

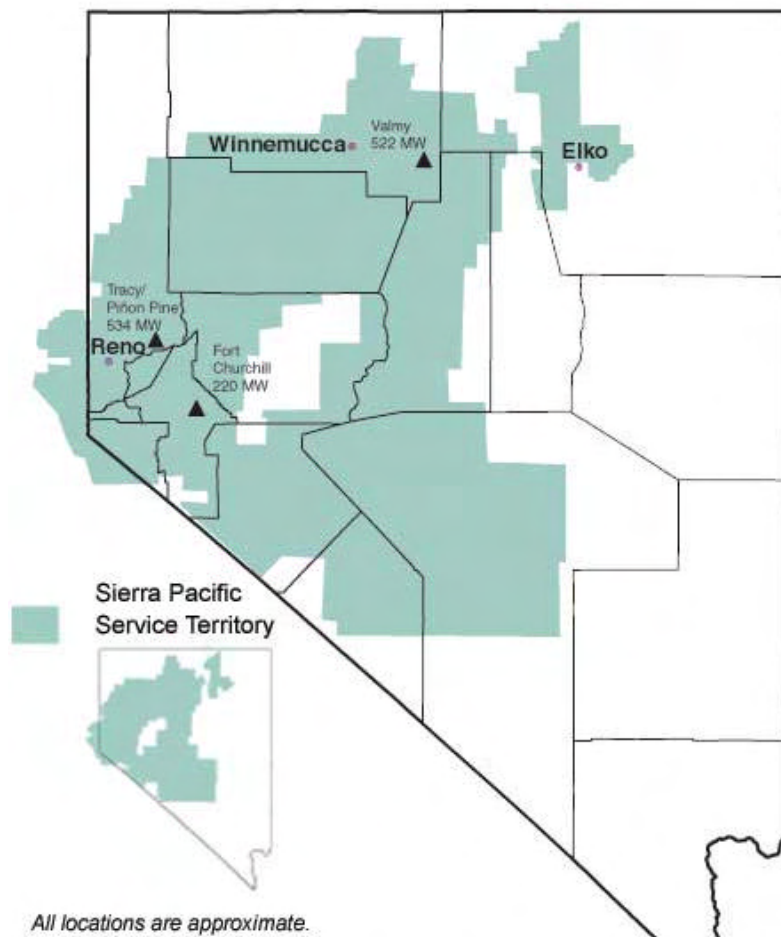


INFORMATION ABOUT

SIERRA PACIFIC'S ECONOMIC DEVELOPMENT DEPARTMENT

Sierra Pacific is in the ideal position to assist companies wishing to relocate or expand an existing business in Nevada. Our team of experts can assist you with all your needs from facilities to financing...from transportation to taxation. Our full-service, one-stop Economic Development Department offers everything a client needs to make a seamless, near effortless move. We work closely with state and regional development authorities, the public and private sectors and with Nevada's real estate brokers. These relationships allow us to offer the most up-to-date selection assistance, including information on utilities, buildings, transportation, training programs, markets, the state's tax structure, labor force, financing and anything else that might be helpful to the client. And, of course, all inquiries are kept confidential.

Sierra Pacific's Service Territory



<http://econdev.sierrapacific.com/sppc>



INFORMATION ABOUT

Nevada's Selected Business Assistance Programs

Nevada Tax Structure

Nevada's tax structure continues to be one of the least burdensome in the country, allowing both business and employees to flourish.

Nevada has NO

Corporate Income Tax
Unitary Tax
Inventory Tax
Estate and/or Gift Tax

Personal Income Tax
Franchise Tax
Inheritance Tax
Special Intangible Tax

Sales & Use Tax Abatement

An abatement of sales & use tax on eligible machinery and equipment is available to businesses with operations consistent to Nevada's state plan for economic diversification and development. Qualifying criteria include a commitment to doing business in Nevada, minimum job creation, employee health plans, and wage requirements.

Sales Tax Deferral

The state of Nevada offers a sales & use tax deferral program to qualified industries that purchase specific types of capital equipment in excess of \$100,000. Taxes can be deferred interest-free for up to five years.

Sales Tax Exemptions

Certain aircraft engaged in air transportation are exempted from taxes imposed on gross receipts from the sale of aircraft and major components of aircraft.

Modified Business (Payroll) Tax Abatement

Partial abatement from the payroll tax may be obtained by new and expanding businesses. Statutory requirements, which must be met to qualify, include a minimum number of jobs created, a minimum capital investment, and wage and employee health plan requirements. Taxes may be abated by 50 percent for up to 4 years.

Personal Property Tax Abatement

An abatement of personal property tax is available to new and expanding businesses. Qualifying criteria include a commitment to doing business in Nevada, minimum job creation, employee health plans, minimum capital investment, and wage requirements.

Property Tax Abatement

Real and personal property tax abatement is available to qualified recycling businesses. At least 50 percent of the material or product must be recycled on site. Fifty percent of real and personal property tax can be abated for up to ten consecutive years. A commitment to stay in Nevada on behalf of the company is required as well as acknowledgement from local governmental entities.

Train Employees Now (TEN)

Nevada offers a customized job training program to qualified businesses that meet established criteria. This program may be used prior to a plant opening and up to 90 days following.

Property Tax Exemptions

The following are exempt from property tax:

- Inventories held for sale within Nevada;
- All personal property stored, assembled or processed for interstate transit;
- All raw materials and supplies utilized in the manufacturing process;
- All real and personal property that qualifies and is used for the purpose of air and/or water pollution control;
- Others may be applicable depending on the company's situation.

Green Building Abatements

A partial abatement on real property, which has a building or other structure certified as silver level or higher under the Environmental Design Green Building Rating System adopted by Nevada's Office of Energy, is available. Fifty percent of real property tax may be abated for up to ten consecutive years. A commitment to stay in Nevada on behalf of the company is required as well as acknowledgement from local governmental entities.

Renewable & Energy Storage Abatements

For those companies involved in the production of energy from renewable sources such as wind, solar, and others, or a facility for the production of an energy storage device, there is a packages of abatements available including sales/use tax and property tax. This abatement is intended for independent power providers.

Nevada Hub Zone Development

Sales & Use Tax and Personal Property Tax abatements are available to locating or expanding businesses in historically underutilized business zones and enterprise communities. Additional incentives are possibly available to grocery stores and to businesses hiring dislocated workers.

Industrial Development Bonds

Nevada is authorized to use tax-exempt IDB's to provide low-interest financing of new construction, improvements, rehabilitation, or redevelopment of qualified projects, which include manufacturing facilities and certain other projects organized under Section 501 of the Internal Revenue Service code.

Technical & Support Services

The Procurement Outreach Program provides bid information and direct technical assistance to businesses selling goods and services to the government.

Made in Nevada is the official State program to market Nevada's manufacturers and artisans – and their products. The program provides workshops and networking opportunities.

<http://econdev.sierrapacific.com/sppc>

Economic Development, Sierra Pacific Power Company - 1.775.834.3636 or 1.800.824.8856



Incentive Programs: Business Location Assistance Rural County/City Populations <100,000/60,000

The intent is to favorably alter business location decisions by creating tax incentives for companies locating operations in Nevada. A minimum of two of the three parameters are required by statute—capital investment, job creation and wages. Meeting wage criteria is mandatory for consideration of property tax abatements.

