
| Total Current Assets | 2,143,251 | 250,470 | 2,393,721 |
| Noncurrent Assets | | | |
| Capital assets - net of accumulated depreciation | 5,999,906 | 18,901,241 | 24,901,147 |
| Total Assets | $ 8,143,157 | $ 19,151,711 | $ 27,294,868 |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Deferred outflows-pension | $ 73,288 | $ 41,225 | $ 114,513 |
| LIABILITIES | | | |
| Current Liabilities | | | |
| Accounts payable | $ 30,929 | $ 8,790 | $ 39,719 |
| Refundable deposits | 25,925 | - | 25,925 |
| Due to general fund | 2,126,000 | - | 2,126,000 |
| Bonds payable - current portion | - | 128,082 | 128,082 |
| Accrued expenses | 15,593 | 7,467 | 23,060 |
| Total Current Liabilities | 2,198,447 | 144,339 | 2,342,786 |
| Long Term Liabilities | | | |
| Bonds payable - net of current portion | - | 6,550,348 | 6,550,348 |
| Net pension liability | 362,451 | 203,906 | 566,357 |
| Total Long Term Liabilities | 362,451 | 6,754,254 | 7,116,705 |
| Total Liabilities | 2,560,898 | 6,898,593 | 9,459,491 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Deferred inflows-pension | $ 69,164 | $ 38,904 | $ 108,068 |
| NET POSITION | | | |
| Restricted reserve | 131,966 | 118,884 | 250,850 |
| Reserved - short lived assets replacement | - | 56,271 | 56,271 |
| Invested in capital assets - net of related debt | 5,999,906 | 12,222,811 | 18,222,717 |
| Unassigned | (545,489) | (142,527) | (688,016) |
| Total Net Position | $ 5,586,383 | $ 12,255,439 | $ 17,841,822 |

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

**STOREY COUNTY, NEVADA**
**PROPRIETARY FUNDS**
**STATEMENT OF REVENUES, EXPENDITURES,**
**AND CHANGE IN FUND BALANCES**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | BUSINESS-TYPE ENTERPRISE FUNDS | | |
|---|---|---|---|
| | WATER SYSTEM | VIRGINIA DIVIDE SEWER | TOTAL |
| OPERATING REVENUES | | | |
| Charges for services | $ 561,720 | $ 396,850 | $ 958,570 |
| OPERATING EXPENSES | | | |
| Salaries and wages | 158,847 | 82,788 | 241,635 |
| Benefits | 44,684 | 14,744 | 59,428 |
| Services and supplies | 276,600 | 128,094 | 404,694 |
| Capital outlay | 16,153 | - | 16,153 |
| Depreciation | 102,398 | 145,762 | 248,160 |
| Total Operating Expense | 598,682 | 371,388 | 970,070 |
| Operating Income (Loss) | (36,962) | 25,462 | (11,500) |
| NONOPERATING REVENUES (EXPENSES) | | | |
| Rent and miscellaneous | 8,800 | - | 8,800 |
| Interest income | 40,421 | 46,950 | 87,371 |
| Interest expense | - | (124,876) | (124,876) |
| Miscellaneous | 5,046 | - | 5,046 |
| Transfers from capital projects funds | 62,806 | 210,097 | 272,903 |
| Grants and capital contributions | 12,273 | 3,974,249 | 3,986,522 |
| Total Nonoperating Revenues (Expenses) | 129,346 | 4,106,420 | 4,235,766 |
| Change in net position | 92,384 | 4,131,882 | 4,224,266 |
| Net Position, July 1 | 5,493,999 | 8,123,557 | 13,617,556 |
| Net Position, June 30 | $ 5,586,383 | $ 12,255,439 | $ 17,841,822 |

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

**STOREY COUNTY, NEVADA**
**PROPRIETARY FUNDS**
**STATEMENT OF CASH FLOWS**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | BUSINESS-TYPE ENTERPRISE FUNDS | | |
|---|---|---|---|
| | WATER SYSTEM | VIRGINIA DIVIDE SEWER | TOTAL |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Cash Inflows | | | |
| Sales of water/sewer fees | $ 563,498 | $ 397,754 | $ 961,252 |
| Miscellaneous income | 5,046 | - | 5,046 |
| Cash Outflows | | | |
| Salaries and wages | (163,054) | (84,190) | (247,244) |
| Benefits | (81,781) | (35,613) | (117,394) |
| Services and supplies | (271,754) | (135,031) | (406,785) |
| Net Cash Provided (Used) by Operating Activities | 51,955 | 142,920 | 194,875 |
| CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES | | | |
| Cash Inflows | | | |
| Rent | 8,800 | - | 8,800 |
| Customer deposits | (580) | - | (580) |
| Capital outlay | - | (4,271,951) | (4,271,951) |
| Net Cash Provided (Used) by Non-Capital Financing Activities | 8,220 | (4,271,951) | (4,263,731) |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | |
| Cash Inflows | | | |
| Other Revenue | - | - | - |
| Capital contributions | (7,511) | 3,920,762 | 3,913,251 |
| Transfer from funds | 82,590 | 263,582 | 346,172 |
| Interfund loan | 2,126,000 | - | 2,126,000 |
| Cash Outflows | | | |
| Capital outlay and grant match | (1,328,791) | - | (1,454,915) |
| Debt service | - | (126,124) | (124,876) |
| Interest expense | - | (124,876) | - |
| Net Cash Provided (Used) by Capital and Related Financing Activities | 872,288 | 3,933,344 | 4,805,632 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Cash Inflows | | | |
| Interest earnings | 40,421 | 46,950 | 87,371 |
| Net Increase (Decrease) in Cash | 972,884 | (148,737) | 824,147 |
| Cash, July 1 | 1,111,705 | 366,382 | 1,478,087 |
| Cash, June 30 | $ 2,084,589 | $ 217,645 | $ 2,302,234 |

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

**STOREY COUNTY, NEVADA**
**STATEMENT OF NET ASSETS**
**FIDUCIARY FUNDS**
**JUNE 30, 2019**

| | AGENCY FUNDS |
|---|---|
| ASSETS | |
| Cash and cash equivalents | $ 1,573,266 |
| LIABILITIES | |
| Due to other governments | $ 1,573,266 |
| Net Assets | $ - |

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

## 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.

Effective July 1, 2014, the Storey County Fire Protection District 474 was created by the Storey County Board of Commissioners. This entity supersedes the Fire, and Fire District Special Revenue Funds. The governing body of the new Fire Protection District 474 is the Board of County Commissioners and it can impose its will and will be reported as a Special Revenue Fund.

The Board of County Commissioners directly appoints the governing board of the Virginia City Tourism Commission (VCTC). The county personnel provide 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 Position and the Statement of Activities) 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 Protection District 474 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 XV.

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 a major fund.)

The *USDA Bond Special Revenue Fund* accounts for money received from USDA Bonds to improve water and waste disposal in Storey County and purchase additional fire and ambulance equipment for the Fire Protection District 474.

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 inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's 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 non-operating items. Operating revenues and expenses generally result from providing services or producing and delivering goods in connection with the proprietary funds' principal ongoing operations. Revenues and expenses not meeting this definition are reported as non-operating 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 is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as "due to/from other funds."

All trade receivables are shown net of an allowance for uncollectible. 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. The VCTC maintains an inventory of resale souvenir items which are presented at cost.

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

### 4. RESTRICTED ASSETS AND RESERVED FUNDS

At June 30, 2019, the County had the following restricted fund balances: a) 474 Fire Protection District Fund - $142,640; b) Virginia Divide Sewer Improvement District - $118,884; and c) Water System Fund - $131,966.

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

| Asset | Years |
|---|---|
| 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 ABSENCE

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 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 non-vesting 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:

| Years of Continuous Service | Other Employees Rate of Pay | Fire Department Rate of Pay |
|---|---|---|
| 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

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 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 hour, 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.

7. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the Statement of Net Position and the Balance Sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. The County reports an amount related to pensions on the government-wide financial statements.

In addition to liabilities, the Statement of Net Position and the Balance Sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. The County reports amounts related to pensions on the government wide financial statement. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

8. 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.

9. NET POSITION

In the government-wide and proprietary fund financial statements, net position is reported as net investment in capital assets, restricted, or unrestricted. Net position is reported as restricted when constraints placed on it are either imposed by external parties (such as creditors, grantors, contributors or other governments) or imposed by law through a constitutional provision or enabling legislation.

10. FUND BALANCE

Fund balances of the governmental funds are classified in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions,* as follows:

Nonspendable fund balances include items that cannot be spent, such as amounts that are not in a spendable form (for example, inventories and prepaid items) and amounts that are legally or contractually required to remain intact, such as a permanent fund principal balance.

Restricted fund balances have constraints placed upon the use of the resources either by external parties (such as creditors, grantors, contributors or other governments) or imposed by law through a constitutional provision or enabling legislation.

Committed fund balances can be used only for specific purposes pursuant to constraints imposed by an ordinance of the County Commission, which is the County's highest level of decision-making authority. These constraints remain binding unless removed or changed in the same manner used to create the constraints.

11. ESTIMATES

Timely preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates that affect reported amounts. Accordingly, these estimates may require revision in future periods. Significant estimates include compensated absences, pension and other postemployment benefits, collectability of receivables, and useful lives of capital assets.

## II. 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 years 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 (3rd 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, 2019

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, 2019, expenditures exceeded appropriations as follows:

| | Expenditures | Appropriations |
|---|---|---|
| USDA Bond Fund | $ 4,528,827 | $ - |
| Federal/State Grant Special Revenue Fund | 196,497 | 75,000 |
| Indigent Accident Special Revenue Fund | 90,718 | 81,500 |
| Virginia Divide Sewer Improvement District | 371,388 | 339,477 |

## C. DEFICIT FUND EQUITY

The Emergency Mitigation Fund incurred a deficit fund equity at June 30, 2019 in the amount of $10,692.

## 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. 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 earnings of the funds.

Storey County has $393,490 restricted and reserved in all funds.

## III. CASH AND INVESTMENTS

In accordance with Nevada Revised Statues (NRS), the County's cash is deposited with insured banks and those deposits that are not within the limits of insurance must be secured by collateral. At year end, the County's carrying amount of deposits was $4,194,646 and the bank balance was $4,424,717. The difference between the carrying amount and bank balance results from outstanding checks and deposits not yet reflected in the bank records

Custodial Risk- All deposits are subject to custodial credit risk, which is the risk that the County's deposits may not be returned to it in the event of a bank failure. Bank balances were covered by Federal Depository Insurance, the Securities Investor Protection Corporation, collateral held by the County's agent in the County's name or by collateral held by depositories in the name of the Nevada Collateral Pool, and were not exposed to custodial credit risk. The County does not have a formal policy relating to custodial credit risk, but follows NRS. According to NRS 356.020, all monies deposited by a county treasurer that are not within the limits of insurance provided by an instrumentality of the United States must be secured by collateral composed of the same types of securities allowed for investments which are identified below. The County participates in the State of Nevada Collateral Pool which requires depositories to maintain as collateral acceptable securities having a fair market value of at least 102 percent of the amount of the uninsured balances of the public money held by the depository. Under NRS 356.360, the State Treasurer manages and monitors all collateral for all public monies deposited by members of the pool.

Interest Rate Risk- Interest rate risk is the risk of possible reduction in the value of a security, especially a bond, resulting from a rise in interest rates. As noted above, the County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates beyond those specified in the statute. The County restricts notes, bonds, and other unconditional obligations at the time of purchase to have a remaining term to maturity of not more than 10 years as described by Nevada state law.

Credit Risk- NRS allows investments in obligations of the U.S. Treasury and U.S. agencies, municipal bonds issued by local governments of the State, corporate bonds rated "A" or better by a nationally recognized rating service, commercial paper rated "A-1," "P-1" or better by a nationally recognized rating service, repurchase agreements, certificates of deposit, money market mutual funds rated "AAA" by a nationally recognized rating service or other securities in which banking institutions may legally invest.

| At June 30, 2019, the County's investments are rated as follows | | Reported Fair Value | Quality Rating |
|---|---|---|---|
| Money Market Mutual Fund | $ | 7,735,434 | AAA |
| Certificates of Deposit | | 747,120 | A-1+ |
| Certificates of Deposit | | 496,848 | A-2 |
| Certificates of Deposit-fdic guaranteed | | 14,763,602 | Unrated |
| U.S. Agency Securities | | 4,544,117 | AAA |
| U.S. Agency Securities | | 301,402 | AA+ |
| Corporate Bonds | | 840,145 | A |
| Corporate Bonds | | 354,454 | A- |
| State of Nevada Local Investment Pool | | 2,419,380 | Unrated |
| | $ | 32,202,502 | |

The County categorizes the fair value measurements of its investments based on the hierarchy established by generally accepts accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value:

Level 1- Inputs are quoted prices in active markets for identical assets
Level 2- Inputs are significant other observable inputs
Level 3- Inputs are significant unobservable inputs

The County does not have any investments that are measured using Level 3 inputs

Cash and investments are categorized by fund type as follows:

| | | |
|---|---|---|
| Governmental funds | $ | 32,620,644 |
| Proprietary funds | | 2,303,234 |
| Fiduciary funds | | 1,573,266 |
| | $ | 36,497,144 |

As of June 30, 2018, the County had the following recurring fair value measurements below:

| | | | Fair Value Measurements Using | |
|---|---|---|---|---|
| Investment Type | | Total | Level 1 Inputs | Level 2 Inputs |
| Money Market Mutual Fund | $ | 7,735,434 | $ 7,735,434 | $ - |
| Certificates of Deposit | | 16,107,570 | 16,107,570 | - |
| U.S. Agency Securities | | 4,845,519 | 4,845,519 | - |
| Corporate Bonds | | 1,194,599 | - | 1,194,599 |
| Total investments by fair value level | $ | 29,883,122 | $ 28,688,523 | $ 1,194,599 |
| Investments not required to be measured at fair value | | | | |
| State of Nevada Local Investment Pool | | 2,419,380 | | |
| Total Investments | $ | 32,302,502 | | |

At year end the County had the following investments and maturities

| | | | Investment Maturities in Years | |
|---|---|---|---|---|
| Investment Type | | Total | Less Than 1 | 1-5 |
| Money Market Mutual Fund | $ | 7,735,434 | $ 7,735,434 | $ - |
| Certificates of Deposit | | 16,107,570 | 4,179,275 | 11,928,295 |
| U.S. Agency Securities | | 4,845,519 | | 4,845,519 |
| Corporate Bonds | | 1,194,599 | 268,291 | 926,308 |
| State of Nevada Local Investment Pool | | 2,419,380 | 2,419,380 | - |
| Total Investments | | 32,302,502 | $ 14,602,380 | $ 17,700,122 |
| Total cash and cash equivalents | | 4,194,642 | | |
| Total cash, cash equivalents and investment | $ | 36,497,144 | | |

## IV. RECEIVABLES

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

| | General | Roads | 474 Fire District | USDA | VCTC | Non-Major Funds | Proprietary Funds | Total |
|---|---|---|---|---|---|---|---|---|
| Receivables: | | | | | | | | |
| Taxes | $ 69,207 | $ - | $ 21,215 | $ - | $ - | $ 2,327 | $ - | $ 92,749 |
| Accounts | 582,157 | 216,082 | 501,002 | - | 105,814 | 105,814 | 91,487 | 1,602,356 |
| Gross Receivables | 651,364 | 216,082 | 522,217 | - | 105,814 | 108,141 | 91,487 | 1,695,105 |

The delinquent taxes receivable account represents the past three years of uncollected tax levies. No allowance for uncollectible 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 uncollectible 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:

| | |
|---|---|
| General Fund-Delinquent property taxes receivable: | $ 31,653 |
| 454 Fire District Fund-Delinquent property taxes receivable: | 9,700 |
| 454 Fire District Fund-Ambulance receivable | 124,893 |
| Non-major funds-Delinquent property taxes receivable: | 1,061 |
| Total | $ 167,307 |

## V. INTER-FUND ASSETS/LIABILITIES

Interfund transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them or, (2) move receipts restricted to debt service from the funds collecting the receipts to the Debt Service Fund as debt service payments become due or, (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

The following are transfers that meet one of the three descriptions above:

| From | To | |
|---|---|---|
| General Fund | Capital Projects | $ 5,000,000 |
| General Fund | TRI Payback | 600,000 |
| General Fund | Pipers Opera House | 105,000 |
| Infrastructure Fund | Capital Projects | 843,197 |
| Equipment Acquisition | USDA | 143,000 |
| Equipment Acquisition | TRI Payback | 13,000 |
| Fire District 474 | TRI Payback | 142,000 |
| | | $ 6,846,197 |

## V. INTER-FUND ASSETS/LIABILITIES

During the year several non routine transfers were made between funds:

The following are the transfers and reasons:

| From | To | Amount |
|---|---|---|
| Capital projects | Sewer | 263,582 |

This transfer was used to pay for the construction of a new sewer plant

| | | |
|---|---|---|
| Capital project | Water Systems | 82,590 |

This transfer was used to pay for the construction of the new water line

| | | |
|---|---|---|
| Fire District 474 | Equipment Acquisition | 2,000,000 |

This transfer was related to the purchase of fire engines that originally was charged to the Equipment Acquisition fund.

| | | |
|---|---|---|
| General fund | Fire District 474 | 1,344,729 |

This transfer relates to Tesla income from prior years that had been allocated to the General Fund. It has been reallocated to the Fire District 474.

| | | |
|---|---|---|
| Water Systems | Capital Projects | 19,784 |
| Sewer | Capital Projects | 53,485 |
| Roads Fund | Capital Projects | 8,750 |

This transfer is for capital improvements that were paid for by the Capital Projects Fund.

During the year a interfund loan was made. The general fund loaned money to the Water Systems Fund. This transfer was made for expenses related to the new water pipeline. The county has applied and been granted a USDA loan to finance these expenses. Once the USDA loan is funded the Water System Fund will repay the funds to the general fund. This is anticipated to occur within one year.

The balance at June 30, 2019

| To | From | Amount |
|---|---|---|
| General Fund | Water Systems | 2,126,000 |

## VI. PROPERTY TAXES

Property taxes attach as an enforceable lien as of July 1. The tax is levied for the fiscal year beginning July 1 after the Nevada

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.

## VII. CAPITAL ASSETS (INCLUDING VCTC FUND)

| | Beginning Balance | Increases | Decreases | Ending Balance |
|---|---|---|---|---|
| Primary Government | | | | |
| Governmental Activities | | | | |
| Capital Assets not being depreciated | | | | |
| Land | $ 810,921 | $ - | $ - | $ 810,921 |
| Antique Furniture | 75,000 | - | - | 75,000 |
| Construction in progress | 1,334,163 | 21,326 | - | 1,355,489 |
| Total Capital Assets not being depreciated | 2,220,084 | 21,326 | - | 2,241,410 |
| Capital Assets being depreciated | | | | |
| Buildings | 10,676,025 | 50,880 | - | 10,726,905 |
| Improvements other than buildings | 48,566,848 | 729,276 | - | 49,296,124 |
| Machinery and equipment | 14,927,725 | 1,227,843 | - | 16,155,568 |
| Total Capital Assets being depreciated | 74,170,598 | 2,007,999 | - | 76,178,597 |
| Less accumulated depreciation for: | | | | |
| Buildings | 3,049,069 | 203,509 | - | 3,252,578 |
| Improvements other than buildings | 9,932,172 | 1,388,953 | - | 11,321,125 |
| Machinery and equipment | 7,642,532 | 999,199 | - | 8,641,731 |
| Total accumulated depreciation | 20,623,773 | 2,591,661 | - | 23,215,434 |
| Governmental activities capital assets - net | $ 55,766,909 | $ (562,336) | $ - | $ 55,204,573 |
| Business type activities | | | | |
| Capital Assets not being depreciated | | | | |
| Construction in progress | $ 9,264,221 | $ 5,528,914 | $ - | $ 14,793,135 |
| Capital assets being depreciated | | | | |
| Water and sewer system | 13,090,422 | - | - | 13,090,422 |
| Machinery and equipment | 668,124 | 55,675 | - | 723,799 |
| Total Capital assets being depreciated | 13,758,546 | 55,675 | - | 13,814,221 |
| Less accumulated depreciation for: | | | | |
| Water and sewer systems | 2,860,834 | 226,477 | - | 3,087,311 |
| Machinery and equipment | 597,215 | 21,683 | - | 618,898 |
| Total accumulated depreciation | 3,458,049 | 248,160 | - | 3,706,209 |
| Business type activities capital assets - net | $ 19,564,718 | $ 5,336,429 | $ - | $ 24,901,147 |

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

| | |
|---|---|
| Governmental activities: | |
| General government | $ 1,596,709 |
| Public safety | 677,420 |
| Highways and streets, including depreciation of general infrastructure assets | 220,139 |
| Judicial | 1,325 |
| Community support | 71,783 |
| Culture and recreation | 24,285 |
| Total depreciation expense - Governmental activities | $ 2,591,661 |
| Business type activities: | |
| Water | $ 102,398 |
| Sewer | 145,762 |
| Total depreciation expense - Business type activities | $ 248,160 |

## VIII. LONG-TERM OBLIGATIONS

The following is a summary of the Long-Term Obligations of the County:

| | Date Issue | Maturity Date | Original Note/issue | Interest Rate | Balance 6/30/2019 |
|---|---|---|---|---|---|
| Revenue Bonds | | | | | |
| Governmental | | | | | |
| Virginia City Rail Bond-Series 2010A | 12/28/2010 | 12/1/2027 | $ 890,000 | 8.000% | $ 552,000 |
| Virginia City Rail Bond-Series 2010B | 12/28/2010 | 12/1/2027 | 859,000 | 5.000% | 544,000 |
| Storey County Fire District USDA Loan | 1/8/2015 | 7/8/1934 | 2,000,000 | 3.750% | 1,651,799 |
| | | | $ 3,749,000 | | $ 2,747,799 |
| Business Type Activities | | | | | |
| Water Revenue Bonds | 1/28/1997 | 1/1/1937 | $ 714,000 | 0.045% | $ - |
| Sewer Revenue Bonds | 5/20/2015 | 5/12/1955 | 3,002,000 | 2.500% | 2,814,125 |
| Sewer Revenue Bonds | 12/20/2016 | 12/20/1956 | 4,058,000 | 1.375% | 3,864,305 |
| | | | $ 7,774,000 | | $ 6,678,430 |

The following represents the current activity in the Long-Term Obligations of the County:

| | Balance 6/30/2018 | Additions | Retired | Balance 6/30/2019 | Principle Due 19-20 |
|---|---|---|---|---|---|
| Revenue Bonds | | | | | |
| Governmental | | | | | |
| Virginia City Rail Bond-Series 2010A | $ 601,000 | $ - | $ 49,000 | $ 552,000 | $ 51,000 |
| Virginia City Rail Bond-Series 2010B | 591,000 | - | 47,000 | 544,000 | 49,000 |
| Storey County Fire District USDA Loan | 1,730,640 | - | 78,841 | 1,651,799 | 78,841 |
| | $ 2,922,640 | $ - | $ 174,841 | $ 2,747,799 | $ 178,841 |
| Business Type Activities | | | | | |
| Sewer Revenue Bonds | $ 2,862,003 | $ - | $ 47,878 | $ 2,814,125 | $ 48,897 |
| Sewer Revenue Bonds | 3,942,551 | - | 78,246 | 3,864,305 | 79,185 |
| | $ 6,804,554 | $ - | $ 126,124 | $ 6,678,430 | $ 128,082 |
| Long-Term Liabilities | | | | | |
| Compensated Absences | $ 760,526 | $ 37,140 | $ - | $ 797,666 | $ - |
| TRI-Construction repayment | 41,352,843 | - | 315,587 | 41,037,256 | - |
| | $ 42,113,369 | $ 37,140 | $ 315,587 | $ 41,834,922 | $ - |

The annual requirements to amortize the outstanding revenue bonds are as follows:

| Year Ended June 30 | Governmental Activities Principal | Governmental Activities Interest | Business Type Activities Principal | Business Type Activities Interest |
|---|---|---|---|---|
| 2020 | $ 181,839 | $ 128,896 | $ 128,082 | $ 122,768 |
| 2021 | 189,952 | 119,098 | 130,750 | 120,100 |
| 2022 | 198,183 | 108,857 | 133,135 | 117,715 |
| 2023 | 206,536 | 98,169 | 135,568 | 115,282 |
| 2024 | 216,017 | 87,003 | 137,741 | 113,109 |
| 2025-2029 | 1,077,119 | 253,971 | 728,932 | 525,318 |
| 2030-2034 | 641,298 | 71,902 | 798,872 | 455,359 |
| 2035-2039 | 36,855 | 346 | 876,236 | 378,015 |
| 2040-2044 | - | - | 961,674 | 292,577 |
| 2045-2049 | - | - | 1,056,612 | 197,639 |
| 2050-2054 | - | - | 1,161,621 | 92,630 |
| 2055-2059 | - | - | 429,207 | 9,706 |
| Total | $ 2,747,799 | $ 868,242 | $ 6,678,430 | $ 2,540,218 |

## IV. SEGMENT INFORMATION – PROPRIETARY FUNDS

Summary information for the Proprietary funds is presented below:

| | Water Fund | Virginia Divide Sewer Fund |
|---|---|---|
| CONDENSED STATEMENT OF NET ASSETS | | |
| ASSETS | | |
| Current assets | $ 2,143,251 | $ 250,470 |
| Capital assets (net accumulated depreciation) | 5,999,906 | 18,901,241 |
| Total Assets | 8,143,157 | 19,151,711 |
| DEFERRED OUTFLOWS OF RESOURCES | | |
| Deferred outflows-pension | 73,288 | 41,225 |
| LIABILITIES | | |
| Current liabilities | 2,198,447 | 144,339 |
| Non-current liabilities | 362,451 | 6,754,254 |
| Total Liabilities | 2,560,898 | 6,898,593 |
| DEFERRED INFLOWS OF RESOURCES | | |
| Deferred inflows-pension | 69,164 | 38,904 |
| NET POSITION | | |
| Restricted reserve | 131,966 | 118,884 |
| Reserved - Short lived asset replacement | - | 56,271 |
| Invested in capital assets - net of related debt | 5,999,906 | 12,222,811 |
| Unrestricted | (545,489) | (142,527) |
| Total Net Position | $ 5,586,383 | $ 12,255,439 |
| CONDENSED STATEMENT OF REVENUES AND EXPENSES | | |
| Operating revenue | $ 561,720 | $ 396,850 |
| Depreciation | (102,398) | (145,762) |
| Other operating expenses | (496,284) | (225,626) |
| Operating income (loss) | (36,962) | 25,462 |
| Non-operating revenues (expenses) | | |
| Rent and miscellaneous | 8,800 | - |
| Interest income | 40,421 | 46,950 |
| Interest expense | - | (124,876) |
| Miscellaneous | 5,046 | - |
| Transfers from capital projects funds | 62,806 | 210,097 |
| Grants and capital contributions | 12,273 | 3,974,249 |
| Change in net assets | $ 92,384 | $ 4,131,882 |
| CONDENSED STATEMENTS OF CASH FLOWS | | |
| Net cash provided (used) by | | |
| Operating activities | $ 51,955 | $ 142,920 |
| Non-capital financing activities | 8,220 | (4,271,951) |
| Capital and related financing activities | 872,288 | 3,933,344 |
| Investing Activities | 40,421 | 46,950 |
| Net increase (decrease) in cash | 972,884 | (148,737) |
| Cash - beginning | 1,111,705 | 366,382 |
| Cash - ending | $ 2,084,589 | $ 217,645 |

## X. CONTINGENT LIABILITIES

The County is involved in various lawsuits. There were two lawsuits that required a contingent Liability to be recorded for the year ended 6/30/19. Each case the liability was probable and could be reasonably estimated.

The first liability involved a sexual harassment suit brough against the County's sheriff. The suit was settled in December of 2019 for $250,000. The Nevada Public Agency Insurance Pool will pay $170,000 and the County will pay $80,000. A liability has been booked for $80,000.

The second liability involved a dispute concerning the collective bargaining agreement between the County's Fire Protection District and the Storey County Fire Fighters' Association IAFF Local 4227. This matter is still open, but the County believes it probable they will have to pay $165,000 to settle the dispute. A Liability for this amount has been established for this amount.

The County receives grant funds from Federal and State agencies. The grant programs are subject to audit by agents of the granting authority. The purpose of the audits is to ensure compliance with conditions precedent to the granting of the funds. Management does not anticipate any liability in the event of an audit.

## XI. DEFINED BENEFITS PLAN

General Information about the Pension Plan

*Plan Description*: All permanent, full-time employees are provided pensions through the Public Employees Retirement Plan (PERS). The plan is a multiple-employer defined benefit pension plan administered by the Public Employees' Retirement System of Nevada. Chapter 286 of the Nevada Revised Statutes (NRS) establishes a governing board, appointed by the Governor, that is responsible for managing the System, including arranging for a biennial actuarial valuation and adoption of actuarial tables and formulas prepared and recommended by the actuary.

*Benefits Provided*: Benefits, as required by the Nevada Revised Statutes (NRS or statute), are determined by the number of years of accredited service at time of retirement and the member's highest average compensation in any 36 consecutive months with special provisions for members entering the System on or after January 1, 2010. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits.

Monthly Benefit allowances for members are computed at 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this multiplier is 2.67% of average compensation. For members entering the System on or after January 1, 2010, there is a 2.5% multiplier. The System offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death. Post-retirement increases are provided by the authority of NRS 286.575-.579

Regular members are eligible for retirement at age 65 with five years of service, at age 60 with ten years of service, or at any age with thirty years of service. Regular members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, at age 62 with ten years of service, or at any age with thirty years of service.

Police/Fire members are eligible for retirement at age 65 with five years of service, at age 55 with ten years of service, at age 50 with twenty years of service, or at any age with twenty-five years of service. Police/Fire members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, at age 60 with ten years of service, at age 50 with twenty years of service, or at any age with thirty years of service. Only service performed in a position as a police officer or firefighter may be counted towards eligibility for retirement as Police/Fire accredited service.

The normal ceiling limitation on monthly benefit allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Both Regular and Police/Fire members become fully vested as to benefits upon completion of five years of service.

*Contributions*: The authority for establishing and amending the obligation to make contributions, and member contribution rates, is set by statute. The contribution rates are based on biennial actuarial valuations and expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. New hires in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983, have the option of selecting one of two contribution plans. One plan provides for matching employee and employer contributions, while the other plan provides for employer-pay contributions only. Under the matching Employee/Employer Contribution plan a member may, upon termination of service for which contribution is required, withdraw employee contributions which have been credited to their account. All membership rights and active service credit in the System are canceled upon withdrawal of contributions from the member's account. If EPC was elected, the member cannot convert to the Employee/Employer Contribution plan.

The County's contributions to the plan totaled $1,214,802 for the year ended June 30, 2019.

Pension Liabilities, Expense, and Deferred Outflows/ Inflows of Resources Related to Pensions

At June 30, 2018, the County reported a liability of $19,998,860 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the plan's net pension liability was based on the County's combined employer and member contributions to the pension plan relative to the contributions of all participating entities for the year ended June 30, 2018. At June 30, 2018, the County's proportion share was .14664% in year 2018, while year 2017 was .15490%.

For the year ended June 30, 2019, the County recognized pension expense of $1,568,057. At June 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Difference between expected and actual experience | $ - | $ 928,290 |
| Changes is assumptions or other inputs | 1,053,814 | - |
| Net difference between projected and actual earnings on pension plan investments | 626,509 | 95,213 |
| Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions | 4,070,348 | 3,024,024 |
| County contributions subsequent to the measurement date | 1,214,802 | - |
| | $ 6,965,473 | $ 4,047,527 |

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

| | |
|---|---|
| 2019 | $ 1,186,965 |
| 2020 | 316,132 |
| 2021 | (813,744) |
| 2022 | 440,394 |
| 2023 | 504,929 |
| 2024 | 68,468 |
| | $ 1,703,144 |

In addition, $1,214,802 is reported as deferred outflows of resources related to pensions and represents County's contributions subsequent to the measurement date. The amount will be recognized as a reduction of the net pension liability in the year ended June 30, 2019.

*Actuarial Assumptions*: When measuring the total pension liability, GASB uses the same actuarial cost method, all actuarial assumptions, and the same type of discount rate as PERS uses for funding.

The total pension liability in the June 30, 2018, actuarial valuation was determined using the following actuarial assumptions applied to all periods included in the measurement:

| | |
|---|---|
| Inflation Rate | 2.75% |
| Payroll Growth | 5.0%, including inflation |
| Investment Rate of Return | 7.5% |
| Productivity Pay Increases | 0.5% |
| Projected Salary Increases | Regular: 4.25% to 9.15%, depending on service<br>Police/Fire: 4.55% to 13.9%, depending on service<br>Rates include inflation and productivity increases |
| Consumer Price Index | 2.75% |
| Other Assumptions | Same as those used in the June 30, 2018 funding actuarial valuation |

The Board evaluates and establishes expected real rates of return (expected returns, net of investment expenses and inflation) for each asset class. The Board reviews these capital market expectations annually. The PERS' current long-term geometric expected real rates of return for each asset class included in the plan's investment portfolio as of June 30, 2018, are included in the following table:

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

*As of June 30, 2018, PERS' long-term inflation assumption was 2.75%.

