



# STOREY COUNTY BOARD OF COUNTY COMMISSIONERS MEETING

TUESDAY, FEBRUARY 2, 2016 9:00 A.M.

DISTRICT COURTROOM  
26 SOUTH B STREET, VIRGINIA CITY, NEVADA

## AGENDA

MARSHALL MCBRIDE  
CHAIRMAN

ANNE LANGER  
DISTRICT ATTORNEY

LANCE GILMAN  
VICE-CHAIRMAN

JACK MCGUFFEY  
COMMISSIONER

VANESSA STEPHENS  
CLERK-TREASURER

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Members of the Board of County Commissioners also serve as the Board of Fire Commissioners for the Storey County Fire Protection District, Storey County Brothel License Board, Storey County Water and Sewer System Board and the Storey County Liquor and Gaming Board and during this meeting may convene as any of those boards as indicated on this or a separately posted agenda.

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

1. **CALL TO ORDER CLOSED SESSION AT 9:00 A.M.** - Closed Session meeting pursuant to NRS 288.220 for the purpose of conferring with county management and legal counsel regarding labor negotiations with the Storey County Employees Association/ AFSCME 4041 Comstock Chapter.
2. **CALL TO ORDER REGULAR MEETING AT 10:00 A.M.**
3. **PLEDGE OF ALLEGIANCE**
4. **DISCUSSION/POSSIBLE ACTION:** Approval of Agenda for February 2, 2016
5. **DISCUSSION/POSSIBLE ACTION:** Approval of Minutes for January 5, 2016
6. **DISCUSSION/POSSIBLE ACTION:** Approval of Minutes for January 19, 2016

### CONSENT AGENDA

(All matters listed under the consent agenda are considered routine, and may be acted upon by the Board of County Commissioners with one action, and without an extensive hearing. Any member of the Board or any citizen may request that an item be taken from the consent agenda, discussed, and

acted upon separately during this meeting. The Commission Chair reserves the right to limit the time allotted for each individual to speak. )

7. For possible action approval of Payroll Checks date 01/15/16 for \$480,899.20 and \$1,938.59, and date 01/29/16 for \$363,898.29. Accounts Payable Checks date 01/22/16 for \$981,268.56 and \$8,712.81.
8. For possible action refund Jerry Carpenter and Shirley Carvey for double billing on APN 003-543-02 and MH500202. Total refund of \$245.86.
9. For possible action approval of Delta Saloon's (Tina Perkins) first reading for an off-sale liquor license and a cabaret license as an addendum to the current (pending) general and liquor license.
10. For possible action approval of Business Licenses First Readings:
  - A. **INTEGRATED MANUFACTURING & SUPPLY, INC.** - Contractor / 6985 Via Del Oro ~ San Jose' (Mfg. Supplier)
  - B. **PACE ENGINEERS, INC.** - Contractor / 11255 Kirkland Way ~ Kirkland, WA (Engineering Svcs.)
  - C. **MUNTERS CORPORATION** - Contractor / 79 Monroe Street ~ Amesbury, MA (Air handling contractor)
  - D. **TABER DRILLING** - Contractor / 536 Galveston St ~ W. Sacramento (geotechnical exploration)
  - E. **HITACHI HIGH TECHNOLOGIES AMERICA, INC.** - Contractor / 5960 Inglewood Dr ~ Pleasanton, CA (construction consult.)
  - F. **ENGINEERED PRODUCTS, A PAPE CO.** - Contractor / 9883 - 40<sup>th</sup> Avnue ~ Seattle, WA (material handling equipment)
  - G. **SUBURBAN PROPANE, LP** - General / 400 Wolverine Way ~ Sparks (propane sales & service)
  - H. **TERRACON CONSULTANTS, INC.** - Contractor / 18001 West 106<sup>th</sup> St ~ Olathe, KS (geotechnical consulting services)

**END OF CONSENT AGENDA**

11. **DISCUSSION ONLY (No Action - No Public Comment):** Committee/Staff
12. **BOARD COMMENT (No Action - No Public Comment)**
13. **DISCUSSION/POSSIBLE ACTION:** Approval of Storey County Audited Financial Statements for the year ended June 30, 2015.
14. **DISCUSSION/POSSIBLE ACTION:** First reading of Ordinance No. 15-267 amending Storey County Code Title 8 Health and Human Safety by adding chapter 8.01 Nuisances and providing a uniform process for abating all the different nuisance complaints in the code. The amendment also changes the existing nuisance procedures in other parts of the Code to be consistent with the new chapter and provides for other properly related matters.

15. **DISCUSSION/ POSSIBLE ACTION:** Approval of Sheriff's General Business License Second Reading for Delta Saloon, Tina Perkins, located at 18 S C St., Virginia City.

**RECESS AS BOARD OF COUNTY COMMISSIONERS TO CONVENE STOREY COUNTY LIQUOR BOARD**

16. **DISCUSSION/ POSSIBLE ACTION:** Approval of Liquor License Second Reading for Delta Saloon, Tina Perkins, located at 18 S C St., Virginia City

**ADJOURN STOREY COUNTY LIQUOR BOARD TO RECONVENE BOARD OF COUNTY COMMISSIONERS**

**COMMUNITY DEVELOPMENT AND PLANNING**

**17. FOR POSSIBLE ACTION, LICENSING BOARD SECOND READINGS:**

- A. **CARMEN'S MEXICAN REST & CATERER** - General / 112 S Center ~ Yerington (Food Truck)
- B. **BOSCH REXROTH CORP** - Contractor / 14001 South Lake Dr ~ Charlotte, NC (conveyor contr.)
- C. **HITACHI HIGH-TECHNOLOGIES CORP** - Contractor / Osaka, JAPAN (equipment contractor)
- D. **PRODUCT HANDLING DESIGN, INC.** - Contractor / Box 117866 ~ Carrollton, TX (crane cont.)
- E. **SIERRA VIII, INC dba Diversified Painting** - Contractor / 881 E Glendale ~ Sparks (painting cont.)
- F. **SHIMADZU SCIENTIFIC INSTRUMENTS** - Contractor / 7102 Riverwood Drive ~ Columbia, MD (analytical instruments)
- G. **HITACHI POWER SOLUTIONS CO., LTD.** - Contractor / Tokyo, JAPAN (equipment contractor)
- H. **BREAKTHRU BEVERAGE NV RENO** - General / 100 Distribution ~ Sparks (whsle distribution alcohol)
- I. **PREMIER ELECTRICAL STAFFING, LLC** - General / 7901 Strickland Road ~ Raleigh, NC (staffing)
- J. **AMERICAN CARPORTS, INC.** - Contractor / 157 North Broadway ~ Joshua, TX (carport contractor)
- K. **EVOLUTION INDUSTRIES** - Contractor / 10939B Industrial Way ~ Truckee (flooring contractor)
- L. **RICH DOSS, INC.** - General / 201 Wild Horse Canyon Drive (transportation)      **MCC**

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

**19. ADJOURNMENT**

**NOTICE:**

- Anyone interested may request personal notice of the meetings.
- Agenda items must be received in writing by 12:00 noon on the Monday of the week preceding the regular meeting. For information call (775) 847-0969.
- Items may not necessarily be heard in the order that they appear.

- Public Comment will be allowed at the end of each meeting (this comment should be limited to matters not on the agenda). Public Comment will also be allowed during each item upon which action will be taken on the agenda (this comment should be limited to the item on the agenda). Time limits on Public Comment will be at the discretion of the Chairman of the Board. Please limit your comments to three minutes.
- Storey County recognizes the needs and civil rights of all persons regardless of race, color, religion, gender, disability, family status, or nation origin.
- In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

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

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

(3) email: [program.intake@usda.gov](mailto:program.intake@usda.gov).

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

**CERTIFICATION OF POSTING**

I, Vanessa Stephens , Clerk to the Board of Commissioners, do hereby certify that I posted, or caused to be posted, a copy of this agenda at the following locations on or before January 26, 2016; Virginia City Post Office at 132 S C St, Virginia City, NV, the Storey County Courthouse located at 27 S B St, Virginia City, NV, the Virginia City Fire Department located at 145 N C St, Virginia City, NV, the Virginia City Highlands Fire Department located a 2610 Cartwright Rd, VC Highlands, NV and Lockwood Fire Department located at 431 Canyon Way, Lockwood, NV.

By Vanessa Stephens  
Vanessa Stephens Clerk-Treasurer



# Storey County Board of County Commissioners

## Agenda Action Report

**Meeting date:** 02/02/16

**Estimate of time required:** 50 min.

**Agenda:** Consent  Regular agenda  Public hearing required  (x Closed Session)

1. **Title:** Call to Order at 9:00 a.m. Closed Session meeting pursuant to NRS 288.220 for the purpose of conferring with county management and legal counsel regarding labor negotiations with the Storey County Employees Association/AFSCME 4041 Comstock Chapter.

2. **Recommended motion.** No action

3. **Prepared by:** Austin Osborne

**Department:** Human Resources

**Telephone:** 775.847.0968

4. **Staff summary:** Pursuant to NRS 288 and Article 54 of the Bargaining Agreement between the Employer and the Union, the existing 2013-2016 Agreement is proposed by management to the Board of Commissioners be modified as tentatively agreed between the parties.

5. **Supporting materials:** To be provided in closed-session.

6. **Fiscal impact:**

Funds Available: n/a Fund: \_\_\_\_\_ Comptroller

7. **Legal review required:**

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

8. **Reviewed by:**

\_\_@'\_\_ Department Head

Department Name: Commissioner's Office

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

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

9. **Board action:**

Approved

Approved with Modifications

Denied

Continued

Agenda Item No. \



# Storey County Board of County Commissioners

## Agenda Action Report

Meeting date: February 2, 2016

Estimate of time required: 5 min.

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

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1. **Title:** Approval of minutes for January 5, 2016

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

3. **Prepared by:** Vanessa Stephens

Department: Clerk & Treasurer

Telephone: 775 847-0969

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

5. **Supporting materials:** Attached.

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

Funds Available:

Fund:

\_\_\_\_ Comptroller

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

\_\_\_\_ District Attorney

8. **Reviewed by:**

VS Department Head

Department Name: Clerk & Treasurer

\_\_\_\_ County Manager

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

9. **Board action:**

Approved

Approved with Modifications

Denied

Continued

Agenda Item No. 5



# STOREY COUNTY BOARD OF COUNTY COMMISSIONERS MEETING

TUESDAY, JANUARY 5, 2016 10:00 A.M.

DISTRICT COURTROOM  
26 SOUTH B STREET, VIRGINIA CITY, NEVADA

## MINUTES

MARSHALL MCBRIDE  
CHAIRMAN

ANNE LANGER  
DISTRICT ATTORNEY

LANCE GILMAN  
VICE-CHAIRMAN

JACK MCGUFFEY  
COMMISSIONER

VANESSA STEPHENS  
CLERK-TREASURER

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**Roll Call:** Chairman McBride, Vice-Chairman Gilman, Commissioner McGuffey, County Manager Pat Whitten, Deputy Clerk Wendy Bacus, Planning Director/ Administrative Officer Austin Osborne, Special Counsel Bob Morris, Sheriff Gerald Antinoro, Comptroller Hugh Gallagher, Community Development Director Dean Haymore, Fire Chief Gary Hames, Community Services Director Cherie Nevin

1. **CALL TO ORDER AT 10:05 A.M.**

The meeting was called to order by the Chair at 10:05 AM

2. **PLEDGE OF ALLEGIANCE**

The Chair led those present in the Pledge of Allegiance

3. **DISCUSSION/POSSIBLE ACTION:** Approval of Agenda for January 5, 2016

County Manager Pat Whitten, on behalf of the Sheriff, asked to continue item 20 to the January 19, 2016 Commission meeting.

Planning Director Austin Osborne requested items 19 and 23 be continued to the January 19, 2016 Commission meeting.

**Motion:** Approve the Agenda for January 5, 2016, with continuance of items 19, 20, and 23 to January 19, 2016, **Action:** Approve, **Moved by:** Vice Chairman Gilman, **Seconded by:** Commissioner McGuffey, **Vote:** Motion carried by unanimous vote, (**Summary:** Yes=3)

4. **ELECTION OF CHAIRMAN TO THE STOREY COUNTY BOARD OF COMMISSIONERS FOR THE TERM OF ONE YEAR** Pursuant to Storey County Code 2.04.008

**Motion:** Elect Commissioner Marshall McBride as the Chairman, **Action:** Approve,

**Moved by:** Commissioner Gilman, **Seconded by:** Commissioner McGuffey, **Vote:** Motion carried by unanimous vote (**summary:** Yes=2)

5. **ELECTION OF VICE CHAIRMAN TO THE STOREY COUNTY BOARD OF COMMISSIONERS FOR THE TERM OF ONE YEAR** Pursuant to Storey County Code 2.04.008

**Motion:** Elect Commissioner Lance Gilman as the Vice Chairman, **Action:** Approve, **Moved by:** Commissioner McGuffey, **Seconded by:** Commissioner McBride, **Vote:** Motion carried by unanimous vote (**summary:** Yes=2)

6. **DISCUSSION/POSSIBLE ACTION:** Approval of Minutes for December 1, 2015

**Motion:** Approve Minutes for December 1, 2015, **Action:** Approve, **Moved by:** Vice Chairman Gilman, **Seconded by:** Commissioner McGuffey, **Vote:** Motion carried by unanimous vote (**summary:** Yes=3)

**CONSENT AGENDA**

7. For possible action approval of Payroll Checks date 12/18/15 for \$432,477.83. Accounts Payable Checks date 12/18/15 for \$69,500 and date 12/24/15 233,367.81 and \$14,958.36.
8. For possible action approval of Assessor's Recommended Corrections to Unsecured Tax Roll for Overassessment.
9. For possible action of approval of Sheriff's General Business Licenses First Readings:
  - A. Paul Rusch; PBR Concealed Carry Weapons Instruction, 443 Trellis Dr., Fernley, NV 89408
10. For possible action approval of Business Licenses First Readings:
  - A. **SBA NETWORK SVCS, LLC** - Contractor / 8051 Congress Ave ~ Boca Raton, FL (Contractor)
  - B. **MINATO SANGYO CORP** - Contractor / Tokushima Japan (Panasonic contractor)
  - C. **AZZ, INCORPORATED - General / 1500 Milan (galvanizing facility) TRI**
  - D. **OASIS ONLINE, INC** - General / 375 West Williams, Fallon (IT Consulting)
  - E. **HU-BRAIN, INC.** -- Contractor / Osaka, Japan (Panasonic Contractor)
  - F. **HASSHIN CO., LTD.** -- Contractor / Osaka, Japan (Panasonic Contractor)
  - G. **ESPEC TEST SYSTEM CORP.** -- Contractor / Hyogo, Japan (Panasonic Contractor)
  - H. **NIPPON REFINE CO., LTD** - Contractor / Tokyo, Japan (Panasonic Contractor)
  - I. **THE CURTIS CO., INC.** - Contractor / 7200 N Hwy 29 ~ Pelzer, SC (contractor)
  - J. **CERCONE HEATING & AIR** - Contractor / 949 #3 Crestwood Drive ~ Sparks (hvac contractor)
  - K. **BOOTLEG DAVE'S BBQ CATERING CO.** - General / 1555 Big Smokey Drive ~ Reno (catering)
  - L. **CURRIE & BROWN, INC.** - Contractor / 821 Alexander Rd ~ Princeton, NJ (construction consulting)
  - M. **VANDER-BEND MFG, LLC** - Contractor / 2701 Orchard Pkwy ~ San Jose, CA (contract mfg)
  - N. **MITUTOYO AMERICA CORP.** - Contractor / 965 Corporate Blvd ~ Aurora, IL (Panasonic contractor)

- O. TORAY ENGINEERING CO., LTD. -- Contractor / Shigov, Japan (Panasonic Contractor)
- P. SPARKS TRAILER REPAIR, LLC - Contractor / 2095 Kleppe Lane ~ Sparks (repair semi-trailers)
- Q. ASADA IRON WORKS CO., LTD. -- Contractor / Takatsuki, Japan (Panasonic Contractor)
- R. AKATSUKI MACHINERY CO., LTD -- Contractor / Wakayama City, Japan (Panasonic Contractor)
- S. TOR ENGINEERING CORP - Professional / 3731 East Grove ~ Phoenix, AZ (engineering)
- HORIBA INSTRUMENTS, INC., -- Contractor / 9755 Research Dr ~ Irvine, CA (Panasonic Contractor)

**END OF CONSENT AGENDA**

**Motion:** Approve Consent Agenda, **Action:** Approve, **Moved by:** Vice Chairman Gilman, **Seconded by:** Commissioner McGuffey, **Vote:** Motion carried by unanimous vote (**summary:** Yes=3)

**11. DISCUSSION ONLY (No Action – No Public Comment):** Committee/Staff

**Community Development Director Dean Haymore:**

- There will be a signed contract next week through the Department of Transportation for the USA Parkway project. Drones will be used over the undeveloped areas of USA Parkway to do estimates and watch over the work. NDOT is aware to stay away from the Tesla and Switch sites. The bid was awarded to Ames Construction out of Utah.
- Maverick is going to purchase additional land to install truck fueling islands. Encroachment permits need to be obtained from NDOT and improvements will be done across from Waltham Way.
- Constant projects with Tesla are going forward.
- An application has been received from Panasonic for additional equipment. Equipment is starting to go into the building.
- The Agua building is going up and the Switch building will be standing walls next week.
- Meetings were held last week with engineers from Ebay and Switch regarding utility yards.
- Equipment is going in to Fulcrum and installation is starting.
- The County is working with Golden Gate Petroleum to do a sulphur reduction project.
- 2017 is the target date for the completion of USA Parkway. There are additional properties off of Highway 50 that need to be obtained. All other properties and right-of-ways have been acquired.

**Comptroller Hugh Gallagher:**

- There will be significant agenda items on the next Commission meeting, including approval of the 2015 outside audit, and second quarter budget review.

**Senior Services April Enloe:**

- Thank you to the Commission for attending the Christmas luncheon. The seniors had a great Christmas. The Catholic Charities brought 50 hams and dinner baskets for the seniors. Along with Christmas caroling, the baskets were dropped off to the homebound seniors. All of the seniors received a Christmas present. For a lot of the seniors, these are the only gifts they receive and the only people they see over the holidays.
- The Storey County community really pulls together for the seniors at this time of the year.

Chairman McBride thanked Ms. Enloe, and the staff, for a fine job.

**Community Chest/Library Shaun Griffin:**

- Today is the beginning of Community Chest's 25<sup>th</sup> year in operation. Several celebrations will be held over the course of the year and the community will be invited. We are thrilled to have made it to this milestone. It took thousands of hands and donors to get to this day.
- The lead gift proposal for phase 2 of the Community Center has been mailed. Fingers are crossed for good news.
- Thanks to the Commissioners, the Sheriff, the Planning staff, and everyone who attended the Christmas luncheon. It was one of the best.

Chairman McBride thanked Shaun, his wife, and the staff for the hard work in getting the Community Chest to this milestone.

**Sheriff Gerald Antinoro:**

- A deputy was shot this last weekend. Fortunately, the vest did its job and the deputy will recover and be just fine. Thank you for all of the calls of concern and well wishes received from both locally and across the State.

**County Manager Pat Whitten:**

- Wished everyone a Happy New Year. The County had a great 2015 which included the successful acquirement of Switch, the continued construction of Tesla, and many other projects. 2016 is looking even better.

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

**Chairman McBride:**

- Long-time Virginia City resident, Bill Fain, passed away over the weekend. Bill, along with his wife Carol, resurrected and restored the Gold Hill Hotel in the 1980's. Bill loved theatre and started the Gold Hill Theatre Troop, winning an award from the State of Nevada and the Governor for his contribution to the arts. Bill was very active in various clubs and also founded the Comstock Chronicle. He was an icon in Gold Hill and the Comstock and left his mark for a lifetime for all he accomplished and contributed to this community. Condolences to his family - Carol, Nick and Stephanie. A Celebration of Life will be held at the Gold Hill Hotel on January 17<sup>th</sup> from 2 to 4 PM. All who knew and loved Bill are invited to attend.

**Vice Chairman Gilman:**

- Under the Consent Agenda, the Commission approved 19 business license readings. Thirteen of these business licenses are specifically Panasonic contractors, coming in to support Storey County, TRI and the Panasonic development. The projections that came to all of us were for Tesla commitments. It is astounding how many businesses are locating in Storey County. At this point, it hasn't been noted in the press or public, Panasonic is going to make a major difference in 2016.

**Commissioner McGuffey:**

- It's been a great year for Storey County with Tesla, Switch, Ebay, and all the activity at TRI.

- Locally, more parking has been addressed. Parking has been a nightmare with the growing events.
- Up-grades have been done to the Senior Centers and a Community Center was created in Mark Twain.
- Everyone gets a “pat on the back”. This is one of the most generous Counties when it comes to donating to our neighbors. As reflected in the newspapers, there was always someone receiving a donation from somewhere – from car clubs and other associations.
- Happy New Year and let’s make this year as good if not better.

13. **DISCUSSION/POSSIBLE ACTION:** Possible action on Order of Remand from District Court requiring Storey County Board of County Commissioners to state on the record the basis for their decision on October 6, 2015 to deny the applications for a business license for the Bonanza.

District Attorney Anne Langer presented this item. Judge Wilson issued an Order for the sole purpose of requesting the Board of Commissioners to state on the record the basis for the decision in denying specifically the business license for the Bonanza.

Chairman McBride: The reason for my denial of the business license for the Bonanza was information brought forth by the Storey County Fire Protection District informing us that they have been working with the applicant from the time of the purchase of the property. I believe this was in September 2014. They hadn’t been able to get the applicant to comply with their request of having a sprinkler system installed at the property to make it safe for patrons and employees. So, at that point, this had been going on and it seemed like there were some verbal extensions on to this, the last one was tied to the applicant receiving a gaming license – which was denied by the State. At that point, nothing had been completed upon request of the Fire Protection District. So, at that point, they deemed that the agreement was null and void, there was no reason to let the applicant occupy the premises being an unsafe building. That was my reason for denial.

Commissioner Gilman: Those were my specific reasons as shared by Commissioner McBride.

Commissioner McGuffey: I would just be repeating everything that’s already said. My reasons are the same as my fellow Commissioners. I think the nail in the coffin was when I requested, or asked, if it was possible for them to work towards getting their sprinkler system in while they’re open and Chief Hames came forward and said, no the building is not safe. I am not going to over-ride the Fire Chief.

District Attorney Anne Langer said this was the sole purpose for this item and asked Outside Counsel Morris if public comment should be taken on this item.

Mr. Morris replied that he believes this is up to the discretion of the Board.

Chairman McBride said this item will be open for Public Comment.

Public Comment:

Nick Guerra, Virginia City Property Owner: Stated he is the new owner of the Mark Twain bookstore.

Mr. Guerra's concern is to see this town prosper and he is concerned seeing the Bonanza and Delta vacant. Mr. Guerra would like to see something worked out where this is a viable business. Many people have commented what a shame. Many people lost their jobs. We need to work together to make a living town. The Commissioners could talk to the owner of the property and see if there is a solution.

Chair McBride: Mr. Guerra has a very good point and the comments are appreciated, however the comments should be specific to the agenda item. Mr. Guerra's testimony would be better under Public Comment at the end of the meeting. If there is a comment specific to this item regarding the Bonanza and the decision of the Commission to deny the business license, this would be the time to do so.

Mr. Guerra: Would just like to see something worked out with the gentlemen and to see a viable business.

Scott Scherer, representing Dr. Malfitano, Virginia City Gaming, and Delta Saloon, Inc.: The District Attorney's point is understood that the Judge's Order states for the sole purpose of explaining reasons. However, based on the reasons stated, note - for the record - there was an agreement in place with Dr. Malfitano. The Chief's position is understood, but Mr. Scherer does not agree that the agreement was null and void.

Ms. Langer: Asked if Mr. Scherer is making a legal argument on the record on something that should be briefed.

Mr. Scherer: I'm simply noting a couple of points in response to comments that were made. There has been substantial progress made, there are approved plans and they are moving forward.

**RECESS AS BOARD OF COUNTY COMMISSIONERS TO CONVENE STOREY COUNTY LIQUOR BOARD**

**14. DISCUSSION/POSSIBLE ACTION:** Possible action on Order of Remand from District Court requiring Storey County Liquor Board to state on the record the basis for their decision to deny the application for liquor licenses for the Delta Saloon and the Bonanza.

District Attorney Anne Langer presented this item. Judge Wilson is asking that this item be remanded regarding the applications for liquor licenses for the Delta Saloon and the Bonanza, with the sole purpose of having the Board state on the record the basis for their decisions to deny the applications.

Chairman McBride: The reason for my decision to vote to deny the liquor licenses to the Delta and the Bonanza comes after the Storey County Chapter that states a business applying for a liquor license has to show financial structure and stability. Upon attending the State Gaming Commission meeting, after reading about the denial at the State Gaming Control meeting of denial of Dr. Malfitano for a State Gaming License, I attended said meeting in Carson City. I sat through a three hour meeting listening to the Gaming Commission hash over the reasons for their denial of applicant Malfitano for gaming. The reasons were based on business probity showing that he did not have the financial structure to go ahead and operate a business that could be successful. This included various

lawsuits, liens, and foreclosures - numerous actions against the applicant, which showed that he did not have the proper cash flow or business probity to operate a business. Using the judgment of the investigators from the Nevada Gaming Commission and Control Board - all the information was public record - I came back with the view that under Storey County Code, this business did not qualify for receipt of a liquor license.

Commissioner Gilman: I understand that we have been asked by the Court to provide our basis for denial of the applications for liquor licenses for the Delta and the Bonanza. When I voted for denial of the licenses, I did so because I felt the requirements in our County Code were not met. The requirement is that the applicant must provide proof of financial standing to warrant an expected, satisfactory, and profitable business operation. Storey County Code Section 5-12-10a. We were presented with a number of separate items of information which I felt weighed heavily on the findings. The information I relied on included information contained in the Order by the Nevada Gaming Control Board that there was a failure on the part of Mr. Malfitano, Virginia City Gaming, and the Delta Saloon to disclose numerous and recent and significant items including, but not limited to, lawsuits, foreclosures, business interests, delinquent tax payments, tax liens and default notices. They also failed to disclose numerous items involving employment and various litigation issues. I considered Commissioner McBride's comments about the information he learned at the Gaming Commission meeting and comments made by Commissioner Townsend of the Gaming Commission. Sheriff Antinoro indicated that without a gaming license, the business - as a bar - would probably fail. I considered those comments. All in all, any one of the items alone would have caused me great concern and, in my view, been sufficient to warrant a vote of denial. But taken together, it created no doubt in my mind that the requirement in the County was not met. This is my reasoning and thought process for voting to deny the license.

Commissioner McGuffey: I would have to concur with all the statements made by my fellow Commissioners. I can only add, without repeating everything, that it was brought up from Chair McBride attending the October 6<sup>th</sup> hearing, that there was... from the financial probity issue, Mr. Malfitano had claimed \$5 million in assets, he paid \$4 million for the two establishments, supposedly had a \$2.5 million in attachments to that, and again it was noted that the loss of the gaming equates to about 60 or 70% of the cash flow lost at those establishments. So, therefore, I couldn't see that moving forward. That's my reason.

District Attorney Langer: Sheriff Antinoro, as you know, the Order is for the sole purpose of the Board members who denied the application. You approved it, therefore this Order is not directed at you to lay out any specifics for your reasoning for approval.

Commissioner McGuffey: One last thing, it was also brought out that Mr. Malfitano was in debt of 12 million dollars.

Public Comment:

None.

**ADJOURN STOREY COUNTY LIQUOR BOARD TO RECONVENE BOARD OF COUNTY COMMISSIONERS**

**15. DISCUSSION/POSSIBLE ACTION:** 2016 Appointments to Serve on State, County and Regional Boards

County Manager Pat Whitten presented this item and reviewed the changes. There are very few changes.

1. Safety Committee - Chris Hood - Chair; Vanessa Stephens - Vice Chair
2. Legislative Representative - Marshall McBride with all others, including staff as needed (No Change)
3. Historic Fourth Ward School and Museum Board - Jack McGuffey (No Change)
4. NACO - Jack McGuffey with Austin Osborne as alternate (No Change)
5. Nevada Works - Lance Gilman with Austin Osborne as alternate (No Change)
6. Virginia City Senior Center - Cherie Nevin (No Change)
7. Lockwood Senior Center - Lance Gilman, Cherie Nevin and Maggie Lowther (No Change)
8. St. Mary's Art Center - Jack McGuffey with Cherie Nevin as alternate (Adding Cherie as alternate)
9. Western Nevada Development District - Dean Haymore (No Change)
10. Carson Water Subconservancy District - Austin Osborne (No Change)
11. State Land Use Planning Advisory Council - Austin Osborne with Jason Van Havel as alternate (substitutes Jason for Dessie Redmond)
12. Natural Resources Conservation District (USDA) - Dean Haymore (No Change)
13. Truckee River Flood Management Authority (Technical Advisory Committee) - Lance Gilman with Austin Osborne and Jason VanHavel as alternates (Substitutes Jason for Dessie)
14. Comstock Historic District - Marshall McBride (No Change)
15. Nevada Commission for the Reconstruction of the V & T Railway - Jack McGuffey (No Change)
16. Virginia City Tourism Commission - Lance Gilman as Commissioner designate and confirming continued appointments of Scott Jolcover, Angelo Petrini and Ron Gallagher (Remains the same). NOTE: Appointment of an alternate (Marshall McBride), for Commissioner Gilman is pending legal review.
17. Oversight of Fire and Public Works - Marshall McBride (No Change)
18. Economic Development
  - a. EDAWN - Pat Whitten (Changed from Lance Gilman)
  - b. NNDA - Lance Gilman (Remains the same)
19. Storey County Wildlife Advisory Board - Rob DuFresne (Replacing Deny Dotson) and confirming continued appointments of Greg "Bum" Hess, Jim Clark and Rich Bacus (Remains the same)
20. Washoe-Storey Conservation District - Austin Osborne with Jason VanHavel as alternate (Reestablishing Board Appointment)

Public Comment:

**Nicole Barde, Storey County Resident:** Regarding the Virginia City Tourism Commission - is representation on that Board supposed to be representative of the different types of businesses in Virginia City.

Pat Whitten replied: This is a five member Board, with representatives required by County Ordinance. A County Commissioner, a representative of the hotel lodgers, a representative of the motel lodgers, a member of the gaming business at large, and the business community in general.

Ms. Barde: Retail is not specifically represented on the Board.

Mr. Whitten: It is the business community, not specifically retail.

**Spencer Scott, Washoe-Storey Conservation District, Supervisor:** In regards to item 20 - the suggested appointment of Austin Osborne as well as the other appointee to the Washoe-Storey Conservation District - the Conservation District would like to have an active appointee on the Board. The person being suggested for this appointment has been on the Board before. The Conservation Board is asking that the person appointed be someone that will be involved and active in that position. The suggestion would be to appoint Bret Tyler, who has been on the Board as a member.

Pat Whitten responded: Be assured that I am comfortable with the recommendation of Mr. Osborne and that his participation will be commensurate and tied directly to the benefits and values the County receives from participating. It's an active, productive Board, one of the two representatives will be there. If not, there are higher priorities.

**Motion:** Approve Appointments to Serve on State, County, and Regional Boards, with notation that there will not be an alternate to the VCTC unless so deemed by legal counsel,

**Action:** Approve, **Moved by:** Vice Chairman Gilman, **Seconded by:** Commissioner McGuffey, **Vote:** Motion carried by unanimous vote (**summary:** Yes=3)

Chair McBride noted that he was recently re-appointed by Governor Sandoval to serve on the Comstock Historic District.

**16. DISCUSSION/POSSIBLE ACTION:** Appointment and/or reappointment of planning commissioners to fill planning commission vacancies in three jurisdictions including: (a) Precincts 3 and 6 (Lockwood/River District); (b) Precinct 4 (Mark Twain District); and (c) Storey County At-Large.

County Manager Whitten stated these appointments have been published in the newspaper of record. The only application received for Precinct 4 was from Ron Englebrecht, the current commissioner for that district. Staff recommends approval of this application.

Mr. Whitten said current planning commissioner John Herrington was the sole applicant for the Storey County-at-Large vacancy. Staff recommends re-appointment of Mr. Herrington.

Mr. Whitten continued that two, competitive applications were received for Precincts 3 and 6, the River District. Bret Tyler has served the Planning Commission well for approximately 14 years. Kris Thompson provided a resume with background too vast not to take advantage of. Staff recommends Kris Thompson for the River District.

Mr. Whitten presented the following regarding the recommendation of Mr. Thompson:

An email was received from Faith Sinclair stating she is not in support of the recommendation. This email will be given to the Clerk as part of the record.

Clay Mitchell also sent an email expressing that Mr. Mitchell has always found Bret to be helpful and friendly and his comments and decisions well-reasoned and impartial. Mr. Mitchell is concerned with the potential loss of impartiality and further expressed concerns about Mr. Thompson because of ties to the industrial park. Mr. Whitten has discussed this concern with Mr. Thompson. Mr. Mitchell said, with no disrespect to Mr. Thompson, he strongly encourages re-appointment of Mr. Tyler.

Mr. Whitten stated these are valid observations. Mr. Whitten stands firm on his recommendation based on the letter/resume provided by Mr. Thompson versus the more limited information provided by Mr. Tyler.

Vice Chair Gilman recuses himself from discussion and vote on the matter of the appointment to the River District.

Outside Counsel Robert Morris suggested that the vote in this matter be divided into three separate votes, with Vice Chair Gilman recusing on the vote for Mr. Thompson.

Commissioner McGuffey concurs with Mr. Whitten that Mr. Thompson's letter contains a lot of background. Mr. McGuffey has attended Planning Commission meetings and Mr. Tyler does a good job, but was disappointed in the one-sentence letter submitted by Mr. Tyler.

Public Comment:

**Nicole Barde, Storey County Resident:** Asked if Mr. Thompson resides and votes in the District of the Planning Commission that he is being considered for?

Mr. Whitten: Yes

**Motion:** Approve Appointment of Kris Thompson to represent Precincts 3 and 6, Lockwood and River District, to the Storey County Planning Commission, **Action:** Approve, **Moved by:** Commissioner McGuffey, **Seconded by:** Chairman McBride, **Vote:** Motion carried by unanimous vote (**summary:** Yes=2)

**Motion:** Approve Appointment of John Herrington to represent Storey County at-large, to the Storey County Planning Commission, **Action:** Approve, **Moved by:** Commissioner McGuffey, **Seconded by:** Vice Chairman Gilman, **Vote:** Motion carried by unanimous vote (**summary:** Yes=3)

**Motion:** Approve Appointment of Ron Englebrecht to represent Precinct 4, Mark Twain, to the Storey County Planning Commission, **Action:** Approve, **Moved by:** Commissioner McGuffey, **Seconded by:** Vice Chairman Gilman, **Vote:** Motion carried by unanimous vote (**summary:** Yes=3)

17. **DISCUSSION/POSSIBLE ACTION:** Appointment of Pamela Abercrombie, with St. Mary's Art Center, to the vacant "Motel" seat on the Virginia City Tourism Commission effective January 5, 2016.

