



WASHOE COUNTY

Integrity Communication Service

www.washoecounty.us

STAFF REPORT

BOARD MEETING DATE: March 26, 2019

DATE: Tuesday, March 8, 2019
TO: Board of County Commissioners
FROM: Nancy Parent, Washoe County Clerk
784-7287, nparent@washoecounty.us
THROUGH: Nancy Parent, Washoe County Clerk
SUBJECT: Acknowledge the communications and reports received by the Clerk on behalf of the Board of County Commissioners.

SUMMARY

This matter is brought to the Board's attention to publicly set forth on the record various communications and reports received by the Clerk on behalf of the Board of County Commissioners.

Washoe County Strategic Objective supported by this item:

Regional and Community Leadership

PREVIOUS ACTION

None.

BACKGROUND

None.

FISCAL IMPACT

None.

RECOMMENDATION

Acknowledge the communications and reports received by the Clerk on behalf of the Board of County Commissioners.

POSSIBLE MOTION

"Move to acknowledge of the communications and reports received by the Clerk on behalf of the Board of County Commissioners.

AGENDA ITEM # _____

COMMUNICATIONS AND REPORTS

March 26, 2019

The following communications and reports were received, duly noted, and ordered placed on file with the Clerk:

COMMUNICATIONS:

- A. Letter from the Administration for Children & Families to the Washoe County Commissioners, dated December 28, 2018, notifying the County of the Department of Health and Human Services (HHS) decisions regarding the Child Welfare Services Training program findings, contained in the A-133 Single Audit for the period July 1, 2015 through June 30, 2016, for audit number A-09-17-31395.
- B. Letter from the State of Nevada Division of Minerals to the Washoe County Commissioners, dated January 31, 2019, notifying the County of all abandoned mine openings by county in Nevada.
- C. Letter from the Department of Conservation and Natural Resources Division of Water Resources to the Washoe County Commissioners, dated February 04, 2019, requesting the Board levy a special assessment in the amount of \$1,000 on all taxable property within the confines of the Lake Tahoe Groundwater Basin for Fiscal Year July 1, 2019 to June 30, 2020.
- D. Letter from the Department of Conservation and Natural Resources Division of Water Resources to the Washoe County Commission, dated February 08, 2019, requesting the Board levy a special assessment in the amount of \$2,332.57 on all taxable property within the confines of the Warm Springs Valley Groundwater Basin for Fiscal Year July 1, 2019 to June 30, 2020.
- E. Letter from the Department of Conservation and Natural Resources Division of Water Resources to the Washoe County Commissioners, dated February 12, 2019, requesting the Board levy a special assessment in the amount of \$2,548.24 on all taxable property within the confines of the Washoe Valley Groundwater Basin for Fiscal Year July 1, 2019 to June 30, 2020.
- F. Letter from the Washoe County District Attorney's Office to Nancy Parent, Washoe County Clerk, dated January 31, 2019, notifying of claims made against the Truckee Meadows Fire Protection District for tortious conduct for January 1 to December 31, 2018.

- G. Letter from the Washoe County District Attorney's Office to Nancy Parent, Washoe County Clerk, dated January 31, 2019, summarizing all claims made against the Nevada Tahoe Conservation District for tortious conduct for the 2018 calendar year.
- H. Letter from the Washoe County District Attorney's Office to Nancy Parent, Washoe County Clerk, dated January 31, 2019, summarizing all claims made against the Truckee Meadows Fire Protection District for tortious conduct for the 2018 calendar year.
- I. Letter from the Washoe County District Attorney's Office to Nancy Parent, Washoe County Clerk, dated January 31, 2019, summarizing all claims made against the Washoe County Health District for tortious conduct for the 2018 calendar year.
- J. Letter from Tesla, Inc. to the Washoe County Commissioners, dated January 29, 2019, notifying the County of a reduction in global headcount in the Sparks, Nevada location by approximately 7% starting March 20, 2019.

MONTHLY STATEMENTS:

- A. Office of the Washoe County Treasurer, Monthly Statement for month ending December 31, 2018.

QUARTERLY STATEMENTS:

- A. Washoe County Board of County Commissioners; Quarterly Dashboard Report for October 1 through December 30, 2018.

ANNUAL STATEMENTS:

- A. Palomino Valley General Improvement District; Financial Statements, June 30, 2018.

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Administration for Children and Families
330 C St., SW *suite 3120 A*
Washington, DC 20201

Official Business
Penalty for Private Use, \$300



Board of County Commissioners
Washoe County, Nevada
1001 East Ninth Street, room D-120
Reno, Nevada



89512
PLEASE ADVISE YOUR
CORRESPONDENTS OF YOUR
CORRECT MAILING ZIP CODE



ADMINISTRATION FOR
CHILDREN & FAMILIES

330 C Street SW, Washington, D.C. 20201 | www.acf.hhs.gov

DEC 28 2018

Board of County Commissioners
Washoe County, Nevada
1001 East Ninth Street, Room D-120
Reno, Nevada 89520-0027

Re: **Audit No.:** A-09-17-31395
 Audit Period: July 1, 2015 through June 30, 2016
 Auditor: Eide Bailly, LLP, CPAs
 Audit Type: FY 2016 A-133 Single Audit
 Program: Child Welfare Services Training
 Grant No.: 90CT0157

Dear Board Members:

This letter contains the Department of Health and Human Services (HHS), Administration for Children and Families (ACF) decisions regarding the Child Welfare Services Training program findings, contained in the A-133 Single Audit for the period July 1, 2015 through June 30, 2016, for audit number A-09-17-31395. Included in our review are responses from grantee officials and corrective actions planned or taken by the grantee. If the audit report contains findings for other Federal programs not shown above, those findings will be addressed separately. This audit was conducted on the Washoe Department of Social Services (WCDSS).

The audit findings and the ACF decisions are described below.

Audit Finding 2016-004: Allowable Costs/Cost Principles
(NEAR Recommendation Code: 033009100)

“During our audit testing, we noted a prior year indirect cost rate was used to claim indirect cost. Washoe County Social Services did not have controls in place to provide for the review of indirect costs charged to the program.

A non-statistical sample of two reimbursement request out, of five were selected for testing. The prior year indirect cost was applied to the quarter ended September 30, 2015 reimbursement request.”

Auditor Recommendation:

The auditor recommended, “Washoe County Social Services implement controls to provide for the review of indirect costs charged to the program.”

Grantee Response and Corrective Actions Planned or Take

“WCDSS is in the process of restructuring its grant management unit and drafting policies, procedures, and internal controls related to its grants management process. The new manual will use the 2016 Washoe County Grant Management Policy Manual as its foundation and will identify specific roles and responsibilities to ensure appropriate internal controls are in place.”

ACF Decision:

The State's corrective action satisfies the recommendation for which we have resolution responsibility. This management decision is based upon our review of the State's response in the audit report and the Corrective Action Plan. The ACF concurs with this finding and strongly recommends that the State monitor and ensure all areas of non-compliance where violations of Federal regulations have occurred are corrected to protect the interest of the Federal government. Failure to adequately implement the Corrective Action Plan could result in the State having to repay Federal funds received, receive reduced Federal funds, and/or jeopardize the receipt of future Federal funds.

Audit Finding 2016-005: Cash Management
(NEAR Recommendation Code: 205901100)

"During our audit testing of reimbursement requests, we noted that a request was prepared and submitted without being reviewed by an individual independent of the preparation process. Washoe County Social Services did not have controls in place to provide for the review of reimbursement requests by an individual independent of the preparation."

Auditor Recommendation:

The auditor recommended, "Washoe County Social Services implement controls to provide for the review of reimbursement requests by an individual independent of the preparation."

Grantee Response and Corrective Actions Planned or Taken:

"WCDSS is in the process of restructuring its grants management unit and drafting policies, procedures, and internal controls related to its grants management processes. The new manual will use the 2016 Washoe County Grant Management Policy Manual as its foundation and will identify specific roles and responsibilities to ensure appropriate internal controls are in place."

ACF Decision:

The State's corrective action satisfies the recommendation for which we have resolution responsibility. This management decision is based upon our review of the State's response in the audit report and the Corrective Action Plan. The ACF concurs with this finding and strongly recommends that the State monitor and ensure all areas of non-compliance where violations of Federal regulations have occurred are corrected to protect the interest of the Federal government. Failure to adequately implement the Corrective Action Plan could result in the State having to repay Federal funds received, receive reduced Federal funds, and/or jeopardize the receipt of future Federal funds.

Audit Finding 2016-006: Reporting
(NEAR Recommendation Code: 209922100)

"During our audit testing of Federal Financial Reports (SF-425), we noted the period ended September 29, 2015 report indicated an incorrect basis of accounting and the period ended March 31, 2016 report understated total Federal share of expenditures by \$485,909.

The Washoe County Social Services did not have adequate controls in place to provide for the review of Federal Financial Reports to ensure accurate reporting to the Federal awarding agency.”

Auditor Recommendation:

The auditor recommended, “Washoe County Social Services enhance controls in place to provide for the review of Federal Financial Reports to ensure accurate reporting to the Federal awarding agency.”

Grantee Response and Corrective Actions Planned or Taken:

“WCDSS is in the process of restructuring its grants management unit and drafting policies, procedures and internal controls related to its grants management processes. The new manual will use the 2016 Washoe County Grant Management Policy Manual as its foundation and will identify specific roles and responsibilities to ensure appropriate internal controls are in place.”

ACF Decision:

The State’s corrective action satisfies the recommendation for which we have resolution responsibility. This management decision is based upon our review of the State’s response in the audit report and the corrective-action plan. The CF concurs with this finding and strongly recommends that the State monitor and ensure all areas of non-compliance where violations of Federal regulations have occurred are corrected to protect the interest of the Federal government. Failure to adequately implement the Corrective Action Plan could result in the State having to repay Federal funds received, receive reduced Federal funds, and/or jeopardize the receipt of future Federal funds.

Audit Finding 2016-007: Subrecipient Monitoring
(NEAR Recommendation Code: 212901100)

“As part of our audit procedures, we noted that a management decision was not issued within six months of the Federal Audit Clearinghouse acceptance of the subrecipient’s audit report. The Washoe County Social Services did not have controls in place to monitor subrecipient audit reports, and issue timely management decisions, when required, to ensure appropriate corrective action.”

Auditor Recommendation:

The auditor recommended, “Washoe County Social Services should implement controls to ensure subrecipient audit reports are monitored, and timely management decisions are issued, when required, to ensure appropriate corrective action.”

Grantee Response and Corrective Actions Planned or Taken:

“WCDSS is in the process of restructuring its grant management unit and drafting policies, procedures, and internal controls related to its grants management processes. The new manual will use the 2016 Washoe County Grant Management Policy Manual as its foundation and will identify specific roles and responsibilities to ensure appropriate internal controls are in place.”

ACF Decision:

The State's corrective action satisfies the recommendation for which we have resolution responsibility. This management decision is based upon our review of the State's response in the audit report and the Corrective Action Plan. The ACF concurs with this finding and strongly recommends that the State monitor and ensure all areas of non-compliance where violations of Federal regulations have occurred are corrected to protect the interest of the Federal government. Failure to adequately implement the Corrective Action Plan could result in the State having to repay Federal funds received, receive reduced Federal funds, and/or jeopardize the receipt of future Federal funds.

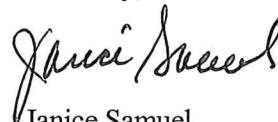
Audit Closure:

Your entity is required by the Code of Federal Regulations Title 2, Subpart F, *Audit Requirements*, to follow-up and to take corrective action on audit findings and to report the status of audit findings in the subsequent audit's Summary Schedule of Prior Audit Findings. In addition, your auditor is required to follow up on prior audit findings, to perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings, and to report exceptions.

As a reminder, future Single Audits should be submitted to the Federal Audit Clearinghouse (FAC) within the earlier of 30 days after receipt of the auditor's report or nine months after the fiscal year ends, in accordance with 2 CFR 200.512. A single Audit reports must be submitted to the FAC online at <https://harvester.census.gov/facweb/>.

The ACF decisions are based upon the corrective actions taken or planned by your entity. However, if additional information is brought to our attention or is discovered, we reserve the right to act upon it in the future. If you have any questions or need further information, please contact Frances Harley, Audit Resolution Team Leader, Office of Grants Management, at 202-401-6888.

Sincerely,



Janice Samuel
Chief Risk Management Officer
Office of Grants Management

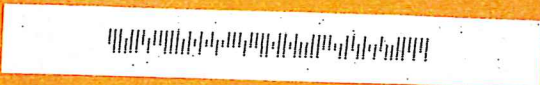
cc: Eide Bailly, LLP, CPAs

4219
Nevada Division of Minerals
400 W King Street Suite 106
Carson City NV 89703-4212

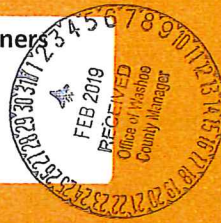
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01/31/2019
US POSTAGE \$001.30

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Board of County Commissioners
Washoe County
1001 E 9th St.
Reno, NV 89512





Steve Sisolak
Governor

STATE OF NEVADA
COMMISSION ON MINERAL RESOURCES
DIVISION OF MINERALS

400 W. King Street, Suite 106
Carson City, Nevada 89703
(775) 684-7040 • Fax (775) 684-7052
<http://minerals.nv.gov/>



RICHARD PERRY
Administrator

Las Vegas Office: 2030 E. Flamingo Rd. #220, Las Vegas, NV 89119
Phone: (702) 486-4343; Fax: (702) 486-4345

January 31, 2019

Board of County Commissioners
Washoe County
PO Box 11130
Reno, NV 89520

Dear County Commissioners:

The Nevada Division of Minerals is responsible for identifying the physical hazards associated with abandoned mine openings in the state and securing the abandoned mines when no responsible party is determined.

Pursuant to NRS 513.094 Section 2:

The administrator shall annually, during the month of January, inform each board of county commissioners concerning the dangerous conditions found in the respective counties, including their degree of danger relative to one another and to those conditions found in the state as a whole.

We continue to work with claimants, land owners, and federal land managers to address those sites that are not currently secured. Counties will be copied on notification letters when requests to claimants and land owners to secure these features have gone unanswered after 6 months.

Please find attached a summary of all the hazardous abandoned mine openings by county in Nevada. Since the program began in 1987, a total of 18,015 hazards have been secured by fence, foam plug, gated, or backfilled. 2018 marked the 5th consecutive year without a reported AML incident.

If you have any questions or need any additional information please call the Division of Minerals at 775-684-7040.

Sincerely,

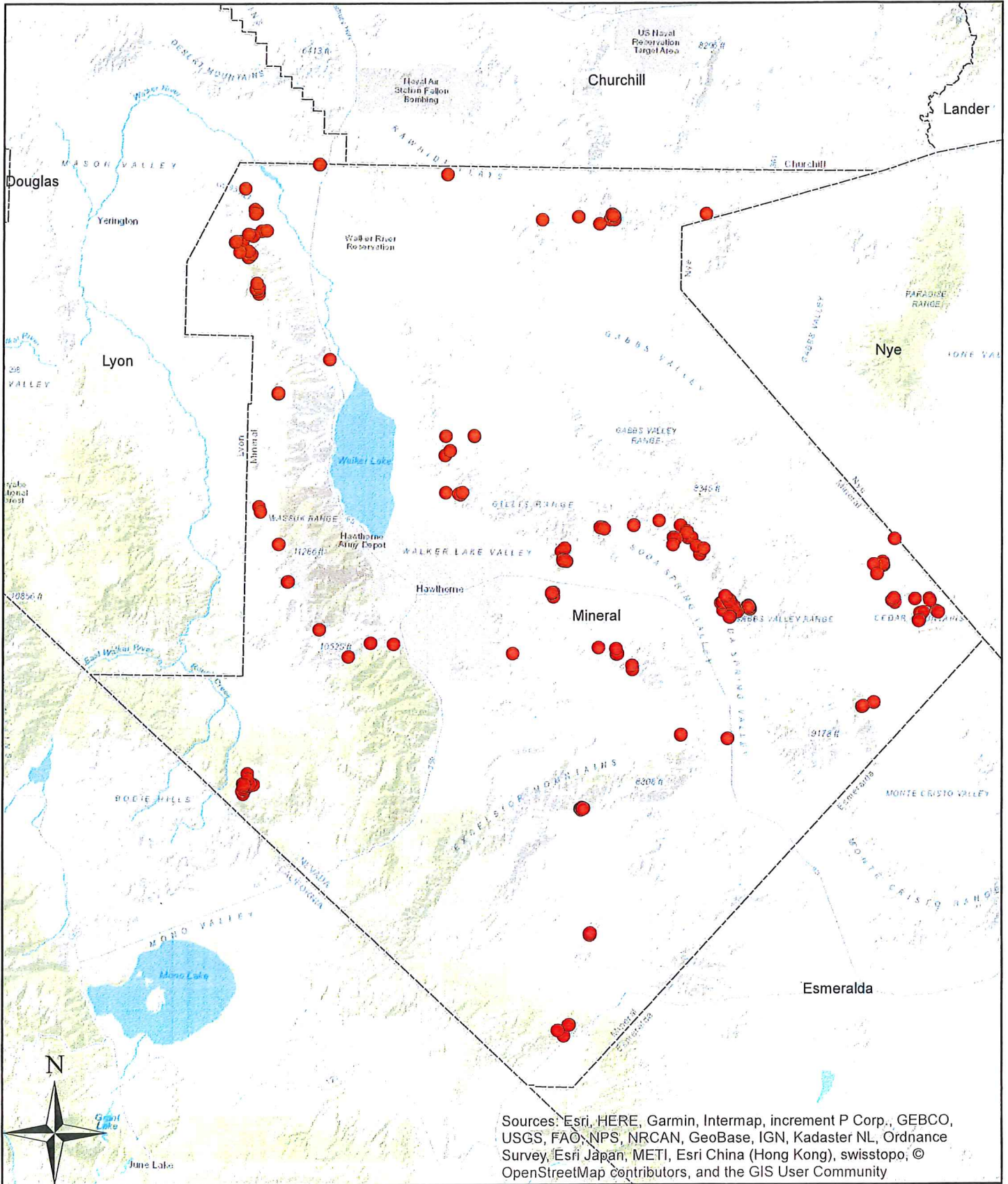
A handwritten signature in blue ink that reads "R. Perry".

Richard Perry
Administrator

Nevada Abandoned Mine Lands Program - County Summary Statistics, January 2019

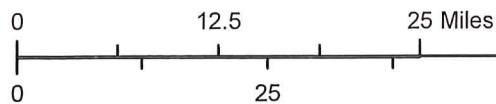
COUNTY	SITES DISCOVERED	SITES SECURED	PERCENT SECURED	UNSECURED MINIMALS	UNSECURED LOWS	UNSECURED MODERATES	UNSECURED HIGHS	TOTAL UNSECURED	PERCENT UNSECURED STATEWIDE
Carson	76	75	98.7%	0	1	0	0	1	0.0%
Churchill	880	665	75.6%	87	114	13	1	215	4.7%
Clark	2,296	1,995	86.9%	41	142	114	4	301	6.6%
Douglas	210	204	97.1%	2	2	2	0	6	0.1%
Elko	908	727	80.1%	77	84	19	1	181	4.0%
Esmeralda	3,442	2,690	78.2%	162	390	188	12	752	16.4%
Eureka	1,092	857	78.5%	66	138	29	2	235	5.1%
Humboldt	980	819	83.6%	67	81	12	1	161	3.5%
Lander	639	556	87.0%	30	46	7	0	83	1.8%
Lincoln	1,028	884	86.0%	24	80	40	0	144	3.1%
Lyon	1,181	1,054	89.2%	42	53	28	4	127	2.8%
Mineral	1,933	1,560	80.7%	129	212	30	2	373	8.1%
Nye	3,160	2,393	75.7%	224	411	120	12	767	16.7%
Pershing	1,887	1,492	79.1%	97	269	29	0	395	8.6%
Storey	219	202	92.2%	2	10	5	0	17	0.4%
Washoe	459	410	89.3%	12	26	11	0	49	1.1%
White Pine	2,205	1,432	64.9%	278	420	58	17	773	16.9%
TOTAL (Since 1987)	22,595	18,015	79.7%					4580	100%

UNSECURED ABANDONED MINES IN MINERAL COUNTY



Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), swisstopo, © OpenStreetMap contributors, and the GIS User Community

● Hazards



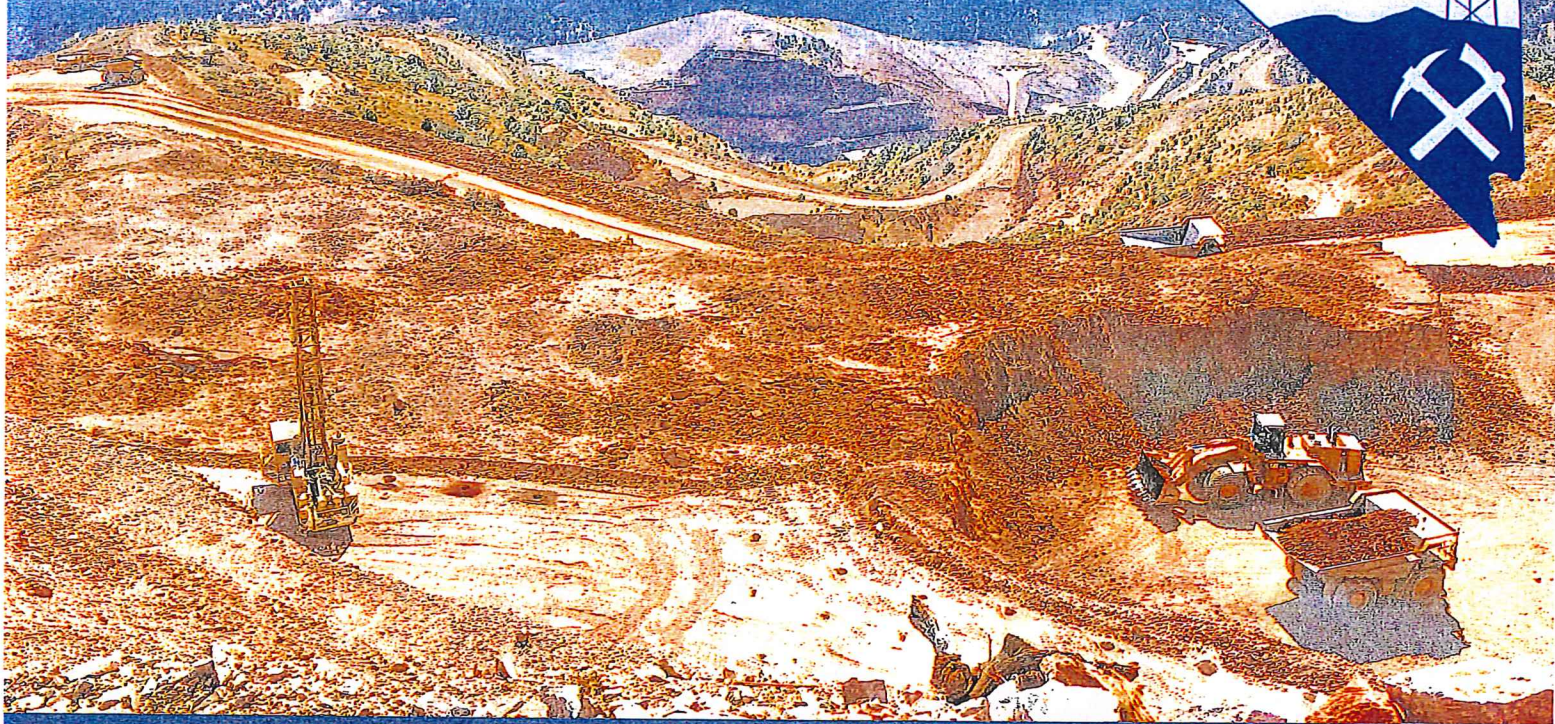
Scale 1:750,000

UTM NAD 83 z. 11 01/30/2019



Commission on Mineral Resources Nevada Division of Minerals

NEVADA
DIVISION OF
MINERALS



Mission: To encourage and assist in the responsible exploration for and the production of minerals, oil, gas, and geothermal energy which are economically beneficial to the State; to provide for public safety by identifying, ranking and securing dangerous conditions at mines that are no longer operating; and to collect and disseminate information on mineral exploration, production and other related topics.

Abandoned Mine Lands (AML) Public Safety Program

Inventory, rank and mitigate physical hazards associated with abandoned mines



Program Partners:

- U.S. Bureau of Land Management
- Nevada Department of Wildlife
- U.S. Forest Service
- Nevada Division of Environmental Protection
- State Historic Preservation Office
- Clark County
- Nevada Division of State Parks



Zero

injuries or fatalities since 2013

22,500+

individual sites cataloged

>80%

of known hazards safeguarded or secured

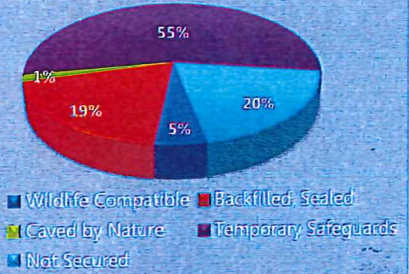
8

college interns hired each year for summer and winter AML work

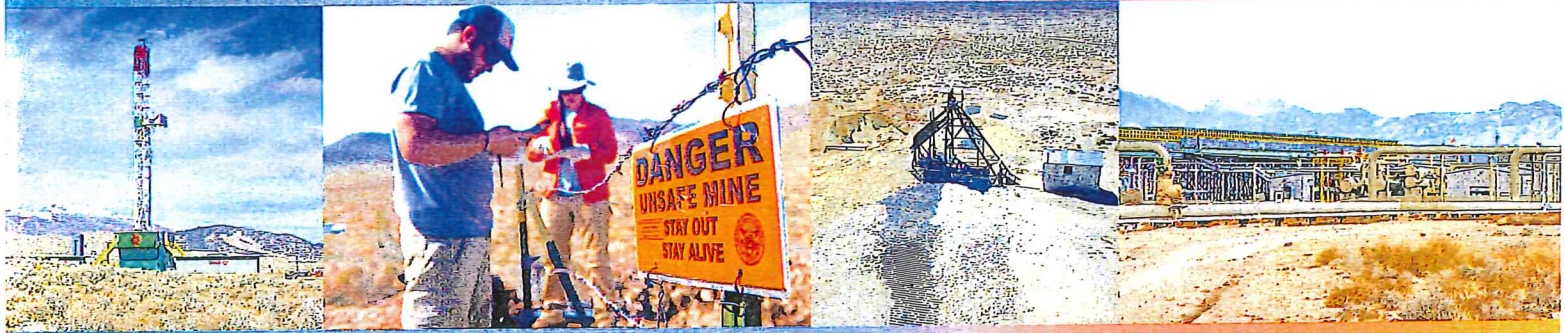
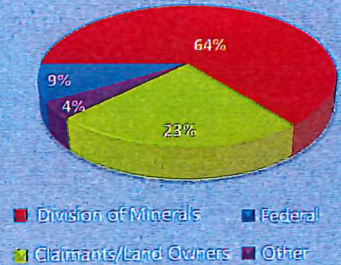
100%

funded by mining-claim fees and assistance agreements

Types of securings



Who does the securings?



Fluid Mineral Resources

Permit and inspect geothermal, oil, gas and dissolved mineral exploration wells

Ensure adequate construction and design of wells to protect natural resources and prevent ground-water contamination.

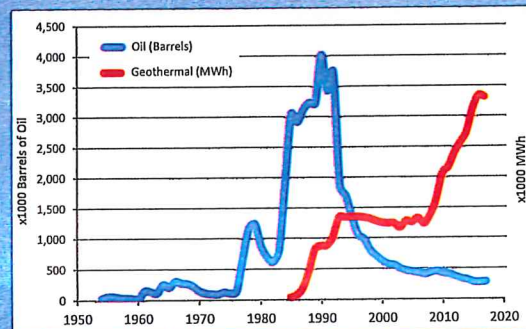
Conduct regular inspections of all geothermal, oil and gas wells throughout the state.

Ensure safety of operators by enforcing design standards of wells and testing of equipment when necessary.

Developed comprehensive hydraulic fracturing regulations, as part of Nevada's dual permitting process on Federal lands, in 2014.

Spearheaded the development of new regulations for dissolved mineral resource (lithium) exploration, in 2017.

