



**Humboldt County Board of Commissioners
January 16, 2024 at 8:31 a.m.
Meeting Minutes**

Those present were Chairman Jesse Hill, Commissioners Tom Hoss, Ron Cerri, Ken Tipton and Mark Evatz, Chief Deputy District Attorney Wendy Maddox (departed the meeting after item 14C prior to item 14A), County Manager Don Kalkoske and Clerk of the Board Tami Rae Spero.

CALL TO ORDER: Chairman Hill called the regular meeting to order at the Winnemucca City Council Chambers, City Hall, Winnemucca, Nevada.

PLEDGE OF ALLEGIANCE: All present recited the Pledge of Allegiance.

PUBLIC COMMENT: Chairman Hill asked for public comment. Ralph Handel, a business representative for the Operating Engineers Local 3 appeared before the Commission to offer public comment as a representative for the Humboldt County Law Enforcement Association; he spoke in opposition to the County retaining legal counsel for negotiations and explained his concerns questioning what has changed and whether it is really necessary. No further public comment was offered.

APPROVAL OF MINUTES: Discussion and action on correction/approval of minutes for discussion and action on correction/approval of minutes. No minutes submitted for consideration.

APPROVAL OF EXPENDITURES FOR HUMBOLDT COUNTY FOR JANUARY 2, 2024 THROUGH JANUARY 16, 2024: The following motion was made by Commissioner Cerri and passed unanimously:

To approve the expenditures for January 2, 2024 through January 16, 2024 as presented.

Chairman Hill stated that the Commission would proceed to item 9 on the agenda at this time.

8:45 A.M. CLOSED SESSION WITH LEGAL COUNSEL: Pursuant to NRS 241.015(3)(b)(2), to receive information from legal counsel regarding potential or existing litigation involving a matter over which the Board has supervision, control, jurisdiction, or advisory power, and to deliberate toward a decision on the matter, or both. The following motion was made by Commissioner Cerri and passed unanimously:

To go into closed session.

The Commission went into closed session at approximately 8:53 a.m. returning to open session based on a motion by Commissioner Tipton which passed unanimously at approximately 10:10 a.m.

ASSESSOR: Assessor Andy Heiser appeared before the Commission.

REQUEST TO ENGAGE SERVICES WITH STEVEN SILVA OF NOSSAMAN LLP TO ASSIST WITH APPEAL OF DENIAL OF PETITION: Consideration, discussion, and possible action to engage Steven Silva of Nossaman LLP to assist the Humboldt County District Attorney's Office in its appeal of the denial of its Petition for Judicial Review of the Nevada's State Board of Equalization's decision dated August 24, 2022, which adopted the Humboldt County Board of Equalization's decision dated February 24, 2022, pursuant to NRS

233B.135 and NRS 233B.150 of the Nevada Administrative Procedure Act. Said authority shall include but is not limited to assisting with the filing of any associated or responsive pleadings, consulting, serving as co-counsel, arguing the appeal before the court, engaging in settlement talks, and all other actions associated with the Assessor's Appeal pending in the Nevada Supreme Court. As this matter had been discussed during the closed session, Chairman Hill requested a motion. The following motion was made by Commissioner Tipton and passed unanimously:

To engage with Steven Silva of Nossaman LLP to assist the Humboldt County District Attorney's Office in its appeal of the denial of its Petition for Judicial Review of the Nevada's State Board of Equalization's decision dated August 24, 2022, which adopted the Humboldt County Board of Equalization's decision dated February 24, 2022, pursuant to NRS 233B.135 and NRS 233B.150 of the Nevada Administrative Procedure Act in an amount not to exceed \$40,000.00.

Chairman Hill stated that item 8 on the agenda was being skipped and as items 9, 10 and 11 have been done, the Commission would be moving to item 12 on the agenda.

HUMAN RESOURCES: Human Resources Director Kellie Kranovich appeared before the Commission.

REQUEST TO WAIVE ATTRITION POLICY FOR THE TECHNOLOGY SERVICES DIRECTOR POSITION:

Consideration, discussion and possible approval to waive the attrition policy for the Technology Services Director position. Chairman Hill noted that the Commission had went through this somewhat in the closed session. Chairman Hill offered comment that there were mistakes previously in how this was handled, with chronological order more than anything; he commented on the ability of the County Manager's plan to work to reunite this department and pave a clear path forward which he thinks is going to work for everybody; that he supports the County Manager as the Commission hired Manager Kalkoske to do a job and his job is to run these departments; Chairman Hill stated his support of the Manager's decision to move forward with appointing the Director of Technology Services. Commissioner Cerri offered a counter point stating that there were mistakes made which doesn't make it any better and, as he stated at the last Commission meeting when this request was not approved, there are changes that he would like discussed, whether they are made or not, that is unimportant but he did want to go through that discussion before a person was permanently put in that position or, if we even want a person permanently in that position; Commissioner Cerri stated that, at this point, he is not supporting a waiver of the attrition policy. Commissioner Hoss stated that this has already been discussed and the policy was not waived, and he is still right there to not waive the attrition policy. Commissioner Tipton stated that he is in favor of waiving the attrition policy but that he agrees that there are things that need to be discussed and need to be changed. Commissioner Evatz stated that we are ass-backwards on aspects of

this position and the attrition policy but that he is in favor of waiving the attrition policy based on where we stand; he indicated that he is looking forward to the strategic session and in working with the County Manager and Mike DeTullio to make sure that we have the most efficient and optimized IT but, also with the other managers to make sure that our county moves forward and positions itself to be as good as we can be across the board, not just in IT and Communications. Chairman Hill called for a motion. The following motion was made by Commissioner Tipton and passed with Chairman Hill and Commissioners Tipton and Evatz voting aye and Commissioners Cerri and Hoss voting nay:

To waive the attrition policy for the Technology Services Director position.

Chairman Hill stated that the Commission would now move to item 13 on the agenda.