County Manager Whitten recommends, along with Deny Dotson, the appointment of Pamela Abercrombie to the vacant seat on the Virginia City Tourism Commission. Ms. Abercrombie was the sole, but great, applicant.

Commissioner McGuffey: Pamela is a great candidate for this position.

**Motion:** Approve Appointment of Pamela Abercrombie to the vacant "Motel" seat on the Virginia City Tourism Commission, **Action:** Approve, **Moved by:** Vice Chairman Gilman, **Seconded by:** Commissioner McGuffey, **Vote:** Motion carried by unanimous vote (**summary:** Yes=3

18. **DISCUSSION/POSSIBLE ACTION:** Resolution 16-434 authorizing the administrative assistant of the Storey County Public Works department to sign, serve and record liens for unpaid water and/or sewer charges.

County Manager Whitten presented this item. As Mike Nevin is often out in the field, it is necessary to have a senior staff person be able to begin the process of collecting pass due charges. The District Attorney's Office has prepared the resolution authorizing the administrative assistant to handle this process.

Public Comment: None

**Motion:** Approve Resolution 16-434 authorizing the administrative assistant of the Storey County Public Works department to sign, serve and record liens for unpaid water and/or sewer charges, **Action:** Approve, **Moved by:** Vice Chairman Gilman, **Seconded by:** Commissioner McGuffey, **Vote:** Motion carried by unanimous vote (**summary:** Yes=3

19. **DISCUSSION/POSSIBLE ACTION:** Approval of award to Aspen Developers a total amount of \$238,200.00 for the completion of the Storey County Courthouse Parking Lot Project in Virginia City, Nevada, and \$11,799.00 as contingency monies toward the project.

Continued to January 19, 2016

20. **DISCUSSION/ POSSIBLE ACTION:** Approval of General Business & Liquor License Second Reading for Delta Saloon, Tina Perkins, located at 18 S C St., Virginia City.

Continued to January 19, 2016

21. **DISCUSSION/POSSIBLE ACTION:** Approval of General Business License Second Reading for Wells Fargo ATM & Alarm

Sheriff Antinoro stated it is the Sheriff's position that Wells Fargo ATM does not need a business license for the alarm. This is Wells Fargo monitoring its own alarm system. This has been sorted

out and this is a General Business License for Wells Fargo. This is now in the office of Community Development.

**Motion:** Approve the General Business License Second Reading for Wells Fargo ATM & Alarm,  
**Action:** Approve, **Moved by:** Vice Chairman Gilman, **Seconded by:** Commissioner McGuffey,  
**Vote:** Motion carried by unanimous vote (**summary:** Yes=3)

22. **DISCUSSION/POSSIBLE ACTION:** Action for possible confirmation of Shawn Mahan Settlement Agreement for \$99,000.00 and other consideration arising out of the termination of his employment with the Storey County Sheriff's Office. Discussion of the matter may include Board involvement in settlement of cases in general.

Vice Chairman Gilman recuses himself from discussion and vote on this item.

District Attorney Anne Langer presented this item. There appeared to be some confusion at the arbitration as far as the document and agreement being public record. It was discussed in the agreement that the agreement should not be unduly publicized or broadcast.

This case originated with POOL/PACT not the District Attorney's Office. Pursuant to NRS 41.0375, the actual agreement is not only public record but should be confirmed by the Commission.

Ms. Langer understands that at arbitration, the arbitrator stated a decision was to be made at that time. After confirmation, or non-confirmation, by the Board, there will be a discussion to determine how future settlements will be handled.

Commissioner McGuffey: What account does the settlement come out of?

County Manager Whitten: A general fund account to a line-item appearing in the Sheriff's budget as part of the general fund.

Public Comment:

**Nicole Barde, Storey County Resident:** The agreement and supporting documents were not part of the packet. Why are we paying a settlement?

District Attorney Langer: There was a lawsuit that went to arbitration. Both sides presented their views and a settlement was reached. This is a situation where there were potential money damages so POOL/PACT became involved. The matter was heard before an arbitrator, who had reviewed the matter prior to hearing, and who indicated that it would behoove both sides to come to an agreement. An agreement was reached.

Ms. Barde: Has not seen the agreement. It was not attached.

Ms. Langer: Asked to take a break so that Ms. Barde could review the agreement.

Chairman McBride called for a recess at 11:24 AM.

Meeting reconvened at 11:34 AM

Chairman McBride asked if anyone else present would like to have a copy of the Mahan Settlement Agreement.

Ms. Langer: Everyone has a copy of the agreement. Ms. Langer has talked with Ms. Barde regarding the questions she had.

**Mark Joseph Phillips, Virginia City Resident:** Would like to remind the Commissioners that Shawn Mahan was never appointed by any Sheriff as a deputy. He was given a gun and a badge and was told he was a deputy. There's no record of an appointment or an oath being taken by Shawn Mahan as a deputy Sheriff.

Chairman McBride: We have heard all the testimony given so far. It is unfortunate that it came to Mr. Mahan leaving employment of the County, it's unfortunate that this came to arbitration. The facts are what they are. It has been suggested that this sounds like a large settlement - on the other side, it good have been greater.

Chairman McBride recommends approval of the settlement.

**Motion:** Approve confirmation of Shawn Mahan Settlement Agreement for \$99,000.00, **Action:** Approve, **Moved by:** Commissioner McGuffey, **Seconded by:** Chairman McBride, **Vote:** Motion carried by unanimous vote (**summary:** Yes=2)

#### COMMUNITY DEVELOPMENT AND PLANNING

23. **DISCUSSION/POSSIBLE ACTION:** Application No. 2014-021 (Continued from 11/03/15 meeting) by the Tahoe-Reno Industrial Center, LLC., and Storey County on behalf of The Nature Conservancy, LLC and the Union Pacific Railroad Company to amend the Official Storey County Zoning Map. The amendments will apply regulatory zones to approximately 600 acres of land located in McCarran, Nevada (River District near the Tahoe-Reno Industrial Center) which was in July of 2014 transferred from Washoe County to Storey County by mean of boundary line adjustment. Additional information including, but not limited to, reports and maps may be obtained from the Planning Department at 775.847.1144 or [planning@storeycounty.org](mailto:planning@storeycounty.org).

Continued to January 19, 2016

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

- A. **SMEE'S ALASKAN FISH BAR** - General / 4650 Aberfeldy Rd ~ Reno (food truck)
- B. **VECOPLAN, LLC** - Contractor / 5708 Uwhurrie Rd ~ Archdale, NC (equipment contractor)
- C. **CIC PITTSBURGH, LLC** - Contractor / 2857 Banksville Rd ~ Pittsburgh, PA (contractor)
- D. **HIRANO TECSEED CO., LTD** - Contractor / Nara, Japan (Panasonic Contractor)
- E. **HEWLLET-PACKARD JAPAN, LTD.,** -- Contractor / Osaka, Japan (Panasonic Contractor)
- F. **TECHNO SMART CORP.** -- Contractor / Osaka, Japan (Panasonic Contractor)
- G. **SOFTWARE CONTROL CORP.** -- Contractor / Osaka, Japan (Panasonic Contractor)
- H. **KACOMS CO., LTD** - Contractor / Osaka, Japan (Panasonic Contractor)
- I. **SIERRA SHADING SOLUTIONS, INC.** - Contractor / 715 Gregory Way ~ Sparks (contractor)

- J. RED WING BRANDS OF AMERICA, INC. - General / 314 Main ~ Red Wing, MN (supplier)
- K. WATER TREATMENT, INC. - Contractor / 405 S 18<sup>th</sup> St ~ Sparks (water filtration)
- L. K2 ENGINEERING & STRUCT DESIGN, LLC - Professional / 3100 Mill ~ Reno (engineering)
- M. AMCB, LLC dba Rubbish Runners - General / 1085 Telegraph ~ Reno (trash hauling)
- N. PAPE' MATERIAL HANDLING dba Pape' Rents - Contractor / 25 Vista Blvd. ~ Sparks (equipment)
- O. YOKOGAWA CORP OF AMERICA - Contractor / 2 Dart Road ~ Newnan, GA (process control)
- P. COMSTOCK FOUNDATION FOR HISTORY & CULTURE -- Nonprofit (HB) / 1669 Main St ~ GH
- Q. OLD RED GARTER, LLC -- General / 80 South C Street (Change of Ownership Only)VC
- R. MODERN MINING SOLUTIONS, LLC - General / 1280 Alexandria Court TRI
- S. BI NUTRACEUTICALS, INC. - General / 625 Waltham Way #101 (milling botanicals)TRI
- T. RICH DOSS, INC. - General / 201 Wild Horse Canyon Drive (transportation) MCC

County Manager Whitten, on behalf of the Community Development Department, recommends items Q., R., S., and T., be continued, and items A., B., C., D., E., F., G., H., I., J., K., L., M., N., O., and P., be approved.

**Motion:** Continue items Q., R., S., and T., **Action:** Approve, **Moved by:** Vice Chairman Gilman, **Seconded by:** Commissioner McGuffey, **Vote:** Motion carried by unanimous vote (**summary:** Yes=3)

**Motion:** Approve items A., B., C., D., E., F., G., H., I., J., K., L., M., N., O., and P., **Action:** Approve, **Moved by:** Vice Chairman Gilman, **Seconded by:** Commissioner McGuffey, **Vote:** Motion carried by unanimous vote (**summary:** Yes=3)

Mr. Whitten: As previously stated by Vice Chair Gilman, a number of these businesses are due to Tesla and Panasonic. All of these businesses are paying the same business license fees as everyone else.

25. PUBLIC COMMENT (No Action)

**Mark Joseph Phillips, Storey County Resident:** Regarding the business and liquor license denials, Mr. Morris and Ms. Langer did a great job in explaining the situation.

26. ADJOURNMENT

The meeting was adjourned by the call of the Chair at 11:40 AM

Respectfully submitted,

By:   
Wendy Bacus, Deputy Clerk



# Storey County Board of County Commissioners

## Agenda Action Report

Meeting date: February 2, 2016

Estimate of time required: 5 min.

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

1. **Title:** Approval of minutes for January 19, 2016

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

3. **Prepared by:** Vanessa Stephens

**Department:** Clerk & Treasurer

**Telephone:** 775 847-0969

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

5. **Supporting materials:** Attached.

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

Funds Available:

Fund:

\_\_\_\_ Comptroller

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

\_\_\_\_ District Attorney

8. **Reviewed by:**

Department Head

Department Name: Clerk & Treasurer

\_\_\_\_ County Manager

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

9. **Board action:**

Approved

Approved with Modifications

Denied

Continued

Agenda Item No. 6



# STOREY COUNTY BOARD OF COUNTY COMMISSIONERS MEETING

TUESDAY, JANUARY 19, 2016 10:00 A.M.

DISTRICT COURTROOM

26 SOUTH B STREET, VIRGINIA CITY, NEVADA

## MINUTES

MARSHALL MCBRIDE  
CHAIRMAN

ANNE LANGER  
DISTRICT ATTORNEY

LANCE GILMAN  
VICE-CHAIRMAN

JACK MCGUFFEY  
COMMISSIONER

VANESSA STEPHENS  
CLERK-TREASURER

**Roll Call:** Chairman McBride, Vice-Chairman Gilman, Commissioner McGuffey, County Manager Pat Whitten, District Attorney Anne Langer, Comptroller Hugh Gallagher, Clerk & Treasurer Vanessa Stephens, Economic Development Director Dean Haymore, Recorder Jen Chapman, Emergency Communications Director Dave Ballard, Planner Jason VanHavel, Administrative Officer/Planning Director Austin Osborne, Tourism Director Deny Dotson, Sheriff Gerald Antinoro, Community Relations Coordinator Cherie Nevin, Fire Chief Gary Hames and Outside Counsel Robert Morris.

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

The meeting was called to order by the Chair at 10:00 A.M.

2. **PLEDGE OF ALLEGIANCE**

The Chair led those present in the Pledge of Allegiance

3. **DISCUSSION/POSSIBLE ACTION:** Approval of Agenda for January 19, 2016

**Motion:** Approve the Agenda for January 19, 2016, **Action:** Approve, **Moved by:** Vice Chair Gilman, **Seconded by:** Commissioner McGuffey, **Vote:** Motion carried by unanimous vote, **(Summary: Yes=3)**

4. **DISCUSSION/POSSIBLE ACTION:** Approval of Minutes for December 15, 2015

**Motion:** Approve the Minutes for December 15, 2015, **Action:** Approve, **Moved by:** Vice Chair Gilman, **Seconded by:** Commissioner McGuffey, **Vote:** Motion carried by unanimous vote, **(Summary: Yes=3)**

## CONSENT AGENDA

5. For possible action approval of Payroll Checks date 12/31/15 for \$337,630.39 and 01/05/16 for \$181,732.55 and \$110,332.94. Accounts Payable Checks date 01/08/16 for \$184,208.93 and \$4,864.95. .
6. For possible action approval of Justice Court Quarterly Report
7. For possible action approval of Treasurer Report for December 2015
8. For possible action approval and acceptance of a Trial Court Improvement (TCI) grant from the Nevada Administrative Office of the Courts in the amount of \$3,700.00 for a Metal Detector for the Virginia Township Justice Court and authorization for Eileen Herrington and/or Cherie Nevin to sign all associated grant documentation.
9. For possible action approval and acceptance of a STOP Violence Against Women Formula Grant administered by the Nevada Office of the Attorney General in the amount of \$10,000.00 to support the Storey County Victim, Services Unit and authorization for Anne Langer and/or Debra Burns and/or Cherie Nevin to sign all associated grant documentation.
10. For possible action approval of Business Licenses First Readings:
  - A. **CARMEN'S MEXICAN REST & CATERER** - General / 112 S Center ~ Yerington (Food Truck)
  - B. **BOSCH REXROTH CORP** - Contractor / 14001 South Lake Dr ~ Charlotte, NC (conveyor contr.)
  - C. **HITACHI HIGH-TECHNOLOGIES CORP** - Contractor / Osaka, JAPAN (equipment contractor)
  - D. **PRODUCT HANDLING DESIGN, INC.** - Contractor / Box 117866 ~ Carrollton, TX (crane cont.)
  - E. **SIERRA VIII, INC dba Diversified Painting** - Contractor / 881 E Glendale ~ Sparks (painting cont.)
  - F. **SHIMADZU SCIENTIFIC INSTRUMENTS** - Contractor / 7102 Riverwood Drive ~ Columbia, MD (analytical instruments)
  - G. **HITACHI POWER SOLUTIONS CO., LTD.** - Contractor / Tokyo, JAPAN (equipment contractor)
  - H. **BREAKTHRU BEVERAGE NV RENO** - General / 100 Distribution ~ Sparks (whsle distribution alcohol)
  - I. **PREMIER ELECTRICAL STAFFING, LLC** - General / 7901 Strickland Road ~ Raleigh, NC (staffing)
  - J. **AMERICAN CARPORTS, INC.** - Contractor / 157 North Broadway ~ Joshua, TX (carport contractor)
  - K. **EVOLUTION INDUSTRIES** - Contractor / 10939B Industrial Way ~ Truckee (flooring contractor)

### END OF CONSENT AGENDA

Commissioner McGuffey commented regarding item 9 that, although this Grant is titled STOP Violence Against Women, men are also victims of domestic violence. This grant covers domestic violence against men as well.

**Motion:** Approve the Consent Agenda for January 19, 2016, **Action:** Approve, **Moved by:** Vice Chair Gilman, **Seconded by:** Commissioner McGuffey, **Vote:** Motion carried by unanimous vote, (**Summary:** Yes=3)

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

##### **Community Development Director Dean Haymore:**

- Community Development has been meeting with NDOT regarding plans for a ground-breaking ceremony on USA Parkway to be held this spring or summer.
- The Community Development Department is also working with SWITCH on USA Parkway easements necessary for installation of fiber-optics coming in to London Drive.

##### **Emergency Communications Director Dave Ballard:**

- Updated the board on the 911 phone system

##### **Community Relations C Cherie Nevin:**

- Nevada Health Center's Mammogram will be in Virginia City at the Clinic on Carson Street, January 27<sup>th</sup> from 8am to 330pm. Please call 877-581-6266 to make your appointment.
- Nevada Health Centers is open in Virginia City on Wednesdays from 8:30am to 4 pm at the Community Center and the Home visiting program has started in Lockwood on Thursday's. So far the reception to these services has been great.
- Navy Personnel are scheduled to once again come to Storey County for a Community Service project. They will join us on Jan 30 2016 and will be painting the inside of the Lockwood Community.

##### **VCTC Director, Deny Dotson:**

- Information, as well as tickets for 2016 events, are available on-line.
- A new event, The Way it was Rodeo, has been added this year and will be held in September.

##### **Administrative Officer/Planning Director Austin Osborne:**

- The next Master Plan Workshop will be held this Thursday, January 22<sup>nd</sup> at 6PM at the Mark Twain Community Center. We are working with Storey County School District making sure that all concerns of the Board and the current and new superintendent, are being integrated into the Master Plan.
- The Black & Howell project on C Street and Taylor is moving forward. A mandatory meeting will be held January 22<sup>nd</sup> at 11 AM for any bidders that would like to bid on the project.
- Mr. Osborne will be taking teachers from the Washoe County School District and Signature Academies on a tour of the Tahoe Reno Industrial Center on February 24<sup>th</sup>. The tour will enable workforce development planning. This is a great opportunity for teachers and is indicative of what's happening in Northern Nevada and the acknowledgement by different jurisdictions.
- This is the time of year for benefits enrollment period for County employees. We are working with employees and LP Insurance broker to determine who will be the next insurance carrier for the next fiscal year. Heavy emphasis will be on the HSA program. There will still be a PPO program likely.

- We are in the season for collective bargaining agreement for general employees and we will be working collaboratively for the next agreement.

**Fire Chief Gary Hames:**

- The Communication Center has now taken on all cell communications – 911 calls – in the entire north corridor. This means we no longer have to wait through the process to go through Washoe County. Calls are most likely being received 8 to 10 minutes sooner. This impacts the number of calls the dispatchers receive, however it's helping our customers dramatically due to the time saved. 911 calls from I-80 are being fielded as Storey County Fire is closer even though this is out of our area. Thank you to Dave Ballard and the Communication Center.
- The fuels grant reduction has been completed in the Highlands. Work will now begin in Six Mile Canyon for most like the next six weeks. Traffic control will be done in that area. The Fire Department is working with Public Works, and with Community Relations through a hazard mitigation grant. One goal is to reduce trees in that area to get the shaded areas out, which will keep ice off the roads and reduce accidents.
- A new computer software program is now "live". Thank you to the Board for allowing the Department to change vendors. Statistics are now automated and this is a big improvement.
- Working with Public Works to move the fuel tanks from the previous fire station in Mark Twain out to TRI. This will reduce time in going to get fuel.
- A new "used" 12-passenger has been purchased through Federal excess property for \$25. The van will be used at the McCarren center.

**County Manager Pat Whitten:**

- USA Parkway project is moving along. NDOT selected Ames Construction as the contractor. The County is contemplating offering Ames surplus space at the McCarren complex in exchange for tenant improvements that fit into future plans.
- One of the newest tenants at TRI is dentist Dr. Eberle, who is establishing a practice there. The County has offered to help Dr. Eberle. A periodic newsletter will be created through the Community Development office that will discuss businesses at TRI.
- A press conference is scheduled on Thursday with Jet.com at 1 PM at the Atlantis. The Governor and Chairman McBride are scheduled to speak. The CEO and COO of Jet.com will also attend. Jet.com provides great services.
- Last week the school board made a great choice in making Todd Hess the successor for the Superintendent of Schools. And the NIAA has honored Bum Hess in to the Hall of Fame.

**Hugh Gallagher:**

- Thomas Wayne Andreason passed away in December. Tommy grew up in Virginia City and was on the first State Championship basketball team.

**12. DISCUSSION ONLY (No Action – No Public Comment):** Quarterly financial updates for fiscal year 2015/2016

Hugh Gallagher presented this item. The numbers for this quarter are below as far as budget to actual. Department heads and elected officials are to be commended for work well done. Mr. Gallagher reviewed the departments that have items over budget including 474 Fire District, Roads,

Emergency Management, and Virginia City Tourism Commission. There were no significant deviations from the budget that cannot be explained.

Mr. Gallagher commented that at the Chief Financial Officers Association for Nevada meeting held each year attendees are amazed at the process and cooperation in Storey County. The process works and is efficient.

The 2016-17 Budget process has started. The first meeting is January 25<sup>th</sup>. A reduction in property taxes will be addressed.

Financial statements will be approved February 2<sup>nd</sup>. An error was found in the audit and the financial statements are being adjusted.

Commissioner McGuffey: Would the tax reduction be residential or commercial - across the board? Didn't we come out ahead after withdrawing from the fair share tax?

Mr. Gallagher: It would be across the board. We're holding our own on the fair share tax. The information will come from the Department of Taxation and they are behind.

### 13. BOARD COMMENT (No Action - No Public Comment)

Commissioner McGuffey: Reported that he was elected Vice Chair for the Fourth Ward School Board.

### 14. DISCUSSION/POSSIBLE ACTION: Award bid to Houston Smith Construction in the amount of \$99,400.00 for the Gold Hill Depot renovation project.

Dean Haymore, Community Development Director, said three bids were submitted for the Gold Hill Depot renovation project. Houston Smith Construction was the low bid and Mr. Haymore recommends acceptance. Negotiations to reduce this amount a little more are in the process. Mr. Haymore will be the project manager on this project.

This will complete the phases - construct the handicap ramp that is required, the exit door requirements, ladies restrooms, warming kitchen, and level the floor. The Depot will then be ready for the VCTC to rent the facility.

**Motion:** Award bid to Houston Smith Construction in the amount of \$99,400.00, not to exceed, for the Gold Hill Depot renovation project, **Action:** Approve, **Moved by:** Vice Chair Gilman, **Seconded by:** Commissioner McGuffey, **Vote:** Motion carried by unanimous vote, (**Summary:** Yes=3)

### 15. DISCUSSION ONLY (No Action): Workshop on business and liquor licenses, chapters 5.04 and 5.12, to amend the code to improve the procedures with the application, investigation and approval of licenses.

Outside Counsel Robert Morris said this presentation is to provide information regarding business licenses, the liquor licenses, status of the current code, and suggestions to be considered. Anyone

having suggestions are invited to submit in writing and send them to Mr. Morris for incorporation into a final ordinance. Based on the complexity of this issue, another workshop will be held in 6 to 8 weeks.

Mr. Morris stated this is the most confusing section of law under the Nevada Revised Statutes. Mr. Morris reviewed inconsistencies in the statutes.

Mr. Morris: In 2002, the County Code was revised to allow Business Licenses to be done by an Administrator. NRS states that the Sheriff must collect all the fees unless the County chooses to make a licensing department. In the existing code, all procedures are set up but there is no licensing department. This does not meet the NRS requirement.

In Section 5.04.015, the Board would establish a Business License Division to administer the duties set out in the title. This would allow Community Development and the Administrator to process applications. This would relieve the Sheriff from collecting the fees and allow the Administrator to set up the process for collecting business license fees.

The process is not set out well in the existing code. The code should state how a license is applied for, the requirements, the information to be given, and the process for having a hearing on the application. There should be a section on grounds for denial.

There are sections in the Business License Code that do not belong. One is the Liquor License fees and regulations - this should be in its own section.

Section 5.04 is Business Licenses; 5.12 Liquor Licenses.

All Liquor License requirements in the Business License section have been put in to the Liquor License section.

Sections 5.04.250, 260, 262 and 265 have been added. These are sections required by NRS since the County Code was amended. These sections concern workers comp/industrial insurance and child support obligations. A section will also be added relating to sale of liquor to minors.

Under sale of alcoholic beverages, several sections have been added. The first section is that a license is required and clearly states this is a privileged licensed. The County has broad discretion in determining who should have this license.

An issue to be dealt with is confidentiality of information submitted in the application. This is found in section 5.12.020. There needs to be a clear idea of what is required and what will be confidential, along with the process of handling confidential information.

One of the sections, 5.12.040 - Temporary License, has been simplified. A temporary license can be issued while the full license goes through the regular process. This would allow businesses to stay open while a determination is made on whether the license is going to be issued or not.

Mr. Morris continued that the basic requirements for a business license have not been changed. This can be looked in the future.

Mr. Morris reviewed additional sections that need to be updated including conflicting sections regarding types of licenses the County can issue.

Currently the section is enforced quite well by the Sheriff because where there is a liquor license the business license is done at the same time. If the County is going to have an Administrator process the business license, a decision needs to be made whether the Sheriff processes the liquor license or if the Administrator is going to do both. Or leave it the way it is and have the Sheriff do both.

County Manager Pat Whitten: The current process has been reviewed. This includes times when licenses were issued and an adequate job was not done - when State health, fire district, or building department for code compliance, were not contacted.

The Community Development Department handles an average of 8 to 12 licenses per day through a system that is working - where the State, fire district, and all, are contacted. This model would be used for the liquor licensing.

As Mr. Morris indicated, licensing can either be done with the Sheriff's Office as a "one stop shop" as it is done now, or with the Community Development Department, or "burst them apart". In 2002, the licensing was intentionally lumped together to be more user-friendly for applicants.

Community Development has an established process for Business Licenses that works.

Mr. Whitten advocates the process not be put into an ordinance as any small change or addition would require publication and two readings. If this goes to an Administrator, Community Development should work out the processes and present to the Board for approval.

The process would be as follows:

- 1) A criminal background check completed by the Sheriff's Office;
- 2) Financial probity/fiscal standing element completed by the County's Chief Financial Officer applying logical conclusions with recommendations to Community Development;
- 3) Non-criminal background investigation. Note: \$1,000 investigation fee is charged to applicants. An outside investigation firm would perform this type of investigation and report back to the Administrator/Community Development.

Dean Haymore: Community Development has reviewed the Business License procedure. The process has developed into a "one stop shop". Most applicants apply and pay fees electronically. It is likely there will be 1200-1500 business licenses processed this year. Approximately 80 handled by the Sheriff's Office. The Sheriff does the general business license with the liquor license to make it easier for the applicant/customer.

There would not be a big impact on Community Development. This would be efficient, streamlined, and fair for everyone. Most likely, licenses would not have a first and second reading, but would be brought to the Board for final approval with a full report. Confidential procedures are already in place.

Community Development is willing to work with and learn from the Sheriff, and with the rest of the Storey County team.

Mr. Whitten: If we go to "one" reading, this would only apply to business licenses, not liquor licenses. Mr. Morris has researched this issue and readings are not required. The thought is that some public process of who is receiving a business licenses is prudent. The first reading is part of the consent agenda and could be streamlined. Liquor licenses require two readings.

Sheriff Antinoro: Mr. Morris cleaned up a lot of issues with business and liquor licenses. The only substantive thing done was removing the Sheriff from the liquor license investigative process. In talking about a "one stop shop" - the applicant will now be going to different departments. How does this simplify the process? I do not care if the Sheriff is involved in the process or not. Let's fix the ordinance so that an applicant knows what they are up against. What benchmarks have to be met to get a license? Everything being asked for is what is done right now. Personal/confidential information is not given out. If the liquor licenses are moved to an administrator, move all of the licenses over if there is a problem with the Sheriff's Office. I don't think there is. Let's fix the ordinance and make is user friendly - whether the Sheriff's Office is involved or not.

Chairman McBride: That's what we're trying to do - fix the ordinance. One of Mr. Morris' primary jobs is to go through the County Codes and correct mistakes, verbage, and terminology. We are finding out that under NRS, a lot of items are missing from the County Code. Mr. Morris is working to remedy issues with licensing.

Sheriff Antinoro, in response to questions from Chairman McBride: Agrees these things need to be done. I read the reports, the same as what is presented to the Board. I trust my investigators. The financial background is done by the investigators who make a reasonable conclusion based on information provided.

County Manager Whitten: To clarify, the (new) process will send the applicant to only two locations - the administrator, who will take information called for in the ordinance, and to the Sheriff for fingerprinting. The administrator will forward applicant's information to the Comptroller and the investigator. This process is sound.

Sheriff Antinoro: Believes the process is being made more complicated. The existing issue with liquor licenses is not being addressed. The problem is the applicant does not know what they need to have.

Mr. Whitten: The applicant's clearly know what to provide to the administrator. And then it goes through a process. Financial statements will be reviewed by a professional. Mr. Morris has done a great job.

Commissioner McGuffey: Agrees the process may be a bit convoluted as far as where to go to get a business license. According to what is being suggested, first an OK is required from the Fire Department, then from the Health Department. Where does someone start? The process is great for the businesses in TRI, will that be done for the small shop owner in town?

Mr. Whitten suggested having Stacey Bucchianeri from Community Development Department review the current process in applying for a general business license in order to see that it can easily be adapted into applying for liquor licensing.

Mr. Morris: NRS states if a business licensing department is set up, the idea is an applicant would know where to go. The administrator and the licensing department sends out the requirements for inspections - ie., Fire Department.

Stacey Bucchianeri: Reviewed the process for out-of-County applicants. The in-County is more involved:

- A packet is sent, including a check list of what needs to be done before a license can be issued.
- At this time, the application needs to go through two readings with the Commission.
- An inspection must be completed by Building and Fire. Applicant needs to call and make appointments. If there is food involved, a Health Department inspection is also required.
- Once the above is complete and information is verified with the State and the Contractor's Board - if applicable - payment is requested. Payment is not taken until all is in place.
- If inspections are satisfied, a temporary license can be granted. If not, the Department waits until the first and second readings.
- Some businesses submit application before construction is finished, creating the continued licenses on the agenda. Waiting to include those business licenses on the agenda when they are ready to go would clean up paperwork.
- Community Development has not been involved with liquor licensing. Applications accepted from the Sheriff's Department are similar but not the same as Community Development.
- Applications are on-line.

Mr. Whitten: Community Development can make changes "on the fly". When this happens, the process is adapted.

Dean Haymore: The inspection sheet given to applicants has the phone numbers for the departments they need to get a hold of. The Fire and Health Departments are alerted who, in turn, can contact applicants to let them know what will be looked at. The Community Development Department conducts pre-inspections when there is a new business or change of ownership.

Fire Chief Gary Hames: The general business license is a very smooth process and is the best it's ever been. Community Development is the hub and contacts the Fire Department to do the inspection and sign off on the form, which is returned to Community Development. When there are two types of business licenses being processed it makes sense to have one department handle the process.

Vice Chair McBride: Applauds the process and believes this will improve professionalism and operation. There needs to be a clear path. Thank you Mr. Morris.

Sheriff Antinoro: Not criticizing Mr. Morris and has no problem with licensing going to Mr. Haymore's office. The issue is that an applicant should have the ability to know what is expected. There needs to be a benchmark.

Mr. Whitten: Mr. Morris has done a great job with the liquor license in spelling out that it's a privileged license. The whole picture of the applicant needs to be reviewed. The following items should be addressed:

- On non-liquor license applications, is it necessary to have two hearings by the Board?
- Should the Administrator conduct investigations or should this be an independent investigation? Having a member of the liquor board be responsible for the investigation gives an appearance of a conflict.
- How much information does the Board want to see in determining whether or not to approve or deny a license?
- Are the limitations on off-sale premise sales appropriate?
- Should additional bars in the same establishment require an additional license fee? Maybe a service bar fee?

Public Comment:

**Nicole Barde, Storey County resident:** The Sheriff is a member of the liquor board and if the Sheriff is responsible for the investigation, it creates the appearance of a conflict. Centralizing it with Mr. Haymore's office makes sense. How is the appearance of conflict addressed (in the ordinance) when two of the four liquor board members are owners and competitors on C Street, for C Street businesses who apply for liquor or gaming license. How is that not potentially an appearance of a conflict?

Robert Morris: The Board members who do have businesses are required under the Open Meeting Law to disclose that. Since they are members of a class – owners of commercial property on C Street – they're allowed to vote. They do not have any pecuniary interest in the business applying for the license.

Ms. Barde: Does not understand how doing just the investigation creates a conflict. A competitor approving, or not approving, a license appears to be more of a conflict than the Sheriff doing an investigation.

Mr. Morris: This is not an action item. Concerns and ideas are being taken at this time and will be noted. No decisions are being made, there will be another workshop.

**Kris Thompson, Project Manager at TRI:** Has personally dealt with Mr. Haymore and Ms. Bucchianeri processing business licenses. They are a good candidate for the "one stop shop" because of their customer relations - being helpful, friendly and professional and providing the kind of reception necessary for economic development in the County.

**Bruce Ketise, Carson City resident:** Has attended liquor board hearings in Carson City for years and has never heard anyone accuse the Sheriff (in Carson City) of a conflict of interest.

**Nick Guera, Virginia City business owner:** Does not want to see pieces of the Sheriff's duties taken away.

Comptroller Hugh Gallagher: Welcomes the review of the financial statements for the reason that when it is a privilege, not a right, it gives the Comptroller the ability to ask questions regarding

financial status of the applicant. This is with the understanding that sustainability is important to anything required as far as a business is concerned.

Mr. Whitten: The process needs to be with the professionals best equipped. In this case with financial analysis, there is no one better to handle this than the Comptroller. This is not to take things away from the Sheriff, but to put in a process that makes it better and more effective than what is in place currently.

Commissioner McGuffey: The following items need to be addressed:

- There should be definition of the Administrator, including duties and authority, in the proposed ordinance. Proof of financial standing needs to be more specific.
- What does the applicant need to know to be financially stable and/or have business probity.
- When licensee abandons liquor license, the time period before it can be re-issued needs to be clarified.
- Clarify whether an 18 year old can sell alcohol.

Chair McBride suggested holding the second workshop on March 1, 2016.

**16. DISCUSSION/POSSIBLE ACTION:** Proclaiming January 2016 as National Radon Action Month in Storey County

Cherie Nevin introduced Jamie Roice-Gomes, radon specialist, from UNR Cooperative Extension office. Ms. Roice-Gomes passed out test kits along with information about radon. Radon is the leading cause of lung cancer after cigarette smoking. To reduce the risk of lung cancer, homes can be tested for radon and can be fixed if radon is detected. Free radon test kits are offered to all Nevada residents and are available in Storey County, at the library in Virginia City. Lockwood residents can go to the UNR office in Reno at 4955 Energy Way. Residents should test for radon, not only to see if there is radon in their home, but this will help increase the statistics available for the area. Residents can also call 1-888-radon10 and a kit can be mailed. Ms. Roice-Gomes read the proclamation.