Incentives and Criteria	Sales & Use Tax Abatement	Sales and Use Tax Deferral	Personal Property Tax	Modified Business Tax Abatement	Train Employees Now (TEN) Grant
	NRS 374.357	NRS 372.397	NRS 361.0687	NRS 363B.120	NRS 231.068
	A partial sales/use tax abatement on capital equipment purchases	A sales/use tax deferral on capital equipment	An abatement not to exceed 50% over a maximum of 10 years	An abatement of 50 percent for 4 years	A grant of \$1,000 per trainee with 25% company match
Capital Investment	\$250,000	Minimum \$100,000 or more capital equipment	\$500,000 (This parameter required.)	\$250,000	No minimum requirement
Number of Primary Jobs Created¹	15	10	15	15	10
Minimum Hourly Wage Level²	\$18.12	\$14.50 (80% of state average wage)	\$18.12	\$18.12	\$14.50 (80% of state average wage)
Other Requirements					
Health Insurance	Required	Required	Required	Required	Required
Nevada Business Licenses & Permits	Required	Required	Required	Required	Required
Letter of Acknowledgment ³			Required		
Business Commitment Term	At least 5 years	At least 5 years	At least 5 years	At least 5 years	
Comments		Surety bond in the amount of tax deferred.			Training administered and conducted in partnership with community college

1. Primary Jobs are those where the revenue generated to pay the employees is generated from outside the economic region (NAC 360.474(3)). Businesses developing intellectual property into a commercial product may apply for Sales & Use or Personal Property Tax abatements with 10 full time employees (NAC 367.50(2)(g)).

2. The average hourly wage that is paid by the business is at least 100 percent of the average statewide hourly wage or the average countywide hourly wage, which ever is less, as established by the Department of Employment, Training and Rehabilitation. Additionally, the business will provide a health insurance plan for all employees that includes an option for dependents of the employees.

3. Letters of Acknowledgment are provided by the governing body after evaluating whether the abatement would be beneficial to the economic development of the community.



Incentive Programs: Expansion Assistance

The intent is to enable Nevada's existing businesses to remain competitive and continue to grow by creating tax incentives for company expansion projects. A minimum of two of the three parameters are required by statute—capital investment, job creation and wages. Meeting wage criteria is mandatory for consideration of property tax abatements.

Incentives and Criteria	Sales & Use Tax Abatement	Sales and Use Tax Deferral	Personal Property Tax Abatement	Modified Business Tax Abatement	Train Employees Now (TEN) Grant
	NRS 374.357	NRS 372.397	NRS 361.0687	NRS 363B.120	NRS 231.068
	A partial sales/use tax abatement on capital equipment purchases	A sales/use tax deferral on capital equipment	An abatement not to exceed 50% over a maximum of 10 years	An abatement of 50 percent for 4 years	A grant of \$1,000 per trainee with 25% company match
Capital Investment	20% of the value of tangible property possessed by business	Minimum \$100,000 or more capital equipment	20% of the value of tangible property possessed by business	20% of the value of tangible property possessed by business	No minimum requirement
Number of Primary Jobs Created¹	10% or 6 whichever is greater	10	10% or 6 whichever is greater	10% or 6 whichever is greater	Minimum of 10
Minimum Hourly Wage Level²	\$18.12	\$14.50 (80% of state average wage)	\$18.12 (Required for this abatement)	\$18.12	\$14.50 (80% of state average wage)
Other Requirements					
Health Insurance	Required	Required	Required	Required	Required
Nevada Business Licenses & Permits	Required	Required	Required	Required	Required
Letter of Acknowledgment ³			Required		
Business Commitment Term	At least 5 years	At least 5 years	At least 5 years	At least 5 years	
Comments		Surety bond in the amount of tax deferred.			Training administered and conducted in partnership with community college.

1. Primary Jobs are those where the revenue generated to pay the employees is generated from outside the economic region (NAC 360.474(3)). Expansions must show an increase of employees on the payroll by 10% or 6 employees—whichever is greater.

2. The average hourly wage that is paid by the business is at least 100 percent of the average statewide hourly wage or the average countywide hourly wage, which ever is less, as established by the Department of Employment, Training and Rehabilitation. Additionally, the business will provide a health insurance plan for all employees that includes an option for dependents of the employees.

3. Letters of Acknowledgment are provided by the governing body of a county, city or town after evaluating whether the abatement would be beneficial to the economic development of the community.



INFORMATION ABOUT

Churchill County Business Overview

Property Tax Rate

In Churchill County, the 2004-05 average county wide tax rate is \$2.9489 per \$100 of assessed value.

Property tax is calculated by taking 35% of the taxable value* multiplied by the specific tax rate listed above.

*taxable value = market value of land + (costs of new improvements - 1.5% depreciation per year)

Business Resources

Nevada's Industrial Development and/or Mini-Bond Programs through Management Assistance Partnership (MAP)

If you are a Nevada manufacturer and in need of low-cost (2 to 3% below typical commercial rates) financing for real estate, buildings or new equipment, MAP may be able to help you qualify for Nevada's Industrial Development and/or Mini-Bond Programs.

www.itssimple.biz

An easily understandable site including all the information an entrepreneur would need to start a business.

Nevada Business Support Network

Connect to all of Nevada's free business assistance resources.

Churchill County Employment by Industry

Industry	2002	2003	2004	3rd Quarter 2005
Total All Industries	7,898	7,948	8,166	8,677
Total Private Coverage	6,079	6,109	6,305	6,820
Natural Resources & Mining	231	233	248	273
Construction	526	570	707	850
Manufacturing	505	475	477	517
Trade, Transportation & Utilities	1,568	1,600	1,610	1,720
Information	146	146	132	130
Financial Activities	240	267	288	313
Professional & Business Services	1,126	1,082	1,062	1,080
Education & Health Services	636	633	671	760
Leisure & Hospitality	955	955	953	1,040
Other Services	146	147	155	150
Government	1,819	1,839	1,862	1,857

Source: Nevada Department of Employment, Training and Rehabilitation

Churchill County Number of Businesses by Industry

Industry	2002	2003	2004	2nd Quarter 2005
Total All Industries	556	583	625	662
Construction	74	82	91	92
Education & Health Services	44	45	46	55
Financial Activities	56	58	60	67
Information	11	13	15	12
Leisure & Hospitality	62	65	70	70
Manufacturing	14	15	17	19
Natural Resources & Mining	29	28	29	32
Other Services	41	42	41	40
Professional & Business Services	70	79	88	92
Public Administration	24	23	23	33
Trade, Transportation & Utilities	131	133	142	144
Unclassified				6

Source: Nevada Department of Employment, Training and Rehabilitation

Churchill County Business Overview (con't)

Churchill County High Wage Industries

Industry	Annual Mean Wage	Annual Entry Wage	Annual Experience Level Wage
Public Administration	\$45,512.02	\$26,774.41	\$54,881.84
Professional & Business Services	\$40,790.90	\$21,123.15	\$50,624.78
Construction	\$38,074.91	\$26,262.43	\$43,981.15
Financial Activities	\$35,907.62	\$17,566.76	\$45,078.56

Source: Nevada Department of Employment, Training and Rehabilitation (DETR)

Churchill County's Largest Employers

Employer	City	Industry	Code	# of Emp
Churchill County School District	Fallon	Elementary & Secondary Schools	611110	600 - 699
Churchill Community Hospital	Fallon	General Medical & Surgical Hospitals	622110	300 - 399
Department of Defense	Fallon	National Security	928110	200 - 299
Wal-Mart Stores, Inc.	Fallon	Discount Department Stores	452112	200 - 299
Boeing Aerospace Operations	Fallon	Facilities Support Services	561210	200 - 299
SMI Joist - Nevada	Fallon	Fabricated Structural Metal Manufacturing	332312	200 - 299
Churchill County	Fallon	Executive & Legislative Offices Combined	921140	200 - 299
A & K Earthmovers	Fallon	Nonresidential Site Preparation Contractors	238912	200 - 299
Chugach Support Services, Inc.	Fallon	Facilities Support Services	561210	100 - 199
LM Operation Support, Inc.	Fallon	Facilities Support Services	561210	100 - 199
Kennametal, Inc. (Nevada Division)	Fallon	Secondary Processing, Other Nonferrous	331492	100 - 199
Stockman's Casino	Fallon	Casinos (except Casino Hotels)	713210	100 - 199
Del-Jen Inc.	Fallon	Facilities Support Services	561210	100 - 199
Sikorsky Support Services Inc.	Fallon	Other Support Activities, Air Transport	488190	100 - 199
CC Communications	Fallon	Wired Communications Carriers	517110	100 - 199
City of Fallon	Fallon	Executive & Legislative Offices Combined	921140	100 - 199

Source: Nevada Department of Employment, Training and Rehabilitation (DETR)

Churchill County Fortune 500 Companies

Company	Ranking	Description
Boeing Co	25	Aircraft Manufacturing, Aircraft Servicing & Maintenance
Lockheed Martin	47	Aerospace Industries

Source: 2005 Fortune 500 List

Impact Fees

Churchill County has no set fees, each commercial project is looked at on a case by case basis. For more information, please contact Churchill County Planning at 775.423.7627



INFORMATION ABOUT

Churchill County Business Start Up Information

Business License and Taxation Requirements

A business license is needed for each person, corporation, partnership, proprietorship, business association and any other similar organization that conducts an activity for profit, including an independent contractor or sole proprietor. A trade show or convention held in this state in which a business previously described takes part, or in which a person who conducts such a business attends, for a purpose related to the conduct of the business also needs a business license. Detailed information on the business license application process and taxation rates may be obtained at the Department of Taxation web page. You may obtain an application form from the Nevada Department of Taxation office nearest you, or you may click on Nevada Department of Taxation below to locate and download forms.