*Discount Rate* : The discount rate used to measure the total pension liability was 7.50% as of June 30, 2018. The projection of cash flows used to determine the discount rate assumed plan contributions will be made in amounts

consistent with statutory provisions and recognizing the plan's current funding policy and cost-sharing mechanism between employers and members. For this purpose, all contributions that are intended to fund benefits for all plan members and their beneficiaries are included, except that project contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included.

*Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate* : The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.50%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.50%) or 1 percentage point higher (8.50%) than the current rate:

| 1% Decrease (6.50%) | Discount Rate (7.50%) | 1% Increase (8.50%) |
|---|---|---|
| $ 30,496,727 | $ 19,998,860 | $ 11,274,873 |

*Additional Information* : Additional information supporting the Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer is located in the PERS Comprehensive Annual Financial Report (CAFR) available on the PERS website at www.nvpers.org under Quick Links – Publications.

## XIII. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB):

The County recognizes two different health programs for retirees. Retirees had the option to participate in the County's regular health insurance plan or to join the Nevada Public Employees' Benefits Plan (PEBP). Each plan includes medical, dental and vision benefits for the retiree and the ability for the retiree to cover their spouse at their own cost. The legislature eliminated the option to join PEBP for County employees who retire after November 29, 2008.

Retirees may choose to stay on the County's regular health insurance plan. The retiree is required to pay the full amount of their coverage. However, the coverage rates are the same regardless of age, so the County contributes an implicit subsidy for retirees. The County renegotiates their health insurance plan on a regular basis, and may make plan modifications on rates or coverages accordingly

The County contributes to PEBP, an agent multiple employer defined healthcare plan. PEBP is administered by State and established pursuant to NRS 287.023. This plan is subject to amendment by the State of Nevada each biennium when the legislature is in session. Local governments are required to pay the same portion of cost of coverage for those persons joining PEBP that the State of Nevada pays for those persons retired from state service who have continued to participate in the plan

Storey County's total OBEB liability of $16,449,497 was measured as of June 30, 2019, and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs. The total OBEP liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless other wise specified:

| | |
|---|---|
| Inflation | 2.75% |
| Salary Increases | 4.00% |
| Discount rate | 3.87% |

The discount rate was based on the applicable municipal bond index

Mortality rates were based on MacLeod Watts Scale 2018

Changes in Total OPEB Liability

| | PEBP | County | Total |
|---|---|---|---|
| Balance 6/30/18 | $ 509,045 | $ 17,997,165 | $ 18,506,210 |
| Changes for the year | | | |
| Service Cost | - | 1,753,249 | $ 1,753,249 |
| Cost of Plan Changes | - | 1,281,228 | |
| Interest | 17,460 | 693,906 | $ 711,366 |
| Changes of benefit terms | - | - | $ - |
| Differences between expected and actual experience | (44,366) | (4,504,358) | (4,548,724) |
| Changes in assumptions or other inputs | 4,243 | (1,043,203) | $ (1,038,960) |
| Benefit Payments | (28,848) | (186,024) | $ (214,872) |
| Net changes | $ (51,511) | $ (2,005,202) | $ (2,056,713) |
| Balance 6/30/19 | $ 457,534 | $ 15,991,963 | $ 16,449,497 |

*Sensitivity of the County's Proportionate Share of the OPEB Liability to Changes in the Discount Rate* : The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 3.87%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.87%) or 1 percentage point higher (4.87%) than the current rate:

| | 1% Decrease (2.53%) | Discount Rate (3.53%) | 1% Increase (4.53%) |
|---|---|---|---|
| Net OPEB liability | $ 19,849,190 | $ 16,449,497 | $ 13,808,225 |

*Sensitivity of the County's Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Rate* :

| | 1% Decrease | Discount Rate Current Trend | 1% Increase |
|---|---|---|---|
| Net OPEB liability | $ 13,387,850 | $ 16,449,497 | $ 20,530,503 |

For the year ended June 30, 2019, the County recognized OPEB expense of $2,725,715. At June 30, 2019 the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Changes of assumptions or other inputs | $ - | $ 2,979,854 |
| Difference between expected and actual experience | - | 4,081,810 |
| Deferred contributions | 226,280 | - |
| Total | $ 226,280 | $ 7,061,664 |

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows

| | |
|---|---|
| 2020 | $ (753,725) |
| 2021 | (753,725) |
| 2022 | (753,725) |
| 2023 | (753,725) |
| 2024 | (753,725) |
| Thereafter | (3,293,039) |
| | $ (7,061,664) |

## XIII. 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 costs nor other environmental obligations. Refuse, Inc. is in complete compliance with the Financial Assurance Requirements of 40CFR, 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. As of this statement date, closure/post closure revisions by Waste Management have not been completed.

## XIV. 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 employees; 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 Ingalls and Associates for its general insurance coverage through PENCO. 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 $500,000 for Property and Crime and $150,000 for 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.

## XV. TAHOE-RENO INDUSTRIAL CENTER

On February 2, 2000, Storey County, Nevada entered into a development agreement with the 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 $315,587 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 licenses, permits, inspection fees, and real property transfer taxes.

## XVI. TESLA MOTORS

On September 11, 2014, the Nevada State Legislature passed unanimously Senate Bill 1 which gave Tesla Motors $1.25 billion dollars in tax abatements in exchange for Tesla investing $3.5 billion dollars in the state within the first 10 years of the agreement. Under Section 13-3, transferable credits will be approved:

(a) In the amount of $12,500 for each qualified employee, up to a maximum of 6,000 qualified employees.
(b) In the amount equal to 5% of the first $1 billion of new capital investment in this State made collectively by the participants in the qualified project.
(c) In an amount equal to 2.8% of the next $2.5 billion on new capital investment in this State made collectively by the participants in the qualified project.

Section 15-2 provides abatement of 100% for the following:

(a) For property taxes, for a duration of not more than 10 years after the date of which application is submitted and in an amount that equals the amount of the property taxes that would otherwise be owed by each participant for the qualified project;

(b) For employer excise taxes, be for a duration of not more than 10 years after the date on which the application is submitted and in an amount that equals the amount of the employer excise taxes that would otherwise be owed by each participant for employees employed by the participant for the qualified project; and

(c) For local sales and use tax, be for a duration of not more than 20 years after the date on which the application is submitted and in an amount that equals the amount of the local sales and use taxes that would otherwise be owed by each participant in the qualified project.

Under Section 25-36, the governing body of a county or city in which a qualified project is or is expected to be located to create an economic diversification district that includes with its boundaries the qualified project.

Section 35 notes "the governing body of the municipality may enter into an agreement with one or more of the owners of any interest in the property within a district, pursuant to which that owner would agree to make payments to the municipality or to another local government that provides services in the district, or to both, to defray, in whole or in part, the cost of local governmental services during the term of the use of any money pledged pursuant to Section 31 of this act. Such an agreement must specify the amount to be paid by the owner of the property interest, which may be stated as a specified amount per year or as an amount based upon any formula upon which the municipality and owner agree."

Subsequently, Ordinance No. 14-260 creating the Storey County Economic Diversification District No. 1 was signed by the County Commissioners on December 2, 2014, and Ordinance 15-263 providing partial abatements of permitting or licensing fees was signed by the County Commissioners was passed on June 16, 2015. Additional provisions of Senate Bill 1 also provided the ability to "abate" partially or in full permit fees and business license fees within the Economic Diversification District. Tesla and the County mutually negotiated a partial abatement of permit fees but no business license fees. These actions were codified into Ordinance 15-263. See separate schedule relating to additional tax abatements.

## XVII. RELATED PARTY

The County utilizes a marketing and public relations company, RAD Strategies, whose sole owner is married to the Director of Tourism. Safe guards have been put in to make sure the transactions are transparent. The VCTC board continues to hear and approve the payments in its annual budget. All monthly retainers fees and sent directly to the County Manager for approval before payment.

During the year ended June 30, 2019 the County paid the RAD Strategies $80,975.

## XVIII. DEFERRED INFLOW OF RESOURCES

The following schedule summarizes deferred revenues at June 30, 2018:

| | |
|---|---|
| General Fund: | |
| Ad Valorem taxes receivable | $ 31,653 |
| 474 Fire Protection Fund: | |
| Ad Valorem taxes receivable | $ 9,700 |
| Ambulance receivable | $ 124,893 |
| Equipment Acquisition Fund: | |
| Ad Valorem taxes receivable | $ 886 |
| Indigent Medical Fund: | |
| Ad Valorem taxes receivable | $ 176 |

## XIV. ACCOUNTING CHANGES

Corrections of Errors

In fiscal year 2019, it was determined the deferred outflows of resources related to pensions was undervalued by $1,360,192 due to an error on the amount of contributions made by the County subsequent to the measurement date.

In fiscal year 2019, the county recognized $572,043 of expenses related to retro pay of the fire department. The payroll has been booked as a prior period adjustment

| | Governmental Activities | 474 Fire Protection District Fund |
|---|---|---|
| Fund balance as previously reported, June 30,2018 | $ 2,727,498 | $ 1,896,093 |
| Prior period adjustment | | |
| Value of deferred outflows | (1,360,192) | |
| Retro pay of Fire department | (572,043) | (572,043) |
| Fund balance at June 30,2018, as restated | $ 795,263 | $ 1,324,050 |

## XV. TAX ABATEMENTS

Storey County has agreements with businesses within the Industrial Park for property tax, sales tax. plan review and permit fee abatement agreements. These agreements range from 5 years to 20 years depending on the individual abatement. The following is a list of those abatements.

**State of Nevada Governor's Office on Economic Development (GOED)**
Chapter 271B of the Nevada Revised Statutes created on Economic Diversification District for which Storey County is a participant. Tesla filed as a Lead participant within the Statue and was granted full abatements on Property Tax for 10 years and Sales and Use Tax for 20 years. The effect of this abatement is as follows:

**PERSONAL PROPERTY TAX**

| ASSESSED VALUE | ABATEMENT | TOTAL ABATEMENT |
|---|---|---|
| $27,864,821 | 100% | $27,864,821 |

**REAL PROPERTY TAX**

| ASSESSED VALUE | ABATEMENT | TOTAL ABATEMENT |
|---|---|---|
| $177,405,618 | 100% | $6,139,331 |

**PLAN REVIEW AND PERMIT FEES**

| FEES CHARGED | AMOUNT PAID | TOTAL ABATEMENT |
|---|---|---|
| $1,612,134 | $265,349 | $1,346,785 |

Tesla and Switch are granted full abatements for Sales and Use Tax. The Department of Taxation does not specify abatements by property

**SALES AND USE TAX**

| TAX AMOUNT | ABATEMENT | TOTAL ABATEMENT |
|---|---|---|
| $16,242,310 | 100% | $16,242,310 |

In addition, GOED has permitted several companies to abate a certain portion of their personal and Real Property

**PERSONAL PROPERTY TAX**

| ASSESSED VALUE | ABATEMENT | TOTAL ABATEMENT |
|---|---|---|
| $3,246,193 | 41% | $1,396,214 |

**REAL PROPERTY TAX**

| ASSESSED VALUE | ABATEMENT | TOTAL ABATEMENT |
|---|---|---|
| $226,552 | 50% | $113,276 |

**Nevada Governor's Office of Energy (GOE)**
The GOE administers the green building tax abatement program based on criteria set forth in the LEED of Green Globes rating system and certification from the U.S. Green Building Council. This abatement if as follows:

**LEED ABATEMENTS**

**PRE-ABATEMENT**

| TAX AMOUNT | ABATEMENT | TOTAL ABATEMENT |
|---|---|---|
| $1,199,196 | 16% | $196,623 |

**STOREY COUNTY, NEVADA**
**COMBINING BALANCE SHEET**
**NONMAJOR GOVERNMENTAL FUNDS**
**JUNE 30, 2019**

| | SPECIAL REVENUE | | | | | | |
|---|---|---|---|---|---|---|---|
| | EQUIPMENT ACQUISITION | JUSTICE COURT | DRUG COURT | INDIGENT MEDICAL | PARK TAX | MUTUAL AID | EMERGENCY MITIGATION |
| ASSETS | | | | | | | |
| Cash | $ 2,728,065 | $ 116,653 | $ 50 | $ 496,135 | $ 132,355 | $ 1,329,422 | $ (10,692) |
| Property taxes receivable | 1,941 | - | - | 387 | - | - | - |
| Accounts receivable | - | - | - | - | - | - | - |
| Total Assets | $ 2,730,006 | $ 116,653 | $ 50 | $ 496,522 | $ 132,355 | $ 1,329,422 | $ (10,692) |
| LIABILITIES | | | | | | | |
| Accounts payable | $ - | $ 52,972 | $ 30 | $ 2,880 | $ - | $ 52,063 | $ - |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | |
| Unavailable resources property taxes | $ 886 | $ - | $ - | $ 176 | $ - | $ - | $ - |
| FUND BALANCE | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - |
| Unassigned | 2,729,120 | 63,681 | 20 | 493,466 | 132,355 | 1,277,359 | (10,692) |
| Total Fund Balance | 2,729,120 | 63,681 | 20 | 493,466 | 132,355 | 1,277,359 | (10,692) |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | $ 2,730,006 | $ 116,653 | $ 50 | $ 496,522 | $ 132,355 | $ 1,329,422 | $ (10,692) |

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

**STOREY COUNTY, NEVADA**
**COMBINING BALANCE SHEET**
**NONMAJOR GOVERNMENTAL FUNDS**
**JUNE 30, 2019**

| | SPECIAL REVENUE | | | | | | |
|---|---|---|---|---|---|---|---|
| | INDIGENT ACCIDENT | TECHNOLOGY | FEDERAL AND STATE GRANTS | FIRE EMERGENCY | STABILIATION FUND | GENERIC MARKER TESTING FUND | PIPER'S OPERA HOUSE |
| ASSETS | | | | | | | |
| Cash | $ 15,108 | $ 180,186 | $ 110,074 | 207,141 | $ 1,000,000 | $ 57,903 | $ 134,281 |
| Property taxes receivable | - | - | - | - | - | - | - |
| Accounts receivable | - | - | - | - | - | - | - |
| Total Assets | $ 15,108 | $ 180,186 | $ 110,074 | $ 207,141 | $ 1,000,000 | $ 57,903 | $ 134,281 |
| LIABILITIES | | | | | | | |
| Accounts payable | $ 9,754 | $ 2,797 | $ - | $ - | $ - | $ 463 | 57,162 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | |
| Unavailable resources property taxes | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| FUND BALANCE | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - |
| Unassigned | 5,354 | 177,389 | 110,074 | 207,141 | 1,000,000 | 57,440 | 77,119 |
| Total Fund Balance | 5,354 | 177,389 | 110,074 | 207,141 | 1,000,000 | 57,440 | 77,119 |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | $ 15,108 | $ 180,186 | $ 110,074 | $ 207,141 | $ 1,000,000 | $ 57,903 | $ 134,281 |

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

**STOREY COUNTY, NEVADA**
**COMBINING BALANCE SHEET**
**NONMAJOR GOVERNMENTAL FUNDS**
**JUNE 30, 2019**

| | CAPITAL PROJECTS | | | | |
|---|---|---|---|---|---|
| | CAPITAL PROJECTS | INFRASTRUCTURE FUND | VIRGINIA CITY RAIL PROJECT | FIRE CAP PROJECTS | TOTAL |
| ASSETS | | | | | |
| Cash | $ 5,729,988 | $ 1,759,620 | $ 545,048 | $ 597,405 | $ 15,128,742 |
| Property taxes receivable | - | - | - | - | 2,328 |
| Accounts receivable | - | 105,814 | - | - | 105,814 |
| Total Assets | $ 5,729,988 | $ 1,865,434 | $ 545,048 | $ 597,405 | $ 15,236,884 |
| LIABILITIES | | | | | |
| Accounts payable | $ 726 | $ - | $ - | $ - | $ 178,847 |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Unavailable resources property taxes | $ - | $ - | $ - | $ - | $ 1,062 |
| FUND BALANCE | | | | | |
| Nonspendable | - | - | - | - | - |
| Unassigned | 5,729,262 | 1,865,434 | 545,048 | 597,405 | 15,056,975 |
| Total Fund Balance | 5,729,262 | 1,865,434 | 545,048 | 597,405 | 15,056,975 |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | $ 5,729,988 | $ 1,865,434 | $ 545,048 | $ 597,405 | $ 15,236,884 |

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

**STOREY COUNTY, NEVADA**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**NONMAJOR GOVERNMENTAL FUNDS**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | SPECIAL REVENUE | | | | | | |
|---|---|---|---|---|---|---|---|
| | EQUIPMENT ACQUISITION | JUSTICE COURT | DRUG COURT | INDIGENT MEDICAL | PARK TAX | MUTUAL AID | EMERGENCY MITIGATION |
| REVENUE | | | | | | | |
| Taxes | $ 303,205 | $ - | $ - | $ 60,744 | $ - | $ - | $ - |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | 3,000 | - | - |
| Fine and forfeitures | - | 46,283 | 450 | - | - | - | - |
| Other revenues | 25,377 | - | - | - | 4,224 | 589,354 | 30,699 |
| Total Revenues | 328,582 | 46,283 | 450 | 60,744 | 7,224 | 589,354 | 30,699 |
| EXPENDITURES | | | | | | | |
| Current | | | | | | | - |
| General government | 26,709 | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | 208,732 | - |
| Judicial | - | 26,673 | 460 | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - | - |
| Welfare | - | - | - | 52,076 | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Total Expenditures | 26,709 | 26,673 | 460 | 52,076 | - | 208,732 | - |
| Excess (deficiency) of revenues over expenditures | 301,873 | 19,610 | (10) | 8,668 | 7,224 | 380,622 | 30,699 |
| OTHER FINANCIAL SOURCES (USES) | | | | | | | |
| Transfers | 1,844,000 | - | - | - | - | - | - |
| Transfers to proprietary funds | | | | | | | |
| Debt service | - | - | - | - | - | - | - |
| Bond proceeds | - | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | 1,844,000 | - | - | - | - | - | - |
| Excess (deficiency) of revenue and other Financing Sources (Uses) over Expenditures | 2,145,873 | 19,610 | (10) | 8,668 | 7,224 | 380,622 | 30,699 |
| Fund Balance, July 1 | 583,247 | 44,071 | 30 | 484,798 | 125,131 | 896,737 | (41,391) |
| Fund Balance, June 30 | $ 2,729,120 | $ 63,681 | $ 20 | $ 493,466 | $ 132,355 | $ 1,277,359 | $ (10,692) |

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

**STOREY COUNTY, NEVADA**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**NONMAJOR GOVERNMENTAL FUNDS**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | SPECIAL REVENUE | | | | | | |
|---|---|---|---|---|---|---|---|
| | INDIGENT ACCIDENT | TECHNOLOGY | FEDERAL AND STATE GRANTS | FIRE EMERGENCY | STABILIATION FUND | GENERIC MARKER TESTING FUND | PIPER'S OPERA HOUSE |
| REVENUE | | | | | | | |
| Taxes | $ 90,718 | $ - | $ - | $ - | $ - | $ - | $ - |
| Intergovernmental | - | - | 221,987 | - | - | - | 17,000 |
| Charges for services | - | 106,390 | - | - | - | - | 111,826 |
| Fine and forfeitures | - | - | - | - | - | 14,846 | - |
| Other revenues | - | 4,381 | - | - | - | - | 22,215 |
| Total Revenues | 90,718 | 110,771 | 221,987 | - | - | 14,846 | 151,041 |
| EXPENDITURES | | | | | | | |
| Current | | | | | | | |
| General government | - | 63,609 | - | - | - | - | 219,532 |
| Public safety | - | - | 196,497 | - | - | - | - |
| Judicial | - | - | - | - | - | 6,193 | - |
| Culture and recreation | - | - | - | - | - | - | - |
| Welfare | 90,718 | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Total Expenditures | 90,718 | 63,609 | 196,497 | - | - | 6,193 | 219,532 |
| Excess (deficiency) of revenues over expenditures | - | 47,162 | 25,490 | - | - | 8,653 | (68,491) |
| OTHER FINANCIAL SOURCES (USES) | | | | | | | |
| Transfers | - | - | - | - | - | - | 105,000 |
| Transfers to proprietary funds | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Bond proceeds | - | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - | - | - | 105,000 |
| Excess (deficiency) of revenue and other financing Sources (Uses) over Expenditures | - | 47,162 | 25,490 | - | - | 8,653 | 36,509 |
| Fund Balance, July 1 | 5,354 | 130,227 | 84,584 | 207,141 | 1,000,000 | 48,787 | 40,610 |
| Fund Balance, June 30 | $ 5,354 | $ 177,389 | $ 110,074 | $ 207,141 | $ 1,000,000 | $ 57,440 | $ 77,119 |

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

**STOREY COUNTY, NEVADA**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**NONMAJOR GOVERNMENTAL FUNDS**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | CAPITAL PROJECTS | | | | |
|---|---|---|---|---|---|
| | CAPITAL PROJECTS | INFRASTRUCTURE FUND | VIRGINIA CITY RAIL PROJECT | FIRE CAP PROJECTS | TOTAL |
| REVENUE | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ 454,667 |
| Intergovernmental | - | 488,650 | - | - | 727,637 |
| Charges for services | - | - | - | - | 221,216 |
| Fine and forfeitures | - | - | - | - | 61,579 |
| Other revenues | 93,732 | - | - | - | 769,982 |
| Total Revenues | 93,732 | 488,650 | - | - | 2,235,081 |
| EXPENDITURES | | | | | |
| Current | | | | | |
| General government | 1,286,181 | - | - | - | 1,596,031 |
| Public safety | - | - | - | 330,004 | 735,233 |
| Judicial | - | - | - | - | 33,326 |
| Culture and recreation | - | - | - | - | - |
| Welfare | - | - | - | - | 142,794 |
| Intergovernmental | - | - | - | - | - |
| Total Expenditures | 1,286,181 | - | - | 330,004 | 2,507,384 |
| Excess (deficiency) of revenues over expenditures | (1,192,449) | 488,650 | - | (330,004) | (272,303) |
| OTHER FINANCIAL SOURCES (USES) | | | | | |
| Transfers | 5,851,947 | (843,197) | - | - | 6,957,750 |
| Transfers to proprietary funds | (272,903) | - | - | - | (272,903) |
| Debt service | - | - | (170,495) | - | (170,495) |
| Bond proceeds | - | - | 29,571 | - | 29,571 |
| Total Other Financing Sources (Uses) | 5,579,044 | (843,197) | (140,924) | - | 6,543,923 |
| Excess (deficiency) of revenue and other financing Sources (Uses) over Expenditures | 4,386,595 | (354,547) | (140,924) | (330,004) | 6,271,620 |
| Fund Balance, July 1 | 1,342,667 | 2,219,981 | 685,972 | 927,409 | 8,785,355 |
| Fund Balance, June 30 | $ 5,729,262 | $ 1,865,434 | $ 545,048 | $ 597,405 | $ 15,056,975 |

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

**STOREY COUNTY, NEVADA**
**EQUIPMENT ACQUISITION SPECIAL REVENUE FUND**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**BUDGET AND ACTUAL**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|
| REVENUE | | | |
| Taxes | | | |
| Property taxes | $ 264,000 | $ 303,205 | $ 39,205 |
| Other revenues | | | |
| Interest | 10,000 | 25,377 | 15,377 |
| Total Revenues | 274,000 | 328,582 | 54,582 |
| EXPENDITURES | | | |
| General government | | | |
| Capital outlay | 300,000 | 26,709 | 273,291 |
| Total Expenditures | 300,000 | 26,709 | 273,291 |
| Excess (Deficiency) of Revenues over Expenditures | (26,000) | 301,873 | 327,873 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer in-Fire Protection District Fund | - | 2,000,000 | 2,000,000 |
| Transfer out - Tri Payback | (13,000) | (13,000) | - |
| USDA Fund | (143,000) | (143,000) | - |
| Excess (Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures | (182,000) | 2,145,873 | 2,327,873 |
| Fund Balance, July 1 | 442,838 | 583,247 | 140,409 |
| Fund Balance, June 30 | $ 260,838 | $ 2,729,120 | $ 2,468,282 |

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

**STOREY COUNTY, NEVADA**
**JUSTICE COURT SPECIAL REVENUE FUND**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**BUDGET AND ACTUAL**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|
| REVENUE | | | |
| Fines | | | |
| Justice court fines | $ 24,000 | $ 46,283 | $ 22,283 |
| EXPENDITURES | | | |
| Judicial | | | |
| Services and supplies | 35,500 | 24,050 | 11,450 |
| Capital outlay | - | 2,623 | (2,623) |
| Total Expenditures | 35,500 | 26,673 | 8,827 |
| Excess (Deficiency) of Revenues over Expenditures | (11,500) | 19,610 | 31,110 |
| Fund Balance, July 1 | 37,272 | 44,071 | 6,799 |
| Fund Balance, June 30 | $ 25,772 | $ 63,681 | $ 37,909 |

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

**STOREY COUNTY, NEVADA**
**DRUG COURT SPECIAL REVENUE FUND**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**BUDGET AND ACTUAL**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|
| REVENUE | | | |
| Fines and forfeits | | | |
| Drug court fees | $ 600 | $ 450 | $ (150) |
| EXPENDITURES | | | |
| Judicial | | | |
| Services and supplies | 600 | 460 | 140 |
| Excess (Deficiency) of Revenues over Expenditures | - | (10) | (10) |
| Fund Balance, July 1 | 30 | 30 | - |
| Fund Balance, June 30 | $ 30 | $ 20 | $ (10) |

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

**STOREY COUNTY, NEVADA**
**INDIGENT MEDICAL SPECIAL REVENUE FUND**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**BUDGET AND ACTUAL**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|
| REVENUE | | | |
| Taxes | | | |
| Property taxes | $ 53,000 | $ 60,744 | $ 7,744 |
| EXPENDITURES | | | |
| Welfare | | | |
| Services and supplies | 200,000 | 52,076 | 147,924 |
| Excess (Deficiency) of Revenues over Expenditures | (147,000) | 8,668 | 155,668 |
| Fund Balance, July 1 | 326,357 | 484,798 | 158,441 |
| Fund Balance, June 30 | $ 179,357 | $ 493,466 | $ 314,109 |

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

**STOREY COUNTY, NEVADA**
**PARK TAX SPECIAL REVENUE FUND**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**BUDGET AND ACTUAL**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|
| REVENUE | | | |
| Charges for services | | | |
| Park fees | $ 4,000 | $ 3,000 | $ (1,000) |
| Other revenues | | | |
| Interest | 3,000 | 4,224 | 1,224 |
| Total Revenues | 7,000 | 7,224 | 224 |
| EXPENDITURES | | | |
| Culture and recreation | | | |
| Services and supplies | 116,000 | - | 116,000 |
| Excess (Deficiency) of Revenues over Expenditures | (109,000) | 7,224 | 116,224 |
| Fund Balance, July 1 | 110,881 | 125,131 | 14,250 |
| Fund Balance, June 30 | $ 1,881 | $ 132,355 | $ 130,474 |

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

**STOREY COUNTY, NEVADA**
**MUTUAL AID SPECIAL REVENUE FUND**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**BUDGET AND ACTUAL**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|
| REVENUE | | | |
| Other revenues | | | |
| Fire suppression | $ 500,000 | $ 589,354 | $ 89,354 |
| Total Revenues | 500,000 | 589,354 | 89,354 |
| EXPENDITURES | | | |
| Public safety | | | |
| Salaries and wages | 195,000 | 128,319 | 66,681 |
| Benefits | 38,500 | 6,246 | 32,254 |
| Services and supplies | 176,500 | 22,301 | 154,199 |
| Capital outlay | 90,000 | 51,866 | 38,134 |
| Total Expenditures | 500,000 | 208,732 | 291,268 |
| Excess (Deficiency) of Revenues over Expenditures | - | 380,622 | 380,622 |
| Fund Balance, July 1 | 420,798 | 896,737 | 475,939 |
| Fund Balance, June 30 | $ 420,798 | $ 1,277,359 | $ 856,561 |

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

**STOREY COUNTY, NEVADA**
**EMERGENCY MITIGATION SPECIAL REVENUE FUND**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**BUDGET AND ACTUAL**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|
| REVENUE | | | |
| Claims for reimbursement | $ - | $ 30,699 | $ - |
| EXPENDITURES | | | |
| Public Safety | | | |
| Services and supplies | 50,000 | - | 50,000 |
| Excess (Deficiency) of Revenues over Expenditures | (50,000) | 30,699 | 80,699 |
| Fund Balance, July 1 | 50,090 | (41,391) | (91,481) |
| Fund Balance, June 30 | $ 90 | $ (10,692) | $ (10,782) |

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

**STOREY COUNTY, NEVADA**
**INDIGENT ACCIDENT SPECIAL REVENUE FUND**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**BUDGET AND ACTUAL**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | ORIGINAL BUDGETED AMOUNTS | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|---|
| REVENUE | | | | |
| Taxes | | | | |
| Property taxes | $ 80,000 | $ 88,500 | $ 90,718 | $ 2,218 |
| EXPENDITURES | | | | |
| Welfare | | | | |
| Services and supplies | 73,000 | 81,500 | 90,718 | (9,218) |
| Excess (Deficiency) of Revenues over Expenditures | 7,000 | 7,000 | - | (7,000) |
| Fund Balance, July 1 | 11,348 | 11,348 | 5,354 | (5,994) |
| Fund Balance, June 30 | $ 18,348 | $ 18,348 | $ 5,354 | $ (12,994) |

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

**STOREY COUNTY, NEVADA**
**TECHNOLOGY SPECIAL REVENUE FUND**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**BUDGET AND ACTUAL**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|
| REVENUE | | | |
| Charges for services | | | |
| Technology fees | $ 77,000 | $ 106,390 | $ 29,390 |
| Other revenues | | | |
| Interest income | 800 | 4,381 | 3,581 |
| Total Revenues | 77,800 | 110,771 | 32,971 |
| EXPENDITURES | | | |
| General government | | | |
| Services and supplies | 84,100 | 63,609 | 20,491 |
| Excess (Deficiency) of Revenues over Expenditures | (6,300) | 47,162 | 53,462 |
| Fund Balance, July 1 | 105,194 | 130,227 | 25,033 |
| Fund Balance, June 30 | $ 98,894 | $ 177,389 | $ 78,495 |

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

**STOREY COUNTY, NEVADA**
**FEDERAL/STATE GRANT SPECIAL REVENUE FUND**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**BUDGET AND ACTUAL**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|
| REVENUE | | | |
| Intergovernmental | | | |
| Federal grants | $ 20,000 | $ 86,161 | $ 66,161 |
| State grants | 55,000 | 135,826 | 80,826 |
| Total Revenues | 75,000 | 221,987 | 146,987 |
| EXPENDITURES | | | |
| Culture and recreation | | | |
| Services and supplies | - | - | - |
| Public safety | | | |
| Salaries and wages | - | - | - |
| Employee benefits | - | - | - |
| Services and supplies | 50,000 | 196,497 | (146,497) |
| Intergovernmental - State | | | |
| Services and supplies | 25,000 | - | 25,000 |
| Total Expenditures | 75,000 | 196,497 | (121,497) |
| Excess (Deficiency) of Revenues over Expenditures | - | 25,490 | 25,490 |
| Fund Balance, July 1 | 51,995 | 84,584 | 32,589 |
| Fund Balance, June 30 | $ 51,995 | $ 110,074 | $ 58,079 |

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

**STOREY COUNTY, NEVADA**
**FIRE EMERGENCY SPECIAL REVENUE FUND**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**BUDGET AND ACTUAL**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|
| REVENUE | | | |
| None | $ - | $ - | $ - |
| EXPENDITURES | | | |
| Public Safety | | | |
| Services and supplies | 205,000 | - | 205,000 |
| Excess (Deficiency) of Revenues over Expenditures | (205,000) | - | 205,000 |
| Fund Balance, July 1 | 205,141 | 207,141 | 2,000 |
| Fund Balance, June 30 | $ 141 | $ 207,141 | $ 207,000 |

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

**STOREY COUNTY, NEVADA**
**STABILIZATION SPECIAL REVENUE FUND**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**BUDGET AND ACTUAL**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|
| REVENUE | | | |
| None | $ - | $ - | $ - |
| EXPENDITURES | | | |
| Capital outlay | 200,000 | - | 200,000 |
| Excess (Deficiency) of Revenues over Expenditures | (200,000) | - | 200,000 |
| Fund Balance, July 1 | 800,000 | 1,000,000 | 200,000 |
| Fund Balance, June 30 | $ 600,000 | $ 1,000,000 | $ 400,000 |

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

**STOREY COUNTY, NEVADA**
**GENETIC MARKER TESTING SPECIAL REVENUE FUND**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**BUDGET AND ACTUAL**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | ORIGINAL BUDGETED AMOUNTS | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|---|
| REVENUE | | | | |
| Fines and forfeitures | $ 8,000 | $ 11,000 | $ 14,846 | $ 3,846 |
| EXPENDITURES | | | | |
| Judicial | | | | |
| Services and supplies | 8,500 | 11,500 | 6,193 | 5,307 |
| Excess (Deficiency) of Revenues over Expenditures | (500) | (500) | 8,653 | 9,153 |
| Fund Balance, July 1 | 49,159 | 49,159 | 48,787 | (372) |
| Fund Balance, June 30 | $ 48,659 | $ 48,659 | $ 57,440 | $ 8,781 |