DISTRICT ATTORNEY'S OFFICE: Chief Deputy District Attorney Wendy Maddox appeared before the Commission.

REQUEST APPROVAL FOR CONTRACT WITH CARR LAW: Consideration, discussion and possible approval of a contract with Carr Law Resolve, LLC as independent contractor to attend County Commission meetings and Regional Planning Commission meetings at a rate of \$200 per hour with a cap of \$35,000. Chief Deputy Maddox reviewed the request for the Commission. After discussion the following motion was made by Commissioner Tipton and passed unanimously:

To approve the contract with Carr Law Resolve, LLC as an independent contractor to attend Humboldt County Commission meetings and Regional Planning Commission meetings at a rate of \$200.00 per hour with a cap of \$35,000.00.

SET TO PUBLIC HEARING AN ORDINANCE TO MOVE DUTIES OF PUBLIC ADMINISTRATOR/PUBLIC GUARDIAN TO THE HUMAN SERVICES DEPARTMENT: Set to Public Hearing at a time to be determined by the County Clerk to consider an Ordinance to amend Chapter 2.4 of the Humboldt County Code to add provisions related to the public administrator, to abolish the office of ex officio public administrator held by the district attorney, to designate and employ the human services director as the public guardian and public administrator for Humboldt County, to specify additional qualifications of the human services director, to require the director to take an official oath and to post a bond with the county, to address the compensation of the director, to specify the duties of public guardian and public administrator, to provide how the director shall receive legal assistance in public guardianship and public administrator cases, to authorize the director to contract with professionals and consultants necessary for the performance and discharge of the duties as public guardian and public administrator, to grant the director discretion to accept or deny the appointment as public guardian in certain situations, and to address other matters properly related thereto. Chairman Hill read the title of the item to be set to public hearing. Chief Deputy

Maddox reviewed the request for the Commission. The following motion was made by Commissioner Tipton and passed unanimously:

To set to public hearing an ordinance to move the duties of the Public Administrator and Public Guardian to the Human Services Department at a time to be determined by the County Clerk.

Chairman Hill stated that the Commission would be returning to item 6 on the agenda as it is 8:45 a.m.

TECHNOLOGY SERVICES DEPARTMENT: IT Manager Mike DeTullio appeared before the Commission.

REQUEST TO APPROVE CONTRACT WITH HAZ-TECH DRILLING: Consideration, discussion and possible approval for a contract with Haz-Tech Drilling, Inc. to complete a geotechnical report for the Double H Public Safety Communication Site in an amount not to exceed \$16,000.00. Manager DeTullio reviewed the request for the Commission. Discussion ensued regarding the need for drilling if the ground is so hard. Commissioner Evatz stated that he is tired of hearing that because of one statute we do not have to go out for competitive bid as he thought it had been established that it would be done just as a good business practice, so he would like to note for the County Manager, that would be his expectation as he has stated on several occasions, that doing competitive bidding including looking at Nevada based contractors is good practice and could have resulted in a cost savings for this request; he noted the form that had been established that would show that due diligence had been done in looking for the best prices for appropriate and licensed contractors. Discussion ensued regarding the potential that the drilling could show that the building cannot be placed at the site but, noting that, that is where the equipment shelter currently is, so this appears to be more of a formality. Based on a question from Commissioner Hoss about the total cost of the project and why this wasn't looked at previously, Manager DeTullio responded explaining the head way being made and noting that Phase One is complete and offering to provide a tour to the Commission. Commissioner Hoss commented on his continued concern with the ongoing costs for this project. After discussion the following motion was made by Commissioner Cerri and passed unanimously:

To approve the contract with Haz-Tech Drilling to complete the geotechnical report on the Double H public safety communication site in an amount not to exceed \$16,000.00.

PRESENTATION FROM MIKE DETULLIO, IT MANAGER, REGARDING THE OCTOBER 2023 SERVER FAILURE:

Technology Services Manager Mike DeTullio will present an update regarding the October 2023 server failure, including what actions were taken to correct the issue and future plans for preventing similar issues. Manager DeTullio provided a summary of what had occurred to cause the server failure, the timeline for the failure and what was done to restore the server and the data. He continued discussing the plan to move forward with a technology services maintenance calendar, to obtain input from the users

going forward on the equipment being used, the creation of a Technology Advisory Committee and who is on that committee and why some outside entities are involved.

Chairman Hill stated that the Commissioner would now return to item 8 on the agenda.

TREASURER: Treasurer Rhona Lecumberry appeared before the Commission.

DISCUSSION REGARDING IMPACTS OF SERVER FAILURE: Discussion regarding the impact of the October server failure and options for future data management. Treasurer Lecumberry spoke as to what occurred in her Office as a result of the impact of the server failure and her attempts to get issues leading up to that failure resolved prior to the failure; She continued offering suggestions and comments as to how the situation could have been avoided and handled differently including the history of the IT Department with the County, her concern at the time that the Communications Department and the IT Department were merged that the courthouse would take a backseat to public safety communications; that she was assured that would not happen but that this proves that it did; that she would like to see an IT Tech dedicated to the department needs; that a secondary data storage option needs to be looked at; that there are other agencies that outsource IT altogether which could be an option and the need to have a relationship and communication with the IT Department. Chairman Hill thanked Treasurer Lecumberry for bringing this to the Commission's attention and indicated that there is discussion on some of the things that are going to have to happen and be with IT as they need to get it back of that everybody is happy with it.

Chairman Hills stated that the Commission would now return to item 11 on the agenda.