Geothermal and Oil Production



2nd

largest geothermal producing state

459

industrial & commercial geothermal wells in Nevada

25

geothermal plants and 5 commercial heating and utility districts

>3.3 million MWh

of geothermal-generated electrical production, and growing

250,000

homes potentially powered by Nevada's

119

oil/gas related wells and 1 oil refinery in Nevada

8

lithium brine exploration wells and

Education and Outreach

Educate on mineral use and production, dangers of abandoned mines, and more

In 2018:

> 300

individual presentations

22,300+

attendance at events and presentations

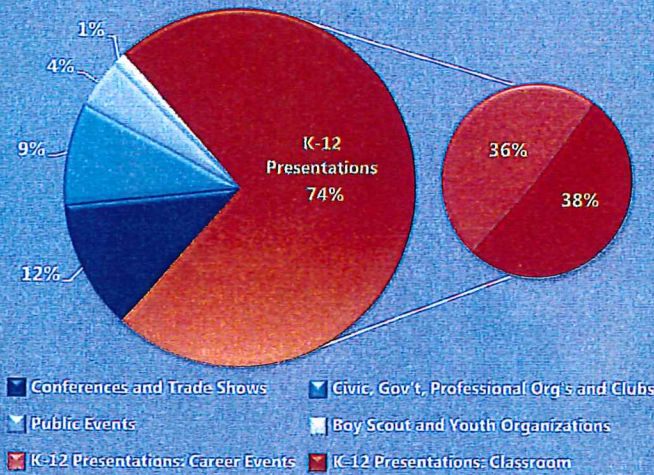
20+

unique classroom activities

2

earth science workshops for teachers

Presentations by Audience

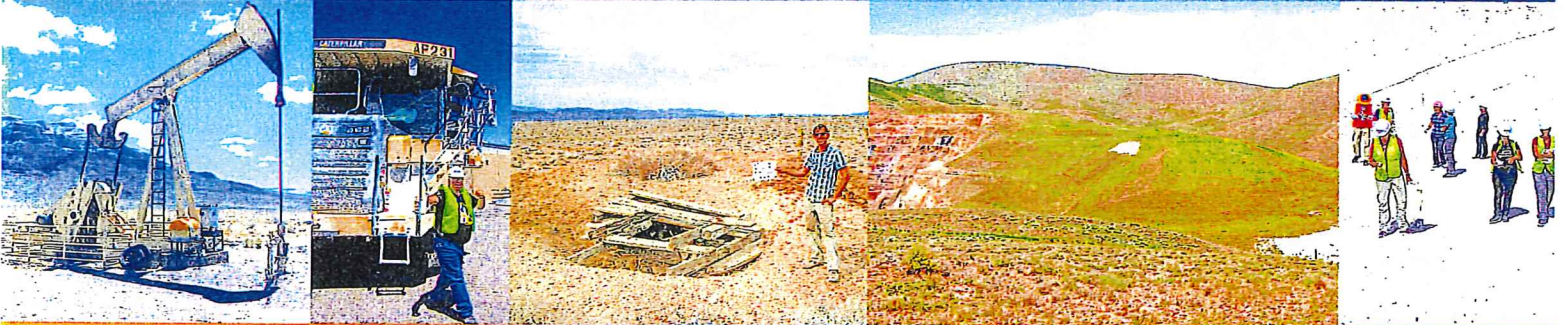


Audiences

- Classroom presentations and activities
- Conferences, trade shows, and other industry events
- Mineral policy recommendations to Governor and Legislature
- Civic groups, clubs and professional organizations



Presentations available at minerals.nv.gov

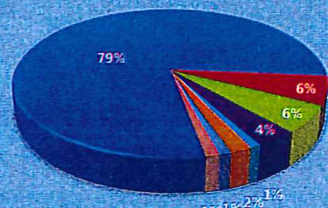


Annual Reports and Other Functions

Maps, downloads and other information available at: <http://data-ndom.opendata.arcgis.com/>

Revenues

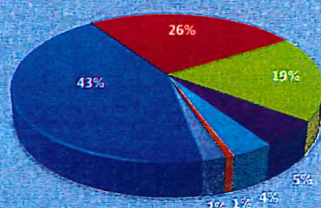
- Mining Claim Fees
- Clark County AML Assistance
- Surface Disturbance Fee
- BLM & FS Assistance
- Geothermal Fees
- Bond Pool Admin. Fee
- Oil Fees
- Other



2018 amounts, *FTEs = Full Time Employees

Expenditures

- Personnel (11 FTEs*)
- State Cost Allocations
- AML Enhancement & Support
- Outreach & CMR Approved Projects
- Operating Costs
- Fluid Minerals Program
- Other



Reclamation Bond Pool

- The Nevada Reclamation Performance Bond Pool is designed to expedite the time-frame for obtaining a reclamation bond for notice-level exploration projects; projects that have proposed surface disturbance on BLM-managed lands totaling no more than 5 acres.
- The Bond Pool provides bonds for about 1/3 of all the notice-level projects in Nevada.
- For larger projects, Plans of Operation permitted by BLM and/or NDEP, the Bond Pool is designed to reduce the initial financial burden needed to satisfy the bond/surety requirements of the reclamation permit.

Publications Supported or Produced by the Division include:

- Annual Abandoned Mine Lands Report
- Annual Major Mines of Nevada Report
- Annual Mineral Industry Report
- Technical Reports

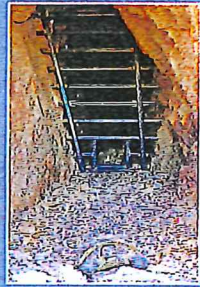
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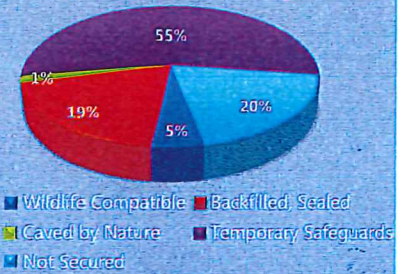
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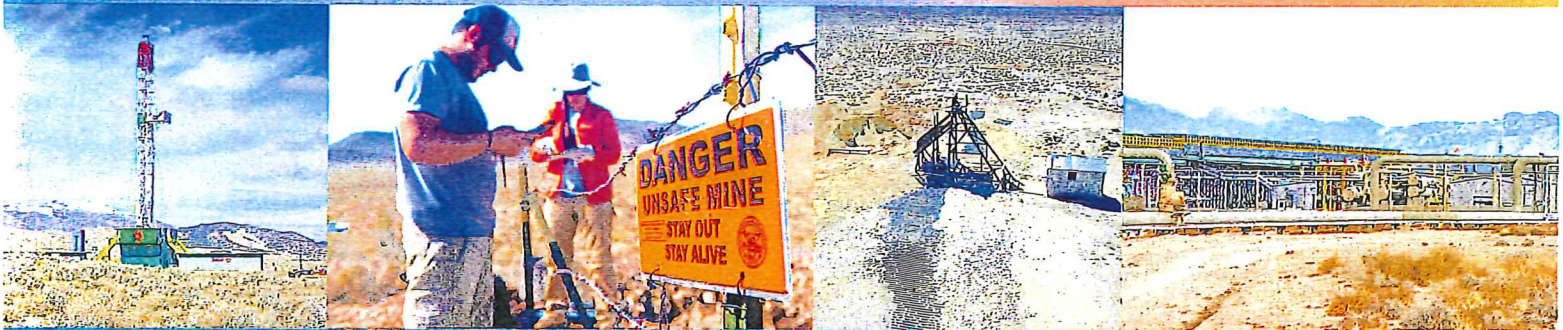
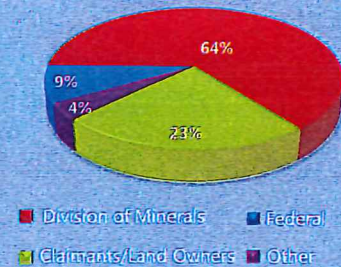
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Types of securings



Who does the securings?



Fluid Mineral Resources

Permit and inspect geothermal, oil, gas and dissolved mineral exploration wells

Ensure adequate construction and design of wells to protect natural resources and prevent ground-water contamination.

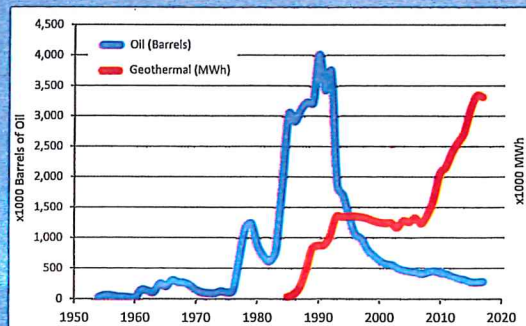
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homes potentially powered by Nevada's geothermal resources

119

oil/gas related wells and 1 oil refinery in Nevada

8

lithium brine exploration wells and

4171
STATE OF NEVADA
DIVISION OF WATER RESOURCES
901 S. Stewart Street, Suite 2002
Carson City, Nevada 89701



Return Service Requested



4814 7259 0079 9790 1625 6444 25

Washoe County Commissioners
1001 E. Ninth Street
Reno, NV 89512

Hasler FIRST-CLASS MAIL
02/04/2019
US POSTAGE \$006.80⁰



ZIP 89701
011E12650766



951232845 0097





**DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES
DIVISION OF WATER RESOURCES**

901 South Stewart Street, Suite 2002
Carson City, Nevada 89701-5250
(775) 684-2800 • Fax (775) 684-2811

<http://water.nv.gov>

February 4, 2019

Washoe County Commissioners
1001 E. Ninth Street
Reno, NV 89512
CERTIFIED MAIL: 9214 7969 0099 9790 1625 8944 25

Ladies and Gentlemen:

Pursuant to the provisions of NRS § 534.040(2), it is respectfully requested that you levy a special assessment on all taxable property within the confines of the Lake Tahoe Groundwater Basin for the Fiscal Year July 1, 2019, to June 30, 2020. The levy must be charged against each taxable property in the subject hydrographic basin, as officially designated on November 25, 1987.

The amount of \$1,000.00 will be required for the payment of necessary expenses for supervision over the groundwater basin to include, but not limited to water level measurements, crop/pumpage inventories, field investigations, aquifer tests, well driller inspections, intent to drill card and well log review, associated data collection and management.

We are enclosing a certificate to be signed and returned indicating that the assessment rate necessary to support the proposed budget has been acted on by the County Commissioners and the amount certified to the Assessor.

Sincerely,

A handwritten signature in cursive script that reads "Tim Wilson, P.E.".

Tim Wilson, P.E.
Acting State Engineer

TW/aa
Enclosure

Tim Wilson, P.E., Acting State Engineer
Division of Water Resources
901 S. Stewart Street, Suite 2002
Carson City, Nevada 89701

Dear Mr. Wilson:

I hereby certify that the State Engineer's budget for payment of necessary expenses for the supervision over the waters of the Lake Tahoe Groundwater Basin for the Fiscal Year July 1, 2019, to June 30, 2020, in the amount of One Thousand Dollars (\$1,000.00), has been received by WASHOE COUNTY in accordance with the provisions of NRS § 534.040.

The assessment rate necessary to support the proposed budget was acted upon by the COUNTY COMMISSION OF WASHOE COUNTY on the _____ day of _____, 20__, and the amount contained therein was certified to the ASSESSOR OF WASHOE COUNTY.

Respectfully submitted,

COUNTY CLERK

STEVE SISOLAK
Governor

STATE OF NEVADA

BRADLEY CROWELL
Director



TIM WILSON, P.E.
Acting State Engineer

**DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES
DIVISION OF WATER RESOURCES**

901 South Stewart Street, Suite 2002

Carson City, Nevada 89701-5250

(775) 684-2800 • Fax (775) 684-2811

<http://water.nv.gov>

February 8, 2019

Washoe County Commission
1001 E. Ninth St.
Reno, NV 89512
CERTIFIED MAIL: 9214 7969 0099 9790 1625 9768 55

Ladies and Gentlemen:

Pursuant to the provisions of NRS § 534.040(2), it is respectfully requested that you levy a special assessment on all taxable property within the confines of the Warm Springs Valley Groundwater Basin for the Fiscal Year July 1, 2019, to June 30, 2020. The levy must be charged against each water user who has a permit to appropriate water or a perfected water right, and the charge against each water user must be based upon the proportion which their water right bears to the aggregate water rights in the subject hydrographic basin, as officially designated on January 18, 1977.

The amount of \$2,332.57 will be required for the payment of necessary expenses for supervision over the groundwater basin to include, but not limited to water level measurements, crop/pumpage inventories, field investigations, aquifer tests, well driller inspections, intent to drill card and well log review, associated data collection and management.

We are enclosing a certificate to be signed and returned indicating that the assessment rate necessary to support the proposed budget has been acted on by the County Commissioners and the amount certified to the Assessor.

Sincerely,

A handwritten signature in cursive script that reads "Tim Wilson, P.E.".

Tim Wilson, P.E.
Acting State Engineer

TW/aa
Enclosures

4171
STATE OF NEVADA
DIVISION OF WATER RESOURCES
901 S. Stewart Street, Suite 2002
Carson City, Nevada 89701



Return Service Requested

CERTIFIED MAIL™



9214 7969 0099 4740 1625 9768 55

Washoe County Commission
1001 E. Ninth St.
Reno, NV 89512

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02/08/2019
US POSTAGE \$007.10⁰



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Tim Wilson, P.E., Acting State Engineer
Division of Water Resources
901 S. Stewart Street, Suite 2002
Carson City, Nevada 89701

Dear Mr. Wilson:

I hereby certify that the State Engineer's budget for payment of necessary expenses for the supervision over the waters of the Warm Springs Valley Groundwater Basin for the Fiscal Year July 1, 2019, to June 30, 2020, in the amount of Two Thousand Three Hundred Thirty Two Dollars and Fifty Seven Cents (\$2,332.57), has been received by WASHOE COUNTY in accordance with the provisions of NRS § 534.040.

The assessment rate necessary to support the proposed budget was acted upon by the COUNTY COMMISSION OF WASHOE COUNTY on the ____ day of _____, 20____, and the amount contained therein was certified to the ASSESSOR OF WASHOE COUNTY.

Respectfully submitted,

COUNTY CLERK

HYDROGRAPHIC BASIN #084

Warm Springs Valley
Washoe County

Acre-Feet Subject to Assessment	5,808.43
Charge Per Acre-Foot	\$0.40
Excess Due to \$1.00 Minimum Charge and Rounding	\$9.20
Total Amount Assessed	\$2,332.57

NDWR OWNER OF RECORD	BILLING APN	POD PARCEL OWNER	POD APN	POD DESCRIPTION					PERMIT	USE	ACRE-FEET	CHARGE	TOTALS
				QTR	QTR	SECTION	TWP	RGE					
Air Sailing Inc. 5793 Kolb Ranch Rd Pleasanton, CA 94588	076-011-16	Air Sailing Inc.	076-011-16	SW	SE	11	23N	20E	27395	REC	8.01	\$3.20	\$4.20
				SW	SE	11	23N	20E	35565	REC	0.17	\$1.00	
Claypool, John G. & Susan D. 5900 Sage Flat Road Reno, NV 89510	076-232-06	Claypool, John G. & Susan D. BLM	076-232-06	NW	SE	32	23N	21E	35486	IRR	8.00	\$3.20	\$65.80
				None	NW	SE	32	23N	21E	46199	IRR	156.50	\$62.60
Champion Family Trust 4300 Pasture View Rd Reno, NV 89510	076-162-04	Champion Family Trust	076-162-04	NW	NE	25	22N	20E	34668	IRR	8.00	\$3.20	\$3.20
Douglas, Brent N. 7817 Covered Wagon Ct Sparks, NV 89436	077-490-04	Douglas, Brent N.	077-490-04	NE	SE	4	22N	21E	39167	IRR	132.00	\$52.80	\$52.80
Marshall, Robert W. & Nanette 625 Onyo Way Sparks, NV 89441	076-690-42	United States of America	079-220-41	NW	SW	29	24N	20E	39593	IRR	64.60	\$25.84	\$25.84
Bevilacqua, Margaret F. 3755 Amy Road Reno, NV 89510	077-220-03	Bevilacqua, Margaret F.	077-220-03	NE	NW	34	22N	21E	43006	IRR	8.00	\$3.20	\$3.20
Bryan T. Walsh 5755 Peak Road Reno, NV 89510	076-120-01	Walsh, Bryan & Cannizzaro, Rita Mae	076-120-01	NE	NE	2	22N	20E	45095	IRR	8.00	\$3.20	\$8.00
				NE	NE	2	22N	20E	51002	IRR	12.00	\$4.80	
Truckee Meadows Fire Protection Dist. 1001 East 9th, Bldg D Reno, NV 89520	076-242-06	Truckee Meadows Fire Prot. Dist.	076-242-06	NE	SE	6	22N	21E	42403	QM	0.02	\$1.00	\$1.00
Mendes, Alan & Lillian c/o Mendes Family Trust 6400 Lost Spring Rd Reno, NV 89510	076-120-13	BLM Mendes Family Trust	089-170-02	SW	SW	8	21N	20E	48819	STK	5.20	\$2.08	\$3.08
				SW	NW	35	23N	20E	87092	STK	2.00	\$1.00	
				SW	NW	35	23N	20E	87093	STK			

BASIN ASSESSMENT SUMMARY WARM SPRINGS VALLEY 084

NDWR OWNER OF RECORD	BILLING APN	POD PARCEL OWNER	POD APN	POD DESCRIPTION					PERMIT	USE	ACRE-FEET	CHARGE	TOTALS
				QTR	QTR	SECTION	TWP	RGE					
Moore, Dennis R. & Genie M. c/o Dagher, Mark J 4555 Jack Rabbit Road Reno, NV 89510	076-140-04	Dagher, Mark J.	076-140-04	NE	SE	15	22N	20E	49445	IRR	2.50	\$1.00	\$1.00
Boren, John A., Jr. P. O. Box 1040 Sparks, NV 89432	076-110-12	Boren, John A., Jr.	076-110-12	NE	SE	35	23N	20E	47562	IRR	16.00	\$6.40	\$6.40
Moonrocks Gateway LLC 11675 Rainwater Dr, Suite 220 Alpharetta, GA 30009	076-200-37	Moonrocks Gateway LLC	076-200-37	NW	NE	22	23N	20E	49669	IRR	319.98	\$127.99	\$127.99
				NW	NE	23	23N	20E	49670	IRR			
Iacometti, Patricia A. & Patrick R. 770 Margrave Dr Reno, NV 89502	076-271-05	Iacometti, Patricia A. & Patrick R.	076-271-05	SW	NE	24	22N	20E	55656	IRR	4.00	\$1.60	\$1.60
Blair, Susan M 6978 Poco Bueno Cir Sparks, NV 89436	076-162-10	Blair, Susan M	076-162-10	SW	SE	25	22N	20E	55483	IRR	1.50	\$1.00	\$1.00
Carr, Mark C. & Wilma F. Carr Trust, Mark & Wilma 15300 Pyramid Way, State Route 445 Reno, NV 89510	076-261-02	Carr Living Trust, Mark & Wilma		NW	NW	16	22N	21E	57444	IRR	75.47	\$30.19	\$30.19
				NW	NW	16	22N	21E	57445	IRR			
		Carr Living Trust, Mark & Wilma		NW	NW	16	22N	21E	57446	IRR			
				NW	NW	16	22N	21E	57447	IRR			
			076-261-02	NW	NW	16	22N	21E	57448	IRR			
Cieri, Richard & Diane c/o Houndsden Trust 4700 Grass Valley Rd Reno, NV 89510	077-130-20	Houndsden Trust	077-130-20	NW	SE	16	22N	21E	57664	IRR	10.00	\$4.00	\$4.00
				NW	SE	16	22N	21E	83253	IRR			
Carter, Alberta E. & Lee Charles 5900 Winnemucca Ranch Road Reno, NV 89510	076-130-37	Carter Family Trust	076-130-37	NW	SW	12	22N	20E	53346A01	IRR	1.50	\$1.00	\$1.00
McGuire, Kenneth L. & Sue 4055 Amy Road Reno, NV 89510	077-170-09	McGuire, Kenneth L. & Sue C.	077-170-09	SE	NW	27	22N	21E	50054	IRR	10.00	\$4.00	\$4.00
Solari, John A. & Sheila L. 4400 Bacon Rind Rd Reno, NV 89510	076-150-07	Solari Trust	076-150-07	NE	NW	30	22N	21E	53275	IRR	4.00	\$1.60	\$3.20
		Solari Trust	076-150-07	NE	NW	30	22N	21E	56472	IRR			
Shaver, Timothy & Maria 4700 Wild Horse Rd Reno, NV 89510	077-120-20	Shaver, Timothy L. & Maria M.	077-120-20	SW	SE	14	22N	21E	51474	IRR	3.00	\$1.20	\$1.20

BASIN ASSESSMENT SUMMARY WARM SPRINGS VALLEY 084

NDWR OWNER OF RECORD	BILLING APN	POD PARCEL OWNER	POD APN	POD DESCRIPTION					PERMIT	USE	ACRE-FEET	CHARGE	TOTALS
				QTR	QTR	SECTION	TWP	RGE					
Meredith, Marjorie 1005 Petes Way Sparks, NV 89434	030-642-06	Meredith, Marjorie	077-260-01	SW	NW	3	21N	22E	50764	IRR	24.00	\$9.60	\$9.60
L W Land Company, LLC 695 Mile Circle Drive Reno, NV 89511	077-100-08	L W Land Company, LLC	077-100-08	NW	NW	16	22N	21E	55603	IRR	524.00	\$209.60	\$209.60
		L W Land Company, LLC	077-130-23	NW	NW	16	22N	21E	55604	IRR			
		L W Land Company, LLC	077-130-23	NW	NW	16	22N	21E	55605	IRR			
		L W Land Company, LLC	077-100-09	NW	NW	16	22N	21E	55606	IRR			
		L W Land Company, LLC	077-130-23	NW	NW	16	22N	21E	55607	IRR			
Cazadores LLC 8051 Caceres ct Sparks, NV 89436	076-231-03	L W Land Company, LLC	077-130-23	NW	NW	16	22N	21E	55604	IRR	20.00	\$8.00	\$8.00
Avila, Robert J. 4300 Amy Rd Reno, NV 89510	077-140-21	Avila Living Trust, Robert J.	077-140-21	NW	SE	22	22N	21E	52202	IRR	16.00	\$6.40	\$8.00
			077-140-21	NW	SE	22	22N	21E	52842	IRR	4.00	\$1.60	
Dennis, Gregory E. & Michele C. 6000 Rebel Cause Road Reno, NV 89510	076-110-24	Dennis Family Trust	076-110-24	SW	NE	36	23N	20E	54889	IRR	10.00	\$4.00	\$4.00
Kile, Jennifer Jo 2100 Right Hand Canyon Rd Reno, NV 89510	077-120-14	Edmunds, Scott	077-320-11	SE	NW	13	22N	21E	53242	IRR	5.00	\$2.00	\$2.00
Shreck, Connie M. & James L. P. O. Box 6773 Reno, NV 89513	077-410-24	Shreck, Connie M. & James L.	077-410-24	SE	NE	17	21N	22E	57983	IRR	1.50	\$1.00	\$1.00
Trust Company of America For the Benefit of Eric Maurice and Constance Louise Roberts 2449 Granite Ln Lincoln, CA 95648	077-140-04	Trust Company of America	077-140-04	NE	NE	21	22N	21E	55326	IRR	8.00	\$3.20	\$3.20
Mann, Angela R. Beard- & Mann, Richard L. 5800 Twin Springs Road Reno, NV 89510	077-160-36	Mann Family Trust	077-160-36	NE	NE	35	22N	21E	67630	IRR	2.50	\$1.00	\$1.00

BASIN ASSESSMENT SUMMARY WARM SPRINGS VALLEY 084

NDWR OWNER OF RECORD	BILLING APN	POD PARCEL OWNER	FOD APN	POD DESCRIPTION					PERMIT	USE	ACRE-FEET	CHARGE	TOTALS						
				QTR	QTR	SECTION	TWP	RGE											
Tehama Holdings, Inc. 6740 West Chicago street #2 Chandler, AZ 85226	077-090-14	Tehama Holdings, Inc.	077-090-14	SE	NW	32	23N	21E	57084	IRR	772.20	\$308.88	\$612.09						
		Tehama Holdings, Inc.	077-090-14	SE	NW	32	23N	21E	57090	IRR									
		Tehama Holdings, Inc.	077-090-14	SE	NW	32	23N	21E	57091	IRR									
		Tehama Holdings, Inc.	077-090-14	SE	NW	32	23N	21E	57092	IRR									
		Tehama Holdings, Inc.	077-090-14	SE	NW	32	23N	21E	57093	IRR									
		Tehama Holdings, Inc.	077-090-14	SE	NW	32	23N	21E	57094	IRR									
		Tehama Holdings, Inc.	077-090-03	NE	NW	5	22N	21E	57085	IRR				519.96	\$207.98				
		Tehama Holdings, Inc.	077-090-03	NE	NW	5	22N	21E	57086	IRR									
		Tehama Holdings, Inc.	077-090-03	NE	NW	5	22N	21E	57087	IRR									
		Tehama Holdings, Inc.	077-090-03	NE	NW	5	22N	21E	57088	IRR									
		Tehama Holdings, Inc.	077-090-03	NE	NW	5	22N	21E	57089	IRR									
		Tehama Holdings, Inc.	077-090-03	NE	NW	5	22N	21E	57095	IRR									
		Tehama Holdings, Inc.	077-090-03	NE	NW	5	22N	21E	58507	IRR									
		Tehama Holdings, Inc.	077-090-03	NE	NW	5	22N	21E	58508	IRR									
		Tehama Holdings, Inc.	077-090-03	NE	NW	5	22N	21E	58509	IRR									
		Tehama Holdings, Inc.	077-090-03	NE	NW	5	22N	21E	75473	IRR									
		Tehama Holdings, Inc.	077-090-07	SE	SW	5	22N	21E	23888	IRR						53.08	\$21.23		
		Tehama Holdings, Inc.	077-090-07	SE	SW	5	22N	21E	53304	IRR								4.59	\$1.84
		Tehama Holdings, Inc.	077-090-07	SE	SW	5	22N	21E	53306	IRR									
		Tehama Holdings, Inc.	077-090-07	SE	SW	5	22N	21E	53307	IRR				32.12	\$12.85				
Tehama Holdings, Inc.	077-090-07	SE	SW	5	22N	21E	53308	IRR	127.88	\$51.15									
Daniel W. Phillips c/o Graham, David and Ashley 9483 Madrid Way Elk Grove, CA 95758	077-130-26	Graham, David and Ashley	077-130-26	SE	SW	16	22N	21E			67952	IRR	5.00			\$2.00	\$2.00		
Phillips Family Revocable Trust c/o Philipps, Steven & Joann 6650 Winnemucca Ranch Road Reno, NV 89510	076-110-31	Philipps, Steven & Joann	076-110-13	SE	SE	35	23N	20E			65500	IRR	12.00			\$4.80	\$4.80		
Garlock, David & Candice 5700 Quaking Aspen Rd Reno, NV 89510	077-270-14	Garlock, David & Candice	077-270-14	NW	NE	6	21N	22E			65680	IRR	4.00			\$1.60	\$1.60		
Messenger Molding, Inc. & Messenger Trust 14650 Pyramid Way Reno, NV 89510	076-271-07	BLM	076-271-07	SW	SE	24	22N	20E			62644	IRR	15.00	\$6.00	\$9.20				
			076-271-07	SW	SE	24	22N	20E	62643	IRR									
			076-271-07	SW	SE	24	22N	20E	69780	IRR	2.50	\$1.00							
			076-271-07	SW	SE	24	22N	20E	69781	IRR						5.50	\$2.20		
Rankin Living Trust 1360 Hot Springs Rd Reno, NV 89521	017-150-53	Rankin Nevada Holdings, LLC	077-240-20	SE	NE	12	21N	21E	68914	IRR	5.00	\$2.00	\$4.08						
			077-240-20	SE	NE	12	21N	21E	68915	IRR				5.20	\$2.08				

BASIN ASSESSMENT SUMMARY WARM SPRINGS VALLEY 084

NDWR OWNER OF RECORD	BILLING APN	POD PARCEL OWNER	POD APN	POD DESCRIPTION					PERMIT	USE	ACRE-FEET	CHARGE	TOTALS
				QTR	QTR	SECTION	TWP	RGE					
F & M Family Trust P. O. Box 10140 Reno, NV 89510	076-220-32	F & M Family Trust	076-220-32	SW	SE	19	22N	21E	64011	IRR	8.00	\$3.20	\$7.00
			076-220-33	SW	SE	19	22N	21E	69226	IRR	9.50	\$3.80	
Herold Trust, Carl D. c/o Cook, Kevin & Heather 6766 Peppergrass Dr Sparks, NV 89436	076-320-11	Herold Trust, Carl D.	076-320-11	SE	NE	14	23N	20E	68313	IRR	9.50	\$3.80	\$3.80
			076-320-11	SE	NE	14	23N	20E	70763	IRR			
Wiley, Gus & Hazel. M. c/o Kelly, Frank et al 5855 Rebel Cause Road Reno, NV 89510	076-110-21	Blakeslee, Sherri L.	076-110-21	SE	SW	36	23N	20E	62827	IRR	1.00	\$1.00	\$1.00
Hudspeth, Richard L. 4100 Amy Road Reno, NV 89510	077-170-07	Hudspeth Family Trust	077-170-07	NW	NE	27	22N	21E	67732	IRR	2.00	\$1.00	\$1.00
Spitzer, Charles 2825 Maple Street San Diego, CA 92104	Unsecured	Gannett Family Trust	077-140-03	NW	NE	21	22N	21E	68709	IRR	17.50	\$7.00	\$7.00
Gannett Family Trust 683 Ironbark cir Orinda, CA 94563	077-140-03	Gannett Family Trust	077-140-03	NW	NE	21	22N	21E	68709	IRR	20.00	\$8.00	\$8.00
Trust Company of America c/o Roberts, Eric & Louise 2449 Granite In Lincoln, CA 95648	077-140-04	Gannett Family Trust	077-140-03	NW	NE	21	22N	21E	68709	IRR	9.50	\$3.80	\$3.80
Jones, Gregory W. & Laura P. O. Box 52500 Sparks, NV 89435	076-120-29	Jones, Gregory W. & Laura	076-120-29	SE	SW	2	22N	20E	67992	IRR	9.50	\$3.80	\$3.80
Rankin, Wayne C. 525 Coney Island Dr Sparks, NV 89431	077-240-20	Rankin Nevada Holdings LLC	077-240-20	SE	NE	12	21N	21E	68300	IRR	4.00	\$1.60	\$1.60
Barnes, Larry E. & Annette R. 505 Two Forty Road Reno, NV 89510	076-110-35	Barnes, Larry E. & Annette R.	076-110-35	NE	SW	35	23N	20E	69025	IRR	8.00	\$3.20	\$3.20
Capurro, George J. & Elaine Kinerson 2400 La Jolla Ln Sparks, NV 89441	076-162-05	Capurro Living Trust, George J.	076-162-05	SW	NE	25	22N	20E	68067	IRR	110.00	\$44.00	\$44.00
			076-162-05	SW	NE	25	22N	20E	68068	IRR			
			076-162-05	SW	NE	25	22N	20E	68069	IRR			
			076-162-05	SW	NE	25	22N	20E	68070	IRR			