Nevada Department of Taxation
1550 E. College Pkwy.
Carson City, NV 89706
Phone: 775.684.2000 Fax: 775.687.5981

Local Business License Offices

A local business license is required to operate a business in nearly all cities, most counties, and many other locations. This is in addition to the State Business License. Please contact the appropriate business license office to determine the specific licensing requirements. The Nevada Business Registration Form available from the Department of Taxation may be used to apply for a local business license as well.

Churchill County
155 N. Taylor Street
Fallon, NV 89406
Phone: 775.423.5136
Fax: 775.423.0717
E-mail: countymanager@churchillcounty.org

Employer Identification Number

Every partnership or corporation must have an Employer Identification Number (EIN) to use as its taxpayer number. Sole proprietors must also have an EIN if they pay wages to one or more employees or if they are required to file any excise tax returns.

Internal Revenue Service Employer Identification Number
675 W. Moana Lane
Reno, NV 89509
Phone: 800.829.1040

Business Personal Property Declaration Form

Nevada tax laws require all persons, firms, or businesses owning, renting, leasing, or controlling business personal property to file a Business Personal Property Declaration Form. Please contact your city or county government office for more information.

Workman's Compensation Insurance

Every business that employs anyone must by law, obtain workers compensation insurance coverage unless that entity is certified by the Commissioner of Insurance as a self-insured employer.

State of Nevada Department of Business and Industry Division of Insurance
788 Fairview Drive #300
Carson City, NV 89702
Phone: 775.687.4270 Fax: 775.687.3937

Churchill County Business Start Up Information (con't)

Nevada Unemployment Compensation Program

Any business that employs one or more workers is an "employing unit" and must register with the Nevada Unemployment Compensation Program. Registration is made by submitting a Nevada Business Registration Form to the employment security division as soon as workers are hired.

Employment Security Division
1325 Corporate Blvd.
Reno, NV 89502
Phone: 775.688.2663 Fax: 775.688.2667

I-9 Forms for New Employees

Every employer is required, within 72 hours of hiring a new employee, to maintain a completed, signed, witnessed, and dated I-9 Form for each employee.

Immigration & Naturalization Service
1351 Corporate Blvd.
Reno, NV 89502
Phone: 800.375.5283

W-4 Forms

Every employee hired is to complete a W-4 Form so that the employer can withhold the proper amount of income tax from each paycheck. Any change in the employee's tax status requires a new form.

Internal Revenue Service
300 Booth Street
Reno, NV 89502
Phone: 800.829.1040

Nevada Labor Statutes

All employers must comply with Nevada's Labor Statutes and must post a sign explaining these laws at the place of business.

State Labor Commission
1445 Hot Springs Road, Ste. 109
Carson City, NV 89710
Phone: 775.687.4850 Fax: 775.687.6409

Incorporating

Businesses interested in incorporating, along with non-Nevada businesses seeking permission to do business in Nevada, should register with the Secretary of State's Office. The Secretary of State's office handles commercial recordings (incorporation), securities, notaries, and election information.

Secretary of State Capital Building
101 N. Carson St., Suite 3
Carson City, NV 89701
Phone: 775.687.5203 Fax: 775.687.3471
Document on demand directory: 1.800.583.9486

Zoning Offices

The applicable city or county zoning ordinances should be checked to ensure that the desired location is zoned for the proposed type of business before buying or leasing property. For home-based businesses, please verify if a Home Occupation Permit will be required. Contact your local government office(s), or you may find the applicable zoning office(s) in the limited list above under Local Business License Offices.

Using a Fictitious Name

A fictitious name/dba certificate is required for all businesses that plan to use a name different than their legal or corporate name. It is best to check with the County Clerk's office where your business is located to determine if the fictitious name desired is available.

*Source: Nevada Commission on Economic Development

<http://econdev.sierrapacific.com>

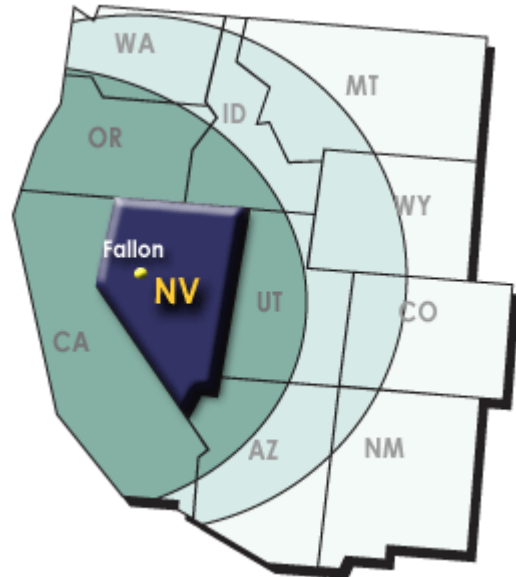


INFORMATION ABOUT

Churchill County Location/Market Access

Nevada offers great accessibility to the major western markets and is at the hub of the western transportation system - an important fact for any business where access and location are key. Nevada is perfectly situated as the hub of the 11-state western region, with a market area of 51 million people within one day's drive.

Miles to/from Fallon, NV	
Reno, NV	61 miles
Sacramento, CA	194 miles
San Francisco, CA	277 miles
Los Angeles, CA	461 miles
San Diego, CA	543 miles
Salt Lake City, UT	477 miles
Portland, OR	637 miles
Seattle, WA	809 miles
Denver, CO	1,010 miles



- The dark green area represents 1 day truck service
- The lighter green area represents 2 day truck service

Trucking

Two principal highways bisect Churchill County and link the region with major western markets. U.S. Highway 50 runs east-west to Reno and California, while U.S. Highway 95A runs north-south to northern Nevada. Interstate 80 is accessible at nearby Fernley, Nevada, or directly north via U.S. Highway 95A. Shipments to 90 percent of the region containing the nine western states can be made on a next-day basis.

Foreign Trade Zones

Northern Nevada has nearly 7,500 acres of Foreign Trade Zones. A Foreign Trade Zone is designated by the United States Customs Department and allows foreign and domestic merchandise to be admitted for operations such as storage, exhibition, assembly, manufacture, and processing, without being subject to formal Customs entry procedures, the payment of Customs duties or the payment of federal excise taxes.

Currently, there are no foreign trade zones within Churchill County. Contact us for information on how to be a part of a foreign trade zone.

Rail Service

The Union Pacific Railroad provides spurline freight service to the center of Fallon. Burlington Northern Santa Fe has also been authorized to operate over the tracks in northern Nevada.

Bus Service

Churchill Area Regional Transportation runs daily. Additionally, Trans Nevada Stages and K-T Services stop twice a day in Fallon, Monday through Friday.

Airport

Fallon Municipal Airport provides charter and general aviation services to the area. Rental cars and flight instructions are also available. The runway lengths are 5,703 ft. paved and 3,650 ft. dirt.

