

**LANDER COUNTY COMMISSIONERS MEETING
TOWN BOARD OF BATTLE MOUNTAIN & AUSTIN
BOARD OF COUNTY HIGHWAY COMMISSIONERS**

January 25, 2018

LANDER COUNTY COURTHOUSE
COMMISSIONERS' CHAMBER
50 STATE ROUTE 305
BATTLE MOUNTAIN, NEVADA

Also Via Teleconference At

AUSTIN COURTHOUSE
COMMISSION OFFICE
122 MAIN STREET
AUSTIN, NEVADA

9:00 A.M Call to Order
 Pledge of Allegiance
 A Moment of Silence
 Lander County Commissioners may break for lunch from 12:00pm to 1:15pm
 Any agenda item may be taken out of order, may be combined for consideration by the public
 body, and items may be pulled or removed from the agenda at any time.
 Commissioners Reports on meetings, conferences and seminars attended
 Staff Reports on meetings, conferences and seminars attended

Public Comment - For non-agendized items only. *Persons are invited to submit comments in writing and/or attend and make comments on any non- agenda item at the Board meeting if any, and discussion of those comments at the discretion of the Board. All public comment may be limited to three (3) minutes per person, again at the discretion of the Board. Reasonable restrictions may be placed on public comments based upon time, place and manner, but public comment based upon viewpoint may not be restricted.*

CONSENT AGENDA

All matters listed under the consent agenda are considered routine, and may be acted upon by the Board of County Commissioners with one action, without extensive discussion. Any member of the Board or any citizen may request that an item be taken from the consent agenda, discussed and acted upon separately during this meeting. Consent agenda materials are available at the Lander County Clerk's office for viewing and copies are available for a nominal charge.

- *(1) Approval of January 25, 2018 Agenda Notice
- *(2) Approval of January 11, 2018 Meeting Minutes
- *(3) Approval of the Payment of Bills
- *(4) Approval of Payroll Change Requests

COMMISSIONERS

- *(1) Discussion and possible action to approve/disapprove FY 2016-2017 Lander County Audit as presented by Hinton & Burdick, and all other matters properly related thereto.

Public Comment

- *(2) Discussion and possible action to approve/disapprove FY 2016-2017 Plan of Corrective Action to the Nevada Department of Taxation as presented by Hinton & Burdick, and all other matters properly related thereto.

Public Comment

- *(3) Discussion for possible action to approve/disapprove the use of the Battle Mountain Recreation Center for the Class of 2018 Sober Senior Party on June 8, 2018 from 9:00 pm until 6:00 am on June 9, 2018, and all other matters properly related thereto.

Public Comment

- *(4) Discussion and possible action regarding approval/disapproval of the OSHA Annual Report and authorization for the Chair or Vice-chair to sign the OSHA 300A form, and all other matters properly related thereto.

Public Comment

- *(5) Discussion and possible action regarding the annual Lander County Local Emergency Planning Committee (LEPC) Letter of Promulgation and authorization for the Chair or Vice-chair to sign, and all other matters properly related thereto.

Public Comment

- *(6) Discussion for possible action to approve/disapprove the Public Service Announcement from the Lander County Emergency Planning Committee, and all other matters properly related thereto.

Public Comment

- *(7) Discussion for possible action regarding the creation of a committee to oversee issues regarding RS2477 Roads within Lander County, and all other matters properly related thereto.

Public Comment

- *(8) Discussion for possible action regarding the All Terrain Vehicle (ATV) Map and direction to submit a letter to the State of Nevada requesting crossing areas of state highways, and all other matters properly related thereto.

Public Comment

- *(9) Discussion for possible action regarding the construction of the Battle Mountain Levee Project, and all other matters properly related thereto.

Public Comment

- *(10) Discussion for possible action to approve/disapprove Resolution 2018-01 which adds an alternate to the Austin Airport Advisory Board Committee, and all other matters properly related thereto.

Public Comment

ASSESSORS

- *(11) Discussion for possible action regarding a request from the Lander County Assessor to move the Business License Program to the Planning Coordinator, and all other matters properly related thereto.

Public Comment

PUBLIC WORKS

- *(12) Discussion for possible action to approve/disapprove a modified contract between Lander County and Land Venture Partners, LLC., for the Airport Waterline Project, and all other matters properly related thereto.

Public Comment

- *(13) Discussion for possible action regarding a reduction in the Water & Sewer Rates for senior citizens and low income residents of Battle Mountain, Nevada, and all other matters properly related thereto.

Public Comment

COMMISSIONERS

- *(14) Discussion for possible action regarding the purchase of Law Shield, a protective measure for Lander County employees that were affected by the unintentional release of personal information, and all other matters properly related thereto.

Public Comment

- *(15) Discussion only regarding the Lander County Planning Commission and its roles and responsibilities, and all other matters properly related thereto.

Public Comment

- *(16) Discussion for possible action to select a date and time to hold a special commission meeting that will include all department heads, boards Categories I, II, III and IV, and an invitation to all Elected Officials to set goals for the upcoming budget year, and all other matters properly related thereto.

Public Comment

- *(17) Discussion for possible action regarding the scheduled Lander County Commission meeting scheduled for February 8, 2018 and the possibility of changing the date to February 7, 2018, and all other matters properly related thereto.

Public Comment

- *(18) Discussion for possible action regarding an additional county position within the Lander County Treasurer's office, and all other matters properly related thereto.

Public Comment

- *(19) Discussion for possible action regarding property damage to a personal vehicle in the Lander County Sheriff's Office Parking lot, and all other matters properly related thereto.

Public Comment

- *(20) Discussion for possible action regarding a water application from the U.S. Water and Lands, LLC (87492) to the State Engineer for 300,000 acre feet of unappropriated Humboldt River Water Rights and to submit a letter of protest, and all other matters properly related thereto.

Public Comment

***CORRESPONDENCE**

- *(21) Correspondence/reports/potential upcoming agenda items.

Public Comment

Public Comment - For non-agendized items only. *Persons are invited to submit comments in writing and/or attend and make comments on any non- agenda item at the Board meeting if any, and discussion of those comments at the discretion of the Board. All public comment may be limited to three (3) minutes per person, again at the discretion of the Board. Reasonable restrictions may be placed on public comments based upon time, place and manner, but public comment based upon viewpoint may not be restricted.*

ADJOURN

*Denotes "for possible action". Each such item may be discussed and action taken thereon with information provided at the meeting. Action may be taken according to the "Nevada Open Meeting Law Manual" via a telephone conference call in which a quorum of the Board members is simultaneously linked to one another telephonically.

NOTE: TIMES ARE APPROXIMATE

This is the tentative schedule for the meeting. The Board reserves the right to take items out of order to accomplish business in the most efficient manner. The Board may combine two or more agenda items for consideration. The Board may remove an item from the agenda or delay discussion relating to an item on the agenda at any time.

Notice to persons with disabilities: Members of the public who are disabled and require special assistance or accommodations at the meeting are requested to notify the County Executive Director in writing at the Courthouse, 50 State Route 305, Battle Mountain, Nevada 89820, or call (775) 635-2885 at least one day in advance of the meeting.

NOTICE: Any member of the public that would like to request any supporting material from the meeting, please contact the clerk's office, 50 State Route 305, Battle Mountain, Nevada 89820 (775) 635-5738.

AFFIDAVIT OF POSTING

State of Nevada)
) ss
County of Lander)

Keith Westengard, Lander County Executive Director of said Lander County, Nevada, being duly sworn, says, that on the 22nd day of January, 2018, he posted a notice, of which the attached is a copy, at the following places: 1) Battle Mountain Civic Center, 2) Battle Mountain Post Office, 3) Lander County Courthouse, 4) Swackhamer's Plaza Bulletin Board, 5) Kingston Community Hall Bulletin Board, and 6) Austin Courthouse in said Lander County, where proceedings are pending.



Keith Westengard, Lander County Executive Director

Subscribed and sworn to before me this 22nd day of January, 2018.

Witness



Name of Agenda: Lander County Board of Commissioners

Date of Meeting: January 25, 2018

Keith Westengard
Lander County Executive Director

LANDER COUNTY COMMISSION MEETING

January 25, 2018

APPROVE

Check #105457

Executive Director



COUNTY OF LANDER

TETON SIGNS

DATE	INVOICE	AMOUNT	REMARKS
01/05/18	4967	13,520.00	12/27/17 AUSTIN TOWN

CHECK NO 105457 \$13,520.00 **

COUNTY OF LANDER

50 State Route 305
Battle Mountain, NV 89820
(775) 635-2573

WELLS FARGO BANK
BATTLE MOUNTAIN, NV 89820
GENERAL ACCOUNT

No. 105457

94-7074
3212

PAY TO THE ORDER OF

TETON SIGNS

VOID IF NOT CASHED
WITHIN 90 DAYS

DATE	CHECK NO.	AMOUNT
01/05/18 **VOID**	105457 **VOID**	\$13,520.00 **VOID**

VOID**13,520DOLLARS AND00CENTS***

TETON SIGNS
537 SOUTH 5TH STREET

ELKO NV 89801

NON-NEGOTIABLE

Keith Westengard
Lander County Executive Director

LANDER COUNTY COMMISSION MEETING

January 25, 2018

APPROVE

Check #105517

Executive Director



1-11-18

COUNTY OF LANDER

DESTINY LINNELL

DATE	INVOICE	AMOUNT	REMARKS
01/10/18	1/3/18 AUSTIN EMS	100.00	STANDBY 24 HR SHIFT
01/10/18	1/4/18 AUSTIN EMS	100.00	STANDBY 24 HR SHIFT

CHECK NO 105517 \$200.00 **

COUNTY OF LANDER

50 State Route 305
Battle Mountain, NV 89820
(775) 635-2573

WELLS FARGO BANK
BATTLE MOUNTAIN, NV 89820
GENERAL ACCOUNT

No. 105517

94-7074
3212

PAY TO THE ORDER OF

DESTINY LINNELL

VOID IF NOT CASHED
WITHIN 90 DAYS

DATE	CHECK NO.	AMOUNT
01/11/18 **VOID**	105517 **VOID**	\$200.00 **VOID**

VOID**200DOLLARS AND00CENTS***

DESTINY LINNELL
3750 MOUNTAIN VIEW DR.

WINNEMUCCA NV 89445

NON-NEGOTIABLE

Keith Westengard
Lander County Executive Director

LANDER COUNTY COMMISSION MEETING

January 25, 2018

APPROVE

Check #105518

Executive Director

Keith Westengard 1-11-18

COUNTY OF LANDER

MAXWELL ASPHALT, INC.

DATE	INVOICE	AMOUNT	REMARKS
01/10/18	AIP 3-32-0026-017	40,735.34	9/2/17-10/4/17 FA-31

CHECK NO 105518 \$40,735.34 **

COUNTY OF LANDER

50 State Route 305
Battle Mountain, NV 89820
(775) 635-2573

WELLS FARGO BANK
BATTLE MOUNTAIN, NV 89820
GENERAL ACCOUNT

No. 105518

94-7074
3212

PAY TO THE ORDER OF

MAXWELL ASPHALT, INC.

VOID IF NOT CASHED
WITHIN 90 DAYS

DATE	CHECK NO.	AMOUNT
01/11/18 **VOID**	105518 **VOID**	\$40,735.34 **VOID**

VOID**40,735DOLLARS AND34CENTS***

MAXWELL ASPHALT, INC.
P.O. BOX 585

BOUNTIFUL

UT 84011

NON-NEGOTIABLE

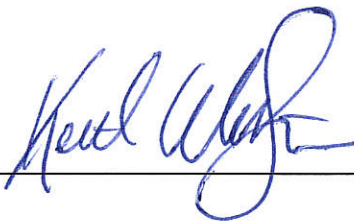
Keith Westengard
Lander County Executive Director

LANDER COUNTY COMMISSION MEETING

January 25, 2018

APPROVE

Check #105534



Executive Director

DEBORAH CARDOZA

COUNTY OF LANDER

DATE	INVOICE	AMOUNT	REMARKS
01/19/18	1801060010	100.00	1/6/18 AUSTIN EMS RUN
01/19/18	1801060025	100.00	1/6/18 AUSTIN EMS RUN

CHECK NO 105534 \$200.00 **

COUNTY OF LANDER

50 State Route 305
Battle Mountain, NV 89820
(775) 635-2573

WELLS FARGO BANK
BATTLE MOUNTAIN, NV 89820
GENERAL ACCOUNT

No. 105534

94-7074
3212

PAY TO THE ORDER OF

DEBORAH CARDOZA

VOID IF NOT CASHED
WITHIN 90 DAYS

DATE	CHECK NO.	AMOUNT
01/19/18 **VOID**	105534 **VOID**	\$200.00 **VOID**

VOID**200DOLLARS AND 00CENTS***

DEBORAH CARDOZA
HC65 BOX 139

AUSTIN

NV 89310

VOID
NON-NEGOTIABLE

Keith Westengard
Lander County Executive Director

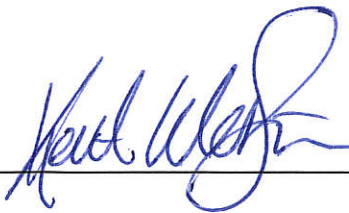
LANDER COUNTY COMMISSION MEETING

January 25, 2018

APPROVE

Check #105535

Executive Director



COUNTY OF LANDER

CHIP COLPITTS

DATE	INVOICE	AMOUNT	REMARKS
01/19/18	1801060010	50.00	1/6/18 AUSTIN EMS RUN
01/19/18	1801060025	50.00	1/6/18 AUSTIN EMS RUN

CHECK NO 105535 \$100.00 **

COUNTY OF LANDER

50 State Route 305
Battle Mountain, NV 89820
(775) 635-2573

WELLS FARGO BANK
BATTLE MOUNTAIN, NV 89820
GENERAL ACCOUNT

No. 105535

94-7074
3212

PAY TO THE ORDER OF

CHIP COLPITTS

VOID IF NOT CASHED
WITHIN 90 DAYS

DATE	CHECK NO.	AMOUNT
01/19/18 **VOID**	105535 **VOID**	\$100.00 **VOID**

VOID**100DOLLARS AND00CENTS***

CHIP COLPITTS
HC 65 BOX 111

AUSTIN

NV 89310

VOID
NON-NEGOTIABLE

Keith Westengard
Lander County Executive Director

LANDER COUNTY COMMISSION MEETING

January 25, 2018

APPROVE

Check #105539

Executive Director



COUNTY OF LANDER

JIMMY DROWN

DATE	INVOICE	AMOUNT	REMARKS
01/19/18	ADVANCE MEALS	242.00	2/4-2/9/18 SNOW VEH SFTY

CHECK NO 105539 \$242.00 **

COUNTY OF LANDER

50 State Route 305
Battle Mountain, NV 89820
(775) 635-2573

WELLS FARGO BANK
BATTLE MOUNTAIN, NV 89820
GENERAL ACCOUNT

No. 105539

94-7074
3212

PAY TO THE ORDER OF

JIMMY DROWN

VOID IF NOT CASHED
WITHIN 90 DAYS

DATE	CHECK NO.	AMOUNT
01/19/18 **VOID**	105539 **VOID**	\$242.00 **VOID**

VOID**242DOLLARS AND00CENTS***

JIMMY DROWN
186 E. 5TH STREET

BATTLE MOUNTAIN NV 89820

NON-NEGOTIABLE

Keith Westengard
Lander County Executive Director

LANDER COUNTY COMMISSION MEETING

January 25, 2018

APPROVE

Check #105541



Executive Director

COUNTY OF LANDER

DEONILLA R. FULLER

DATE	INVOICE	AMOUNT	REMARKS
01/19/18	ADVANCE FUEL	250.38	1/25-26 UNIONS/MANAGEMENT
01/19/18	ADVANCE MEALS	68.00	1/25-26 UNIONS/MANAGEMENT

CHECK NO 105541 \$318.38 **

COUNTY OF LANDER

50 State Route 305
Battle Mountain, NV 89820
(775) 635-2573

PAY TO THE ORDER OF

DEONILLA R. FULLER

VOID**318DOLLARS AND38CENTS***

DEONILLA R. FULLER
107 COVE AVE.

BATTLE MOUNTAIN NV 89820

WELLS FARGO BANK
BATTLE MOUNTAIN, NV 89820
GENERAL ACCOUNT

No. 105541

94-7074
3212

VOID IF NOT CASHED
WITHIN 90 DAYS

DATE	CHECK NO.	AMOUNT
01/19/18 **VOID**	105541 **VOID**	\$318.38 **VOID**

NON-NEGOTIABLE

Keith Westengard
Lander County Executive Director

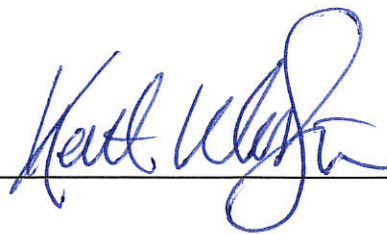
LANDER COUNTY COMMISSION MEETING

January 25, 2018

APPROVE

Check #105542

Executive Director



COUNTY OF LANDER

RICK GOBEL

DATE	INVOICE	AMOUNT	REMARKS
01/19/18	ADVANCE MEALS	242.00	2/4-2/9/18 SNOW VEH. SFTY

CHECK NO 105542 \$242.00 **

COUNTY OF LANDER

50 State Route 305
Battle Mountain, NV 89820
(775) 635-2573

WELLS FARGO BANK
BATTLE MOUNTAIN, NV 89820
GENERAL ACCOUNT

No. 105542

94-7074
3212

PAY TO THE ORDER OF

RICK GOBEL

VOID IF NOT CASHED
WITHIN 90 DAYS

DATE	CHECK NO.	AMOUNT
01/19/18 **VOID**	105542 **VOID**	\$242.00 **VOID**

VOID**242DOLLARS AND00CENTS***

RICK GOBEL
2210 ALLEN ROAD

BATTLE MOUNTAIN NV 89820

NON-NEGOTIABLE

Keith Westengard
Lander County Executive Director

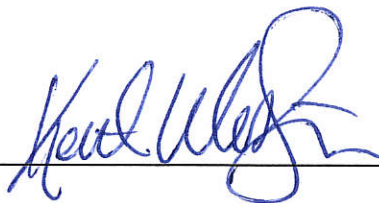
LANDER COUNTY COMMISSION MEETING

January 25, 2018

APPROVE

Check #105543

Executive Director



COUNTY OF LANDER

HINTONBURDICK, PLLC

DATE	INVOICE	AMOUNT	REMARKS
01/19/18	176748/LANDE009	51,900.00	12/31/17

CHECK NO 105543 \$51,900.00 **

COUNTY OF LANDER

50 State Route 305
Battle Mountain, NV 89820
(775) 635-2573

WELLS FARGO BANK
BATTLE MOUNTAIN, NV 89820
GENERAL ACCOUNT

No. 105543

94-7074
3212

PAY TO THE ORDER OF

HINTONBURDICK, PLLC

VOID IF NOT CASHED
WITHIN 90 DAYS

DATE	CHECK NO.	AMOUNT
01/19/18 **VOID**	105543 **VOID**	\$51,900.00 **VOID**

VOID**51,900DOLLARS AND00CENTS***

HINTONBURDICK, PLLC
63 SOUTH 300 EAST #100

ST. GEORGE

UT 84770

NON-NEGOTIABLE

Keith Westengard
Lander County Executive Director

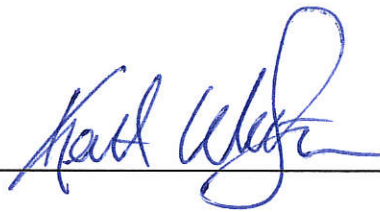
LANDER COUNTY COMMISSION MEETING

January 25, 2018

APPROVE

Check #105544

Executive Director



COUNTY OF LANDER

LANDER COUNTY RECORDER

DATE	INVOICE	AMOUNT	REMARKS
01/19/18	PETTY CASH	300.00	DMV DRAWERS CASH BACKUP

CHECK NO 105544 \$300.00 **

COUNTY OF LANDER

50 State Route 305
Battle Mountain, NV 89820
(775) 635-2573

WELLS FARGO BANK
BATTLE MOUNTAIN, NV 89820
GENERAL ACCOUNT

No. 105544

94-7074
3212

PAY TO THE ORDER OF

LANDER COUNTY RECORDER

VOID IF NOT CASHED
WITHIN 90 DAYS

DATE	CHECK NO.	AMOUNT
01/19/18 **VOID**	105544 **VOID**	\$300.00 **VOID**

VOID**300DOLLARS AND00CENTS***

LANDER COUNTY RECORDER
50 STATE ROUTE 305

BATTLE MOUNTAIN NV 89820

VOID
NON-NEGOTIABLE

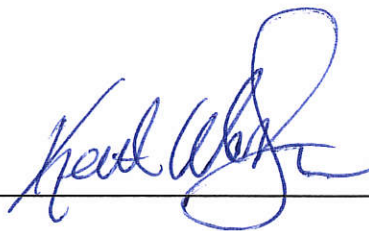
Keith Westengard
Lander County Executive Director

LANDER COUNTY COMMISSION MEETING

January 25, 2018

APPROVE

Check #105546



Executive Director

COUNTY OF LANDER

MATT LOWER

DATE	INVOICE	AMOUNT	REMARKS
01/19/18	ADVANCE MEALS	242.00	2/4-2/9/18 SNOW VEH SFTY

CHECK NO 105546 \$242.00 **

COUNTY OF LANDER

50 State Route 305
Battle Mountain, NV 89820
(775) 635-2573

WELLS FARGO BANK
BATTLE MOUNTAIN, NV 89820
GENERAL ACCOUNT

No. 105546

94-7074
3212

PAY TO THE ORDER OF

MATT LOWER

VOID IF NOT CASHED
WITHIN 90 DAYS

DATE	CHECK NO.	AMOUNT
01/19/18 **VOID**	105546 **VOID**	\$242.00 **VOID**

VOID**242DOLLARS AND00CENTS***

MATT LOWER
2 STATE ROUTE 305

BATTLE MOUNTAIN NV 89820

NON-NEGOTIABLE


Keith Westengard
Lander County Executive Director

LANDER COUNTY COMMISSION MEETING

January 25, 2018

APPROVE

Check #105547



Executive Director

COUNTY OF LANDER

BART E. NEGRO

DATE	INVOICE	AMOUNT	REMARKS
01/19/18	ADVANCE MEALS	242.00	2/7-2/9/18 SNOW VEH.SFTY

CHECK NO 105547 \$242.00 **

COUNTY OF LANDER

50 State Route 305
Battle Mountain, NV 89820
(775) 635-2573

WELLS FARGO BANK
BATTLE MOUNTAIN, NV 89820
GENERAL ACCOUNT

No. 105547

94-7074
3212

PAY TO THE ORDER OF

BART E. NEGRO

VOID IF NOT CASHED
WITHIN 90 DAYS

DATE	CHECK NO.	AMOUNT
01/19/18 **VOID**	105547 **VOID**	\$242.00 **VOID**

VOID**242DOLLARS AND00CENTS***

BART E. NEGRO
BOX 1237

BATTLE MOUNTAIN NV 89820

NON-NEGOTIABLE


Keith Westengard
Lander County Executive Director

LANDER COUNTY COMMISSION MEETING

January 25, 2018

APPROVE

Check #105551



Executive Director

COUNTY OF LANDER

ANDREW PETERSEN

DATE	INVOICE	AMOUNT	REMARKS
01/19/18	ADVANCE MEALS	242.00	2/4-2/9/18 SNOW VEH SFTY

CHECK NO 105551 \$242.00 **

COUNTY OF LANDER

50 State Route 305
Battle Mountain, NV 89820
(775) 635-2573

WELLS FARGO BANK
BATTLE MOUNTAIN, NV 89820
GENERAL ACCOUNT

No. 105551

94-7074
3212

PAY TO THE ORDER OF

ANDREW PETERSEN

VOID IF NOT CASHED
WITHIN 90 DAYS

DATE	CHECK NO.	AMOUNT
01/19/18 **VOID**	105551 **VOID**	\$242.00 **VOID**

VOID**242DOLLARS AND00CENTS***

ANDREW PETERSEN
2 STATE ROUTE 305

BATTLE MOUNTAIN NV 89820

NON-NEGOTIABLE

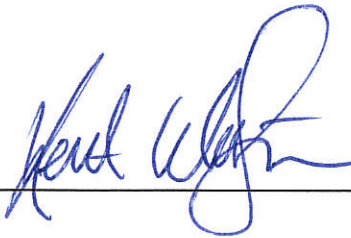
Keith Westengard
Lander County Executive Director

LANDER COUNTY COMMISSION MEETING

January 25, 2018

APPROVE

Check #105553



Executive Director

COUNTY OF LANDER

STEPHEN PRIEST

DATE	INVOICE	AMOUNT	REMARKS
01/19/18	ADVANCE LODGING	2,926.00	2/8/18 K9 HANDLER SCHOOL
01/19/18	ADVANCE MEALS	1,093.00	2/8/18 K9 HANDLER SCHOOL

CHECK NO 105553 \$4,019.00 **

COUNTY OF LANDER

50 State Route 305
Battle Mountain, NV 89820
(775) 635-2573

WELLS FARGO BANK
BATTLE MOUNTAIN, NV 89820
GENERAL ACCOUNT

No. 105553

94-7074
3212

PAY TO THE ORDER OF

STEPHEN PRIEST

VOID IF NOT CASHED
WITHIN 90 DAYS

DATE	CHECK NO.	AMOUNT
01/19/18 **VOID**	105553 **VOID**	\$4,019.00 **VOID**

VOID**4,019DOLLARS AND00CENTS***

STEPHEN PRIEST
940 SHEEP CREEK RD

BATTLE MOUNTAIN NV 89820

NON-NEGOTIABLE

Keith Westengard
Lander County Executive Director

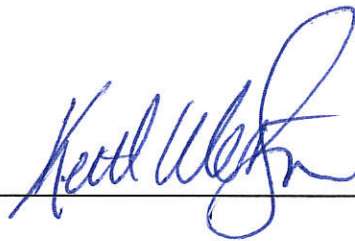
LANDER COUNTY COMMISSION MEETING

January 25, 2018

APPROVE

Check #105558

Executive Director



COUNTY OF LANDER
C/O L.C. SHERIFF

STEVEN SMITH

DATE	INVOICE	AMOUNT	REMARKS
01/19/18	ADVANCE MEALS	242.00	2/4-2/9/18 SNOW VEH SFTY

CHECK NO 105558 \$242.00 **

COUNTY OF LANDER

50 State Route 305
Battle Mountain, NV 89820
(775) 635-2573

WELLS FARGO BANK
BATTLE MOUNTAIN, NV 89820
GENERAL ACCOUNT

No. 105558

94-7074
3212

PAY TO THE ORDER OF

STEVEN SMITH

VOID IF NOT CASHED
WITHIN 90 DAYS

DATE	CHECK NO.	AMOUNT
01/19/18 **VOID**	105558 **VOID**	\$242.00 **VOID**

VOID**242DOLLARS AND 00CENTS***

STEVEN SMITH
490 W TULE STREET

C/O L.C. SHERIFF

BATTLE MOUNTAIN NV 89820

NON-NEGOTIABLE

Keith Westengard
Lander County Executive Director

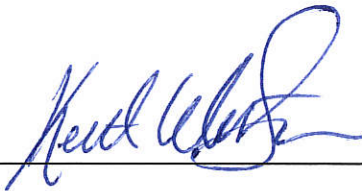
LANDER COUNTY COMMISSION MEETING

January 25, 2018

APPROVE

Check #105560

Executive Director

A handwritten signature in blue ink, appearing to read "Keith Westengard", is written over a horizontal line.

COUNTY OF LANDER

KERRY F. TUCKETT

DATE	INVOICE	AMOUNT	REMARKS
01/19/18	ADVANCE MEALS	242.00	2/4-2/9/18 SNOW VEH SFTY

CHECK NO 105560 \$242.00 **

COUNTY OF LANDER

50 State Route 305
Battle Mountain, NV 89820
(775) 635-2573

WELLS FARGO BANK
BATTLE MOUNTAIN, NV 89820
GENERAL ACCOUNT

No. 105560

94-7074
3212

PAY TO THE ORDER OF

KERRY F. TUCKETT

VOID IF NOT CASHED
WITHIN 90 DAYS

DATE	CHECK NO.	AMOUNT
01/19/18 **VOID**	105560 **VOID**	\$242.00 **VOID**

VOID**242DOLLARS AND 00CENTS***

KERRY F. TUCKETT
1075 3400 EAST STREET

BATTLE MOUNTAIN NV 89820

VOID
NON-NEGOTIABLE

Keith Westengard
Lander County Executive Director

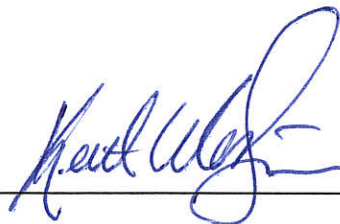
LANDER COUNTY COMMISSION MEETING

January 25, 2018

APPROVE

Check #105561

Executive Director



COUNTY OF LANDER

GLEN WILEY

DATE	INVOICE	AMOUNT	REMARKS
01/19/18	ADVANCE MEALS	242.00	2/4-2/9/18 SNOW VEH SFTY

CHECK NO 105561 \$242.00 **

COUNTY OF LANDER

50 State Route 305
Battle Mountain, NV 89820
(775) 635-2573

WELLS FARGO BANK
BATTLE MOUNTAIN, NV 89820
GENERAL ACCOUNT

No. 105561

94-7074
3212

PAY TO THE ORDER OF

GLEN WILEY

VOID IF NOT CASHED
WITHIN 90 DAYS

DATE	CHECK NO.	AMOUNT
01/19/18 **VOID**	105561 **VOID**	\$242.00 **VOID**

VOID**242DOLLARS AND00CENTS***

GLEN WILEY
2 STATE ROUTE 305

BATTLE MOUNTAIN NV 89820

NON-NEGOTIABLE

LANDER COUNTY COMMISSIONERS MEETING
1/25/2018

Agenda Item Number __1__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion and possible action to approve/disapprove FY 2016-2017 Lander County Audit as presented by Hinton & Burdick, and all other matters properly related thereto.

Public Comment:

Background: **Audit attached**

Recommended Action:

LANDER COUNTY
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017
WITH REPORT OF
CERTIFIED PUBLIC ACCOUNTANTS

LANDER COUNTY

Table of Contents

INTRODUCTORY SECTION

Letter of Transmittal	i
-----------------------------	---

FINANCIAL SECTION

Independent Auditors' Report.....	1
Management's Discussion and Analysis.....	5
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	14
Statement of Activities	15
Fund Financial Statements:	
Balance Sheet – Governmental Funds.....	16
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	17
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	18
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	19
Statement of Net Position – Proprietary Funds	20
Statement of Revenues, Expenses, and Changes In Net Position – Proprietary Funds	21
Statement of Cash Flows – Proprietary Funds	22
Combined Statement of Fiduciary Net Position – Fiduciary Funds.....	23
Statement of Changes in Fiduciary Net Position – Fiduciary Funds.....	24
Notes to the Financial Statements	25
Required Supplementary Information:	
Schedule of the Proportionate Share of the Net Pension Liability	58
Schedule of Contributions	59
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual:	
General Fund (Detailed)	60
Schedule of Funding Progress	65

LANDER COUNTY

Table of Contents (Continued)

Supplementary Information:

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual CCP Fund	68
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual Airport Capital Improvement Fund	69
Combining Balance Sheet – Non-major Governmental Funds	70
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Non-major Governmental Funds	74
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual Special Revenue Funds	78
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual Capital Project Funds	102
Schedule of Revenues, Expenditures, and Changes in Net Position – Budget and Actual Proprietary Funds	108
Combining Statement of Changes in Assets and Liabilities - All Trust and Agency Funds	112

OTHER COMMUNICATIONS FROM INDEPENDENT AUDITORS:

Report on Compliance and on Internal Control over Financial Reporting	121
Report on Compliance with State Statutes and Administrative Code.....	123
Nevada Revised Statute 354.6113	126
Schedule of Fees Imposed Subject to the Provision of NRS 354.5989	127
Independent Auditors' Report on Compliance For Each Major Program and On Internal Control over Compliance Required by the Uniform Guidance	129
Summary of Auditors' Results.....	131
Financial Statement Findings.....	132
Federal Award Findings and Questioned Costs	135
Summary of Prior Year Findings and Questioned Costs	135
Schedule of Expenditures of Federal Awards.....	136
Notes to the Schedule of Expenditures of Federal Awards.....	137
Schedule of Findings and Recommendations	139
Corrective Action Plan.....	to be inserted upon completion

INTRODUCTORY SECTION

Lander County

50 State Route 305

Battle Mountain, Nevada 89820

Phone (775) 635-2573 Fax (775) 635-9256



January 11, 2018

Residents of Lander County

Town of Battle Mountain and

Town of Austin

The Honorable Board of County Commissioners

Lander County, Nevada

We are pleased to submit the Management's Discussion and Analysis Report for Lander County, Town of Battle Mountain and Town of Austin Nevada for the fiscal year ended June 30, 2017.

Nevada Revised Statutes (NRS) 354.624 requires the County to issue an annual report on its financial position and activities and that this report be audited by an independent certified public accounting firm.

Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with county management based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute assurance that the financial statements are free from material misstatements. We believe the data, as presented, is accurate in all material aspects and that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County; and that all disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

REPORT PRESENTATION

We are presenting Management's Discussion and Analysis as an introduction to the financial information. It immediately follows the auditor's opinion. This section provides an overview and analysis of the County's significant transactions to aid readers in understanding their financial impact and relationship to the financial statements and schedules provided. This section is presented to provide more meaningful information to our readers and to demonstrate accountability for our financial actions.

The Financial Reporting Entity and Its Services

Lander County was formed on December 19, 1862 and was named after General Frederick W. Lander, Civil War hero and prominent builder of a wagon road across Nevada. Situated in the center of the state, the Lander County region attracted prospectors fanning out across the Great Basin after the 1859 discovery of the Comstock Lode. The County originally encompassed the eastern third of the State and was called "The Mother of Counties." It was later divided into the Counties of Lander, Eureka, White Pine, and Elko. The first County seat was located in Jacobsville, six miles west of Austin. In September, 1863, voters mandated its move to Austin the following May, and then in 1979 to Battle Mountain.

Located in north central Nevada, Lander County encompasses 5,621 square miles. Over 85 percent of the County is currently public land managed by federal agencies. Interstate 80 traverses the County in an east-west fashion on the northern end, as does Highway 50 on the southern end. State Highway 305 which runs north and south, bisects the center of Lander County. This highway links the towns of Battle Mountain and Austin. The town of Kingston is located in the southern part of Lander County on Nevada State Highway 376.

The total population of Lander County in 2016 was estimated to be 6,257. The population density is relatively .9 persons per square mile. Approximately 85 percent of Lander County residents live in the northern portion of the County.

In recent years Lander County's economy has been dominated by mining. Agriculture also plays a significant role in the local economy. High quality alfalfa and alfalfa seed is produced. Although the mining industry has declined in Lander County in recent years, it is still the dominant sector of the local economy.

The County provides for the health, safety and welfare of its citizens through many programs. Programs for health and welfare include immunization and flu vaccinations at the Community Health Nurse Office, one-time assistance with utility bills and transportation through the Social Services department. Planning, zoning and building permits, tax assessment and collections, and general governmental services are also provided by the County. The County also provides for new construction and maintenance on various streets and highways; builds and maintains parks; maintains our public cemetery; operates the library, Civic Center and Rec Center; adjudicates various civil and criminal matters in its State and local courts; maintains the civil peace through the Sheriff's Department and its law enforcement officers.

The County has established various funds to account for these activities in compliance with legal requirements to facilitate management control, or to satisfy the requirements of generally accepted accounting principles. Governmental, proprietary and fiduciary fund types are employed to record all financial transactions of the County. This annual report summarizes the activities of the general fund, two major revenue funds, twenty-one non-major special revenue funds, two major proprietary funds, six non-major proprietary funds, six non-major capital project funds and 25 agency funds. Lander County adheres to the Local Government Budget and Finance Act incorporated within the statutes of the State of Nevada. The budget is adopted annually for all governmental and proprietary funds of the County.

OTHER INFORMATION

Independent Audit

Nevada Revised Statutes (NRS 354.624) require an annual audit of the affairs, transactions and financial records of the County by independent auditors. The firm of HintonBurdick CPA and Advisors, was selected by the County to perform an audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*. The auditor's report on the financial statements is included in the financial section of this report. Their reports on internal controls and compliance with applicable laws and regulations are included in the compliance section.

Those who wish to obtain a true understanding of the financial condition and results of the operations of Lander County are encouraged to review this report, including the detailed notes to the financial statements, which are an integral part of the statements.

Acknowledgements

The preparation of this report could not have been accomplished without the efficient and dedicated services of the Lander County Finance Office staff during the entire fiscal year as well as during the audit. Thank you also to Gene Etcheverry (Treasurer) and Lura Duvall (Assessor) for all their efforts. Thanks also to the dedicated professional staff from HintonBurdick, Certified Public Accountants, for their contribution and support throughout the process. Special thank you to the Board of County Commissioners for their keen interest and support in the planning and conducting of the financial operations of the County in a responsible, clear, transparent and progressive manner.

Respectfully submitted,

Cynthia Benson
Fiscal Officer

This page intentionally left blank

FINANCIAL SECTION

This page intentionally left blank

Independent Auditors' Report

The Honorable County Commissioners
Lander County
Battle Mountain, Nevada

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Lander County, Nevada, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Lander County, Nevada as of June 30, 2017, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining statements and individual major and nonmajor fund and proprietary fund budgetary comparison schedules, Nevada Revised Statute 354.6113, and the schedule of fees imposed subject to the provisions of NRS 354.5989, as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements.

The combining statements and individual major and nonmajor fund and proprietary fund budgetary comparison schedules, Nevada Revised Statute 354.6113, the schedule of fees imposed subject to the provisions of NRS 354.5989, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements and individual major and nonmajor fund and proprietary fund budgetary comparison schedules, Nevada Revised Statute 354.6113, the schedule of fees imposed subject to the provisions of NRS 354.5989, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2017, on our consideration of Lander County, Nevada's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



HintonBurdick, PLLC
St. George, Utah
December 30, 2017

This page intentionally left blank

LANDER COUNTY
Management's Discussion and Analysis
June 30, 2017

Lander County Management's discussion and analysis of Lander County, Town of Battle Mountain and Town of Austin financial statements for the fiscal year ended June 30, 2017 provides an overview of the financial activities, financial performance and financial position of these entities as of June 30, 2017.

We invite and encourage the readers to read this information in conjunction with the financial statement presentation and notes to the financial statements to gain a more complete picture of the information presented.

- The net position of Lander County increased \$17.4 million or 6.8% as a result of this year's operations. Net position of our business – type activities increased by \$2.7 million, or 6.4%, and net position of our governmental activities increased by \$14.7 million, or 6.9%.
- During the year, the County had expenses for governmental activities that were \$16.7 million more than the \$4.1 million generated in program revenues. This phenomenon is normal due to governmental activities being financed principally through tax and intergovernmental revenue, rather than program revenues.
- The County Option Motor Vehicle Fuel Tax generated \$1.38 million in FY 16-17. This money is apportioned between the Road & Bridge Dept. and Regional Street and Highway Funds. The proceeds of this tax must be used for construction and improvement or the repair and maintenance of Lander County roads.
- Lander County's additional sales tax rate of .25% generated \$695,415 up 3.34% from FY 15-16. This money is used to accommodate for sewer and water infrastructure; primarily the Battle Mountain Wastewater Treatment Facility.

USING THE ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on Pages 14-15) provide information about the financial activities of the County as a whole and present a longer-term view of the County's finances. Fund financial statements begin on page 16. Regarding governmental activities, these statements express how these services were financed in the short term as well as showing what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds. Finally, the fiduciary funds' statements provide financial information about activities for which the County acts solely as an agent for the benefit of those outside of the government.

Reporting the County as a Whole

The Statement of Net Position and the Statement of Activities

Our analysis of the County as a whole begins on page 7. Analysis of the County's financial statements is guided by the important question: "Is the County, as a whole, better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the County as a whole and about its activities in a manner that assists in answering this question. These statements include all assets and liabilities using the accrual basis of accounting, similar to the accounting basis used by most entities in the private-sector. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the County's net position and changes in them. You can think of the County's net position – the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources – as one way to measure the financial health or financial position as of June 30, 2017. Over time, increases or decreases in the County's net position are one indicator of whether its overall financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the County's ad valorem (property) tax base and the condition of the County's roads, buildings, and equipment to accurately assess the overall health of the County.

In the Statement of Net Position and the Statement of Activities, we divide the County into two kinds of activities:

- **Governmental Activities** – Most of the County's basic services are reported here, including the Sheriff's Department, fire and emergency medical services, judicial system, public works, health, welfare, culture and recreation, community support, and general administration. Ad valorem (property) taxes, net proceeds of mines tax, consolidated taxes, PILT payments, franchise fees, fines, and state and federal grants finance most of these activities.
- **Business-type Activities** – The County charges a fee to customers to help cover all or most of the cost of certain services it provides. The County's communication site, and the Town of Battle Mountain's sewer and water systems are reported here.

Reporting the County's Most Significant Funds

Fund Financial Statements

Our analysis of the County's Major funds begins on page 16. The fund financial statements provide detailed information about the most significant funds – not the County as a whole. Some funds are required to be established by State law and by bond covenants. However, the Board of Commissioners establishes many other funds to assist in controlling and managing money for specific purposes, (i.e., the Airport Capital Improvement Fund) or to show that the County is meeting legal responsibilities in administering certain taxes, grant funds or other monies. The County's two kinds of funds – governmental and proprietary – use different accounting approaches.

- **Governmental funds** – Most of the County's basic services are reported in governmental-type funds, which focus on how money flows into and out of those funds and the balances remaining at year-end that are available for spending. These funds are reported using an accounting method called "Modified Accrual Accounting," which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services provided through those operations. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation.
- **Proprietary funds** – Any time the County charges customers for the services it provides, these services are generally reported in proprietary fund types. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the County's enterprise funds are the same as the business-type activities we report in the government-wide statements but provide more detail and additional information, such as cash flows.

The County as Trustee

Reporting the County's Fiduciary Responsibilities

The County is the trustee, or fiduciary, for numerous funds. Fiduciary funds include Agency funds. Agency funds are used to account for assets held by the County as an agent for other governments and organizations. The County's fiduciary activities are reported in a separate Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position on pages 23-24. These activities are excluded from the County's other financial statements because the County cannot use these assets to finance its operations. The County has fiduciary responsibility over the cash maintained in these funds.

Notes to the Financial Statements

The notes to the financial statements provide additional information essential to the full understanding of the data provided in the government-wide and fund financial statements.

Other

Supplementary information, including individual fund statements and schedules providing budget-to-actual comparisons, are presented following the basic financial statements. These schedules test compliance with budgetary constraints and management directives to enhance accountability at the fund and function level.

The County as a Whole

Net position is a useful indicator of a government's financial position.

LANDER COUNTY NET POSITION

	Governmental activities		Business-type activities		Combined total	
	2017	2016	2017	2016	2017	2016
Current and other assets	\$ 144,755,792	\$ 153,115,714	\$ 13,789,201	\$ 12,274,083	\$ 158,544,993	\$ 165,389,797
Capital assets	85,828,605	72,829,597	28,595,937	27,292,965	114,424,542	100,122,562
Total assets	230,584,397	225,945,311	42,385,138	39,567,048	272,969,535	265,512,359
Deferred outflows of resources	2,814,823	1,826,463	96,314	53,188	2,911,137	1,879,651
Long-term liabilities outstanding	14,428,251	12,980,289	495,404	372,642	14,923,655	13,352,931
Other liabilities	4,010,534	2,584,562	135,283	74,981	4,145,817	2,659,543
Total liabilities	18,438,785	15,564,851	630,687	447,623	19,069,472	16,012,474
Deferred inflows of resources	1,657,633	13,674,865	56,720	50,090	1,714,353	13,724,955
Net position:						
Net investment in capital assets	85,828,605	72,829,597	28,595,937	27,292,965	114,424,542	100,122,562
Restricted	53,518,044	56,049,125	3,870,827	4,157,636	57,388,871	60,206,761
Unrestricted	73,956,153	69,653,336	9,327,281	7,671,922	83,283,434	77,325,258
Total net position	\$ 213,302,802	\$ 198,532,058	\$ 41,794,045	\$ 39,122,523	\$ 255,096,847	\$ 237,654,581

For more detailed information see the Government-Wide Statement of Net Position and the Notes to the Financial Statements.

Net Position: Lander County's assets plus deferred outflows of resources exceeded liabilities plus deferred inflows of resources by \$255.1 million at June 30, 2017. A large portion of net position, 44.9%, reflects its investment in capital assets (e.g., land, buildings, equipment, improvements, infrastructure and construction in progress) less any related debt used to acquire those assets that is still outstanding. Lander County uses these capital assets to provide services to citizens; therefore, they are not available for future spending.

Although the investment in capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources, since capital assets cannot be used to liquidate these liabilities.

An additional portion of Lander County's net position, 22.5% represents resources subject to external restrictions (statutory, bond covenants, or granting agency) on how they may be used. The remaining balance of unrestricted net position of \$83.3 million may be used to meet the government's ongoing obligations to citizens and creditors. At June 30, 2017, Lander County had positive balances in all three categories of net position, both for the government as a whole, as well as for separate governmental and business-type activities.

Governmental activities increased the County's net position by \$14.7 million, thereby accounting for 84.7% of the total growth of the net position of Lander County. Business-type activities increased the County's net position by \$2.7 million accounting for 15.3% of the total growth. These changes were the result of the excess of revenues over expenses. Key elements of the increase are noted on the following table.

LANDER COUNTY CHANGE OF NET POSITION

	Governmental Activities		Business-type activities		Combined total	
	2017	2016	2017	2016	2017	2016
Revenues:						
Program revenues:						
Charges for services	\$ 2,474,736	\$ 2,123,369	\$ 1,480,699	\$ 1,499,241	\$ 3,955,435	\$ 3,622,610
Operating grants and contributions	434,311	483,049	-	-	434,311	483,049
Capital grants and contributions	1,274,999	607,144	-	-	1,274,999	607,144
General revenues:						
Taxes	16,933,182	16,996,457	695,415	672,936	17,628,597	17,669,393
State gaming licenses	137,003	138,096	-	-	137,003	138,096
Net proceeds from mines	16,728,988	2,449,300	-	-	16,728,988	2,449,300
Unrestricted investment earnings	(391,864)	2,767,597	139,850	109,294	(252,014)	2,876,891
Other revenue/(expense)	190,747	70,352	-	-	190,747	70,352
Total revenues	37,782,102	25,635,364	2,315,964	2,281,471	40,098,066	27,916,835
Expenses:						
General government	6,863,522	7,223,188	-	-	6,863,522	7,223,188
Judicial	1,911,717	1,860,027	-	-	1,911,717	1,860,027
Public safety	5,493,780	5,253,443	-	-	5,493,780	5,253,443
Public works	3,563,890	3,176,918	-	-	3,563,890	3,176,918
Health and sanitation	489,273	511,574	-	-	489,273	511,574
Welfare	930,974	1,093,339	-	-	930,974	1,093,339
Culture and recreation	1,463,333	1,372,470	-	-	1,463,333	1,372,470
Community support	146,900	159,038	-	-	146,900	159,038
Intergovernmental	42,877	96,881	-	-	42,877	96,881
Water	-	-	929,566	754,030	929,566	754,030
Sewer	-	-	778,867	705,809	778,867	705,809
Communication Site	-	-	41,101	42,426	41,101	42,426
Total expenses	20,906,266	20,746,878	1,749,534	1,502,265	22,655,800	22,249,143
Increase(Decrease) in net position before transfers and contributions	16,875,836	4,888,486	566,430	779,206	17,442,266	5,667,692
Transfers	(2,105,092)	(1,207,654)	2,105,092	1,207,654	-	-
Increase(decrease) in net position	14,770,744	3,680,832	2,671,522	1,986,860	17,442,266	5,667,692
Net position, beginning	198,532,058	194,851,226	39,122,523	37,135,663	237,654,581	231,986,889
Restatement adjustments	-	-	-	-	-	-
Net position, ending	\$ 213,302,802	\$ 198,532,058	\$ 41,794,045	\$ 39,122,523	\$ 255,096,847	\$ 237,654,581

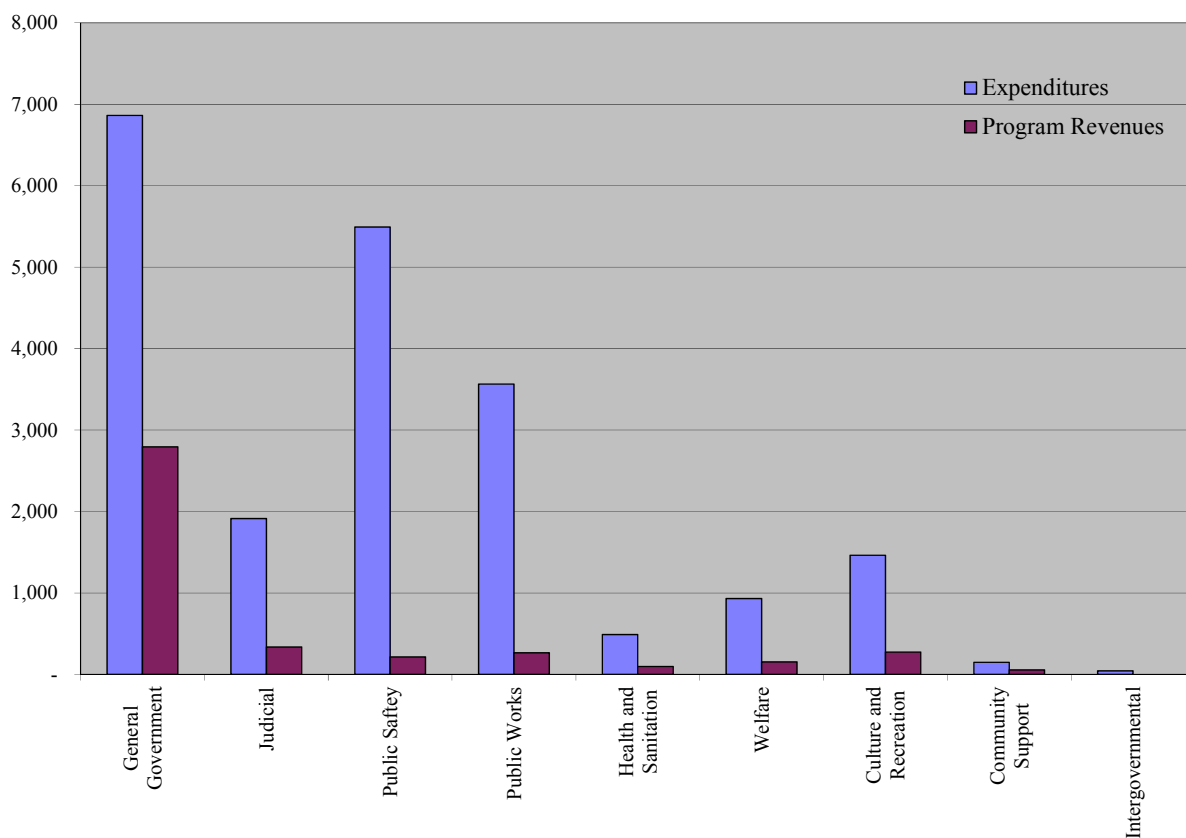
Total revenues: General revenue mainly comprised of various taxes and investment earnings represented 85.9% of total revenue. Program revenues are revenues directly related to service activities of a function and include charges for services, grants and contributions, and related investment earnings, when restricted for use in programs.

Program Expenses and Revenues for Governmental Activities

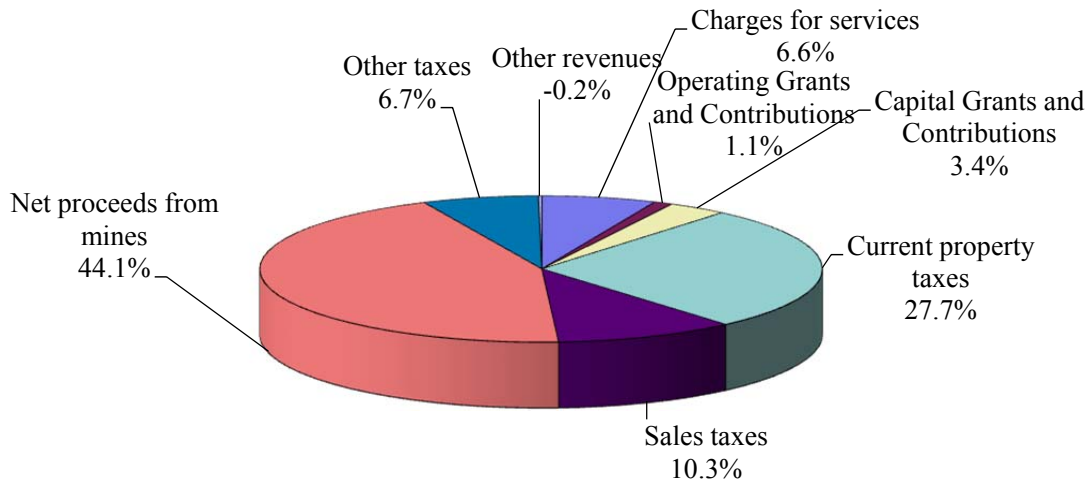
The following table presents program expenses and revenues for governmental activities. To aid in the understanding of the Statement of Activities, some additional explanation is given. Of particular interest is that the format is significantly different than a typical Statement of Revenues, Expenses, and Changes in Fund Balance. You will notice expenses are listed in the first column with revenues from that particular program reported to the right. The result is a Net (Expense)/Revenue. The reason for this kind of format is to highlight the relative financial burden of each of the functions on the County's taxpayers. It also identifies how much each function draws from the general revenues or if it is self-financing through fees and grants. Overall, program revenues were insufficient in covering program expenses for governmental activities. The net program expenses of these governmental activities were, therefore, supported by general revenues, - mainly taxes received and fund reserves applied. Expenses were up from prior year in public works, judicial and public safety due to increases associated with salaries, employee benefits as well as service & supplies.

The three largest revenue sources for the County are ad valorem taxes, consolidated taxes and net proceeds of mines taxes.

Program Revenues and Expenditures - Governmental Activities
(in Thousands)



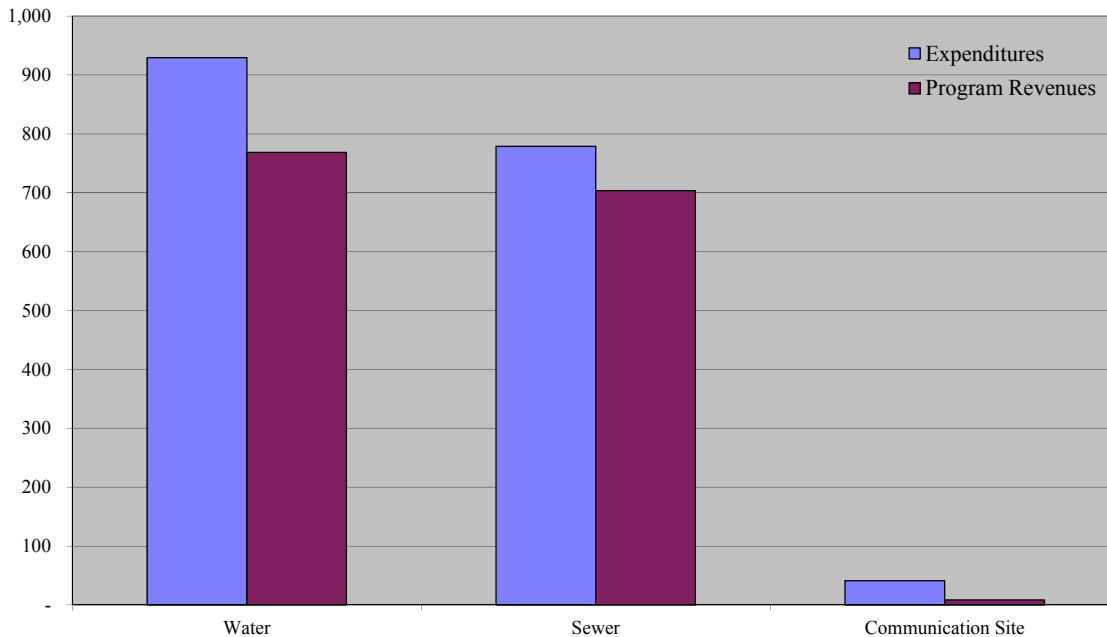
Revenue By Source - Governmental Activities



Program Expenses and Revenues for Business-type Activities

This table presents program expenses and revenues for business-type activities. Program revenues generated from the water and sewer fund were insufficient to cover program expenses. Expenses not covered by program revenues are supported by fund reserves and sales tax.

Program Revenues and Expenditures - Business-Type Activities (in Thousands)



The County's Funds

Lander County uses fund accounting and budgetary integration to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds: The focus of the County's governmental funds is to provide information on current inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's current funding requirements. In particular, unrestricted fund balance serves as a useful measure of net resources available for appropriation at the end of the fiscal year.

As of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$140.8 million, an increase of \$2.1 million over the prior fiscal year.

The General Fund is the County's primary operating fund. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$39.7 million. As a measure of liquidity, it is useful to compare the unassigned fund balance to total fund expenditures. Unassigned fund balance represents 371% of total fund expenditures, including transfers out.

The CCP Fund was created under the authority granted under Nevada Revised Statutes (NRS) 354.6113. This statute provides for the construction of capital projects included within the plan for capital improvements prepared in accordance with NRS 350.013. Revenues of the fund include net proceeds of mines taxes and investment earnings. The ending fund balance is \$35.6 million, a decrease of \$7.6 million from the prior fiscal year. This decrease was derived from the construction of the Battle Mountain recreation center and various paving projects. Portions of these funds will be designated for construction of the Battle Mountain Levee Project.

The Airport Capital Improvement Fund was created to account for the construction of capital projects for the airports. The ending fund balance is \$3.1 million, a decrease of \$334,003 from the prior fiscal year. This decrease was derived from the construction of the Battle Mountain and Austin airports fuel systems projects.

Proprietary Fund statements provide the same type of information found in the government-wide financial statements, but in more detail. They are accounted for by using full accrual; therefore, no reconciliation is required to the government-wide level.

The Battle Mountain Town Water and Sewer Funds were established to account for county-owned and operated water and sewer systems serving the Town of Battle Mountain. The fiscal year 2016-2017 operating loss for the water system was (\$161,004) and net position of the fund increased by \$134,370. The operating loss for the sewer system was (\$75,230) and net position of the fund increased by \$2.57 million.

General Fund Budgetary Highlights

Functions represent the legal level of budgetary control. The final budget appropriation was \$14,706,263 being the same as the original approved budget. Actual expenditures were 72.3% of appropriations and \$4.1 million less than the final budget.

Capital Asset and Debt Administration

Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of June 30, 2017 is \$114.4 million (net of accumulated depreciation). This investment in capital assets includes land, improvements other than buildings, building and improvements, equipment, vehicles, construction work in progress and infrastructure. The total increase in the County's investment in capital assets for the current fiscal year was 14.3%

This year's 14.3% increase in both governmental and business-type activities is due to net current year additions and depreciation expense.

Detailed information on the County's capital assets can be found in Note 6, page 41 of this report.

Long -Term Debt

Lander County has no debt.

Economic Factors and Next Year's Budgets and Rates

Lander County has been fortunate through the past year of continued sluggish economic performance and has not had to face workforce curtailments or layoffs. The County's principle industry – mining – continues to prosper with growth in production as well as continually increasing prices for metals in global markets. The net proceeds of mines taxes received by Lander County was, once again, higher than anticipated this fiscal year. We are fully aware that the mines in Lander County are subject to the ups and downs predicated on the prices of metals produced in Lander County.

Regardless of the current circumstance of economic prosperity and realized revenues (in general) being higher than anticipated, Lander County continues to employ a conservative approach to budgeting and fiscal management. The course for current and future County budgets and financial management is to apply financial resources to improve community infrastructure and construction of projects to benefit the County's citizens and taxpayers many years into the future.

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Department at 50 State Route 305, Battle Mountain, NV. 89820

BASIC FINANCIAL STATEMENTS

LANDER COUNTY
Statement of Net Position
June 30, 2017

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and investments	\$ 143,018,447	\$ 9,641,245	\$ 152,659,692
Receivables (net of allowance for uncollectibles)	1,699,717	257,839	1,957,556
Inventory	398	19,290	19,688
Restricted cash	-	3,870,827	3,870,827
Capital assets not being depreciated			
Land	2,582,603	162,596	2,745,199
Construction in progress	15,475,836	2,420,908	17,896,744
Capital assets being depreciated, net of accumulated depreciation			
Equipment and vehicles	8,092,828	355,793	8,448,621
Improvements other than buildings	8,081,669	24,910,174	32,991,843
Buildings	27,081,133	746,466	27,827,599
Infrastructure	24,514,536	-	24,514,536
Total assets	<u>230,584,397</u>	<u>42,385,138</u>	<u>272,969,535</u>
Deferred Outflows of Resources			
Deferred outflows related to pensions	2,814,823	96,314	2,911,137
Total deferred outflows of resources	<u>2,814,823</u>	<u>96,314</u>	<u>2,911,137</u>
Liabilities			
Accounts payable and other current liabilities	3,799,453	135,283	3,934,736
Unearned revenue	21,534	-	21,534
Due to other governments	32	-	32
Noncurrent liabilities:			
Due within one year	189,515	10,013	199,528
Due in more than one year	14,428,251	485,391	14,913,642
Total liabilities	<u>18,438,785</u>	<u>630,687</u>	<u>19,069,472</u>
Deferred Inflows of Resources			
Deferred inflows related to pensions	1,657,633	56,720	1,714,353
Total deferred inflows of resources	<u>1,657,633</u>	<u>56,720</u>	<u>1,714,353</u>
Net Position			
Net investment in capital assets	85,828,605	28,595,937	114,424,542
Restricted for:			
Capital projects	38,763,520	-	38,763,520
Other purposes	14,754,524	3,870,827	18,625,351
Unrestricted	73,956,153	9,327,281	83,283,434
Total net position	<u>\$ 213,302,802</u>	<u>\$ 41,794,045</u>	<u>\$ 255,096,847</u>

The accompanying notes are an integral part of the financial statements

LANDER COUNTY
Statement of Activities
For the Year Ended June 30, 2017

Functions/Programs		Program Revenues			Net (Expense) / Revenue and Change in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary government:	Expenses						
Governmental activities:							
General government	\$ 6,863,522	\$ 1,746,431	\$ -	\$ 1,046,539	\$ (4,070,552)	\$ -	\$ (4,070,552)
Judicial	1,911,717	335,665	-	-	(1,576,052)	-	(1,576,052)
Public safety	5,493,780	12,806	200,547	-	(5,280,427)	-	(5,280,427)
Public works	3,563,890	117,836	148,112	-	(3,297,942)	-	(3,297,942)
Health and sanitation	489,273	97,594	-	-	(391,679)	-	(391,679)
Welfare	930,974	65,559	85,652	-	(779,763)	-	(779,763)
Culture and recreation	1,463,333	98,845	-	175,000	(1,189,488)	-	(1,189,488)
Community support	146,900	-	-	53,460	(93,440)	-	(93,440)
Intergovernmental	42,877	-	-	-	(42,877)	-	(42,877)
Total governmental activities	20,906,266	2,474,736	434,311	1,274,999	(16,722,220)	-	(16,722,220)
Business-type activities:							
Water	929,566	768,562	-	-	-	(161,004)	(161,004)
Sewer	778,867	703,637	-	-	-	(75,230)	(75,230)
Communication Site	41,101	8,500	-	-	-	(32,601)	(32,601)
Total business-type activities	1,749,534	1,480,699	-	-	-	(268,835)	(268,835)
Total primary government	\$ 22,655,800	\$ 3,955,435	\$ 434,311	\$ 1,274,999	\$ (16,722,220)	\$ (268,835)	\$ (16,991,055)
General revenues:							
Ad valorem taxes					10,503,728	-	10,503,728
Unrestricted intergovernmental revenues (consolidated taxes)					3,910,959	-	3,910,959
Motor vehicle fuel tax					1,382,146	-	1,382,146
Sales taxes					-	695,415	695,415
Franchise taxes					132,548	-	132,548
Payment in lieu of taxes					1,003,801	-	1,003,801
State gaming licenses					137,003	-	137,003
Net proceeds from mines					16,728,988	-	16,728,988
Unrestricted investment earnings (loss)					(391,864)	139,850	(252,014)
Other revenues					190,747	-	190,747
Transfers					(2,105,092)	2,105,092	-
Total general revenues					31,492,964	2,940,357	34,433,321
Change in net position					14,770,744	2,671,522	17,442,266
Net position - beginning					198,532,058	39,122,523	237,654,581
Net position - ending					\$ 213,302,802	\$ 41,794,045	\$ 255,096,847

The accompanying notes are an integral part of the financial statements

LANDER COUNTY
Balance Sheet
Governmental Funds
June 30, 2017

	General Fund	CCP Fund	Airport Capital Improvement	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and investments	\$ 42,870,088	\$ 37,602,585	\$ 3,433,328	\$ 59,112,446	143,018,447
Accounts receivable	234,110	-	-	29,905	264,015
Property taxes receivable	173,962	-	-	34,390	208,352
Due from other governments	670,125	-	234,788	322,437	1,227,350
Inventory	-	-	-	398	398
Prepaid items	-	-	-	37,230	37,230
Total assets	<u>\$ 43,948,285</u>	<u>\$ 37,602,585</u>	<u>\$ 3,668,116</u>	<u>\$ 59,536,806</u>	<u>\$ 144,755,792</u>
Liabilities, Deferred Inflows, and Fund Balances					
Liabilities:					
Accounts payable	\$ 402,504	\$ 1,307,537	\$ 507,293	\$ 622,478	2,839,812
Accrued liabilities	183,744	-	-	83,546	267,290
Retainage payable	-	692,351	-	-	692,351
Unearned revenue	-	-	-	21,534	21,534
Due to other governments	32	-	-	-	32
Total liabilities	<u>586,280</u>	<u>1,999,888</u>	<u>507,293</u>	<u>727,558</u>	<u>3,821,019</u>
Deferred inflows of resources:					
Unavailable revenue - property taxes	<u>147,691</u>	<u>-</u>	<u>-</u>	<u>29,505</u>	<u>177,196</u>
Total deferred inflows of resources	<u>147,691</u>	<u>-</u>	<u>-</u>	<u>29,505</u>	<u>177,196</u>
Fund balances:					
Nonspendable:					
Inventory	-	-	-	398	398
Restricted for:					
General government	-	-	-	2,450,033	2,450,033
Judicial	-	-	-	283,789	283,789
Public safety	22,720	-	-	196,241	218,961
Public works	-	-	-	2,824,984	2,824,984
Welfare	-	-	-	8,726,260	8,726,260
Community support	-	-	-	273,217	273,217
Capital projects	-	35,602,697	3,160,823	-	38,763,520
Committed for:					
Retiree insurance	1,440,292	-	-	-	1,440,292
General government	-	-	-	2,889,604	2,889,604
Culture and recreation	-	-	-	6,771,740	6,771,740
Health and sanitation	-	-	-	7,289,140	7,289,140
Capital projects	-	-	-	13,884,457	13,884,457
Assigned for:					
Other purposes	-	-	-	13,189,880	13,189,880
FY2018 budget appropriation	2,068,348	-	-	-	2,068,348
Unassigned	<u>39,682,954</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,682,954</u>
Total fund balances	<u>43,214,314</u>	<u>35,602,697</u>	<u>3,160,823</u>	<u>58,779,743</u>	<u>140,757,577</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 43,948,285</u>	<u>\$ 37,602,585</u>	<u>\$ 3,668,116</u>	<u>\$ 59,536,806</u>	<u>\$ 144,755,792</u>

The accompanying notes are an integral part of the financial statements

LANDER COUNTY
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
For the Year Ended June 30, 2017

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances - total governmental funds	\$ 140,757,577
--	----------------

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Governmental capital assets	\$ 128,024,884	
Accumulated depreciation	<u>(42,196,279)</u>	85,828,605

Deferred outflows and inflows of resources related to pensions and deferred charges or credits on refundings are applicable to future reporting periods and, therefore are not reported in the funds.

