



## Board of Storey County Commissioners Agenda Action Report

**Meeting date:** 12/20/2022 10:00 AM -  
**BOCC Meeting**

**Estimate of Time Required:** 1 min

**Agenda Item Type:** Discussion/Possible Action

- **Title:** Consideration and possible approval of the agenda for the December 20, 2022 meeting.
- **Recommended motion:** Approve or amend as necessary.
- **Prepared by:** Brandie Lopez

**Department:**                      **Contact Number:** 7758470968

- **Staff Summary:** See attached.
- **Supporting Materials:** See attached
- **Fiscal Impact:** none
- **Legal review required:** False
- **Reviewed by:**

\_\_\_\_\_ Department Head

**Department Name:**

\_\_\_\_\_ County Manager

**Other Agency Review:** \_\_\_\_\_

- **Board Action:**

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modification
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued



## Board of Storey County Commissioners Agenda Action Report

**Meeting date: 12/20/2022 10:00 AM -  
BOCC Meeting**

**Estimate of Time Required: 0-5**

**Agenda Item Type: Consent Agenda**

- **Title:** For possible action, approval of business license first readings:
  - A. Accent Specialty Inc. – Contractor / 994 Glendale Ste. 3 ~ Sparks, NV
  - B. Evolution Industries – Contractor / 2775 Hwy 40 West ~ Verdi, NV
  - C. Jackson Unlimited LLC – Contractor / 989 Rubio Way ~ Gardnerville, NV
  - D. Lippert Chuckwagon LLC – Food Truck / 294 Andrea Way ~ Fernley, NV
  - E. Wickware LTD – Contractor / 1810 Lake Ave ~ Silver Springs, NV
- **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).
- **Prepared by:** Ashley Mead

**Department:**

**Contact Number:** 7758470966

- **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.
- **Supporting Materials:** See attached
- **Fiscal Impact:** None
- **Legal review required:** False
- **Reviewed by:**

\_\_\_\_ Department Head

**Department Name:**

\_\_\_\_ County Manager

**Other Agency Review:** \_\_\_\_\_

- **Board Action:**

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modification
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued

# 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: Jim Hindle, Clerk's office  
Austin Osborne, County Manager

**December 12, 2022**  
Via Email

Fr: Ashley Mead

Please add the following item(s) to the **December 20, 2022**

COMMISSIONERS Consent Agenda:

## **FIRST READINGS:**

- A. Accent Specialty Inc.** – Contractor / 994 Glendale Ste. 3 ~ Sparks, NV
- B. Evolution Industries** – Contractor / 2775 Hwy 40 West ~ Verdi, NV
- C. Jackson Unlimited LLC** – Contractor / 989 Rubio Way ~ Gardnerville, NV
- D. Lippert Chuckwagon LLC** – Food Truck / 294 Andrea Way ~ Fernley, NV
- E. Wickware LTD** – Contractor / 1810 Lake Ave ~ Silver Springs, NV

Ec: Community Development  
Commissioner's Office

Planning Department  
Comptroller's Office

Sheriff's Office



## Board of Storey County Commissioners Agenda Action Report

Meeting date: 12/20/2022 10:00 AM -  
BOCC Meeting

Estimate of Time Required: 0 min

Agenda Item Type: Consent Agenda

- **Title:** Approval of claims in the amount of \$4,903,630.81
- **Recommended motion:** Approval of claims as submitted
- **Prepared by:** Cory Y Wood

**Department:**                      **Contact Number:** 7758471133

- **Staff Summary:** Please find attached claims
- **Supporting Materials:** See attached
- **Fiscal Impact:** N/A
- **Legal review required:** False
- **Reviewed by:**

\_\_\_\_\_ Department Head

**Department Name:**

\_\_\_\_\_ County Manager

**Other Agency Review:** \_\_\_\_\_

- **Board Action:**

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modification
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued



## STOREY COUNTY

## Check Register

Packet: APPKT04730 - 2022-11-04 AP Payments cw

By Check Number

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: AP Bank-AP Bank						
404671	PORTER GROUP LLC	11/03/2022	EFT	0.00	6,000.00	
406510	SILVER STATE GOVERNMENT RELAT	11/04/2022	Regular	0.00	4,000.00	108359
99665	ALL STAR RENTS	11/04/2022	Regular	0.00	281.03	108360
403795	ALPINE LOCK INC	11/04/2022	Regular	0.00	22.50	108361
100135	ALSCO INC	11/04/2022	Regular	0.00	173.89	108362
406619	AMAZON BUSINESS	11/04/2022	Regular	0.00	219.18	108363
403651	ARC HEALTH AND WELLNESS	11/04/2022	Regular	0.00	659.00	108364
406683	SIERRA MEAT CO, FLOCCINI FAM F	11/04/2022	Regular	0.00	565.45	108365
405077	MACKAY MANSION	11/04/2022	Regular	0.00	271.50	108366
403671	WASHOE CLUB MUSEUM	11/04/2022	Regular	0.00	549.50	108367
100476	BURTONS FIRE APPARATUS	11/04/2022	Regular	0.00	704.75	108368
99763	CANYON GENERAL IMPROVEMENT I	11/04/2022	Regular	0.00	1,013.60	108369
406718	CAPURRO, LISA M.	11/04/2022	Regular	0.00	48.96	108370
404216	CARSON VALLEY OIL CO INC	11/04/2022	Regular	0.00	6,824.65	108371
100597	CASHMAN EQUIPMENT CORP	11/04/2022	Regular	0.00	1,207.71	108372
403775	CHARM-TEX	11/04/2022	Regular	0.00	922.20	108373
406146	CHOLLAR MINE 1859, LLC	11/04/2022	Regular	0.00	1,156.50	108374
100654	CINDERLITE TRUCKING CORP	11/04/2022	Regular	0.00	10,178.47	108375
405134	CMC TIRE INC	11/04/2022	Regular	0.00	2,389.74	108376
406736	MOUNTAIN VIEW MORTUARY	11/04/2022	Regular	0.00	550.00	108377
99652	COMSTOCK CHRONICLE (VC)	11/04/2022	Regular	0.00	39,401.25	108378
406406	COMSTOCK PROPANE	11/04/2022	Regular	0.00	1,629.36	108379
406717	DONALDSON, NANETTE	11/04/2022	Regular	0.00	183.49	108380
404547	FACTORY MOTOR PARTS	11/04/2022	Regular	0.00	73.76	108381
403216	FARR WEST ENGINEERING	11/04/2022	Regular	0.00	1,087.50	108382
405969	FLEETPRIDE, INC	11/04/2022	Regular	0.00	65.05	108383
100826	FOURTH WARD SCHOOL MUSEUM	11/04/2022	Regular	0.00	92.00	108384
405851	FULCRUM SIERRA BIOFUELS, LLC	11/04/2022	Regular	0.00	81.62	108385
103470	GREAT BASIN TERMITE & PEST CON	11/04/2022	Regular	0.00	75.00	108386
404394	GTP ACQUISITIONS PARTNERS, LLC	11/04/2022	Regular	0.00	1,216.30	108387
103218	HD SUPPLY CONST SUPPLY LT	11/04/2022	Regular	0.00	815.10	108388
102983	USABUEBOOK	11/04/2022	Regular	0.00	332.12	108389
403040	HENRY SCHEIN, INC.	11/04/2022	Regular	0.00	518.85	108390
405293	HIGHLAND ELECTRIC AND LIGHTING	11/04/2022	Regular	0.00	305.00	108391
406734	HOBBS COMPANY LIMITED LLC	11/04/2022	Regular	0.00	498.75	108392
406603	HUSTLER HYDRAULICS LLC	11/04/2022	Regular	0.00	52.12	108393
406707	AT&T ILLINOIS, AT&T WHOLESALE	11/04/2022	Regular	0.00	125.95	108394
100978	INTERSTATE OIL CO	11/04/2022	Regular	0.00	4,961.93	108395
405726	IT1 CONSULTING, LLC	11/04/2022	Regular	0.00	3,570.92	108396
403834	IT1 SOURCE LLC	11/04/2022	Regular	0.00	6,007.17	108397
103317	SILVER STATE INTERNATIONAL TRUC	11/04/2022	Regular	0.00	52.50	108398
103317	SILVER STATE INTERNATIONAL TRUC	11/04/2022	Regular	0.00	91.06	108399
406428	J W WELDING SUPPLIES & TOOLS	11/04/2022	Regular	0.00	74.51	108400
103032	JOHN DEERE FINANCIAL POWERPLA	11/04/2022	Regular	0.00	212.20	108401
406617	JOHN H BURROWS INC	11/04/2022	Regular	0.00	620.34	108402
406514	KAIGAN, LLC	11/04/2022	Regular	0.00	85.00	108403
101040	L N CURTIS & SONS	11/04/2022	Regular	0.00	882.00	108404
101030	LIFE-ASSIST INC	11/04/2022	Regular	0.00	658.86	108405
405548	LUMOS & ASSOCIATES, INC	11/04/2022	Regular	0.00	2,000.00	108406
404786	THE ROASTING HOUSE LLC	11/04/2022	Regular	0.00	7,245.00	108407
405307	THE TOMBSTONE COWBOYS/HELLD	11/04/2022	Regular	0.00	424.00	108408
406735	MODERN IMAGING SOLUTIONS, INC	11/04/2022	Regular	0.00	219.90	108409
403096	MONARCH DIRECT LLC	11/04/2022	Regular	0.00	899.30	108410
403084	MUNICIPAL EMERGENCY SE(CT	11/04/2022	Regular	0.00	540.95	108411

## Check Register

Packet: APPKT04730-2022-11-04 AP Payments cw

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
406541	INTERNATIONAL ACADEMIES OF EM	11/04/2022	Regular	0.00	581.50	108412
101228	NEV ADMIN BLDG & GROUNDS	11/04/2022	Regular	0.00	9,363.11	108413
403317	NEV DEPT PUBLIC SAFETY	11/04/2022	Regular	0.00	1,811.25	108414
101265	NEV EMPLOYMENT SECURITY	11/04/2022	Regular	0.00	6,487.34	108415
406706	AT&T NEVADA	11/04/2022	Regular	0.00	234.36	108416
403632	NEVADA BLUE LTD (RNO)	11/04/2022	Regular	0.00	100.00	108417
405170	NEVADA PRESORT & MAIL MARKETI	11/04/2022	Regular	0.00	595.09	108418
99806	CONCENTRA MED CNTR/ADV SPCLS	11/04/2022	Regular	0.00	121.00	108419
402926	OFFSITE DATA DEPOT, LLC	11/04/2022	Regular	0.00	383.57	108420
405127	O'REILLY AUTO ENTERPRISES LLC	11/04/2022	Regular	0.00	641.23	108421
403104	OVERHEAD DOOR CO OF NV RENO I	11/04/2022	Regular	0.00	430.00	108422
403895	WAY IT WAS MUSEUM	11/04/2022	Regular	0.00	101.50	108423
404837	PIPER'S OPERA HOUSE	11/04/2022	Regular	0.00	30.00	108424
404398	RAD STRATEGIES INC	11/04/2022	Regular	0.00	2,000.00	108425
402937	RAY MORGAN COMPANY LLC	11/04/2022	Regular	0.00	893.95	108426
406378	ROADSAFE TRAFFIC SYSTEMS, INC.	11/04/2022	Regular	0.00	2,500.00	108427
200395	SAINT MARYS ARTCENTER INC	11/04/2022	Regular	0.00	22.00	108428
406367	SHEPHERD SCOTT F.	11/04/2022	Regular	0.00	500.00	108429
405081	SHERMARK DISTRIBUTORS INC	11/04/2022	Regular	0.00	834.60	108430
404187	SHOAF, BRIAN ALLEN	11/04/2022	Regular	0.00	28.00	108431
102462	SIERRA ENVIRONMENTAL MONITOR	11/04/2022	Regular	0.00	1,933.00	108432
101630	NV ENERGY	11/04/2022	Regular	0.00	14,606.47	108433
	**Void**	11/04/2022	Regular	0.00	0.00	108434
101632	SIERRA PEST CONTROL INC	11/04/2022	Regular	0.00	55.00	108435
403045	SKRETTA, TRENT	11/04/2022	Regular	0.00	385.81	108436
403234	TAHOE SUPPLY COMPANY LLC	11/04/2022	Regular	0.00	310.03	108437
101745	ST CO WATER SYSTEM	11/04/2022	Regular	0.00	558.18	108438
101745	ST CO WATER SYSTEM	11/04/2022	Regular	0.00	4,889.81	108439
405475	STAPLES BUSINESS ADVANTAGE	11/04/2022	Regular	0.00	223.39	108440
101335	STATE OF NEVADA, DEPT OF TAXAT	11/04/2022	Regular	0.00	228.62	108441
101335	STATE OF NEVADA, DEPT OF TAXAT	11/04/2022	Regular	0.00	25.00	108442
406494	ROY C STRALLA ATTORNEY AT LAW :	11/04/2022	Regular	0.00	3,125.00	108443
403892	PONDEROSA MINE TOURS	11/04/2022	Regular	0.00	1,029.00	108444
403971	SYN TECH SYSTEMS INC	11/04/2022	Regular	0.00	320.20	108445
403225	TRI GENERAL IMPROVEMENT	11/04/2022	Regular	0.00	1,485.95	108446
102962	UNIFORMITY	11/04/2022	Regular	0.00	64.99	108447
406623	US FOODS INC	11/04/2022	Regular	0.00	4,436.80	108448
101845	US POSTOFFICE (VC)	11/04/2022	Regular	0.00	200.00	108449
403983	VCTC	11/04/2022	Regular	0.00	50.00	108450
403894	VIRGINIA & TRUCKEE RR CO, INC.	11/04/2022	Regular	0.00	1,122.00	108451
101899	GRAINGER	11/04/2022	Regular	0.00	87.59	108452
101920	WESTERN NEVADA SUPPLY CO	11/04/2022	Regular	0.00	4,229.22	108453
404834	WESTERN SUPPLY INC	11/04/2022	Regular	0.00	1,536.67	108454
405794	WHARTON CONCRETE FORMING SU	11/04/2022	Regular	0.00	329.45	108455
405466	ZOLL MEDICAL COPRPORATION	11/04/2022	Regular	0.00	5,824.74	108456
404295	WELLS ONE COMMERCIAL CARD	11/04/2022	Bank Draft	0.00	52,184.63	OFT0001257

## Bank Code AP Bank Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	168	97	0.00	181,552.91
Manual Checks	0	0	0.00	0.00
Voided Checks	0	1	0.00	0.00
Bank Drafts	41	1	0.00	52,184.63
EFT's	1	1	0.00	6,000.00
	210	100	0.00	239,737.54

County Commissioners approval is reported in the  
Board of County Commissioners Meeting Minutes

Processed & Submitted to Treasurer by Comptroller Admin

Date

Approved By:

Comptroller

Date

**Fund Summary**

<b>Fund</b>	<b>Name</b>	<b>Period</b>	<b>Amount</b>
999	Pooled Cash Account	11/2022	239,737.54
			<u>239,737.54</u>



STOREY COUNTY

# Payroll Check Register Report Summary

Pay Period: 11/7/2022-11/20/2022

Packet: PRPKT01590 - correct Skretta py  
Payroll Set: Storey County - 01

Type	Count	Amount
Regular Checks	0	0.00
Manual Checks	0	0.00
Reversals	0	0.00
Voided Checks	0	0.00
Direct Deposits	1	1,036.80
<b>Total</b>	<b>1</b>	<b>1,036.80</b>

County Commissioners approval is reported in the  
Board of County Commissioners Meeting Minutes

Lucy Long 11/28/22  
Processed & Submitted to Treasurer by Comptroller Admin Date

Approved By: AMC 12-1-22  
Comptroller Date

[Signature] 11/28/22  
Treasurer Deputy Clerk Date





STOREY COUNTY

# Payroll Check Register Report Summary

Pay Period: 10/24/2022-11/6/2022

Packet: PRPKT01581 - 2022-11-10 Payroll LS

Payroll Set: Storey County - 01

Type	Count	Amount
Regular Checks	4	977.57
Manual Checks	0	0.00
Reversals	0	0.00
Voided Checks	0	0.00
Direct Deposits	187	404,278.02
<b>Total</b>	<b>191</b>	<b>405,255.59</b>

County Commissioners approval is reported in the  
Board of County Commissioners Meeting Minutes

Luigi Smiti 11/9/22  
Processed & Submitted to Treasurer by Comptroller Admin Date

Approved By:

[Signature] 12-1-22  
Comptroller Date

[Signature] 11/17/22  
Treasurer Deputy Clerk Date



## STOREY COUNTY

## Check Register

Packet: APPKT04738 - 2022-11-10 PR Payment LS

By Check Number

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: AP Bank-AP Bank						
405456	PUBLIC EMPLOYEES RETIREMENT	11/10/2022	EFT	0.00	92,322.86	10346
404639	VOYA RETIREMENT INS	11/10/2022	EFT	0.00	8,575.48	10347
300003	AFLAC	11/10/2022	Regular	0.00	1,045.81	108457
300008	AFSCME LOCAL4041	11/10/2022	Regular	0.00	468.81	108458
405610	CALIFORNIA STATE DISBURSEMENT	11/10/2022	Regular	0.00	388.15	108459
405519	CIGNA HEALTH & LIFE INSURANCE C	11/10/2022	Regular	0.00	103,007.54	108460
300001	COLONIAL LIFE & ACCIDENT INS CO	11/10/2022	Regular	0.00	103.38	108461
404704	NATIONWIDE	11/10/2022	Regular	0.00	116.18	108462
405264	FIDELITY SEC LIFE INS CO	11/10/2022	Regular	0.00	1,037.71	108463
405263	KANSAS CITY LIFE INS CO	11/10/2022	Regular	0.00	6,117.47	108464
406598	MICHIGAN STATE DISBURSEMENT L	11/10/2022	Regular	0.00	622.30	108465
300011	NEVADA STATE TREASURER	11/10/2022	Regular	0.00	2.00	108466
406600	NORTHWEST FIRE FIGHTER BENEFIT	11/10/2022	Regular	0.00	34,184.43	108467
103233	PUBLIC EMPLOY RETIREMENT SYSTEM	11/10/2022	Regular	0.00	774.00	108468
300010	STATE COLLECTION & DISBURSEMEI	11/10/2022	Regular	0.00	96.54	108469
300006	STOREY CO FIRE FIGHTERS ASSOC	11/10/2022	Regular	0.00	1,440.00	108470
300005	WASHINGTON NATIONAL INS	11/10/2022	Regular	0.00	532.89	108471
300002	WESTERN INSURANCE SPECIALTIES	11/10/2022	Regular	0.00	251.80	108472

## Bank Code AP Bank Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	33	16	0.00	150,189.01 ✓
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	6	2	0.00	100,898.34 ✓
	<b>39</b>	<b>18</b>	<b>0.00</b>	<b>251,087.35</b>

County Commissioners approval is reported in the  
Board of County Commissioners Meeting Minutes

LS 11/9/22  
Processed & Submitted to Treasurer by Comptroller Admin Date

Approved By:

LMC 12-1-22  
Comptroller Date

11/17/22  
Treasurer Date

## Fund Summary

Fund	Name	Period	Amount
999	Pooled Cash Account	11/2022	251,087.35
			<u>251,087.35</u>



STOREY COUNTY

# Check Register

Packet: APPKT04739 - 2022/11/10 PERS 715 LS

By Check Number

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: AP Bank-AP Bank						
405456	PUBLIC EMPLOYEES RETIREMENT	11/10/2022	EFT	0.00	58,959.88	10348

## Bank Code AP Bank Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	2	1	0.00	58,959.88
	2	1	0.00	58,959.88

County Commissioners approval is reported in the  
Board of County Commissioners Meeting Minutes

LSM 11/9/22  
Processed & Submitted to Treasurer by Comptroller Admin Date

Approved By:

MC 12-1-22  
Comptroller Date

11/17/22  
Deputy Clerk Date

11/17/22  
Treasurer Date

Fund Summary

Fund	Name	Period	Amount
999	Pooled Cash Account	11/2022	58,959.88
			<u>58,959.88</u>



STOREY COUNTY

Vendor History Report

By Vendor Name

Posting Date Range 11/10/2022 - 11/10/2022

Payment Date Range 11/10/2022 - 11/10/2022

Payable Number	Description	Units	Price	Amount	Post Date	1099 Account Number	Payment Number	Payment Date	Account Name	Amount Dist Amount	Shipping	Tax	Discount	Net	Payment
Vendor Set: 01 - Storey County Vendors															
404300 - INTERNAL REVENUE SERVICE															
INV0017016	Medicare	0.00	0.00	13,966.42	11/10/2022	001-29503-000	DFT0001266	11/10/2022	Medicare	70,377.61	0.00	0.00	0.00	70,377.61	70,377.61
INV0017017	Social Security	0.00	0.00	1,104.86	11/10/2022	001-29505-000	DFT0001267	11/10/2022	Social Security	13,966.42	0.00	0.00	0.00	13,966.42	13,966.42
INV0017018	Federal Income Tax w/held	0.00	0.00	55,306.33	11/10/2022	001-29501-000	DFT0001268	11/10/2022	Federal w/holding	1,104.86	0.00	0.00	0.00	1,104.86	1,104.86
Federal Income Tax w/h										55,306.33	0.00	0.00	0.00	55,306.33	55,306.33
Total 01 - Storey County Vendors:										70,377.61	0.00	0.00	0.00	70,377.61	70,377.61
Vendors: (1)										70,377.61	0.00	0.00	0.00	70,377.61	70,377.61
Report Total:										70,377.61	0.00	0.00	0.00	70,377.61	70,377.61

County Commissioners approval is reported in the  
Board of County Commissioners Meeting Minutes

Processed & Submitted to Treasurer by Comptroller Admin  
Date 11/9/22

Approved By:

Comptroller  
Treasurer  
Date 12-1-22  
Date 11/17/22



STOREY COUNTY

Vendor History Report  
By Vendor Name

Posting Date Range 11/10/2022 - 11/10/2022

Payment Date Range 11/10/2022 - 11/10/2022

Payable Number	Description	Units	Price	Post Date	Amount	1099	Payment Number	Payment Date	Account Name	Amount	Shipping	Tax	Discount	Net	Payment
Vendor Set: 01 - Storey County Vendors															
405424 - OPTUM BANK, MEMBER FDIC															
INV0016992	HSA Contributions	0.00	0.00	11/10/2022	9,365.80	001-29506-000	DFT0001263	11/10/2022	Insurances	11,772.46	0.00	0.00	0.00	11,772.46	11,772.46
						020-29506-000			Rds-Ins	9,365.80	0.00	0.00	0.00	9,365.80	9,365.80
						090-29506-000			Wtr-Ins	8,298.40					
						130-29506-000			Swr-Ins	721.40					
						230-29506-000			VCTC-Ins	87.00					
						231-29506-000			Pipers-Ins	109.00					
										90.00					
										60.00					
INV0016993	HSA Contributions	0.00	0.00	11/10/2022	2,281.66	250-29506-000	DFT0001264	11/10/2022	Fire-Ins	2,281.66	0.00	0.00	0.00	2,281.66	2,281.66
						290-29506-000			Fire-Ins	2,181.66					
										100.00					
INV0016994	HSA Contributions	0.00	0.00	11/10/2022	125.00	001-29506-000	DFT0001265	11/10/2022	Insurances	125.00	0.00	0.00	0.00	125.00	125.00
										125.00					
Vendors: (1) Total 01 - Storey County Vendors:										11,772.46	0.00	0.00	0.00	11,772.46	11,772.46
Vendors: (1) Report Total:										11,772.46	0.00	0.00	0.00	11,772.46	11,772.46

County Commissioners approval is reported in the  
Board of County Commissioners Meeting Minutes

*[Signature]*

11/9/22

Processed & Submitted to Treasurer by Comptroller Admin

Approved By:

*[Signature]*

Comptroller

12-1-22

Date

*[Signature]*

Treasurer

11/17/22

Date



## STOREY COUNTY

## Check Register

Packet: APPKT04774 - 2022-11-18 AP Payments cw

By Check Number

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: AP Bank-AP Bank						
403795	ALPINE LOCK INC	11/18/2022	Regular	0.00	72.20	108473
100135	ALSCO INC	11/18/2022	Regular	0.00	159.01	108474
406619	AMAZON BUSINESS	11/18/2022	Regular	0.00	239.29	108475
403651	ARC HEALTH AND WELLNESS	11/18/2022	Regular	0.00	614.00	108476
406683	SIERRA MEAT CO, FLOCCHINI FAM F	11/18/2022	Regular	0.00	2,192.88	108477
100073	AUTO & TRUCK ELECTRIC, INC	11/18/2022	Regular	0.00	390.00	108478
404810	BLACKPOINT LLC	11/18/2022	Regular	0.00	9,945.23	108479
405077	MACKAY MANSION	11/18/2022	Regular	0.00	99.00	108480
404634	SIX MILE CANYON MINI STORAGE	11/18/2022	Regular	0.00	60.00	108481
401162	BROWNWELL, KELLY	11/18/2022	Regular	0.00	501.00	108482
403671	WASHOE CLUB MUSEUM	11/18/2022	Regular	0.00	152.00	108483
100476	BURTONS FIRE APPARATUS	11/18/2022	Regular	0.00	368.80	108484
99763	CANYON GENERAL IMPROVEMENT I	11/18/2022	Regular	0.00	58.20	108485
100475	CAPITAL CITY AUTO PARTS	11/18/2022	Regular	0.00	31.38	108486
100486	CAPITOL REPORTERS	11/18/2022	Regular	0.00	256.00	108487
406718	CAPURRO, LISA M.	11/18/2022	Regular	0.00	48.96	108488
404500	CARSON DODGE CHRYSLER INC	11/18/2022	Regular	0.00	122.40	108489
405831	CARSON NOW LLC	11/18/2022	Regular	0.00	200.00	108490
404216	CARSON VALLEY OIL CO INC	11/18/2022	Regular	0.00	7,937.78	108491
99720	CASELLE INC	11/18/2022	Regular	0.00	556.00	108492
406146	CHOLLAR MINE 1859, LLC	11/18/2022	Regular	0.00	199.50	108493
406028	FINDER'S KEEPERS	11/18/2022	Regular	0.00	604.07	108494
405134	CMC TIRE INC	11/18/2022	Regular	0.00	6,611.76	108495
406406	COMSTOCK PROPANE	11/18/2022	Regular	0.00	6,108.26	108496
406602	CORWIN BUICK GMC RENO	11/18/2022	Regular	0.00	169.42	108497
406740	D&D ROOFING & SHEET METAL	11/18/2022	Regular	0.00	169,896.00	108498
404466	FIRST CHOICE COFFEE SRV	11/18/2022	Regular	0.00	949.95	108499
406010	DEITZ MEDIA & MARKETING, LLC	11/18/2022	Regular	0.00	4,868.00	108500
406742	DICKINSON, SONYA	11/18/2022	Regular	0.00	287.50	108501
401385	DIXON, SHARON	11/18/2022	Regular	0.00	315.00	108502
406717	DONALDSON, NANETTE	11/18/2022	Regular	0.00	178.10	108503
404547	FACTORY MOTOR PARTS	11/18/2022	Regular	0.00	16.11	108504
403216	FARR WEST ENGINEERING	11/18/2022	Regular	0.00	45,402.11	108505
404509	FASTENAL COMPANY	11/18/2022	Regular	0.00	1,431.64	108506
101485	FERGUSON ENTERPRISES INC	11/18/2022	Regular	0.00	876.34	108507
406497	FINDLEY, BRENDA K	11/18/2022	Regular	0.00	100.00	108508
100826	FOURTH WARD SCHOOL MUSEUM	11/18/2022	Regular	0.00	44,901.85	108509
103470	GREAT BASIN TERMITE & PEST CON	11/18/2022	Regular	0.00	75.00	108510
103470	GREAT BASIN TERMITE & PEST CON	11/18/2022	Regular	0.00	400.00	108511
403518	HART, DAVID E	11/18/2022	Regular	0.00	364.50	108512
406745	HAYDEN, SHERYL	11/18/2022	Regular	0.00	200.00	108513
103218	HD SUPPLY CONST SUPPLY LT	11/18/2022	Regular	0.00	174.36	108514
102983	USABUEBOOK	11/18/2022	Regular	0.00	710.05	108515
403040	HENRY SCHEIN, INC.	11/18/2022	Regular	0.00	621.96	108516
405490	HIGASHI-PIZZUTO, GRACE	11/18/2022	Regular	0.00	130.00	108517
405293	HIGHLAND ELECTRIC AND LIGHTING	11/18/2022	Regular	0.00	225.00	108518
403105	HOSE & FITTINGS ETC	11/18/2022	Regular	0.00	70.97	108519
102564	HYDRAULIC INDUSTRIAL SERVICES II	11/18/2022	Regular	0.00	72.33	108520
404328	INTERCEPT INC	11/18/2022	Regular	0.00	91.00	108521
403834	IT1 SOURCE LLC	11/18/2022	Regular	0.00	11,766.94	108522
103317	SILVER STATE INTERNATIONAL TRUC	11/18/2022	Regular	0.00	227.68	108523
406428	J W WELDING SUPPLIES & TOOLS	11/18/2022	Regular	0.00	161.68	108524
103032	JOHN DEERE FINANCIAL POWERPLA	11/18/2022	Regular	0.00	1,926.20	108525
406617	JOHN H BURROWS INC	11/18/2022	Regular	0.00	651.55	108526



## Check Register

Packet: APPKT04774-2022-11-18 AP Payments cw

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
406645	JOHN'S SPRING AND SUSPENSION LI	11/18/2022	Regular	0.00	8,404.36	108527
406747	JONES, AMANDA DENISE	11/18/2022	Regular	0.00	82.50	108528
101040	L N CURTIS & SONS	11/18/2022	Regular	0.00	17,654.61	108529
406653	LANDGRAF, LAURA	11/18/2022	Regular	0.00	135.00	108530
101030	LIFE-ASSIST INC	11/18/2022	Regular	0.00	2,571.72	108531
404102	LIQUID BLUE EVENTS LLC	11/18/2022	Regular	0.00	2,400.00	108532
406650	LIVINGSTON, PAUL	11/18/2022	Regular	0.00	2,106.00	108533
406746	MCCROSSIN, JAMES M	11/18/2022	Regular	0.00	165.00	108534
406484	LAST RESORT DJ SERVICE	11/18/2022	Regular	0.00	800.00	108535
406031	MCINTOSH, CLAUDIA GARCIA	11/18/2022	Regular	0.00	170.00	108536
405307	THE TOMBSTONE COWBOYS/HELLD	11/18/2022	Regular	0.00	14.00	108537
403629	MIGAN, TAMARA	11/18/2022	Regular	0.00	12.99	108538
405679	MIHHEIKIN, ANDREI	11/18/2022	Regular	0.00	1,596.68	108539
403520	MOORE, ANNATHEA L	11/18/2022	Regular	0.00	558.00	108540
401410	MOORE, CALI J	11/18/2022	Regular	0.00	80.00	108541
401157	MOORE, DEBORAH	11/18/2022	Regular	0.00	155.00	108542
100471	MOUND HOUSE TRUE VALUE	11/18/2022	Regular	0.00	267.96	108543
101160	NATIONAL ASSN OF COUNTIES (NAC	11/18/2022	Regular	0.00	450.00	108544
101228	NEV ADMIN BLDG & GROUNDS	11/18/2022	Regular	0.00	8,507.96	108545
101226	NEV COMPTROLLER	11/18/2022	Regular	0.00	5,883.00	108546
101226	NEV COMPTROLLER	11/18/2022	Regular	0.00	879,844.25	108547
101026	NEV LEGISLATIVE COUNSEL	11/18/2022	Regular	0.00	3,492.85	108548
402926	OFFSITE DATA DEPOT, LLC	11/18/2022	Regular	0.00	289.67	108549
405127	O'REILLY AUTO ENTERPRISES LLC	11/18/2022	Regular	0.00	1,358.75	108550
404746	OTIS ELEVATOR COMPANY	11/18/2022	Regular	0.00	250.00	108551
406457	OTTOBONI, CHRISTOPHER	11/18/2022	Regular	0.00	545.00	108552
404556	OUTFRONT MEDIA LLC	11/18/2022	Regular	0.00	1,054.00	108553
403104	OVERHEAD DOOR CO OF NV RENO I	11/18/2022	Regular	0.00	1,950.00	108554
403895	WAY IT WAS MUSEUM	11/18/2022	Regular	0.00	7.00	108555
404837	PIPER'S OPERA HOUSE	11/18/2022	Regular	0.00	102.00	108556
101435	PITNEY BOWES GLOBAL FINANCIAL	11/18/2022	Regular	0.00	1,065.81	108557
406657	PIZZUTO, CHRISTOPHER A	11/18/2022	Regular	0.00	122.50	108558
103439	PROGRESSIVE PRINT	11/18/2022	Regular	0.00	431.11	108559
403329	PROTECTION DEVICES INC	11/18/2022	Regular	0.00	894.85	108560
103221	PEBP	11/18/2022	Regular	0.00	2,231.56	108561
404797	PYROGUYS, INC	11/18/2022	Regular	0.00	18,000.00	108562
404888	QUIGLEY, KATHRYN J.	11/18/2022	Regular	0.00	260.00	108563
404398	RAD STRATEGIES INC	11/18/2022	Regular	0.00	5,850.00	108564
404863	REFUSE, INC	11/18/2022	Regular	0.00	171.18	108565
405777	RENO BRAKE, INC	11/18/2022	Regular	0.00	919.84	108566
406378	ROADSAFE TRAFFIC SYSTEMS, INC.	11/18/2022	Regular	0.00	3,700.00	108567
101535	ROCKY MOUNTAIN AMBULANCE	11/18/2022	Regular	0.00	419.50	108568
103241	SBC GLOBAL SERVICES IN LD	11/18/2022	Regular	0.00	54.32	108569
101210	SBC GLOBAL SERVICES INC	11/18/2022	Regular	0.00	124.82	108570
406367	SHEPHERD SCOTT F.	11/18/2022	Regular	0.00	500.00	108571
405081	SHERMARK DISTRIBUTORS INC	11/18/2022	Regular	0.00	1,173.67	108572
102462	SIERRA ENVIRONMENTAL MONITOR	11/18/2022	Regular	0.00	2,232.09	108573
406744	SMITH, LYNN MARIE	11/18/2022	Regular	0.00	130.00	108574
405270	SPANISH SPRINGS CONSTRUCTION,	11/18/2022	Regular	0.00	28,535.01	108575
403567	SPARKS ELECTRIC MOTOR REPAIR	11/18/2022	Regular	0.00	1,080.46	108576
101658	SPB UTILITY SERVICES INC	11/18/2022	Regular	0.00	11,802.00	108577
101717	ST CO SCHOOL DISTRICT	11/18/2022	Regular	0.00	74,891.53	108578
405695	STANDLEY, BRUCE	11/18/2022	Regular	0.00	200.00	108579
405475	STAPLES BUSINESS ADVANTAGE	11/18/2022	Regular	0.00	472.34	108580
101229	STATE OF NEVADA	11/18/2022	Regular	0.00	455,980.98	108581
101229	STATE OF NEVADA	11/18/2022	Regular	0.00	1,715.00	108582
405303	SUMMIT PARTNERS LLC	11/18/2022	Regular	0.00	1,830.63	108583
403892	PONDEROSA MINE TOURS	11/18/2022	Regular	0.00	701.00	108584
405244	SUTTON HAGUE LAW CORP	11/18/2022	Regular	0.00	276.00	108585
406676	SWITCH	11/18/2022	Regular	0.00	7,454.64	108586
406737	SWOBODA, BREANNA	11/18/2022	Regular	0.00	375.00	108587