BASIN ASSESSMENT SUMMARY WARM SPRINGS VALLEY 084

NDWR OWNER OF RECORD	BILLING APN	POD PARCEL OWNER	POD APN	POD DESCRIPTION					PERMIT	USE	ACRE-FEET	CHARGE	TOTALS
				QTR	QTR	SECTION	TWP	RGE					
Miller, Clel 132 Roughing-It Road Dayton, NV 89403	077-100-24	Miller, Denise	077-100-24	SE	SW	10	22N	21E	65072	IRR	39.00	\$15.60	\$15.60
		Miller, Denise	077-100-24	SE	SW	10	22N	21E	65073	IRR			
Fahnestock Enterprises, Inc. P.O. Box 20065 Reno, NV 89515	077-200-04	Fahnestock Properties, LLC	077-200-04	SW	NE	8	22N	21E	62889	IRR	812.00	\$324.80	\$326.76
			077-200-04	SW	NE	8	22N	21E	62890	IRR			
			077-200-04	SW	NE	8	22N	21E	68228	IRR			
		Fahnestock Properties	077-200-04	SW	NE	8	22N	21E	78715	IRR	4.90	\$1.96	
Fahnestock Family Trust P.O. Box 20065 Reno, NV 89515	045-541-07	Fahnestock Properties, LLC	077-200-04	SW	NE	8	22N	21E	68845	IRR	100.00	\$40.00	\$40.00
			077-200-04	SW	NE	8	22N	21E	68847	IRR			
			077-200-04	SW	NE	8	22N	21E	68849	IRR			
The Boeing Company P.O. Box 3707 Attn: M/C 20-59 Seattle, WA 98124	076-150-01	BLM		SE	SE	29	22N	21E	60975E	ENV	16.13	\$6.45	\$222.40
				NW	NW	13	22N	21E	65570E	ENV	177.40	\$70.96	
				SW	SE	12	22N	21E	65571E	ENV	129.00	\$51.60	
				SW	SW	7	22N	22E	65572E	ENV	56.40	\$22.56	
				NW	SW	7	22N	22E	65573E	ENV	40.30	\$16.12	
				SE	NE	7	22N	22E	68919E	ENV	24.18	\$9.67	
				SW	SW	12	22N	21E	69169E	ENV	16.07	\$6.43	
				NW	NW	13	22N	21E	69432E	ENV	16.07	\$6.43	
				NE	SW	28	22N	21E	69798E	ENV	15.98	\$6.39	
				NE	SW	28	22N	22E	70223E	ENV	16.07	\$6.43	
				SW	NE	7	22N	22E	74986E	ENV	32.26	\$12.90	
				SW	NE	7	22N	22E	80298E	ENV	16.14	\$6.46	
McFall Trust, Larry 4400 Amy Road Reno, NV 89510	077-140-20	McFall Trust, The Larry	077-140-20	SW	SE	22	22N	21E	66411	COM	0.46	\$1.00	\$1.00
Stone, Marilou & Robert L. 4005 Ironwood Road Reno, NV 89510	076-251-01	Stone Trust	076-251-01	NE	NE	7	22N	21E	67629	IRR	2.00	\$1.00	\$1.00
Fischer Trust, The Frances J. c/o Morrill, Frank and Sherie P.O. Box 3326 Sparks, NV 89432	076-330-15	Morrill, Frank and Sherie	076-330-15	SE	NE	14	23N	20E	68315	IRR	4.00	\$1.60	\$1.60
Martin, Ruben and Josie P.O. Box 2119 Sparks, NV 89432	076-320-04	BLM	None	SE	NE	14	23N	20E	68314	IRR	8.00	\$3.20	\$3.20
		Martin, Ruben and Josie	076-320-12	SE	NE	14	23N	20E	70762	IRR			
Shirk, Timothy c/o Murphy 2007 Family Living Trust 3929 Berrywood st Santa Maria, CA 93455	077-130-07	Murphy 2007 Family Living Trust	077-130-07	NW	NE	15	22N	21E	73443	IRR	6.00	\$2.40	\$2.40

BASIN ASSESSMENT SUMMARY WARM SPRINGS VALLEY 084

NDWR OWNER OF RECORD	BILLING APN	POD PARCEL OWNER	POD APN	POD DESCRIPTION					PERMIT	USE	ACRE-FEET	CHARGE	TOTALS
				QTR	QTR	SECTION	TWP	RGE					
Everheart, Casey c/o H&N Properties LLC 225 West Moana Ln Reno, NV 89509	076-610-05	H&N Properties LLC	076-610-05	SW	SW	26	22N	22E	76648	IRR	4.00	\$1.60	\$1.60
1998 R. O. & V. J. c/o Bader, Gary & Leta 2000 Flagstone Road Reno, NV 89510	077-110-10	Bader, Gary & Leta	077-110-10	SE	NE	11	22N	21E	71777	IRR	1.00	\$1.00	\$1.00
Hersrud, Helen J. & Martin G. c/o Sunrise Ranch Living Trust 9732 Pyramid Way #334 Sparks, NV 89441	077-110-19	Sunrise Ranch Living Trust Sunrise Ranch Living Trust	077-110-19 077-110-19	NW NW	NW NW	11 11	22N 22N	21E 21E	70856 70857	IRR IRR	0.50	\$1.00	\$1.00
Stewart Living Trust, Michael B. 250 Chism Street Reno, NV 89503	071-060-22	Fahnestodk Properties	077-200-04	SW	NE	8	22N	21E	78714	IRR	55.00	\$22.00	\$22.00
Millennium Properties of Northern Nevada, LLC 802 Troy Ave Dyersburg, TN 38024	077-460-02	BLM	077-220-11	NE	SW	34	22N	21E	74442	IRR	20.00	\$8.00	\$8.00
Moe/Mercier Living Trust 3400 Right Hand Canyon Road Reno, NV 89510	077-300-13	Moe/Mercier Living Trust	077-300-13	NE	NE	29	22N	22E	77316	IRR	7.50	\$3.00	\$3.00
MPG Land Holdings 414 Stone Creek Dr Boerne, TX 78006	076-910-06	Mullen 2007 Trust	077-220-12 077-220-12	NE NE	SW SW	34 34	22N 22N	21E 21E	74438 74441	IRR IRR	12.00 30.50	\$4.80 \$12.20	\$17.00
Palomino Valley GID P. O. Box 615 Sparks, NV 89432	077-350-02	Palomino Valley GID	077-350-02 077-350-02 077-350-02 076-251-07 076-251-07	SW SW SW	SE SE SE	33 33 33	23N 23N 23N	21E 21E 21E	76042 76938 77335	QM QM QM	13.98	\$5.59	\$8.79
Condon, Philip E. & Heather C. 1070 Hallertau Drive Sparks, NV 89441	530-631-06	Pratt, Tom & Lannette	077-340-76	SW	NW	4	22N	21E	77496	IRR	10.00	\$4.00	\$4.00
Pratt, Lannette & Tom 6105 Whiskey Springs Road Reno, NV 89510	077-340-76	Pratt, Lannette & Tom	077-340-76	SW	NW	4	22N	21E	75553	IRR	61.20	\$24.48	\$24.48

BASIN ASSESSMENT SUMMARY WARM SPRINGS VALLEY 084

NDWR OWNER OF RECORD	BILLING APN	POD PARCEL OWNER	POD APN	POD DESCRIPTION					PERMIT	USE	ACRE-FEET	CHARGE	TOTALS
				QTR	QTR	SECTION	TWP	RGE					
Olson Trust, Ronald L. c/o Crazy Wilcox Ranch 1560 Manzanita Ln Reno, NV 89509	077-160-06	McKinnies, William & Barbara	077-180-10	SW	SE	26	22N	21E	75552	IRR	4.50	\$1.80	\$5.20
		Amy & Fremont Enterprises, LLC Crazy Wilcox Ranch	077-140-06	SE	NW	22	22N	21E	75427	IRR	1.06	\$1.00	
			077-160-06	SW	SE	26	22N	21E	85753	IRR	6.00	\$2.40	
Cameron, Evelyn N. and Wesley R. 600 Two Forty Road Reno, NV 89510	076-110-06	Ruf, Kyle	077-180-08	SW	NE	35	23N	20E	83112	IRR	12.50	\$5.00	\$5.00
Capurro Investments LLC c/o LW Land Company LLC 695 Mile Circle Dr Reno, NV 89511	077-130-23	LW Land Company LLC	077-130-23	NW	NW	16	22N	21E	86416	IRR	57.50	\$23.00	\$23.00
			077-130-23	NW	NW	16	22N	21E	86417	IRR			
			077-130-23	NW	NW	16	22N	21E	86418	IRR			
Goldfin, Aida L. & Sheldon J. 25 Towhee Way Reno, NV 89508	076-920-01	Goldfin, Aida L. & Sheldon J.	076-920-01	NE	NE	18	21N	22E	V09749	IRR	392.00	\$156.80	\$156.80
Hayes, Edward J. & Constance G. 1039 Haystack Dr Carson City, NV 89705	077-100-12	Hayes Living Trust	077-100-12	NW	SW	1	22N	20E	47599	IRR	2.00	\$1.00	\$61.40
				SW	NE	9	22N	21E	83730	IRR			
				SW	NE	9	22N	21E	83732	IRR			
				SW	NE	9	22N	21E	83733	IRR			
				SW	NE	8	22N	21E	83734	IRR			
				SW	NE	9	22N	21E	83735	IRR			
				SW	NE	9	22N	21E	83736	IRR			
				SW	NE	8	22N	21E	87561	IRR			
SW	NE	9	22N	21E	87562	IRR							
Tory Friedman 300 South Arlington Ave Reno, NV 89501	077-310-03	Terry Friedman	077-310-03	SW	SE	18	22N	22E	86579	IRR	3.00	\$1.20	\$1.20
Novelly, Orville A III & Janice L. 8610 Aquifer Way Reno, NV 89506	077-410-31	Novelly, Orville A III & Janice L.	077-410-31 077-410-32	SE	SE	7	21N	22E	80858	IRR	2.30	\$1.00	\$1.00
Barbato, Gary E. & Brandt, Julie P. 5000 Amy Road Reno, NV 89510	077-100-25	Barbato, Gary E.	077-100-25	NW	NW	14	22N	21E	87424	COM	23.82	\$9.53	\$9.53
		Barbato, Gary E.	077-100-25	NW	NW	14	22N	21E	87245	IRR			
Amy & Fremont Enterprises, LLC 1560 Manzanita Lane Reno, NV 89509	077-140-06	Amy & Fremont Enterprises	077-140-06	SE	NW	22	22N	21E	82947	IRR	8.00	\$3.20	\$3.20

BASIN ASSESSMENT SUMMARY WARM SPRINGS VALLEY 084

NDWR OWNER OF RECORD	BILLING APN	POD PARCEL OWNER	POD APN	POD DESCRIPTION					PERMIT	USE	ACRE-FEET	CHARGE	TOTALS	
				QTR	QTR	SECTION	TWP	RGE						
Schmitt, Richard 3995 Bacon Rind Rd Reno, NV 89510	076-162-06	Schmitt, Richard	076-162-06	NE	SE	25	22N	20E	83863	IRR	27.74	\$11.10	\$19.77	
				NE	SE	25	22N	20E	83864	IRR	21.67	\$8.67		
Ronald Olson Trust 1560 Manzanita Ln Reno, NV 89509	023-193-04	Springwood, LLC	076-242-05	SE	NE	6	22N	21E	79768	COM	0.95	\$1.00	\$8.58	
		Springwood, LLC	076-242-05	SE	NE	6	22N	21E	79769	COM	5.00	\$2.00		
		Springwood, LLC	076-242-05	SE	NE	6	22N	21E	80398	COM	1.50	\$1.00		
		Springwood, LLC	076-242-05	SE	NE	6	22N	21E	80399	COM	3.50	\$1.40		
		Springwood, LLC	076-242-05	SE	NE	6	22N	21E	80400	COM	5.00	\$2.00		
		Amy & Freemont Enterprises LLC	077-140-06	SE	NW	22	22N	21E	81860	COM	2.94	\$1.18		
Washoe County Department of Water Resources P.O. Box 11130 Reno, NV 89520	unsecured	BLM	None	NE	SE	18	23N	21E	39849	REC	19.98	\$7.99	\$19.99	
		Richardson Family Trust	077-270-03	NE	NW	5	21N	22E	77037	IRR	7.50	\$3.00		
		Bamhardt, John C. et. al.	077-160-35	SE	SE	26	22N	21E	78074	COM	0.55	\$1.00		
		Douglas, Brent N.	077-490-04	NE	SE	4	22N	21E	39167	IRR	20.00	\$8.00		
Bureau of Land Management		Wild Horse and Burrow area	076-251-02	NW	NE	7	22N	21E	24099	STK	4.00		Billed Separately	
			077-340-78	SE	NW	4	22N	21E	73841	QM	1.50			
			076-251-02	NW	NE	7	22N	21E	50021	STK	33.60			
			076-251-02		LT05	7	22N	21E	71589	STK				
Reno-Sparks Indian Colony 98 Colony Road Reno, NV 89502		Fahnestock Family Trust	077-100-33	SW	NE	8	22N	21E	69580	IRR	36.00		Billed Separately	
		Fahnestock Family Trust	077-100-33	SW	NE	8	22N	21E	69582	IRR				
		Fahnestock Family Trust	077-100-33	SW	NE	8	22N	21E	69584	IRR				
		Fahnestock Family Trust	077-100-33	SW	NE	8	22N	21E	69586	IRR				
				BLM	089-170-02	SE	NW	4	21N	20E	52089	QM	312.12	
						NE	NW	4	21N	20E	53313	QM		
						NE	NW	4	21N	20E	60214	QM		
						SW	SE	31	22N	20E	67632	QM		
						NW	SE	33	22N	20E	67633	QM		
						SW	SE	31	22N	20E	69708	QM		
						SE	SE	31	22N	20E	69709	QM		
					076-200-37	NW	NE	22	23N	20E	86747	IRR		
						SW	SE	31	22N	20E	86748	IRR		

4171
STATE OF NEVADA
DIVISION OF WATER RESOURCES
901 S. Stewart Street, Suite 2002
Carson City, Nevada 89701
Return Service Requested



9214 7969 0099 9790 1626 0092 86

Washoe County Commissioners
1001 E. Ninth St.
Reno, NV 89512

Hasler
02/12/2019
US POSTAGE \$007.75

ZIP 89701
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*411018 - 7 comments filed
Brenden
Commander Long by PJ*

STEVE SISOLAK
Governor

STATE OF NEVADA

BRADLEY CROWELL
Director

TIM WILSON, P.E.
Acting State Engineer



DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES
DIVISION OF WATER RESOURCES

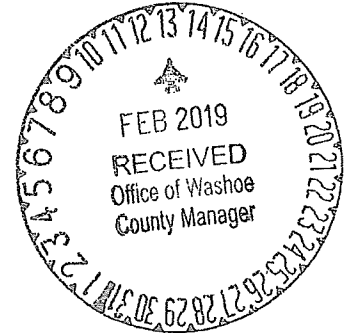
901 South Stewart Street, Suite 2002

Carson City, Nevada 89701-5250

(775) 684-2800 • Fax (775) 684-2811

<http://water.nv.gov>

February 12, 2019



Washoe County Commissioners
1001 E. Ninth St.
Reno, NV 89512

CERTIFIED MAIL: 9214 7969 0099 9790 1626 0092 86

Ladies and Gentlemen:

Pursuant to the provisions of NRS § 534.040(2), it is respectfully requested that you levy a special assessment on all taxable property within the confines of the Washoe Valley Groundwater Basin for the Fiscal Year July 1, 2019, to June 30, 2020. The levy must be charged against each water user who has a permit to appropriate water or a perfected water right, and the charge against each water user must be based upon the proportion which their water right bears to the aggregate water rights in the subject hydrographic basin, as officially designated on February 1, 1978.

The amount of \$2,548.24 will be required for the payment of necessary expenses for supervision over the groundwater basin to include, but not limited to special studies, water level measurements, crop/pumpage inventories, field investigations, aquifer tests, well driller inspections, intent to drill card and well log review, associated data collection and management.

We are enclosing a certificate to be signed and returned indicating that the assessment rate necessary to support the proposed budget has been acted on by the County Commissioners and the amount certified to the Assessor.

Sincerely,

A handwritten signature in cursive that reads "Tim Wilson, P.E.".

Tim Wilson, P.E.
Acting State Engineer

TW/aa
Enclosure

Tim Wilson, P.E., Acting State Engineer
Division of Water Resources
901 S. Stewart Street, Suite 2002
Carson City, Nevada 89701

Dear Mr. Wilson:

I hereby certify that the State Engineer's budget for payment of necessary expenses for the supervision over the waters of the Washoe Valley Groundwater Basin for the Fiscal Year July 1, 2019, to June 30, 2020, in the amount of Two Thousand Five Hundred Forty Eight Dollars and Twenty Four Cents (\$2,548.24), has been received by Washoe County in accordance with the provisions of NRS § 534.040.

The assessment rate necessary to support the proposed budget was acted upon by the WASHOE COUNTY COMMISSIONERS on the _____ day of _____, 20__, and the amount contained therein was certified to the WASHOE COUNTY COMMISSIONERS.

Respectfully submitted,

COUNTY CLERK

BASIN ASSESSMENT SUMMARY

HYDROGRAPHIC BASIN #089

Washoe Valley
Washoe County

Acre-Feet Subject to Assessment	5,042.88
Charge Per Acre-Foot	\$0.50
Excess Due to \$1.00 Minimum Charge and Rounding	\$26.80
Total Amount Assessed	\$2,548.24

NDWR OWNER OF RECORD	BILLING APN	POD PARCEL OWNER	POD APN	POD DESCRIPTION					PERMIT	USE	ACRE-FEET	CHARGE	TOTALS
				QTR	QTR	SECTION	TWP	RGE					
Rodger B. Primm Family Trust 5100 Franktown Road Carson City, NV 89704	055-060-36	Rodger B. Primm Family Trust	055-060-35	NW¼	SW¼	10	16N	19E	9268	IRR	239.00	\$119.50	\$150.34
			055-060-35	NW¼	SW¼	10	16N	19E	9268	IRR	5.69	\$2.85	
			055-060-35	NW¼	SW¼	10	16N	19E	9268	IRR	55.97	\$27.99	
Yarhi, Robert E 11005 Stead Blvd Reno, NV 89506	055-060-37	Robert E Yarhi	055-060-37	NW¼	SW¼	10	16N	19E	9268	IRR	20.74	\$10.37	\$13.22
			055-060-35	NW¼	SW¼	10	16N	19E	9268	IRR	5.69	\$2.85	
Yarhi, Robert E 11005 Stead Blvd Reno, NV 89506	055-060-38	Rodger B. Primm Family Trust	055-060-35	NW¼	SW¼	10	16N	19E	9268	IRR	27.73	\$13.87	\$16.72
			055-060-35	NW¼	SW¼	10	16N	19E	9268	IRR	5.69	\$2.85	
Robert E Martin Trust c/o Healy, John & Mary 4955 Franktown Rd Washoe Valley, NV 89704	055-060-29	Rodger B. Primm Family Trust	055-060-35	NW¼	SW¼	10	16N	19E	9268	IRR	22.21	\$11.11	\$29.30
				NW¼	SW¼	10	16N	19E	9268	IRR	36.38	\$18.19	
5 Seat Investments LLC 2655 Fury Ct Reno, N 89521	050-231-38	5 Seat Investments LLC	050-231-38	SW¼	SE¼	23	17N	19E	85905	IRR	0.04	\$1.00	\$3.00
			050-231-38	SW¼	SE¼	23	17N	19E	85906	IRR	0.07	\$1.00	
			050-231-38	SW¼	SE¼	23	17N	19E	85907	IRR	1.89	\$1.00	
Sierra Packaging & Converting Building One LLC 11005 Stead Blvd Reno, NV 89506	055-060-39	Robert E Yarhi	055-060-37	NW¼	SW¼	10	16N	19E	9268	IRR	36.89	\$18.45	\$18.45
Abendroth, Wesley E. 55 Lonesome Polecat Lane Carson City, NV 89704	050-220-35	Abendroth, Wesley W.	050-220-35	SW¼	NW¼	24	17N	19E	11510	IRR	7.65	\$3.83	\$6.24
		Abendroth, Wesley W.	050-220-35	SW¼	NW¼	24	17N	19E	38493	IRR	4.81	\$2.41	
Padgett, Varnell O. & Nancy Ann c/o Nancy Padgett 943 Ephedra Ln Sparks, NV 89436	050-220-34	Padgett, Varnell & Nancy, et. al.	050-220-34	SW¼	NW¼	24	17N	19E	11510	IRR	4.35	\$2.18	\$2.18
Aitken, David M. c/o Zahler, Paul 400 Washoe Dr #A Washoe Valley, NV 89704	050-234-08	Zahler Family Trust	050-234-08	SE¼	NE¼	23	17N	19E	11807	IRR	9.70	\$4.85	\$4.85

HYDROGRAPHIC BASIN #089

Washoe Valley
Washoe County

NDWR OWNER OF RECORD	BILLING APN	POD PARCEL OWNER	POD APN	POD DESCRIPTION			RGE	PERMIT	USE	ACRE-FEET	CHARGE	TOTALS			
				QTR	QTR	SECTION									
Old Washoe, LLP P.O. Box 778114 Henderson, NV 89077	050-220-20	Old Washoe, LLP	050-220-20	SW¼	NW¼	24	17N	19E	12502	IRR	2.29	\$1.15	\$1.15		
Steele, Kathy c/o Mineikis, Aliks & Julia 215 Surrey Dr. Reno, NV 89521	050-231-04	Starkey, Randy A. & Patricia	050-231-46	SW¼	SE¼	23	17N	19E	17566	IRR	0.02	\$1.00	\$1.00		
NHTF Trust 7475 Brothers Ln Washoe Valley, NV 89704	055-281-24	Starkey, Randy A. & Patricia	050-231-46	SW¼	SE¼	23	17N	19E	17566	IRR	2.00	\$1.00	\$1.00		
Gillemot Family Trust, George W. 4814 Old US Highway 395 Washoe Valley, NV 89704	055-042-34	George W. Gillemot Family Trust	055-042-34	SE¼	SW¼	03	16N	19E	18308	IRR	556.78	\$278.39	\$287.31		
		George W. Gillemot Family Trust	055-042-34	SE¼	SW¼	03	16N	19E	68706	IRR					
		George W. Gillemot Family Trust	055-042-40	NW¼	SW¼	03	16N	19E	72058	IRR					
		Gillemont Family Trust	055-042-06	NW¼	NE¼	10	16N	19E	66807	STK				9.92	\$4.96
		Gillemont Family Trust	055-042-06	NW¼	NE¼	10	16N	19E	84731	IRR				5.92	\$2.96
		Gillemont Family Trust	055-042-06	NW¼	NW¼	10	16N	19E	84732	IRR	1.68	\$1.00			
Ratliff, Roy L. And Lorene c/o Patricia Brown 3690 Clark Dr Washoe Valley, NV 89704	050-441-11	Patricia Brown	050-441-11	SE¼	NW¼	06	16N	20E	19691	IRR	4.00	\$2.00	\$2.00		
Braun, Dustin and Christie 5580 Marlowe Dr Washoe Valley, NV 89704	055-150-36	Braun, Dustin and Christie	055-150-36	NE¼	SW¼	14	16N	19E	85351	IRR	4.00	\$2.00	\$2.00		
Brown, Michael c/o Weinberg, Frederic M & Charlotte A 3315 Lyon Ln Washoe Valley, NV 89704	050-441-17	Weinberg, Frederic M & Charlotte A	050-441-17	SE¼	NW¼	06	16N	20E	19691	IRR	4.00	\$2.00	\$2.00		
Gourley Family Living Trust 435 Timberlake Court Reno, NV 89511	046-190-13	Gourley Family Living Trust	046-190-13	NE¼	SE¼	15	17N	19E	78661	COM	1.96	\$1.00	\$2.00		
		Gourley Family Living Trust	046-190-13	NE¼	SE¼	15	17N	19E	85384	QM	0.23	\$1.00			
Stewart Family Trust Stewart, John W. & Janice C., Trustees 15 Lonesome Polecat Lane Washoe Valley, NV 89704	055-310-18	Stewart Family Trust	055-310-18	NE¼	SE¼	26	16N	19E	19993	IRR	20.00	\$10.00	\$10.00		

BASIN ASSESSMENT SUMMARY

HYDROGRAPHIC BASIN #089

Washoe Valley
Washoe County

NDWR OWNER OF RECORD	BILLING APN	POD PARCEL OWNER	POD APN	POD DESCRIPTION				PERMIT	USE	ACRE-FEET	CHARGE	TOTALS	
				QTR	QTR	SECTION	TWP						RGE
Kelley, Peter T. c/o Kelley Family Trust 2257 De Ann Drive Carson City, NV 89701	055-240-05	Kelly Family Trust	055-240-05	SW¼	NE¼	35	16N	19E	20114	DOM	1.63	\$1.00	\$1.00
Webb, William & Shelly c/o Webb Family Trust 7420 Franktown Road Washoe Valley, NV 89704	055-287-09	Lang Family Trust	055-190-05	NW¼	SE¼	22	16N	19E	20648	IRR	3.63	\$1.82	\$6.82
		Webb Family Trust	055-287-09	NE¼	SW¼	23	16N	19E	46809	IRR	10.00	\$5.00	
		Webb Family Trust	055-287-09	NE¼	SW¼	23	16N	19E	46810	IRR			
SCAP 7 LLC 7170 E McDonald Dr #4 Paradise Valley, AZ 85253	055-301-38	Weise, Grant J., Jr. & Olivia S.	055-301-38	SE¼	SE¼	27	16N	19E	77786	IRR	13.94	\$6.97	\$6.97
		Weise, Grant J., Jr. & Olivia S.	055-301-38	SE¼	SE¼	27	16N	19E	77787	IRR			
Copeland, Allen & Edenir One Mill Station Ranch Road Washoe Valley, NV 89704	055-301-34	Weise, Grant J., Jr. & Olivia S.	055-301-34	NE¼	NE¼	27	16N	19E	49089	IRR	6.00	\$3.00	\$3.00
Weise, Robert L. & Cathy V. c/o Goodsell 3 LLC P.O. Box 6448 Reno, NV 89513	400-190-07	L B Acquisitions, LLC	055-383-11	SE¼	NW¼	23	16N	19E	27565	IRR	0.96	\$1.00	\$1.00
Murphey Trust, John A. & Pamela Murphy, John A. & Pamela, Trustees 295 Bellevue Road Washoe Valley, NV 89704	055-172-01	Murphy Trust, John A. & Pamela	055-172-01	SW¼	SE¼	14	16N	19E	61173	IRR	3.00	\$1.50	\$2.50
		LB Acquisitions, LLC	055-412-09	NW¼	SW¼	23	16N	19E	30581	IRR	1.49	\$1.00	
Cliff, Alvin H. c/o Cliff Brothers Ranch 5545 Franktown Rd. Washoe Valley, NV 89704	055-150-04	Cliff Brothers Ranch, LLC	055-150-04	SE¼	NW¼	15	16N	19E	20840	IRR	546.36	\$273.18	\$273.18
Reeves Business Ventures c/o Murry Trust, Jason PO Box 19336 Reno, NV 89511	046-080-03	Reeves Business Ventures	046-080-03	SW¼	NE¼	22	17N	19E	85890	MUN	2.56	\$1.28	\$5.12
			046-080-04	SW¼	NE¼	23	17N	19E	85891	MUN	3.00	\$1.50	
			046-080-05	SW¼	NE¼	24	17N	19E	85892	MUN	2.52	\$1.26	
			046-080-05	SW¼	NW¼	24	17N	19E	21792	COM	2.16	\$1.08	

HYDROGRAPHIC BASIN #089

Washoe Valley
Washoe County

NDWR OWNER OF RECORD	BILLING APN	POD PARCEL OWNER	POD APN	POD DESCRIPTION					PERMIT	USE	ACRE-FEET	CHARGE	TOTALS
				QTR	QTR	SECTION	TWP	RGE					
Stutes, Marcia A. c/o Hancock, Howard and Cathleen 2135 Wild Flower Drive Washoe Valley, NV 89704	050-386-02	Hancock, Howard and Cathleen	050-386-02	SE¼	NW¼	31	17N	20E	23289	IRR	1.00	\$1.00	\$1.00
Taras Trust, Richard V. Taras, Richard V., Trustee 5880 Eastlake Boulevard Washoe Valley, NV 89704	050-351-47	Richard V. Taras Trust	050-351-47	SE¼	SE¼	17	16N	20E	76604	IRR	3.00	\$1.50	\$1.50
GTS, LLC c/o Thiel, George 3950 Steamboat dr Carson City, NV 89701	046-042-06	United States of America State of Nevada United States of America	046-022-07 046-042-04 050-202-07	SE¼ SE¼ SE¼	NE¼ NE¼ NE¼	4 34 34	17N 17N 17N	19E 19E 19E	75136 75138 75139	IRR IRR IRR	30.72	\$15.36	\$15.36
Washoe Ranch Properties, LLC P. O. Box 1724 Carson City, NV 89702	046-041-11	Washoe Ranch Properties, LLC	046-022-04	NW¼	SW¼	35	17N	19E	V05764	STK	44.93	\$22.46	\$22.46
Keith, Hugh J., Karl M., Robin, & Ruth M. c/o Rodriguez-Ocampo, Gonzalo 3320 Kings Row Reno, NV 89503	050-411-31	Rodriguez-Ocampo, Gonzalo et al	050-411-31	SW¼	SW¼	32	17N	20E	48915	QM	2.37	\$1.19	\$1.19
Roman Catholic Bishop of Reno 290 S. Arlington Avenue, Suite 200 Reno, NV 89501	046-070-60	Roman Catholic Bishop of Reno	046-070-60	NE¼	SW¼	23	17N	19E	25708	QM	42.57	\$21.29	\$21.29
Welch, Clare C. c/o Raabe, Kenneth C & Mary A 3005 Kristan Ln Washoe Valley, NV 89704	050-405-03	Welch Family Trust	050-405-03	SE¼	SW¼	31	17N	20E	25840	QM	4.02	\$2.01	\$2.01
Hawkins, Mary Anne & Tolles, Michael F. 3040 Chipmonk Drive Washoe Valley, NV 89704	050-382-03	Tolles, Michael F. & Hawkins, Mary A. et. al.	050-382-03	SE¼	NE¼	31	17N	20E	26345	IRR	3.97	\$1.99	\$1.99
Wilson, David H. & Dona L. 3050 Chipmonk Drive Washoe Valley, NV 89704	050-382-02	Wilson, David and Donna	050-382-03	SE¼	NE¼	31	17N	20E	26345	IRR	3.97	\$1.99	\$1.99
Pyle, Charles R. & Gayle L. 3720 Nye Drive Washoe Valley, NV 89704	050-461-06	Pyle, Charles R. & Gayle L. Pyle, Charles R. & Gayle L.	050-461-06 050-461-06	NE¼ NE¼	SW¼ SW¼	6 6	16N 16N	20E 20E	26386 26387	IRR IRR	3.40	\$1.70	\$1.70
Tinberg, George A. c/o Erskine, Richard L., Sr. 3210 Lakeshore Drive Washoe Valley, NV 89704	050-441-21	Erskine, Richard L., Sr.	050-441-21	SE¼	NW¼	6	16N	20E	26731	QM	1.01	\$1.00	\$1.00