REQUEST TO APPROVE THE COUNTY'S APPLICATION TO ACQUIRE APN 04-0402-02: Consideration, discussion and possible approval to acquire APN 04-0402-02 that has been held in trust by the Treasurer since 1967 for nonpayment of taxes. Treasurer Lecumberry reviewed the request for the Commission noting that this parcel was taken in 1967 due to delinquent taxes and at that time was made exempt; that this was brought before the Commission in March of 2022 to gauge interest for the County acquiring the parcel for public purpose as the road to the Martin Creek Campground runs through the parcel and at that time questions were raised as whether a member of the community had an ownership interest; that per legal counsel's direction, the Commission directed that a title report be done which upon completion was unable to identify an owner; that per legal counsel's direction an ad was run four times in the local newspaper noticing the intent of the county to take ownership; that members of the community did contact her Office but they could not provide any proof of any kind of ownership; that the options now are for the County to take it for public purpose or it goes to public auction; that per statute the period of redemption has expired multiple times over and anyone claiming ownership would be responsible for taxes, fees, penalties and interest. Treasurer Lecumberry recommended that the Board approve the

County's application to acquire this parcel for public purposes pursuant to NRS 361.603. Discussion ensued regarding the location, what the records showed for prior ownership, that it is important to preserve public access and that more than sufficient notice has been given. After discussion the following motion was made by Commissioner Cerri and passed unanimously:

To approve the county application to acquire APN 04-0402-02 pursuant to NRS 361.603.

COMPTROLLER: Comptroller Gina Rackley appeared before the Commission.

2022-2023 AUDIT REPORT BY DRAKE, ROSE & ASSOCIATES FOR HUMBOLDT COUNTY AUDIT FINANCIAL REPORT: Consideration, discussion and possible approval of the Humboldt County Financial Audit for the fiscal year ending June 30, 2023. Andree Rose and Tara Larson with Drake, Rose & Associates appeared before the Commission. Mrs. Rose introduced the audit team for Humboldt County and thanked everyone in Humboldt County for their assistance with special thanks to the Comptroller, the Treasurer and the County Manager; she continued reviewing the 2022-2023 Audit Report stating that the Report has an unmodified clean opinion. Mrs. Larson reviewed graphs for the Commission depicting a comparison of ending cash balances, a comparison of ending fund balances for all governmental funds, revenues by source for all governmental fund types, a historical view of revenues by source for all governmental funds, expenditures by function, a comparison of expenditures by function, revenue by source for the general fund, expenditures by function for the general fund, a comparison of revenues versus expenditures, a comparison of ending fund balance for the general fund, a revenue by source for the special revenue funds, expenditures by function for the special revenue funds and comparison of revenues and expenditures for proprietary funds. Discussion ensued regarding the increase in expenses compared to the reduction in revenue and the causes, what is included in the intergovernmental revenue, what consolidated taxes include and how those are determined, what the Commission controls in terms of increasing revenue, issues with grants, review of the graph showing budget versus actual, how budgeting occurs, the impact of these numbers on the upcoming budget cycle and a request to include a graph going forward that shows the portion of expenditures going to salaries and benefits. Mrs. Rose continued reviewing the Audit Report noting two compliance requirements within Nevada Revised Statute, one being that the health function was overextended within the general fund by \$2,000.00 and two, that the Commission has not approved the meeting minutes within the statutory timeline; she continued noting the ending fund balances for various funds. Discussion ensued regarding the need for rate studies for the McDermitt GID, the Paradise Valley Sewer District and the Golconda Water District due to their ending fund balances. Mrs. Rose continued reviewing compliance items with discussion occurring including timely remittance of restitution payments which is continuing to be monitored, that the monitoring of

grants is a deficiency, that interest receivable was not properly recorded and a deficiency in internal control over compliance of grants related to ARPA funds. Mrs. Rose reviewed the final communication from the Auditor for the Board (see attached). Discussion ensued regarding depreciation. After discussion the following motion was made by Commissioner Tipton and passed unanimously:

To approve the Humboldt County Financial Audit for the fiscal year ending June 30, 2023.

2022-2023 AUDIT REPORT BY DRAKE, ROSE & ASSOCIATES FOR MCDERMITT GENERAL IMPROVEMENT DISTRICT AUDIT FINANCIAL REPORT: Consideration, discussion and possible approval of the McDermitt General Improvement District Financial Audit for the fiscal year ending June 30, 2023. Mrs. Rose reviewed the 2022-2023 Audit Report stating that the Report has an unmodified clean opinion and that there are no non-compliance items and no deficiencies to report. After discussion the following motion was made by Commissioner Evatz and passed unanimously:

To approve the McDermitt General Improvement District Financial Audit for the fiscal year ending June 20, 2023 as presented.

Chairman Hill recessed the meeting for five minutes.

APPROVAL OF AGREEMENT WITH ALLISON MACKENZIE: Consideration, discussion, and possible approval of Representation Agreement for Joel W. Locke with Allison MacKenzie to represent Humboldt County as Lead Negotiator in connection with labor negotiations for 2024. Joel Locke appeared before the Commission. Comptroller Rackley reviewed the request for the Commission noting that requests to negotiate had been received from both law enforcement and the general unit associations; she explained that this year there will be a new County Manager, a new HR Director and a new Commission representative which will leave only her with any experience with negotiations; she stated her feeling that expertise is needed and that Joel has past experience with Humboldt County. Commissioner Tipton offered comment as the prior Commission representative for negotiations and concurred with the Comptroller on the request. The Commission concurred with the request. After discussion the following motion was made by Commissioner Evatz and passed unanimously:

To move forward and approve the representation agreement for Joel W. Locke with Allison MacKenzie to represent Humboldt County as lead negotiator in connection with labor negotiations for 2024.

FINANCIAL REPORT: Humboldt County Comptroller Gina Rackley will provide an overview of current conditions with respect to Humboldt County revenues and expenditures for fiscal year 2024 (July 1, 2023 through June 30, 2024), including an update on the American Rescue Plan Act (ARPA) and other funding available to the County.

COUNTY MANAGER: County Manager Don Kalkoske appeared before the Commission.

PUBLIC WORKS DIRECTOR APPOINTMENT: County Manager Don Kalkoske will inform the Board regarding the appointment of Daniel Ferraro as the new Public Works Director. Manager Kalkoske reported that following the process Daniel Ferraro has been appointed the Public Works Director.

PUBLIC WORKS DEPARTMENT: Public Works Director Daniel Ferraro appeared before the Commission.