Chair McBride commented that it has been customary to declare January as National Radon Action Month in Storey County.

Commissioner McGuffey: Has researched this issue. If radon is found in a home, it's up to the resident to spend the money to take care of it. There is no help or assistance in getting rid of radon. If a home is sold, the information from the test would have to be disclosed.

Ms. Roice-Gomes: The USDA does offer loans and grants for low income individuals. The information would have to be disclosed if the home is sold. This would be a plus if you have low-levels and the amount of money to fix a home is miniscule compared to treatment for lung cancer.

**Motion:** Proclaim January 2016 as National Radon Action Month in Storey County **Action:** Approve, **Moved by:** Vice Chair Gilman, **Seconded by:** Commissioner McGuffey, **Vote:** Motion carried by unanimous vote, **(Summary:** Yes=3)

**17. DISCUSSION/POSSIBLE ACTION:** Approval of Sheriff's General Business License Second Readings for Paul Rusch; PBR Concealed Carry Weapons Instruction, 443 Trellis Dr., Fernley, NV 89408.

Sheriff Antinoro recommended approval for Mr. Rusch for a general business license - out of County. The course of instruction meets with that set forth by State statute.

**Motion:** Approve Sheriff's General Business License Second Readings for Paul Rusch; PBR Concealed Carry Weapons Instruction, 443 Trellis Dr., Fernley, NV 89408, **Action:** Approve, **Moved by:** Vice Chair Gilman, **Seconded by:** Commissioner McGuffey, **Vote:** Motion carried by unanimous vote, **(Summary: Yes=3)**

**18. DISCUSSION/ POSSIBLE ACTION:** Approval of Sheriff's General Business License Second Reading for Delta Saloon, Tina Perkins, located at 18 S C St., Virginia City.

Sheriff Antinoro suggested items 18 and 19 be continued as the Board members were not given copies of the reports.

District Attorney Langer: Agrees with the Sheriff. However, instead of continuing these items - based on everything that has led up to today, agenda items and the way they were written - these are actually first readings. There will be a second reading on both items the next time.

Sheriff Antinoro: For the record, once he was advised that the Board did not receive the reports, the report was sent by email to each member.

Ms. Langer: The temporary licenses will stay in place until the next meeting.

Public Comment:

**Attorney Brandon Sendall:** Asked for clarification as to why this is a first reading and not a second reading.

Chair McBride: This item was pulled from the last agenda because everything had not been completed. This wasn't heard.

Ms. Langer: For the record, on December 15th the Sheriff's packet stated this was a request for a general business license and a liquor license. The actual Consent Agenda item read: "approval of liquor licensing". It did not have what it was referring to - just licensing, not license. It was brought out that the agenda item under staff reports was different than the actual agenda item. So it wasn't actually agendized for the business license.

On the 5<sup>th</sup> (January), the Sheriff asked that the liquor license be continued as they were not done with the investigation. Ms. Langer does not believe anything was brought up again on the general license.

The proper verbage in today's agenda would make it a first reading on a general license for the Delta and a first reading on the liquor license for the Delta. The meeting will need to adjourn for Item 19 to be heard under the Liquor License Board.

The Sheriff was going to ask the items be continued anyway. These are procedures that need to be clear in the record. Second readings will go forward at the next agenda meeting.

**Vince Malfitano, owner of the Delta and the Bonanza:** The D.A. is incorrect. Not sure of the date, but when she (Ms. Perkins) was on the agenda for the first reading, it was approved as part of the Consent Agenda. After, D.A. Langer came forward and tried to bring up some issue and the Sheriff rightly reminded her that it's already been approved - there was nothing else to talk about. Whether or not it was agendized correctly, that's not for me to comment on. That's the work of the Board and the people who agendize stuff. For the record, she has already been approved on the first reading. This is the second reading, and there is no reason why an action shouldn't take place.

Ms. Langer: The Sheriff has asked that it be continued today either way. The way that it was written on the agenda on the 15<sup>th</sup>, it probably should not have been passed as it was not agendized correctly. The reality is the second reading will be taking place, based on the Sheriff and District Attorney's recommendations, at the next meeting.

Mr. Malfitano: Asked to make another comment.

Chair McBride: Mr. Malfitano has already made comment. We do not go back and forth.

Chair McBride asked Mr. Malfitano to return to his seat.

#### **Corrected to read First Reading upon recommendation of the District Attorney**

**Motion:** Approval of Sheriff's General Business License First Reading for Delta Saloon, Tina Perkins, located at 18 S C St., Virginia City, **Action:** Approve, **Moved by:** Vice Chair Gilman, **Seconded by:** Commissioner McGuffey, **Vote:** Motion carried by unanimous vote, **(Summary:** Yes=3)

#### **RECESS AS BOARD OF COUNTY COMMISSIONERS TO CONVENE STOREY COUNTY LIQUOR BOARD**

**19. DISCUSSION/ POSSIBLE ACTION:** Approval of Liquor License Second Reading for Delta Saloon, Tina Perkins, located at 18 S C St., Virginia City.

Chair McBride called this item and stated that it is corrected to read First Reading as previously stated and recommended by the District Attorney.

Public Comment:  
None

**Motion:** Approve Liquor License First Reading for Delta Saloon, Tina Perkins, located at 18 S C St., Virginia City, **Action:** Approve, **Moved by:** Vice Chair Gilman, **Seconded by:** Commissioner McGuffey, **Vote:** Motion carried by unanimous vote, **(Summary:** Yes=4)

## ADJOURN STOREY COUNTY LIQUOR BOARD TO RECONVENE BOARD OF COUNTY COMMISSIONERS

20. **DISCUSSION/POSSIBLE ACTION:** Approval of award to Aspen Developers a total amount of \$238,200.00 for the completion of the Storey County Courthouse Parking Lot Project in Virginia City, Nevada, and \$11,799.00 as contingency monies toward the project.

Planning Director Austin Osborne requested this item be pulled of the agenda permanently. This item will be re-posted when necessary.

**Motion:** To withdraw item 20 from the agenda, **Action:** Approve, **Moved by:** Vice Chair Gilman, **Seconded by:** Commissioner McGuffey, **Vote:** Motion carried by unanimous vote, (**Summary:** Yes=3)

### COMMUNITY DEVELOPMENT AND PLANNING

21. **DISCUSSION/POSSIBLE ACTION:** Application No. 2014-021 (Continued from 01/05/16 meeting) by the Tahoe-Reno Industrial Center, LLC., and Storey County on behalf of The Nature Conservancy, LLC and the Union Pacific Railroad Company to amend the Official Storey County Zoning Map. The amendments will apply regulatory zones to approximately 600 acres of land located in McCarran, Nevada (River District near the Tahoe-Reno Industrial Center) which was in July of 2014 transferred from Washoe County to Storey County by mean of boundary line adjustment. Additional information including, but not limited to, reports and maps may be obtained from the Planning Department at 775.847.1144 or [planning@storeycounty.org](mailto:planning@storeycounty.org).

Vice Chairman Gilman recused himself from this item.

Austin Osborne presented this item. The subject property is located in McCarren, Nevada, and is not exclusive to TRI. The property is approximately 580 acres and is land transferred in 2014 from Washoe County to Storey County. The former Washoe County zoning was agriculture/industrial, medium rural and public. The proposed zoning is natural resources, industrial-commercial, forestry, and public.

The applicants are Tahoe-Reno Industrial Center, the Nature Conservancy, and the Union Pacific Railroad Company.

This application conforms to the Master Plan and the Zoning Ordinance.

Public Comment:

**Mark Joseph Phillips, Virginia City Resident:** This is a zoning map amendment and the map being amended is not present. The Board needs to sign the map and this cannot be done without the map being present.

Mr. Osborne: All materials are posted per NRS. The staff report does contain the necessary materials and the GIS will be creating those maps if the item is approved.

Mr. Osborne read the Findings:

#### 4.1 Motion for approval

The following are found regarding the zone map amendment under the recommended conditions of approval shown in Section 5. A motion for approval should include at a minimum these findings and may include other findings deemed appropriate and factual by the body.

4.1.1 The proposed zone map amendment complies with federal, Nevada State, and Storey County regulations.

4.1.2 The proposed zone map amendment will impose no substantial adverse impacts or safety hazards on the abutting properties.

4.1.3 The conditions of approval for the zone map amendment do not conflict with the minimum requirements of SCC Chapters 17.03 Administrative Provisions for zone map amendments and zone text amendments; or the purpose and intent of SCC 17.15 Public zone, 17.32 Forestry zone, 17.39 Industrial-Commercial zone, 17.76 Natural Resources zone, and 17.84 Signs and Billboards regulations, as applicable.

4.1.4 The uses allowed by the new zones do not appear to cause substantial adverse impacts to the uses allowed in the abutting zones.

4.1.5 The proposed zone map amendment is in substantial compliance with and supports the goals, objectives, and recommendations of the Storey County Master Plan.

4.1.6 The proposed zone map amendments will provide for land uses compatible with existing adjacent land uses and will not have detrimental impacts to other properties in the vicinity.

4.1.7 The proposed zone map amendment will not cause uses that will negatively impact existing or planned public facilities and will not adversely impact the public health, safety, and welfare.

4.1.8 The proposed zone map amendment will not create any non-conforming conditions, such as non-conforming setback distances or minimum parcel area and width requirements.

**Motion:** Application No. 2014-021 by the Tahoe-Reno Industrial Center, LLC., and Storey County on behalf of The Nature Conservancy, LLC and the Union Pacific Railroad Company to amend the Official Storey County Zoning Map. The amendments will apply regulatory zones to approximately 600 acres of land located in McCarran, Nevada (River District near the Tahoe-Reno Industrial Center) which was in July of 2014 transferred from Washoe County to Storey County by means of boundary line adjustment, **Action:** Approve, **Moved by:** Commissioner McGuffey, **Seconded by:** Chairman McBride **Vote:** Motion carried by unanimous vote, (**Summary:** Yes=2)

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

- A. SBA NETWORK SVCS, LLC - Contractor / 8051 Congress Ave ~ Boca Raton, FL (Contractor)
- B. MINATO SANGYO CORP - Contractor / Tokushima Japan (Panasonic contractor)
- C. AZZ, INCORPORATED - General / 1500 Milan (galvanizing facility) TRI
- D. OASIS ONLINE, INC - General / 375 West Williams, Fallon (IT Consulting)
- E. HU-BRAIN, INC. -- Contractor / Osaka, Japan (Panasonic Contractor)
- F. HASSHIN CO., LTD. -- Contractor / Osaka, Japan (Panasonic Contractor)
- G. ESPEC TEST SYSTEM CORP. -- Contractor / Hyogo, Japan (Panasonic Contractor)
- H. NIPPON REFINE CO., LTD - Contractor / Tokyo, Japan (Panasonic Contractor)
- I. THE CURTIS CO., INC. - Contractor / 7200 N Hwy 29 ~ Pelzer, SC (contractor)

- J. CERCONE HEATING & AIR - Contractor / 949 #3 Crestwood Drive ~ Sparks (hvac contractor)
  - K. BOOTLEG DAVE'S BBQ CATERING CO. - General / 1555 Big Smokey Drive ~ Reno (catering)
  - L. CURRIE & BROWN, INC. - Contractor / 821 Alexander Rd ~ Princeton, NJ (construction consulting)
  - M. VANDER-BEND MFG, LLC - Contractor / 2701 Orchard Pkwy ~ San Jose, CA (contract mfg)
  - N. MITUTOYO AMERICA CORP. - Contractor / 965 Corporate Blvd ~ Aurora, IL (Panasonic contractor)
  - O. TORAY ENGINEERING CO., LTD. -- Contractor / Shigov, Japan (Panasonic Contractor)
  - P. SPARKS TRAILER REPAIR, LLC - Contractor / 2095 Kleppe Lane ~ Sparks (repair semi-trailers)
  - Q. ASADA IRON WORKS CO., LTD. -- Contractor / Takatsuki, Japan (Panasonic Contractor)
  - R. AKATSUKI MACHINERY CO., LTD -- Contractor / Wakayama City, Japan (Panasonic Contractor)
  - S. TOR ENGINEERING CORP - Professional / 3731 East Grove ~ Phoenix, AZ (engineering)
  - T. HORIBA INSTRUMENTS, INC., -- Contractor / 9755 Research Dr ~ Irvine, CA (Panasonic Contractor)
  - U. OLD RED GARTER, LLC -- General/80 South C Street (Change of Ownership Only) VC
  - V. MODERN MINING SOLUTIONS, LLC - General/1280 Alexandria Court TRI
  - W. BINUTRACEUTICALS, INC. - General/625 Waltham Way #101 (milling botanicals) TRI
  - X. RICH DOSS, INC. - General/201 Wild Horse Canyon Drive (transportation) MCC
- (Items U through X will be removed from the agenda until ready for final reading.)

Dean Haymore, Community Development Director, recommended approval of items A. through T. and continuance of items U. through X.

**Motion:** To approve items A. through T., **Action:** Approve, **Moved by:** Vice Chair Gilman, **Seconded by:** Commissioner McGuffey, **Vote:** Motion carried by unanimous vote, (**Summary:** Yes=3)

**Motion:** To continue items U. through X., **Action:** Approve, **Moved by:** Vice Chair Gilman, **Seconded by:** Commissioner McGuffey, **Vote:** Motion carried by unanimous vote, (**Summary:** Yes=3)

### 23. PUBLIC COMMENT (No Action)

None

### 24. ADJOURNMENT

Respectfully submitted,

By Vanessa Stephens  
 Vanessa Stephens Clerk-Treasurer



# Storey County Board of County Commissioners

## Agenda Action Report

Meeting date: February 2, 2016

Estimate of time required: 0 min

Agenda: Consent  Regular agenda  Public hearing required

1. For possible action approval of Payroll Checks date 01/15/16 for \$480,899.20 and \$1,938.59, and date 01/29/16 for \$363,898.29. Accounts Payable Checks date 01/22/16 for \$981,268.56 and \$8,712.81.

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

3. Prepared by: Hugh Gallagher

Department: Comptroller

Telephone: 775 847-1006

4. Staff summary: Please find attached the claims

5. Supporting materials: Attached

6. Fiscal impact:

Funds Available: NA

Fund: NA

\_\_NA\_\_ Comptroller

7. Legal review required:

\_\_NA\_\_ District Attorney

8. Reviewed by:

Department Head

Department Name: Comptroller

\_\_\_ County Manager

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

9. Board action:

Approved

Approved with Modifications

Denied

Continued

Agenda Item No. 7

Payroll Type: Regular  
 Payroll Groups: 1 2 3 4 5 6 7 8 9  
 Check Date: 01/15/16  
 Period-end Date: 01/10/16

Check/ DD #	Emp #/ Ded #	Payee	Amount
Total User Transfer for EFTPS:			55,746.90
Total Deductor Checks:			112,197.52
Total Employee Checks:			2,399.15
Total Employee Direct Deposit:			263,530.38
Total Employee Deds Xferd on Dir Dep File:			8,076.46
Total User Transfer to Deductor:			38,948.79
Total Disbursed:			480,899.20

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

\_\_\_\_\_  
 CHAIRMAN  
 \_\_\_\_\_  
 COMMISSIONER  
 \_\_\_\_\_  
 COMMISSIONER  
 \_\_\_\_\_  
 COMPTROLLER  
 \_\_\_\_\_  
 TREASURER

Rept: PR0510A  
Run: 01/14/16 10:44:38

STOREY COUNTY PAYROLL SYSTEM  
Check Register

Payroll Type: Special  
Payroll Groups:  
Check Date: 01/15/16  
Period-end Date: 01/12/16

Check/ DD #	Emp #/ Ded #	Payee	Amount
		Total User Transfer for EFTPS:	513.21
		Total Deductor Checks:	.00
		Total Employee Checks:	1,352.92
		Total Employee Direct Deposit:	.00
		Total Employee Deds Xferd on Dir Dep File:	.00
		Total User Transfer to Deductor:	72.46
		Total Disbursed:	1,938.59

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

CHAIRMAN \_\_\_\_\_ COMMISSIONER  
COMPTROLLER \_\_\_\_\_  
TREASURER \_\_\_\_\_

STOREY COUNTY PAYROLL SYSTEM  
Check Register

Rept: PR0510A  
Run: 01/26/16 15:43:54

Period-end Date: 01/24/16

Payroll Type: Regular  
Check Date: 01/29/16

Payroll Groups: 1 2 3 4 5 6 7 8 9

Check/ DD # Emp # Ded # Payee Amount

Total User Transfer for EFTPS: 52,158.46  
Total Deductor Checks: 8,947.70  
Total Employee Checks: 1,012.82  
Total Employee Direct Deposit: 256,469.65  
Total Employee Deds Xferd on Dir Dep File: 7,776.46  
Total User Transfer to Deductor: 37,533.20  
Total Disbursed: 363,898.29

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

CHAIRMAN \_\_\_\_\_ COMMISSIONER \_\_\_\_\_ COMMISSIONER \_\_\_\_\_  
COMPTROLLER \_\_\_\_\_  
TREASURER \_\_\_\_\_

Report No: PB1315  
Run Date : 01/20/16

STOREY COUNTY  
CHECK REGISTER 1/22/16

NUMBER	VENDOR	INVOICE DESCRIPTION	P/O #	DATE	TRANS#	AMOUNT	CHECK TOTAL
84533	ADVANCED DATA SYSTEMS INC	MONTHLY SUPPORT		1/22/16	75530	1,620.00	1,620.00
84534	AIRGAS NCN INC	EMS SUPPLIES		1/22/16	75586	69.38	
84535	ALPINE LOCK INC	EMS SUPPLIES		1/22/16	75586	25.11	94.49
84536	ALSCO INC	VCCC- LOCK		1/22/16	75512	66.00	66.00
		ST 71 LAUNDRY		1/22/16	75585	10.60	
		ST 72 LAUNDRY		1/22/16	75585	8.77	
		ST 74 LAUNDRY		1/22/16	75585	10.52	
		ST 75 LAUNDRY		1/22/16	75585	10.52	
		ST 71 LAUNDRY		1/22/16	75585	10.60	
		ST 72 LAUNDRY		1/22/16	75585	8.77	
		ST 75 LAUNDRY		1/22/16	75585	10.52	
		ST 74 LAUNDRY		1/22/16	75585	10.52	
		SHOP		1/22/16	75513	45.69	
		SHOP		1/22/16	75513	50.79	
		CH\		1/22/16	75513	37.30	214.60
84537	ARC HEALTH AND WELLNESS	BROWN PHYSICAL		1/22/16	75601	389.09	
84538	ASEM DISTRIBUTING INC	REVELLE PHYSICAL		1/22/16	75601	389.09	778.18
84539	B & T SALES & SERVICE INC	ST.75 ROOF TOP UNITS		1/22/16	75529	10.72	
		1705-ROOF UNITS-BELTS		1/22/16	75529	32.78	
		ST.75- ROOF AIR SWITCH		1/22/16	75529	70.41	113.91
84540	BUCKET OF BLOOD SALOON	REPAIR DSL FUEL PUMP 1/3		1/22/16	75514	667.56	667.56
84541	BURRELL, SCOTT LEWIS	LOT-PAVED		1/22/16	75537	4,500.00	4,500.00
84542	CAL-NEVADA TOWING &	JUL 3,AUG 7,SEPT 4,OCT 2		1/22/16	75609	310.40	
84543	CAL-1 SERVICES INC	12/31/15 - 1/13/16		1/22/16	75609	135.00	
84544	CAPITAL CITY AUTO PARTS	TOW PATROL VEHICLE		1/22/16	75567	312.50	312.50
84545	CAPITOL REPORTERS	JAIL DOOR		1/22/16	75631	2,006.55	2,006.55
84546	CARSON VALLEY OIL CO INC	PWS7792-OIL SEAL		1/22/16	75515	12.79	12.79
		MALFITANO TRANSCRIPT CERT		1/22/16	75638	82.50	82.50
		VCH-DSL		1/22/16	75516	411.35	
		PW-UNL & DSL		1/22/16	75516	1,652.92	
		PW-UNL & DSL		1/22/16	75516	1,085.21	3,149.48
84547	CASELLE INC	FEB SUPPORT & MAINT.		1/22/16	75517	202.00	202.00
84548	CELLCO PARTNERSHIP	ACCT 571474821-00001 WIFI		1/22/16	75642	40.01	
		HUGHS PHONE		1/22/16	75611	40.01	80.02
84549	CENTRAL SANITARY SUPPLY	TOILET PAPER		1/22/16	75583	120.07	
		CUST NO 132674		1/22/16	75610	153.82	273.89
84550	CITY OF CARSON TREASURER	STOREY CO DRUG COURT FEES		1/22/16	75509	10.00	

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84551	COLLECTION SERVICE OF NEV	GARNISHMENT DISBURSED		1/22/16	75575	312.75	312.75
84552	COMSTOCK CEMETERY FOUNDAT	CEM GIN DONATION		1/22/16	75612	482.00	482.00
84553	COMSTOCK CHRONICLE (VC)	RESTORATION AD 4920 ORDINANCE 15-270		1/22/16 1/22/16	75526 75616	178.75 162.50	341.25
84554	COMSTOCK COMMUNITY TV INC	SCSO TV		1/22/16	75581	89.00	89.00
84555	CREATIVE CONCEPTS MEDIA +	STORAGE TUBS FOR ECC		1/22/16	75613	4,000.00	4,000.00
84556	CURTIS, JOE	800 PERI RANCH ROAD		1/22/16	75544	57.45	57.45
84557	DISH DBS CORPORATION			1/22/16	75542	72.00	72.00
84558	ELLLOTT AUTO SUPPLY INC	BLD65585-BLADES FR HUMMER-DEL 34 PG		1/22/16 1/22/16	75518 75518	7.98 192.96	200.94
84559	FARMER BROS CO	COFFEE- LOCKWOOD CENTER		1/22/16	75545	59.45	59.45
84560	FARR WEST ENGINEERING	SIX MILE DRAINAGE PROJECT VC WTR PH.II-TASK#11		1/22/16 1/22/16	75543 75521	2,160.00 2,507.50	4,667.50
84561	FASTENAL COMPANY	BATTERIES FOR MOUSE		1/22/16	75580	11.18	11.18
84562	FERRELLGAS LP	1089852709 141 N C ST JAIL PROPANE		1/22/16 1/22/16	75632 75582	147.55 648.53	
		JAIL PROPANE		1/22/16	75582	515.45	
		SCSO PROPANE		1/22/16	75582	281.82	
		COURTHOUSE		1/22/16	75519	613.64	
		ST 71 PROPANE		1/22/16	75587	196.77	
		WTR PLANT		1/22/16	75519	778.80	
		ST 72 PROPANE		1/22/16	75587	208.39	
		ST 72 RESIDENCE PROPANE		1/22/16	75587	66.43	
		WTR PLANT		1/22/16	75519	615.25	
		100 TOLL RD 1/3		1/22/16	75519	467.75	
		COURTHOUSE		1/22/16	75519	598.92	
		LW 800 PERI		1/22/16	75519	240.48	
		ST 71 PROPANE		1/22/16	75587	264.24	
		ST 72 RESIDENCE PROPANE		1/22/16	75587	80.28	
		ST 71 PROPANE		1/22/16	75587	486.41	
		100 TOLL 1/3		1/22/16	75519	665.02	6,875.73
84563	FLEET HEATING & AIR INCOR	ST 74 HEATING REPAIRS		1/22/16	75588	249.00	249.00
84564	FLYERS ENERGY LLC	LW- REG		1/22/16	75520	415.98	
		LW-REG & DSL		1/22/16	75520	627.06	1,043.04
84565	GRANSBERRY, TOM	45X12 45X17.5		1/22/16 1/22/16	75599 75599	540.00 787.50	1,327.50
84566	HAMMOND, MITCH	HAMMOND-SNOWSUIT		1/22/16	75565	285.95	285.95
84567	HAT, LTD	FUEL SUBGRANT LABOR		1/22/16	75589	1,236.84	
		FUEL SUBGRANT LABOR		1/22/16	75589	2,874.74	

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84568 HAYES + ASSOCIATES, INC	BIOMECHANICS REVIEW		1/22/16	75641	2,278.00	2,278.00
84569 HIGH DESERT MICROIMAGING	IMG-FLM R/UNR 123084-244 ANNUAL IDREDACT FY16		1/22/16	75555	214.45	1,514.45
84570 HISTORIC FOURTH WARD SCHO	JUL 3,AUG 7,SEPT 4,OCT 2		1/22/16	75619	310.40	310.40
84571 HOME DEPOT CREDIT SERVICE	1705 PERU-FLOOR CLNR SNOW SHOVELS OFFICEW TOILET SEAT VCSC-TOILET SEAT CH TLT SEATS,KEYS,BULBS MATERIALS FUEL TANK MOVE PATCH MATERIALS SHOP WOOD FOR BENCH		1/22/16	75522	85.95	
			1/22/16	75522	31.94	
			1/22/16	75522	36.99	
			1/22/16	75522	20.87	
			1/22/16	75522	121.67	
			1/22/16	75522	295.35	
			1/22/16	75522	59.87	
			1/22/16	75522	15.85	668.49
84572 HOT SPOT BROADBAND INC	ST#72 INTERNET		1/22/16	75634	48.50	48.50
84573 HYDRAULIC INDUSTRIAL SERV	VACTOR-HOSE ENDS		1/22/16	75607	44.66	44.66
84574 INTERCEPT INC	PENA 15CR00145/150 1F		1/22/16	75557	341.00	341.00
84575 IRON MOUNTAIN INFO MGT IN	NT147 FILM STG JAN 2016 SHRED BIN + 1/2 DETENTION		1/22/16	75552	223.80	471.00
			1/22/16	75525	247.20	
84576 IT1 SOURCE LLC	IT OFFICE 2016 FD OFFICE 2016 X 3 SO OFFICE 2016		1/22/16	75636	373.37	
			1/22/16	75636	1,120.11	1,866.85
84577 JBP LLC	E71 CHAINS E72 CHAINS E-74 VACTOR LIGHT PW42560- BLADES		1/22/16	75524	277.59	
			1/22/16	75524	352.59	
			1/22/16	75524	595.32	
			1/22/16	75524	52.59	
			1/22/16	75524	35.76	53.49
84578 LANGUAGE LINE SERVICES IN			1/22/16	75556	28.64	28.64
84579 KOLKER, DAVID LEWIS	PARTY		1/22/16	75523	348.00	348.00
84580 LIFE-ASSIST INC	EMS SUPPLIES EMS SUPPLIES EMS SUPPLIES		1/22/16	75590	519.57	
			1/22/16	75590	8.60	
			1/22/16	75590	70.07	598.24
84581 LIQUID BLUE EVENTS LLC	DEVIL MADE ME DO IT SALOO FATHER DAUGHTER BUDGET ROCKY MTN OYSTER FRY		1/22/16	75620	2,140.00	
			1/22/16	75620	5,526.40	33,384.90
			1/22/16	75620	25,718.50	
84582 LYON CO COMPTROLLER	2015-16		1/22/16	75539	7,267.75	7,267.75
84583 MA LABORATORIES INC	FD 5 PC ORDER FD 5 PC ORDER		1/22/16	75633	1,108.46	
			1/22/16	75633	4,776.77	5,885.23
84584 MACKAY MANSION MUSEUM	12/31/15 - 1/13/16		1/22/16	75621	28.00	28.00
84585 MADISON, SCOTT & LISA	100X100 FIBER		1/22/16	75635	2,334.50	2,334.50

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84586 METRO OFFICE SOLUTIONS IN	SUPL-FY16		1/22/16	75640	60.83
	ST 75 OFFICE SUPPLIES		1/22/16	75591	433.39
			1/22/16	75554	80.53
	POST ITS, CD SLEEVES, USB		1/22/16	75632	54.76
	MISC OFFICE SUPPLIES		1/22/16	75632	245.55
	OFFICE SUPPLIES		1/22/16	75604	114.59
	PENCILS		1/22/16	75527	37.95
	PAPER		1/22/16	75527	108.96
	INDEXES, FOLDERS, COVER		1/22/16	75527	77.00
84587 MONARCH DIRECT LLC	MARRIAGE LICENSE PAPER		1/22/16	75618	65.12
84588 MORGAN TIRE OF SACRAMENTO	STOCK VALVE CAPS		1/22/16	75532	110.00
84589 MORRIS, ROBERT T	BILLING FOR DECEMBER 2015		1/22/16	75639	4,050.00
84590 NACO			1/22/16	75561	11,096.00
84591 NAPA AUTO & TRUCK PARTS			1/22/16	75606	49.49
	BLG-DURANGO HOSE		1/22/16	75606	92.39
84592 NATIONAL BUSINESS FACTORS			1/22/16	75570	241.14
84593 NATIONAL SHERIFF'S ASSOC	GARNISHMENT DISBURSED		1/22/16	75630	58.00
84594 NEV COMPTROLLER	NSA MEMBERSHIP DUES 16/17		1/22/16	75549	175.00
			1/22/16	75549	105.00
84595 NEV COMPTROLLER	ML RECORDER CERT COPY/DV		1/22/16	75549	1,670.00
			1/22/16	75510	966.21
84596 NEV DEPT OF PUBLIC SAFETY	POPULATION FEES		1/22/16	75511	257,199.64
84597 NEV DEPT PUBLIC SAFETY	INV 15JAN16		1/22/16	75617	628.82
	FINGERPRINT & BACKGROUND		1/22/16	75578	803.25
84598 NEV DEPT TAXATION	SAMANTHA GENERAL TEST		1/22/16	75643	25.00
84599 NEV DIV OF HEALTH	PUBLIC BATHING FACILITY		1/22/16	75531	402.00
84600 NEV DIV OF STATE LAND	PLANNING LAWS BOOD		1/22/16	75596	30.00
84601 NEV DIV OF HEALTH-HUMAN	CONSUMER HEALTH PROTECTIO		1/22/16	75560	5,083.70
84602 NEV HUMAN RESOURCES	SFY16-RCW-SC-03		1/22/16	75540	5,928.75
			1/22/16	75540	1,933.00
84603 NEV RURAL REGIONAL CENTER	NOV MEDICAID OG		1/22/16	75533	129.91
84604 NEV TREASURER			1/22/16	75550	15.00
84605 NEVADA BLUE LTD (RNO)	PORTAL MAINT		1/22/16	75592	50.00
	MONTHLY PORTAL FEE		1/22/16	75603	50.00
84606 NEVADA DISTRICT ATTORNEYS					100.00

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84607	OAKES, JUSTIN EDWARD	07-CR00278 1F		1/22/16	75637	125.00	125.00
84608	OFFICE DEPOT INC	DVDS FOR PC MEETINGS		1/22/16	75551	400.00	400.00
84609	OFFSITE DATA DEPOT, LLC	OFFICE SUPPLIES		1/22/16	75597	23.27	31.65
84610	OREGON AUTO FINANCE	CLERK OFFICE		1/22/16	75568	521.33	521.33
84611	OUTFRONT MEDIA LLC	GARNISHMENT DISBURSED		1/22/16	75571	338.04	338.04
84612	PETRINI, ANGELO D	1/11/16 - 2/7/16		1/22/16	75622	609.00	609.00
84613	PITNEY BOWES GLOBAL (LEA)	12/31/15 - 1/13/16		1/22/16	75623	24.00	24.00
84614	PROFESSIONAL FINANCE CO I	7203870-NV15		1/22/16	75614	1,190.97	1,190.97
84615	PUBLIC AGENCY COMPENSATIO	GARNISHMENT DISBURSED		1/22/16	75572	162.36	419.37
84616	PUBLIC EMPY RETIREMENT	GARNISHMENT DISBURSED		1/22/16	75572	257.01	
84617	PURCHASE POWER	2015-16		1/22/16	75559	1,250.00	1,250.00
84618	QUILL CORPORATION	AFRICA, T		1/22/16	75534	2,450.05	2,450.05
84619	RAY MORGAN CO INC (CA)	FILLED 12/23/15		1/22/16	75615	1,900.00	1,900.00
84620	RUPPCO INC	W2 FORMS		1/22/16	75600	34.02	34.02
84621	STEVE CHOQUETTE	GIS PLOTTER CN2676-01		1/22/16	75608	150.49	603.49
84622	SBC GLOBAL SERVICES IN LD	COPIER-COMM C STREET		1/22/16	75608	453.00	
		EMS SUPPLIES		1/22/16	75593	233.10	233.10
		SANDER- SPINNER		1/22/16	75535	360.62	360.62
		COMMUNITY DEV TRI		1/22/16	75605	.12	
		FIRE/TRI		1/22/16	75605	.42	
		CLERK		1/22/16	75605	4.10	
		RECORDER		1/22/16	75605	2.83	
		FIRE (VC)		1/22/16	75605	9.29	
		PUBLIC WORKS		1/22/16	75605	1.86	
		SHERIFF		1/22/16	75605	45.70	
		JP		1/22/16	75605	1.44	
		SHERIFF		1/22/16	75605	3.17	
		COMPTROLLER/ADMIN		1/22/16	75605	2.93	
		FIRE/LOCKWOOD		1/22/16	75605	.71	
		FIRE (VC)		1/22/16	75605	5.78	
		COMMUNITY DEVELOPMENT		1/22/16	75605	3.47	
		ASSESSOR		1/22/16	75605	7.29	
		CENTRAL DISPATCH		1/22/16	75605	9.88	
		DA		1/22/16	75605	.79	
		COMMISSIONER		1/22/16	75605	4.56	
		FIRE (VC)		1/22/16	75605	1.44	
		IT		1/22/16	75605	2.68	
		PLANNING		1/22/16	75605	.61	
		?		1/22/16	75605	.97	