## Check Register

Packet: APPKT04774-2022-11-18 AP Payments cw

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
405185	THATCHER COMPANY	11/18/2022	Regular	0.00	421.96	108588
405997	THE DIVIDE LLC	11/18/2022	Regular	0.00	50.00	108589
406649	THROWER-VICTORINE, DENISE	11/18/2022	Regular	0.00	708.00	108590
405010	TIMELY TESTING LTD	11/18/2022	Regular	0.00	235.00	108591
402935	PURE WATER SYSTEMS OF NEVADA	11/18/2022	Regular	0.00	49.95	108592
406725	JOHNSON CONTROLS SECURITY SOL	11/18/2022	Regular	0.00	483.55	108593
405112	TYLER TECHNOLOGIES, INC	11/18/2022	Regular	0.00	13,778.00	108594
403035	TYLER, BRET	11/18/2022	Regular	0.00	45.00	108595
406738	UBEO BUSINESS SERVICES	11/18/2022	Regular	0.00	343.88	108596
102962	UNIFORMITY	11/18/2022	Regular	0.00	1,191.47	108597
406623	US FOODS INC	11/18/2022	Regular	0.00	3,488.14	108598
403983	VCTC	11/18/2022	Regular	0.00	46.35	108599
403268	CELLCO PARTNERSHIP	11/18/2022	Regular	0.00	1,770.14	108600
405282	VETERANS OF FOREIGN WARS OF TI	11/18/2022	Regular	0.00	1,229.00	108601
403894	VIRGINIA & TRUCKEE RR CO, INC.	11/18/2022	Regular	0.00	26.00	108602
402820	WALKER & ASSOCIATES	11/18/2022	Regular	0.00	8,000.00	108603
101920	WESTERN NEVADA SUPPLY CO	11/18/2022	Regular	0.00	3,246.48	108604
404795	WIERZBICKI, JASON	11/18/2022	Regular	0.00	187.50	108605
406743	YANCEY, ROBIN MACVEAN	11/18/2022	Regular	0.00	192.50	108606

## Bank Code AP Bank Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	287	134	0.00	1,924,786.02
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	287	134	0.00	1,924,786.02

County Commissioners approval is reported in the  
Board of County Commissioners Meeting Minutes

Cory H. Wood  
Processed & Submitted to Treasurer by Comptroller Admin

11/17/22  
Date

Approved By:

[Signature]  
Comptroller

12-1-22  
Date

[Signature]  
Treasurer

11/17/22  
Date

**Fund Summary**

<b>Fund</b>	<b>Name</b>	<b>Period</b>	<b>Amount</b>
999	Pooled Cash Account	11/2022	1,924,786.02
			<u>1,924,786.02</u>



STOREY COUNTY

# Check Register

Packet: APPKT04775 - 2022-11-18 WF Payments (adj less 11/11) cw

By Check Number

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: AP Bank-AP Bank						
404295	WELLS ONE COMMERCIAL CARD	11/18/2022	Bank Draft	0.00	21,986.88	DFT0001269

## Bank Code AP Bank Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	32	1	0.00	21,986.88
EFT's	0	0	0.00	0.00
	32	1	0.00	21,986.88

County Commissioners approval is reported in the  
Board of County Commissioners Meeting Minutes

Cory y. Wood  
Processed & Submitted to Treasurer by Comptroller Admin

11/18/2022  
Date

Approved By:

[Signature]  
Comptroller

12-1-22  
Date

[Signature]  
Treasurer

11/18/22  
Date



# STOREY COUNTY

## Check Register

Packet: APPKT04682 - 2022-10-21 AP Payments cw

By Check Number

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: AP Bank-AP Bank						
404671	PORTER GROUP LLC	10/20/2022	EFT	0.00	6,000.00	
406728	ALCANTAR, LAURA	10/21/2022	Regular	0.00	100.00	108216
100135	ALSCO INC	10/21/2022	Regular	0.00	578.17	108217
406619	AMAZON BUSINESS	10/21/2022	Regular	0.00	450.23	108218
403651	ARC HEALTH AND WELLNESS	10/21/2022	Regular	0.00	1,534.00	108219
406683	SIERRA MEAT CO, FLOCCHINI FAM F	10/21/2022	Regular	0.00	572.80	108220
100073	AUTO & TRUCK ELECTRIC, INC	10/21/2022	Regular	0.00	3,243.00	108221
403959	BENDER, DEBORAH	10/21/2022	Regular	0.00	194.00	108222
101605	SIERRA ELECTRONICS	10/21/2022	Regular	0.00	4,976.48	108223
404810	BLACKPOINT LLC	10/21/2022	Regular	0.00	14,291.64	108224
405077	MACKAY MANSION	10/21/2022	Regular	0.00	943.50	108225
103160	BOTCHA CALOOP'S INC	10/21/2022	Regular	0.00	90.00	108226
403671	WASHOE CLUB MUSEUM	10/21/2022	Regular	0.00	892.25	108227
100476	BURTON'S FIRE INC	10/21/2022	Regular	0.00	477.25	108228
406698	BUTTERFIELD, JACK & DEBORAH	10/21/2022	Regular	0.00	427.16	108229
406517	BYERS, MARCUS OTHEA	10/21/2022	Regular	0.00	400.00	108230
99763	CANYON GENERAL IMPROVEMENT I	10/21/2022	Regular	0.00	3.37	108231
404206	CAPITAL SANITATION COMPANY	10/21/2022	Regular	0.00	1,213.22	108232
100486	CAPITOL REPORTERS	10/21/2022	Regular	0.00	336.40	108233
406718	CAPURRO, LISA M.	10/21/2022	Regular	0.00	48.96	108234
100510	CARSON CITY JUVENILE PROB	10/21/2022	Regular	0.00	6,259.30	108235
405831	CARSON NOW LLC	10/21/2022	Regular	0.00	200.00	108236
404453	CARSON MASONRY & STEEL SUPPLY	10/21/2022	Regular	0.00	69.78	108237
404216	CARSON VALLEY OIL CO INC	10/21/2022	Regular	0.00	5,092.98	108238
99720	CASELLE INC	10/21/2022	Regular	0.00	278.00	108239
100597	CASHMAN EQUIPMENT CORP	10/21/2022	Regular	0.00	81.31	108240
406146	CHOLLAR MINE 1859, LLC	10/21/2022	Regular	0.00	2,310.50	108241
405519	CIGNA HEALTH & LIFE INSURANCE C	10/21/2022	Regular	0.00	21,616.52	108242
100654	CINDERLITE TRUCKING CORP	10/21/2022	Regular	0.00	721.89	108243
100660	COMSTOCK COMMUNITY TV INC	10/21/2022	Regular	0.00	165.00	108244
404833	COMSTOCK FOUNDATION FOR	10/21/2022	Regular	0.00	216.00	108245
403887	COMSTOCK GOLD MILL LLC	10/21/2022	Regular	0.00	80.00	108246
406406	COMSTOCK PROPANE	10/21/2022	Regular	0.00	79.90	108247
406317	FIREHOUSE SALOON & GRILL	10/21/2022	Regular	0.00	7,700.00	108248
403677	CORLEGIC TAX SERV LLC	10/21/2022	Regular	0.00	934.63	108249
404466	FIRST CHOICE COFFEE SRV	10/21/2022	Regular	0.00	442.55	108250
406010	DEITZ MEDIA & MARKETING, LLC	10/21/2022	Regular	0.00	12,450.00	108251
405128	DEVNET, INC	10/21/2022	Regular	0.00	2,064.20	108252
406163	DIVIDE GRAPHICS	10/21/2022	Regular	0.00	100.00	108253
406717	DONALDSON, NANETTE	10/21/2022	Regular	0.00	596.51	108254
404547	ELLIOTT AUTO SUPPLY INC	10/21/2022	Regular	0.00	91.92	108255
406716	FAUST, LISA	10/21/2022	Regular	0.00	91.55	108256
405264	FIDELITY SEC LIFE INS CO	10/21/2022	Regular	0.00	237.51	108257
402959	FLAG STORE OF NEV INC-THE	10/21/2022	Regular	0.00	208.00	108258
405969	FLEETPRIDE, INC	10/21/2022	Regular	0.00	55.76	108259
100826	FOURTH WARD SCHOOL MUSEUM	10/21/2022	Regular	0.00	353.50	108260
101899	GRAINGER	10/21/2022	Regular	0.00	131.14	108261
103470	GREAT BASIN TERMITE & PEST CON	10/21/2022	Regular	0.00	135.00	108262
403040	HENRY SCHEIN, INC.	10/21/2022	Regular	0.00	62.40	108263
404980	HIGH SIERRA BUSINESS	10/21/2022	Regular	0.00	2,686.74	108264
403753	HOT SPOT BROADBAND INC	10/21/2022	Regular	0.00	169.00	108265
100978	INTERSTATE OIL CO	10/21/2022	Regular	0.00	5,370.40	108266
100885	IRON MOUNTAIN INFO MGT IN	10/21/2022	Regular	0.00	587.95	108267
403834	IT1 SOURCE LLC	10/21/2022	Regular	0.00	44,765.39	108268

## Check Register

Packet: APPKT04682-2022-10-21 AP Payments cw

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
406428	J W WELDING SUPPLIES & TOOLS	10/21/2022	Regular	0.00	112.74	108269
406617	JOHN H BURROWS INC	10/21/2022	Regular	0.00	592.74	108270
403563	JUSTICE AV SOLUTIONS, INC	10/21/2022	Regular	0.00	1,830.98	108271
405263	KANSAS CITY LIFE INS CO	10/21/2022	Regular	0.00	1,182.83	108272
406564	KRISTA MEIER LAW LLC, LIFE CARE P	10/21/2022	Regular	0.00	448.00	108273
101040	L N CURTIS & SONS	10/21/2022	Regular	0.00	1,759.35	108274
406729	MR. BUBBLES LAUNDROMAT	10/21/2022	Regular	0.00	129.00	108275
404400	LERETA LLC	10/21/2022	Regular	0.00	406.93	108276
101030	LIFE-ASSIST INC	10/21/2022	Regular	0.00	1,261.50	108277
405548	LUMOS & ASSOCIATES, INC	10/21/2022	Regular	0.00	5,527.00	108278
404363	MA LABS INC	10/21/2022	Regular	0.00	80.41	108279
406656	MAUPIN, COX & LEGOY	10/21/2022	Regular	0.00	682.50	108280
405307	THE TOMBSTONE COWBOYS/HELLD	10/21/2022	Regular	0.00	1,480.00	108281
405307	THE TOMBSTONE COWBOYS/HELLD	10/21/2022	Regular	0.00	172.00	108282
405144	MOTOROLA SOLUTIONS INC	10/21/2022	Regular	0.00	5,073.70	108283
100471	MOUND HOUSE TRUE VALUE	10/21/2022	Regular	0.00	71.97	108284
404565	MOUNTAIN DENTAL	10/21/2022	Regular	0.00	1,412.00	108285
101225	NEV DIV OF FORESTRY	10/21/2022	Regular	0.00	9,075.75	108286
405928	NEVADA ASSOCIATION OF COUNTY	10/21/2022	Regular	0.00	100.00	108287
406600	NORTHWEST FIRE FIGHTER BENEFIT	10/21/2022	Regular	0.00	5,389.13	108288
406730	OBRIEN, THOMAS	10/21/2022	Regular	0.00	211.14	108289
406628	OLIVER PACKAGING & EQUIPMENT	10/21/2022	Regular	0.00	2,508.76	108290
406417	OOSOSHARP, LLC	10/21/2022	Regular	0.00	964.71	108291
404118	OPTUMINSIGHT INC	10/21/2022	Regular	0.00	341.25	108292
405127	O'REILLY AUTO ENTERPRISES LLC	10/21/2022	Regular	0.00	1,659.08	108293
404870	LAW OFFICE OF JOAN OSBORNE	10/21/2022	Regular	0.00	21,755.00	108294
404556	OUTFRONT MEDIA LLC	10/21/2022	Regular	0.00	704.00	108295
406731	PENROSE, KELSEY	10/21/2022	Regular	0.00	500.00	108296
405836	PERRY, ARIKA ANE TTEE	10/21/2022	Regular	0.00	3,234.84	108297
403895	WAY IT WAS MUSEUM	10/21/2022	Regular	0.00	308.00	108298
405256	PIPER'S OPERA HOUSE	10/21/2022	Regular	0.00	36.00	108299
101434	PITNEY BOWES INC	10/21/2022	Regular	0.00	300.00	108300
103032	POWERPLAN	10/21/2022	Regular	0.00	6,667.94	108301
403329	PROTECTION DEVICES INC	10/21/2022	Regular	0.00	584.70	108302
103221	PEBP	10/21/2022	Regular	0.00	2,231.56	108303
404398	RAD STRATEGIES INC	10/21/2022	Regular	0.00	5,525.00	108304
402937	RAY MORGAN CO INC (CA)	10/21/2022	Regular	0.00	22.97	108305
404863	REFUSE, INC	10/21/2022	Regular	0.00	637.25	108306
405777	RENO BRAKE, INC	10/21/2022	Regular	0.00	84.27	108307
101520	RENO PAINT MART	10/21/2022	Regular	0.00	257.60	108308
406606	RENO TAHOE GEO ASSOCIATES INC	10/21/2022	Regular	0.00	466.25	108309
406471	REVIZE LLC	10/21/2022	Regular	0.00	8,900.00	108310
404516	RFI COMMUNICATIONS & SECURITY	10/21/2022	Regular	0.00	362.02	108311
103241	SBC GLOBAL SERVICES IN LD	10/21/2022	Regular	0.00	51.15	108312
405081	SHERMARK DISTRIBUTORS INC	10/21/2022	Regular	0.00	1,342.62	108313
404187	SHOAF, BRIAN ALLEN	10/21/2022	Regular	0.00	53.00	108314
102462	SIERRA ENVIRONMENTAL MONITOR	10/21/2022	Regular	0.00	1,129.00	108315
403384	SMITHS FOOD & DRUG CENTER	10/21/2022	Regular	0.00	187.24	108316
406037	STEM LLC DBA THE CANVAS CAFE	10/21/2022	Regular	0.00	11,377.47	108317
403234	TAHOE SUPPLY COMPANY LLC	10/21/2022	Regular	0.00	55.67	108318
101717	ST CO SCHOOL DISTRICT	10/21/2022	Regular	0.00	132,606.59	108319
101717	ST CO SCHOOL DISTRICT	10/21/2022	Regular	0.00	250.00	108320
405475	STAPLES BUSINESS ADVANTAGE	10/21/2022	Regular	0.00	13.39	108321
101229	STATE OF NEVADA	10/21/2022	Regular	0.00	928.00	108322
101229	STATE OF NEVADA	10/21/2022	Regular	0.00	679,052.49	108323
403892	PONDEROSA MINE TOURS	10/21/2022	Regular	0.00	2,059.00	108324
405244	SUTTON HAGUE LAW CORP	10/21/2022	Regular	0.00	1,311.00	108325
403387	SYMBOLARTS LLC	10/21/2022	Regular	0.00	360.00	108326
403971	SYN TECH SYSTEMS INC	10/21/2022	Regular	0.00	273.90	108327
404615	THE ANTOS AGENCY	10/21/2022	Regular	0.00	2,575.00	108328
406733	CLARK, ANGELIQUE LAMBERTI, TRU	10/21/2022	Regular	0.00	75,000.00	108329

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
102311	THORNDAL ARMSTRONG DELK BALK	10/21/2022	Regular	0.00	378.00	108330
402935	PURE WATER SYSTEMS OF NEVADA	10/21/2022	Regular	0.00	49.95	108331
102962	UNIFORMITY OF NEVADA LLC	10/21/2022	Regular	0.00	160.00	108332
406623	US FOODS INC	10/21/2022	Regular	0.00	4,672.60	108333
404790	VALDEZ, FRANK	10/21/2022	Regular	0.00	225.00	108334
405729	VERITEQUE USA, INC	10/21/2022	Regular	0.00	137.50	108335
403268	CELLCO PARTNERSHIP	10/21/2022	Regular	0.00	2,751.72	108336
403894	VIRGINIA & TRUCKEE RR CO, INC.	10/21/2022	Regular	0.00	500.00	108337
403894	VIRGINIA & TRUCKEE RR CO, INC.	10/21/2022	Regular	0.00	2,166.00	108338
403723	VIRGINIA HIGHLANDS VFD	10/21/2022	Regular	0.00	2,500.00	108339
406579	WASHOE COUNTY	10/21/2022	Regular	0.00	6,123.81	108340
101809	WEDCO INC	10/21/2022	Regular	0.00	686.33	108341
103237	WESTERN ENVIRONMENTAL LAB	10/21/2022	Regular	0.00	290.00	108342
101920	WESTERN NEVADA SUPPLY CO	10/21/2022	Regular	0.00	2,141.51	108343
404295	WELLS ONE COMMERCIAL CARD	10/21/2022	Bank Draft	0.00	22,019.23	DFT0001236

## Bank Code AP Bank Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	243	128	0.00	1,173,636.57
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	35	1	0.00	22,019.23
EFT's	1	1	0.00	6,000.00
	279	130	0.00	1,201,655.80

County Commissioners approval is reported in the  
Board of County Commissioners Meeting Minutes

Processed & Submitted to Treasurer by Comptroller Admin

Date

Approved By:

Comptroller

Date

Treasurer

Date

Deputy Clerk

Date

Fund Summary

Fund	Name	Period	Amount
999	Pooled Cash Account	10/2022	1,201,655.80
			<u>1,201,655.80</u>





STOREY COUNTY

# Vendor History Report

## By Vendor Name

Posting Date Range 11/25/2022 - 11/25/2022

Payment Date Range 11/25/2022 - 11/25/2022

Payable Number Item Description	Description Units	Price	Post Date Amount	1099 Account Number	Payment Number	Payment Date Account Name	Amount Dist Amount	Shipping Amount	Tax	Discount	Net	Payment
Vendor Set: 01 - Storey County Vendors 405424 - OPTUM BANK, MEMBER FDIC INV0017043 HSA Contributions	HSA Contributions 0.00	0.00	11/25/2022 9,390.66	001-29506-000 020-29506-000 090-29506-000 130-29506-000 230-29506-000	DFT0001272	11/25/2022 Insurances Rds-Ins Wtr-Ins Swr-Ins VCTC-Ins	11,797.32 9,390.66 8,323.27 721.39 87.03 108.97 150.00	0.00 0.00	0.00 0.00	0.00 0.00	11,797.32 9,390.66	11,797.32 9,390.66
INV0017044 HSA Contributions	HSA Contributions 0.00	0.00	11/25/2022 2,281.66	DFT0001273 250-29506-000 290-29506-000	11/25/2022 Fire-Ins Fire-Ins	2,281.66 2,181.66 100.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	2,281.66 125.00	2,281.66 125.00
INV0017045 HSA Contributions	HSA Contributions 0.00	0.00	11/25/2022 125.00	DFT0001274 001-29506-000	11/25/2022 Insurances	125.00 125.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	125.00 125.00	125.00 125.00
Total 01 - Storey County Vendors:							11,797.32	0.00	0.00	0.00	11,797.32	11,797.32
Vendors: (1)							11,797.32	0.00	0.00	0.00	11,797.32	11,797.32
Report Total:							11,797.32	0.00	0.00	0.00	11,797.32	11,797.32

County Commissioners approval is reported in the  
Board of County Commissioners Meeting Minutes

*SSms* 11/23/22

Processed & Submitted to Treasurer by Comptroller Admin Date

Approved By:

*SSms* 12-1-22  
Comptroller Date

*SSms* 11/28/22  
Deputy Clerk Date

*SSms* 11/28/22  
Treasurer Date



STOREY COUNTY

Vendor History Report

By Vendor Name

Posting Date Range 11/25/2022 - 11/25/2022

Payment Date Range 11/25/2022 - 11/25/2022

Payable Number	Item Description	Description	Units	Price	Amount	Post Date	1099 Account Number	Payment Number	Account Name	Payment Date	Amount Dist Amount	Shipping	Tax	Discount	Net	Payment
Vendor Set: 01 - Storey County Vendors																
404300 - INTERNAL REVENUE SERVICE																
INV0017061	Medicare	Medicare	0.00	0.00	13,557.44	11/25/2022	001-29503-000	DFT0001275	Medicare	11/25/2022	68,403.11 13,557.44	0.00 0.00	0.00 0.00	0.00 0.00	68,403.11 13,557.44	68,403.11 13,557.44
INV0017062	Social Security	Social Security	0.00	0.00	1,233.72	11/25/2022	001-29505-000	DFT0001276	Social Security	11/25/2022	1,233.72 1,233.72	0.00 0.00	0.00 0.00	0.00 0.00	1,233.72 1,233.72	1,233.72 1,233.72
INV0017063	Federal Income Tax w/held	Federal Income Tax w/h	0.00	0.00	53,433.46	11/25/2022	001-29501-000	DFT0001277	Federal w/holding	11/25/2022	53,433.46 53,433.46	0.00 0.00	0.00 0.00	0.00 0.00	53,433.46 53,433.46	53,433.46 53,433.46
INV0017065	Medicare	Medicare	0.00	0.00	34.74	11/25/2022	001-29503-000	DFT0001278	Medicare	11/25/2022	34.74 34.74	0.00 0.00	0.00 0.00	0.00 0.00	34.74 34.74	34.74 34.74
INV0017066	Federal Income Tax w/held	Federal Income Tax w/h	0.00	0.00	143.75	11/25/2022	001-29501-000	DFT0001279	Federal w/holding	11/25/2022	143.75 143.75	0.00 0.00	0.00 0.00	0.00 0.00	143.75 143.75	143.75 143.75
Vendors: (1)											Total 01 - Storey County Vendors:	68,403.11	0.00	0.00	68,403.11	68,403.11
Vendors: (1)											Report Total:	68,403.11	0.00	0.00	68,403.11	68,403.11

County Commissioners approval is reported in the

Board of County Commissioners Meeting Minutes

11/28/22

Date

Processed & Submitted to Treasurer by Comptroller Admin

Approved By:

*[Signature]* 12-1-22 Date

Comptroller

*[Signature]* 11/29/22 Date

Treasurer



STOREY COUNTY

# Payroll Check Register Report Summary

Pay Period: 11/7/2022-11/20/2022

Packet: PRPKT01588 - 2022-11-25 Payroll LS

Payroll Set: Storey County - 01

Type	Count	Amount
Regular Checks	4	5,680.63
Manual Checks	0	0.00
Reversals	0	0.00
Voided Checks	0	0.00
Direct Deposits	187	387,636.93
<b>Total</b>	<b>191</b>	<b>393,317.56</b>

County Commissioners approval is reported in the  
Board of County Commissioners Meeting Minutes

L. Quinn 11/28/22  
Processed & Submitted to Treasurer by Comptroller Admin Date

Approved By:

[Signature] 12-1-22  
Comptroller Date

[Signature] 11-28-22  
Treasurer Date

[Signature] 11/28/2022  
Deputy Clerk



STOREY COUNTY

# Vendor History Report

By Vendor Name

Posting Date Range 11/25/2022 - 11/25/2022

Payment Date Range 11/25/2022 - 11/25/2022

Payable Number	Description	Units	Price	Post Date	Amount	1099 Account Number	Payment Number	Account Name	Payment Date	Amount	Shipping Dist Amount	Tax	Discount	Net	Payment
Vendor Set: 01 - Storey County Vendors															
404300 - INTERNAL REVENUE SERVICE															
INV0017061	Medicare	0.00	0.00	11/25/2022	13,557.44	001-29503-000	DFT0001275	Medicare	11/25/2022	68,224.62	0.00	0.00	0.00	68,224.62	68,224.62
INV0017062	Social Security	0.00	0.00	11/25/2022	1,233.72	001-29505-000	DFT0001276	Social Security	11/25/2022	13,557.44	0.00	0.00	0.00	13,557.44	13,557.44
INV0017063	Federal Income Tax w/held	0.00	0.00	11/25/2022	53,433.46	001-29501-000	DFT0001277	Federal w/holding	11/25/2022	1,233.72	0.00	0.00	0.00	1,233.72	1,233.72
										53,433.46	1,233.72	0.00	0.00	53,433.46	53,433.46
Vendors: (1)										Total 01 - Storey County Vendors:	68,224.62	0.00	0.00	68,224.62	68,224.62
Vendors: (1)										Report Total:	68,224.62	0.00	0.00	68,224.62	68,224.62

County Commissioners approval is reported in the  
Board of County Commissioners Meeting Minutes

Processed & Submitted to Treasurer by Comptroller Admin  
Date 11/23/22

Approved By:

Comptroller  
Date 12-1-22

Treasurer  
Date 11/28/22



STOREY COUNTY

# Check Register

Packet: APPKT04790 - 2022/11/25 PERS 715 LS

By Check Number

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: AP Bank-AP Bank						
405456	PUBLIC EMPLOYEES RETIREMENT	11/25/2022	EFT	0.00	59,409.50	10352

## Bank Code AP Bank Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	2	1	0.00	59,409.50
	2	1	0.00	59,409.50

County Commissioners approval is reported in the  
Board of County Commissioners Meeting Minutes

Lucy Smith 11/23/22  
Processed & Submitted to Treasurer by Comptroller Admin Date

Approved By:

AMC 12-1-22  
Comptroller Date

[Signature] 11/28/22  
Treasurer Deputy Clerk Date

Fund Summary

Fund	Name	Period	Amount
999	Pooled Cash Account	11/2022	59,409.50
			<u>59,409.50</u>



## STOREY COUNTY

## Check Register

Packet: APPKT04786 - 2022-11-25 PR Payment LS

By Check Number

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: AP Bank-AP Bank						
405456	PUBLIC EMPLOYEES RETIREMENT	11/25/2022	EFT	0.00	91,682.76	10349
404869	SCSO EMPLOYEES ASSOCIATIO	11/25/2022	EFT	0.00	432.00	10350
404639	VOYA RETIREMENT INS	11/25/2022	EFT	0.00	8,645.48	10351
300003	AFLAC	11/25/2022	Regular	0.00	974.59	108607
300008	AFSCME LOCAL4041	11/25/2022	Regular	0.00	484.59	108608
405610	CALIFORNIA STATE DISBURSEMENT	11/25/2022	Regular	0.00	388.15	108609
405519	CIGNA HEALTH & LIFE INSURANCE C	11/25/2022	Regular	0.00	6,181.62	108610
300001	COLONIAL LIFE & ACCIDENT INS CO	11/25/2022	Regular	0.00	103.38	108611
404704	NATIONWIDE	11/25/2022	Regular	0.00	116.18	108612
405264	FIDELITY SEC LIFE INS CO	11/25/2022	Regular	0.00	54.24	108613
405263	KANSAS CITY LIFE INS CO	11/25/2022	Regular	0.00	338.73	108614
406598	MICHIGAN STATE DISBURSEMENT L	11/25/2022	Regular	0.00	393.79	108615
300011	NEVADA STATE TREASURER	11/25/2022	Regular	0.00	2.00	108616
406600	NORTHWEST FIRE FIGHTER BENEFIT	11/25/2022	Regular	0.00	3,061.83	108617
103233	PUBLIC EMPLOY RETIREMENT SYSTEM	11/25/2022	Regular	0.00	774.00	108618
300010	STATE COLLECTION & DISBURSEMEI	11/25/2022	Regular	0.00	96.54	108619
300006	STOREY CO FIRE FIGHTERS ASSOC	11/25/2022	Regular	0.00	1,560.00	108620
300005	WASHINGTON NATIONAL INS	11/25/2022	Regular	0.00	532.89	108621

## Bank Code AP Bank Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	23	15	0.00	15,062.53
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	7	3	0.00	100,760.24
	30	18	0.00	115,822.77

County Commissioners approval is reported in the  
Board of County Commissioners Meeting Minutes

Processed & Submitted to Treasurer by Comptroller Admin

Date

Approved By:

Comptroller

Date

Treasurer

Date

Deputy Clerk

Fund Summary

Fund	Name	Period	Amount
999	Pooled Cash Account	11/2022	115,822.77
			<u>115,822.77</u>





## Board of Storey County Commissioners Agenda Action Report

**Meeting date: 12/20/2022 10:00 AM -  
BOCC Meeting**

**Estimate of Time Required: 5 mins**

**Agenda Item Type: Discussion/Possible Action**

- **Title:** Consideration and possible approval of Password Policy 031 update to include increasing the minimum length of passwords and require changing existing passwords every 90 days. This update is in line with CISA and Homeland Security recommendations.
- **Recommended motion:** I Commissioner [ ] motion to approve the update of Password Policy 031 to increase the minimum password length and require changing passwords every 90 days.
- **Prepared by:** James Deane

**Department:**

**Contact Number:** 7758471152

- **Staff Summary:** The IT Department would like to make our password policy more in line with national standards and recommendations by CISA and The Department Of Homeland Security. Password length and frequent changes are the new guidelines to decrease the risk of a cyber security incident.
- **Supporting Materials:** See attached
- **Fiscal Impact:** NONE
- **Legal review required:** False
- **Reviewed by:**

\_\_\_\_ Department Head

**Department Name:**

\_\_\_\_ County Manager

**Other Agency Review:** \_\_\_\_\_

- **Board Action:**

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modification
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued

**SUBJECT: PASSWORD PROTECTION POLICY**

---

**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 815 characters
  - Must meet three of the following four criteria:
    - Must have at least one uppercase ~~or lowercase~~ letter or number
    - Must have at least one lowercase letter or number
    - Must have at least one 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 immediately 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.



## Board of Storey County Commissioners Agenda Action Report

**Meeting date: 12/20/2022 10:00 AM -  
BOCC Meeting**

**Estimate of Time Required: 10 mins**

**Agenda Item Type: Discussion/Possible Action**

- **Title:** Public hearing on plan for expenditure of infrastructure tax revenues.
- **Recommended motion:** I (commissioner), move to approve the plan for the expenditure of infrastructure tax revenues.
- **Prepared by:** Keith Loomis / Jennifer McCain

**Department:**

**Contact Number:** 7758470964

- **Staff Summary:** In 2000 the Board of County Commissioners adopted ordinance 169 imposing an infrastructure tax in the amount of one quarter of 1% on the sale of personal property in Storey County as authorized by NRS Chapter 377B. That tax is currently codified in Storey County Code Chapter 3.12. In enacting an infrastructure tax, the Board was required to approve a plan for the allocation of the revenues to permissible infrastructure projects as allowed by NRS 377B.160. The Board did approve a plan for the expenditure of the revenues. Prior to the expiration of an approved plan, the Board is required to determine whether continuation of the tax is necessary for infrastructure purposes. If so, then it is required to hold a public hearing to determine what the new plan for infrastructure expenses should be, NRS 377B.100(7) (set forth below). The most recent plan was approved in 2014. That plan is contained in Storey County Code section 3.12.012. (attached). That plan expires in January 2024. Most of the projects in the 2014 plan have been continued. There are, however, new and continuing infrastructure needs. The issue before the Board then is whether continuation of the infrastructure tax is necessary for infrastructure expenses. If that determination is yes, then the Board needs to set a public hearing to determine what the new plan should be. If the determination is that continuation of the tax is necessary, then it is recommended that the public hearing be set for December 20, 2022 at 10:30 a.m. at the Storey County courthouse, in advance of the public hearing on Ordinance . While proposed ordinance 2020-317 has a proposed plan of expenditures, that plan is not set in cement and can be changed if the public hearing establishes that a different plan is preferable.
- 
- NRS 377B.100(7)
- 7. Before enacting an ordinance pursuant to this chapter, the board of county commissioners of a county whose population is less than 700,000 or a county whose population is 700,000 or more and in which no water authority exists, shall develop a plan for the expenditure of the proceeds of a tax imposed pursuant to this chapter for the

purposes set forth in NRS 377B.160. The plan may include a regional project for which two or more such counties have entered into an interlocal agreement to expend jointly all or a portion of the proceeds of a tax imposed in each county pursuant to this chapter. Such a plan must include, without limitation, the date on which the plan expires, a description of each proposed project, the method of financing each project and the costs related to each project. Before adopting a plan pursuant to this subsection, the board of county commissioners of a county in which a regional planning commission has been established pursuant to NRS 278.0262 shall transmit to the regional planning commission a list of the proposed projects for which a tax for infrastructure may be imposed. The regional planning commission shall hold a public hearing at which it shall rank each project in relative priority. The regional planning commission shall transmit its rankings to the board of county commissioners. The recommendations of the regional planning commission regarding the priority of the proposed projects are not binding on the board of county commissioners. The board of county commissioners shall hold at least one public hearing on the plan. Notice of the time and place of the hearing must be provided in the manner set forth in subsection 6. The plan must be approved by the board of county commissioners at a public hearing. Subject to the provisions of subsection 9, on or before the date on which a plan expires, the board of county commissioners shall determine whether a necessity exists for the continued imposition of the tax. If the board determines that such a necessity does not exist, the board shall repeal the ordinance that enacted the tax. If the board of county commissioners determines that the tax must be continued for a purpose set forth in NRS 377B.160, the board shall adopt, in the manner prescribed in this subsection, a new plan for the expenditure of the proceeds of the tax for such a purpose.

- 
- 
- 3.12.012 - Purpose of infrastructure tax.
- The proceeds of the infrastructure tax under NRS 377B may only be expended for the specific purposes allowed by law. The board has adopted a plan for expenditures out of the infrastructure special revenue fund which may include: See Attached
- 
- 
- These are not to exceed totals with the possibility of the board changing the cost estimates and financing coming from other sources. Total for this plan is five million two hundred seventy-five thousand seven hundred twenty dollars.
- **Supporting Materials:** See attached
- **Fiscal Impact:**
- **Legal review required:** False
- **Reviewed by:**

\_\_\_\_\_ Department Head

**Department Name:**

\_\_\_\_\_ County Manager

Other Agency Review: \_\_\_\_\_

- **Board Action:**

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modification
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued



## Storey County Board of County Commissioners Agenda Action Report

**Meeting date:** December 20, 2022    **Estimate of time required:** 10 Min

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

---

1. **Title: DISCUSSION/POSSIBLE ACTION:** Public hearing on plan for expenditure of infrastructure tax revenues
2. **Recommended motion:** I (commissioner), move to approve the plan for the expenditure of infrastructure tax revenues.