Churchill County Location/Market Access (con't)

Airport (con't)

Reno/Tahoe International Airport

Reno/Tahoe International Airport is located a short distance from the Churchill County area. Reno/Tahoe is the nation's 45th busiest airport. Each day the airport handles approximately 17,000 arriving/departing passengers, 283,000 pounds of cargo arriving/departing and 420 aircraft operations. There are three runways, the main runway is 11,000 ft, the crosswind runway is 6,100 ft. and a parallel runway that is 9,000 ft. U.S. Customs and Immigration Offices are located on the airport premises. Reno/Tahoe international is a landing rights airport and Port of Entry. Three fixed-based operators provide a full range of services for private aircraft.

Road Closure Information

I-80 (CA)

Year	Total Closures-Holds		Total Hours of Closure	No. Days Chains Required	Reason for Closure	Average Length of Closure
2001-02	41		86 hours	44	Spinouts/Accidents	2 hours
	WB	EB	16 minutes			
	19	22				
2002-03	97		80 hours	55	Spinouts/Accidents	50 minutes
	WB	EB	25 minutes			
	47	50				
2003-04	107		94 hours	67	Spinouts/Accidents	53 minutes
	WB	EB	28 minutes			
	48	59				
2004-05	108		349 hours	56	Spinouts/Accidents	3 hours 23 minutes
	WB	EB	5 minutes			
	48	60				

Source: California Department of Transportation (provided by EDAWN)
(WB = West Bound, EB = East Bound)

US-50 (CA)

Fiscal Year*	Total Closures-Holds	Direction	Direction	Total Hours of Closure	No. Days Chains Required
2001-02	0	WB-	EB-	0	56
2002-03	0	WB-	EB-	0	37
2003-04	0	WB-	EB-	0	50

*Fiscal Year = July 1 thru June 30. Source: Nevada Department of Transportation

US-395 (North)

Fiscal Year*	Total Closures-Holds	Direction	Direction	Total Hours of Closure	No. Days Chains Required
2001-02	0	NB-	SB-	0	11
2002-03	0	NB-	SB-	0	12
2003-04	0	NB-	SB-	0	17

*Fiscal Year = July 1 thru June 30. Source: Nevada Department of Transportation

US-395 (South)

Fiscal Year*	Total Closures-Holds	Direction	Direction	Total Hours of Closure	No. Days Chains Required
2001-02	0	NB-	SB-	0	18
2002-03	0	NB-	SB-	0	22
2003-04	0	WB-0	EB-0	0	0

*Fiscal Year = July 1 thru June 30. Source: Nevada Department of Transportation

Available Ports

- Sacramento
- Richmond Pacific Shortline
- Redwood City
- Stockton
- Oakland

<http://econdev.sierrapacific.com>



INFORMATION ABOUT

NEVADA STATE DEVELOPMENT CORPORATION

Nevada State Development Corporation (NSDC) is a statewide Certified Development Company chartered by the U.S. Small Business Administration. NSDC assists new and expanding businesses in obtaining financing through SBA and other lending programs. The company is also an information source and facilitator for a variety of state and federal programs that stimulate lending institutions to provide financing for small- to medium-sized businesses. Since its founding in 1981, NSDC has successfully assisted a wide variety of businesses throughout Nevada in both metropolitan centers and rural communities.

The most significant program supported by NSDC is the **SBA 504 Fixed Asset and Real Estate Loan Program**. The 504 program offers key advantages to businesses that plan to invest in equipment or real estate for their own use:

Low down payment	--	Most loans require only 10% equity
Long term	--	10 or 20 years
Fixed interest rate	--	7.5% for 20-year loans funded in March, 2002
Loan amounts	--	Up to 90% of project cost

NSDC's role is to package, process, close and service the 504 loan. The company and its staff are prepared to serve as advisors to prospective borrowers throughout the entire project including analyzing the transaction, preparing the loan package, and securing the approvals of the bank and SBA. The process can be started through a bank or directly with NSDC.

Nevada State Development Corporation has also been designated by the Export-Import Bank of the United States (Ex-Im Bank) as Nevada's City/State Partner. Primary export financing programs include (1) guarantees to banks for working capital loans and (2) export credit insurance to insure against payment default by foreign customers. Ex-Im Bank will finance the export of any type of goods or services, including commodities, as long as they are not military-related and have at least 50% U.S. content. Assistance in applying for Ex-Im Bank's programs is available through both Reno and Las Vegas offices of NSDC.

Nevada State Development Corporation

6752 South McCarran Blvd.
Reno, NV 89509
(775) 826-6172 or (800) 726-2494



INFORMATION ABOUT

Cost of Living

City	Composite	Grocery Items	Housing	Utilities	Transportation	Health Care	Misc. Goods & Services
Carson City, NV	118.7	109.5	149.0	99.2	101.9	112.8	107.5
Reno/Sparks, NV	112.1	109.7	126.9	90.1	102.2	111.6	109.6
Flagstaff, AZ	112.4	108.5	145.4	87.6	109.8	103.8	95.3
Oakland, CA	147.5	139.3	219.1	81.4	110.8	117.3	122.9
Denver, CO	100.6	104.5	101.8	91.6	99.0	109.1	100.2
Boise, ID	97.9	98.7	86.1	92.8	103.8	101.7	107.0
Missoula, MT	101.1	112.3	94.5	115.5	90.4	104.4	100.8
Albuquerque, NM	100.7	106.4	105.8	95.2	104.3	98.9	95.2
Portland, OR	115.5	115.9	121.2	119.6	102.4	112.2	113.3
St. George, UT	99.6	99.6	95.9	80.3	103.1	85.6	108.9
Seattle, WA	115.3	106.7	134.2	98.6	109.3	118.3	108.7
Cheyenne, WY	107.3	108.8	119.6	111.4	96.1	95.1	99.6

Source: American Chamber of Commerce Researchers Association (ACCRA), fourth quarter 2005.

<http://econddev.sierrapacific.com/sppc>



INFORMATION ABOUT

California – Nevada Business Cost Comparison

The chart is an *approximate* comparison for a small business (manufacturing company of 100 employees and 150,000 square feet). Business costs and taxes will vary based on specific locations.

Taxes	California	Nevada
State Corporate Income Tax ¹	8.84%	No
Personal Income Tax ²	1.0 to 9.3%	No
Payroll Tax ³	1.5%	.63%
Property Tax ⁴	1.1%	1.0%
Franchise Tax	Yes	No
Capital Gains Tax ⁵	Up to 9.3%	No

Business Costs	California	Nevada
Workers' Compensation Costs ⁶	\$6.39/100	\$5.00/100
Annual Lease Rates ⁷	San Jose - \$2,250,000	Reno - \$870,000
Payroll Tax costs	\$67,500 ⁸	\$26,933 ⁹
Property Tax Cost ¹⁰	\$55,000	\$50,000
Utility Costs ¹¹	\$58,700 SDG&E \$57,500 PG&E	\$52,850 Sierra Pacific (Reno)