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84623	SBC GLOBAL SERVICES INC	VCTC		1/22/16	75605	17.90	127.94
		847-7500 VCTC		1/22/16	75563	88.28	
		252-6412-COMMUNICATIONS		1/22/16	75563	4,840.91	
		847-0962 JOP		1/22/16	75563	72.51	5,001.70
84624	SIERRA CHEMICAL COMPANY	PRCHL12- SEWER		1/22/16	75536	699.05	699.05
84625	NORTHERN NV BUSINESS WKLY	GOLD HILL DEPOT BID		1/22/16	75602	390.50	390.50
84626	SIERRA PEST CONTROL INC	BUG SPRAY LOCKWOOD		1/22/16	75579	50.00	
		BUG SPRAY		1/22/16	75579	100.00	150.00
84627	SLICK INDUSTRIES LLC DBA	INSTALLATION OF EVENT NAME PLATE		1/22/16	75624	200.00	
				1/22/16	75624	20.00	220.00
84628	SMITHS FOOD & DRUG CENTER			1/22/16	75576	124.72	124.72
84629	SOUTHERN WINE AND SPIRITS			1/22/16	75625	1,238.10	1,238.10
84630	SPALLONE, DOMINIC J III	CLEANING SUPPLIES		1/22/16	75594	894.65	894.65
84631	SPB UTILITY SERVICES INC	DEV 15 OPERATOR SUPPORT		1/22/16	75546	207.06	207.06
84632	ST CO AMBULANCE	INMATE AMBULANCE		1/22/16	75584	610.35	610.35
84633	ST CO JUSTICE COURT			1/22/16	75562	250.00	250.00
84634	ST CO SCHOOL DISTRICT	PROPERTY TAX RECEIVED		1/22/16	75507	555,139.87	555,139.87
84635	STONE, RODGER	GARNISHMENT DISBURSED		1/22/16	75574	407.30	407.30
84636	STOREY COUNTY JEEP POSSE			1/22/16	75538	2,500.00	2,500.00
84637	SUN PEAK ENTERPRISES			12/31/15-1/13/16			
				1/22/16	75626	90.00	97.50
				1/22/16	75626	7.50	
84638	TIJSELLING, DICK G	GIFT SHOP WINE		1/22/16	75627	420.00	420.00
84639	TRI GENERAL IMPROVEMENT	1705 PERU -W/S		1/22/16	75547	136.33	
		1705 PERU -IRR		1/22/16	75547	69.31	205.64
84640	USA CASH SERVICES MGT INC	GARNISHMENT DISBURSED		1/22/16	75573	236.92	236.92
84641	VIRGINIA CITY TOURS INC			12/31/15-1/13/16			
				1/22/16	75628	52.00	52.00
84642	VIRGINIA HIGHLANDS VFD	ADKINS BEANIE		1/22/16	75595	10.00	10.00
84643	WA STATE DEPT OF CORRECT	INMATE FOOD		1/22/16	75566	4,434.22	4,434.22
84644	WALKER & ASSOCIATES	LOBBYIST SERVICES		1/22/16	75528	1,666.00	1,666.00
84645	WALKER, ROBERT B ESQ	15CR00038 1F		1/22/16	75553	230.00	230.00
84646	WASHOE CO SHERIFFS OFFICE	TOXICOLOGY OCT - DEC 15		1/22/16	75577	1,325.00	1,325.00
		15-677 LAB FEES		1/22/16	75577	2,250.00	2,250.00

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84647	WASHOE COUNTY SENIOR SERV	DEC 2015 MEALS LOCKWOOD		1/22/16	75541	2,062.24	3,575.00
84648	WASHOE COUNTY, NEVADA	DNA TESTING NRS 176.0915		1/22/16	75508	147.00	2,062.24
84649	WELLS FARGO BANK, N.A.	WF BUSINESS LIC REFUND		1/22/16	75569	100.00	147.00
84650	3D CONCRETE INC	STOCK BASE		1/22/16	75548	778.89	100.00

CHECKS TOTAL 981,268.56

ACKNOWLEDGEMENT OF REVIEW AND AUTHORIZATION

CHECKS TOTAL 981,268.56 CHECK DATE 1/22/16

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COMPTROLLER  
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TREASURER  
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CHAIRMAN  
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COMMISSIONER  
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COMMISSIONER

NUMBER	VENDOR	FUND-DEPT	INVOICE #	PAYMENT	DESCRIPTION	DATE	TRANS#	AMOUNT
				ADKINS SOUTHWEST	EMS TRAINING	1/22/16	673	401.97
				ADKINS THE WAVE CAR	BC RIG WASH	1/22/16	673	2.00
				ALLANTE RM RSVN FEE	EPH - NLIJ CONF	1/22/16	1470	89.59
				BUCC AT&T	INTERNET FOR IPADS	1/22/16	670	96.09
				BUCC EDAWN	ANNUAL UPDATE MEETING	1/22/16	670	100.00
				BUCC NNDA	MONTHLY MEETING	1/22/16	670	280.00
				C.NEVIN- ATT	INTERNET- 372 S C STRE	1/22/16	1470	60.00
				C.NEVIN- ATT	INTERNET-800 PERI RANC	1/22/16	1470	70.00
				CHANDLER ICC	SATELLITE PHONE	1/22/16	1470	52.31
				CHANDLER USPS	ICC EXAM BOOKS	1/22/16	670	199.00
				CW OFFICE DEPOT	POSTAGE	1/22/16	670	30.92
				CW THE WEBSTRAURANT	SUPPLIES	1/22/16	676	108.41
				DD WM SUPERCENTER	TASTING CUPS & DISP GL	1/22/16	676	63.95
				DD PALACE RESTAURANT	BATH TISSUE FOR UPSTAI	1/22/16	676	26.44
				DD SQ THE ROASTING H	MTG AFTER BOARD MEETIN	1/22/16	676	36.61
				DD SQ THE ROASTING H	MEETING WITH P. WHITE	1/22/16	676	9.80
				DIXON M MAVERIK 412	MEETING WITH S. JOLCOV	1/22/16	676	15.49
				DIXON M SMITH 4392	R71 FUEL	1/22/16	673	22.26
				DUFRESNE FLAG STORE	R71 FUEL	1/22/16	673	14.98
				DUFRESNE HOME DEPOT	ST 71 & 75 FLAGS	1/22/16	673	95.90
				DUFRESNE NAPA AUTO	ST 75 FLOOR WAX	1/22/16	673	50.91
				FAIN-QUILL 87462825	ST 71 & 75 WIPER FLUID	1/22/16	673	14.34
				FAIN-QUILL 87462825	YR END OFC SUPPLIES	1/22/16	669	56.71
				FAIN-REGISTRATION	YR END OFC SUPPLIES CO	1/22/16	669	114.76
				FAIN-USFO MAILING	UNR TECH 301-00 BEDFOR	1/22/16	669	250.00
				GRIMM GOLDEN GATE	POSTAGE MACHINE DOWN	1/22/16	669	6.96
				GRIMM WALMART	R75 FUEL	1/22/16	673	53.68
				HAMES AMAZON	ST 75 TP	1/22/16	673	9.15
				HAYMORE MALLORY SAFE	IPAD CASES	1/22/16	673	1,813.56
				INV #...8545991415	NEW HARD HAT	1/22/16	670	21.90
				INV #129325	ENGLISH TEXTBOOK	1/22/16	674	57.67
				INV #144177937	PO CERT CLASS DIG MKTN	1/22/16	674	10.70
				KD SQ THE ROASTING H	ANCSTRY GENEAL FOR FIL	1/22/16	674	199.00
				LOWE GOLDEN GATE	MTG WITH ENTRTMNT FOR	1/22/16	676	10.88
				MONTVOYA LOWES	E75 FUEL	1/22/16	673	20.96
				NEVIN WESTERN NV SUP	CBA ARTICLE 45 ITEMS	1/22/16	673	1,313.55
				OSBORNE-CANCELLED	OPERATING SUPPLIES	1/22/16	673	10.26
				PALACE RM RSV FEE #1	REGIS LABOR ARB INST	1/22/16	669	225.00-
				PALACE RM RSV FEE #2	STEPHENS - SECURITY CO	1/22/16	1470	34.93
				REVELLE TITAN CONST	STEPHENS - SECURITY CO	1/22/16	1470	35.84
				RUSSELL PWN MEDIA IN	SAW KIT REPLACE/REPAIR	1/22/16	673	148.18
				RUSSELL USPS 010616	TRAINING	1/22/16	673	570.00
				SCSO-BURNS, J.	POSTAGE	1/22/16	673	6.74
				SCSO-DOSEN	RADAR RETURN	1/22/16	671	40.70
				SCSO-DOSEN, T.	GLOVES	1/22/16	671	243.60
				SMITH GOLDEN GATE	INMATE VISITATION PHON	1/22/16	671	368.38
				SOUTHWEST AIRLINES	R75 FUEL	1/22/16	673	20.52
				THOMSEN GOLDEN GATE	STEPHENS - SECURITY CO	1/22/16	1470	287.96
				WHITTEN-PHILLYS #023	E75 FUEL	1/22/16	673	16.01
				YOHEY GOLDEN GATE	HAYMORE, EBERLE, GOLDEN	1/22/16	669	70.93
				YOHEY WALMART.COM	R75 FUEL	1/22/16	673	25.65
				07770025802	CBA ARTICLE 45 ITEMS	1/22/16	673	1,189.84
				7758470991291	FEDEX PACKING SERVICE	1/22/16	675	21.99
					JAMES BACK LINE	1/22/16	675	65.83

Report No: PB5480ST  
Run Date : 01/20/16  
PC

STOREY COUNTY  
PURCHASE CARD REGISTER

Page 2

NUMBER VENDOR FUND-DEPT INVOICE #

DESCRIPTION DATE TRANS# AMOUNT

CARD  
TOTAL

\*Card Total\*

8,712.81

ACKNOWLEDGEMENT OF REVIEW AND AUTHORIZATION DATE

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



# Jana Seddon

STOREY COUNTY ASSESSOR

STOREY COUNTY COURTHOUSE  
26 South B Street  
P.O. Box 494  
Virginia City, NV 89440

(775) 847-0961 Phone  
(775) 847-0904 Fax  
Assessor@StoreyCounty.org

Memo to: Storey County Clerk-Treasurer  
Storey County Commissioners

January 12, 2016

Re: APN 3-543-02, & MH500202  
Jerry Carpenter & Shirley Carvey

It has come to our attention that the Mobile Home on the above referenced property has been billed as Personal Property and Real property since the reappraisal of Rainbow Bend for the 2013-14 tax year, thus causing a double billing. Please see the chart below for calculations.

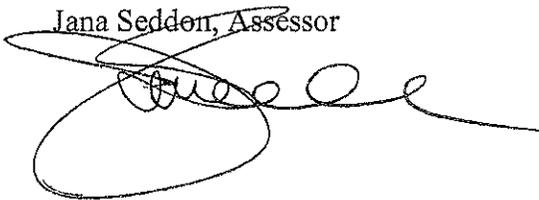
Tax Year	Value Assessed	Taxes Paid	Correct Assessed	Corrected Taxes	Refund Due
2013-14	\$17,177	\$444.42	\$9,634	\$333.40	\$111.02
2014-15	\$20,015	\$419.90	\$10,323	\$357.25	\$62.65
2015-16	\$25,898	\$432.49	\$10,411	\$360.29	\$72.20

**Total Refund      \$245.86**

Please advise the Treasurer to apply the refund to Acct #MH500202, and send a refund check for the difference to the above reference home owners.

Thank you,

Jana Seddon, Assessor





# Storey County Board of County Commissioners Agenda Action Report

Meeting date: 2/2/16

Estimate of time required:

Agenda: Consent  Regular agenda  Public hearing required [ ]

1. **Title:** Discussion & Possible approval of Delta Saloon's (Tina Perkins) request for an Off-Sale Liquor license and a Cabaret license as an addendum to the current (pending) general & liquor license  
*First Reading*

2. **Recommended motion:** I motion to approve the Off-sale license & Cabaret license for the Delta Saloon, 18 C St., Virginia City, NV, as an addendum to the current (pending) general & liquor license

3. **Prepared by:** Brandy Gavenda, Admin. Asst. *[Signature]*

**Department:** Storey County Sheriff's Office

**Telephone:** 775-847-0959

4. **Staff summary:**

5. **Supporting materials:**

6. **Fiscal impact:** None

Funds Available:

Fund:

\_\_\_ Comptroller

7. **Legal review required:**

\_\_\_ District Attorney

8. **Reviewed by:**

Department Head

Department Name: Sheriff, Gerald Antinoro

*[Signature]*

\_\_\_ County Manager

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

9. **Board action:**

Approved  
 Denied

Approved with Modifications  
 Continued



# Storey County Board of County Commissioners

## Agenda Action Report

Meeting date: 2/2/16

Estimate of time required: 0 - 5

Agenda: Consent  Regular agenda  Public hearing required

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

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

3. **Prepared by:** Stacey Bucchianeri

**Department:** Community Development

**Telephone:** 847-0966

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

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

6. **Fiscal impact:** None

Funds Available:

Fund:

\_\_\_ Comptroller

7. **Legal review required:** None

\_\_\_ District Attorney

8. **Reviewed by:**  
 Department Head

Department Name: Community Development

\_\_\_ County Manager

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

9. **Board action:**

Approved

Approved with Modifications

Denied

Continued

Agenda Item No. 10

# Storey County Community Development

## Business Licensing

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

---

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

January 25, 2016  
Via email

Fr: Stacey Bucchianeri

Please add the following item(s) to the **February 2, 2016, COMMISSIONERS Consent Agenda:**

### LICENSING BOARD

#### FIRST READINGS:

- A. **INTEGRATED MANUFACTURING & SUPPLY, INC.** – Contractor / 6985 Via Del Oro ~ San Jose' (Mfg. Supplier)
- B. **PACE ENGINEERS, INC.** – Contractor / 11255 Kirkland Way ~ Kirkland, WA (Engineering Svcs.)
- C. **MUNTERS CORPORATION** – Contractor / 79 Monroe Street ~ Amesbury, MA (Air handling contractor)
- D. **TABER DRILLING** – Contractor / 536 Galveston St ~ W. Sacramento (geotechnical exploration)
- E. **HITACHI HIGH TECHNOLOGIES AMERICA, INC.** – Contractor / 5960 Inglewood Dr ~ Pleasanton, CA (construction consult.)
- F. **ENGINEERED PRODUCTS, A PAPE CO.** – Contractor / 9883 – 40<sup>th</sup> Avnue ~ Seattle, WA (material handling equipment)
- G. **SUBURBAN PROPANE, LP** – General / 400 Wolverine Way ~ Sparks (propane sales & service)
- H. **TERRACON CONSULTANTS, INC.** – Contractor / 18001 West 106<sup>th</sup> St ~ Olathe, KS (geotechnical consulting services)

**Inspection Required**

ec: Chris Hood, Building Dept.  
Austin Osborne, Planning Dept.  
Dean Haymore, Economic Dev.

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

Sheriff's Office  
Assessor's Office  
Commissioners' Office



# Storey County Board of County Commissioners

## Agenda Action Report

Meeting date:

Estimate of time required:

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

1. **Title:** Approval of Storey County Audited Financial Statements for the year ended June 30, 2015.

2. **Recommended motion**

Staff Recommends County Commissioners approve report as presented.

3. **Prepared by:** Hugh Gallagher

Department: Comptroller

Telephone: 847-1006

4. **Staff summary:**

5. **Supporting materials:** Audit Report Storey County, Nevada June 30, 2015

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

Funds Available:

Fund:

Comptroller

7. **Legal review required:**

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

8. **Reviewed by:**

Department Head

Department Name: Commissioner's Office

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

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

9. **Board action:**

Approved

Approved with Modifications

Denied

Continued

Agenda Item No. 13

Audit Report

***STOREY COUNTY, NEVADA***

June 30, 2015



STOREY COUNTY, NEVADA  
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**DAVID A. PRINGLE, CPA, LTD.**  
**A PROFESSIONAL CORPORATION**

**CARSON CITY OFFICE**  
3250 RETAIL DRIVE, SUITE 135  
CARSON CITY, NEVADA 89706  
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FAX NUMBER (775) 882-2339  
EMAIL - dapepaltdec@gmail.com

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
NEVADA SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS

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FAX NUMBER (775) 329-8332  
EMAIL - dapepaltdec@gmail.com

**INDEPENDENT AUDITOR'S REPORT**

To the Honorable Board of County Commissioners  
Storey County, Nevada

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Storey County, Nevada, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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

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

**Auditor's Responsibility**

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

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

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

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Storey County, Nevada, as of June 30, 2015, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-8 and 18-27 and 51-72 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Storey County, Nevada's basic financial statements. The introductory section, combining and individual nonmajor fund financial, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.



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

November 19, 2015

---

COUNTY OF STOREY, STATE OF NEVADA  
MANAGEMENT DISCUSSION AND ANALYSIS

---

As management of Storey County, State of Nevada, we offer readers of Storey County's financial statements this overview and analysis of Storey County for the fiscal year ended June 30, 2015.

#### FINANCIAL HIGHLIGHTS

- The assets of Storey County exceeded its liabilities by \$36,300,000.
- The County's unrestricted net assets increased \$2,300,000.
- At June 30, 2015, the unreserved fund balance for the general fund was \$6,800,000.
- Storey County's bonded debt at June 30, 2015 was \$5,360,000 which was \$3,500,000 in revenue bonds of the County's Enterprise Funds a Medium term (7 yr.) General obligation loans of \$360,000, and Virginia City Rail Bonds of \$1,500,000.

#### OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

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

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

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

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

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

Enterprise funds are presented on pages 28 through 30.

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

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

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

**Other information.** The combining and individual fund statements and schedules for major governmental funds can be found on page 18 through 27 of this report. This same information for non-major governmental funds can be found on pages 45 through 68 of this report.

STOREY COUNTY, NEVADA  
NET ASSETS

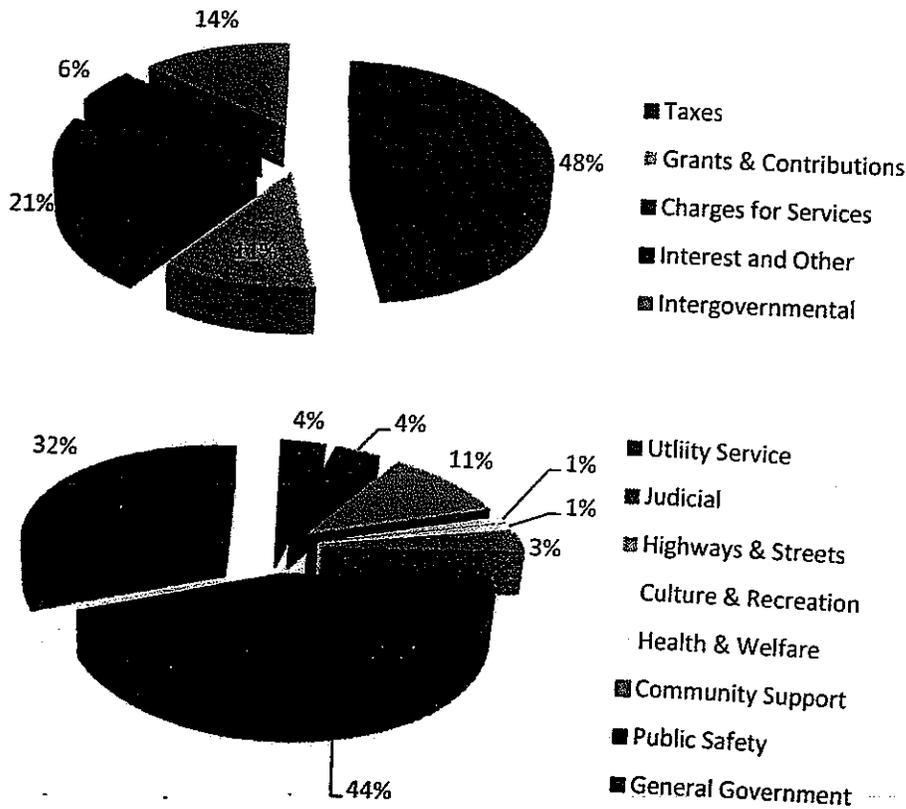
	Governmental Activities June 30, 2015	Business Type Activities June 30, 2015	Total June 30, 2015
Current and other Assets	\$ 23,600,000	\$ 1,700,000	\$ 25,300,000
Capital Assets	<u>49,700,000</u>	<u>11,000,000</u>	<u>60,700,000</u>
Total Assets	<u>\$ 73,300,000</u>	<u>\$ 12,700,000</u>	<u>\$ 86,000,000</u>
Long Term Liabilities			
Outstanding	\$ 43,700,000	\$ 3,500,000	\$ 47,200,000
Current Liabilities	<u>2,500,000</u>	<u>100,000</u>	<u>2,600,000</u>
Total Liabilities	<u>\$ 46,200,000</u>	<u>\$ 3,600,000</u>	<u>\$ 49,800,000</u>
 NET ASSETS			
Invested in Capital			
Assets, Net of Related Debt	\$ 7,300,000	\$ 7,500,000	\$ 14,800,000
Unrestricted	<u>19,800,000</u>	<u>1,600,000</u>	<u>21,400,000</u>
Total Net Assets	<u>\$ 27,100,000</u>	<u>\$ 9,100,000</u>	<u>\$ 36,200,000</u>

**STOREY COUNTY, NEVADA  
CHANGES IN NET ASSETS**

	Governmental Activities <u>June 30, 2015</u>	Business Type Activities <u>June 30, 2015</u>	Total <u>June 30, 2015</u>
<b>REVENUES:</b>			
<b>Program Revenues:</b>			
Charges For Services	\$ 4,250,000	\$ 940,000	\$ 5,190,000
Operating Grants and Contributions	40,000		40,000
Capital Grants and Contributions	320,000	2,330,000	2,650,000
<b>General Revenues:</b>			
Taxes	12,000,000		12,000,000
Intergovernmental	3,600,000		3,600,000
Bond proceeds	30,000		30,000
Other	<u>1,460,000</u>	<u>30,000</u>	<u>1,490,000</u>
<b>Total Revenues</b>	<u><b>21,700,000</b></u>	<u><b>3,300,000</b></u>	<u><b>25,000,000</b></u>
<b>EXPENSES:</b>			
General Government	6,600,000		6,600,000
Public Safety	8,800,000		8,800,000
Judicial	900,000		900,000
Health and Welfare	200,000		200,000
Culture and Recreation	100,000		100,000
Community Support	600,000		600,000
Highways & Streets	2,300,000		2,300,000
Water and Sewer	<u>0</u>	<u>805,000</u>	<u>805,000</u>
<b>Total Expenses</b>	<u><b>19,500,000</b></u>	<u><b>805,000</b></u>	<u><b>20,305,000</b></u>
<b>Changes In Net Assets</b>	<b>2,200,000</b>	<b>2,495,000</b>	<b>4,695,000</b>
<b>Net Assets - beginning</b>	<u><b>25,200,000</b></u>	<u><b>6,595,000</b></u>	<u><b>31,595,000</b></u>
<b>Net Assets - ending</b>	<u><b>\$ 27,200,000</b></u>	<u><b>\$ 9,090,000</b></u>	<u><b>\$36,290,000</b></u>

Revenues in the General Fund were \$13,270,000 which was \$2,200,000 more than the amount budgeted. Actual revenue exceeded budgeted amounts in all budget categories. Actual expenditures were \$10,200,000, which was \$804,000 less than appropriations for the year. Overall, the total ending fund balance was \$6,600,000 which is \$2,500,000 more than budgeted. Of the \$6,600,000 ending fund balances \$194,000 was designated as an opening fund balance on July 1, 2015 and \$0 was reserved on July 1, 2015.

### PERCENT TOTALS - ALL FUNDS



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**Business Type Activities.** Business-type activities increased Storey County's net assets by \$2,500,000 including a \$2,300,000 USDA Grant. Depreciation expense for the current fiscal year was \$148,000.

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

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

**Budgetary Highlights-Fiscal Year June 30, 2015.** The budget statements reflect a comparison of budgeted revenues and expenditures to actual for the year ended June 30, 2015. The budget statements were prepared from the final budget as filed with the Nevada Department of Taxation. Budget revenues and expenditures were adjusted for grants received in excess of original amounts budgeted. Augmentations and line item transfers were made during the year as approved by the Storey County Commissioners.

The General Fund revenues were more than expectations by \$1,080,000, leaving a fund balance of \$5,500,000.

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

**Capital Assets.** Storey County's investment in capital assets for its governmental and business type activities as of June 30, 2015 amounts to \$60,752,000 (net of accumulated depreciation). This investment in capital assets includes land, buildings, and system, improvements, machinery and equipment, park facilities, roads, and bridges.

STOREY COUNTY NEVADA  
CAPITAL ASSETS  
JUNE 30, 2015

	Governmental Activities <u>June 30, 2015</u>	Business Type Activities <u>June 30, 2015</u>	Total <u>June 30, 2015</u>
Land	\$ 689,000		\$ 689,000
Antique Furniture	75,000		75,000
Construction in Process	688,000		688,000
Buildings and Improvements	7,100,000		7,100,000
Improvements other than Buildings	2,400,000		2,400,000
Machinery and Equipment	2,100,000		2,100,000
Sewer and Water systems Infrastructure	<u>36,700,000</u>	<u>\$ 11,000,000</u>	<u>11,000,000</u>
			<u>36,700,000</u>
Total	<u>\$ 49,752,000</u>	<u>\$ 11,000,000</u>	<u>60,752,000</u>

Tesla Motors:

On November 20, 2014, The Nevada Governors Office of Economic Development (GOED) gave final approval for the tax incentives and abatements to Tesla Motors for the construction and development of the mile long battery factory, located in the Storey County, Tahoe-Reno Industrial Center. The project is expected to employ more than 6,000 people in the plant located 15 miles east of Reno-Sparks.

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

  
Hugh J. Gallagher,  
Comptroller

STOREY COUNTY, NEVADA  
STATEMENT OF NET ASSETS  
JUNE 30, 2015

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
<b>ASSETS</b>			
Cash	\$ 21,031,975	\$ 1,625,817	\$ 22,657,792
Accounts receivables (net allowance)	694,781	83,262	778,043
Taxes receivable	1,609,129		1,609,129
Inventory	14,194		14,194
Prepaid expenses	319,354		319,354
Capital assets - net of accumulated depreciation			
Land	689,098		689,098
Antique furniture	75,000		75,000
Construction in progress	688,190		688,190
Buildings and improvements	7,132,246		7,132,246
Improvements other than buildings	2,416,812		2,416,812
Utility system		10,959,760	10,959,760
Machinery and equipment	2,109,259		2,109,259
Infrastructure	36,662,534		36,662,534
Total Assets	<u>\$ 73,442,572</u>	<u>\$ 12,668,839</u>	<u>\$ 86,111,411</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Accounts payable and other current liabilities	\$ 2,020,639	\$ 79,395	\$ 2,100,034
Non-current liabilities			
Bonds/Notes payable - due within one year	452,684	18,479	471,163
- due in more than one year	43,429,695	3,499,954	46,929,649
Compensated absences - due in more than one year	188,314		188,314
Other non-current liabilities	119,818		119,818
Total Liabilities	<u>\$ 46,211,150</u>	<u>\$ 3,597,828</u>	<u>\$ 49,808,978</u>
<b>NET ASSETS</b>			
Invested in capital assets - net of related debt	\$ 7,343,760	\$ 7,441,327	\$ 14,785,087
Unrestricted	19,887,662	1,629,684	21,517,346
Total Net Assets	<u>\$ 27,231,422</u>	<u>\$ 9,071,011</u>	<u>\$ 36,302,433</u>

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

STOREY COUNTY, NEVADA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2015

<u>FUNCTIONS/PROGRAMS</u>	<u>EXPENSES</u>	<u>PROGRAM REVENUES</u>		
		<u>CHARGES FOR SERVICES</u>	<u>OPERATING GRANTS AND CONTRIBUTIONS</u>	<u>CAPITAL GRANTS AND CONTRIBUTIONS</u>
Primary government:				
Governmental activities:				
General government	\$ 6,592,163	\$ 2,786,566		
Public safety	8,858,954	1,342,402	\$ 36,218	\$ 319,358
Judicial	902,211			
Health and Welfare	197,941			
Culture and recreation	170,167	3,250		
Community support	573,043			
Highways and streets	2,239,762	116,808		
Total Governmental Activities	<u>19,534,241</u>	<u>4,249,026</u>	<u>36,218</u>	<u>319,358</u>
Business type activities:				
Water	548,154	588,443		
Sewer	256,444	349,440		
Total Business-Type Activities	<u>804,598</u>	<u>937,883</u>	<u>0</u>	<u>0</u>
Total Primary Government	<u>\$ 20,338,839</u>	<u>\$ 5,186,909</u>	<u>\$ 36,218</u>	<u>\$ 319,358</u>

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

STOREY COUNTY, NEVADA  
 STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 2015

FUNCTIONS/PROGRAMS	NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS		
	GOVERNMENTAL ACTIVITIES	BUSINESS TYPE ACTIVITIES	TOTAL
<b>Primary government:</b>			
<b>Governmental activities:</b>			
General government	\$ (3,805,597)		\$ (3,805,597)
Public safety	(7,160,976)		(7,160,976)
Judicial	(902,211)		(902,211)
Health and Welfare	(197,941)		(197,941)
Culture and recreation	(166,917)		(166,917)
Community support	(573,043)		(573,043)
Highways and streets	(2,122,954)		(2,122,954)
<b>Total Governmental Activities</b>	<b>(14,929,639)</b>		<b>(14,929,639)</b>
<b>Business type activities:</b>			
Water		\$ 40,289	40,289
Sewer		92,996	92,996
<b>Total Business-Type Activities</b>	<b>0</b>	<b>133,285</b>	<b>133,285</b>
<b>Total Primary Government</b>	<b>(14,929,639)</b>	<b>133,285</b>	<b>(14,796,354)</b>
<b>General revenues:</b>			
Property Taxes	12,013,455		12,013,455
Various State Collected Pass-Through Revenues	3,589,852		3,589,852
Interest Earnings	91,644	15,935	107,579
Bond Proceeds	25,228		25,228
Miscellaneous Revenue	1,387,041	13,500	1,400,541
Capital Contributions and Grants	0	2,333,394	2,333,394
<b>Total General Revenues</b>	<b>17,107,220</b>	<b>2,362,829</b>	<b>19,470,049</b>
<b>Other Adjustments:</b>			
Prior period adjustment	(349,759)	0	(349,759)
<b>Change in Net Assets</b>	<b>1,827,822</b>	<b>2,496,114</b>	<b>4,323,936</b>
Net Assets - beginning	25,403,600	6,592,953	31,996,553
Net Assets - ending	<u>\$ 27,331,422</u>	<u>\$ 9,089,067</u>	<u>\$ 36,420,489</u>

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

STOREY COUNTY, NEVADA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2015

	GENERAL	ROAD FUND	474 FIRE PROTECTION DISTRICT FUND	TRI-PAYBACK FUND	USDA BOND FUND
<b>ASSETS</b>					
Cash	\$ 6,801,732	\$ 1,557,872	\$ 1,014,346	\$ 1,694,708	\$ 17,639
Accounts receivable (net allowance)	351,375	73,491	189,110		
Taxes receivable	1,206,259		370,746		
Prepaid expenses	282,583				
Inventory					
<b>Total Assets</b>	<b>\$ 8,641,949</b>	<b>\$ 1,631,363</b>	<b>\$ 1,574,202</b>	<b>\$ 1,694,708</b>	<b>\$ 17,639</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	\$ 209,603	\$ 22,282	\$ 146,650		
Accrued expenses and deposits	497,194	27,393	153,841		
Deferred revenue	79,199		24,339		
Account payable - Tesla	996,987				
Note payable & Bond payable	210,284				\$ 242,400
<b>Total Liabilities</b>	<b>1,993,267</b>	<b>49,675</b>	<b>324,830</b>	<b>\$ 0</b>	<b>\$ 242,400</b>
<b>FUND BALANCES</b>					
Designated for future year's operations	194,111	792,826			
Unassigned reported in:					
General fund	6,804,330				
Capital projects funds					
Prior period adjustment	(349,759)				
Special revenue funds		788,862	1,249,372	1,694,708	(224,761)
<b>Total Fund Balances</b>	<b>6,648,682</b>	<b>1,581,688</b>	<b>1,249,372</b>	<b>1,694,708</b>	<b>(224,761)</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 8,641,949</b>	<b>\$ 1,631,363</b>	<b>\$ 1,574,202</b>	<b>\$ 1,694,708</b>	<b>\$ 17,639</b>

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

STOREY COUNTY, NEVADA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2015

	VCTC FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>			
Cash	\$ 477,148	\$ 9,468,530	\$ 21,031,975
Accounts receivable (net allowance)		80,805	694,781
Taxes receivable		32,124	1,609,129
Prepaid expenses	36,771		319,354
Inventory	14,194		14,194
	<u>\$ 528,113</u>	<u>\$ 9,581,459</u>	<u>\$ 23,669,433</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable	\$ 43,703	\$ 98,205	\$ 520,443
Accrued expenses and deposits	13,095		691,523
Deferred revenue	13,602	2,678	119,818
Account payable - Tesla			996,987
Note payable & Bond payable			452,684
	<u>70,400</u>	<u>100,883</u>	<u>2,781,455</u>
<b>FUND BALANCES</b>			
Designated for future year's operations		4,239,286	5,226,223
Unassigned reported in:			
General fund			6,804,330
Capital projects funds		2,946,324	2,946,324
Prior period adjustment			(349,759)
Special revenue funds	457,713	2,294,966	6,260,860
	<u>457,713</u>	<u>9,480,576</u>	<u>20,887,978</u>
<b>Total Fund Balances</b>	<u>\$ 528,113</u>	<u>\$ 9,581,459</u>	<u>\$ 23,669,433</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 528,113</u>	<u>\$ 9,581,459</u>	<u>\$ 23,669,433</u>

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

STOREY COUNTY, NEVADA  
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS  
JUNE 30, 2015

Total Fund Balance - government funds - page 13 \$ 20,887,978

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

49,773,139

Long term liabilities are not due and payable in the current period and therefore are not reported in the funds.