3. **Prepared by:** Keith Loomis/Jennifer McCain

**Department:** District Attorney's Office

**Telephone:** 847-0964

4. **Staff summary:**

5. **Supporting materials:** proposed infrastructure spending plan for the years 2023-2027

6. **Fiscal impact:**

Funds Available:

Fund:

\_\_\_\_\_ Comptroller

7. **Legal review required:**

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

8. **Reviewed by:**

\_\_\_\_\_ Department Head

Department Name: Commissioner's Office

\_\_\_\_\_ County Manager

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

9. **Board action:**

☐ Approved  
☐ Denied

☐ Approved with Modifications  
☐ Continued

Agenda Item No. \_\_\_\_\_



## **Staff Summary**

In 2000 the Board of County Commissioners adopted ordinance 169 imposing an infrastructure tax in the amount of one quarter of 1% on the sale of personal property in Storey County as authorized by NRS Chapter 377B. That tax is currently codified in Storey County Code Chapter 3.12. In enacting an infrastructure tax, the Board was required to approve a plan for the allocation of the revenues to permissible infrastructure projects as allowed by NRS 377B.160. The Board did approve a plan for the expenditure of the revenues. Prior to the expiration of an approved plan, the Board is required to determine whether continuation of the tax is necessary for infrastructure purposes. If so, then it is required to hold a public hearing to determine what the new plan for infrastructure expenses should be, NRS 377B.100(7) (set forth below). The most recent plan was approved in 2014. That plan is contained in Storey County Code section 3.12.012. (attached). That plan expires in January 2024. Most of the projects in the 2014 plan have been continued. There are, however, new and continuing infrastructure needs. The issue before the Board then is whether continuation of the infrastructure tax is necessary for infrastructure expenses. If that determination is yes, then the Board needs to set a public hearing to determine what the new plan should be. If the determination is that continuation of the tax is necessary, then it is recommended that the public hearing be set for December 20, 2022 at 10:30 a.m. at the Storey County courthouse, in advance of the public hearing on Ordinance . While proposed ordinance 2020-317 has a proposed plan of expenditures, that plan is not set in cement and can be changed if the public hearing establishes that a different plan is preferable.

### **NRS 377B.100(7)**

7. Before enacting an ordinance pursuant to this chapter, the board of county commissioners of a county whose population is less than 700,000 or a county whose population is 700,000 or more and in which no water authority exists, shall develop a plan for the expenditure of the proceeds of a tax imposed pursuant to this chapter for the purposes set forth in NRS 377B.160. The plan may include a regional project for which two or more such counties have entered into an interlocal agreement to expend jointly all or a portion of the proceeds of a tax imposed in each county pursuant to this chapter. Such a plan must include, without limitation, the date on which the plan expires, a description of each proposed project, the method of financing each project and the costs related to each project. Before adopting a plan pursuant to this subsection, the board of county commissioners of a county in which a regional planning commission has been established pursuant to NRS 278.0262 shall transmit to the regional planning commission a list of the proposed projects for which a tax for infrastructure may be imposed. The regional planning commission shall hold a public hearing at which it shall rank each project in relative priority. The regional planning commission shall transmit its rankings to the board of county commissioners. The recommendations of the regional planning commission regarding the priority of the proposed projects are not binding on the board of county commissioners. The board of county commissioners shall hold at least one public hearing on the plan. Notice of the time and place of the hearing must be provided in the manner set forth in subsection 6. The plan must be approved by the board of county commissioners at a public hearing. Subject to the provisions of subsection 9, on or before the date on which a plan expires, the board of county commissioners shall determine whether a necessity exists for the continued imposition of the tax. If the board determines that such a necessity does not exist, the board shall repeal the ordinance that enacted the tax. If the board of county commissioners determines that the tax must be continued for a purpose set forth in NRS 377B.160, the board shall adopt, in the manner prescribed in this subsection, a new plan for the expenditure of the proceeds of the tax for such a purpose.

### 3.12.012 - Purpose of infrastructure tax.

The proceeds of the infrastructure tax under NRS 377B may only be expended for the specific purposes allowed by law. The board has adopted a plan for expenditures out of the infrastructure special revenue fund which may include:

<b><u>Tentative breakdown of projects by year</u></b>		
<b><u>2022-2023</u></b>		
	Sewer Payments	210,000
	Sewer catch up	620,000
	Water Tank Rehabilitation	98,000
	Water upgrades*	130,000
		<b>1,058,000</b>
<b><u>2023-2024</u></b>		
	B Street Water Projects	800,000 (Grant Match or Project cost)
	Sewer Payments	210,000
	Water Tank Rehabilitation	98,000
	Water upgrades*	300,000
	Road projects per Farr West CIP	167,903 50% Infrast. 50% Roads
	LKWD Sub Station	495,000 (Grant Match or Project cost)
		<b>2,070,903</b>
<b><u>2024-2025</u></b>		
	VCH Community Ctr	300,000
	Water Tank Rehabilitation	98,000
	Road projects per Farr West CIP	352,674 50% Infrast. 50% Roads
		<b>750,674</b>
<b><u>2025-2026</u></b>		
	Water Tank Rehabilitation	98,000
	Road projects per Farr West CIP	238,318 50% Infrast. 50% Roads
		<b>336,318</b>
<b><u>2026-2027</u></b>		
	Water Tank Rehabilitation	98,000
	Road projects per Farr West CIP	1,260,693 25% Infrast. 75% Roads
		<b>1,358,693</b>

These are not to exceed totals with the possibility of the board changing the cost estimates and financing coming from other sources. Total for this plan is five million two hundred seventy-five thousand seven hundred twenty dollars.

<u>Beginning</u> <u>Balance</u>	<u>Total</u> <u>Revenues</u>	<u>Total Expenses</u>	<u>Ending</u> <u>Balance</u>
2,663,003.18	470,672.44	868,805.77	2,264,869.85

**Fund****080 - INFRASTRUCTURE**

	<u>Beginning Balance</u>	<u>Total Revenues</u>	<u>Total Expenses</u>	<u>Ending Balance</u>
6/30/2021	2,663,003.18	470,672.44	868,805.77	2,264,869.85
	<u>Beginning Balance</u>	<u>Budgeted Revenues</u>	<u>Budgeted Expenses</u>	<u>Ending Balance</u>
Budget 6-2022	2,264,869.85	500,000.00	1,219,228.00	1,545,641.85
<b>Current CIP</b>	1,545,641.85			1,545,641.85
EST 2023	1,545,641.85	500,000.00	1,643,644.50	401,997.35
EST 2024	401,997.35	600,000.00	1,263,644.50	(261,647.15)
EST 2025	(261,647.15)	500,000.00	382,213.00	(143,860.15)
EST 2026	(143,860.15)	600,000.00	1,232,213.00	(776,073.15)
EST 2027	(776,073.15)	500,000.00	82,213.00	(358,286.15)
EST 2028	(358,286.15)	600,000.00		241,713.85
		<b>4,845,642</b>	<b>4,603,928</b>	

## Bike path \*

60,000.00

## Water Match

671,431.50

## Sewer Payments

210,000.00

## Sewer catch up

620,000.00

Suez Tank Upgrd

---

82,213.00

60,000.00

1,583,644.50

## Dog Park MT

150,000.00

## Water Match

671,431.50

Dog Park LKWD

150,000.00

## Sewer Payments

210,000.00

Suez Tank Upgrd

82,213.00

300,000.00

963,644.50

## VCH Com Ctr

300,000.00

## Suez Tank Upgrd

82,213.00

300,000.00

82,213.00

Bridge MT

1,000,000.00

Suez Tank Upgrd

82,213.00

### Dog Park (VC)

150,000.00

1,150,000.00

82,213.00

Suez Tank Upgrd

82,213.00

—

82,213.00



**Water/Sewer**

Sewer Bond Payments	1,040,000	
Water Grant Match	1,342,863	
Water Tank Rehab	411,065	
		<hr/>
		2,793,928

**Buildings & Grounds**

Bike Path (VC,GH)	60,000	
Dog Parks (LKWD,MT, Vc)	450,000	
VCH Community Ctr	300,000	
		<hr/>
		810,000

**Roads**

Six Mile Bridge	1,000,000	
		<hr/>
		1,000,000
		<hr/>
	<hr/>	<hr/>
	4,603,928	4,603,928

<b><u>2023 CIP Projects</u></b>		<b><u>2023 W/S Suggestions</u></b>		
Bike path *	60,000.00	Water Match	671,431.50	Water/Sev
Dog Park LKWD	150,000.00	Sewer Payments	210,000.00	
		Sewer catch up	620,000.00	
		Suez Tank Upgrd	82,213.00	
	<u>210,000.00</u>		<u>1,583,644.50</u>	
				Buildings &
<b><u>2024 CIP Projects</u></b>		<b><u>2024 W/S Suggestions</u></b>		
Dog Park MT	150,000.00	Water Match	671,431.50	
		Sewer Payments	210,000.00	
		Suez Tank Upgrd	82,213.00	
	<u>150,000.00</u>		<u>963,644.50</u>	Roads
<b><u>2025 CIP Projects</u></b>		<b><u>2025 W/S Suggestions</u></b>		
VCH Com Ctr	300,000.00	Suez Tank Upgrd	82,213.00	
Phase 2 Bike path (VC,GH)	40,000.00			
	<u>340,000.00</u>		<u>82,213.00</u>	
<b><u>2025 CIP Projects</u></b>		<b><u>2026 W/S Suggestions</u></b>		
Bridge MT	1,000,000.00	Suez Tank Upgrd	82,213.00	
	<u>1,000,000.00</u>		<u>82,213.00</u>	
<b><u>2025 CIP Projects</u></b>		<b><u>2026 W/S Suggestions</u></b>		
		Suez Tank Upgrd	82,213.00	
	<u>-</u>		<u>82,213.00</u>	



ver

Sewer Bond Payments	1,040,000.00
Water Grant Match	1,342,863.00
Water Grant Match	411,065.00

Grounds

Bike Path (VC,GH)	100,000.00
Dog Parks (LKWD,MT)	300,000.00
VCH Community Ctr	300,000.00

Six Mile Bridge

## 080 - INFRASTRUCTURE

### Tentative breakdown of projects by year

#### 2022-2023

Sewer Payments	210,000
Sewer catch up	620,000
Water Tank Rehabilitation	98,000
Water upgrades*	130,000
	<b>1,058,000</b>

#### 2023-2024

B Street Water Projects	800,000	(Grant Match or Project cost)
Sewer Payments	210,000	
Water Tank Rehabilitation	98,000	
Water upgrades*	300,000	
Road projects per Farr West CIP	167,903	50% Infrast. 50% Roads
LKWD Sub Station	495,000	(Grant Match or Project cost)
	<b>2,070,903</b>	

#### 2024-2025

VCH Community Ctr	300,000	
Water Tank Rehabilitation	98,000	
Road projects per Farr West CIP	352,674	50% Infrast. 50% Roads
	<b>750,674</b>	

#### 2025-2026

Water Tank Rehabilitation	98,000	
Road projects per Farr West CIP	238,318	50% Infrast. 50% Roads
	<b>336,318</b>	

#### 2026-2027

Water Tank Rehabilitation	98,000	
Road projects per Farr West CIP	1,260,693	25% Infrast. 75% Roads
	<b>1,358,693</b>	

**Contingency for inflation ect..** **261,863**

#### **Water upgrades include possible project:**

SCADA drive	200,000	2024
Main line pipe to Hillside	100,000	2024
NDEP upgrades	130,000	2023 or 2024

Water tanks and other upgrad	920,000.00
Water grant match ARPA	800,000.00
Sewer	1,040,000.00
Roads	2,019,588.25
B & G's	795,000.00
	5,574,588.25
Contingency	261,862.60
	<b>5,836,450.85</b>

## 080 - INFRASTRUCTURE

		<u>Beginning Balance</u>	<u>Total Revenues</u>	<u>Total Expenses</u>	<u>Ending Balance</u>
<i>Info Only</i>	6/30/2021	2,663,003.18	470,672.44	868,805.77	2,264,869.85
	Unaudited 2022	2,264,869.85	698,676.00	527,095.00	2,436,450.85
	EST 2023	2,436,450.85	650,000.00	1,058,000.00	2,028,450.85
	EST 2024	2,028,450.85	650,000.00	2,070,903.00	607,547.85
	EST 2025	607,547.85	700,000.00	750,674.00	556,873.85
	EST 2026	556,873.85	700,000.00	336,318.00	920,555.85
	EST 2027	920,555.85	700,000.00	1,358,693.25	261,862.60
	Contingency	261,862.60		261,862.60	-
			<b>5,836,451</b>	<b>5,836,451</b>	

Water tanks and other upgrades	920,000
Water grant match ARPA	800,000
Sewer	1,040,000
Roads	2,019,588
B & G's	795,000
	<b>5,574,588</b>
Contingency	261,863
	<b>5,836,451</b>

### Water upgrades include

possible project: SCADA drive	200,000	2024
Main line pipe to Hillside	100,000	2024
NDEP upgrades	130,000	2023 or 2024

## Farr West Road plan Split Infrastructure & Roads

Infrastructure Ordinance 22-27

	<u>Total</u>	<u>Infrastructure</u>		<u>Roads</u>	
		<u>\$</u>	<u>%</u>	<u>\$</u>	<u>%</u>
23-24	335,806	167,903	50%	167,903	50%
24-25	705,348	352,674	50%	352,674	50%
25-26	476,636	238,318	50%	238,318	50%
26-27	5,042,773	1,260,693	25%	3,782,080	75%
	<b>6,560,563</b>	<b>2,019,588</b>		<b>4,540,975</b>	

**Infrastructure Ordinance 2023-2027**

---

**Water/Sewer**

Sewer Bond Payments	1,040,000	
Water Projects	1,720,000	
		<b>2,760,000</b>


**Roads**

Farr West Road CIP	2,019,588	
		<b>2,019,588</b>

**Buildings & Grounds**

LKWD Sub Station	495,000.00	
VCH Community Ctr	300,000.00	
		<b>795,000</b>

Contingency for inflation		<b>261,863</b>
		<b>5,836,451</b>

	<b>Board of Storey County Commissioners</b> <b>Agenda Action Report</b>	
<b>Meeting date: 12/20/2022 10:00 AM - BOCC Meeting</b>	<b>Estimate of Time Required: 30 min.</b>	
<b>Agenda Item Type: Discussion/Possible Action</b>		

- **Title:** Update, discussion, and provide direction to county staff and lobbyists regarding BDRs and bills proposed or anticipated in the 2023 Nevada Legislative Session, and other properly related matters.
- **Recommended motion:** I [county commissioner] motion to direct county staff, lobbyists, and professional services to continue appropriate research, analyses, and action on BDRs and bills in the Nevada legislature which will best protect and represent the county
- **Prepared by:** Austin Osborne

**Department:**                      **Contact Number:** 7758470968

- **Staff Summary:** Legislative matters will include, but not be limited to, AB63 Storey County Interstate-80 Safety Corridor bill, the bill addressing the transfer of Virginia City and Gold Hill lands from federal to local ownership, and other legislative matters affecting Storey County and northern Nevada.
- **Supporting Materials:** See attached
- **Fiscal Impact:** none
- **Legal review required:** TRUE
- **Reviewed by:**  

\_\_\_\_\_ Department Head

\_\_\_\_\_ County Manager

**Department Name:**

**Other Agency Review:** \_\_\_\_\_

- **Board Action:**

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modification
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued

ASSEMBLY BILL NO. 63—COMMITTEE  
ON GROWTH AND INFRASTRUCTURE

(ON BEHALF OF STOREY COUNTY)

PREFILED NOVEMBER 16, 2022

Referred to Committee on Growth and Infrastructure

SUMMARY—Requires the Director of the Department of Transportation and the Director of the Department of Public Safety to review, study and prepare reports regarding certain issues relating to traffic safety. (BDR S-406)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.  
Effect on the State: Yes.

~

EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to public safety; requiring the Director of the Department of Transportation and the Director of the Department of Public Safety to review, study and prepare reports regarding certain issues that affect a certain segment of Interstate 80 in this State; and providing other matters properly relating thereto.

**Legislative Counsel's Digest:**

**Section 1** of this bill requires the Director of the Department of Transportation to conduct a safety study of the segment of Interstate 80 in this State that is between Vista Boulevard in the City of Sparks and the Wadsworth Interchange. **Section 1** further sets forth certain requirements for conducting the study, including setting forth certain issues that the Director must study. **Section 1** further requires the Director to seek the cooperation and collaboration of the counties of Lyon, Storey and Washoe and the cities of Fernley, Reno and Sparks in conducting the study. Not later than July 1, 2024, the Director is required to prepare and submit a report of the findings and recommendations of the study and the estimated fiscal cost to implement any recommendations to: (1) the Governor; (2) the Office of Finance in the Office of the Governor; (3) the Director of the Legislative Counsel Bureau for transmittal to the 83rd Session of the Legislature; (4) the boards of county commissioners of the counties of Lyon, Storey and Washoe; and (5) the city councils of the cities of Fernley, Reno and Sparks. Finally, **section 1** authorizes the Director to accept gifts, grants and donations for the purpose of: (1) funding the



study; and (2) expediting the implementation of any traffic safety measure within that segment of Interstate 80.

**Section 2** of this bill requires the Director of the Department of Public Safety to conduct a safety study to determine the law enforcement resources that are necessary to improve public safety within the segment of Interstate 80 in this State that is between Vista Boulevard in the City of Sparks and the Wadsworth Interchange. **Section 2** requires the study, without limitation, to determine the fiscal amount that is necessary to provide increased enforcement of traffic laws to improve public safety within that segment of Interstate 80. **Section 2** further requires the Director to seek the cooperation and collaboration of the Department of Transportation and counties of Lyon, Storey and Washoe and the cities of Fernley, Reno and Sparks in conducting the study. Not later than July 1, 2024, the Director is required to prepare and submit a report of the findings and recommendations of the study and the estimated fiscal cost to implement any recommendations to: (1) the Governor; (2) the Office of Finance in the Office of the Governor; (3) the Director of the Legislative Counsel Bureau for transmittal to the 83rd Session of the Legislature; (4) the boards of county commissioners of the counties of Lyon, Storey and Washoe; and (5) the city councils of the cities of Fernley, Reno and Sparks. Finally, **section 2** authorizes the Director to accept gifts, grants and donations for the purpose of funding the study.

---

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN  
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

**Section 1.** 1. The Director of the Department of Transportation shall conduct a safety study of the segment of Interstate 80 in this State that is between Vista Boulevard in the City of Sparks and the Wadsworth Interchange. The traffic safety study must, without limitation:

(a) Determine the feasibility of and the fiscal amount necessary for:

(1) Designating that segment of Interstate 80 a special safety corridor that has enhanced traffic calming and control measures;

(2) Reducing vehicular speed limits within that segment of Interstate 80;

(3) Restricting commercial trucks or vehicles with more than two axles to one lane of the highway within that segment of Interstate 80;

(4) Upgrading signage within that segment of Interstate 80, including, without limitation, signage related to merging traffic; and

(5) Beginning the process to add within that segment of Interstate 80 one additional eastbound travel lane and one additional westbound travel lane within the next 24 months;

(b) Establish a timeline for upgrading the Lockwood Interchange and Patrick Interchange; and

(c) Establish a timeline for the completion of adding within that segment of Interstate 80 one additional eastbound travel lane and one additional westbound travel lane.





2. In conducting the study required pursuant to this section, the Director of the Department of Transportation shall seek the cooperation and collaboration of the counties of Lyon, Storey and Washoe and the cities of Fernley, Reno and Sparks.

3. Not later than 90 days after the effective date of this act, the Director of the Department of Transportation shall meet jointly with the county managers of Lyon County, Storey County and Washoe County, or a designee thereof, and the city managers of the City of Fernley, the City of Reno and the City of Sparks, or a designee thereof, to seek the input of each respective county and city on the scope of the study required to be conducted pursuant to this section.

4. Not later than July 1, 2024, the Director of the Department of Transportation shall prepare and submit a report of the findings and recommendations of the study and the estimated fiscal cost to implement any recommendations to:

(a) The Governor;

(b) The Office of Finance in the Office of the Governor;

(c) The Director of the Legislative Counsel Bureau for transmittal to the 83rd Session of the Legislature;

(d) The boards of county commissioners of the counties of Lyon, Storey and Washoe; and

(e) The city councils of the cities of Fernley, Reno and Sparks.

5. The Director of the Department of Transportation may accept gifts, grants and donations for the purpose of:

(a) Funding the study required to be conducted pursuant to this section; and

(b) Expediting the implementation of any traffic safety measure within the segment of Interstate 80 that is between Vista Boulevard in the City of Sparks and the Wadsworth Interchange.

**Sec. 2.** 1. The Director of the Department of Public Safety shall conduct a study to determine the law enforcement resources that are necessary to improve public safety within the segment of Interstate 80 in this State that is between Vista Boulevard in the City of Sparks and the Wadsworth Interchange. The study must, without limitation, determine the fiscal amount that is necessary to provide increased enforcement of traffic laws to improve public safety within that segment of Interstate 80.

2. In conducting the study required pursuant to this section, the Director of the Department of Public Safety shall seek the cooperation and collaboration of the Department of Transportation and the counties of Lyon, Storey and Washoe and the cities of Fernley, Reno and Sparks.

3. Not later than 90 days after the effective date of this act, the Director of the Department of Public Safety shall meet jointly with the county managers of Lyon County, Storey County and Washoe



County, or a designee thereof, and the city managers of the City of Fernley, the City of Reno and the City of Sparks, or a designee thereof, to seek the input of each respective county and city on the scope of the study required to be conducted pursuant to this section.

4. Not later than July 1, 2024, the Director of the Department of Public Safety shall prepare and submit a report of the findings and recommendations of the study and the estimated fiscal cost to implement any recommendations to:

(a) The Governor;

(b) The Office of Finance in the Office of the Governor;

(c) The Director of the Legislative Counsel Bureau for transmittal to the 83rd Session of the Legislature;

(d) The boards of county commissioners of the counties of Lyon, Storey and Washoe; and

(e) The city councils of the cities of Fernley, Reno and Sparks.

5. The Director of the Department of Public Safety may accept gifts, grants and donations for the purpose of funding the study that is required to be conducted pursuant to this section.

**Sec. 3.** This act becomes effective upon passage and approval.





## STOREY COUNTY COMMISSIONERS' OFFICE

Storey County Courthouse  
26 South "B" Street  
P.O. Box 176 Virginia City, Nevada 89440  
Phone: 775.847.0968 - Fax: 775.847.0949  
[commissioners@storeycounty.org](mailto:commissioners@storeycounty.org)

*Jay Carmona, Chair*  
*Clay Mitchell, Vice-Chair*  
*Lance Gilman, Commissioner*  
  
*Austin Osborne, County Manager*

November 10, 2022

### **Re: Summary of Storey County Lands Transfer Nevada BDR**

The following briefly summarizes the 2018 Storey County federal lands act transfer and proposed amendments to the Nevada Revised Statutes allowing the county to transfer the land to affected private landowners.

#### **Federal Transfer Background**


1. In the early 1900s, Virginia City and Gold Hill townsites were created over federal land without patents. This created clouded title between the federal government and private landowners.
2. Public Law 113.291, passed by Congress and the President in 2018, transferred by quit-claim deed federal interest of approximately 1,745 acres of land in Virginia City and Gold Hill.
3. The law in-part removed federal ownership clouded title on land already owned by private owners.
4. The law solved the issue by quit-claiming federal interest of these properties to Storey County so that the county could in-turn quit-claim its interest over to subject private property owners.
5. At no time did the county hold title over private properties in the area; it is quit-claim only.
6. Economic development, mining, and agricultural purposes were not the intention of land transfer.

#### **NRS Amendments Needed to Complete Transfer**

1. NRS 244 requires a fee to transfer land ownership, even for the purposes of clearing federal ownership as described above. The proposed bill would authorize such a transfer in bulk and at no-charge when land is transferred by quit-claim to remove federal clouded title.
2. Common law requires a deed to be accepted by a property owner to transfer title. There are hundreds of properties subject to the 2018 federal lands transfer, and it is virtually impossible to get all owners to accept deeds concurrently. The proposed bill would reverse this process by providing for recording first, delivering the recorded deed to affected landowners who may then opt to file a document declining to accept the deed.
3. NRS 375.090 has requirements for payment of real property transfer tax. The proposed bill would exempt this requirement under the subject circumstances.
4. A title search was done by Storey County on the subject land transfer area. Discussions are occurring about exempting further title searches on each subject property. Also discussed are potential waivers of land surveys as the action will have no effect on parcel boundaries.

The foregoing is not exhaustive. Please contact the Storey County Manager's Office at 775.847.0968 or [countymanager@storeycounty.org](mailto:countymanager@storeycounty.org) for more information.

Austin Osborne,  
Storey County Manager

	<h1>Board of Storey County Commissioners</h1> <h2>Agenda Action Report</h2>	
Meeting date: 12/20/2022 10:00 AM - BOCC Meeting	Estimate of Time Required: 15 min.	
Agenda Item Type: Discussion/Possible Action		

- **Title:** Update, discussion, and provide direction to county staff and lobbyists, including a 2022 letter to legislative leaders per Assembly Bill 240 from the 2019 legislative session pertaining to orderly growth and regional coordination amongst Storey, Lyon, Carson City, Douglas, and Washoe counties.
- **Recommended motion:** I [county commissioner] motion to direct county staff and lobbyists to continue communicating with appropriate legislative leadership, and with neighboring county and city jurisdictions per Assembly Bill 240 from the 2019 legislative session.
- **Prepared by:** Austin Osborne

**Department:**                      **Contact Number:** 7758470968

- **Staff Summary:** Assembly Bill 240 from the 2019 legislative session requires that county and city managers from jurisdictions abutting Storey County engage in discussion and submit annual reports to the legislature regarding coordination of resources, communications, and other matters pertaining to orderly growth. Storey County's December 2022 submittal is attached.
- 
- The board in 2021 directed county staff to conduct a comprehensive study on economic outputs and other effects that commercial activity in Storey County may be having on Washoe County, Reno and Sparks, and Nevada. The attached letter submitted per AB240 highlights the key elements that will be described in further detail in the draft comprehensive fiscal study. The fiscal study report is expected to be complete and ready for board consideration in December of 2022.
- **Supporting Materials:** See attached
- **Fiscal Impact:** none
- **Legal review required:** TRUE
- **Reviewed by:**

\_\_\_\_\_ Department Head

**Department Name:**

\_\_\_\_\_ County Manager

**Other Agency Review:** \_\_\_\_\_

- **Board Action:**

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modification
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued



## STOREY COUNTY COMMISSIONERS' OFFICE

Storey County Courthouse  
26 South "B" Street  
P.O. Box 176 Virginia City, Nevada 89440  
Phone: 775.847.0968 - Fax: 775.847.0949  
[commissioners@storeycounty.org](mailto:commissioners@storeycounty.org)

*Jay Carmona, Chair*  
*Clay Mitchell, Vice-Chair*  
*Lance Gilman, Commissioner*  
  
*Austin Osborne, County Manager*

TO: Senator Richard "Skip" Daly, Senator Lisa Krasner, Assemblyman P.K. O'Neill.

FROM: Storey County Manager Austin Osborne

CC: County Managers of Washoe, Lyon, Carson City, and Douglas Counties; City Managers of Reno and Sparks; Nevada Association of Counties; Legislative Counsel Bureau; Storey County Commissioners

SUBJECT: Storey County Orderly Growth and Regional Coordination Report Per AB240 – (2022)

DATE: December 1, 2022

### I. SUMMARY

Please accept this 2022 summary report and enclosed correspondence pursuant to Assembly Bill 240 (2019 legislative session) regarding annual reporting on the orderly management of growth in northwestern Nevada counties including Storey County.

The following includes brief discussion about actions taken by Storey County to plan and provide for economic and residential growth, and to coordinate with neighboring agencies to meet regional needs. The enclosed exhibits complement the summary discussion.

### II. STOREY COUNTY REGIONAL ECONOMIC IMPACT STUDY

#### Summary of Draft Report

##### *Economic Output and Tax Abatements*

In 2021 the Board of Storey County Commissioners directed an examination of existing published reports and data pertaining to current and anticipated tax revenues and abatements, fiscal obligations, future public services, land use plans and population trends, and inter-agency cooperation for current and future growth needs in Storey County and Washoe County. The report will be complete in late December 2022.

The report will demonstrate direct and indirect economic tax revenues and other economic outputs to neighboring jurisdictions – particularly in Washoe County – and to the State of Nevada from economic activity taking place in Storey County.

The county's infrastructure and public service responsibilities in comparison to its overall budget capacity will be demonstrated in the paper. This will include the county's obligation to reimburse the Tahoe-Reno Industrial Center master developer \$48 million for constructing the Interstate 80-USA Parkway Interchange and other facilities and infrastructure serving the industrial center. Tax abatement data, including 100 percent of sales and property taxes from the Gigafactory, will complement a fiscal discussion about the

county's responsibilities to provide public safety, administration, community services, and infrastructure to meet current and future demands.

The Storey County regional impact study will highlight positive fiscal impacts of Tahoe-Reno Industrial Center activity to northern Nevada using existing published data from the Governor's Office of Economic Development and other valid and reliable sources.

The report will highlight, for example, positive fiscal outputs that have occurred because of the Gigafactory in Storey County. The Gigafactory has created close to 7,060 new jobs to northern Nevada, and it has generated significant regional economic growth based on primary and secondary demand from local vendors and employee spending. The number of direct jobs created by the Gigafactory has increased manufacturing employment in the Reno-Sparks metropolitan area by 55 percent since 2014." (GOED Economic Impact of Tesla on Washoe and Storey Counties, 2018, pp 1-2). The Washoe County Metropolitan Statistical Area (MSA) generated \$3.5 billion annually from payroll and indirect and induced activity associated with the Gigafactory. Since 2018, the Gigafactory has added roughly 8,000 permanent employees.

An estimated 4,000 additional induced jobs were generated through restaurants, gas stations, retail, hospitality, and other businesses mostly operating in Washoe County. The scope of the reference GOED report does not include roughly 15,000 employees working at companies other than the Gigafactory in Storey County. The total direct, indirect, and induced economic output from the Tahoe-Reno Industrial Center in Storey County should, therefore, be assumed to be much greater than the scope of this discussion.

Direct Output and Effect on Region			
Direct Output to Region		Total Multiplier Effect on Region	
Activity from Tesla Operations	Regional Output	Activity from Direct, Indirect, and Induced	Regional Output
Tesla operations jobs	7,059	Total jobs	15,295
Tesla payroll	\$379 million annual	Total payroll	\$845 million annual
Tesla total output	\$2.2 billion annual	Total output	\$3.5 billion annual
Tesla 20-year output	\$101 billion / 20 yrs.	Manufacturing jobs	55% increase
Tesla 20-year employee spending	\$1.5 billion / 20 yrs.		2018 estimate
Source: GOED 2018 Economic Impact of Tesla on Washoe and Storey Counties			

The fiscal impact report will also discuss direct and indirect tax revenue benefits to Washoe County economic activity taking place in Storey County. The following table, for instance, demonstrates data from GOED reporting that Washoe County receives \$58 million annually in tax revenues from unabated sales tax dollars generated by Gigafactory employees, contractors, and associate spending.

Tax Generation to Storey and Washoe Counties	
Tesla Operations	Spending and Other Output
Tesla indirect tax revenue to Washoe MSA	\$29 Million Annual
Tesla indirect tax revenue to state	\$12 Million Annual
Total state, local and school revenue	\$58 Million Annual
"Generated at full unabated rate"	
Source: GOED 2018 Economic Impact of Tesla on Washoe and Storey Counties	

The report will also provide a highlight of tax abatements that have occurred in northern Nevada, including \$1.3 billion abated in Storey County versus \$164 million abated in Washoe County through various tax abatements applied to companies in both counties. Challenges and positive impacts that certain tax incentives provide to northern Nevada economies will be highlighted.

### ***Regional Project and Mutual Aid Coordination***

A description of existing mutual aid and cooperative agreements between Storey County, Washoe County, and other area jurisdictions will be included in the report. Fire protection and prevention, emergency medical services, emergency management, facilities and equipment sharing, emergency dispatch, law enforcement aid, water transmission, flood management, and other services made possible to each county through coordination of shared resources. Many of these elements are summarized in Section VI below.

The effluent pipeline from the Truckee Meadows Water Reclamation Facility to the Tahoe-Reno Industrial Center – which will transfer 8,000 acre-feet of reclaimed wastewater to companies east of Sparks, and which will be funded partially from local Storey County tax increment diversion – will be exemplified as an inter-agency cooperative project resulting in enormous regional benefit.

Made possible with cooperation between Reno, Sparks, Washoe, and Storey counties, NDOT, and the TRI-General Improvement District, the effluent pipeline agreement saved Washoe County \$150 million in capital improvement costs, reduced nitrate discharge into the Truckee River and Pyramid Lake, bolstered economic and career potential in the region, and conserved groundwater resources.

A review of the Storey County Master Plan and development policies will highlight the county's facilitation of workforce housing, infrastructure, education facilities, and public services associated with business activity at the Tahoe-Reno Industrial Center and elsewhere in the county. The report will highlight the master plan's goals and objectives supporting large-scale and mixed-use residential development at Painted Rock, for instance, and its alignment with housing demand from high-tech and manufacturing career-oriented workers and their families.

Discussion about Storey County School District contributions to the master plan will include facilities, land dedication, and technology/vocational oriented curricula. Exploring the potential for a regional magnet school serving K-12 students throughout northern Nevada will be part of this discussion.

## **III. MASTER PLAN & HOUSING**

### **2023 Master Plan Update and County Strategic Plan**

Storey County is in the process of updating its 2016 master plan. The county is also developing its countywide strategic plan.

The master plan update, expected to be complete late 2023, will enhance narrative discussion about residential and commercial growth in the county, will incorporate anticipated infrastructure improvements identified in the 2022 Storey County Capital Improvement Plan, and will reflect data and other information needed to ensure that it conforms to policies and regional needs. An outline of master plan elements, including goals and policies for residential development, infrastructure, public services, and schools is provided in Exhibit A. The draft Storey County Strategic Plan will incorporate the elements above to provide a roadmap for their execution.



## Housing

### *Base Projections*

Approximately 60 percent of the county's housing stock are single-family residential dwellings, with 28 percent of that being mobile and manufactured homes. The remaining residential dwellings are multi-family or single-family attached units. Most of the county's multi-family housing is situated in Virginia City and Gold Hill. Single-family residences dominate the Highlands, Mark Twain, and Lockwood, with mobile and manufactured homes being the most units in the latter two communities.

Population Projections							
	2014	2017	2020	2023	2026	2029	2032
Demographer	3,974	4,097	4,224	4,355	4,490	4,629	4,775
% Change	-	3.1	3.1	3.1	3.1	3.1	3.1
Historic Rate	3,974	4,204	4,448	4,706	4,979	5,268	5,574
% Change	-	5.8	5.8	5.8	5.8	5.8	5.8
Source: "Demographer" based on Nevada State Demographer's Office, Nevada County Population Projections for 2014 to 2033. Annual growth rate is 1.025% from 2014 to 2032. "Historic Rate" based on 1.9 percent growth between 1990 and 2014 reported by the U.S. Census and the Nevada State Demographer. Note: Population percent increases are the sum of three-year increments.							

Residential growth in the county outside of Painted Rock is expected to occur at a moderate rate. Geographic constraints, lack of nearby public services and infrastructure, and limited water availability are partially the cause of this outlook. A planned unit development at Painted Rock, however, will substantially impact this projection.