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

**STOREY COUNTY, NEVADA**
**PIPER'S OPERA HOUSE**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**BUDGET AND ACTUAL**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | ORIGINAL BUDGETED AMOUNTS | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|---|
| REVENUE | | | | |
| Intergovernmental | | | | |
| State grants | $ 11,000 | $ 11,000 | $ 17,000 | $ 6,000 |
| Charges for services | | | | |
| Cap ticket sales | 106,000 | 106,000 | 111,826 | 5,826 |
| Other revenues | | | | |
| Rents | 27,500 | 27,500 | 22,200 | (5,300) |
| Merchandise sales | 2,000 | 2,000 | 15 | (1,985) |
| Total Revenues | 146,500 | 146,500 | 151,041 | 4,541 |
| EXPENDITURES | | | | |
| General government | | | | |
| Salaries and wages | 133,642 | 110,642 | 62,927 | 47,715 |
| Employee benefits | 59,510 | 58,368 | 23,457 | 34,911 |
| Services and supplies | 57,500 | 80,500 | 133,148 | (52,648) |
| Total Expenditures | 250,652 | 249,510 | 219,532 | 29,978 |
| Excess (Deficiency) of Revenues over Expenditures | (104,152) | (103,010) | (68,491) | 34,519 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 105,000 | 105,000 | 105,000 | - |
| Excess(Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures | 848 | 1,990 | 36,509 | (34,519) |
| Fund Balance, July 1 | 250,652 | 250,652 | 40,610 | (210,042) |
| Fund Balance, June 30 | $ 251,500 | $ 252,642 | $ 77,119 | $ (175,523) |


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

**STOREY COUNTY, NEVADA**
**CAPITAL PROJECTS FUND**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**BUDGET AND ACTUAL**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | ORIGINAL BUDGETED AMOUNTS | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|---|
| REVENUE | | | | |
| Capital outlay reimbursement | $ 93,000 | $ 93,000 | $ 93,732 | $ 732 |
| Other | - | 5,000,000 | - | (5,000,000) |
| Total revenue | 93,000 | 5,093,000 | 93,732 | (4,999,268) |
| EXPENDITURES | | | (38,908) | |
| General Government | | | | |
| Capital outlay | 500,000 | 5,500,000 | 1,286,181 | 4,213,819 |
| Debt service | - | - | - | - |
| Interest expense | - | - | - | - |
| Total Expenditures | 500,000 | 5,500,000 | 1,286,181 | 4,213,819 |
| Excess (Deficiency) of Revenues over Expenditures | (407,000) | (407,000) | (1,192,449) | (9,213,087) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers to proprietary funds | - | - | (272,903) | (272,903) |
| Infrastructure capital projects fund | - | - | 843,197 | 843,197 |
| Roads fund | - | - | 8,750 | 8,750 |
| General government - Other | - | - | 5,000,000 | 5,000,000 |
| Excess (Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures | (407,000) | (407,000) | 4,386,595 | 4,793,595 |
| Fund Balance, July 1 | 692,864 | 692,864 | 1,342,667 | 649,803 |
| Fund Balance, June 30 | $ 285,864 | $ 285,864 | $ 5,729,262 | $ 5,443,398 |

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

**STOREY COUNTY, NEVADA**
**INFRASTRUCTURE CAPITAL PROJECTS FUND**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**BUDGET AND ACTUAL**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|
| REVENUE | | | |
| Intergovernmental | | | |
| 1/4% Optional sales tax | $ 325,000 | $ 488,650 | $ 163,650 |
| Other revenues | | | |
| Interest income | - | - | 3,801 |
| Total Revenues | 325,000 | 488,650 | 88,200 |
| EXPENDITURES | | | |
| General government | | | |
| Capital outlay | 1,000,000 | - | 1,000,000 |
| Excess (Deficiency) of Revenues over Expenditures | (675,000) | 488,650 | 1,163,650 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers to Capital projects funds | - | (843,197) | 843,197 |
| Excess (Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures | (675,000) | (354,547) | 2,006,847 |
| Fund Balance, July 1 | 1,135,582 | 2,219,981 | 1,084,399 |
| Fund Balance, June 30 | $ 460,582 | $ 1,865,434 | $ 3,091,246 |

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

**STOREY COUNTY, NEVADA**
**VIRGINIA CITY RAIL CAPITAL PROJECTS FUND**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**BUDGET AND ACTUAL**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|
| REVENUE | | | |
| None | $ - | $ - | $ - |
| EXPENDITURES | | | |
| Culture and Recreation | | | |
| Capital outlay | - | - | - |
| Excess (Deficiency) of Revenues over Expenditures | - | - | - |
| OTHER FINANCING SOURCES (USES) | | | |
| Bond proceeds | 22,000 | 29,571 | (7,571) |
| Debt service | | | |
| Principal | (96,000) | (96,000) | - |
| Interest | (75,000) | (74,495) | (505) |
| Excess (Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures | (149,000) | (140,924) | (8,076) |
| Fund Balance, July 1 | 586,219 | 685,972 | 99,753 |
| Fund Balance, June 30 | $ 437,219 | $ 545,048 | $ 107,829 |

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

**STOREY COUNTY, NEVADA**
**FIRE CAPITAL PROJECT FUND**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**BUDGET AND ACTUAL**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|
| REVENUE | | | |
| None | $ - | $ - | $ - |
| EXPENDITURES | | | |
| Capital outlay | 750,000 | 330,004 | 419,996 |
| Excess (Deficiency) of Revenues over Expenditures | (750,000) | (330,004) | 419,996 |
| Fund Balance, July 1 | 800,000 | 927,409 | 127,409 |
| Fund Balance, June 30 | $ 50,000 | $ 597,405 | $ 547,405 |

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

**STOREY COUNTY, NEVADA**
**WATER SYSTEM ENTERPRISE FUND**
**STATEMENT OF REVENUE AND EXPENSE**
**BUDGET AND ACTUAL**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | ORIGINAL BUDGETED AMOUNTS | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|---|
| OPERATING REVNUES | | | | |
| Sales of water | $ 604,000 | $ 604,000 | $ 561,720 | $ (42,280) |
| OPERATING EXPENSES | | | | |
| Salaries and wages | 144,878 | 174,878 | 158,847 | 16,031 |
| Benefits | 82,810 | 82,810 | 44,684 | 38,126 |
| Services and supplies | 278,500 | 248,500 | 276,600 | (28,100) |
| Capital outlay | 100,000 | 100,000 | 16,153 | 83,847 |
| Depreciation | 110,000 | 110,000 | 102,398 | 7,602 |
| Total operating expenses | 716,188 | 716,188 | 598,682 | 117,506 |
| Operating income (loss) | (112,188) | (112,188) | (36,962) | 75,226 |
| NON-OPERATING REVENUE (EXPENSES) | | | | |
| Interest earnings | 50,000 | 50,000 | 40,421 | (9,579) |
| Rents | 10,000 | 10,000 | 8,800 | (1,200) |
| Interest Expense | (29,233) | (29,233) | - | 29,233 |
| Miscellaneous | 5,000 | 5,000 | 5,046 | 46 |
| Transfer from capital projects fund | - | - | 62,806 | |
| Grants and capital contributions | - | - | 12,273 | 12,273 |
| Net Income (loss) | $ (76,421) | $ (76,421) | $ 92,384 | $ 168,805 |

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

**STOREY COUNTY, NEVADA**
**WATER SYSTEM ENTERPRISE FUND**
**STATEMENT OF CASH FLOWS**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | ORIGINAL BUDGETED AMOUNTS | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|---|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Cash In flows | | | | |
| Sales of water | $ 540,000 | $ 540,000 | $ 563,498 | $ 23,498 |
| Miscellaneous income | 5,000 | 5,000 | 5,046 | 46 |
| Cash Out flows | | | | |
| Salaries and wages | (144,878) | (174,878) | (163,054) | 11,824 |
| Benefits | (82,810) | (82,810) | (81,781) | 1,029 |
| Services and supplies | (278,500) | (248,500) | (271,754) | (23,254) |
| Net Cash Provided by Operating Activities | 38,812 | 38,812 | 51,955 | 13,143 |
| CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES | | | | |
| Cash In flows | | | | |
| Rent | 10,000 | 10,000 | 8,800 | (1,200) |
| Capital outlay | - | - | | - |
| Customer deposits | - | - | (580) | (580) |
| Net Cash Provided by Non Capital Financing Activi | 10,000 | 10,000 | 8,220 | (1,780) |
| CASH FLOWS FROM CAPITAL AND RELATED ACTIVITIES | | | | |
| Cash In flows | | | | |
| Capital contributed | - | - | (7,511) | (7,511) |
| Interfund loan | - | - | 2,126,000 | 2,126,000 |
| Transfer from funds | - | - | 82,590 | 82,590 |
| Cash Out flows | | | | |
| Capital outlay | (100,000) | (100,000) | (1,328,791) | (1,228,791) |
| Debt service | (40,225) | (40,225) | - | 40,225 |
| Interest expense | (29,233) | (29,233) | - | 29,233 |
| Net Cash (Used) by Capital Related Activities | (169,458) | (169,458) | 872,288 | 1,041,746 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Interest earnings | 50,000 | 50,000 | 40,421 | (9,579) |
| Net Increase (Decrease) in Cash | (70,646) | (70,646) | 972,884 | 1,043,530 |
| Cash, July 1 | 1,643,188 | 1,643,188 | 1,111,705 | (531,483) |
| Cash, June 30 | $ 1,572,542 | $ 1,572,542 | $ 2,084,589 | $ 512,047 |

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

**STOREY COUNTY, NEVADA**
**VIRGINIA DIVIDE SEWER IMPROVEMENT DISTRICT ENTERPRISE FUND**
**STATEMENT OF REVENUE AND EXPENSE**
**BUDGET AND ACTUAL**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|
| OPERATING REVNUES | | | |
| Sales of water | $ 375,000 | $ 396,850 | $ 21,850 |
| OPERATING EXPENSES | | | |
| Salaries and wages | 87,112 | 82,788 | 4,324 |
| Benefits | 68,115 | 14,744 | 53,371 |
| Services and supplies | 94,250 | 128,094 | (33,844) |
| Depreciation | 90,000 | 145,762 | (55,762) |
| Total operating expenses | 339,477 | 371,388 | (31,911) |
| Operating income (loss) | 35,523 | 25,462 | (10,061) |
| NON-OPERATING REVENUE (EXPENSES) | | | |
| Interest income | 10,000 | 46,950 | 36,950 |
| Interest expense | (251,000) | (124,876) | 126,124 |
| Transfer from capital projects | - | 210,097 | 210,097 |
| Transfer to USDA | - | - | - |
| Grants and contributions | - | 3,974,249 | 3,974,249 |
| Capital outlay | (40,000) | - | 40,000 |
| Other income | - | - | - |
| Net Income (loss) | $ (245,477) | $ 4,131,882 | $ 4,377,359 |

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

**STOREY COUNTY, NEVADA**
**VIRGINIA DIVIDE SEWER IMPROVEMENT DISTRICT ENTERPRISE FUND**
**STATEMENT OF CASH FLOWS**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---|---|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Cash In flows | | | |
| Sewer Fees | $ 375,000 | $ 397,754 | $ 22,754 |
| Cash Out flows | | | |
| Salaries and wages | (87,112) | (84,190) | 2,922 |
| Benefits | (68,115) | (35,613) | 32,502 |
| Services and supplies | (94,250) | (135,031) | (40,781) |
| Net Cash Provided by Operating Activities | 125,523 | 142,920 | 17,397 |
| CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES | | | |
| Cash Out flows | | | |
| Capital outlay | (40,000) | (4,271,951) | (4,231,951) |
| Net Cash (Used) by Non Capital Financing Activities | (40,000) | (4,271,951) | (4,231,951) |
| CASH FLOWS FROM CAPITAL AND RELATED ACTIVITIES | | | |
| Cash In flows | | | |
| Other income | | | |
| Capital contributed | - | 3,920,762 | 3,920,762 |
| Transfer from funds | - | 263,582 | 263,582 |
| Cash Out flows | | | |
| Debt service | - | (126,124) | (126,124) |
| Interest expense | (251,000) | (124,876) | 126,124 |
| Net Cash (Used) by Capital Related Activities | (251,000) | 3,933,344 | 4,184,344 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Transfers from general | | - | - |
| Interest earnings | 10,000 | 46,950 | 36,950 |
| Net Cash Provided by Capital Related Activities | 10,000 | 46,950 | 36,950 |
| Net Increase (Decrease) in Cash | (155,477) | (148,737) | 6,740 |
| Cash, July 1 | 265,945 | 366,382 | 100,437 |
| Cash, June 30 | $ 110,468 | $ 217,645 | $ 107,177 |

The notes to the 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, 2019**

| | BALANCE JULY 1 2018 | ADDITIONS | DEDUCTIONS | BALANCE JUNE 30 2019 |
|---|---|---|---|---|
| STATE OF NEVADA FUND | | | | |
| Assets | | | | |
| Cash | $ 1,166,342 | $ 1,895,597 | $ 1,605,058 | $ 1,456,881 |
| Liabilities | | | | |
| Due Other Governments | $ 1,166,342 | $ 1,895,597 | $ 1,605,058 | $ 1,456,881 |
| STOREY COUNTY SCHOOL DISTRICT | | | | |
| Assets | | | | |
| Cash | $ 12,933 | $ 4,594,810 | $ 4,512,752 | $ 94,991 |
| Liabilities | | | | |
| Due Other Governments | $ 12,933 | $ 4,594,810 | $ 4,512,752 | $ 94,991 |
| STOREY COUNTY SCHOOL DISTRICT DEBT SERVICE | | | | |
| Assets | | | | |
| Cash | $ 2,304 | $ 885,346 | $ 869,322 | $ 18,328 |
| Liabilities | | | | |
| Due Other Governments | $ 2,304 | $ 885,346 | $ 869,322 | $ 18,328 |
| DISTRICT ATTORNEY RESTITUTION FUND | | | | |
| Assets | | | | |
| Cash | $ 766 | $ 2,300 | $ - | $ 3,066 |
| Liabilities | | | | |
| Due Other Governments | $ 766 | $ 2,300 | $ - | $ 3,066 |
| TOTAL - ALL FUNDS | | | | |
| Assets | | | | |
| Cash | $ 1,182,345 | $ 7,378,053 | $ 6,987,132 | $ 1,573,266 |
| Liabilities | | | | |
| Due Other Governments | $ 1,182,345 | $ 7,378,053 | $ 6,987,132 | $ 1,573,266 |

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

**STOREY COUNTY, NEVADA**
**SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS**
**JUNE 30, 2019**

| | 2018 | 2019 |
|---|---|---|
| Total OPEB liability | | |
| Service cost | $ 2,020,652 | $ 1,753,249 |
| Interest | 586,141 | 711,366 |
| Changes of benefit terms | - | 1,281,228 |
| Differences between expected and actual experience | - | (4,548,724) |
| Changes of assumptions or other inputs | (2,542,189) | (1,038,960) |
| Benefit payments | (208,173) | (214,872) |
| Net change in total OPEB liability | $ (143,569) | $ (2,056,713) |
| Total OPEB liability-beginning | $ 18,649,779 | $ 18,506,210 |
| Total OPEB liability-ending | $ 18,506,210 | $ 16,449,497 |
| Covered-employee payroll | $ 9,590,509 | $ 9,394,062 |
| Total OPEB liability as a percentage of covered-employee payroll | 192.96% | 175.11% |

GASB Statement No. 75 requires ten years of information to be presented in this table. However, until 10 years of data is compiled, the County will present information only for those years for which information is available.

**STOREY COUNTY, NEVADA**
**SCHEDULE OF COUNTY'S SHARE OF NET PENSION LIABILITY**
**PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA**
**JUNE 30, 2019**

| | 2018 | 2017 | 2016 | 2015 | 2014 |
|---|---|---|---|---|---|
| County's portion of the net pension liability | 0.147% | 0.145% | 0.145% | 0.132% | 0.129% |
| County's proportionate share of the net pension liability | $ 19,998,860 | $ 20,601,898 | $ 19,511,455 | $ 15,126,431 | $ 16,929,912 |
| County's covered-employee payroll | $ 7,947,637 | $ 8,207,871 | $ 7,299,918 | $ 6,354,233 | $ 6,040,606 |
| County's proportionate share of the net pension liability as a percentage of its covered-employee payroll | 251.63% | 251.00% | 267.28% | 238.05% | 280.27% |
| Plan fiduciary net position as a percentage of the total net pension liability | 75.24% | 74.40% | 72.20% | 75.10% | 76.30% |

GASB Statement No. 68 requires ten years of information to be presented in this table. However, until 10 years of data is compiled, the County will present information only for those years for which information is available.

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

**STOREY COUNTY, NEVADA**
**SCHEDULE OF COUNTY'S CONTRIBUTIONS - PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA**
**JUNE 30, 2019**

| | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|---|
| Statutorily required contribution | $ 1,568,057 | $ 1,360,192 | $ 1,390,646 | $ 1,229,299 | $ 1,018,739 |
| Contributions in relation to the statutorily required contribution | $ (1,568,057) | $ (1,360,192) | $ (1,390,646) | $ (1,229,299) | $ (1,018,739) |
| Contribution (deficiency) excess | $ - | $ - | $ - | $ - | $ - |
| County's covered-employee payroll | $ 8,676,437 | $ 7,947,637 | $ 8,207,871 | $ 7,299,918 | $ 6,354,233 |
| Contributions as a percentage of covered-employee payroll | 18.07% | 17.11% | 16.94% | 16.84% | 16.03% |

GASB Statement No. 68 requires ten years of information to be presented in this table. However, until 10 years of data is compiled, the County will present information only for those years for which information is available.



DiPietro & Thornton
CERTIFIED PUBLIC ACCOUNTANTS

Joseph F. Costanza, CPA
Scott A. Westover, CPA
Theresa M. Westover, CPA

Of Counsel
John F. DiPietro, CPA
Randall D. Thornton, CPA

## 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 Commissioners
Storey County, Nevada

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Storey County, Nevada, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Storey County's basic financial statements and have issued our report thereon dated January 12, 2020.

### 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 appropriated 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 the 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 over financial reporting 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. We consider the deficiencies described in 2019-A and 2019-B to be material weaknesses. We consider the deficiency described in 2019-C to be significant deficiency.

### 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 grants 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 that are required to be reported under Government Auditing Standards.

### Storey County's Response to Findings

Storey County, Nevada's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Storey County, Nevada's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.



9550 Prototype Court, Ste 101 Reno, NV 89521 (775) 825-1040 (775) 825-6074 fax dipietro-thornton.com

**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.

Reno, Nevada
January 12, 2020

DiPietro & Thornton
CERTIFIED PUBLIC ACCOUNTANTS

Joseph F. Costanza, CPA
Scott A. Westover, CPA
Theresa M. Westover, CPA

Of Counsel
John F. DiPietro, CPA
Randall D. Thornton, CPA

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE, AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE

To the Honorable Board of Commissioners
Storey County, Nevada

### Report on Compliance for Each Major Federal Program

We have audited Storey County, Nevada's (Storey County) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Storey County's major federal programs for the year ended June 30, 2019. Storey County'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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each Storey County'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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the 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'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's compliance.

### Opinion on Each Major Federal Program

In our opinion, Storey County complied, in all material respects, with the 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, 2019.

### Report on Internal Control over Compliance

Management of Storey County 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'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 circumstances 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 the Uniform Guidance, 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's internal control over compliance.



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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 compliance requirement 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 program 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 that might be material weaknesses or significant deficiencies and therefore, material weaknesses and significant deficiencies may exist that were not identified. 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Reno, Nevada
January 12, 2020

STOREY COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

| Federal Grantor/Program/Grant Description | Federal CFDA Number | Pass-Through Entity Indentifying Number | Expenditures |
|---|---|---|---|
| US Department of Agriculture | | | |
| Water and Waste Disposal System for Rural Communities | 10.760 | 33-015-0886000 134 | $ 4,528,827 |
| Water and Waste Disposal System for Rural Communities | 10.760 | N/A | 1,288,007 |
| Passed through Nevada Divison of Forestry | | | |
| Cooperative Forestry Assistance | 10.664 | N/A | 29,876 |
| US Depratment of the Interior | | | |
| Direct Funding | | | |
| Historic Preservation Fund Grants-In-Aid | 15.904 | NV19-10011 | 46,800 |
| US Department of Homeland Security | | | |
| Passed Through Nevada Department of Public Safety Division of Emergency Management | | | |
| Hazard Mitigation Grant0 | 97.039 | 9703918-3000 | 73,489 |
| Passed Through State of Nevada Department of Public Safety | | | |
| Homelanad Security Grant Program(SHSP) | 97.067 | 97067.16-3000 | 4,194 |
| Emergency Management Performance Grant | 97.042 | 9704219 | 8,721 |
| Emergency Management Performance Grant | 97.042 | 9704218 | 7,598 |
| Emergency Management Performance Grant | 97.042 | 9704216 | 750 |
| Total Federal Financial Assistance | | | $ 5,988,262 |

STOREY COUNTY, NEVADA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

**Note A- Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Storey County under programs of the federal government for the year ending June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule present only a selected portion of the operations of Storey County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Storey County.

**Note B- Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, Cost Principles for Audits of State, Local, and Indian Tribal Governments, or the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowed or are limited as reimbursement. When applicable, negative amount shown on the Schedule represent adjustments or credits made in the normal course of business as expenditures in prior years.

Indirect Costs

The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance

**Note C- Subrecipients**

Storey County did not pass any federal awards received to any other government or not-for profit agencies.

**Note D - Loans with Continuing Compliance Requirement**

Outstanding federally-funded program loans with a continuing compliance requirement, carried balance as of June 30, 2019 as follows:

| CFDA | Program Title | | Loan Balance |
|---|---|---|---|
| 10.76 | Water and Waste Disposal System for Rural Communities | $ | 3,864,305 |

**Note E – Matching Requirements**

Certain Federal programs require Storey County to contribute non-Federal funds (matching funds) to support the Federally Funded programs. Storey County has met its matching requirements. The Schedule does not include the expenditure for non-Federal matching funds.

STOREY COUNTY, NEVADA
SCHEDULE OF FINDINGS AND QUESTIONS COSTS
FOR THE YEAR ENDED JUNE 30, 2019

## A. Summary of Auditors Results

*Financial Statements*

| | |
|---|---|
| Type of report the auditor issued on whether the financial Statements audited were prepared in accordance with GAAP: | Unmodified |
| Internal control over financial reporting: | |
| Material weakness identified? | Yes |
| Significant deficiency identified? | Yes |
| Noncompliance material to financial statements noted? | No |

*Federal awards*

| | |
|---|---|
| Internal control over major federal programs: | |
| Material weakness identified? | No |
| Significant deficiency identified? | No |
| Type of auditor's report issued on compliance for major programs | Unmodified |
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) | No |

Identification of major federal programs:

| CFDA # | Name of Federal Program or Cluster |
|---|---|
| 10.76 | Water and Waste Disposal System for Rural Communities |

| | |
|---|---|
| Dollar threshold used to distinguish between type A and type B programs | $ 750,000 |
| Auditee qualified as low-risk auditee | No |

**B. Financial Statement Findings**

Findings Relating to The Financial Statements Reported in Accordance with GAGAS

2019-A F Financial Close and Reporting-Audit Adjustments
Material Weakness

| | |
|---|---|
| Criteria | Management of Storey County is responsible for establishing, and maintaining an effective system of internal control over financial reporting. One of the key components of an effective system, of internal control is to have a monthly closing of the books that includes reconciliation of receivables, payables, and accrued expenses. |
| Condition | Receivables, Payables and accrued expenses were not updated on the books until year end during the audit |
| Cause | Storey County did not have adequate controls in place to ensure the correct amounts were appropriately reflected in the financial statements. The County did not have policies in place to close the books on a monthly basis. |
| Effect | This causes monthly financial statements to be inaccurate until year end. Also this year it was noted that many errors caused during the set up of the new software system were not caught until year end. This caused a delay in getting the audit done. |
| Recommendation | We recommend that the County put in procedures to close the books each month on a timely basis |
| Views of Responsible Officials | Management agrees with this finding |

## B. Financial Statement Findings

Findings Relating to The Financial Statements Reported in Accordance with GAGAS

2019-B Report Preparation
Material Weakness

| | |
|---|---|
| Criteria | Management of Storey County is responsible for establishing, and maintaining an effective system of internal control over financial reporting. One of the key components of an effective system, of internal control is to provide the finance staff with adequate resources available to prepare the financial, statements in accordance with generally accepted accounting principles. |
| Condition | In the process of completing our audit, we were requested to draft the financial statements, assist with the conversion of fund financial statements to government-wide statements, and prepare the accompanying notes, to the financial statements. |
| Cause | Given the daily responsibilities of management,, the resources of time, and, training necessary to prepare the County's financial statements in accordance with generally accepted accounting principles are not available. As a result the County has chosen to contract with Dipietro and Thornton to prepare the financial statements. This circumstance is not unusual in an organization of this size; due to time constraints of management and costs associated with compliance of the standards. However, management has not implemented sufficient procedures to capture the necessary information needed for the financial, statements and related disclosures to be prepared in all material respects. |
| Effect | The County's financial records required audit adjustments in order for the financial statements to be in, accordance with GAAP. Internally prepared financial information may not be accurate and full disclosure financial statements may not be available as timely as they would be if prepared by County personnel. |
| Recommendation | We recommend County staff continue to obtain training in the preparation of the financial statements and related financial statement disclosures in order to gain the knowledge needed to prepare the financial statements and related financial statement disclosures in all material respects. |
| Views of Responsible Officials | Management agrees with this finding |

Findings Relating to The Financial Statements Reported in Accordance with GAGAS

2019-C Report Preparation
Significant Deficiency

| | |
|---|---|
| Criteria | Management of Storey County is responsible for establishing, and maintaining an effective system of internal control over financial reporting. One of the key components of an effective system, of internal control is to review accounts receivable during the year for accuracy and collectability |
| Condition | During the performance of our procedures, it was noted that the County was not able to track the ambulance receivables during the year. It was also noted the County had not reviewed the collectability of the ambulance receivables. |
| Cause | The County had turnover in the fire department. The new employee has been working on cleaning up the accounts. |
| Effect | An audit adjustment was necessary during the audit to correct the balance on the books and to adjust the allowance for uncollectable accounts. |
| Recommendation | We recommend the County review the Accounts Receivables from ambulance service monthly and check for accuracy and collectability |
| Views of Responsible Officials | Management agrees with this finding |

C Findings and Questioned Costs- Major Federal Award, Program Audit

No audit findings reported

STOREY COUNTY, NEVADA
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019

A Findings relating to The Financial Statements Reported in Accordance with GAGAS

1 2018-A

We recommend the bonds be recorded at their fair market value going forward

This was implemented during the year

2 2018-B

We recommended County staff continue to obtain training in the preparation of the financial statements and related financial statement disclosures in order to gain the knowledge needed to prepare the financial statements and related financial statement disclosures in all material respects.

This was not implemented and is included in the current year finding 2019-B

3 2018-C

We recommended the County review the Accounts Receivables from ambulance service monthly and check for accuracy and collectability

This was not implemented and is included in the current year finding 2019-C

B. Findings and Questioned Costs- Major Federal Award Program Audit

No audit findings were reported

STOREY COUNTY

OFFICE OF THE COMPTROLLER

POST OFFICE BOX 432

VIRGINIA CITY, NEVADA 89440

Dipietro & Thornton

Mr. Joe Costanza

9550 Prototype Court Ste 101

Reno, Nevada 89521

Mr. Costanza

The following represent my remarks regarding your "Summary of Remarks".

2019-A Financial Close and Reporting-Audit Adjustments.

I concur with your finding. This year was particularly difficult due to the transition of accounting systems. Our time was spent making sure income and expense transactions were transferred from the old accounting system to the new accounting system. We will make a concerted effort to comply.

2019-B Report Preparation

We recognize that we are responsible for producing a yearly financial statement. Currently staffing levels within the Comptrollers department make it impossible to reconcile 32 Special Revenue Funds and the General Fund, which has 16 departments. We will work with the Auditor to provide financial statements for the year ended 2020.

2019-C Report Preparation

I concur with the auditor's findings regarding the Fire Department Receivables. The current software system is aging and is proprietary which makes training and corrections very difficult. Currently the Fire Chief is looking for alternatives for replacement. In the meantime, the Comptroller's office will assist the Fire Department in balancing and reporting Accounts Receivable on a monthly basis.

Sincerely,

Hugh Gallagher

# Storey County Board of County Commissioners
## Agenda Action Report

**Meeting date: January 21, 2020** **Estimate of time required:** 15 minutes

**Agenda:** Consent [ ] Regular agenda [ X ] Public hearing required [ ]

---

1. **Title:** Consideration and Possible action to authorize Public Works Department to commence proceedings to remove obstructions on Lousetown Road near its intersection with Long Valley Road.
2. **Recommended motion:** I move to authorize the Public Works Department at the request of the District Attorney's Office to commence proceedings to remove obstructions from the unimproved portion of Lousetown Road near its intersection with Long Valley Road.
3. **Prepared by:** Keith Loomis

**Department:** District Attorney's Office **Telephone:** 847-0964

4. **Staff summary:** Obstacles have been placed on the unimproved portion of Lousetown Road near its intersection with Long Valley Road. The obstacles consist of chunks of cement pieces of pavement. See attached photos. The area in which the obstructions have been placed is used by off road vehicles and constitute a hazard to the persons using those vehicles.

NRS 405.230(3) provides:

3. The department of public works or any other appropriate county agency is authorized to remove from the highways any unlicensed obstacle or encroachment which is not removed, or the removal of which is not commenced and thereafter diligently prosecuted, before the expiration of 5 days after personal service of notice and demand upon the owner of the obstacle or encroachment or the owner's agent. In lieu of personal service upon that person or the person's agent, service of the notice may also be made by registered or certified mail and by posting, for a period of 5 days, a copy of the notice on the obstacle or encroachment described in the notice. Removal by the department or other agency of the obstacle or encroachment on the failure of the owner to comply with the notice and demand gives the department or other agency a right of action to recover the expense of the removal, investigative costs, attorney's fees, cost and expenses of suit, and in addition thereto the sum of $250 for each day the obstacle or encroachment remains after the expiration of 5 days from the service of the notice and demand.

This statute authorizes the public works department to remove the obstacle at the cost of the person placing the obstacle. By this agenda item, it is requested that the Board of County Commissioners authorize the Public Works Department in conjunction with the DA's Office to remove the obstacles.