GENERAL ROAD PROJECTS: A presentation by Humboldt County Public Works Director Dan Ferraro to update the Board on Road projects within Humboldt County, however, no action may be taken on a matter raised until the matter itself has been specifically included on the agenda as an item upon which action may be taken. Director Ferraro thanked the Commission for the opportunity and Manager Kalkoske for believing in him, stating that he looks forward to serving the public and the Board. Director Ferraro reported on road grading, road work including cover application, snow removal and other items coming up including the closing of the rock crushing bid, mechanic interviews and a mag bid that is being advertised. Discussion ensued regarding the staffing for the department and a plan for replenishing sand and salt.

FACILITIES OPERATIONS: Facilities Manager Joaquin Padilla and Juvenile Services Director Pauline Salla appeared before the Commission.

REQUEST TO APPROVE PROPOSAL FROM ARTISTIC FENCE FOR A NEW AUTOMATED GATE OPERATOR: Consideration, discussion and possible action to accept the proposal from Artist Fence to install a new automated gate operator on existing cantilever gate located at the Juvenile Detention Center in an amount not to exceed \$5,496.00. A Staff Report detailing the request including proposals received was included on the on-line agenda for review (see attached). Manager Padilla reviewed the request for the Commission. Director Salla offered comment on the purpose of the gate and how it works; she indicated that Cornerstone, who handles their control panel, will install it on said panel and that should be included in her annual contract but, if it is not, she will bring any additional cost before the Commission. Discussion ensued regarding the difference in the bids including that Cornerstone must travel from Arizona which adds to their cost; it was noted that two bids were received but as this is an emergency, they need to get it repaired as soon as possible. After discussion the following motion was made by Commissioner Cerri and passed unanimously:

To approve the Facility Operations request as presented to accept the proposal from Artistic Fence to install a new automated gate operator on the existing cantilever gate located at the Juvenile Detention Center in an amount not to exceed \$5496.00.

Commissioner Evatz noted that this is an example of where obtaining more than one bid is beneficial.

EMERGENCY MANAGER: Emergency Manager Carol Lynn appeared before the Commission.

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REQUEST TO APPOINT LEPC MEMBERS: Consideration, discussion and possible approval of the following Local Emergency Planning Committee members:

The following members shall serve through December 31, 2024: Local/State Transportation (2 representatives) Union Pacific RR and NV Dept of Transportation - Jacob Hammer and Trent Averett; Media Representative (2 representatives) Great Basin Sun and Nomadic Broadcasting - Joyce Sheen and Jace Edwards; Utility Representative (2 representatives) Southwest Gas and AT&T - Charlie Duncan and Don Hogg; Ag Chemical Industry Representative - University of Nevada Coop Ext. Brad Shultz; Mining Representative Nevada Gold Mines and Lithium Americas - Travis Petersen and Tim Whatley; Disaster Services (American Red Cross) Red Cross and Red Cross - Julie Street and Barb Sealy;

The following members shall serve through December 31, 2026: Public Works (2 representatives) Humboldt County Public Works and Winnemucca City Public Works - Daniel Ferraro and Ken Howard; Law Enforcement (3 representatives) Nevada State Police, Humboldt County Sheriff Dept and Winnemucca Police Dept - Sgt. Tim Raabe, Capt. Sean Wilkin and Capt. Chad Farstveit; Firefighting (2 representatives) City of Winnemucca and Winnemucca Rural Fire District - Chief Joe Dendary and Chief Torrey Sheen; Hospital/Ambulance Representative - Humboldt General Hospital - Becky Tisue and Humboldt General EMS - Kevin Grannis; Chemical Producer Representative CYANCO Brian Aitken; School District - Superintendent Dave Jensen;

The following members shall have terms that run concurrent with their elected or appointed term of office: Humboldt County Commissioner Tom Hoss; Winnemucca City Councilman Mike Owens; Humboldt County Sheriff Angel Cardenas and Humboldt County Emergency Manager Carol Lynn.

Manager Lynn reviewed the request for the Commission. After discussion the following motion was made by Commissioner Tipton and passed unanimously:

To approve the Local Emergency Planning Committee members as presented under agenda item number eighteen.

UPDATE ON THE CONTRACTOR SELECTION OF RISK SOLUTIONS INTERNATIONAL: Emergency Manager Carol Lynn will update the Commission on the selection of Risk Solutions International for the revision and update of the Humboldt County Emergency Operations Plan. The cost of this service will be paid from current Emergency Management Performance Grant (EMPG) funds. Manager Lynn reviewed the item for the Commission explaining the receipt of grant funding to complete an updated Emergency Operations Plan for Humboldt County.

UPDATE ON LITHIUM NEVADA: Emergency Manager Carol Lynn will update the Commission on recent discussions with Lithium Nevada. Manager Lynn stated that she could not offer an update as the planned meeting with Lithium Nevada was cancelled and that once it is re-scheduled an update will be provided.

DISCUSSION REGARDING POSSIBLE RETREAT AGENDA FOR 2024: Consideration, discussion and possible action regarding the suggested agenda for the 2024 annual Humboldt County Commissioners Retreat to be held on Monday, January 29 at the Humboldt County Library Conference Room beginning at 8:00 am. Possible topics include the following and the County Manager is requesting input from the Commissioners prior to the final publication of the agenda on Wednesday, January 24, 2024 -

- An update on the Grass Valley Nitrate Project
- Justice Facility Discussion and Funding via Public/Private Partnership or other options
- Establishment of the Humboldt County Natural Resources Advisory Board
- Performance Appraisal/Strategy/Directive template for County Manager

Discussion ensued about the need for robust discussion and that for that to occur the posted agenda must have sufficient language to allow for that to occur, language for discussion about the Technology Services Department and how to proceed, a presentation on avenues to increase revenues for the County and what falls under the Commission's purview and direction for the County Manager to provide to the departments for budget hearings, the need for the Commission to identify priorities for the retreat, the use of want versus need during budget hearings, the need to include language related to budgetary expectations as well as trends, a presentation as to the role of the Commission and the role of the County Manager, possible discussion about remote work, the inclusion of language in the County's policies and procedures and a tour of the library and a presentation related to ethics/open meeting law.