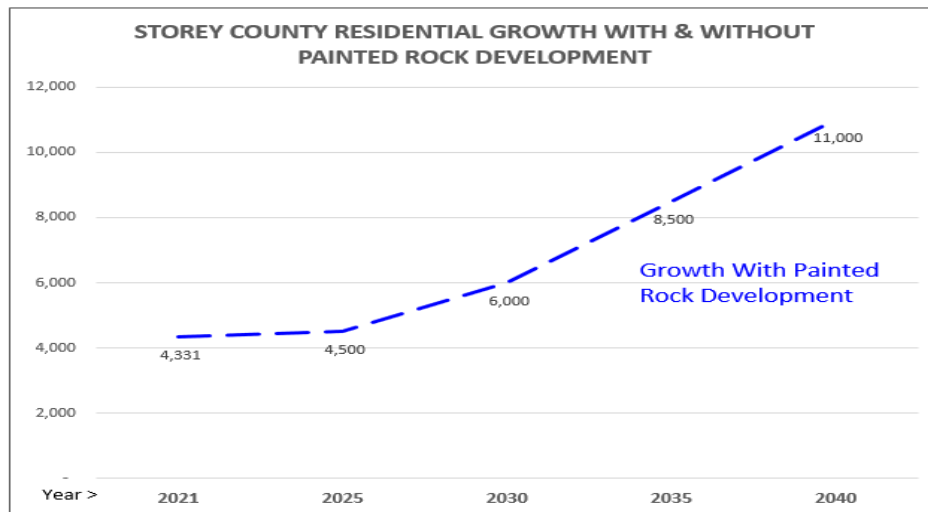
### *Potential Housing Growth Projections*

In 2006, a zone change facilitating a 3,500 residential unit planned development in Painted Rock was approved by Storey County Commission. This development, with 2.5 persons per household, would have increased the county's population from 4,143 to 8,750, or approximately 111 percent. The tentative map for the project became null due to inactivity by the developer following the 2008 recession. In 2016, the county updated its master plan to expressly support a large-scale residential development at Painted Rock in accordance with its 2006 project approval.

In 2018, the subject property was purchased by another party, which during the 2021 Nevada Legislative Session sponsored BDR 1109 (to become SCR-11) that it believed would facilitate a mixed-use residential "smart city" of roughly 30,000 units integrated with various commercial and high-tech uses. The BDR went further by proposing an autonomous local government owned and operated by this company. Storey County opposed the concept of separate and bifurcated local governments, but it expressed support for the high-tech "smart-city" community featured by the proponent if it were to be created and managed within existing regulatory framework.

The table below illustrates a conservative population projection that may have occurred because of the Painted Rock project proposed in 2021. Using information from an August 12, 2021, presentation to the SCR-11 Nevada Legislative Interim Committee by proponents of the project, the table below demonstrates 4.2 percent annual growth and 150 percent 20-year growth in Storey County. For comparison, during this

approximate period, population growth in Washoe County was estimated to be 0.97 percent annually and 21 percent over 20 years. There is no population or residential unit cap in the county master plan or in its development codes for Painted Rock. Numbers such as those reflected in this table would be considered when reviewing an application for a planned unit development.



A letter expressing the Storey County Commission’s support for the community development proposal was provided to Governor Sisolak and members of the SCR-11 Interim Legislative Committee (see Exhibit B), and it was later reaffirmed by the county commission eleven times throughout the remainder of the year.

County officials cited the following master plan elements in testimony, reports, board resolutions, and other correspondence provided to the legislative committee. Each element was stated to be aligned with known community development concepts being discussed throughout the legislative season.

1. Create an orderly, efficient, and diverse community by applying:
  - Planned unit development process on land subdivisions
  - One or more town centers that are walkable and accessible
  - Integrated mixed-use and mixed-income neighborhoods
  - Schools and community centers
  - Mixture of residential, commercial, office, and light-industrial uses
  - Multi-generational housing such as accessory dwellings
  - General accessory dwelling units, “tiny houses”, and other affordability applications
2. Create direct access to the Tahoe-Reno Industrial Center by:
  - Exploring alternatives to Interstate-80 interchange
  - Outreach to The Boring Company about an interconnection tunnel to the industrial center
3. Support multi-modal transportation:
  - Reserving land and easements for bicycle, bus, and future rail
  - Clustering neighborhoods around multi-modal nodes
4. Support diverse residential housing and businesses by:
  - Creating a built environment tailored to the lifestyles of workforce generations
  - Attracting diverse incomes, people, and ideas

Storey County is in the process of updating its 2016 master plan. The update, expected to be complete late 2023, will include more discussion about potential residential and mixed-use development at Painted Rock and elsewhere in the county.

### ***Extended Stay Housing at the Tahoe-Reno Industrial Center***

A development agreement between Storey County and Tahoe-Reno Industrial Center, LLC. does not allow residential uses within the annexed portions of the Tahoe-Reno Industrial Center. The agreement, however, allows extended stay boarding accommodations, and county officials and developers have worked together to facilitate nearly 600 extended stay units providing quarters for contractors, temporary workers, and new arriving workers to the area.

Boarding accommodations at the industrial center currently include approximately 100 complete and occupied hotel units and 50 recreational vehicle spaces, 135 near-complete hotel units and 50 recreational vehicle spaces, and 200 additional units in plan review or pre-application discussions. Permitted units are outfitted with self-serve laundry facilities, kitchens, and other accommodations necessary for extended stay quartering.

### ***Actions Facilitating Housing Opportunities***

County development coded were aligned with goals and objectives of the new master plan. Amended zoning standards increased density allowances and provided for transfer of development rights; reduced building setbacks and minimum size requirements, including “tiny house” allowances; permitted accessory-dwelling-units and expanded mixed-use allowances; and provided other opportunities facilitating the construction of affordable housing. Procedures for parcel maps, subdivisions, and planned unit developments were also rewritten be clearer and more efficient, and to accommodate a wider range of building techniques and configurations.

These efforts and the county’s responsive and nimble culture make it well-positioned to facilitate new and affordable community development projects that complement ongoing commercial growth.

## **IV. CAPITAL IMPROVEMENT PLAN**

In 2020, the Board of Storey County Commissioners adopted the Storey County 2020 - 2030 Capital Improvement Plan. The plan includes roads, bridges, buildings and facilities, water and sewer facilities, vehicles and equipment, major infrastructure plans, and other capital needs during the ten-year planning period.

Planned capital improvements are largely ranked each year on priority and anticipated funding availability. There is roughly \$42.3 million in capital expenditures planned between 2023- 2025. The following lists crucial infrastructure needs that are given top priority in the plan.

- Safety, security, seismic, and operational upgrades to county administrative, court, and service facilities
- Critical upgrades and repairs to area water and sewer infrastructure
- Fire stations to meet demands, maintain appropriate Insurance Service Office (ISO) ratings, and bring station facilities into compliance with current living and operational regulations and demands
- Jail, law enforcement, and dispatch facility upgrades to meet current demands and regulations
- Flood mitigation in Lockwood and Mark Twain

- Regional and local drainage systems
- Social and senior services facility upgrades and expansions
- Rehabilitation and upgrades to roads and bridges
- Parks and community facilities infrastructure
- Overall upgrades and repairs to facilities experiencing prolonged deferred maintenance

## **V. STRATEGIC PLAN**

Storey County is nearly complete with its first Storey County Strategic Plan. The plan will complement the Storey County Capital Improvement Plan by identifying staffing and other resources needed for its implementation. Collaborative workshops with departments, elected offices, and the public have been ongoing since 2020. The Covid pandemic caused delay in this process, but the draft plan is now moving forward and is expected to be ready for board consideration by spring 2023. Board consideration on an operations plan is expected to occur mid-2023.

## **VI. REGIONAL COORDINATION**

### **Conservation and Protection of Natural Resources**

#### ***Regional Effluent Pipeline***

The effluent pipeline between the Truckee Meadows Water Reclamation Facility (TMWRF) and the TRI-General Improvement District is a regional project involving the transfer of 8,000 acre-feet of effluent wastewater from Washoe County communities to businesses at the Tahoe-Reno Industrial Center. The project is funded in-part by participating companies and Storey County through a Tax Increment Area (TIA) causing reimbursement of a portion of tax revenues toward project development.

The benefits of this project to the northern Nevada region are summarized in the following.

- Returns 1,500 acre-feet of water from the Tahoe-Reno Industrial Center to the Truckee River and Pyramid Lake
- Improves the quality of the Truckee River water by diverting effluent high-nitrate water away from the Truckee River and into industrial uses
- Saves TMWRF and its ratepayers ~\$150 million by avoiding treatment plant upgrades
- Increases capacity for manufacturing and technology companies and career opportunities
- Facilitates more efficient use of the limited water resources
- Increases direct, indirect, and induced tax revenue from companies able to locate to the region by the industrial water the project provides

#### ***Marlette Water System***

Storey County, Carson City, and Truckee Meadows Water Authority engaged in a memorandum of understanding in 2020 expressing the intent to work together with the State of Nevada to develop a successor agreement to the current Carson City Water Agreement for the delivery of water to each jurisdiction from the Marlette Water System.

Storey County contracted with Farr West Engineering and Walker and Associates to create a comprehensive countywide water resources master plan. The plan will reflect existing land uses policies and plans and will provide accurate and current data needed to negotiate the successor agreement. The plan will also guide the county on potential future water projects in Virginia City, Gold Hill, American Flat, Virginia City Highlands and Highland Ranches, and Mark Twain Estates. The plan will include Silver City, a Lyon County community also provided water utilities by the Storey County Water System.

### ***Flood Planning, Lockwood***

Roughly two-thirds of the Lockwood community is situated within the FEMA 100-year special flood hazard area (floodplain). Storey County and Truckee Meadows Flood Management Authority (TRFMA) officials have worked together creating comprehensive two-dimensional flood models that will enable proper flood mitigation planning affecting waterways in both jurisdictions. The agencies are also coordinating their reviews of regional river improvements that will enable Washoe County to achieve upstream Truckee River flows with no adverse impacts to downstream communities.

Storey County is now developing potential flood alternatives for the Lockwood area including water detention and diversion systems, partial community design and placement options, and interface between a major area creek and the Truckee River. Analyses are being funded by a grant from the State of Nevada Department of Emergency Management. The goal is to provide a safer community from flood impacts.

Storey County has also coordinated area town halls, community outreach, and individualized stakeholder discussions with TRFMA officials in to develop an area plan meeting the needs of both jurisdictions.

### ***Flood Planning at Mark Twain and Dayton***

Storey County through a charter with FEMA, Lyon County, and the Carson Water Subconservancy District has undergone extensive two-dimensional flood modeling and other planning efforts for future regional flood mitigation between the Mark Twain Estates in Storey County and the northern Dayton Valley communities in Lyon County.

The agencies are now developing potential flood alternatives for these areas including, but not limited to, water detention and diversion systems, easement and land purchase plans, federal lands bill requests, and inter-jurisdictional flow designs.

Storey County, with participation of abutting county officials, conducted town halls and coordinated community education and outreach from which potential flood model and plan alternatives will be created and will undergo further inter-agency review.

### ***Noxious Weed Management***

Storey County, as a member of the Carson Water Subconservancy District and Washoe-Storey Conservation District, engage in local and regional noxious weed mitigation each year when funding and other resources are available. In 2022, the county awarded a grant to the Washoe-Storey Conservation District to eradicate tall-whitetop in the Lockwood and Mustang areas, and similar efforts are planned for expansion to other parts of the Truckee River and Long Valley Creek areas. Similar efforts have occurred over the past decade between Storey County, Dayton Valley Conservation District, and Carson Water Subconservancy District to eradicate noxious weeds in Six Mile Canyon, Gold Canyon, and other areas of the Comstock which have been a seed source for tall-whitetop and other noxious species to the Dayton Valley area.

**2021 Membership to Carson Water Subconservancy District**

Storey County in the 2021 legislative session sponsored Senate Bill 98 to become a dues-paying member of the Carson Water Subconservancy District. The bill passed both houses and was signed by Governor Sisolak, and because of the law, the county is today able to engage with the district in the full range of conservation efforts affecting Storey County and other counties within the Carson River Watershed.

**Fire and Emergency Aid*****Fire District Automatic and Mutual-Aid***

The Storey County Fire Protection District maintains automatic-aid and mutual-aid agreements for fire and EMS response with neighboring jurisdictions. Agencies include Truckee Meadows Fire Protection District, REMSA, Sparks Fire Department, Central Lyon Fire Protection District, North Lyon County Fire Protection District, Nevada Division of Forestry, and Pyramid Lake Fire Department. Although these are the agencies that we have formal agreements with, Storey County Fire Protection District is listed as a resource under the Nevada Mutual Aid plan to assist agencies such as Reno, Carson City, Fallon, Mineral County, Tahoe Douglas, North Lake Tahoe Fire, and many others. Storey County Emergency Dispatch and the Sheriff's Office also maintain agreements with like agencies in the region to provide backup services.

The Storey County Fire Protection District responds to 2,036 calls annually (CY2021) throughout the 260 square-mile area of the county. Through mutual aid and mandatory aid agreements, 529 of those calls were in Washoe County and other outside areas.

<b>Storey County Fire Protection District Total Calls 2021</b>	
Station 71 - Virginia City	555
Station 72 - Highlands	364
Station 73 - Mark Twain	2
Station 74 - Lockwood	399
Station 75 - McCarran	714
Station Not Assigned	2
<b>TOTAL</b>	<b>2036</b>

<b>2021 Out-of-County Response</b>	<b>Mutual Aid</b>	<b>Auto Aid</b>
Carson City Fire Department	1	
Central Lyon County Fire Protection District	47	27
East Fork Fire Protection District	3	1
North Lyon County Fire Protection District	4	1
Pyramid Lake Fire Department	3	7
REMSA - Regional Emergency Medical Services Authority	38	19
Reno Fire Department	1	1
Sparks Fire Department	18	10
Truckee Meadows Fire Protection District	54	294
<b>TOTAL</b>	<b>169</b>	<b>360</b>
* Mutual Aid = Aid given upon request. Auto Aid = Aid automatically given without being requested.		

### ***Quad-Counties Hazardous Materials Response***

The Storey County Fire Protection District has become the coordinating agency for the Quad-Counties Hazardous Materials Response Team which consists of members from Carson City Fire Department, all Lyon County fire agencies, and East Fork Fire Protection District. This team is available to any northwestern Nevada agency, but specifically was formed to service the Quad-Counties area. Storey County Emergency Management also works closely with these agencies coordinating hazmat responses.

### ***Telecommunications Facilities***

Approximately \$1,700,000 has been invested in Storey County's information technology network, with \$578,000 remaining in the county's capital improvement plan over the next five-year period. The upgrades are needed to maintain compatibility with ever changing technologies, better connect the county's five residential and business communities, and to facilitate best interconnectivity and system redundancy with neighboring Lyon, Douglas, and Carson City counties, as well as better connectivity with Washoe County agencies.

### ***Nevada Highway Patrol Substation***

Storey County leases to the Nevada State Police, Highway Patrol Division, at no cost, office space at its McCarran Government Complex at the Tahoe-Reno Industrial Center to be used as a patrol substation. The space provides area patrol units general administration, breathalyzer testing, and arrestee pre-transport booking at a location central to its Interstate-80, USA Parkway, and U.S. 50 patrol routes. The arrangement is convenient to the patrol division, and it encourages increased police presence in this remote but active area of the Interstate-80 corridor and industrial park.

### ***Quad-Counties Health Services Coalition and Covid-19 Response***

Storey County and Carson City Health and Human Services (CCHHS) continue to work together to provide residents and businesses with health-related services including, but not limited to, public health preparedness, epidemiology, and Covid responses. Storey County and CCHHS continue to engage in discussion about a potential interlocal agreement for CCHHS to serve as Storey County's health district; however, anticipated changes in state requirements are needed before this may proceed.

### ***Jail Agreement with Federal Bureau of Indian Affairs***

The Storey County Sheriff's Office though a Tribal Inmate Housing Agreement with the Federal Bureau of Indian Affairs houses inmates from various tribal jurisdictions in northern Nevada. The agreement allows Storey County to provide available capacity at its jail facility in Virginia City reducing inmate overcrowding and capital improvement costs in neighboring jurisdictions. The bureau reimburses Storey County for associated costs, but the county otherwise receives little to no financial benefit from this service.

## **Regional Social Services**

### ***Adult and Youth Social Services***

Storey County through a 2013 inter-local agreement contributes general funds, capital improvements, and other resources toward social services facilities and programs provided by the Community Chest, Inc., such as youth and adult education, early childhood education, community library services, telehealth and clinic services, at-risk youth services, workforce development, and protections for victims of domestic abuse. Resources provided by the county to the Community Chest enable it to expand services across Storey, Lyon, Carson City, and Humboldt counties.

## **Regional Economic and Workforce Development**

### ***Business Development***

As stated above, the Board of Storey County Commissioners directed the creation of a Storey County Business Development Officer tasked with various duties to attract and retain business, and enhance the county's capacity to coordinate with surrounding jurisdictions to enhance transportation services, workforce development, general infrastructure, affordable housing, business community relations, data collection and management, and utilization of area resources will be a significant part of the responsibilities of this position.

### ***Nevadaworks***

Storey County is an active board member of Nevadaworks, a workforce development board which distributes federal Workforce Innovation and Opportunity Act (WIOA) funds for regional career and workforce development programs. The county for the past decade has consistently devoted significant resources, participating heavily in activities of the board and its various subcommittees to ensure that workforce development resources in all northern Nevada counties and cities are most effectively utilized and that federal key performance benchmarks are met.

### ***Truckee Meadows Lands Bill***

The Storey County Commission approved Resolutions 2020-592 and 2021-631 (see Exhibit C) supporting the Truckee Meadows Lands Bill facilitating economic development opportunities for Washoe County and the City of Sparks along the Interstate-80 corridor, and the development of a north-south interconnection from La Posada to USA Parkway. The resolution cited, in part, the following findings of regional importance.

- Providing jobs and workforce opportunities
- Providing economic development opportunities including outdoor recreation, tourism, agriculture, energy development, mining opportunities
- Improving housing opportunities and enhancing transportation system capacities
- Enhancing access for recreational and conservation improvements

### ***Mark Twain Lands Bill***

The Storey County Commission is working with federal delegates to facilitate the Mark Twain Storey County Lands Bill. If approved by Congress, the bill will allow for development of upstream stormwater detention as part of the Dayton Valley Area Drainage Master Plan. The master plan and future flood management project are coordinated through the Carson Water Subconservancy District and benefiting both Storey and Lyon counties.

### ***Regional Development Authorities***

Storey County's membership with the Economic Development Authority of Western Nevada (EDAWN) and Northern Nevada Development Authority (NNDA) enhances its ability to attract new companies and enhance workforce development in the county, and engage with agency subcommittees in addressing regional transportation, housing, education, workforce development, and other issues. The county is also a member of the Western Nevada Development District (WNDD), and it participates in strategic planning and other WNDD programs that cause direction of funding toward critical infrastructure projects throughout northern Nevada for the purpose of facilitating future business development.



### ***State Health Department Offices***

Storey County leases to the Nevada Division of Public and Behavioral Health at, no cost, office space at its McCarran Government Complex at the Tahoe-Reno Industrial Center. The division utilizes the space to maintain close-proximity to businesses along the Interstate-80 corridor and to reduce travel time for its staff and for businesses needing permits and inspections. The arrangement is mutually beneficial to the health division and area companies.

## **Transportation**

### ***Transportation Management***

Storey County participates with Washoe Regional Transportation Commission (RTC) by promoting vanpool and ride-share programs to companies at the Tahoe-Reno Industrial Center. The county's newly appointed Business Development Officer will increase capacity to engage more closely and consistently with the Washoe RTC and other agencies to enhance public transportation programs and facilities, transportation management associations, and other potential programs to better serve the region.

Storey County in 2022 became a member of the Northern Nevada Transportation Management Association providing a forum for developers, employers, and property owners to address transportation concerns and to work collaboratively with government to mitigate the impacts of traffic congestion, safety concerns, pollution, other transportation matters. The county participates in the forum to support and otherwise contribute to development of transportation systems as they related to the Tahoe-Reno Industrial Center.

### ***Assembly Bill 63 – I-80 Safety Corridor (2023 Legislative Session)***

The Board of Storey County Commissioners adopted Resolution 22-657 sponsoring Assembly Bill 63 “Interstate-80 Safety Corridor Bill”. If passed, the bill would give Interstate-80 between Sparks and Fernley “safety corridor” type treatment; require coordination between county, city, and state leadership; and require expedited state consideration and funding for short- and long-term solutions toward traffic congestion and safety concerns on this segment of the interstate.

Reduced speed limits; lane restrictions for commercial trucks; signage upgrades and reader board installation; and enhanced enforcement of speed limits, lane restrictions, load security, and other existing traffic regulations may be found by leaders as appropriate low-cost solutions for potential immediate execution. Interchange improvements, travel lane additions, alternative transportation routes, and other major capital improvements are likely to become long-term goals.

If passed, the bill will require the Nevada Department of Transportation and Nevada Department of Public Safety within 90-days of passage to confer with the mayors of Reno, Sparks, and Fernley; the county managers of Washoe, Storey, and Lyon; and other area leaders to arriving at short- and long-term resolutions to traffic and safety concerns on Interstate-80 between Sparks and Fernley.

The state departments would be required to submit interim budget requests in 2024 to fund recommended short-term projects. Expedited project implementation would occur if outside funding sources, such as stakeholder contributions, grants, and donations, are made available at an earlier time.

Both state departments would be required to prepare a report estimating costs and timelines for completion of recommended long-term capital improvements on this segment of the interstate, and to submit the report to the Nevada State Governor, Senate President, Assembly Speaker, and leadership in the affected counties and cities.

The core of this bill is about meaningful regional coordination between the affected counties and cities, and state officials to arrive at affordable short-term solutions to save lives, and to explore long-term capital improvements and funding mechanisms.

## **Regional Landfill**

Storey County is home to the Lockwood Regional Landfill, a regional landfill owned and operated by Waste Management, Inc. and located approximately 10 miles east of Sparks.

The roughly 500-acre (4,900 permitted acres) landfill accepts solid municipal waste from Washoe, Lyon, and Douglas counties, the cities of Reno and Sparks, and ten counties in the State of California. Between 2005 and 2009, six million tons of solid municipal waste were collected from Storey and Washoe counties alone. The final bench design yields an overall refuse storage volume for proposed landfill development of approximately 64 million compacted cubic yards. Projections for future waste collection align with area population growth, assuming roughly 4,633 tons per 4,972 population.

## **VII. CONCLUSION**

The Board of Storey County Commissioners in 2016 adopted a community-built master plan aligned with current and future needs of the county and region. County development codes were then amended to align with the master plan. Amended zoning standards increased housing density allowances and provided for transfer of development rights; reduced building setback and minimum size requirements, including “tiny house” allowances; permitted accessory-dwelling-units and mixed-uses’ and offered other opportunities facilitating construction of affordable housing.

Procedures for parcel maps, subdivisions, and planned unit developments were then rewritten to be clear and more efficient. These efforts and the county’s responsive and nimble culture make it well-positioned to facilitate new and affordable community development projects that complement ongoing commercial growth in the area.

Storey County will endeavor to maintain its position as an economic development leader in Nevada. Business expansion benefits the county by generating tax revenue needed for it to provide necessary services to its taxpayers. Associated economic activity and consumer spending provide the same for neighboring jurisdictions and to the state.

The county also recognizes the fiscal benefits of providing public services through inter-agency cooperation. The county will continue its engagements with Washoe County and other area agencies to share resources for fire, emergency medical services, disaster management, water resource planning, flood control, and other resource through inter-local cooperation, and it will continue building its internal capacities so that these practices may expand to other areas of need.

When complete, the 2023 Storey County Regional Fiscal Impact Report will elaborate on the elements of this summary and will provide a foundation for meaningful data-based discussions about the positive and challenging effects of economic development, infrastructure, and housing development in northern Nevada.

Prepared by: Austin Osborne, Storey County Manager

Exhibit A: Master Plan Elements Facilitating Residential and Infrastructure Development  
Exhibit B: Position on Innovation Zones and Residential Development at Painted Rock  
Exhibit C: Resolution 21-631 Support for Truckee Meadows Lands Bill

## EXHIBIT A

### **Master Plan Elements Facilitating Residential and Infrastructure Development**

The following points identify specific goals, objectives, and key discussions contained in the 2016 Storey County Master Plan supporting responsible and orderly residential, infrastructure, transportation, and other development which is responsive to economic activity occurring in the county.

The master plan in its entirety may be accessed online at <https://www.storeycounty.org/292/Master-Plan>.

#### ***Land Use***

The Board of Storey County Commissioners in 2016 adopted a comprehensive updated Storey County Master Plan. The master plan contains the land use elements required by NRS, including narrative description with goals and objectives supporting orderly growth throughout the county. These elements are summarized below and included in the enclosed master plan correspondence.

Chapter 3 Land Use, Section 3.4 area plans describe current and anticipated growth patterns for each community in the county including Virginia City/Gold Hill, Highlands, Lockwood, Mustang, Mark Twain, McCarran (Tahoe-Reno Industrial Center), and Painted Rock. Lockwood and Mustang are suitable for mixed-use residential development (see definition in Section 3.2.8). However, Painted Rock with roughly is identified to become the county's primary community serving the diverse workforce of the Tahoe-Reno Industrial Center, Fernley, Reno, Sparks, and the western Nevada region. Supporting narrative, goals, and objectives are contained in Sections 3.4.8, 3.5.8, 6.2.4, 6.3.3, 6.3.4.

Chapter 3 and Section 6.4 discuss walkability, future transit capacity, enterprise centers, school-centered communities, diversity, multi-family and live-work housing, housing stock rehabilitation, in-fill development, and integrating work with living communities to foster sustainable and unique communities throughout the county. These elements are a requirement for residential planned unit developments likely to occur in Painted Rock.

#### ***Transportation, Public Services, and Facilities***

Transportation, infrastructure, and schools are highlighted in Chapter 8 Transportation and Chapter 9 Public Services and Facilities. The county's primary future population center, Painted Rock, will be connected directly to the Tahoe-Reno Industrial Center in order to facilitate partial independence from Interstate 80. Sections 8.3 and 8.4 describe and set goals for this connection and for developing and/or setting aside land in new and existing residential and commercial developments for future rail, bus, bicycle, and other automobile-alternative modes of transportation.

#### ***Schools, and Regional Education***

The Storey County School Board of Trustees participated in establishing goals and objectives for constructing and operating a K-12 and post-secondary public school in Painted Rock and Mark Twain with facilities and curricula supporting STEM, vocational education, and programs tailored to the needs of the local economy. The master plan suggests that school districts in the county and region work together to support the Painted Rock and Mark Twain schools as regional magnet centers serving the counties of Storey, Washoe, Lyon, and Carson City (Chapter 9, pp. 13-14, 56, 72, 96-97, 109-111) for these purposes.

#### ***Public Services and Facilities***

Chapter 9 Public Services and Facilities describes regional cooperation and engagements that Storey County and the Storey County Fire Protection District have taken to provide cost-effective and regional support in fire protection and prevention, emergency medical services, hazard mitigation and emergency management, facilities use, public works equipment and services, transportation, dispatch services, law enforcement, geographic information systems, water, natural resources and conservation, and other services.

## EXHIBIT B

### Storey County's Position on Innovation Zones and Residential Development at Painted Rock



April 6, 2021

Honorable Governor Steve Sisolak  
State Capitol Building  
101 N. Carson Street  
Carson City, NV 89701

**Re: Storey County's Position on Innovation Zone bill draft as of 04/06/21**

Governor Sisolak:

The Board of Storey County Commissioners on March 2 and 16, and April 6, 2021, directed county staff and lobbyists to take certain positions on BDR 1109-related draft legislation providing for the creation of Innovation Zones. Storey County opposes the Innovation Zone bill as presented thus far; however, the board finds merit in certain elements of the bill including expanding technology uses across the county and developing a mixed-use residential community at Painted Rock. The following summarize the board's directives and provides further explanation on the county's position on the matter.

1. ***Technology – Support and work with legislature and applicable elected officials to explore Blockchain, cryptocurrency, stable-coin, and other such technological advances and currency.***

Storey County is Nevada's forerunner in embracing and utilizing new technologies, and the board finds that new digital platforms such as stable-coin and Blockchain to be the potential digital capital of the future. We will seek guidance from the Nevada Department of Taxation; county recorders, clerks, and treasurers; and other such agencies and associations to evaluate the viability of these technologies and develop appropriate framework for their implementation.

2. ***Residential "Smart City" – Continue to support 2016 Storey County Master Plan as applicable to neo-traditional and new-urbanistic design as proposed by Blockchains' "Smart-City".***

The Storey County Master Plan supports large-scale residential development at Painted Rock. A mixed-use community integrating commercial, residential, and live-work use patterns is preferred over suburban sprawl. Graphic renditions by Blockchains, LLC and R&R Partners illustrating high-rise buildings clad in stainless-steel and glass, situated within clustered high-density nodes, and supported by multi-modal transit and "smart" infrastructure are aligned with the goals and objectives of the plan for this area.

Storey County to-date has received no development application from Blockchains or its affiliates for the Painted Rock area. We engaged with representatives of Blockchains about the draft bill and stated that an application for a mixed-use development may be submitted for consideration in accordance with Title 16 Subdivisions, Title 17 Zoning, the master plan, and other local and state statutes. The representatives were reminded that a master plan amendment is not required, and they were also reminded that a mixed-use residential development application by another developer at Painted Rock was approved by the board with action by the planning commission in 2006.

3. ***Separate Local Government – Oppose separatist governing control and carving up Storey County.***

Carving out a separate government within Storey County is not necessary for the advancement of technology, innovative industries, or residential "smart city" development. Storey County has for 20 years been Nevada's leader in attracting, permitting, and supporting technology, manufacturing, and energy sectors, and transforming northern Nevada from dependence on gaming to the diversified economic powerhouse it is today.

Tesla, Panasonic, Switch, Google, Fulcrum Bioenergy, and nearly 20 million square-feet of other companies made Storey County their home because of fast and simple permitting, easy access to

elected and appointed officials, and a dedicated team capable of finding innovative ways to overcome economic, social, environmental, and geographic obstacles. The proponents of the Innovation Zone envision a “sandbox” in which inventive minds are free to develop advanced technologies through expression and experimentation. We respond that this vision dovetails seamlessly into our current master plan, zoning allowances, development agreements, and proven business-friendly culture.

Storey County’s master plan, zoning designations, and ordinances facilitate a wide range of land uses. Diverse zoning encourages residential and community development, while also providing for revenue-generating commercial and industrial uses that offset costs of providing services to the county’s residents and businesses. The draft legislation stripping Storey County of roughly one-third of its land, much of which is commercial and industrial designated, will result in persistent fiscal instability potentially causing its inability to provide public safety protections, social services, and other core functions to current and future residents and businesses.

Storey County has been a proven leader in the state in economic development. Removing the county from the proven calculus it formulated may cause adverse economic, social, and environmental impacts to the county and region, and, moreover, may cause the same for the proposals identified the draft bill. We will continue exploring ways in which objectives for residential and tech development in the draft legislation may be achieved within existing local and state regulatory framework.

**4. *Planning & Development – Reach out to Governor, Blockchains, and others for meaningful and authentic good-faith discussion to coordinate planning and oversight within existing governing framework.***

Conversations about the proposed legislation must consider state and local regulations, and binding agreements in-place in Storey County such as the Tahoe-Reno Industrial Center (TRI-Center) development agreement, TRI-Center infrastructure payback agreement, the TRI General Improvement District regulations and responsibilities, the inter-county effluent water line Tax Increment Area agreement, economic development and diversification districts for technology and manufacturing sector abatements, court decrees, utility and other easements and rights-of-ways, and government services agreements. These obstacles to Innovation Zone legislation have been shared with Blockchains representatives, and there remains unanswered questions as to how the proposed legislation will function properly within these frameworks.

**5. *Progress – Periodically update the Storey County Board of County Commissioners on the status of Innovative Zone BDR and bill, to and seek amended direction as conditions change and are known.***

We will periodically update the board on research findings into the Innovation Zone matters and seek direction as conditions change and more is known about the draft bill.

We respectfully request a meeting with you and your team to openly discuss the Innovation Zone bill. We look forward to being part of a conversation about the potential benefits in the draft bill, and ways to overcome challenging aspects of the proposed legislation within existing fiscal, economic, environmental, and land use regulatory structures.

Respectfully submitted,



Austin Osborne

Storey County Manager

Enc: Storey County Master Plan - <https://www.storeycounty.org/292/Master-Plan>

Cc.: Storey County Commissioners  
Storey County District Attorney  
Storey County Lobbyists  
Governor’s Office of Economic Development (GOED)  
Nevada Association of Counties (NACO)



## Board of Storey County Commissioners Agenda Action Report

Meeting date: 12/20/2022 10:00 AM -  
BOCC Meeting

Estimate of Time Required: 20

Agenda Item Type: Discussion/Possible Action

- **Title:** Review and possible approval of the Storey County Audited Financial Statements for fiscal year ending June 30, 2022, completed by DiPietro and Thorton.
- **Recommended motion:** I, Commissioner \_\_\_\_\_, hereby approve the Storey County Audited Financial Statements for the fiscal year ending June 30, 2022.
- **Prepared by:** Jennifer McCain

**Department:**

**Contact Number:** 775-847-1133

- **Staff Summary:** The attached draft of the Storey County Financial Statements for FY22 have been audited and prepared by Joe Costanza with DiPietro and Thornton, who is in attendance to summarize his report and answer questions.
- Highlights of the report: The revenues within these financial statements increased from FY21 by approximately \$8.6M and expenses decreased from FY21 by approximately \$1.4M. The County's net position as of 6/30/22 is approximately \$43.6M. This represents \$24.5M in governmental funds and \$19.1M in business type funds. Storey county's bonded debt at fiscal year-end is \$10,992,118 of which \$9,595,293 is for the County's Enterprise Funds and \$1,396,825 are bonds for the Fire District.
- **Supporting Materials:** See attached
- **Fiscal Impact:** no
- **Legal review required:** False
- **Reviewed by:**

\_\_\_\_\_ Department Head

**Department Name:**

\_\_\_\_\_ County Manager

**Other Agency Review:** \_\_\_\_\_

- **Board Action:**

☐ Approved

☐ Approved with Modification

<input type="checkbox"/> Denied	<input type="checkbox"/> Continued
---------------------------------	------------------------------------

**Audit Report**  
**STOREY COUNTY, NEVADA**  
**June 30, 2022**



**STOREY COUNTY, NEVADA**  
**TABLE OF CONTENTS**  
**JUNE 30, 2022**

<b>FINANCIAL SECTION</b>	<b>Page</b>
Independent Auditor's Report.....	1
Management's Discussion and Analysis.....	4
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position.....	12
Statement of Activities.....	13
Fund Financial Statements:	
Governmental Funds	
Balance Sheet.....	15
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	17
Statement of Revenues, Expenditures and Changes in Fund Balances.....	18
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Statement of Activities.....	20
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual General Fund.....	21
Roads Fund.....	26
474 Fire Protection District Fund.....	27
Tri Payback Fund.....	28
USDA Bond Fund.....	29
Virginia City Tourism Commission Fund.....	30
Proprietary Funds	
Statement of Net Position.....	31
Statement of Revenues, Expenditures and Changes in Fund Balances.....	32
Statement of Cash Flows.....	33
Fiduciary Funds	
Statement of Net Position and change in net position.....	34
Notes to Financial Statements.....	35
Supplementary Information:	
Combining Balance Sheet - Nonmajor Governmental Funds.....	61
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds.....	64
Statement of Revenues, Expenditures and Changes in Fund Balance Budget and Actual Special Revenue Funds:	
Equipment Acquisition.....	67
Justice Court.....	68
Drug Court.....	69
Indigent Medical.....	70
Park Tax.....	71
Mutual Aid.....	72
Emergency Mitigation.....	73
Indigent Accident.....	74
Technology.....	75
Federal/State Grant.....	76
Fire Emergency.....	77
Stabilization.....	78
Genetic Marker Testing.....	79
Piper's Opera House.....	80
Fire Grant .....	81

**STOREY COUNTY, NEVADA**  
**TABLE OF CONTENTS**  
**JUNE 30, 2022**

<b>FINANCIAL SECTION (cont'd.)</b>	<b>Page</b>
Capital Projects Funds	
Capital Projects.....	82
Infrastructure.....	83
Virginia City Rail.....	84
Fire .....	85
Enterprise Funds:	
Water System	
Statement of Revenue and Expense.....	86
Statement of Cash Flows.....	87
Virginia Divide Sewer Improvement District	
Statement of Revenue and Expense.....	88
Statement of Cash Flows.....	89
Schedule of Changes in the Total OPEB Liability and Related Ratios .....	90
Schedule of County's Share of Net Pension Liability-Public Retirement System of Nevada.....	91
Schedule of County's Contributions-Public Employees' Retirement System of Nevada.....	92
 <b>COMPLIANCE SECTION</b>	
Report on Compliance and on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial	
Statements Performed in Accordance with Governmental Auditing Standards.....	93
Schedule of Findings and Responses.....	99

## **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, 2022, and the related notes to the financial statements, which collectively comprise the Storey County, Nevada's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Storey County, Nevada, as of June 30, 2022, and the respective changes in financial position, and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund and the Regional Streets and Highway Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### ***Basis for Opinions on Each Major Federal Program***

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

### **Responsibilities of Management 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; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Storey County, Nevada ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Storey County, Nevada's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Storey County, Nevada's ability to continue as a going concern for a reasonable period of time.

Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Storey County, Nevada's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Storey County, Nevada's ability to continue as a going concern for a reasonable period of time.

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

#### ***Required Supplemental Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, on pages 4 through 10 and the schedules of other post-employment benefits and the County's proportionate share of the net pension liability and defined benefit plan contributions on pages 90-92 be presented to supplement the basic financial statements. Such information is the responsibility of management, and although not a part of the basic financial statements, is required by Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriated 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.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Storey County, Nevada's basic financial statements. The budgetary comparison financial statements for the major capital projects fund, combining and individual nonmajor fund financial statements, and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 and the schedule of expenditures of federal awards 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 a report dated November 30, 2022, on our consideration of Storey County, Nevada's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Storey County, Nevada's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Storey County, Nevada's internal control over financial reporting and compliance.

Reno, NV  
December 20, 2022

**COUNTY OF STOREY, STATE OF NEVADA  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

---

As management of Storey County, State of Nevada, we offer readers of Storey County's financial statements this overview and analysis of Storey County for the fiscal year ended June 30, 2022.

**FINANCIAL HIGHLIGHTS**

- The government wide net position at the close of the 2022 fiscal year was \$45,157,984 which was a increase from 2021 in the amount of \$14,202,289. This represents \$26,882,029 governmental activities and \$18,275,955 in Business type activities
- The assets of Storey County exceeded its liabilities by \$47,630,037
- The primary revenue sources for the County for governmental activities were \$20,347,868 of property taxes, \$8,925,398 of consolidated taxes, and \$1,168,182 of capital contributions and grants.
- The government wide expenses were \$30,479,628. The greatest expenses were in the General government function \$11,321,937 and the Public Safety function in the amount of \$14,663,332.
- At the close of the fiscal year the general fund balance was \$28,468,540 an increase from the previous year in the amount of \$5,564,494. Combined governmental funds closed fiscal year 2022 with combined balance of \$53,208,353.
- Storey County's bonded debt at June 30, 2022 was \$10,992,118 which was \$9,595,293 in revenue bonds of the County's Enterprise Funds, and \$1,396,825 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. This report also contains supplementary information in addition to the basic financial statements themselves.

**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 and decreases 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., uncollected taxes, earned and unused vacation and sick leave).

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 (business type activities). The governmental activities of Storey County included general government, public safety, roads and streets, judicial and, culture and recreation, and community support. The business activities (enterprise funds) are the water and sewer.

The government-wide financial statements can be found in this report on pages 12 and 13.

**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.

**COUNTY OF STOREY, STATE OF NEVADA  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

---

**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. By doing so, 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 each of its governmental and propriety 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 15 through 30.

**Proprietary funds.** Storey County operates two enterprise (proprietary) funds; the Water Fund and the Sewer Fund which supply services in Virginia City and Gold Hill. These funds are reported as business type activities, reported in the government-wide financial statements..

Enterprise funds are presented on pages 32 through 33.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for other entities. Fiduciary funds are not reflected in the government-wide financial statements as the resources of these funds are not available to support Storey County. The cash basis of accounting is used for fiduciary funds

Fiduciary fund financial statements can be found in this report on page 34.

**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 35 through 59.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information, including budget to actual comparison data. These schedules test compliance with budgetary constraints and management directive to enhance accountability at the fund and function level. This information may be found on pages

**COUNTY OF STOREY, STATE OF NEVADA  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

A significant portion of the County's net position, \$38,299,000, reflects the amount invested in capital assets (e.g. land and easements, structures and improvements, infrastructure, and equipment), less any related debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the County's net position, \$402,000, represents resources that are subject to external restrictions (statutory, bond covenants or granting agency) on how they may be used.

The unrestricted portion of the County's net position due to governmental activities is 6,457,000 primarily due to the classification of long-term pension liabilities to the unrestricted category. These liabilities are required by new accounting standards in order to communicate to potential lenders and the public the potential liability the County bears for future pension expense. These liabilities accumulate over decades as part of the County's employment agreements and the timing for their translation into current year expense is not subject to precise projection.

\*For more detailed information, see the government-wide Statements of Net Position and Notes to the Financial Statements.

**STOREY COUNTY, NEVADA  
NET POSITION**

	Governmental Activities June 30, 2022	Business Type Activities June 30, 2022	Total June 30, 2022	Total June 30, 2021
Current and Other Assets	\$ 58,809,000	\$ 1,838,000	\$ 60,647,000	\$ 51,138,000
Capital Assets	54,768,000	26,570,000	81,338,000	83,315,000
Total Assets	<u>\$ 113,577,000</u>	<u>\$ 28,408,000</u>	<u>\$ 141,985,000</u>	<u>\$ 134,453,000</u>
Deferred Outflows	<u>\$ 18,368,000</u>	<u>\$ 263,000</u>	<u>\$ 18,631,000</u>	<u>\$ 13,732,000</u>
Long Term Liabilities				
Outstanding	\$ 80,308,000	\$ 9,966,000	\$ 90,274,000	\$ 100,299,000
Current Liabilities	3,980,000	111,000	4,091,000	6,359,000
Total Liabilities	<u>\$ 84,288,000</u>	<u>\$ 10,077,000</u>	<u>\$ 94,365,000</u>	<u>\$ 106,658,000</u>
Deferred Inflows	<u>\$ 20,775,000</u>	<u>\$ 318,000</u>	<u>\$ 21,093,000</u>	<u>\$ 10,571,000</u>
Net Position				
Invested in Capital				
Assets, Net of Related Debt	\$ 21,324,000	\$ 16,975,000	\$ 38,299,000	\$ 32,799,000
Restricted	143,000	259,000	402,000	402,000
Unrestricted	5,415,000	1,042,000	6,457,000	(2,245,000)
Total Net Position	<u>\$ 26,882,000</u>	<u>\$ 18,276,000</u>	<u>\$ 45,158,000</u>	<u>\$ 30,956,000</u>



**COUNTY OF STOREY, STATE OF NEVADA  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

---

**FINANCIAL ANALYSIS OF THE GOVERNMENT FUNDS.** As noted earlier, Storey County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

At the end of the fiscal year, Storey County's governmental funds reported a combined ending fund balance of \$53,208,353, an increase of \$10,497,652 from the prior year.

**General Fund.** The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the fund balance was \$28,468,540 and increase of \$5,556,494 from the prior year.

Expenditures increase was \$655,869 : General government expenditures increased by \$474,863 Judicial expenditures increased by \$188,827 , and Public Safety decreased by \$22,658. All increases are primarily due to increases in salary and benefit increases in various departments and union organizations.

**Road fund.** The Road Fund has an ending fund balance at the close of the current year of \$1,721,993 a decrease of \$930,110. Revenues increased 42% during the year due to the gas and SCCRT tax. Expense decreased 53% primarily due to a decrease in capital road projects.

**474 Fire Protection District Fund.** The Fire Protection District Fund has a fund balance at the end of the fiscal year of \$4,673,622. This is an increase of \$2,548,950. Revenues increased 47% primarily due to Tesla payments, Ad Valorem and Intergovernmental Funding. and Expenses increased 10% primarily due to increases in salaries and benefits

**Budgetary Highlights Fiscal Year ending June 30. 2022.**

The budget statements reflect a comparison budgeted revenues and expenditures to the actual for the year ending June 30, 2022. The budget statements were prepared from the final budget as filed with the Nevada Department of Taxation. 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 \$5,685,568 leaving a fund balance of \$28,468,540 General Fund information can be found on pages 21 through 25.

**Capital Assets.** Storey County's investment in capital assets for its governmental and business type activities as of June 30, 2022 amount to \$81,338,000 (net accumulated depreciation). This investment in capital assets includes land, buildings, and Water/Sewer systems, improvements, machinery and equipment, park facilities, roads, and bridges.

**STOREY COUNTY NEVADA  
CAPITAL ASSETS  
JUNE 30, 2022**

	Governmental Activities June 30, 2022	Business Type Activities June 30, 2022	Total June 30, 2022
Land	\$ 811,000	\$ -	\$ 811,000
Antique Furniture	75,000	-	75,000
Construction in Process	2,931,000	14,793,000	17,724,000
Leased assets	56,000	-	56,000
Buildings and Improvements	8,888,000	-	8,888,000
Improvements other than Buildings	34,905,000	-	34,905,000
Machinery and Equipment	7,102,000	-	7,102,000
Sewer and Water systems	-	11,777,000	11,777,000
Total	<u>\$ 54,768,000</u>	<u>\$ 26,570,000</u>	<u>\$ 81,338,000</u>

**COUNTY OF STOREY, STATE OF NEVADA  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

---

STOREY COUNTY, NEVADA  
CHANGES IN NET POSITION

At the end of 2022 fiscal year Storey County reports a positive balance in net position for both the government activities and business-type activities. This is true for the prior fiscal year.

Storey County's overall net position increased \$14,202,000 compared to a \$2,682,000 increase in the prior year. The governmental activities net position increased by \$14,295,000 and the Business-type activities decreased \$93,000. The details of the changes are noted in the following table:

	Governmental Activities <u>June 30, 2022</u>	Business Type Activities <u>June 30, 2022</u>	Total <u>June 30, 2022</u>	Total <u>June 30, 2021</u>
<b>REVENUES:</b>				
Program Revenues:				
Charges for Services	\$ 11,122,000	\$ 1,105,000	\$ 12,227,000	\$ 6,927,000
Operating Grants and Contributions	388,000	-	388,000	961,000
Capital Grants and Contributions	-	1,168,000	1,168,000	954,000
General Revenues:				
Taxes	20,348,000	-	20,348,000	19,142,000
Intergovernmental	8,925,000	-	8,925,000	6,127,000
Interest Earnings	(1,135,000)	-	(1,135,000)	(13,000)
Bond Proceeds	-	-	-	-
Other	2,411,000	121,000	2,532,000	1,704,000
Total Revenues	42,059,000	2,394,000	44,453,000	35,802,000
<b>EXPENSES:</b>				
General Government	14,846,000	-	14,846,000	15,547,000
Public Safety	8,823,000	-	8,823,000	11,861,000
Judicial	1,476,000	-	1,476,000	399,000
Health and Welfare	290,000	-	290,000	259,000
Culture and Recreation	411,000	-	411,000	402,000
Community Support	1,316,000	-	1,316,000	1,325,000
Highways and Streets	602,000	-	602,000	1,870,000
Intergovernmental	-	-	-	-
Water and Sewer	-	2,487,000	2,487,000	1,457,000
Total Expenses	27,764,000	2,487,000	30,251,000	33,120,000
Changes in Net Position	14,295,000	(93,000)	14,202,000	2,682,000
Net Position - July 1	12,587,000	18,369,000	30,956,000	28,274,000
Net Position - June 30	\$ 26,882,000	\$ 18,276,000	\$ 45,158,000	\$ 30,956,000

**COUNTY OF STOREY, STATE OF NEVADA  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

---

**Long Term Debt.** The following table represents the long term debt of the county for June 30, 2022 and June 30, 2021:

**STOREY COUNTY NEVADA  
LONG TERM DEBT  
JUNE 30, 2022 AND 2021**

	Balance <u>June 30, 2022</u>	Balance <u>June 30, 2021</u>
<u>Governmental</u>		
Virginia City Rail Bond-Series 2010A	-	448,000
Virginia City Rail Bond-Series 2010B	-	443,000
Storey County Fire District USDA Loan	1,396,825	1,485,008
Leases payable	53,750	71,976
Compensated Absences	779,093	766,643
TRI-Construction repayment	40,842,347	38,342,347
<u>Business Type Activities</u>		
Water Revenue Bonds	3,054,906	3,118,716
Sewer Revenue Bonds	6,540,387	6,678,842

**Economic Factors and Next Year's Budget**

The County reviews and includes a variety of economic related statistics in the development and monitoring the operating and capital budgets. Long and short-term plans are annually reviewed and updated to aid in the development the County's budgets, including a 5-10 year plan for the County's Capital Improvement Projects. The assumptions used in the plans are reviewed by the County Commissioners as background for decisions regarding the revenue projections and cost allocations.

The County's practice of budgeting conservatively on revenues and liberally on expenditures has resulted in a strong, fiscally responsible government. Storey County Board of Commissioners approved the 2020-2021 in May and this was approved by Nevada Dept of Taxation. The financial projections continue to include the growth of the Tahoe Regional Industrial Park which has a substantial impact on both the revenue and expenditures of the County. TRI has a significant impact on the financial stability of Storey County, however with current abatements the expenditures continue to rise without equal financial support of the area.

In FY23 Storey County will enter into negotiations with the Sheriff's union and the Fire District will enter into negotiations with the Fire Fighter Association #4227.

The County is anxiously waiting on finalization on several grants from the Federal government. If approved these grants will help fund several projects in the County's CIP, including, the Lockwood Community Center, the Lockwood Sheriff substation, the Virginia City Fire Station, upgrades to the Virginia City fairgrounds, and upgrades to the Virginia City Justice Center parking lot.

**COUNTY OF STOREY, STATE OF NEVADA  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

---

The 2022-2023 Capital Improvement Plan include:

Water system upgrades: B Street water line, water tank rehabilitation

Continuing necessary internet infrastructure County wide, Radio/Cell towers, and various road projects  
County wide

New Lockwood Senior/Community Ctr- Currently in planning stages and expected to break ground sometime  
in the next fiscal year

Mark Twain Community Center outdoor lighting and new message board

Upgrades to the McCarren Center County offices

New siding on Fire Station 72

**Request for Information**

This financial report is designed to provide a general overview of Storey County'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's Office, 10 South B Street, Virginia City, Nevada 89440.

THIS PAGE INTENTIONALLY LEFT BLANK

**STOREY COUNTY, NEVADA**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2022**

	PRIMARY GOVERNMENT			COMPONENT
	GOVERNMENTAL	BUSINESS-TYPE	TOTAL	UNIT
	ACTIVITIES	ACTIVITIES		TRI
				GID
<b>ASSETS</b>				
Cash and investments	\$ 54,612,581	\$ 1,738,246	\$ 56,350,827	\$ 5,352,129
Accounts receivables (net allowance)	2,364,178	98,885	2,463,063	463,764
Taxes receivable	332,057	-	332,057	-
Insurance receivable	-	-	-	714,052
Prepaid expenses	52,078	-	52,078	96,519
Inventory	11,809	-	11,809	-
Lease receivable	1,121,580	-	1,121,580	301,068
Due from V&T Railroad	314,669	-	314,669	-
Capital assets - nondepreciable				-
Land	810,921	-	810,921	503,231
Water rights	-	-	-	55,828,863
Antique furniture	75,000	-	75,000	-
Construction in progress	2,930,806	14,793,141	17,723,947	-
Capital assets - net of accumulated depreciation				-
Leased assets	56,141	-	56,141	-
Buildings and improvements	8,887,817	-	8,887,817	-
Improvements other than buildings	34,905,489	-	34,905,489	-
Utility system	-	11,776,958	11,776,958	52,835,513
Machinery and equipment	7,102,093	-	7,102,093	-
Total Assets	<u>\$ 113,577,219</u>	<u>\$ 28,407,230</u>	<u>\$ 141,984,449</u>	<u>\$ 116,095,139</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows-OPEB	\$ 8,119,144	\$ -	\$ 8,119,144	\$ -
Deferred outflows-pension	10,248,977	262,794	10,511,771	960,529
Total Deferred Outflows of Resources	<u>\$ 18,368,121</u>	<u>\$ 262,794</u>	<u>\$ 18,630,915</u>	<u>\$ 960,529</u>
<b>LIABILITIES</b>				
Accounts payable and other current liabilities	\$ 3,980,433	\$ 110,802	\$ 4,091,235	\$ 344,256
Non-current liabilities				
Bonds, Lease, Notes payable - due within one year	109,224	-	109,224	-
- due in more than one year	33,278,934	9,595,294	42,874,228	-
Compensated absences - due in more than one year	778,272	-	778,272	-
Net OPEB obligation	31,698,789	-	31,698,789	-
Net pension liability	14,442,347	370,317	14,812,664	511,184
Total Liabilities	<u>\$ 84,287,999</u>	<u>\$ 10,076,413</u>	<u>\$ 94,364,412</u>	<u>\$ 855,440</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows-lease receivable	\$ 1,092,030	\$ -	\$ 1,092,030	\$ 295,787
Deferred inflows-OPEB	7,294,689	-	7,294,689	-
Deferred inflows-pension	12,388,593	317,656	12,706,249	420,708
Total Deferred Inflows of Resources	<u>\$ 20,775,312</u>	<u>\$ 317,656</u>	<u>\$ 21,092,968</u>	<u>\$ 716,495</u>
<b>NET POSITION</b>				
Restricted reserve	\$ 142,640	\$ 259,034	\$ 401,674	-
Invested in capital assets - net of related debt	21,323,968	16,974,805	38,298,773	109,167,607
Unrestricted	5,415,421	1,042,116	6,457,537	6,316,126
Total Net Position	<u>\$ 26,882,029</u>	<u>\$ 18,275,955</u>	<u>\$ 45,157,984</u>	<u>\$ 115,483,733</u>

**STOREY COUNTY, NEVADA**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS
Primary government:				
Governmental activities:				
General government	\$ 14,845,380	\$ 7,978,835	\$ -	\$ -
Public safety	8,822,900	2,824,427	387,624	-
Judicial	1,476,334	58,331	-	-
Health and welfare	289,878	-	-	-
Culture and recreation	411,367	23,329	-	-
Community support	1,316,414	-	-	-
Highways and streets	601,638	237,752	-	-
Intergovernmental	-	-	-	-
Total Governmental Activities	<u>27,763,911</u>	<u>11,122,674</u>	<u>387,624</u>	<u>-</u>
Business type activities:				
Water	552,903	652,958	-	354,939
Sewer	<u>821,843</u>	<u>452,150</u>	<u>-</u>	<u>813,243</u>
Total Business-Type Activities	<u>1,374,746</u>	<u>1,105,108</u>	<u>-</u>	<u>1,168,182</u>
Total Primary Government	<u>\$ 29,138,657</u>	<u>\$ 12,227,782</u>	<u>\$ 387,624</u>	<u>\$ 1,168,182</u>
Component Unit:				
TRI General Improvement District	\$ 3,567,095	\$ 4,326,699	\$ -	\$ -
Total Component Unit	<u>\$ 3,567,095</u>	<u>\$ 4,326,699</u>	<u>\$ -</u>	<u>\$ -</u>

**STOREY COUNTY, NEVADA**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	NET (EXPENSE)REVENUE AND CHANGES IN NET POSITION			
	PRIMARY GOVERNMENT			COMPONENT
	BUSINESS			UNIT
	GOVERNMENTAL	TYPE		TRI
	ACTIVITIES	ACTIVITIES	TOTAL	GID
<hr/>				
FUNCTIONS/PROGRAMS				
Primary government:				
Governmental activities:				
General government	\$ (6,866,545)	\$ -	\$ (6,866,545)	
Public safety	(5,610,849)	-	(5,610,849)	
Judicial	(1,418,003)	-	(1,418,003)	
Health and welfare	(289,878)	-	(289,878)	
Culture and recreation	(388,038)	-	(388,038)	
Community support	(1,316,414)	-	(1,316,414)	
Highways and streets	(363,886)	-	(363,886)	
Intergovernmental	-	-	-	
	<hr/>	<hr/>	<hr/>	
Total Governmental Activities	(16,253,613)	-	(16,253,613)	
Business type activities:				
Water	-	(230,026)	(230,026)	
Sewer	-	(1,151,976)	(1,151,976)	
	<hr/>	<hr/>	<hr/>	
Total Business-Type Activities	-	(1,382,002)	(1,382,002)	
Total Primary Government	<hr/>	<hr/>	<hr/>	
	(16,253,613)	(1,382,002)	(17,635,615)	
Component Unit:				
TRI General Improvement District				\$ 759,604
Total Component Unit				<hr/>
				759,604
General revenues:				
Property taxes	20,347,868	-	20,347,868	-
Various state collected pass-through				
revenues	8,925,398	-	8,925,398	-
Investment earnings	(1,135,311)	103,238	(1,032,073)	5,800.00
Bond proceeds	-	-	-	-
Miscellaneous revenue	2,411,129	17,400	2,428,529	314,892.00
Capital contributions and grants	-	1,168,182	1,168,182	205,740.00
	<hr/>	<hr/>	<hr/>	<hr/>
Total General Revenues	30,549,084	1,288,820	31,837,904	526,432.00
Change in Net Position	14,295,471	(93,182)	14,202,289	1,286,036
Net Position, July 1	<hr/>	<hr/>	<hr/>	<hr/>
	12,586,558	18,369,137	30,955,695	114,197,697
Net Position, June 30	\$ 26,882,029	\$ 18,275,955	\$ 45,157,984	\$ 115,483,733



**STOREY COUNTY, NEVADA**  
**GOVERNMENTAL FUNDS**  
**BALANCE SHEET**  
**JUNE 30, 2022**

	GENERAL	ROAD FUND	474 FIRE PROTECTION DISTRICT FUND	TRI-PAYBACK FUND	USDA BOND FUND
<b>ASSETS</b>					
Cash	\$ 30,199,375	\$ 1,533,396	\$ 4,457,413	\$ 1,487,278	\$ 29,726
Accounts receivable (net allowance)	736,719	223,834	883,167	85,124	-
Taxes receivable	247,576	-	76,097	-	-
Prepaid expenses	11,078	-	-	-	-
Lease receivable	1,121,580	-	-	-	-
Due from V&T road	314,669	-	-	-	-
Inventory	-	-	-	-	-
Total Assets	<u>\$ 32,630,997</u>	<u>\$ 1,757,230</u>	<u>\$ 5,416,677</u>	<u>\$ 1,572,402</u>	<u>\$ 29,726</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities					
Accounts payable	\$ 887,377	\$ 19,425	\$ 51,828	\$ -	\$ -
Accrued expenses and deposits	337,305	15,812	210,404	-	-
Unearned income	-	-	-	-	-
Account payable - Tesla	1,799,987	-	-	-	-
Total Liabilities	<u>3,024,669</u>	<u>35,237</u>	<u>262,232</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable resources property taxes	45,758	-	480,823	-	-
Deferred lease income	1,092,030	-	-	-	-
	<u>1,137,788</u>	<u>-</u>	<u>480,823</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>					
Nonspendable	11,078	-	-	-	-
Reserved - debt service	-	-	142,640	-	-
Unassigned reported in:					
General fund	28,457,462	-	-	-	-
Capital projects funds	-	-	-	-	-
Special revenue funds	-	1,721,993	4,530,982	1,572,402	29,726
Total Fund Balances	<u>28,468,540</u>	<u>1,721,993</u>	<u>4,673,622</u>	<u>1,572,402</u>	<u>29,726</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 32,630,997</u>	<u>\$ 1,757,230</u>	<u>\$ 5,416,677</u>	<u>\$ 1,572,402</u>	<u>\$ 29,726</u>

**STOREY COUNTY, NEVADA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2022**

	VCTC FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b><u>ASSETS</u></b>			
Cash	\$ 1,288,722	\$ 15,616,671	\$ 54,612,581
Accounts receivable (net allowance)	145,021	290,313	2,364,178
Taxes receivable	-	8,384	332,057
Prepaid expenses	40,000	1,000	52,078
Lease receivable	-	-	1,121,580
Due from V&T road	-	-	314,669
Inventory	11,809	-	11,809
Total Assets	<u>\$ 1,485,552</u>	<u>\$ 15,916,368</u>	<u>\$ 58,808,952</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>			
<b><u>Liabilities</u></b>			
Accounts payable	\$ 43,833	\$ 569,024	\$ 1,571,487
Accrued expenses and deposits	13,528	-	577,049
Unearned income	9,000	22,910	31,910
Account payable - Tesla	-	-	1,799,987
Total Liabilities	<u>66,361</u>	<u>591,934</u>	<u>3,980,433</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>			
Unavailable resources property taxes	-	1,555	528,136
Deferred lease income	-	-	1,092,030
	<u>-</u>	<u>1,555</u>	<u>1,620,166</u>
<b><u>FUND BALANCES</u></b>			
Nonspendable	51,809	-	62,887
Reserved - debt service	-	-	142,640
Unassigned reported in:			
General fund	1,367,382	-	29,824,844
Capital projects funds	-	7,903,513	7,903,513
Special revenue funds	-	7,419,366	15,274,469
Total Fund Balances	<u>1,419,191</u>	<u>15,322,879</u>	<u>53,208,353</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,485,552</u>	<u>\$ 15,916,368</u>	<u>\$ 58,808,952</u>

**STOREY COUNTY, NEVADA**  
**RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2022**

Total Fund Balance - government funds - page 16	\$ 53,208,353
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	54,768,267
Deferred outflows of resources for OPEB	8,119,144
Deferred outflows of resources for pensions	10,248,977
Property taxes receivable that are not available to pay current period expenditures and therefore are reported as unearned in the funds	528,136
Long term liabilities are not due and payable in the current period and therefore are not reported in the funds.	(33,388,158)
Pension liabilities are not due and payable in the current period and therefore not reported in funds	(46,141,136)
Compensated absences are not due and payable in the current period and therefore are not reported in the funds.	(778,272)
Deferred inflows of resources for OPEB	(7,294,689)
Deferred inflows of resources for pensions	<u>(12,388,593)</u>
Total Net Position - governmental activities - page 12	<u>\$ 26,882,029</u>

**STOREY COUNTY, NEVADA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	GENERAL	ROAD FUND	474 FIRE PROTECTION DISTRICT FUND	TRI- PAYBACK FUND	USDA BOND FUND
<b>REVENUES</b>					
Taxes	\$ 14,586,167	\$ -	\$ 4,466,424	\$ -	\$ -
Licenses and permits	4,315,289	-	-	-	-
Intergovernmental	2,784,013	1,344,577	1,747,355	-	-
Charges for services	2,542,046	237,752	2,900,545	-	-
Fines and forfeitures	213,866	-	-	-	-
Equipment sales	-	18,571	-	-	-
Miscellaneous	(830,986)	19,080	755,815	259,312	-
Total Revenues	23,610,395	1,619,980	9,870,139	259,312	-
<b>EXPENDITURES</b>					
Current:					
General government	5,549,248	-	-	2,404,764	-
Public safety	5,947,730	-	6,896,049	-	-
Judicial	1,458,868	-	-	-	-
Health and welfare	123,904	-	-	-	-
Culture and recreation	115,955	-	-	-	-
Community service	1,243,816	-	-	-	-
Highways and streets	-	1,089,870	-	-	-
Intergovernmental	-	-	-	-	-
Total Expenditures	14,439,521	1,089,870	6,896,049	2,404,764	-
Excess (Deficiency) of Revenues over Expenditures	9,170,874	530,110	2,974,090	(2,145,452)	-
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	400,000	-	1,308,500	142,640
Transfers out	(3,588,000)	-	(425,140)	-	-
Transfers to proprietary funds	-	-	-	-	357,636
Federal grants	-	-	-	-	-
Loan (payments) proceeds	(18,380)	-	-	-	(290,383)
Bond proceeds	-	-	-	-	-
Bond interest	-	-	-	-	(209,884)
Total Other Financing Sources (Uses)	(3,606,380)	400,000	(425,140)	1,308,500	9
Net Change in Fund Balance	5,564,494	930,110	2,548,950	(836,952)	9
Fund Balance, July 1	22,904,046	791,883	2,124,672	2,409,354	29,717
Fund Balance, June 30	\$ 28,468,540	\$ 1,721,993	\$ 4,673,622	\$ 1,572,402	\$ 29,726

**STOREY COUNTY, NEVADA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	VCTC FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<u>REVENUES</u>			
Taxes	\$ -	\$ 1,402,826	\$ 20,455,417
Licenses and permits	51,201	-	4,366,490
Intergovernmental	1,238,430	1,912,061	9,026,436
Charges for services	551,961	333,252	6,565,556
Fines and forfeitures	-	52,880	266,746
Equipment sales	-	-	18,571
Miscellaneous	110,781	1,023,000	1,337,002
	<u>1,952,373</u>	<u>4,724,019</u>	<u>42,036,218</u>
Total Revenues	<u>1,952,373</u>	<u>4,724,019</u>	<u>42,036,218</u>
<u>EXPENDITURES</u>			
Current:			
General government	1,535,782	1,832,143	11,321,937
Public safety	-	1,819,553	14,663,332
Judicial	-	25,760	1,484,628
Health and welfare	-	165,974	289,878
Culture and recreation	-	270,212	386,167
Community service	-	-	1,243,816
Highways and streets	-	-	1,089,870
Intergovernmental	-	-	-
	<u>1,535,782</u>	<u>4,113,642</u>	<u>30,479,628</u>
Total Expenditures	<u>1,535,782</u>	<u>4,113,642</u>	<u>30,479,628</u>
Excess (Deficiency) of Revenues over Expenditures	<u>416,591</u>	<u>610,377</u>	<u>11,556,590</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	-	55,000	1,906,140
Transfers out	-	2,107,000	(1,906,140)
Transfers to proprietary funds	-	-	357,636
Federal Grants	-	-	-
Loan (payments) proceeds	-	(897,927)	(1,206,690)
Bond proceeds	-	-	-
Bond interest	-	-	(209,884)
	<u>-</u>	<u>1,264,073</u>	<u>(1,058,938)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>1,264,073</u>	<u>(1,058,938)</u>
Net Change in Fund Balance	416,591	1,874,450	10,497,652
Fund Balance, July 1	<u>1,002,600</u>	<u>13,448,429</u>	<u>42,710,701</u>
Fund Balance, June 30	<u>\$ 1,419,191</u>	<u>\$ 15,322,879</u>	<u>\$ 53,208,353</u>

**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, 2022**

Net change in fund balances - governmental funds, page 19	\$	10,497,652
---	----	------------

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.