**5. Supporting materials:**

6. **Fiscal impact:**

Funds Available: Fund: ____ Comptroller

7. **Legal review required:**

____ District Attorney

8. **Reviewed by**:

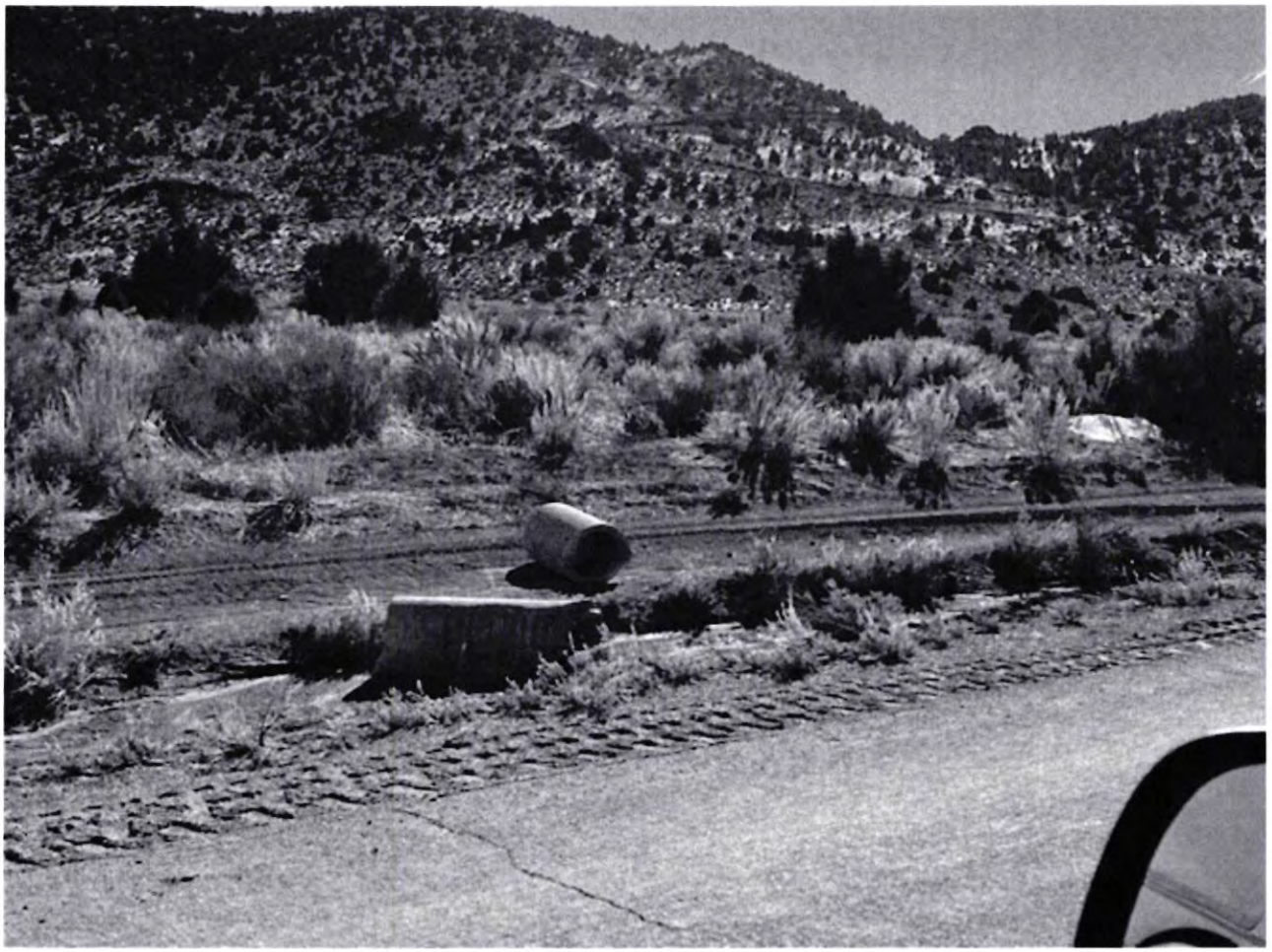
____ Department Head Department Name:
____ County Manager Other agency review: _____

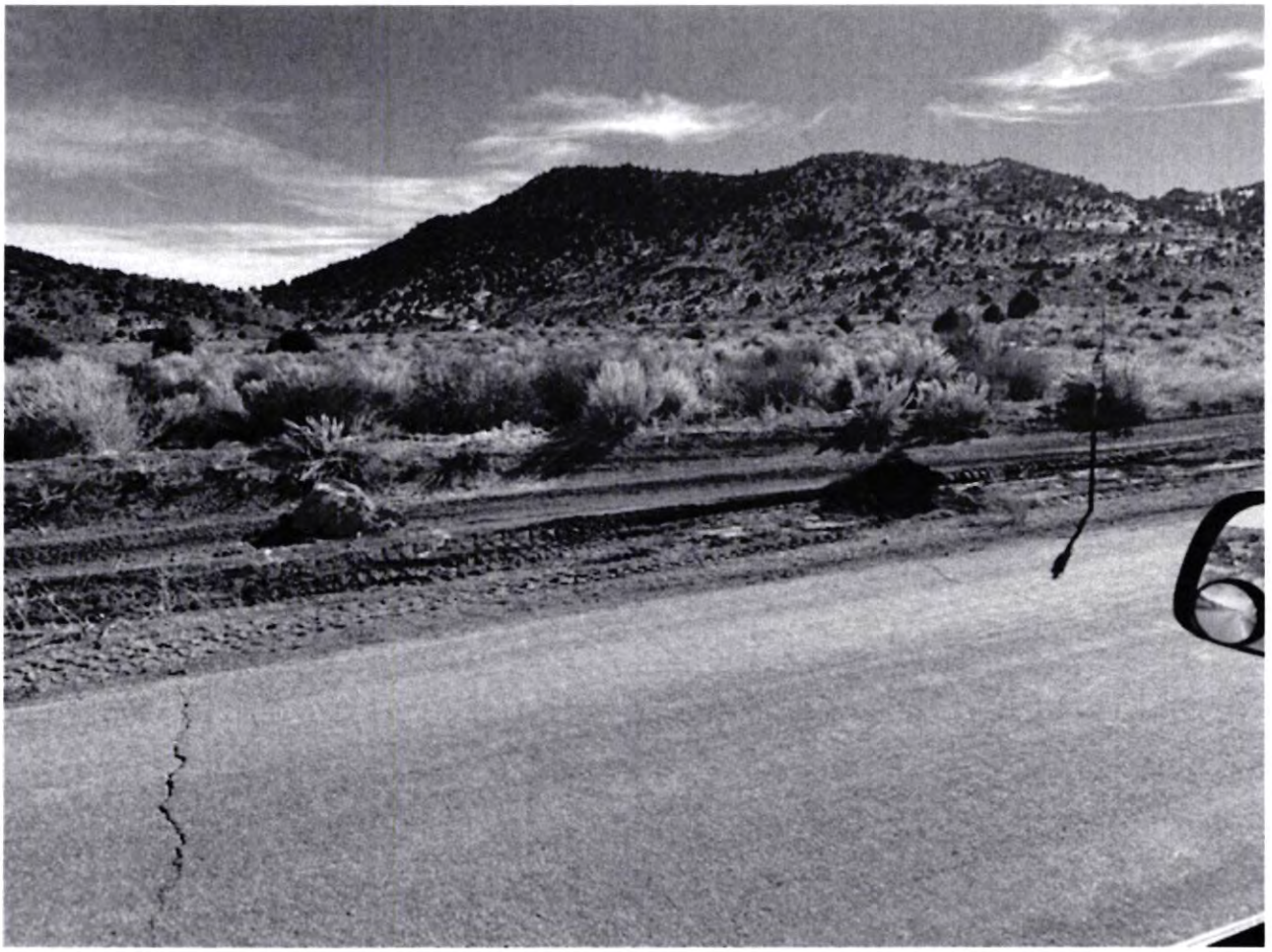
9. **Board action:**

[ ] Approved [ ] Approved with Modifications
[ ] Denied [ ] Continued

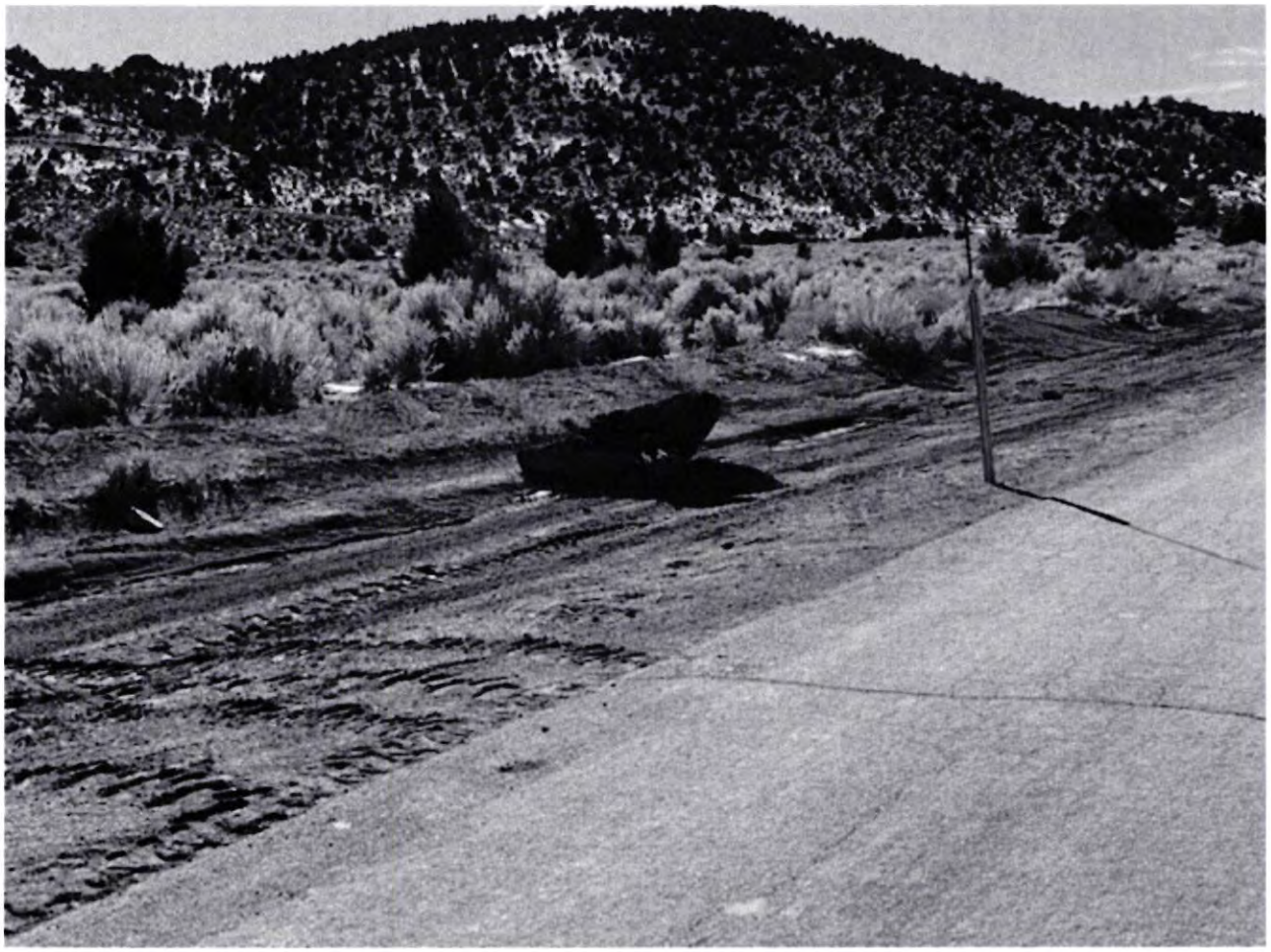
Agenda Item No.





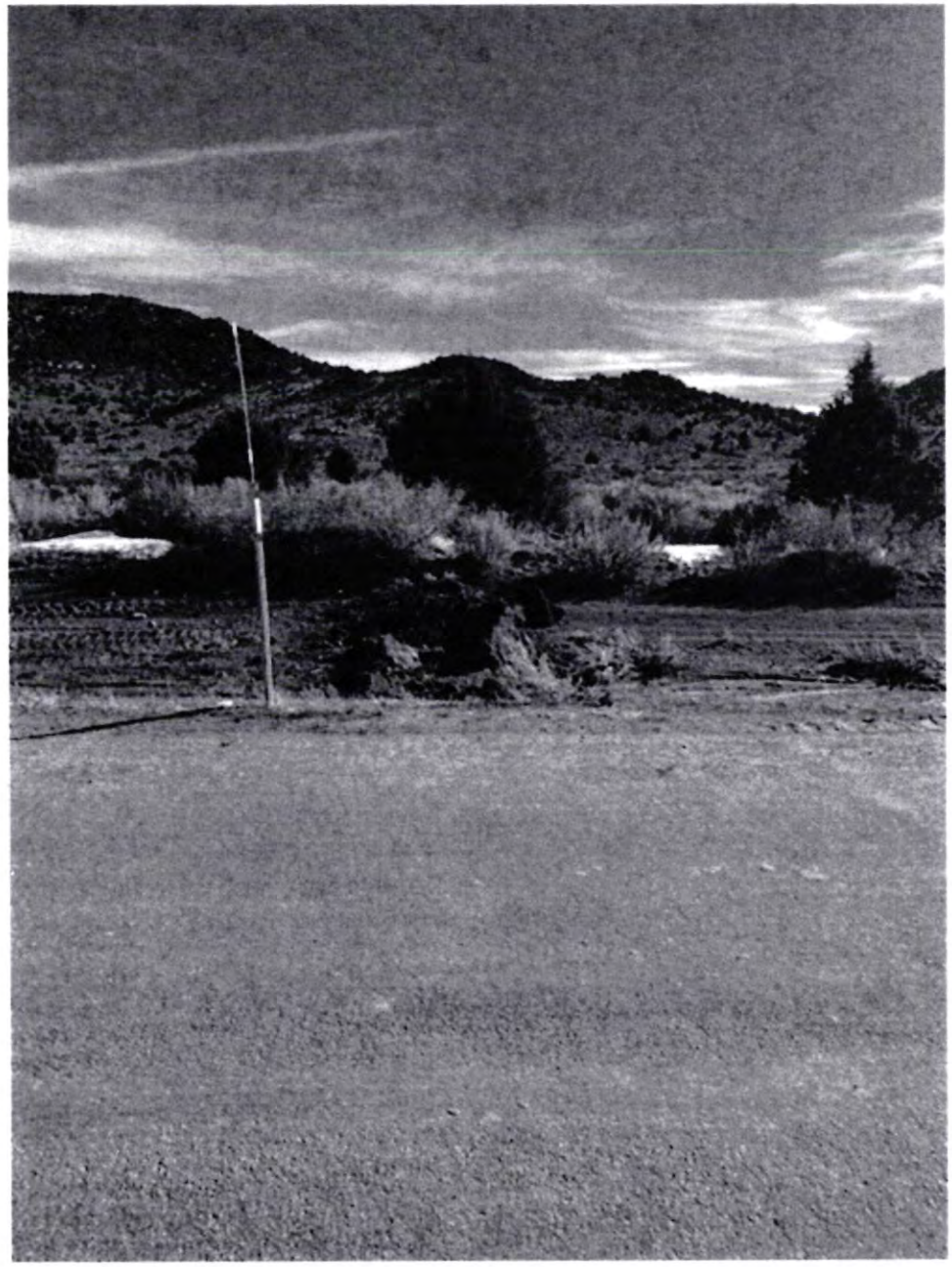








Jay Carmona
***(775) 691-0251***

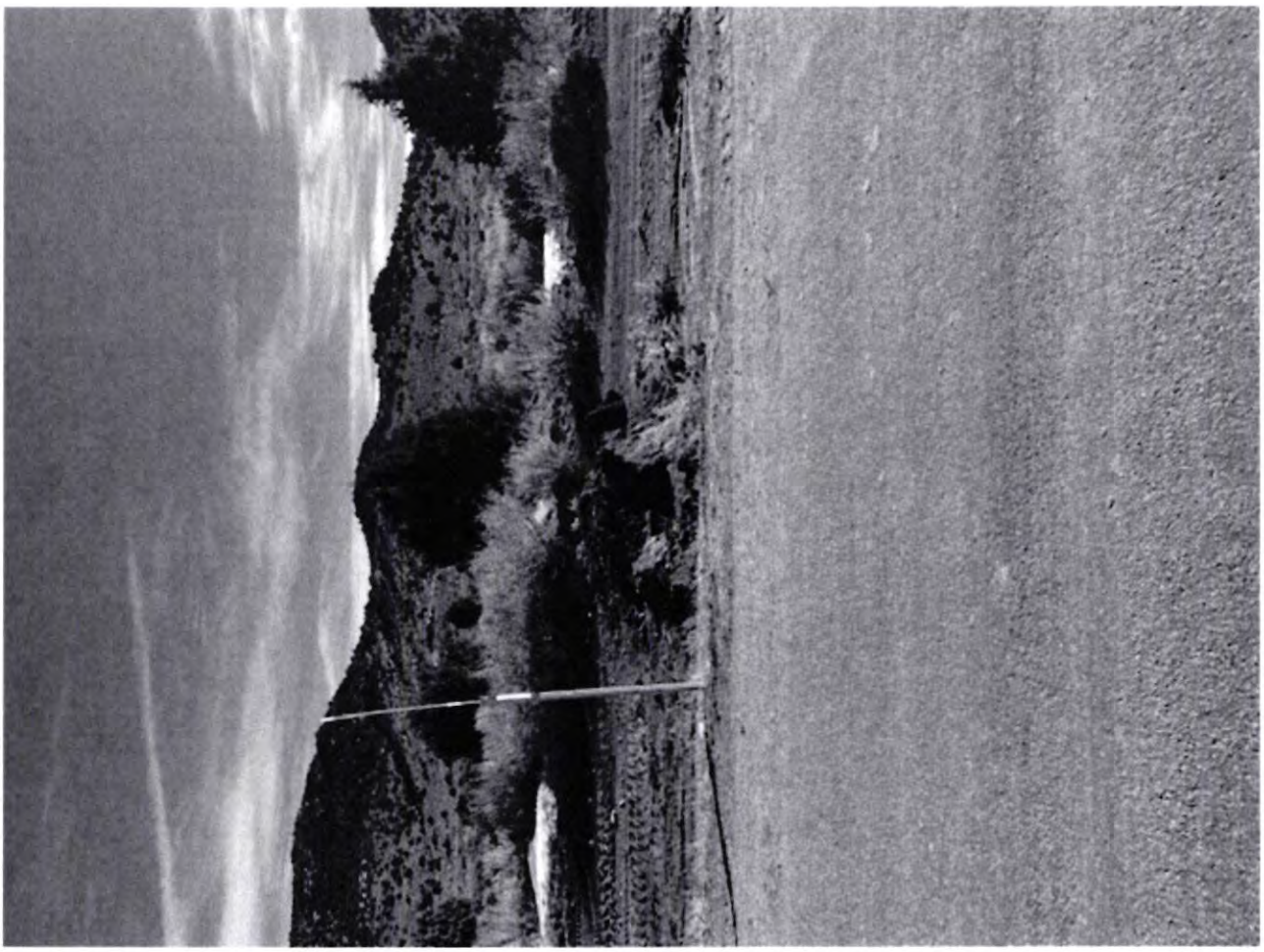




## Keith Loomis

**From:** Jay Carmona <armorplate@me.com>
**Sent:** Tuesday, January 7, 2020 12:12 PM
**To:** Austin Osborne; Keith Loomis

Lousetown as of today. Large asphalt chunks and large concrete chunks. While we are on this topic, how is the resident allowed to shoot so close to the roadway?



# Storey County Board of County Commissioners
## Agenda Action Report

**Meeting date: January 21, 2020** **Estimate of time required:** 15 minutes

**Agenda:** Consent [ ] Regular agenda [ X ] Public hearing required [ ]

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1. **Title: FOR POSSIBLE ACTION:** Consideration and possible approval of Resolution 20 – 564 authorizing refund of excess funds paid for community development permits in the amount of $71,266.97.
2. 
3. **Recommended motion:** I _____ (Commissioner) move to approve Resolution 20-564 to authorize the County Manager or his designee to arrange for the refund of amounts overpaid to Community Development for building and planning permit fees by persons or entities paying fees for permits

3. **Prepared by:** Keith Loomis

4. **Department:** District Attorney's Office **Telephone:** 847-0964

4. **Staff summary:** NRS 354.220 authorizes the Board of County Commissioners to refund monies paid into the county treasury if there is just cause for the application and a refund would be equitable. In this case application for the refund is made by County staff on behalf of numerous persons and entities The reason for the application is that fees for building and planning permits were last set in accordance with Resolution 04-197 continuing the adoption of the 1997 Uniform Building Code Fees. Beginning in 2017 the fees charged for obtaining some building and planning permits was increased by 10%. This increase is not contained in a Resolution adopted by the Board of County Commissioners and constitutes an overcharge. An Agreed Upon Procedures review of community development fees was conducted by Joseph Costanza CPA of the accounting firm of DiPietro & Thornton. That review determined that the amount of the overcharge for planning and building fees was $71,266.97.

6. **Supporting materials:** Report of DiePitro and Thornton review of planning and building permit fees.

7. **Fiscal impact:**

Funds Available: Fund: ____ Comptroller

8. **Legal review required:**

__X__ 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.

# RESOLUTION NO. 20-564

**RESOLUTION** **Authorizing Refund of Overpaid Building and Planning Permit Fees.**

**WHEREAS,** NRS 354.220(4) provides for the refund of monies paid into the County Treasury where in the opinion of the Board of County Commissioners the applicant for a refund has just cause for requesting a refund and granting the refund would be equitable; and,

**WHEREAS,** the Storey County Department of Community Development erroneously increased certain permit fees by ten percent (10%) in 2017, and,

**WHEREAS**; an agreed upon procedures review by the accounting firm of DiPietro & Thornton established that the overpaid amount of unabated permit fees equals $71,266.97; and,

**WHEREAS,** application for refund of the overpaid amounts is made on behalf of the persons or entities overcharged, by County staff.

**NOW THEREFORE IS IT HEREBY RESOLVED AS FOLLOWS:**

The Board of County Commissioners of Storey County finds that there is just cause for the making of an application for a refund of the overpaid permit fees and that a refund of the overpaid amounts is equitable. The County Manager or his designee is hereby authorized to provide for the refund of the overpaid fees to the persons or entities so entitled.

**Signatures on Next Page**

**ADOPTED** this _____ day of _____, 2020

**BOARD OF COUNTY COMMISSIONERS OF STOREY COUNTY**

By:_____
MARSHALL McBRIDE, Chairman

ATTEST:

_____
VANESSA STEPHENS
Storey County Clerk/Treasurer

Joseph F. Costanza, CPA
Scott A. Westover, CPA
Theresa M. Westover, CPA

Of Counsel
John F. DiPietro, CPA
Randall D. Thornton, CPA

To the District Attorney
Storey County, Nevada

We were engaged to verify the amounts charged for building permits issued by Storey County from July 2017 to March 2019. To fulfill the requirements of our engagement we performed the procedures enumerated below, which were agreed to by the District Attorney of Storey County. Storey County is responsible for its building permit billings from July 2017 to March 2019. The sufficiency of the procedures we performed are solely the responsibility of the Storey County. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

a. We recalculated the building and planning permit fees billed by Storey County from July 2017 to March 2019 using rates from the 1997 Uniform Building Code, Section 107 fees.

   **We found that fees were raised by ten percent on 316 of the 486 building permits issued from July 2017 to March 2019.**

b. We calculated the total amount of building and planning permit fees overcharged between July 2017 and March 2019 that were collected by the County.

   **We found that the County had collected overcharged building and planning permit fees of $71,266.97 during this time period. Detail can be found on exhibit 1.**

c. We calculated the total amount of building and planning permit fees overcharged between July 2017 and March 2019 that were abated by the County.

   **We found that the County had abated overcharged building and planning permit fees of $326,257.68 during this time period. Detail can be found on exhibit 2.**

9550 Prototype Court, Ste 101 Reno, NV 89521 (775) 825-1040 (775) 825-6074 fax dipietro-thornton.com

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or a review, the objective of which would be the expression of an opinion or conclusion, respectively, on the billing of building and planning permit fees by Storey County from July 2017 to March 2019. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Storey County, and is not intended to be and should not be used by anyone other than the specified parties.

Reno, NV
May 2, 2019

Exhibit 1

Storey County

Unabated Permits Issued from July 2017-March 2019

| Permit Number | Building Fee (Charged) | Planning Fee (Charged) | Combined Total (Charged) | Building Fee (Recalculated) | Planning Fee (Recalculated) | Combined Total (Recalculated) | Amount Overcharged |
|---|---|---|---|---|---|---|---|
| 9958 | 54.00 | 35.10 | 89.10 | 54.00 | 35.10 | 89.10 | - |
| 9959 | 753.09 | 489.51 | 1,242.60 | 753.09 | 489.51 | 1,242.60 | - |
| 9960 | 254.75 | 165.59 | 420.34 | 254.75 | 165.59 | 420.34 | - |
| 9961 | 198.61 | 129.10 | 327.71 | 198.61 | 129.10 | 327.71 | - |
| 9962 | 1,940.15 | 1,261.10 | 3,201.25 | 1,940.15 | 1,261.10 | 3,201.25 | - |
| 9963 | 1,776.51 | 1,154.73 | 2,931.24 | 1,776.51 | 1,154.73 | 2,931.24 | - |
| 9964 | 239.35 | 155.58 | 394.93 | 239.35 | 155.58 | 394.93 | - |
| 9965 | 379.77 | 246.85 | 626.62 | 379.77 | 246.85 | 626.62 | - |
| 9966 | 14,003.75 | 9,102.44 | 23,106.19 | 14,003.75 | 9,102.44 | 23,106.19 | - |
| 9967 | 332.87 | 216.37 | 549.24 | 332.87 | 216.37 | 549.24 | - |
| 9968 | 502.85 | 326.85 | 829.70 | 502.85 | 326.85 | 829.70 | - |
| 9969 | 126.51 | 82.23 | 208.74 | 126.51 | 82.23 | 208.74 | - |
| 9970 | 125.25 | 81.41 | 206.66 | 125.25 | 81.41 | 206.66 | - |
| 9971 | 4,036.50 | 2,623.73 | 6,660.23 | 4,036.50 | 2,623.73 | 6,660.23 | - |
| 9972 | 685.75 | 445.74 | 1,131.49 | 685.75 | 445.74 | 1,131.49 | - |
| 9973 | 432.15 | 280.90 | 713.05 | 432.15 | 280.90 | 713.05 | - |
| 9974 | - | - | - | - | - | - | - |
| 9975 | - | - | - | - | - | - | - |
| 9976 | 209.25 | 136.01 | 345.26 | 209.25 | 136.01 | 345.26 | - |
| 9977 | - | - | - | - | - | - | - |
| 9978 | 1,797.46 | 1,168.35 | 2,965.81 | 1,797.46 | 1,168.35 | 2,965.81 | - |
| 9979 | - | - | - | - | - | - | - |
| 9980 | - | - | - | - | - | - | - |
| 9981 | - | - | - | - | - | - | - |
| 9982 | 12,664.20 | 8,231.73 | 20,895.93 | 12,664.20 | 8,231.73 | 20,895.93 | - |
| 9983 | 201.13 | 130.73 | 331.86 | 201.13 | 130.73 | 331.86 | - |
| 9984 | 654.95 | 425.72 | 1,080.67 | 654.95 | 425.72 | 1,080.67 | - |
| 9985 | 696.25 | 452.56 | 1,148.81 | 696.25 | 452.56 | 1,148.81 | - |
| 9986 | 543.28 | 353.13 | 896.41 | 543.28 | 353.13 | 896.41 | - |
| 9987 | 124.27 | 80.78 | 205.05 | 124.27 | 80.78 | 205.05 | - |
| 9988 | 181.25 | 117.81 | 299.06 | 181.25 | 117.81 | 299.06 | - |
| 9989 | - | - | - | - | - | - | - |
| 9990 | - | - | - | - | - | - | - |

| Permit Number | Building Fee (Charged) | Planning Fee (Charged) | Combined Total (Charged) | Building Fee (Recalculated) | Planning Fee (Recalculated) | Combined Total (Recalculated) | Amount Overcharged |
|---|---|---|---|---|---|---|---|
| 9991 | - | - | - | - | - | - | - |
| 9992 | 280.65 | 182.42 | 463.07 | 280.65 | 182.42 | 463.07 | - |
| 9993 | 555.94 | 361.36 | 917.30 | 505.83 | 328.79 | 834.62 | 82.68 |
| 9994 | 900.70 | 585.46 | 1,486.16 | 818.75 | 532.19 | 1,350.94 | 135.22 |
| 9995 | 63.15 | 41.05 | 104.20 | 63.15 | 41.05 | 104.20 | - |
| 9996 | 173.13 | 112.53 | 285.66 | 173.13 | 112.53 | 285.66 | - |
| 9997 | 70.65 | 45.92 | 116.57 | 70.65 | 45.92 | 116.57 | - |
| 9998 | 50.95 | 33.12 | 84.07 | 50.95 | 33.12 | 84.07 | - |
| 9999 | - | - | - | - | - | - | - |
| 10000 | 121.19 | 78.77 | 199.96 | 121.19 | 78.77 | 199.96 | - |
| 10001 | 900.70 | 585.46 | 1,486.16 | 818.75 | 532.19 | 1,350.94 | 135.22 |
| 10002 | 1,346.23 | 875.05 | 2,221.28 | 1,223.77 | 795.45 | 2,019.23 | 202.05 |
| 10003 | 1,814.65 | 1,179.52 | 2,994.17 | 1,814.65 | 1,179.52 | 2,994.17 | - |
| 10004 | - | - | - | - | - | - | - |
| 10005 | - | - | - | - | - | - | - |
| 10006 | 4,692.11 | 3,049.87 | 7,741.98 | 4,264.50 | 2,771.93 | 7,036.43 | 705.56 |
| 10006 | 725.79 | 471.76 | 1,197.55 | 725.79 | 471.76 | 1,197.55 | - |
| 10007 | - | - | - | - | - | - | - |
| 10008 | 186.85 | 121.45 | 308.30 | 186.85 | 121.45 | 308.30 | - |
| 10009 | - | - | - | - | - | - | - |
| 10010 | - | - | - | - | - | - | - |
| 10011 | 271.41 | 176.42 | 447.83 | 271.41 | 176.42 | 447.83 | - |
| 10012 | 230.25 | 149.66 | 379.91 | 230.25 | 149.66 | 379.91 | - |
| 10013 | 786.41 | 511.17 | 1,297.58 | 786.41 | 511.17 | 1,297.58 | - |
| 10014 | 134.35 | 87.33 | 221.68 | 134.35 | 87.33 | 221.68 | - |
| 10015 | 146.25 | 95.06 | 241.31 | 146.25 | 95.06 | 241.31 | - |
| 10016 | - | - | - | - | - | - | - |
| 10017 | 335.25 | 217.91 | 553.16 | 335.25 | 217.91 | 553.16 | - |
| 10018 | 2,633.20 | 1,711.58 | 4,344.78 | 2,393.75 | 1,555.94 | 3,949.69 | 395.09 |
| 10019 | 318.14 | 206.79 | 524.93 | 289.15 | 187.95 | 477.10 | 47.83 |
| 10020 | - | - | - | - | - | - | - |
| 10021 | 532.75 | 346.29 | 879.04 | 532.75 | 346.29 | 879.04 | - |
| 10022 | - | - | - | - | - | - | - |
| 10023 | 275.40 | 179.01 | 454.41 | 275.40 | 179.01 | 454.41 | - |
| 10024 | - | - | - | - | - | - | - |
| 10025 | 338.75 | 220.19 | 558.94 | 338.75 | 220.19 | 558.94 | - |
| 10026 | 708.20 | 460.33 | 1,168.53 | 644.25 | 418.76 | 1,063.01 | 105.52 |

| Permit Number | Building Fee (Charged) | Planning Fee (Charged) | Combined Total (Charged) | Building Fee (Recalculated) | Planning Fee (Recalculated) | Combined Total (Recalculated) | Amount Overcharged |
|---|---|---|---|---|---|---|---|
| 10027 | 1,709.20 | 1,110.98 | 2,820.18 | 1,553.75 | 1,009.94 | 2,563.69 | 256.49 |
| 10028 | 146.25 | 95.06 | 241.31 | 146.25 | 95.06 | 241.31 | - |
| 10029 | 181.25 | 117.81 | 299.06 | 181.25 | 117.81 | 299.06 | - |
| 10030 | 63.15 | 41.05 | 104.20 | 63.15 | 41.05 | 104.20 | - |
| 10031 | 66.20 | 43.03 | 109.23 | 66.20 | 43.03 | 109.23 | - |
| 10032 | - | - | - | - | - | - | - |
| 10033 | 65,116.81 | 42,325.93 | 107,442.74 | 58,982.11 | 38,338.37 | 97,320.49 | 10,122.25 |
| 10034 | 80.59 | 52.38 | 132.97 | 80.59 | 52.38 | 132.97 | - |
| 10035 | 145.69 | 94.70 | 240.39 | 145.69 | 94.70 | 240.39 | - |
| 10036 | 818.75 | 532.19 | 1,350.94 | 818.75 | 532.19 | 1,350.94 | - |
| 10037 | 115.87 | 75.32 | 191.19 | 115.87 | 75.32 | 191.19 | - |
| 10038 | - | - | - | - | - | - | - |
| 10039 | 2,248.43 | 1,461.48 | 3,709.91 | 2,248.43 | 1,461.48 | 3,709.91 | - |
| 10040 | 1,590.35 | 1,033.73 | 2,624.08 | 1,445.71 | 939.71 | 2,385.42 | 238.66 |
| 10041 | 1,016.20 | 660.53 | 1,676.73 | 923.75 | 600.44 | 1,524.19 | 152.54 |
| 10042 | 170.05 | 110.53 | 280.58 | 170.05 | 110.53 | 280.58 | - |
| 10043 | 743.99 | 483.59 | 1,227.58 | 743.99 | 483.59 | 1,227.58 | - |
| 10044 | 2,673.75 | 1,737.94 | 4,411.69 | 2,673.75 | 1,737.94 | 4,411.69 | - |
| 10045 | 2,323.52 | 1,510.29 | 3,833.81 | 2,112.23 | 1,372.95 | 3,485.17 | 348.63 |
| 10046 | 190.21 | 123.64 | 313.85 | 172.85 | 112.35 | 285.20 | 28.64 |
| 10047 | 119.37 | 77.59 | 196.96 | 108.45 | 70.49 | 178.94 | 18.02 |
| 10048 | - | - | - | - | - | - | - |
| 10049 | 11,800.20 | 7,670.13 | 19,470.33 | 10,718.75 | 6,967.19 | 17,685.94 | 1,784.39 |
| 10050 | 181.25 | 117.81 | 299.06 | 181.25 | 117.81 | 299.06 | - |
| 10051 | 522.94 | 339.91 | 862.85 | 522.94 | 339.91 | 862.85 | - |
| 10051 | 649.00 | 421.85 | 1,070.85 | 649.00 | 421.85 | 1,070.85 | - |
| 10052 | 202.25 | 131.46 | 333.71 | 202.25 | 131.46 | 333.71 | - |
| 10053 | 708.20 | 460.33 | 1,168.53 | 644.25 | 418.76 | 1,063.01 | 105.52 |
| 10054 | - | - | - | - | - | - | - |
| 10055 | 1,506.32 | 979.11 | 2,485.43 | 1,506.32 | 979.11 | 2,485.43 | - |
| 10056 | - | - | - | - | - | - | - |
| 10057 | 293.25 | 190.61 | 483.86 | 293.25 | 190.61 | 483.86 | - |
| 10058 | 142.61 | 92.70 | 235.31 | 142.61 | 92.70 | 235.31 | - |
| 10059 | 349.25 | 227.01 | 576.26 | 349.25 | 227.01 | 576.26 | - |
| 10060 | - | - | - | - | - | - | - |
| 10061 | 23.50 | 15.28 | 38.78 | 23.50 | 15.28 | 38.78 | - |
| 10062 | - | - | - | - | - | - | - |