(43,429,695)

Total Net Assets - governmental activities - page 9

\$ 27,231,422

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

STOREY COUNTY, NEVADA  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2015

	GENERAL	ROAD FUND	474 FIRE PROTECTION DISTRICT FUND	TRI-PAYBACK FUND	USDA BOND FUND
<b>REVENUES</b>					
Taxes	\$ 8,909,098		\$ 2,742,172		
Licenses and permits	1,194,579		79,384		
Intergovernmental	1,667,615	\$ 457,363	762,134		
Charges for services	862,639	116,808	828,769		
Fines and forfeitures	3,143				
Miscellaneous	640,274	176,170	80,585		\$ 2,988
<b>Total Revenues</b>	<b>13,277,348</b>	<b>750,341</b>	<b>4,493,044</b>	<b>\$ 0</b>	<b>2,988</b>
<b>EXPENDITURES</b>					
Current:					
General government	4,027,833			654,977	
Public safety	4,513,415		3,828,282		238,931
Judicial	894,285				
Health and welfare	50,489				
Culture and recreation	95,403				
Community service	573,043				
Highways and streets		887,947			
Intergovernmental					
Debt Service					69,696
<b>Total Expenditures</b>	<b>10,154,468</b>	<b>887,947</b>	<b>3,828,282</b>	<b>654,977</b>	<b>308,627</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>3,122,880</b>	<b>(137,606)</b>	<b>664,762</b>	<b>(654,977)</b>	<b>(305,639)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in		378,000	715,610	568,000	34,036
Transfers out	(5,285,487)		(131,000)		
Short term loan (payments) proceeds					
Bond proceeds					
Bond interest					
Prior period adjustment	(349,759)				128,209
<b>Total Other Financing Sources (Uses)</b>	<b>(5,635,246)</b>	<b>378,000</b>	<b>584,610</b>	<b>568,000</b>	<b>162,245</b>
<b>Net change in fund balance</b>	<b>(2,512,366)</b>	<b>240,394</b>	<b>1,249,372</b>	<b>(86,977)</b>	<b>(143,394)</b>
Fund balance - beginning	9,161,048	1,341,294	0	1,781,685	(81,367)
<b>Fund balance - ending</b>	<b>\$ 6,648,682</b>	<b>\$ 1,581,688</b>	<b>\$ 1,249,372</b>	<b>\$ 1,694,708</b>	<b>\$ (224,761)</b>

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

STOREY COUNTY, NEVADA  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2015

	VCTC FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>			
Taxes		\$ 362,185	\$ 12,013,455
Licenses and permits	\$ 69,972		1,343,935
Intergovernmental	456,114	602,202	3,945,428
Charges for services	552,866	76,490	2,437,572
Fines and forfeitures		15,635	18,778
Miscellaneous	43,583	572,521	1,516,121
	<u>1,122,535</u>	<u>1,629,033</u>	<u>21,275,289</u>
Total Revenues			
<b>EXPENDITURES</b>			
Current:			
General government	1,269,522	1,857,550	7,809,882
Public safety		482,742	9,063,370
Judicial		13,926	908,211
Health and welfare		147,452	197,941
Culture and recreation		83,843	179,246
Community service			573,043
Highways and streets			887,947
Intergovernmental		109,588	109,588
Debt Service			69,696
	<u>1,269,522</u>	<u>2,695,101</u>	<u>19,798,924</u>
Total Expenditures			
	<u>(146,987)</u>	<u>(1,066,068)</u>	<u>1,476,365</u>
Excess (deficiency) of revenues over expenditures			
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in		3,840,257	5,535,903
Transfers out		(176,320)	(5,592,807)
Short term loan (payments) proceeds			128,209
Bond proceeds		25,228	25,228
Other revenue		340,000	340,000
Prior period adjustment			(349,759)
	<u>0</u>	<u>4,029,165</u>	<u>86,774</u>
Total Other Financing Sources (Uses)			
Net change in fund balance	(146,987)	2,963,097	1,563,139
Fund balance - beginning	604,700	6,517,479	19,324,839
Fund balance - ending	<u>\$ 457,713</u>	<u>\$ 9,480,576</u>	<u>\$ 20,887,978</u>

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

STOREY COUNTY, NEVADA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2015

Net change in fund balances - governmental funds, page 16	\$ 15,631,139
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.	984,785
Net long-term receipts and payments reported in governmental funds as expenditures	(733,977)
Some expenses in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds	<u>13,875</u>
Change in net assets of governmental activities, page 11	<u>\$ 1,827,822</u>

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

STOREY COUNTY, NEVADA  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Taxes:				
Property	\$ 8,208,719	\$ 8,208,719	\$ 8,889,269	\$ 680,550
Youth Services	20,847	20,847	19,829	(1,018)
Total Taxes	<u>8,229,566</u>	<u>8,229,566</u>	<u>8,909,098</u>	<u>679,532</u>
Licenses and permits:				
Merchandise licenses	210,300	210,300	238,392	28,092
Utility licenses	160,000	160,000	190,953	30,953
Franchise tax	65,000	65,000	57,303	(7,697)
Building permits & study	250,000	250,000	707,931	457,931
Total Licenses and Permits	<u>685,300</u>	<u>685,300</u>	<u>1,194,579</u>	<u>509,279</u>
Intergovernmental:				
Federal and state grants	20,000	20,000	18,468	(1,532)
Payment in lieu of taxes	30,000	30,000	34,038	4,038
State shared revenues:				
Cigarette tax	16,000	16,000	17,915	1,915
Liquor tax	5,000	5,000	5,309	309
Gaming licenses	155,000	155,000	151,119	(3,881)
Basic CCRT	340,000	340,000	529,893	189,893
Supplemental CCRT	450,000	450,000	448,314	(1,686)
Motor Vehicle Privilege Tax	265,000	265,000	313,183	48,183
Real Property Transfer Tax	50,000	50,000	149,376	99,376
Total Intergovernmental	<u>1,331,000</u>	<u>1,331,000</u>	<u>1,667,615</u>	<u>336,615</u>
Charges for Services:				
Clerk Fees	6,000	6,000	7,070	1,070
Recorder fees	30,000	30,000	36,752	6,752
Assessor fees/commissions	165,000	165,000	207,422	42,422
Building department fees	6,000	6,000	6,920	920
District Court fees	13,000	13,000	15,894	2,894
Justice court fees	8,000	8,000	7,692	(308)
JOP Court Facility fee	76,000	76,000	67,947	(8,053)
Sheriffs fees	41,000	41,000	44,675	3,675
Swimming pool admissions/lessons	16,000	16,000	17,126	1,126
Park facilities fees	500	500	1,200	700
Import tonnage fees	365,000	365,000	414,138	49,138
IT Fees	31,000	31,000	35,013	4,013
Other fees	1,000	1,000	790	(210)
Total Charges for Services	<u>758,500</u>	<u>758,500</u>	<u>862,639</u>	<u>104,139</u>

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

STOREY COUNTY, NEVADA  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES (cont'd.)</b>				
Fines and Forfeits:				
District fine	500	500	355	(145)
Juvenile fines/assessments	1,000	1,000	1,318	318
Chemical analysis fees	1,000	1,000	1,470	470
Total Fines and Forfeits	<u>2,500</u>	<u>2,500</u>	<u>3,143</u>	<u>643</u>
Miscellaneous:				
Rents	31,000	31,000	33,270	2,270
Penalties - Taxes	0	0	96,572	96,572
Penalties - Business Licenses	2,000	2,000	5,356	3,356
Interest	30,000	30,000	69,983	39,983
Tax settlement and sales	0	0	427,643	427,643
Other	5,000	5,000	7,450	2,450
Total Miscellaneous	<u>68,000</u>	<u>68,000</u>	<u>640,274</u>	<u>572,274</u>
Total Revenues	<u>11,074,866</u>	<u>11,074,866</u>	<u>13,277,348</u>	<u>2,202,482</u>
<b>EXPENDITURES</b>				
General Government				
Commissioners:				
Salaries and wages	327,060	327,060	323,856	3,204
Employee benefits	187,859	187,859	172,742	15,117
Capital outlay		73,500	73,305	195
Services and supplies	49,300	49,300	40,931	8,369
	<u>564,219</u>	<u>637,719</u>	<u>610,834</u>	<u>26,885</u>
Clerk Treasurer:				
Salaries and wages	177,917	177,917	174,366	3,551
Employee benefits	88,682	88,682	84,829	3,853
Services and supplies	69,200	69,200	55,375	13,825
Capital outlay	1,500	7,500	6,016	1,484
	<u>337,299</u>	<u>343,299</u>	<u>320,586</u>	<u>22,713</u>
Recorder:				
Salaries and wages	136,231	138,231	137,795	436
Employee benefits	67,909	67,909	64,293	3,616
Capital outlay		4,000	1,931	2,069
Services and supplies	59,400	56,400	51,202	5,198
	<u>263,540</u>	<u>266,540</u>	<u>255,221</u>	<u>11,319</u>
Assessor:				
Salaries and wages	222,243	227,243	223,355	3,888
Employee benefits	101,526	101,526	100,119	1,407
Capital outlay		31,000	30,095	905
Services and supplies	39,800	39,800	25,708	14,092
	<u>363,569</u>	<u>399,569</u>	<u>379,277</u>	<u>20,292</u>
Administrative:				
Salaries and wages	105,870	105,870	82,469	23,401
Employee benefits	184,257	184,251	164,808	19,443
Services and supplies	716,800	798,800	669,725	129,075
Interest expense		118,000	0	118,000
Capital outlay	9,000	9,000	167	8,833
	<u>1,015,927</u>	<u>1,215,921</u>	<u>917,169</u>	<u>298,752</u>

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

STOREY COUNTY, NEVADA  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2015

EXPENDITURES	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>General Government (contd.)</b>				
<b>Building and Grounds:</b>				
Salaries and wages	127,978	127,978	129,604	(1,626)
Employee benefits	62,857	62,857	59,420	3,437
Capital outlay		15,000	14,242	758
Services and supplies	200,600	200,600	190,797	9,803
	<u>391,435</u>	<u>406,435</u>	<u>394,063</u>	<u>12,372</u>
<b>Planning Commission:</b>				
Salaries and wages	114,562	114,562	102,030	12,532
Employee benefits	36,066	36,066	29,928	6,138
Services and supplies	27,300	27,300	14,909	12,391
	<u>177,928</u>	<u>177,928</u>	<u>146,867</u>	<u>31,061</u>
<b>Service:</b>				
Salaries and wages	147,476	147,476	143,880	3,596
Employee benefits	67,172	67,172	60,772	6,400
Capital outlay	7,400	7,400	3,371	4,029
Services and supplies	50,550	50,550	33,156	17,394
	<u>272,598</u>	<u>272,598</u>	<u>241,179</u>	<u>31,419</u>
<b>Comptroller:</b>				
Salaries and wages	168,671	178,671	180,628	(1,957)
Employee benefits	80,060	80,060	79,734	326
Capital outlay		3,000	1,041	1,959
Services and supplies	69,600	81,600	80,572	1,028
	<u>318,331</u>	<u>343,331</u>	<u>341,975</u>	<u>1,356</u>
<b>Information technology:</b>				
Salaries and wages	204,296	204,296	201,197	3,099
Employees benefits	107,720	107,720	99,236	8,484
Services and supplies	77,800	77,800	66,971	10,829
Capital outlay	53,300	53,300	53,258	42
	<u>443,116</u>	<u>443,116</u>	<u>420,662</u>	<u>22,454</u>
<b>Total General Government</b>	<u>4,147,956</u>	<u>4,506,456</u>	<u>4,027,833</u>	<u>478,623</u>
<b>Judicial:</b>				
<b>District Attorney:</b>				
Salaries and wages	288,077	288,077	270,928	17,149
Employee benefits	116,420	116,420	103,887	12,533
Services and supplies	85,650	103,650	110,602	(6,952)
Capital outlay	6,000	6,000	6,000	0
	<u>496,147</u>	<u>514,147</u>	<u>491,417</u>	<u>22,730</u>
<b>District Court:</b>				
Services and supplies	126,100	145,600	129,885	15,715
	<u>126,100</u>	<u>145,600</u>	<u>129,885</u>	<u>15,715</u>

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

STOREY COUNTY, NEVADA  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2015

EXPENDITURES	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Judicial (contd.)				
Justice of the Peace:				
Salaries and wages	160,673	160,673	157,310	3,363
Employee benefits	95,825	95,825	90,867	4,958
Services and supplies	24,300	26,624	24,806	1,818
	<u>280,798</u>	<u>283,122</u>	<u>272,983</u>	<u>10,139</u>
 Total Judicial	 <u>903,045</u>	 <u>942,869</u>	 <u>894,285</u>	 <u>48,584</u>
 Public Safety:				
Sheriff:				
Salaries and wages	1,659,766	1,699,766	1,703,627	(3,861)
Employee benefits	1,031,122	1,031,122	976,787	54,335
Services and supplies	323,800	323,800	313,317	10,483
Capital outlay	201,500	201,500	196,696	4,804
	<u>3,216,188</u>	<u>3,256,188</u>	<u>3,190,427</u>	<u>65,761</u>
 Community Development				
Salaries and wages	288,718	312,718	321,582	(8,864)
Employee benefits	126,414	129,414	131,384	(1,970)
Capital outlay	25,000	46,100	45,811	289
Services and supplies	53,250	59,150	59,227	(77)
	<u>493,382</u>	<u>547,382</u>	<u>558,004</u>	<u>(10,622)</u>
 Emergency Management:				
Salaries and wages	21,678	21,678	18,273	3,405
Employee benefits	18,112	18,612	14,318	4,294
Capital outlay	6,400	6,400	1,200	5,200
Services and supplies	8,400	7,900	6,553	1,347
	<u>54,590</u>	<u>54,590</u>	<u>40,344</u>	<u>14,246</u>
 Communications				
Salaries and wages	439,442	453,442	448,834	4,608
Employee benefits	231,053	231,053	207,768	23,285
Services and supplies	44,325	44,325	32,745	11,580
Capital outlay	29,400	35,400	35,293	107
	<u>744,220</u>	<u>764,220</u>	<u>724,640</u>	<u>39,580</u>
 Total Public Safety	 <u>4,508,380</u>	 <u>4,622,380</u>	 <u>4,513,415</u>	 <u>108,965</u>
 Health and Human Service				
Salaries and wages	5,566	5,566	5,280	286
Employee benefits	2,494	2,494	2,218	276
Services and supplies	65,600	65,600	42,991	22,609
	<u>73,660</u>	<u>73,660</u>	<u>50,489</u>	<u>23,171</u>
 Culture and Recreation:				
Swimming Pools & Parks				
Salaries and wages	57,287	57,287	52,077	5,210
Employee benefits	13,036	13,036	12,600	436
Capital outlay	8,000	8,000	0	8,000
Services and supplies	53,900	53,900	30,726	23,174
	<u>132,223</u>	<u>132,223</u>	<u>95,403</u>	<u>36,820</u>

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

STOREY COUNTY, NEVADA  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Total Culture and Recreation	132,223	132,223	95,403	36,820
Community Service				
Salaries and wages	84,493	84,493	80,674	3,819
Employee benefits	30,439	30,439	28,093	2,346
Services and supplies	516,100	516,100	464,276	51,824
Total Community Support	631,032	631,032	573,043	57,989
Debt Service:				
Principle	35,500	35,500	0	35,500
Interest	14,500	14,500	0	14,500
Total Debt Service	50,000	50,000	0	50,000
Total Expenditures	10,446,296	10,958,620	10,154,468	804,152
Excess (Deficiency) of Revenue over Expenditures	628,570	116,246	3,122,880	3,006,634
Other Financing Sources (Uses)				
Transfers out	(3,225,000)	(5,225,000)	(5,285,487)	(60,487)
Contingency	(312,324)	0	0	0
Prior period adjustment	0	0	(349,759)	(349,759)
Total Other Financing Sources (Uses)	(3,537,324)	(5,225,000)	(5,635,246)	(410,246)
Net Change in Fund Balance	(2,908,754)	(5,108,754)	(2,512,366)	2,596,388
Fund balance - beginning	6,950,385	9,150,385	9,161,048	10,663
Fund balance - ending	<u>\$ 4,041,631</u>	<u>\$ 4,041,631</u>	<u>\$ 6,648,682</u>	<u>\$ 2,607,051</u>

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

STOREY COUNTY, NEVADA  
ROADS SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUE</b>			
Intergovernmental			
Gasoline tax	\$ 169,500	\$ 173,430	\$ 3,930
Supplemental CCRT	283,932	283,933	1
Charges for services			
Import tonnage fees	105,000	116,808	11,808
Other revenue			
Interest	4,000	14,433	10,433
Miscellaneous	2,500	161,737	159,237
Total Revenue	<u>564,932</u>	<u>750,341</u>	<u>185,409</u>
<b>EXPENDITURES</b>			
Highways and streets			
Salaries and wages	308,498	286,548	21,950
Employee benefits	123,775	113,449	10,326
Services and supplies	128,753	93,252	35,501
Capital outlay	545,000	394,698	150,302
Debt service			
Principal	74,286	0	74,286
Interest	3,665	0	3,665
Total Expenditures	<u>1,183,977</u>	<u>887,947</u>	<u>296,030</u>
Excess (deficiency) of revenues over expenditures	(619,045)	(137,606)	481,439
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	<u>378,000</u>	<u>378,000</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over expenditures	(241,045)	240,394	481,439
Fund balance - beginning	<u>899,508</u>	<u>1,341,294</u>	<u>441,786</u>
Fund balance - ending	<u>\$ 658,463</u>	<u>\$ 1,581,688</u>	<u>\$ 923,225</u>

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

STOREY COUNTY, NEVADA  
 474 FIRE PROTECTION DISTRICT SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUE</b>				
Taxes				
Property	\$ 2,522,930	\$ 2,522,930	\$ 2,742,172	\$ 219,242
Intergovernmental revenues				
Supplemental CCRT	762,130	762,130	762,134	4
Licenses and permits				
Ambulance program & license fees	15,000	15,000	79,384	64,384
Charges for services				
Fire/ambulance fees	276,000	276,000	271,121	(4,879)
Inspection fees	80,000	80,000	143,644	63,644
Fire billing and building permits	230,000	230,000	408,639	178,639
Special events	5,000	5,000	5,365	365
Other revenue				
Miscellaneous - other	1,200	1,200	80,585	79,385
Total Revenues	<u>3,892,260</u>	<u>3,892,260</u>	<u>4,493,044</u>	<u>600,784</u>
<b>EXPENDITURES</b>				
Public Safety				
Salaries and wages	2,134,657	2,134,657	2,096,288	38,369
Employee benefits	1,217,034	1,217,034	1,181,697	35,337
Services and supplies	688,657	512,841	509,147	3,694
Capital outlay		44,816	41,150	3,666
Total Expenditures	<u>4,040,348</u>	<u>3,909,348</u>	<u>3,828,282</u>	<u>81,066</u>
Excess (deficiency) of revenue over expenditures	(148,088)	(17,088)	664,762	681,850
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In	526,138	526,138	715,610	189,472
Transfer Out		(131,000)	(131,000)	0
Excess (deficiency) of revenue and other financing sources (uses) over expenditures	378,050	378,050	1,249,372	871,322
Fund balance - beginning	0	0	0	0
Fund balance - ending	<u>\$ 378,050</u>	<u>\$ 378,050</u>	<u>\$ 1,249,372</u>	<u>\$ 871,322</u>

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

STOREY COUNTY, NEVADA  
 TRI PAYBACK FUND  
 SCHEDULE OF REVENUES AND EXPENSES - BUDGET AND ACTUAL  
 AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>			
Intergovernmental			
Other revenue	\$ 131,000	\$ 131,000	\$ 0
<b>EXPENDITURES</b>			
General government			
Tri Payback	900,000	654,977	245,023
Excess (deficiency) of revenue over expenditures	(769,000)	(523,977)	245,023
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	437,000	437,000	0
Excess (deficiency) of revenue and other financing sources (uses) over expenditure	(332,000)	(86,977)	245,023
Fund balance - beginning	2,109,894	1,781,685	(328,209)
Fund balance - ending	\$ 1,777,894	\$ 1,694,708	\$ (83,186)

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

STOREY COUNTY, NEVADA  
 USDA BOND FUND  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>			
Miscellaneous			
Interest income		\$ 2,988	\$ 2,988
<b>EXPENDITURES</b>			
Public safety			
Capital outlay	\$ 2,000,000	238,931	1,761,069
Capital outlay - sewer	5,314,794		5,314,794
Excess (deficiency) of revenue over expenditures	7,314,794	(235,943)	7,078,851
<b>OTHER FINANCING SOURCES (USES)</b>			
Bond proceeds	7,314,794	0	(7,314,794)
Debt Service		(69,696)	(69,696)
Transfer in		34,036	34,036
Excess (deficiency) of revenue and other financing sources (uses) over expenditure	0	(271,603)	(271,603)
Fund balance - beginning	0	(81,367)	(81,367)
Adjustment for bond proceeds relating to prior year's expenditures		128,209	128,209
Fund balance - ending	\$ 0	\$ (224,761)	\$ (224,761)

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

STOREY COUNTY, NEVADA  
 VIRGINIA CITY TOURISM COMMISSION SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Licenses and permits				
Licenses - permits	\$ 45,800	\$ 45,800	\$ 69,972	\$ 24,172
Intergovernmental				
Grant revenue	40,500	40,500	17,750	\$ (22,750)
State licenses	3,000	3,000	3,459	459
Room tax	135,000	135,000	156,110	21,110
Tourism tax	160,000	209,679	278,795	69,116
Charges for services				
Special events	318,501	318,501	365,077	46,576
CAP service charge (net)	140,000	140,000	187,789	47,789
Miscellaneous				
Interest	750	750	525	(225)
Contributions	5,000	5,000	4,675	(325)
Miscellaneous	31,662	31,662	38,383	6,721
Total Revenues	<u>880,213</u>	<u>929,892</u>	<u>1,122,535</u>	<u>192,643</u>
<b>EXPENDITURES</b>				
General government				
Salaries and wages	235,937	238,937	237,008	1,929
Benefits	112,837	112,837	106,322	6,515
Services and supplies	656,820	705,820	749,867	(44,047)
Capital outlay	<u>17,500</u>	<u>111,500</u>	<u>176,325</u>	<u>(64,825)</u>
Total Expenditures	<u>1,023,094</u>	<u>1,169,094</u>	<u>1,269,522</u>	<u>(100,428)</u>
Excess (deficiency) of revenues over expenditures	(142,881)	(239,202)	(146,987)	92,215
Fund balance - beginning	<u>508,379</u>	<u>508,379</u>	<u>604,700</u>	<u>96,321</u>
Fund balance - ending	<u>\$ 365,498</u>	<u>\$ 269,177</u>	<u>\$ 457,713</u>	<u>\$ 188,536</u>

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

STOREY COUNTY, NEVADA  
 PROPRIETARY FUNDS  
 STATEMENT OF NET ASSETS  
 JUNE 30, 2015

	BUSINESS-TYPE ENTERPRISE FUNDS		
	WATER SYSTEM	VIRGINIA DIVIDE SEWER	TOTAL
<b>ASSETS</b>			
Current Assets			
Cash	\$ 1,355,345	\$ 270,472	\$ 1,625,817
Accounts receivable (net allowance)	52,434	30,828	83,262
<b>Total Current Assets</b>	<b>1,407,779</b>	<b>301,300</b>	<b>1,709,079</b>
Noncurrent Assets			
Capital assets - net of accumulated depreciation	4,960,178	5,999,582	10,959,760
<b>Total Assets</b>	<b>\$ 6,367,957</b>	<b>\$ 6,300,882</b>	<b>\$ 12,668,839</b>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable	\$ 17,362	\$ 4,600	\$ 21,962
Refundable deposits	22,820		22,820
Bonds payable - current portion	14,733	3,746	18,479
Accrued expenses	24,863	9,750	34,613
<b>Total Current Liabilities</b>	<b>79,778</b>	<b>18,096</b>	<b>97,874</b>
Long Term Liabilities			
Bonds payable - net of current portion	505,233	2,994,721	3,499,954
<b>NET ASSETS</b>			
Invested in capital assets - net of related debt	4,440,212	3,001,115	7,441,327
Unassigned	1,342,734	286,950	1,629,684
<b>Total Net Assets</b>	<b>\$ 5,782,946</b>	<b>\$ 3,288,065</b>	<b>\$ 9,071,011</b>

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

STOREY COUNTY, NEVADA  
 PROPRIETARY FUNDS  
 STATEMENT OF REVENUES AND EXPENSES  
 AND CHANGE IN NET ASSETS  
 FOR THE YEAR ENDED JUNE 30, 2015

	BUSINESS-TYPE ENTERPRISE FUNDS		
	WATER SYSTEM	VIRGINIA DIVIDE SEWER	TOTAL
<u>OPERATING REVENUES</u>			
Charges for services	\$ 588,443	\$ 349,440	\$ 937,883
<u>OPERATING EXPENSES</u>			
Salaries and wages	137,503	77,245	214,748
Benefits	57,087	30,432	87,519
Services and supplies	222,891	73,050	295,941
Depreciation	106,287	41,681	147,968
Total Operating Expense	523,768	222,408	746,176
Operating Income (Loss)	64,675	127,032	191,707
<u>NONOPERATING REVENUES (EXPENSES)</u>			
Rent and miscellaneous	13,500		13,500
Interest income	13,571	2,364	15,935
Interest expense	(24,386)		(24,386)
Grants and capital contributions	17,300	2,316,094	2,333,394
Transfer out		(34,036)	(34,036)
Total Nonoperating Revenues (Expenses)	19,985	2,284,422	2,304,407
Change in net assets	84,660	2,411,454	2,496,114
Net assets - beginning	5,716,342	876,611	6,592,953
Net assets - ending	<u>\$ 5,801,002</u>	<u>\$ 3,288,065</u>	<u>\$ 9,089,067</u>

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

STOREY COUNTY, NEVADA  
 PROPRIETARY FUNDS  
 STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED JUNE 30, 2015

	BUSINESS-TYPE ENTERPRISE FUNDS		
	WATER SYSTEM	VIRGINIA DIVIDE SEWER	TOTALS
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>			
Cash Inflows			
Sales of water/sewer fees	\$ 569,189	\$ 338,874	\$ 908,063
Cash Outflows			
Salaries and wages	(124,748)	(74,378)	(199,126)
Salary costs	(53,696)	(30,432)	(84,128)
Services and supplies	(213,279)	(74,403)	(287,682)
Net Cash Provided (Used) by Operating Activities	<u>177,466</u>	<u>159,661</u>	<u>337,127</u>
<b><u>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</u></b>			
Cash Inflows			
Rent	13,500		13,500
Customer deposits	8,654		8,654
Net Cash Provided by Non-Capital Financing Activities	<u>22,154</u>	<u>0</u>	<u>22,154</u>
<b><u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u></b>			
Cash Inflows			
Bond Revenue		3,002,000	3,002,000
Grant Revenue		2,312,794	2,312,794
Capital contributions	13,200	3,300	16,500
Cash Outflows			
Capital outlay and grant match	(30,318)	(5,334,397)	(5,364,715)
Debt service	(14,098)	(3,533)	(17,631)
Interest expense	(24,386)		(24,386)
Transfer out		(34,036)	(34,036)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(55,602)</u>	<u>(53,872)</u>	<u>(109,474)</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>			
Cash Inflows			
Interest earnings	13,571	2,364	15,935
Net Increase (Decrease) in Cash	157,589	108,153	265,742
Cash - beginning	<u>1,197,756</u>	<u>162,320</u>	<u>1,360,076</u>
Cash - ending	<u>\$ 1,355,345</u>	<u>\$ 270,473</u>	<u>\$ 1,625,818</u>

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

STOREY COUNTY, NEVADA  
STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
JUNE 30, 2015

	<u>AGENCY FUNDS</u>
<u>ASSETS</u>	
Cash and cash equivalents	<u>\$ 558,354</u>
<u>LIABILITIES</u>	
Due to other governments	<u>\$ 558,654</u>
Net Assets	<u>\$ 0</u>

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

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

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

Effective July 1, 2014, the Storey County Fire Protection District 474 was created by the Storey County Board of Commissioners. This entity supercedes the Fire, and Fire District Special Revenue Funds. The governing body of the new Fire Protection District 474 is the Board of County Commissioners and 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 provides essentially all services, accounting, budgeting and other record keeping for the commission. The VCTC has elected to be reported as a major fund (Special Revenue) in the County financial statements.

The governing body for the towns of Virginia City and Gold Hill is the board of County Commissioners of Storey County. The county personnel provide essentially all services for both Virginia City and Gold Hill. These funds were eliminated and transferred into the Storey Count General Fund on July 1, 2014.

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

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

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

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 XVII.

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

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

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

The government reports the following major proprietary funds:

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

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

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

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

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

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

##### 1. DEPOSITS AND INVESTMENTS

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

##### 2. RECEIVABLES AND PAYABLES

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

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

##### 3. INVENTORIES AND PREPAID ITEMS

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

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

##### 4. RESTRICTED ASSETS

The County has no restricted assets as June 30, 2015.

##### 5. CAPITAL ASSETS

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

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

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

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

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

#### 6. COMPENSATED ABSENCES

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

<u>Years of Continuous Service</u>	<u>Other Employees 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.

Law Enforcement personnel:

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

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

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

#### G. 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.

## H. FUND EQUITY

In the fund financial statements, governmental funds report designations of fund balances for amounts which represent tentative management plans that are subject to change. The County has reserved \$ 0 of the general fund balance at July 1, 2015.

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

- A. The governmental fund balance sheet includes a reconciliation between *fund balance - total governmental funds and net assets - governmental activities* as reported in the government-wide statement of net assets. One element of that reconciliation explains that "long term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. The details of this \$25,733,438 difference are as follows: Capital assets net of related depreciation are not reported in the Governmental Funds financial statements because they are not current financial resources, but they are reported in the statement of net assets - \$49,773,139. Long term liabilities are not due and payable in the current period and therefore are not reported in the funds, \$43,429,695.
- B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances - total governmental funds and changes in net assets of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The details of this \$264,683 difference are as follows: Capital outlays to purchase capital assets are reported in governmental funds as expenditures. However, those costs are shown in the statement of net assets and allocated over their estimated useful lives as depreciation expense in the statement of activities. This is the amount by which depreciation exceeded net capital outlays in the current period - \$984,785. Net long-term receipts and payments reported in governmental funds as expenditures \$733,977. Some revenues and expenses in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds - \$13,875.

## III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### A. BUDGETARY INFORMATION

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

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

1. Prior to April 15, the County budget officer submits to the County Commissioners the tentative operating budgets (4) for the fiscal year commencing the following July 1. The operating budgets include proposed expenditures and the means of financing them.
2. The tentative budgets are filed with the State Department of Taxation by April 15.
3. A public hearing is conducted at the County Court House to obtain taxpayers comments. (3<sup>rd</sup> Monday in May)
4. The final budgets are adopted and filed with the State Department of Taxation. Final budgets must be certified by a majority of all members of the governing body. The final budgets must be adopted on or before June 1.
5. Budget amounts may be transferred within funds if the governing body is advised and the action is recorded in the official minutes of the next meeting. Revisions that alter the total expenditures of any fund must be approved by the County Commissioners. Budget revisions must also be filed with the State Department of Taxation.

6. Budgets for the General, Special Revenues, Debt Service, Proprietary, and Capital Projects Funds are adopted on a basis consistent with generally accepted accounting principles. (GAAP)
7. Budget augmentations were prepared for the general, various special revenue funds and enterprise funds during the fiscal year ended June 30, 2015.
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, 2015, expenditures exceeded appropriations as follows:

	<u>Expenditures</u>	<u>Appropriations</u>
General Fund-Community Development	\$ 558,004	\$ 547,382
Virginia City Tourism Commission	1,269,522	1,179,094
Drug Court Special Revenue	9,373	9,123
Indigent Accident Special Revenue	83,293	69,500
Water System Enterprise	519,403	486,230

**C. DEFICIT FUND EQUITY**

The USDA Bond Fund incurred a deficit fund equity at June 30, 2015, in the amount of \$224,761.

**D. COMPLIANCE - NRS 354.624**

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

All enterprise and agency funds maintained by Storey County:

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

Storey County has \$0 reserved in all funds.

**IV. CASH**

At year end, the carrying amount of the bank balances was \$23,206,146. Of the bank balances \$500,000 was covered by federal depository insurance. Additionally \$7,789,040 cash was on deposit with the Nevada State Treasurer. The fair value of all cash and investments equaled 100% of book value.

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

1. Insured by Federal Deposit Insurance	\$ 500,000
2. Collateralized with securities held by The Nevada State Treasurer	7,789,040
3. Uncollateralized with the financial institution	15,414,427
4. Uncollateralized - cash on hand	2,679
	<u>\$ 23,206,146</u>

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

Major governmental funds	\$ 11,553,445
Non-major governmental funds	9,468,530
Business-type funds	<u>1,625,817</u>
	<u>22,647,792</u>
Fiduciary funds	<u>558,354</u>
Total	<u>\$ 23,206,146</u>

V. RECEIVABLES

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

	<u>General</u>	<u>Roads</u>	<u>474 Fire District</u>	<u>VCTC</u>	<u>Non-Major Funds</u>	<u>Proprietary Funds</u>	<u>Total</u>
Receivables:							
Taxes	\$1,206,259		\$ 370,746		\$ 32,124		\$1,609,129
Accounts	<u>351,375</u>	<u>\$ 73,491</u>	<u>195,067</u>	<u>\$ 0</u>	<u>80,805</u>	<u>\$ 84,049</u>	<u>784,787</u>
Gross Receivables	1,557,634	73,491	565,813	0	112,929	84,049	2,393,916
Less: Allowance for uncollectibles	<u>0</u>	<u>0</u>	<u>(5,957)</u>	<u>0</u>	<u>0</u>	<u>(787)</u>	<u>(6,744)</u>
Total Net Receivables	<u>\$ 1,557,634</u>	<u>\$ 73,491</u>	<u>\$ 559,856</u>	<u>\$ 0</u>	<u>\$ 112,929</u>	<u>\$ 83,262</u>	<u>\$ 2,387,172</u>

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

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

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

Delinquent property taxes receivable:

General fund	\$ 79,199
454 Fire District Fund	24,339
Non-major funds	<u>2,678</u>
Total	<u>\$ 106,216</u>

VI. CAPITAL ASSETS (INCLUDING VCTC FUND)

Capital asset activity for the year ended June 30, 2015 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Primary Government				
Governmental activities				
Capital assets not being depreciated				
Land	\$ 460,009	\$ 229,089		\$ 689,098
Antique Furniture	75,000			75,000
Construction in progress	<u>2,244,377</u>	<u>500,343</u>	<u>\$ 2,056,530</u>	<u>688,190</u>
Total Capital assets not being depreciated	<u>2,779,386</u>	<u>729,432</u>	<u>2,056,530</u>	<u>1,452,288</u>
Capital assets being depreciated				
Buildings	9,735,644			9,735,644
Improvements other than buildings	1,276,025	1,512,362	46,816	2,741,571
Machinery and equipment	7,336,856	914,826	22,995	8,228,687
Infrastructure	<u>43,282,735</u>	<u>45,585</u>		<u>43,328,320</u>
Total capital assets being depreciated	<u>61,631,260</u>	<u>2,472,773</u>	<u>69,811</u>	<u>64,034,222</u>
Less accumulated depreciation for:				
Buildings	2,421,716	181,682		2,603,398
Improvements other than buildings	276,137	48,622		324,759
Machinery and equipment	5,727,004	392,424		6,119,428
Infrastructure	<u>5,140,905</u>	<u>1,524,881</u>		<u>6,665,786</u>
Total accumulated depreciation	<u>13,565,762</u>	<u>2,147,609</u>	<u>0</u>	<u>15,713,371</u>
Governmental activities capital assets - net	<u>\$ 50,844,884</u>	<u>\$ 1,054,596</u>	<u>\$ 2,126,341</u>	<u>\$ 49,773,139</u>

Business type activities:			
Capital assets being depreciated			
Water and sewer system	\$ 7,779,160	\$ 5,306,578	\$13,085,738
Machinery and equipment	<u>607,589</u>	<u>58,101</u>	<u>665,690</u>
Total Capital assets being depreciated	<u>8,386,749</u>	<u>5,364,679</u>	<u>\$ 0</u> <u>13,751,428</u>
Less accumulated depreciation for			
Water and sewer systems	2,154,583	123,121	2,277,704
Machinery and equipment	<u>489,119</u>	<u>24,847</u>	<u>513,966</u>
Total accumulated depreciation	<u>2,643,700</u>	<u>147,968</u>	<u>0</u> <u>2,791,668</u>
Business type activities capital assets - net	<u>\$ 5,743,049</u>	<u>\$ 5,216,711</u>	<u>\$ 0</u> <u>\$10,959,760</u>

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

Governmental activities:	
General government	\$ 185,786
Public safety	193,663
Highways and streets, including depreciation of general infrastructure assets	1,746,513
Culture and recreation	<u>21,647</u>
Total depreciation expense - Governmental activities	<u>\$ 2,147,609</u>
Business type activities:	
Water	\$ 106,287
Sewer	<u>41,681</u>
Total depreciation expense - business type activities	<u>\$ 147,968</u>

#### VII. INTERFUND ASSETS/LIABILITIES

There were no interfund balances as of June 30, 2015.