(1,535,478)

Net long-term receipts and payments reported in governmental funds as expenditures

7,402,173

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

(11,629)

Revenue from taxes in the statement of activities that does not provide current financial resources is not reported as revenue in the funds

102,919

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

(3,499,437)

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

1,339,271

Change in net assets of governmental activities, page 14	\$	<u>14,295,471</u>
--	----	-------------------

**STOREY COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2022**

<u>REVENUES</u>	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
Taxes:				
Property	\$ 12,189,843	\$ 12,189,843	\$ 14,547,654	\$ 2,357,811
Youth services	32,613	32,613	38,513	5,900
Total Taxes	<u>12,222,456</u>	<u>12,222,456</u>	<u>14,586,167</u>	<u>2,363,711</u>
Licenses and Permits				
Merchandise licenses	218,450	218,450	285,963	67,513
County gaming licenses	3,000	3,000	2,790	(210)
Utility licenses	400,000	400,000	758,265	358,265
Franchise tax	350,000	350,000	437,944	87,944
Building permits and study	499,780	499,780	2,830,327	2,330,547
Total Licenses and Permits	<u>1,471,230</u>	<u>1,471,230</u>	<u>4,315,289</u>	<u>2,844,059</u>
Intergovernmental				
Federal and state grants	-	-	14,739	14,739
Payment in lieu of taxes	30,000	30,000	42,508	12,508
State shared revenues				
Cigarette tax	11,627	11,627	11,597	(30)
Liquor tax	4,834	4,834	6,394	1,560
Gaming licenses	105,000	105,000	115,173	10,173
Basic CCRT	693,224	693,224	917,178	223,954
Supplemental CCRT	741,833	741,833	980,540	238,707
Motor vehicle privilege tax	281,254	281,254	424,819	143,565
Real property transfer tax	147,553	147,553	271,065	123,512
Total Intergovernmental	<u>2,015,325</u>	<u>2,015,325</u>	<u>2,784,013</u>	<u>768,688</u>
Charges for Services				
Clerk fees	31,100	31,100	47,674	16,574
Recorder fees	54,500	54,500	60,543	6,043
Assessor fees/commissions	150,000	150,000	600,081	450,081
Building department fees	6,500	6,500	18,619	12,119
District court fees	16,500	16,500	22,035	5,535
Justice court fees	14,400	14,400	36,296	21,896
Sheriffs fees	39,300	39,300	72,266	32,966
Swimming pool admissions/lessons	-	-	18,679	18,679
Park facilities fees	-	-	1,400	1,400
Import tonnage fees	700,000	700,000	828,117	128,117
IT fees	26,000	26,000	32,718	6,718
Other fees - Tesla	770,966	770,966	803,618	32,652
BIA housing	55,000	55,000	-	(55,000)
Total Charges for Services	<u>1,864,266</u>	<u>1,864,266</u>	<u>2,542,046</u>	<u>677,780</u>

**STOREY COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b>REVENUES (cont'd.)</b>				
Fines and Forfeits:				
District fine	300	300	-	(300)
Juvenile fines/assessments	2,400	2,400	2,928	528
Chemical analysis fees	1,000	1,000	3,003	2,003
Jail Court Fines	120,000	120,000	207,935	87,935
Total Fines and Forfeits	123,700	123,700	213,866	90,166
Miscellaneous:				
Rents	60,000	60,000	109,666	49,666
Penalties -taxes	82,000	82,000	157,585	75,585
Penalties - business licenses	750	750	11,015	10,265
Investment earnings	56,000	56,000	(1,227,393)	(1,283,393)
Tax settlement and sales	-	-	-	-
Other	29,100	29,100	118,141	89,041
Total Miscellaneous	227,850	227,850	(830,986)	(1,058,836)
Total Revenues	17,924,827	17,924,827	23,610,395	5,685,568
<b>EXPENDITURES</b>				
General Government				
Commissioners:				
Salaries and wages	334,850	334,850	291,550	43,300
Employee benefits	202,348	202,348	163,277	39,071
Services and supplies	758,181	758,181	607,124	151,057
Capital outlay	-	-	-	-
	1,295,379	1,295,379	1,061,951	233,428
Clerk Treasurer:				
Salaries and wages	244,215	244,215	235,431	8,784
Employee benefits	161,927	161,927	127,832	34,095
Services and supplies	180,165	280,165	172,687	107,478
Capital outlay	-	-	2,584	(2,584)
	586,307	686,307	538,534	147,773
Recorder:				
Salaries and wages	168,334	168,334	147,957	20,377
Employee benefits	94,362	94,362	71,914	22,448
Services and supplies	47,900	47,900	29,090	18,810
Capital outlay	-	-	-	-
	310,596	310,596	248,961	61,635
Assessor:				
Salaries and wages	241,749	241,749	202,531	39,218
Employee benefits	156,668	156,668	104,127	52,541
Services and supplies	87,710	87,710	68,563	19,147
Capital outlay	-	-	-	-
	486,127	486,127	375,221	110,906
Administrative:				
Salaries and wages	185,458	210,458	200,632	9,826
Employee benefits	280,838	280,838	256,708	24,130
Services and supplies	297,410	297,410	121,803	175,607
Capital outlay	-	-	-	-
	763,706	788,706	579,143	209,563



**STOREY COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>EXPENDITURES</u>				
General Government (contd.)				
Building and Grounds:				
Salaries and wages	254,206	254,206	242,868	11,338
Employee benefits	142,859	142,859	133,662	9,197
Services and supplies	283,394	323,394	316,282	7,112
Capital outlay	6,000	6,000	-	6,000
	<u>686,459</u>	<u>726,459</u>	<u>692,812</u>	<u>33,647</u>
Service:				
Salaries and wages	247,703	247,703	228,142	19,561
Employee benefits	143,890	143,890	119,380	24,510
Services and supplies	86,740	86,740	87,580	(840)
Capital outlay	20,000	20,000	18,850	1,150
	<u>498,333</u>	<u>498,333</u>	<u>453,952</u>	<u>44,381</u>
Information technology:				
Salaries and wages	371,787	371,787	353,632	18,155
Employees benefits	243,001	243,001	202,502	40,499
Services and supplies	391,950	391,950	308,193	83,757
Capital outlay	19,380	19,380	12,480	6,900
	<u>1,026,118</u>	<u>1,026,118</u>	<u>876,807</u>	<u>149,311</u>
Comptroller:				
Salaries and wages	239,012	239,012	238,040	972
Employee benefits	148,144	148,144	139,221	8,923
Services and supplies	123,925	123,925	103,505	20,420
Capital outlay	-	-	-	-
	<u>511,081</u>	<u>511,081</u>	<u>480,766</u>	<u>30,315</u>
Planning Commission:				
Salaries and wages	214,141	214,141	151,994	62,147
Employee benefits	114,146	114,146	78,327	35,819
Services and supplies	162,100	162,100	10,780	151,320
	<u>490,387</u>	<u>490,387</u>	<u>241,101</u>	<u>249,286</u>
Total General Government	<u>6,654,493</u>	<u>6,819,493</u>	<u>5,549,248</u>	<u>1,270,245</u>
Judicial:				
District Attorney:				
Salaries and wages	406,756	406,756	398,470	8,286
Employee benefits	216,312	216,312	198,126	18,186
Services and supplies	419,750	419,750	207,061	212,689
Capital outlay	-	-	-	-
	<u>1,042,818</u>	<u>1,042,818</u>	<u>803,657</u>	<u>239,161</u>
District Court:				
Services and supplies	<u>195,565</u>	<u>217,565</u>	<u>214,602</u>	<u>2,963</u>
	<u>195,565</u>	<u>217,565</u>	<u>214,602</u>	<u>2,963</u>

**STOREY COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b>EXPENDITURES</b>				
Judicial (contd.)				
Justice of the Peace:				
Salaries and wages	282,517	282,517	266,945	15,572
Employee benefits	170,724	170,724	140,426	30,298
Services and supplies	47,600	47,600	33,238	14,362
Capital outlay	-	-	-	-
	<u>500,841</u>	<u>500,841</u>	<u>440,609</u>	<u>60,232</u>
Total Judicial	<u>1,739,224</u>	<u>1,761,224</u>	<u>1,458,868</u>	<u>302,356</u>
Public Safety:				
Sheriff:				
Salaries and wages	2,544,331	2,544,331	2,208,229	336,102
Employee benefits	1,748,951	1,748,951	1,358,797	390,154
Services and supplies	549,085	549,085	529,539	19,546
Capital outlay	-	-	-	-
	<u>4,842,367</u>	<u>4,842,367</u>	<u>4,096,565</u>	<u>745,802</u>
Communications				
Salaries and wages	705,654	705,654	654,289	51,365
Employee benefits	358,974	358,974	325,383	33,591
Services and supplies	153,130	153,130	123,370	29,760
Capital outlay	5,000	5,000	4,498	502
	<u>1,222,758</u>	<u>1,222,758</u>	<u>1,107,540</u>	<u>115,218</u>
Emergency Management:				
Salaries and wages	76,050	76,050	58,909	17,141
Employee benefits	34,065	34,065	20,654	13,411
Services and supplies	67,350	67,350	57,725	9,625
Capital outlay	-	-	-	-
	<u>177,465</u>	<u>177,465</u>	<u>137,288</u>	<u>40,177</u>
Community Development				
Salaries and wages	537,428	537,428	357,435	179,993
Employee benefits	296,887	296,887	165,144	131,743
Services and supplies	149,953	149,953	83,758	66,195
Capital outlay	-	-	-	-
	<u>984,268</u>	<u>984,268</u>	<u>606,337</u>	<u>377,931</u>
Total Public Safety	<u>7,226,858</u>	<u>7,226,858</u>	<u>5,947,730</u>	<u>1,279,128</u>
Health and Human Service				
Salaries and wages	4,574	9,574	8,608	966
Employee benefits	2,642	5,642	5,161	481
Services and supplies	160,387	160,387	110,135	50,252
Total Health and Human Services	<u>167,603</u>	<u>175,603</u>	<u>123,904</u>	<u>51,699</u>
Culture and Recreation:				
Swimming Pools and Parks				
Salaries and wages	77,560	77,560	70,517	7,043
Employee benefits	21,453	21,453	17,157	4,296
Services and supplies	35,472	35,472	28,281	7,191
Capital outlay	-	-	-	-
Total Culture and Recreation	<u>134,485</u>	<u>134,485</u>	<u>115,955</u>	<u>18,530</u>

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, 2022**

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
Community Support				
Salaries and wages	152,400	152,400	126,938	25,462
Employee benefits	54,395	54,395	52,013	2,382
Services and supplies	1,152,870	1,152,870	1,064,865	88,005
Total Community Support	<u>1,359,665</u>	<u>1,359,665</u>	<u>1,243,816</u>	<u>115,849</u>
Debt Service:				
Principle	-	-	18,226	(18,226)
Interest	-	-	154	(154)
Total Debt Service	<u>-</u>	<u>-</u>	<u>18,380</u>	<u>(18,380)</u>
Total Expenditures	<u>17,282,328</u>	<u>17,477,328</u>	<u>14,457,901</u>	<u>3,019,427</u>
Excess (Deficiency) of Revenue over Expenditures	<u>642,499</u>	<u>447,499</u>	<u>9,152,494</u>	<u>8,704,995</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers out	(3,633,000)	(3,633,000)	(3,588,000)	45,000
Contingency	<u>(518,470)</u>	<u>(423,470)</u>	<u>-</u>	<u>423,470</u>
Total Other Financing Sources (Uses)	<u>(4,151,470)</u>	<u>(4,056,470)</u>	<u>(3,588,000)</u>	<u>468,470</u>
Net Change in Fund Balance	(3,508,971)	(3,608,971)	5,564,494	9,173,465
Fund Balance, July 1	<u>18,313,471</u>	<u>18,313,471</u>	<u>22,904,046</u>	<u>4,590,575</u>
Fund Balance, June 30	<u>\$ 14,804,500</u>	<u>\$ 14,704,500</u>	<u>\$ 28,468,540</u>	<u>\$ 13,764,040</u>

**STOREY COUNTY, NEVADA**  
**ROADS FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>				
Intergovernmental				
Gasoline tax	\$ 401,132	\$ 401,132	\$ 650,775	\$ 249,643
Supplemental CCRT	469,827	469,827	693,802	223,975
Charges for services				
Import tonnage fees	225,000	225,000	233,572	8,572
Excavation	1,000	1,000	4,180	3,180
Other revenue				
Interest	36,000	36,000	16,999	(19,001)
Equipment sales	-	-	18,571	18,571
Miscellaneous	-	-	2,081	2,081
Total Revenue	<u>1,132,959</u>	<u>1,132,959</u>	<u>1,619,980</u>	<u>487,021</u>
<u>EXPENDITURES</u>				
Highways and Streets				
Salaries and wages	376,642	384,742	379,420	5,322
Employee benefits	211,460	239,460	232,652	6,808
Services and supplies	224,408	224,408	188,750	35,658
Capital outlay	<u>1,008,604</u>	<u>972,504</u>	<u>289,048</u>	<u>683,456</u>
Total Expenditures	<u>1,821,114</u>	<u>1,821,114</u>	<u>1,089,870</u>	<u>731,244</u>
Excess (Deficiency) of Revenues over Expenditures	(688,155)	(688,155)	530,110	1,218,265
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>-</u>
Fund Balance, July 1	<u>481,040</u>	<u>481,040</u>	<u>791,883</u>	<u>310,843</u>
Fund Balance, June 30	<u>\$ 192,885</u>	<u>\$ 192,885</u>	<u>\$ 1,721,993</u>	<u>\$ 1,529,108</u>

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, 2022

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>				
Taxes				
Property	\$ 3,407,219	\$ 3,407,219	\$ 4,466,424	\$ 1,059,205
Intergovernmental revenues				
Supplemental CCRT	1,261,115	1,261,115	1,747,355	486,240
Charges for services				
Fire/ambulance fees	356,000	356,000	450,869	94,869
Transport/accident recovery	25,000	25,000	358,694	333,694
Other fees-Tesla	2,178,151	2,178,151	2,089,678	(88,473)
Special events	5,000	5,000	1,304	(3,696)
Other revenue				
Interest income	61,000	61,000	44,075	(16,925)
Miscellaneous - other	300	300	711,740	711,440
Total Revenues	<u>7,293,785</u>	<u>7,293,785</u>	<u>9,870,139</u>	<u>2,576,354</u>
<u>EXPENDITURES</u>				
Public Safety				
Salaries and wages	4,022,653	4,162,653	4,145,279	17,374
Employee benefits	2,116,283	2,116,283	1,974,895	141,388
Services and supplies	720,640	720,640	724,284	(3,644)
Capital outlay	44,538	51,638	51,591	47
Contingency	-	-	-	-
Total Expenditures	<u>6,904,114</u>	<u>7,051,214</u>	<u>6,896,049</u>	<u>155,165</u>
Excess (Deficiency) of Revenue over Expenditures	389,671	242,571	2,974,090	2,731,519
<u>OTHER FINANCING SOURCES (USES)</u>				
Contingency	(209,463)	(4,363)	-	4,363
Transfers	<u>(425,139)</u>	<u>(425,140)</u>	<u>(425,140)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(634,602)</u>	<u>(429,503)</u>	<u>(425,140)</u>	<u>4,363</u>
Excess (Deficiency) of Revenue and Other Financing Sources (Uses) over Expenditures	(244,931)	(186,932)	2,548,950	2,735,882
Fund Balance, July 1	<u>780,911</u>	<u>780,911</u>	<u>2,124,672</u>	<u>1,343,761</u>
Fund Balance, June 30	<u>\$ 535,980</u>	<u>\$ 593,979</u>	<u>\$ 4,673,622</u>	<u>\$ 4,079,643</u>

STOREY COUNTY, NEVADA  
 TRI PAYBACK FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2022

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUES</u>			
Intergovernmental			
474 Fire District	\$ 248,000	\$ 259,312	\$ (11,312)
<u>EXPENDITURES</u>			
General Government			
Tri Payback	3,000,000	2,404,764	595,236
Excess (Deficiency) of Revenue over Expenditures	(2,752,000)	(2,145,452)	(606,548)
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	1,026,000	1,308,500	(282,500)
Excess (Deficiency) of Revenue and Other Financing Sources (Uses) over Expenditures	(1,726,000)	(836,952)	(889,048)
Fund Balance, July 1	2,409,354	2,409,354	-
Fund Balance, June 30	\$ 683,354	\$ 1,572,402	\$ 889,048

STOREY COUNTY, NEVADA  
USDA BOND FUND  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUES</u>			
Intergovernmental			
Grants	\$ -	\$ -	\$ -
Bonds	-	-	-
Miscellaneous revenue	-	-	-
Total revenues	-	-	-
<u>EXPENDITURES</u>			
Public safety			
Capital outlay	-	-	-
Excess (Deficiency) of Revenue over Expenditures	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>			
Bond proceeds	-	-	-
Debt service	(290,382)	(290,383)	1
Interest	(209,884)	(209,884)	-
Transfer in	500,286	500,276	10
Excess (Deficiency) of Revenue and Other Financing Sources (Uses) over Expenditures	20	9	(1)
Fund Balance, July 1	5,247,507	29,717	(5,217,790)
Fund Balance, June 30	\$ 5,247,527	\$ 29,726	\$ (5,217,791)

**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, 2022**

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUES</u>				
Licenses and permits				
Licenses - permits	\$ 42,000	\$ 42,000	\$ 51,201	\$ 9,201
Intergovernmental				
Grant revenue	22,000	22,000	-	(22,000)
State licenses	2,000	2,000	2,027	27
Room tax	315,000	315,000	484,143	169,143
Tourism tax	500,000	500,000	752,260	252,260
Charges for services				
Special events	308,800	308,800	403,875	95,075
CAP service charge (net)	110,000	110,000	148,086	38,086
Miscellaneous				
Interest	1,500	1,500	170	(1,330)
Contributions	5,000	5,000	6,349	1,349
Miscellaneous	99,700	99,700	104,262	4,562
Total Revenues	<u>1,406,000</u>	<u>1,406,000</u>	<u>1,952,373</u>	<u>546,373</u>
<u>EXPENDITURES</u>				
General government				
Salaries and wages	307,135	337,135	328,650	8,485
Benefits	139,153	154,153	136,755	17,398
Services and supplies	932,779	932,779	965,016	(32,237)
Capital outlay	326,000	281,000	105,361	175,639
Total Expenditures	<u>1,705,067</u>	<u>1,705,067</u>	<u>1,535,782</u>	<u>169,285</u>
Excess (Deficiency) of Revenues over Expenditures	(299,067)	(299,067)	416,591	715,658
Fund Balance, July 1	<u>771,474</u>	<u>771,474</u>	<u>1,002,600</u>	<u>231,126</u>
Fund Balance, June 30	<u>\$ 472,407</u>	<u>\$ 472,407</u>	<u>\$ 1,419,191</u>	<u>\$ 946,784</u>



**STOREY COUNTY, NEVADA**  
**PROPRIETARY FUNDS**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2022**

	BUSINESS-TYPE ENTERPRISE FUNDS		
	WATER SYSTEM	VIRGINIA DIVIDE SEWER	TOTAL
<u>ASSETS</u>			
Current Assets			
Cash	\$ 1,537,894	\$ 200,352	\$ 1,738,246
Accounts receivable (net allowance)	51,994	46,891	98,885
Total Current Assets	<u>1,589,888</u>	<u>247,243</u>	<u>1,837,131</u>
Noncurrent Assets			
Capital assets - net of accumulated depreciation	<u>8,156,657</u>	<u>18,413,442</u>	<u>26,570,099</u>
Total Assets	<u>\$ 9,746,545</u>	<u>\$ 18,660,685</u>	<u>\$ 28,407,230</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred outflows-pension	<u>\$ 147,429</u>	<u>\$ 115,365</u>	<u>\$ 262,794</u>
<u>LIABILITIES</u>			
Current Liabilities			
Accounts payable	\$ 49,096	\$ 12,988	\$ 62,084
Refundable deposits	23,795	-	23,795
Due to general fund	-	-	-
Bonds payable - current portion	-	-	-
Accrued expenses	<u>13,345</u>	<u>11,578</u>	<u>24,923</u>
Total Current Liabilities	<u>86,236</u>	<u>24,566</u>	<u>110,802</u>
Long Term Liabilities			
Bonds payable - net of current portion	3,054,906	6,540,388	9,595,294
Net pension liability	<u>301,115</u>	<u>69,202</u>	<u>370,317</u>
Total Long Term Liabilities	<u>3,356,021</u>	<u>6,609,590</u>	<u>9,965,611</u>
Total Liabilities	<u>3,442,257</u>	<u>6,634,156</u>	<u>10,076,413</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred inflows-pension	<u>\$ 173,958</u>	<u>\$ 143,698</u>	<u>\$ 317,656</u>
<u>NET POSITION</u>			
Restricted reserve	139,365	119,669	259,034
Reserved - short lived assets replacement	-	56,271	56,271
Invested in capital assets - net of related debt	5,101,751	11,873,054	16,974,805
Unassigned	<u>1,036,643</u>	<u>(50,798)</u>	<u>985,845</u>
Total Net Position	<u>\$ 6,277,759</u>	<u>\$ 11,998,196</u>	<u>\$ 18,275,955</u>

**STOREY COUNTY, NEVADA**  
**PROPRIETARY FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	BUSINESS-TYPE ENTERPRISE FUNDS		
	WATER SYSTEM	VIRGINIA DIVIDE SEWER	TOTAL
<u>OPERATING REVENUES</u>			
Charges for services	\$ 652,958	\$ 452,150	\$ 1,105,108
<u>OPERATING EXPENSES</u>			
Salaries and wages	138,230	138,758	276,988
Benefits	46,863	43,585	90,448
Services and supplies	263,509	15,934	279,443
Capital outlay	-	-	-
Depreciation	104,301	502,962	607,263
Total Operating Expense	552,903	701,239	1,254,142
Operating Income (Loss)	100,055	(249,089)	(149,034)
<u>NONOPERATING REVENUES (EXPENSES)</u>			
Rent and miscellaneous	12,000	-	12,000
Interest income	37,485	65,753	103,238
Interest expense	-	(120,604)	(120,604)
Miscellaneous	5,400	-	5,400
Capital outlay	(330,081)	(782,283)	(1,112,364)
Grants and capital contributions	354,939	813,243	1,168,182
Total Nonoperating Revenues (Expenses)	79,743	(23,891)	55,852
Change in net position	179,798	(272,980)	(93,182)
Net Position, July 1	6,097,961	12,271,176	18,369,137
Net Position, June 30	\$ 6,277,759	\$ 11,998,196	\$ 18,275,955

**STOREY COUNTY, NEVADA  
PROPRIETARY FUNDS  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2022**

	BUSINESS-TYPE ENTERPRISE FUNDS		
	WATER SYSTEM	VIRGINIA DIVIDE SEWER	TOTAL
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Cash Inflows			
Sales of water/sewer fees	\$ 660,529	\$ 444,454	\$ 1,104,983
Miscellaneous income	5,400	-	5,400
Cash Outflows			
Salaries and wages	(140,425)	(137,064)	(277,489)
Benefits	(51,745)	(46,318)	(98,063)
Services and supplies	(240,003)	(7,663)	(247,666)
Net Cash Provided (Used) by Operating Activities	233,756	253,409	487,165
<u>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</u>			
Cash Inflows			
Rent	12,000	-	12,000
Customer deposits	150	-	150
Capital outlay	-	(782,283)	(782,283)
Net Cash Provided (Used) by Non-Capital Financing Activities	12,150	(782,283)	(770,133)
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>			
Cash Inflows			
Other Revenue	-	-	-
Capital contributions	354,939	813,243	1,168,182
Transfer from funds	-	-	-
Debt service	-	-	-
Cash Outflows			
Capital outlay and grant match	-	-	(138,455)
Debt service	(63,810)	(138,455)	(184,414)
Interest expense	-	(120,604)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	291,129	554,184	845,313
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Cash Inflows			
Interest earnings	37,485	65,753	103,238
Net Increase (Decrease) in Cash	574,520	91,063	665,583
Cash, July 1	1,418,308	213,338	1,631,646
Cash, June 30	\$ 1,992,828	\$ 304,401	\$ 2,297,229

**STOREY COUNTY, NEVADA**  
**STATEMENT OF FIDUCIARY NET POSITION-FIDUCIARY FUNDS**  
**FIDUCIARY FUNDS**  
**JUNE 30, 2022**

	CUSTODIAL FUNDS
<u>ASSETS</u>	
Cash and cash equivalents	\$ 346,625
Taxes receivable for other governments	\$ 268,439
	<hr/>
Total Assets	\$ 615,064
	<hr/>
<u>LIABILITIES</u>	
Accounts payable and other liabilities	\$ 375,815
Due to other governments	239,249
	<hr/>
Total Liabilities	615,064
	<hr/>
Net Position	-
	<hr/>
Total Liabilities and Net Position	\$ 239,249
	<hr/>

**CASH FLOWS FROM NON-CAPITAL**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**JUNE 30, 2022**

	CUSTODIAL FUNDS
Additions	
Taxes and fees collected for other governments	\$ 10,404,046
	<hr/>
Deductions	
Payments of taxes and fees to other governments or organizations/individuals	\$ 10,404,046
	<hr/>
Net Position, Beginning of Year	\$ -
	<hr/>
Net Position, End of Year	\$ -
	<hr/>

**STOREY COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**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 Fire 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.

TRI General Improvement District (TRI GID) is a discretely presented component unit. Storey County's Board of Commissioners is also the board for TRI GID, and thus could impose their will on TRI GID. However, the County does not have a financial benefit or burden relationship with TRI GID.

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.

**STOREY COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**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.

**STOREY COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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, 2022, the County had the following restricted fund balances: a) 474 Fire Protection District Fund - \$142,640; b) Virginia Divide Sewer Improvement District - \$119,669; and c) Water System Fund - \$139,365.

**STOREY COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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 \$2,500 (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.

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

6. COMPENSATED 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:

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

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



**STOREY COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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.

**STOREY COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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 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.

**STOREY COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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, 2022
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, 2022, expenditures exceeded appropriations as follows:

	Expenditures	Appropriations
Indigent Accident Special Revenue Fund	\$ 122,671	\$ 116,000
Virginia City Rail Capital Projects Fund	270,212	250,000
Water System Enterprise Fund	552,903	572,587
Virginia Divide Sewer Improvement District	701,239	325,421

**C. 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 \$401,674 restricted and reserved in all funds.

**STOREY COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**III. CASH AND INVESTMENTS**

In accordance with Nevada Revised Statutes (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 \$6,563,968 and the bank balance was \$6,592,604. 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, 2022, the County's investments are rated as follows

	Reported <u>Fair Value</u>	Quality <u>Rating</u>
Money Market Mutual Fund	\$ 318,218	AAA
Certificates of Deposit	401,733	AA-
Certificates of Deposit	221,160	A+
Certificates of Deposit	718,645	A
Certificates of Deposit	667,148	AA-
Certificates of Deposit	730,948	A-
Certificates of Deposit-fdic guaranteed	4,818,444	Unrated
Us Treasury Securities	15,563,778	AAA
US Agency Bonds	6,476,098	AAA
US Agency Bonds	159,121	A
Corporate Bonds	1,615,037	A+
Corporate Bonds	6,019,910	A
Corporate Bonds	299,403	A-
Corporate Bonds	1,232,792	AA-
Corporate Bonds	680,642	Unrated
State of Nevada Local Investment Pool	2,483,629	Unrated
	<u>\$ 42,406,706</u>	

The County categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted 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

**STOREY COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

Cash and investments are categorized by fund type as follows:

Governmental funds	\$	54,612,581
Proprietary funds		1,738,246
Custodial funds		346,625
Component Unit		5,352,129
	\$	<u>62,049,581</u>

As of June 30, 2022, the County had the following recurring fair value measurements below:

<u>Investment Type</u>	<u>Total</u>	<u>Fair Value Measurements Using</u>	
		<u>Level 1 Inputs</u>	<u>Level 2 Inputs</u>
Money Market Mutual Fund	\$ 318,218	\$ 318,218	\$ -
Certificates of Deposit	7,558,078	7,558,078	-
Us Treasury Securities	15,563,778	15,563,778	-
US Agency Bonds	6,635,219	6,635,219	-
Corporate Bonds	<u>9,847,784</u>	<u>-</u>	<u>9,847,784</u>
Total investments by fair value level	\$ <u>39,923,077</u>	\$ <u>30,075,293</u>	\$ <u>9,847,784</u>

Investments not required to be measured at fair value

State of Nevada Investment Pool	<u>2,483,629</u>
---------------------------------	------------------

Total Investments	\$ <u>42,406,706</u>
-------------------	----------------------

At year end the County had the following investments and maturities

<u>Investment Type</u>	<u>Total</u>	<u>Investment Maturities in Years</u>		
		<u>Less Than 1</u>	<u>1-5</u>	<u>More than 5 years</u>
Money Market Mutual Fund	\$ 318,218	\$ 318,218	\$ -	-
Certificates of Deposit	7,558,078	3,960,088	3,597,990	
Us Treasury Securities	15,563,778	2,954,855	12,608,923	
US Agency Bonds	6,635,219		1,057,834	5,577,385
Corporate Bonds	9,847,784	1,889,956	7,957,828	
State of Nevada Investment Pool	<u>2,483,629</u>	<u>2,483,629</u>	<u>-</u>	<u>-</u>
Total Investments	42,406,706	\$ <u>11,606,746</u>	\$ <u>25,222,575</u>	\$ <u>5,577,385</u>
Total cash and cash equivalents	<u>19,584,799</u>			
Total cash, cash equivalents and investments	\$ <u>62,049,581</u>			

**STOREY COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**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:

	<u>General</u>	<u>Roads</u>	<u>474 Fire District</u>	<u>Tri Payback</u>	<u>VCTC</u>	<u>Non-Major Funds</u>	<u>Proprietary Funds</u>	<u>Total</u>
Receivables:								
Taxes	\$ 247,576	\$ -	\$ 76,097	\$ -	\$ -	\$ 8,384	\$ -	\$ 332,057
Accounts	<u>736,719</u>	<u>223,834</u>	<u>883,167</u>	<u>85,124</u>	<u>145,021</u>	<u>290,313</u>	<u>98,886</u>	<u>2,463,064</u>
Gross Receivables	<u>984,295</u>	<u>223,834</u>	<u>959,264</u>	<u>85,124</u>	<u>145,021</u>	<u>298,697</u>	<u>98,886</u>	<u>2,795,121</u>

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:	\$ 45,758
454 Fire District Fund-Delinquent property taxes receivable:	14,099
454 Fire District Fund-Ambulance receivable	466,724
Non-major funds-Delinquent property taxes receivable:	<u>1,555</u>
Total	<u>\$ 528,136</u>

**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:

<u>From</u>	<u>To</u>	
General Fund	Roads Fund	\$ 400,000
General Fund	TRI Payback	1,000,000
General Fund	Emergency Mitigation	78,000
General Fund	Pipers	110,000
General Fund	Capital Projects	2,000,000
Fire District 474	TRI Payback	282,000
Fire District 474	USDA	142,640
Virginia Divide Sewer	USDA	259,068
Water System	usa	98,568
Equipment Acquisition	TRI Payback	26,000
Mutual Aid	Fire District 474	500,000
Fire District 474	Fire Emergency	42,859
Fire District 474	Stabilization	407,141
Fire District 474	Fire Grant	50,000

STOREY COUNTY, NEVADA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

**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 Tax Commission has certified the combined tax rate for the County on May 25.

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. CONTINGENT LIABILITIES**

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.

**VIII. 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.

STOREY COUNTY, NEVADA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

IX. CAPITAL ASSETS

	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	3,769,420	183,080	1,021,694	2,930,806
Total Capital Assets not being depreciated	4,655,341	183,080	1,021,694	3,816,727
Capital Assets being depreciated				
Leased assets	\$ 71,976	\$ -	\$ -	\$ 71,976
Buildings	12,840,363	-	-	12,840,363
Improvements other than buildings	49,810,005	653,562	-	50,463,567
Machinery and equipment	17,515,862	1,588,682	59,813	19,044,731
Total Capital Assets being depreciated	80,238,206	2,242,244	59,813	82,420,637
Less accumulated depreciation for:				
Leased assets amortization	-	15,835	-	15,835
Buildings	3,685,488	267,058	-	3,952,546
Improvements other than buildings	14,150,217	1,407,861	-	15,558,078
Machinery and equipment	10,754,097	1,248,354	59,813	11,942,638
Total accumulated depreciation	28,589,802	2,923,273	59,813	31,453,262
Governmental activities capital assets - net	\$ 56,303,745	\$ (497,949)	\$ 1,021,694	\$ 54,784,102
Business type activities				
Capital Assets not being depreciated				
Construction in progress	\$ 4,635,056	\$ -	\$ 972,529	\$ 3,662,527
Capital assets being depreciated				
Water and sewer system	26,578,621	972,529	-	27,551,150
Machinery and equipment	726,987	-	-	726,987
Total Capital assets being depreciated	27,305,608	972,529	-	28,278,137
Less accumulated depreciation for:				
Water and sewer systems	4,220,986	582,950	-	4,803,936
Machinery and equipment	636,485	14,896	-	651,381
Total accumulated depreciation	4,857,471	597,846	-	5,455,317
Business type activities capital assets - net	\$ 27,083,193	\$ 374,683	\$ 972,529	\$ 26,485,347

Net capital assets at June 30, 2022, for the discretely presented component unit were:

TRI GID

Net Capital assets	
Capital assets not being depreciated	56,332,094.00
Capital assets being depreciated	52,835,513.00
Capital assets Net	<u>109,167,607.00</u>



**STOREY COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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

Governmental activities:	
General government	\$ 1,992,630
Public safety	658,034
Highways and streets, including depreciation of general infrastructure assets	165,330
Judicial	9,481
Community support	72,598
Culture and recreation	25,200
Total depreciation expense - Governmental activities	<u>\$ 2,923,273</u>
Business type activities:	
Water	\$ 94,884
Sewer	502,962
Total depreciation expense - Business type activities	<u>\$ 597,846</u>

**X. LONG-TERM OBLIGATIONS**

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

	<u>Date Issue</u>	<u>Maturity Date</u>	<u>Original Note/issue</u>	<u>Interest Rate</u>	<u>Balance 6/30/2022</u>
<u>Revenue Bonds</u>					
<u>Governmental</u>					
Virginia City Rail Bond-Series 2010A	12/28/2010	12/1/2027	\$ 890,000	8.000%	\$ -
Virginia City Rail Bond-Series 2010B	12/28/2010	12/1/2027	859,000	5.000%	-
Storey County Fire District USDA Loan	1/8/2015	7/8/2034	<u>2,000,000</u>	3.750%	<u>1,396,825</u>
			<u>2,000,000</u>		<u>\$ 1,396,825</u>
<u>Business Type Activities</u>					
Sewer Revenue Bonds	5/20/2015	5/12/2055	3,002,000	2.500%	2,663,305
Sewer Revenue Bonds	12/20/2016	12/20/2056	4,058,000	1.375%	3,623,157
Sewer Revenue Bonds	9/23/2020	9/23/2060	264,000	1.125%	253,925
Water Revenue Bond	9/23/2020	9/23/2060	2,126,000	1.125%	2,051,463
Water Revenue Bond	9/23/2020	9/23/2060	701,001	1.125%	674,080
Water Revenue Bond	9/23/2020	9/23/2060	<u>344,000</u>	1.125%	<u>329,363</u>
			<u>\$ 10,495,001</u>		<u>\$ 9,595,293</u>

**STOREY COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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

	Balance 6/30/2021	Additions	Retired	Balance 6/30/2022	Principle Due 22-23
<u>Revenue Bonds</u>					
Governmental					
Virginia City Rail Bond-Series 2010A	\$ 448,000	\$ -	\$ 448,000	\$ -	\$ -
Virginia City Rail Bond-Series 2010B	443,000	-	443,000	-	-
Storey County Fire District USDA Loan	1,485,008	-	88,183	1,396,825	91,536
	<u>\$ 2,376,008</u>	<u>\$ -</u>	<u>\$ 979,183</u>	<u>\$ 1,396,825</u>	<u>\$ 91,536</u>
<u>Business Type Activities</u>					
Sewer Revenue Bonds	\$ 2,714,903	\$ -	\$ 51,598	\$ 2,663,305	\$ 52,902
Sewer Revenue Bonds	3,704,695	-	81,538	3,623,157	82,666
Sewer Revenue Bonds	259,244	-	5,319	253,925	5,379
Water Revenue Bond	2,094,207	-	42,744	2,051,463	43,227
Water Revenue Bond	688,202	-	14,122	674,080	14,282
Water Revenue Bond	336,307	-	6,944	329,363	7,023
	<u>\$ 9,797,558</u>	<u>\$ -</u>	<u>\$ 202,265</u>	<u>\$ 9,595,293</u>	<u>\$ 205,479</u>
Leases-Body cameras	\$ 71,976	\$ -	\$ 18,226	\$ 53,750	\$ 17,688
<u>Long-Term Liabilities</u>					
Compensated Absences	\$ 766,643	\$ 11,629	\$ -	\$ 778,272	\$ -
TRI-Construction repayment	38,342,347	-	6,404,764	31,937,583	-
	<u>\$ 39,108,990</u>	<u>\$ 11,629</u>	<u>\$ 6,404,764</u>	<u>\$ 32,715,855</u>	<u>\$ -</u>

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

Year Ended June 30	<u>Governmental Activities</u>		<u>Business Type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 91,536	\$ 51,104	\$ 205,479	\$ 152,147
2024	95,017	47,623	208,343	149,283
2025	98,631	44,009	212,075	145,552
2026	102,382	40,258	215,465	142,161
2027	106,276	36,364	218,916	138,710
2028-2032	595,168	118,032	1,147,847	640,283
2033-2037	307,815	14,665	1,244,385	543,746
2038-2042	-	-	1,349,706	438,424
2043-2047	-	-	1,465,156	322,974
2048-2052	-	-	1,591,753	196,378
2053-2057	-	-	1,408,104	66,368
2058-2062	-	-	328,064	5,974
Total	<u>\$ 1,396,825</u>	<u>\$ 352,055</u>	<u>\$ 9,595,293</u>	<u>\$ 2,942,000</u>

Year Ended June 30	<u>Leases</u>	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 17,688	\$ 692
2024	17,916	464
2025	18,146	234
Total	<u>53,750</u>	<u>40,258</u>

**STOREY COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**X1. SEGMENT INFORMATION – PROPRIETARY FUNDS**

Summary information for the Proprietary funds is presented below:

	Water Fund	Virginia Divide Sewer Fund
<b>CONDENSED STATEMENT OF NET ASSETS</b>		
<b>ASSETS</b>		
Current assets	\$ 1,589,888	\$ 247,243
Capital assets (net accumulated depreciation)	8,156,657	18,413,442
Total Assets	<u>9,746,545</u>	<u>18,660,685</u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows-pension	<u>147,429</u>	<u>115,365</u>
 <b>LIABILITIES</b>		
Current liabilities	86,236	24,566
Non-current liabilities	3,356,021	6,609,590
Total Liabilities	<u>3,442,257</u>	<u>6,634,156</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows-pension	<u>173,958</u>	<u>143,698</u>
 <b>NET POSITION</b>		
Restricted reserve	139,365	119,669
Reserved - Short lived asset replacement	-	56,271
Invested in capital assets - net of related debt	5,101,751	11,873,054
Unrestricted	1,036,643	(50,798)
Total Net Position	<u>\$ 6,277,759</u>	<u>\$ 11,998,196</u>
 <b>CONDENSED STATEMENT OF REVENUES AND EXPENSES</b>		
Operating revenue	\$ 652,958	\$ 452,150
Depreciation	(104,301)	(502,962)
Other operating expenses	(448,602)	(198,277)
Operating income (loss)	<u>100,055</u>	<u>(249,089)</u>
 Non-operating revenues (expenses)		
Rent and miscellaneous	12,000	-
Interest income	37,485	65,753
Interest expense	-	(120,604)
Miscellaneous	5,400	-
Transfers from capital projects funds	62,806	210,097
Grants and capital contributions	354,939	813,243
Change in net assets	<u>\$ 572,685</u>	<u>\$ 719,400</u>
 <b>CONDENSED STATEMENTS OF CASH FLOWS</b>		
Net cash provided (used) by		
Operating activities	\$ 233,756	\$ 253,409
Non-capital financing activities	12,150	(782,283)
Capital and related financing activities	291,129	554,184
Investing Activities	37,485	65,753
Net increase (decrease) in cash	574,520	91,063
Cash - beginning	<u>1,418,308</u>	<u>213,338</u>
Cash - ending	<u>\$ 1,992,828</u>	<u>\$ 304,401</u>

**STOREY COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**XII. 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.