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Washoe Valley
Washoe County

NDWR OWNER OF RECORD	BILLING APN	POD PARCEL OWNER	POD APN	POD DESCRIPTION					PERMIT	USE	ACRE-FEET	CHARGE	TOTALS
				QTR	QTR	SECTION	TWP	RGE					
Marion Hopkins Trust c/o Hopkins 2012 Trust 1000 N 4th St, MR348 Fairfield, IA 52557	050-540-19	Platt, Brad A & Chris S	050-490-01	SE¼	SE¼	8	16N	20E	57915	QM	9.94	\$4.97	\$7.54
		Washoe County School District	050-402-03	NE¼	SW¼	31	17N	20E	61913	MUN	5.14	\$2.57	
McCarley, Julayne c/o Michael Rife 5775 Old US Hwy 395 Washoe Valley, NV 89704	055-163-15	Rife, Michael C	055-163-15	NW¼	NW¼	23	16N	19E	27284	IRR	4.06	\$2.03	\$3.03
		Rife, Michael C	055-163-15	NW¼	NW¼	23	16N	19E	56534	STK	0.06	\$1.00	
Carol A. Bailey Trust 6995A Franktown Road, Unit A Washoe Valley, NV 89704	055-200-76	Bailey Trust, Carol A.	055-180-01	NE¼	SE¼	21	16N	19E	27569	IRR	70.91	\$35.46	\$35.46
Washoe County CSD Parks Administration & Planning Div. c/o Rosemarie Entsminger P. O. Box 11130 Reno, NV 89520	unsecured	Washoe County	046-051-29	SW¼	SE¼	27	17N	19E	24781	REC	9.82	\$4.91	\$68.84
		Washoe County	046-051-29	SW¼	SE¼	27	17N	19E	24782	REC	11.60	\$5.80	
		Washoe County	046-021-04	NW¼	NW¼	3	16N	19E	33672	REC	61.26	\$30.63	
		Washoe County School District	050-402-03	NE¼	SW¼	31	17N	20E	50516	REC	5.83	\$2.92	
		Washoe County	046-021-04	NE¼	NW¼	3	16N	19E	40528	REC	20.38	\$10.19	
		Washoe County School District	050-402-03	NE¼	SW¼	31	17N	20E	45173	REC	8.78	\$4.39	
Washoe County Community Services Department attn: Vahid Behmaram P. O. Box 11130 Reno, NV 89520	unsecured	Rasmussen Family Trust Agreement	055-081-08	SW¼	NW¼	11	16N	19E	26469	IRR	4.04	\$2.02	\$49.50
		Warner, Randall J. & Elizabeth A.	050-411-13	SW¼	SW¼	32	17N	20E	49390	COM	1.01	\$1.00	
		Smith, Robert H., et. al.	050-443-28	SW¼	NE¼	6	16N	20E	53076	IRR	2.02	\$1.01	
		Tanner, Matthew C.	050-490-05	NE¼	SE¼	8	16N	20E	57914	IRR	13.87	\$6.94	
		Coyle Family Trust	055-291-20	NW¼	SE¼	23	16N	19E	60683	IRR	5.00	\$2.50	
		Penegor, Wayne M. & Luanne A.	050-330-05	SW¼	SW¼	31	17N	20E	67734	COM	0.56	\$1.00	
		Twisted Sisters, LLC	050-550-09	SW¼	NW¼	5	16N	20E	76057	COM	0.46	\$1.00	
		Richard, Peter A. & Denise R. et al	050-320-03	NW¼	SW¼	6	16N	20E	81075	COM	1.00	\$1.00	
		Weir, Donald & Julianne	055-190-01	NE¼	SE¼	22	16N	19E	20648	IRR	6.06	\$3.03	
		Seibold Trust	055-210-16	SW¼	SE¼	22	16N	19E	21413	IRR			
		LB Acquisitions, LLC	055-412-09	NW¼	SW¼	23	16N	19E	30581	IRR			
		Gillemont Family Trust	055-042-06	NW¼	NE¼	10	16N	19E	70431	IRR	60.00	\$30.00	
		Gillemont Family Trust	055-042-06	NW¼	NE¼	10	16N	19E	70432	IRR			
		Flying Me Ranch LLC 6755 Franktown Rd Washoe Valley, NV 89704	055-200-77	Flying Me Ranch LLC	055-200-77	NE¼	SE¼	21	16N	19E	27569	IRR	

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Washoe Valley
Washoe County

NDWR OWNER OF RECORD	BILLING APN	POD PARCEL OWNER	POD APN	POD DESCRIPTION					PERMIT	USE	ACRE-FEET	CHARGE	TOTALS
				QTR	QTR	SECTION	TWP	RGE					
Truckee Meadows Water Authority c/o natural resources Attn: Elizabeth Crook P.O. Box 30013 Reno, NV 89520-3013	unsecured	Bank of the West	046-080-16	SE¼	NE¼	23	17N	19E	30097	QM	0.50	\$1.00	\$429.37
		Washoe County	046-080-34	SW¼	NE¼	23	17N	19E	81715	MUN	57.14	\$28.57	
		Washoe Valley Christian Church	050-411-32	SE¼	SE¼	31	17N	20E	61501	QM	2.00	\$1.00	
		Gillemot Family Trust	055-042-26	SW¼	SW¼	3	16N	19E	66091	QM	3.28	\$1.64	
		Washoe County	046-080-36	NE¼	NE¼	23	17N	19E	58615	COM	157.49	\$78.75	
		Washoe County	046-080-36	NE¼	NE¼	23	17N	19E	59703	QM			
		Washoe County	046-080-36	NE¼	NE¼	23	17N	19E	63357	MUN			
		Washoe County	046-080-36	NE¼	NE¼	23	17N	19E	63358	MUN			
		Washoe County	046-080-36	NE¼	NE¼	23	17N	19E	64023	MUN			
		Washoe County	046-080-36	NE¼	NE¼	23	17N	19E	64343	MUN			
		Washoe County	046-080-36	NE¼	NE¼	23	17N	19E	73123	MUN			
		Washoe County	046-080-36	NE¼	NE¼	23	17N	19E	73907	MUN			
		Washoe County	046-080-36	NE¼	NE¼	23	17N	19E	76771	MUN			
		Washoe County	046-080-36	NE¼	NE¼	23	17N	19E	77354	MUN			
		Washoe County	046-080-36	NE¼	NE¼	23	17N	19E	77355	MUN			
		Washoe County	046-080-36	NE¼	NE¼	23	17N	19E	77356	MUN			
		Washoe County	046-080-36	NE¼	NE¼	23	17N	19E	74858	MUN			
		DL Lakeshore LLC	050-419-09	SW¼	SW¼	32	17N	20E	65610	COM	0.61	\$1.00	
		Washoe County	055-371-16	NW¼	SE¼	22	16N	19E	61627	MUN	155.98	\$77.99	
		Washoe County	055-210-19	NW¼	SE¼	22	16N	19E	61628	MUN			
		Washoe County	055-210-19	NW¼	SE¼	22	16N	19E	61629	MUN			
		Washoe County	055-210-19	NW¼	SE¼	22	16N	19E	61724	MUN			
		Washoe County	055-210-19	NW¼	SE¼	22	16N	19E	62348	MUN			
		Washoe County	055-210-19	NW¼	SE¼	22	16N	19E	70114	MUN			
		Zissis, Steven & Jamie	055-200-86	NW¼	NW¼	22	16N	19E	76548	MUN			
		Zissis, Steven & Jamie	055-200-86	NW¼	NW¼	22	16N	19E	76549	MUN			
		TMWA	055-210-19	NW¼	SE¼	22	16N	19E	70865	MUN			
TMWA	055-371-16	NW¼	SE¼	22	16N	19E	70866	MUN					
Tanner, Matthew C.	050-490-05	NW¼	NE¼	23	17N	19E	69702	IRR	471.84	\$235.92			
Platt, Brad A & Chris S	050-490-01	NW¼	NE¼	23	17N	19E	69703	IRR					
Platt, Brad A & Chris S	050-490-01	NW¼	NE¼	23	17N	19E	69705	IRR					
Tanner, Matthew C.	050-490-05	NW¼	NE¼	23	17N	19E	69706	IRR					
Platt, Brad A & Chris S	050-490-01	NW¼	NE¼	23	17N	19E	69707	IRR					
United States of America	050-210-37	NW¼	NE¼	23	17N	19E	69894	IRR					
United States of America	050-210-37	NW¼	NE¼	23	17N	19E	69895	IRR					
United States of America	050-210-37	NW¼	NE¼	23	17N	19E	69896	IRR					
United States of America	050-210-37	NW¼	NE¼	23	17N	19E	69897	IRR					
United States of America	050-210-37	NW¼	NE¼	23	17N	19E	69898	IRR					
United States of America	050-210-37	NW¼	NE¼	23	17N	19E	69899	IRR					
United States of America	050-210-37	NW¼	NE¼	23	17N	19E	69900	IRR					
United States of America	050-210-37	NW¼	NE¼	23	17N	19E	69901	IRR					

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Washoe Valley
Washoe County

NDWR OWNER OF RECORD	BILLING APN	POD PARCEL OWNER	POD APN	POD DESCRIPTION					PERMIT	USE	ACRE-FEET	CHARGE	TOTALS
				QTR	QTR	SECTION	TWP	RGE					
Truckee Meadows Water Authority c/o natural resources		Dobie Doodle, LLC	050-411-24	SE¼	SE¼	31	17N	20E	49896	QM	7.00	\$3.50	
		Washoe Valley Christian Church	050-411-32	SE¼	SE¼	31	17N	20E	49897	QM			
		Washoe Valley Christian Church	050-411-32	SE¼	SE¼	31	17N	20E	61059	QM			
Straubel, Jeffrey Brian 5555 Eastlake Blvd Washoe Valley, NV 89704	050-351-35	Noland Family Trust	050-351-35	SW¼	NE¼	16	16N	20E	27891	IRR	92.00	\$46.00	\$46.00
		Noland Family Trust	050-351-37	NW¼	SE¼	16	16N	20E	29119	IRR			
		Noland Family Trust	050-351-35	SW¼	NE¼	16	16N	20E	48824	IRR			
Nelson, James N., Jr. & Louisa R. 3605 Clark Drive Washoe Valley, NV 89704	050-422-23	Nelson, James N., Jr. & Louisa R.	050-422-23	NE¼	NW¼	6	16N	20E	28570	QM	2.24	\$1.12	\$1.12
James H Fulton 2780 Pueblo Street Silver Springs, NV 89429	050-231-32	James H. Fulton	050-231-32	NW¼	SE¼	23	17N	19E	29998	QM	8.41	\$4.21	\$4.21
		James H. Fulton	050-231-32	NW¼	SE¼	23	17N	19E	29999	QM			
Hannan, J. Thomas 1894 Highway 50 East, Suite 4-332 Carson City, NV 89701	055-292-17	Hannan, J. Thomas	055-292-17	SW¼	SW¼	23	16N	19E	30436	IRR	16.36	\$8.18	\$8.18
Riley, Earnest H. & Jewel c/o Buffle LCLC 2501 Blueberry Rd Anchorage, AK 99503	046-080-46	Bison Construction	046-080-46	SE¼	NE¼	23	17N	19E	31712	COM	0.22	\$1.00	\$1.00
King Family Trust King, John W. & Patricia A., Trustees 7395 Bryan Canyon Road Washoe Valley, NV 89704	055-292-48	King Family Trust	055-292-48	SW¼	SW¼	23	16N	19E	31763	IRR	20.00	\$10.00	\$10.00
Weir Family Trust 7250 Franktown Road Washoe Valley, NV 89704	055-190-01	Weir, Donald V. & Julianne	055-190-01	NW¼	SE¼	22	16N	19E	31847	IRR	11.84	\$5.92	\$5.92
Clark, Michael E. 3775 Poco Lena Court Washoe Valley, NV 89704	050-303-15	Clark, Michael E.	050-303-15	NE¼	SW¼	5	16N	20E	70928	IRR	5.00	\$2.50	\$2.50
Day, Richard & Mary Day Family Trust Day, Richard W. & Mary E. 3725 Poco Lena Court Washoe Valley, NV 89704	050-303-14	Day Family Trust	050-303-14	NE¼	SW¼	5	16N	20E	68979	IRR	1.00	\$1.00	\$1.00

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Washoe Valley
Washoe County

NDWR OWNER OF RECORD	BILLING APN	POD PARCEL OWNER	POD APN	POD DESCRIPTION				RGE	PERMIT	USE	ACRE-FEET	CHARGE	TOTALS
				QTR	QTR	SECTION	TWP						
Rinehart Living Trust, Richard & Vicki 133 Peppy San Court Washoe Valley, NV 89704	050-304-19	Rinehart Living Trust, Richard & Vicki	050-304-19	SW¼	SE¼	5	16N	20E	69752	IRR	4.00	\$2.00	\$2.00
Nicholson, Suzann M. 17230 Big Pine Drive Reno, NV 89511	050-481-04	Nicholson, Suzann M.	050-481-04	SE¼	SW¼	6	16N	20E	33690	IRR	2.00	\$1.00	\$1.00
Truckee Meadows Fire Protection District P. O. Box 11130 Reno, NV 89520	050-210-35	Truckee Meadows Fire Prot. Dist.	050-210-35	NE¼	NE¼	25	17N	19E	34713	QM	0.40	\$1.00	\$1.00
Lindberg, Jon C. & Michal K. 20957 Eaton Road Reno, NV 89521	050-251-03	Lindberg, Jon C. & Michael K.	050-251-03	NW¼	NW¼	30	17N	20E	35019	QM	1.38	\$1.00	\$1.00
Franktown Hills Association c/o Law Office of Thomas J. Hall P.O. Box 3948 Reno, NV 89501	Unsecured	Zemke, Hubert R., Jr. & Tessa L. Zemke, Hubert R., Jr. & Tessa L.	055-032-14 055-032-14	SE¼ SE¼	NE¼ NE¼	9 9	16N 16N	19E 19E	35268 61786	QM QM	3.54	\$1.77	\$1.77
Whiston, Richard M. 1857 Wellington W Carson City, NV 89703	172-020-02	Zemke, Hubert R., Jr. & Tessa L.	055-032-14	SE¼	NE¼	9	16N	19E	61786	QM	0.50	\$1.00	\$1.00
Gash, Rodger c/o Gash 1998 Family Trust Gash, Roger C. & Karen R., Trustees 3135 Old US Highway 395 Carson City, NV 89704	046-031-03	Gash 1998 Family Trust	046-031-03	SE¼	NE¼	34	17N	19E	36386	REC	2.88	\$1.44	\$1.44
Kruse, Tom 3235 Eastlake Boulevard Washoe Valley, NV 89704	050-411-11	Kruse, Thomas E.	050-411-11	SW¼	SW¼	32	17N	20E	36588	COM	0.40	\$1.00	\$1.00
McCleary, Elizabeth A. 7900 List Country Road Carson City, NV 89703	055-320-15	McCleary, Elizabeth A. McCleary, Elizabeth A.	055-320-15 055-320-15	SE¼ SW¼	SE¼ SE¼	26 26	16N 16N	19E 19E	36849 72899	STK IRR	0.61 11.22	\$1.00 \$5.61	\$6.61
Corp of Presiding Bishop, LDS c/o Tax Division 519-6205 50 East North Temple Street Salt Lake City, UT 84150	050-374-03	Corp of Presiding Bishop, LDS	050-374-03	SW¼	NE¼	32	17N	20E	38904	QM	2.30	\$1.15	\$1.15
Chacon, Samuel 40 Will Sauer Road Washoe Valley, NV 89704	055-092-24	Chacon, Samuel, Jr. & Kealyn	055-092-24	NE¼	NE¼	9	16N	19E	71863	IRR	2.16	\$1.08	\$1.08

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Washoe Valley
Washoe County

NDWR OWNER OF RECORD	BILLING APN	POD PARCEL OWNER	POD APN	POD DESCRIPTION					PERMIT	USE	ACRE-FEET	CHARGE	TOTALS
				QTR	QTR	SECTION	TWP	RGE					
Pleasant Valley Volunteer Fire c/o Washoe Valley Landowners Assoc. P. O. Box 19564 Reno, NV 89511	050-421-21	Washoe Valley Landowners Assoc	050-421-15 050-150-06	NE¼	NW¼	6	16N	20E	49883	OTH	0.25	\$1.00	\$1.00
Smith, Joanna & Julian C. 8255 Eastlake Boulevard Washoe Valley, NV 89704	055-320-30	Smith Trust	055-320-30	SW¼	SW¼	25	16N	19E	50138	IRR	109.06	\$54.53	\$55.53
		Smith Trust	055-320-30	SW¼	SW¼	25	16N	19E	61215	STK	1.57	\$1.00	
Sayan, Michael Dennis c/o Investment Leasing LLC 101 Winters Creek Ln Washoe Valley, NV 89704	046-051-35	United States of America	046-051-22	SW¼	NW¼	26	17N	19E	51087	IRR	7.25	\$3.63	\$11.60
		Sayan-Hannan Trust Frohlich	156-050-01	SE¼	NE¼	27	17N	19E	51088	IRR	15.94	\$7.97	
			046-051-25	SW¼	NW¼	26	17N	19E	52618	IRR			
Mark C. Frohlich 1025 US Highway 395 N Washoe Valley, NV 89704	046-051-25	Steven A. & Julie A. Riech	156-050-03	SE¼	NE¼	27	17N	19E	51088	IRR	10.00	\$5.00	\$5.00
		Sayan-Hannan Trust	046-051-25	SW¼	NW¼	26	17N	19E	52618	IRR			
Williams, Sidney 299 Viola Way Washoe Valley, NV 89704	140-562-25	Steven A. & Julie A. Riech	156-050-03	SE¼	NE¼	27	17N	19E	51088	IRR	2.00	\$1.00	\$1.00
		Sayan-Hannan Trust	046-051-25	SW¼	NW¼	26	17N	19E	52618	IRR			
Vhay-Greil Family Trust Vhay, David L. & Mary S. G., Trustees 5440 East Lake Blvd. Washoe Valley, NV 89704	050-351-57	Vhay-Greil Family Trust	050-351-57	SE¼	NE¼	17	16N	20E	52002	IRR	240.44	\$120.22	\$120.22
		Vhay-Greil Family Trust	050-351-57	SE¼	NE¼	17	16N	20E	52003	IRR			
Greil, James S.W. & Lou 5375 Eastlake Boulevard Washoe Valley, NV 89704	050-351-51	Greil, James S.W. & Lou	050-351-51	NE¼	NE¼	17	16N	20E	61402	IRR	130.28	\$65.14	\$65.14
Daniels, Charles J. & Susan A. c/o Burrue, John 2945 Lakeshore Drive Washoe Valley, NV 89704	050-340-01	Daniels, Charles J. & Susan A.	050-340-01	SW¼	SW¼	31	17N	20E	52028	IRR	4.00	\$2.00	\$4.00
		Daniels, Charles J. & Susan A.	050-340-01	SW¼	SW¼	31	17N	20E	54841	IRR	4.00	\$2.00	
Kreutzjans, John & Mary Margaret Singer 4225 Eastlake Blvd Washoe Valley, NV 89704	050-419-08	Hoffman Family Trust	050-419-08	NE¼	SE¼	31	17N	20E	71544	COM	1.94	\$1.00	\$1.00
Salzwimmer, Caroline 3240 S. Rainbow Ave Pahrump, NV 89048	046-070-22	Salzwimmer, Caroline & Dan L.	046-070-22	NW¼	SE¼	23	17N	19E	52597	COM	0.34	\$1.00	\$1.00
Keife, Bradford Royal 2975 Lakeshore Drive Washoe Valley, NV 89704	050-340-02	Keife, Royal B. & Rhonda A.	050-340-02	SW¼	SW¼	31	17N	20E	55838	IRR	10.00	\$5.00	\$5.00

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Washoe Valley
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NDWR OWNER OF RECORD	BILLING APN	POD PARCEL OWNER	POD APN	POD DESCRIPTION				RGE	PERMIT	USE	ACRE-FEET	CHARGE	TOTALS
				QTR	QTR	SECTION	TWP						
Kuhl, Donald D. & Sharon E. Kuhl Trust, Donald & Sherry 7409 Franktown Road Washoe Valley, NV 89704	055-292-35	Kuhl Trust	055-320-60	SW¼	NW¼	36	16N	19E	56742	COM	6.06	\$3.03	\$3.03
Gilman, L. Lance 1000 Wildhorse Canyon Dr Sparks, NV 89434	055-282-02	Gilman Family Trust, Lance	055-282-02	NW¼	SE¼	23	16N	19E	68482	IRR	0.98	\$1.00	\$1.00
		Gilman Family Trust, Lance	055-282-02	NW¼	SE¼	23	16N	19E	68483	IRR			
Kennedy Family Trust Kennedy, Steven C. & Mary-Ellen, P.O. Box 21332 Carson City, NV 89721	055-200-25	United States of America	046-060-12	SE¼	SE¼	22	16N	19E	73191	IRR	7.02	\$3.51	\$3.51
		United States of America	046-060-12	SE¼	SE¼	22	16N	19E	73192	IRR			
Franktown Meadows, Inc. 1325 Airmotive Way, Suite 390 Reno, NV 89502	055-042-20	Franktown Meadows, Inc.	055-042-20	NE¼	SW¼	3	16N	19E	58389	STK	2.24	\$1.12	\$4.12
		Gillemot Family Trust, George W.	055-042-31	NE¼	SW¼	3	16N	19E	66047	COM	4.00	\$2.00	
		Franktown Meadows, Inc.	055-042-20	NW¼	SE¼	3	16N	19E	68213	COM	1.00	\$1.00	
Mayes, John C 1905 North Lamar Austin, TX 78705	055-190-11	John C. Mayes	055-190-11	NE¼	SW¼	22	16N	19E	58723	IRR	5.00	\$2.50	\$2.50
		John C. Mayes	055-190-11	NE¼	SW¼	22	16N	19E	58725	IRR			
Pierczynski Family Trust Pierczynski, Edmond J. & Mary L. B., 7040 Franktown Road Washoe Valley, NV 89704	055-190-08	Pierczynski Family Trust	055-190-08	NE¼	SW¼	22	16N	19E	58724	IRR	4.56	\$2.28	\$2.28
		Pierczynski Family Trust	055-190-08	NE¼	SW¼	22	16N	19E	58735	IRR			
Rummings Family Trust Rummings, L. James & Patty W., 6135 Franktown Road Washoe Valley, NV 89704	055-110-30	Rummings Family Trust	055-110-30	NE¼	SE¼	16	16N	19E	58726	IRR	5.00	\$2.50	\$2.50
Burch, Agatha c/o Riebli, Rose Marie 7475 Old US Highway 395 North Washoe Valley, NV 89704	055-287-05	Walter Burch Family Trust	055-287-05	NE¼	SW¼	23	16N	19E	58727	IRR	2.50	\$1.25	\$1.25
Riebli, Rose Marie 7475 Old US Highway 395 North Washoe Valley, NV 89704	055-287-06	Riebli, Rose M. Family Trust Riebli, Rose M., Trustee	055-287-06	NE¼	SW¼	23	16N	19E	58728	IRR	2.50	\$1.25	\$1.25
Darren Mack Family Trust c/o Hooton, Caroline & Heinson, Norman 1800 Idlewild Dr Reno, NV 89509	055-060-15	Hooton, Caroline & Heinson, Norman	055-060-15	SW¼	SW¼	10	16N	19E	58729	IRR	5.00	\$2.50	\$2.50

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Washoe Valley
Washoe County

NDWR OWNER OF RECORD	BILLING APN	POD PARCEL OWNER	POD APN	POD DESCRIPTION					PERMIT	USE	ACRE-FEET	CHARGE	TOTALS
				QTR	QTR	SECTION	TWP	RGE					
Murphy Family Trust 7115 San Antonio Ranch Road Washoe Valley, NV 89704	055-190-07	Murphy Family Trust, Daniel D.	055-190-07	NE¼	SW¼	22	16N	19E	58732	IRR	5.00	\$2.50	\$4.34
		Murphy Family Trust, Daniel D.	055-190-07	NE¼	SW¼	22	16N	19E	58733	IRR			
		Murphy Family Trust	050-411-10	SW¼	SW¼	32	17N	20E	80109	COM	3.67	\$1.84	
Washoe Valley Storage 205 US Hwy 395 Washoe Valley, NV 89704	046-080-42	Washoe Valley Storage	046-080-42	NW¼	NW¼	24	17N	19E	58922	QM	1.14	\$1.00	\$1.00
DiLoreto Family Trust, Thomas & Susan 985 Damonte Ranch Parkway #310 Reno, NV 89521	055-200-55	DiLoreto Family Trust, Thomas & Susan	055-200-55	SE¼	SW¼	22	16N	19E	59015	IRR	5.00	\$2.50	\$12.50
		DiLoreto Family Trust, Thomas & Susan	055-200-55	SE¼	SW¼	22	16N	19E	59016	IRR			
		DiLoreto Family Trust, Thomas & Susan	055-200-55	SE¼	SW¼	22	16N	19E	59017	IRR			
		DiLoreto Trust, P.M. & Patricia E.	055-200-50	SE¼	SW¼	22	16N	19E	59021	IRR	20.00	\$10.00	
		DiLoreto Trust, P.M. & Patricia E.	055-200-50	SE¼	SW¼	22	16N	19E	59022	IRR			
		DiLoreto Trust, P.M. & Patricia E.	055-200-50	SE¼	SW¼	22	16N	19E	59023	IRR			
Carlson Family Trust, Bill E. & Sharon M. 7123 Franktown Road Washoe Valley, NV 89704	055-200-64	Carlson Family Trust, Bill E. & Sharon M.	055-200-64	SW¼	SW¼	22	16N	19E	59030	IRR	5.00	\$2.50	\$2.50
		Carlson Family Trust, Bill E. & Sharon M.	055-200-64	SW¼	SW¼	22	16N	19E	59031	IRR			
		Carlson Family Trust, Bill E. & Sharon M.	055-200-64	SW¼	SW¼	22	16N	19E	59032	IRR			
Scarpello Family Trust Scarpello, Fred & Janet, Trustees 7205 Franktown Road Washoe Valley, NV 89704	055-200-58	Scarpello Family Trust	055-200-58	SE¼	SW¼	22	16N	19E	59035	IRR	10.00	\$5.00	\$5.00
		Scarpello Family Trust	055-200-58	SE¼	SW¼	22	16N	19E	59036	IRR			
		Scarpello Family Trust	055-200-58	SE¼	SW¼	22	16N	19E	59037	IRR			
Chan, Ruth P. O. Box 18184 Reno, NV 89511	050-302-29	Sutton, Greg et. al.	050-302-29	NE¼	SE¼	5	16N	20E	59328	QM	2.52	\$1.26	\$1.26
Leider, Larry 445 Sparrow Way Washoe Valley, NV 89704	050-371-24	Leider, George K. & Barbara J.	050-371-24	SW¼	NE¼	32	17N	20E	87409	DOM	2.02	\$1.01	\$1.01
King, Elizabeth H. & Maclellane E. 5575 Franktown Road Washoe Valley, NV 89704	055-441-06	King 1992 Trust, Jr. & Elizabeth H.	055-441-06	NE¼	SE¼	16	16N	19E	60123	IRR	2.00	\$1.00	\$1.00
Sego Family Trust 4951 Franktown Rd Washoe Valley, NV 89704	055-032-20	Sego Family Trust	055-032-20	NW¼	SW¼	10	16N	19E	60342	IRR	2.02	\$1.01	\$1.01
PCD Asset Group c/o MATEI, RADU L & CRISTINA L 105 ALAMO HILLS CT ALAMO CA 94507	055-384-04	Coyle Family Trust	055-291-20	NW¼	SE¼	23	16N	19E	60683	IRR	5.00	\$2.50	\$2.50