MISCELLANEOUS REPORTS AND CORRESPONDENCE:

Other information and upcoming meetings – The following meetings were noted: January 29, 2024 Humboldt County Commissioners Annual Retreat, February 5, 2024 Humboldt County Commissioners Meeting and February 6, 2024 Winnemucca City Council Meeting.

Reports from Commissioners regarding other Boards and Committees on which they serve: Commissioner Hoss reported on a Museum Board meeting and an Airport Board meeting. Commissioner Cerri reported on a Humboldt River Basin Water Authority meeting. Commissioner Evatz noted an upcoming SLUPAC meeting. Commissioner Tipton reported that he had meetings with Andy Reiber related to new BLM proposals and a meeting concerning wind and solar generation across the country. Chairman Hill stated that he has an upcoming meeting for the Humboldt Development Authority.

FUTURE AGENDA ITEMS: Whether an item will be placed on a future agenda will be subject to the chairman and/or legal counsel's determination. Commissioner Evatz asked for an update at the next regular meeting from Lithium Nevada on the transloading facility and the mine build status.

PUBLIC COMMENT: Chairman Hill asked for public comment. Andy Heiser, Assessor, appeared before the Commission and offered public comment on issues he has had with his data and the Technology Services Department including meetings he has had with the County Manager both current and prior, threats he has received to file a hostile work environment action against him and to be taken to the Ethics Board; he stated that he is very ethical and not hostile; that he is direct until the point that someone is not doing there job and he wanted to let the Commission know that there is something wrong with that; he stated his concerns with the Technology Advisory Committee that has been formed; he stated his hope that Mr. DeTullio takes a different approach as far as the server failure goes as he is highly disappointed that offices are to blame because we weren't ready to migrate; that there was a huge lack of communication as to the mitigation; he explained what was occurring in his Office during the time migration was planned and why it could not be accomplished; he stated that he has an Office to run and communication and respect from all departments is needed. No further public comment was offered.

ADJOURNMENT: Chairman Hill adjourned the meeting at 1:35 p.m.

ATTEST: U. Di Piero Clerk APPROVED: [Signature] Chairman

(Minutes approved by the Commission and signed by the Chairman on 3/4/24)

Notice of Public Meeting
Humboldt County Board of Commissioners Regular Meeting
Tuesday, January 16, 2024
8:30 AM

Winnemucca City Hall
90 West Fourth Street, Winnemucca, Nevada 89445

VIRTUAL AND IN PERSON
Commission Meeting Room is Open

FOR TELECONFERENCE OR VIDEO CONFERENCE ACCESS

Click here to join the meeting:

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Or by phone: +1 775-446-0241, Conference ID: 747 737 736#

All times on this agenda are approximate. Consideration of items may require more or less time than is scheduled. Items on the agenda may be taken out of order; the public body may combine two or more agenda items for consideration; and the public body may remove an item from the agenda or delay discussion relating to an item on the agenda at any time. Public comment is designated for discussion only. The public has the opportunity to address the Commission on any matter not appearing on the agenda; however, no action may be taken on Matter raised until the matter itself has been specifically included on the agenda as an item upon which action may be taken. Additionally, public comment may be heard on any item listed on the Agenda. Persons are invited to submit comments in writing and/or attend and make comments on any agenda item at the Commission meeting. All public comment may be limited to three (3) minutes per person, at the discretion of the Commission.

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. PUBLIC COMMENT:

General public comment is designated for discussion only. The public has the opportunity to address the Commission on any matter not appearing on this agenda; however, no action may be taken on a matter raised until the matter itself has been specifically included on the agenda as an item upon which action may be taken. Individual comments will be limited to three (3) minutes.

4. APPROVAL OF MINUTES (FOR POSSIBLE ACTION)

Discussion and action on correction/approval of minutes for discussion and action on correction/approval of minutes for March 27, 2017 (Budget Hearing); April 3, 2017; May 1, 2017 (Joint); May 15, 2017; June 19, 2017; July 10, 2017; August 7, 2017 (Joint); August 21, 2017; December 11, 2017 (Joint); January 16, 2018; January 29, 2018 (Retreat); February 5, 2018; February 20, 2018; March 5, 2018; April 2, 2018 (Budget Hearing); April 9, 2018; August 6, 2018; August 20, 2018; September 17, 2018; October 1, 2018; October 15, 2018; March 18, 2019; March 25, 2019 (Budget Hearings); April 1, 2019; May 6, 2019; May 15, 2019 (Special); May 20, 2019; June 3, 2019; June 17, 2019; June 25, 2019 (Special); August 5, 2019; August 19, 2019; September 3, 2019; September 16, 2019; October 21, 2019;

November 4, 2019; November 25, 2019 (Special); December 16, 2019; January 6, 2020; January 21, 2020 (Combined Regular and Retreat); February 3, 2020; March 2, 2020; March 19, 2020; April 6, 2020; April 14, 2020 (Special); April 20, 2020; May 4, 2020; June 15, 2020 (Joint); July 17, 2020 (Special Joint); July 20, 2020; August 17, 2020; August 20, 2020 (Special Meeting); September 8, 2020; September 21, 2020; September 30, 2020 (Special); October 5, 2020 (Special Joint Meeting); October 19, 2020; November 9, 2020; November 13, 2020 (Special Canvass); November 23, 2020; December 14, 2020; January 4, 2021; January 25, 2021 (Special Meeting); February 8, 2021; February 22, 2021 (Special Joint Meeting); February 22, 2021; March 22, 2021; March 29, 2021 (Budgets); April 8, 2021 (Special Meeting); June 21, 2021; July 19, 2021; August 9, 2021; August 12, 2021 (Special Meeting); August 23, 2021; September 20, 2021; November 8, 2021; and November 22, 2021; January 3, 2022; January 24, 2022 (Commission Retreat), March 7, 2022, March 21, 2022; May 2, 2022; May 16, 2022; September 19, 2022 (Regular Meeting); November 7, 2022; November 21, 2022; December 12, 2022; February 21, 2023; March 20, 2023; March 27 & 28, 2023 (Budget Hearing); May 1, 2023, July 10, 2023; August 1, 2023; August 21, 2023; September 5, 2023; October 2, 2023; and January 2, 2024. Discussion and possible action.