Deferred outflows related to pensions	2,814,823	
Deferred inflows related to pensions	<u>(1,657,633)</u>	1,157,190

Revenues considered unavailable not reported in the funds.	177,196
--	---------

Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

Compensated absences	(421,144)	
Net pension liability	(13,878,980)	
Net OPEB obligation	<u>(317,642)</u>	<u>(14,617,766)</u>

Net position of governmental activities	<u><u>\$ 213,302,802</u></u>
---	------------------------------

The accompanying notes are an integral part of the financial statements

LANDER COUNTY
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2017

	General Fund	CCP Fund	Airport Capital Improvement	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes	\$ 7,813,930	\$ 9,149,065	\$ 206,045	\$ 9,919,954	\$ 27,088,994
Licenses and permits	139,763	-	-	40,984	180,747
Intergovernmental	3,816,126	-	1,046,539	2,432,943	7,295,608
Charges for services	873,891	-	-	1,114,157	1,988,048
Fines and forfeitures	209,564	-	-	-	209,564
Investment earnings	(142,266)	(374,326)	-	132,977	(383,615)
Miscellaneous revenue	177,572	175,000	-	966,825	1,319,397
Total revenues	12,888,580	8,949,739	1,252,584	14,607,840	37,698,743
Expenditures					
Current:					
General government	3,969,141	-	-	1,308,307	5,277,448
Judicial	1,843,764	-	-	26,298	1,870,062
Public safety	4,779,541	-	-	26,894	4,806,435
Public works	-	-	-	1,773,944	1,773,944
Health and sanitation	-	-	-	322,818	322,818
Welfare	-	-	-	922,260	922,260
Culture and recreation	-	-	-	1,018,123	1,018,123
Community support	-	-	-	81,096	81,096
Intergovernmental expense	42,877	-	-	-	42,877
Capital outlay:					
General government	-	16,553,353	1,586,587	152,590	18,292,530
Public safety	6,936	-	-	-	6,936
Public works	-	-	-	909,086	909,086
Health and sanitation	-	-	-	115,171	115,171
Culture and recreation	-	-	-	87,402	87,402
Community support	-	-	-	54,730	54,730
Total expenditures	10,642,259	16,553,353	1,586,587	6,798,719	35,580,918
Excess revenues over (under) expenditures	2,246,321	(7,603,614)	(334,003)	7,809,121	2,117,825
Other financing sources (uses)					
Transfers in	156,465	-	-	77,140	233,605
Transfers out	(56,465)	-	-	(177,140)	(233,605)
Total other financing sources and uses	100,000	-	-	(100,000)	-
Net change in fund balances	2,346,321	(7,603,614)	(334,003)	7,709,121	2,117,825
Fund balances - beginning of year	40,867,993	43,206,311	3,494,826	51,070,622	138,639,752
Fund balances - end of year	\$ 43,214,314	\$ 35,602,697	\$ 3,160,823	\$ 58,779,743	\$ 140,757,577

The accompanying notes are an integral part of the financial statements

LANDER COUNTY
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances of Governmental Funds
To The Statement of Activities
For the Year Ended June 30, 2017

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances - total governmental funds	\$	2,117,825
---	----	-----------

Revenues that do not provide current financial resources are not reported as revenues in governmental funds. This represents the change in unavailable revenues for property taxes that are deferred in the funds.		83,359
--	--	--------

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the difference between depreciation expense and capital outlay in the current period.

Capital outlay	\$ 17,402,660		
Depreciation expense	<u>(4,393,690)</u>		13,008,970

Pension contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the statement of net position because the reported net pension liability is measured a year before the report date. Pension expense, which is the change in the net pension liability adjusted for changes in deferred outflows and inflows of resources related to pension, is reported in the statement of activities.

Pension contributions	\$ 1,255,712		
Pension expense	<u>(1,600,899)</u>		(345,187)

The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and disposals) is to decrease net position.		(9,962)
---	--	---------

Some changes in long term liabilities in the statement of activities do not reduce the use of current financial resources and, therefore, are not reported as expense reductions in the governmental funds.

Change in compensated absences	(71,727)		
Net change in OPEB obligation	<u>(12,534)</u>		<u>(84,261)</u>

Change in net position of governmental activities	\$	<u><u>14,770,744</u></u>
---	----	--------------------------

The accompanying notes are an integral part of the financial statements

LANDER COUNTY
Statement of Net Position
Proprietary Funds
June 30, 2017

	Battle Mountain Water	Battle Mountain Sewer	Nonmajor Mt. Lewis Communication Site	Combined Total
Assets				
Current Assets:				
Cash and investments	\$ 1,608,063	\$ 7,849,119	\$ 184,063	\$ 9,641,245
Accounts receivable	76,780	62,371	225	139,376
Due from other governments	-	118,463	-	118,463
Inventory	19,290	-	-	19,290
Total current assets	1,704,133	8,029,953	184,288	9,918,374
Noncurrent assets:				
Restricted cash	1,957,335	1,913,492	-	3,870,827
Capital assets:				
Land	10,950	151,646	-	162,596
Buildings	578,846	770,298	-	1,349,144
Improvements	19,260,391	13,842,479	-	33,102,870
Furniture, equipment & vehicles	496,972	839,287	290,973	1,627,232
Construction in Progress	192,316	2,228,592	-	2,420,908
Less accumulated depreciation	(3,713,887)	(6,116,509)	(236,417)	(10,066,813)
Total noncurrent assets	18,782,923	13,629,285	54,556	32,466,764
Total assets	20,487,056	21,659,238	238,844	42,385,138
Deferred Outflows of Resources				
Deferred outflows related to pensions	48,157	48,157	-	96,314
Total deferred outflows of resources	48,157	48,157	-	96,314
Liabilities				
Current Liabilities:				
Accounts payable	88,450	10,979	151	99,580
Accrued wages and benefits	9,892	9,892	-	19,784
Customer deposits	12,966	12,966	-	25,932
Total current liabilities	111,308	33,837	151	145,296
Noncurrent liabilities:				
Net OPEB obligation	6,103	4,388	-	10,491
Net pension liability	237,450	237,450	-	474,900
Total long-term debt	243,553	241,838	-	485,391
Total liabilities	354,861	275,675	151	630,687
Deferred Inflows of Resources				
Deferred inflows related to pensions	28,360	28,360	-	56,720
Total deferred outflows of resources	28,360	28,360	-	56,720
Net Position				
Net investment in capital assets	16,825,588	11,715,793	54,556	28,595,937
Restricted	1,957,335	1,913,492	-	3,870,827
Unrestricted	1,369,069	7,774,075	184,137	9,327,281
Total net position	\$ 20,151,992	\$ 21,403,360	\$ 238,693	\$ 41,794,045

The accompanying notes are an integral part of the financial statements

LANDER COUNTY
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2017

	Battle Mountain Water	Battle Mountain Sewer	Nonmajor Mt. Lewis Communication Site	Combined Total
Operating Revenues				
Charges for sales and services				
Communication use fees	\$ -	\$ -	\$ 8,500	\$ 8,500
Water use fees	764,988	-	-	764,988
Sewer use fees	-	703,032	-	703,032
Rents	605	605	-	1,210
Miscellaneous	2,969	-	-	2,969
	<u>768,562</u>	<u>703,637</u>	<u>8,500</u>	<u>1,480,699</u>
Total operating revenues				
Operating Expenses				
Salaries and wages	116,426	116,047	-	232,473
Employee benefits	87,498	85,694	-	173,192
Service, supplies and other	317,658	212,258	4,729	534,645
Depreciation	407,984	364,868	36,372	809,224
	<u>929,566</u>	<u>778,867</u>	<u>41,101</u>	<u>1,749,534</u>
Total operating expenses				
Operating income (loss)	<u>(161,004)</u>	<u>(75,230)</u>	<u>(32,601)</u>	<u>(268,835)</u>
Non-operating Revenues (Expenses)				
County option sales tax	-	695,415	-	695,415
Investment earnings	38,193	101,657	-	139,850
	<u>38,193</u>	<u>797,072</u>	<u>-</u>	<u>835,265</u>
Total non-operating revenue (expense)				
Income (loss) before contributions and transfers	(122,811)	721,842	(32,601)	566,430
Capital contribution from governmental activities	257,181	1,847,911	-	2,105,092
	<u>134,370</u>	<u>2,569,753</u>	<u>(32,601)</u>	<u>2,671,522</u>
Change in net position				
Total net position, beginning of year	<u>20,017,622</u>	<u>18,833,607</u>	<u>271,294</u>	<u>39,122,523</u>
Total net position, end of year	<u>\$ 20,151,992</u>	<u>\$ 21,403,360</u>	<u>\$ 238,693</u>	<u>\$ 41,794,045</u>

The accompanying notes are an integral part of the financial statements

LANDER COUNTY
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2017

	Battle Mountain Water	Battle Mountain Sewer	Nonmajor Mt. Lewis Communication Site	Combined Total
Cash flows from operating activities:				
Cash received from customers	\$ 778,921	\$ 711,455	\$ 9,475	\$ 1,499,851
Cash paid to suppliers	(252,238)	(215,542)	(5,657)	(473,437)
Cash paid to employees	(163,962)	(161,892)	-	(325,854)
Net cash flows from operating activities	362,721	334,021	3,818	700,560
Cash flows from noncapital financing activities:				
County option sales tax	-	695,415	-	695,415
Net cash flows from noncapital financing activities	-	695,415	-	695,415
Cash flows from capital and related financing activities:				
Purchase of capital assets	-	(7,105)	-	(7,105)
Net cash flows from capital and related financing activities	-	(7,105)	-	(7,105)
Cash flows from investing activities:				
Investment earnings	38,193	101,657	-	139,850
Net change in cash and cash equivalents	400,914	1,123,988	3,818	1,528,720
Cash and cash equivalents, beginning of year	3,164,484	8,638,623	180,245	11,983,352
Cash and cash equivalents, end of year	\$ 3,565,398	\$ 9,762,611	\$ 184,063	\$ 13,512,072
Reconciliation of operating income to net cash flows from operating activities:				
Net operating income/(loss)	\$ (161,004)	\$ (75,230)	\$ (32,601)	\$ (268,835)
Adjustments to reconcile net income/(loss) to net cash provided by operating activities:				
Depreciation/amortization	407,984	364,868	36,372	809,224
Pension expense	(55,781)	(55,781)	-	(111,562)
Employer pension contributions	93,223	93,223	-	186,446
Changes in operating assets and liabilities:				
(Increase)/Decrease in receivables	7,583	5,042	975	13,600
Increase/(Decrease) in accounts payables	65,420	(3,284)	(928)	61,208
Increase/(Decrease) in accrued liabilities & deposits	4,555	4,555	-	9,110
Increase/(Decrease) in OPEB obligation	741	628	-	1,369
Net cash flows from operating activities	\$ 362,721	\$ 334,021	\$ 3,818	\$ 700,560
Supplemental schedule of non-cash financing and investing activities:				
Capital contribution from governmental activities	\$ 257,181	\$ 1,847,911	\$ -	\$ 2,105,092

The accompanying notes are an integral part of the financial statements

LANDER COUNTY
Combined Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2017

	Agency Funds	Investment Trust Fund
Assets		
Cash and investments	\$ 2,161,994	\$ 1,398,079
Total Assets	<u>\$ 2,161,994</u>	<u>\$ 1,398,079</u>
Liabilities		
Funds held in trust	\$ 2,161,994	\$ -
Total Liabilities	<u>2,161,994</u>	<u>-</u>
Net Position		
Funds held in trust for pool participants	-	1,398,079
Total Net Position	<u>\$ -</u>	<u>\$ 1,398,079</u>

The accompanying notes are an integral part of the financial statements

LANDER COUNTY
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
June 30, 2017

	Investment Trust Fund
Additions	
Investment income	\$ 11,421
Capital share transactions	<u>(67,589)</u>
Total Additions	<u>(56,168)</u>
Change in Net Position	(56,168)
Net Position, beginning of year	<u>1,454,247</u>
Net Position, end of year	<u><u>\$ 1,398,079</u></u>

The accompanying notes are an integral part of the financial statements

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 1. Summary of Significant Accounting Policies

Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, when applicable, the *primary government* is reported separately from certain legally separate component units for which the primary government is financially accountable.

Reporting Entity

The County (government) is a political subdivision of the State of Nevada with a County Commission comprised of five commissioners elected at large. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government. As to the County there are no discretely presented component units which are included to form the reporting entity.

Blended Component Units. The County Commissioners, by state statute, act as the governing board for the unincorporated towns of Austin and Battle Mountain. These towns are considered blended component units of the County and are reported as special revenue funds.

Jurisdictions that are not considered to be part of the County include the incorporated Town of Kingston, Kingston Water District, Kingston Volunteer Fire Department, Austin Fair and Recreation, Battle Mountain Fair and Recreation, Austin Sewer and Water District #2, Lander County School District, Lander County Hospital District, and Lander County General Improvement District #1.

Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Interfund activities relating to services provided and used between functions are not eliminated. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 1. Summary of Significant Accounting Policies, Continued

Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the government's funds, including its fiduciary funds and blended component units. Separate statements for each fund category—governmental, proprietary, and fiduciary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column.

All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

General Fund - The general fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The retiree insurance fund is reported with the general fund.

CCP (Construction of Capital Projects) Fund – established pursuant to NRS 354.6113 and is used to account for the construction of capital projects included in the plan for capital improvement prepared pursuant to NRS 350.0035.

Airport Capital Improvement Fund – established to account for the construction of capital projects for the airport.

The County reports the following major enterprise funds:

Battle Mountain Water Fund – accounts for operations of the County's water system.

Battle Mountain Sewer Fund – accounts for operations of the County's sewer system.

Additionally the County reports the following fund types:

Fiduciary Funds

Agency Funds - are custodial in nature and cannot be used to support the County's own programs.

Investment Trust Fund – accounts for the external portion of the county investment pool.

During the course of operations the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 1. Summary of Significant Accounting Policies, Continued

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements.

Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 1. Summary of Significant Accounting Policies, Continued

The proprietary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The agency fund has no measurement focus but utilizes the *accrual basis of accounting* for reporting its assets and liabilities.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

Deposits and Investments

For purposes of the statement of cash flows, cash includes cash on hand, demand deposits with banks and other financial institutions, deposits in other types of accounts or cash management pools that have the general characteristics of demand deposit accounts and short-term investments with original maturities of three months or less from the date of acquisition. Statutes authorize the County to invest in the State Investment Pool, bonds and debentures of the United States, obligations of the Federal Land Banks, bills and notes of the U.S. Treasury, obligations of the U.S. Postal Service, obligations of the Federal National Mortgage Association, certificates of deposits, short-term bonds of local governments and Banker's acceptance. All investments are carried at fair value with unrealized gains and losses recorded as adjustments to investment earnings. Fair market values are based on quoted market prices.

Receivables / Due from Other Governments

Receivables in the governmental funds consist principally of franchise taxes and charges for services due from various businesses. Amounts due from other governments consist primarily of taxes due from the State of Nevada and grant revenues due from various granting agencies. All receivables and amounts due from other governments are considered by management to be fully collectible and therefore, no allowance for doubtful accounts is necessary.

Receivables in the proprietary funds represent service billings to customers and are shown net of an allowance for doubtful accounts. The allowance for doubtful accounts is estimated based on professional judgment and historical information. An allowance for doubtful accounts was not deemed necessary or recorded.

Inventories

Inventories for proprietary funds consist of general supplies and construction materials and are valued at lower of cost or market on a first-in/first-out (FIFO) basis. Inventory for the aged services fund consist of food inventory valued at cost using the first-in/first-out (FIFO) basis. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased. For all other funds, Lander County charges consumable supplies as expenditures against appropriations at the time of purchase. Any inventories of such supplies at June 30 are not material to the individual funds and are not recognized in these financial statements.

Capital Assets

Capital assets, which include property, equipment and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental and business-type activity columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial,

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 1. Summary of Significant Accounting Policies, Continued

individual cost of more than \$50,000 for infrastructure assets, land, buildings and improvements, and \$5,000 for all other classifications of capital assets. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

Buildings & Improvements	5-65 years
Improvements (other than buildings)	10-60 years
Equipment and Vehicles	3-50 years
Infrastructure	30 years

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has only one type of item that qualifies for reporting in this category on the statement of net position which is *deferred outflows related to pensions* (see Note 12).

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has one type of item that qualify for reporting in this category on the statement of net position which *deferred inflows related to pensions* (see Note 12). The governmental funds balance sheet reports *unavailable revenue – property taxes*. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Pensions

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

Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 1. Summary of Significant Accounting Policies, Continued

position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority. The County Commission is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The County Finance Director is authorized to assign amounts to a specific purpose in accordance with the County’s budget policy. The County Commission may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

The Board also adopted a policy to maintain a minimum level of unrestricted fund balance for the General Fund at 8.3% of total expenditures, less any amounts budgeted within the General Fund for capital improvements or capital expenditures. By adopting this policy, the County wishes to provide for continuing operations of the County General Fund operations through the first month of the ensuing fiscal year.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 1. Summary of Significant Accounting Policies, Continued

Revenues and Expenditures/Expenses

Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property Taxes

All real property within Lander County is assigned a parcel number in accordance with state law, with each parcel being subject to physical reappraisal every five years. A factoring system is used to adjust the appraised value during the years between physical appraisals. The assessed valuation of the property and its improvements is being assessed at 35% of “taxable value” as defined by statute. The amount of tax levied is developed by multiplying the assessed value by the tax rate applicable to the area in which the property is located.

The maximum tax rate was established in the State Constitution at \$5.00 per hundred dollars of assessed valuation; however, as a result of the 1979 legislative sessions, the tax rate was further limited to \$3.66 per hundred dollars of assessed valuation unless an additional rate is approved by the electorate. In 2005 the Nevada State Legislature passed Assembly Bill 489 which provides for a partial abatement of the ad valorem taxes levied on qualified property. For qualified property, the abatement will limit the increase of property taxes based on the previous year’s assessed value.

Taxes on real property are a lien on the property and attach on July 1 of the year for which the taxes are levied. Taxes on property are due on the third Monday in August; however, they may be made in four installments payable on the third Monday in August, and the first Mondays in October, January and March. Penalties are assessed if a taxpayer fails to pay an installment within ten days of the installment due date. After a two year waiting period, a tax deed is issued conveying the property to the County with a lien for back taxes and accumulated charges. Redemption may be made by the owner and such persons as described by statute by paying all back taxes and accumulated penalties, interest and costs before sale.

Taxes on personal property are collected currently. Personal property declarations are mailed out annually and the tax is computed using percentages of taxable values established by the Department of Taxation and tax rates described above.

The major classifications of personal property are commercial and mobile homes. In Lander County, taxes on motor vehicles are collected by the County Recorder and remitted to the State. The taxes are then returned to the County of origin to be apportioned based on a statutory formula.

Taxes on net proceeds of mines are determined by the Nevada Tax Commission. Billing and collection functions are performed by the State with amounts remitted to the County.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 1. Summary of Significant Accounting Policies, Continued

Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Battle Mountain water fund, Battle Mountain sewer fund, and Mt. Lewis communication site fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Compensated Absences

Agreements with various employees' associations provide for payment of total accrued vacation time up to a specified maximum. Accumulated sick leave benefits are payable to terminated employees who have accumulated a set number of hours up to a specified maximum, depending on the particular employee association. The various agreements also provide for an employee to convert accumulated sick leave over a specified maximum to annual leave. Employees who have earned 720 hours of accumulated sick leave will receive 24 hours of annual leave for every 40 hours over 720 hours.

Agreements with various employees' associations provide for a longevity bonus to be paid based upon an employee's length of employment with the County. The minimum length of service to be considered for a bonus is five years. Eligible employees as of June 30 will be considered for a bonus. The amount of bonus varies depending on the employee association and the length of service with the County as of June 30.

The liability for these compensated absences is recorded as long-term debt in the government-wide statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. In proprietary funds, compensated absences are recorded when the liabilities are incurred.

Unemployment Insurance

Lander County and its unincorporated towns have elected to adopt the "reimbursement method" of providing for unemployment benefits to its eligible employees. Under this self-insurance method, the employer must reimburse the State of Nevada Employment Security Department for all eligible paid claims determined by the State.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 1. Summary of Significant Accounting Policies, Continued

Use of Estimates

Generally accepted accounting principles require management to make estimates and assumptions that affect assets and liabilities, contingent assets and liabilities, and revenues and expenditures. Actual results could differ from those estimates.

Prior-Year Summarized Comparative Information

Comparative data for the prior year has been extracted from the 2015-2016 financial statements and reclassified where necessary. It has been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data has not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the County's financial statements for the year ended June 30, 2016, from which the summarized information was derived.

NOTE 2. Reconciliation of Government-Wide and Fund Financial Statements

The governmental fund balance sheet includes a reconciliation between total governmental fund balances and net position of governmental activities as reported in the government-wide statement of net position. This difference primarily results from the long-term economic focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheets. The details of these differences are reported in the reconciliation on page 17.

The governmental fund statement of revenues, expenditures, and changes in fund balance includes a reconciliation between net changes in fund balances-total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. These differences are the result of converting from the current resources measurement focus and modified accrual basis for governmental fund statements to the economic resources measurement focus and full accrual basis used for government-wide statements. The details of these differences are reported in the reconciliation on page 19.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 3. Stewardship, Compliance and Accountability

Budgets and Budgetary Accounting

Lander County adheres to the Local Government Budget and Finance Act incorporated in Chapter 354 of the Nevada Revised Statutes. The provisions of this Act include the following major procedures to establish the budgetary data which is reflected in these financial statements.

1. On or before April 15, the Board of County Commissioners submits a tentative budget to the Nevada State Department of Taxation for the next fiscal year, commencing on July 1. The tentative budget includes the proposed expenditures and means of financing them.
2. Public budget hearings on the tentative budget are held on the third Monday in May.
3. Prior to June 1, at a public hearing, the Board indicates changes, if any, to be made to the tentative budget and adopts a final budget by a favorable vote of a majority of the Board. The final budget must then be forwarded to the Nevada Tax Commission for final hearings and approval.
4. Budgets are adopted on a basis consistent with Accounting Principles Generally Accepted in the United States of America (GAAP) for all funds except the fiduciary funds, which do not require budgets. Formal budgetary integration in the financial records is employed to enhance management control during the year.
5. All budget amounts presented in these financial statements and schedules reflect the original budget and amended budget (which have been adjusted for legally authorized revisions of the annual budgets during the year). Appropriations lapse at the end of each fiscal year.
6. Budget amounts within funds, and between funds, may be transferred if amounts do not exceed the original budget. Such transfers are to be approved by the budget officer and/or the Board of County Commissioners, depending on established criteria. Budget augmentations in excess of original budgetary amounts may not be made without prior approval of the Lander County Board of Commissioners, following a scheduled and noticed public hearing, as necessary, and transmittal to the Department of Taxation.
7. The legal level of budgetary control is at the function level (excluding debt service function) for the General Fund, Special Revenue, and Capital Projects funds, and by the sum of operating and non-operating expenses in the Proprietary Funds, except as specifically permitted by NRS 354.626.

Compliance with Nevada Revised Statutes and Administrative Code

Lander County conformed to all significant statutory constraints on its financial administration during the year, except for the following:

Actual expenditures exceeded total appropriations of the Juvenile Administrative Assessment Fund by \$167, an apparent violation of NRS 354.626.

See additional compliance findings in the Schedule of Findings and Recommendations on page 139.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 4. Deposits and Investments

Deposits

To facilitate efficient management of County resources, the County maintains pooled operating and investment accounts unless cash is restricted and required to be maintained separately or is held by other custodians on behalf of the County, such as certain imprest bank and petty cash accounts.

Cash and deposits are carried at cost. The following schedule summarizes cash and investments for the County at June 30, 2017:

Cash and Investment balances held by:	
Governmental funds	\$ 143,016,690
Enterprise funds	13,512,072
Fiduciary funds	2,161,994
Total cash and investments	<u>\$ 158,690,756</u>

Custodial Credit Risk

Deposits Custodial credit risk is the risk in the event of a bank failure, the County's deposits may not be returned. The County's bank deposits are covered by Federal Deposit Insurance Corporation (FDIC) insurance and collateralized by the Office of the State Treasurer/Nevada Collateral Pool.

Investments

The County has a formal investment policy that, in the opinion of management, is designed to insure conformity with State Statutes and seeks to limit exposure to investment risks.

All investments are governed by the Board of Commissioners' policy of the "prudent person" rule. The prudent person rule is a standard to guide those with responsibility for investing the money of others. Such fiduciaries, must act as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital and, in general, avoid speculation.

Permitted investments allowed by the County's investment policy include the Local Government Investment Pool (LGIP) managed by the Office of the State Treasurer, mutual funds, agency discount notes, government agency securities (maturity of 10 years or less), AAA rated mortgage backed securities (through an investment advisor only), time certificates of deposit, and U.S. Treasuries (maturity of 10 years or less).

Investment in the State of Nevada Local Government Investment Pool is carried at fair value, which is the same as the value of the pool shares. The Local Government Investment Pool is an external investment pool administered by the Treasurer of the State of Nevada, with oversight provided by the Board of Finance.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 4. Deposits and Investments, Continued

As of June 30, 2017, the County had the following investments, ratings, and maturities:

	Fair Value	Credit Rating (1)	Weighted Average Maturity (2)
Investments:			
Local Government Investment Pool	\$ 11,908,030	*	310 days
Money Market	820,232	AAA/Aaa	N/A
Corporate Bonds	3,501,073	A1-Aaa/A-AA+	696 days
US Government Securities	9,291,630	AAA/AA+	1,035 days
Federal Agency Issues	59,293,335	AAA/AA+	943 days
Negotiable Certificates of Deposit	47,976,456	FDIC Insured	1,102 days
Total investments	<u>\$ 132,790,756</u>		

* This information is not readily available.

(1) Ratings are provided where applicable to indicate the associated credit risk.

(2) Interest rate risk is estimated using the weighted average days to maturity.

Fair Value Measurements

The County holds investments that are measured at fair value on a recurring basis. The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The governmental securities and federal agency issues, as listed above, are valued using quoted market prices (Level 1 inputs). The money market, certificates of deposits and the corporate bonds, as listed above, are valued using significant other observable inputs (Level 2 inputs).

The Nevada Local Government's Investment Pool (LGIP) has the following recurring fair value measurements as of June 30, 2017:

Level 1 inputs	\$ 1,217,001
Level 2 inputs	10,691,029
Total LGIP investment	<u>\$ 11,908,030</u>

Interest Rate Risk

Interest rate risk is the risk of possible reduction in the value of a security, especially a bond, resulting from a rise in interest rates. This risk can be reduced by diversifying the durations of the fixed-income investments held at a given time. As a means of limiting its exposure to fair value losses arising from rising interest rates, the County's investment policy limits the maximum maturity of investments to 10 years.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 4. Deposits and Investments, Continued

Credit Risk

Credit risk is the risk an issuer or other counterparty to an investment will not fulfill its obligation and is a function of the credit quality ratings of investments. The County's investments in U.S. Government Securities are rated AAA by Moody's Investor Services. The LGIP is an unrated external investment pool, however, the County's investment policy allows this type of investment. The County's money market accounts consist of high-quality, short-term instruments backed by U.S. Treasury obligations.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County's policy reserves the right to place a limit on the amount invested with any one financial institution. As of June 30, 2017, 6.38% of the County's total investments were in Fannie Mae, 13.31% of the County's total investments were in the Federal Home Loan Bank, and 14.26% of the County's total investments were in the Federal Farm Credit Bureau.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 4. Deposits and Investments, Continued

Interest Earnings & Fair Market Value Assigned to Other Funds

Investment income of \$1,384,749 for fiscal year ending June 30, 2017 associated with various funds was assigned to the General Fund and CCP Fund as required by County policy. The schedule below shows the related funds and the amount assigned to the General and CCP Funds.

	Interest Earnings & Fair Market Value	General	CCP Fund	Total
Non-major Governmental Funds				
Road & Bridge	\$ 130,031	\$ 52,012	\$ 78,019	\$ 130,031
Indigent Fund	40,711	16,285	24,427	40,711
State Medical Indigent	156,190	62,476	93,714	156,190
Agricultural extension	6,949	2,780	4,170	6,949
Aged Services	50,584	20,233	30,350	50,584
Lander County Landfill	85,362	34,145	51,217	85,362
Airport	39,678	15,871	23,807	39,678
Lander Economic Development	1,454	582	872	1,454
DOE Nuclear Repository	668	267	401	668
Regional Streets & Highway	59,938	23,975	35,963	59,938
Austin Capital Acquisition	362	145	217	362
Town of Austin General Fund	1,481	593	889	1,481
Town of Battle Mountain Fund	11,976	4,791	7,186	11,976
Equipment/Building Replacement	193,944	77,578	116,366	193,944
Capital Acquisition	81,820	32,728	49,092	81,820
Culture and Recreation	143,875	57,550	86,325	143,875
Battle Mountain Capital Acquisition	2,213	885	1,328	2,213
Emergency Maintenance	80,528	32,211	48,317	80,528
Reserve Fund	10,584	4,234	6,350	10,584
Title III SRS/CRA	4,436	1,774	2,661	4,436
Administration Assessment Fees	1,068	427	641	1,068
Genetic Marker Testing	17	7	10	17
Forensic Services	135	54	81	135
Drug Court	1,566	627	940	1,566
Court Facility Fee	3,330	1,332	1,998	3,330
Juvenile Administration Assessment	252	101	151	252
Mine Map Fees	4,071	1,628	2,442	4,071
Technology Fees	28,511	11,404	17,106	28,511
Airport Capital	79,423	31,769	47,654	79,423
Court Facility Capital	8,052	3,221	4,831	8,052
Enterprise Funds				
Mt. Lewis Communications Site	4,249	1,700	2,550	4,249
Battle Mountain Water	41,404	16,561	24,842	41,404
Battle Mountain Sewer	109,887	43,955	65,932	109,887
Total	<u>\$ 1,384,749</u>	<u>\$ 553,900</u>	<u>\$ 830,849</u>	<u>\$ 1,384,749</u>

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 4. Deposits and Investments, Continued

External Investment Pool

Lander County administers an external investment pool combining Lander County funds with voluntary investments from the Battle Mountain Fair and Recreation, Austin Fair and Recreation, Town of Kingston, Kingston Water District, and Kingston Volunteer Fire. The Board of Commissioners has overall responsibility for investment of funds, including the external investment pool in accordance with NRS 355.175. The Lander County Treasurer is delegated investment responsibilities. Monthly, Wells Fargo determines the fair value of the investments held in the State of Nevada Local Government Pooled Investment Fund. Each participant's share is equal to their original investment plus or minus monthly allocations of interest income, and realized and unrealized gains and losses. The County has not provided nor obtained any legally binding guarantees to support the value of shares.

<u>Investment Type</u>	<u>Fair Value/ Carrying Amount</u>	<u>Principal Amount/ Number of Shares</u>	<u>Interest Rate</u>	<u>Maturity Date</u>
Local Government Investment Pool	\$ 11,908,030	\$ 11,908,030	Variable	July 1, 2017

External Investment Pool Condensed Financial Statements
Statement of Net Position
6/30/2017

Assets:	
Local Government Investment Pool	<u>\$ 11,908,030</u>
Net Position Held in Trust for Pool Participants:	
Net Position consists of:	
Internal participant shares	10,509,951
External participant shares	<u>1,398,079</u>
Total Participant Shares Outstanding (\$1.00 par)	<u>\$ 11,908,030</u>
Price per share (\$11,908,030/11,908,030)	<u>\$ 1.00</u>

External Investment Pool Condensed Financial Statements
Statement of Changes in Net Position
For the Year Ended June 30, 2016

Net Increase in Net Position Resulting from Operations:	
Investment Income	\$ 80,538
Capital share transactions	<u>831</u>
Total increase/(decrease) in net position	81,369
Net Position, beginning of year	<u>11,826,661</u>
Net Position, end of year	<u>\$ 11,908,030</u>

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 5. Interfund Receivables, Payables and Transfers

Interfund balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursed expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

There were no interfund balances as of June 30, 2017.