| Permit Number | Building Fee (Charged) | Planning Fee (Charged) | Combined Total (Charged) | Building Fee (Recalculated) | Planning Fee (Recalculated) | Combined Total (Recalculated) | Amount Overcharged |
|---|---|---|---|---|---|---|---|
| 10063 | - | - | - | - | - | - | - |
| 10064 | 5,453.34 | - | 5,453.34 | 4,955.87 | - | 4,955.87 | 497.47 |
| 10065 | 772.50 | - | 772.50 | 702.20 | - | 702.20 | 70.30 |
| 10066 | 296.86 | 192.96 | 489.82 | 269.80 | 175.37 | 445.17 | 44.65 |
| 10067 | 197.63 | 128.46 | 326.09 | 197.63 | 128.46 | 326.09 | - |
| 10068 | 255.87 | 166.32 | 422.19 | 255.87 | 166.32 | 422.19 | - |
| 10069 | 230.25 | 149.66 | 379.91 | 209.25 | 136.01 | 345.26 | 34.65 |
| 10071 | 400.65 | - | 400.65 | 364.16 | - | 364.16 | 36.49 |
| 10072 | 111.25 | 72.31 | 183.56 | 111.25 | 72.31 | 183.56 | - |
| 10073 | - | - | - | - | - | - | - |
| 10074 | 111.25 | 72.31 | 183.56 | 111.25 | 72.31 | 183.56 | - |
| 10075 | 905.60 | - | 905.60 | 823.21 | - | 823.21 | 82.39 |
| 10076 | 271.51 | - | 271.51 | 246.76 | - | 246.76 | 24.75 |
| 10078 | 54.00 | 35.10 | 89.10 | 54.00 | 35.10 | 89.10 | - |
| 10079 | 486.00 | 315.90 | 801.90 | 442.25 | 287.46 | 729.71 | 72.19 |
| 10080 | - | - | - | - | - | - | - |
| 10081 | 25.95 | 16.87 | 42.82 | 23.50 | 15.28 | 38.78 | 4.04 |
| 10082 | 83.25 | 54.11 | 137.36 | 83.25 | 54.11 | 137.36 | - |
| 10083 | - | - | - | - | - | - | - |
| 10084 | 1,418.73 | - | 1,418.73 | 1,289.68 | - | 1,289.68 | 129.05 |
| 10085 | 255.03 | 165.77 | 420.80 | 255.03 | 165.77 | 420.80 | - |
| 10087 | - | - | - | - | - | - | - |
| 10088 | 1,292.77 | 840.30 | 2,133.08 | 1,175.18 | 763.87 | 1,939.05 | 194.03 |
| 10089 | - | - | - | - | - | - | - |
| 10090 | - | - | - | - | - | - | - |
| 10091 | - | - | - | - | - | - | - |
| 10092 | 883.14 | 574.04 | 1,457.18 | 802.79 | 521.81 | 1,324.60 | 132.58 |
| 10093 | 484.26 | 314.77 | 799.03 | 484.26 | 314.77 | 799.03 | - |
| 10094 | 1,028.56 | 668.56 | 1,697.12 | 934.99 | 607.74 | 1,542.73 | 154.40 |
| 10097 | 685.98 | 445.89 | 1,131.87 | 624.05 | 405.63 | 1,029.68 | 102.18 |
| 10098 | - | - | - | - | - | - | - |
| 10099 | 206.29 | - | 206.29 | 187.47 | - | 187.47 | 18.82 |
| 10100 | 83.25 | 54.11 | 137.36 | 83.25 | 54.11 | 137.36 | - |
| 10101 | - | - | - | - | - | - | - |
| 10102 | 754.40 | 490.36 | 1,244.76 | 685.75 | 445.74 | 1,131.49 | 113.27 |
| 10103 | 389.85 | 253.40 | 643.25 | 389.85 | 253.40 | 643.25 | - |
| 10104 | 1,473.33 | 957.67 | 2,431.00 | 1,339.33 | 870.56 | 2,209.89 | 221.11 |

| Permit Number | Building Fee (Charged) | Planning Fee (Charged) | Combined Total (Charged) | Building Fee (Recalculated) | Planning Fee (Recalculated) | Combined Total (Recalculated) | Amount Overcharged |
|---|---|---|---|---|---|---|---|
| 10105 | 85.49 | 55.57 | 141.06 | 85.49 | 55.57 | 141.06 | - |
| 10106 | 329.50 | 214.18 | 543.68 | 299.90 | 194.94 | 494.84 | 48.84 |
| 10107 | 6,574.20 | 4,273.23 | 10,847.43 | 5,973.75 | 3,882.94 | 9,856.69 | 990.74 |
| 10077 | 276.45 | 179.69 | 456.14 | 251.25 | 163.31 | 414.56 | 41.58 |
| 10108 | 3,939.63 | 2,560.76 | 6,500.39 | 3,581.08 | 2,327.70 | 5,908.78 | 591.61 |
| 10109 | - | - | - | - | - | - | - |
| 10110 | - | - | - | - | - | - | - |
| 10111 | 1,216.40 | 790.66 | 2,007.06 | 1,105.75 | 718.74 | 1,824.49 | 182.57 |
| 10112 | - | - | - | - | - | - | - |
| 10115 | 1,062.40 | 690.56 | 1,752.96 | 965.75 | 627.74 | 1,593.49 | 159.47 |
| 10116 | 83.25 | 54.11 | 137.36 | 83.25 | 54.11 | 137.36 | - |
| 10117 | - | - | - | - | - | - | - |
| 10118 | 2,764.00 | 1,796.60 | 4,560.60 | 2,512.66 | 1,633.23 | 4,145.89 | 414.71 |
| 10119 | - | - | - | - | - | - | - |
| 10120 | - | - | - | - | - | - | - |
| 10121 | 242.85 | 157.85 | 400.70 | 242.85 | 157.85 | 400.70 | - |
| 10122 | 113.07 | 73.50 | 186.57 | 113.07 | 73.50 | 186.57 | - |
| 10123 | - | - | - | - | - | - | - |
| 10124 | - | - | - | - | - | - | - |
| 10125 | - | - | - | - | - | - | - |
| 10127 | 1,216.23 | 790.55 | 2,006.78 | 1,216.23 | 790.55 | 2,006.78 | - |
| 10128 | - | - | - | - | - | - | - |
| 10130 | - | - | - | - | - | - | - |
| 10131 | 422.92 | 274.90 | 697.82 | 422.92 | 274.90 | 697.82 | - |
| 10132 | 199.45 | 129.64 | 329.09 | 181.25 | 117.81 | 299.06 | 30.03 |
| 10133 | - | - | - | - | - | - | - |
| 10134 | 106.63 | 69.31 | 175.94 | 106.63 | 69.31 | 175.94 | - |
| 10135 | 67.55 | 43.91 | 111.46 | 61.35 | 39.88 | 101.23 | 10.23 |
| 10136 | - | - | - | - | - | - | - |
| 10137 | - | - | - | - | - | - | - |
| 10138 | - | - | - | - | - | - | - |
| 10139 | - | - | - | - | - | - | - |
| 10140 | 567.16 | 368.65 | 935.81 | 516.04 | 335.42 | 851.46 | 84.35 |
| 10141 | - | - | - | - | - | - | - |
| 10142 | 4,461.99 | 2,900.29 | 7,362.28 | 4,055.50 | 2,636.08 | 6,691.58 | 670.71 |
| 10143 | 83.25 | 54.11 | 137.36 | 83.25 | 54.11 | 137.36 | - |
| 10144 | - | - | - | - | - | - | - |

| Permit Number | Building Fee (Charged) | Planning Fee (Charged) | Combined Total (Charged) | Building Fee (Recalculated) | Planning Fee (Recalculated) | Combined Total (Recalculated) | Amount Overcharged |
|---|---|---|---|---|---|---|---|
| 10145 | 41.80 | 27.17 | 68.97 | 41.80 | 27.17 | 68.97 | - |
| 10146 | 166.49 | 108.22 | 274.72 | 151.29 | 98.34 | 249.63 | 25.09 |
| 10147 | 1,438.16 | 934.80 | 2,372.96 | 1,307.35 | 849.78 | 2,157.13 | 215.84 |
| 10148 | 100.43 | 65.28 | 165.71 | 91.23 | 59.30 | 150.53 | 15.18 |
| 10149 | 222.55 | 144.66 | 367.21 | 202.25 | 131.46 | 333.71 | 33.50 |
| 10150 | 181.25 | 117.81 | 299.06 | 181.25 | 117.81 | 299.06 | - |
| 10151 | - | - | - | - | - | - | - |
| 10152 | - | - | - | - | - | - | - |
| 10153 | 8,274.66 | 5,378.53 | 13,653.19 | 7,517.70 | 4,886.51 | 12,404.21 | 1,248.98 |
| 10154 | 939.20 | 610.48 | 1,549.68 | 853.75 | 554.94 | 1,408.69 | 140.99 |
| 10155 | 1,093.20 | 710.58 | 1,803.78 | 993.75 | 645.94 | 1,639.69 | 164.09 |
| 10156 | - | - | - | - | - | - | - |
| 10157 | - | - | - | - | - | - | - |
| 10158 | 237.25 | 154.21 | 391.46 | 237.25 | 154.21 | 391.46 | - |
| 10159 | 174.25 | 113.26 | 287.51 | 174.25 | 113.26 | 287.51 | - |
| 10160 | - | - | - | - | - | - | - |
| 10161 | - | - | - | - | - | - | - |
| 10162 | 3,763.85 | 2,446.50 | 6,210.35 | 3,421.43 | 2,223.93 | 5,645.36 | 564.99 |
| 10163 | - | - | - | - | - | - | - |
| 10164 | 23.50 | 15.28 | 38.78 | 23.50 | 15.28 | 38.78 | - |
| 10165 | - | - | - | - | - | - | - |
| 10166 | - | - | - | - | - | - | - |
| 10167 | 123.43 | 80.23 | 203.66 | 123.43 | 80.23 | 203.66 | - |
| 10168 | - | - | - | - | - | - | - |
| 10169 | 83.53 | 54.29 | 137.82 | 83.53 | 54.29 | 137.82 | - |
| 10170 | 1,566.15 | 1,018.00 | 2,584.15 | 1,566.15 | 1,018.00 | 2,584.14 | 0.00 |
| 10171 | - | - | - | - | - | - | - |
| 10172 | - | - | - | - | - | - | - |
| 10173 | - | - | - | - | - | - | - |
| 10174 | 9.05 | 5.88 | 14.93 | 8.25 | 5.36 | 13.61 | 1.32 |
| 10175 | 7,732.09 | 5,025.86 | 12,757.95 | 7,025.07 | 4,566.29 | 11,591.36 | 1,166.59 |
| 10176 | 713.75 | 463.94 | 1,177.69 | 713.75 | 463.94 | 1,177.69 | - |
| 10177 | 97.25 | 63.21 | 160.46 | 97.25 | 63.21 | 160.46 | - |
| 10178 | 321.25 | 208.81 | 530.06 | 321.25 | 208.81 | 530.06 | - |
| 10179 | - | - | - | - | - | - | - |
| 10180 | 1,283.10 | 834.02 | 2,117.12 | 1,283.10 | 834.02 | 2,117.12 | - |
| 10181 | 368.85 | - | 368.85 | 335.25 | - | 335.25 | 33.60 |

| Permit Number | Building Fee (Charged) | Planning Fee (Charged) | Combined Total (Charged) | Building Fee (Recalculated) | Planning Fee (Recalculated) | Combined Total (Recalculated) | Amount Overcharged |
|---|---|---|---|---|---|---|---|
| 10182 | - | - | - | - | - | - | - |
| 10183 | 916.12 | 595.48 | 1,511.60 | 916.12 | 595.48 | 1,511.60 | - |
| 10186 | - | - | - | - | - | - | - |
| 10187 | - | - | - | - | - | - | - |
| 10189 | 4,341.70 | 2,822.11 | 7,163.81 | 3,946.25 | 2,565.06 | 6,511.31 | 652.49 |
| 10190 | 1,296.31 | 842.60 | 2,138.91 | 1,296.31 | 842.60 | 2,138.91 | - |
| 10191 | 74,303.48 | 48,297.26 | 122,600.74 | 67,469.24 | 43,855.00 | 111,324.24 | 11,276.50 |
| 10192 | - | - | - | - | - | - | - |
| 10193 | - | - | - | - | - | - | - |
| 10194 | 497.88 | 323.62 | 821.50 | 453.05 | 294.48 | 747.53 | 73.97 |
| 10195 | 122.45 | 79.59 | 202.04 | 111.25 | 72.31 | 183.56 | 18.48 |
| 10196 | - | - | - | - | - | - | - |
| 10199 | 1,061.62 | 690.05 | 1,751.67 | 1,061.62 | 690.05 | 1,751.67 | - |
| 10200 | - | - | - | - | - | - | - |
| 10201 | - | - | - | - | - | - | - |
| 10202 | - | - | - | - | - | - | - |
| 10203 | - | - | - | - | - | - | - |
| 10204 | - | - | - | - | - | - | - |
| 10204 | - | - | - | - | - | - | - |
| 10205 | 167.25 | 108.71 | 275.96 | 167.25 | 108.71 | 275.96 | - |
| 10207 | 993.75 | 645.94 | 1,639.69 | 993.75 | 645.94 | 1,639.69 | - |
| 10208 | 128.15 | 83.30 | 211.45 | 128.15 | 83.30 | 211.45 | - |
| 10209 | 723.60 | 470.34 | 1,193.94 | 657.75 | 427.54 | 1,085.29 | 108.65 |
| 10210 | 767.57 | 498.92 | 1,266.49 | 767.57 | 498.92 | 1,266.49 | - |
| 10211 | 105.05 | 68.28 | 173.33 | 95.43 | 62.03 | 157.46 | 15.87 |
| 10212 | 552.66 | 359.23 | 911.89 | 502.85 | 326.85 | 829.70 | 82.19 |
| 10213 | 353.45 | 229.74 | 583.19 | 321.25 | 208.81 | 530.06 | 53.13 |
| 10214 | - | - | - | - | - | - | - |
| 10125 | 158.85 | 103.25 | 262.10 | 158.85 | 103.25 | 262.10 | - |
| 10216 | 186.85 | 121.45 | 308.30 | 186.85 | 121.45 | 308.30 | - |
| 10217 | 518.32 | 336.91 | 855.23 | 471.63 | 306.56 | 778.19 | 77.04 |
| 10218 | 1,394.42 | 906.37 | 2,300.79 | 1,267.59 | 823.93 | 2,091.52 | 209.27 |
| 10219 | - | - | - | - | - | - | - |
| 10220 | 12,202.30 | 7,931.50 | 20,133.80 | 11,083.75 | 7,204.44 | 18,288.19 | 1,845.61 |
| 10222 | 172.76 | 112.29 | 285.05 | 156.99 | 102.04 | 259.03 | 26.02 |
| 10223 | 168.65 | 109.62 | 278.27 | 153.25 | 99.61 | 252.86 | 25.41 |
| 10224 | 322.65 | 209.72 | 532.37 | 293.25 | 190.61 | 483.86 | 48.51 |

| Permit Number | Building Fee (Charged) | Planning Fee (Charged) | Combined Total (Charged) | Building Fee (Recalculated) | Planning Fee (Recalculated) | Combined Total (Recalculated) | Amount Overcharged |
|---|---|---|---|---|---|---|---|
| 10226 | - | - | - | - | - | - | - |
| 10227 | 54.00 | 35.10 | 89.10 | 54.00 | 35.10 | 89.10 | - |
| 10228 | - | - | - | - | - | - | - |
| 10229 | - | - | - | - | - | - | - |
| 10230 | - | - | - | - | - | - | - |
| 10231 | 209.25 | 136.01 | 345.26 | 209.25 | 136.01 | 345.26 | - |
| 10232 | 402.73 | 261.77 | 664.50 | 366.05 | 237.93 | 603.98 | 60.52 |
| 10233 | 1,576.82 | 1,024.93 | 2,601.75 | 1,576.82 | 1,024.93 | 2,601.75 | - |
| 10234 | - | - | - | - | - | - | - |
| 10235 | 480.45 | 312.29 | 792.74 | 437.20 | 284.18 | 721.38 | 71.36 |
| 10236 | - | - | - | - | - | - | - |
| 10237 | - | - | - | - | - | - | - |
| 10238 | 1,018.33 | 661.91 | 1,680.24 | 1,018.33 | 661.91 | 1,680.24 | - |
| 10239 | 237.25 | 154.21 | 391.46 | 237.25 | 154.21 | 391.46 | - |
| 10240 | 201.76 | 131.14 | 332.90 | 183.35 | 119.18 | 302.53 | 30.38 |
| 10241 | - | - | - | - | - | - | - |
| 10242 | - | - | - | - | - | - | - |
| 10244 | - | - | - | - | - | - | - |
| 10245 | - | - | - | - | - | - | - |
| 10246 | 353.45 | 229.74 | 583.19 | 321.25 | 208.81 | 530.06 | 53.13 |
| 10247 | 91.65 | 59.57 | 151.22 | 83.25 | 54.11 | 137.36 | 13.86 |
| 10248 | - | - | - | - | - | - | - |
| 10249 | 552.66 | 359.23 | 911.89 | 502.85 | 326.85 | 829.70 | 82.19 |
| 10251 | 66.20 | 43.03 | 109.23 | 66.20 | 43.03 | 109.23 | - |
| 10252 | 6,827.46 | 4,437.85 | 11,265.31 | 6,203.70 | 4,032.41 | 10,236.11 | 1,029.20 |
| 10253 | - | - | - | - | - | - | - |
| 10254 | - | - | - | - | - | - | - |
| 10255 | 709.13 | 460.93 | 1,170.06 | 709.13 | 460.93 | 1,170.06 | - |
| 10255 | 245.65 | 159.67 | 405.32 | 223.25 | 145.11 | 368.36 | 36.96 |
| 10256 | 2,093.09 | 1,360.51 | 3,453.60 | 2,093.09 | 1,360.51 | 3,453.60 | - |
| 10257 | - | - | - | - | - | - | - |
| 10258 | 121.05 | 78.68 | 199.73 | 121.05 | 78.68 | 199.73 | - |
| 10258 | 288.49 | 187.52 | 476.01 | 288.49 | 187.52 | 476.01 | - |
| 10259 | 122.45 | 79.59 | 202.04 | 111.25 | 72.31 | 183.56 | 18.48 |
| 10260 | 76.25 | 49.56 | 125.81 | 76.25 | 49.56 | 125.81 | - |
| 10261 | 28.69 | 18.65 | 47.34 | 28.69 | 18.65 | 47.34 | - |
| 10262 | - | - | - | - | - | - | - |

| Permit Number | Building Fee (Charged) | Planning Fee (Charged) | Combined Total (Charged) | Building Fee (Recalculated) | Planning Fee (Recalculated) | Combined Total (Recalculated) | Amount Overcharged |
|---|---|---|---|---|---|---|---|
| 10263 | 437.20 | 284.18 | 721.38 | 437.20 | 284.18 | 721.38 | - |
| 10264 | 35,903.75 | 23,337.44 | 59,241.19 | 35,903.75 | 23,337.44 | 59,241.19 | - |
| 10265 | 279.25 | 181.51 | 460.76 | 279.25 | 181.51 | 460.76 | - |
| 10266 | 90.25 | 58.66 | 148.91 | 90.25 | 58.66 | 148.91 | - |
| 10267 | - | - | - | - | - | - | - |
| 10268 | - | - | - | - | - | - | - |
| 10269 | - | - | - | - | - | - | - |
| 10271 | 10,192.20 | 6,624.93 | 16,817.13 | 9,258.75 | 6,018.19 | 15,276.94 | 1,540.19 |
| 10272 | 384.25 | 249.76 | 634.01 | 349.25 | 227.01 | 576.26 | 57.75 |
| 10273 | 420.90 | 273.59 | 694.49 | 382.57 | 248.67 | 631.24 | 63.24 |
| 10275 | 183.10 | 119.02 | 302.12 | 183.10 | 119.01 | 302.11 | 0.00 |
| 10274 | 320.27 | 208.18 | 528.45 | 320.27 | 208.18 | 528.45 | - |
| 10276 | 69.25 | 45.01 | 114.26 | 69.25 | 45.01 | 114.26 | - |
| 10277 | 1,281.38 | 832.90 | 2,114.28 | 1,281.38 | 832.90 | 2,114.27 | 0.00 |
| 10278 | - | - | - | - | - | - | - |
| 10279 | 990.04 | 643.53 | 1,633.57 | 990.04 | 643.53 | 1,633.57 | - |
| 10280 | 349.43 | 227.13 | 576.56 | 317.60 | 206.44 | 524.03 | 52.53 |
| 10281 | - | - | - | - | - | - | - |
| 10283 | - | - | - | - | - | - | - |
| 10284 | 212.75 | 138.29 | 351.04 | 212.75 | 138.29 | 351.04 | - |
| 10286 | - | - | - | - | - | - | - |
| 10287 | 1,264.89 | 822.18 | 2,087.07 | 1,264.89 | 822.18 | 2,087.07 | - |
| 10288 | 652.65 | 424.22 | 1,076.87 | 593.75 | 385.94 | 979.69 | 97.18 |
| 10290 | - | - | - | - | - | - | - |
| 10291 | 306.67 | 199.34 | 506.01 | 278.72 | 181.17 | 459.89 | 46.11 |
| 10292 | 241.70 | 157.11 | 398.81 | 219.65 | 142.78 | 362.43 | 36.37 |
| 10293 | - | - | - | - | - | - | - |
| 10294 | 76.25 | - | 76.25 | 69.25 | - | 69.25 | 7.00 |
| 10295 | 239.77 | 155.85 | 395.62 | 239.77 | 155.85 | 395.62 | - |
| 10296 | - | - | - | - | - | - | - |
| 10297 | - | - | - | - | - | - | - |
| 10298 | 27.43 | 17.83 | 45.26 | 27.43 | 17.83 | 45.26 | 0.00 |
| 10299 | - | - | - | - | - | - | - |
| 10300 | 415.05 | 269.78 | 684.83 | 377.25 | 245.21 | 622.46 | 62.37 |
| 10301 | 644.25 | 418.76 | 1,063.01 | 644.25 | 418.76 | 1,063.01 | - |
| 10303 | - | - | - | - | - | - | - |
| 10304 | - | - | - | - | - | - | - |

| Permit Number | Building Fee (Charged) | Planning Fee (Charged) | Combined Total (Charged) | Building Fee (Recalculated) | Planning Fee (Recalculated) | Combined Total (Recalculated) | Amount Overcharged |
|---|---|---|---|---|---|---|---|
| 10305 | - | - | - | - | - | - | - |
| 10306 | 322.65 | 209.72 | 532.37 | 293.25 | 190.61 | 483.86 | 48.51 |
| 10307 | - | - | - | - | - | - | - |
| 10309 | - | - | - | - | - | - | - |
| 10310 | - | - | - | - | - | - | - |
| 10311 | 469.34 | 305.07 | 774.40 | 427.10 | 277.62 | 704.72 | 69.69 |
| 10312 | - | - | - | - | - | - | - |
| 10313 | - | - | - | - | - | - | - |
| 10314 | 504.02 | 327.61 | 831.63 | 458.63 | 298.11 | 756.74 | 74.89 |
| 10315 | 109.63 | 71.26 | 180.89 | 109.63 | 71.26 | 180.89 | - |
| 10316 | 102.29 | 66.49 | 168.78 | 102.29 | 66.49 | 168.78 | - |
| 10317 | 96.97 | 63.03 | 160.00 | 96.97 | 63.03 | 160.00 | - |
| 10318 | 102.29 | 66.49 | 168.78 | 102.29 | 66.49 | 168.78 | - |
| 10319 | 391.25 | 254.31 | 645.56 | 391.25 | 254.31 | 645.56 | - |
| 10320 | 167.88 | - | 167.88 | 152.55 | - | 152.55 | 15.33 |
| 10321 | - | - | - | - | - | - | - |
| 10322 | - | - | - | - | - | - | - |
| 10323 | - | - | - | - | - | - | - |
| 10324 | 1,093.20 | 710.58 | 1,803.78 | 993.75 | 645.94 | 1,639.69 | 164.09 |
| 10325 | - | - | - | - | - | - | - |
| 10326 | - | - | - | - | - | - | - |
| 10327 | - | - | - | - | - | - | - |
| 10328 | - | - | - | - | - | - | - |
| 10329 | 50.95 | 33.12 | 84.07 | 50.95 | 33.12 | 84.07 | - |
| 10330 | - | - | - | - | - | - | - |
| 10331 | 5,910.70 | 3,841.96 | 9,752.66 | 5,371.25 | 3,491.31 | 8,862.56 | 890.09 |
| 10332 | 1,384.68 | 900.04 | 2,284.72 | 1,384.68 | 900.04 | 2,284.72 | - |
| 10333 | 42.65 | 27.72 | 70.37 | 38.75 | 25.19 | 63.94 | 6.44 |
| 10334 | 452.67 | 294.24 | 746.91 | 411.95 | 267.77 | 679.72 | 67.19 |
| 10335 | 862.20 | 560.43 | 1,422.63 | 783.75 | 509.44 | 1,293.19 | 129.44 |
| 10336 | 240.95 | - | 240.95 | 218.98 | - | 218.98 | 21.97 |
| 10337 | 91.65 | - | 91.65 | 83.25 | - | 83.25 | 8.40 |
| 10339 | 84.36 | - | 84.36 | 76.63 | - | 76.63 | 7.73 |
| 10340 | - | - | - | - | - | - | - |
| 10341 | 108.87 | - | 108.87 | 98.91 | - | 98.91 | 9.96 |
| 10343 | 415.05 | 269.78 | 684.83 | 377.25 | 245.21 | 622.46 | 62.37 |
| 10344 | 353.45 | 229.74 | 583.19 | 321.25 | 208.81 | 530.06 | 53.13 |

| Permit Number | Building Fee (Charged) | Planning Fee (Charged) | Combined Total (Charged) | Building Fee (Recalculated) | Planning Fee (Recalculated) | Combined Total (Recalculated) | Amount Overcharged |
|---|---|---|---|---|---|---|---|
| 10345 | 89.55 | 58.21 | 147.76 | 89.55 | 58.21 | 147.76 | - |
| 10346 | - | - | - | - | - | - | - |
| 10347 | - | - | - | - | - | - | - |
| 10348 | - | - | - | - | - | - | - |
| 10349 | - | - | - | - | - | - | - |
| 10350 | 469.94 | 305.46 | 775.40 | 427.65 | 277.97 | 705.62 | 69.78 |
| 10351 | - | - | - | - | - | - | - |
| 10352 | 413.00 | 268.45 | 681.45 | 375.39 | 244.00 | 619.39 | 62.06 |
| 10353 | 14,212.20 | 9,237.93 | 23,450.13 | 12,908.75 | 8,390.69 | 21,299.44 | 2,150.69 |
| 10354 | - | - | - | - | - | - | - |
| 10355 | - | - | - | - | - | - | - |
| 10356 | 1,429.26 | 929.02 | 2,358.28 | 1,429.26 | 929.02 | 2,358.28 | - |
| 10357 | 149.75 | 97.34 | 247.09 | 149.75 | 97.34 | 247.09 | - |
| 10358 | - | - | - | - | - | - | - |
| 10359 | 429.68 | - | 429.68 | 390.55 | - | 390.55 | 39.13 |
| 10360 | - | - | - | - | - | - | - |
| 10361 | - | - | - | - | - | - | - |
| 10362 | 209.25 | 136.01 | 345.26 | 209.25 | 136.01 | 345.26 | - |
| 10363 | 1,344.45 | 873.89 | 2,218.34 | 1,344.45 | 873.89 | 2,218.34 | - |
| 10364 | - | - | - | - | - | - | - |
| 10365 | 1,076.26 | 699.57 | 1,775.83 | 978.35 | 635.93 | 1,614.28 | 161.55 |
| 10366 | 1,401.20 | 910.78 | 2,311.98 | 1,273.75 | 827.94 | 2,101.69 | 210.29 |
| 10367 | - | - | - | - | - | - | - |
| 10368 | 2,017.20 | 1,311.18 | 3,328.38 | 1,833.75 | 1,191.94 | 3,025.69 | 302.69 |
| 10369 | 6,574.20 | 4,273.23 | 10,847.43 | 5,973.75 | 3,882.94 | 9,856.69 | 990.74 |
| 10370 | 214.85 | - | 214.85 | 195.25 | - | 195.25 | 19.60 |
| 10371 | - | - | - | - | - | - | - |
| 10372 | 72.05 | 46.83 | 118.88 | 72.05 | 46.83 | 118.88 | - |
| 10373 | 1,380.03 | 897.02 | 2,277.05 | 1,254.50 | 815.43 | 2,069.93 | 207.12 |
| 10374 | 2,128.08 | 1,383.25 | 3,511.33 | 1,934.55 | 1,257.46 | 3,192.01 | 319.32 |
| 10375 | 91.65 | - | 91.65 | 83.25 | - | 83.25 | 8.40 |
| 10376 | 555.07 | - | 555.07 | 505.04 | - | 505.04 | 50.03 |
| 10377 | 79.33 | - | 79.33 | 72.05 | - | 72.05 | 7.28 |
| 10379 | - | - | - | - | - | - | - |
| 10380 | - | - | - | - | - | - | - |
| 10381 | 36,769.22 | 23,899.99 | 60,669.21 | 33,389.63 | 21,703.26 | 55,092.89 | 5,576.32 |
| 10382 | - | - | - | - | - | - | - |

| Permit Number | Building Fee (Charged) | Planning Fee (Charged) | Combined Total (Charged) | Building Fee (Recalculated) | Planning Fee (Recalculated) | Combined Total (Recalculated) | Amount Overcharged |
|---|---|---|---|---|---|---|---|
| 10383 | - | - | - | - | - | - | - |
| 10384 | 329.81 | - | 329.81 | 299.76 | - | 299.76 | 30.05 |
| 10385 | 199.45 | - | 199.45 | 181.25 | - | 181.25 | 18.20 |
| 10386 | 3,871.00 | 2,516.15 | 6,387.15 | 3,518.75 | 2,287.19 | 5,805.94 | 581.21 |
| 10387 | 723.60 | 470.34 | 1,193.94 | 657.75 | 427.54 | 1,085.29 | 108.65 |
| 10388 | 1,524.40 | 990.86 | 2,515.26 | 1,385.75 | 900.74 | 2,286.49 | 228.77 |
| 10389 | 99.35 | - | 99.35 | 90.25 | - | 90.25 | 9.10 |
| 10390 | 239.11 | - | 239.11 | 217.30 | - | 217.30 | 21.81 |
| 10391 | 371.93 | - | 371.93 | 338.05 | - | 338.05 | 33.88 |
| 10393 | - | - | - | - | - | - | - |
| 10394 | - | - | - | - | - | - | - |
| 10395 | - | - | - | - | - | - | - |
| 10396 | 1,401.20 | 910.78 | 2,311.98 | 1,273.75 | 827.94 | 2,101.69 | 210.29 |
| 10397 | - | - | - | - | - | - | - |
| 10397 | 230.25 | 149.66 | 379.91 | 209.25 | 136.01 | 345.26 | 34.65 |
| 10398 | 168.65 | 109.62 | 278.27 | 153.25 | 99.61 | 252.86 | 25.41 |
| 10399 | - | - | - | - | - | - | - |
| 10400 | - | - | - | - | - | - | - |
| 10401 | - | - | - | - | - | - | - |
| 10402 | 561.12 | 364.73 | 925.85 | 561.12 | 364.73 | 925.85 | - |
| 10403 | - | - | - | - | - | - | - |
| 10404 | - | - | - | - | - | - | - |
| 10405 | - | - | - | - | - | - | - |
| 10406 | - | - | - | - | - | - | - |
| 10407 | - | - | - | - | - | - | - |
| 10408 | 1,247.20 | 810.68 | 2,057.88 | 1,133.75 | 736.94 | 1,870.69 | 187.19 |
| 10408 | 199.45 | 129.64 | 329.09 | 181.25 | 117.81 | 299.06 | 30.03 |
| 10409 | 4,165.03 | 2,707.27 | 6,872.30 | 3,785.80 | 2,460.77 | 6,246.56 | 625.74 |
| 10410 | 1,142.48 | 742.61 | 1,885.09 | 1,038.55 | 675.06 | 1,713.61 | 171.48 |
| 10411 | 122.45 | 79.59 | 202.04 | 111.25 | 72.31 | 183.56 | 18.48 |
| 10412 | - | - | - | - | - | - | - |
| 10413 | - | - | - | - | - | - | - |
| 10414 | - | - | - | - | - | - | - |
| 10415 | - | - | - | - | - | - | - |
| 10416 | - | - | - | - | - | - | - |
| 10417 | 3,526.40 | 2,292.16 | 5,818.56 | 3,205.75 | 2,083.74 | 5,289.49 | 529.07 |
| 10418 | 2,325.20 | 1,511.38 | 3,836.58 | 2,113.75 | 1,373.94 | 3,487.69 | 348.89 |