**STOREY COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

*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 \$1,855,184 for the year ended June 30, 2022

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

At June 30, 2022, the County reported a liability of \$14,812,664 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, 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, 2021. At June 30, 2021, the County's proportion share was .16244% in year 2021, while year 2020 was .15285%.

For the year ended June 30, 2022, the County recognized pension expense of \$394,961. At June 30, 2022, 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	\$ 1,640,793	\$ 104,247
Changes in assumptions or other inputs	4,918,060	-
Net difference between projected and actual earnings on pension plan investments	-	12,086,662
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	2,097,734	515,340
County contributions subsequent to the measurement date	1,855,184	-
	<u>\$ 10,511,771</u>	<u>\$ 12,706,249</u>
		\$ 4,049,662

**STOREY COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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

2023	\$ (1,464,109)
2024	(1,674,103)
2025	(1,718,158)
2026	(1,592,098)
2027	1,140,592
2028	1,103,697
Thereafter	<u>154,517</u>
	<u><u>\$ (4,049,662)</u></u>

In addition, \$1,855,184 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, 2022.

*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, 2021, actuarial valuation was determined using the following actuarial assumptions applied to all periods included in the measurement:

Inflation Rate	2.50%
Investment Rate of Return	7.25%
Productivity Pay Increases	0.5%
Projected Salary Increases	Regular: 4.20% to 9.10%, depending on service Police/Fire: 4.60% to 14.5%, depending on service Rates include inflation and productivity increases
Other Assumptions	Same as those used in the June 30, 2021 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, 2021, are included in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Geometric Expected Real Rate of Return*</u>
Domestic Equity	42%	5.50%
International Equity	18%	5.5
Domestic Fixed Income	28%	.75
Private Markets	12%	6.65

\*As of June 30, 2021, PERS' long-term inflation assumption was 2.50%.

**STOREY COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

*Discount Rate* : The discount rate used to measure the total pension liability was 7.25% as of June 30, 2021. 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 7.25%, 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 (6.25%) or 1 percentage point higher (8.25%) than the current rate:

1% Decrease (6.25%)	Discount Rate (7.25%)	1% Increase (8.25%)
\$ 29,492,977	\$ 14,812,664	\$ 2,703,925

*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](http://www.nvpers.org) under Quick Links – Publications.

**Discretely Presented Component Units**

At June 30, 2022, the Component unit reported a liability of \$511,184 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Component units'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, 2021. At June 30, 2021, the County's proportion share was .00561% in year 2021, while year 2020 was .00240%.

For the year ended June 30, 2022, TRIGID recognized pension expense of \$115,455. At June 30, 2022, TRIGID 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	\$ 56,624	\$ 3,598
Changes in assumptions or other inputs	169,722	-
Net difference between projected and actual earnings on pension plan investments	-	417,110
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	591,129	-
TRIGID contributions subsequent to the measurement date	143,054	-
	<u>\$ 960,529</u>	<u>\$ 420,708</u>

**STOREY COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

The following presents the net pension liability of TRIGID as of June 30, 2022 calculated using the discount rate of 7.25%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower(7.25%) or 1 percentage point higher(8.25%) than the discount rate

<u>1% Decrease</u> <u>(6.25%)</u>	<u>Discount Rate</u> <u>(7.25%)</u>	<u>1% Increase</u> <u>(8.25%)</u>
\$ 1,018,564	\$ 511,184	\$ 93,382

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

2023	\$ 63,625
2024	63,625
2025	63,625
2026	67,863
2027	123,326
2028	14,703
Thereafter	<u>396,767</u>

**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, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

Storey County's total OPEB liability of \$31,698,789 was measured as of June 30, 2022, and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs. The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	3.00%
Discount rate	2.16%

The discount rate was based on the applicable municipal bond index

Mortality rates were based on MacLeod Watts Scale 2020

Changes in Total OPEB Liability

	PEBP	County	Total
Balance 6/30/21	\$ 502,414	\$ 27,225,688	\$ 27,728,102
Changes for the year			
Service Cost	-	3,253,831	\$ 3,253,831
Interest	10,857	670,635	\$ 681,492
Changes of benefit terms	-	-	\$ -
Differences between expected and actual experience	-	-	-
Changes in assumptions or other inputs	2,946	322,862	\$ 325,808
Benefit Payments	(22,334)	(268,110)	\$ (290,444)
Net changes	\$ (8,531)	\$ 3,979,218	\$ 3,970,687
Balance 6/30/22	\$ 493,883	\$ 31,204,906	\$ 31,698,789

*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 2.16%, 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 (1.16%) or 1 percentage point higher (3.16%) than the current rate:

	1% Decrease (1.16%)	Discount Rate (2.16%)	1% Increase (3.16%)
Net OPEB liability	\$ 39,259,346	\$ 31,698,789	\$ 25,949,737

*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	\$ 25,038,087	\$ 31,698,789	\$ 40,833,591

**STOREY COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

For the year ended June 30, 2022, the County recognized OPEB expense of \$23,812,799. At June 30, 2022 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	\$ 7,805,782	\$ 1,986,323
Difference between expected and actual experience	-	5,308,366
Deferred contributions	313,362	-
Total	<u>\$ 8,119,144</u>	<u>\$ 7,294,689</u>

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

2023	\$ (125,470)
2024	(125,470)
2025	(125,470)
2026	(125,470)
2027	(125,470)
Thereafter	<u>1,138,443</u>
	<u>\$ 511,093</u>

**XIV. 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, 2022 the County paid the RAD Strategies \$86,912.

**STOREY COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**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 \$2,500,000 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.

**STOREY COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**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.

**STOREY COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**XVII. Leases**

Storey County implemented "GASB 87 – Leases" in the fiscal year ended June 30, 2022. There was no restatement of fund balance required. Storey County has five material leases, with four having Storey County as lessor and one having Storey County as the lessee. All leases are accounted for in the General Fund. The County is a party to various other immaterial leases, which are not required to be disclosed in the financial statements

Verizon Cell Tower Site Lease

Storey County leases property for a cell tower site to Mobilitie Investment, LLC. The lease is a five-year lease, which commenced on October 1, 2008, with four optional five-year renewals and the final renewal term expiring on October 1, 2033. The monthly payment by increases by three percent upon each year. The County estimates that the lease will continue until October 1, 2033

Monthly lease payments were \$2,407 as of July 1, 2021 with an increase to \$2,479 in November 2021. Total lease payments received were \$27,055 for the fiscal year 2022. The lease payment has been amortized over the life of the lease including the optional renewals and lease payment increases with imputed interest at 1.28%. A lease receivable asset and the corresponding deferred inflow of resources at June 30, 2022 was \$372,878 and \$365,824, respectively. Interest income of \$4,520 was recognized in regards to this lease payment in the fiscal year ended June 30, 2022.

AT&T Cell Tower Site Lease

Storey County leases property for a cell tower site to New Cingular Wireless PSC, LLC. The lease is a five-year lease, which commenced on March 1, 2021, with four optional five-year renewals and the final renewal term expiring on March 1, 2046. The monthly payment by increases by three percent upon each year. The County estimates that the lease will continue until March 1, 2046

Monthly lease payments were \$1,900 as of July 1, 2021 with an increase to \$1,957 in April 2022. Total lease payments received were \$22,971 for the fiscal year 2022. The lease payment has been amortized over the life of the lease including the optional renewals and lease payment increases with imputed interest at 1.28%. A lease receivable asset and the corresponding deferred inflow of resources at June 30, 2022 was \$679,643 and \$657,512, respectively. Interest income of \$8,059 was recognized in regards to this lease payment in the fiscal year ended June 30, 2022.

Corner Bar Lease

Storey County leases property to VC Ponderosa Saloon LLC. The lease is a three-year lease, which commenced on January 1, 2019, with an optional two-year renewal and the final renewal term expiring on December 31, 2023. The monthly payment is \$1,800. The County estimates that the lease will continue until December 31, 2023

Monthly lease payments were \$1,800 as of July 1, 2021. Total lease payments received were \$21,600 for the fiscal year 2022. The lease payment has been amortized over the life of the lease including the optional renewals and lease payment increases with imputed interest at 1.28%. A lease receivable asset and the corresponding deferred inflow of resources at June 30, 2022 was \$32,074 and \$31,904, respectively. Interest income of \$500 was recognized in regards to this lease payment in the fiscal year ended June 30, 2022.

**STOREY COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**XVII. Leases**

Corner Bar Lease

Storey County leases property to Divide LLC. The lease is a two-year lease, which commenced on August 6, 2020, with an optional two-year renewal and the final renewal term expiring on August 6, 2024. The monthly payment is \$1,500. The County estimates that the lease will continue until August 6, 2024

Monthly lease payments were \$1,500 as of July 1, 2021. Total lease payments received were \$18,000 for the fiscal year 2022. The lease payment has been amortized over the life of the lease including the optional renewals and lease payment increases with imputed interest at 1.28%. A lease receivable asset and the corresponding deferred inflow of resources at June 30, 2022 was \$36,985 and \$36,790, respectively. Interest income of \$536 was recognized in regards to this lease payment in the fiscal year ended June 30, 2022.

Body Camera Lease

Storey County leases body worn cameras from FEI-Lenslock, Inc.. The lease is a five-year lease, which commenced on September 1, 2020, with an optional one-year renewal. The annual payment is \$18,380. The County estimates that the lease will continue until August 31, 2025.

Annual lease payments were \$18,380 as of July 1, 2021. Total lease payments received were \$18,380 for the fiscal year 2022. The lease payment has been amortized over the life of the lease including the optional renewals and lease payment increases with imputed interest at 1.28%. A lease payable and the corresponding capital assets at June 30, 2022 was \$53,750 and \$56,142, respectively. Interest expense of \$154 was recognized in regards to this lease payment in the fiscal year ended June 30, 2022.

Discretely Presented Component Units

TRIGID leases property for a cell tower site to Verizon Wireless. The lease is a five-year lease, which commenced on November 1, 2017, with four optional five-year renewals and the final renewal term expiring on November 1, 2042. The monthly payment by increases by three percent upon each year. The County estimates that the lease will continue until March 1, 2046

Monthly lease payments were \$1,050 as of July 1, 2021 with an increase to \$1,078 in April 2022. Total lease payments received were \$12,791 for the fiscal year 2022. The lease payment has been amortized over the life of the lease including the optional renewals and lease payment increases with imputed interest at 1.28%. A lease receivable asset and the corresponding deferred inflow of resources at June 30, 2022 was \$301,068 and \$295,787, respectively. Interest income of \$9,206 was recognized in regards to this lease payment in the fiscal year ended June 30, 2022.

**XVIII Subsequent Event**

After several years of litigation in the bankruptcy matter, in April 2022 a settlement conference was conducted by a sitting Bankruptcy Judge. Storey actively participated in the settlement process. A settlement was reached between and among Storey, the Bankruptcy Estate and the Purchasers. As of June 30, 2022, the terms of the settlement had been agreed upon; however, it was not approved by the Bankruptcy Court until after June 30, 2022. The Settlement required a payment by Storey County in the amount of \$75,000, which payment was made after June 30, 2022.

STOREY COUNTY, NEVADA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

**XIX. 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 an 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**

<u>ASSESSED VALUE</u>	<u>ABATEMENT</u>	<u>TOTAL ABATEMENT</u>
\$872,836,012	100%	\$872,836,012

**REAL PROPERTY TAX**

<u>ASSESSED VALUE</u>	<u>ABATEMENT</u>	<u>TOTAL ABATEMENT</u>
\$212,762,006	100%	\$212,762,006

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

**PERSONAL PROPERTY TAX**

<u>ASSESSED VALUE</u>	<u>ABATEMENT</u>	<u>TOTAL ABATEMENT</u>
\$13,246,887	64%	\$8,470,413

**REAL PROPERTY TAX**

<u>ASSESSED VALUE</u>	<u>ABATEMENT</u>	<u>TOTAL ABATEMENT</u>
\$421,963	50%	\$210,981

**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 is as follows:

**LEED ABATEMENTS**

**PRE-ABATEMENT**

<u>TAX AMOUNT</u>	<u>ABATEMENT</u>	<u>TOTAL ABATEMENT</u>
\$284,165	18%	\$49,151

**STOREY COUNTY, NEVADA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**JUNE 30, 2022**

	SPECIAL REVENUE						
	EQUIPMENT ACQUISITION	JUSTICE COURT	DRUG COURT	INDIGENT MEDICAL	PARK TAX	MUTUAL AID	EMERGENCY MITIGATION
<b>ASSETS</b>							
Cash	\$ 3,484,187	\$ 233,697	\$ 50	\$ 562,760	\$ 92,243	\$ 1,000,141	\$ 493,288
Property taxes receivable	6,986	-	-	1,398	-	-	-
Accounts receivable	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 3,491,173</b>	<b>\$ 233,697</b>	<b>\$ 50</b>	<b>\$ 564,158</b>	<b>\$ 92,243</b>	<b>\$ 1,000,141</b>	<b>\$ 493,288</b>
<b>LIABILITIES</b>							
Accounts payable	\$ 110,591	\$ 186,983	\$ 20	\$ 2,880	\$ -	\$ 9,502	\$ 19
Unearned revenue	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 110,591</b>	<b>\$ 186,983</b>	<b>\$ 20</b>	<b>\$ 2,880</b>	<b>\$ -</b>	<b>\$ 9,502</b>	<b>\$ 19</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable resources property taxes	\$ 260	\$ -	\$ -	\$ 1,295	\$ -	\$ -	\$ -
<b>FUND BALANCE</b>							
Nonspendable	-	-	-	-	-	-	-
Unassigned	3,380,322	46,714	30	559,983	92,243	990,639	493,269
<b>Total Fund Balance</b>	<b>3,380,322</b>	<b>46,714</b>	<b>30</b>	<b>559,983</b>	<b>92,243</b>	<b>990,639</b>	<b>493,269</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 3,491,173</b>	<b>\$ 233,697</b>	<b>\$ 50</b>	<b>\$ 564,158</b>	<b>\$ 92,243</b>	<b>\$ 1,000,141</b>	<b>\$ 493,288</b>

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



**STOREY COUNTY, NEVADA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2022**

	SPECIAL REVENUE						
	INDIGENT ACCIDENT	TECHNOLOGY	FEDERAL AND STATE GRANTS	FIRE EMERGENCY	STABILISATION FUND	GENERIC MARKER TESTING FUND	PIPER'S OPERA HOUSE
<b>ASSETS</b>							
Cash	\$ 94,023	\$ 456,130	\$ 72,219	250,000	\$ 1,000,000	\$ 78,655	\$ 139,637
Property taxes receivable	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	1,000
Total Assets	<u>\$ 94,023</u>	<u>\$ 456,130</u>	<u>\$ 72,219</u>	<u>\$ 250,000</u>	<u>\$ 1,000,000</u>	<u>\$ 78,655</u>	<u>\$ 140,637</u>
<b>LIABILITIES</b>							
Accounts payable	\$ 20,402	\$ 3,310	\$ 160	\$ -	\$ -	\$ 318	8,968
Unearned revenue	-	-	-	-	-	-	22,910
Total Liabilities	<u>20,402</u>	<u>3,310</u>	<u>160</u>	<u>-</u>	<u>-</u>	<u>318</u>	<u>31,878</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable resources property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCE</b>							
Nonspendable	-	-	-	-	-	-	-
Unassigned	<u>73,621</u>	<u>452,820</u>	<u>72,059</u>	<u>250,000</u>	<u>1,000,000</u>	<u>78,337</u>	<u>108,759</u>
Total Fund Balance	<u>73,621</u>	<u>452,820</u>	<u>72,059</u>	<u>250,000</u>	<u>1,000,000</u>	<u>78,337</u>	<u>108,759</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 94,023</u>	<u>\$ 456,130</u>	<u>\$ 72,219</u>	<u>\$ 250,000</u>	<u>\$ 1,000,000</u>	<u>\$ 78,655</u>	<u>\$ 140,637</u>

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

**STOREY COUNTY, NEVADA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2022**

	SPECIAL REVENUE		CAPITAL PROJECTS			
	FIRE GRANTS	CAPITAL PROJECTS	INFRASTRUCTURE FUND	VIRGINIA CITY RAIL PROJECT	FIRE CAP PROJECTS	TOTAL
<b><u>ASSETS</u></b>						
Cash	\$ 46,441	\$ 2,797,192	\$ 2,493,271	\$ 1,662,535	\$ 660,202	\$ 15,616,671
Property taxes receivable	-	-	-	-	-	8,384
Accounts receivable	-	-	145,292	145,021	-	290,313
Prepaid expenses	-	-	-	-	-	1,000
Total Assets	<u>\$ 46,441</u>	<u>\$ 2,797,192</u>	<u>\$ 2,638,563</u>	<u>\$ 1,807,556</u>	<u>\$ 660,202</u>	<u>\$ 15,916,368</u>
<b><u>LIABILITIES</u></b>						
Accounts payable	\$ 37,881	\$ 35,365	\$ 148,238	\$ 3,848	\$ 539	\$ 569,024
Unearned revenue	-	-	-	-	-	22,910
Total Liabilities	<u>\$ 37,881</u>	<u>\$ 35,365</u>	<u>\$ 148,238</u>	<u>\$ 3,848</u>	<u>\$ 539</u>	<u>\$ 591,934</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>						
Unavailable resources property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,555
<b><u>FUND BALANCE</u></b>						
Nonspendable	-	-	-	-	-	-
Unassigned	8,560	2,761,827	2,490,325	1,803,708	659,663	15,322,879
Total Fund Balance	<u>8,560</u>	<u>2,761,827</u>	<u>2,490,325</u>	<u>1,803,708</u>	<u>659,663</u>	<u>15,322,879</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 46,441</u>	<u>\$ 2,797,192</u>	<u>\$ 2,638,563</u>	<u>\$ 1,807,556</u>	<u>\$ 660,202</u>	<u>\$ 15,916,368</u>

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, 2022**

	SPECIAL REVENUE						
REVENUE	EQUIPMENT ACQUISITION	JUSTICE COURT	DRUG COURT	INDIGENT MEDICAL	PARK TAX	MUTUAL AID	EMERGENCY MITIGATION
Taxes	\$ 411,100	\$ -	\$ -	\$ 84,660	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	3,250	-	-
Fine and forfeitures	-	41,356	440	-	-	-	-
Other revenues	75,494	-	-	-	468	406,936	412,302
Total Revenues	486,594	41,356	440	84,660	3,718	406,936	412,302
<b>EXPENDITURES</b>							
Current							-
General government	234,919	-	-	-	-	-	-
Public safety	-	-	-	-	-	464,669	30,576
Judicial	-	21,121	440	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Welfare	-	-	-	43,303	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Total Expenditures	234,919	21,121	440	43,303	-	464,669	30,576
Excess (deficiency) of revenues over expenditures	251,675	20,235	-	41,357	3,718	(57,733)	381,726
<b>OTHER FINANCIAL SOURCES (USES)</b>							
Transfers	(26,000)	-	-	-	-	(500,000)	78,000
Transfers to proprietary funds							
Debt service	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(26,000)	-	-	-	-	(500,000)	78,000
Excess (deficiency) of revenue and other Financing Sources (Uses) over Expenditures	225,675	20,235	-	41,357	3,718	(557,733)	459,726
Fund Balance, July 1	3,154,647	26,479	30	518,626	88,525	1,548,372	33,543
Fund Balance, June 30	\$ 3,380,322	\$ 46,714	\$ 30	\$ 559,983	\$ 92,243	\$ 990,639	\$ 493,269

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, 2022**

	SPECIAL REVENUE						
	INDIGENT ACCIDENT	TECHNOLOGY	FEDERAL AND STATE GRANTS	FIRE EMERGENCY	STABILIZATION FUND	GENERIC MARKER TESTING FUND	PIPER'S OPERA HOUSE
<b>REVENUE</b>							
Taxes	\$ 128,377	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	101,038	-	-	-	3,000
Charges for services	-	220,112	-	-	-	-	109,890
Fine and forfeitures	-	-	-	-	-	11,084	-
Other revenues	-	2,318	-	-	-	-	22,460
Total Revenues	<u>128,377</u>	<u>222,430</u>	<u>101,038</u>	<u>-</u>	<u>-</u>	<u>11,084</u>	<u>135,350</u>
<b>EXPENDITURES</b>							
Current							
General government	-	65,567	-	-	-	-	223,307
Public safety	-	-	133,711	-	-	-	-
Judicial	-	-	-	-	-	4,199	-
Culture and recreation	-	-	-	-	-	-	-
Welfare	122,671	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Total Expenditures	<u>122,671</u>	<u>65,567</u>	<u>133,711</u>	<u>-</u>	<u>-</u>	<u>4,199</u>	<u>223,307</u>
Excess (deficiency) of revenues over expenditures	5,706	156,863	(32,673)	-	-	6,885	(87,957)
<b>OTHER FINANCIAL SOURCES (USES)</b>							
Transfers	-	-	-	42,859	-	-	110,000
Transfers to proprietary funds	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,859</u>	<u>-</u>	<u>-</u>	<u>110,000</u>
Excess (deficiency) of revenue and other financing Sources (Uses) over Expenditures	5,706	156,863	(32,673)	42,859	-	6,885	22,043
Fund Balance, July 1	<u>67,915</u>	<u>295,957</u>	<u>104,732</u>	<u>207,141</u>	<u>1,000,000</u>	<u>71,452</u>	<u>86,716</u>
Fund Balance, June 30	<u>\$ 73,621</u>	<u>\$ 452,820</u>	<u>\$ 72,059</u>	<u>\$ 250,000</u>	<u>\$ 1,000,000</u>	<u>\$ 78,337</u>	<u>\$ 108,759</u>

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, 2022**

	SPECIAL REVENUE		CAPITAL PROJECTS			
	FIRE GRANTS	CAPITAL PROJECTS	INFRASTRUCTURE FUND	VIRGINIA CITY RAIL PROJECT	FIRE CAP PROJECTS	TOTAL
REVENUE						
Taxes	\$ -	\$ -	\$ -	\$ 778,689	\$ -	\$ 1,402,826
Intergovernmental	1,055,473	-	752,550	-	-	1,912,061
Charges for services	-	-	-	-	-	333,252
Fine and forfeitures	-	-	-	-	-	52,880
Other revenues	-	93,733	-	-	9,289	1,023,000
Total Revenues	<u>1,055,473</u>	<u>93,733</u>	<u>752,550</u>	<u>778,689</u>	<u>9,289</u>	<u>4,724,019</u>
EXPENDITURES						
Current						
General government	-	781,255	527,095	-	-	1,832,143
Public safety	1,096,913	-	-	-	93,684	1,819,553
Judicial	-	-	-	-	-	25,760
Culture and recreation	-	-	-	270,212	-	270,212
Welfare	-	-	-	-	-	165,974
Intergovernmental	-	-	-	-	-	-
Total Expenditures	<u>1,096,913</u>	<u>781,255</u>	<u>527,095</u>	<u>270,212</u>	<u>93,684</u>	<u>4,113,642</u>
Excess (deficiency) of revenues over expenditures	(41,440)	(687,522)	225,455	508,477	(84,395)	610,377
OTHER FINANCIAL SOURCES (USES)						
Transfers	50,000	2,000,000	-	-	407,141	2,162,000
Transfers to proprietary funds	-	-	-	-	-	-
Debt service	-	-	-	(897,927)	-	(897,927)
Bond proceeds	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>50,000</u>	<u>2,000,000</u>	<u>-</u>	<u>(897,927)</u>	<u>407,141</u>	<u>1,264,073</u>
Excess (deficiency) of revenue and other financing Sources (Uses) over Expenditures	8,560	1,312,478	225,455	(389,450)	322,746	1,874,450
Fund Balance, July 1	-	1,449,349	2,264,870	2,193,158	336,917	13,448,429
Fund Balance, June 30	<u>\$ 8,560</u>	<u>\$ 2,761,827</u>	<u>\$ 2,490,325</u>	<u>\$ 1,803,708</u>	<u>\$ 659,663</u>	<u>\$ 15,322,879</u>

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, 2022

<u>REVENUE</u>	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
Taxes			
Property taxes	\$ 324,922	\$ 411,100	\$ 86,178
Other revenues			
Equipment sales		20,586	
Insurance claims		36,145	
Interest	3,700	18,763	15,063
Total Revenues	<u>328,622</u>	<u>486,594</u>	<u>101,241</u>
 <u>EXPENDITURES</u>			
General government			
Capital outlay	257,720	234,919	22,801
Total Expenditures	<u>257,720</u>	<u>234,919</u>	<u>22,801</u>
 Excess (Deficiency) of Revenues over Expenditures	 <u>70,902</u>	 <u>251,675</u>	 <u>180,773</u>
 <u>OTHER FINANCING SOURCES (USES)</u>			
Transfer out - Tri Payback	(26,000)	(26,000)	-
 Excess (Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures	 44,902	 225,675	 180,773
 Fund Balance, July 1	 <u>2,995,329</u>	 <u>3,154,647</u>	 <u>159,318</u>
 Fund Balance, June 30	 <u>\$ 3,040,231</u>	 <u>\$ 3,380,322</u>	 <u>\$ 340,091</u>

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, 2022

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>			
Fines			
Justice court fines	\$ 67,000	\$ 41,356	\$ (25,644)
<u>EXPENDITURES</u>			
Judicial			
Services and supplies	68,500	21,121	47,379
Capital outlay	-	-	-
Total Expenditures	68,500	21,121	47,379
Excess (Deficiency) of Revenues over Expenditures	(1,500)	20,235	21,735
Fund Balance, July 1	19,969	26,479	6,510
Fund Balance, June 30	\$ 18,469	\$ 46,714	\$ 28,245

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, 2022

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>			
Fines and forfeits			
Drug court fees	\$ 400	\$ 440	\$ 40
<u>EXPENDITURES</u>			
Judicial			
Services and supplies	400	440	(40)
Excess (Deficiency) of Revenues over Expenditures	-	-	-
Fund Balance, July 1	30	30	-
Fund Balance, June 30	\$ 30	\$ 30	\$ -



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, 2022

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>			
Taxes			
Property taxes	\$ 65,164	\$ 84,660	\$ 19,496
<u>EXPENDITURES</u>			
Welfare			
Services and supplies	200,000	43,303	156,697
Excess (Deficiency) of Revenues over Expenditures	(134,836)	41,357	176,193
Fund Balance, July 1	390,300	518,626	128,326
Fund Balance, June 30	\$ 255,464	\$ 559,983	\$ 304,519

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, 2022

<u>REVENUE</u>	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
Charges for services			
Park fees	\$ 1,500	\$ 3,250	\$ 1,750
Other revenues			
Interest	100	468	368
Total Revenues	<u>1,600</u>	<u>3,718</u>	<u>2,118</u>
 <u>EXPENDITURES</u>			
Culture and recreation			
Services and supplies	<u>15,000</u>	-	<u>15,000</u>
 Excess (Deficiency) of Revenues over Expenditures	<u>(13,400)</u>	<u>3,718</u>	<u>17,118</u>
 Fund Balance, July 1	<u>85,737</u>	<u>88,525</u>	<u>2,788</u>
 Fund Balance, June 30	<u>\$ 72,337</u>	<u>\$ 92,243</u>	<u>\$ 19,906</u>

**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, 2022**

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>				
Other revenues				
Fire suppression	\$ 485,600	\$ 485,600	\$ 406,936	\$ (78,664)
Total Revenues	<u>485,600</u>	<u>485,600</u>	<u>406,936</u>	<u>(78,664)</u>
<u>EXPENDITURES</u>				
Public safety				
Salaries and wages	345,000	345,000	294,055	50,945
Benefits	30,300	88,300	76,957	11,343
Services and supplies	75,800	75,800	71,481	4,319
Capital outlay	<u>34,500</u>	<u>34,500</u>	<u>22,176</u>	<u>12,324</u>
Total Expenditures	<u>485,600</u>	<u>543,600</u>	<u>464,669</u>	<u>78,931</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>(58,000)</u>	<u>(57,733)</u>	<u>267</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers out	<u>(500,000)</u>	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>
Excess(Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures	<u>(500,000)</u>	<u>(558,000)</u>	<u>(557,733)</u>	<u>267</u>
Fund Balance, July 1	<u>1,179,240</u>	<u>1,179,240</u>	<u>1,548,372</u>	<u>369,132</u>
Fund Balance, June 30	<u>\$ 679,240</u>	<u>\$ 621,240</u>	<u>\$ 990,639</u>	<u>\$ 311,399</u>

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, 2022

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>			
Grants	\$ -	\$ 412,302	\$ 412,302
<u>EXPENDITURES</u>			
Public Safety			
Services and supplies	78,000	30,576	47,424
Excess (Deficiency) of Revenues over Expenditures	(78,000)	381,726	459,726
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	78,000	78,000	-
Excess(Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures	-	459,726	459,726
Fund Balance, July 1	31,194	33,543	2,349
Fund Balance, June 30	\$ 31,194	\$ 493,269	\$ 462,075

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, 2022

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>				
Taxes				
Property taxes	\$ 89,297	\$ 89,297	\$ 128,377	\$ 39,080
<u>EXPENDITURES</u>				
Welfare				
Services and supplies	80,000	116,000	122,671	(6,671)
Excess (Deficiency) of Revenues over Expenditures	9,297	(26,703)	5,706	32,409
Fund Balance, July 1	26.802	26.802	67,915	41,113
Fund Balance, June 30	<u>\$ 36,099</u>	<u>\$ 99</u>	<u>\$ 73,621</u>	<u>\$ 73,522</u>

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, 2022

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>			
Charges for services			
Technology fees	\$ 57,100	\$ 220,112	\$ 163,012
Other revenues			
Interest income	-	2,318	2,318
Total Revenues	<u>57,100</u>	<u>222,430</u>	<u>165,330</u>
<u>EXPENDITURES</u>			
General government			
Services and supplies	<u>105,000</u>	<u>65,567</u>	<u>39,433</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(47,900)</u>	<u>156,863</u>	<u>204,763</u>
Fund Balance, July 1	<u>196,343</u>	<u>295,957</u>	<u>99,614</u>
Fund Balance, June 30	<u>\$ 148,443</u>	<u>\$ 452,820</u>	<u>\$ 304,377</u>

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, 2022

<u>REVENUE</u>	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
Intergovernmental			
Federal grants	\$ 136,227	\$ 41,461	\$ (94,766)
State grants	256,591	59,577	(197,014)
Total Revenues	<u>392,818</u>	<u>101,038</u>	<u>(291,780)</u>
 <u>EXPENDITURES</u>			
Culture and recreation			
Services and supplies	-	-	-
Public safety			
Salaries and wages	-	-	-
Employee benefits	-	-	-
Services and supplies	496,724	133,711	363,013
Intergovernmental - State			
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>496,724</u>	<u>133,711</u>	<u>363,013</u>
 Excess (Deficiency) of Revenues over Expenditures	 <u>(103,906)</u>	 <u>(32,673)</u>	 <u>71,233</u>
 Fund Balance, July 1	 <u>119,625</u>	 <u>104,732</u>	 <u>(14,893)</u>
 Fund Balance, June 30	 <u>\$ 15,719</u>	 <u>\$ 72,059</u>	 <u>\$ 56,340</u>

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, 2022

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>			
Charges for services	\$ -	\$ -	\$ -
<u>EXPENDITURES</u>			
Public Safety			
Services and supplies	250,000	-	250,000
Excess (Deficiency) of Revenues over Expenditures	(250,000)	-	250,000
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	42,859	42,859	78,000
Excess(Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures	(207,141)	42,859	328,000
Fund Balance, July 1	207,141	207,141	-
Fund Balance, June 30	\$ -	\$ 250,000	\$ 250,000



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, 2022

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

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, 2022

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>			
Fines and forfeitures	\$ 11,100	\$ 11,084	\$ (16)
<u>EXPENDITURES</u>			
Judicial			
Services and supplies	6,000	4,199	1,801
Excess (Deficiency) of Revenues over Expenditures	5,100	6,885	1,785
Fund Balance, July 1	65,655	71,452	5,797
Fund Balance, June 30	\$ 70,755	\$ 78,337	\$ 7,582