1. A company with net profits of \$5,000,000 will pay 8.84% or \$442,000 per year in California corporate income tax. That same company in Nevada doesn't pay corporate income tax. (Source: State of California)
2. Personal income taxes affect businesses significantly because roughly 90% of businesses file taxes as individuals (e.g. sole proprietorships and partnerships). Nevada has no personal income tax. (Source: U.S. Small Business Administration Office 2003)
3. Payroll taxes for San Francisco (1.5%) vs. the State of Nevada (.65 minus cost of health benefits to employer). (Source: San Francisco Office of Business and Industry and State of Nevada Legislation Bill SB523 effective till June 30, 2007)
4. Average property tax rates in Contra Costa County, California (1.10%). Average rates in Nevada (1%). (Source: Contra Costa County Assessor's Office; average rates in Nevada are statewide)
5. "State capital gains taxes are a direct levy on investment and entrepreneurship the sources of growth in the economy. High capital gain taxes restrict access to capital." (Source: Small Business Survival Index 2004)
6. Based on an actual 100-employee industrial manufacturing company. $(\$50,000 \times \$5.00)/100 = \$2,500$ NV
 $(\$50,000 \times \$6.39)/100 = \$3,195$ (Source: ProGroup)
7. Based on standard rates for Reno/Sparks, Nevada and San Jose, California. 250,000 square feet of state-of-the-art commercial warehouse space. (Source: Society of Office & Industrial Realtors)
8. San Francisco payroll tax of 1.5%*. Example: company payroll of \$4.5M X 1.5% = \$67,500 payroll tax annually. (Source: *State of California – each city has a different payroll tax vs. Nevada's statewide payroll tax)
9. State of Nevada payroll tax of .63% minus cost of health benefits paid by employers. Example: company payroll of \$4.5M - health insurance cost (\$225,000) X .63% = \$26,933 payroll tax annually. (Source: State of Nevada Department of Taxation)
10. Property valued at \$5M would pay 1.10% (\$55,000) in Contra Costa California and 1.0% (\$50,000) in Nevada. (Source: Contra Costa County Assessor's Office; average rates in Nevada are statewide)
11. Based on an industrial user of 500,000 kWh per month and average rates taking into account summer and winter usage: .1150 per kWh for PG&E, .1174 per kWh for SDG&E and .1057 per kWh for Sierra Pacific (Source: PG&E, SDG&E, and Sierra Pacific Power Company.)

(Rev. 01/06)

Source: EDAWN

<http://econdev.sierrapacific.com>



INFORMATION ABOUT

Churchill County Demographics

Population

Year	Estimated Population
2005	26,585
2004	26,365
2003	25,808
2002	25,116
2001	24,928

Source: State of Nevada Demographer

Fallon Population

Year	Estimated Population
2005	8,339
2004	8,398
2003	8,301
2002	8,178
2001	8,162

Source: State of Nevada Demographer

Income

Area	Per Capita Income*	Average Household Income	Average Family Income	Average Disposable Income
Nevada	\$33,787.00	\$61,684.71	\$72,216.06	\$49,911.94
Churchill County	\$32,171.00	\$60,796.47	\$68,387.59	\$49,975.00

Source: Applied Geographic Solutions, 2005 *Bureau of Economic Analysis, 2004

Gender Composition

Year	Male		Female	
	#	%	#	%
2005*	13,332	50.1	13,252	49.8
2004	13,189	50.0	13,176	50.0
2003	12,919	50.1	12,889	49.9
2002	12,577	50.1	12,539	49.9
2001	12,496	50.1	12,432	49.9

Source: State of Nevada Demographer, *Applied Geographic Solutions

Age Distribution

Year	0 - 14		15 - 19		20 - 34		35 - 54		55 - 64		65 - 84		> 85	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%
2005	6,565	24.7	1,854	7.0	4,949	18.6	7,339	27.6	2,452	9.2	2,798	10.5	641	2.4

Source: Applied Geographic Solutions

Race/Ethnic Origin

Year	White		Black		American Indian, Eskimo, Aleut		Asian		Hawaiian, Pacific Islander		Hispanic		Other	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%
2005	20,813	78.3	401	1.5	1,372	5.2	666	2.5	63	0.2	2,459	9.3	810	3.1

Source: Applied Geographic Solutions

Educational Attainment

Year	Population > 25	<9th Grade	Some High School <i>no diploma</i>	High School Diploma	Some College <i>no degree</i>	Associate Degree	Bachelor's Degree	Graduate/ Professional Degree
2005	15,683	3.5%	11.4%	31.1%	30.0%	6.4%	12.1%	5.6%

Source: Applied Geographic Solutions



INFORMATION ABOUT

Churchill County Labor

Unemployment

Year	Labor Force	Employment	Unemployment	Unemployment Rate (Local)
April 2006	12,890	12,290	600	4.7
2005	12,100	11,589	511	4.2
2004	9,778	9,288	490	5.0
2003	9,710	9,120	590	6.1
2002	9,800	9,170	630	6.4

Information obtained from Nevada Department of Employment, Training and Rehabilitation (DETR).

Labor Relations

Right to Work Laws

Nevada is a Right to Work state. Right to Work law secures the right of employees to decide for themselves whether or not to join or financially support a union. However, employees who work in the railway or airline industries are not protected by a Right to Work law, and employees who work on a federal enclave may not be.

Workman's Compensation Insurance

To assist in defining workman's compensation rates within Nevada, you have several options:

- Use your existing insurance company if they are licensed in Nevada
- You can be self insured in Nevada
- Provide us with the following information and we will furnish estimates of workman's compensation insurance rates currently available from over 200 private insurance companies in Nevada.
 1. Class codes per employee
 2. Payroll by class code - ***Nevada has a PAYROLL CAP whereby wages over \$36,000 per employee are not charged for workman's compensation.***
 3. Loss experience for the last three (3) years
 4. If your company has an Experience Rate Modifier established, it can be applied to your Nevada exposure.
- Call the National Council on Compensation Insurance at 1.800.622.4123 for specific rates for your company.

Workman's Compensation Comparison

In order to see a true comparison on rate differences for Calif., and Nev., we've provided sample quotes for both states done on a sampling of the class codes that are common in many industries. In rating workers' compensation, there are other factors that come into the true class code description, such as the nature of operations, actual employee duties, etc. However, from the class codes given to the underwriter, it should give fair comparison between the two states. The experience modification was assumed to be 1.0 therefore no credit or debit was taken into consideration.

Description	California Rate	Nevada Rate	Dollar Difference	Percent Difference
Storage Warehouse NOC 8292	\$17.42	\$4.45*	\$12.97	Savings of 74.5%
Machine Shop NOC 3632	\$7.35	\$4.62*	\$2.73	Savings of 37.1%
Welding or Cutting NOC & Drivers 3365	\$18.69	\$11.89*	\$6.80	Savings of 36.4%
Clerical Office Employees NOC 8810	\$1.27	\$0.43*	\$0.84	Savings of 66.1%

NOC = Not Otherwise Classified, Rates are quoted per \$100 of payroll

*California also has assessments added to these base rates, Nevada has NONE of these extra charges. NV can also credit their rates up to 25%.

**NV caps the rating per employee at \$36,000 for workers' compensation; California rates for the entire annual salary for workers' compensation.

Data provided by Hartford Insurance. Source: EDAWN

Churchill County Labor (con't)

Nevada Underwriting Environment

- Mandatory use of NCCI loss costs
- Companies set their own loss cost multipliers
- Schedule Rating +/- 25%
- Payroll capped at \$36,000 per employee
- Underwriting Alternatives
 - Guaranteed Cost Plan
 - Retrospective Rating Plan
 - Deductible Program

Nevada Claims Environment

- Pro-Employer State - burden of proof is on the employee
- Medical Control - care must be provided by physicians in Insurer network
- Drug Testing - positive drug test can result in claim denial
- PPD Ratings - based on objective findings
- VOC Rehab - can be addressed through settlement offering

Healthcare Information

Resources

HC Pro - The Healthcare Compliance Committee - HIPAA Information

HC Pro sponsored website with a wealth of resources related to HIPAA. A must see website if you are interested in issues related to Health Insurance Portability and Accountability Act of 1996(HIPAA).

American Academy of Family Physicians - HIPAA Information

American Academy of Family Physicians sponsored website for Health Insurance Portability and Accountability Act of 1996 with resources for employers.

Nevada Health Partners

Nevada Health Partners was organized in 2002, as a subsidiary non-profit corporation of the Nevada Health Care Coalition ("NHCC"), also a non-profit corporation in Nevada. NHP contracts medical service providers and provider services organizations exclusively on behalf of its employer members. Currently medical providers include physicians, dentists, hospitals, prescription benefit management companies, ancillary service providers, and a large national provider services organization.

Health Plans

St. Mary's Health Plans

St. Mary's offers health plans for small businesses with two to fifty employees.