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Washoe Valley
Washoe County

NDWR OWNER OF RECORD	BILLING APN	POD PARCEL OWNER	POD APN	POD DESCRIPTION						PERMIT	USE	ACRE-FEET	CHARGE	TOTALS
				QTR	QTR	SECTION	TWP	RGE						
Coyle Family Trust 7498 Old US Highway 395 N Washoe Valley, NV 89704	055-291-25	Coyle Family Trust	05-291-25	NW¼	SE¼	23	16N	19E	60683	IRR	11.42	\$5.71	\$13.97	
				NW¼	SE¼	23	16N	19E	86604	IRR	14.52	\$7.26		
				NW¼	SE¼	23	16N	19E	60683	IRR	2.00	\$1.00		
Gibson, James R. & Marilyn N. c/o Werdann, George A Jr & Charleen 7464 Brothers Lane Washoe Valley, NV 89704	055-281-31	Gibson, James R. & Marilyn N.	055-281-31	SE¼	NW¼	23	16N	19E	61167	IRR	2.02	\$1.01	\$2.01	
		LB Acquisitions, LLC	055-412-09	NW¼	SW¼	23	16N	19E	30581	IRR	1.00	\$1.00		
Pennington, Al & Delane M. 7425 Franktown Road Washoe Valley, NV 89704	055-292-27	Pennington, Al & Delane M.	055-292-27	SE¼	SW¼	23	16N	19E	61169	IRR	2.02	\$1.01	\$2.01	
		LB Acquisitions, LLC	055-412-09	NW¼	SW¼	23	16N	19E	30581	IRR	1.00	\$1.00		
Madole Construction Co. Inc. PO Box 893 Sparks, NV 89432	046-170-24	Madole Construction Co Inc	046-170-24	SW¼	NE¼	23	17N	19E	88229	MUN	3.00	\$1.50	\$1.50	
Pruett, Donald N. c/o Kabour, Michael P. & Kirsten D. et al P. O. Box 4414 Carson City, NV 89702	055-281-29	LB Acquisitions, LLC	055-412-09	NW¼	SW¼	23	16N	19E	30581	IRR	1.00	\$1.00	\$2.41	
		Kabour, Michael P. & Kirsten D. et. al.	055-281-29	SE¼	NW¼	23	16N	19E	61172	IRR	2.02	\$1.41		
Hadley, C. J. & Sullivan, Terry c/o Hadley, Caroline J. 43 Bellevue Road Washoe Valley, NV 89704	055-169-02	LB Acquisitions, LLC	055-412-09	NW¼	SW¼	23	16N	19E	30581	IRR	1.00	\$1.00	\$1.00	
Lang Family Trust Lang, Kenneth E. & Monica C., Trustees 4230 Del Curto Drive Reno, NV 89523	055-190-05	Lang Family Trust	055-412-09	NW¼	SW¼	23	16N	19E	30581	IRR	2.47	\$1.24	\$1.24	
Trust B-2 (Will of Eyre, Edward E.) c/o Clark, David et al 7456 Brothers Ln Washoe Valley, NV 89704	055-281-30	LB Acquisitions, LLC	055-412-09	NW¼	SW¼	23	16N	19E	30581	IRR	1.00	\$1.00	\$2.01	
		Trust A of 1983 Living Trust	055-281-30	SE¼	NW¼	23	16N	19E	61171	IRR	2.02	\$1.01		
Anderson, Christopher S. And Kelli A. Lake & Mountain Views LLC c/o Tanner, Mathew 4440 Mountain View Ave Oakland, CA 94605	050-490-05	Anderson Trust	050-210-22	SE	NW	23	16N	19E	27565	IRR	6.14	\$3.07	\$5.13	
		Tanner, Mathew	050-490-05	NE	SE	8	16N	20E	57914	IRR	4.12	\$2.06		
John Healy c/o Sheltra Trust 300 Duck Hill Rd Washoe Valley, NV 89704	055-240-11	Sheltra Trust	055-022-03	SE¼	SE¼	9	16N	19E	61808	IRR	2.00	\$1.00	\$1.00	

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NDWR OWNER OF RECORD	BILLING APN	POD PARCEL OWNER	POD APN	POD DESCRIPTION					PERMIT	USE	ACRE-FEET	CHARGE	TOTALS
				QTR	QTR	SECTION	TWP	RGE					
Pittman, Jim & Vicki Pittman Family Trust, James R. Pittman, James R. & Victoria J., Trustees 5737 Old Highway 395 North Washoe Valley, NV 89704	055-169-05	L. B. Acquisitions, LLC	055-411-01	NW¼	NW¼	23	16N	19E	62591	IRR	2.00	\$1.00	\$1.00
Watts, Jeannie 405 Old Ophir Road Washoe Valley, NV 89704	050-235-07	Watts, Patrick D. & Jeannie M.	050-235-07	NE¼	SE¼	23	17N	19E	64060	STK	2.02	\$1.01	\$1.01
Garms, Margo 123 Peppy San Court Washoe Valley, NV 89704	050-304-20	Garms Trust, Margo	050-304-20	SW¼	SE¼	5	16N	20E	65482	IRR	4.00	\$2.00	\$2.00
DL Lakeshore LLC 1236 Coast Village Cir, Suite H Santa Barbara, CA 93108	050-419-09	DL Lakeshore LLC	050-419-09	SW¼	SW¼	32	17N	20E	65610	COM	1.33	\$1.00	\$1.00
L. B. Acquisitions, LLC 19 Lightning W Ranch Road Washoe Valley, NV 89704	055-382-08	Block, Roger & Gayle P. L. B. Acquisitions, LLC L. B. Acquisitions, LLC Block, Roger & Gayle P. L. B. Acquisitions, LLC	055-371-18 055-382-08 055-412-09 055-371-18 055-421-11	NW¼ NE¼ NW¼ NW¼ NE¼	SE¼ SE¼ NW¼ SE¼ NW¼	22 22 23 22 23	16N 16N 16N 16N 16N	19E 19E 19E 19E 19E	66606 66607 66608 66609 66610	REC REC REC REC REC	717.75	\$358.88	\$358.88
Gunby Family Trust, Laurie 4790 Franktown Road Washoe Valley, NV 89704	055-093-03	Gunby Family Trust, Laurie	055-093-03	NW¼	NW¼	10	16N	19E	66928	IRR	5.00	\$2.50	\$2.50
Nevis, Sam P. O. Box 21250 Carson City, NV 89721	055-292-03	Nevis Trust, Samuel A. Nevis Trust, Samuel A.	055-292-03 055-292-03	SE¼ SE¼	SW¼ SW¼	23 23	16N 16N	19E 19E	67005 67006	IRR IRR	6.06	\$3.03	\$3.03
Herzing & Fazzari Trusts c/o Wagner Family Trust P.O. Box 19185 Reno, NV 89511	050-304-21	Wagner Family Trust	050-304-21	SW¼	SE¼	5	16N	20E	67908	IRR	2.00	\$1.00	\$1.00
Eisenhauer, David & Heidi c/o FIELDS, CHRISTOPHER & CARLY 7405 Franktown Rd Washoe Valley, NV 89704	055-292-07	Fagg, L & B Trust Fagg, L & B Trust	055-292-07 055-292-07	SE¼ SE¼	SW¼ SW¼	23 23	16N 16N	19E 19E	68186 68187	IRR IRR	4.00	\$2.00	\$2.00
Bassett Family Trust 4995 South Old U.S. Highway 395 Washoe Valley, NV 89704	055-060-22	Bassett, Jack & Judy Family Trust	055-060-22	NW¼	NE¼	15	16N	19E	68872	IRR	2.02	\$1.01	\$1.01

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NDWR OWNER OF RECORD	BILLING APN	POD PARCEL OWNER	POD APN	POD DESCRIPTION					PERMIT	USE	ACRE-FEET	CHARGE	TOTALS
				QTR	QTR	SECTION	TWP	RGE					
Rasmussen Family Trust 605 William Brent Rd Washoe Valley, NV 89704	055-081-79	Tyre, Bryan W & Joyce	055-081-81	NW¼	SW¼	11	16N	19E	V04542	IRR	3.17	\$1.59	\$9.92
		Rasmussen Family Trust	055-081-79	NE¼	SW¼	11	16N	19E	V04543	IRR	16.66	\$8.33	
R.W. Associates c/o PROVIDENT TRUST GROUP 8880 W SUNSET RD STE 250 Las Vegas, NV 89148	079-400-17	Tyre, Bryan W & Joyce	055-081-81	NW¼	SW¼	11	16N	19E	V04542	IRR	4.23	\$2.12	\$13.23
		Rasmussen Family Trust	055-081-79	NE¼	SW¼	11	16N	19E	V04543	IRR	22.22	\$11.11	
Hubbel Family Trust 18035 Lake Vista Road Washoe Valley, NV 89704	055-081-67	Tyre, Bryan W & Joyce	055-081-81	NW¼	SW¼	11	16N	19E	V04542	IRR	1.06	\$1.00	\$3.78
		Rasmussen Family Trust	055-081-79	NE¼	SW¼	11	16N	19E	V04543	IRR	5.55	\$2.78	
Tyre, Bryan W. & Joyce c/o HAGEN, BARRY & HOLLY 18445 LAKE VISTA RD Washoe Valley, NV 89704	055-081-95	Lukov, Carla & Monte	055-081-95	NW¼	SW¼	11	16N	19E	V04542	IRR	1.06	\$1.00	\$3.78
		Rasmussen Family Trust	055-081-79	NE¼	SW¼	11	16N	19E	V04543	IRR	5.55	\$2.78	
JJ Dooley Family Trust 2049 Amberwood Dr Carson City Nv 89703	055-081-89	JJ Dooley Family Trust	055-081-89	NW¼	SW¼	11	16N	19E	V04542	IRR	6.35	\$3.18	\$32.40
		Rasmussen Family Trust	055-081-79	NE¼	SW¼	11	16N	19E	V04543	IRR	33.33	\$16.67	
		JJ Dooley Family Trust	055-081-92	NW¼	NW¼	14	16N	19E	V10447	IRR	19.04	\$9.52	
		JJ Dooley Family Trust	055-081-89	SE¼	SW¼	11	16N	19E	83161	IRR	6.06	\$3.03	
George J. Georgeson Trust 69 Skyline Circle Reno, NV 89509	055-081-75	Tyre, Bryan W & Joyce	055-081-81	NW¼	SW¼	11	16N	19E	V04542	IRR	1.06	\$1.00	\$3.78
		Rasmussen Family Trust	055-081-79	NE¼	SW¼	11	16N	19E	V04543	IRR	5.55	\$2.78	
Grashuis, David M. & Kathryn L. 18205 Lake Vista Road Washoe Valley, NV 89704	055-081-74	Grashuis, David M. & Kathryn L.	055-081-74	SW¼	SW¼	11	16N	19E	70298	IRR	6.61	\$3.31	\$3.31
			SW¼	SW¼	11	16N	19E	70299	IRR				
Warren, John A. & Rose Marie 4755 Old Highway 395 North Washoe Valley, NV 89704	055-041-14	Warren, John A. & Rose Marie	055-041-14	SW¼	SW¼	3	16N	19E	72182	IRR	8.21	\$4.10	\$4.10
		Warren, John A. & Rose Marie	055-041-14	SW¼	SW¼	3	16N	19E	73240	IRR			
Cheney, Glen A. & Jackie L. 7548 Old Highway 395 North Washoe Valley, NV 89704	055-291-19	Cheney, Glen & Jackie L.	055-291-19	SE¼	SE¼	23	16N	19E	72750	QM	2.02	\$1.01	\$1.01
Tucker, Frank R. & Garrett, V. Dian 10996 E FORTUNA DR SCOTTSDALE AZ 85262	055-180-10	Tucker, Frank R. et. al.	055-180-10	SW¼	SW¼	22	16N	19E	73114	QM	2.02	\$1.01	\$1.01
Lukov, Monte J. & Carla D. 55 Sheldon Place Washoe Valley, NV 89704	055-287-16	McMahon Vincent P., Jr. & Sandra J.	055-287-16	SE¼	NW¼	23	16N	19E	73153	IRR	2.02	\$1.01	\$1.01

BASIN ASSESSMENT SUMMARY

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Washoe Valley
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NDWR OWNER OF RECORD	BILLING APN	POD PARCEL OWNER	POD APN	POD DESCRIPTION					PERMIT	USE	ACRE-FEET	CHARGE	TOTALS
				QTR	QTR	SECTION	TWP	RGE					
Guzman, Jose E. & Kohoutek, Peggy Jo 60 Sheldon Pl Washoe Valley, NV 89704	055-287-15	GUZMAN, JOSE E et al	055-287-15	SE¼	NW¼	23	16N	19E	88054	IRR	4.00	\$2.00	\$3.00
		GUZMAN, JOSE E et al	055-287-15	SE¼	NW¼	23	16N	19E	85247	IRR	1.04	\$1.00	
Burns, Timothy M. & Kathleen A. 35 Sheldon Place Washoe Valley, NV 89704	055-287-13	Burns, Timothy M. et. al.	055-287-13	SE¼	NW¼	23	16N	19E	75665	IRR	2.02	\$1.01	\$3.03
		Nelson-Burns, Kathleen A.	055-287-01	SE¼	NW¼	23	16N	19E	80256	IRR	4.04	\$2.02	
Hanson Trust 1490 Lord Street Washoe Valley, NV 89704	050-470-08	Hanson, Wendy M. Trust	050-470-08	SE¼	NE¼	8	16N	20E	74172	IRR	4.00	\$2.00	\$2.00
Wilcox, Gary & Donel c/o Wilcox, Gary H., Jr. 6472 Copperleaf Lane Cincinatti, OH 45230	050-530-27	Platt, Brad A & Chris S	050-490-01	SE¼	SE¼	8	16N	20E	85883	IRR	1.00	\$1.00	\$1.00
Turner, Otis L. & L. June U/C 215 Flicker Circle Washoe Valley, NV 89704	050-424-12	Ketel, Richard J. et. al.	050-411-28	SW¼	SW¼	32	17N	20E	57741	COM	1.00	\$1.00	\$1.00
Dalbol, Robert & Amy 18115 Lake Vista Rd Washoe Valley, NV 89704	055-081-68	Dalbol, Robert & Amy	055-081-68	NE¼	SE¼	10	16N	19E	70033	IRR	9.61	\$4.81	\$4.81
		Dalbol, Robert & Amy	055-081-68	NE¼	SE¼	10	16N	19E	70034	IRR			
		Dalbol, Robert & Amy	055-081-68	NE¼	SE¼	10	16N	19E	70382	IRR			
Jenks Family Trust c/o RONSEE, SCOTT A et al 5655 Old Highway 395 North Washoe Valley, NV 89704	055-168-03	Jenks, Linda & James Family Trust	055-168-03	NE¼	SE¼	15	16N	19E	77100	IRR	3.00	\$1.50	\$1.50
Platt, Brad A. & Chris S. 2265 Eastlake Boulevard Washoe Valley, NV 89704	050-490-01	Platt, Brad A & Chris S	050-490-01	SE¼	SE¼	8	16N	20E	77563	IRR	2.00	\$1.00	\$1.00
Cliff, Kenneth W. & Victoria L. 805 Washoe Drive Washoe Valley, NV 89704	050-231-06	Cliff Family Trust	050-231-06	SW¼	SE¼	23	17N	19E	79077	IRR	1.02	\$1.00	\$1.00
Carson City 3505 Butti Way Carson City, NV 89701	Unsecured	Houghton Family Trust	055-240-03	SW¼	NE¼	35	16N	19E	36079	MUN	8.62	\$4.31	\$4.31
Rosehaven Properties LLC 425 Carr 693, Suite 1 PMB 347 Dorado, PR 00646	055-200-86	Rosehaven Properties LLC	055-200-79	SE¼	NW¼	27	16N	19E	82897	IRR	15.92	\$7.96	\$47.44
				SE¼	NW¼	27	16N	19E	82898	IRR	18.56	\$9.28	
				SE¼	NW¼	27	16N	19E	82899	QM	12.00	\$6.00	
				SE¼	NW¼	22	16N	19E	V11292	STK	2.80	\$1.40	
				SE¼	NW¼	22	16N	19E	V11300				
				SE¼	NW¼	22	16N	19E	V11298	IRR	41.60	\$20.80	
				SE¼	NW¼	22	16N	19E	V11299				
				SE¼	NW¼	22	16N	19E	V11296	DOM	4.00	\$2.00	
				SE¼	NW¼	22	16N	19E	V11297				

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NDWR OWNER OF RECORD	BILLING APN	POD PARCEL OWNER	POD APN	POD DESCRIPTION				RGE	PERMIT	USE	ACRE-FEET	CHARGE	TOTALS
				QTR	QTR	SECTION	TWP						
Seibold Trust, John R & Elizabeth A 7000 Pine Canyon Rd Washoe Valley NV 89704	055-210-16	Pine Canyon Assoc Inc	055-210-01	SW¼	SE¼	22	16N	19E	82879	IRR	3.00	\$1.50	\$1.50
Barry and Suzanne Whalley 1449 E F ST 101E-313 OAKDALE CA 95361	050-490-06	Whalley Trustee, Barry D & Suzanne	050-490-06	NE¼	SE¼	8	16N	20E	57914	IRR	4.00	\$2.00	\$2.00
Walters Family Trust PO Box 18896 Reno, NV 89511	046-060-01	Walters Family Trust	050-490-05	NE¼	SE¼	8	16N	20E	57914	IRR	5.16	\$2.58	\$2.58
State of Nevada c/o Washoe Valley Volunteer Fire Dept. P.O. Box 19564 Reno, NV 89511	055-172-28	State of Nevada	055-172-28	SW¼	SE¼	14	16N	19E	58963	OTH	0.06	\$1.00	\$1.00
Parks Division, Nevada Nevada State Park System 1300 So. Curry St. Carson City, NV 89703	Unsecured	State of Nevada	050-351-14	SW¼	NE¼	17	16N	20E	17420	IRR	145.17	Billed Separately	
				SW¼	NE¼	17	16N	20E	38768	REC	8.53		
		Nevada Park System	055-320-29	NE¼	SW¼	25	16N	19E	38975	REC	3.56		
		Nevada Park System	055-250-48	NW¼	NE¼	25	16N	19E	61611	REC	0.06		
		Nevada Park System	130-350-01	NW¼	SE¼	6	15N	19E	77540	IRR	0.10		
Nevada Department of Wildlife	055-286-01	Weir, Donald V. & Jullianne access at Belleview exit	055-190-01	NE¼	SE¼	22	16N	19E	23287	IRR	117.48	Billed Separately	
			055-190-01	NW¼	SE¼	22	16N	19E	20648	IRR			
		Nevada Department of Wildlife	050-202-04	SE¼	SE¼	1	16N	19E	64962	REC	1.95		
		NDOW	050-202-04	SW¼	NE¼	1	16N	19E	21282	WLD	100.36		
		NDOW	050-202-04	SW¼	NE¼	1	16N	19E	21283	STK	3.38		
		NDOW	050-202-04	SE¼	SE¼	36	17N	19E	30225	IRR	1,793.90		
NDOW	050-202-04	SE¼	SE¼	36	17N	19E	24003	IRR					
NDOW	050-202-04	SE¼	SE¼	36	17N	19E	24004	WLD					
Building & Grounds, Nevada 406 East 2nd Street Carson City, NV 89701	130-350-01	State of Nevada	130-350-01	NE¼	SW¼	30	16N	19E	24876	MUN	514.00	Billed Separately	
		State of Nevada	130-350-01	NE¼	SW¼	30	16N	19E	30895	MUN	631.89		
Forestry Division, Nevada 885 Eastlake Boulevard Carson City, NV 89706	050-210-25	Nevada Division Of Forestry	050-210-25	NE¼	NE¼	25	17N	19E	35330	IRR	7.60	Billed Separately	
		Nevada Division Of Forestry	050-210-25	SE¼	NE¼	25	17N	19E	35230	OTH	1.99		
		Nevada Division Of Forestry	050-210-25	NE¼	NE¼	25	17N	19E	45398	IRR	6.91		

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Washoe Valley
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NDWR OWNER OF RECORD	BILLING APN	POD PARCEL OWNER	POD APN	POD DESCRIPTION					PERMIT	USE	ACRE-FEET	CHARGE	TOTALS
				QTR	QTR	SECTION	TWP	RGE					
Transportation Dept. - Nevada 1263 South Stewart Street Carson City, NV 89712	055-250-48	Nevada State Park System	055-250-48	NE¼	NW¼	25	16N	19E	62700	WLD	731.16	Billed Separately	
		Nevada State Park System	055-250-48	NE¼	NW¼	25	16N	19E	62701	WLD			
		Nevada State Park System	055-250-48	NE¼	NW¼	25	16N	19E	62702	WLD			
United States Forest Service No Address	038-260-07	United State of America	048-120-22	NE¼	NW¼	30	17N	19E	80016	REC	0.50	Billed Separately	
Bureau of Land Management c/o BLM Winnemucca Field Office 5100 East Winnemucca Boulevard Winnemucca, NV 89445	050-202-07	United States of America	050-202-08	SW¼	SW¼	26	17N	19E	66232	REC	101.37	Billed Separately	
		Falcon Capitol, LLC	046-022-05	SW¼	SW¼	35	17N	19E	66233	REC			
		United States of America	050-202-08	SW¼	SW¼	26	17N	19E	69433	REC			
		United States of America	050-202-08	SW¼	SW¼	26	17N	19E	69570	REC			
		Falcon Capitol, LLC	046-022-05	SW¼	SW¼	35	17N	19E	69731	REC			
		United States of America	050-202-08	NW¼	SW¼	26	17N	19E	68101	IRR	61.00		
		Falcon Capitol, LLC	046-022-07	NE¼	NW¼	3	16N	19E	68111	IRR	564.60		
		Falcon Capitol, LLC	046-022-07	NE¼	NW¼	3	16N	19E	68112	IRR			
		Falcon Capitol, LLC	046-042-04	NE¼	NE¼	34	17N	19E	68113	IRR			
		United States of America	050-202-07	SW¼	SW¼	35	17N	19E	68114	IRR			
		United States of America	050-202-07	SW¼	NW¼	35	17N	19E	68115	IRR			
		Falcon Capitol, LLC	046-042-04	NE¼	NE¼	34	17N	19E	68116	IRR			
		United States of America	050-210-37	NE¼	NW¼	26	17N	19E	68102	IRR	212.19		
		United States of America	050-210-37	NE¼	NW¼	26	17N	19E	68103	IRR			
		United States of America	050-210-37	SE¼	NW¼	26	17N	19E	68117	IRR			
United States of America	050-210-37	SE¼	NW¼	26	17N	19E	68118	IRR					
United States of America	050-210-37	NE¼	NW¼	26	17N	19E	68119	IRR					
United States of America	050-210-37	NE¼	NW¼	26	17N	19E	68120	IRR					



One South Sierra Street
Reno, Nevada 89501

775.328.3200
washoecounty.us/da

Christopher J. Hicks
District Attorney

January 31, 2019

Nancy Parent
Washoe County Clerk
1001 E. Ninth Street
Reno, NV 89512

Dear Ms. Parent:

Pursuant to NRS 41.0385(2):

On or before February 1 of each year, for the preceding calendar year, the district attorney, city attorney or other attorney on behalf of each local government shall compile and file with the clerk of its governing body a summary of all claims made against that government for tortious conduct. The summary is a public record open to inspection.

For January 1 to December 31, 2018, TMFPD received the following claims for tortious conduct all of which are pending, and none of which have been settled. The two cases are both pending before the federal Equal Employment Opportunity Commission and/or the Nevada Equal Rights Commission and are therefore confidential:

- Employee 1 filed a claim for \$51,713.00 asserting discrimination pursuant to state and federal law on the basis of race, sex, and retaliation. The claim is disputed.
- Employee 2 filed a claim for asserting discrimination on the basis of sex and retaliation. No specific amount of money has been claimed.

If you have any questions, please let me know.

Sincerely,

CHRISTOPHER J. HICKS
Washoe County District Attorney

By 
DAVID L. WATTS-VIAL
Chief Deputy District Attorney

DWV/cm



Christopher J. Hicks
District Attorney

One South Sierra Street
Reno, Nevada 89501

775.328.3200
washoecounty.us/da

RECEIVED

January 31, 2019

FEB 01 2019
INT. *Deborah Sandberg*
NANCY PARENT
WASHOE COUNTY CLERK

Nancy Parent
Washoe County Clerk
Washoe County Complex
Reno, Nevada

Re: Summary of all claims made against the Nevada Tahoe Conservation District for tortious conduct for the calendar year 2018

Dear Ms. Parent:

NRS 41.0385 requires the district attorney to file with the clerk of Washoe County on or before February 1st of each year a summary of all claims made against its clients for tortious conduct for the preceding calendar year. The summary is a public record open to inspection.

There were no claims filed against the Nevada Tahoe Conservation District for tortious conduct for the calendar year 2018.

Sincerely,

CHRISTOPHER J. HICKS
District Attorney

By 

HERBERT B. KAPLAN
Deputy District Attorney

HBK/mc



One South Sierra Street
Reno, Nevada 89501

775.328.3200
washoecounty.us/da

Christopher J. Hicks
District Attorney

RECEIVED

January 31, 2019

INT. FEB 01 2019
Deborah Sandef
NANCY PARENT
WASHOE COUNTY CLERK

Nancy Parent
Washoe County Clerk
Washoe County Complex
Reno, Nevada

Re: Summary of all claims made against the Truckee Meadows Fire Protection District, Sierra Fire Protection District, or Washoe County Fire Suppression District for tortious conduct for the calendar year 2018


Dear Ms. Parent:

NRS 41.0385 requires the district attorney to file with the clerk of Washoe County on or before February 1st of each year a summary of all claims made against its clients for tortious conduct for the preceding calendar year. The summary is a public record open to inspection.

This office hereby submits to the clerk's office for filing the attached summary of claims made against the Truckee Meadows Fire Protection District for the calendar year 2018, with the one relevant claim against the Truckee Meadows Fire Protection District being identified by an asterisk.

Sincerely,

CHRISTOPHER J. HICKS
District Attorney

By 
HERBERT B. KAPLAN
Deputy District Attorney

HBK/mc
Attachment

2018 Detail of Property Damage Claims Filed Against Washoe County

Per NRS 41.0385

Name of Claimant	Amount Claimed	Judgment Amount	Amount Paid
Alpine Terrace HOA	\$200.00	\$ -	\$0.00
Estates at Mt. Rose HOA	\$2,952.00	\$ -	\$2,952.00
Green, Kathryn	\$14,688.37	\$ -	\$14,819.99
Payne, Debra	\$0.00	\$ -	\$1,055.00
Larkin, Raechelle	\$0.00	\$ -	\$0.00
Russell, Josiah	\$0.00	\$ -	\$150.00
Wickman, Mark	\$0.00	\$ -	\$0.00
Kiss, Justin and Shawntayne	\$80.00	\$ -	\$80.00
NV Energy	\$1,997.41	\$ -	\$1,997.41
Salamone, William and Walaluk	\$0.00	\$ -	\$0.00
Deutsche Bank Nat'l Trust Co.	\$0.00	\$ -	\$0.00
Evan Ridge Estates	\$0.00	\$ -	\$0.00
Watt, Lindsay	\$0.00	\$ -	\$1,000.00
Arthur, Jennifer	\$0.00	\$ -	\$1,071.08
Machado, Murray Joeseeph	\$0.00	\$ -	\$0.00
Parker, Robert	\$0.00	\$ -	\$0.00
Desmond, Evan	\$179.06	\$ -	\$0.00
Briggs, Thomas	\$0.00	\$ -	\$180.00
Quinones, Joseph	\$0.00	\$ -	\$0.00
Estrada-Martinez, Dagoberto	\$0.00	\$ -	\$0.00
Goehring, Victoria	\$0.00	\$ -	\$699.00
Foy, Christopher	\$326.27	\$ -	\$326.27
Spiccia, David	\$0.00	\$ -	\$1,743.44
Aung, Tun	\$450.00	\$ -	\$225.00
Hatton, Frederick (Rick)	\$952.00	\$ -	\$0.00
* Truckee Meadows Fire Prot Dist	\$5,800.00	\$ -	\$5,800.00
TOTAL	\$ 27,625.11	\$ -	\$ 32,099.19



One South Sierra Street
Reno, Nevada 89501

775.328.3200
washoecounty.us/da

Christopher J. Hicks
District Attorney

RECEIVED

January 31, 2019

INT. FEB 01 2019
Nancy Parent
NANCY PARENT
WASHOE COUNTY CLERK

Nancy Parent
Washoe County Clerk
Washoe County Complex
Reno, Nevada

Re: Summary of all claims made against Washoe County for tortious conduct for the calendar year 2018

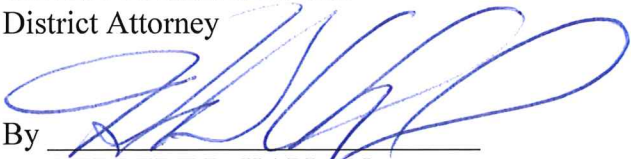
Dear Ms. Parent:

NRS 41.0385 requires the district attorney to file with the clerk of Washoe County on or before February 1st of each year a summary of all claims made against its clients for tortious conduct for the preceding calendar year. The summary includes claims against the Washoe County Health District. The summary is a public record open to inspection.

This office hereby submits to the clerk's office for filing the attached summary of claims for the calendar year 2018.

Sincerely,

CHRISTOPHER J. HICKS
District Attorney

By 
HERBERT B. KAPLAN
Deputy District Attorney

HBK/mc
Attachment

2018 Summary of Claims Against Washoe County

Per NRS 41.0385

Category of Alleged Wrong	Claims Pending	Claims Paid	Judgment Entered No Payment	Claims Closed No Payment	Number of Claims
Automobile	0	4	0	2	6
Assault/Battery	1	0	0	0	1
Bodily Injury	8	2	0	4	14
False Arrest/Imprisonment	0	1	0	0	1
Personal Injury	8	0	0	0	8
Property Damage	2	14	0	11	27
Wrongful Death	0	0	0	0	0
TOTAL	19	21	0	17	57

Report Submitted to the County Clerk in compliance with NRS 41.0385 (reporting of tort claims against the government). This report is prepared under the direction of State Law. Washoe County does not admit liability for any claim listed herein, or the amount requested in the claim.

Personal Injury includes negligent and/or intentional infliction of mental distress, defamation and interference with economic advantage.

Automobile includes anything related to an accident involving a motor vehicle, including bodily injury and property damage.