Interfund transfers:

<u>Transfer From</u>	<u>Transfer to</u>	<u>Amount</u>
General Fund	Road Fund	\$ 300,000
General Fund	Tri Payback	425,000
General Fund	Capital Projects	4,500,000
Equipment Acquisition	Road Fund	78,000
Fire District 474	Tri Payback	131,000
Equipment Acquisition	Tri Payback	<u>12,000</u>
		<u>\$5,446,000</u>

#### VIII. CAPITAL LEASES

All Capital Leases were completely paid prior to the fiscal year ended June 30, 2015.

#### IX. MEDIUM TERM LOANS

Special Assessment Bonds - The County has no special assessment bonds outstanding at June 30, 2015.

Contracts Payable - The County has no contracts payable at June 30, 2015.

Medium Term Loan - On March 2, 2012, Storey County entered into a medium term loan with the Eggenberger Family Trust in the amount of \$330,000.

<u>BALANCE</u> <u>6/30/14</u>	<u>Additions</u>	<u>Retired</u>	<u>BALANCE</u> <u>6/30/15</u>
<u>\$ 246,050</u>	<u>\$ 0</u>	<u>\$ 35,765</u>	<u>\$210,285</u>

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

BALANCE 6/30/14	Additions	Retired	BALANCE 6/30/15
<u>\$ 200,000</u>	<u>\$ 0</u>	<u>\$ 50,000</u>	<u>\$ 150,000</u>

**Revenue Bonds** - The County issued bonds, where the County pledges income derived from the acquired or constructed assets to pay debt service. Revenues bonds outstanding at June 30, 2015 are as follows:

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

BALANCE 6/30/14	RETIRED	BALANCE 6/30/15
<u>\$ 534,064</u>	<u>\$ 14,098</u>	<u>\$ 519,966</u>

\$3,002,000 sewer revenue bonds due monthly beginning June 12, 2015 at 2.5% interest with payments of \$9,907 per month and the maturity date: May 12, 2055.

BALANCE 6/30/14	ADDITIONS	RETIRED	BALANCE 6/30/15
<u>\$ -0-</u>	<u>\$ 3,002,000</u>	<u>\$ 3,533</u>	<u>\$ 2,998,467</u>

\$890,000 Virginia City Rail Bond - Series 2010A due in annual installments of \$41,000 to \$73,000 through December 1, 2027.

BALANCE 06/30/14	RETIRED	BALANCE 6/30/15
<u>\$ 777,000</u>	<u>\$ 41,000</u>	<u>\$ 736,000</u>

\$859,000 Virginia City Rail Bond - Series 2010B due in annual installments of \$38,000 to \$73,000 through December 1, 2027.

BALANCE 06/30/14	RETIRED	BALANCE 6/30/15
<u>\$ 755,000</u>	<u>\$ 38,000</u>	<u>\$ 717,000</u>

Revenue bond debt service requirements to maturity including interest are as follows:

YEAR ENDING JUNE 30,	ANNUAL	TOTAL
2015 to 2016	\$ 332,695	\$ 332,695
2017 to 2021	331,125 to 332,645	1,531,286
2022 to 2028	268,085 to 322,085	2,208,530
2029 to 2037	157,885 to 157,885	1,419,165
2038 to 2055	108,977 to 118,884	2,130,005
		<u>\$ 7,621,681</u>

**Changes In Long-Term Liabilities** - During the fiscal year ended June 30, 2014, the following changes occurred in liabilities reported in the general long term debt group:

	BALANCE JULY 1, 2014	ADDITIONS	REDUCTIONS	BALANCE JUNE 30, 2015
Compensated absences	\$ 163,575	\$ 24,739	\$ -0-	\$ 188,314
Tri-Construction repayment	<u>42,714,672</u>	<u>-0-</u>	<u>654,977</u>	<u>42,059,695</u>
	<u>\$ 42,878,247</u>	<u>\$ 24,739</u>	<u>\$ 654,977</u>	<u>\$ 42,248,009</u>

X. SEGMENT INFORMATION - PROPRIETARY FUNDS

The County issued revenue bonds to finance its water department and sewage treatment facilities. Summary information for these funds is presented below:

	<u>Water Fund</u>	<u>Virginia Divide Sewer Fund</u>
<b>CONDENSED STATEMENT OF NET ASSETS</b>		
<b>ASSETS</b>		
Current assets	\$ 1,407,779	\$ 301,300
Capital assets (net accumulated depreciation)	<u>4,960,178</u>	<u>5,999,582</u>
Total Assets	<u>6,367,957</u>	<u>6,300,882</u>
<b>LIABILITIES</b>		
Current liabilities	79,778	18,096
Non-current liabilities	<u>505,233</u>	<u>2,994,721</u>
Total Liabilities	<u>585,011</u>	<u>3,012,817</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	4,440,212	3,001,115
Unrestricted	<u>1,342,734</u>	<u>286,950</u>
Total Net Assets	<u>\$ 5,782,946</u>	<u>\$3,288,065</u>

**CONDENSED STATEMENT OF REVENUES AND EXPENSES**

Operating revenue	\$ 588,443	\$ 349,440
Depreciation	(106,287)	(41,681)
Other operating expenses	<u>(417,481)</u>	<u>(180,727)</u>
Operating income (loss)	64,675	127,032
<b>Nonoperating revenues (expenses)</b>		
Rent income	13,500	
Interest income	13,571	2,364
Interest expense	(24,386)	
Grants and capital contributions	17,300	2,316,094
Transfer out		<u>(34,036)</u>
Change in net assets	<u>\$ 84,660</u>	<u>\$2,411,454</u>

**CONDENSED STATEMENTS OF CASH FLOWS**

Net cash provided (used) by		
Operating activities	\$ 177,466	\$ 159,661
Noncapital financing activities	22,154	0
Capital and related financing activities	(55,602)	(53,872)
Investing activities	<u>13,571</u>	<u>2,364</u>
Net increase (decrease) in cash	157,589	108,153
Cash - beginning	<u>1,197,756</u>	<u>162,320</u>
Cash - ending	<u>\$ 1,355,345</u>	<u>\$ 270,473</u>

XI. CONTINGENT LIABILITIES

The County participates in both Federal and State Grant Programs. The audits of these programs for or including the year ended June 30, 2015 have not been finalized. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

The County is currently a defendant in no lawsuits, with no other unasserted possible claims which are probable of assertion

XII. AVAILABLE BORROWING CAPACITY

The Nevada Revised Statutes section 244.805, limits the County's general obligation debt to 10% of the County's assessed valuation. The 2014/2015 assessed valuation is \$517,685,000 which would allow the bonding up to \$51,768,000. On June 30, 2015, the County had \$200,000 outstanding general obligation bonded debt, exclusive of revenue and school district bonds.

### XIII. PROPERTY TAXES

Property taxes attach as an enforceable lien as of July 1. The tax is levied for the fiscal year beginning July 1<sup>st</sup> after the Nevada Tax Commission has certified the combined tax rate for the county on May 25<sup>th</sup>.

Taxes on the property are due on the third Monday in July. Taxes may be paid in quarterly installments, due on the third Monday of July and the first Monday in October, January and March. Penalties are added if the installments are not made within ten (10) days of the due date.

### XIV. PENSION PROGRAM - NEVADA STATE PUBLIC EMPLOYEES RETIREMENT SYSTEM

The County participates in the statewide government retirement system; a multiple-employer, cost sharing public employees pension plan which covers substantially all of the County's full time employees. The County has no liability for unfunded obligations of the Nevada State Public Employees Retirement System.

PERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Nevada Revised Statutes establish and amend benefit provisions to be administered by the Retirement Board. The Public Employees Retirement Board of the State of Nevada issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained from PERS, 693 West Nye Lane, Carson City, Nevada 89703

The County pays all contributions for all employees covered under the plan. PERS basic funding policy provides for periodic contributions at a level pattern of cost as a percentage of salary throughout an employees working lifetime, in order to accumulate sufficient assets to pay benefits when due. Although PERS receives an actuarial valuation on an annual basis indicating the contribution rates as required to fund PERS on an actuarial reserve basis, both for funding purposes and GASB disclosure purposes, contributions actually made are in accordance with the required rates established by the Nevada State Legislature.

The payroll for employees covered by the system for the year ended June 30, 2015 was \$7,327,348. The County's total payroll was \$7,726,584. Storey County's contribution to the plan for the year ended June 30, 2015 was \$2,037,432. All costs to the County were paid or accrued at June 30, 2015. The County's contribution represented less than 1% of total contributions to the retirement system.

Currently 105 employees are covered under the retirement plan out of a total of 147 employees. Eligibility requirements are 40 hours per bi-weekly payroll period, no minimum wage is required for participation, nor is there any length of service requirement for participation. Contributions are made at a rate of 25.75% (40½% for police and firemen) of annual compensation.

### XV. SOLID WASTE LANDFILL - LOCKWOOD

In 1992 Refuse, Inc. received an amended special use permit from Storey County for the operation of a solid waste landfill, conditioned on meeting all of the requirements of federal landfill regulations (Subtitle D, 40CFR Parts 257 and 258). Under the terms of the agreement Refuse, Inc. is responsible for all closure and post closure costs. Estimated costs for closure are \$3,138,388 and the cost for post closure maintenance is \$12,865,241 for a total of \$16,003,629. There are currently no corrective action cost nor other environmental obligations. Refuse, Inc. is in complete compliance with the Financial Assurance Requirements of 40 CFR, part 258, Subpart G, as well as Nevada Administrative Code 444.685 - 444.6859. The closure and post closure costs are insured through Liberty Mutual Insurance Company.

### XVI. RISK MANAGEMENT

Storey County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employee and natural disasters. Storey County has joined together with other counties in the State to form Nevada Public Agency Insurance Pool, a public entity risk pool currently operating as a common risk management and insurance program for 41 governmental entities. The county pays an annual premium to PENCO for its general insurance coverage. The Agreement for Formation of the NPAIP program provides that NPAIP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$100,000 for Property and Crime and \$150,000 Casualty for each insured event.

The County continues to carry commercial insurance for all other risks or loss, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

#### XVII. TAHOE-RENO INDUSTRIAL CENTER (TRI)

On February 2, 2000, Storey County Nevada, entered into a development agreement with Tahoe-Reno Industrial Center LLC along with DP Operating Partnership, LP for the purposes of completing structures, including grading, infrastructure, and all public facilities related to the property owned by TRI which consists of approximately 102,000 acres, of which approximately 9,000 acres is zoned for industrial usage within Storey County. The development agreement represents the commitment between Storey County and TRI to fund the capital infrastructure costs and local community services required by the project.

According to the agreements, TRI is responsible for the construction of the project public infrastructure, which shall be dedicated to and maintained by Storey County. Such infrastructure includes streets, sidewalks and streetlights, flood control, drainage channels, storm drains, basins and other related facilities; and County building complexes including fire stations, police stations, public works maintenance yards and administrative offices. The County is not responsible for the construction, operation, and maintenance of the project private infrastructure such as community water and sewer facilities, railroad track and related facilities, landscaping of common areas, or private trails and parks and other property not dedicated to the County. The County is responsible for separately recording certain revenue and expenses directly attributable to the TRI project, approving reimbursable costs, and determining the net annual revenue reimbursement to TRI.

The agreements establish a revenue threshold that represents the annual fiscal year in which the TRI net revenue exceeds \$5,000,000. The revenue threshold must be met before any reimbursements are made to TRI for project related infrastructure costs. Once the revenue threshold is met, the County is responsible for reimbursing TRI for approved project vouchers up to 35% of annual net revenue. Such reimbursements are also limited to 5% of the project assessed valuation at the end of each year. The revenue threshold has been met.

The term of this agreement shall commence upon the effective date and shall expire Fifty (50) years after the effective date, unless extended by written amendment executed by the County and Developer. A special revenue fund was established as of July 1, 2009, to provide payment to our TRI partners. A payment of \$654,977 was made by the TRI Payback Fund during the fiscal year.

Future allocations into the TRI Payback Fund will be a percentage of revenues directly attributed to TRI to include property taxes, business licence, permits, inspection fees, and real property transfer taxes.

#### XVIII. 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 percent 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 percent 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 the application is submitted and in an amount that equals the amount of the property taxes that would otherwise be owed by each participation 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 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 within 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 fee 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 licenses 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.

#### XIX. GENERAL FUND - BEGINNING FUND BALANCE

At July 1, 2014 the Board of County Commissioners elected to eliminate the Jail Building Fund and to transfer the deficit fund balance to the County General Fund in the amount of \$92,059. On December 31, 2014, the Commissioners elected to adjust the previous years fire permit fees in the amount of \$149,200 and also elected on May 29, 2015 to refund prior years permit fees to the Ardagh Group in the amount of \$108,500. The net result is an adjustment to the General Fund beginning balance of \$349,759.

#### XX. USDA BOND - FIRE EQUIPMENT

On January 8, 2015 the County secured funding in the amount of \$2,000,000. This funding was for the purchase of 3 ambulances and 3 fire engines. The County received \$242,400 in January, 2015 and was recorded. Subsequently, the remaining \$1,757,600 was received July 28, 2015 to complete the purchase of the ambulances and fire engines.

STOREY COUNTY, NEVADA  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2015

	FIRE DISTRICT	SPECIAL REVENUE							PARK TAX
		EQUIPMENT ACQUISITION	INDIGENT ASSISTANCE	JUSTICE COURT FUND	DRUG COURT	INDIGENT MEDICAL			
<b>ASSETS</b>									
Cash		\$ 279,960		\$ 57,574	\$ 50	\$ 494,329		\$ 117,607	
Receivables		31,650				474			
Taxes - property		2,386							
Accounts									
Total Assets	\$ 0	\$ 313,996	\$ 0	\$ 57,574	\$ 50	\$ 494,803		\$ 117,607	
<b>LIABILITIES</b>									
Accounts payable				\$ 16,890	\$ 20	\$ 11,175			
Deferred taxes		\$ 2,233				445			
Total Liabilities		2,233		16,890	20	11,620			
<b>FUND BALANCE</b>									
Designated for future year's operations		38,370		18,389	30	150,334			
Unassigned		273,393		22,295		332,849		117,607	
Total Fund Balance	0	\$ 311,763		\$ 40,684	\$ 30	\$ 483,183		\$ 117,607	
Total Liabilities and Fund Balance	\$ 0	\$ 313,996	\$ 0	\$ 57,574	\$ 50	\$ 494,803		\$ 117,607	

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

STOREY COUNTY, NEVADA  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2015

	SPECIAL REVENUE						
	MUTUAL AID	JAIL BUILDING	EMERGENCY MITIGATION	INDIGENT ACCIDENT	TECHNOLOGY	FEDERAL AND STATE GRANTS	FIRE EMERGENCY
<b>ASSETS</b>							
Cash	\$ 224,251		\$ 100,000	\$ (10,679)	\$ 86,267	\$ 161,239	\$ 207,141
Receivables				20,093		10,310	
Taxes - property Accounts							
Total Assets (deficit)	\$ 224,251	\$ 0	\$ 100,000	\$ 9,414	\$ 86,267	\$ 171,549	\$ 207,141
<b>LIABILITIES</b>							
Accounts payable	\$ 36,073					\$ 1,849	
Deferred taxes							
Total Liabilities	36,073					\$ 1,849	
<b>FUND BALANCE</b>							
Designated for future years operations	188,178		50,000	9,414	86,267	169,700	207,141
Unassigned			50,000				
Total Fund Balance	188,178		100,000	9,414	86,267	169,700	207,141
Total Liabilities and Fund Balance (deficit)	\$ 224,251	\$ 0	\$ 100,000	\$ 9,414	\$ 86,267	\$ 171,549	\$ 207,141

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

STOREY COUNTY, NEVADA  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2015

	SPECIAL REVENUE		CAPITAL PROJECTS			TOTAL
	STABILIZATION FUND	GENETIC MARKER TESTING FUND	CAPITAL PROJECTS	INFRASTRUCTURE FUND	VIRGINIA CITY RAIL PROJECT	
ASSETS						
Cash	\$ 1,000,000	\$ 38,298	\$ 3,979,663	\$ 1,584,137	\$ 1,148,693	\$ 9,468,530
Receivables						32,124
Taxes - property						80,805
Accounts				48,016		
Total Assets	\$ 1,000,000	\$ 38,298	\$ 3,979,663	\$ 1,632,153	\$ 1,148,693	\$ 9,581,459
LIABILITIES						
Accounts payable		\$ 176	\$ 32,022			\$ 98,205
Deferred taxes						2,678
Total Liabilities	\$ 0	\$ 176	\$ 32,022	\$ 0	\$ 0	\$ 100,883
FUND BALANCE						
Designated for future year's operations	200,000		1,300,000	1,632,153	850,010	4,239,286
Unassigned	800,000	38,122	2,647,641	0	298,683	5,241,290
Total Fund Balance	1,000,000	38,122	3,947,641	1,632,153	1,148,693	9,480,576
Total Liabilities and Fund Balance	\$ 1,000,000	\$ 38,298	\$ 3,979,663	\$ 1,632,153	\$ 1,148,693	\$ 9,581,459

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

STOREY COUNTY, NEVADA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2015

REVENUE	SPECIAL REVENUE						
	FIRE DISTRICT	EQUIPMENT ACQUISITION	INDIGENT ASSISTANCE	JUSTICE COURT FUND	DRUG COURT	INDIGENT MEDICAL	PARK TAX
Taxes		\$ 251,763				\$ 44,248	
Licenses and permits							
Intergovernmental							
Charges for services				\$ 7,222	\$ 510		\$ 3,250
Fine and forfeitures							
Other revenues		2,491					278
Total Revenues	\$ 0	254,254	\$ 0	7,222	510	44,248	3,528
<b>EXPENDITURES</b>							
Current:							
General government							
Public safety							
Judicial				3,350	9,373	64,160	11,139
Culture and recreation							
Welfare							
Intergovernmental							
Total Expenditures	\$ 0	\$ 0	\$ 0	3,350	9,373	64,160	11,139
Excess (deficiency) of revenues over expenditures		254,254		3,872	(8,863)	(19,912)	(7,611)
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers							
Debt service	\$ (722,288)	\$ (90,000)					
Bond proceeds							
Prior period adjustment							
Excess (deficiency) of Revenue and Other Financing Sources (Uses) over Expenditures	(722,288)	164,254		3,872	(8,863)	(19,912)	52,876
Fund balance - beginning (deficit)	722,288	147,509	0	36,812	8,893	503,095	64,731
Fund balance - ending (deficit)	\$ 0	\$ 311,763	\$ 0	\$ 40,684	\$ 30	\$ 483,183	\$ 117,607

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

STOREY COUNTY, NEVADA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2015

REVENUE	SPECIAL REVENUE						
	MUTUAL AID	JAIL BUILDING	EMERGENCY MITIGATION	INDIGENT ACCIDENT	TECHNOLOGY	FEDERAL AND STATE GRANTS	FIRE EMERGENCY
Taxes				\$ 66,174			
Licenses and permits							
Intergovernmental					\$ 73,240	\$ 319,358	
Charges for services							
Fine and forfeiture					946		\$ 17,747
Other revenues	\$ 451,059	\$ 0	\$ 0				\$
Total Revenues	451,059	0	0	66,174	74,186	319,358	17,747
<u>EXPENDITURES</u>							
Current:							
General government							
Public safety	262,422		9,219		85,842	205,377	14,943
Judicial							
Culture and recreation				83,292		72,704	
Welfare							
Intergovernmental						109,588	
Total Expenditures	262,422	0	0	83,292	85,842	387,669	14,943
Excess (deficiency) of revenues over expenditures	188,637	0	0	(17,118)	(11,656)	(68,311)	2,804
<u>OTHER FINANCING SOURCES (USES)</u>							
Transfers							
Debt service		92,058					
Bond proceeds							
Other revenue							
Excess (deficiency) of Revenue and Other Financing Sources (Uses) over Expenditures	188,637	92,058	0	(17,118)	(11,656)	(68,311)	2,804
Fund balance - beginning	(459)	(92,058)	100,000	26,532	97,923	238,011	204,337
Fund balance - ending	\$ 188,178	\$ 0	\$ 100,000	\$ 9,414	\$ 86,267	\$ 169,700	\$ 207,141

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

STOREY COUNTY, NEVADA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2015

	SPECIAL REVENUE		CAPITAL PROJECTS			TOTAL
	STABILIZATION FUND	GENETIC MARKER TESTING FUND	CAPITAL PROJECTS	INFRASTRUCTURE FUND	VIRGINIA CITY RAIL PROJECT	
<u>REVENUE</u>						
Taxes						\$ 362,185
Licenses and permits						0
Intergovernmental				\$ 282,844		602,202
Charges for services		\$ 7,903				76,490
Fine and forfeitures	0		0		\$ 100,000	15,635
Other revenues						572,521
Total Revenues	0	7,903	0	282,844	100,000	1,629,033
<u>EXPENDITURES</u>						
Current:						
General government			938,210	833,498		1,857,550
Public safety						482,742
Judicial		1,203				13,926
Culture and recreation						83,843
Welfare						147,452
Intergovernmental						109,588
Total Expenditures	0	1,203	938,210	833,498	0	2,695,101
Excess (deficiency) of revenues over expenditures	0	6,700	(938,210)	(550,654)	100,000	(1,066,068)
<u>OTHER FINANCING SOURCES (USES)</u>						
Transfers						
Debt service			4,500,000			3,840,257
Bond proceeds					(176,320)	(176,320)
Other revenue			340,000		25,228	25,228
Excess (deficiency) of Revenue and Other Financing Sources (Uses) over Expenditures	0	6,700	3,901,790	(550,654)	(51,092)	2,963,097
Fund balance - beginning (deficit)	1,000,000	31,422	45,851	2,182,807	1,199,785	6,517,479
Fund balance - ending (deficit)	\$ 1,000,000	\$ 38,122	\$ 3,947,641	\$ 1,632,153	\$ 1,148,693	\$ 9,480,576

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

STOREY COUNTY, NEVADA  
 FIRE AND FIRE DISTRICT SPECIAL REVENUE FUNDS  
 SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30,2015

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfer out - Fire District*	\$ 0	\$ (722,288)	\$ (722,288)
Transfer in - Fire Fund*		155,878	
Excess (deficiency) of revenue and other financing sources (uses) over expenditures	0	(566,410)	(722,288)
Fund balance - beginning	526,038	566,410	40,372
Fund balance - ending	<u>\$ 526,038</u>	<u>\$ 0</u>	<u>\$ (681,916)</u>

\*Funds Transferred to 474 Fire District Fund

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

STOREY COUNTY, NEVADA  
EQUIPMENT ACQUISITION SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURE, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUE</u>			
Taxes			
Property taxes	\$ 231,700	\$ 251,763	\$ 20,063
Other revenues			
Interest	600	2,491	1,891
Total Revenues	<u>232,300</u>	<u>254,254</u>	<u>21,954</u>
<u>EXPENDITURES</u>			
General Government			
Capital outlay	160,000	0	160,000
Total Expenditures	<u>160,000</u>	<u>0</u>	<u>160,000</u>
Excess (deficiency) of revenues over expenditures	72,300	254,254	181,954
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfer out	<u>(90,000)</u>	<u>(90,000)</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources (uses) over expenditures	(17,700)	164,254	181,954
Fund balance - beginning	<u>141,166</u>	<u>147,509</u>	<u>6,343</u>
Fund balance - ending	<u>\$ 123,466</u>	<u>\$ 311,763</u>	<u>\$ 188,297</u>

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

STOREY COUNTY, NEVADA  
 JUSTICE COURT SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUE</b>				
Fines				
Justice court fines	\$ 1,000	\$ 6,000	\$ 7,222	\$ 1,222
<b>EXPENDITURES</b>				
Judicial				
Services and supplies	1,000	6,000	3,350	2,650
Excess (deficiency) of revenues over expenditures	0	0	3,872	3,872
Fund Balance - beginning	25,547	25,547	36,812	11,265
Fund Balance - ending	\$ 25,547	\$ 25,547	\$ 40,684	\$ 15,137

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

STOREY COUNTY, NEVADA  
 DRUG COURT SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUES</u>			
Fines and forfeits			
Drug court fees	\$ 600	\$ 510	\$ (90)
<u>EXPENDITURES</u>			
Judicial			
Services and supplies	9,123	9,373	(250)
Excess (deficiency) of revenue over expenditures	(8,523)	(8,863)	(340)
Fund balance - beginning	9,123	8,893	(230)
Fund balance - ending	<u>\$ 600</u>	<u>\$ 30</u>	<u>\$ (570)</u>

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

STOREY COUNTY, NEVADA  
INDIGENT MEDICAL SPECIAL REVENUE FUND  
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUES</u>			
Taxes			
Property taxes	\$ 46,300	\$ 44,248	\$ (2,052)
<u>EXPENDITURES</u>			
Welfare			
Services and supplies	200,000	64,160	135,840
Excess (deficiency) of revenues over expenditures	(153,700)	(19,912)	133,788
Fund balance - beginning	327,940	503,095	175,155
Fund balance - ending	\$ 174,240	\$ 483,183	\$ 308,943

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

STOREY COUNTY, NEVADA  
 PARK TAX SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUE</u>				
Charges for services				
Park fee	\$ 1,000	\$ 1,000	\$ 3,250	\$ 2,250
Other revenues				
Interest income	0	11,500	278	(11,222)
Total Revenues	<u>1,000</u>	<u>12,500</u>	<u>3,528</u>	<u>(8,972)</u>
<u>EXPENDITURES</u>				
Culture and recreation				
Services and supplies	<u>2,000</u>	<u>13,500</u>	<u>11,139</u>	<u>2,361</u>
Excess (deficiency) of revenues over expenditures	(1,000)	(1,000)	(7,611)	(6,611)
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfer in	0	118,000	60,487	(57,513)
Interest expense	<u>.</u>	<u>(118,000)</u>	<u>0</u>	<u>118,000</u>
Excess (deficiency) of revenue and other financing Sources (uses) over expenditures	(100)	(1,000)	52,876	53,876
Fund balance - beginning	<u>6,272</u>	<u>6,272</u>	<u>64,731</u>	<u>58,459</u>
Fund balance - ending	<u>\$ 5,272</u>	<u>\$ 5,272</u>	<u>\$ 117,607</u>	<u>\$ 112,335</u>

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

STOREY COUNTY, NEVADA  
MUTUAL AID SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Other revenues				
Fire suppression		\$ 297,500	\$ 434,249	\$ 136,749
Other			16,810	16,810
Total Revenue		<u>297,500</u>	<u>451,059</u>	<u>153,559</u>
<u>EXPENDITURES</u>				
Public safety				
Salaries and wages		180,000	186,193	(6,193)
Benefits		32,500	31,401	1,099
Services and supplies		85,000	44,828	40,172
Total Expenditures		<u>297,500</u>	<u>262,422</u>	<u>35,078</u>
Excess (deficiency) of revenues over expenditures		0	188,637	188,637
Fund balance - beginning deficit	\$ 9,560	9,560	(459)	(10,019)
Fund balance - ending (deficit)	<u>\$ 9,560</u>	<u>\$ 9,560</u>	<u>\$ 188,178</u>	<u>\$ 178,618</u>

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

STOREY COUNTY, NEVADA  
 SHERIFF JAIL SPECIAL REVENUE FUND  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2015

	<u>ORIGINAL AND FINAL BUDGETED AMOUNTS</u>	<u>ACTUAL AMOUNTS</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfer in	\$ 0	\$ 92,058	\$ 92,058
Fund balance - beginning (deficit)	<u>0</u>	<u>(92,058)</u>	<u>(92,058)</u>
Fund balance - ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

STOREY COUNTY, NEVADA  
 EMERGENCY MITIGATION SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUES</u>			
Other revenues			
Refunds	\$ 0	\$ 0	\$ 0
<u>EXPENDITURES</u>			
Public Safety			
Services and supplies	\$ 50,000	0	\$ 50,000
Excess (deficiency) of revenue over expenditures		0	0
Fund balance - beginning	75,391	100,000	24,609
Fund balance - ending	\$ 25,391	\$ 100,000	\$ 74,609

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

STOREY COUNTY, NEVADA  
 INDIGENT ACCIDENT SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUES</u>			
Taxes			
Property taxes	\$ 69,500	\$ 66,174	\$ (3,326)
<u>EXPENDITURES</u>			
Welfare			
Services and supplies	69,500	83,293	\$ 13,793
Excess (deficiency) of revenues over expenditures	\$ 0	(17,119)	(17,119)
Fund balance - beginning	15,164	26,532	11,368
Fund balance - ending	\$ 15,164	\$ 9,413	\$ (5,751)

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

STOREY COUNTY, NEVADA  
 TECHNOLOGY SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for services				
Technology fees	\$ 52,100	\$ 67,100	\$ 73,240	\$ 6,140
Other revenues				
Interest income	400	400	946	546
Total revenues	<u>52,500</u>	<u>67,500</u>	<u>74,186</u>	<u>6,686</u>
<b>EXPENDITURES</b>				
General government				
Services and supplies	<u>80,000</u>	<u>95,000</u>	<u>85,842</u>	<u>9,158</u>
Excess (deficiency) of revenues over expenditures	(27,500)	(27,500)	(11,656)	15,844
Fund balance - beginning	<u>62,591</u>	<u>62,591</u>	<u>97,923</u>	<u>35,332</u>
Fund balance - ending	<u>\$ 35,091</u>	<u>\$ 35,091</u>	<u>\$ 86,267</u>	<u>\$ 51,176</u>

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

STOREY COUNTY, NEVADA  
 FEDERAL/STATE GRANTS SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURE, AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUES</u>			
Intergovernmental			
Federal grants	\$ 345,762	\$ 198,331	\$ (147,431)
State grants	162,500	121,027	(41,473)
Other	0	0	0
	<hr/>	<hr/>	<hr/>
Total Revenues	508,262	319,358	(188,904)
 <u>EXPENDITURES</u>			
Culture and recreation			
Services and supplies	0	72,704	(72,704)
Public safety			
Services and supplies	84,469	205,377	(120,908)
Intergovernmental - State			
Services and supplies	423,793	109,588	314,205
	<hr/>	<hr/>	<hr/>
Total Expenditures	508,262	387,669	120,593
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	0	(68,311)	(68,311)
	<hr/>	<hr/>	<hr/>
Fund balance - beginning	95,316	238,011	142,695
	<hr/>	<hr/>	<hr/>
Fund balance - ending	\$ 95,316	\$ 169,700	\$ 74,384
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

STOREY COUNTY, NEVADA  
 FIRE EMERGENCY SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUES</u>			
Other revenues			
Miscellaneous		\$ 17,747	\$ 17,747
<u>EXPENDITURES</u>			
Public Safety			
Services and supplies	\$ 204,337	14,943	189,394
Total Expenditures	204,337	14,943	189,394
Excess (deficiency) of revenue over expenditures	(204,337)	2,804	207,141
Fund balance - beginning	204,337	204,337	0
Fund balance - ending	\$ 0	\$ 207,141	\$ 207,141

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

STOREY COUNTY, NEVADA  
 STABILIZATION SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>EXPENDITURES</u>			
General government	\$ 200,000	\$ 0	\$ 200,000
Excess (deficit) of revenue over expenditures	(200,000)	0	200,000
Fund balance - beginning	800,000	1,000,000	200,000
Fund balance - ending	<u>\$ 600,000</u>	<u>\$ 1,000,000</u>	<u>\$ 400,000</u>

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

STOREY COUNTY, NEVADA  
GENETIC MARKER TESTING FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>REVENUE</u>			
Fines and forfeitures	\$ 7,100	\$ 7,903	\$ 803
<u>EXPENDITURES</u>			
Judicial			
Services and supplies	6,000	1,203	4,797
Excess (deficiency) of revenues over expenditures	1,100	6,700	5,600
Fund balance - beginning	28,825	31,422	2,597
Fund balance - ending	\$ 29,925	\$ 38,122	\$ 8,197

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

STOREY COUNTY, NEVADA  
 CAPITAL PROJECTS FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>EXPENDITURES</u>				
General government				
Capital outlay	\$ 2,500,000	\$ 3,865,000	\$ 934,929	\$ 2,930,071
Debt service	0	625,000	0	625,000
Interest expense		10,000	3,281	6,719
Total expenditures	<u>2,500,000</u>	<u>4,500,000</u>	<u>938,210</u>	<u>3,561,790</u>
Excess (deficiency) of revenues over expenditures	(2,500,000)	(4,500,000)	(938,210)	3,561,790
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	2,500,000	4,500,000	4,500,000	0
Contributions/donations			340,000	
Excess (deficiency) of revenues and other financing sources (uses) over expenditures	0	0	3,901,790	3,901,790
Fund balance - beginning	<u>345,803</u>	<u>345,803</u>	<u>45,851</u>	<u>(299,952)</u>
Fund balance - ending	<u>\$ 345,803</u>	<u>\$ 345,803</u>	<u>\$ 3,947,641</u>	<u>\$ 3,601,838</u>