Hometown Health Providers Insurance Company

Hometown Health is a non profit medical service organization that offers health insurance to small businesses with two to fifty employees. From the Web site: "Hometown Health Plan is northern Nevada's oldest, largest and most experienced health maintenance organization (HMO). Locally-owned, it was established in 1988 and operates as a non-profit organization. Hometown Health Plan provides comprehensive benefits to members solely through employer groups."

Anthem Blue Cross and Blue Shield of Nevada

Anthem offers a variety of products that give you benefit and coverage options to suit your situation and your needs. All of their health plans come with benefits everyone looks for - plus some features you might not expect. For more than three decades, Nevadans have relied on the strength and security of the Blue Cross and Blue Shield names. With coverage from Anthem, you join more than 84 million other Americans who count on Blue Cross and Blue Shield plans for health benefits.

Churchill County Labor (con't)

Healthcare Information (con't)

Health Plans (con't)

Health Plan of Nevada

As Nevada's oldest, and most experienced health care organization, HPN has provided Nevada with quality health care that is affordable and easy to access, for over 20 years. They are pleased to offer a variety of benefit plans that provide services and solutions designed to match your diverse health care needs. HPN, a subsidiary of Sierra Health Services, Inc., is the largest health maintenance organizations (HMO) in Nevada.

PacifiCare

PacifiCare Health Systems serves more than 3 million health plan members and approximately 10 million specialty plan members nationwide with annual revenues of more than \$12 billion. PacifiCare is celebrating its 25th anniversary as one of the nation's largest consumer health organizations, offering individuals, employers and Medicare beneficiaries a variety of consumer-driven health care and insurance products. Specialty operations include behavioral health, dental and vision, life insurance, and complete pharmacy and medical management through its wholly owned subsidiary, Prescription Solutions.

UniCare

UniCare is a national organization dedicated to the delivery of quality health care plans and products working together with its customers, consultants, brokers, providers and employers. Providing managed care and specialty health care services throughout the United States, UniCare Life & Health Insurance Company is an operating affiliate of WellPoint

Health Networks Inc. one of the nation's largest publicly traded managed care companies serving the health care needs of more than 13 million members and approximately 42.6 million specialty members. UniCare offers a comprehensive array of health care plans and specialty products that preserve member choice at competitive prices.

Source: Nevada Health Care Coalition

Commuting Trends

Area of Residence	Number of Workers	Percentage of Workers*
Churchill County, NV	9,270	82.4
Lyon County, NV	426	3.8
Washoe County, NV	185	1.6
Mineral County, NV	79	0.7
Kings County, CA	72	0.6
San Diego County, CA	70	0.6
Virginia Beach City, VA	69	0.6
Carson City, NV	46	0.4
Pershing County, NV	18	0.2

*% of 2000 Employment Churchill County is area of workplace Source: Department of Training, Rehabilitation and Employment (DETR)

Workforce Development and Vocational Training

Academic and Career Services

A joint operation with the University of Nevada, Reno; Academic and Career Services works to connect employers with graduating students. They have several programs such as Placement Plus which allows employers to post position descriptions and search student resumes online.

Train Employees Now (TEN)

Nevada offers a state-funded, matching grant program that ensures that new and existing employers have access to a skilled work force. The TEN program operates in conjunction with various state agencies and the Federal Job Training Partnership Act (JTPA). It offers up to 90 days of on-the-job training in which the employer will be reimbursed up to 75% of the total eligible costs. Training is provided only for employees whose average wage is 80% of the statewide average wage. A maximum of \$1,000 per employee is available for customized training. Annual funding is determined by the legislature.

Churchill County Labor (con't)

Workforce Development and Vocational Training (con't)

Job Opportunities in Nevada (JOIN)

JOIN offers clients job readiness skills, assists individuals re-entering the workforce by upgrading skills, offers a GED program, and can even provide funding for individuals to take classes or specialized training.

NevadaWorks

NevadaWorks is the northern Nevada Workforce Board, which targets federal and private resources to help employers develop well-trained, productive employees who meet specific skill requirements. Approved service providers for NevadaWorks include Western Nevada Community College, Truckee Meadows Community College, Community Chest, and ProNet, a networking association for people looking to reenter the job market. These service providers are eligible to receive Workforce Investment Act Title I-B funds for training services to adult and dislocated workers.

The board also manages the JobConnect Centers in Carson City, Reno, and Sparks. JobConnect is a statewide program that provides access to complete and comprehensive workforce services for employers and individuals in central locations and offers on-site resource centers, access to training resources, job order and job referral services, placement assistance, meeting and interview rooms, training centers for workshops, basic computer and resume writing skills, and other specialized programs as needed.

JobConnect recently added a new service - the Northern Nevada Literacy Council GED On-Line program with internet-based access, registration, and virtual instructors available at the JobConnect Resource Centers.

Truckee Meadows Community College (TMCC)

TMCC provides initial skills training in such areas as: welding, forklift operation and safety, database and word processing, plus customized industry specific programs. TMCC's Technical Institute, Edison Campus houses the Applied Industrial Technology programs and provides students with education and training in one or more career-oriented programs. The Technical Institute also provides advanced training for employed and skilled technicians and craftsmen.

Office of Workforce Development and Continuing Education (WDCE)

WDCE, a one-stop education outlet, that gives you the convenience of one TMCC division where you can pursue your hobbies and personal interests, stay abreast of the latest computer technology, brush up on job skills, train for a new career, create customized training for your employees, take advantage of certification testing, keep up with industrial safety mandates and increase your literacy or grasp of the English language. WDCE offers educational flexibility whether you're seeking a comprehensive two-month long course or a day-long workshop at dozens of Reno/Sparks locations. In addition, we offer hundreds of online courses and can even offer courses at your business.

Programs offered through the WDCE include bilingual office and medical assistant certification, cosmetology, diversity management, Judicial/Court Reporting Program, GED Preparatory Classes, massage training, personal training certification, Silver College (a series of courses for retirees), special events management certification, and translation certification.

Western Nevada Community College (WNCC)

Through its Employee Training Center, WNCC provides educational programs and training services to businesses in the region. They also serve as a liaison between educators and employers, linking high school students with employment opportunities through the Student Job Board.

Department of Employment, Training and Rehabilitation (DETR)

DETR's primary mission is to operate a no-fee labor exchange which matches qualified workers with available jobs. Their services include advertising, application screening, and placement.

Churchill County Labor (con't)

Workforce Development and Vocational Training (con't)

Department of Employment, Training, and Rehabilitation Career Enhancement Program (CEP)

CEP is a statewide program that provides services for unemployed Nevadans by placing them in training and retraining positions with employers across the state. Employers that provide opportunities for CEP clients receive financial reimbursement for training costs.

Technology/Business Assistance

Management Assistance Partnership (MAP)

MAP is the industrial extension program of the Nevada System of Higher Education and its partners. Its primary purpose is to work directly with Nevada companies to strengthen their global competitiveness by providing information, decision support, and implementation assistance in adopting new, more advanced technologies, techniques, and best business practices.

Specifically designed for Nevada manufacturing, construction, and mining companies, MAP provides assessments and evaluations, direct consultations, employee development programs, specialized worker, supervisory and managerial training, technology development, business systems improvement, and field engineers.

Regional Technical Institute (RTI)

RTI is a high school in Washoe County for advanced career and technical training education that prepares students to enter directly into the workforce. Students attend part of the day at their regular high school campus and part of the day at RTI, or they can earn a diploma from RTI.

Programs include: Junior and Senior Academic Block, Agriculture, Plant Science, Vet Medicine, Building Trades, Computer-Aided Drafting and Design, 3D Design, Imaging and Animation, Health Occupations, Sports Medicine, Emergency Medical Service, Hotel and Hospitality Management, Video and Broadcast Production Technology, Business Computer Systems, PC Servicing and Networking Fundamentals, Welding Fabrication Technology, Advanced Culinary Art, Early Childhood Education, Machine Tool Manufacturing, and Graphic Arts.