Transfers between funds occur primarily to finance programs accounted for in one fund with resources collected in other funds in accordance with budgetary authorizations. Interfund transfers for the year ended June 30, 2017 are shown in the following table:

	Transfers out:						Total
	General	Lander County Airports	Capital Acquisition	Non-major Administrative Assessment Fees	Technology Fees	Court Facility Fees	
Transfer in:							
General Fund	\$ -	\$ -	\$ -	\$ 520	\$ 125,000	\$ 30,945	\$ 156,465
Non-major Governmental Funds							
Road & Bridge	-	7,257	-	-	-	-	7,257
Austin Capital Acquisition	-	-	1,948	-	-	-	1,948
Battle Mountain Capital Acquisition	-	-	11,470	-	-	-	11,470
District Drug Court	25,000	-	-	-	-	-	25,000
Court Facilities Capital	31,465	-	-	-	-	-	31,465
Total	\$ 56,465	\$ 7,257	\$ 13,418	\$ 520	\$ 125,000	\$ 30,945	\$ 233,605

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 6. Capital Assets

The following table summarizes the changes to capital assets for governmental activities during the year:

Governmental Activities:	Balance 6/30/2016	Additions	Deletions	Balance 6/30/2017
Capital assets, not being depreciated:				
Land	\$ 2,582,603	\$ -	\$ -	\$ 2,582,603
Construction in progress	3,765,325	12,175,518	(465,007)	15,475,836
Total capital assets, not being depreciated:	6,347,928	12,175,518	(465,007)	18,058,439
Capital assets, being depreciated:				
Improvements other than buildings	19,653,740	495,263	-	20,149,003
Buildings	31,600,615	182,835	-	31,783,450
Equipment & vehicles	18,422,353	1,338,431	(61,554)	19,699,230
Infrastructure	34,659,142	3,675,620	-	38,334,762
Total capital assets, being depreciated:	104,335,850	5,692,149	(61,554)	109,966,445
Less accumulated depreciation for:				
Improvements other than buildings	(11,033,348)	(1,033,986)	-	(12,067,334)
Buildings	(4,165,033)	(537,284)	-	(4,702,317)
Equipment & vehicles	(10,590,837)	(1,067,157)	51,592	(11,606,402)
Infrastructure	(12,064,963)	(1,755,263)	-	(13,820,226)
Total accumulated depreciation	(37,854,181)	(4,393,690)	51,592	(42,196,279)
Total capital assets, being depreciated, net	66,481,669	1,298,459	(9,962)	67,770,166
Governmental activities capital assets, net	<u>\$ 72,829,597</u>	<u>\$ 13,473,977</u>	<u>\$ (474,969)</u>	<u>\$ 85,828,605</u>

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

Governmental Activities:	
General government	\$ 1,823,079
Judicial	7,002
Public safety	474,552
Public works	1,573,310
Health and sanitation	159,715
Welfare	8,714
Culture and recreation	347,318
Total depreciation expense - governmental activities	<u>\$ 4,393,690</u>

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 6. Capital Assets, Continued

The following table summarizes the changes to capital assets for business-type activities during the year:

Business Type Activities:	Balance 6/30/2016	Additions	Deletions	Transfers	Balance 6/30/2017
Capital assets, not being depreciated:					
Land	\$ 10,950	\$ 151,646	\$ -	\$ -	\$ 162,596
Construction in progress	532,327	1,888,581	-	-	2,420,908
Total capital assets, not being depreciated:	543,277	2,040,227	-	-	2,583,504
Capital assets, being depreciated:					
Improvements other than buildings	33,081,614	21,256	-	-	33,102,870
Buildings	1,349,144	-	-	-	1,349,144
Equipment & vehicles	1,576,519	50,713	-	-	1,627,232
Total capital assets, being depreciated:	36,007,277	71,969	-	-	36,079,246
Less accumulated depreciation for:					
Improvements other than buildings	(7,514,471)	(678,225)	-	-	(8,192,696)
Buildings	(573,245)	(29,433)	-	-	(602,678)
Equipment & vehicles	(1,169,873)	(101,566)	-	-	(1,271,439)
Total accumulated depreciation	(9,257,589)	(809,224)	-	-	(10,066,813)
Total capital assets, being depreciated, net	26,749,688	(737,255)	-	-	26,012,433
Business type activities capital assets, net	\$ 27,292,965	\$ 1,302,972	\$ -	\$ -	\$ 28,595,937

Depreciation expense was charged to the business-type activities as follows:

Business Type Activities:	
Water	\$ 407,984
Sewer	364,868
Communication Site	36,372
Total depreciation expense - business type activities	<u>\$ 809,224</u>

Changes in construction in progress are summarized as follows:

The County is currently working on the following projects: Battle Mountain recreation center, Purple Pipe project, Flood Leave, Lift Station Rehab, Well 3 Upgrades, Austin Airport projects, Battle Mountain Airport projects, various paving projects and various others.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 7. Long-Term Debt

The following is a summary of changes in long-term debt for the year ended June 30, 2017:

Governmental activities:	<u>Balance 6/30/2016</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 6/30/2017</u>	<u>Current Portion</u>
Accrued Compensated Absences	\$ 349,417	\$ 206,508	\$ (134,781)	\$ 421,144	\$ 189,515
Net OPEB Obligation	305,108	80,650	(68,116)	317,642	-
Net Pension Liability	<u>12,483,002</u>	<u>2,996,877</u>	<u>(1,600,899)</u>	<u>13,878,980</u>	<u>-</u>
Total governmental long term liabilities	<u>\$ 13,137,527</u>	<u>\$ 3,284,035</u>	<u>\$ (1,803,796)</u>	<u>\$ 14,617,766</u>	<u>\$ 189,515</u>

For governmental activities, compensated absences, other post-employment benefits (OPEB), and net position liabilities are generally liquidated through the General Fund.

Business-type activities	<u>Balance 6/30/2016</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 6/30/2017</u>	<u>Current Portion</u>
Accrued Compensated Absences	\$ 6,610	\$ 6,126	\$ (2,723)	\$ 10,013	\$ 10,013
Net OPEB Obligation	9,122	2,959	(1,590)	10,491	-
Net Pension Liability	<u>363,520</u>	<u>179,598</u>	<u>(68,218)</u>	<u>474,900</u>	<u>-</u>
Total business-type long term liabilities	<u>\$ 379,252</u>	<u>\$ 188,683</u>	<u>\$ (72,531)</u>	<u>\$ 495,404</u>	<u>\$ 10,013</u>

NOTE 8. Net Proceeds of Mines

The County receives net proceeds of mines taxes through the State of Nevada that is then apportioned by the County. The County receives a payment in June of each year as a settlement payment for the previous calendar year(s). This amount is recognized as revenue when received, consistent with prior years.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 9. Available Borrowing Capacity

The lawful County government general obligation debt limit is established under NRS 244A.059 not to exceed an amount equal to 10 percent of the total of the last assessed valuation of taxable property situated within the County. At June 30, 2017, the general obligation debt limit of Lander County was \$1,068,973,861. The County has general obligation long-term debt outstanding at year end of \$0. Accordingly, its legal borrowing capacity is \$1,068,973,861 at June 30, 2017.

The lawful unincorporated town government general obligation debt limit is established under NRS 269.425 not to exceed an amount equal to 25 percent of the total of the last assessed valuation of taxable property situated within the town. At June 30, 2017, the general obligation debt limit of the unincorporated towns of Austin and Battle Mountain was \$1,113,596 and \$11,764,324 respectively. As none of these towns had general obligation debt at June 30, 2017, these amounts are also their available borrowing capacity amounts.

NOTE 10. Commitments and Contingencies

Lander County is obligated as follows:

Grants Received

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability in the applicable funds. The amounts, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Litigation

The County is party to legal proceedings which normally occur in governmental operations. County officials believe these legal proceedings are not likely to have a material adverse impact on the financial position of the County.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 11. Risk Management

The County is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has joined together with similar public agencies (cities, counties, and special districts) throughout the State of Nevada to create a pool under the Nevada Interlocal Cooperation Act. The Nevada Public Agency Insurance Pool (Pool) is a public entity risk pool currently operating as a common risk management and insurance program for its members.

The County pays an annual premium and specific deductibles, as necessary, to the Pool for its general insurance coverage. The Pool is considered a self-sustaining risk pool that will provide liability coverage for its members up to \$10,000,000 per event and a \$10,000,000 general aggregate per member. Property, crime and equipment breakdown coverage is provided to its members up to \$300,000,000 per loss with various sublimits established for earthquake, flood, equipment breakdown, and money and securities.

The County has entered into an agreement with PACT (Public Agency Compensation Trust), a self-insured association for workers' compensation coverage. The purpose of the County's participation is to enhance its ability to control costs and to better serve and protect its employees. PACT is bound by statute as defined in NRS 616A-616D. The County pays premiums based on payroll costs to the PACT. The PACT is considered a self-sustaining pool that will provide coverage based on established statutory limits.

The County continues to carry commercial insurance for other risks of loss, including specific risks of loss not covered by the Pool (airport liability, bonding and boiler coverage) and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

The County has obtained insurance to cover the costs of closure and post-closure of the Battle Mountain landfill (see Note 14).

NOTE 12. Retirement and Pension Plan

Public Employees' Retirement System of Nevada (PERS)

Plan description

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

Benefits provided

Benefits, as required by the Nevada Revised Statutes (NRS or statute), are determined by the number of years of accredited service at time of retirement and the member's highest average compensation in any 36

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 12. Retirement and Pension Plan, Continued

consecutive months with special provisions for members entering the System on or after January 1, 2010, and July 1, 2015. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits.

Monthly benefit allowances for members are computed as 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this factor is 2.67% of average compensation. For members entering the System on or after January 1, 2010, there is a 2.5% service time factor and for regular members entering the System on or after July 1, 2015, there is a 2.25% factor. The System offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death.

Post-retirement increases are provided by authority of NRS 286.575 - .579.

Vesting

Regular members entering the System prior to January 1, 2010, are eligible for retirement at age 65 with five years of service, at age 60 with 10 years of service, or at any age with thirty years of service. Regular members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 62 with 10 years of service, or any age with thirty years of service. Regular members who entered the System on or after July 1, 2015, are eligible for retirement at age 65 with 5 years of service, or at age 62 with 10 years of service or at age 55 with 30 years of service or any age with 33 1/3 years of service.

Police/Fire members entering the System prior to January 1, 2010, are eligible for retirement at age 65 with five years of service, at age 55 with ten years of service, at age 50 with twenty years of service, or at any age with twenty-five years of service. Police/Fire members entering the System on or after January 1, 2010, are eligible for retirement at 65 with five years of service, or age 60 with ten years of service, or age 50 with twenty years of service, or at any age with thirty years of service. Only service performed in a position as a police officer or firefighter may be counted towards to eligibility for retirement as Police/Fire accredited service.

The normal ceiling limitation on monthly benefits allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Both Regular and Police/Fire members become fully vested as to benefits upon completion of five years of service.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 12. Retirement and Pension Plan, Continued

Contributions

The authority for establishing and amending the obligation to make contributions and member contribution rates is set by statute. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983, have the option of selecting one of two contribution plans. Contributions are shared equally by employer and employee. Employees can take a reduced salary and have contributions made by the employer (EPC) or can make contributions by a payroll deduction matched by the employer.

The System's basic funding policy provides for periodic contributions at a level pattern of cost as a percentage of salary throughout an employee's working lifetime in order to accumulate sufficient assets to pay benefits when due.

The System receives an actuarial valuation on an annual basis indicating the contribution rates required to fund the System on an actuarial reserve basis. Contributions actually made are in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450.

The actuary funding method used is the Entry Age Normal Cost Method. It is intended to meet the funding objective and result in a relatively level long-term contributions requirement as a percentage of salary.

For the fiscal year ended June 30, 2015, the Statutory Employer/employee matching rate was 13.25% for Regular and 20.75% for Police/Fire. For fiscal years ended June 30, 2016 and 2017, the Statutory Employer/employee matching rate was 14.50% for Regular and 20.75% for Police/Fire.

For the fiscal year ended June 30, 2015 the Employer-Pay Contribution (EPC) rate was 25.75% for Regular and 40.50% for Police/Fire. For fiscal years ended June 30, 2016 and 2017, the EPC was 28% for Regular and 40.50% for Police/Fire.

The County's contributions for the current and two preceding fiscal years, all of which were equal to the required contributions, were as follows:

Year Ended June 30,	Regular Fund	Police/Fire Fund
2015	\$ 672,563	\$ 1,057,818
2016	739,324	1,069,379
2017	626,427	906,081

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 12. Retirement and Pension Plan, Continued

Investment policy

The System's policies which determine the investment portfolio target asset allocation are established by the Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the System. The following was the Board adopted policy target asset allocation as of June 30, 2016:

Asset Class	Target Allocation	Long-term Geometric Expected Real Rate of Return*
Domestic equity	42%	5.50%
International equity	18%	5.75%
Domestic fixed income	30%	0.25%
Private markets	10%	6.80%

*As of June 30, 2016, PERS' long-term inflation assumption was 3.50%.

Pension liability

Net pension liability

At June 30, 2017, the County reported a liability of \$14,353,880 for its proportionate share of the PERS' net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer allocation percentage of the net pension liability was based on the total contributions due on wages paid during the measurement period. Each employer's proportion of the net pension liability is based on their combined employer and member contributions relative to the total combined employer and member contributions for all employers for the period ended June 30, 2016. The County's proportion measured as of June 30, 2016, was 0.117178 percent, which was an increase of 0.005074 percent from its proportion measured as of June 30, 2015.

Pension liability discount rate sensitivity

The following presents the net pension liability of the PERS as of June 30, 2017, calculated using the discount rate of 8.00%, as well as what the PERS net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.00%) or 1-percentage-point higher (9.00%) than the current discount rate:

	1% Decrease (7.00%)	Discount Rate (8.00%)	1% Increase (9.00%)
Proportionate share of Net pension (asset) / liability	\$ 21,039,984	\$ 14,353,880	\$ 8,791,124

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 12. Retirement and Pension Plan, Continued

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the PERS Comprehensive Annual Financial Report, available on the PERS website www.nvpers.org.

Actuarial assumptions

The County's net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	3.50%
Payroll growth	5.00%, including inflation
Investment rate of return	8.00%
Productivity pay increase	0.75%
Projected salary increases	Regular: 4.60% to 9.75%, depending on service Police/Fire: 5.25% to 14.50%, depending on service Rates include inflation and productivity increases
Consumer Price Index	3.50%
Other assumptions	Same as those used in the June 30, 2016 funding actuarial valuation

Actuarial assumptions used in the June 30, 2016 valuation were based on the results of the experience review completed in 2013.

The discount rate used to measure the total pension liability was 8.00% as of June 30, 2016 and June 30, 2015. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2016, was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2016 and June 30, 2015.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 12. Retirement and Pension Plan, Continued

Pension expense and deferred outflows/inflows of resources related to pensions

For the year ended June 30, 2017, the County recognized pension expense for PERS of \$1,721,566. At June 30, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 961,173
Net difference between projected and actual earnings on pension plan investments	1,334,372	-
Subtotal	1,334,372	961,173
Changes in proportion and differences between contributions and proportional share of contributions	60,553	753,180
Contributions subsequent to the measurement date	1,516,213	-
Total	<u>\$ 2,911,137</u>	<u>\$ 1,714,353</u>
 Governmental activities	 \$ 2,784,891	 \$ 1,640,007
Business-type activities	126,246	74,346
	<u>\$ 2,911,137</u>	<u>\$ 1,714,353</u>

Average expected remaining service lives 6.48 years

The \$1,516,213 reported as deferred outflows of resources related to PERS pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to PERS pensions will be recognized in pension expense as follows:

Year Ending June 30,	Deferred Outflows (Inflows) of Resources
2018	\$ (110,614)
2019	(110,614)
2020	473,115
2021	228,838
2022	(88,103)
2023	(19,422)
Thereafter	-

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 13. Postemployment Benefits Other Than Pensions

Plan Description

The County administers a single-employer defined benefit healthcare plan, Lander County Employee Health Benefit Plan (LCEHBP). Additionally, the County subsidizes eligible retirees' contributions to an agent multiple-employer defined benefit postemployment healthcare plan, Public Employees' Benefits Plan (PEBP). Each plan provides medical, vision, dental, and life insurance benefits to eligible County retirees and their beneficiaries.

Benefit provisions for the LCEHBP are established pursuant to NRS 287.023 and amended through negotiations between the County and the respective associations. NRS 288.150 assigns the authority to establish benefit provisions to the Board of Commissioners. The plan provides healthcare insurance for eligible retirees and their beneficiaries through the County's group health insurance plan, which covers both active and retired members. Under NRS 287.023 eligible retirees are able to participate in the plan with blended rates, thereby benefitting from an implicit subsidy. Retirees are required to pay 100% of their premiums under the plan. As of June 30, 2017 no retirees were using this plan. The LCEHBP does not issue a publicly available financial report.

Benefit provisions for the PEBP are administered by the State of Nevada. NRS 287.043 assigns the authority to establish and amend benefit provisions to the PEBP nine-member board of trustees. County employees who met the eligibility requirements effective August 1, 2008 for retirement within the Public Employee Retirement System had the option upon retirement to enroll in coverage under the PEBP. NRS 287.023 sunsetted the option to join PEBP for County employees who retired after November 29, 2008. Local governments are required to pay the same portion of cost of coverage for those persons joining PEBP that the State of Nevada pays for state retirees participating in the plan. The subsidy provided by the County is determined by their number of years of service. The PEBP issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Public Employee's Benefits Program, 901 S. Stewart Street, Suite 1001, Carson City, NV, 89701, by calling (800) 326-5496, or by accessing the website at www.pebp.stat.nv.us/informed/financial.htm.

Funding Policy and Annual OPEB Cost

For LCEHBP, contribution requirements of the plan members and the County are established and may be amended through negotiations between the County and the associations. Retirees pay 100% of the pay-as-you-go premiums based on a blended rate that blends active participants and retirees. The County's contribution requirements for retirees relate to the implicit subsidy that results from using the blended rates and is determined in actuarial studies contracted for by the County.

For the PEBP, NRS 287.046 establishes the subsidies to be contributed toward the premium costs of the eligible County retirees. Plan members receiving benefits have their monthly contribution deducted from their pension checks based on the health plan chosen by the retiree as reduced by the amount of the subsidy, therefore, their contributions are not available. For the plan year ended June 30, 2017, retirees qualified for a subsidy of \$116 at five years of service and \$636 at 20 years of service with incremental increases for each year of service between. Subsidy rates for retirees covered under the Medicare Exchange were \$55 at five years of service and \$220 at 20 years of service with \$11 increases for each year of service in between. The contribution requirements of plan members and the County are established and amended by the PEBP board of trustees.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 13. Postemployment Benefits Other Than Pensions, Continued

As a participating employer, the County is billed for the subsidy on a monthly basis and is legally required under NRS 287.023 to provide for it. For fiscal year 2017, the County contributed \$69,706 to the plan for the current premiums equal to the required contributions. The County did not prefund any future benefits.

Annual OPEB Cost and Net OPEB Obligation

The County's annual other postemployment benefit (OPEB) cost (expense) for the plans is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plans, and the net OPEB obligations (assets), by plan, for fiscal years 2015 through 2017 were as follows:

	Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	% of Annual OPEB Cost Contributed	Net OPEB Obligation
LCEHBP	6/30/2017	\$ 29,363	\$ 3,507	12%	\$ 207,587
LCEHBP	6/30/2016	\$ 25,912	\$ 2,809	11%	\$ 181,731
LCEHBP	6/30/2015	\$ 25,836	\$ -	0%	\$ 158,628
PEBP	6/30/2017	\$ 54,246	\$ 66,199	122%	\$ 120,546
PEBP	6/30/2016	\$ 50,368	\$ 62,807	125%	\$ 132,499
PEBP	6/30/2015	\$ 54,750	\$ 54,917	100%	\$ 144,938
Combined Totals	6/30/2017	\$ 83,609	\$ 69,706		
Combined Totals	6/30/2016	\$ 76,280	\$ 65,616		
Combined Totals	6/30/2015	\$ 80,586	\$ 54,917		

The net OPEB obligation as of June 30, 2017, was calculated as follows:

	LCEHBP	PEBP	Totals
Annual required contribution	\$ 32,604	\$ 58,115	\$ 90,719
Interest on net OPEB obligation	7,269	5,300	12,569
Adjustments to annual required contributions	(10,510)	(9,169)	(19,679)
Annual OPEB cost (expense)	29,363	54,246	83,609
Contributions made	(3,507)	(66,199)	(69,706)
Change in net OPEB obligation	25,856	(11,953)	13,903
Net OPEB obligation - beginning of year	181,731	132,499	314,230
Net OPEB obligation - end of year	\$ 207,587	\$ 120,546	\$ 328,133

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 13. Postemployment Benefits Other Than Pensions, Continued

Funding Status and Funding Progress

The funding status of the plans as of June 30, 2017, was as follows:

	LCEHBP	PEBP	Totals
Accrued actuarial liability (a)	\$ 196,719	\$ 839,823	\$ 1,036,542
Actuarial value of plan assets (b)	-	-	-
Unfunded actuarial accrued liability (a)-(b)	\$ 196,719	\$ 839,823	\$ 1,036,542
Funded ratio (b)/(a)	0.00%	0.00%	0.00%
Covered payroll (c)	\$ 6,800,000	N/A	
Unfunded actuarial accrued liability as a percentage of covered payroll $[(a)-(b)] / (c)$	2.89%		

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the County and the plan members to that point. Actuarial calculations reflect long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions are as follows:

	LCEHBP	PEBP
Actuarial valuation date	7/1/2014	7/1/2014
Actuarial cost method	Entry Age Normal Cost	Entry Age Normal Cost
Amortization method	Level dollar/ open	Level dollar/ closed
Amortization period (closed)	30 years	23 years
Asset valuation method	Market value	Market value

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 13. Postemployment Benefits Other Than Pensions, Continued

Actuarial assumptions	LCEHBP	PEBP
Investment rate of return	4.00%	4.00%
Projected salary increases	4.00%	4.00%
Inflation rate (per year)	3.00%	3.00%
Helthcare inflection rate*	7.50%	7.50%
*Decreasing .50% each year until ultimate trent rate of 5% is reached		

NOTE 14. Landfill Closure and Postclosure Care Cost

State and federal laws and regulations require Lander County to place final covers on its Battle Mountain and Austin landfill sites when they stop accepting waste and to perform certain maintenance and monitoring functions at the sites for 30 years after closure. During the year ended June 30, 1999, the County Commissioners approved the County's purchase of insurance to cover the costs of closure and post-closure of the landfills. As such, the County has not recorded its liability in the Lander County Landfills Fund. The County is obligated under the insurance policy to pay an annual premium over 15 years. The County paid its final annual premium during fiscal year 2014. The County continually evaluates an expected closure date for the Battle Mountain landfill. Per an engineering study performed in 2003, the predicted life of the landfill was 77 years, through 2080. The engineer reevaluates the landfill capacity and adjusts it annually based on the landfill usage. At June 30, 2017 the estimated closure and post-closure liability is \$513,243 and the insured amount is \$513,243.

The Austin landfill was closed in 2006. During the fiscal year ended June 30, 2007, the County received State approval on the Austin landfill closure. A trust fund for post-closure financial assurance was established with Nevada Division of Environmental Protection named beneficiary of the trust. The trust was fully funded in 2007 in the amount of \$64,200 pursuant to an engineering report. The earnings in the trust have met the inflationary requirements set by the Nevada Division of Environmental Protection. At June 30, 2017 the estimated remaining post-closure liability is \$48,211.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2017

NOTE 15. Construction and Purchase Commitments

Lander County has entered into contracts for construction and asset purchases as follows:

	Project Authorization	Expended/ Retainage	Commitment 6/30/2017
Airport Projects	\$ 2,965,609	\$ 2,250,303	\$ 715,306
Battle Mountain Recreation Center	10,929,595	10,714,707	214,888
Water and Sewer Projects	3,743,255	1,947,609	1,795,646
Various Projects	<u>5,521,659</u>	<u>5,032,751</u>	<u>488,908</u>
Total Projects	<u>\$ 23,160,118</u>	<u>\$ 19,945,370</u>	<u>\$ 3,214,748</u>

NOTE 16. Restricted Assets and Net Position

The County maintains restricted cash to comply with various legal and contractual requirements. Amounts restricted are as follows at June 30, 2017:

AB198 Capital Replacement Projects Fund	\$ 1,957,335
Battle Mountain Sewer Fund 1/4% Sales Tax Restricted by NRS 377B.030	<u>1,913,492</u>
	<u>\$3,870,827</u>

NOTE 17. Tax Abatements

State of Nevada Tax Abatements

For the fiscal year ended June 30, 2017, Lander County's revenues were reduced by a total amount of \$1,872,043 under agreements entered into by the State of Nevada as follows:

Renewable Energy, Nevada Revised Statutes (NRS) 701A.370

Partial abatement of one or more of property and local taxes imposed on renewable energy facilities:
Unsecured Property Taxes \$1,872,043

This page intentionally left blank

REQUIRED SUPPLEMENTARY INFORMATION

LANDER COUNTY
Schedule of the Proportionate Share of the Net Pension Liability
Public Employees' Retirement System of Nevada
June 30, 2017
Last 10 Fiscal Years

	Reporting Fiscal Year (Measurement Date)	Reporting Fiscal Year (Measurement Date)	Reporting Fiscal Year (Measurement Date)
	2017 (2016)	2016 (2015)	2015 (2014)
Proportion of the net pension liability (asset)	0.117178%	11.210400%	0.110920%
Proportionate share of the net pension liability (asset)	\$ 14,353,880	\$ 12,846,521	\$ 11,559,888
Covered employee payroll	\$ 5,765,742	\$ 5,819,671	\$ 5,825,961
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	248.95%	220.74%	198.42%
Plan fiduciary net position as a percentage of the total pension liability	72.2%	75.10%	76.30%

Note: In accordance with GASB 68, employers will need to disclose a 10-year history for the pension schedule above. Additional information will be displayed as it becomes available.

LANDER COUNTY
Schedule of Contributions
Public Employees' Retirement System of Nevada
June 30, 2017
Last 10 Fiscal Years

	Reporting Fiscal Year (Measurement Date)	Reporting Fiscal Year (Measurement Date)	Reporting Fiscal Year (Measurement Date)
	2017 (2016)	2016 (2015)	2015 (2014)
Contractually required contribution	\$ 1,808,703	\$ 1,730,381	\$ 1,711,073
Contributions in relation to the contractually required contribution	\$ (1,808,703)	\$ (1,730,381)	\$ (1,711,073)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	\$ 5,765,742	\$ 5,819,671	\$ 5,825,961
Contributions as a percentage of covered-employee payroll	31.37%	29.73%	29.37%

Note: In accordance with GASB 68, employers will need to disclose a 10-year history for the pension schedule above. Additional information will be displayed as it becomes available.

LANDER COUNTY
GENERAL FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Totals for June 30, 2016)

REVENUES:	Budget		Actual	Variance	Actual
	Original	Final		Favorable (Unfavorable)	2016
Tax revenue					
Ad valorem	\$ 7,346,696	\$ 7,346,696	\$ 6,850,686	\$ (496,010)	\$ 7,266,466
Penalties and interest	40,000	40,000	20,534	(19,466)	33,400
Net proceeds of mines	-	-	863,300	863,300	126,217
Franchise taxes	40,050	40,050	79,410	39,360	60,744
Total tax revenue	<u>7,426,746</u>	<u>7,426,746</u>	<u>7,813,930</u>	<u>387,184</u>	<u>7,486,827</u>
Licenses and permits					
Liquor licenses	6,000	6,000	6,200	200	5,430
County gaming licenses	14,005	14,005	14,930	925	16,614
Building permits	80,000	80,000	78,203	(1,797)	169,464
Motor vehicle licenses	40,000	40,000	39,633	(367)	44,513
Marriage licenses	1,800	1,800	777	(1,023)	714
Mobile home permits	30	30	20	(10)	18
Total licenses and permits	<u>141,835</u>	<u>141,835</u>	<u>139,763</u>	<u>(2,072)</u>	<u>236,753</u>
Intergovernmental					
Federal grants	-	-	2,560	2,560	28,221
State grants	-	-	8,601	8,601	12,983
State gaming licenses	140,000	140,000	137,003	(2,997)	138,096
Consolidated tax	<u>3,468,729</u>	<u>3,468,729</u>	<u>3,667,962</u>	<u>199,233</u>	<u>3,689,592</u>
Total intergovernmental	<u>3,608,729</u>	<u>3,608,729</u>	<u>3,816,126</u>	<u>207,397</u>	<u>3,868,892</u>
Charges for services					
Clerk fees	2,560	2,560	2,464	(96)	2,257
Recorder fees	80,000	80,000	83,129	3,129	77,285
Assessor's commissions	250,000	250,000	721,090	471,090	766,582
Sheriff's fees	5,000	5,000	4,490	(510)	4,732
Inmate housing fees	25,000	25,000	911	(24,089)	16,739
Law library fees	1,000	1,000	2,070	1,070	1,425
Divorce action fees	4,000	4,000	5,353	1,353	6,433
Civil cases	15,000	15,000	10,188	(4,812)	13,473
Copy fees	2,500	2,500	12,667	10,167	10,520
Justice court fees	8,000	8,000	14,171	6,171	10,988
Other	<u>11,325</u>	<u>11,325</u>	<u>17,358</u>	<u>6,033</u>	<u>5,155</u>
Total charges for services	<u>404,385</u>	<u>404,385</u>	<u>873,891</u>	<u>469,506</u>	<u>915,589</u>

(continued)

LANDER COUNTY
GENERAL FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Continued)
For the Year Ended June 30, 2017
(With Comparative Totals for June 30, 2016)

REVENUES (Continued):	Budget		Actual	Variance	Actual 2016
	Original	Final		Favorable (Unfavorable)	
Fines and forfeitures					
Fines and forfeitures	191,500	191,500	209,464	17,964	240,626
Other	500	500	100	(400)	798
Total fines and forfeitures	<u>192,000</u>	<u>192,000</u>	<u>209,564</u>	<u>17,564</u>	<u>241,424</u>
Investment earnings					
Interest	522,536	522,536	649,071	126,535	552,897
Net increase (decrease) in the fair value of investments	-	-	(791,337)	(791,337)	534,783
Total investment earnings	<u>522,536</u>	<u>522,536</u>	<u>(142,266)</u>	<u>(664,802)</u>	<u>1,087,680</u>
Other revenue					
Rents	4,500	4,500	10,933	6,433	10,079
Miscellaneous	20,000	20,000	166,639	146,639	17,149
Total other revenue	<u>24,500</u>	<u>24,500</u>	<u>177,572</u>	<u>153,072</u>	<u>27,228</u>
Total revenues	<u>12,320,731</u>	<u>12,320,731</u>	<u>12,888,580</u>	<u>567,849</u>	<u>13,864,393</u> (continued)

LANDER COUNTY
GENERAL FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Continued)
For the Year Ended June 30, 2017
(With Comparative Totals for June 30, 2016)

EXPENDITURES:	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2016
	Original	Final			
General government					
Commissioners					
Salaries and wages	150,480	150,480	150,410	70	147,063
Employee benefits	111,755	111,755	85,601	26,154	87,541
Services and supplies	85,600	85,600	92,490	(6,890)	39,914
	<u>347,835</u>	<u>347,835</u>	<u>328,501</u>	<u>19,334</u>	<u>274,518</u>
Clerk					
Salaries and wages	171,765	171,765	157,350	14,415	208,296
Employee benefits	99,265	99,265	69,735	29,530	97,802
Services and supplies	92,850	92,850	96,606	(3,756)	65,747
	<u>363,880</u>	<u>363,880</u>	<u>323,691</u>	<u>40,189</u>	<u>371,845</u>
Treasurer					
Salaries and wages	234,185	234,185	225,519	8,666	219,320
Employee benefits	166,035	166,035	106,309	59,726	100,632
Services and supplies	39,634	39,634	30,064	9,570	30,015
	<u>439,854</u>	<u>439,854</u>	<u>361,892</u>	<u>77,962</u>	<u>349,967</u>
Executive director					
Salaries and wages	223,120	223,120	198,060	25,060	220,912
Employee benefits	106,415	106,415	70,333	36,082	86,596
Services and supplies	549,950	549,950	361,936	188,014	266,407
	<u>879,485</u>	<u>879,485</u>	<u>630,329</u>	<u>249,156</u>	<u>573,915</u>
Assessor					
Salaries and wages	334,180	334,180	227,113	107,067	236,996
Employee benefits	178,020	178,020	97,725	80,295	101,256
Services and supplies	134,435	134,435	63,325	71,110	48,354
	<u>646,635</u>	<u>646,635</u>	<u>388,163</u>	<u>258,472</u>	<u>386,606</u>
Finance department					
Salaries and wages	207,160	207,160	169,895	37,265	202,528
Employee benefits	96,815	96,815	61,672	35,143	54,205
Services and supplies	144,255	144,255	106,667	37,588	121,364
	<u>448,230</u>	<u>448,230</u>	<u>338,234</u>	<u>109,996</u>	<u>378,097</u>
Building & planning					
Salaries and wages	108,290	108,290	98,194	10,096	137,492
Employee benefits	93,580	93,580	44,655	48,925	62,809
Services and supplies	57,500	57,500	19,879	37,621	39,938
	<u>259,370</u>	<u>259,370</u>	<u>162,728</u>	<u>96,642</u>	<u>240,239</u>
Building maintenance					
Salaries and wages	65,535	65,535	59,637	5,898	30,796
Employee benefits	34,745	34,745	27,130	7,615	11,190
Services and supplies	397,828	397,828	350,225	47,603	332,231
	<u>498,108</u>	<u>498,108</u>	<u>436,992</u>	<u>61,116</u>	<u>374,217</u>
Recorder					
Salaries and wages	220,410	220,410	230,239	(9,829)	220,517
Employee benefits	146,470	146,470	92,966	53,504	91,839
Services and supplies	45,750	45,750	16,872	28,878	29,036
	<u>412,630</u>	<u>412,630</u>	<u>340,077</u>	<u>72,553</u>	<u>341,392</u>
Other general					
Retiree insurance	500,000	500,000	64,555	435,445	63,401
Services and supplies	1,064,005	1,064,005	593,979	470,026	537,516
	<u>1,564,005</u>	<u>1,564,005</u>	<u>658,534</u>	<u>905,471</u>	<u>600,917</u>
Total general government	<u>5,860,032</u>	<u>5,860,032</u>	<u>3,969,141</u>	<u>1,890,891</u>	<u>3,891,713</u>