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

STOREY COUNTY, NEVADA  
 INFRASTRUCTURE CAPITAL PROJECTS FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>			
Intergovernmental			
¼% Optional sales tax	\$ 160,000	\$ 282,844	\$ 122,844
<b>EXPENDITURES</b>			
General government			
Capital outlay	2,000,000	833,498	1,166,502
Excess (deficiency) of revenues over expenditures	(1,840,000)	(550,654)	1,289,346
 Fund balance - beginning	 2,105,796	 2,182,807	 77,011
Fund balance - ending	<u>\$ 265,796</u>	<u>\$ 1,632,153</u>	<u>\$ 1,366,357</u>

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

STOREY COUNTY, NEVADA  
 VIRGINIA CITY RAIL PROJECT  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>EXPENDITURES</b>			
Culture and Recreation			
Capital Outlay	\$ 700,000	\$ 0	\$ 700,000
Excess (deficiency) of revenues over expenditures	(700,000)	0	700,000
<b>OTHER FINANCING SOURCES (USES)</b>			
Bond Proceeds	25,000	25,228	228
Railroad agreement		100,000	100,000
Debt Service			
Principal	(79,000)	(79,000)	0
Interest	(97,320)	(97,320)	0
Excess (deficiency) of revenues and other financing sources (uses) over expenditures	(851,320)	(51,092)	800,228
Fund balance - beginning	1,201,849	1,199,785	(2,064)
Fund balance - ending	<u>\$ 350,529</u>	<u>\$ 1,148,693</u>	<u>\$ 798,164</u>

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

STOREY COUNTY, NEVADA  
WATER SYSTEM ENTERPRISE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>OPERATING REVENUES</u>			
Sales of water	\$ 572,000	\$ 570,122	\$ (1,878)
<u>OPERATING EXPENSES</u>			
Salaries and wages	138,962	137,503	1,459
Benefits	61,418	57,087	4,331
Services and supplies	175,850	218,526	(42,676)
Depreciation	110,000	106,287	3,713
Total Operating Expenses	486,230	519,403	(33,173)
Operating Income (Loss)	85,770	50,719	(35,051)
<u>NON-OPERATING REVENUE (EXPENSES)</u>			
Interest earnings	3,400	13,571	10,171
Rents	12,000	13,500	1,500
Interest expense	(24,703)	(24,386)	317
Net Income (Loss)	\$ 76,467	\$ 53,404	\$ (23,063)

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

STOREY COUNTY, NEVADA  
WATER SYSTEM ENTERPRISE FUND  
SCHEDULE OF CASH FLOWS  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>			
Cash In flows			
Sales of water	\$ 572,000	\$ 569,189	\$ (2,811)
Cash Out flows			
Salaries and wages	(138,962)	(124,748)	14,214
Benefits	(61,418)	(53,696)	7,722
Services and supplies	(175,850)	213,279	(37,429)
Net Cash Provided (Used) by Operating Activities	<u>195,770</u>	<u>177,466</u>	<u>(18,304)</u>
<b><u>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</u></b>			
Cash In flows			
Rent	12,000	13,500	1,500
Customer deposits	0	8,654	8,654
Net Cash Provided by Non Capital Financing Activities	<u>12,000</u>	<u>22,154</u>	<u>10,154</u>
<b><u>CASH FLOWS FROM CAPITAL AND RELATED ACTIVITIES</u></b>			
Cash In flows			
Capital contributed	0	13,200	13,200
Cash Out flows			
Capital outlay	(137,000)	(30,318)	106,682
Debt service	(14,098)	(14,098)	0
Interest expense	(24,703)	(24,386)	317
Net Cash Provided (Used) by Capital Related Activities	<u>(175,801)</u>	<u>(55,602)</u>	<u>120,199</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>			
Interest earnings	3,400	13,571	10,171
Net Increase (Decrease) in Cash	<u>35,369</u>	<u>157,589</u>	<u>122,220</u>
Cash - beginning	<u>1,051,398</u>	<u>1,197,756</u>	<u>1,197,756</u>
Cash - ending	<u>\$ 1,086,767</u>	<u>\$ 1,355,345</u>	<u>\$ 268,578</u>

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

STOREY COUNTY, NEVADA  
 VIRGINIA DIVIDE SEWER IMPROVEMENT DISTRICT ENTERPRISE FUND  
 SCHEDULE OF REVENUES AND EXPENSES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>OPERATING REVENUES</u>				
Sewer use fees	\$ 339,947	\$ 339,947	\$ 349,440	\$ 9,493
<u>OPERATING EXPENSES</u>				
Salaries and wages	72,863	77,863	77,245	618
Benefits	31,255	32,255	30,432	1,823
Services and supplies	45,750	89,150	73,050	16,100
Depreciation	40,000	40,000	41,681	(1,681)
Total Operating Expenses	189,868	239,268	222,408	16,860
Operating Income (Loss)	150,079	100,679	127,032	26,353
<u>NON OPERATING REVENUES (EXPENSE)</u>				
Interest income	500	500	2,364	1,864
Interest expense	(2,212)	(27,212)	0	27,212
Transfer out			(34,036)	(34,036)
Debt Service		(37,484)		37,484
Net income (Loss)	\$ 148,367	\$ 36,483	\$ 95,360	\$ 58,877

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

STOREY COUNTY, NEVADA  
 VIRGINIA DIVIDE SEWER IMPROVEMENT DISTRICT ENTERPRISE FUND  
 SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2015

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>				
Cash In Flows				
Sewer Fees	\$ 339,947	\$ 339,947	\$ 338,874	\$ (1,073)
Cash Out Flows				
Salaries and wages	(72,863)	(77,863)	(74,378)	3,485
Benefits	(31,255)	(32,255)	(30,432)	1,823
Service and supplies	(45,750)	(89,150)	(74,403)	14,747
Net cash provided (used) by operating activities	<u>190,079</u>	<u>140,679</u>	<u>159,661</u>	<u>18,982</u>
<u>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</u>				
Cash Out Flows				
Capital Outlay	(44,400)	(14,000)	0	14,000
Net cash provided (used) by Non-Capital Financing Activities	<u>(44,400)</u>	<u>(14,000)</u>	<u>0</u>	<u>14,000</u>
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>				
Cash In Flows				
Bond revenue			3,002,000	3,002,000
Grant revenue			2,312,794	2,312,794
Capital contributed by customers			3,300	3,300
Cash Out Flows				
Interest expense	(2,212)	(27,212)		27,212
Debt Service	(81,494)	(37,484)	(3,533)	33,951
Capital outlay			(5,334,397)	(5,334,397)
Transfer out			(34,036)	(34,036)
Net cash provided (used) by capital related financing activities	<u>(83,706)</u>	<u>(64,696)</u>	<u>(53,872)</u>	<u>10,824</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>				
Interest income	500	500	2,364	1,864
Net increase (decrease) in cash	62,473	(62,483)	108,153	45,670
Cash - beginning	<u>102,368</u>	<u>102,368</u>	<u>162,320</u>	<u>59,952</u>
Cash - ending	<u>\$ 164,841</u>	<u>\$ 164,851</u>	<u>\$ 270,473</u>	<u>\$ 105,622</u>

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

STOREY COUNTY, NEVADA  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2015

	BALANCE JULY 1, 2014	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2015
<b><u>STATE OF NEVADA FUND</u></b>				
Assets				
Cash	\$ 152,234	\$ 1,446,360	\$ 1,045,467	\$ 553,127
Liabilities				
Due Other Governments	\$ 152,234	\$ 1,446,360	\$ 1,045,467	\$ 553,127
<b><u>STOREY COUNTY SCHOOL DISTRICT</u></b>				
Assets				
Cash	\$ 745,658	\$ 3,353,063	\$ 4,094,257	\$ 4,464
Liabilities				
Due Other Governments	\$ 745,658	\$ 3,353,063	\$ 4,094,257	\$ 4,464
<b><u>STOREY COUNTY SCHOOL DISTRICT DEBT SERVICE</u></b>				
Assets				
Cash	\$ 144,559	\$ 646,385	\$ 790,181	\$ 763
Liabilities				
Due Other Governments	\$ 144,559	\$ 646,385	\$ 790,181	\$ 763
<b><u>DISTRICT ATTORNEY RESTITUTION FUND</u></b>				
Assets				
Cash	\$ 0	\$ 772	\$ 572	\$ 200
Liabilities				
Due Other Governments	\$ 0	\$ 772	\$ 572	\$ 200
<b><u>TOTAL - ALL FUNDS</u></b>				
Assets				
Cash	\$ 1,042,451	\$ 5,446,580	\$ 5,930,477	\$ 558,554
Liabilities				
Due Other Governments	\$ 1,042,451	\$ 5,446,580	\$ 5,930,477	\$ 558,554

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

STOREY COUNTY, NEVADA  
 COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS  
 BY SOURCE  
 JUNE 30, 2015 AND 2014

	JUNE 30,	
	2015	2014
<b><u>GENERAL FIXED ASSETS</u></b>		
Land	\$ 581,598	\$ 352,509
Infrastructure	43,328,320	43,282,735
Construction in progress	688,190	2,244,377
Building and improvements	11,253,801	9,814,204
Park Improvements	876,544	850,595
Machinery and equipment	8,158,571	7,243,745
Total General Fixed Assets	<u>\$ 64,887,024</u>	<u>\$ 63,788,165</u>

**INVESTMENTS IN GENERAL FIXED ASSETS**

**BY SOURCE:**

General Fund	\$ 13,761,728	\$ 11,796,211
Road Fund	46,023,244	45,666,215
Fire Fund (transferred to 474 Fire District)	0	268,309
Fire District Fund (transferred to 474 Fire District)	0	3,015,443
Fourth Ward Trustee	1,579,368	1,579,368
Sheriff's Jail (transferred to General Fund)	0	1,462,619
474 Fire Protection District	3,522,684	0
Total Investment in General Fixed Assets	<u>\$ 64,887,024</u>	<u>\$ 63,788,165</u>

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

STOREY COUNTY, NEVADA  
 SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY  
 FOR THE YEAR ENDED JUNE 30, 2015

FUNCTION AND ACTIVITY GENERAL GOVERNMENT	GENERAL FIXED ASSETS			GENERAL FIXED ASSETS		
	July 1, 2014	ADDITIONS	DELETIONS	TRANSFERS	June 30, 2015	
Commissioners	\$ 178,445	\$ 73,304			\$ 251,749	
Clerk Treasurer	38,660				38,660	
Recorder - Auditor	85,524				85,524	
Assessor	42,132				42,132	
Building - Grounds	484,579	144,403			628,982	
Tri Payback	1,468,644				1,468,644	
Other - Administrative	4,399,880	1,370,670	\$ (1,597,593)		4,172,957	
Total General Government	6,697,864	1,588,377	(1,597,593)	\$ 0	6,688,648	
<b>JUDICIAL</b>						
District Attorney	77,203				77,203	
District Court	4,090				4,090	
Total Judicial	81,293	0	0	0	81,293	
<b>PUBLIC SAFETY</b>						
Sheriff	3,603,387	691,174	(490,693)		3,803,868	
Fire	268,309				268,309	
Fire District	3,015,443	238,932			3,254,375	
Emergency Management	439,119				439,119	
Building Department	91,820				91,820	
Total Public Safety	7,418,078	930,106	(490,693)	0	7,857,491	
<b>HIGHWAY AND STREETS</b>						
	45,666,215	357,029	0	0	46,023,244	
<b>CULTURE AND RECREATION</b>						
	3,924,715	326,693	(15,060)	0	4,236,348	
Total General Fixed Assets	\$ 63,788,165	\$ 3,202,205	\$ (2,103,346)	\$ 0	\$ 64,887,024	

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

STOREY COUNTY, NEVADA  
 SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY  
 FOR THE YEAR ENDED JUNE 30, 2015

FUNCTION AND ACTIVITY	LAND	INFRASTRUCTURE	CONSTRUCTION IN PROGRESS	BUILDING AND IMPROVEMENTS	PARK IMPROVEMENTS	MACHINERY AND EQUIPMENT	TOTAL
<b>GENERAL GOVERNMENT</b>							
Commissioners	\$ 114,849			\$ 17,161		\$ 119,739	\$ 251,749
Clerk - Treasurers						38,660	38,660
Recorder - Auditor				4,897		80,627	85,524
Assessor						42,132	42,132
Building - Grounds			\$ 74,700	295,434		221,430	591,564
Tri Payback	270,410			1,468,644		0	1,468,644
Other - Administrative			53,807	3,113,962		839,778	4,277,957
<b>Total General Government</b>	<b>385,259</b>	<b>0</b>	<b>128,507</b>	<b>4,900,098</b>	<b>0</b>	<b>1,342,366</b>	<b>6,756,230</b>
<b>JUDICIAL</b>							
Justice Court						4,090	4,090
District Attorney						77,203	77,203
<b>Total Judicial</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>81,293</b>	<b>81,293</b>
<b>PUBLIC SAFETY</b>							
Sheriff			26,041	2,447,538		1,330,289	3,803,868
Fire	72,250			196,059		0	268,309
Fire District			238,932	180,914		2,834,529	3,254,375
Emergency Management						439,119	439,119
Building Department						129,238	129,238
<b>Total Public Safety</b>	<b>72,250</b>	<b>0</b>	<b>264,973</b>	<b>2,824,511</b>	<b>0</b>	<b>4,733,175</b>	<b>7,894,909</b>
<b>HIGHWAY AND STREETS</b>							
	0	43,328,320	0	792,451	0	1,902,473	46,023,244
<b>CULTURE AND RECREATION</b>							
	124,089	0	294,710	2,736,741	876,544	99,264	4,131,348
<b>Total General Fixed Assets</b>	<b>\$ 581,598</b>	<b>\$ 43,328,320</b>	<b>\$ 688,190</b>	<b>\$ 11,253,801</b>	<b>\$ 876,544</b>	<b>\$ 8,158,571</b>	<b>\$ 64,887,024</b>

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

STOREY COUNTY, NEVADA  
 SCHEDULE OF GENERAL OBLIGATIONS BONDS  
 AND OTHER CONTRACTUAL OBLIGATIONS FROM FUTURE REVENUES  
 JUNE 30, 2015

COUNTY BONDS Revenue Bonds	DATE OF ISSUE	AMOUNT OF ISSUE	INTEREST RATE	BALANCE JUNE 30, 2014	PAID DURING YEAR	BALANCE JUNE 30, 2015	TERMS OF PAYMENT OF OUTSTANDING BALANCE
Virginia City Rail Bond Series 2010A Taxable Recovery Zone Economic Development Bond (Due all points Capital Corp.)	12/28/2010	\$ 890,000	8%	\$ 777,000	\$ 41,000	\$ 736,000	\$ 43,000 December 1, 2015 \$ 45,000 December 1, 2016 \$ 47,000 December 1, 2017 \$ 49,000 December 1, 2018 \$ 51,000 December 1, 2019 \$ 53,000 December 1, 2020 \$ 56,000 December 1, 2021 \$ 58,000 December 1, 2022 \$ 61,000 December 1, 2023 \$ 64,000 December 1, 2024 \$ 67,000 December 1, 2025 \$ 69,000 December 1, 2026 \$ 73,000 December 1, 2027 with interest only paid on June 1 and principle and interest paid on December 1 of each year.

VIRGINIA CITY RAIL BOND  
 Series 2010B (Tax Exempt)  
 (Due Capital One Public Funding, LLC)

	12/28/2010	\$ 859,000	5%	\$ 755,000	\$ 38,000	\$ 717,000	\$ 40,000 December 1, 2015 \$ 42,000 December 1, 2016 \$ 44,000 December 1, 2017 \$ 47,000 December 1, 2018 \$ 49,000 December 1, 2019 \$ 52,000 December 1, 2020 \$ 54,000 December 1, 2021 \$ 57,000 December 1, 2022 \$ 60,000 December 1, 2023 \$ 63,000 December 1, 2024 \$ 66,000 December 1, 2025 \$ 70,000 December 1, 2026 \$ 73,000 December 1, 2027 with interest only paid on June 1 and principle and interest paid on December 1 of each year
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The notes to financial statements are  
 an integral part of this statement.

STOREY COUNTY, NEVADA  
 SCHEDULE OF GENERAL OBLIGATIONS BONDS  
 AND OTHER CONTRACTUAL OBLIGATIONS FROM FUTURE REVENUES  
 JUNE 30, 2015

	DATE OF ISSUE	AMOUNT OF ISSUE	INTEREST RATE	BALANCE JUNE 30, 2014	PAID DURING YEAR	BALANCE JUNE 30, 2015	TERMS OF PAYMENT OF OUTSTANDING BALANCE
<u>MEDIUM TERM LOAN</u> (5yr.) Due Doan Eggenberger Family Trust	3/2/2012	\$ 330,000	6%	\$ 246,050	\$ 35,765	\$ 210,285	Note to be paid semi-annually March 20, and September 20, for a period not to exceed 5 years.
<u>WATER REVENUE BOND - SERIES 1998</u> U.S.D.A. - Rural Development Loan	1/28/1997	\$ 714,000	4 1/2%	\$ 534,064	\$ 14,098	\$ 579,966	\$ 38,801 Fiscal Years 6/30/16-6/30/2037 with interest only paid on July 1, and interest and principal paid on January 1.
<u>VIRGINIA - DIVIDE SEWER IMPROVEMENTS DISTRICT</u> USDA Sewer Revenue Bond Series 2015 - USDA	05/20/2015	\$ 3,002,000	2.50%	\$ 0	3,533	\$ 2,998,467	\$9,907 monthly July 12, 2005 - May 12, 2045 (40 year term)
<u>MEDIUM TERM LOAN</u> Virginia City Highlands Property Owners Association	6/26/14	\$ 250,000	.95%	\$ 200,000	\$ 50,000	\$ 150,000	\$50,000 Annually June 30, 2016 June 30, 2017 June 30, 2018

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

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Honorable Board of County Commissioners  
Storey County, Nevada

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Storey County, Nevada, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise Storey County, Nevada's basic financial statements, and have issued our report thereon dated November 19, 2015.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Storey County, Nevada's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Storey County, Nevada's internal control. Accordingly, we do not express an opinion on the effectiveness of Storey County, Nevada's internal control:

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Storey County, Nevada's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



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

November 19, 2015

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**AUDITORS REPORT ON PRIOR YEAR'S RECOMMENDATIONS**

To The Honorable Board of County Commissioners  
Storey County, Nevada

We have reviewed the status of our recommendations included in last year's audit report dated October 13, 2014. This review indicated:

1. We recommended monitoring expenditures to prevent exceeding budgeted amounts. This was partially implemented during the fiscal year 2015.
2. We recommended more care be taken in the recording of cash receipts. This was implemented during the fiscal year 2015.
3. We recommend capital expenditures over \$10,000 in the Fire Special Revenue Fund be approved by the County Manager or Comptroller. This was partially implemented during the fiscal year 2015.
4. We recommended care should be taken in the assignment of account numbers prior to recording the liabilities in the accounting records. This was partially implemented during the fiscal year 2015.
5. We recommended account names in the Federal/State Grant Fund be reviewed and adjusted to further differentiate the Federal and State grant revenues and expenditures. This was partially implemented during the fiscal year 2015.
6. We recommended adjusting beginning bank balances either through loans or transfers to eliminate deficit cash balances. This was implemented during the fiscal year 2015.
- 7/8. We recommended more care be taken in recording journal entries and to review postings. This was implemented during the fiscal year 2015.
9. We recommended that a cut-off date of August 15 be established for all payables, journal entries and receivables. This recommendation was partially implemented during fiscal year 2015.



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

November 19, 2015

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**AUDITORS REPORT ON CURRENT YEAR'S RECOMMENDATIONS**

To the Honorable Board of County Commissioners  
Storey County, Nevada

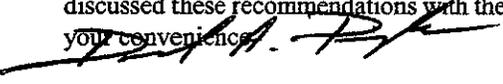
We have audited the financial statements of Storey County, Nevada for the year ended June 30, 2015, and have issued our report thereon dated November 19, 2015. As part of our audit, we made a study and evaluation of the County's system of internal accounting control to the extent we considered necessary solely to determine the nature, timing and extent of our auditing procedures. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole, and we do not express such an opinion.

However during our audit we became aware of certain matters that, while not involving material weaknesses in internal accounting control, are opportunities for increasing controls and operating efficiency. This letter does not affect our report dated November 19, 2015, on the financial statements of Storey County, Nevada.

**Current Years Audit Recommendations**

1. We recommend monitoring expenditures to prevent exceeding budgeted amounts as expenditures exceeded appropriations in the General Fund and four Special Revenue Funds. One Special Revenue Fund also had a deficit fund balance.
2. Continued care should be taken in the assignment of funds and account numbers prior to recording the liabilities in the accounting records. Certain expenditures appear to be more correctly charged to the special revenue funds than the general fund.
3. We recommend account names in the Federal/State Grant Fund be reviewed and adjusted to further differentiate the Federal and State grant revenues and expenditures. The County may want to consider establishing separate State Grant Funds.
4. We recommend double checking accounts after journal entries have been made to ensure the correct accounts have been affected and the correct amounts has been recorded in each account.
5. We recommend a cut off date of August 30 be established and strictly enforced for all payables, receivables, and journal entries by any government employee to prevent complications with the audit.

The status of the above recommendations must be reviewed during your next audit engagement. We have already discussed these recommendations with the County Comptroller, and will be pleased to discuss them in further detail at your convenience.

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

November 19, 2015

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

To The Honorable County Commissioners,  
Storey County, Nevada

**Report on Compliance for Each Major Federal Program**

We have audited Storey County, Nevada's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Storey County, Nevada's major federal programs for the year ended June 30, 2015. Storey County, Nevada's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Storey County, Nevada's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Storey County, Nevada's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Storey County, Nevada's compliance.

**Opinion on Each Major Federal Program**

In our opinion, Storey County, Nevada complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

**Report on Internal Control Over Compliance**

Management of Storey County, Nevada, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Storey County, Nevada's internal control over compliance with the types of requirements

that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstance for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Storey County, Nevada's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal programs that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



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

November 19, 2015

STOREY COUNTY, NEVADA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED JUNE 30, 2015

FEDERAL GRANTOR/PROGRAM/GRANT DESCRIPTION	FEDERAL CFDA NUMBER	FEDERAL AWARD AMOUNT	RECEIPTS	DISBURSEMENTS	MATCH AMOUNT	PASS-THROUGH ENTITY/ IDENTIFYING NUMBER
National Highway Traffic Safety Administration State and Community Highway Safety Breathalyzer Units Grants	20.660	\$ 2,395	\$ 2,395	0	none	Nevada Division of Public Safety LFD-2014-STCSO-00006
Department of Agriculture Forest Service Cooperative Forestry Assistance Six Mile and Lousetown Fuel Reduction	10.664	115,465	0	90	none	Nevada Division of Forestry/ USDA/SFA/14/10
Department of Agriculture Water and Waste Disposal Loans and Grants USDA Bond	10.770	2,990,200	2,917,369	2,917,369	none	none
Office of the Chief of Engineers ARRA - Nevada Environmental Infrastructure USACE Waste Water	12.121	150,000,000	2,691	0	none	none
Office of Community Planning and Development Community Development Block Grant VC Senior Center	14.228	25,000	15,053	15,053	none	Nevada Governor's Office of Economic Development/12/PP/18
FEMA Pre-Disaster Mitigation Fund	97.039	1,486,716	47,654	83,935	21,126	State of Nevada Public Safety Div of Emergency Management
Office of Community Planning and Development Community Development Block Grant CDBG RSVF - Rural Transportation	14.228	63,150	42,470	39,703	none	Nevada Governor's Office of Economic Development/CDBG RSVF
Department of the Interior Historic Preservation Fund Grants-in-aid Historic Preservation	15.904	20,500	17,659	18,899	13,407	State of Nevada Historic Preservation Office /32-12-41935(8)
Department of Justice Violence Against Women Formula Grants STOP	16.017/16.588	20,000	10,912	12,715	none	Office of the Attorney General/ STOP
Department of Agriculture Water and Waste Disposal Loans & Grants USDA-RD Grant	10.864	2,312,794	2,312,794	2,312,794	1,679	none

STOREY COUNTY, NEVADA  
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
 FOR THE YEAR ENDED JUNE 30, 2015

FEDERAL GRANTOR/ PROGRAM/GRANT DESCRIPTION	FEDERAL CFDA NUMBER	FEDERAL AWARD AMOUNT	RECEIPTS	DISBURSEMENTS	MATCH AMOUNT	PASS-THROUGH ENTITY/ IDENTIFYING NUMBER
National Highway Traffic Safety Administration State and Community Highway Safety Radar Units Grants	20.600	3,980	3,980	0	none	Nevada Department of Public Safety/ LFD-2014-STCSO-00006
Pipeline and Hazardous Materials Safety Administration Interagency Hazardous Material Public Sector Training and Planning Grants HMEP Planning	20.703	11,400	11,400	11,400	none	State of Nevada Emergency Response Commission/ 15-HMEP-15-01
Pipeline and Hazardous Materials Safety Administration Interagency Hazardous Material Public Sector Training and Planning Grants Hazmat Training	20.703	2,925	1,950	1,950	none	State of Nevada Emergency Response Commission/ 14-HMEP-15-01
Administration for Children and Families Community Services Block Grant Childcare	93.569	52,996	59,328	42,118	none	Nevada Department of Health and Human Services/959.04
Department of Homeland Security Emergency Management Performance Grants Salaries	97.042	20,645	18,468	0	none	Nevada Department of Public Safety/
Department of Homeland Security Assistance to Firefighters Grant Safer PPE	97.044	1,285,998	0	12,000	none	none
Department of Agriculture USDA - RD Safety Equipment	10.766	2,000,000	242,400	238,931	none	none
Department of the Treasury, Internal Revenue Service V&T Railroad Project Bond Series 2010 (RZEEDB)	8038-CP	890,000	25,228	0	none	none
Total Cash Disbursements			<u>\$ 5,706,957</u>			

STOREY COUNTY, NEVADA  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 YEAR ENDED JUNE 30, 2015

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:

Material weakness identified?  yes  no

Reportable condition identified not considered to be material weaknesses?  yes  none reported

Noncompliance material to financial statements noted?  yes  no

Federal Awards

Internal Control over major program:

Material weakness identified?  yes  no

Reportable condition identified not considered to be material weaknesses?  yes  none reported

Type of auditor's report issued on compliance for major programs: unqualified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133 Section .510(a)?  yes  no

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
10.864	Department of Agriculture USDA-RD
10.766	Department of Agriculture USDA Community Facilities Loan Program
10.770	Department of Agriculture USDA-RD
8038-CP	Department of the Treasury IRS

Dollar threshold used to distinguish between Type A and Type B programs: \$ 300,000

Auditee qualified as low-risk auditee?  yes  no

SECTION II - FINANCIAL STATEMENT FINDINGS

There were no reportable conditions, material weaknesses or instances of noncompliance related to the financial statements that are required to be reported in accordance with paragraphs 5.18 through 5.20 of *Government Auditing Standards*.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no audit findings required to be reported by Circular A-133, Section .510(a).

STOREY COUNTY, NEVADA  
NOTES TO SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2015

NOTE A - BASIS OF PRESENTATION

The accompany schedule of expenditures of federal awards (the Schedule) includes all federal program activity of Storey County, Nevada under programs of the federal government for the year ended June 30, 2015. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The Schedule presents only a selected portion of the operations of Storey County, Nevada, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Storey County, Nevada.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- (1) Expenditures reported on the Schedules are reported on the accrual basis of accounting. Such Expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, where in certain types of expenditures are not allowable or are limited as to reimbursement.
- (2) Pass-through entities and identifying numbers are presented where available.

NOTE C - MATCH AMOUNTS

Amounts listed under Match Amount are on the schedule of expenditures of federal awards are either in-kind or cash.



# Storey County Board of County Commissioners

## Agenda Action Report

**Meeting date:** February 2, 2016

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

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

1. **Title:** First reading of Ordinance No. 15-267 amending Storey County Code Title 8 Health and Safety by adding chapter 8.01 Nuisances and providing a uniform process for abating all the different nuisance complaints in the code. The amendment also changes the existing nuisance procedures in other parts of the Code to be consistent with the new chapter and provides for other properly related matters.

2. **Recommended motion:** I move to approve the first reading of Ordinance No. 15-267.

3. **Prepared by:** Robert Morris, outside counsel.

**Department:** District Attorney's Office

**Tel:** 847-0964

4. **Staff summary:** The county staff has been working on nuisance problems in Storey County and has found that the Storey County Code is fairly fragmented and has different hearing procedures for handling different nuisances based on the section of Storey County Code that is used. This ordinance creates a single hearing process for all the types of nuisances in code and amends the various sections to be consistent with the new hearing chapter.  
(Continued on next page.)

5. **Supporting materials:** Ordinance 15-267

6. **Fiscal impact:** None

7. **Legal review required:** Yes

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

8. **Reviewed by:**

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

Department Name: Commissioner's Office

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

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

9. **Board action:**

Approved

Approved with Modifications

Denied

Continued

Agenda Item No. 14

**4. Staff summary continued:**

The Board held a public workshop during the meeting of November 3, 2015. Most of the comments have been integrated into the text and the ordinance is ready for a first reading. There is an opportunity for the public, staff or the board to make any additional changes at the public hearing at the second reading.

## Ordinance No. 15-267

### Summary

An ordinance amending Storey County Code Title 8, Health and Safety by adding chapter 8.01 Nuisances, providing a uniform process for abating all the different nuisance complaints in the code. The existing nuisance procedures in other parts of the Code in title 6, 8, 13, 15, and 17 are amended to be consistent with the new chapter.

### Title

**An ordinance amending Storey County Code Title 8 Health and Safety by adding chapter 8.01 Nuisances and providing a uniform process for abating all the different nuisance complaints in the code. The amendment also changes the existing nuisance procedures in other parts of the Code to be consistent with the new chapter and provides for other properly related matters.**

The Board of County Commissioners of the County of Storey, State of Nevada, does ordain:

**SECTION I:** Title 8 Health and Safety is amended by adding the following:

#### *Chapter 8.01*

#### *Nuisances*

##### *Sections*

- 8.01.010 Declaration of nuisances.***
- 8.01.020 Definitions.***
- 8.01.030 Notice of violation.***
- 8.01.040 Voluntary abatement.***
- 8.01.050 Time limit for abatement.***
- 8.01.060 Hearing procedures.***
- 8.01.070 Appeal procedures.***
- 8.01.080 Abatement by the county and recovery of costs.***
- 8.01.090 Summary abatement.***
- 8.01.100 Civil penalty.***
- 8.01.110 Criminal penalty.***

##### ***8.01.010 Declaration of nuisances***

*In order to protect the public health, safety and welfare of the residents of the county from public nuisances, the board of county commissioners or its designee may order the owner of real*

property within the county to:

A. Repair, safeguard, or eliminate any dangerous structure or condition.

B. Clear debris, rubbish, refuse, litter, garbage, abandoned or junk vehicles or junk appliances which are not subject to the provisions of NRS chapter 459 Hazardous Materials.

C. Clear weeds and noxious plant growth.

D. Abate any condition or use that is declared a nuisance in this code.

E. Repair, clear, correct rectify, safeguard or eliminate any other public nuisance to protect the public health, safety and welfare of the residents of the county.

As an alternative to the abatement of nuisances in the manner provided in this chapter, the district attorney is authorized, pursuant to NRS 244.360(6) to bring all necessary civil actions on behalf of the county to enjoin, abate or restrain the violation of the any ordinance of this county, the violation of which is declared to be a public nuisance in the ordinance violated and to seek damages for the cost of abatement of nuisances and the recovery of expenses and costs of suit arising out of such actions.

#### **8.01.020 Definitions.**

For the purpose of this chapter, unless the context otherwise requires, the following definitions apply:

**Authorized inspector** (inspector) means the person designated or authorized by this section to enforce the provisions of the code dealing with nuisances.

A. The building official or his or her designee is the authorized inspector for public nuisances regulated by title 15, Buildings and Construction, chapter 15.20 Flood damage prevention and title 13, Public Services when involving dangerous structures. The building official must use the Code for Abatement of Dangerous Buildings to abate structures that are public nuisances.

B. The fire district chief or his or her designee is the authorized inspector for public nuisances regulated by the International Fire Code as amended

C. The planning director or his or her designee is the authorized inspector for public nuisances regulated by titles 8 Health and Safety and 17 Zoning.

D. The sheriff or his or her designee is the authorized inspector for public nuisances regulated by title 6 Animals.

E. The public works director or his or her designee is the authorized inspector for public nuisances regulated by title 13 Public Services.

F. Any person designated as an authorized inspector may refer a complaint received by that person, which may be more appropriately handled by another inspector, to the county manager or his or her designee to be reassigned to an appropriate authorized inspector.

**Dangerous structure or condition** means a structure or condition that may cause injury to or endanger the health, life, property or safety of the general public or the occupants, if any, of the property on which the structure or condition is located. It includes any violation of any building, electrical, housing, plumbing or safety code or the violation of an ordinance regulating public health, welfare or safety which violation is designated a public nuisance in such ordinances.

**Hearing officer** means a person designated by the board of county commissioners to hear matters that are declared nuisances under this code or to determine the propriety or amount of civil penalties. The hearing officer may not be a county employee.