5. APPROVAL OF EXPENDITURES FOR HUMBOLDT COUNTY FOR JANUARY 2, 2024 THROUGH JANUARY 16, 2024 (FOR POSSIBLE ACTION)

6. 8:45 A.M. CLOSED SESSION WITH LEGAL COUNSEL

Pursuant to NRS 241.015(3)(b)(2), to receive information from legal counsel regarding potential or existing litigation involving a matter over which the Board has supervision, control, jurisdiction, or advisory power, and to deliberate toward a decision on the matter, or both.

7. ASSESSOR: REQUEST TO ENGAGE SERVICES WITH STEVEN SILVA OF NOSSAMAN LLP TO ASSIST WITH APPEAL OF DENIAL OF PETITION (FOR POSSIBLE ACTION)

Consideration, discussion, and possible action to engage Steven Silva of Nossaman LLP to assist the Humboldt County District Attorney's Office in its appeal of the denial of its Petition for Judicial Review of the Nevada's State Board of Equalization's decision dated August 24, 2022, which adopted the Humboldt County Board of Equalization's decision dated February 24, 2022, pursuant to NRS 233B.135 and NRS 233B.150 of the Nevada Administrative Procedure Act. Said authority shall include but is not limited to assisting with the filing of any associated or responsive pleadings, consulting, serving as co-counsel, arguing the appeal before the court, engaging in settlement talks, and all other actions associated with the Assessor's Appeal pending in the Nevada Supreme Court. Discussion and possible action.

7.A) Assessor

Assessor Request.pdf

Humboldt County-Legal Services Agreement(62427866.1).pdf

8. REQUEST TO WAIVE ATTRITION POLICY FOR THE TECHNOLOGY SERVICES

DIRECTOR POSTION (FOR POSSIBLE ACTION)

Consideration, discussion and possible approval to waive the attrition policy for the Technology Services Director position. Discussion and possible action.

8.A) Waive Attrition Policy

Agenda Request - Waiver of Attrition Policy for Tech Svcs Director.pdf

9. DISTRICT ATTORNEY'S OFFICE: REQUEST APPROVAL FOR CONTRACT WITH CARR LAW (FOR POSSIBLE ACTION)

Consideration, discussion and possible approval of a contract with Carr Law Resolve, LLC as independent contractor to attend County Commission meetings and Regional Planning Commission meetings at a rate of \$200 per hour with a cap of \$35,000.

Discussion and possible action.

9.A) District Attorney

DA Request - Carr.pdf

Carr Law Resolve Independent Contract HCDA FINAL 1.8.24.pdf

10. SET TO PUBLIC HEARING AN ORDINANCE TO MOVE DUTIES OF PUBLIC ADMINISTRATOR/PUBLIC GUARDIAN TO THE HUMAN SERVICES DEPARTMENT (FOR POSSIBLE ACTION)

Set to Public Hearing at a time to be determined by the County Clerk to consider an Ordinance to amend Chapter 2.4 of the Humboldt County Code to add provisions related to the public administrator, to abolish the office of ex officio public administrator held by the district attorney, to designate and employ the human services director as the public guardian and public administrator for Humboldt County, to specify additional qualifications of the human services director, to require the director to take an official oath and to post a bond with the county, to address the compensation of the director, to specify the duties of public guardian and public administrator, to provide how the director shall receive legal assistance in public guardianship and public administrator cases, to authorize the director to contract with professionals and consultants necessary for the performance and discharge of the duties as public guardian and public administrator, to grant the director discretion to accept or deny the appointment as public guardian in certain situations, and to address other matters properly related thereto. Discussion and possible action.

10.A) DA - Public Guardian

DA Request - guardianship.pdf

Ordinance - Public Guardian and Public Administrator.pdf

11. REQUEST TO APPROVE CONTRACT WITH HAZ-TECH DRILLING (FOR POSSIBLE ACTION); PRESENTATION FROM MIKE DETULLIO, IT MANAGER, REGARDING THE OCTOBER 2023 SERVER FAILURE (INFORMATION ONLY)

- A. Consideration, discussion and possible approval for a contract with Haz-Tech Drilling, Inc. to complete a geotechnical report for the Double H Public Safety Communication Site in an amount not to exceed \$16,000. Discussion and possible action.

- B. Technology Services Manager Mike DeTullio will present an update regarding the October 2023 server failure, including what actions were taken to correct the issue and future plans for preventing similar issues. Information only.

11.A) Tech Services

Agenda Request-Drill for GeoTech Report.pdf Proposal - SUMMIT - WINNEMUCCA DOUBLE H MTN 2023-Geotech Drill.pdf
Agenda Request-Drill for GeoTech Report.pdf Email Re 2nd Drill Quote Double H.pdf

12. TREASURER: DISCUSSION REGARDING IMPACTS OF SERVER FAILURE (INFORMATION ONLY)

Discussion regarding the impact of the October server failure and options for future data management. Information only.

12.A) Treasurer - Impact

Staff Report Template - Treasurer Impact Update.pdf

13. TREASURER: REQUEST TO APPROVE THE COUNTY'S APPLICATION TO ACQUIRE APN 04-0402-02 (FOR POSSIBLE ACTION)

Consideration, discussion and possible approval to acquire APN 04-0402-02 that has been held in trust by the Treasurer since 1967 for nonpayment of taxes. Discussion and possible action.