(continued)

LANDER COUNTY
GENERAL FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Continued)
For the Year Ended June 30, 2017
(With Comparative Totals for June 30, 2016)

EXPENDITURES (Continued):	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2016
	Original	Final			
Public safety					
Sheriff					
Salaries and wages	1,998,910	1,998,910	1,809,126	189,784	1,672,798
Employee benefits	1,508,285	1,508,285	1,032,033	476,252	968,357
Services and supplies	500,700	500,700	415,334	85,366	365,223
Capital outlay	4,500	4,500	4,475	25	5,000
	<u>4,012,395</u>	<u>4,012,395</u>	<u>3,260,968</u>	<u>751,427</u>	<u>3,011,378</u>
Jail operations					
Salaries and wages	658,570	658,570	481,438	177,132	613,175
Employee benefits	587,300	587,300	327,127	260,173	364,074
Services and supplies	297,200	297,200	206,271	90,929	191,663
Capital outlay	21,500	21,500	1,500	20,000	-
	<u>1,564,570</u>	<u>1,564,570</u>	<u>1,016,336</u>	<u>548,234</u>	<u>1,168,912</u>
Animal control					
Salaries and wages	61,245	61,245	43,447	17,798	48,896
Employee benefits	33,930	33,930	22,749	11,181	23,563
Services and supplies	26,460	26,460	14,210	12,250	15,285
Capital outlay	1,000	1,000	-	1,000	1,630
	<u>122,635</u>	<u>122,635</u>	<u>80,406</u>	<u>42,229</u>	<u>89,374</u>
Austin fire department					
Salaries and wages	600	600	-	600	-
Employee benefits	15,665	15,665	7,550	8,115	5,418
Services and supplies	28,100	28,100	10,008	18,092	4,897
Capital outlay	2,800	2,800	-	2,800	521
	<u>47,165</u>	<u>47,165</u>	<u>17,558</u>	<u>29,607</u>	<u>10,836</u>
Austin ambulance					
Salaries and wages	28,280	28,280	20,490	7,790	-
Employee benefits	5,290	5,290	3,698	1,592	-
Services and supplies	52,500	52,500	44,092	8,408	72,533
	<u>86,070</u>	<u>86,070</u>	<u>68,280</u>	<u>17,790</u>	<u>72,533</u>
Battle Mountain fire deparment					
Salaries and wages	1,800	1,800	1,800	-	1,800
Employee benefits	34,640	34,640	31,320	3,320	31,599
Services and supplies	211,700	211,700	170,784	40,916	170,312
Capital outlay	5,000	5,000	961	4,039	2,099
	<u>253,140</u>	<u>253,140</u>	<u>204,865</u>	<u>48,275</u>	<u>205,810</u>
Battle Mountain ambulance					
Services and supplies	138,000	138,000	138,064	(64)	251,377
	<u>138,000</u>	<u>138,000</u>	<u>138,064</u>	<u>(64)</u>	<u>251,377</u>
Total public safety	<u>6,223,975</u>	<u>6,223,975</u>	<u>4,786,477</u>	<u>1,437,498</u>	<u>4,810,220</u>

(continued)

**LANDER COUNTY
GENERAL FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Continued)
For the Year Ended June 30, 2017
(With Comparative Totals for June 30, 2016)**

EXPENDITURES (Continued):	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2016
	Original	Final			
Judicial					
District court					
Services and supplies	307,838	307,838	312,560	(4,722)	245,791
Capital outlay	2,000	2,000	-	2,000	2,155
	<u>309,838</u>	<u>309,838</u>	<u>312,560</u>	<u>(2,722)</u>	<u>247,946</u>
District attorney					
Salaries and wages	406,685	406,685	366,462	40,223	349,452
Employee benefits	199,000	199,000	136,057	62,943	131,487
Services and supplies	92,000	92,000	55,302	36,698	73,791
	<u>697,685</u>	<u>697,685</u>	<u>557,821</u>	<u>139,864</u>	<u>554,730</u>
Juvenile probation					
Services and supplies	779,308	779,308	395,832	383,476	431,867
	<u>779,308</u>	<u>779,308</u>	<u>395,832</u>	<u>383,476</u>	<u>431,867</u>
Justice court - Argenta					
Salaries and wages	265,040	265,040	265,856	(816)	250,959
Employee benefits	135,070	135,070	107,415	27,655	106,853
Services and supplies	87,600	87,600	27,439	60,161	40,765
	<u>487,710</u>	<u>487,710</u>	<u>400,710</u>	<u>87,000</u>	<u>398,577</u>
Justic court - Austin					
Salaries and wages	58,190	58,190	58,891	(701)	59,630
Employee benefits	26,545	26,545	19,967	6,578	21,076
Services and supplies	15,300	15,300	6,877	8,423	6,724
	<u>100,035</u>	<u>100,035</u>	<u>85,735</u>	<u>14,300</u>	<u>87,430</u>
Public defender					
Services and supplies	128,500	128,500	91,106	37,394	111,170
	<u>128,500</u>	<u>128,500</u>	<u>91,106</u>	<u>37,394</u>	<u>111,170</u>
Total judicial	<u>2,503,076</u>	<u>2,503,076</u>	<u>1,843,764</u>	<u>659,312</u>	<u>1,831,720</u>
Intergovernmental					
Services and supplies	119,180	119,180	42,877	76,303	96,881
Total intergovernmental	<u>119,180</u>	<u>119,180</u>	<u>42,877</u>	<u>76,303</u>	<u>96,881</u>
Total expenditures	<u>14,706,263</u>	<u>14,706,263</u>	<u>10,642,259</u>	<u>4,064,004</u>	<u>10,630,534</u>
Excess of revenues over (under) expenditures	<u>(2,385,532)</u>	<u>(2,385,532)</u>	<u>2,246,321</u>	<u>4,631,853</u>	<u>3,233,859</u>
Other financing sources (uses):					
Transfers in	172,032	172,032	156,465	(15,567)	140,379
Transfers out	<u>(64,773)</u>	<u>(47,035)</u>	<u>(56,465)</u>	<u>(9,430)</u>	<u>(140,379)</u>
Total other financing sources (uses)	<u>107,259</u>	<u>124,997</u>	<u>100,000</u>	<u>(24,997)</u>	<u>-</u>
Net change in fund balance	<u>(2,278,273)</u>	<u>(2,260,535)</u>	<u>2,346,321</u>	<u>4,606,856</u>	<u>3,233,859</u>
Fund balance, beginning of year	<u>40,867,993</u>	<u>40,867,993</u>	<u>40,867,993</u>	<u>-</u>	<u>37,634,134</u>
Fund balance, end of year	<u>\$ 38,589,720</u>	<u>\$ 38,607,458</u>	<u>\$ 43,214,314</u>	<u>\$ 4,606,856</u>	<u>\$ 40,867,993</u>

LANDER COUNTY
Required Supplementary Information
Schedule of Funding Progress
Other Post-Employment Benefits
For the Year Ended June 30, 2017

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) EANC LCEHBP (b)	Actuarial Accrued Liability (AAL) EANC PEBP (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
7/1/2014	\$ -	\$ 148,109	\$ 891,425	\$ 1,039,534	0.0%	\$ 6,800,000	2.2%
7/1/2011	\$ -	\$ 170,341	\$ 1,140,305	\$ 1,310,646	0.0%	\$ 5,212,351	3.3%
7/1/2008	\$ -	\$ 148,388	\$ 2,851,024	\$ 2,999,412	0.0%	\$ 4,862,000	3.1%

This page intentionally left blank

SUPPLEMENTARY INFORMATION

MAJOR CAPITAL PROJECTS FUND

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS**

**PROPRIETARY INDIVIDUAL FUND
FINANCIAL STATEMENTS**

LANDER COUNTY
CCP (CONSTRUCTION OF CAPITAL PROJECTS) FUND
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
REVENUES:					
Tax revenue					
Net proceeds of mines	\$ -	\$ -	\$ 9,149,065	\$ 9,149,065	\$ 1,951,755
Total tax revenue	-	-	9,149,065	9,149,065	1,951,755
Investment earnings					
Interest	561,826	561,826	812,680	250,854	756,196
Net increase (decrease) in the fair value of investments	-	-	(1,187,006)	(1,187,006)	812,939
Total investment earnings	561,826	561,826	(374,326)	(936,152)	1,569,135
Other revenue					
Miscellaneous	-	-	175,000	175,000	210,000
Total other revenue	-	-	175,000	175,000	210,000
Total revenues	561,826	561,826	8,949,739	8,387,913	3,730,890
EXPENDITURES:					
General government					
Services and supplies	-	-	-	-	-
Capital outlay	28,404,710	28,404,710	16,553,353	11,851,357	11,229,484
Total expenditures	28,404,710	28,404,710	16,553,353	11,851,357	11,229,484
Excess of revenues over (under) expenditures	(27,842,884)	(27,842,884)	(7,603,614)	20,239,270	(7,498,594)
Other financing sources (uses):					
Transfers in	-	-	-	-	90,079
Total other financing sources (uses)	-	-	-	-	90,079
Net change in fund balance	(27,842,884)	(27,842,884)	(7,603,614)	20,239,270	(7,408,515)
Fund balance, beginning of year	43,206,311	43,206,311	43,206,311	-	50,614,826
Fund balance, end of year	\$ 15,363,427	\$ 15,363,427	\$ 35,602,697	\$ 20,239,270	\$ 43,206,311

LANDER COUNTY
AIRPORT CAPITAL IMPROVEMENT FUND
Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
REVENUES:					
Tax revenue					
Net proceeds of mines	\$ -	\$ -	\$ 206,045	\$ 206,045	\$ 43,955
Total tax revenue	-	-	206,045	206,045	43,955
Intergovernmental					
Federal grants	2,192,500	2,192,500	1,046,539	(1,145,961)	307,345
Total intergovernmental	2,192,500	2,192,500	1,046,539	(1,145,961)	307,345
Total revenues	2,192,500	2,192,500	1,252,584	(939,916)	351,300
EXPENDITURES:					
General government					
Capital outlay	2,523,940	2,523,940	1,586,587	937,353	1,064,791
Total expenditures	2,523,940	2,523,940	1,586,587	937,353	1,064,791
Excess of revenues over (under) expenditures	(331,440)	(331,440)	(334,003)	(2,563)	(713,491)
Net change in fund balance	(331,440)	(331,440)	(334,003)	(2,563)	(713,491)
Fund balance, beginning of year	3,494,826	3,494,826	3,494,826	-	4,208,317
Fund balance, end of year	<u>\$ 3,163,386</u>	<u>\$ 3,163,386</u>	<u>\$ 3,160,823</u>	<u>\$ (2,563)</u>	<u>\$ 3,494,826</u>

LANDER COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2017

	Road and Bridge	Indigent	State Medical Indigent	Agricultural Extension	Aged Services	Lander County Landfill
Assets						
Cash and investments	\$ 5,700,948	\$ 1,796,743	\$ 7,123,659	\$ 284,031	\$ 2,437,048	\$ 7,297,367
Accounts receivable	1,031	102	12	2,196	2,446	9,093
Taxes receivable	9,532	3,779	4,046	750	4,264	2,576
Due from other governments	174,880	2,105	2,244	418	22,512	1,394
Inventory	-	-	-	-	398	-
Prepaid items	-	-	-	-	-	-
Total assets	<u>\$ 5,886,391</u>	<u>\$ 1,802,729</u>	<u>\$ 7,129,961</u>	<u>\$ 287,395</u>	<u>\$ 2,466,668</u>	<u>\$ 7,310,430</u>
Liabilities, Deferred Inflows, and Fund Balances						
Liabilities:						
Accounts payable	83,314	768	194,359	11,857	7,537	13,077
Accrued salaries	42,985	3,302	1,267	1,675	8,805	5,984
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>126,299</u>	<u>4,070</u>	<u>195,626</u>	<u>13,532</u>	<u>16,342</u>	<u>19,061</u>
Deferred inflows of resources:						
Unavailable revenue - property taxes	<u>8,205</u>	<u>3,250</u>	<u>3,484</u>	<u>646</u>	<u>3,679</u>	<u>2,229</u>
Total deferred inflows of resources	<u>8,205</u>	<u>3,250</u>	<u>3,484</u>	<u>646</u>	<u>3,679</u>	<u>2,229</u>
Fund balances:						
Nonspendable	-	-	-	-	398	-
Restricted for:						
General government	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Welfare	-	1,795,409	6,930,851	-	-	-
Community support	-	-	-	273,217	-	-
Committed for:						
General government	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Health and sanitation	-	-	-	-	-	7,289,140
Capital projects	-	-	-	-	-	-
Assigned	<u>5,751,887</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,446,249</u>	<u>-</u>
Total fund balances	<u>5,751,887</u>	<u>1,795,409</u>	<u>6,930,851</u>	<u>273,217</u>	<u>2,446,647</u>	<u>7,289,140</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 5,886,391</u>	<u>\$ 1,802,729</u>	<u>\$ 7,129,961</u>	<u>\$ 287,395</u>	<u>\$ 2,466,668</u>	<u>\$ 7,310,430</u>

(Continued)

LANDER COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2017

	Lander County Airports	Lander Economic Development	DOE Nuclear Repository	Regional Street and Highway	Town of Austin	Town of Battle Mountain	Culture & Recreation	Reserve
Assets								
Cash and investments	\$ 1,770,240	\$ 34,105	\$ 13,784	\$ 2,757,245	\$ 122,563	\$ 874,528	\$ 6,851,803	\$ 1,120,543
Accounts receivable	-	-	-	-	1,981	10,609	2,425	-
Taxes receivable	2,006	-	-	-	637	792	4,500	-
Due from other governments	1,115	-	-	67,739	2,610	39,089	7,495	-
Inventory	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
Total assets	<u>\$ 1,773,361</u>	<u>\$ 34,105</u>	<u>\$ 13,784</u>	<u>\$ 2,824,984</u>	<u>\$ 127,791</u>	<u>\$ 925,018</u>	<u>\$ 6,866,223</u>	<u>\$ 1,120,543</u>
Liabilities, Deferred Inflows, and Fund Balances								
Liabilities:								
Accounts payable	2,570	-	-	-	1,109	18,523	71,075	-
Accrued salaries	-	-	-	-	-	-	19,528	-
Unearned revenue	-	7,750	13,784	-	-	-	-	-
Total liabilities	<u>2,570</u>	<u>7,750</u>	<u>13,784</u>	<u>-</u>	<u>1,109</u>	<u>18,523</u>	<u>90,603</u>	<u>-</u>
Deferred inflows of resources:								
Unavailable revenue - property taxes	1,730	-	-	-	436	667	3,880	-
Total deferred inflows of resources	<u>1,730</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>436</u>	<u>667</u>	<u>3,880</u>	<u>-</u>
Fund balances:								
Nonspendable	-	-	-	-	-	-	-	-
Restricted for:								
General government	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	2,824,984	-	-	-	-
Welfare	-	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-	-
Committed for:								
General government	1,769,061	-	-	-	-	-	-	1,120,543
Culture and recreation	-	-	-	-	-	-	6,771,740	-
Health and sanitation	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Assigned	-	26,355	-	-	126,246	905,828	-	-
Total fund balances	<u>1,769,061</u>	<u>26,355</u>	<u>-</u>	<u>2,824,984</u>	<u>126,246</u>	<u>905,828</u>	<u>6,771,740</u>	<u>1,120,543</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 1,773,361</u>	<u>\$ 34,105</u>	<u>\$ 13,784</u>	<u>\$ 2,824,984</u>	<u>\$ 127,791</u>	<u>\$ 925,018</u>	<u>\$ 6,866,223</u>	<u>\$ 1,120,543</u>

(Continued)

LANDER COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2017

	Title III SRS/CRA	Administrative Assessment Fees	Genetic Marker Testing	Forensic Services	District Drug Court	Court Facility Fees	Juvenile Administrative Assessment	Mine Map Fees
Assets								
Cash and investments	\$ 189,858	\$ 53,781	\$ 828	\$ 6,383	\$ 92,368	\$ 132,156	\$ 11,593	\$ 177,602
Accounts receivable	-	-	-	-	-	-	10	-
Taxes receivable	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
Total assets	<u>\$ 189,858</u>	<u>\$ 53,781</u>	<u>\$ 828</u>	<u>\$ 6,383</u>	<u>\$ 92,368</u>	<u>\$ 132,156</u>	<u>\$ 11,603</u>	<u>\$ 177,602</u>
Liabilities, Deferred Inflows, and Fund Balances								
Liabilities:								
Accounts payable	-	115	828	-	3,196	-	2,808	1,595
Accrued salaries	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>115</u>	<u>828</u>	<u>-</u>	<u>3,196</u>	<u>-</u>	<u>2,808</u>	<u>1,595</u>
Deferred inflows of resources:								
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:								
Nonspendable	-	-	-	-	-	-	-	-
Restricted for:								
General government	-	-	-	-	-	-	-	176,007
Judicial	-	53,666	-	-	89,172	132,156	8,795	-
Public safety	189,858	-	-	6,383	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-	-
Committed for:								
General government	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Health and sanitation	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Total fund balances	<u>189,858</u>	<u>53,666</u>	<u>-</u>	<u>6,383</u>	<u>89,172</u>	<u>132,156</u>	<u>8,795</u>	<u>176,007</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 189,858</u>	<u>\$ 53,781</u>	<u>\$ 828</u>	<u>\$ 6,383</u>	<u>\$ 92,368</u>	<u>\$ 132,156</u>	<u>\$ 11,603</u>	<u>\$ 177,602</u>

(Continued)

LANDER COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2017

	Technology Fees	Austin Capital Acquisition	Equipment/ Building Replacement	Capital Acquisition	Battle Mountain Capital Acquisition	Emergency Maintenance	Court Facilities Capital	Total Nonmajor Gvtl. Funds
Assets								
Cash and investments	\$ 2,291,024	\$ 32,286	\$ 10,108,543	\$ 3,703,021	\$ 196,963	\$ 3,244,481	\$ 686,952	\$ 59,112,446
Accounts receivable	-	-	-	-	-	-	-	29,905
Taxes receivable	-	-	-	1,508	-	-	-	34,390
Due from other governments	-	-	-	836	-	-	-	322,437
Inventory	-	-	-	-	-	-	-	398
Prepaid items	37,230	-	-	-	-	-	-	37,230
Total assets	<u>\$ 2,328,254</u>	<u>\$ 32,286</u>	<u>\$ 10,108,543</u>	<u>\$ 3,705,365</u>	<u>\$ 196,963</u>	<u>\$ 3,244,481</u>	<u>\$ 686,952</u>	<u>\$ 59,536,806</u>
Liabilities, Deferred Inflows, and Fund Balances								
Liabilities:								
Accounts payable	54,228	-	48,260	-	-	107,259	-	\$ 622,478
Accrued salaries	-	-	-	-	-	-	-	83,546
Unearned revenue	-	-	-	-	-	-	-	21,534
Total liabilities	<u>54,228</u>	<u>-</u>	<u>48,260</u>	<u>-</u>	<u>-</u>	<u>107,259</u>	<u>-</u>	<u>727,558</u>
Deferred inflows of resources:								
Unavailable revenue - property taxes	-	-	-	1,299	-	-	-	29,505
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,299</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,505</u>
Fund balances:								
Nonspendable	-	-	-	-	-	-	-	398
Restricted for:								
General government	2,274,026	-	-	-	-	-	-	2,450,033
Judicial	-	-	-	-	-	-	-	283,789
Public safety	-	-	-	-	-	-	-	196,241
Public works	-	-	-	-	-	-	-	2,824,984
Welfare	-	-	-	-	-	-	-	8,726,260
Community support	-	-	-	-	-	-	-	273,217
Committed for:								
General government	-	-	-	-	-	-	-	2,889,604
Culture and recreation	-	-	-	-	-	-	-	6,771,740
Health and sanitation	-	-	-	-	-	-	-	7,289,140
Capital projects	-	-	10,060,283	-	-	3,137,222	686,952	13,884,457
Assigned	-	32,286	-	3,704,066	196,963	-	-	13,189,880
Total fund balances	<u>2,274,026</u>	<u>32,286</u>	<u>10,060,283</u>	<u>3,704,066</u>	<u>196,963</u>	<u>3,137,222</u>	<u>686,952</u>	<u>58,779,743</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 2,328,254</u>	<u>\$ 32,286</u>	<u>\$ 10,108,543</u>	<u>\$ 3,705,365</u>	<u>\$ 196,963</u>	<u>\$ 3,244,481</u>	<u>\$ 686,952</u>	<u>\$ 59,536,806</u>

LANDER COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2017

	Road and Bridge	Indigent	State Medical Indigent	Agricultural Extension	Aged Services	Lander County Landfill
REVENUES:						
Taxes	\$ 1,028,884	\$ 406,936	\$ 1,347,074	\$ 80,859	\$ 458,163	\$ 836,692
Licenses, permits and fees	-	-	-	-	-	-
Intergovernmental	1,020,139	-	-	-	85,652	-
Charges for services	-	-	-	-	39,783	97,594
Investment earnings	-	-	-	-	-	78,640
Other revenues	106,930	-	-	-	240,023	3,082
Total	<u>2,155,953</u>	<u>406,936</u>	<u>1,347,074</u>	<u>80,859</u>	<u>823,621</u>	<u>1,016,008</u>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public works	1,764,627	-	-	-	-	-
Welfare	-	208,352	365,431	-	348,477	-
Health and sanitation	-	-	-	-	-	301,499
Culture and recreation	-	-	-	-	-	-
Community support	-	-	-	81,096	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health and sanitation	-	-	-	-	-	115,171
Culture and recreation	-	-	-	-	-	-
Community support	-	-	-	1,270	-	-
Total	<u>1,764,627</u>	<u>208,352</u>	<u>365,431</u>	<u>82,366</u>	<u>348,477</u>	<u>416,670</u>
Excess of revenues over (under) expenditures	<u>391,326</u>	<u>198,584</u>	<u>981,643</u>	<u>(1,507)</u>	<u>475,144</u>	<u>599,338</u>
Other financing sources (uses):						
Transfers in	7,257	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>7,257</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	398,583	198,584	981,643	(1,507)	475,144	599,338
Fund balances - beginning	<u>5,353,304</u>	<u>1,596,825</u>	<u>5,949,208</u>	<u>274,724</u>	<u>1,971,503</u>	<u>6,689,802</u>
Fund balances - ending	<u>\$ 5,751,887</u>	<u>\$ 1,795,409</u>	<u>\$ 6,930,851</u>	<u>\$ 273,217</u>	<u>\$ 2,446,647</u>	<u>\$ 7,289,140</u>

(Continued)

LANDER COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2017

	Lander County Airports	Lander Economic Development	DOE Nuclear Repository	Regional Street and Highway	Town of Austin	Town of Battle Mountain	Culture & Recreation	Reserve
REVENUES:								
Taxes	\$ 216,235	\$ -	\$ -	\$ 374,064	\$ 58,391	\$ 68,063	\$ 482,414	\$ -
Licenses, permits and fees	-	-	-	-	1,320	39,664	-	-
Intergovernmental	-	53,460	26,894	-	15,210	227,787	1,003,801	-
Charges for services	4,597	-	-	-	100	-	65,024	-
Investment earnings	-	-	-	-	1,328	10,268	-	10,659
Other revenues	67,803	-	-	-	10	-	259,312	287,256
Total	288,635	53,460	26,894	374,064	76,359	345,782	1,810,551	297,915
EXPENDITURES:								
Current:								
General government	121,439	-	-	-	20,824	308,253	-	-
Public safety	-	-	26,894	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Public works	-	-	-	-	3,050	-	-	-
Welfare	-	-	-	-	-	-	-	-
Health and sanitation	-	-	-	-	6,000	-	15,319	-
Culture and recreation	-	-	-	-	3,200	-	1,014,923	-
Community support	-	-	-	-	-	-	-	-
Capital outlay:								
General government	26	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Health and sanitation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	87,402	-	-
Community support	-	53,460	-	-	-	-	-	-
Total	121,465	53,460	26,894	-	33,074	395,655	1,030,242	-
Excess of revenues over (under) expenditures	167,170	-	-	374,064	43,285	(49,873)	780,309	297,915
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(7,257)	-	-	-	-	-	-	-
Total other financing sources (uses)	(7,257)	-	-	-	-	-	-	-
Net change in fund balances	159,913	-	-	374,064	43,285	(49,873)	780,309	297,915
Fund balances - beginning	1,609,148	26,355	-	2,450,920	82,961	955,701	5,991,431	822,628
Fund balances - ending	\$ 1,769,061	\$ 26,355	\$ -	\$ 2,824,984	\$ 126,246	\$ 905,828	\$ 6,771,740	\$ 1,120,543

(Continued)

LANDER COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2017

	Title III SRS/CRA	Administrative Assessment Fees	Genetic Marker Testing	Forensic Services	District Drug Court	Court Facility Fees	Juvenile Administrative Assessment	Mine Map Fees
REVENUES:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	18,207	8,436	1,180	16,485	25,846	6,067	26,760
Investment earnings	-	-	-	-	-	-	-	-
Other revenues	-	-	-	-	-	-	-	-
Total	-	18,207	8,436	1,180	16,485	25,846	6,067	26,760
EXPENDITURES:								
Current:								
General government	-	-	-	-	-	-	-	15,425
Public safety	-	-	-	-	-	-	-	-
Judicial	-	1,556	8,436	-	10,139	-	6,167	-
Public works	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-
Health and sanitation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-	-
Capital outlay:								
General government	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Health and sanitation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-	-
Total	-	1,556	8,436	-	10,139	-	6,167	15,425
Excess of revenues over (under) expenditures	-	16,651	-	1,180	6,346	25,846	(100)	11,335
Other financing sources (uses):								
Transfers in	-	-	-	-	25,000	-	-	-
Transfers out	-	(520)	-	-	-	(30,945)	-	-
Total other financing sources (uses)	-	(520)	-	-	25,000	(30,945)	-	-
Net change in fund balances	-	16,131	-	1,180	31,346	(5,099)	(100)	11,335
Fund balances - beginning	189,858	37,535	-	5,203	57,826	137,255	8,895	164,672
Fund balances - ending	\$ 189,858	\$ 53,666	\$ -	\$ 6,383	\$ 89,172	\$ 132,156	\$ 8,795	\$ 176,007

(Continued)

LANDER COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2017

	Technology Fees	Austin Capital Acquisition	Equipment/ Building Replacement	Capital Acquisition	Battle Mountain Capital Acquisition	Emergency Maintenance	Court Facilities Capital	Total Nonmajor Gvtl. Funds
REVENUES:								
Taxes	\$ -	\$ -	\$ 4,060,168	\$ 502,011	\$ -	\$ -	\$ -	\$ 9,919,954
Licenses, permits and fees	-	-	-	-	-	-	-	40,984
Intergovernmental	-	-	-	-	-	-	-	2,432,943
Charges for services	804,078	-	-	-	-	-	-	1,114,157
Investment earnings	24,832	-	-	-	-	-	7,250	132,977
Other revenues	-	339	-	-	2,070	-	-	966,825
Total	828,910	339	4,060,168	502,011	2,070	-	7,250	14,607,840
EXPENDITURES:								
Current:								
General government	247,213	-	251,236	-	-	343,917	-	1,308,307
Public safety	-	-	-	-	-	-	-	26,894
Judicial	-	-	-	-	-	-	-	26,298
Public works	-	-	-	6,267	-	-	-	1,773,944
Welfare	-	-	-	-	-	-	-	922,260
Health and sanitation	-	-	-	-	-	-	-	322,818
Culture and recreation	-	-	-	-	-	-	-	1,018,123
Community support	-	-	-	-	-	-	-	81,096
Capital outlay:								
General government	152,564	-	-	-	-	-	-	152,590
Public works	-	-	909,086	-	-	-	-	909,086
Health and sanitation	-	-	-	-	-	-	-	115,171
Culture and recreation	-	-	-	-	-	-	-	87,402
Community support	-	-	-	-	-	-	-	54,730
Total	399,777	-	1,160,322	6,267	-	343,917	-	6,798,719
Excess of revenues over (under) expenditures	429,133	339	2,899,846	495,744	2,070	(343,917)	7,250	7,809,121
Other financing sources (uses):								
Transfers in	-	1,948	-	-	11,470	-	31,465	77,140
Transfers out	(125,000)	-	-	(13,418)	-	-	-	(177,140)
Total other financing sources (uses)	(125,000)	1,948	-	(13,418)	11,470	-	31,465	(100,000)
Net change in fund balances	304,133	2,287	2,899,846	482,326	13,540	(343,917)	38,715	7,709,121
Fund balances - beginning	1,969,893	29,999	7,160,437	3,221,740	183,423	3,481,139	648,237	51,070,622
Fund balances - ending	\$ 2,274,026	\$ 32,286	\$ 10,060,283	\$ 3,704,066	\$ 196,963	\$ 3,137,222	\$ 686,952	\$ 58,779,743

LANDER COUNTY
ROAD AND BRIDGE FUND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
REVENUES:					
Tax revenue					
Ad valorem	\$ 1,106,147	\$ 1,106,147	\$ 1,028,884	\$ (77,263)	\$ 1,058,221
Total tax revenue	1,106,147	1,106,147	1,028,884	(77,263)	1,058,221
Intergovernmental					
State motor vehicle fuel tax	960,676	960,676	1,007,449	46,773	1,009,215
Forest reserve fees	20,000	20,000	12,690	(7,310)	58,572
Total intergovernmental	980,676	980,676	1,020,139	39,463	1,067,787
Other revenue					
Miscellaneous	200	200	106,930	106,730	120
Total other revenues	200	200	106,930	106,730	120
Total revenues	2,087,023	2,087,023	2,155,953	68,930	2,126,128
EXPENDITURES:					
Public works					
Highway and streets - Austin					
Salaries and wages	360,985	360,985	331,994	28,991	340,422
Employee benefits	235,695	235,695	154,608	81,087	178,062
Services and supplies	291,565	291,565	218,222	73,343	234,497
Capital outlay	50,000	50,000	-	50,000	-
Total highway and streets - Austin	938,245	938,245	704,824	233,421	752,981
Highway and streets - Battle Mountain					
Salaries and wages	550,890	550,890	528,186	22,704	532,156
Employee benefits	328,305	328,305	264,935	63,370	226,543
Services and supplies	411,720	411,720	266,682	145,038	236,983
Capital outlay	50,000	50,000	-	50,000	-
Total highway and streets - BM	1,340,915	1,340,915	1,059,803	281,112	995,682
Total expenditures	2,279,160	2,279,160	1,764,627	514,533	1,748,663
Excess of revenues over (under) expenditures	(192,137)	(192,137)	391,326	583,463	377,465
Other financing sources (uses):					
Transfers in	15,500	15,500	7,257	(8,243)	5,121
Transfers out	-	-	-	-	-
Total other financing sources (uses)	15,500	15,500	7,257	(8,243)	5,121
Net change in fund balance	(176,637)	(176,637)	398,583	575,220	382,586
Fund balance, beginning of year	5,353,304	5,353,304	5,353,304	-	4,970,718
Fund balance, end of year	\$ 5,176,667	\$ 5,176,667	\$ 5,751,887	\$ 575,220	\$ 5,353,304