| Permit Number | Building Fee (Charged) | Planning Fee (Charged) | Combined Total (Charged) | Building Fee (Recalculated) | Planning Fee (Recalculated) | Combined Total (Recalculated) | Amount Overcharged |
|---|---|---|---|---|---|---|---|
| 10419 | 900.70 | 585.46 | 1,486.16 | 818.75 | 532.19 | 1,350.94 | 135.22 |
| 10421 | 165.57 | - | 165.57 | 150.45 | - | 150.45 | 15.12 |
| 10422 | 1,572.76 | 1,022.29 | 2,595.05 | 1,429.71 | 929.31 | 2,359.02 | 236.03 |
| 10423 | 1,586.00 | 1,030.90 | 2,616.90 | 1,441.75 | 937.14 | 2,378.89 | 238.01 |
| 10424 | - | - | - | - | - | - | - |
| 10425 | 391.33 | - | 391.33 | 355.69 | - | 355.69 | 35.64 |
| 10426 | - | - | - | - | - | - | - |
| 10427 | 2,153.39 | 1,399.70 | 3,553.09 | 2,153.39 | 1,399.70 | 3,553.09 | - |
| 10428 | 3,249.20 | 2,111.98 | 5,361.18 | 2,953.75 | 1,919.94 | 4,873.69 | 487.49 |
| 10429 | - | - | - | - | - | - | - |
| 10430 | - | - | - | - | - | - | - |
| 10431 | - | - | - | - | - | - | - |
| 10432 | 178.97 | - | 178.97 | 162.63 | - | 162.63 | 16.34 |
| 10433 | 430.45 | 279.79 | 710.24 | 391.25 | 254.31 | 645.56 | 64.68 |
| 10434 | - | - | - | - | - | - | - |
| 10435 | - | - | - | - | - | - | - |
| 10436 | - | - | - | - | - | - | - |
| 10437 | - | - | - | - | - | - | - |
| 10438 | 785.20 | 510.38 | 1,295.58 | 713.75 | 463.94 | 1,177.69 | 117.89 |
| 10439 | 1,142.48 | 742.61 | 1,885.09 | 1,038.55 | 675.06 | 1,713.61 | 171.48 |
| 10440 | - | - | - | - | - | - | - |
| 10441 | 674.31 | - | 674.31 | 613.45 | - | 613.45 | 60.87 |
| 10442 | 83.25 | 54.11 | 137.36 | 83.25 | 54.11 | 137.36 | - |
| 10443 | - | - | - | - | - | - | - |
| 10444 | 2,324.18 | 1,510.72 | 3,834.90 | 2,112.82 | 1,373.33 | 3,486.15 | 348.74 |
| 10445 | - | - | - | - | - | - | - |
| 10446 | 291.85 | 189.70 | 481.55 | 265.25 | 172.41 | 437.66 | 43.89 |
| 10447 | 426.86 | 277.46 | 704.32 | 387.99 | 252.19 | 640.18 | 64.14 |
| 10448 | - | - | - | - | - | - | - |
| 10449 | - | - | - | - | - | - | - |
| 10450 | 1,709.20 | 1,110.98 | 2,820.18 | 1,553.75 | 1,009.94 | 2,563.69 | 256.49 |
| 10451 | 694.87 | 451.67 | 1,146.54 | 632.13 | 410.88 | 1,043.01 | 103.52 |
| 10452 | 971.48 | 631.46 | 1,602.94 | 883.10 | 574.01 | 1,457.11 | 145.83 |
| 10453 | 1,242.83 | 807.84 | 2,050.67 | 1,242.83 | 807.84 | 2,050.67 | - |
| 10454 | 1,128.28 | 733.38 | 1,861.66 | 1,128.28 | 733.38 | 1,861.66 | - |
| 10456 | - | - | - | - | - | - | - |
| 10458 | 24,267.63 | 15,773.96 | 40,041.59 | 22,038.68 | 14,325.14 | 36,363.82 | 3,677.77 |

| Permit Number | Building Fee (Charged) | Planning Fee (Charged) | Combined Total (Charged) | Building Fee (Recalculated) | Planning Fee (Recalculated) | Combined Total (Recalculated) | Amount Overcharged |
|---|---|---|---|---|---|---|---|
| 10459 | 442.25 | 287.46 | 729.71 | 442.25 | 287.46 | 729.71 | - |
| 10460 | 223.25 | 145.11 | 368.36 | 223.25 | 145.11 | 368.36 | - |
| 10461 | 4,080.20 | 2,652.13 | 6,732.33 | 3,708.75 | 2,410.69 | 6,119.44 | 612.89 |
| 10462 | 400.68 | 260.44 | 661.12 | 364.19 | 236.72 | 600.91 | 60.21 |
| 10463 | - | - | - | - | - | - | - |
| 10464 | 24.72 | 16.07 | 40.79 | 24.72 | 16.07 | 40.79 | - |
| 10465 | - | - | - | - | - | - | - |
| 10466 | - | - | - | - | - | - | - |
| 10467 | 5,341.39 | 3,471.90 | 8,813.29 | 4,854.19 | 3,155.22 | 8,009.41 | 803.88 |
| 10468 | 221.61 | - | 221.61 | 201.40 | - | 201.40 | 20.21 |
| 10469 | 550.07 | 357.55 | 907.62 | 500.50 | 325.32 | 825.82 | 81.80 |
| 10470 | - | - | - | - | - | - | - |
| 10471 | 353.45 | - | 353.45 | 321.25 | - | 321.25 | 32.20 |
| 10472 | - | - | - | - | - | - | - |
| 10473 | - | - | - | - | - | - | - |
| 10474 | 3,811.73 | 2,477.62 | 6,289.35 | 3,464.92 | 2,252.20 | 5,717.12 | 572.23 |
| 10475 | 137.85 | 89.60 | 227.45 | 125.25 | 81.41 | 206.66 | 20.79 |
| 10476 | 1,585.11 | 1,030.32 | 2,615.43 | 1,440.94 | 936.61 | 2,377.55 | 237.88 |
| 10477 | 42.65 | - | 42.65 | 38.75 | - | 38.75 | 3.90 |
| 10478 | 59.45 | 38.64 | 98.09 | 54.00 | 35.10 | 89.10 | 8.99 |
| 10479 | - | - | - | - | - | - | - |
| 10480 | - | - | - | - | - | - | - |
| 10481 | 91.34 | 59.37 | 150.71 | 82.97 | 53.93 | 136.90 | 13.81 |
| 10482 | 2,887.51 | 1,876.88 | 4,764.39 | 2,624.94 | 1,706.21 | 4,331.15 | 433.24 |
| 10483 | - | - | - | - | - | - | - |
| 10484 | 1,093.20 | 710.58 | 1,803.78 | 993.75 | 645.94 | 1,639.69 | 164.09 |
| 10485 | 11,800.20 | 7,670.13 | 19,470.33 | 10,718.75 | 6,967.19 | 17,685.94 | 1,784.39 |
| 10486 | 862.20 | 560.43 | 1,422.63 | 783.75 | 509.44 | 1,293.19 | 129.44 |
| 10487 | - | - | - | - | - | - | - |
| 10488 | 1,134.42 | 737.37 | 1,871.79 | 1,134.42 | 737.37 | 1,871.79 | - |
| 10489 | - | - | - | - | - | - | - |
| 10491 | - | - | - | - | - | - | - |
| 10492 | - | - | - | - | - | - | - |
| 10493 | 353.45 | 229.74 | 583.19 | 321.25 | 208.81 | 530.06 | 53.13 |
| 10494 | - | - | - | - | - | - | - |
| 10495 | - | - | - | - | - | - | - |
| 10496 | - | - | - | - | - | - | - |

| Permit Number | Building Fee (Charged) | Planning Fee (Charged) | Combined Total (Charged) | Building Fee (Recalculated) | Planning Fee (Recalculated) | Combined Total (Recalculated) | Amount Overcharged |
|---|---|---|---|---|---|---|---|
| 10497 | - | - | - | - | - | - | - |
| 10498 | - | - | - | - | - | - | - |
| 10499 | - | - | - | - | - | - | - |
| 10500 | 2,558.40 | 1,662.96 | 4,221.36 | 2,325.75 | 1,511.74 | 3,837.49 | 383.87 |
| 10501 | - | - | - | - | - | - | - |
| 10502 | 2,393.75 | 1,555.94 | 3,949.69 | 2,393.75 | 1,555.94 | 3,949.69 | - |
| 10503 | - | - | - | - | - | - | - |
| 10504 | 90.25 | 58.66 | 148.91 | 90.25 | 58.66 | 148.91 | - |
| 10505 | 986.75 | 641.39 | 1,628.14 | 986.75 | 641.39 | 1,628.14 | - |
| 10506 | - | - | - | - | - | - | - |
| 10506 | 1,414.75 | 919.59 | 2,334.34 | 1,414.75 | 919.59 | 2,334.34 | - |
| 10507 | 1,040.74 | 676.48 | 1,717.22 | 1,040.74 | 676.48 | 1,717.22 | - |
| 10508 | 1,432.00 | 930.80 | 2,362.80 | 1,301.75 | 846.14 | 2,147.89 | 214.91 |
| 10509 | 91.65 | 59.57 | 151.22 | 83.25 | 54.11 | 137.36 | 13.86 |
| 10510 | 5,126.20 | 3,332.03 | 8,458.23 | 4,658.75 | 3,028.19 | 7,686.94 | 771.29 |
| 10511 | 10,192.20 | 6,624.93 | 16,817.13 | 9,258.75 | 6,018.19 | 15,276.94 | 1,540.19 |
| 10512 | 1,776.96 | 1,155.02 | 2,931.98 | 1,615.35 | 1,049.98 | 2,665.33 | 266.66 |
| 10513 | - | - | - | - | - | - | - |
| 10514 | 276.45 | 179.69 | 456.14 | 251.25 | 163.31 | 414.56 | 41.58 |
| 10515 | - | - | - | - | - | - | - |
| 10516 | 125.25 | 81.41 | 206.66 | 125.25 | 81.41 | 206.66 | - |
| 10517 | 337.49 | 219.37 | 556.86 | 337.49 | 219.37 | 556.86 | - |
| 10518 | - | - | - | - | - | - | - |
| 10519 | 896.65 | 582.82 | 1,479.47 | 893.65 | 580.87 | 1,474.52 | 4.95 |
| 10520 | 138.97 | 90.33 | 229.30 | 138.97 | 90.33 | 229.30 | - |
| 10521 | 79.75 | 51.84 | 131.59 | 79.75 | 51.84 | 131.59 | - |
| 10522 | - | - | - | - | - | - | - |
| 10523 | - | - | - | - | - | - | - |
| 10524 | 1,709.20 | 1,110.98 | 2,820.18 | 1,553.75 | 1,009.94 | 2,563.69 | 256.49 |
| 10525 | - | - | - | - | - | - | - |
| 10527 | - | - | - | - | - | - | - |
| 10528 | 3,233.75 | 2,101.94 | 5,335.69 | 3,233.75 | 2,101.94 | 5,335.69 | - |
| 10529 | - | - | - | - | - | - | - |
| 10531 | 69.25 | 45.01 | 114.26 | 69.25 | 45.01 | 114.26 | - |
| 10533 | 317,410.07 | 206,316.55 | 523,726.62 | 317,410.07 | 206,316.55 | 523,726.62 | - |
| 10534 | - | - | - | - | - | - | - |
| 10536 | 411.96 | 267.77 | 679.73 | 411.96 | 267.77 | 679.73 | - |

| Permit Number | Building Fee (Charged) | Planning Fee (Charged) | Combined Total (Charged) | Building Fee (Recalculated) | Planning Fee (Recalculated) | Combined Total (Recalculated) | Amount Overcharged |
|---|---|---|---|---|---|---|---|
| 10537 | - | - | - | - | - | - | - |
| 10540 | 442.25 | 287.46 | 729.71 | 442.25 | 287.46 | 729.71 | - |
| Totals | 941,993.85 | 602,412.40 | 1,544,406.25 | 898,256.14 | 574,883.15 | 1,473,139.29 | 71,266.97 |

Exhibit 2

Storey County

Abated Permits Issued from July 2017-March 2019

| Permit Number | Building Fee (Charged) | Planning Fee (Charged) | Combined Total (Charged) | Building Fee (Recalculated) | Planning Fee (Recalculated) | Combined Total (Recalculated) | Amount Overcharged |
|---|---|---|---|---|---|---|---|
| 10070 | 832.75 | 541.29 | 1,374.04 | 832.75 | 541.29 | 1,374.04 | - |
| 10070 | 1,093.20 | 710.58 | 1,803.78 | 993.75 | 645.94 | 1,639.69 | 164.09 |
| 10070 | 22,252.20 | 14,463.93 | 36,716.13 | 20,208.75 | 13,135.69 | 33,344.44 | 3,371.69 |
| 10070 | 2,442.24 | 1,587.46 | 4,029.70 | 2,220.15 | 1,443.10 | 3,663.25 | 366.45 |
| 10070 | 1,798.52 | 1,169.04 | 2,967.56 | 1,634.95 | 1,062.72 | 2,697.67 | 269.89 |
| 10070 | 3,249.20 | 2,111.98 | 5,361.18 | 644.25 | 418.76 | 1,063.01 | 4,298.17 |
| 10070 | 1,401.20 | 910.78 | 2,311.98 | 1,273.75 | 827.94 | 2,101.69 | 210.29 |
| 10070 | 42,352.20 | 27,528.93 | 69,881.13 | 38,458.75 | 24,998.19 | 63,456.94 | 6,424.19 |
| 10070 | 22,525.20 | 14,641.38 | 37,166.58 | 20,208.75 | 13,135.69 | 33,344.44 | 3,822.14 |
| 10070 | 3,249.20 | 2,111.98 | 5,361.18 | 2,953.75 | 1,919.94 | 4,873.69 | 487.49 |
| 10070 | 153.25 | 99.61 | 252.86 | 153.25 | 99.61 | 252.86 | - |
| 10070 | 20,242.20 | 13,157.43 | 33,399.63 | 2,953.75 | 1,919.94 | 4,873.69 | 28,525.94 |
| 10070 | 12,202.20 | 7,931.43 | 20,133.63 | 11,083.75 | 7,204.44 | 18,288.19 | 1,845.44 |
| 10070 | 1,709.20 | 1,110.98 | 2,820.18 | 1,553.75 | 1,009.94 | 2,563.69 | 256.49 |
| 10070 | 2,587.92 | 1,682.15 | 4,270.07 | 1,050.06 | 682.54 | 1,732.60 | 2,537.46 |
| 10070 | 618.29 | 401.89 | 1,020.18 | 562.51 | 365.63 | 928.14 | 92.04 |
| 10070 | 241.92 | 157.25 | 399.17 | 219.86 | 142.91 | 362.77 | 36.40 |
| 10070 | 3,724.56 | 2,420.96 | 6,145.52 | 3,385.75 | 2,200.74 | 5,586.49 | 559.04 |
| 10070 | 2,941.20 | 1,911.78 | 4,852.98 | 2,673.75 | 1,737.94 | 4,411.69 | 441.29 |
| 10070 | 10,384.13 | 6,749.68 | 17,133.81 | 9,433.02 | 6,131.46 | 15,564.48 | 1,569.34 |
| 10070 | 2,648.60 | 1,721.59 | 4,370.19 | 2,407.75 | 1,565.04 | 3,972.79 | 397.40 |
| 10070 | 7,335.97 | 4,768.38 | 12,104.35 | 6,665.41 | 4,332.51 | 10,997.92 | 1,106.43 |
| 10070 | 9,388.20 | 6,102.33 | 15,490.53 | 8,528.75 | 5,543.69 | 14,072.44 | 1,418.09 |
| 10070 | 3,557.20 | 2,312.18 | 5,869.38 | 3,233.75 | 2,101.94 | 5,335.69 | 533.69 |
| 10070 | 18,232.20 | 11,850.93 | 30,083.13 | 16,558.75 | 10,763.19 | 27,321.94 | 2,761.19 |
| 10070 | 5,858.40 | 3,807.96 | 9,666.36 | 5,323.75 | 3,460.44 | 8,784.19 | 882.17 |
| 10070 | 2,694.80 | 1,751.62 | 4,446.42 | 2,449.75 | 1,592.34 | 4,042.09 | 404.33 |
| 10070 | 22,252.20 | 14,463.93 | 36,716.13 | 20,208.75 | 13,135.69 | 33,344.44 | 3,371.69 |

| Permit Number | Building Fee (Charged) | Planning Fee (Charged) | Combined Total (Charged) | Building Fee (Recalculated) | Planning Fee (Recalculated) | Combined Total (Recalculated) | Amount Overcharged |
|---|---|---|---|---|---|---|---|
| 10070 | 1,115.81 | 725.28 | 1,841.09 | 1,014.30 | 659.30 | 1,673.60 | 167.49 |
| 10070 | 7,188.21 | 4,672.34 | 11,860.55 | 6,531.25 | 4,245.31 | 10,776.56 | 1,083.98 |
| 10070 | 2,017.20 | 1,311.18 | 3,328.38 | 1,833.75 | 1,191.94 | 3,025.69 | 302.69 |
| 10070 | 199.45 | 129.64 | 329.09 | 181.25 | 117.81 | 299.06 | 30.03 |
| 10070 | 12,202.20 | 7,931.43 | 20,133.63 | 11,083.75 | 7,204.44 | 18,288.19 | 1,845.44 |
| 10070 | 39,136.20 | 25,438.53 | 64,574.73 | 35,538.75 | 23,100.19 | 58,638.94 | 5,935.79 |
| 10070 | 6,869.67 | 4,465.29 | 11,334.96 | 6,242.03 | 4,057.32 | 10,299.34 | 1,035.61 |
| 10070 | 26,272.20 | 17,076.93 | 43,349.13 | 23,858.75 | 15,508.19 | 39,366.94 | 3,982.19 |
| 10070 | 3,508.23 | 2,280.35 | 5,788.58 | 3,189.23 | 2,073.00 | 5,262.23 | 526.35 |
| 10070 | 3,249.20 | 2,111.98 | 5,361.18 | 2,953.75 | 1,919.94 | 4,873.69 | 487.49 |
| 10070 | 1,709.20 | 1,110.98 | 2,820.18 | 1,553.75 | 1,009.94 | 2,563.69 | 256.49 |
| 10070 | 1,709.20 | 1,110.98 | 2,820.18 | 1,553.75 | 1,009.94 | 2,563.69 | 256.49 |
| 10070 | 398.51 | 259.03 | 657.54 | 398.51 | 259.03 | 657.54 | - |
| 10070 | 11,083.75 | 7,204.44 | 18,288.19 | 11,083.75 | 7,204.44 | 18,288.19 | - |
| 10070 | 5,133.75 | 3,336.94 | 8,470.69 | 5,133.75 | 3,336.94 | 8,470.69 | - |
| 10070 | 276.45 | 179.69 | 456.14 | 251.25 | 163.31 | 414.56 | 41.58 |
| 10070 | 2,118.22 | 1,376.84 | 3,495.06 | 1,925.59 | 1,251.63 | 3,177.22 | 317.84 |
| 10070 | 2,325.20 | 1,511.38 | 3,836.58 | 2,113.75 | 1,373.94 | 3,487.69 | 348.89 |
| 10070 | 3,249.20 | 2,111.98 | 5,361.18 | 2,953.75 | 1,919.94 | 4,873.69 | 487.49 |
| 10070 | 10,192.20 | 6,624.93 | 16,817.13 | 9,258.75 | 6,018.19 | 15,276.94 | 1,540.19 |
| 10070 | 82,552.20 | 53,658.93 | 136,211.13 | 74,958.75 | 48,723.19 | 123,681.94 | 12,529.19 |
| 10070 | 82,552.20 | 53,658.93 | 136,211.13 | 74,958.75 | 48,723.19 | 123,681.94 | 12,529.19 |
| 10070 | 8,584.20 | 5,579.73 | 14,163.93 | 7,798.75 | 5,069.19 | 12,867.94 | 1,295.99 |
| 10070 | 5,126.20 | 3,332.03 | 8,458.23 | 4,658.75 | 3,028.19 | 7,686.94 | 771.29 |
| 10070 | 50,392.20 | 32,754.93 | 83,147.13 | 45,758.75 | 29,743.19 | 75,501.94 | 7,645.19 |
| 10070 | 2,941.20 | 1,911.78 | 4,852.98 | 2,673.75 | 1,737.94 | 4,411.69 | 441.29 |
| 10070 | 10,192.20 | 6,624.93 | 16,817.13 | 9,258.75 | 6,018.19 | 15,276.94 | 1,540.19 |
| 10070 | 6,976.20 | 4,534.53 | 11,510.73 | 6,338.75 | 4,120.19 | 10,458.94 | 1,051.79 |
| 10070 | 8,182.20 | 5,318.43 | 13,500.63 | 7,433.75 | 4,831.94 | 12,265.69 | 1,234.94 |
| 10070 | 82,552.20 | 53,658.93 | 136,211.13 | 74,958.75 | 48,723.19 | 123,681.94 | 12,529.19 |
| 10070 | 18,232.20 | 11,850.93 | 30,083.13 | 16,558.75 | 10,763.19 | 27,321.94 | 2,761.19 |
| 10070 | 18,232.20 | 11,850.93 | 30,083.13 | 16,558.75 | 10,763.19 | 27,321.94 | 2,761.19 |

| Permit Number | Building Fee (Charged) | Planning Fee (Charged) | Combined Total (Charged) | Building Fee (Recalculated) | Planning Fee (Recalculated) | Combined Total (Recalculated) | Amount Overcharged |
|---|---|---|---|---|---|---|---|
| 10070 | 42,352.20 | 27,528.93 | 69,881.13 | 38,458.75 | 24,998.19 | 63,456.94 | 6,424.19 |
| 10070 | 10,192.20 | 6,624.93 | 16,817.13 | 9,258.75 | 6,018.19 | 15,276.94 | 1,540.19 |
| 10070 | 10,192.20 | 6,624.93 | 16,817.13 | 9,258.75 | 6,018.19 | 15,276.94 | 1,540.19 |
| 10070 | 10,192.20 | 6,624.93 | 16,817.13 | 9,258.75 | 6,018.19 | 15,276.94 | 1,540.19 |
| 10070 | 8,584.20 | 5,579.73 | 14,163.93 | 7,798.75 | 5,069.19 | 12,867.94 | 1,295.99 |
| 10070 | 8,584.20 | 5,579.73 | 14,163.93 | 7,798.75 | 5,069.19 | 12,867.94 | 1,295.99 |
| 10070 | 6,172.20 | 4,011.93 | 10,184.13 | 5,608.75 | 3,645.69 | 9,254.44 | 929.69 |
| 10070 | 122,752.20 | 79,788.93 | 202,541.13 | 111,458.75 | 72,448.19 | 183,906.94 | 18,634.19 |
| 10282 | 122,752.20 | 79,788.93 | 202,541.13 | 111,458.75 | 72,448.19 | 183,906.94 | 18,634.19 |
| 10282 | 18,232.20 | 11,850.93 | 30,083.13 | 16,558.75 | 10,763.19 | 27,321.94 | 2,761.19 |
| 10282 | 18,232.20 | 11,850.93 | 30,083.13 | 16,558.75 | 10,763.19 | 27,321.94 | 2,761.19 |
| 10282 | 82,552.20 | 53,658.93 | 136,211.13 | 74,958.75 | 48,723.19 | 123,681.94 | 12,529.19 |
| 10282 | 82,552.20 | 53,658.93 | 136,211.13 | 74,958.75 | 48,723.19 | 123,681.94 | 12,529.19 |
| 10282 | 18,232.20 | 11,850.93 | 30,083.13 | 16,558.75 | 10,763.19 | 27,321.94 | 2,761.19 |
| 10282 | 708.20 | 460.33 | 1,168.53 | 644.25 | 418.76 | 1,063.01 | 105.52 |
| 10282 | 1,770.80 | 1,151.02 | 2,921.82 | 1,609.75 | 1,046.34 | 2,656.09 | 265.73 |
| 10282 | 44,632.20 | 29,010.93 | 73,643.13 | 40,283.75 | 26,184.44 | 66,468.19 | 7,174.94 |
| 10282 | 14,212.20 | 9,237.93 | 23,450.13 | 12,908.75 | 8,390.69 | 21,299.44 | 2,150.69 |
| 10282 | 215,212.20 | 139,887.93 | 355,100.13 | 195,408.75 | 127,015.69 | 322,424.44 | 32,675.69 |
| 10282 | 15,357.90 | 9,982.64 | 25,340.54 | 13,949.00 | 9,066.85 | 23,015.85 | 2,324.69 |
| 10282 | 708.20 | 460.33 | 1,168.53 | 644.25 | 418.76 | 1,063.01 | 105.52 |
| 10282 | 708.20 | 460.33 | 1,168.53 | 644.25 | 418.76 | 1,063.01 | 105.52 |
| 10282 | 26,272.20 | 17,076.93 | 43,349.13 | 23,858.75 | 15,508.19 | 39,366.94 | 3,982.19 |
| 10282 | 4,832.26 | 3,140.97 | 7,973.23 | 4,391.79 | 2,854.66 | 7,246.45 | 726.78 |
| 10282 | 486.00 | 315.90 | 801.90 | 442.25 | 287.46 | 729.71 | 72.19 |
| 10282 | 1,297.24 | 843.21 | 2,140.45 | 1,179.24 | 766.51 | 1,945.74 | 194.70 |
| 10282 | 708.20 | 460.33 | 1,168.53 | 644.25 | 418.76 | 1,063.01 | 105.52 |
| 10282 | 4,491.02 | 2,919.16 | 7,410.18 | 4,081.86 | 2,653.21 | 6,735.07 | 675.11 |
| 10282 | 30,292.20 | 19,689.93 | 49,982.13 | 27,508.75 | 17,880.69 | 45,389.44 | 4,592.69 |
| 10282 | 541.55 | 352.01 | 893.56 | 492.75 | 320.29 | 813.04 | 80.52 |
| 10282 | 125.53 | 81.59 | 207.12 | 114.05 | 74.13 | 188.18 | 18.94 |
| 10282 | 3,249.20 | 2,111.98 | 5,361.18 | 2,953.75 | 1,919.94 | 4,873.69 | 487.49 |

| Permit Number | Building Fee (Charged) | Planning Fee (Charged) | Combined Total (Charged) | Building Fee (Recalculated) | Planning Fee (Recalculated) | Combined Total (Recalculated) | Amount Overcharged |
|---|---|---|---|---|---|---|---|
| 10282 | 541.55 | 352.01 | 893.56 | 492.75 | 320.29 | 813.04 | 80.52 |
| 10282 | 2,078.80 | 1,351.22 | 3,430.02 | 1,889.75 | 1,228.34 | 3,118.09 | 311.93 |
| 10282 | 8,182.20 | 5,318.43 | 13,500.63 | 7,433.75 | 4,831.94 | 12,265.69 | 1,234.94 |
| 10282 | 415.34 | 269.97 | 685.31 | 377.52 | 245.39 | 622.90 | 62.41 |
| 10282 | 61,829.10 | 40,188.92 | 102,018.02 | 56,143.00 | 36,492.95 | 92,635.95 | 9,382.06 |
| 10282 | 15,016.20 | 9,760.53 | 24,776.73 | 13,638.75 | 8,865.19 | 22,503.94 | 2,272.79 |
| 10282 | 1,297.24 | 843.21 | 2,140.45 | 1,179.24 | 766.51 | 1,945.74 | 194.70 |
| 10282 | 11,458.50 | 7,448.03 | 18,906.53 | 10,408.50 | 6,765.53 | 17,174.03 | 1,732.50 |
| 10282 | 156,188.20 | 101,522.33 | 257,710.53 | 141,753.75 | 92,139.94 | 233,893.69 | 23,816.84 |
| 10282 | 486.00 | 315.90 | 801.90 | 442.25 | 287.46 | 729.71 | 72.19 |
| 10282 | 869.90 | 565.44 | 1,435.34 | 790.75 | 513.99 | 1,304.74 | 130.60 |
| 10282 | 389.64 | 253.27 | 642.91 | 354.15 | 230.20 | 584.35 | 58.56 |
| 10282 | 1,072.41 | 697.07 | 1,769.48 | 974.85 | 633.65 | 1,608.50 | 160.97 |
| 10282 | 168.85 | 109.75 | 278.60 | 153.25 | 99.61 | 252.86 | 25.74 |
| 10282 | 151.91 | 98.74 | 250.65 | 138.03 | 89.72 | 227.75 | 22.90 |
| 10282 | 230.25 | 149.66 | 379.91 | 209.25 | 136.01 | 345.26 | 34.65 |
| 10282 | 10,192.20 | 6,624.93 | 16,817.13 | 9,258.75 | 6,018.19 | 15,276.94 | 1,540.19 |
| 10282 | 93.19 | 60.57 | 153.76 | 84.65 | 55.02 | 139.67 | 14.09 |
| 10282 | 1,093.20 | 710.58 | 1,803.78 | 993.75 | 645.94 | 1,639.69 | 164.09 |
| 10282 | 322.65 | 209.72 | 532.37 | 293.25 | 190.61 | 483.86 | 48.51 |
| 10282 | 168.65 | 109.62 | 278.27 | 153.25 | 99.61 | 252.86 | 25.41 |
| 10282 | 708.20 | 460.33 | 1,168.53 | 644.25 | 418.76 | 1,063.01 | 105.52 |
| 10282 | 785.20 | 510.38 | 1,295.58 | 713.75 | 463.94 | 1,177.69 | 117.89 |
| 10282 | 230.25 | 149.66 | 379.91 | 209.25 | 136.01 | 345.26 | 34.65 |
| 10282 | 137.85 | 89.60 | 227.45 | 125.25 | 81.41 | 206.66 | 20.79 |
| 10282 | 1,216.40 | 790.66 | 2,007.06 | 1,105.75 | 718.74 | 1,824.49 | 182.57 |
| 10282 | 168.65 | 109.62 | 278.27 | 153.25 | 99.61 | 252.86 | 25.41 |
| 10282 | 107.05 | 69.58 | 176.63 | 97.25 | 63.21 | 160.46 | 16.17 |
| 10282 | 107.05 | 69.58 | 176.63 | 97.25 | 63.21 | 160.46 | 16.17 |
| 10282 | 122.45 | 79.59 | 202.04 | 111.25 | 72.31 | 183.56 | 18.48 |
| 10282 | 708.20 | 460.33 | 1,168.53 | 644.25 | 418.76 | 1,063.01 | 105.52 |
| 10282 | 122.45 | 79.59 | 202.04 | 111.25 | 72.31 | 183.56 | 18.48 |

| Permit Number | Building Fee (Charged) | Planning Fee (Charged) | Combined Total (Charged) | Building Fee (Recalculated) | Planning Fee (Recalculated) | Combined Total (Recalculated) | Amount Overcharged |
|---|---|---|---|---|---|---|---|
| 10282 | 107.05 | 69.58 | 176.63 | 97.25 | 63.21 | 160.46 | 16.17 |
| 10282 | 91.65 | 59.57 | 151.22 | 83.25 | 54.11 | 137.36 | 13.86 |
| 10282 | 430.45 | 279.79 | 710.24 | 391.25 | 254.31 | 645.56 | 64.68 |
| 10282 | 122.45 | 79.59 | 202.04 | 111.25 | 72.31 | 183.56 | 18.48 |
| 10490 | 122.45 | 79.59 | 202.04 | 111.25 | 72.31 | 183.56 | 18.48 |
| 10490 | 384.25 | 249.76 | 634.01 | 349.25 | 227.01 | 576.26 | 57.75 |
| 10490 | 353.45 | 229.74 | 583.19 | 321.25 | 208.81 | 530.06 | 53.13 |
| 10490 | 122.45 | 79.59 | 202.04 | 111.25 | 72.31 | 183.56 | 18.48 |
| 10490 | 785.20 | 510.38 | 1,295.58 | 713.75 | 463.94 | 1,177.69 | 117.89 |
| 10490 | 276.45 | 179.69 | 456.14 | 251.25 | 163.31 | 414.56 | 41.58 |
| 10490 | 384.25 | 249.76 | 634.01 | 349.25 | 227.01 | 576.26 | 57.75 |
| 10490 | 137.85 | 89.60 | 227.45 | 125.25 | 81.41 | 206.66 | 20.79 |
| 10490 | 168.65 | 109.62 | 278.27 | 153.25 | 99.61 | 252.86 | 25.41 |
| 10490 | 230.25 | 149.66 | 379.91 | 209.25 | 136.01 | 345.26 | 34.65 |
| 10490 | 1,863.20 | 1,211.08 | 3,074.28 | 1,693.75 | 1,100.94 | 2,794.69 | 279.59 |
| 10490 | 652.65 | 424.22 | 1,076.87 | 593.75 | 385.94 | 979.69 | 97.18 |
| 10490 | 2,417.60 | 1,571.44 | 3,989.04 | 2,197.75 | 1,428.54 | 3,626.29 | 362.75 |
| 10490 | 209.25 | 136.01 | 345.26 | 209.25 | 136.01 | 345.26 | - |
| 10490 | 69.25 | 45.01 | 114.26 | 69.25 | 45.01 | 114.26 | - |
| 10490 | 223.25 | 145.11 | 368.36 | 223.25 | 145.11 | 368.36 | - |
| 10490 | 2,673.75 | 1,737.94 | 4,411.69 | 2,673.75 | 1,737.94 | 4,411.69 | - |
| | 1,960,103.43 | 1,274,067.23 | 3,234,170.66 | 1,762,371.49 | 1,145,541.47 | 2,907,912.96 | 326,257.70 |

# Storey County Board of County Commissioners
## Agenda Action Report

**Meeting date:** January 21, 2020 **Estimate of time required:** 10 min.

**Agenda:** Consent [ ] Regular agenda [x] Public hearing required [x]

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1. **Title: Discussion/Possible Action:** Special Use Permit 2020-001 request by the applicant Eco Compliance Corporation to construct and operate a medical waste thermal destruction plant and potential commercial power generation from waste. This request is a re-issuance of Special Use Permit 2017-044, due to expiration, which was originally approved in December 5, 2017. No changes from the previous approval are proposed. The subject property is located at 475 Pittsburgh Avenue, Tahoe-Reno Industrial Center, McCarran, Storey County, Nevada, Assessor's Parcel Number (APN) 005-051-54.