Through a partnership with International Game Technology (IGT), TMCC has developed the Applied Technology Center, a branch of RTI which provides students with education and training opportunities in industrial technologies, including automotive, construction, diesel, electronic, environmental control technology and welding.

Bureau of Business & Economic Research

The bureau provides assistance with economic impact studies, cost/benefits analysis, research & analysis, forecasting trends in economic development, analyzing and tabulating data and designing, implementing and summarizing survey results.

Nevada Technology Council (NTC)

NTC is a nonprofit corporation formed to establish and maintain an active organization of persons from business, government and academia, who are interested in advancing economic development and diversification through innovative technology and entrepreneurship.

Nevada Small Business Development Center (NSBDC)

The NSBDC is an economic development resource with a network of facilities throughout the State providing the expertise, knowledge and innovative training necessary to help startup and ongoing business succeed.

Geographic Information Systems (GIS)

Assistance in mapping and information needs, demographic estimates, retail sales analysis, census reports, market & growth analysis, traffic patterns, site location analysis and tract maps.

Churchill County Labor (con't)

Technology/Business Assistance (con't)

Business Environmental Program

This program provides free assistance to help minimize waste and comply with State and federal hazardous waste and air regulations.

Technology Transfer

In a cooperative effort with USC ETTC NASA's Far West Regional Technology Transfer, the center assists inventors and entrepreneurs applying for SBIR funding through the Federal government and identification of other possible loan sources.

Wages & Availability For Churchill County

Job Title	Est. Employment	Mean Wage	Median Wage
Total All Occupations	7,680	\$16.63	\$15.13
Management Occupations	410	\$29.62	\$26.57
Business and Financial Operations Occupations	320	\$21.74	\$18.58
Computer and Mathematical Occupations	70	\$27.90	\$27.01
Architecture and Engineering Occupations	220	\$25.69	\$24.23
Life, Physical, and Social Science Occupations	30	\$24.88	\$25.55
Community and Social Services Occupations	50	\$14.88	\$11.44
Legal Occupations	40	\$25.32	\$21.97
Education, Training, and Library Occupations	N/A	N/A	N/A
Art, Design, Entertainment, Sports, and Media Occupations	50	\$17.93	\$14.86
Protective Service Occupations	200	\$17.83	\$18.34
Food Preparation and Serving-Related Occupations	620	\$7.27	\$6.67
Building and Grounds Cleaning and Maintenance Occupations	470	\$11.27	\$10.74
Personal Care and Service Occupations	210	\$8.65	\$7.15
Sales and Related Occupations	570	\$12.18	\$8.97
Office and Administrative Support Occupations	1,270	\$14.16	\$13.22
Farming, Fishing, and Forestry Occupations	20	\$12.67	\$14.25
Construction and Extraction Occupations	560	\$18.29	\$18.28
Installation, Maintenance, and Repair Occupations	670	\$20.03	\$21.94
Production Occupations	440	\$13.75	\$12.53
Transportation and Material Moving Occupations	570	\$14.43	\$14.68

2005 Wages

Source: Department of Training, Rehabilitation and Employment (DETR)



INFORMATION ABOUT

Churchill County Quality of Life

Churchill County Public Safety

	Population	Churchill County Crime Rate	Western States Crime Rate*	National Crime Rate
2004	26,106	36.08	n/a	n/a
2003	25,808	34.49	44.69	40.94
2002	25,117	33.16	44.55	41.51
2001	24,928	29.60	43.55	41.61

Source: State of Nevada Department of Motor Vehicles and Public Safety, 2001, 2002, 2003, 2004. *Western States consist of Arizona, Colorado, Idaho, Montana, Nevada, New Mexico, Utah, and Wyoming.

Climate

Monthly Temperature

	2003	2004	2005	Average
January	41.9	33.5	27.5	34.3
February	36.3	37.8	36.5	36.9
March	48.1	51.4	44.8	48.1
April	47.2	53.2	48.1	49.5
May	59.6	60.2	59.0	59.6
June	70.2	69.1	63.5	67.6
July	78.7	77.0	78.6	78.1
August	73.7	70.6	73.8	72.7
September	66.5	65.0	61.2	64.2
October	58.3		53.0	55.7
November	38.9	38.9	44.1	40.6
December	36.4	33.5	33.0	34.3
Average	54.7	53.7	56.6	53.5

Source: Nevada Climate Summaries

Housing Availability

According to the 2000 Census, there are 9,732 housing units in Churchill County. 8,912 are occupied, 820 are vacant, and 67 are available for seasonal, recreational, or occasional use.

According to the Northern Nevada Regional MLS (1st quarter 2005), 126 homes were on the market (available as of March 31, 2005), 91 homes were sold during the first two months of the quarter (houses were on the market an average of 45 days), and 31 new homes were built.

Housing Costs

	Average Price	Median Rent
Churchill County	\$187,500	\$595*

Source: Northern Nevada Regional MLS, first quarter 2005 *U.S. Census Bureau, 2000 Census

Traffic

	Average Commute Time	# of Vehicles per Household*	% of Work Done at Home
Churchill County	20.7 minutes	2.05	3.8

Source: U.S. Census Bureau, 2000 Census, *ehome.com

Churchill County Quality of Life (con't)

Medical/Health Resources

Churchill Community Hospital

This 40-bed facility provides emergency rooms, designated trauma center, surgery, maternity and intensive care services, as well as full service out patient diagnostics. The hospital also offers regular clinics in cardiology, gastroenterology, neurology, orthopedics, oncology, ophthalmology and urology.

Nevada Physician Directory

With the help of the Physician Directory, you can make an informed choice of your doctor in the comfort of your own home, without searching through endless information. This site will help you locate, get acquainted with, and choose a new medical service provider in your area. The Physician Directory listings include all types of physicians for all of your medical needs. some listed areas follows, Naturopaths, Osteopath, Oncology, Dermatology, Pathology, Pediatrics, Endocrinology, Psychiatry, Radiology, Oncology, Cancer Specialists, Gynecology, Urology, and more.

Emergency Services

Churchill County has a variety of emergency services including:

- Churchill County Sheriff's Office
- Fallon City Police
- Fire Department

Education

Churchill County is home to 5 elementary schools, 1 junior high schools, 1 high schools, 2 Parochial/Christian schools, and 1 academy/charter school. In Churchill County, the average teacher/student ratio for grades K-8th is 22:1. The average class size is 23 for English, 22 for Science, and 26 for Social Studies. The 2002-2003 graduation rate for Churchill County was 89.3%.**

*U.S. Census 2000, **Nevada Annual Reports of Accountability

Mathematics Criterion Reference Test (CRT) Results 2004-2005

GRADE 3

Area	Number Enrolled	Not Tested	Emergent/ Developing (1)	Approaches Standard (2)	Meets Standard (3)	Exceeds Standard (4)
Churchill County*	329	0.3%	2.4%	35.1%	33.2%	29.3%
Nevada*	31,552	0.8%	11.8%	37.3%	28.4%	22.6%
National** 4th Grade			Below Basic 21%	At or Above Basic 44%	At or Above Proficient 30%	At Advanced 5%

GRADE 5

Area	Number Enrolled	% Not Tested	Emergent/ Developing (1)	Approaches Standard (2)	Meets Standard (3)	Exceeds Standard (4)
Churchill County*	325	0.0%	3.4%	32.3%	49.8%	14.5%
Nevada*	31,855	0.8%	9.2%	40.3%	38.1%	12.4%
National** 4th Grade			Below Basic 21%	At or Above Basic 44%	At or Above Proficient 30%	At Advanced 5%

GRADE 8

Area	Number Enrolled	% Not Tested	Emergent/ Developing (1)	Approaches Standard (2)	Meets Standard (3)	Exceeds Standard (4)
Churchill County*	344	0.0%	6.7%	23.8%	54.7%	14.8%
Nevada*	32,307	1.9%	19.6%	31.4%	38.1%	10.9%
National**			Below Basic 32%	At or Above Basic 39%	At or Above Proficient 23%	At Advanced 6%