13.A) Treasurer - Martin Creek

Treasurer Staff Report - APN 04-0402-02.pdf
Imagery Map 04-0402-02.pdf

14. COMPTROLLER: 2022-2023 AUDIT REPORT BY DRAKE, ROSE & ASSOCIATES FOR HUMBOLDT COUNTY AUDIT FINANCIAL REPORT; 2022-2023 AUDIT REPORT BY DRAKE, ROSE & ASSOCIATES FOR MCDERMITT GENERAL IMPROVEMENT DISTRICT AUDIT FINANCIAL REPORT; APPROVAL OF AGREEMENT WITH ALLISON MACKENZIE (FOR POSSIBLE ACTION); AND FINANCIAL REPORT (INFORMATION ONLY)

- A. Consideration, discussion and possible approval of the Humboldt County Financial Audit for the fiscal year ending June 30, 2023. Discussion and possible action.
- B. Consideration, discussion and possible approval of the McDermitt General Improvement District Financial Audit for the fiscal year ending June 30, 2023. Discussion and possible action.
- C. Consideration, discussion, and possible approval of Representation Agreement for Joel W. Locke with Allison MacKenzie to represent Humboldt County as Lead Negotiator in connection with labor negotiations for 2024. Discussion and possible action.

D. Humboldt County Comptroller Gina Rackley will provide an overview of current conditions with respect to Humboldt County revenues and expenditures for fiscal year 2024 (July 1, 2023 through June 30, 2024), including an update on the American Rescue Plan Act (ARPA) and other funding available to the County. Information Only.

14.A) Comptroller

Staff Report Allison MacKenzie Agreement.pdf
2024 Representation Agreement- Humboldt County.pdf

15. COUNTY MANAGER: PUBLIC WORKS DIRECTOR APPOINTMENT
(INFORMATION ONLY)

County Manager Don Kalkoske will inform the Board regarding the appointment of Daniel Ferraro as the new Public Works Director. Information only.

15.A) County Manager

Staff Report - PWD Appointment_Ferraro.pdf

16. PUBLIC WORKS DEPARTMENT: GENERAL ROAD PROJECTS (FOR
INFORMATION ONLY)

A presentation by Humboldt County Public Works Director Dan Ferraro to update the Board on Road projects within Humboldt County, however, no action may be taken on a matter raised until the matter itself has been specifically included on the agenda as an item upon which action may be taken.

17. FACILITIES OPERATIONS: REQUEST TO APPROVE PROPOSAL FROM ARTISTIC
FENCE FOR A NEW AUTOMATED GATE OPERATOR (FOR POSSIBLE ACTION)

Consideration, discussion and possible action to accept the proposal from Artist Fence to install a new automated gate operator on existing cantilever gate located at the Juvenile Detention Center in an amount not to exceed \$5,496. Discussion and possible action.

17.A) Facilities

Staff Report- New Gate Operator Installation.pdf

18. EMERGENCY MANAGER: REQUEST TO APPOINT LEPC MEMBERS (FOR
POSSIBLE ACTION); UPDATE ON THE CONTRACTOR SELECTION OF RISK
SOLUTIONS INTERNATIONAL AND AN UPDATE ON LITHIUM NEVADA (FOR
INFORMATION ONLY)

A. Consideration, discussion and possible approval of the following Local
Emergency Planning Committee members:

The following members shall serve through December 31, 2024:

Local/State Transportation (2 representatives)

Union Pacific RR NV Dept of Transportation	Jacob Hammer Trent Averett
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Media Representative (2 representatives)

Great Basin Sun Nomadic Broadcasting	Joyce Sheen Jace Edwards
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Utility Representative (2 representatives)

Southwest Gas AT&T	Charlie Duncan Don Hogg
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Ag Chemical Industry Representative

University of Nevada Coop Ext.	Brad Shultz
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Mining Representative

Nevada Gold Mines Lithium Americas	Travis Petersen Tim Whatley
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Disaster Services (American Red Cross)

Red Cross Red Cross	Julie Street Barb Sealy
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The following members shall serve through December 31,

2026 Public Works (2 representatives)

Humboldt County Public Works Winnemucca City Public Works	Daniel Ferraro Ken Howard
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Law Enforcement (3 representatives)

Nevada State Police Humboldt County Sheriff Dept Winnemucca Police Dept	Sgt. Tim Raabe Capt. Sean Wilkin Capt. Chad Farstveet
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Firefighting (2 representatives)

City of Winnemucca Winnemucca Rural Fire Dist	Chief Joe Dendary Chief Torrey Sheen
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Hospital/Ambulance Representative

Humboldt General Hospital	Becky Tisue
Humboldt General EMS	Kevin Grannis
Chemical Producer Representative	
CYANCO	Brian Aitken
School District	
Superintendent	Dave Jensen

The following members shall have terms that run concurrent with their elected or appointed term of office:

Humboldt County Commissioner	Tom Hoss
Winnemucca City Councilman	Mike Owens
Humboldt County Sheriff	Angel Cardenas
Humboldt County Emergency Mgr	Carol Lynn

- B. Emergency Manager Carol Lynn will update the Commission on the selection of Risk Solutions International for the revision and update of the Humboldt County Emergency Operations Plan. The cost of this service will be paid from current Emergency Management Performance Grant (EMPG) funds. Information only.
- C. Emergency Manager Carol Lynn will update the Commission on recent discussions with Lithium Nevada. Information only.

18.A) Emergency Manager

- 1-16-24 Staff Agenda - LEPC Membership.pdf
- 1-16-24 Staff Agenda - EOP contractor.pdf
- 11.21.2023_EOP_RSI_Humboldt County Proposal.pdf

19. DISCUSSION REGARDING POSSIBLE RETREAT AGENDA FOR 2024
(FOR POSSIBLE ACTION)

Consideration, discussion and possible action regarding the suggested agenda for the 2024 annual Humboldt County Commissioners Retreat to be held on Monday, January 29 at the Humboldt County Library Conference Room beginning at 8:00 am. Possible topics include the following and the County Manager is requesting input from the Commissioners prior to the final publication of the agenda on Wednesday, January 24, 2024. Discussion and possible action.