2. **Recommended motion:** In accordance with the recommendation by staff and the Planning Commission, the Findings of Fact under Section 3.A of this report, and other findings deemed appropriate by the Board of County Commissioners, and in compliance with the conditions of approval, I (*commissioner*), move to approve Special Use Permit 2020-001, a request by the applicant Eco Compliance Corporation to construct and operate a medical waste thermal destruction plant and potential commercial power generation from waste. The subject property is located at 475 Pittsburgh Avenue, Tahoe-Reno Industrial Center, McCarran, Storey County, Nevada, Assessor's Parcel Number (APN) 005-051-54.

3. **Prepared by:** Kathy Canfield

4. **Department:** Planning **Telephone:** 775.847.1144

5. **Staff summary:** See enclosed Staff Report No. 2020-001

6. **Supporting materials:** Enclosed Staff Report No. 2020-001

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

   Funds Available: Fund: ____ Comptroller

8. **Legal review required:** ____ District Attorney

9. **Reviewed by:**

   ____ Department Head KC Department Name: Planning

   ____ County Manager ____ Other agency review: _____

10. **Board action:**

    [ ] Approved [ ] Approved with Modifications

    [ ] Denied [ ] Continued

Agenda Item No. 14

**Storey County**
**Planning Department**
Storey County Courthouse
26 South B Street, PO Box 176, Virginia City, Nevada 89440
Phone 775-847-1144 – Fax 775-847-0949
planning@storeycounty.org

| | |
|---|---|
| **To:** | Storey County Board of County Commissioners |
| **From:** | Storey County Planning Department |
| **Meeting Date:** | January 21, 2020 at 10:00 a.m. |
| **Meeting Location:** | Storey County Courthouse, 26 South "B" Street, Virginia City, Nevada |
| **Staff Contact:** | Kathy Canfield |
| **File:** | Special Use Permit File 2020-001 |
| **Applicant:** | Eco Compliance Corporation |
| **Property Owner:** | Eco Compliance Corporation |
| **Property Location:** | 475 Pittsburgh Avenue, McCarran, Storey County, Nevada |
| **Request:** | Special Use Permit 2020-001 request by the applicant Eco Compliance Corporation to construct and operate a medical waste thermal destruction plant and potential commercial power generation from waste. This request is a re-issuance of Special Use Permit 2017-044, due to expiration, which was originally approved in December 5, 2017. No changes from the previous approval are proposed. The subject property is located at 475 Pittsburgh Avenue, Tahoe-Reno Industrial Center, McCarran, Storey County, Nevada, Assessor's Parcel Number (APN) 005-051-54. |

## 1. Background & Analysis

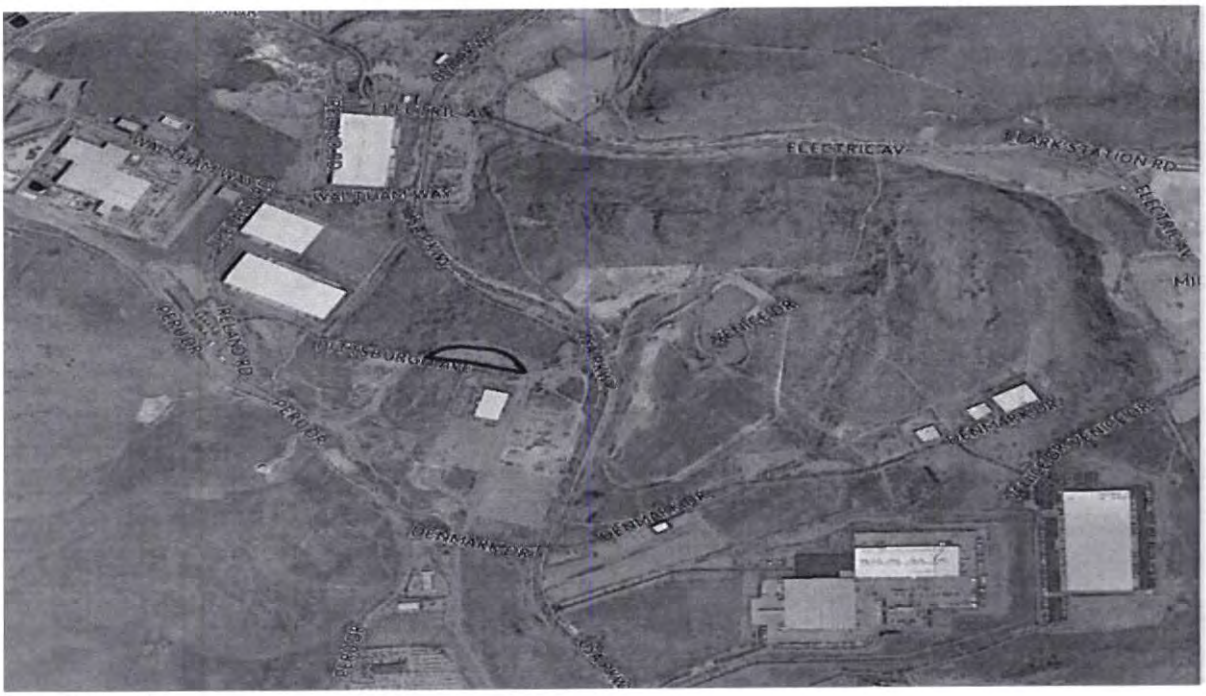
A. **Background.** This application is a request for a re-issuance of the Special Use Permit (SUP) 2017-044, which was reviewed by the Planning Commission and approved by the Board of County Commissioners in December 2017. No changes to the project are proposed from what was originally reviewed and approved by Storey County. During the timeframe from when the original SUP was issued, the applicant has been working with the Nevada Division of Environmental Protection (NDEP) to obtain all necessary permits from the State of Nevada. The applicant is now in the final stages of the NDEP permitting process and is expecting a permit to be issued within the next two months.

B. **Site Location and Characteristics.** The property is located within the Tahoe-Reno Industrial Center in McCarran, Storey County, Nevada. The property is located on

Pittsburgh Avenue between USA Parkway and Peru Drive. The site is zoned I-2, Heavy Industrial and is an undeveloped parcel. Surrounding land uses include Union Pacific Railroad line and vacant land to the north, vacant land and USA Parkway to the east, Pittsburgh Paints and vacant land to the south, and vacant land Tire Rack to the west.



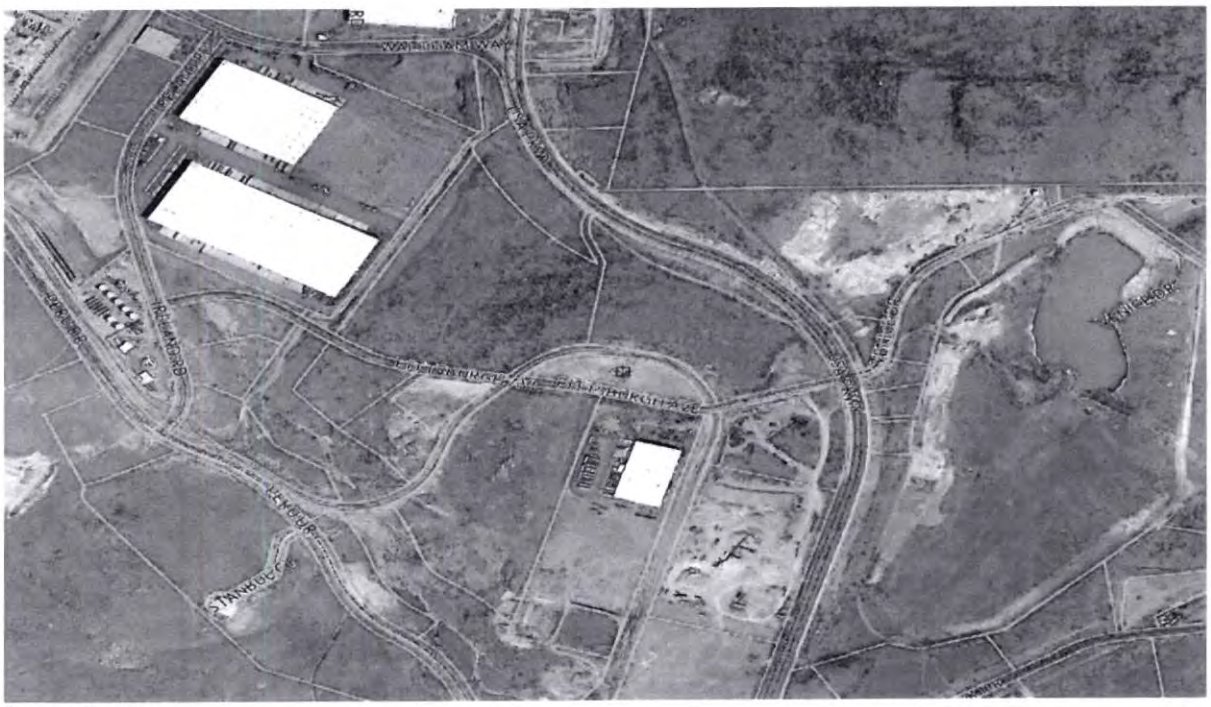
*Vicinity Map*




*Property Location*




*Existing Development*



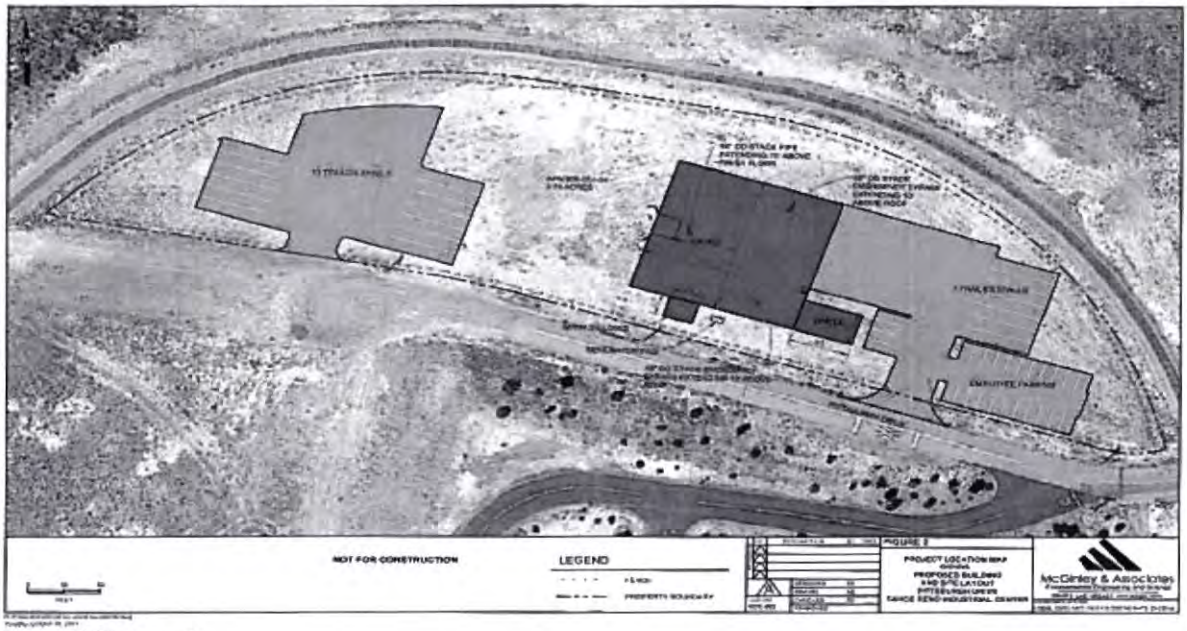
*Surrounding Uses*

C. **Proposed Use.** The applicant, Eco Compliance Corporation (ECO) is proposing to construct and operate a medical waste thermal destruction plant. The proposal includes constructing a single building facility which includes the thermal destruction facility, an office area, employee parking area and two separate areas for truck trailer parking. With the construction of the proposed facility, ECO will offer full medical waste disposal services from collection, transportation and final disposal via thermal destruction. It is estimated the facility will employ approximately 36 full-time staff.

In the thermal destruction process, the medical waste is not being burned or incinerated, but rather chemically converted to combustible gases and ash under specific conditions (temperature and oxygen content). In a typical combustion process, the medical waste serves as a fuel and is burned which creates heat, smoke and gaseous combustion byproducts. In the proposed gasification process, the medical waste does not serve as the fuel, but is converted to a combustible gas (sometimes called syngas). This gas is then combusted. The combustion of the resulting syngas is a much cleaner and more efficient process than the combustion of the medical waste directly. During this combustion process, it is estimated that more power than what is consumed for the process will be generated. The applicant will be exploring options to provide the power to other users.

The medical waste will arrive at the facility by both 53-foot semi-trailer trucks and smaller 26-foot trucks. At full operating capacity, it is estimated that 7 to 9 semi-trailer trucks and 8 to 10 smaller trucks will arrive at the facility on a weekly basis. The trucks will be a combination of ECO owned and operated trucks and third-party transporters and will arrive at the facility during low traffic hours (between 8:00 p.m. and 5:00 a.m.). The facility also anticipates constructing a rail spur within the facility to allow for receipt of medical waste by rail; however, the construction of the rail spur will be a future endeavor and is not proposed with the initial construction of the facility.

The delivered waste is processed through the thermal destruction equipment. Approximately 80% of the waste is converted to a combustible gas and the remaining 20% is converted to ash. The high temperatures achieved in the thermal destruction eliminates any biohazard associated with the ash. Water is then added to the ash to create a paste mixture which is then packaged in bags within the facility and then shipped offsite for sale for use as fertilizer.




*Proposed Site Layout*

D. **Special Use Permit**. This property is subject to the provisions of the 1999 Zoning Ordinance of Storey County. The property is zoned I-2, Heavy Industrial and as stated in Section 17.37.040, "Recycling facilities and operations involving use, recovery or residue of hazardous materials and/or wastes" are a use subject to a special use permit. The generation of excess power is considered an "electric or gas power generating plant" which is also subject to a special use permit. The proposed equipment height is less than 75-feet in height so that no special use permit is needed for additional height.

E. **Biohazardous Waste**. The waste streams that the facility will process are considered biohazardous as they potentially can be contaminated with infectious agents that may be a threat to public health if not handled and disposed of properly. These wastes include:

- Red-Bag Waste: Used medical gloves, paper towels, gauzes, bandages, etc. May include some human tissue (teeth, cultures).
- Sharp Containers: Containers that contain sharps (I.e. needles/syringes).
- Chemotherapy: Tubing, gauzes, gloves, and other supplies used in the administration of chemotherapy medication. Does not include the actual chemotherapy medication other than what trace amounts may be on the aforementioned supplies.
- Pharmaceutical: Expired or tainted pharmaceuticals.
- Pathology: Human or animal tissue or fluids generated during surgery, medical procedures, or autopsies. Does not include bodies (human or animal) or entire limbs. May include human body parts up to the size of a finger.
-

**The medical waste inside the trucks will be stored in one of two containers[3]:**

**1) Gaylord boxes (pallet sized corrugated cardboard box with lid)**



**Example of a gaylord box**

**2) 28 or 38-gallon sealed plastic containers**



**Example of a 28-gallon plastic container**

The wastes do not represent an airborne threat and direct contact with the waste is required for a threat to be present. These wastes are collected and stored at their point of generation (i.e. hospitals, doctor offices, dentists, etc...) in open, non-air tight

containers. The closest a typical person comes into contact with any of these wastes is at their doctor or dentist office (inside the exam room) where the waste is stored in open, non-air tight containers.

All of the above referenced medical wastes are not considered or regulated by the U.S. Environmental Protection Agency (EPA) Resource and Conservation Recovery Act (RCRA) as hazardous waste and under Nevada Division of Environmental Protection (NDEP) regulations can be disposed of in a standard landfill without treatment. Some jurisdictions have adopted more stringent requirements for disposal, including the State of California and both Washoe and Clark Counties in Nevada. Regardless of where a waste is ultimately disposed, the local regulations at the point of generation apply to the disposal. The proposed thermal destruction meets the State of California and the Washoe and Clark Counties requirements.

F. **Thermal Destruction Process.** The medical waste arrives at the site by truck in either Gaylord boxed or in sealed plastic containers as depicted above. The trucks unload directly into the facility at the loading docks proposed on the east side of the facility. At no time are the boxes or containers exposed or stored outdoors. Once inside the facility, the content of the boxes and containers are emptied into a cart and then the cart is unloaded into the thermal unit. The boxes are then separately loaded into the thermal unit and the plastic containers are cleaned and reused. The plastic containers are cleaned in a machine which utilizes hot water and cleaning agents. No air pollutant emissions are generated from this washing machine.

In some instances storage of the medical waste in the delivery trucks may be required due to adverse weather conditions, facility breakdowns or maintenance, or high receipt volume.

The thermal destruction unit consists of a two-chamber thermal unit followed by a heat recovery boiler, and then a series of four air pollutant control devices to treat the exhaust air for the thermal destruction unit prior to discharge to the atmosphere. The heat content of the medical waste is sufficient to maintain the temperature needed for thermal destruction of the waste (i.e. process is endothermic). Following the initial pre-heat cycle using natural gas to bring the thermal unit to operating temperature, the thermal destruction process operates without the need for natural gas combustion. The natural gas burners remain on standby in case a disruption in the medical waste feed occurs and combustion of natural gas is required to maintain operating temperature.

The thermal destruction unit is also equipped with a "power package" that uses the heat generated during thermal destruction of the medical waste to create steam in the heat recovery boiler and operate a steam turbine for the production of electrical power. The steam generated in the recovery boil is condensed back into water and reused in the boiler, no steam is exhausted from this unit. During normal operation, the facility will produce significantly more power than it consumes. The applicant plans to investigate donating power to University of Nevada – Reno or potentially Storey County, and to selling power to other nearby high energy users. Further discussions between power users will occur at a later date.

The first chamber of the thermal destruction unit, the medical waste is converted into a combustible gas and ash through a process called gasification. Approximately 80% of the medical waste is converted to combustible gas and 20% is converted to ash. The high temperatures achieved in the thermal destruction unit eliminates any biohazard associated with the medical waste. The combustible gas then goes into the second chamber where it is combusted. The exhaust from the secondary chamber, which is at approximately 2,000 degrees Fahrenheit, goes through the heat recovery boiler where the heat is used to create steam which is then turned into electricity in the steam turbine. Following the heat recovery boiler, the exhaust stream is routed to four unique air pollutant control devices. The purpose of the control devices is to remove acid gases, dioxins, particulate matter and metals from the exhaust stream of the secondary chamber. These pollutants are partially byproducts of the thermal destruction process and partially materials present in the medical waste. The pollutant controls devices, which will achieve virtually complete removal of the pollutants are install in series in the following order:

1. Lime and activated carbon reactor
    - Slaked lime dosed with activated carbon is used to remove acid gases and dioxins from exhaust stream.
    - Exhaust gas contract lime/activated carbon in a reactor where the acid gases and dioxins absorb to the lime/activated carbon.
    - Lime/activated carbon is loaded into unit via a sealed hopper (no dust production) equipped with a metering screw auger.
    - Spent lime/activated carbon is discharged into sealed containers (no dust production) located inside the facility building and shipped offsite for disposal/sale.

2. Baghouse
    - Baghouse equipped with lime/activated carbon coated filter bags for the removal of particulates (including lime/activated carbon from previous process), metals, and further acid gas and dioxin removal.
    - Baghouse removes particulates and materials via filtration and lime coating on baghouses provides removal of residual acids gases and dioxins via absorption.
    - Solid material removed by baghouse is discharged into sealed containers (no dust production) located inside facility building and shipped offsite for disposal/sale.

3. Wet scrubber
    - Recirculating wet scrubber with a liquid scrubbing liquor at pH 7 for submicron particle removal and further removal of acid gases (if needed).
    - Exhaust stream is passed through "misting" liquid scrubbing liquor inside wet scrubbing unit.

- Acid gases are removed by acid neutralization in the scrubbing liquor and submicron particles are removed via absorption into the scrubber liquor.
- The vast majority, if not all, of acid gases will be removed by this stage and wet scrubber serves as a "polishing" removal.
- Water is produced by this unit which is recirculated into the thermal destruction unit to be used for cooling when needed.

4. Wetted packed tower polisher
   - Final pollutant control device designed to remove any residual pollutants not removed by other control devices.
   - Unit is a tower "packed" with Teflon balls dosed with scrubbing liquor at pH 7.
   - Acid gases are removed by acid neutralization in the scrubbing liquor and submicron particles are removed via absorption into the scrubber liquor.
   - It is important to note that by this stage virtually all of the pollutants will be removed and this unit services as a "polisher" and provides redundancy.
   - Water is produced by this unit which is recirculated into the thermal destruction unit to be used for cooling when needed.
   - This tower discharges to a 70-foot exhaust stack.

In addition to the above pollutants, the thermal destruction process will also produce nitrogen oxides (NOx), carbon monoxide (CO), and sulfur dioxide ($SO_2$) which the pollutant control devices do not provide significant removal, however, these pollutants are emitted in relatively low quantities compared to other industrial facilities.

| Estimated Maximum Potential to Emit (tons/yr)* | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Particulate Matter | CO (Carbon Monoxide) | Dioxin | VOC (Volatile Organic Compounds) | HCl (Hydrochloric Acid) | $SO_2$ (Sulfur Dioxide) | NOx (Nitrogen Oxides) | Pb (lead) | Cd (Cadmium) | Hg (Mercury) |
| 0.14 | 2.45 | 0.000000015 | 2.36 | 0.74 | 2.06 | 26.93 | 0.0000011 | 0.00000021 | 0.0000021 |

*Estimate as of October 2017. Values subject to change based on facility design changes and/or air quality permitting process

The above table documents the maximum potential emissions that will meet NDEP requirements. The NDEP does not allow facilities to operate that will result in the exceedance of National Ambient Air Quality Standards (NAAQS) based on air dispersion modeling. The NAAQS are the pollutant concentrations in the air that the Environmental Protection Agency has determined to be safe for public air.

In addition, NDEP has a condition in their permits that "Permittee may not discharge or cause to be discharged, from any stationary source, any material or regulated air pollutant which is or tends to be offensive to the senses, injurious or detrimental to health and safety, or which in any way interferes with or prevents comfortable enjoyment of life or property.

There is no odor expected from what is approved to be release in the air quality permit and "down-wind" properties are not expected to be impacted by the proposed air emissions.

G. **Safety Issues.** In the event of a spill or release of the medical waste, properly trained facility personnel will clean up the released materials. The wastes do not represent an airborne threat. A "portal of entry" (a site where an infectious agent enters the body such as ingestion, break in the skin, etc.) is needed for the waste to represent a threat to humans. The medical waste is a solid product and cannot "flow" out of the facility. A cleanup of any released materials is essentially the same as cleaning up garbage that has spilled with the difference being the training and personal protective equipment (gloves, face shields, protective garments) is required to ensure no direct body contact with the medical waste occurs. Similarly, if one of the delivery trucks is involved in an accident the vehicle and waste containers would be properly labeled such that responders would be aware of the contents and proper cleanup would occur.

In addition, the medical waste is double contained through all transportation. ECO provides third-party response to release of medical waste and therefore will have the full capability to respond to any releases of medical waste that occurs within and outside of the facility.

As stated in Section 1.D, above, all of the above referenced medical wastes are not considered or regulated by the U.S Environmental Protection Agency (EPA) Resource and Conservation Recovery Act (RCRA) as hazardous waste and under Nevada Division of Environmental Protection (NDEP) regulations can be disposed of in a standard landfill without treatment.

All permitting and reporting will be performed per federal, State of Nevada and Storey County requirements. The facility will be subject to Title 40 of Federal regulations (*40 CFR Part 60 – Standards of Performance for New Stationary Sources, Subpart Ec, Standards of Performance for Hospital/Medical/infectious Waste incinerators for Which Construction is Commenced After June 20, 1996*) which provides federally enforceable standards of performance for facilities of this type. Although the proposed facility is not considered an incinerator, based on meetings with regulatory authorities, the facility will be subject to these same standards and requirements. These standards include limits on emitted air pollutants, air quality compliance testing and monitoring and reporting requirements. The Nevada Division of Environmental Protection – Bureau of Air Pollution Control, will be the regulatory authority responsible for issuing and enforcing the air quality operating permit for the proposed facility.

## *2.* Compatibility and Compliance

A. **Compatibility with surrounding uses and zones.** The following table documents land uses, zoning classifications and master plan designations for the land at and surrounding the proposed project.

| | Land Use | Master Plan Designation | 1999 Zoning Code | 2015 Zoning Code |
|---|---|---|---|---|
| Applicant's Land | Vacant | Industrial | I-2 Heavy Industrial | I2 Heavy Industrial |
| Land to the North | U.P. Railroad line, vacant | Industrial | I-2 Heavy Industrial | I2 Heavy Industrial |
| Land to the East | USA Parkway, vacant | Industrial | I-2 Heavy Industrial | I2 Heavy Industrial |
| Land to the South | Pittsburgh Paints, vacant | Industrial | I-2 Heavy Industrial | I2 Heavy Industrial |
| Land to the West | Pittsburgh Paints, Tire Rack, vacant | Industrial | I-2 Heavy Industrial | I2 Heavy Industrial |

B. **Compliance with required height limitations**. The 1999 Storey County Zoning Ordinance Section 17.37.080 states: "No building shall have a height greater than six (6) stories or seventy-five (75) feet, not including silos, stacks, or equipment." Based on the submitted application, the applicant has stated the maximum height proposed is for a 70-foot high exhaust stack, which is consistent with the height limitations.

C. **Compliance with required setbacks.** The 1999 Storey County Zoning Ordinance Section 17.37.080 states: No building shall be located closer than fifty (50) feet to any property line. The applicant previously applied for and received a variance for the front yard setback, which has now expired. Since the variance approval (File 2017-046), Storey County has done more research into the Development Agreement between the TRI Center and Storey County, and it was found that the Building Official may grant a waiver to the setback requirements without needing a variance. As the variance was previously reviewed and approved by the Planning Commission and the Board of County Commissioners, the Building Official has agreed to grant a waiver for the setback, and no new variance approval is required.

D. **General use allowances and restrictions.** The 1999 Storey County Code Section 17.62, Special Uses (which refers to Section 17.60) identifies the administration for the Board and Planning Commission for allowing special use permits. The use of "recycling facilities and operations involving use, recovery or residue of hazardous materials and/or wastes" and electric or gas power generating plants" are uses subject to a Special Use Permit. Approval of a Special Use Permit "may only be granted without substantial detriment to the public good and without substantially impairing the intent and purpose of any ordinance or resolution and under such conditions as the board may deem necessary to assure that the general purpose and intent of this ordinance will be observed, public safety and welfare secured and substantial justice done." The approval, approval with conditions, or denial of the Special Use Permit must be based on findings of fact that the proposed use is appropriate or inappropriate in the location. The findings listed in Section 3 of this staff report are the minimum to be cited in an approval.

E. **Conformance with the 2016 Storey County Master Plan**. This project is located within the Tahoe-Reno Industrial Center which the Master Plan states "provides for light industrial, heavy industrial, commercial, and industrial commercial uses and zones pursuant to the Development Agreement between Storey County and the Tahoe-Reno Industrial Center, LLC." The property and the Tahoe-Reno Industrial Center are located in the McCarran Area Plan which the Master Plan states "depicts a homogenous

planned industrial center located toward the north-central part of Storey County nine miles east of Lockwood. It is home to the Tahoe-Reno Industrial Center and is dedicated solely to manufacturing, utility power production, warehousing and distribution, and other heavy- and light-industrial, and commercial uses. The industrial center has grown to become a major regional hub for distribution, alternative energy production, digital data management, and highly intensive and experimental industries." The proposed use of "recycling facilities and operations involving use, recovery or residue of hazardous materials and/or wastes" is consistent with the heavy industrial use statements for the Tahoe-Reno Industrial Center.

**3. Findings of Fact**

**A. Motion for approval.** The following Findings of Fact are evident with regard to the requested special use permit when the recommended conditions of approval in Section 4, Recommended Conditions of Approval, are applied.

(1) This approval is for Special Use Permit 2020-001, a request by the applicant Eco Compliance Corporation to construct and operate a medical waste thermal destruction plant and potential commercial power generation from waste. The subject property is located at 475 Pittsburgh Avenue, Tahoe-Reno Industrial Center, McCarran, Storey County, Nevada, Assessor's Parcel Number (APN) 005-051-54.

(2) The Special Use Permit conforms to the 2016 Storey County Master Plan for the McCarran planning area in which the subject property is located. A discussion supporting this finding for the Special Use Permit is provided in Section 2.E of this staff report and the contents thereof are cited in an approval of this Special Use Permit.

(3) The subject property is located within an existing industrial neighborhood in the McCarran area of Storey County. The zoning is based on the 1999 Storey County Zoning Ordinance which identifies this property as I-2 Heavy Industrial. The proposed medical waste thermal destruction plant is defined as a "recycling facilities and operations involving use, recovery or residue of hazardous materials and/or wastes" and requires a Special Use Permit.

(4) Granting of the Special Use Permit, with the conditions of approval listed in Section 4 of this report, will not under the circumstances of the particular case adversely affect to a material degree the health or safety of persons/property in the neighborhood of the subject property. The project is expected to meet the safety and health requirements for the subject area. The use will also be subject to building and fire plan review in order to ensure compliance with federal, state and other codes.

(5) The Special Use Permit will not impose substantial adverse impacts or safety hazards on the abutting properties or the surrounding area, and it will comply with all federal, state and county regulations.

(6) The conditions under the Special Use Permit do not conflict with the minimum requirements in the 1999 Storey County Zoning Ordinance Sections 17.37 I-2 Heavy Industrial and 17.62 Special Uses.

(7) Granting of the Special Use Permit will not, under the circumstances of the particular case, adversely affect to a material degree the health or safety of persons working in the neighborhood or area of the subject property and will not be materially detrimental to the public welfare or materially injurious to property improvements in the neighborhood or area of the subject property.

B. **Motion for denial**. Should a motion be made to deny the Special Use Permit request, the following findings with explanation why should be included in that motion.

(1) This denial is for Special Use Permit 2020-001, a request by the applicant Eco Compliance Corporation to construct and operate a medical waste thermal destruction plant and potential commercial power generation from waste. The subject property is located at 475 Pittsburgh Avenue, Tahoe-Reno Industrial Center, McCarran, Storey County, Nevada, Assessor's Parcel Number (APN) 005-051-54.

(2) The conditions under the Special Use Permit conflict with the minimum requirements in the 1999 Storey County Zoning Ordinance Sections 17.37 I-2 Heavy Industrial, 17.62 Special Uses.

(3) The conditions under the Special Use Permit do not adequately mitigate potential adverse impacts on surrounding uses or protect against potential safety hazards for surrounding use.

**4. Recommended Conditions of Approval**

**A. Special Use Permit**. This approval is for Special Use Permit 2020-001, a request by the applicant Eco Compliance Corporation to construct and operate a medical waste thermal destruction plant and potential commercial power generation from waste. The subject property is located at 475 Pittsburgh Avenue, Tahoe-Reno Industrial Center, McCarran, Storey County, Nevada, Assessor's Parcel Number (APN) 005-051-54.

**B. Requirements**. The Permit Holder shall apply for all required permits and licenses, including building and fire permits, for the project within 24 months from the date of final approval of this Special Use Permit, and continuously maintain the validity of those permits/licenses, or this approval shall be null and void. This permit shall remain valid as long as the Permit Holder, its heirs, assigns, or successors remain in compliance with the terms of this permit and Storey County, Nevada State, and federal regulations.

**C. Permit Contents**. This permit incorporates by reference the standards, objectives, conditions, terms and requirements of all plans, including the operating plan, safety plan, training plan, and closure plan, to be submitted separately from this permit. The requirements of all submitted plan, along with support material submitted with the application, become part of this Special Use Permit.

D. **Allowed Modes of Transport.** The facility may receive and distribute medical waste and the resultant ash/paste via truck and rail. All loading and unloading of materials must occur within an enclosed structure. The structure must meet the requirements of this special use permit with regard to emergency spill and containment. The Storey County Community Development Department and Fire Protection District plan review are required for any proposed rail spur facilities.