**Occupant** means a legal entity that through the rights of ownership, rental, or residence has

*the use and enjoyment of the subject real property for residential or commercial purposes.*

*Owner means the legal entity listed as the current owner as recorded in the official records of the Storey County Recorder's office*

**8.01.030 Notice of nuisance.**

*When the county's authorized inspector receives a complaint about the existence of a condition which is declared to be a public nuisance by any provision of this code on property within the county, the authorized inspector must personally deliver to the property owner, or send to the owner of the property at the mailing address provided by the owner in the real property records of the county, a notice of the existence of the conditions along with an order to abate the nuisance. If sent by mail, the notice must be sent by certified mail, return receipt requested.*

*The notice of nuisance must inform the owner of the following:*

*A. The street address, parcel number, or legal description sufficient to identify the property.*

*B. A description and pictures if available of the offending condition or conditions.*

*C. A statement of the action required to abate the nuisance and the date by which the abatement must be completed.*

*D. A statement informing the owner that he will be subject to civil and criminal penalties for each day the nuisance is not abated after the date specified in the notice for completing the abatement has passed.*

*E. A statement that the owner has a right to request a hearing before the hearing officer and the right to an appeal of the hearing officer's decision to the board.*

*The authorized inspector may alternatively refer the notice of nuisance to the district attorney. The district attorney may commence a civil action to abate, remove and enjoin the violation as a public nuisance or commence a criminal action in the manner provided by law. If a civil or criminal matter is filed in court the procedure in this chapter no longer applies.*

**8.01.040 Voluntary abatement.**

*Upon service of the written notice of nuisance, the owner of the property on which the offending conditions exist has until the date set out in the notice of nuisance to abate the nuisance unless the authorized inspector grants an extension of time in writing. If the nuisance has been abated, the owner may request an inspection to verify the condition of the property. If the applicable time limit in the notice has expired, the authorized inspector must re-inspect the property. If the nuisance has been abated, no further enforcement action may be taken. If the nuisance has not been abated by the date set forth in the notice of nuisance and no hearing or appeal has been requested, the authorized inspector may refer the matter to the district attorney's office for enforcement.*

**8.01.050 Time limit for abatement.**

*A. The owner has 30 calendar days from the date of personal service of the notice of nuisance or from the deposit for mailing of the notice of nuisance unless the condition of the property or structure is causing an immediate danger to the public health, safety or welfare. If there is an immediate danger to the public health, safety or welfare the inspector has discretion to require immediate abatement or abatement in a time period of less than 30 days.*

*B. The date for abatement set forth in the notice is tolled during the time the owner requests a hearing until he receives a decision from the hearing officer and for the time taken to decide an appeal if an appeal from the hearing officer's decision is taken.*

**8.01.060 Hearing procedures.**

*A. If the owner of the property contests the notice of nuisance, the owner may request a hearing before a hearing officer designated by the board. The board may designate more than one hearing officer and if the board does, the hearings must be alternated equally between the hearing officers by the clerk. The hearing must be requested by the owner in writing within 10 business days of service of the notice of nuisance and must be delivered to the county clerk.*

*B. The county clerk must, within 10 business days of receiving the request for hearing, set a hearing before the hearing officer. The hearing must be set within 30 days of the date of the receipt of the request for the hearing.*

*C. At the hearing the inspector and the owner of the property must present evidence to prove or disprove the facts set out in the notice of nuisance. The hearing officer must determine if there is a nuisance that must be abated and issue a written order within five working days of the conclusion of the hearing. If the hearing officer determines there is a nuisance the hearing officer must order the owner to abate the nuisance within 10 business days of service of the order or within the number of days remaining in the original notice of nuisance, whichever is longer.*

*D. The hearing conducted by the hearing officer must be recorded or reported. Any evidence introduced must be retained in the custody of the county clerk.*

**8.01.070 Appeal procedures.**

*A. If the owner of the property disagrees with the decision of the hearing officer, the owner may appeal to the board of county commissioners. The appeal must be requested in writing by filing a written notice of appeal, within 10 working days of the service of the hearing officer's order, with the clerk of the board and payment of a filing fee of 100 dollars. The clerk of the board must set the matter for a hearing at the next available meeting of the board. The county clerk must provide for the transcription of the record made before the hearing officer at the expense of the county. The clerk must provide the board with transcribed record along with the evidentiary materials admitted by the hearing officer.*

*B. At the appeal the board must review the record made in the hearing before the hearing officer to see if there is substantial evidence to support the hearing officer's decision. If the board finds there is substantial evidence and agrees with the decision of the hearing officer that there is a nuisance the board must order the owner to abate the nuisance within 10 business days of their decision or within the number of days remaining on the original notice of nuisance, whichever is longer.*

**8.01.080 Abatement by the county and recovery of costs.**

*A. The county may abate a nuisance declared under this chapter at any time ten days after the authorized inspector personally delivers to the property owner or sends the owner of the property written notice of the estimated costs to abate the nuisance and any accrued civil penalties, to the address provided by the owner in the real property records of the county, by*

*certified mail, return receipt requested.*

*B. The county may recover from the owner of the property on which a nuisance exists, the amount expended to abate a nuisance, if the owner has not abated the nuisance within the time required by the notice of nuisance, or after a hearing where the owner did not prevail and the owner has not filed an appeal within the time specified, or the board has denied an appeal and the owner has failed to abate the nuisance in the time specified.*

*C. The county, in addition to filing a civil suit or any other legal means, may make the nuisance abatement expense a special assessment against the property with the nuisance and may collect the special assessment according to state law.*

#### **8.01.090 Summary abatement.**

*The county may secure or summarily abate a dangerous structure or condition that the building official, the fire chief, and the sheriff determine in a written document is an imminent danger to the public health, safety and welfare.*

*A. Before taking action to secure or summarily abate the nuisance, the owner of the property must be given notice that is hand delivered to the owner of the property or sent pre-paid by United States mail or posted on the property. The notice must state that the owner may challenge the action to secure or summarily abate the structure or condition and must provide a telephone number and an address where the owner may obtain additional information about abating the nuisance.*

*B. If the imminent danger will occur before the notice and an opportunity to challenge the action can be provided, the county may summarily abate the structure or condition to the extent necessary to remove the imminent danger.*

*C. The owner of the property must be given written notice of the abatement after its completion. The notice must state that the owner may seek judicial review and contain a telephone number and an address where the owner may obtain additional information about abating the nuisance.*

#### **8.01.100 Civil penalty, hearing and appeal.**

*A. An owner of property that fails to abate a nuisance by the date specified in the notice of nuisance or as subsequently ordered by the hearing officer or the board, may be assessed a civil penalty of 100 dollars per day for each day the nuisance continues beyond the date specified in the notice. The cumulative civil penalties may not exceed three times the actual cost to abate, or, if the county elects not to abate the nuisance, three times the estimated cost to abate the nuisance as set forth in the estimate provided to the owner of the property pursuant to section 8.01.080(A) or ten thousand dollars, whichever is greater.*

##### *B. Hearing.*

*1. An owner of property who has been billed for a civil penalty may request a hearing before the hearing officer as to the propriety of the imposition of the civil penalty or as to the amount of the civil penalty. The request for the hearing must be made by delivering a request for a hearing to the county clerk within ten days after estimated costs of abatement has been deposited for mailing pursuant to section 8.01.080(A) or within ten days after the bill for the actual costs to abate the nuisance has been deposited for mailing by certified mail, return receipt requested to the address of the owner of the property as set forth in the real property records of*

the county. The request for a hearing must be accompanied by a deposit of ten percent of the civil penalty assessed with the county clerk.

2. The county clerk must, within 10 business days of receiving the request for hearing, set a hearing before the hearing officer. The hearing must be set within 30 days of the date of the receipt of the request for the hearing.

3. At the hearing the county and the owner of the property must present evidence to establish the propriety of the imposition of the civil penalty and its amount. In regards to the amount of the civil penalty the hearing officer may take into account the gravity of the owners conduct, and may be reduced in consideration of all relevant circumstances, or the payment of which may be suspended for up to five years on conditions deemed suitable in the reasoned discretion of the hearing officer.

4. The hearing conducted by the hearing officer must be recorded or reported. Any evidence introduced must be retained in the custody of the county clerk.

#### C. Appeal.

1. If the owner of the property disagrees with the decision of the hearing officer, the owner may appeal to the board of county commissioners. The appeal must be requested in writing by filing a written notice of appeal, within 10 working days of the service of the hearing officer's order, with the clerk of the board and payment of a filing fee of 100 dollars. The clerk of the board shall set the matter for a hearing at the next available meeting of the board. The county clerk shall provide for the transcription of the record made before the hearing officer at the expense of the county. The clerk must provide the board with the transcribed record along with copies of the evidentiary materials admitted by the hearing officer.

2. At the appeal the board must review the record made in the hearing before the hearing officer to see if the decision of the hearing officer is arbitrary or capricious.

#### D. Collection of civil penalties.

If the decision of the hearing officer is not appealed and he determined that civil penalties in any amount were appropriate or if the board upheld a decision of the hearing officer that civil penalties in any amount were appropriate, the civil penalties must be collected as allowed by state law.

A decision by the county to enforce civil penalties does not limit or prohibit the prosecution of the owner for a nuisance violation by criminal complaint.

### **8.01.110 Criminal penalty.**

In addition to any other civil remedies set forth in this chapter, the owner, occupant or agent of any lot or premises within the county who permits or allows the existence of a public nuisance as defined in this code, upon any lot or premises owned, occupied or controlled by them, or who violates any provisions of this chapter is guilty of a misdemeanor. Each day of any violation constitutes a separate offense.

### **SECTION II: Section 6.04.120 is amended as follows:**

#### **6.04.120 Noisy dogs--Nuisance abatement.**

A. It shall be unlawful for a dog owner to permit or allow a dog to habitually howl, or bark, or in any other manner disturb the peace and quietude of the community, or of any person within

the community. Such conduct on the part of any dog is declared to be a public nuisance and shall *must* be abated as such.

B. ~~The county sheriff, his deputies, or the poundmaster shall immediately institute abatement proceedings upon having received a written complaint that a dog is in violation of subsection A of this section. When the sheriff receives a complaint alleging the existence of a public nuisance that is a violation of this chapter and confirms the allegations of the complaint, the sheriff must follow the procedures in chapter 8.01 to abate the nuisance.~~ It is lawful for ~~any such an~~ officer to enter upon any private property, to take any ~~such~~ dog *causing a nuisance* into custody and impoundment, except that no dog ~~shall~~ *may* be taken from any dwelling, house or other building.

**SECTION III:** Chapter 8.08, Refuse and Trash, is amended as follows:

### Chapter 8.08

#### Refuse and Trash

##### Sections:

**8.08.010 Definitions.**

**8.08.020 Unlawful deposit prohibited.**

**8.08.030 Nuisance declared.**

**8.08.040 Abatement—Responsibility for costs.**

~~8.08.050 Notice to abate.~~

~~8.08.060 Hearing and appeal.~~

~~8.08.070 Failure to comply—Failure to request hearing.~~

~~8.08.080 Written demand for costs.~~

~~8.08.090 Lien—Filing.~~

~~8.08.100 Lien—Removal.~~

~~8.08.110 Violation—Liability.~~

~~8.08.120 Violation—Remedies not exclusive.~~

~~8.08.130 Civil action by county.~~

~~8.08.140 Violation--Penalty.~~

##### **8.08.010 Definitions.**

For the purpose of this chapter, unless the context otherwise requires, the following definitions apply:

**Hearing officer** means a person designated by the board of commissioners.

**Garbage** means *swill, offal or any accumulation of animal, vegetable or other matter associated with the preparation, handling, consumption, storage or decay of plant or animal matter including meats, fish, fowl, fruits, vegetable or dairy products, or the waste wrappers or containers for these items, and any filthy or odoriferous objects.*

**Junk vehicle** means any car, truck, trailer, recreational vehicle, boat or other vehicle, or component parts thereof, that is unregistered, disassembled, wrecked or in disrepair.

**Litter** means *rubbish which is non-decaying, decaying or solid and semi-solid wastes,*

including but not limited to, both combustible and noncombustible wastes, such as paper, trash, cardboard, waste material, tin cans, yard clippings, wood, glass, bedding, or debris, scrap paving material, discarded appliances, discarded furniture, bedding, dry vegetation, weeds, dead trees and branches, overgrown vegetation and trees which may harbor insect or rodent infestations or may become a fire hazard, piles of earth mixed with any of the above or any foreign object, including junk or abandoned vehicles, without regard to value.

**Noxious plant growth** means any accumulation of weeds or other harmful plants that create a danger to persons or animals or pose a fire hazard.

**Person** means and includes a natural person and any corporation, firm, partnership or any other legal entity.

**Rubbish** means any litter, vegetable waste, debris, garbage, junk vehicles, or refuse.

#### **8.08.020 Unlawful deposit prohibited.**

A. It is unlawful in the county *for a person* to place, deposit or dump, or cause to be accumulated, or cause to be placed, stored, deposited or dumped, any debris, garbage, refuse, trash, junk vehicles, rubbish, or any nauseous or offensive matter in or upon any private property with or without the consent of the owner, or in or upon any public property other than property designated or set aside for such purpose by the governing board or body having charge thereof.

B. Exemptions. The following are exempt from the provisions of this chapter:

1. Not more than ~~two~~ ~~three~~ unregistered junk vehicles parked or stored on a lot or parcel of land that are contained within a building or screened from view from a public street, road or alley by a *6-foot tall* solid fence, wall or other similar structure.

2. Equipment and materials used for farming, ranching or keeping of livestock, appropriate to the size and zoning of the parcel, including fencing, lumber, compost, gates, irrigation equipment and materials, etc.

#### **8.08.030 Nuisance declared.**

All debris, garbage, trash, junk vehicles, rubbish, refuse, weeds, grasses and shrubbery, of any and all kinds, accumulated or stored upon any real property within the county are declared to be nuisances and detrimental to the health, safety, economics, and general welfare of the people of the county.

#### **8.08.040 Abatement—Responsibility for costs.**

It is unlawful for any person or persons to ~~suffer or permit~~ *the* accumulation of any of the things enumerated in ~~Section 8.08.020~~ of this chapter. *When an authorized inspector receives a complaint alleging the existence of a public nuisance that is a violation of this chapter and confirms the allegations of the complaint, the inspector must follow the procedures in chapter 8.01 to abate the nuisance.* ~~upon any property owned by him or them, or of which he or they may have charge, and the cost or costs of removing the same shall become a lien upon the real property upon which the same are found, unless it is removed in accordance with the terms of this chapter.~~

#### **8.08.050 Notice to abate.**

~~— Upon receipt of a complaint alleging a violation of this chapter, the hearing officer shall~~

determine the validity of the complaint. If the complaint is determined to be valid, the hearing officer shall cause to be personally delivered to the property owner, or to be sent to the property owner by certified mail, return receipt requested, notice of violation and notice to abate. The notice of violation and notice to abate must inform the owner of the following:

- A. Nature of the violation(s);
- B. That the owner has not more than fifteen calendar days to abate the condition;
- C. That the owner has a right to request a hearing before the hearing officer;
- D. That should the owner not prevail at the hearing before the hearing officer, he/she may appeal to the commission upon filing a notice of appeal with the commission and payment of a filing fee of one hundred dollars.

#### **8.08.060 Hearing and appeal.**

—A property owner who desires a hearing to challenge the violations set forth in the notice of violation must notify the hearing officer in writing prior to the date indicated on the notice to abate. The property owner will be afforded an opportunity to appear before the hearing officer and, if not satisfied with the results of the hearing, may request an appeal of the decision by filing a notice of appeal with the office of the county commission along with the filing fee of one hundred dollars. The notice of appeal shall be placed on the next available commission's agenda. The decision of the commission shall be final.

#### **8.08.070 Failure to comply—Failure to request hearing.**

—Should the property owner fail to comply with the terms of the notice and order and fail to request a hearing as provided in Section 8.08.050, within the time specified, or fail to prevail at any requested hearing, the county sheriff or such other official as the commissioners may direct, will report to the commissioners the location and owner or owners of all real property which have failed to comply with the notice and order and thereupon the commissioners shall order the removal of all materials as set forth in the notice to abate and to prorate the cost or costs thereof to each parcel of property upon which the work has been, or will be, performed and report the same to the commissioners.

#### **8.08.080 Written demand for costs.**

—Upon receipt of the report showing the property to be charged, and the owner or owners thereof, the county commissioners shall make written demand upon the legal owner or owners of record as shown in the office of the county assessor at the post office address of such owner or owners as recorded in the assessor's office, for the payment of the costs of removing the material.

#### **8.08.090 Lien—Filing.**

—After the expiration of thirty days from the demand referred to in Section 8.08.080 of this chapter, the cost or costs of removal as therein provided shall become a lien against the property, and the commissioners shall cause to be filed a lien specifically describing the property, naming the owner(s) or reputed owner(s) thereof, setting out the amount expended, including costs of preparing the lien and filing the same in the county recorder's office and shall, in addition, certify to the county treasurer the amount of the same segregated to the parcel of land of each owner, requesting the county treasurer to collect the same as and when taxes on the real property are

collected.

**~~8.08.100 Lien--Removal.~~**

~~—When the property owner pays the amount of the cost of removal plus the costs of preparing the filing of the lien, then in that event the commissioners shall cause to be recorded with the county recorder's office a satisfaction of lien and shall, in addition, notify the county treasurer of the satisfaction and removal of the claim.~~

**~~8.08.110 Violation--Liability.~~**

~~—Any person who violates any provision of this chapter is liable to the county for any expense, loss or damage occasioned the county by reason of such violation.~~

**~~8.08.120 Violation--Remedies not exclusive.~~**

~~—Nothing in this chapter shall be construed to limit or prohibit the prosecution of the owner(s), or others, for a violation hereof by criminal complaint.~~

**~~8.08.130 Civil action by county.~~**

~~—As an alternative to the abatement of nuisances in the manner provided in this chapter, the district attorney is authorized, pursuant to NRS 244.360(6) to bring all necessary civil actions on behalf of the county to enjoin, abate or restrain the violation of the within ordinance and to seek damages for the cost of abatement of nuisances and the recovery of expenses and costs of suit arising out of such action(s), as provided in NRS 244.360.~~

**~~8.08.140 050 Violation--Penalty.~~**

~~Any person who violates the provisions of this chapter shall be deemed *is* guilty of a misdemeanor and upon conviction thereof shall be subject to a fine not to exceed one thousand dollars, or by imprisonment in the county jail for a term not to exceed six months, or by both fine and imprisonment.~~

**SECTION IV:** Title 13 is amended as follows:

**13.76.030 Compliance required generally.**

~~The ordinance codified in this division shall be effective upon the date of adoption and thereafter, the further~~ *The* maintenance or use of cesspools or other local means of sewage disposal *within the service area* constitutes a public nuisance, and it ~~shall be~~ *is* unlawful for any person to connect to, construct, install or provide, maintain, and use any other means of sewage disposal from any dwelling place inside the service area except by connection to the public sewer in the manner set forth in this division, provided the dwelling to be connected is within two hundred feet of an existing public sewer. (Ord. 79 § 112, 1980)

**13.88.020 Prohibited discharges--Designated.**

~~No person shall~~ *A person may not* discharge or cause to be discharged any of the following described waters or wastes to any public sewer:

- A. Any gasoline, benzene, naphtha, fuel oil, other flammable or explosive liquid, solid or gas;

B. Any water or waste containing toxic or poisonous solids, liquids, or gases in sufficient quantity, either single or by interaction with other wastes, to injure or interfere with any sewage treatment process, constitute a hazard to humans or animals, create a public nuisance, or create any hazard in the receiving waters of the sewage treatment plant, including but not limited to cyanides in excess of two milligrams as CN in the wastes as discharged to the public sewer;

C. Any water or wastes having a pH lower than six or higher than nine, or having other corrosive property capable of causing damage or hazard to structures, equipment, and personnel of the sewage works;

D. Solid or viscous substances in quantities of such size capable of causing obstruction to the flow in sewers, or other interference with the proper operation of the sewage works such as, but not limited to, ashes, cinders, sand, mud, straw, shavings, metal, glass, rags, feathers, tar, asphalts, plastics, wood, unground garbage, whole blood, paunch manure, hair, fleshings, entrails, paper dishes, cups, milk containers, etc., either whole or ground by garbage grinders;

E. Any waters or wastes containing iron, chromium, copper, zinc, heavy metals, and similar objectionable or toxic substances; or wastes exerting an excessive chlorine requirement, to such degree that any such material received in the composite sewage of the sewage treatment works exceeds the limits established by the engineer for such materials;

F. Any liquid or vapor having a temperature higher than one hundred fifty degrees Fahrenheit;

G. Any water or waste containing fats, wax, grease, or oils, whether emulsified or not, in excess of one hundred milligrams per liter or containing substances which may solidify or become viscous at temperatures between thirty-two and one hundred fifty degrees Fahrenheit;

H. Any garbage that has not been properly shredded. The installation and operation of any garbage grinder equipped with a motor of three-fourths horsepower or greater shall be subject to the review and approval of the board;

I. Any water or waste containing phenols or other taste-producing or odor-producing substances, in such concentrations exceeding limits which may be established by the engineer as necessary, after treatment of the composite sewage, to meet the requirements of the state, federal, or other public agencies having jurisdiction for such discharge to the receiving waters;

J. Any radioactive wastes or isotopes of such half life or concentration as may exceed limits established by the engineer in compliance with applicable state or federal regulations;

K. Materials ~~which~~ *that* exert or cause:

1. Unusual concentrations of inert suspended solids (such as, but not limited to Fullers earth, lime slurries, and lime residues) or of dissolved solids (such as, but not limited to sodium chloride and sodium sulfate),

2. Excessive discoloration (such as, but not limited to dye wastes and vegetable tanning solutions,

3. Unusual BOD, chemical oxygen demand, or chlorine requirements in such quantities as to constitute a significant load on the sewage treatment works,

4. Unusual volume of flow or concentration of wastes constituting "slugs";

L. Water or waste containing substances which are not amenable to treatment or reduction by the sewage treatment process employed, or are amenable to treatment only to such degree that the sewage treatment plant effluent cannot meet the requirements of other agencies having jurisdiction over discharge to the receiving waters. (Ord. 79 § 702, 1980)

**13.88.030 Prohibited discharges--Control measures.**

A. If any waters or wastes are discharged or wasted or are proposed to be discharged or wasted, to the public sewers, which waters contain the substances or possess the characteristics enumerated in Section 13.88.020 of this chapter, and which in the judgment of the engineer, may have a deleterious effect upon the sewage works, processes, equipment, or receiving waters, or which otherwise create a hazard to life or constitute a public nuisance, the engineer may:

1. Reject the wastes;
2. Require pretreatment to an acceptable condition for discharge to the public sewers;
3. Require control over the quantities and rates of discharge;
4. Require payment to cover the added cost of handling and treating the wastes not covered by existing taxes or sewer charges under the provisions of Section 13.108.010 of this division.

B. If the engineer permits the pretreatment or equalization of waste flows, the design and installation of the plant and equipment shall be subject to the review and approval of the engineer, and subject to the requirements of all applicable codes, ordinances and laws.

C. *When the authorized inspector finds a public nuisance or receives a complaint alleging the existence of a nuisance that is a violation of this chapter and confirms the allegations of the complaint, the inspector must follow the procedures in chapter 8.01 to abate the nuisance.* (Ord. 79 § 703, 1980)

**13.112.010 Nuisance designated.**

*The continued habitation of any building, or continued operation of any industrial facility in violation of the provisions of this code division or any other ordinance, or any rule or regulation of the county is declared to be a public nuisance. When the authorized inspector finds a public nuisance or receives a complaint alleging the existence of a public nuisance that is a violation of this chapter and confirms the allegations of the complaint, the inspector must follow the procedures in chapter 8.01 to abate the nuisance. The county may cause proceedings to be brought for the abatement of the occupancy of the building or industrial facility during the period of such violation.* (Ord. 79 § 902, 1980)

**13.112.060 Disconnection of service--Abatement of nuisance.**

*During the period of such disconnection, habitation of such the premises by human beings shall constitute is a public nuisance, when the authorized inspector discovers the existence of a public nuisance or receives a complaint alleging the existence of a public nuisance that is a violation of this chapter and confirms the allegations of the complaint, the inspector must follow the procedures in chapter 8.01 to abate the nuisance. whereupon the county shall cause proceedings to be brought for the abatement of occupancy of said premises by human beings during the period of such disconnection. In such event, and as a condition of reconnection, there is to be paid to the county a reasonable attorney's fee and cost of suit rising in said action.* (Ord. 79 § 904, 1980)

**SECTION V:** Chapter 15.20 is amended as follows:

**15.20.180 Variance--Conditions.**

A. Generally, variances may be issued for new construction, substantial improvements, and other proposed new development to be erected on a lot of one-half acre or less in size contiguous to and surrounded by lots with existing structures constructed below the base flood level, providing that the procedures of this article have been fully considered. As the lot size increases beyond one-half acre, the technical justification required for issuing the variance increases.

B. Variances may be issued for the repair or rehabilitation of "historic structures" (~~as defined in Section 15.20.040~~) upon a determination that the proposed repair or rehabilitation will not preclude the structure's continued designation as an historic structure and the variance is the minimum necessary to preserve the historic character and design of the structure.

C. Variances ~~shall~~ *may* not be issued within any mapped regulatory floodway if any increase in flood levels during the base flood discharge would result.

D. Variances ~~shall~~ *may* only be issued upon a determination that the variance is the "minimum necessary" considering the flood hazard, to afford relief. "Minimum necessary" means to afford relief with a minimum of deviation from the requirements of this chapter. For example, in the case of variances to an elevation requirement, this means the ~~board Storey County commission~~ need not grant permission for the applicant to build at grade, or even to whatever elevation the applicant proposed, but only to that elevation which the ~~board Storey County commission~~ believes will both provide relief and preserve the integrity of the local ordinance.

E. Variances ~~shall~~ *may* only be issued upon a:

1. Showing of good and sufficient cause;

2. A determination that failure to grant the variance would result in exceptional "hardship" (~~as defined in Section 15.20.040~~) to the applicant;

3. A determination that the granting of a variance will not result in increased flood heights, additional threats to public safety, or extraordinary public expense, create a ~~nuisance~~ (~~as defined in Section 15.20.040~~, "public safety/ nuisance"), cause fraud or victimization (~~as defined in Section 15.20.040~~) of the public, or conflict with existing local laws or ordinances.

F. Variances may be issued for new construction, substantial improvement, and other proposed new development necessary for the conduct of a functionally dependent use provided that the provisions of ~~S~~sections 15.20.170(A) through 15.20.180(E) are satisfied and that the structure or other development is protected by methods that minimize flood damages during the base flood and does not result in additional threats to public safety and does not create a public nuisance.

G. Upon consideration of all the factors of ~~S~~section 15.20.380 and the purposes of this chapter, the ~~board Storey County commission~~ may attach such conditions to the granting of, variances as it deems necessary to further the purposes of this chapter. (Ord. 184 (part), 2003)

#### **15.20.290 Declaration of public nuisance.**

Every new structure, building, fill, excavation or development located or maintained within any area of special flood hazard after date of first FIRM in violation of this ordinance is a public nuisance per se. *When the authorized inspector finds a public nuisance or receives a complaint alleging the existence of a public nuisance that is a violation of this chapter and confirms the allegations of the complaint, the inspector may follow the procedures in chapter 8.01 to abate the nuisance unless there is a request for a variance under section 15.20.180 or a request by the inspector for more information under section 15.20.300. and may be abated, prevented or*

~~restrained by action of this political subdivision. (Ord. 184 (part), 2003)~~

**15.20.300 Abatement of violation.**

Within thirty days of discovery of a violation of this chapter, the floodplain administrator shall submit a report to the governing body which shall include all information available to the floodplain administrator which is pertinent to *the* said violation. Within thirty days of receipt of this report, the governing body shall either:

A. Take any necessary action to effect the abatement of such violation; or

B. Issue a variance to this ordinance in accordance with the provisions of herein; or

C. Order the owner of the property upon which the violation exists to provide whatever additional information may be required for their determination. Such information must be provided to the floodplain administrator within thirty days of such order, and he shall submit an amended report to the floodplain board within twenty days. At their next regularly scheduled public meeting, the governing body shall either order the abatement of said violation or they shall grant a variance in accordance with the provisions of herein.

D. Submit to the administrator of Federal Insurance Administration a declaration for denial of insurance, stating that the property is in violation of a cited statute or local law, regulation or ordinance, pursuant to Section 1316 of the National Flood Insurance Act of 1968 as amended. (Ord. 184 (part), 2003)

**SECTION VI:** Title 17 is amended as follows:

**17.03.040 Enforcement.**

It is unlawful for any person, firm or corporation, whether as a principal, agent, employee, or otherwise, to construct, build, convert, alter, erect maintain a building, structure or any use of property, equipment, or operation in violation of a provision of this title. Any violation of this title is a public nuisance and a misdemeanor offense ~~punishable by a fine of not more than one thousand dollars, or by imprisonment in the county jail for a period of not more than six months, or by both fine or imprisonment.~~ The following procedures apply to enforce the provisions of this title:

A. If a violation of this title occurs, *the authorized inspector must follow the procedures in chapter 8.01 to abate the nuisance* ~~the director may deliver to the party in violation an order to comply with the provision of this title in a time period up to thirty days from the issuance of the order to comply at the director's discretion.~~

B. The director may also refer notice of the violation to the district attorney who may commence an action to abate, remove and enjoin the violation as a public nuisance or a criminal action in the manner provided by law. A party is guilty of a separate offense for each and every day the violation of this title, or the failure to comply with any order, is committed or otherwise maintained.

C. The conviction and punishment of any person under this section will not relieve the person from the responsibilities of correcting the nuisance. (Ord. No. 12-244, § I, 12-4-2012)

**~~17.03.045 Abatement of public nuisances.~~**

~~—A. Upon receipt of a complaint alleging a public nuisance violation of this chapter, the~~

director must determine the validity of the complaint. If the director determines the complaint to be valid, the director must personally deliver to the property owner, or send to the property owner by certified mail, return receipt requested, notice of the violation and notice to abate. The notice of violation and notice to abate must inform the owner of the following:

- 1. Nature of the violation.
  - 2. The date the owner must abate the condition. If the public nuisance is not an immediate danger to public health, safety, or welfare or was caused by the criminal activity of another person, the owner has a minimum of thirty days to abate the public nuisance.
  - 3. That the owner has a right to request a hearing before the director.
  - 4. That should the owner not prevail at the hearing, the owner may appeal to the commission upon filing a notice of appeal with the commission and payment of a filing fee.
- B. A property owner who desires a hearing to challenge the violations set forth in the notice of violation must notify the director in writing prior to the date indicated on the notice to abate. The property owner will be afforded an opportunity to appear before the director and, if not satisfied with the results of the hearing, may request an appeal of the decision by filing a notice of administrative appeal with the office of the board along with the filing fee. The notice of appeal must be placed on the next available board's agenda. The board's decision is final.
- C. Should the property owner fail to comply with the terms of the notice to abate, fail to request a hearing within the time specified, fail to prevail at any requested hearing, or fail to file an appeal in the time specified, the county may abate the nuisance on the property and may recover the amount expended by the county for labor and materials used to abate the public nuisance. The expense and any civil penalties are a special assessment against the property where the nuisance is located and this special assessment may be collected as allowed by law.
- D. The board may by resolution set civil penalties to be imposed for a public nuisance violation. (Ord. No. 12-244, § I, 12-4-2012)

**17.84.180 Nuisance Declared.**

All signs not in compliance with the provisions of this chapter are declared to be nuisances and detrimental to the health, safety, economics, and general welfare of the people of this county and may be abated under the provisions of *chapter 8.01-Section 17.03.045*. (Ord. No. 12-244, § I, 12-4-2012)

Proposed on \_\_\_\_\_, 2015.

by Commissioner \_\_\_\_\_

Passed on \_\_\_\_\_, 2015.

Vote: Ayes:                      Commissioners \_\_\_\_\_

\_\_\_\_\_

Nays:

Commissioners

\_\_\_\_\_  
\_\_\_\_\_

Absent

Commissioners

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Marshall McBride, Chair  
Storey County Board of County Commissioners

Attest:

\_\_\_\_\_  
Vanessa Stephens  
Clerk & Treasurer, Storey County

This ordinance will become effective on \_\_\_\_\_, 2015.



# Storey County Board of County Commissioners Agenda Action Report

Meeting date: 2/2/16

Estimate of time required:

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

1. **Title:** Approval of the 2<sup>nd</sup> reading of the General & Liquor License for the Delta Saloon for Tina Perkins

2. **Recommended motion:** I motion to approve the 2<sup>nd</sup> Reading of the General & Liquor licenses for the Delta Saloon for Tina Perkins, 18 S C St., Virginia City, NV

3. **Prepared by:** Brandy Gavenda, Admin. Asst.

**Department:** Storey County Sheriff's Office

**Telephone:** 775-847-0959

4. **Staff summary:**

5. **Supporting materials:**

6. **Fiscal impact:** None

Funds Available:

Fund:

\_\_\_ Comptroller

7. **Legal review required:**

\_\_\_ District Attorney

8. **Reviewed by:**

X Department Head

Department Name: Sheriff, Gerald Antinoro

\_\_\_ County Manager

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

9. **Board action:**

Approved  
 Denied

Approved with Modifications  
 Continued

Agenda Item No. ~~15417~~

15416



# Storey County Board of County Commissioners

## Agenda Action Report

Meeting date: 2/2/16

Estimate of time required: 0 - 5

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

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

2. **Recommended motion:** Approval

3. **Prepared by:** Stacey Bucchianeri

**Department:** Community Development

**Telephone:** 847-0966

4. **Staff summary:** Second readings of submitted business license applications are normally approved unless, for various reasons, requested to be continued to the next meeting. A follow-up letter noting those to be continued or approved will be submitted prior to Commission Meeting. The business licenses are then printed and mailed to the new business license holder.

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

6. **Fiscal impact:** None

Funds Available:

Fund:

\_\_\_\_\_ Comptroller

7. **Legal review required:** None

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

8. **Reviewed by:**

Department Head

Department Name: Community Development

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

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

9. **Board action:**

Approved

Approved with Modifications

Denied

Continued

Agenda Item No. 17

# Storey County Community Development

## Business Licensing

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

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

January 25, 2016  
Via email

Please add the following item(s) to the **February 2, 2016**, COMMISSIONERS Agenda:

Storey County Building Department has inspected and found that the following businesses meet code requirements necessary to operate in the county:

### LICENSING BOARD SECOND READINGS

- A. **CARMEN'S MEXICAN REST & CATERER** – General / 112 S Center ~ Yerington (Food Truck)
- B. **BOSCH REXROTH CORP** – Contractor / 14001 South Lake Dr ~ Charlotte, NC (conveyor contr.)
- C. **HITACHI HIGH-TECHNOLOGIES CORP** – Contractor / Osaka, JAPAN (equipment contractor)
- D. **PRODUCT HANDLING DESIGN, INC.** – Contractor / Box 117866 ~ Carrollton, TX (crane cont.)
- E. **SIERRA VIII, INC dba Diversified Painting** – Contractor / 881 E Glendale ~ Sparks (painting cont.)
- F. **SHIMADZU SCIENTIFIC INSTRUMENTS** – Contractor / 7102 Riverwood Drive ~ Columbia, MD (analytical instruments)
- G. **HITACHI POWER SOLUTIONS CO., LTD.** – Contractor / Tokyo, JAPAN (equipment contractor)
- H. **BREAKTHRU BEVERAGE NV RENO** – General / 100 Distribution ~ Sparks (whsle distribution alcohol)
- I. **PREMIER ELECTRICAL STAFFING, LLC** – General / 7901 Strickland Road ~ Raleigh, NC (staffing)
- J. **AMERICAN CARPORTS, INC.** – Contractor / 157 North Broadway ~ Joshua, TX (carport contractor)
- K. **EVOLUTION INDUSTRIES** – Contractor / 10939B Industrial Way ~ Truckee (flooring contractor)
- L. **RICH DOSS, INC.** – General / 201 Wild Horse Canyon Drive (transportation) MCC

**Inspection Required**

cc: Chris Hood, Building Dept.  
Austin Osborne, Planning Dept.  
Dean Haymore, Economic Dev.

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

Sheriff's Office  
Commissioners' Office  
Assessor's Office