2018 Detail of Auto Claims Filed Against Washoe County

Per NRS 41.0385

Name of Claimant	Amount Claimed	Judgment Amount	Amount Paid
Kirkpatrick, Maria and Brian	\$19,711.02	\$ -	\$19,711.02
Casazza, Steve	\$990.00	\$ -	\$990.00
Foster, Brian	\$0.00	\$ -	\$0.00
Osborn, Steven and Helen	\$19,596.16	\$ -	\$19,596.16
Mason, Krista	\$0.00	\$ -	\$0.00
Ausano, James	\$346.51	\$ -	\$346.51
Barboza, Sandra	\$104.91	\$ -	\$104.91
TOTAL	\$ 40,748.60	\$ -	\$ 40,748.60

2018 Detail of Assault and Battery Claims Filed Against Washoe County

Per NRS 41.0385

Name of Claimant	Amount Claimed	Judgment Amount	Amount Paid
Russell, Jamelle	\$ 10,000,000.00	\$ -	\$ -
TOTAL	\$ 10,000,000.00	\$ -	\$ -

2018 Detail of Bodily Injury Claims Filed Against Washoe County

Per NRS 41.0385

Name of Claimant	Amount Claimed	Judgment Amount	Amount Paid
Bonta, Lisa	\$18,000.00	\$ -	\$9,000.00
Valdez, Tony	\$0.00	\$ -	\$0.00
Kachman, Gregory	\$0.00	\$ -	\$0.00
Campbell, Glenn	\$0.00	\$ -	\$0.00
Morrow, Patricia	\$0.00	\$ -	\$0.00
Bodenshot, Marnye	\$0.00	\$ -	\$0.00
Vance, Lori	\$3,439.70	\$ -	\$3,439.70
Howell/Gilliam, David	\$300,000.00	\$ -	\$0.00
Edwards, Richard	\$520,000.00	\$ -	\$0.00
Blakenship, Eric	\$0.00	\$ -	\$0.00
Blakenship, Eric	\$0.00	\$ -	\$0.00
Lester, Lloyd	\$0.00	\$ -	\$0.00
Voleskai, Joseph	\$0.00	\$ -	\$0.00
Daniels, Brice	\$0.00	\$ -	\$0.00
TOTAL	\$ 841,439.70	\$ -	\$ 12,439.70

2018 Detail of False Arrest and Imprisonment Claims Filed Against Washoe County

Per NRS 41.0385

Name of Claimant	Amount Claimed	Judgment Amount	Amount Paid
Atchison, Colin	\$ 225.00	\$ -	\$ 225.00
TOTAL	\$ 225.00	\$ -	\$ 225.00

2018 Detail of Personal Injury Claims Filed Against Washoe County

Per NRS 41.0385

Name of Claimant	Amount Claimed	Judgment Amount	Amount Paid
Howell, David	\$0.00	\$ -	\$0.00
Hillygus, Roger	\$0.00	\$ -	\$0.00
Hillygus, Herbert Eugene	\$0.00	\$ -	\$0.00
Hillygus Family Trust	\$0.00	\$ -	\$0.00
Hillygus, Debbie	\$0.00	\$ -	\$0.00
Hillygus, Susan	\$0.00	\$ -	\$0.00
Holt-Still, Tammy	\$0.00	\$ -	\$0.00
Save Wildcreek, LLC	\$0.00	\$ -	\$0.00
Irwin, Patrick	\$0.00	\$ -	\$0.00
Guevara, Janet Getzemany	\$0.00	\$ -	\$0.00
Howe, Heidi	\$0.00	\$ -	\$0.00
Bluth, Charles	\$0.00	\$ -	\$0.00
		\$ -	
		\$ -	
TOTAL	\$0.00	\$ -	\$0.00

2018 Detail of Property Damage Claims Filed Against Washoe County

Per NRS 41.0385

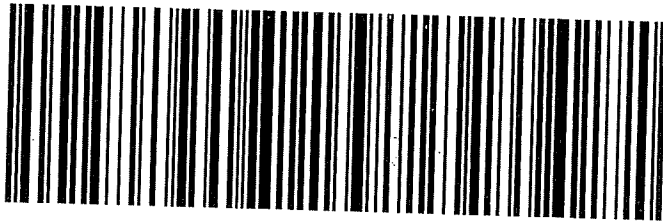
Name of Claimant	Amount Claimed	Judgment Amount	Amount Paid
Alpine Terrace HOA	\$200.00	\$ -	\$0.00
Estates at Mt. Rose HOA	\$2,952.00	\$ -	\$2,952.00
Green, Kathryn	\$14,688.37	\$ -	\$14,819.99
Payne, Debra	\$0.00	\$ -	\$1,055.00
Larkin, Raechelle	\$0.00	\$ -	\$0.00
Russell, Josiah	\$0.00	\$ -	\$150.00
Wickman, Mark	\$0.00	\$ -	\$0.00
Kiss, Justin and Shawntayne	\$80.00	\$ -	\$80.00
NV Energy	\$1,997.41	\$ -	\$1,997.41
Salamone, William and Walaluk	\$0.00	\$ -	\$0.00
Deutsche Bank Nat'l Trust Co.	\$0.00	\$ -	\$0.00
Evan Ridge Estates	\$0.00	\$ -	\$0.00
Watt, Lindsay	\$0.00	\$ -	\$1,000.00
Arthur, Jennifer	\$0.00	\$ -	\$1,071.08
Machado, Murray Joeseeph	\$0.00	\$ -	\$0.00
Parker, Robert	\$0.00	\$ -	\$0.00
Desmond, Evan	\$179.06	\$ -	\$0.00
Briggs, Thomas	\$0.00	\$ -	\$180.00
Quinones, Joseph	\$0.00	\$ -	\$0.00
Estrada-Martinez, Dagoberto	\$0.00	\$ -	\$0.00
Goehring, Victoria	\$0.00	\$ -	\$699.00
Foy, Christopher	\$326.27	\$ -	\$326.27
Spiccia, David	\$0.00	\$ -	\$1,743.44
Aung, Tun	\$450.00	\$ -	\$225.00
Hatton, Frederick (Rick)	\$952.00	\$ -	\$0.00
Truckee Meadows Fire Prot Dist	\$5,800.00	\$ -	\$5,800.00
TOTAL	\$ 27,625.11	\$ -	\$ 32,099.19

2018 Detail of Wrongful Death Claims Filed Against Washoe County

Per NRS 41.0385

Name of Claimant	Amount Claimed	Judgment Amount	Amount Paid
N/A	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -

1/29/2019



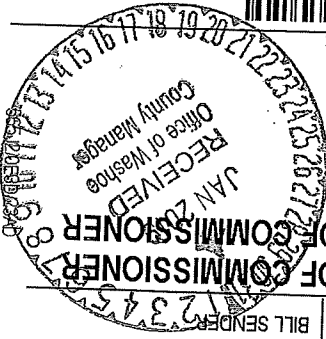
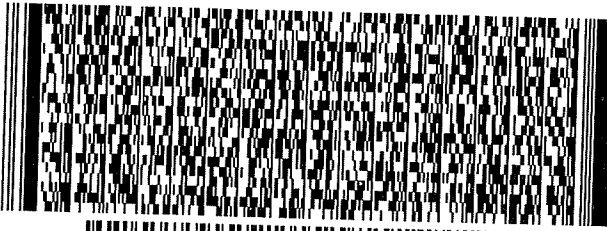
89512 RNO NV-US

WQ NFLA

WED - 30 JAN 3:00P
STANDARD OVERNIGHT

7743 4433 3616

TRK# 0201



INV: (510) 602-3293
REF: 30127000
DEPT: PO: C9000

RENO NV 89512

1001 E. NINTH STREET

TO WASHOE COUNTY BOARD OF COMMISSIONERS
WASHOE COUNTY BOARD OF COMMISSIONERS

ORIGIN ID: RHVA
JESSICA QUON-VALLI
TESLA MOTORS
901 PAGE AVENUE
LEGAL DEPT.
FREMONT, CA 94538
UNITED STATES US

SHIP DATE: 29JAN19
ACTWGT: 1.00 LB
CAD: 103992007/NET4100

BILL SENDER

FedEx Ship Manager - Print Your Label(s)



January 29, 2019

VIA EMAIL (detrinfo@nvdetr.org) AND FEDEX OVERNIGHT

Nevada DETR
Employment Security Division – Rapid Response
500 East Third Street
Carson City, NV 89713

VIA FEDEX OVERNIGHT

Manny Lamarre, Executive Director
Workforce Development – Governor’s Office of Workforce Innovation (OWINN)
555 E. Washington Ave, Ste. 4900
Las Vegas, NV 89101

VIA FEDEX OVERNIGHT

Mayor Ron Smith
431 Prater Way
Sparks, NV 89431

VIA FEDEX OVERNIGHT

Mayor Hillary Schieve
1 E. First Street
PO Box 1900
Reno, NV 89505

VIA FEDEX OVERNIGHT

Washoe County Board of Commissioners
1001 E. Ninth Street
Reno, NV 89512

Re: Notice Pursuant to Worker Adjustment and Retraining Notification Act

As you may know, Tesla recently announced it is undergoing an effort to manage and proactively lower costs in order to make our products as affordable as possible so we can make them available to as many people as possible. This is ultimately our mission: to accelerate the world to sustainable energy; it’s a challenging one that requires Tesla to work harder than other manufacturers to survive. In order to do this, we recently made the difficult decision to reorganize teams and operations, and reduce our full-time Tesla global headcount by approximately 7%.

As a result, individuals employed by Tesla, Inc. (directly or through the affiliated employing entity) at locations within Sparks, Nevada (collectively, “the Facility”) will be impacted on a rolling basis, starting March 20, 2019.



Tesla, Inc.
6800 Dumbarton Circle, Fremont, CA 94555

These are very difficult decisions and we have prepared our team to assist with any questions impacted employees may have during this transition and are here to help. We are thankful for everything they have done to advance our mission and are deeply grateful for their contributions to Tesla.

As a result of this action, some employees at the Facility may transfer to other locations and some positions will be eliminated. Impacted employees will continue to be employed and to receive their normal pay and benefits for at least 60 days from their date of notification.

This action is expected to be permanent. Because Tesla does not recognize bumping rights for employees affected by this action, terminated employees may not displace remaining employees based on seniority or any other factor. Affected employees have been notified and provided detailed information on next steps, and will be paid all wages and other benefits to which they are entitled through their date of separation. We provided as much notice as we can to impacted employees and prepared our team to assist in their transition.

This notice is provided pursuant to any possible obligation under the federal Worker Adjustment and Retraining Notification Act ("WARN"), and/or state equivalent. Based on current information, we anticipate that approximately 124 employees who work at the Facility will be impacted or separated from Tesla, on a rolling basis, starting no earlier than 60 days from their date of notification which in some cases may be as early as March 20, 2019, although impacted employees may transfer or choose to apply to open positions. Attached is a list of affected positions and corresponding number of affected employees at the Facility, although some may transfer to other locations and/or apply to other roles. No employees affected positions are represented by a union or any other collective bargaining representative. Additional information may be provided, as needed, as it becomes available.

Our internal Workforce Development team will be in touch shortly to coordinate resource sharing and training for impacted employees, if they have not done so already. Thank you for your support and please let us know if we can answer any questions you may have. For further information, please contact Chris Reilly at 949-375-4442.

LIST OF AFFECTED JOB POSITIONS AT THE FACILITY

<u>Job Title and Corresponding Number of Impacted Employees</u>	
Accounting Support Specialist II	1
Associate Business Systems Specialist	1
Associate Construction Superintendent, Auto	1
Associate Electronic Design Engineer	1
Associate Engineer	1
Associate Manufacturing Equipment Engineer	2
Associate Mgr Manufacturing	1
Associate Mgr Materials	1
Buyer - Planner	1
Construction Superintendent, Energy	1
Dir Manufacturing	1
Drafter/Designer IV	2
Engineering Technician I	19
Engineering Technician II	11
Engineering Technician III	1

Equipment Maintenance Technician I	4
Equipment Maintenance Technician II	1
Facilities Assistant I	1
Facilities Operations Support	3
Lead Material Handler III	3
Maintenance Support I	3
Maintenance Support II	4
Maintenance Support III	4
Maintenance Support IV	2
Manufacturing Equipment Engineer	2
Material Handler I	2
Material Handler III	1
Mgr Manufacturing Engineering	1
Process Engineer	1
R&D Machinist II	2
R&D Machinist III	1
Recruiter	1
Research Engineer	1
Safety Technician I	4
Safety Technician III	1
Security Guard III	7
Shipping Coordinator I	1
Shipping Coordinator II	1
Sr CAD Engineer	2
Sr Construction Project Mgr	2
Sr Construction Superintendent, Energy	2
Sr Engineer	2
Sr Mechanical Design Engineer	2
Sr Mgr Internal Audit	1
Sr Recruiter	1
Sr Technical Program Mgr	2
Sr Training Instructor	1
Staff Construction Superintendent, Auto	1
Staff Engineer	1
Supervisor Manufacturing	4
Supervisor Manufacturing Operations	3
Supervisor Production Line Maintenance	1
Supervisor Security	1
Training Coordinator I	1
Training Coordinator II	1

OFFICE OF THE WASHOE COUNTY TREASURER
Tammi Davis, Treasurer

1001 E 9TH St - D140
P O Box 30039
Reno NV 89520-3039

MONTHLY STATEMENT OF WASHOE COUNTY TREASURER FOR
MONTH ENDING DECEMBER 31, 2018

BOARD OF COUNTY COMMISSIONERS
WASHOE COUNTY
RENO, NEVADA

RE: NRS 354.280

Honorable Commissioners:

I hereby submit this summary record of the source and amount of all receipts, apportionments to, payments from and balances in all funds and separate accounts as required by referenced statute. Detail information for these funds is available in my office.

Beginning Balance	Ending Cash Balance
\$ 12,526,038.77	\$ 10,427,826.45

INVESTMENTS (Reported at Market - All Groups)
\$ 516,341,574.92

Unapportioned Funds (Secured & Unsecured)	Washoe County	Other Agencies	Restricted Funds	Total
	\$ 8,652,273.84	\$ 12,405,879.82	\$ 6,114,405.52	\$ 18,520,285.34



Tammi Davis, Treasurer

**Washoe County
Board of County Commissioners**

**Quarterly Dashboard Report
October 1 – December 30, 2019**

**WASHOE COUNTY COMMISSIONER REQUESTS UPDATE
WASHOE₃₁₁ OVERVIEW
SPECIAL DISTRICT FUNDS UPDATE
WASHOE COUNTY FY19 STRATEGIC PLAN QUARTERLY REPORT**



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BCC Quarterly Dashboard

WASHOE COUNTY COMMISSIONER REQUESTS

Requests from Washoe County Commissioners for further research, analysis or additional services are captured, clarified and tracked to support Commissioners' efforts to create policy and steer the direction of the County. During October 1, 2018 thru December 30, 2018, staff received **27** distinct requests in addition to the **82** requests that were active at the beginning of this time period. During this same time, **38** requests have been completed. There are currently **70** active requests.

Commissioners initiated a strategic management process in 2014 to align the organization with the adopted core mission and vision of the County. Staffs' goals include associating Commissioner Requests with the strategic plan and to focus resources on priority items. For this fiscal year (FY19), County Commissioners developed six goals including:

Fiscal Sustainability – Washoe County recognizes the importance of sustainable fiscal planning, accountability and transparency in the management of public funds, assets, programs and services.

Economic Impact – Be responsive and proactive to pending economic impacts.

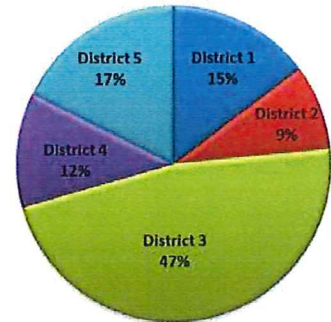
Vulnerable Populations – Identify and triage the most vulnerable population as identified by community need and work together cross-departmentally and regionally to provide adequate resources and support.

Marijuana – Proactively prepare for the expected impacts of the use, production, cultivation and distribution of legalized marijuana.

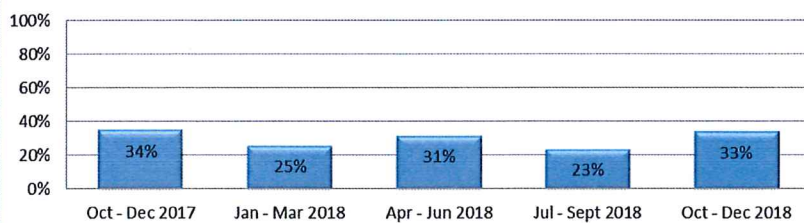
Unified Team and Employee Engagement – Working together as a professional unified team.

Employee Engagement – Washoe County employees continuously take initiative to simplify workflows, improve service delivery; and strive to provide positive customer outcomes.

Commissioner Requests by
Commission District
October - December 2018



Commissioner Requests that are linked to a
Strategic Goal by quarter



Of the Commissioner requests from this quarter, **33%** are linked to adopted strategic goals.

The Washoe County Strategic Plan FY19 Quarterly Performance Report is included at the end of this Quarterly Dashboard Report.

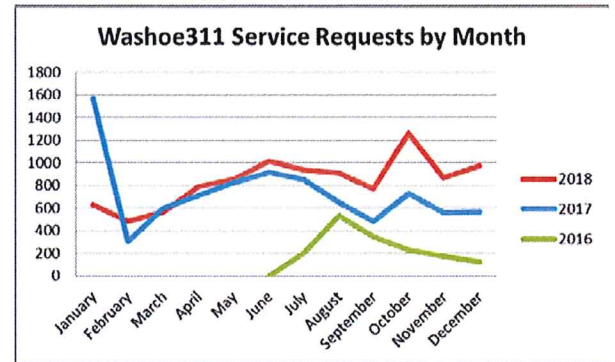


BCC Quarterly Dashboard

WASHOE311 OVERVIEW

Established in June of 2016, Washoe311 is a centralized hub for Washoe County residents to access a variety of services and report concerns. The service center team members strive to answer a variety of requests on the first call, for example; special event information, reporting stray animals, graffiti and road damage; and inquiries about building permits and utility services.

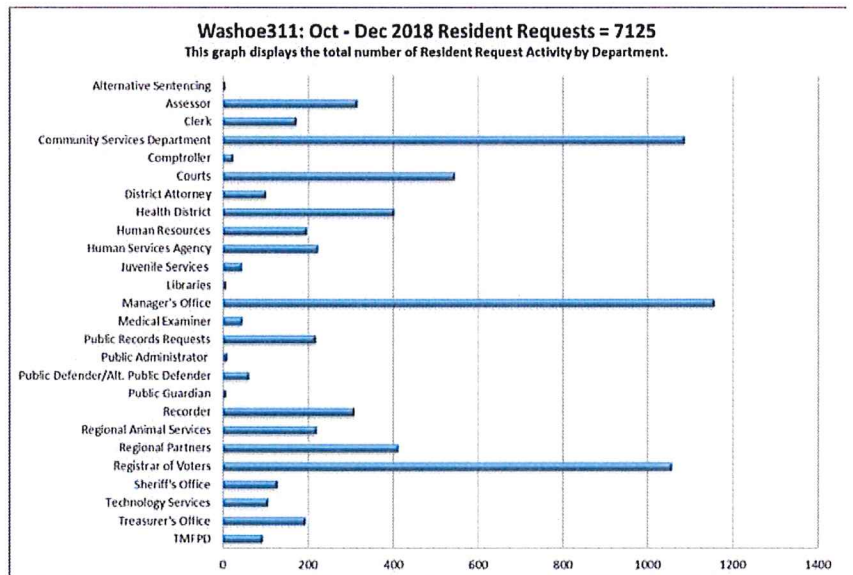
The Washoe311 team total activity for the quarter of October 1, 2018 thru December 31, 2018 was **7125** (points of contact).



In Washoe County, the department with the highest volume of calls (cumulatively) through Washoe311 is Community Services Department (CSD). The service team answers a range of CSD questions from building permits, parks event information, to road conditions. This quarter, due to the False Alarm Reduction Programs' transition to the new vendor CryWolf, the Manager's Office was the department with the highest call volume.

The following resident requests consistently remain as top requests across all departments together representing 19% of all calls this quarter:

- How to obtain a certified copy of a Marriage Certificate
- Request for information relating to: property taxes, property appraisals and parcel information
- Building permit information, requirements and status of approvals and inspections.
- Request for support for neighborhood services provided by other government agencies, including the cities of Reno and Sparks. (Labeled as Regional Partners on the graph)



Community emerging issues, events, seasons, holidays and emergencies are reflected in the volume and type of calls to the Washoe311 call center. For example, the increase in calls in January 2017 is associated with emergency response for floods. July through September there were more calls on animal issues and summer fire season. (Reference table *Washoe311 Service Requests by Month*) This past quarter, Washoe311 saw an increase in the amount of calls regarding: voting due to the upcoming election and False Alarm Program calls due to the launch of CryWolf. Calls regarding these topics represented 23% (Voting = 16.33%, CryWolf = 6.66%) of Washoe311 service requests for the quarter.

Washoe311 team can be reached directly at washoe311@washoecounty.us, 3-1-1, (775) 328-2003, or online at www.washoecounty.us (Select "Washoe311")





BCC Quarterly Dashboard

SPECIAL DISTRICT FUNDS UPDATE



Special District Fund Distribution Summary for the 2018-2019 Fiscal Year

Funds Distributed to	Internal/ External	District 1 Berkbigler	District 2 Lucey	District 3 Jung	District 4 Hartung	District 5 Herman
Starting Funds		\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
Approved and Distributed						
Nevada Tahoe Conservation District, Education and Total Maximum Daily Load (TM)	External	\$ (15,000.00)				
HSA - to support the Incline Community Center	Internal	\$ (4,000.00)				
Friends of Washoe County Library- Summer/Winter Reading Program 2018	External	\$ (1,000.00)				
Second Judicial District Court, Reading Room project	Internal		\$ (2,000.00)			
Friends of Washoe County Library- South Valleys Library, STEAM Programs	External		\$ (1,500.00)			
Friends of Washoe County Library- Gift of Reading Program	External		\$ (1,500.00)			
Knights of Columbus Ponderosa Charities to support Mathew Cummings	External				\$ (1,500.00)	
Children's Cabinet to support the Art of the Childhood event WC permit fees	External				\$ (1,177.00)	
In Process for Approval						
HSA - to support the Senior Coalition	Internal			\$ (1,000.00)		
Remaining Funds		\$ -	\$ 18,000.00	\$ 19,000.00	\$ 17,323.00	\$ 20,000.00

Each Commissioner is budgeted \$20,000 in Special District Funds (\$100,000 total).



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Commissioner Request Update: January 21, 2019

Title	Priority	Strategic Goal	Next Steps	Status	ACM	Requested By
Commissioner Berkbigler (19)						
1 Ditch Conveyance System Review and Update (Steamboat)	Berkbigler Priority	Does not apply	Direct Update	Funding has been identified through the Western Region Water Commission for irrigation ditch network review. Funding will be requested at the NNWPC in October 2018, prior to that HDR is providing a scope of work for system review regarding capacity, municipality stormwater contribution.	Dave Solaro	Berkbigler, Hartung, Lucey
2 Request for information regarding parking on streets in Incline	Berkbigler Priority	Does not apply	Direct Update	Commissioner Berkbigler requested additional information regarding possible options	Dave Solaro	Berkbigler
3 Gerlach Fire & EMS Service Review		Financial Sustainability	Direct Update	Commissioner Jung requested soliciting feedback from the citizens of Gerlach about fire services as well as a breakdown of the federal funds the County receives for fire fighting activities.	Kate Thomas	Berkbigler, Jung
4 Incline Way Multi Use Path		Does not apply	Direct Update	Staff updated the commissioner on May 15th to provide the process we are currently moving through for the creation of a project to utilize the TAP grant and an MOU with IVGID for construction on their parcel and ongoing maintenance of the path.	Dave Solaro	Berkbigler
5 Presentation Request: Sewer Treatment Plant Planning		Economic Impacts	Board Presentation 3/2018	Continuing to work on this- Targeting March BCC meeting (not sure yet which one)	Dave Solaro	Berkbigler, Jung, Hartung
6 Public Comment: Code Enforcement - Request to Look into Quartz Lane in Sun Valley		Does not apply	Direct Update	Staff and the DA's office are pursuing non judicial abatement	Dave Solaro	Herman, Jung, Berkbigler, Hartung
7 Public Comment: Concerns about Shooting on Peavine		Does not apply	Direct Update	Staff is reviewing this request	Dave Solaro	Hartung, Jung, Berkbigler
8 Public Comment: Request for report on Lemmon Valley Elementary asbestos and health issues for children		Does not apply	Direct Update	At 1.22.2019 BCC retreat Commissioner Berkbigler stated that Katy Simon Holland is looking into this issue.	Dave Solaro	Berkbigler
9 Request for a written response on the status of the Memorandum of Agreement between Washoe County planning and TRPA.		Economic Impacts	Direct Update	Staff continues to track permitting review process with Tahoe Regional Planning Agency including monitoring of the number, type and review process for applications.	Dave Solaro	Berkbigler
10 Request for Discussion on Road Standards for GIDs		Economic Impacts	Staff Review	Staff is reviewing this request	Dave Solaro	Berkbigler
11 Request to look into prohibiting target shooting in high risk areas		County Manager Approved: Emergency	BCC Agenda	This item was on the July 10 BCC meeting for request to amend Chapter 50 of the county code. Code language has been drafted. Currently waiting on information from fire chief on fire starts in last fire season	Dave Solaro	Hartung, Berkbigler, Jung
12 Request to look into Serial Parceling in Warm Springs Valley		Does not apply	Direct Update	Staff is reviewing this item	Dave Solaro	Berkbigler
13 Review of Vacation Rentals in Washoe County		Does not apply	Direct Update	If Vacation rentals are made part of code, a complete development code chapter would be necessary. On Jan. 3 staff had a meeting with Commissioners Berkbigler and Lucey which will culminate in Staff Report for 2.26 to seek direction on next steps.	Christine Vulelich & Dave Solaro	Berkbigler, Jung
14 River Oaks: Water and Sewer Lines		Economic Impacts	Direct Update	TMWA is installing sewer line with water line	Dave Solaro	Berkbigler
15 Snow Plow Concerns		Does not apply	Direct Update	Staff is reviewing this request	Dave Solaro	Hartung, Herman, Berkbigler
16 Swan Lake Regional Meeting		Does not apply	Direct Update	Staff is reviewing this request	Dave Solaro	Jung, Berkbigler
17 Update on signage installation at Peavine	Herman Priority	Does not apply	Direct Update	The initial commissioner donation for signage has now been leveraged with grants to become a \$40,000 comprehensive trailhead signage project.	Dave Solaro	Herman, Berkbigler, Jung
Commissioner Hartung (24)						



Commissioner Request Update: January 21, 2019

	Title	Priority	Strategic Goal	Next Steps	Status	ACM	Requested By
18	Cargo Containers - Request change to regulations	Hartung Priority	Does not apply	BCC Agenda	Preparing draft code changes to be brought back to BCC prior to initiation. Preparing information for all CAB meeting in February.	Dave Solaro	Hartung, Lucey
19	Commercial Vehicles	Hartung Priority	Does not apply	BCC Agenda	Staff will be holding an internal discussion to determine how many code enforcement cases, or requests through the planning and building division we receive related to commercial vehicles being problematic in residentially zoned neighborhoods.	Dave Solaro	Hartung
20	Public Comment: Mr. Hudson and Ms. Lyda's CPS Case	Hartung Priority	Does not apply	Direct Update	HSA Director Howell initiated an internal inquiry into the removal of Ms. Lyda's grandchildren, the review supports the Agency's decision to remove the children. The letter outlined possible judicial recourse Ms. Lyda could take if she continues to disagree with HSA's decision. The letter was mailed on 1.14 to Ms. Lyda.	Kate Thomas	Herman, Hartung
21	Code Enforcement: Review of Regulations Related to Hoarding		Does not apply	Direct Update	Amber Howell prepared (attached) memo on hoarding.	Kate Thomas	Hartung, Jung
22	CryWolf: Senior Discount		Does not apply	Direct Update	Complete: The senior Discount is still in effect. When the vendor information came over form PM AM the information did not include the accounts that were seniors. We are working to clean this up - any Senior may get there discount by calling/emailing 311 or CryWolf. To Date, 411 Senior Discounts have been requested.	Dave Solaro	Hartung
23	Discussion and possible action about the sale of Wastewater capacity.		Economic Impacts		Staff is working with the City of Reno related to preparation of a staff report to the Board of County Commissioners and the Reno City Council to be heard in late August or September, 2018. Ongoing discussions with Cities of Reno and Sparks	Dave Solaro	Hartung
24	Ditch Conveyance System Review and Update (Steamboat)	Berkbigler Priority	Does not apply	Direct Update	Funding has been identified through the Western Region Water Commission for irrigation ditch network review. Funding will be requested at the NNWPC in October 2018, prior to that HDR is providing a scope of work for system review regarding capacity, municipality stormwater contribution.	Dave Solaro	Berkbigler, Hartung, Lucey
25	Flood Mitigation Update: FEMA HMGP Home Purchase Program		County Manager Approved: Emergency	Direct Update	December 12, 2017: the Board approved moving forward with the FEMA HMGP Home Purchase Program. Based on direction from the Board, Washoe County staff has submitted the application for the FEMA HMGP Home Purchase Program.	Dave Solaro	Hartung, Herman
26	Flood Mitigation Update: Flood Mitigation Plan		County Manager Approved: Emergency	Budget Review	During the September 12, 2017 BCC, the board unanimously approved staff to pursue the development of a flood mitigation plan.	Dave Solaro	Hartung, Herman
27	Moratorium Outline - Where and When Is It Used		Does not apply	Direct Update	Staff is reviewing this request	Dave Solaro	Hartung
28	Overview report for Accela permitting software	Jung Priority	Economic Impacts	Direct Update	Christine will be requesting this information from TS on 1/10	Christine Vulelich	Hartung
29	Presentation Request: John Enloe from TMWA about the Bedell Flat Rapid Infiltration Basin Investigation project		Economic Impacts	Board Presentation	Staff is reviewing this request	Dave Solaro	Hartung
30	Presentation Request: RTC on Riff Fees and How they are Distributed		Does not apply	Memo	Preparing memo explaining riff fees.	Dave Solaro	Hartung
31	Presentation Request: Sewer Treatment Plant Planning		Economic Impacts	Board Presentation 3/2018	Continuing to work on this- Targeting March BCC meeting (not sure yet which one)	Dave Solaro	Berkbigler, Jung, Hartung
32	Public Comment: Code Enforcement - Request to Look into Quartz Lane in Sun Valley		Does not apply	Direct Update	Staff and the DA's office are pursuing non judicial abatement	Dave Solaro	Herman, Jung, Berkbigler, Hartung
33	Public Comment: Concerns about Shooting on Peavine		Does not apply	Direct Update	Staff is reviewing this request	Dave Solaro	Hartung, Jung, Berkbigler