Churchill County Quality of Life (con't)

Reading Criterion Reference Test (CRT) Results 2004-2005

GRADE 3

Area	Number Enrolled	% Not Tested	Emergent/ Developing (1)	Approaches Standard (2)	Meets Standard (3)	Exceeds Standard (4)
Churchill County*	329	0.3%	5.5%	34.3%	44.3%	15.9%
Nevada*	31,552	0.7%	12.3%	43.2%	29.9%	14.6%
National** 4th Grade			Below Basic 38%	At or Above Basic 33%	At or Above Proficient 23%	At Advanced 7%

GRADE 5

Area	Number Enrolled	% Not Tested	Emergent/ Developing (1)	Approaches Standard (2)	Meets Standard (3)	Exceeds Standard (4)
Churchill County*	325	0.3%	6.5%	34.7%	51.1%	7.7%
Nevada*	31,855	0.7%	16.7%	43.5%	34.9%	4.9%
National** 4th Grade			Below Basic 38%	At or Above Basic 33%	At or Above Proficient 23%	At Advanced 7%

GRADE 8

Area	Number Enrolled	% Not Tested	Emergent/ Developing (1)	Approaches Standard (2)	Meets Standard (3)	Exceeds Standard (4)
Churchill County*	344	0.0%	2.1%	19.8%	50.5%	27.6%
Nevada*	32,307	1.9%	10.6%	38.6%	38.0%	12.8%
National**			Below Basic 29%	At or Above Basic 42%	At or Above Proficient 26%	At Advanced 3%

Science Criterion Reference Test (CRT) Results 2004-2005***

GRADE 5

Area	Number Enrolled	% Not Tested	Emergent/ Developing (1)	Approaches Standard (2)	Meets Standard (3)	Exceeds Standard (4)
Churchill County*	325	0.0%	2.5%	24.0%	39.7%	33.8%
Nevada*	31,855	1.4%	12.5%	37.6%	31.0%	18.9%

GRADE 8

Area	Number Enrolled	% Not Tested	Emergent/ Developing (1)	Approaches Standard (2)	Meets Standard (3)	Exceeds Standard (4)
Churchill County*	344	0.3%	4.4%	24.8%	66.2%	4.7%
Nevada*	32,307	2.8%	13.5%	31.2%	50.6%	4.6%

Source: *Nevada Annual Reports of Accountability, **National Center for Education Statistics Achievement (Standard)

1. Emergent/Developing - Student occasionally/does not apply skills/strategies and requires extensive remediation.
2. Approaches Standard - Student inconsistently/incompletely applies skills/strategies and requires targeted remediation.
3. Meets Standard - Student consistently applies skills/strategies without need for remediation.
4. Exceeds Standard - Student comprehensively/consistently applies and generalizes skills/strategies in a variety of situations.

Charter school data are not included in district totals.

***National information on science scores not available

Western Nevada Community College

Western Nevada Community College is a comprehensive community college which serves more than 6,000 students each semester within an 18,000-square-mile service area. One of four community colleges within the University and Community College System of Nevada, it is accredited by the Northwest Association of Schools and of Colleges and Universities.

The college offers some 50 academic degrees and certificates in areas as diverse as engineering and construction technology, nursing, musical theatre, golf facilities management, geographic information systems, criminal justice and graphic design. Students may also complete up to two years of many baccalaureate degree programs, such as teacher preparation, for transfer to a university.

Churchill County Quality of Life (con't)

Western Nevada Community College (con't)

In response to industry needs, the college designs specialized training programs in machine tool, drafting, electronics, computing and other occupational areas. Customization often includes providing specialized instruction at the times and locations most convenient to employers, including on-site programs. Recent training programs conducted for area businesses have included welding certification, math, English, supervisory training, and computer applications.

University of Nevada, Reno (UNR)

U.S. News & World Report ranked UNR as one of America's best colleges and the Carnegie Foundation ranks UNR in the highest research category with institutions like Stanford, Harvard, Cal-Berkley, and UCLA. UNR provides a variety of programs including 70 bachelor's degrees, 70 master's programs, and 30 doctoral specialties. The colleges include: Engineering, Business Administration, Logistics and School of Medicine. UNR's Business Logistics Program is considered by the countries largest firms to be one of the top 10 in the United States. They also have a fully accredited MBA program. Supported research funding has more than tripled in the past 10 years to \$87 million, which translates to a yearly economic impact in Nevada of nearly \$200 million. Researchers at the University of Nevada School of Medicine, with a \$9 million grant from the National Institutes of Health, are finding innovative ways to fight cardiac arrhythmias, or irregular heartbeats.

Embry-Riddle Aeronautical University

Founded just 22 years after the Wright brothers' first flight, Embry-Riddle Aeronautical University, teaches the science, practice, and business of the world of aviation and aerospace. The University and its graduates have built an enviable record of achievement in every aspect of aviation and aerospace. The curriculum at Embry-Riddle covers the operation, engineering, research, manufacturing, marketing, and management of modern aircraft and the systems that support them. The University engages in extensive research, consulting, and related activities that address the unique needs of aviation, aerospace, and related industries.

Sierra Nevada College

Sierra Nevada College offers degree programs in more than 14 different fields, as well as offering continuing education programs, an acclaimed summer arts program and numerous courses at satellite centers in Nevada. The College is accredited by the Commission on Colleges of the Northwest Association of Schools and Colleges and is private, independent, accredited four-year liberal arts college located in Incline Village, Nevada. Student-faculty ratio is 14:1. The Incline Village location has four undergraduate departments: Science and Technology, Humanities and Social Science, Business Administration, and Fine Arts; and a fifth-year post-baccalaureate program in Teacher Education. The College also has degree completion programs in Humanities (psychology concentration) in other Nevada sites including Fallon. The Teacher Education Program is offered in Fallon and Las Vegas.

Lake Tahoe Community College

Located in South Lake Tahoe, Calif., offers the first two years of a four-year degree, 38 different associate's degrees and 20 certificates. LTCC is one of 109 community colleges in the state of California. Students at LTCC enjoy small class sizes averaging 15 students per class and quality one-on-one instruction. The college offers a good neighbor policy for Nevada residents and tuition is only \$28 a unit.



INFORMATION ABOUT

Churchill County Utilities

Electric

Nevada's utility rates are competitive with other major western states. Nevada Assembly Bill 366, passed in 1997, opened the electric utility industry to competition. An added benefit of the deregulation process is a three-year cap on rates to business and residential customers. As of 2000, consumers have the opportunity to select their power provider.

The state's utility companies make use of various sources for producing energy. Coal, hydropower, and natural gas combined with purchase agreements provide a variety of options for delivering highly dependable service at the lowest possible price. Power companies offer cost-based time-of-use rate schedules for commercial and industrial customers, helping them save on their energy costs by coordinating their heavy-load consumption.

Sierra Pacific would be happy to calculate a power estimate for your company.

Geothermal

Nevada ranks second only to California in the development and use of its geothermal resources for producing electricity. According to the Nevada Commission on Mineral Resources, there are currently 14 plants at 10 locations in the state with a total rated capacity of 236 megawatts (MW). Total state resources capacity has been estimated at 2,000 MW by the U.S. Geological Survey.

Gas

Southwest Gas Corporation
215 West Bridge St., Ste. 11
Yerington, NV 89447
775.463.3161

Propane

AmeriGas
1620 W Williams Ave
Fallon, NV 89406
775.423.3632

Water

City System
County/Individual Wells

Sewer

City System
County System
Individual Septic Tanks
Engineered Septic Tanks

Disposal

Waste Management
2900 Enterprise Way
Fallon, NV 89406
775.867.3602

Environmental Assistance

Nevada Small Business Development Center
Business Environmental Program
6100 Neil Road, Ste. 400
Reno, NV 89511
775.689.6688

Public Health Environmental Control
1711 North Roop Street
Carson City, NV 89706
775.887.2190

Telephone

CC Communications
77 N. Main St.
Fallon, NV 89406
775.423.7171