- An update on the Grass Valley Nitrate Project
- Justice Facility Discussion and Funding via Public/Private Partnership or other options
- Establishment of the Humboldt County Natural Resources Advisory Board
- Performance Appraisal/Strategy/Directive template for County Manager

20. MISCELLANEOUS REPORTS AND CORRESPONDENCE

1. Other information and upcoming meetings

January 29, 2024 Humboldt County Commissioners Annual Retreat

February 5, 2024 Humboldt County Commissioners Meeting

February 6, 2024 Winnemucca City Council Meeting

2. Reports from Commissioners regarding other Boards and Committees on which they serve, including POOL/PACT Board, National Wild Horse & Burro Advisory Board, Nevada Association of Counties (NACO), Regional Airport Board, Humboldt River Basin Water Authority (HRBWA), Western Interstate Region (WIR), Legislative Interim Land Council, Humboldt Development Authority (HDA), Winnemucca Visitors & Convention Authority (WCVA), Hospital Board, Humboldt Foundation, Humboldt County Elk Planning Steering Committee, Paradise Conservation District and the State Land Use Planning Advisory Council (SLUPAC).

21. FUTURE AGENDA ITEMS

Whether an item will be placed on a future agenda will be subject to the chairman and/or legal counsel's determination.

22. PUBLIC COMMENT:

Public Comments: General public comment is designated for discussion only. The public has the opportunity to address the Commission on any matter not appearing on this agenda; however, no action may be taken on a matter raised until the matter itself has been specifically included on the agenda as an item upon which action may be taken. Individual comments will be limited to three (3) minutes.

23. ADJOURNMENT

24. NOTICE:

The County Commission may close the meeting to receive information from legal counsel pursuant to Nevada Revised Statutes 241.015.

The public is welcome to attend the meeting electronically via Microsoft Teams or by appearing in person at the Humboldt County Courthouse Meeting Room 201 50 West Fifth Street, Winnemucca, Nevada 89445 at the time and date listed on the top of the agenda. There will be a physical location for the meeting; however, the meeting may be accessed electronically through an internet connection at Microsoft Teams link located on the first page of this agenda.

Members of the public may make a public comment at the meeting without being

physically present by emailing publiccomment@humboldtcountynv.gov prior to 8:00 a.m. on the day of the meeting and messages received will be transcribed for entry into the record and provided to the Board for review. Members of the public may also make a public comment at the meeting without being physically present by accessing the meeting through the internet connection at Microsoft Teams link above.

Staff reports and supporting material posted for the meeting are available on the Humboldt County website at <https://www.humboldtcountynv.gov/> (click on the "Government" link on the home page) if that information was available when the agenda was posted. If the supporting material/ staff report is not included in the agenda packet, it is available to the general public at the same time the materials are provided to the Board. The administrative assistant at the County Manager's Office located at 50 West 5th Street, Winnemucca, Nevada, telephone number 775- 623-6300 is the designated person from whom a member of the public may request the supporting material for this meeting and the County Manager's Office is the location where the supporting material is available to the public.

CERTIFICATE OF POSTING

PLACES POSTED: Humboldt Co. Courthouse, 50 W. 5th St.: Rooms 201, 205. & 207 at 9:00 A.M. By: MC

Humboldt County Website: <https://www.humboldtcountynv.gov> at _____ A.M. By: _____

State of Nevada Website: www.notice.nv.gov. _____ A.M. By: _____

MEETING DATE: January 16, 2024
DATE POSTED: January 10, 2024 **POSTED BY:** MICHELLE COOK

NOTE FOR SUPPORTING MATERIAL: A copy of the supporting material for the meeting may be obtained at Commissioner meeting/agendas on the Humboldt County website: www.hcnv.us or by contacting the County Manager's Office, at 50 W. Fifth Street, Winnemucca, Nevada 89445, (775) 623-6300.

NOTICE TO PERSONS WITH DISABILITIES - Reasonable efforts will be made to assist and accommodate physically disabled persons desiring

to attend the meeting. Please call the Humboldt County Administrator's Office at 623-6300 in advance so that arrangements may be conveniently made. **EQUAL OPPORTUNITY NOTICE** - Humboldt County is an Equal Opportunity Employer and will not discriminate against employees or applicants for employment or services in an unlawful manner.

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

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should Contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-9339. Additionally, program information may be made available in languages other than English.

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

(1) Mail: U.S. Department of Agriculture

Office of the Assistant Secretary for Civil Rights

1400 Independence Avenue, SW

Washington, D.C. 20250-9410;
fax: (202) 690-7422; or
email: intake@usda.gov

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DRAKE ROSE & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

December 30, 2023

To the Honorable Board of the McDermitt
General Improvement District

We have audited the financial statements of the McDermitt General Improvement District as of and for the year ended June 30, 2023, and have issued our report thereon dated December 30, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated September 1, 2023, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the McDermitt General Improvement District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence. Internal review procedures have been conducted to ensure that the risks related to management participation and familiarity threats related to our assistance with drafting the District's financial statements have been reduced to an acceptable level.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the McDermitt General Improvement District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended June 30, 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimate affecting the financial statements is depreciation.

Management's estimate of depreciation of property and equipment is based on estimated useful lives as set by industry standards. We evaluated the key factors and assumptions used to develop the useful lives and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the McDermitt General Improvement District's financial statements relate to Capital Assets.

Identified or Suspected Fraud

We did not identify or obtain information that indicates fraud may have occurred.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management related to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or application opinion units.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the McDermitt General Improvement District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the letter dated December 30, 2023.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the McDermitt General Improvement District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the McDermitt General Improvement District's auditors.

This report is intended solely for the information and use of the Board of McDermitt General Improvement District and management of McDermitt General Improvement District and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Blake Row : Associates, LLC