LANDER COUNTY
INDIGENT FUND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
REVENUES:					
Tax revenue					
Ad valorem	\$ 437,504	\$ 437,476	\$ 406,936	\$ (30,540)	\$ 430,682
Total tax revenue	437,504	437,476	406,936	(30,540)	430,682
Other Revenue					
Miscellaneous	-	-	-	-	-
Total Other	-	-	-	-	-
Total revenues	437,504	437,476	406,936	(30,540)	430,682
EXPENDITURES:					
Welfare					
Health nurse					
Salaries and wages	44,400	44,400	45,010	(610)	37,436
Employee benefits	26,465	26,465	17,416	9,049	10,843
Services and supplies	588,700	588,700	107,634	481,066	133,178
Total health nurse	659,565	659,565	170,060	489,505	181,457
Other indigent					
Salaries and wages	25,145	25,145	25,524	(379)	25,131
Employee benefits	21,350	21,350	11,898	9,452	11,200
Services and supplies	21,000	21,000	870	20,130	614
Total other indigent	67,495	67,495	38,292	29,203	36,945
Total expenditures	727,060	727,060	208,352	518,708	218,402
Excess of revenues over (under) expenditures	(289,556)	(289,584)	198,584	488,168	212,280
Net change in fund balance	(289,556)	(289,584)	198,584	488,168	212,280
Fund balance, beginning of year	1,596,825	1,596,825	1,596,825	-	1,384,545
Fund balance, end of year	\$ 1,307,269	\$ 1,307,241	\$ 1,795,409	\$ 488,168	\$ 1,596,825

LANDER COUNTY
STATE MEDICAL INDIGENT FUND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
REVENUES:					
Tax revenue					
Ad valorem	\$ 379,532	\$ 379,532	\$ 353,069	\$ (26,463)	\$ 373,761
Ad valorem auto	86,916	86,916	80,841	(6,075)	85,493
Net proceeds of mines	-	-	743,009	743,009	84,054
Net proceeds auto	-	-	170,155	170,155	19,249
Total tax revenue	<u>466,448</u>	<u>466,448</u>	<u>1,347,074</u>	<u>880,626</u>	<u>562,557</u>
Total revenues	<u>466,448</u>	<u>466,448</u>	<u>1,347,074</u>	<u>880,626</u>	<u>562,557</u>
EXPENDITURES:					
Welfare					
Salaries and wages	25,145	25,145	25,524	(379)	25,131
Employee benefits	21,350	21,350	12,085	9,265	10,967
Services and supplies	503,133	503,133	132,500	370,633	161,916
Remittance to state	<u>822,482</u>	<u>822,482</u>	<u>195,322</u>	<u>627,160</u>	<u>330,759</u>
Total expenditures	<u>1,372,110</u>	<u>1,372,110</u>	<u>365,431</u>	<u>1,006,679</u>	<u>528,773</u>
Excess of revenues over (under) expenditures	<u>(905,662)</u>	<u>(905,662)</u>	<u>981,643</u>	<u>1,887,305</u>	<u>33,784</u>
Net change in fund balance	<u>(905,662)</u>	<u>(905,662)</u>	<u>981,643</u>	<u>1,887,305</u>	<u>33,784</u>
Fund balance, beginning of year	<u>5,949,208</u>	<u>5,949,208</u>	<u>5,949,208</u>	<u>-</u>	<u>5,915,424</u>
Fund balance, end of year	<u>\$ 5,043,546</u>	<u>\$ 5,043,546</u>	<u>\$ 6,930,851</u>	<u>\$ 1,887,305</u>	<u>\$ 5,949,208</u>

LANDER COUNTY
AGRICULTURAL EXTENSION FUND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
REVENUES:					
Tax revenue					
Ad valorem	\$ 86,916	\$ 86,916	\$ 80,859	\$ (6,057)	\$ 85,579
Total tax revenue	86,916	86,916	80,859	(6,057)	85,579
Other revenue					
Miscellaneous	-	-	-	-	-
Total other revenue	-	-	-	-	-
Total revenues	86,916	86,916	80,859	(6,057)	85,579
EXPENDITURES:					
Community support					
Salaries and wages	36,105	36,105	36,408	(303)	35,147
Employee benefits	19,155	19,155	13,181	5,974	12,209
Services and supplies	33,340	33,340	31,507	1,833	27,073
Capital outlay	-	-	1,270	(1,270)	4,016
Total expenditures	88,600	88,600	82,366	6,234	78,445
Excess of revenues over (under) expenditures	(1,684)	(1,684)	(1,507)	177	7,134
Net change in fund balance	(1,684)	(1,684)	(1,507)	177	7,134
Fund balance, beginning of year	274,724	274,724	274,724	-	267,590
Fund balance, end of year	\$ 273,040	\$ 273,040	\$ 273,217	\$ 177	\$ 274,724

LANDER COUNTY
AGED SERVICES FUND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
REVENUES:					
Tax revenue					
Ad valorem	\$ 492,522	\$ 492,522	\$ 458,163	\$ (34,359)	\$ 484,931
Total tax revenue	492,522	492,522	458,163	(34,359)	484,931
Intergovernmental					
Federal grants	61,225	61,225	85,652	24,427	47,904
Total intergovernmental	61,225	61,225	85,652	24,427	47,904
Charges for services					
Meal fees	30,250	30,250	39,783	9,533	33,538
Total charges for services	30,250	30,250	39,783	9,533	33,538
Other revenue					
Miscellaneous	25,500	25,500	240,023	214,523	22,747
Total other revenue	25,500	25,500	240,023	214,523	22,747
Total revenues	609,497	609,497	823,621	214,124	589,120
EXPENDITURES:					
Welfare					
Senior center					
Salaries and wages	223,260	223,260	174,166	49,094	167,725
Employee benefits	157,185	157,185	104,208	52,977	87,998
Services and supplies	136,885	136,885	58,681	78,204	69,086
Capital outlay	23,500	23,500	-	23,500	-
Total senior center	540,830	540,830	337,055	203,775	324,809
Austin school					
Salaries and wages	11,335	11,335	5,741	5,594	5,977
Employee benefits	5,175	5,175	2,731	2,444	2,628
Services and supplies	8,160	8,160	2,950	5,210	4,036
Total austin school	24,670	24,670	11,422	13,248	12,641
Total expenditures	565,500	565,500	348,477	217,023	337,450
Excess of revenues over (under) expenditures	43,997	43,997	475,144	431,147	251,670
Net change in fund balance	43,997	43,997	475,144	431,147	251,670
Fund balance, beginning of year	1,971,503	1,971,503	1,971,503	-	1,719,833
Fund balance, end of year	\$ 2,015,500	\$ 2,015,500	\$ 2,446,647	\$ 431,147	\$ 1,971,503

LANDER COUNTY
LANDER COUNTY LANDFILL FUND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
REVENUES:					
Tax revenue					
Ad valorem	\$ 289,719	\$ 289,719	\$ 269,509	\$ (20,210)	\$ 285,299
Net proceeds of mines	-	-	567,183	567,183	64,163
Total tax revenue	289,719	289,719	836,692	546,973	349,462
Charges for services					
Gate fees	65,000	65,000	97,594	32,594	109,172
Total charges for services	65,000	65,000	97,594	32,594	109,172
Investment earnings					
Interest	5,960	5,960	78,640	72,680	66,047
Total investment earnings	5,960	5,960	78,640	72,680	66,047
Other revenue					
Miscellaneous	1,000	1,000	3,082	2,082	-
Total other revenue	1,000	1,000	3,082	2,082	-
Total revenues	361,679	361,679	1,016,008	654,329	524,681
EXPENDITURES:					
Health and sanitation					
Salaries and wages	160,675	160,675	127,082	33,593	140,463
Employee benefits	114,190	114,190	55,847	58,343	61,554
Services and supplies	267,350	267,350	118,570	148,780	131,632
Capital outlay	180,000	180,000	115,171	64,829	736,936
Total expenditures	722,215	722,215	416,670	305,545	1,070,585
Excess of revenues over (under) expenditures	(360,536)	(360,536)	599,338	959,874	(545,904)
Net change in fund balance	(360,536)	(360,536)	599,338	959,874	(545,904)
Fund balance, beginning of year	6,689,802	6,689,802	6,689,802	-	7,235,706
Fund balance, end of year	\$ 6,329,266	\$ 6,329,266	\$ 7,289,140	\$ 959,874	\$ 6,689,802

LANDER COUNTY
LANDER COUNTY AIRPORTS FUND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
REVENUES:					
Tax revenue					
Ad valorem	\$ 231,775	\$ 231,775	\$ 215,602	\$ (16,173)	\$ 228,196
Gasoline tax	500	500	633	133	599
Total tax revenue	<u>232,275</u>	<u>232,275</u>	<u>216,235</u>	<u>(16,040)</u>	<u>228,795</u>
Charges for services					
User fees and fuel sales	4,300	4,300	4,597	297	4,703
Total charges for services	<u>4,300</u>	<u>4,300</u>	<u>4,597</u>	<u>297</u>	<u>4,703</u>
Other revenues					
Rent	16,500	16,500	25,945	9,445	19,156
Miscellaneous	-	-	41,858	41,858	-
Total other revenues	<u>16,500</u>	<u>16,500</u>	<u>67,803</u>	<u>51,303</u>	<u>19,156</u>
Total revenues	<u>253,075</u>	<u>253,075</u>	<u>288,635</u>	<u>35,560</u>	<u>252,654</u>
EXPENDITURES:					
General government					
Services and supplies	179,675	179,675	121,439	58,236	130,511
Capital outlay	4,610	4,610	26	4,584	11
Total expenditures	<u>184,285</u>	<u>184,285</u>	<u>121,465</u>	<u>62,820</u>	<u>130,522</u>
Excess of revenues over (under) expenditures	<u>68,790</u>	<u>68,790</u>	<u>167,170</u>	<u>98,380</u>	<u>122,132</u>
Other financing sources (uses):					
Transfers out	(15,500)	(15,500)	(7,257)	8,243	(5,121)
Total other financing sources (uses)	<u>(15,500)</u>	<u>(15,500)</u>	<u>(7,257)</u>	<u>8,243</u>	<u>(5,121)</u>
Net change in fund balance	53,290	53,290	159,913	106,623	117,011
Fund balance, beginning of year	<u>1,609,148</u>	<u>1,609,148</u>	<u>1,609,148</u>	<u>-</u>	<u>1,492,137</u>
Fund balance, end of year	<u><u>\$ 1,662,438</u></u>	<u><u>\$ 1,662,438</u></u>	<u><u>\$ 1,769,061</u></u>	<u><u>\$ 106,623</u></u>	<u><u>\$ 1,609,148</u></u>

LANDER COUNTY
LANDER ECONOMIC DEVELOPMENT FUND
Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
REVENUES:					
Intergovernmental					
Federal grants	\$ 8,103	\$ 8,103	\$ -	\$ (8,103)	\$ -
State grants	70,000	70,000	53,460	(16,540)	79,799
Total intergovernmental	78,103	78,103	53,460	(24,643)	79,799
Total revenues	78,103	78,103	53,460	(24,643)	79,799
EXPENDITURES:					
Community support					
Services and supplies	20,000	20,000	-	20,000	6,000
Capital outlay	58,103	58,103	53,460	4,643	73,799
Total expenditures	78,103	78,103	53,460	24,643	79,799
Excess of revenues over (under) expenditures	-	-	-	-	-
Net change in fund balance	-	-	-	-	-
Fund balance, beginning of year	26,355	26,355	26,355	-	26,355
Fund balance, end of year	\$ 26,355	\$ 26,355	\$ 26,355	\$ -	\$ 26,355

LANDER COUNTY
DOE NUCLEAR REPOSITORY FUND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
REVENUES:					
Intergovernmental					
Federal grants	\$ 32,900	\$ 32,900	\$ 26,894	\$ (6,006)	\$ 69,432
Total intergovernmental	32,900	32,900	26,894	(6,006)	69,432
Total revenues	32,900	32,900	26,894	(6,006)	69,432
EXPENDITURES:					
Public safety					
Services and supplies	32,900	32,900	26,894	6,006	69,432
Total expenditures	32,900	32,900	26,894	6,006	69,432
Excess of revenues over (under) expenditures	-	-	-	-	-
Net change in fund balance	-	-	-	-	-
Fund balance, beginning of year	-	-	-	-	-
Fund balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ -

LANDER COUNTY
REGIONAL STREETS & HIGHWAYS FUND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
REVENUES:					
Tax revenue					
Gasoline tax	\$ 368,967	\$ 368,967	\$ 374,064	\$ 5,097	\$ 379,684
Total tax revenue	368,967	368,967	374,064	5,097	379,684
Total revenues	368,967	368,967	374,064	5,097	379,684
EXPENDITURES:					
Public works					
Services and supplies	50,000	50,000	-	50,000	-
Capital outlay	1,450,000	1,450,000	-	1,450,000	-
Total expenditures	1,500,000	1,500,000	-	1,500,000	-
Excess of revenues over (under) expenditures	(1,131,033)	(1,131,033)	374,064	1,505,097	379,684
Net change in fund balance	(1,131,033)	(1,131,033)	374,064	1,505,097	379,684
Fund balance, beginning of year	2,450,920	2,450,920	2,450,920	-	2,071,236
Fund balance, end of year	\$ 1,319,887	\$ 1,319,887	\$ 2,824,984	\$ 1,505,097	\$ 2,450,920

LANDER COUNTY
TOWN OF AUSTIN FUND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
REVENUES:					
Tax revenue					
Ad valorem	\$ 9,750	\$ 9,750	\$ 9,131	\$ (619)	\$ 9,087
Net proceeds of mines	-	-	41,209	41,209	8,791
Franchise taxes	7,500	7,500	8,051	551	8,314
Total Taxes	17,250	17,250	58,391	41,141	26,192
Licenses and permits					
Business licenses	1,300	1,300	1,320	20	1,200
Gaming licenses	100	100	-	(100)	-
Animal licenses	50	50	-	(50)	-
Total licenses and permits	1,450	1,450	1,320	(130)	1,200
Intergovernmental					
Consolidated tax	14,388	14,388	15,210	822	15,299
Total intergovernmental	14,388	14,388	15,210	822	15,299
Charges for services					
Cemetery fees	500	500	100	(400)	200
Total charges for services	500	500	100	(400)	200
Investment earnings					
Interest	40	40	1,328	1,288	713
Total investment earnings	40	40	1,328	1,288	713
Other revenue					
Miscellaneous	-	-	10	10	10
Total other revenue	-	-	10	10	10
Total revenues	33,628	33,628	76,359	42,731	43,614
EXPENDITURES:					
General government					
Services and supplies	29,700	29,700	20,824	8,876	24,103
Total general government	29,700	29,700	20,824	8,876	24,103
Public works					
Services and supplies	12,000	12,000	3,050	8,950	2,740
Total public works	12,000	12,000	3,050	8,950	2,740
Health and sanitation					
Services and supplies	6,000	6,000	6,000	-	6,000
Total health and sanitation	6,000	6,000	6,000	-	6,000
Culture and recreation					
Services and supplies	3,200	3,200	3,200	-	7,500
Total culture and recreation	3,200	3,200	3,200	-	7,500
Total expenditures	50,900	50,900	33,074	17,826	40,343
Excess of revenues over (under) expenditures	(17,272)	(17,272)	43,285	60,557	3,271
Net change in fund balance	(17,272)	(17,272)	43,285	60,557	3,271
Fund balance, beginning of year	82,961	82,961	82,961	-	79,690
Fund balance, end of year	\$ 65,689	\$ 65,689	\$ 126,246	\$ 60,557	\$ 82,961

LANDER COUNTY
TOWN OF BATTLE MOUNTAIN FUND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
REVENUES:					
Tax revenue					
Ad valorem	\$ 23,213	\$ 23,213	\$ 22,976	\$ (237)	\$ 22,638
Franchise taxes	52,000	52,000	45,087	(6,913)	51,947
Total tax revenue	75,213	75,213	68,063	(7,150)	74,585
Licenses and permits					
Business licenses	20,500	20,500	24,710	4,210	25,700
Gaming licenses	14,000	14,000	14,929	929	16,613
Animal licenses	250	250	25	(225)	125
Total licenses and permits	34,750	34,750	39,664	4,914	42,438
Intergovernmental					
Consolidated Tax	215,429	215,429	227,787	12,358	229,130
Total intergovernmental	215,429	215,429	227,787	12,358	229,130
Investment earnings					
Interest	600	600	10,268	9,668	9,727
Total investment earnings	600	600	10,268	9,668	9,727
Other revenue					
Miscellaneous	-	-	-	-	500
Total other revenue	-	-	-	-	500
Total revenues	325,992	325,992	345,782	19,790	356,380
EXPENDITURES:					
General government					
Services and supplies	326,000	326,000	308,253	17,747	318,703
Capital outlay	50,000	50,000	-	50,000	-
Total general government	376,000	376,000	308,253	67,747	318,703
Culture and recreation					
Capital outlay	91,150	91,150	87,402	3,748	33,393
Total culture and recreation	91,150	91,150	87,402	3,748	33,393
Total expenditures	467,150	467,150	395,655	71,495	352,096
Excess of revenues over (under) expenditures	(141,158)	(141,158)	(49,873)	91,285	4,284
Net change in fund balance	(141,158)	(141,158)	(49,873)	91,285	4,284
Fund balance, beginning of year	955,701	955,701	955,701	-	951,417
Fund balance, end of year	\$ 814,543	\$ 814,543	\$ 905,828	\$ 91,285	\$ 955,701

LANDER COUNTY
CULTURE AND RECREATION
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2016
	Original	Final			
REVENUES:					
Tax revenue					
Ad valorem	\$ 518,597	\$ 518,597	\$ 482,414	\$ (36,183)	\$ 510,602
Total tax revenue	518,597	518,597	482,414	(36,183)	510,602
Intergovernmental					
Federal payment in lieu of taxes	450,000	450,000	1,003,801	553,801	1,058,585
Total intergovernmental	450,000	450,000	1,003,801	553,801	1,058,585
Charges for services					
Cemetery fees	3,200	3,200	6,315	3,115	5,715
Green fees	35,000	35,000	34,992	(8)	23,727
Golf cart fees	7,000	7,000	6,650	(350)	5,500
Pool fees	15,000	15,000	717	(14,283)	5,835
Trail fees	4,000	4,000	3,600	(400)	75
Event fees	1,000	1,000	12,750	11,750	1,125
Total charges for services	65,200	65,200	65,024	(176)	41,977
Other revenue					
Rental income	20,000	20,000	32,462	12,462	-
Miscellaneous	-	-	226,850	226,850	-
Total other revenues	20,000	20,000	259,312	239,312	-
Total revenues	1,033,797	1,053,797	1,810,551	756,754	1,611,164

(continued)

LANDER COUNTY
CULTURE AND RECREATION
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Continued)
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
EXPENDITURES:					
Health and sanitation					
Cemeteries					
Services and supplies	33,350	33,350	15,319	18,031	18,447
Total cemeteries	33,350	33,350	15,319	18,031	18,447
Culture and Recreation					
Battle Mountain golf course					
Salaries and wages	127,900	127,900	90,743	37,157	88,186
Employee benefits	76,250	76,250	38,246	38,004	49,085
Services and supplies	146,100	146,100	169,478	(23,378)	120,123
Total Battle Mountain golf course	350,250	350,250	298,467	51,783	257,394
Lander County parks					
Salaries and wages	61,635	61,635	15,033	46,602	15,266
Employee benefits	41,250	41,250	6,066	35,184	8,625
Services and supplies	337,600	337,600	271,824	65,776	242,177
Total Lander County parks	440,485	440,485	292,923	147,562	266,068
Lander County pools					
Salaries and wages	211,680	211,680	30,831	180,849	45,636
Employee benefits	81,120	81,120	16,452	64,668	12,124
Services and supplies	72,380	72,380	31,742	40,638	27,271
Total Lander County pools	365,180	365,180	79,025	286,155	85,031
Other culture and recreation					
Salaries and wages	82,900	82,900	83,402	(502)	-
Employee benefits	33,060	33,060	31,307	1,753	-
Total other culture and recreation	115,960	115,960	114,709	1,251	-
Battle Mountain civic center					
Services and supplies	163,000	163,000	114,069	48,931	27,250
Total Battle Mountain civic center	163,000	163,000	114,069	48,931	27,250
Battle Mountain & Austin libraries					
Services and supplies	116,020	116,020	115,730	290	115,495
Total BM & Austin libraries	116,020	116,020	115,730	290	115,495
 Total expenditures	 1,584,245	 1,584,245	 1,030,242	 554,003	 769,685
Excess of revenues over (under) expenditures	(550,448)	(530,448)	780,309	1,310,757	841,479
Other financing sources (uses):					
Transfers in	-	-	-	-	47,193
Transfers out	-	-	-	-	(47,193)
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	(550,448)	(530,448)	780,309	1,310,757	841,479
Fund balance, beginning of year	5,991,431	5,991,431	5,991,431	-	5,149,952
Fund balance, end of year	<u>\$ 5,440,983</u>	<u>\$ 5,460,983</u>	<u>\$ 6,771,740</u>	<u>\$ 1,310,757</u>	<u>\$ 5,991,431</u>

LANDER COUNTY
RESERVE FUND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
REVENUES:					
Investment earnings					
Interest	\$ -	\$ -	\$ 10,659	\$ 10,659	\$ 6,786
Total investment earnings	-	-	10,659	10,659	6,786
Other revenue					
Geothermal revenue	85,000	85,000	287,256	202,256	252,661
Total other revenue	85,000	85,000	287,256	202,256	252,661
Total revenues	85,000	85,000	297,915	212,915	259,447
EXPENDITURES:					
General government					
Capital outlay	485,000	485,000	-	485,000	-
Total Expenditures	485,000	485,000	-	485,000	-
Excess of revenues over (under) expenditures	(400,000)	(400,000)	297,915	697,915	259,447
Net change in fund balance	(400,000)	(400,000)	297,915	697,915	259,447
Fund balance, beginning of year	822,628	822,628	822,628	-	563,181
Fund balance, end of year	\$ 422,628	\$ 422,628	\$ 1,120,543	\$ 697,915	\$ 822,628

LANDER COUNTY
TITLE III SRS/CRA FUND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2016
	Original	Final			
REVENUES:					
Intergovernmental					
Forest reserve fees	\$ -	\$ -	\$ -	\$ -	\$ 6,489
Total intergovernmental	-	-	-	-	6,489
Total revenues	-	-	-	-	6,489
EXPENDITURES:					
Public works					
Services and supplies	183,365	183,365	-	183,365	-
Total expenditures	183,365	183,365	-	183,365	-
Excess of revenues over (under) expenditures	(183,365)	(183,365)	-	183,365	6,489
Net change in fund balance	(183,365)	(183,365)	-	183,365	6,489
Fund balance, beginning of year	189,858	189,858	189,858	-	183,369
Fund balance, end of year	\$ 6,493	\$ 6,493	\$ 189,858	\$ 183,365	\$ 189,858

LANDER COUNTY
ADMINISTRATIVE ASSESSMENT FEES FUND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
REVENUES:					
Charges for services					
Administrative assessments	\$ 14,000	\$ 14,000	\$ 18,207	\$ 4,207	\$ 21,726
Total charges for services	14,000	14,000	18,207	4,207	21,726
Total revenues	14,000	14,000	18,207	4,207	21,726
EXPENDITURES:					
Judicial					
Services and supplies	22,000	22,000	1,556	20,444	2,354
Total expenditures	22,000	22,000	1,556	20,444	2,354
Excess of revenues over (under) expenditures	(8,000)	(8,000)	16,651	24,651	19,372
Other financing sources (uses):					
Transfers out	(16,090)	(16,090)	(520)	15,570	(15,385)
Total other financing sources (uses)	(16,090)	(16,090)	(520)	15,570	(15,385)
Net change in fund balance	(24,090)	(24,090)	16,131	40,221	3,987
Fund balance, beginning of year	37,535	37,535	37,535	-	33,548
Fund balance, end of year	\$ 13,445	\$ 13,445	\$ 53,666	\$ 40,221	\$ 37,535

LANDER COUNTY
GENETIC MARKING TESTING FUND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
REVENUES:					
Charges for services					
Fees	\$ 14,100	\$ 14,100	\$ 8,436	\$ (5,664)	\$ 9,754
Total charges for services	14,100	14,100	8,436	(5,664)	9,754
Total revenues	14,100	14,100	8,436	(5,664)	9,754
EXPENDITURES:					
Judicial					
Services and supplies	\$ 14,100	\$ 14,100	\$ 8,436	5,664	\$ 9,754
Total expenditures	14,100	14,100	8,436	5,664	9,754
Excess of revenues over (under) expenditures	-	-	-	-	-
Net change in fund balance	-	-	-	-	-
Fund balance, beginning of year	-	-	-	-	-
Fund balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ -

LANDER COUNTY
FORENSIC SERVICES FUND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
REVENUES:					
Charges for services					
Fees	\$ 1,800	\$ 1,800	\$ 1,180	\$ (620)	\$ 1,920
Total charges for services	1,800	1,800	1,180	(620)	1,920
Total revenues	1,800	1,800	1,180	(620)	1,920
EXPENDITURES:					
Public safety					
Services and supplies	3,000	3,000	-	3,000	-
Total expenditures	3,000	3,000	-	3,000	-
Excess of revenues over (under) expenditures	(1,200)	(1,200)	1,180	2,380	1,920
Net change in fund balance	(1,200)	(1,200)	1,180	2,380	1,920
Fund balance, beginning of year	5,203	5,203	5,203	-	3,283
Fund balance, end of year	<u>\$ 4,003</u>	<u>\$ 4,003</u>	<u>\$ 6,383</u>	<u>\$ 2,380</u>	<u>\$ 5,203</u>

LANDER COUNTY
DISTRICT DRUG COURT FUND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
REVENUES:					
Charges for services					
Fees	\$ 8,500	\$ 8,500	\$ 16,485	\$ 7,985	\$ 6,739
Total charges for services	8,500	8,500	16,485	7,985	6,739
Total revenues	8,500	8,500	16,485	7,985	6,739
EXPENDITURES:					
Judicial					
Services and supplies	35,000	35,000	10,139	24,861	4,182
Total expenditures	35,000	35,000	10,139	24,861	4,182
Excess of revenues over (under) expenditures	(26,500)	(26,500)	6,346	32,846	2,557
Other financing sources (uses):					
Transfers in	-	-	25,000	25,000	-
Total other financing sources (uses)	-	-	25,000	25,000	-
Net change in fund balance	(26,500)	(26,500)	31,346	57,846	2,557
Fund balance, beginning of year	57,826	57,826	57,826	-	55,269
Fund balance, end of year	\$ 31,326	\$ 31,326	\$ 89,172	\$ 57,846	\$ 57,826

LANDER COUNTY
COURT FACILITY FEES FUND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
REVENUES:					
Charges for services					
Court fees	\$ 22,000	\$ 22,000	\$ 25,846	\$ 3,846	\$ 30,890
Total charges for services	22,000	22,000	25,846	3,846	30,890
Total revenues	22,000	22,000	25,846	3,846	30,890
Excess of revenues over (under) expenditures	22,000	22,000	25,846	3,846	30,890
Other financing sources (uses):					
Transfers out	(30,945)	(30,945)	(30,945)	-	(34,915)
Total other financing sources (uses)	(30,945)	(30,945)	(30,945)	-	(34,915)
Net change in fund balance	(8,945)	(8,945)	(5,099)	3,846	(4,025)
Fund balance, beginning of year	137,255	137,255	137,255	-	141,280
Fund balance, end of year	\$ 128,310	\$ 128,310	\$ 132,156	\$ 3,846	\$ 137,255

LANDER COUNTY
JUVENILE ADMINISTRATIVE ASSESSMENT FUND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
REVENUES:					
Charges for services					
Administrative assessments	\$ 7,500	\$ 7,500	\$ 6,067	\$ (1,433)	\$ 6,982
Total charges for services	7,500	7,500	6,067	(1,433)	6,982
Total revenues	7,500	7,500	6,067	(1,433)	6,982
EXPENDITURES:					
Judicial					
Services and supplies	6,000	6,000	6,167	(167)	2,895
Total expenditures	6,000	6,000	6,167	(167)	2,895
Excess of revenues over (under) expenditures	1,500	1,500	(100)	(1,600)	4,087
Net change in fund balance	1,500	1,500	(100)	(1,600)	4,087
Fund balance, beginning of year	8,895	8,895	8,895	-	4,808
Fund balance, end of year	<u>\$ 10,395</u>	<u>\$ 10,395</u>	<u>\$ 8,795</u>	<u>\$ (1,600)</u>	<u>\$ 8,895</u>

LANDER COUNTY
MINE MAP FEES FUND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
REVENUES:					
Charges for services					
Map fees	\$ 16,000	\$ 16,000	\$ 26,760	\$ 10,760	\$ 21,290
Total charges for services	16,000	16,000	26,760	10,760	21,290
Total revenues	16,000	16,000	26,760	10,760	21,290
EXPENDITURES:					
General government					
Services and supplies	150,500	150,500	15,425	135,075	13,392
Total expenditures	150,500	150,500	15,425	135,075	13,392
Excess of revenues over (under) expenditures	(134,500)	(134,500)	11,335	145,835	7,898
Net change in fund balance	(134,500)	(134,500)	11,335	145,835	7,898
Fund balance, beginning of year	164,672	164,672	164,672	-	156,774
Fund balance, end of year	\$ 30,172	\$ 30,172	\$ 176,007	\$ 145,835	\$ 164,672

LANDER COUNTY
TECHNOLOGY FEES FUND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
REVENUES:					
Charges for services					
Recorder fees	\$ 8,500	\$ 8,500	\$ 9,711	\$ 1,211	\$ 7,820
Assessor commissions	300,000	300,000	794,367	494,367	337,277
Total charges for services	308,500	308,500	804,078	495,578	345,097
Investment earnings					
Interest	2,146	2,146	24,832	22,686	22,911
Total investment earnings	2,146	2,146	24,832	22,686	22,911
Total revenues	310,646	310,646	828,910	518,264	368,008
EXPENDITURES:					
General government					
Recorder					
Services and supplies	25,000	25,000	4,289	20,711	2,360
Total recorder	25,000	25,000	4,289	20,711	2,360
Assessor					
Services and supplies	865,000	865,000	242,924	622,076	358,699
Capital outlay	770,000	770,000	152,564	617,436	483,992
Total assessor	1,635,000	1,635,000	395,488	1,239,512	842,691
Total expenditures	1,660,000	1,660,000	399,777	1,260,223	845,051
Excess of revenues over (under) expenditures	(1,349,354)	(1,349,354)	429,133	1,778,487	(477,043)
Other financing sources (uses):					
Transfers out	(125,000)	(125,000)	(125,000)	-	(90,079)
Total other financing sources (uses)	(125,000)	(125,000)	(125,000)	-	(90,079)
Net change in fund balance	(1,474,354)	(1,474,354)	304,133	1,778,487	(567,122)
Fund balance, beginning of year	1,969,893	1,969,893	1,969,893	-	2,537,015
Fund balance, end of year	\$ 495,539	\$ 495,539	\$ 2,274,026	\$ 1,778,487	\$ 1,969,893

LANDER COUNTY
AUSTIN CAPITAL ACQUISITION FUND
Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
REVENUES:					
Investment earnings					
Interest	\$ 18	\$ 18	\$ 339	\$ 321	\$ 276
Total investment earnings	18	18	339	321	276
Total revenues	18	18	339	321	276
EXPENDITURES:					
Public works					
Services and supplies	12,000	12,000	-	12,000	182
Total expenditures	12,000	12,000	-	12,000	182
Excess of revenues over (under) expenditures	(11,982)	(11,982)	339	12,321	94
Other financing sources (uses):					
Transfers in	1,443	1,443	1,948	505	3,237
Total other financing sources (uses)	1,443	1,443	1,948	505	3,237
Net change in fund balance	(10,539)	(10,539)	2,287	12,826	3,331
Fund balance, beginning of year	29,999	29,999	29,999	-	26,668
Fund balance, end of year	<u>\$ 19,460</u>	<u>\$ 19,460</u>	<u>\$ 32,286</u>	<u>\$ 12,826</u>	<u>\$ 29,999</u>

LANDER COUNTY
EQUIPMENT/BUILDING REPLACEMENT FUND
Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
REVENUES:					
Tax revenue					
Net proceeds of mines	\$ -	\$ -	\$ 4,060,168	\$ 4,060,168	\$ 131,866
Total tax revenue	-	-	4,060,168	4,060,168	131,866
Total revenues	-	-	4,060,168	4,060,168	131,866
EXPENDITURES:					
General government					
Services and supplies	334,985	334,985	251,236	83,749	385,130
Total general government	334,985	334,985	251,236	83,749	385,130
Public works					
Capital outlay	1,740,200	1,740,200	909,086	831,114	661,643
Total public works	1,740,200	1,740,200	909,086	831,114	661,643
Total expenditures	2,075,185	2,075,185	1,160,322	914,863	1,046,773
Excess of revenues over (under) expenditures	(2,075,185)	(2,075,185)	2,899,846	4,975,031	(914,907)
Net change in fund balance	(2,075,185)	(2,075,185)	2,899,846	4,975,031	(914,907)
Fund balance, beginning of year	7,160,437	7,160,437	7,160,437	-	8,075,344
Fund balance, end of year	\$ 5,085,252	\$ 5,085,252	\$ 10,060,283	\$ 4,975,031	\$ 7,160,437