Commissioner Request Update: January 21, 2019

	Title	Priority	Strategic Goal	Next Steps	Status	ACM	Requested By
34	Regional Plan Update: Infrastructure Funding Gap Study		Economic Impacts	Direct Update	Staff is reviewing this request	Dave Solaro	Hartung
35	Request Review of County Commissioner Powers, Duties and Responsibilities		Does not apply	Staff Review	This will be discussed at the Strategic Planning Retreat on 1.22.2019. If there is agreement on roles/responsibilities the County website will be updated.	Kate Thomas	Hartung
36	Request to look into prohibiting target shooting in high risk areas		County Manager Approved: Emergency	BCC Agenda	This item was on the July 10 BCC meeting for request to amend Chapter 50 of the county code. Code language has been drafted. Currently waiting on information from fire chief on fire starts in last fire season	Dave Solaro	Hartung, Berkgigler, Jung
37	Requests discussion on the dedication of public streets and right-of-ways.		Economic Impacts	Staff Review	At the September 25th 2018 BCC meeting an item to accept dedication of six streets is scheduled. Dwayne Smith is prepared to provide information to the BCC to answer these questions. Have everything needed- looking at next set of streets to be taken to BCC so can have discussion	Dave Solaro	Hartung
38	Snow Plow Concerns		Does not apply	Direct Update	Staff is reviewing this request	Dave Solaro	Hartung, Herman, Berkgigler
39	Stop sign at Shelby and Richard Springs		Does not apply	Direct Update	Staff is reviewing this request	Dave Solaro	Hartung
40	Traffic Studies: Review of Process for Developers		Economic Impacts	Direct Update	Staff is reviewing this request	Dave Solaro	Jung, Hartung
41	YES Grant Follow Up		Does not apply	Direct Update	Staff is reviewing this request	Christine Vuletich	Hartung
Commissioner Herman (12)							
42	Update on signage installation at Peavine	Herman Priority	Does not apply	Direct Update	The initial commissioner donation for signage has now been leveraged with grants to become a \$40,000 comprehensive trailhead signage project.	Dave Solaro	Herman, Berkgigler, Jung
43	Flood Mitigation Update: FEMA HMGP Home Purchase Program		County Manager Approved: Emergency	Direct Update	December 12, 2017: the Board approved moving forward with the FEMA HMGP Home Purchase Program. Based on direction from the Board, Washoe County staff has submitted the application for the FEMA HMGP Home Purchase Program.	Dave Solaro	Hartung, Herman
44	Flood Mitigation Update: Flood Mitigation Plan		County Manager Approved: Emergency	Budget Review	During the September 12, 2017 BCC, the board unanimously approved staff to pursue the development of a flood mitigation plan.	Dave Solaro	Hartung, Herman
45	National Guard Land in Stead Potentially for Affordable Housing		Vulnerable Populations	Memo	Staff is reviewing this request	Kate Thomas	Herman
46	Public Comment: Code Enforcement - Request to Look into Quartz Lane in Sun Valley		Does not apply	Direct Update	Staff and the DA's office are pursuing non judicial abatement	Dave Solaro	Herman, Jung, Berkgigler, Hartung
47	Public Comment: Mr. Hudson and Ms. Lyda's CPS Case	Hartung Priority	Does not apply	Direct Update	HSA Director Howell initiated an internal inquiry into the removal of Ms. Lyda's grandchildren, the review supports the Agency's decision to remove the children. The letter outlined possible judicial recourse Ms. Lyda could take if she continues to disagree with HSA's decision. The letter was mailed on 1.14 to Ms. Lyda.	Kate Thomas	Herman, Hartung
48	Request for Information: Available Funding for Road Repairs		Does not apply	Direct Update	Target 72, currently at 73	Dave Solaro	Herman
49	Request for Information: RS2477 Roads		Does not apply	Direct Update	Commissioner Herman has been provided with a copy of the mapped public roads. Staff is working with BLM to continue efforts. Will tackle BLM requests as they come up. Currently BLM has no interest in RS2477 roads	Dave Solaro	Herman
50	Request for review of services for individuals who have lost their home		Does not apply	Staff Review	Staff working on a proposal that involves Franchise Fees to clean up private property when appropriate and impact. Collaborating with DAs office to understand what is possible.	Kate Thomas	Herman



Commissioner Request Update: January 21, 2019

Title	Priority	Strategic Goal	Next Steps	Status	ACM	Requested By
51 Request to review process for addressing neighborhood complaints to CSD		Does not apply	Direct Update	Reviewing best practices nationwide.	Dave Solaro	Herman
52 Snow Plow Concerns		Does not apply	Direct Update	Staff is reviewing this request	Dave Solaro	Hartung, Herman, Berkbigler
53 Warm Springs Special Area Plan		Economic Impacts	Staff Review	BCC Agenda item 9/25	Dave Solaro	Lucey, Herman
Commissioner Jung (34)						
54 Affordable Housing Trust Fund	Jung Priority	Does not apply	Staff Review	Item coming before the board on 2.12.2019.	Kate Thomas	Jung
55 Request for Library Board: Propose Resolution to thank Rob Rothe in conjunction with the ribbon cutting of the new Nevada Marketplace in the Reno Town Mall	Jung Priority	Does not apply	Direct Update	Resolution Complete- waiting for right opportunity.	Dave Solaro	Jung
56 Parks and Trails - Request User Friendly Signs	Jung Priority	Does not apply	Direct Update	Exploring pilot project at parks. Next step is a tour with parks staff, Solaro and Commissioner. Rescheduling tour due to snow at the pilot location (Davis Creek Regional Park).	Dave Solaro	Jung
57 BCC Software Review		Does not apply	Direct Update	New BCC Software (Granicus) was recently implemented.	Christine Vuletich	Jung
58 Car Charging Station Review		Does not apply	Direct Update	The Washoe County Green Team is reviewing grant opportunities, and has requested an audit by a company that installs charging stations across the country	Dave Solaro	Jung
59 Clock in Chambers		Does not apply	Direct Update	Staff is reviewing this request	Dave Solaro	Jung
60 Code Enforcement: Review of Regulations Related to Hoarding		Does not apply	Direct Update	Amber Howell prepared (attached) memo on hoarding.	Kate Thomas	Hartung, Jung
61 County Website		Does not apply	Direct Update	Staff is preparing an update on the ongoing website refresh. An "Agenda" button has been added to the home page.	Dave Solaro	Jung
62 Federal Lobbyist Contract Review		Does not apply	BCC Agenda	The Commissioner will be briefed about the RFQ process that culminated in Porter Group being chosen.	Kate Thomas	Jung
63 Gerlach Fire & EMS Service Review		Financial Sustainability	Direct Update	Commissioner Jung requested soliciting feedback from the citizens of Gerlach about fire services as well as a breakdown of the federal funds the County receives for fire fighting activities.	Kate Thomas	Berkbigler, Jung
64 Information Request: Addressing road needs prior to allowing development.		Economic Impacts	Board Presentation	Staff is reviewing this request	Dave Solaro	Jung
65 Information Request: Fire Safety Development Requirements		Economic Impacts	Direct Update	Staff is reviewing this request	Dave Solaro	Jung
66 Information Request: Map of all the private and public Dams in Washoe County and the responsibly party		Does not apply	Memo	This is a request that needs to be made to State Engineer's office	Dave Solaro	Jung
67 Information Request: Stats on First Responders Administering Over-Dose Drugs		Vulnerable Populations	Direct Update	This information will be collected via the County's Substance Abuse Task Force- it will become one of the tasks of the task force.	Kate Thomas	Jung
68 Information Request: Cleaning Privately Owned Ditches		Does not apply	Direct Update	Staff is reviewing this request	Dave Solaro	Jung
69 Opportunity Zones		Vulnerable Populations	BCC Agenda	Commissioner Jung requested a future agenda item to set policies and discuss how to designate County land that could be part of any future Opportunity Zone development.	Kate Thomas	Jung
70 Presentation Request: HOME Consortium		Does not apply	Board Presentation	Scheduling this presentation for March following the affordable housing trust fund item that involves the HOME consortium. The HOME consortium will present.	Kate Thomas	Jung



Commissioner Request Update: January 21, 2019

Title	Priority	Strategic Goal	Next Steps	Status	ACM	Requested By
71 Presentation Request: Sewer Treatment Plant Planning		Economic Impacts	Board Presentation 3/2018	Continuing to work on this- Targeting March BCC meeting (not sure yet which one)	Dave Solaro	Berkbigler, Jung, Hartung
72 Process to Add Roads to RTC Transportation Network Improvements List		Does not apply	Direct Update	Need to prepare memo on how process works	Dave Solaro	Jung
73 Proclamation Request: Rancho San Rafael 40 year Bond Anniversary		Does not apply	BCC Agenda	Staff is reviewing request	Dave Solaro	Jung
74 Public Comment: Code Enforcement - Request to Look into Quartz Lane in Sun Valley		Does not apply	Direct Update	Staff and the DA's office are pursuing non judicial abatement	Dave Solaro	Herman, Jung, Berkbigler, Hartung
75 Public Comment: Concerns about Shooting on Peavine		Does not apply	Direct Update	Staff is reviewing this request	Dave Solaro	Hartung, Jung, Berkbigler
76 Regional Plan Update: Development in Closed Basins		Economic Impacts	Staff Review	This will be addressed addressed in the Regional Plan update	Dave Solaro	Jung
77 Request for Funding for Neighbor to Neighbor Mediation		Does not apply	Memo	Staff is drafting a Memo to all Commissioners- County is providing funds to Neighborhood Mediation Center	Dave Solaro	Jung
78 Request for Information on the County Wide Cost Allocation Plan		Does not apply	Direct Update	Currently Christine is working on this and will be presented during the BCC retreat	Christine Vuletich	Jung
79 Request for Information: Ditch Update		Does not apply	Memo	Need to get information to commissioner at next meeting- information is collected	Dave Solaro	Jung
80 Request staff to consider the use of the General Services Tax		Vulnerable Populations	BCC Agenda	Referred to a future agenda item in the new calendar year 2019; Christine will present information regarding revenue sources at the BCC retreat	Christine Vuletich	Jung
81 Request to look into prohibiting target shooting in high risk areas		County Manager Approved: Emergency	BCC Agenda	This item was on the July 10 BCC meeting for request to amend Chapter 50 of the county code. Code language has been drafted. Currently waiting on information from fire chief on fire starts in last fire season	Dave Solaro	Hartung, Berkbigler, Jung
82 Request to partner with the Red Cross		Does not apply	Direct Update	Red Cross helps low income/mobility issues citizens with smoke detector installation. There is currently no regulation regarding having smoke detectors/carbon monoxide detectors in unincorporated Washoe County.	Kate Thomas	Jung
83 Review of Vacation Rentals in Washoe County		Does not apply	Direct Update	If Vacation rentals are made part of code, a complete development code chapter would be necessary. On Jan. 3 staff had a meeting with Commissioners Berkbigler and Lucey which will culminate in Staff Report for 2.26 to seek direction on next steps.	Christine Vuletich & Dave Solaro	Berkbigler, Jung
84 Swan Lake Regional Meeting		Does not apply	Direct Update	Staff is reviewing this request	Dave Solaro	Jung, Berkbigler
85 Traffic Studies: Review of Process for Developers		Economic Impacts	Direct Update	Staff is reviewing this request	Dave Solaro	Jung, Hartung
86 Update on signage installation at Peavine	Herman Priority	Does not apply	Direct Update	The initial commissioner donation for signage has now been leveraged with grants to become a \$40,000 comprehensive trailhead signage project.	Dave Solaro	Herman, Berkbigler, Jung
87 Washoe311 Training for Commissioner Jung		Does not apply	Direct Update	Nancy is working on setting up training- should be done month of January.	Dave Solaro	Jung
Commissioner Lucey(12)						
88 Reduction in Hours for the Clerk's Office	Lucey Priority	Does not apply	Staff Review	Currently under review- County Clerk will present in calendar year 2019.	Christine Vuletich	Lucey
89 3845 White Pine Drive - Mike Fischer - Cargo Containers and Code Enforcement		Does not apply		Contacted Mr. Fischer regarding this item. This is an item that will assist in informing some next steps with Cargo Containers.	Dave Solaro	Lucey



Commissioner Request Update: January 21, 2019

Title	Priority	Strategic Goal	Next Steps	Status	ACM	Requested By
90 Armory Demolition Discussion		County Manager Approved: County Business	BCC Agenda	It has been determined that the existing interlocal agreement is still in effect, and within that document the RSCVA has the authority to demolish the Armory.	Dave Solaro	Lucey
91 Cargo Containers - Request change to regulations	Hartung Priority	Does not apply	BCC Agenda	Preparing draft code changes to be brought back to BCC prior to initiation. Preparing information for all CAB meeting in February.	Dave Solaro	Hartung, Lucey
92 Ditch Conveyance System Review and Update (Steamboat)	Berkbigler Priority	Does not apply	Direct Update	Funding has been identified through the Western Region Water Commission for irrigation ditch network review. Funding will be requested at the NNWPC in October 2018, prior to that HDR is providing a scope of work for system review regarding capacity, municipality stormwater contribution.	Dave Solaro	Berkbigler, Hartung, Lucey
93 Jail Discussion: Reduce Recidivism Rates through Increased Use of our Programs		Vulnerable Populations	Direct Update	Staff will work on this will new Sheriff.	Kate Thomas	Lucey
94 Meeting with new Sheriff regarding increased patrol on Mt. Rose		Does not apply	Direct Update	Staff is reviewing this request	Dave Solaro	Lucey
95 Request for Information: Process for Improvements to County Roads		Economic Impacts	Memo	Staff is reviewing this request	Dave Solaro	Lucey
96 Update Request: Reindeer Lodge		Does not apply	Direct Update	Staff continues to work with the property owner for a demolition permit. Currently the permit has been applied for; however, the applicant states that he is having trouble finding a contractor to do the work described in the permit. A fence is still up around the site to keep the area safe. The permit application will expire on April 1, 2019. Legal staff has requested a meeting with the property owner one month prior to expiration of the application.	Dave Solaro	Lucey
97 Warm Springs Special Area Plan		Economic Impacts	Staff Review	BCC Agenda item 9/25	Dave Solaro	Lucey, Herman

WASHOE BCC STRATEGIC PERFORMANCE SUMMARY

As of January 24, 2019

OVERALL PERFORMANCE				TOTAL
Prioritized County Goals by Status (ex 1.1)	6	0	0	6
Initiative by Status (ex 1.1.1)	34	7	6	47

EXECUTIVE SUMMARY

	Goal Owner	Status
STEWARDSHIP OF OUR COMMUNITY		
1.1 Fiscal Sustainability: Washoe County recognizes the importance of sustainable fiscal planning, accountability and transparency in the management of public funds, assets, programs and services.	Lori Cooke	ON TARGET
PROACTIVE ECONOMIC DEVELOPMENT AND DIVERSIFICATION: PENDING ECONOMIC IMPACTS		
2.1 Economic Impacts: Be responsive and proactive to pending economic impacts.	Mojra Hauenstein	ON TARGET
SAFE, SECURE AND HEALTHY COMMUNITIES: VULNERABLE POPULATIONS		
3.1 Vulnerable Populations: Collaborate, implement and provide an array of protective and supportive services to the most vulnerable.	Kimberly Schweickert	ON TARGET
SAFE, SECURE AND HEALTHY COMMUNITIES: MARIJUANA		
4.1 Marijuana: Proactively prepare for the expected impacts of the use, production, cultivation, distribution of legal marijuana in Nevada (NRS 453A & NRS 453D), mitigating the consequences of marijuana by capitalizing on knowledge of impacts from other regions that have legalized marijuana.	Jamie Rodriguez	ON TARGET
REGIONAL AND COMMUNITY LEADERSHIP: PROFESSIONAL, UNIFIED TEAM		
5.1 Unified Team: Working together as a professional, unified team.	Amy Ventetuolo	ON TARGET
VALUED, ENGAGED EMPLOYEE WORKFORCE: SIMPLIFY WORKFLOWS		
6.1 Employee Engagement: Simplify workflows to improve service delivery and customer outcomes.	Eric Crump	ON TARGET

PERFORMANCE SUMMARY DETAIL

	Goal Owner	YTD Actual	Status
STEWARDSHIP OF OUR COMMUNITY			
1.1 Fiscal Sustainability: Washoe County recognizes the importance of sustainable fiscal planning, accountability and transparency in the management of public funds, assets, programs and services.	Lori Cooke		ON TARGET
1.1.1 Explore new revenue sources. (fees, grants, GST)Last updated: 2019-01-10	Lori Cooke	48%	
1.1.2 Explore existing regional service arrangements.Last updated: 2019-01-10	Lori Cooke	55%	
1.1.3 Support legislative action that promotes fiscal sustainability.Last updated: 2018-10-09	Lori Cooke	33%	
1.1.4 Assess the organization-wide impact of pre-trial services and court assignment process.Last updated: 2019-01-10	Lori Cooke	28%	
1.1.5 KPI: Variance of General Fund Revenues-Actual vs. Budget (Target 0-5%)Last updated: 2019-01-10	Lori Cooke	1%	
1.1.6 KPI: Variance of General Fund Expenses-Actual vs. Budget (Target 0-5%)Last updated: 2019-01-10	Lori Cooke	-1%	
1.1.7 KPI: Structurally balanced budget Last updated: 2018-09-27	Lori Cooke	0%	
1.1.8 KPI: Change in unrestricted fund balance over prior year Last updated: 2019-01-24	Lori Cooke	4	
1.1.9 KPI: General Fund fund balance percentage - UnrestrictedLast updated: 2019-01-11	Lori Cooke	16%	
1.1.10 KPI: Capital Projects Funding – meeting needs Last updated: 2018-09-27	Lori Cooke	0%	
1.1.11 KPI: Stabilization Reserve Last updated: 2018-09-27	Lori Cooke	0%	

PROACTIVE ECONOMIC DEVELOPMENT AND DIVERSIFICATION: PENDING ECONOMIC IMPACTS

2.1 Economic Impacts: Be responsive and proactive to pending economic impacts.	Mojra Hauenstein		ON TARGET
2.1.1 COMMUNICATION PLAN: Provide clarity to the Community on what role Washoe County has and what resources it provides. Last updated: 2019-01-15	Mojra Hauenstein	36%	
2.1.2 IMPACT OF GROWTH: Define the impact of growth to Washoe County services in terms of cost of resources. Last updated: 2019-01-15	Mojra Hauenstein	33%	
2.1.9 KPI: Number of new residential and commercial development/building permits applied forLast updated: 2019-01-15	Mojra Hauenstein	25,422,273	
2.1.10 KPI: Number of new residential and commercial development/building permits issuedLast updated: 2018-10-09	Mojra Hauenstein	1,263	
2.1.11 KPI: Number of new unincorporated businesses opened in Washoe CountyLast updated: 2019-01-15	Mojra Hauenstein	386	
2.1.12 KPI: Number of pre-development meetings.Last updated: 2019-01-15	Mojra Hauenstein	23	
2.1.13 KPI: Number of online applications submittedLast updated: 2019-01-15	Lori Piccinini	110	
2.1.15 KPI: Calls for service: Call Center Last updated: 2019-01-15	Mojra Hauenstein	5,718	
2.1.16 KPI: Calls for service: Number of calls - Fire, EMS (Russ Pedersen)Last updated: 2018-10-09	Mojra Hauenstein	905	
2.1.17 KPI: Calls for service: Response Time - Fire, EMS (Russ Pedersen)Last updated: 2018-10-09	Mojra Hauenstein	0	
2.1.18 KPI: Calls for service: Number of calls - SheriffLast updated: 2019-01-15	Chuck Allen-Sheriff	6,628	
2.1.19 KPI: Calls for service: Response Time - SheriffLast updated: 2019-01-15	Chuck Allen-Sheriff	34	
2.1.26 KPI: Gerlach Economic Development Plan: a) Asset InventoryLast updated: 2019-01-15	Mojra Hauenstein	500	
2.1.27 KPI: Gerlach Economic Development Plan: b) StrategyLast updated: 2019-01-15	Mojra Hauenstein	500	
2.1.28 KPI: Gerlach Economic Development Plan: c) Action PlanLast updated: 2019-01-15	Mojra Hauenstein	500	
2.1.29 KPI: Existing Roads: Lane Miles Maintained (overlays, crack sealing, pot holes, rehab, repair) Pavement Condition Index (PCI) Target for Existing Roads Last updated: 2018-10-12	Mojra Hauenstein	0	
2.1.30 KPI: New Roads: Lane Miles accepted for dedication to WC (pavement, storm water drainage, signage, striping, snow plow, lighting) Last updated: 2019-01-15	Mojra Hauenstein	3	
2.1.31 KPI: Sewer: Lemmon Valley (0.3 MGD): #of CustomersLast updated: 2018-10-12	Mojra Hauenstein	0	
2.1.32 KPI: Sewer: Lemmon Valley (0.3 MGD): Current Flow Last updated: 2018-10-12	Mojra Hauenstein	0	
2.1.33 KPI: Sewer: Cold Springs (0.7 MGD): #of CustomersLast updated: 2018-10-12	Mojra Hauenstein	0	
2.1.34 KPI: Sewer: Cold Springs (0.7 MGD): Current FlowLast updated: 2018-10-12	Mojra Hauenstein	0	
2.1.35 KPI: Sewer: South Truckee Meadows (4.1 MGD): #of CustomersLast updated: 2018-10-01	Mojra Hauenstein	0	
2.1.36 KPI: Sewer: South Truckee Meadows (4.1 MGD): Current FlowLast updated: 2018-10-01	Mojra Hauenstein	0	
2.1.37 KPI: Sewer: Spanish Springs (Agreement w/ City of Sparks): #of CustomerLast updated: 2018-10-12	Mojra Hauenstein	0	
2.1.38 KPI: Sewer: Spanish Springs (Agreement w/ City of Sparks): Current FlowLast updated: 2018-10-01	Mojra Hauenstein	0	
2.1.39 KPI: Reclaimed Water: South Truckee Meadows: #of CustomersLast updated: 2018-10-01	Mojra Hauenstein	0	
2.1.40 KPI: Reclaimed Water: South Truckee Meadows: Avg. Annual DemandLast updated: 2018-10-12	Mojra Hauenstein	0	
2.1.41 KPI: Reclaimed Water: South Truckee Meadows: Est. Available CapacityLast updated: 2018-10-12	Mojra Hauenstein	0	

SAFE, SECURE AND HEALTHY COMMUNITIES: VULNERABLE POPULATIONS

3.1 Vulnerable Populations: Collaborate, implement and provide an array of protective and supportive services to the most vulnerable.	Kimberly Schweickert		ON TARGET
3.1.1 VULNERABLE POPULATION HOUSE: Increase bridge and affordable housing capacity in Washoe County. Last updated: 2019-01-03	Kimberly Schweickert	66%	

3.1.2 CASE MANAGEMENT LEVELS: Ensure case management levels are within established standard caseload guidelines. Last updated: 2019-01-03	Kimberly Schweickert	47%	
3.1.3 SUBSTANCE ABUSE: Identify and implement solutions to address substance abuse in Washoe CountyLast updated: 2019-01-03	Kimberly Schweickert	61%	
3.1.4 NNAMHS CAMPUS: Expand programing for vulnerable populations at the NNAMHS campus in partnership with the State of Nevada. Last updated: 2019-01-03	Kimberly Schweickert	37%	
3.1.12 KPI: Point in time homeless count Last updated: 2019-01-09	Kimberly Schweickert	0	
3.1.13 KPI: % of people transitioned into NNAMHS Campus (WC Facilities)Last updated: 2019-01-09	Kimberly Schweickert	0%	
3.1.14 KPI: # of total affordable housing units in Washoe County (as defined by HUD) Last updated: 2018-10-11	Kimberly Schweickert	8,414	
3.1.15 KPI: # of Crossroads graduatesLast updated: 2019-01-09	Kimberly Schweickert	36	
3.1.16 KPI: # of case managers per qualifying populationLast updated: 2019-01-09	Kimberly Schweickert	3	
3.1.17 KPI: # of drug related deaths in Washoe CountyLast updated: 2019-01-09	Kimberly Schweickert	38	

SAFE, SECURE AND HEALTHY COMMUNITIES: MARIJUANA

4.1 Marijuana: Proactively prepare for the expected impacts of the use, production, cultivation, distribution of legal marijuana in Nevada (NRS 453A & NRS 453D), mitigating the consequences of...	Jamie Rodriguez		ON TARGET
4.1.1 MARIJUANA GOVERNANCE STRUCTURE: Establish a governance structure for implementation, regulation and enforcement of marijuana in Washoe County. Last updated: 2019-01-11	Jamie Rodriguez	101%	
4.1.2 MARIJUANA RELATED FEES: Establish a plan for the distribution of fees related to the impacts on Washoe County from the legalization of Marijuana. Last updated: 2019-01-11	Jamie Rodriguez	25%	
4.1.3 EMERGING ISSUE TRACKING: Capture, review and share data and emerging issues in order to proactively respond to fluid environment for regulation and community impacts (ie. social,... Last updated: 2019-01-11	Jamie Rodriguez	41%	
4.1.4 KPI: Increase tracking of impacts of marijuana on Washoe County ServicesLast updated: 2019-01-11	Jamie Rodriguez	100%	
4.1.5 KPI: Quarterly breakdown of fees and monies collectedLast updated: 2019-01-23	Jamie Rodriguez	\$159,994	
4.1.6 KPI: # of Code Enforcement Complaints Last updated: 2019-01-11	Jamie Rodriguez	0	

REGIONAL AND COMMUNITY LEADERSHIP: PROFESSIONAL, UNIFIED TEAM

5.1 Unified Team: Working together as a professional, unified team.	Amy Ventetuolo		ON TARGET
5.1.1 NEW EMPLOYEE ORIENTATION PRESENTATION: Develop new employee orientation presentation. Continue creating the re-vauped New Employee Orientation and roll out to all new employees, creating brand... Last updated: 2019-01-10	Amy Ventetuolo	25%	
5.1.2 WASHOE 3-1-1: Continue the effort across the county to onboard their staff & department information into the Washoe311 system for more effective customer service delivery. Last updated: 2019-01-10	Amy Ventetuolo	50%	
5.1.3 OFFICE 365: Develop rollout plan for new countywide Office 365 software switchLast updated: 2019-01-10	Amy Ventetuolo	66%	
5.1.4 AMBASSADOR PROGRAM: Define future Ambassador Program to expand collaboration.Last updated: 2019-01-10	Amy Ventetuolo	25%	
5.1.9 KPI: NEO: Satisfaction & effectiveness survey (Meet with NEO workgroup to discuss survey – develop and deploy survey scheduled NEO's for remainder of the year) Last updated: 2018-10-01	Amy Ventetuolo	0%	
5.1.10 KPI: Washoe311: Number of departments using Washoe311Last updated: 2018-10-12	Amy Ventetuolo	1	
5.1.11 KPI: Office 365: Number of computers with Office 365 installedLast updated: 2018-10-01	Amy Ventetuolo	0%	
5.1.12 KPI: Ambassador Program: Define purpose, program and goals for a future Ambassador ProgramLast updated: 2018-10-01	Amy Ventetuolo	0%	

VALUED, ENGAGED EMPLOYEE WORKFORCE: SIMPLIFY WORKFLOWS

6.1 Employee Engagement: Simplify workflows to improve service delivery and customer outcomes.	Eric Crump		ON TARGET
6.1.1 LEARNING MANAGEMENT SYSTEM: Create a centralized learning management system (LMS) including interdepartmental trainings available county-wide and coordinate sharing training resources. Last updated: 2018-10-11	Eric Crump	25%	
6.1.2 INTERDEPARTMENTAL RESOURCE SHARING: Implement cross-departmental resource sharing by the end of FY19. Last updated: 2018-10-11	Eric Crump	18%	
6.1.3 EMPLOYEE ENGAGEMENT PROGRAM: Build on the established WLP to ensure a sustainable employee-led engagement program that supports leadership, collaboration, service, communication, and appreciation. Last updated: 2018-10-10	Eric Crump	33%	
6.1.4 CONTINUOUS PROCESS IMPROVEMENT: Develop county-wide Continuous Process Improvement initiative that supports a culture of service through employee empowerment. Last updated: 2018-10-09	Eric Crump	4%	
6.1.5 EMPLOYEE PARTICIPATION: Increase employee participation and understanding of the County Strategic Plan, its purpose, function, and specifically focus on identifying individual employees'... Last updated: 2019-01-10	Eric Crump	16%	
6.1.12 KPI: Number of employees receiving recognitionLast updated: 2018-06-27	Eric Crump	0	
6.1.14 KPI: Percentage of employees that feel empowered to come up with innovative solutions to problemsLast updated: 2018-10-01	Eric Crump	0%	

Goal Owner	YTD Actual	Status
Green = On Target/within 5% of planned target.		
Yellow = Off Target/within 10-20% of planned target.		
Grey = Deferred/Not Started.		
Red = Critical/with 20% or more from planned target.		

**PALOMINO VALLEY GENERAL
IMPROVEMENT DISTRICT**

FINANCIAL STATEMENTS

JUNE 30, 2018

PALOMINO VALLEY GENERAL IMPROVEMENT DISTRICT
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JUNE 30, 2018

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of the
Palomino Valley General Improvement District

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the fund information of Palomino Valley General Improvement District (District) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

We believe that 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 and the fund information of the Palomino Valley General Improvement District, as of June 30, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in the accompanying financial statements, the District adopted new accounting guidance, GASB Statement No. 82, *Pension Issues – An amendment to GASB Statements No. 67, No. 68, and No. 73*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension information on pages 3-5, 20, and 21, respectively, 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 management discussion and analysis and pension 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.

The budgetary comparison 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 budgetary comparison information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2018, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Kenneth Carpenter

Reno, Nevada
November 16, 2018



PALOMINO VALLEY GENERAL IMPROVEMENT DISTRICT

Management's Discussion and Analysis

June 30, 2018

As management of the Palomino Valley General Improvement District (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2018.

Financial Highlights

- ◆ The assets and deferred outflows of the Palomino Valley General Improvement District exceeded its liabilities and deferred inflows at the close of the current fiscal year by \$442,561. Of this amount \$52,893 is *unrestricted net position* that may be used to meet the District's ongoing obligations to citizens and creditors. See page 7.
- ◆ The District's *total net position* decreased by \$57,076 during the current year.
- ◆ The District's governmental funds reported a combined fund balance of \$283,616, a decrease of \$90,783 from prior year. Of this amount, \$123,386 is assigned for subsequent year expenditures and \$160,230 is unassigned.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Palomino Valley General Improvement District's financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. The government-wide financial statements and the fund statements are presented in a columnar format since the District only has one fund to report on pages 7 and 8. This report also contains required supplementary information in addition to the basic financial statements themselves.