E. **Storage**. This permit does not authorize any outdoor storage at the site. All storage of all materials transported to the site and the byproduct created at the site shall be contained within the proposed building or within an enclosed truck trailer while awaiting unloading or delivery.

F. **Taxes**. Before obtaining a building permit, the Permit Holder must show the building department valid evidence that all property taxes on the land are paid-to-date.

G. **Emergency Management Plan**. The Permit Holder must submit an emergency plan to the Storey County Fire Protection District, Community Development, Emergency Management and Planning Departments for review and approval. At a minimum, the elements of the plan must include disaster management, Emergency Medical Services (EMS), and environmental protection. This plan shall include industry best practices implementation in addition to local, state and federal requirements. Specific items to be included in the plan are as follows. The following list is not exhaustive; the County may impose additional requirements as necessary. Requirements of State and federal agencies which fulfill the following may suffice when documentation thereof is submitted to the governing body and to Storey County.

- Basic company, owner, site, and emergency contact information
- Plot Plan (detailed drawings) of the site and access points
- Site evacuation, gathering points and emergency procedure
- Area evacuation and emergency procedure for each applicable emergency situation
- Initial and ongoing training and education of county and fire district emergency response personnel applicable to the subject use, and at the permit holder's expense
- Emergency contact procedures, including for the NDEP, Dispatch 9-1-1, and Storey County Emergency Services
- Facility shut-down and startup procedure
- Special training and identification of any funding for the Fire District and Emergency Management to address site specific hazards
- Emergency vehicle access, circulation, and staging
- Documenting and reporting of emergency situations, including spills and gassing-off of any product.
- Post disaster management, cleanup, and material disposal
- Documenting and reporting of NDEP and other environmental permits and notices

- Stormwater drainage and detention will be submitted for review and approval during the plan review and permitting processes
- Facility Closure Plan
- Risk Management Plan
- Industry Best Practices shall be utilized when developing any plans for the facility
- Complete index of MSDS/SDS shall be provided to the Storey County Fire Protection District, Storey County Community Development Department, Storey County Local Emergency Planning Committee, Storey County Emergency Management and Storey County Planning Department
- Community Right to Know Plan and Information shall be maintained and provided at all times within the facility.
- Copy of all Fire Marshall Permits for Hazardous Materials shall be maintained onsite and available upon request to Storey County.
- Dates, time and attendees of all drills held at facility shall be maintained on site and available upon request to Storey County

H. **Transfer of Rights.** This Special Use Permit shall inure to the record owner of the Subject Property and to the Permit Holder and shall run with the land defined herein. This Special Use Permit, subject to its terms and conditions, may be transferred by the Permit Holder, its successors, heirs or assigns. Any/all transfers of Special Use Permit 2020-001 shall be advised in writing to Storey County Planning Department 180 days prior to assignee taking over operation of facility. The operators of the facility must sign and accept all stipulations and requirements of the Special Use Permit 2020-001. The operators of the facility must within 60 days of this notice contact Storey County in order to schedule a consultation with the Storey County Fire District, Emergency Management Department, and all other applicable federal, state, and local emergency response agencies, and demonstrate the ability to maintain the level of security, safety, and conformance with the requirements of this special use permit, including the codes and regulations of the applicable agencies during and after the transition to new ownership.

I. **Abandonment**. In the event that the use authorized by this Special Use Permit is abandoned for a period of more than twenty-four (24) calendar months from the date of last producing operations, this permit shall become null and void and a new Special Use Permit shall be required. In the event of a force Majeure such as and not limited to a flood, damage or destruction of the access to the site, earthquake, or other events beyond the control of Storey County of the Permit Holder, the period of abandonment shall not be deemed to commence until such time as the permit holder may be found to once again have reasonable access to the site. In this connection, the permit holder shall reasonably attempt to establish access to the site.

J. **Closure**. The Permit Holder shall be responsible for the cost for the closure of this facility as permitted under Special Use Permit 2020-001. Complete closure shall consist of providing reclamation that would eliminate any hazardous materials or environmental damage to the existing site or adjacent areas proven to be contaminated by the Applicant's processes.

K. **Post-Closure Monitoring.** In the event that the permit lapses or the use is discontinued or abandoned, the Permit Holder, its heirs, assigns or successors shall remain responsible for environmental monitoring and post-closure maintenance. Under no circumstances shall Storey County, its officers, or representatives bare any cost or responsibility for the deconstruction, disassembly, or removal of equipment or environmental monitoring or clean-up.

L. **Setbacks**. Any proposed buildings and storage tanks and accessory structures containing chemical substances shall be setback a minimum 50-feet from the property line. Other accessory structures must meet the standard setback requirements for the I2 zoning. The fire district may impose more restrictive setbacks on any structure, container, or apparatus on the subject property when the need for additional separation is demonstrated. Any additional setbacks based on the use/materials contained within accessory structures and separation requirements shall be identified. Alternatively, the Permit Holder shall demonstrate that a setback waiver has been granted by the Storey County Building Official.

M. **Nuisances.** As stated in Section 17.12.100(A), noise, smoke, odor, gases, or other noxious nuisances shall be controlled so as not to become objectionable, or adversely affect the properties in the vicinity, and shall not be detrimental to the public health, safety and welfare.

N. **Separate Permits Required**. This Special Use Permit shall not be construed to be a permit for design or construction. A separate Storey County plan review, fire safety review, and building permit will be required. Nevada Division of Environmental Protection (NDEP) permit(s) must be obtained for the project consistent with NRS requirements. A copy of the NDEP approval(s) shall be forwarded to Storey County Planning Department for inclusion with the Special Use Permit. If there is a violation of NDEP permit, Storey County shall be notified of the violation, corrective action to be taken and date to be completed.

O. **Legal Responsibility**. Issuance of this permit does not convey property rights of any sort or any exclusive privilege; nor does it authorize any injury to persons or property, any invasion of other private rights, or any infringement of state or local laws or regulations.

P. **Indemnification**. The Permit Holder warrants that the future use of land will conform to the requirements of the County of Storey, State of Nevada, and applicable federal regulatory and legal requirements for the production, refining, purification, processing, dilution, blending, distribution and use of hazardous and non-hazardous chemical products associated with the microelectronics industry; further, the Permit Holder warrants that continued and future use of the land shall so conform. The Permit Holder, its assigns, heirs or successors, agrees to hold Storey County, its officers, and representatives harmless from the costs associated with any environmental damage, environmental liability, and any/all other claims now existing or which may occur as a result of this special use permit.

Q. **Liability Insurance**. The Permit Holder, as well as its assigns, heirs or successors, shall provide proof of insurance to Storey County and maintain a satisfactory liability

insurance for all aspects of this operation under Special Use Permit 2020-001 for a minimum amount of $5,000,000.00 (five million dollars).

R. **Operations Safety.** The facility/site design and layout must meet all Storey County adopted model codes and amendments, as well as Federal, State and County environmental, best practices and health/safety requirements.

Emergency response plans and protocols must be established, documented and practiced prior to operations commencing on site. All operators must be trained and certified, and plant management will be trained in incident command. Drills must be practiced annually and jointly with the local emergency responders (at the discretion of the emergency responders).

All loading and unloading of materials, along with storage of materials must occur within the structure.

S. **Safety. The following security measures must be implemented at a minimum.**

- All staff shall be trained for spill containment and cleanup. A copy of the training shall be submitted to Storey County.
- All medical waste shall be double contained.
- The property shall be enclosed with a minimum 6-foot high fence and entrances shall be gated.
- The premises must be well lit in order to maintain property security. The lighting plan shall be designed to provide necessary operation, but not be over obtrusive to avoid safety hazard(s) for adjacent right-of-ways and/or light pollution, and shall comply with Chapter 8.02 of the Storey County Code.
- No outside storage of materials is permitted or proposed with this application. All materials will be housed either in the main building or in separate accessory buildings designed to meet the requirements of this special use permit and any federal, state, and local regulations.

T. **State/Federal Taxes**. Whenever Nevada law requires the payment of a sales and/or use tax, all materials and equipment purchased or rented for this project should be received in Storey County and the value reported as 'county-of-delivery' on the Nevada Dept. of Taxation form TXR-01.01 'Sales/Use Tax Return'. Proof of appropriate reporting is required prior to a 'Certificate of Occupancy' being issued. Additionally, when applicable, the Permit Holder shall be responsible for reporting and paying all Federal Motor Fuels and Lubricants taxes.

U. **Emergency Training**. The Permit Holder shall provide and/or pay for any and all special training and/or equipment needed for the Storey County personnel that is required due to the operation of the facility. This may include plugging, diking, air monitoring, Level A response suits or any other item required to properly and safely respond to the facility. This may also include medical equipment specifically needed for exposure to specific products, including body substance isolation (BSI) personal protective equipment (PPE)

as needed when operating within the facility.

V. **Emergency Response Training**. The facility shall be an active member of the Storey County Local Emergency Planning Committee. This includes participation as requested for drills.

W. **Landscaping**. A landscaping plan consistent with, but not limited to, the minimum standards set forth in Subsection 4 of the Tahoe-Reno Industrial Center's CC&R's and Architectural Committee, as well as Storey County approval, shall be implemented onsite.

X. **Water and Sewer Connection**. The Permit Holder shall provide a 'Will Serve' letter from Tahoe-Reno Industrial Center General Improvement District to the Storey County Building Department for the necessary water and sewer to operate the facility.

Y. **Environmental Monitoring**. Before operations commence, the Permit Holder shall submit to Storey County a copy of the environmental monitoring requirements applicable to the facility under the environmental permits issued for the facility. The Permit Holder shall include storm water management measures on its site plan which shall be submitted to Storey County Community Development Department for approval. Community Development.

Z. **Incident Reporting**. Any uncontrolled release of hazardous shall be required to be reported immediately to Storey County Emergency Dispatch via 9-1-1. The incident shall be immediately reported to Storey County Community Development and Planning Departments and the Nevada Division of Environmental Protection (NDEP). The Permit Holder shall comply with the NDEP's clean-up requirements and provide Storey County Emergency Management and Fire District a copy of NDEP's completion of remediation. All hazardous materials incident clean-up and response costs shall be borne by the permit holder as part of the issuance of this special use permit. Incidents exceeding a standard first alarm response will be billed to the company. If mutual aid is warranted to suppress an incident, those costs shall also be funded by the company.

AA. **Fluid Containment**. The Permit Holder shall construct containment systems in areas where fuels and other types of hazardous materials are being stored or processed to prevent spills, if any, from entering the environment. The containment system shall be designed and installed to the satisfaction of the Storey County Community Development Department and in accordance with model codes.

BB. **Air Emissions**. Air emissions from the facility shall meet the Nevada Division of Environmental Protection permit requirements. Copies of the annual reports of environmental quality, necessary to comply with the requirements of the permit issued by the Bureau of Air Pollution Control, Nevada Division of Environmental Protection (NDEP) shall be submitted to Storey County Planning Department. In the event that there is an air discharge in excess of the standards approved by NDEP under the construction or operating permit, the permit holder shall provide Storey Community Planning Department a copy of any notice of the event or plan to remediate the event submitted to NDEP. If the Permit Holder is required by the Bureau of Air Pollution

Control, Nevada Division of Environmental Protection to prepare a report on the event, the permit holder shall submit a copy of the report to Storey County Planning Development. There shall be no obnoxious odors released into the air that are a nuisance to abutting properties. The facility will be subject to Title 40 of Federal regulations (*40 CFR Part 60 – Standards of Performance for New Stationary Sources, Subpart Ec, Standards of Performance for Hospital/Medical/infectious Waste incinerators for Which Construction is Commenced After June 20, 1996*) which provides federally enforceable standards of performance for facilities of this type. Although the proposed facility is not considered an incinerator, based on meetings with regulatory authorities, the facility will be subject to these same standards and requirements.

**CC.** **Air Pollution Controls.** This permit acknowledges the following pollutant controls devices are to be install in series in the following order:

1. Lime and activated carbon reactor
   - Slaked lime dosed with activated carbon is used to remove acid gases and dioxins from exhaust stream.
   - Exhaust gas contract lime/activated carbon in a reactor where the acid gases and dioxins absorb to the lime/activated carbon.
   - Lime/activated carbon is loaded into unit via a sealed hopper (no dust production) equipped with a metering screw auger.
   - Spent lime/activated carbon is discharged into sealed containers (no dust production) located inside the facility building and shipped offsite for disposal/sale.

2. Baghouse
   - Baghouse equipped with lime/activated carbon coated filter bags for the removal of particulates (including lime/activated carbon from previous process), metals, and further acid gas and dioxin removal.
   - Baghouse removes particulates and materials via filtration and lime coating on baghouses provides removal of residual acids gases and dioxins via absorption.
   - Solid material removed by baghouse is discharged into sealed containers (no dust production) located inside facility building and shipped offsite for disposal/sale.

3. Wet scrubber
   - Recirculating wet scrubber with a liquid scrubbing liquor at pH 7 for submicron particle removal and further removal of acid gases (if needed).
   - Exhaust stream is passed through "misting" liquid scrubbing liquor inside wet scrubbing unit.
   - Acid gases are removed by acid neutralization in the scrubbing liquor and submicron particles are removed via absorption into the scrubber liquor.
   - The vast majority, if not all, of acid gases will be removed by this stage and wet scrubber serves as a "polishing" removal.

- Water is produced by this unit which is recirculated into the thermal destruction unit to be used for cooling when needed.

4. Wetted packed tower polisher
   - Final pollutant control device designed to remove any residual pollutants not removed by other control devices.
   - Unit is a tower "packed" with Teflon balls dosed with scrubbing liquor at pH 7.
   - Acid gases are removed by acid neutralization in the scrubbing liquor and submicron particles are removed via absorption into the scrubber liquor.
   - It is important to note that by this stage virtually all of the pollutants will be removed and this unit services as a "polisher" and provides redundancy.
   - Water is produced by this unit which is recirculated into the thermal destruction unit to be used for cooling when needed.
   - This tower discharges to a 70-foot exhaust stack.

**DD.** **Drainage Protection**. All process drains around each unit and site drainage shall be designed to prevent the discharge of oils to the sewer or septic system and or storm drain systems. All site drainage shall be designed as not to adversely impact surrounding property owners.

**EE.** **Nevada Division of Environmental Protection (NDEP).** The Permit Holder shall demonstrate all required permits from the NDEP have been obtained prior to commencing the project.

**FF.** **Roadway Development**. The Permit Holder shall be required to pave Pittsburgh Avenue from the edge of existing pavement up to and through the facility's driveway approachment(s). The paved roadway shall be at least thirty (30) feet in total width and include a cul-de-sac near the western driveway entrance, both of which shall be completed to the satisfaction of the Storey County Fire Protection District, Building, Planning and Public Works Departments at the applicant's expense. The permit holder shall be required to maintain said roadway (i.e., repair and resurface and remove snow and ice, etc.) until it is developed to the satisfaction of the Storey County Public Works Director, deeded to Storey County, and accepted as a public right-way by the Board of Storey County Commissioners. Additionally, should the Permit Holder desire to apply for infrastructure reimbursement as provided for under the terms of the Development Agreement between Storey County, Tahoe-Reno Industrial Center and DP Operating Partnership, all applicable requirements contained with the Agreement also apply including obtaining pre-approval of costs and structuring the project as a Public Works Project subject to prevailing wage compensation. At that point, Storey County shall assume the responsibility of maintaining said roadway through deed dedication.

**GG.** **Power Generation**. This permit acknowledges the generation of excess electrical power. Any proposed power purchase agreement or connection to a power facility is a private agreement and Storey County is not a part of any discussions or negotiations

between other parties. Any proposed physical connections (such as power lines) may require future Storey County review and/or permitting.

HH. **Compliance**. The use on the subject property, along with the medical waste materials transported to the site, must comply with all applicable federal, state, and county codes and regulations and the submitted plans and reports, as approved. The Permit Holder must provide the community development department plans drawn to scale prior to obtaining a building permit. The Permit Holder shall be responsible for maintaining the premises and managing operations in accordance with all conditions and stipulations set forth by this Special Use Permit and all other federal, Nevada State, and Storey County codes and regulations. Failure to comply with the requirements herein shall elicit a written warning to the Permit Holder by Storey County on the first and second offense. A third offense shall warrant Storey County to revoke the Special Use Permit. Storey County shall reserve the right to conduct periodic reviews of the Permit Holder's compliance with all conditions and stipulations of the Special Use Permit. In the event of a life safety issue, standard stop work orders and red tags will be issued as approved within the fire and building codes.

Storey County may refer this Special Use Permit to the Board of County Commissioners for show-cause hearing for revocation based on reasons listed in this section. The procedures for show-cause will be pursuant to Storey County Code. The continuation of uses of a revoked Special Use Permit is a violation of SCC Title 17 (Zoning) and will be punishable as provided for therein or other applicable codes. The Special Use Permit may be referred to show-cause for the following reasons:

- Failure to comply with the SUP conditions, or federal, state, and county regulations, without appropriate remedy;
- Any misrepresentation made in the application for the SUP or in other official documents, or amendments thereof, submitted to a federal, state, or local agency;
- Failure to provide notice to the county on violations, disasters, notice of decisions, and other such correspondence from federal, state, and local agencies as required in this SUP.

## 5. Public Comment

As of January 7, 2020, Staff has not received any comments from the public.

## 6. Power of the Board

At the conclusion of the hearing, the Board of County Commissioners must take such action thereon as it deems warranted under the circumstances and announce and record its action by formal resolution, and such resolution must recite the findings of the Board of County Commissioners upon which it bases its decision.

## 7. Proposed Motions

This section contains two motions from which to choose. The motion for approval is recommended by staff in accordance with the Findings of Fact under Section 3.A of this report. Those findings should be made part of the approval motion. A motion for denial may be made and that motion should cite one or more of the findings shown in Section 3.B. Other findings of fact determined appropriate by the Planning Commission should be made part of either motion.

### A. Recommended motion for approval

In accordance with the recommendation by staff and the Planning Commission, the Findings of Fact under Section 3.A of this report, and other findings deemed appropriate by the Board of County Commissioners, and in compliance with the conditions of approval, I (county commissioner), move to approve Special Use Permit 2020-001, a request by the applicant Eco Compliance Corporation to construct and operate a medical waste thermal destruction plant and potential commercial power generation from waste. The subject property is located at 475 Pittsburgh Avenue, Tahoe-Reno Industrial Center, McCarran, Storey County, Nevada, Assessor's Parcel Number (APN) 005-051-54.

### B. Alternative motion for denial

Against the recommendation by staff and the Planning Commission, but in accordance with the Findings of Fact under Section 3.B of this report, and other findings deemed appropriate by the Board of County Commissioners, I (county commissioner), move to deny Special Use Permit 2020-001, a request by the applicant Eco Compliance Corporation to construct and operate a medical waste thermal destruction plant and potential commercial power generation from waste. The subject property is located at 475 Pittsburgh Avenue, Tahoe-Reno Industrial Center, McCarran, Storey County, Nevada, Assessor's Parcel Number (APN) 005-051-54.

**Exhibit A**
**Conceptual Site Plan**

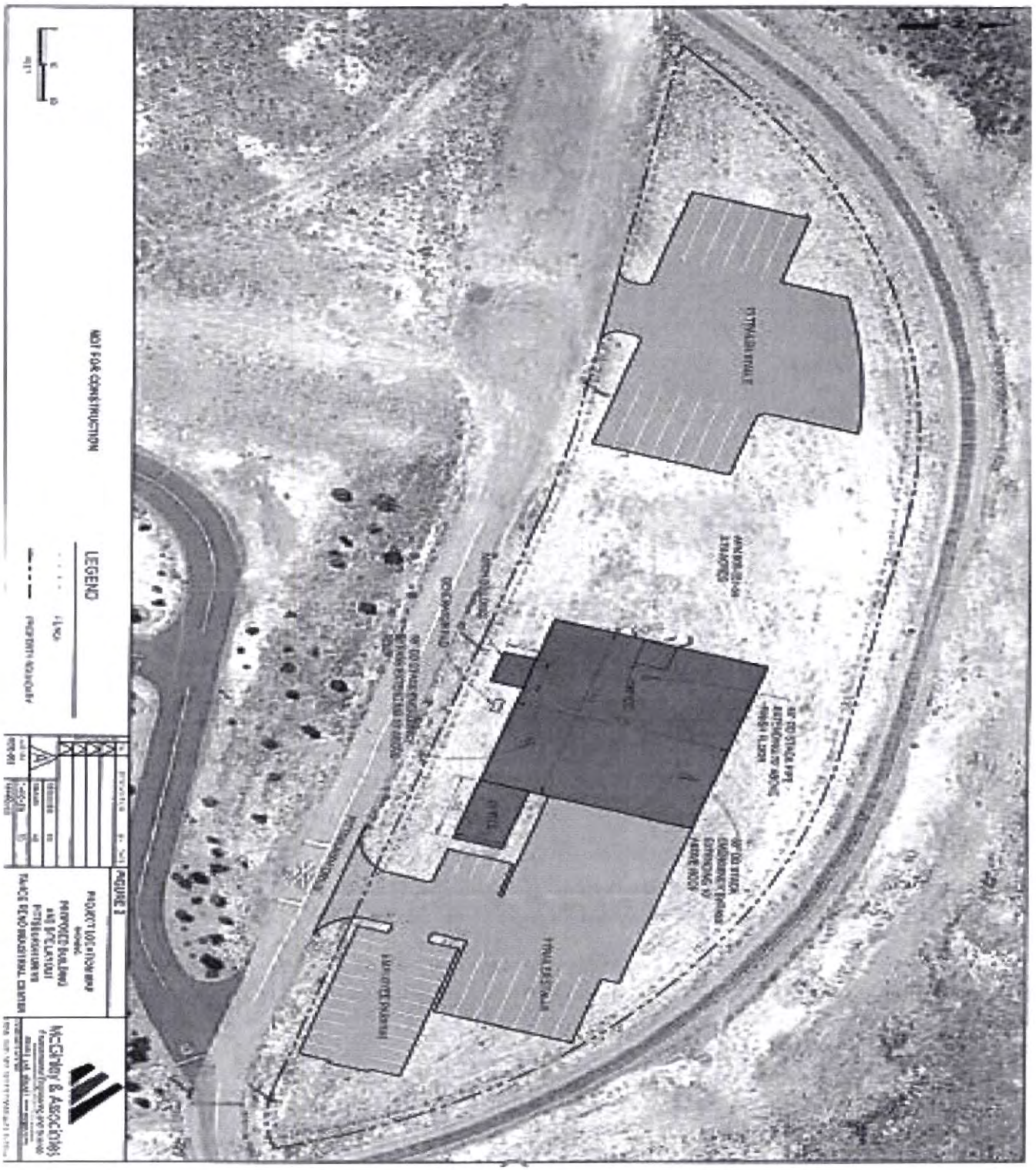


**Exhibit B**

**NDEP Letters**

NEVADA DIVISION OF
**ENVIRONMENTAL PROTECTION**

STATE OF NEVADA
Department of Conservation & Natural Resources
Steve Sisolak, Governor
Bradley Crowell, Director
Greg Lovato, Administrator

July 9, 2019

Reza Tariverdi
ECO Compliance Corp.
35 Miller Ave. Ste. 195
Mill Valley, CA 94941

Re: ECO Compliance SW1778
Application for Medical Waste Pyrolytic Destruction Facility – Approved

Dear Mr. Tariverdi:

The Division of Environmental Protection (NDEP) – Bureau of Sustainable Materials Management (BSMM) is in receipt, on June 18, 2019, of the final revision of the application for approval of the ECO Compliance Medical Waste Pyrolytic Destruction Facility, a *System to Process Waste* per NAC 444.676. The revised application has been reviewed and all technical comments are now considered to have been addressed.

The application has been determined to satisfy the requirements established by the BSMM for this type of facility. Please retain this letter in your files as evidence of the Division approval required for construction and operation of the facility pursuant to NAC 444.676. If the design or Plan of Operations require modification in the future, proposed changes must be submitted to the BSMM for approval prior to implementation.

As a reminder, financial assurance according to the requirements of NAC 444.685 must be in place throughout the operating life of the facility. Once finalized, please forward the fully executed financial instrument to the BSMM *prior* to acceptance of waste on the facility property.

Please notify the BSMM at least 30 days prior to initiation of operation of the facility. BSMM may contact you to schedule a preoperational inspection of the site.

Please contact Paul Eckert at (775) 687-9477 or PEckert@ndep.nv.gov with any questions.

Sincerely,

Daren Winkelman
Chief
Bureau of Sustainable Materials Management

PE:er

cc: Reza Tariverdi, ECO Compliance rt@ecocomp.net
Ally Freitas, McGinley & Associates afreitas@mcgin.com
Mike Leigh, P.E., Supervisor, Permitting Branch, BSMM
Paul Eckert, P.E., Permitting Branch, BSMM

File: 1778_peckert_07092019_15_LTR_Application Approved.docx

**NOTICE OF PROPOSED ACTION**

by the
State of Nevada
Division of Environmental Protection
Bureau of Air Pollution Control

**PUBLIC NOTICE**

Pursuant to Nevada Revised Statutes (NRS) Chapter 445B, the Nevada Administrative Code (NAC) Chapter 445B, and the Clean Air Act, the Nevada Division of Environmental Protection is issuing the following Notice of Proposed Action:

The Director received an application for a new Class I Air Quality Operating (Title V), AP4953-3914 (FIN A2068) from the following applicant:

ECO Compliance Corporation
35 Miller Avenue #195
Mill Valley, CA 94941

ECO Compliance Corporation (ECO) will be located at 475 Pittsburgh Avenue in the Tahoe Reno Industrial Center in Storey County, Nevada. The project is located in all or portions of Section 2, Township 19N, Range 22E, M.D.B.&M.

ECO is proposing to construct and operate a medical waste thermal destruction plant in Storey County, Nevada. ECO personnel collect pre-approved and properly sealed bags or bins of medical waste from a variety of facilities including, but not limited to, hospitals, doctor offices, dentists, veterinarian offices, and pharmacies. ECO's proposed facility will allow them to offer full medical waste disposal services from collection, transportation, and final disposal via thermal destruction. Eco is subject to federal requirements for 40 CFR Part 60 Subpart Ec.

On the basis of the preliminary review and the requirements of the NRS, the NAC and the Clean Air Act, the Director is hereby announcing his intent to issue the proposed Class I Air Quality Operating Permit based on a review of the information submitted. A copy of this document, the draft operating permit, and the Director's Review will be available for public inspection at https://ndep.nv.gov/posts and at the following locations:

Storey County Library
95 R Street
Virginia City, Nevada 89440
(775) 847-0956

Washoe County Library
P.O. Box 2151
Reno, Nevada 89505
(775) 327-8300

Persons wishing to comment regarding this proposed action, or to request a hearing pursuant to NRS 445B Air Pollution and NAC 445B Air Controls, should submit their comments or request in writing, either in person or by mail within thirty (30) days to:

Jennifer Schumacher
Nevada Division of Environmental Protection
Bureau of Air Pollution Control
901 South Stewart Street, Suite 4001
Carson City, Nevada 89701
(775) 687-9551

The application, Director's Review, proposed permit, any comments received, and other relevant information may be copied at the above address or copies may be obtained by written request to the above address. Written comments or objections will be received at NDEP, above address, until **November 6, 2019**, and will be retained and considered prior to final action on the proposed Class I Air Quality Operating Permit.

Upon completion of the 30-day public comment period, the BAPC will submit the proposed Class I Air Quality Operating Permit to the U.S. Environmental Protection Agency (EPA) for a 45-day review period. If the BAPC has not addressed any received comments in a satisfactory manner, and the EPA does not object to the Class I Air Quality Operating Permit during its review period, the public may submit a petition to the EPA requesting to reconsider issuance within 60 days after the expiration of the 45-day review period. Please bring the foregoing notice to the attention of all interested persons.

# Storey County Board of County Commissioners
## Agenda Action Report

**Meeting date: 1/21/2020** **Estimate of time required:**

**Agenda:** Consent [ ] Regular agenda [x] Public hearing required [ ]

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1. **Title:** Approval of 2nd reading for the amending of the General Business License for the Union Brewery, 63, N C St., Virginia City, NV 89440 – Requesting to Add Dawn Grant.

2. **Recommended motion:** I motion to approve the 2nd reading for the amending of the General Business License for the Union Brewery, 63, N C St., Virginia City, NV 89440 – Requesting to Add Dawn Grant.

3. **Prepared by:** Brandy Gavenda, Admin. Asst.

   **Department:** Storey County Sheriff's Office **Telephone:** 775-847-0959

4. **Staff summary:** Approval of 2nd reading for the amending of the General Business License for the Union Brewery, 63, N C St., Virginia City, NV 89440 – Requesting to Add Dawn Grant.

5. **Supporting materials: None**

6. **Fiscal impact: None**

   Funds Available: Fund: ____ Comptroller

7. **Legal review required:** ____ District Attorney

8. **Reviewed by:**
   _X__ Department Head Department Name: Sheriff, Gerald Antinoro

   ____ County Manager Other agency review: _____

9. **Board action:**
   [ ] Approved [ ] Approved with Modifications
   [ ] Denied [ ] Continued

Agenda Item No. 15

# Storey County Board of County Commissioners
## Agenda Action Report
## LIQUOR BOARD

**Meeting date: 1/21/2020** **Estimate of time required:**

**Agenda:** Consent [ ] Regular agenda [x] Public hearing required [ ]

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1. **Title:** Approval of 2nd reading for the amending of the Liquor License for the Union Brewery, 63, N C St., Virginia City, NV 89440 – Requesting to Add Dawn Grant.

2. **Recommended motion:** I motion to approve the 2nd reading for the amending of the Liquor License for the Union Brewery, 63, N C St., Virginia City, NV 89440 – Requesting to Add Dawn Grant.

3. **Prepared by:** Brandy Gavenda, Admin. Asst.

   **Department:** Storey County Sheriff's Office **Telephone:** 775-847-0959

4. **Staff summary:** Approval of 2nd reading for the amending of the Liquor License for the Union Brewery, 63, N C St., Virginia City, NV 89440 – Requesting to Add Dawn Grant.

5. **Supporting materials: None**

6. **Fiscal impact: None**

   Funds Available: Fund: ____ Comptroller

7. **Legal review required:** ____ District Attorney

8. **Reviewed by:**
   _X__ Department Head Department Name: Sheriff, Gerald Antinoro

   ____ County Manager Other agency review: _____

9. **Board action:**
   [ ] Approved [ ] Approved with Modifications
   [ ] Denied [ ] Continued

Agenda Item No. 17

# Storey County Board of County Commissioners
## Agenda Action Report

**Meeting date:** 01-21-2020 **Estimate of time required:** 0 - 5

**Agenda:** Consent [ ] Regular agenda [X] Public hearing required [ ]

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1. **Title:** Business License Second Readings -- Approval

2. **Recommended motion:** Approval

3. **Prepared by:** Ashley Mead

   **Department:** Community Development **Telephone:** 847-0966

4. **Staff summary:** Second readings of submitted business license applications are normally approved unless, for various reasons, requested to be continued to the next meeting. A follow-up letter noting those to be continued or approved will be submitted prior to the Commission Meeting. The business licenses are then printed and mailed to the new business license holder.

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

6. **Fiscal impact:**

   Funds Available: Fund: ____ Comptroller

7. **Legal review required:**

   ____ District Attorney

8. **Reviewed by:**

   _X_ Department Head Department Name: Community Development

   ____ County Manager Other agency review: _____

9. **Board action:**

   [ ] Approved [ ] Approved with Modifications

   [ ] Denied [ ] Continued

Agenda Item No. 19

# Storey County Community Development

110 Toll Road ~ Gold Hill Divide
P O Box 526 ~ Virginia City NV 89440

(775) 847-0966 ~ Fax (775) 847-0935
CommunityDevelopment@storeycounty.org

To: Vanessa Stephens, Clerk's office
Austin Osborne, County Manager

**January 13, 2020**
Via Email

Fr: Ashley Mead

Please add the following item(s) to the **January 21, 2020** COMMISSIONERS Consent Agenda:

## LICENSING BOARD
## SECOND READINGS:

A. **All Hours Air LLC** - Contractor / 395 Freeport Blvd Ste. 12 ~ Sparks, NV
B. **Baldwin Electrical Installations** – Contractor / 1155 S. Rock Blvd Ste. 430 ~ Reno, NV
C. **Balluff Inc.** – General / 8125 Holton Dr. ~ Florence, KY
D. **Blockchains LLC** – General / 610 Waltham Way ~ Sparks, NV
E. **Datasight** – General / 304 S. Jones Blvd Ste. 3546 ~ Las Vegas, NV
F. **Nevada Copper Inc.** – General / 1315 Waltham Way ~ McCarran, NV
G. **Oberg Builders LLC.** – Contractor / 101 Convention Center Dr. ~ Las Vegas, NV
H. **Rust Automation & Controls Inc.** – General / 8070 S. 1300 W. West ~ Jordan, UT
I. **Titan Solar Power NV Inc.** – Contractor / 2769 N. Lamb Blvd ~ Las Vegas, NV

Ec: Community Development
Commissioner's Office
Planning Department
Comptroller's Office
Sheriff's Office