LANDER COUNTY
CAPITAL ACQUISITION FUND
Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
REVENUES:					
Tax revenue					
Ad Valorem	\$ 173,831	\$ 173,831	\$ 161,701	\$ (12,130)	\$ 171,151
Net proceeds of mines	-	-	340,310	340,310	38,498
Total tax revenue	<u>173,831</u>	<u>173,831</u>	<u>502,011</u>	<u>328,180</u>	<u>209,649</u>
Total revenues	<u>173,831</u>	<u>173,831</u>	<u>502,011</u>	<u>328,180</u>	<u>209,649</u>
EXPENDITURES:					
Public works					
Services and supplies	40,000	40,000	6,267	33,733	145
Capital outlay	<u>60,000</u>	<u>60,000</u>	-	<u>60,000</u>	-
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>6,267</u>	<u>93,733</u>	<u>145</u>
Excess of revenues over (under) expenditures	<u>73,831</u>	<u>73,831</u>	<u>495,744</u>	<u>421,913</u>	<u>209,504</u>
Other financing sources (uses):					
Transfers out	<u>(42,500)</u>	<u>(42,500)</u>	<u>(13,418)</u>	<u>29,082</u>	<u>(22,291)</u>
Total other financing sources (uses)	<u>(42,500)</u>	<u>(42,500)</u>	<u>(13,418)</u>	<u>29,082</u>	<u>(22,291)</u>
Net change in fund balance	31,331	31,331	482,326	450,995	187,213
Fund balance, beginning of year	<u>3,221,740</u>	<u>3,221,740</u>	<u>3,221,740</u>	-	<u>3,034,527</u>
Fund balance, end of year	<u>\$ 3,253,071</u>	<u>\$ 3,253,071</u>	<u>\$ 3,704,066</u>	<u>\$ 450,995</u>	<u>\$ 3,221,740</u>

LANDER COUNTY
BATTLE MOUNTAIN CAPITAL ACQUISITION FUND
Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
REVENUES:					
Investment earnings					
Interest	\$ 118	\$ 118	\$ 2,070	\$ 1,952	\$ 1,688
Total investment earnings	118	118	2,070	1,952	1,688
Total revenues	118	118	2,070	1,952	1,688
EXPENDITURES:					
General government					
Capital outlay	40,000	40,000	-	40,000	1,072
Total expenditures	40,000	40,000	-	40,000	1,072
Excess of revenues over (under) expenditures	(39,882)	(39,882)	2,070	41,952	616
Other financing sources (uses):					
Transfers in	8,494	8,494	11,470	2,976	19,054
Total other financing sources (uses)	8,494	8,494	11,470	2,976	19,054
Net change in fund balance	(31,388)	(31,388)	13,540	44,928	19,670
Fund balance, beginning of year	183,423	183,423	183,423	-	163,753
Fund balance, end of year	<u>\$ 152,035</u>	<u>\$ 152,035</u>	<u>\$ 196,963</u>	<u>\$ 44,928</u>	<u>\$ 183,423</u>

LANDER COUNTY
EMERGENCY MAINTENANCE FUND
Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
REVENUES:					
Investment earnings					
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Total investment earnings	-	-	-	-	-
Total revenues	-	-	-	-	-
EXPENDITURES:					
General government					
Services and supplies	750,000	750,000	129,315	620,685	84,903
Capital outlay	50,000	50,000	214,602	(164,602)	-
Total expenditures	800,000	800,000	343,917	456,083	84,903
Excess of revenues over (under) expenditures	(800,000)	(800,000)	(343,917)	456,083	(84,903)
Net change in fund balance	(800,000)	(800,000)	(343,917)	456,083	(84,903)
Fund balance, beginning of year	3,481,139	3,481,139	3,481,139	-	3,566,042
Fund balance, end of year	\$ 2,681,139	\$ 2,681,139	\$ 3,137,222	\$ 456,083	\$ 3,481,139

LANDER COUNTY
COURT FACILITIES CAPITAL FUND
Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
REVENUES:					
Intergovernmental					
State grants	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Total intergovernmental	-	-	-	-	10,000
Investment Earnings					
Interest	1,262	1,262	7,250	5,988	9,418
Total investment earnings	1,262	1,262	7,250	5,988	9,418
Total revenues	1,262	1,262	7,250	5,988	19,418
EXPENDITURES:					
General government					
Capital outlay	575,000	575,000	-	575,000	1,000,000
Total expenditures	575,000	575,000	-	575,000	1,000,000
Excess of revenues over (under) expenditures	(573,738)	(573,738)	7,250	580,988	(980,582)
Other financing sources (uses):					
Transfers in	47,035	47,035	31,465	(15,570)	50,300
Total other financing sources (uses)	47,035	47,035	31,465	(15,570)	50,300
Net change in fund balance	(526,703)	(526,703)	38,715	565,418	(930,282)
Fund balance, beginning of year	648,237	648,237	648,237	-	1,578,519
Fund balance, end of year	<u>\$ 121,534</u>	<u>\$ 121,534</u>	<u>\$ 686,952</u>	<u>\$ 565,418</u>	<u>\$ 648,237</u>

LANDER COUNTY
BATTLE MOUNTAIN WATER FUND
Proprietary Fund
Schedule of Revenues, Expenditures, and Changes in Net Position
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2016
	Original	Final			
OPERATING REVENUES:					
Water use fees	\$ 632,000	\$ 632,000	\$ 764,988	\$ 132,988	\$ 764,612
Rent	1,200	1,200	605	(595)	1,505
Miscellaneous	-	-	2,969	2,969	328
Total operating revenues	<u>633,200</u>	<u>633,200</u>	<u>768,562</u>	<u>135,362</u>	<u>766,445</u>
OPERATING EXPENDITURES:					
Salaries and wages	119,315	119,315	116,426	2,889	109,335
Employee benefits	95,880	95,880	87,498	8,382	(36,129)
Services and supplies	600,125	600,125	317,658	282,467	275,153
Depreciation	300,000	300,000	407,984	(107,984)	405,671
Total operating expenditures	<u>1,115,320</u>	<u>1,115,320</u>	<u>929,566</u>	<u>185,754</u>	<u>754,030</u>
Operating income (Loss)	<u>(482,120)</u>	<u>(482,120)</u>	<u>(161,004)</u>	<u>321,116</u>	<u>12,415</u>
NON-OPERATING REVENUES (EXPENSES)					
Investment earnings	2,244	2,244	38,193	35,949	30,920
Total non-operating revenues (expenses)	<u>2,244</u>	<u>2,244</u>	<u>38,193</u>	<u>35,949</u>	<u>30,920</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS					
Contributions	<u>-</u>	<u>-</u>	<u>257,181</u>	<u>257,181</u>	<u>100,173</u>
Net change in net position	<u>(479,876)</u>	<u>(479,876)</u>	<u>134,370</u>	<u>614,246</u>	<u>143,508</u>
Net position, beginning of year	<u>20,017,622</u>	<u>20,017,622</u>	<u>20,017,622</u>	<u>-</u>	<u>19,874,114</u>
Net position, end of year	<u>\$ 19,537,746</u>	<u>\$ 19,537,746</u>	<u>\$ 20,151,992</u>	<u>\$ 614,246</u>	<u>\$ 20,017,622</u>

LANDER COUNTY
BATTLE MOUNTAIN SEWER FUND
Proprietary Fund
Schedule of Revenues, Expenditures, and Changes in Net Position
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
OPERATING REVENUES:					
Sewer use fees	\$ 691,000	\$ 691,000	\$ 703,032	\$ 12,032	\$ 716,176
Rent	2,100	2,100	605	(1,495)	1,505
Miscellaneous	-	-	-	-	1,915
Total operating revenues	<u>693,100</u>	<u>693,100</u>	<u>703,637</u>	<u>10,537</u>	<u>719,596</u>
OPERATING EXPENDITURES:					
Salaries and wages	119,315	119,315	116,047	3,268	104,472
Employee benefits	95,880	95,880	85,694	10,186	(32,815)
Services and supplies	512,300	512,300	212,258	300,042	278,259
Depreciation	340,000	340,000	364,868	(24,868)	355,893
Total operating expenditures	<u>1,067,495</u>	<u>1,067,495</u>	<u>778,867</u>	<u>288,628</u>	<u>705,809</u>
Operating income (loss)	<u>(374,395)</u>	<u>(374,395)</u>	<u>(75,230)</u>	<u>299,165</u>	<u>13,787</u>
NON-OPERATING REVENUES (EXPENSES)					
Investment earnings	4,930	4,930	101,657	96,727	78,374
County option sales tax	650,000	650,000	695,415	45,415	672,936
Total non-operating revenues (expenses)	<u>654,930</u>	<u>654,930</u>	<u>797,072</u>	<u>142,142</u>	<u>751,310</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS					
Contributions	<u>-</u>	<u>-</u>	<u>1,847,911</u>	<u>1,847,911</u>	<u>1,107,481</u>
Net change in net position	<u>280,535</u>	<u>280,535</u>	<u>2,569,753</u>	<u>2,289,218</u>	<u>1,872,578</u>
Net position, beginning of year	<u>18,833,607</u>	<u>18,833,607</u>	<u>18,833,607</u>	<u>-</u>	<u>16,961,029</u>
Net position, end of year	<u>\$ 19,114,142</u>	<u>\$ 19,114,142</u>	<u>\$ 21,403,360</u>	<u>\$ 2,289,218</u>	<u>\$ 18,833,607</u>

LANDER COUNTY
MT. LEWIS COMMUNICATION SITE FUND
Proprietary Fund
Schedule of Revenues, Expenditures, and Changes in Net Position
Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2016
OPERATING REVENUES:					
Communication use fees	\$ 13,500	\$ 13,500	\$ 8,500	\$ (5,000)	\$ 13,200
Total operating revenues	<u>13,500</u>	<u>13,500</u>	<u>8,500</u>	<u>(5,000)</u>	<u>13,200</u>
OPERATING EXPENDITURES:					
Services and supplies	10,400	10,400	4,729	5,671	6,054
Depreciation	<u>36,372</u>	<u>36,372</u>	<u>36,372</u>	<u>-</u>	<u>36,372</u>
Total operating expenditures	<u>46,772</u>	<u>46,772</u>	<u>41,101</u>	<u>5,671</u>	<u>42,426</u>
Operating income (loss)	<u>(33,272)</u>	<u>(33,272)</u>	<u>(32,601)</u>	<u>671</u>	<u>(29,226)</u>
Net change in net position	<u>(33,272)</u>	<u>(33,272)</u>	<u>(32,601)</u>	<u>671</u>	<u>(29,226)</u>
Net position, beginning of year	<u>271,294</u>	<u>271,294</u>	<u>271,294</u>	<u>-</u>	<u>300,520</u>
Net position, end of year	<u>\$ 238,022</u>	<u>\$ 238,022</u>	<u>\$ 238,693</u>	<u>\$ 671</u>	<u>\$ 271,294</u>

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS**

**Fiduciary Funds
Trust and Agency**

Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

LANDER COUNTY
All Trust and Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended June 30, 2017

	Balance 6/30/2016	Additions	Deductions	Balance 6/30/2017
ARGENTA TELEVISION MAINTENANCE DISTRICT				
Assets:				
Cash	\$ 317	\$ 50,064	\$ 50,056	\$ 325
Total Assets	<u>\$ 317</u>	<u>\$ 50,064</u>	<u>\$ 50,056</u>	<u>\$ 325</u>
Liabilities:				
Funds Held in Trust	\$ 317	\$ 50,064	\$ 50,056	\$ 325
Total Liabilities	<u>\$ 317</u>	<u>\$ 50,064</u>	<u>\$ 50,056</u>	<u>\$ 325</u>
BATTLE MOUNTAIN FAIR AND RECREATION FUND				
Assets:				
Cash	\$ 835,657	\$ 386,489	\$ 506,677	\$ 715,469
Total Assets	<u>\$ 835,657</u>	<u>\$ 386,489</u>	<u>\$ 506,677</u>	<u>\$ 715,469</u>
Liabilities:				
Funds Held in Trust	\$ 835,657	\$ 386,489	\$ 506,677	\$ 715,469
Total Liabilities	<u>\$ 835,657</u>	<u>\$ 386,489</u>	<u>\$ 506,677</u>	<u>\$ 715,469</u>
AUSTIN FAIR AND RECREATION FUND				
Assets:				
Cash	\$ 179,589	\$ 40,993	\$ 41,874	\$ 178,708
Total Assets	<u>\$ 179,589</u>	<u>\$ 40,993</u>	<u>\$ 41,874</u>	<u>\$ 178,708</u>
Liabilities:				
Funds Held in Trust	\$ 179,589	\$ 40,993	\$ 41,874	\$ 178,708
Total Liabilities	<u>\$ 179,589</u>	<u>\$ 40,993</u>	<u>\$ 41,874</u>	<u>\$ 178,708</u>
SEWER AND WATER DISTRICT NO.2				
Assets:				
Cash	\$ 318	\$ 6,347	\$ 5,382	\$ 1,283
Total Assets	<u>\$ 318</u>	<u>\$ 6,347</u>	<u>\$ 5,382</u>	<u>\$ 1,283</u>
Liabilities:				
Funds Held in Trust	\$ 318	\$ 6,347	\$ 5,382	\$ 1,283
Total Liabilities	<u>\$ 318</u>	<u>\$ 6,347</u>	<u>\$ 5,382</u>	<u>\$ 1,283</u>
LANDER COUNTY HOSPITAL DISTRICT				
Assets:				
Cash	\$ 574,913	\$ 3,483,735	\$ 3,991,461	\$ 67,187
Total Assets	<u>\$ 574,913</u>	<u>\$ 3,483,735</u>	<u>\$ 3,991,461</u>	<u>\$ 67,187</u>
Liabilities:				
Funds Held in Trust	\$ 574,913	\$ 3,483,735	\$ 3,991,461	\$ 67,187
Total Liabilities	<u>\$ 574,913</u>	<u>\$ 3,483,735</u>	<u>\$ 3,991,461</u>	<u>\$ 67,187</u>

LANDER COUNTY
All Trust and Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
For the Year Ended June 30, 2017

	Balance 6/30/2016	Additions	Deductions	Balance 6/30/2017
LANDER COUNTY SCHOOL DISTRICT				
Assets:				
Cash	\$ 843,974	\$ 5,126,790	\$ 5,859,443	\$ 111,321
Total Assets	<u>\$ 843,974</u>	<u>\$ 5,126,790</u>	<u>\$ 5,859,443</u>	<u>\$ 111,321</u>
Liabilities:				
Funds Held in Trust	\$ 843,974	\$ 5,126,790	\$ 5,859,443	\$ 111,321
Total Liabilities	<u>\$ 843,974</u>	<u>\$ 5,126,790</u>	<u>\$ 5,859,443</u>	<u>\$ 111,321</u>
LANDER COUNTY CLERK				
Assets:				
Cash	\$ 33,193	\$ 7,820	\$ 17,654	\$ 23,359
Total Assets	<u>\$ 33,193</u>	<u>\$ 7,820</u>	<u>\$ 17,654</u>	<u>\$ 23,359</u>
Liabilities:				
Funds Held in Trust	\$ 33,193	\$ 7,820	\$ 17,654	\$ 23,359
Total Liabilities	<u>\$ 33,193</u>	<u>\$ 7,820</u>	<u>\$ 17,654</u>	<u>\$ 23,359</u>
FISH AND GAME FUND				
Assets:				
Cash	\$ 9,364	\$ -	\$ 406	\$ 8,958
Total Assets	<u>\$ 9,364</u>	<u>\$ -</u>	<u>\$ 406</u>	<u>\$ 8,958</u>
Liabilities:				
Funds Held in Trust	\$ 9,364	\$ -	\$ 406	\$ 8,958
Total Liabilities	<u>\$ 9,364</u>	<u>\$ -</u>	<u>\$ 406</u>	<u>\$ 8,958</u>
STATE OF NEVADA				
Assets:				
Cash	\$ 62,539	\$ 1,393,104	\$ 1,419,788	\$ 35,855
Total Assets	<u>\$ 62,539</u>	<u>\$ 1,393,104</u>	<u>\$ 1,419,788</u>	<u>\$ 35,855</u>
Liabilities:				
Funds Held in Trust	\$ 62,539	\$ 1,393,104	\$ 1,419,788	\$ 35,855
Total Liabilities	<u>\$ 62,539</u>	<u>\$ 1,393,104</u>	<u>\$ 1,419,788</u>	<u>\$ 35,855</u>
RANGE IMPROVEMENT DISTRICT NO. 6				
Assets:				
Cash	\$ 142,482	\$ 44,410	\$ 1,340	\$ 185,552
Total Assets	<u>\$ 142,482</u>	<u>\$ 44,410</u>	<u>\$ 1,340</u>	<u>\$ 185,552</u>
Liabilities:				
Funds Held in Trust	\$ 142,482	\$ 44,410	\$ 1,340	\$ 185,552
Total Liabilities	<u>\$ 142,482</u>	<u>\$ 44,410</u>	<u>\$ 1,340</u>	<u>\$ 185,552</u>

LANDER COUNTY
All Trust and Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
For the Year Ended June 30, 2017

	Balance 6/30/2016	Additions	Deductions	Balance 6/30/2017
KINGSTON CAPITAL ACQUISITION				
Assets:				
Cash	\$ 29,135	\$ 1,298	\$ -	\$ 30,433
Total Assets	<u>\$ 29,135</u>	<u>\$ 1,298</u>	<u>\$ -</u>	<u>\$ 30,433</u>
Liabilities:				
Funds Held in Trust	\$ 29,135	\$ 1,298	\$ -	\$ 30,433
Total Liabilities	<u>\$ 29,135</u>	<u>\$ 1,298</u>	<u>\$ -</u>	<u>\$ 30,433</u>
KINGSTON TOWN GENERAL FUND				
Assets:				
Cash	\$ 74,581	\$ 44,117	\$ 44,870	\$ 73,828
Total Assets	<u>\$ 74,581</u>	<u>\$ 44,117</u>	<u>\$ 44,870</u>	<u>\$ 73,828</u>
Liabilities:				
Funds Held in Trust	\$ 74,581	\$ 44,117	\$ 44,870	\$ 73,828
Total Liabilities	<u>\$ 74,581</u>	<u>\$ 44,117</u>	<u>\$ 44,870</u>	<u>\$ 73,828</u>
KINGSTON VOLUNTEER FIRE DEPARTMENT				
Assets:				
Cash	\$ 19,450	\$ 10,306	\$ 15,753	\$ 14,003
Total Assets	<u>\$ 19,450</u>	<u>\$ 10,306</u>	<u>\$ 15,753</u>	<u>\$ 14,003</u>
Liabilities:				
Funds Held in Trust	\$ 19,450	\$ 10,306	\$ 15,753	\$ 14,003
Total Liabilities	<u>\$ 19,450</u>	<u>\$ 10,306</u>	<u>\$ 15,753</u>	<u>\$ 14,003</u>
KINGSTON TOWN WATER DISTRICT				
Assets:				
Cash	\$ 312,192	\$ 94,928	\$ 89,002	\$ 318,118
Total Assets	<u>\$ 312,192</u>	<u>\$ 94,928</u>	<u>\$ 89,002</u>	<u>\$ 318,118</u>
Liabilities:				
Funds Held in Trust	\$ 312,192	\$ 94,928	\$ 89,002	\$ 318,118
Total Liabilities	<u>\$ 312,192</u>	<u>\$ 94,928</u>	<u>\$ 89,002</u>	<u>\$ 318,118</u>
ASSISTANCE TO VICTIMS OF DOMESTIC VIOLENCE				
Assets:				
Cash	\$ 175	\$ 1,065	\$ 1,115	\$ 125
Total Assets	<u>\$ 175</u>	<u>\$ 1,065</u>	<u>\$ 1,115</u>	<u>\$ 125</u>
Liabilities:				
Funds Held in Trust	\$ 175	\$ 1,065	\$ 1,115	\$ 125
Total Liabilities	<u>\$ 175</u>	<u>\$ 1,065</u>	<u>\$ 1,115</u>	<u>\$ 125</u>

LANDER COUNTY
All Trust and Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
For the Year Ended June 30, 2017

	Balance 6/30/2016	Additions	Deductions	Balance 6/30/2017
DISTRICT ATTORNEY TRUST ACCOUNT				
Assets:				
Cash	\$ 133,784	\$ 14,762	\$ 5,686	\$ 142,860
Total Assets	<u>\$ 133,784</u>	<u>\$ 14,762</u>	<u>\$ 5,686</u>	<u>\$ 142,860</u>
Liabilities:				
Funds Held in Trust	\$ 133,784	\$ 14,762	\$ 5,686	\$ 142,860
Total Liabilities	<u>\$ 133,784</u>	<u>\$ 14,762</u>	<u>\$ 5,686</u>	<u>\$ 142,860</u>
INMATE COMMISSARY				
Assets:				
Cash	\$ 37,004	\$ 61,429	\$ 56,064	\$ 42,369
Total Assets	<u>\$ 37,004</u>	<u>\$ 61,429</u>	<u>\$ 56,064</u>	<u>\$ 42,369</u>
Liabilities:				
Funds Held in Trust	\$ 37,004	\$ 61,429	\$ 56,064	\$ 42,369
Total Liabilities	<u>\$ 37,004</u>	<u>\$ 61,429</u>	<u>\$ 56,064</u>	<u>\$ 42,369</u>
INMATE WELFARE FUND ACCOUNT				
Assets:				
Cash	\$ 3,970	\$ 2,636	\$ 2,989	\$ 3,617
Total Assets	<u>\$ 3,970</u>	<u>\$ 2,636</u>	<u>\$ 2,989</u>	<u>\$ 3,617</u>
Liabilities:				
Funds Held in Trust	\$ 3,970	\$ 2,636	\$ 2,989	\$ 3,617
Total Liabilities	<u>\$ 3,970</u>	<u>\$ 2,636</u>	<u>\$ 2,989</u>	<u>\$ 3,617</u>
BATTLE MOUNTAIN CEMETERY DISTRICT				
Assets:				
Cash	\$ 1	\$ 11,340	\$ 10,840	\$ 501
Total Assets	<u>\$ 1</u>	<u>\$ 11,340</u>	<u>\$ 10,840</u>	<u>\$ 501</u>
Liabilities:				
Funds Held in Trust	\$ 1	\$ 11,340	\$ 10,840	\$ 501
Total Liabilities	<u>\$ 1</u>	<u>\$ 11,340</u>	<u>\$ 10,840</u>	<u>\$ 501</u>
ARGENTA JUSTICE COURT				
Assets:				
Cash	\$ 18,758	\$ 321,168	\$ 334,326	\$ 5,600
Total Assets	<u>\$ 18,758</u>	<u>\$ 321,168</u>	<u>\$ 334,326</u>	<u>\$ 5,600</u>
Liabilities:				
Funds Held in Trust	\$ 18,758	\$ 321,168	\$ 334,326	\$ 5,600
Total Liabilities	<u>\$ 18,758</u>	<u>\$ 321,168</u>	<u>\$ 334,326</u>	<u>\$ 5,600</u>

LANDER COUNTY
All Trust and Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
For the Year Ended June 30, 2017

	Balance 6/30/2017	Additions	Deductions	Balance 6/30/2017
AUSTIN JUSTICE COURT				
Assets:				
Cash	\$ 480	\$ 101,184	\$ 97,352	\$ 4,312
Total Assets	<u>\$ 480</u>	<u>\$ 101,184</u>	<u>\$ 97,352</u>	<u>\$ 4,312</u>
Liabilities:				
Funds Held in Trust	\$ 480	\$ 101,184	\$ 97,352	\$ 4,312
Total Liabilities	<u>\$ 480</u>	<u>\$ 101,184</u>	<u>\$ 97,352</u>	<u>\$ 4,312</u>
LANDER COUNTY TREASURER DISTRICT ATTORNEY PUBLIC ADMIN BROWN'S ESTATE				
Assets:				
Cash	\$ 30,122	\$ 3	\$ -	\$ 30,125
Total Assets	<u>\$ 30,122</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 30,125</u>
Liabilities:				
Funds Held in Trust	\$ 30,122	\$ 3	\$ -	\$ 30,125
Total Liabilities	<u>\$ 30,122</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 30,125</u>
LANDER COUNTY TREASURER GENERAL IMPROVEMENT DISTRICT				
Assets:				
Cash	\$ 95,262	\$ 126	\$ 1,972	\$ 93,416
Total Assets	<u>\$ 95,262</u>	<u>\$ 126</u>	<u>\$ 1,972</u>	<u>\$ 93,416</u>
Liabilities:				
Funds Held in Trust	\$ 95,262	\$ 126	\$ 1,972	\$ 93,416
Total Liabilities	<u>\$ 95,262</u>	<u>\$ 126</u>	<u>\$ 1,972</u>	<u>\$ 93,416</u>
LANDER COUNTY TREASURER GENERAL IMPROVEMENT DISTRICT #1				
Assets:				
Cash	\$ 37,139	\$ 60,356	\$ 26,735	\$ 70,760
Total Assets	<u>\$ 37,139</u>	<u>\$ 60,356</u>	<u>\$ 26,735</u>	<u>\$ 70,760</u>
Liabilities:				
Funds Held in Trust	\$ 37,139	\$ 60,356	\$ 26,735	\$ 70,760
Total Liabilities	<u>\$ 37,139</u>	<u>\$ 60,356</u>	<u>\$ 26,735</u>	<u>\$ 70,760</u>
LANDER COUNTY TREASURER DISTRICT ATTORNEY PUBLIC ADMIN MAYS ESTATE				
Assets:				
Cash	\$ 3,711	\$ -	\$ -	\$ 3,711
Total Assets	<u>\$ 3,711</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,711</u>
Liabilities:				
Funds Held in Trust	\$ 3,711	\$ -	\$ -	\$ 3,711
Total Liabilities	<u>\$ 3,711</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,711</u>

LANDER COUNTY
All Trust and Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
For the Year Ended June 30, 2017

	Balance 6/30/2017	Additions	Deductions	Balance 6/30/2017
ELEVENTH JUDICIAL DISTRICT COURT				
Assets:				
Cash	\$ 205	\$ 93	\$ 99	\$ 199
Total Assets	<u>\$ 205</u>	<u>\$ 93</u>	<u>\$ 99</u>	<u>\$ 199</u>
Liabilities:				
Funds Held in Trust	\$ 205	\$ 93	\$ 99	\$ 199
Total Liabilities	<u>\$ 205</u>	<u>\$ 93</u>	<u>\$ 99</u>	<u>\$ 199</u>
BATTLE MOUNTAIN WATER AND SEWER CUSTOMER DEPOSIT ACCOUNT				
Assets:				
Cash	\$ 20,745	\$ 9,625	\$ 30,370	\$ -
Total Assets	<u>\$ 20,745</u>	<u>\$ 9,625</u>	<u>\$ 30,370</u>	<u>\$ -</u>
Liabilities:				
Funds Held in Trust	\$ 20,745	\$ 9,625	\$ 30,370	\$ -
Total Liabilities	<u>\$ 20,745</u>	<u>\$ 9,625</u>	<u>\$ 30,370</u>	<u>\$ -</u>
TOTAL - ALL TRUST AND AGENCY FUNDS				
Assets:				
Cash	\$ 3,499,060	\$ 11,274,188	\$ 12,611,254	\$ 2,161,994
Total Assets	<u>\$ 3,499,060</u>	<u>\$ 11,274,188</u>	<u>\$ 12,611,254</u>	<u>\$ 2,161,994</u>
Liabilities:				
Funds Held in Trust	\$ 3,499,060	\$ 11,274,188	\$ 12,611,254	\$ 2,161,994
Total Liabilities	<u>\$ 3,499,060</u>	<u>\$ 11,274,188</u>	<u>\$ 12,611,254</u>	<u>\$ 2,161,994</u>

This page intentionally left blank

OTHER COMMUNICATIONS FROM INDEPENDENT AUDITORS

This page intentionally left blank



MEMBERS:

CHAD B. ATKINSON, CPA
KRIS J. BRAUNBERGER, CPA
ROBERT S. COX, CPA
TODD B. FELTNER, CPA
K. MARK FROST, CPA
MORRIS J. PEACOCK, CPA

PHILLIP S. PEINE, CPA
STEVEN D. PALMER, CPA
MICHAEL K. SPILKER, CPA
KEVIN L. STEPHENS, CPA
MARK E. TICHENOR, CPA
MICHAEL J. TORGERSON, CPA

**Independent Auditors' Report on Internal Control over
Financial Reporting and on Compliance and other Matters
Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

The Honorable County Commission
Lander County
Battle Mountain, Nevada

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Lander County, Nevada, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 30, 2017.

Internal Control over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiency described in the accompanying schedule of findings and questioned costs to be a material weakness.

2017-001 Bank Reconciliations

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompany schedule of findings and questioned costs to be significant deficiencies.

2016-001	Bank Reconciliation Review
2016-003	Segregation of Duties in Small Departments
2016-004	Segregation of Duties in Treasurer's Office
2016-005	Credit Card Internal Controls

Compliance and Other Matters

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

Lander County, Nevada's Response to Findings

Lander County, Nevada's response to the findings identified in our audit is described in the accompanying corrective action plan. Lander County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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



HintonBurdick, PLLC
St. George, Utah
December 30, 2017



MEMBERS:

CHAD B. ATKINSON, CPA
KRIS J. BRAUNBERGER, CPA
ROBERT S. COX, CPA
TODD B. FELTNER, CPA
K. MARK FROST, CPA
MORRIS J. PEACOCK, CPA

PHILLIP S. PEINE, CPA
STEVEN D. PALMER, CPA
MICHAEL K. SPILKER, CPA
KEVIN L. STEPHENS, CPA
MARK E. TICHENOR, CPA
MICHAEL J. TORGERSON, CPA

**Independent Auditors' Report on Compliance
With Statutes and Administrative Code in Accordance with
NRS 354.624(4)(C) and 354.6241**

The Honorable County Commissioners
Lander County
Battle Mountain, Nevada

We have audited the basic financial statements of Lander County, Nevada, for the year ended June 30, 2017, and have issued our report thereon dated December 30, 2017. Our audit also included test work on Lander County, Nevada's compliance with selected requirements identified in the State of Nevada Revised Statutes (NRS) including, but not limited to, NRS section 354.624 and section 354.6241.

The management of Lander County, Nevada is responsible for the County's compliance with the NRS and regulations (Nevada Administrative Code). Our responsibility is to express an opinion on compliance with those requirements based on our audit and make specific statements regarding funds established and the status of prior year findings and recommendations; accordingly, we make the following statements:

The County is still working to resolve a compliance finding issued in the prior year audit report as finding 2016-007. We noted four new instances of noncompliance during the fiscal year 2017 which are described in the accompanying Schedule of Findings and Recommendations.

2017-002	Forest Reserves
2017-003	County Auditor Duties
2017-004	Public Official Bond
2017-005	Purchasing Requirements
2016-007	Budgetary Compliance

Lander County has established several funds in accordance with NRS 354.624 as follows:

Funds whose balance is required to be used only for specific purposes or carried forward to the succeeding fiscal year in any designated amount:

Fiduciary Funds:

Domestic Violence	Kingston Town
Kingston Capital Acquisitions	Kingston Water District
Kingston Vol. Fire Dept.	Argenta TV Maint. District
Austin Fair and Recreation	Battle Mountain Fair and Recreation
Sewer & Water District #2	Hospital District
Lander County School District	State of Nevada
Fish and Game	Range Improvement #6 Trust
Lander County Clerk	District Attorney Trust Account
Inmate Commissary	Inmate Welfare Fund Account
Argenta Justice Court	Battle Mountain Cemetery District

Austin Justice Court	Eleventh Judicial District Court
Lander County Treasurer District Attorney Public Admin Brown's Estate	
Lander County Treasurer General Improvement District	
Lander County Treasurer General Improvement District #1	
Lander County Treasurer District Attorney Public Admin May's Estate	
Battle Mountain Water and Sewer Customer Deposit Account	

Special Revenue Funds:

Road and Bridge	Indigent
State Medical Indigent	Aged Services
Lander County Landfill	Lander County Airports
Lander Economic Develop.	DOE Nuclear Repository
Regional Street & Hwy	Town of Austin
Town of Battle Mountain	Culture & Recreation
Reserve	Title III SRS/CRA
Admin Assessment Fees	Genetic Marker Testing
Forensic Services	District Drug Court
Court Facility Fees	Juvenile Admin Assessment
Mine Map Fees	Technology Fees
Agricultural Extension	

Capital Project Funds:

Austin Capital Acquisitions	Equipment/Building Replacement
Capital Acquisition	Battle Mountain Capital Acquisition
CCP	Emergency Maintenance
Airport Capital Improvement	Court Facilities Capital

Lander County appears to be using the above listed funds expressly for the purposes for which they were created in accordance with NRS 354.624. The funds are being administered in accordance with Generally Accepted Accounting Principles and the reserves, as applicable, appear reasonable and necessary to carry out the purposes of the funds. Sources of revenues available and fund balances are reflected in the individual fund financial statements.

NRS 354.624 requires that a schedule of all fees imposed by the County which are subject to the provisions of NRS 354.5989 be presented. See page 127.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, Lander County complied, in all material respects, with the requirements identified above for the year ended June 30, 2017.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with NRS 354.624 and 354.6241. Our findings are described in a separate schedule of findings and recommendations, as item 2017-002, 2017-003, 2017-004, 2017-005, 2016-007. Our opinion on compliance is not modified with respect to these matters.

This report is intended solely for the use of Lander County, the State of Nevada, and other audit agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which upon acceptance by Lander County is a matter of public record.

A handwritten signature in cursive script that reads "Hinton Burdick, PLLC".

HintonBurdick, PLLC
St. George, Utah
December 30, 2017

LANDER COUNTY
Nevada Revised Statute 354.6113
For the Year Ended June 30, 2017

The County created the CCP (Construction of Capital Projects) Fund under the authority of NRS 354.6113. This statute provides for construction of capital projects. The following are affirmative statements pertaining to the items required by the statute.