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, 2022

<u>REVENUE</u>	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
Intergovernmental			
State grants	\$ 10,000	\$ 3,000	\$ (7,000)
Charges for services			
Cap ticket sales	122,000	109,890	(12,110)
Other revenues			
Contributions	1,000	2,026	1,026
Rents	20,000	20,350	350
Merchandise sales	3,000	84	(2,916)
Total Revenues	<u>156,000</u>	<u>135,350</u>	<u>(20,650)</u>
 <u>EXPENDITURES</u>			
General government			
Salaries and wages	109,343	85,651	23,692
Employee benefits	51,091	40,320	10,771
Services and supplies	121,223	97,336	23,887
Capital outlay	-	-	-
Total Expenditures	<u>281,657</u>	<u>223,307</u>	<u>58,350</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(125,657)</u>	<u>(87,957)</u>	<u>37,700</u>
 <u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	110,000	110,000	-
Excess(Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures	(15,657)	22,043	(37,700)
Fund Balance, July 1	<u>31,272</u>	<u>86,716</u>	<u>55,444</u>
Fund Balance, June 30	<u>\$ 15,615</u>	<u>\$ 108,759</u>	<u>\$ 93,144</u>

STOREY COUNTY, NEVADA  
 FIRE GRANT SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2022

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>				
Intergovernmental				
Federal grants	\$ 74,950	\$ 74,950	\$ -	\$ (74,950)
State grants	267,188	267,188	65,633	(201,555)
Total Revenues	342,138	342,138	65,633	(276,505)
<u>EXPENDITURES</u>				
Public safety				
Salaries and wages	300,876	406,876	365,921	40,955
Employee benefits	170,581	223,581	189,550	34,031
Services and supplies	781,860	377,860	297,375	80,485
Capital outlay	-	245,000	244,067	933
Total Expenditures	1,253,317	1,253,317	1,096,913	156,404
Excess (Deficiency) of Revenues over Expenditures	(911,179)	(911,179)	(1,031,280)	(120,101)
<u>OTHER FINANCING SOURCES (USES)</u>				
Other grants	883,487	883,487	989,840	106,353
Transfers in	50,000	50,000	50,000	-
Excess(Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures	22,308	22,308	8,560	(13,748)
Fund Balance, July 1	-	-	-	-
Fund Balance, June 30	\$ 22,308	\$ 22,308	\$ 8,560	\$ (120,101)

STOREY COUNTY, NEVADA  
CAPITAL PROJECTS FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>			
Capital outlay reimbursement	\$ 93,000	\$ 93,733	\$ 733
Other	-	-	-
Total revenue	93,000	93,733	733
<u>EXPENDITURES</u>			
General Government			
Capital outlay	1,876,000	781,255	1,094,745
Debt service	-	-	-
Interest expense	-	-	-
Total Expenditures	1,876,000	781,255	1,094,745
Excess (Deficiency) of Revenues over Expenditures	(1,783,000)	(687,522)	(1,094,012)
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers to proprietary funds	-	-	-
Infrastructure capital projects fund	-	-	-
Roads fund	-	-	-
General government - Other	2,000,000	2,000,000	-
Excess (Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures	217,000	1,312,478	1,095,478
Fund Balance, July 1	1,946,033	1,449,349	(496,684)
Fund Balance, June 30	\$ 2,163,033	\$ 2,761,827	\$ 598,794

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, 2022

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>			
Intergovernmental			
1/4% Optional sales tax	\$ 500,000	\$ 752,550	\$ 252,550
Other revenues			
Interest income	-	-	3,801
Total Revenues	500,000	752,550	88,200
<u>EXPENDITURES</u>			
General government			
Capital outlay	1,219,228	527,095	692,133
Excess (Deficiency) of Revenues over Expenditures	(719,228)	225,455	944,683
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers to Capital projects funds	-	-	-
Excess (Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures	(719,228)	225,455	944,683
Fund Balance, July 1	2,193,804	2,264,870	71,066
Fund Balance, June 30	\$ 1,474,576	\$ 2,490,325	\$ 1,015,749

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, 2022

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>			
VC rail tax	\$ 350,000	\$ 778,689	\$ 428,689
<u>EXPENDITURES</u>			
Culture and Recreation			
Capital outlay	-	20,212	(20,212)
Interlock support	250,000	250,000	-
Excess (Deficiency) of Revenues over Expenditures	100,000	508,477	448,901
<u>OTHER FINANCING SOURCES (USES)</u>			
Bond proceeds	-	-	-
Debt service			
Principal	(891,000)	(891,000)	-
Interest	(2,416)	(6,927)	4,511
Excess (Deficiency) of Revenues and Other Financing			
Sources (Uses) over Expenditures	(793,416)	(389,450)	453,412
Fund Balance, July 1	1,909,824	2,193,158	283,334
Fund Balance, June 30	\$ 1,116,408	\$ 1,803,708	\$ 687,300

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, 2022

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>			
Federal grants	\$ -	\$ -	\$ -
Other revenues			
Interest	12,500	9,289	
	<u>12,500</u>	<u>9,289</u>	<u>-</u>
<u>EXPENDITURES</u>			
Capital outlay	<u>366,514</u>	<u>93,684</u>	<u>272,830</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(354,014)</u>	<u>(84,395)</u>	<u>(272,830)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	<u>407,141</u>	<u>407,141</u>	<u>-</u>
Excess(Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures	<u>53,127</u>	<u>322,746</u>	<u>269,619</u>
Fund Balance, July 1	<u>346,530</u>	<u>336,917</u>	<u>(9,613)</u>
Fund Balance, June 30	<u>\$ 399,657</u>	<u>\$ 659,663</u>	<u>\$ 260,006</u>



STOREY COUNTY, NEVADA  
WATER SYSTEM ENTERPRISE FUND  
STATEMENT OF REVENUE AND EXPENSE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>OPERATING REVENUES</u>			
Sales of water	\$ 591,000	\$ 652,958	\$ 61,958
<u>OPERATING EXPENSES</u>			
Salaries and wages	169,455	138,230	31,225
Benefits	78,192	46,863	31,329
Services and supplies	324,940	263,509	61,431
Capital outlay	-	-	-
Depreciation	-	104,301	(104,301)
Total operating expenses	<u>572,587</u>	<u>552,903</u>	<u>19,684</u>
Operating income (loss)	<u>18,413</u>	<u>100,055</u>	<u>81,642</u>
<u>NON-OPERATING REVENUE (EXPENSES)</u>			
Interest earnings	78,000	37,485	(40,515)
Rents	12,000	12,000	-
Interest Expense	-	-	-
Miscellaneous	-	5,400	5,400
Transfers out	(98,568)	-	98,568
Capital outlay	-	(330,081)	(330,081)
Grants and capital contributions	<u>9,100</u>	<u>354,939</u>	<u>345,839</u>
Net Income (loss)	<u>\$ 18,945</u>	<u>\$ 179,798</u>	<u>\$ 160,853</u>

**STOREY COUNTY, NEVADA**  
**WATER SYSTEM ENTERPRISE FUND**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Cash In flows			
Sales of water	\$ 492,300	\$ 660,529	\$ 168,229
Miscellaneous income	-	5,400	5,400
Cash Out flows			
Salaries and wages	(169,455)	(140,425)	29,030
Benefits	(78,192)	(51,745)	26,447
Services and supplies	(324,948)	(240,003)	84,945
Net Cash Provided by Operating Activities	(80,295)	233,756	314,051
<u>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</u>			
Cash In flows			
Rent	12,000	12,000	-
Capital outlay	-	-	-
Customer deposits	-	150	150
Net Cash Provided by Non Capital Financing Activities	12,000	12,150	150
<u>CASH FLOWS FROM CAPITAL AND RELATED ACTIVITIES</u>			
Cash In flows			
Grants	9,100	354,939	345,839
Debt service	-	-	-
Transfer from funds	-	-	-
Cash Out flows			
Capital outlay	-	-	-
Debt service	(98,568)	(63,810)	34,758
Interfund loan	-	-	-
Interest expense	-	-	-
Net Cash (Used) by Capital Related Activities	(89,468)	291,129	380,597
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Interest earnings	78,000	37,485	(40,515)
Net Increase (Decrease) in Cash	(79,763)	574,520	654,283
Cash, July 1	1,689,221	1,418,308	(270,913)
Cash, June 30	\$ 1,609,458	\$ 1,992,828	\$ 383,370

STOREY COUNTY, NEVADA  
VIRGINIA DIVIDE SEWER IMPROVEMENT DISTRICT ENTERPRISE FUND  
STATEMENT OF REVENUE AND EXPENSE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>OPERATING REVENUES</u>				
Sales of water	\$ 433,900	\$ 433,900	\$ 452,150	\$ 18,250
<u>OPERATING EXPENSES</u>				
Salaries and wages	133,136	143,636	138,758	4,878
Benefits	80,073	80,073	43,585	36,488
Services and supplies	112,212	101,712	15,934	85,778
Capital Outlay	-	-	-	-
Depreciation	-	-	502,962	(502,962)
Total operating expenses	325,421	325,421	701,239	(375,818)
Operating income (loss)	108,479	108,479	(249,089)	(357,568)
<u>NON-OPERATING REVENUE (EXPENSES)</u>				
Interest income	(120,613)	(120,613)	65,753	186,366
Interest expense	26,800	26,800	(120,604)	(147,404)
Transfer from capital projects	-	-	-	-
Transfer to USDA	-	-	-	-
Grants and contributions	600,000	600,000	813,243	213,243
Capital outlay	(600,000)	(600,000)	(782,283)	(182,283)
Other income	-	-	-	-
Net Income (loss)	\$ 14,666	\$ 14,666	\$ (272,980)	\$ (287,646)

**STOREY COUNTY, NEVADA**  
**VIRGINIA DIVIDE SEWER IMPROVEMENT DISTRICT ENTERPRISE FUND**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>				
Cash In flows				
Sewer Fees	\$ 433,900	\$ 433,900	\$ 444,454	\$ 10,554
Cash Out flows				
Salaries and wages	(133,136)	(143,636)	(137,064)	6,572
Benefits	(80,073)	(80,073)	(46,318)	33,755
Services and supplies	(112,212)	(101,712)	(7,663)	94,049
Net Cash Provided by Operating Activities	108,479	108,479	253,409	144,930
<u>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</u>				
Cash In flows				
Bonds	600,000	600,000	-	(600,000)
Cash Out flows				
Capital outlay	(600,000)	(600,000)	(782,283)	(182,283)
Net Cash (Used) by Non Capital Financing Activities	-	-	(782,283)	(782,283)
<u>CASH FLOWS FROM CAPITAL AND RELATED ACTIVITIES</u>				
Cash In flows				
Other income				
Grants	-	-	813,243	813,243
Debt service	-	-	-	-
Cash Out flows				
Debt service	(120,613)	(120,613)	(138,455)	(17,842)
Interest expense	(138,445)	(138,445)	(120,604)	17,841
Net Cash (Used) by Capital Related Activities	(259,058)	(259,058)	554,184	813,242
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>				
Transfers from general			-	-
Interest earnings	26,800	26,800	65,753	38,953
Net Cash Provided by Capital Related Activities	26,800	26,800	65,753	38,953
Net Increase (Decrease) in Cash	(123,779)	(123,779)	91,063	214,842
Cash, July 1	(33,367)	(33,367)	213,338	246,705
Cash, June 30	\$ (157,146)	\$ (157,146)	\$ 304,401	\$ 461,547

**STOREY COUNTY, NEVADA**  
**SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**JUNE 30, 2022**

	2018	2019	2020	2021	2022
Total OPEB liability					
Service cost	\$ 2,020,652	\$ 1,753,249	\$ 1,837,336	\$ 2,098,098	\$ 3,253,831
Interest	586,141	711,366	703,321	772,012	681,492
Changes of benefit terms	-	1,281,228	-	-	-
Differences between expected and actual experience	-	(4,548,724)	-	(3,100,780)	-
Changes of assumptions or other inputs	(2,542,189)	(1,038,960)	1,285,244	8,214,844	325,808.00
Benefit payments	<u>(208,173)</u>	<u>(214,872)</u>	<u>(226,280)</u>	<u>(305,190)</u>	<u>(290,444)</u>
Net change in total OPEB liability	\$ (143,569)	\$ (2,056,713)	\$ 3,599,621	\$ 7,678,984	\$ 3,970,687
Total OPEB liability-beginning	<u>\$ 18,649,779</u>	<u>\$ 18,506,210</u>	<u>\$ 16,449,497</u>	<u>\$ 20,049,118</u>	<u>\$ 27,728,102</u>
Total OPEB liability-ending	<u>\$ 18,506,210</u>	<u>\$ 16,449,497</u>	<u>\$ 20,049,118</u>	<u>\$ 27,728,102</u>	<u>\$ 31,698,789</u>
Covered-employee payroll	\$ 9,590,509	\$ 9,394,062	\$ 9,894,669	\$ 10,382,380	11451225
Total OPEB liability as a percentage of covered-employee payroll	192.96%	175.11%	202.63%	267.07%	276.82%

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, 2022**

	2021	2020	2019	2018	2017	2016	2015	2014
County's portion of the net pension liability	0.162%	0.153%	0.151%	0.147%	0.145%	0.145%	0.132%	0.129%
County's proportionate share of the net pension liability	\$ 14,812,664	\$ 21,288,635	\$ 20,642,315	\$ 19,998,860	\$ 20,601,898	\$ 19,511,455	\$ 15,126,431	\$ 16,929,912
County's covered-employee payroll	\$ 9,466,969	\$ 8,824,757	\$ 8,676,437	\$ 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	156.47%	241.24%	237.91%	251.63%	251.00%	267.28%	238.05%	280.27%
Plan fiduciary net position as a percentage of the total net pension liability	86.51%	77.04%	76.46%	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.

**STOREY COUNTY, NEVADA**  
**SCHEDULE OF COUNTY'S CONTRIBUTIONS - PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA**  
**JUNE 30, 2022**

	2022	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 1,855,184	\$ 1,696,329	\$ 1,553,718	\$ 1,568,057	\$ 1,360,192	\$ 1,390,646	\$ 1,229,299	\$ 1,018,739
Contributions in relation to the statutorily required contrib	\$ (1,855,184)	\$ (1,696,329)	\$ (1,553,718)	\$ (1,568,057)	\$ (1,360,192)	\$ (1,390,646)	\$ (1,229,299)	\$ (1,018,739)
Contribution (deficiency) excess	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered-employee payroll	10230470	\$ 9,466,969	\$ 8,824,757	\$ 8,676,437	\$ 7,947,637	\$ 8,207,871	\$ 7,299,918	\$ 6,354,233
Contributions as a percentage of covered-employee payroll	18.13%	17.92%	17.61%	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.

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

**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, 2022, 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 December 20, 2022.

**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.

**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.



**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  
December 20, 2022

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE**

To the Honorable Board of Commissioners  
Storey County, Nevada

***Report on Compliance of Each Major Federal Program Opinion of***

***Each Major Federal Program***

We have audited Story County, Nevada's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Story County, Nevada's major federal programs for the year ended June 30, 2022. Story County, Nevada's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Story County, Nevada, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Story County, Nevada and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Story County, Nevada's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Story County's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Story County, Nevada's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Story County, Nevada's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Story County, Nevada's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Story County, Nevada's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Story

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

#### **Report on Internal Control over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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  
December 20, 2022

STOREY COUNTY, NEVADA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022

<u>Federal Grantor/Program/Grant Description</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures</u>
<u>US Department of Agriculture</u>			
Water and Waste Disposal System for Rural Communities	10.760	N/A	\$ 813,244
Water and Waste Disposal System for Rural Communities	10.760	N/A	354,939
<u>US Department of the Interior</u>			
Direct Funding			
Historic Preservation Fund Grants-In-Aid	15.904	HPF NV-20-10015	33,880
<u>U.S. Department of Housing and Urban Development</u>			
Community Development Block Grants	14.228	CDBG-CVR2 20/PS/37	1,470
<u>U.S. Department of Transportation</u>			
Passed through Nevada State Emergency Response Commission			
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	22-HMEP-15-01	6,638
<u>US Department of Homeland Security</u>			
Direct Funding			
Staffing for Adequate Fire and Emergency Response	97.083	N/A	330,896
Passed Through State of Nevada Department of Public Safety			
Emergency Management Performance Grant	97.042	EMPG FFY 21	<u>14,739</u>
Total Federal Financial Assistance			<u>\$ 1,555,806</u>

STOREY COUNTY, NEVADA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022

**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, 2022. 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, 2022 as follows:

<u>CFDA</u>	<u>Program Title</u>		<u>Loan Balance</u>
10.760	Water and Waste Disposal System for Rural Communities	\$	2,051,463
10.760	Water and Waste Disposal System for Rural Communities	\$	674,080
10.760	Water and Waste Disposal System for Rural Communities	\$	329,363
10.760	Water and Waste Disposal System for Rural Communities	\$	253,925

**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, 2022

**A. Summary of Auditors Results**

*Financial Statements*

Type of report the auditor issued on whether the financial Statements audited were prepare 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

2022-A 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

**B. Financial Statement Findings**

## Findings Relating to The Financial Statements Reported in Accordance with GAGAS

## 2022-B F Absent or inadequate controls over the safeguarding of assets

## Significant Deficiency

Criteria	Facilitating the negotiation and execution of contracts and agreements to safeguard the County's assets
Condition	During our audit we identified a lease that was not being charged at the proper amount. The County had not charged cell phone company the proper amounts due according to the lease.
Cause	Storey County did not have adequate controls in place to ensure the correct amounts were charged for the leases.
Effect	Failure of controls over safeguarding assets can result in loss, damage or misappropriation
Recommendation	We recommend that the county revisit all leases on a yearly basis to make sure all increases contained in the lease are applied
Views of Responsible Officials	Management agrees with this finding



STOREY COUNTY, NEVADA  
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2022

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

1 2021-A

We recommended that the County put in procedures to close the books each month on a timely basis

This was implemented during the year

2 2021-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 2021-B

B. Findings and Questioned Costs- Major Federal Award Program Audit

No audit findings were reported



## Board of Storey County Commissioners Agenda Action Report

**Meeting date: 12/20/2022 10:00 AM -  
BOCC Meeting**

**Estimate of Time Required: 10 min**

**Agenda Item Type: Discussion/Possible Action**

- **Title:** Consideration and possible adoption of ordinance 22-323 adopting portions of the NRS which are defined as civil infractions and amending portions of the Storey County Code addressing traffic and parking regulation violations as civil infractions rather than misdemeanors. This matter is in accordance with changes made in the 2021 Nevada legislative session.
- **Recommended motion:** I (commissioner), move to approve Ordinance 22-323 adopting portions of the Nevada Revised Statutes which establish as civil infractions what were previously defined as misdemeanors and amending the provisions of the Storey County Code to make conforming changes to become effective on January 1, 2023.
- **Prepared by:** Keith Loomis

**Department:**

**Contact Number:** 775-847-0964

- **Staff Summary:** Assembly Bill 116 of the 2021 legislative session amended the Nevada Revised Statutes (NRS) by reducing the severity of numerous traffic, and parking offenses from misdemeanors to civil infractions. The changes in the law generally take effect on January 1, 2023. Ordinance 22-323 incorporates the provisions of the NRS which are now treated as civil infractions into the Storey County Code and makes conforming changes to the existing provisions of the Storey County Code (SCC) to reduce some SCC violations from misdemeanors to civil infractions. The SCC changes largely affect traffic and parking violations.
- **Supporting Materials:** See attached
- **Fiscal Impact:**
- **Legal review required:** TRUE
- **Reviewed by:**

\_\_\_\_\_ Department Head

**Department Name:**

\_\_\_\_\_ County Manager

**Other Agency Review:** \_\_\_\_\_

- **Board Action:**

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modification
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued



## Board of Storey County Commissioners

### Agenda Action Report

**Meeting date: 12/20/2022 10:00 AM -  
BOCC Meeting**

**Estimate of Time Required: 10 Min**

**Agenda Item Type: Discussion/Possible Action**

- **Title:** Consideration and possible approval to add 501(c)19 nonprofit organizations to the Storey County Nonprofit Program Support Application.
- **Recommended motion:** I (commissioner), move to approve the addition of 501(c)19 nonprofit organizations to the Storey County Nonprofit Program Support Application.
- **Prepared by:** Lara Mather

**Department:**                      **Contact Number:** 17758470986

- **Staff Summary:** The Storey County Nonprofit Program Support grant application currently is restricted to Federally registered 501(c)3 nonprofit organizations located in Storey County. This request is to add Federally registered 501(c)19 nonprofit organizations located in Storey County. A 501(c)19 is designated specifically for Veterans Posts or Organizations.
- **Supporting Materials:** See attached
- **Fiscal Impact:**
- **Legal review required:** False
- **Reviewed by:**

\_\_\_\_\_ Department Head

**Department Name:**

\_\_\_\_\_ County Manager

**Other Agency Review:** \_\_\_\_\_

- **Board Action:**

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modification
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued



**STOREY COUNTY COMMISSIONERS' OFFICE**

Storey County Courthouse

26 South "B" Street

P.O. Box 176 Virginia City, Nevada 89440

Phone: 775.847.0968 - Fax: 775.847.0949

*commissioners@storeycounty.org*

**Storey County Application for Grant Funds**

**Must Be Received No Later Than January 30, 2023**

\*Funds will only be awarded if all questions and required documents are included in your application. \*

**Please provide the following with your application:**

1. Name of organization
2. Physical and mailing addresses
3. Contact person (Director or Lead Person)
4. Current list of Board of Directors or Officers
5. A brief history of your organization and its mission (first time applicants)
6. Population served
7. Amount requested and a detailed budget and summary of how the funds will be applied
8. Total amount of actual expenses as reported on your most recent 990 or equivalent. If your budget is below the 990 or equivalent, please provide a detailed income and expense statement
9. If you have received funds in the past, a detailed account of how the funds were applied in the previous year and how the funds helped your organization to accomplish its mission
10. Your strategic plan or a summary of how you will maintain financial stability for the future
11. List and description of other funding sources, i.e., fundraising events, etc.

**Required Documents:**

- a. Most Current 990, 990 EZ or 990-N (E-Postcard)
- b. Federal Tax-Exemption Letter (Organizations must be a 501(c)3 or 501(c)19 nonprofit in Storey County)
- c. Nevada Nonprofit Letter or State of Nevada Department of Taxation Letter
- d. Articles of Incorporation or other document demonstrating compliance with requirements applicable to all organizations in compliance with NRS 372.3261
- e. If located in a county owned building or property, proof of liability insurance.
- f. A Board Resolution from your organization approving the amount requested or a copy of your board meeting minutes with board approval, or a letter of acknowledgement of the request from your board President

An award of grant funds must be by the adoption of a resolution of the Board of County Commissioners, pursuant to NRS 244.1505. You will be notified of the date of the Board of County Commissioners meeting and are encouraged to attend.

Grant funds are awarded at the discretion of Storey County. By submitting this application, you agree to provide additional documentation to the county if requested.

All applicants must follow all local, state and federal laws in addition to best practices and professional standards appropriate to your organization.

Your application and supporting documents must be received, not postmarked, no later than January 30, 2023.

Please submit to:

Honey Menefee  
Storey County Community Relations Coordinator  
P.O. Box 7  
Virginia City, NV 89440  
hmenefee@storeycounty.org  
(775) 847-0986 ext. 2

**Storey County Application for Grant Funds**  
**Must Be Received No Later Than January 30, 2023**

**Check List**

Please use this checklist to ensure all required information is included in your application.

<b>Requirement</b>	<b>Included</b>
Name of Organization	
Physical and Mailing Address	
Contact Person	
Current List of Board Members or Officers	
History and Mission (first time applicants)	
Population Served	
Amount Requested	
Total Organization Actual Expenses	
Account of Previously Received Funds	
Strategic Financial Plan	
Other Funding Sources	
Most Current 990, 990 EZ or 990-N, or Profit and Loss Statement	
Federal Tax-Exempt Letter	
Nevada Nonprofit Letter or State of Nevada Department of Taxation Letter	
Articles of Incorporation	
Proof of Liability Insurance	
Board Resolution	

Pursuant to NRS 244.1505, a Board of County Commissioners is authorized to provide money to non-profit organizations created for religious, charitable or educational purposes. The organizations requesting grant funds must meet the requirements set forth below.

### **1. REQUIREMENTS FOR ALL ORGANIZATIONS**

In order to qualify as a religious, charitable or educational organization authorized to receive moneys from the boards of county commissioners, the organization must meet all of the following requirements:

- (a) No part of the net earnings of any such organization inures to the benefit of a private shareholder, individual or entity;
- (b) The business of the organization is not conducted for profit;
- (c) No substantial part of the business of the organization is devoted to the advocacy of any political principle or the defeat or passage of any state or federal legislation;
- (d) The organization does not participate or intervene in any political campaign on behalf of or in opposition to any candidate for public office; and
- (e) Any property sold to the organization for which an exemption is claimed is used by the organization in this State in furtherance of the religious, charitable or educational purposes of the organization. See NRS 372.3261(5).

### **2. CHARITABLE ORGANIZATIONS**

A qualifying **charitable** organization is one for which:

- (a) The sole or primary purpose of the organization is to:
  - (1) Advance a public purpose, donate or render gratuitously or at a reduced rate a substantial portion of its services to the persons who are the subjects of its charitable services, and benefit a substantial and indefinite class of persons who are the legitimate subjects of charity;
  - (2) Provide services that are otherwise required to be provided by a local government, this State or the Federal Government; or
  - (3) Operate a hospital or medical facility licensed pursuant to chapter 449 or 450 of NRS; and
- (c) The organization is operating in this State.

### **3. EDUCATIONAL ORGANIZATIONS**

A qualifying **educational** organization is one for which:

- (a) The sole or primary purpose of the organization is to:
  - (1) Provide athletic, cultural or social activities for children;
  - (2) Provide displays or performances of the visual or performing arts to members of the general public;
  - (3) Provide instruction and disseminate information on subjects beneficial to the community;
  - (4) Operate a school, college or university located in this State that conducts regular classes and provides courses of study required for accreditation or licensing by the State Board of Education or the Commission on Postsecondary Education, or for



membership in the Northwest Association of Schools and of Colleges and Universities;

(5) Serve as a local or state apprenticeship committee to advance programs of apprenticeship in this State; or

(6) Sponsor programs of apprenticeship in this State through a trust created pursuant to 29 U.S.C. § 186.

#### **4. RELIGIOUS ORGANIZATIONS**

A qualifying **religious** organization is one for which:

- (a) The sole or primary purpose of the organization is the operation of a church, synagogue, or other place of religious worship at which nonprofit religious services and activities are regularly conducted. Such an organization includes, without limitation, an integrated auxiliary or affiliate of the organization, men's, women's or youth groups established by the organization, a school or mission society operated by the organization, an organization of local units of a church and a convention or association of churches.

#### **NRS 372.3261 Requirements for organization created for religious, charitable or educational purposes.**

1. For the purposes of [NRS 372.326](#), an organization is created for religious, charitable or educational purposes if it complies with the provisions of this section.

2. An organization is created for religious purposes if:

(a) It complies with the requirements set forth in subsection 5; and

(b) The sole or primary purpose of the organization is the operation of a church, synagogue or other place of religious worship at which nonprofit religious services and activities are regularly conducted. Such an organization includes, without limitation, an integrated auxiliary or affiliate of the organization, men's, women's or youth groups established by the organization, a school or mission society operated by the organization, an organization of local units of a church and a convention or association of churches.

3. An organization is created for charitable purposes if:

(a) It complies with the requirements set forth in subsection 5;

(b) The sole or primary purpose of the organization is to:

(1) Advance a public purpose, donate or render gratuitously or at a reduced rate a substantial portion of its services to the persons who are the subjects of its charitable services, and benefit a substantial and indefinite class of persons who are the legitimate subjects of charity;

(2) Provide services that are otherwise required to be provided by a local government, this State or the Federal Government; or

(3) Operate a hospital or medical facility licensed pursuant to [chapter 449](#) or [450](#) of NRS; and

(c) The organization is operating in this State.

4. An organization is created for educational purposes if:

(a) It complies with the requirements set forth in subsection 5; and

(b) The sole or primary purpose of the organization is to:

(1) Provide athletic, cultural or social activities for children;

(2) Provide displays or performances of the visual or performing arts to members of the general public;

(3) Provide instruction and disseminate information on subjects beneficial to the community;

(4) Operate a school, college or university located in this State that conducts regular classes and provides courses of study required for accreditation or licensing by the State Board of Education or the Commission on Postsecondary Education, or for membership in the Northwest Association of Schools and of Colleges and Universities;

(5) Serve as a local or state apprenticeship committee to advance programs of apprenticeship in this State; or

(6) Sponsor programs of apprenticeship in this State through a trust created pursuant to 29 U.S.C. § 186.

5. In addition to the requirements set forth in subsection 2, 3 or 4, an organization is created for religious, charitable or educational purposes if:

(a) No part of the net earnings of any such organization inures to the benefit of a private shareholder, individual or entity;

(b) The business of the organization is not conducted for profit;

(c) No substantial part of the business of the organization is devoted to the advocacy of any political principle or the defeat or passage of any state or federal legislation;

(d) The organization does not participate or intervene in any political campaign on behalf of or in opposition to any candidate for public office; and

(e) Any property sold to the organization for which an exemption is claimed is used by the organization in this State in furtherance of the religious, charitable or educational purposes of the organization.

(Added to NRS by [1995, 1437](#); A [1999, 965](#); [2003, 1283](#))



## Board of Storey County Commissioners Agenda Action Report

**Meeting date: 12/20/2022 10:00 AM -  
BOCC Meeting**

**Estimate of Time Required: 10**

**Agenda Item Type: Discussion/Possible Action**

- **Title:** Consideration and possible approval of Task Order 50 with Farr West Engineering addressing NDEP's chlorine contact times questions and engineering to redesign piping and adding valves at the Hillside Tanks in the amount not to exceed \$20,000.00
- **Recommended motion:** I, (Commissioner) move to approve the Public Works Director to sign Task Order 50 with Farr West Engineering addressing NDEP's chlorine contact times questions and engineering to redesign piping and adding valves at the Hillside Tanks in the amount not to exceed \$20,000.00
- **Prepared by:** Jason Wierzbicki

**Department:**                      **Contact Number:** 7758470958

- **Staff Summary:** This project will help increase our chlorine contact time for the water treatment process satisfying all treatment requirements and answering all questions to NDEP.
- **Supporting Materials:** See attached
- **Fiscal Impact:**
- **Legal review required:** False
- **Reviewed by:**

\_\_\_\_\_ Department Head

**Department Name:**

\_\_\_\_\_ County Manager

**Other Agency Review:** \_\_\_\_\_

- **Board Action:**

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modification
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued

This is **EXHIBIT A**, consisting of 12 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: 50**

**Date:** December 20, 2022

**Title:** Water System Compliance

**Project Description:**

Provide professional services related to water system compliance and correspondence with NDEP-BSDW.

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

### **PART 1 – SERVICES**

#### **Task 1 – Professional Services**

***Objective***

To respond to NDEP-BSDW inquires on behalf of the County and provide operational improvement recommendations to County operators, including recommendations for piping reconfiguration.

***Approach***

The following applies:

- Routine communication with Storey County and NDEP-BSDW staff.
- Email correspondence with NDEP-BSDW documenting the chlorine addition and monitoring system between the Water Treatment Plant and the distribution system.
- Prepare responses to NDEP-BSDW comments from letter dated November 2, 2022, including exhibits and calculations as required.
- Provide drawings for piping reconfiguration at the tank site.
- Coordinate with Contractor to provide cost for piping reconfiguration.
- Review Contractor submittals.
- Provide engineering support during construction.
- Prepare final Record Drawings for County records.

***Deliverables***

The following will be delivered under this task:

- Email correspondence.

- Responses and related exhibits and calculations for NDEP-BSDW submittal.
- Exhibit for piping reconfiguration.
- Contractor submittals and submittal reviews.
- Record drawings.

### ***Assumptions***

The following assumptions apply:

- Due to NDEP-BSDW's request for immediate response, Farr West services have already been incurred for this task order.
- Project-related issues will be identified, communicated, and resolved.
- No construction observation is included.
- No construction permitting is included.
- No construction staking is included.
- No materials testing is included.

### **PART 2 – COMPENSATION**

Storey County shall pay Farr West on a time and materials basis not to exceed \$20,000. (\$16,000 preconstruction and \$4,000 construction)

IN WITNESS WHEREOF, the parties hereto have executed this Task Order.

Owner: Storey County

By: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date Signed: \_\_\_\_\_

Engineer: Farr West Engineering

By:  \_\_\_\_\_

Print Name: Keith Karpstein, P.E.

Title: Senior Engineer

Date Signed: 12/7/2022



## Board of Storey County Commissioners Agenda Action Report

**Meeting date: 12/20/2022 10:00 AM -  
BOCC Meeting**

**Estimate of Time Required: 0-5**

**Agenda Item Type: Discussion/Possible Action**

- **Title:** For consideration and possible approval of business license second readings:
- A. Bertani LLC – Contractor / 3125 Cantara Cir. ~ Sparks, NV
- B. Bjorkman Construction Inc. – Contractor / 3112 Skye Terrace ~ Sparks, NV
- C. Building Zone Industries LLC – Contractor / 1233 S. Old Hwy 91 ~ Kanarraville, UT
- D. CMC Steel Fabricators Inc. – General / 635 Denmark Dr. ~ Sparks, NV
- E. Disruption Road Tour – Home Business / 1050 Delta Dr. ~ Reno, NV
- F. Good’ Ol Boys – Home Business / 451 Canyon Way # 74 ~ Sparks, NV
- G. Things & Things & Things LLC – General / 122 S. C St. ~ Virginia City, NV
- H. Western Single Ply – Contractor / 3442 Neeham Rd. ~ N. Las Vegas, NV

- **Recommended motion:** Approval

- **Prepared by:** Ashley Mead

**Department:**

**Contact Number:** 7758470966

- **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.
- **Supporting Materials:** See attached
- **Fiscal Impact:** None
- **Legal review required:** False
- **Reviewed by:**

\_\_\_\_\_ Department Head

**Department Name:**

\_\_\_\_\_ County Manager

**Other Agency Review:** \_\_\_\_\_

- **Board Action:**

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modification
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued

# 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: Jim Hindle, Clerk's office  
Austin Osborne, County Manager

**December 12, 2022**  
Via Email

Fr: Ashley Mead

Please add the following item(s) to the **December 20, 2022**

COMMISSIONERS Consent Agenda:

## **SECOND READINGS:**

- A. Bertani LLC** – Contractor / 3125 Cantara Cir. ~ Sparks, NV
- B. Bjorkman Construction Inc.** – Contractor / 3112 Skye Terrace ~ Sparks, NV
- C. Building Zone Industries LLC** – Contractor / 1233 S. Old Hwy 91 ~ Kanarraville, UT
- D. CMC Steel Fabricators Inc.** – General / 635 Denmark Dr. ~ Sparks, NV
- E. Disruption Road Tour** – Home Business / 1050 Delta Dr. ~ Reno, NV
- F. Good' Ol Boys** – Home Business / 451 Canyon Way # 74 ~ Sparks, NV
- G. Things & Things & Things LLC** – General / 122 S. C St. ~ Virginia City, NV
- H. Western Single Ply** – Contractor / 3442 Neeham Rd. ~ N. Las Vegas, NV

Ec: Community Development  
Commissioner's Office

Planning Department  
Comptroller's Office

Sheriff's Office