The District uses the modified accrual basis of accounting for internal financial statement reporting. The financial statements have been prepared in accordance with generally accepted accounting principles as they apply to governmental units. The financial statements include a statement of net position and governmental fund balance sheet, a statement of activities and governmental fund revenue, expenditures and changes in fund balance and notes to the financial statements.

The statement of net position and governmental fund balance sheet presents the financial position of the District on both the modified accrual basis under the general fund and the full accrual basis as net position. This statement provides information on the District's assets and liabilities with the difference reported as net position and information about the nature and amount of resources and obligations at year-end. Over time, increases and decreases in net position are one indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities and governmental fund revenue, expenditures and changes in fund balance present the results of the activities over the course of the fiscal year and information as to how the fund balance and net position changed during the most recent year. The fund balance changes under the modified accrual method when revenue is received or the expenditure is made, while changes in net position under the full accrual method are recorded as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

The notes to the financial statements provide required disclosures and other information that are essential to a full understanding of material data provided in the statements. The notes present information about the District's accounting policies, significant account balances and activities, material risks, obligations, commitments, contingencies and subsequent events, if any.

The District also adopts annual appropriated budgets for its general fund. Budgetary comparison statements on page 20 have been provided to demonstrate compliance with the budget.

PALOMINO VALLEY GENERAL IMPROVEMENT DISTRICT

Management's Discussion and Analysis (Continued)

June 30, 2018

Statement of Net Position

<u>Years Ended June 30,</u>	<u>2018</u>	<u>2017</u> <u>(Restated)</u>
Cash	\$ 237,593	\$ 327,243
Due from other governments	83,567	77,019
Capital assets	389,668	359,209
Total assets	<u>710,828</u>	<u>763,471</u>
Deferred outflow of resources	43,449	50,625
Total assets and deferred outflow of resources	<u>754,277</u>	<u>814,096</u>
Liabilities	291,462	296,991
Deferred inflow of resources	20,254	17,468
Total liabilities and deferred inflow of resources	<u>311,716</u>	<u>314,459</u>
Net position	<u>\$ 442,561</u>	<u>\$ 499,637</u>

The largest portion of the Palomino Valley General Improvement District's net position (83%) reflects its investment in capital assets (e.g. buildings, water tanks, machinery and equipment). The District uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending.

The remaining balance of *unrestricted net position* (\$52,893), after the investment in capital assets, may be used to meet the District's ongoing obligations to its citizens and creditors.

Statement of Activities

<u>Years Ended June 30,</u>	<u>2018</u>	<u>2017</u> <u>(Restated)</u>
Tax revenue	\$ 650,689	\$ 618,082
Investment income	59	72
Other income	216	5,000
Total revenue	<u>\$ 650,964</u>	<u>\$ 623,154</u>

Revenue: Total revenue received by the District for the year ended June 30, 2018 was \$650,964 representing a \$27,810 increase over the year ended June 30, 2017. The increase is due to additional tax revenue collected.

<u>Years Ended June 30,</u>	<u>2018</u>	<u>2017</u> <u>(Restated)</u>
Public works	\$ <u>708,040</u>	\$ <u>679,884</u>

Expenses: Operating expenses for the year end June 30, 2018 totaled \$708,040 representing an increase over the year ended June 30, 2017 of \$28,156. The increase is primarily due to higher road maintenance expenses in the current year.

General Fund Budgetary Highlights

Taxes are the general fund's primary sources of revenue. This includes property tax revenue of \$256,683, state consolidated tax revenue of \$359,380 and fair share taxes of \$38,854. Actual general fund revenue was 8% less than budgeted. Expenditures were less than budget by 18.6% due primarily to lower than expected capital outlay and services and supplies.

PALOMINO VALLEY GENERAL IMPROVEMENT DISTRICT

Management's Discussion and Analysis (Continued)

June 30, 2018

Capital Asset and Debt Administration

At year-end, the Palomino Valley General Improvement District's investment in capital assets from its governmental activities totaled \$389,668 representing an increase from the year ended June 30, 2017 of \$30,459. The increase is due to the purchase of equipment of \$50,200 and an offsetting decrease due to depreciation expense recognized.

Economic Factors and Next Year's Budget and Rates

The National economy, and in turn Nevada's economy, has recovered and a positive trend continues into fiscal year 2019 (FY19). The PVGID's projected property tax revenues are essentially flat compared to the actual revenues received over the past several years. Actual Consolidated Tax (sales tax) revenues for fiscal year 2018 (FY18) were nine percent (9%) less than projected. The District will use the same amount received in FY18, \$360,000, for planning purposes in FY19. For FY18, the actual Local Government Tax Act (LGTA) revenue, another sales tax revenue source, was thirty percent (30%) higher than estimated. For FY19, LGTA is projected to be \$35,000. Additionally, the District is optimistic that before the end of FY19 it will receive reimbursement from the Federal Emergency Management Agency (FEMA) for flood repairs due to the January 2017 flooding. The tax rate for FY19 remains at 0.4198 per \$100 assessed value.

Requests for Information

This financial report is designed to provide a general overview of the Palomino Valley General Improvement District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the District President, Palomino Valley General Improvement District, P.O. Box 615, Sparks, Nevada 89432.

BASIC FINANCIAL STATEMENTS

PALOMINO VALLEY GENERAL IMPROVEMENT DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET
JUNE 30, 2018

	General Fund	Adjustments (Note 8)	Statement of Net Position
ASSETS			
Cash	\$ 237,593	\$ -	\$ 237,593
Due from other governments	83,567	-	83,567
Capital assets, net of accumulated depreciation	-	389,668	389,668
Total assets	<u>321,160</u>	<u>389,668</u>	<u>710,828</u>
DEFERRED OUTFLOWS OF RESOURCES - PENSION REQUIREMENT			
Total assets and deferred outflows of resources	<u>\$ 321,160</u>	<u>433,117</u>	<u>754,277</u>
LIABILITIES			
Accounts payable	\$ 17,693	-	17,693
Accrued payroll and related taxes and benefits	11,701	-	11,701
Accrued compensated absences	8,150	469	8,619
Net pension liability	-	253,449	253,449
Total liabilities	<u>37,544</u>	<u>253,918</u>	<u>291,462</u>
DEFERRED INFLOWS OF RESOURCES - PENSION REQUIREMENT			
Total liabilities and deferred inflows of resources	<u>-</u>	<u>20,254</u>	<u>20,254</u>
FUND BALANCE / NET POSITION			
Fund balance			
Assigned for subsequent year expenditures	123,386	(123,386)	-
Unassigned	160,230	(160,230)	-
Total fund balance	<u>283,616</u>	<u>(283,616)</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 321,160</u>		
Net position			
Invested in capital assets		389,668	389,668
Unrestricted		52,893	52,893
Total net position		<u>\$ 442,561</u>	<u>\$ 442,561</u>

See accompanying notes

PALOMINO VALLEY GENERAL IMPROVEMENT DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2018

	General Fund	Adjustments (Note 8)	Statement of Activities
EXPENDITURES / EXPENSES			
District operations	\$ 695,775	\$ 12,265	\$ 708,040
Capital outlay	50,200	(50,200)	-
Total expenditures / expenses	<u>745,975</u>	<u>(37,935)</u>	<u>708,040</u>
GENERAL REVENUE			
Tax revenue	654,917	(4,228)	650,689
Other income	216	-	216
Investment income	59	-	59
Total general revenue	<u>655,192</u>	<u>(4,228)</u>	<u>650,964</u>
Excess of revenue over expenditures	(90,783)	90,783	-
Change in net position	-	(57,076)	(57,076)
FUND BALANCE / NET POSITION			
Beginning of year, as previously reported	374,399	146,881	521,280
Prior period adjustment - change in accounting principle Deferred outflows, measurement date June 30, 2017	<u>-</u>	<u>(21,643)</u>	<u>(21,643)</u>
Beginning of year, as restated	<u>374,399</u>	<u>125,238</u>	<u>499,637</u>
End of year	<u>\$ 283,616</u>	<u>\$ 158,945</u>	<u>\$ 442,561</u>

See accompanying notes

NOTES TO FINANCIAL STATEMENTS

PALOMINO VALLEY GENERAL IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Palomino Valley General Improvement District's (District) financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP), as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units.

Reporting Entity

The District was formed in 1973. It has been charged with the oversight responsibility and control over the operation, repair and maintenance of the accepted roads within the District located in Palomino Valley, Nevada. The District is governed by a Board of Trustees that is elected by the District taxpayers.

The District receives funding from local government sources and must comply with the existing requirements of those funding source entities. However, the District is not included in any other governmental "reporting entity" as defined in GASB pronouncements, since its Board of Trustees is elected by the public and has decision-making authority, authority to levy taxes, power to designate management, ability to significantly influence operation, and primary accountability for fiscal matters.

The District has no component units that are required to be combined in the financial statements.

Basic Financial Statements – Government-Wide Statements

The basic financial statements include both government-wide and fund financial information. The government-wide financial statements are reflected on a full accrual, economic resource basis which recognizes all long-term assets and receivables as well as long-term debt and obligations.

Basic Financial Statements - Fund Accounting

The financial transactions of the District are reported in the general fund. The operations of the general fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue and expenditures. The District's general fund is a governmental fund type. Governmental funds are accounted for on a current financial resources measurement focus. This means that only current assets and current liabilities are generally included on the balance sheets. The recorded fund balance (net current assets) is considered a measure of "available spendable resources". Operating statements for governmental funds present increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Basis of Presentation

The District is defined as a single-program special-purpose entity under GASB Statement No. 14, paragraph 131 as amended by GASB Statement No. 39. This classification allows for the preparation of GASB 34 financial statements under an optional reporting method which combines the fund and government-wide statements into a single presentation. Under standard GASB 34 methodology, the government-wide statement of net position and statement of activities are presented independently from the respective fund balance sheet and statement of revenues, expenditures, and fund balance. A reconciliation of adjustments provided on the modified financial statements demonstrates the changes from the fund financial statements to the government-wide financial statements in order to assist the reader in evaluating these statements. The District has utilized this optional method of presentation.

Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded

PALOMINO VALLEY GENERAL IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

when a liability is incurred, regardless of the timing of cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The District maintains its accounting records for its governmental fund types on the modified accrual basis of accounting. This method provides for recognizing expenditures at the time liabilities are incurred, while revenue is recorded when measurable and available to finance expenditures of the fiscal period. Available is defined as being due and collected within the current period or within 60 days after fiscal year-end.

Budgets and Budgetary Accounting

The District adheres to the Local Government Budget Act incorporated within Statutes of the State of Nevada. These Statutes provide for the preparation, filing, notice, public hearing, and adoption in connection with the budgetary process of Nevada local government. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budget amendments must be approved by the Board of Trustees. All annual appropriations lapse at year-end.

On or before April 15, the Board of Trustees files a tentative budget with the Nevada Department of Taxation. Public hearings on the tentative budget are held and a final budget must be prepared and adopted no later than June 1st.

Cash and Cash Equivalents

For the purposes of the statement of cash flows, cash equivalents are defined as short-term, highly liquid investments, generally with original maturities of three months or less.

Cash is maintained in one commercial bank in Reno, Nevada. The funds are deposited in a commercial bank that participates in the state collateral pool program and thereby secures all cash and cash equivalents deposited with the bank. Therefore, the District does not need to have a deposit policy related to custodial credit risk.

Due from Other Governments

Due from other governments represents amounts receivable for property and consolidated taxes.

The District has not established an allowance for doubtful accounts for amounts receivable since management does not anticipate any material collection loss with respect to remaining balances.

Capital Assets

Property and equipment with a cost of \$1,000 or more and a life greater than one year are capitalized and stated at cost. Contributed assets are recorded at their fair market value at the date of contribution.

For purposes of the government-wide financial statements, depreciation of capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' useful lives using the straight-line method of depreciation. The District's capital assets consist of buildings, furniture and fixtures, machinery and equipment, vehicles, land and water rights. Depreciable lives range from 5 to 45 years.

In the fund financial statements, capital assets used in operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused personal leave. Personal leave is accrued when earned in the government-wide financial statements and when paid within sixty days subsequent to year-end from current available resources in the fund financial statements.

PALOMINO VALLEY GENERAL IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows and Inflows of Resources

In addition to assets, a separate section is reported for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. The changes in proportion and differences between employer contributions and the proportionate share of contributions as well as contributions made after the measurement period for pensions qualify for reporting in this category.

In addition to liabilities, a separate section is reported for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. Differences between expected and actual experience and between projected and actual investment earnings on pension plan investments qualify for reporting in this category.

Long-Term Liabilities

In the government-wide financial statements, long-term liabilities are reported as liabilities in the statement of net assets. In the fund financial statements, the principal retirement and interest are reflected as expenditures in the statement of governmental fund revenue, expenditures, and changes in fund balance.

Equity Classifications

In the government-wide financial statements, equity is classified as net position and displayed in three components:

- Invested in capital assets – consists of capital assets, net of accumulated depreciation.
- Restricted net position – consists of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The District has no items that are considered to be restricted net position.
- Unrestricted net position– all other net position that do not meet the definition of "invested in capital assets" or "restricted."

In the governmental fund financial statement, fund balances are classified as follows:

Nonspendable - represents amounts that are either not in a spendable form or are legally or contractually required to remain intact. The District has no nonspendable fund balances.

Restricted – represents amounts which can be spent only for specific purposes because of state or federal laws, or externally imposed conditions. The District has no restricted fund balances.

Committed – represents amounts which can be used only for specific purposes determined by the members of the governing Board's formal action through a resolution or action. The District has no committed funds.

Assigned - represents amounts that are intended by the District for specific purposes but do not require action by the governing Board. The District's assigned funds represent the amounts budgeted for subsequent year's opening fund balance.

Unassigned – represents all amounts not included in spendable classifications.

The District's policy is to first apply expenditures against non-spendable fund balances and then unassigned balances. On an annual basis assigned fund balances are determined based upon available resources.

PALOMINO VALLEY GENERAL IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Tax Abatements

The District receives ad valorem taxes on real property that is collected by Washoe County. The taxes are subject to certain abatements based on state statute requirements. During the year ended June 30, 2018, approximately \$23,504 of taxes were abated for residents.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources, deferred inflows of resources and pension expense, information about the fiduciary net position of the Public Employees' Retirement System of Nevada (PERS) and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Subsequent Events

Subsequent events have been evaluated through November 16, 2018, which represents the date the financial statements were available to be issued. Subsequent events after that date have not been evaluated.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Comparative Data

Comparative data shown for the prior year has been extracted from the 2016-2017 financial statements. It has been provided to add comparability, but is not considered a full disclosure of transactions for 2016-2017. Such information can only be obtained by referring to the audit report, dated November 8, 2017.

NOTE 2 - COMPLIANCE WITH NEVADA REVISED STATUTES AND THE NEVADA ADMINISTRATIVE CODE

The District conformed to all significant statutory constraints on its financial administration during the year.

NOTE 3 - CONTINGENCIES AND RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of these risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District.

NOTE 4 - CAPITAL ASSETS

Capital asset activity consists of the following for the year ended June 30:

	<u>2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Reclassifications</u>	<u>2018</u>
<u>Capital assets, not being depreciated</u>					
Land	\$ 39,113	\$ -	\$ -	\$ -	\$ 39,113
Water rights	37,550	-	-	-	37,550
	<u>76,663</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>76,663</u>

PALOMINO VALLEY GENERAL IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 4 - CAPITAL ASSETS (Continued)

	<u>2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Reclassifications</u>	<u>2018</u>
<u>Capital assets, being depreciated</u>					
Buildings	174,230	-	-	1,885	176,115
Furniture and fixtures	705	-	-	-	705
Machinery and equipment	683,203	-	(11,870)	54,007	725,340
Vehicles	196,573	50,200	-	(54,007)	192,766
	<u>1,054,711</u>	<u>50,200</u>	<u>(11,870)</u>	<u>1,885</u>	<u>1,094,926</u>
<u>Less: accumulated depreciation</u>					
Buildings	39,673	3,719	-	1,885	\$ 45,277
Furniture and fixtures	705	-	-	-	705
Machinery and equipment	545,631	11,777	(11,870)	3,618	549,156
Vehicles	186,156	4,245	-	(3,618)	186,783
	<u>772,165</u>	<u>19,741</u>	<u>(11,870)</u>	<u>1,885</u>	<u>781,921</u>
Total capital assets, being depreciated, net	<u>282,546</u>	<u>30,459</u>	<u>-</u>	<u>-</u>	<u>313,005</u>
Net capital assets	<u>\$ 359,209</u>	<u>\$ 30,459</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 389,668</u>

NOTE 5 - LONG-TERM LIABILITIES

The following is a summary of changes in the District's long-term liabilities:

	Balance July 1, 2017	Additions	Deletions	Balance June 30, 2018	Current Portion
Accrued compensated absences	\$ 13,293	\$ 7,010	\$ 11,684	\$ 8,619	\$ 8,150

NOTE 6 - PENSIONS

GENERAL INFORMATION ABOUT THE PENSION PLAN

Plan Description

PERS (System) administers a cost-sharing, multiple-employer, defined benefit public employees' retirement system which includes both Regular and Police/Fire members. The System was established by the Nevada Legislature in 1947, effective July 1, 1948. The System is administered to provide a reasonable base income to qualified employees who have been employed by a public employer and whose earnings capacities have been removed or substantially impaired by age or disability.

Benefits Provided

- a) Benefits, as required by the Nevada Revised Statutes (NRS or statute), are determined by the number of years of accredited service at time of retirement and the member's highest average compensation in any 36 consecutive months with special provisions for members entering the System on or after January 1, 2010 and for members entering the System on or after July 1, 2015. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits.
- b) Monthly benefit allowances for members are computed as 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this multiplier is 2.67% of average compensation. For members entering the System on or after January 1, 2010, there is a 2.5% service time factor and for regular members entering the System on or after July

PALOMINO VALLEY GENERAL IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 6 - PENSIONS (Continued)

1, 2015, there is a 2.25% multiplier. The System offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death.

- c) Post-retirement increases are provided by authority of NRS 286.575 – 286.579.

Vesting

- a) Regular members entering the System prior to January 1, 2010 are eligible for retirement at age 65 with five years of service, at age 60 with 10 years of service, or at any age with thirty years of service. Regular members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 62 with 10 years of service, or any age with thirty years of service. Regular members who entered the System on or after July 1, 2015 are eligible for retirement at age 65 with 5 years of service, or at age 62 with 20 years of service or at age 55 with 30 years of service or at any age with 33 1/3 years of service.
- b) The normal ceiling limitation on monthly benefits allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Both Regular and Police/Fire members become fully vested as to benefits upon completion of five years of service.

Contributions

- a) The authority for establishing and amending the obligation to make contributions and member contribution rates is set by statute. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983 have the option of selecting one of two contribution plans. Contributions are shared equally by employer and employee. Employees can take a reduced salary and have contributions made by the employer (EPC) or can make contributions by a payroll deduction matched by the employer.
- b) The System's basic funding policy provides for periodic contributions at a level pattern of cost as a percentage of salary throughout an employee's working lifetime in order to accumulate sufficient assets to pay benefits when due.
- c) The System receives an actuarial valuation on an annual basis indicating the contribution rates required to fund the System on an actuarial reserve basis. Contributions actually made are in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450.
- d) The actuary funding method used is the Entry Age Normal Cost Method. It is intended to meet the funding objective and result in a relatively level long-term contributions requirement as a percentage of salary.
- e) For the fiscal years ended June 30, 2015, 2016, 2017, and 2018, the Statutory Employer/employee matching rate was 13.25%, 14.5%, 14.5%, and 14.5%, respectively, for Regular employees. The Employer-pay contribution (EPC) rate was 25.75%, 28%, 28%, and 28%, respectively, for June 30, 2015, 2016, 2017, and 2018 for Regular employees.

PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS

At June 30, 2018, the District reported a liability of \$253,449 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on total contributions due on wages paid during the measurement period. Each employer's proportion of the net pension liability is based on their combined

PALOMINO VALLEY GENERAL IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 6 - PENSIONS (Continued)

employer and member contributions relative to the total combined employer and member contributions for all employers for the period ended June 30, 2017. At June 30, 2017, the District's proportion was .00191%.

For the year ended June 30, 2018, the District recognized pension expense of \$20,078. Amounts totaling \$17,523 resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. At June 30, 2018, the District had a payable of \$2,999 due to the System related to contractually required contributions for June 2018 that were included in accrued expenses in the accompanying financial statements.

At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 16,631
Changes of assumptions	16,814	-
Net difference between projected and actual investment earnings on pension plan investments	1,645	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	7,467	3,623
Contributions subsequent to the measurement date	17,523	-
	<u>\$ 43,449</u>	<u>\$ 20,254</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources, without regard to the contributions subsequent to the measurement date, related to pensions will be recognized in pension expense as follows:

Year ended June 30		
2019	\$	(3,049)
2020		7,037
2021		2,776
2022		(3,662)
2023		1,828
2024		742
	\$	<u>5,672</u>

The net difference between projected and actual investment earnings on pension plan investments will be recognized over five years, all the other above deferred outflow and deferred inflows will be recognized over the average expected remaining services lives, which was 6.39 years for the measurement period ending June 30, 2018.

Reconciliation of the net pension liability at June 30, 2018 is as follows:

Beginning net pension liability	\$	260,857
Pension expense		20,078
Employer contributions		(17,106)
Current year net deferred (inflows) and outflows		(10,380)
Ending net pension liability	\$	<u>253,449</u>

PALOMINO VALLEY GENERAL IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 6 - PENSIONS (Continued)

Actuarial Assumptions

The System's net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	2.75% (3.50% for the June 30, 2016 valuation date)
Payroll growth	5.00%, including inflation
Investment rate of return	7.50% (8.00% for the June 30, 2016 valuation date)
Productivity pay increase	0.50% (0.75% for the June 30, 2016 valuation date)
Projected salary increases	Regular: 4.25% to 9.15%, depending on service (4.60% to 9.75% for the June 30, 2016 valuation date) Rates include inflation and productivity increases
Consumer price index	2.75% (3.50% for the June 30, 2016 valuation date)
Other assumptions	Same as those used in the June 30, 2017 funding actuarial valuation

Actuarial assumptions used in the June 30, 2017 valuation were based on the results of the experience review completed in 2017.

The discount rate used to measure the total pension liability was 7.50% as of June 30, 2017. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2017, was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2017.

Investment Policy

The System's policies which determine the investment portfolio target asset allocation are established by the Retirement Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the System. The following was the Retirement Board's adopted policy target asset allocation as of June 30, 2017:

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

*As of June 30, 2017, PERS' long-term inflation assumption was 2.75%.

Discount Rate and Pension Liability Discount Rate Sensitivity

The following presents the net pension liability of the PERS as of June 30, 2017, calculated using the discount rate of 7.5%, as well as what the PERS net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.5%) or 1 percentage-point higher (8.50%) than the current discount rate:

PALOMINO VALLEY GENERAL IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 6 - PENSIONS (Continued)

	1% Decrease in Discount Rate (6.50%)	Discount Rate (7.50%)	1% Increase in Discount Rate (8.50%)
Net Pension Liability	\$ 384,018	\$ 253,449	\$ 146,068

Pension Plan Fiduciary Net Position

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

NOTE 7 - NEW ACCOUNTING PRONOUNCEMENTS AND PRIOR PERIOD ADJUSTMENT

In March 2016, the GASB issued Statement No. 82, *Pension Issues – An Amendment of GASB Statements No. 67, No. 68, and No. 73*, effective for periods beginning after June 15, 2016, or June 15, 2017 when an employer’s pension liability is measured on a date other than the employer’s most recent fiscal year-end. The objective of this statement is to address certain issues that have been raised with respect to GASB Statements No. 67, No. 68, and No. 73 regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. Management has implemented the statement during the year ended June 30, 2018.

As a result of the implementation of this statement, the 2017 financial statements have been adjusted to reflect a restatement of beginning net position for changes in the classification of plan member contributions and certain actuarial assumptions. This prior period adjustment and the restatement represent a decrease in deferred outflows and an offsetting decrease to the beginning governmental activities net position on the government-wide statement of net position in the amount of \$21,643 for the year ended June 30, 2017.

NOTE 8 - CONVERSION TO GOVERNMENT-WIDE FINANCIAL STATEMENTS

Adjustments on the face of the financial statements were made to the fund balance sheet and statement of revenue, expenditures, and changes in fund balance in order to reconcile the fund financial statements to the government-wide statements of net position and activities. These adjustments detail the effect of the capitalization of fixed assets of \$1,181,574, accumulated depreciation of \$791,906, depreciation expense of \$19,741, delinquent ad valorem taxes of \$4,228, compensated absences of \$468, net deferred inflows and outflows of resources due to the pension requirements of \$23,195 and the net pension liability of \$253,449.

REQUIRED SUPPLEMENTARY INFORMATION

PALOMINO VALLEY GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2018
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017)

	2018			Variance To Final Budget	2017
	Budgeted Amounts		Actual		Restated
	Original	Final			Actual (Memorandum Only)
REVENUE					
General revenue					
Property taxes	\$ 286,074	\$ 286,074	\$ 256,683	\$ (29,391)	\$ 254,580
Consolidated taxes	396,672	396,672	359,380	(37,292)	330,915
Fair share taxes	30,000	30,000	38,854	8,854	33,432
Other	100	100	275	175	5,072
Total revenue	<u>712,846</u>	<u>712,846</u>	<u>655,192</u>	<u>(57,654)</u>	<u>623,999</u>
EXPENDITURES					
Public works					
Salaries	215,000	215,000	185,692	29,308	181,418
Employee benefits	57,300	57,300	38,681	18,619	43,136
Services and supplies	568,976	568,976	471,402	97,574	412,454
Capital outlay	75,000	75,000	50,200	24,800	2,308
Total public works/ total expenditures	<u>916,276</u>	<u>916,276</u>	<u>745,975</u>	<u>170,301</u>	<u>639,316</u>
Excess (deficiency) of revenue over (under) expenditures	(203,430)	(203,430)	(90,783)	112,647	(15,317)
FUND BALANCE, July 1	<u>280,430</u>	<u>280,430</u>	<u>374,399</u>	<u>93,969</u>	<u>389,716</u>
FUND BALANCE, June 30	<u>\$ 77,000</u>	<u>\$ 77,000</u>	<u>\$ 283,616</u>	<u>\$ 206,616</u>	<u>\$ 374,399</u>

See accompanying notes

PALOMINO VALLEY GENERAL IMPROVEMENT DISTRICT
SUPPLEMENTARY PENSION INFORMATION
FOR THE YEAR ENDED JUNE 30, 2018

SCHEDULE OF CHANGES IN NET PENSION LIABILITY
LAST TEN FISCAL YEARS

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Proportion of the net pension liability (asset)	0.00191%	0.00194%	0.00188%	0.00185%
Proportionate share of the net pension liability (asset)	\$ 253,449	\$ 260,857	\$ 215,574	\$ 192,619
Covered payroll	\$ 122,177	\$ 120,264	\$ 112,765	\$ 112,765
Proportionate share of the net pension liability (asset) as a percentage of covered payroll	207.44%	216.90%	191.17%	170.81%
Plan fiduciary net position as a percentage of the total pension liability	72.20%	72.20%	75.10%	76.30%

SCHEDULE OF CONTRIBUTIONS
LAST TEN FISCAL YEARS

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 35,046	\$ 34,162	\$ 33,674	\$ 29,037
Contributions in relation to the contractually required contributions	(35,046)	(34,162)	(33,674)	(29,037)
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	125,164	122,177	120,264	112,765
Contributions as a percentage of covered payroll	28.00%	27.96%	28.00%	25.75%

Note: Only four years of information is available due to reporting changes with GASB 68 for Fiscal Year 2015.

See accompanying notes

**REPORTS ON COMPLIANCE, INTERNAL CONTROL
AND AUDITORS' COMMENTS**

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

To the Board of Trustees of
Palomino Valley General Improvement District

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and the fund information of Palomino Valley General Improvement District as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 16, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Palomino Valley General Improvement District's internal control as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Palomino Valley General Improvement District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Palomino Valley General Improvement District's internal control over financial reporting.

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

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

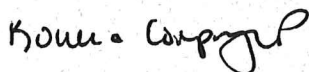
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Palomino Valley General Improvement District's financial statements are free of 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 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.

Reno, Nevada
November 16, 2018





AUDITORS' COMMENTS

To the Board of Trustees of the
Palomino Valley General Improvement District

In connection with our audit of the financial statements of the Palomino Valley General Improvement District (District) as of and for the year ended June 30, 2018, and the related notes to the financial statements, nothing came to our attention that caused us to believe that the Authority failed to comply with the specific requirements of Nevada Revised Statutes cited below. However, our audit was not directed primarily toward obtaining knowledge of noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the Authority's noncompliance with the requirements of Nevada Revised Statutes cited below, insofar as they relate to accounting matters.

CURRENT YEAR STATUTE COMPLIANCE

The required disclosure on compliance with the Nevada Revised Statutes and the Nevada Administrative Code is contained in Note 2 to the financial statements.

PROGRESS ON PRIOR YEAR STATUTE COMPLIANCE

The District monitored all significant constraints on its financial administration during the year ended June 30, 2017.

CURRENT YEAR RECOMMENDATIONS

No material weaknesses or significant deficiencies reported.

PROGRESS ON PRIOR YEAR RECOMMENDATIONS

No material weaknesses or significant deficiencies were noted.

NEVADA REVISED STATUTE 354.6241

In connection with our audit, nothing came to our attention that caused us to believe that the District had not complied in all material respects with NRS 354.6241, including:

- (a) Use of funds established
- (b) Use of generally accepted accounting principles
- (c) Limitations on reserves
- (d) Recording sources of revenue and transfers available
- (e) Statutory and regulatory requirements applicable to the fund
- (f) Ending retained earning amounts

Reno, Nevada
November 16, 2018