- Interest earned on the cash balance of the fund was credited to the fund.
- The money in the fund was used only for the construction of capital projects which were included in the plan for capital improvement of the local government prepared pursuant to NRS 350.013.
- In fiscal year 2017, the money from the fund was used to construct the recreation center project, water and sewer projects, airport projects, and various paving projects as specified in the capital improvement plan for the County.
- According to the fiscal year 2018 approved budget, the only money to be deposited in the fund next year will be interest earnings on investment balances.
- In the next fiscal year, the County plans to use the remaining funds to continue construction on the water and sewer projects, airport projects, flood levee and various paving projects.
- According to the fiscal year 2018 approved budget, there is no planned accumulation of money in the Fund.

The County complied with the provisions of NRS 354.6113.

LANDER COUNTY
Schedule of Fees Imposed Subject to the Provision of NRS 354.5989
Limitation on Fees for Business Licenses
For the Year Ended June 30, 2017

Flat Fixed Fees:

Business license revenue adjusted base at June 30, 2016	<u>\$ 25,095</u>
--	------------------

Adjustment to Base:

1. Percentage increase (decrease) in population of the local government	-4.8%	
2. Percentage increase in the Consumer Price Index for the year ending on December 31, next preceding the year for which the limit is being calculated	<u>1.6%</u>	<u>-3.20%</u>

Increase in base	<u>(803)</u>
------------------	--------------

Adjusted base at June 30, 2017	<u>24,292</u>
--------------------------------	---------------

Actual revenue	<u>26,030</u>
----------------	---------------

Amount over (under) allowable amount	<u><u>\$ 1,738</u></u>
--------------------------------------	------------------------

This page intentionally left blank



MEMBERS:

CHAD B. ATKINSON, CPA
KRIS J. BRAUNBERGER, CPA
ROBERT S. COX, CPA
TODD B. FELTNER, CPA
K. MARK FROST, CPA
MORRIS J. PEACOCK, CPA

PHILLIP S. PEINE, CPA
STEVEN D. PALMER, CPA
MICHAEL K. SPILKER, CPA
KEVIN L. STEPHENS, CPA
MARK E. TICHENOR, CPA
MICHAEL J. TORGERSON, CPA

**Independent Auditors' Report on Compliance for
Each Major Program and on Internal Control Over
Compliance Required by the Uniform Guidance**

The County Commission
Lander County, Nevada

Report on Compliance for Each Major Federal Program

We have audited Lander County, Nevada's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Lander County, Nevada's major federal programs for the year ended June 30, 2017. Lander County, Nevada's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Lander County, Nevada's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards, (the Uniform Guidance) require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Lander County, Nevada's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program and Passenger Facility Charge Program

In our opinion, Lander County, Nevada, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

Report on Internal Control over Compliance

Management of Lander County, Nevada is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Lander County, Nevada's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Lander County, Nevada's internal control over compliance.

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

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

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



HintonBurdick, PLLC
St. George, Utah
December 30, 2017

LANDER COUNTY
Schedule of Findings and Questioned Costs, Continued
For the Year Ended June 30, 2017

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? X yes no
- Significant deficiencies identified? X yes no

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal Control over major programs:

- Material weaknesses identified? yes X no
- Significant deficiencies identified? yes X no

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516? yes X no

Identification of major programs.

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.106	Airport Improvement Program

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee? yes X no

LANDER COUNTY
Schedule of Findings and Questioned Costs, Continued
For the Year Ended June 30, 2017

Section II - Financial Statement Findings

Material Weakness:

2017-001 Bank Reconciliations

Criteria: Bank reconciliations on all bank accounts should be completed and reviewed monthly to prevent and detect material misstatements in financial reporting.

Conditions: The monthly bank reconciliations for December 2016 to June 2017 were not prepared until November 2017. In addition, the June 2017 bank reconciliations contained material misstatements.

Cause: County personnel assigned to prepare the bank reconciliations did not perform their duties timely. These individuals may not currently possess all of the needed skills and background to accurately prepare bank reconciliations for the County.

Effect: Material misstatements in financial reporting occurred and went undetected. Future misstatements may not be prevented and detected.

Recommendation: We recommend the County personnel assigned to prepare the bank reconciliations obtain the training and assistance necessary to enable them to timely and accurately prepare the bank reconciliations for the County.

Significant Deficiencies:

2016-001 Bank Reconciliation Review

Criteria: Bank reconciliations should be reviewed monthly by a person independent of the preparation process.

Condition: The monthly bank reconciliations were not reviewed by a person independent of the preparation process.

Cause: The monthly bank reconciliations for July 2016 to November 2016 were not provided to the Lander County Fiscal Officer for review. The December 2016 to June 2017 bank reconciliations were not prepared until November 2017 and were immediately provided to the external auditors for audit purposes. Thus, the bank reconciliations were not provided to the Lander County Fiscal Officer for review prior to the audit.

Effect: Reconciliation discrepancies and adjustments went unnoticed. Material misstatements in financial reporting occurred.

LANDER COUNTY
Schedule of Findings and Questioned Costs, Continued
For the Year Ended June 30, 2017

Section II - Financial Statement Findings, Continued

Recommendation: We recommend the Lander County Fiscal Officer review the bank reconciliations after they are prepared each month and initial the reconciliations to document the review.

2016-003 Segregation of Duties in Small Departments

Criteria: Authorization of transactions, custody of assets (primarily cash receipting), and record keeping duties should be segregated between different individuals.

Conditions: The County has inadequate segregation of duties over key financial controls in the following activities or departments: building department cash receipting, golf course cash receipting, sheriff department cash receipting, and landfill gate fee cash receipting.

Cause: The County's small departments have limited staff to be able to adequately segregate cash receipting and customer record keeping.

Effect: Inadequate segregation of duties creates the potential for fraud, theft, or errors in financial reporting to occur.

Recommendations: We recommend the County design and implement controls to properly segregate custody of assets and record keeping duties in the small activities or departments where possible. If a complete segregation of duties is not possible, mitigating controls such as oversight reviews should be implemented to reduce the potential for fraud, theft or errors to occur. We also recommend the Lander County Fiscal Officer design and implement controls over the golf course and landfill cash receipting to ensure timely deposit of funds and better oversight of cash receipting locations with limited staff. A cloud based software technology could be used to receipt and report County revenues from these locations. HintonBurdick would be happy to assist the County with further review and recommendations in the departments or activities with a lack of segregation of duties.

2016-004 Segregation of Duties in Treasurer's Office

Criteria: Authorization of transactions, custody of assets, and record keeping duties should be segregated between different individuals. Otherwise, mitigating controls should be implemented.

Condition: The County has inadequate segregation of duties over key financial controls in the Treasurer's office. The County Treasurer can perform cash receipting, adjust customer payments, and perform bank reconciliations. Mitigating controls appear to be in place, such as review of the payment adjustments, however the review of payment adjustments occurs only once a year.

LANDER COUNTY
Schedule of Findings and Questioned Costs, Continued
For the Year Ended June 30, 2017

Section II - Financial Statement Findings, Continued

Cause: The County's internal control design allows the Treasurer to authorize transactions, handle customer payments, and perform record keeping duties for the County with infrequent oversight from others.

Effect: Inadequate segregation of duties creates the potential for fraud, theft, or errors in financial reporting to occur.

Recommendation: If possible, we recommend the County's internal controls over cash receipting in the Treasurer's office be modified to preclude the County Treasurer from cash receipting. Also, we recommend the County Fiscal Officer review the customer payment adjustments monthly as opposed to annually. The Fiscal Officer should initial the payment adjustments as evidence of the review and keep a record of the reviews.

2016-005 Credit Card Internal Controls

Criteria: County purchase limitations should be followed for all transactions, including credit card transactions. The Executive Director should authorize and oversee any changes to card limitations for the County. Credit card purchases should have supporting documentation and should be timely recorded in the proper department or fund to enable appropriate budget oversight.

Conditions: We noted that credit card transactions from November 2016 to June 2017 were not recorded in the accounting system until September of 2017. In addition, we noted a purchase on the March credit card statement for \$2,734 that did not have the appropriate documentation for the purchase attached. Furthermore, we noted that from July to November 2016 that credit card limits could be changed by the County Treasurer without approval from the Executive Director. However, we observed the Executive Director took over the responsibility of adjusting credit card limits in December 2017.

Causes: Before completion of the prior year audit, the County's internal control policies had not been updated to address preauthorization of purchases when the intended method of payment was a credit card. Also, the internal control processes over credit cards were not properly designed to detect and correct the absence of the credit card transactions being posted to the accounting system from December 2016 to June 2017 until September 2017.

Effects: Purchases made on County credit cards can effectively circumvent the County's purchase order limitation if the credit card limit is set high enough. Credit card limits could be changed as needed without proper authorization before the Executive Director began overseeing the limits. Also, without timely recording of purchases to the accounting system, various departments were not able to properly oversee the budget to actual expenditures during the year.

LANDER COUNTY
Schedule of Findings and Questioned Costs, Continued
For the Year Ended June 30, 2017

Section II - Financial Statement Findings, Continued

Recommendation: We recommend the County continue to follow re-established internal control policies over credit card purchases so that appropriate preauthorization for purchases exceeding the County's purchase limitations are obtained and documented. We also recommend that the County design and implement controls to ensure that credit card purchases are recorded in the accounting system in a timely manner. Also, supporting documentation should be maintained for all credit card purchases to enable the purchases to be audited or reviewed.

Section III - Federal Award Findings and Questioned Costs

No significant matters were noted.

Section V - Summary Schedule of Prior Audit Findings

No prior audit findings. Not applicable.

LANDER COUNTY
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

<u>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
U.S. Department of Transportation				
Direct Program:				
Airport Improvement Program	20.106	3-32-0001-25-2016	\$ -	\$ 764,599
Airport Improvement Program	20.106	3-32-0001-26-2016	-	231,239
			-	995,838
Passed through State of Nevada Department of Public Safety, Office of Traffic Safety				
Highway Safety Cluster				
Joining Forces Project	20.600	JF-2016-LCSO-00053	-	5,370
Joining Forces Project	20.600	JF-2017-LCSO-00004	-	2,170
			-	7,540
Total Department of Transportation			-	1,003,378
U.S. Department of Health and Human Services				
Passed through State of Nevada Department of Human Resources: Division for Aging Services				
Aging Cluster				
Title IIIC - 1 - Nutrition Services	93.045	09000-07-13-17	-	43,118
Title IIIC - 2 - Nutrition Services	93.045	09000-04-24-17	-	20,105
Title IIIB - Transportation Program	93.044	09000-10-LX-17	-	15,195
Nutrition Services Incentive Program	93.053	09000-57-NX-17	-	1,995
Total Department of Health and Human Services			-	80,413
Total Expenditure of Federal Awards			<u>\$ -</u>	<u>\$ 1,083,791</u>

LANDER COUNTY
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

Note 1. Basis of Presentation

Reporting Entity:

The accompanying schedule of expenditures of federal awards presents the activity or expenditure of all federal awards programs of Lander County (the County) for the year ended June 30, 2017. The County's reporting entity is defined in Note 1 of the basic financial statements. All expenditure of federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the schedule.

Basis of Accounting:

This accompanying schedule of expenditures of federal awards has been prepared on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

Relationship to Basic Financial Statements:

Expenditures of federal awards have been reported in the following funds:

General fund	\$ 7,540
Non-major funds:	
CCP Fund	995,838
Aged Services Fund	<u>80,413</u>
	<u>\$ 1,083,791</u>

Indirect Cost Rate:

The County did not elect to use the 10% de minimis indirect cost rate for fiscal year 2017.

Federal Loans:

The County did not have any federal loans for fiscal year 2017.

Subrecipients:

There were no subrecipients for fiscal year 2017.

This page intentionally left blank



MEMBERS:

CHAD B. ATKINSON, CPA
KRIS J. BRAUNBERGER, CPA
ROBERT S. COX, CPA
TODD B. FELTNER, CPA
K. MARK FROST, CPA
MORRIS J. PEACOCK, CPA

PHILLIP S. PEINE, CPA
STEVEN D. PALMER, CPA
MICHAEL K. SPILKER, CPA
KEVIN L. STEPHENS, CPA
MARK E. TICHENOR, CPA
MICHAEL J. TORGERSON, CPA

**Findings and Recommendations
For the Fiscal Year Ended June 30, 2017**

To the Honorable County Commissioners
Lander County
Battle Mountain, Nevada

Professional standards require that we provide written communications regarding deficiencies in internal control over financial reporting that are considered significant deficiencies or material weaknesses that are identified during the audit of the financial statements. We noted a few areas needing corrective action in order for the County to be in compliance with laws and regulations and we found circumstances that, if improved, would strengthen the County's accounting system and control over its assets. These items are discussed below for your consideration.

INTERNAL CONTROL OVER FINANCIAL REPORTING:

Material Weakness:

See Financial Statement Findings on pages 132-135

Significant Deficiencies:

See Financial Statement Findings on pages 132-135

COMPLIANCE AND OTHER MATTERS:

Compliance:

2017-002 Forest Reserves

Criteria: NRS 354.140 states, "Money distributed from the State for forest reserves must be expended for the benefit of the public schools and the public roads of the County in equal proportion for each object"

Condition: Forest reserve revenues received were not equally shared between the County and the School District. The County distributed them 75%/25% to the County and School District respectively.

Cause: The County did not properly update revenue sharing controls according to recent changes made with NRS 354.140.

Effect: The County did not comply with Nevada Revised Statute (NRS) 354.140 for fiscal year 2017.

Recommendation: We recommend the County establish controls to ensure compliance with NRS 354.140 and issue the remaining amount due to the School District as soon as possible.

2017-003

County Auditor Duties

Criteria: NRS 354.290 states, “The county auditor of each county shall: (1) Audit all apportionments made by the county treasurer. (2) Keep a complete record of all such apportionments to and disbursements from funds established under NRS 354.604. (3) Keep accounts showing the amount of revenue received from each of the various sources, the amount of expenditures of the various departments and the object of the expenditures.”

Condition: During the fiscal year the County Auditor (Fiscal Officer) was not auditing all apportionments made by the County Treasurer nor did the officer keep a complete record of all such apportionments to and disbursements from funds established, or the amount of expenditures of the various departments and the object of those expenditures.

Cause: The County has not implemented controls to ensure compliance with NRS 354.290.

Effect: The County did not comply with Nevada Revised Statute (NRS) 354.290 for fiscal year 2017.

Recommendation: We recommend the County design and implement controls to ensure compliance with NRS 354.290.

2017-004

Public Official Bond

Criteria: NRS 249.030 states, “The board of county commissioners shall, on or before the first Monday in September preceding the election of the county treasurer, and at any other time when the funds are to be substantially increased, prescribe the amount in which the county treasurer must execute an official bond. The bond and sureties of the county treasurer must, before the bond can be recorded and filed, be approved by a judge of the district court.”

Condition: We noted the County Treasurer retired during the fiscal year and that the newly appointed Treasurer does not currently have a surety bond in force. We did note that all requirements of NRS 249.030 were followed except for the execution of obtaining the bond once it was approved for the new Treasurer.

Cause: County personnel did not follow through in securing a surety bond for the appointed Treasurer after approval was provided to comply with NRS 249.030.

Effect: The County did not comply with NRS 249.030 for part of fiscal year 2017.

Recommendation: We recommend the County establish controls to ensure compliance with NRS 249.030 and obtain the required bond as soon as possible.

2017-005

Purchasing Requirements

Criteria: NRS 332.039, 332.045, and 338.1385 state that contracts between certain dollar amounts must be advertised and the County may be required to solicit at least two or three bids for said contracts.

Condition: We were unable to obtain a listing of all contracts the County entered into during the fiscal year falling under the requirements of NRS 332.039, 332.045, and 338.1385. Furthermore, we were unable to review the advertisement and bidding documentation related to some of the contracts entered into that appeared to fall under the requirements of NRS 332.039, 338.1385, and 332.045 for fiscal year 2017. Thus, we were unable to determine if all contracts requiring bids and advertisements were executed as prescribed by the NRS.

Cause: The County has not designed and implemented controls to ensure compliance with NRS 332.039, 332.045, and 338.1385.

Effect: The County may not have complied with Nevada Revised Statute (NRS) 332.039, 332.045, and 338.1385 for fiscal year 2017. It is possible that some contracts were not properly advertised or made available for bid as required by the NRS.

Recommendation: We recommend the County design and implement controls to ensure compliance with NRS 332.039, 332.045, and 338.1385. We recommend that a running log of advertised contracts for the fiscal year be maintained along with documentation related to advertisements and bidding requirements set forth in the NRS.

2016-007

Budgetary Compliance

Criteria: NRS 354.626 states, “No governing body or member thereof, officer, office, department or agency may, during any fiscal year, expend or contract to expend any money or incur any liability, or enter into any contract which by its terms involves the expenditure of money, in excess of the amounts appropriated for that function,”

Condition: Expenditures in the Juvenile Administrative Assessment Fund exceeded final budget appropriations for fiscal year 2017 by \$167.

Cause: The County has not implemented controls to ensure compliance with NRS 354.626.

Effect: The County did not comply with Nevada Revised Statute (NRS) 354.626 for fiscal year 2017.

Recommendation: We recommend the County design and implement controls to ensure compliance with NRS 354.626 as soon as possible.

Other Matters:

None noted.

Please respond to the above findings and recommendations in letter form.

This letter is intended solely for the use of the Commission, management and various federal and state agencies and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

It has been a pleasure to be of service to the County this year. We would like to express special thanks to each of you who assisted us so efficiently in this year's audit. We invite you to ask questions of us throughout the year as you feel it necessary and we look forward to a continued pleasant professional relationship.

Sincerely,

A handwritten signature in cursive script that reads "HintonBurdick, PLLC".

HintonBurdick, PLLC
December 30, 2017

LANDER COUNTY COMMISSIONERS MEETING
1/25/2018

Agenda Item Number __2__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion and possible action to approve/disapprove FY 2016-2017 Plan of Corrective Action to the Nevada Department of Taxation as presented by Hinton & Burdick, and all other matters properly related thereto.

Public Comment:

Background:

Recommended Action:



MEMBERS:

CHAD B. ATKINSON, CPA
KRIS J. BRAUNBERGER, CPA
ROBERT S. COX, CPA
TODD B. FELTNER, CPA
K. MARK FROST, CPA
MORRIS J. PEACOCK, CPA

PHILLIP S. PEINE, CPA
STEVEN D. PALMER, CPA
MICHAEL K. SPILKER, CPA
KEVIN L. STEPHENS, CPA
MARK E. TICHENOR, CPA
MICHAEL J. TORGERSON, CPA

To the Honorable County Commissioners
Lander County
Battle Mountain, Nevada

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Lander County, Nevada (the County) for the year ended June 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 10, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2017. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of depreciation expense is based on the assigned depreciation lives. We evaluated the key factors and assumptions used to develop the depreciation lives in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the compensated absences accrual is based on current pay rates and accrued vacation and sick pay hours. We evaluated the key factors and assumptions used to develop the compensated absences accrual in determining that it is reasonable in relation to the financial statements taken as a whole.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, management's estimates have been determined on the same basis as they are reported by the Nevada Public Employee Retirement System (PERS). The County's net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The key factors and assumptions used to develop the valuation and the accrual appear reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management. However, we did encounter significant difficulties in performing and completing our audit in relation to the bank statements not being reconciled in a timely manner.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. A list of audit adjustments can be obtained from Management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 30, 2017.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis and other required supplementary (RSI) information as listed in the table of contents that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information as listed in the table of contents, which accompanies the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section, which accompanies the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of County Commission and Management and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "HintonBurdick, PLLC".

HintonBurdick, PLLC
December 30, 2017



MEMBERS:

CHAD B. ATKINSON, CPA
KRIS J. BRAUNBERGER, CPA
ROBERT S. COX, CPA
TODD B. FELTNER, CPA
K. MARK FROST, CPA
MORRIS J. PEACOCK, CPA

PHILLIP S. PEINE, CPA
STEVEN D. PALMER, CPA
MICHAEL K. SPILKER, CPA
KEVIN L. STEPHENS, CPA
MARK E. TICHENOR, CPA
MICHAEL J. TORGERSON, CPA

**Other Items Communicated to Management
For the year ended June 30, 2017**

Cindy Benson
Lander County Fiscal Officer
Battle Mountain, Nevada

During our audit of the funds of Lander County for the fiscal year ended June 30, 2017, we noted a few other matters that we wish to communicate to management. These items have not been included with our findings and recommendations letter to the Commission since they are only related to suggestions for improvements to accounting functions or they have been deemed to be less significant and/or management is aware of the findings and are working on resolutions.

Control Deficiencies:

2017-006 Investment Account Earnings and Fair Market Value Allocations

We noted the investment accounts earnings were not allocated to the various funds per resolution 2016-03. We also noted that transfers of interest and fair market value required by GASB 31 were not properly budget and recorded.

Recommendation

We recommend the County Treasurer allocate the interest earned to the respective funds per resolution 2016-03 on a monthly basis. We also recommend the County budget each fiscal year for transfers of interest and fair market value between the funds as required by GASB 31. The Treasurer should allocate and record the transfer in and out of interest and fair market value according to the guidelines of GASB31 on at least an annual basis. HintonBurdick will be happy to assist the County in establishing procedures to accomplish these adjustments.

2016-002 Golf Course Internal Controls

We noted that the golf course has been submitting the cash remittances to the County less frequently than set forth in the contract. We also noted that not all information and support is submitted to the County with each remittance. There appears to be no review of the remittance taking place once the golf course brings in the deposit and remittance.

Recommendation

We recommend the County design and implement controls to review the weekly remittances and supporting documentation and ensure that they receive them weekly as stated in the contract.

2016-013 Austin Pool Internal Controls

We noted the Austin pool doesn't appear to have any formal internal controls established for cash receipting. Also, we noted the pool is only making deposits once a week.

Recommendation

We recommend the County Fiscal Officer review and walk through the cash receipting process at the Austin pool. The Fiscal Officer should design and implement controls to ensure proper receipting and tracking of funds received as well as timely deposit of funds within three business days of receipt.

Other Matters:

Sincerely,

A handwritten signature in cursive script that reads "HintonBurdick, PLLC".

HintonBurdick, PLLC
December 30, 2017

LANDER COUNTY COMMISSIONERS MEETING
1/25/2018

Agenda Item Number __3__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion for possible action to approve/disapprove the use of the Battle Mountain Recreation Center for the Class of 2018 Sober Senior Party on June 8, 2018 from 9:00 pm until 6:00 am on June 9, 2018, and all other matters properly

Public Comment:

Background: The Class of 2018 will be graduating on June 8, 2018. The parents of the Seniors throw an all night party for them every year and this year we would like to utilize the Recreation Center for the party.

Recommended Action: Approval of the use of the Battle Mountain Recreation Center for the Class of 2018 Sober Senior Party.

Dear Lander County Board of Commissioners,

The Battle Mountain Sober Seniors would like to ask for permission to utilize the Battle Mountain Recreation Center for their annual Sober Senior Graduation Party.

The Battle Mountain Sober Senior Graduation Party was first formed to help keep graduates from drinking alcohol after their graduation. In turn, this would prevent drinking while under the influence of alcohol which results in accidents, injuries and lives lost.

This year, the parents and students have chosen to ask to utilize the Recreation Center for their party because of the space and facilities available for use. We would like to open the swimming pool from 9:00 pm until midnight. After closing of the pool the graduates will be able to utilize other parts of the Recreation Center and we will be handing out prizes throughout the night. Parents of the seniors will be chaperoning the party and ensuring that no alcohol will be on the premises.

We hope that you grant us the ability to use the Recreation Center. Thank you for the consideration.

Sincerely,

Sober Senior Class of 2018

Battle Mountain Recreation Center

Robin Smith - Manager
775-635-9209



1-17-18

Lander County Board of Commissioners,

The graduating class of 2018 has asked if Lander County would be willing to donate the use of the Rec. Center for their Sober Senior Graduation Party held on June 8th 2018 from 9 pm to 6 am closed to public, doors locked.

The graduating class would like use of the pool area from 9 pm till midnight. I have FT lifeguards (adult lifeguards, myself included) that are willing to switch hours with PT lifeguards so that they can work this late-night shift without going over hours. All pool entrances will then be locked and secured at midnight so that no patrons will have access to the pool area. After pool area is locked down and secured the Sober Seniors will then have full access to the remaining areas of the building.

Myself (Robin Smith) along with several other parents of Sober Seniors will be chaperoning and be responsible for clean-up of the Rec. Center. Please note that once a patron enters the building they are not allowed to leave and reenter. This is to stop any alcohol from entering the building. Please note that if anyone tries to enter the Rec Center under the influence or with alcohol they will be turned away and the correct authorities will be contacted if needed.

I have included a copy of rules and waivers that all patrons entering the Rec. Center will be required to sign.

Thank you

Robin Smith

560 Altenburg Ave. Battle Mountain, NV 89820
Phone: 775.635.9209

Battle Mountain Rec Center Waiver of Liability

Name: _____ Telephone: _____

Address: _____

Spouse: _____

Child 1: _____ Age: _____

Child 2: _____ Age: _____

Child 3: _____ Age: _____

Child 4: _____ Age: _____

Emergency Contact: _____

Telephone: _____

Waiver/Release: The undersigned acknowledge that all uses of the Battle Mountain Rec Center, services, and programs shall be undertaken at his/her/their sole risk and that Lander County shall not be liable for any personal injuries, accidents, deaths, or property damage arising directly or indirectly out of my/our utilizing the Battle Mountain Rec Center, services, or programs. In signing this waiver and release, I understand that Lander County is not responsible or liable for injuries incurred while using the Battle Mountain Rec Center. I further waive, release and hold harmless Lander County, its officers, employees and agents from any and all claims by me and/or by my family members for any and all claims for personal injuries, accidents or deaths and property damage which I or my family members may sustain while using the Battle Mountain Rec Center, regardless in which matter any such injury or damage may have been sustained, including, without limitation, negligence.

Signature indicates that the applicant(s)/Parent/Guardian has reviewed and understands the entire document.

Applicant/Parent/Guardian Signature

Date

Supervisor/Director Signature

Date

Pool Rules

- Listen to the lifeguards
- Long hair must be in a pony tail (Boys and Girls)
- No smoking or alcohol allowed.
- No food or beverages allowed.
- No floatation devices in deep end.
- Must pass a swim test to be in deep end.
- Keep under slide and ladders clear at all times.
- NO DIVING
- No horseplay (throwing people, flips into pool, fighting, excessive splashing, or vulgar language)
- One person at a time on slide
- Respect the equipment, staff, and building of the Battle Mountain Rec Center

WE RESERVE THE RIGHT TO REFUSE SERVICE TO ANYONE

Sign

Date

Gymnasium Rules and Regulations

- No vulgar language or profanity
- No fighting, wrestling, or horseplay
- Proper clothing and shoes are required on the court
- No hanging on the basketball or volleyball net
- No food or drink allowed on gym floor (water and sports drinks are allowed)
- Take care of your trash and equipment
- Respect the equipment, staff, and building of the Battle Mountain Rec Center

Any vandalizing will result in immediate removal from property indefinitely.

Sign

Date

LANDER COUNTY COMMISSIONERS MEETING
1/25/2018

Agenda Item Number __4__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion and possible action regarding approval/disapproval of the OSHA Annual Report and authorization for the Chair or Vice-chair to sign the OSHA 300A form, and all other matters properly related thereto.

Public Comment:

Background: OSHA 300A form attached

Recommended Action: approval

OSHA's Form 300A (Rev. 01/2004)

Summary of Work-Related Injuries and Illnesses

All establishments covered by Part 1904 must complete this Summary page, even if no injuries or illnesses occurred during the year. Remember to review the Log to verify that the entries are complete

Using the Log, count the individual entries you made for each category. Then write the totals below, making sure you've added the entries from every page of the log. If you had no cases write "0."

Employees former employees, and their representatives have the right to review the OSHA Form 300 in its entirety. They also have limited access to the OSHA Form 301 or its equivalent. See 29 CFR 1904.35, in OSHA's Recordkeeping rule, for further details on the access provisions for these forms.

Number of Cases

Total number of deaths	Total number of cases with days away from work	Total number of cases with job transfer or restriction	Total number of other recordable cases
0	1	1	5
(G)	(H)	(I)	(J)

Number of Days

Total number of days away from work	Total number of days of job transfer or restriction
4	5
(K)	(L)

Injury and Illness Types

Total number of... (M)	5	(4) Poisoning	0
(1) Injury	0	(5) Hearing Loss	0
(2) Skin Disorder			
(3) Respiratory Condition	0	(6) All Other Illnesses	2

Post this Summary page from February 1 to April 30 of the year following the year covered by the form

Public reporting burden for this collection of information is estimated to average 58 minutes per response, including time to review the instruction, search and gather the data needed, and complete and review the collection of information. Persons are not required to respond to the collection of information unless it displays a currently valid OMB control number. If you have any comments about these estimates or any aspects of this data collection, contact: US Department of Labor, OSHA Office of Statistics, Room N-3644, 200 Constitution Ave. NW, Washington, DC 20210. Do not send the completed forms to this office.

Establishment information

Your establishment name Lander County

Street 50 State Route 305

City Battle MountainStateNevadaZip 89820

Industry description (e.g., Manufacture of motor truck trailers)
County Government

Standard Industrial Classification (SIC), if known (e.g., SIC 3715)

OR North American Industrial Classification (NAICS), if known (e.g., 336212)

Employment information

Annual average number of employees155

Total hours worked by all employees last year205,474

Sign here

Knowingly falsifying this document may result in a fine.

I certify that I have examined this document and that to the best of my knowledge the entries are true, accurate, and complete.

Company executiveTitle

PhoneDate

LANDER COUNTY COMMISSIONERS MEETING
1/25/2018

Agenda Item Number __5__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion and possible action regarding the annual Lander County Local Emergency Planning Committee (LEPC) Letter of Promulgation and authorization for the Chair or Vice-chair to sign, and all other matters properly related thereto.

Public Comment:

Background: Letter of Promulgation attached

Recommended Action: Approval

Lander County Executive Director

50 State Route 305
Battle Mountain, NV 89820
(775) 635-2885
Fax- (775) 635-5332



Lander County Emergency Operations Plan

Letter of Promulgation

To the Citizens of Lander County,

Forces of nature or manmade accidents may create emergency conditions where our friends and neighbors must band together to respond and mitigate the effects of an unforeseeable natural disaster, accident, hazardous material release, or act of terrorism. Planning and preparedness are necessary elements to protect the health and safety of our citizens, public and private property, and surrounding environment. Regardless of the size and complexity of the incident, Lander County will initiate quick response and decisive action to mitigate the effects of the event.

Depending upon the magnitude of the natural disaster, the complexity of the response will require extensive planning to ensure unity of effort with the various response activities. Processes and procedures must be established for a more decisive and coordinated response.

Materials containing hazardous constituents when properly controlled, are important in everyday life. Uncontrolled, they may cause injury, death, destruction, and lingering effects that may last for many years. To meet the risk, a concerted effort must be made to identify, locate, quantify, and possess knowledge of the hazardous materials within Lander County. The routes and modes of transportation of these chemicals must also be known in order to assess the overall possible danger posed by these materials and prepare for a focused response.

Lastly, our world has significantly changed over the past 35 years. Terrorism has become the weapon of choice by domestic and international enemies of freedom and liberty. Attacks may be in form of chemical, biological, or high explosive detonations. Even though Lander County is not a likely target, we must be prepared nonetheless.

The results of this local planning effort are set forth in this Lander County Emergency Operations Plan. The plan includes the study of the problem itself, the resources available to handle the problem and the emergency procedures that would be used in the case of a potential incident. The plan contains Records of Reviews/Changes, Table of Contents, and four sections which include the Basic Plan and Organizational Overview, twelve annexes specifying incident types, resource management and communications.

Chairman, Lander County Commission
Lander County, Nevada

Chairman, Local Emergency Planning
Committee Lander County, Nevada

Co-Chairman, Local Emergency Planning
Committee Lander County, Nevada

Effective date: January 25, 2018

LANDER COUNTY COMMISSIONERS MEETING
1/25/2018

Agenda Item Number __6__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion for possible action to approve/disapprove the Public Service Announcement from the Lander County Emergency Planning Committee, and all other matters properly related thereto.

Public Comment:

Background: **Public Service Announcement attached.**

Recommended Action: **Approval of the LEPC public service announcement.**

PUBLIC SERVICE ANNOUNCEMENT

THIS NOTICE IS IN COMPLIANCE WITH THE SUPERFUND AMENDMENT AND REAUTHORIZATION ACT OF 1986, HAZARDOUS MATERIAL SUBSTANCES REPORTING AND PLANNING INFORMATION RELATING TO SARA TITLE III FACILITY IDENTIFICATION, MATERIAL SAFETY DATA SHEETS (MSDS), TIER II REPORTS AND TITLE III RESPONSE PLANS. THIS INFORMATION IS AVAILABLE, WITH A WRITTEN REQUEST DURING BUSINESS HOURS FROM LANDER COUNTY EMERGENCY MANAGEMENT / SHERIFF'S OFFICE LOCATED AT #2 STATE ROUTE 305 BATTLE MOUNTAIN, NEVADA. 89820. ONLY INFORMATION ON FACILITIES WITHIN THE LOCAL JURISDICTION WILL BE PROVIDED.

February 2018

LANDER COUNTY COMMISSIONERS MEETING
1/25/2018

Agenda Item Number __7__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion for possible action regarding the creation of a committee to oversee issues regarding RS2477 Roads within Lander County, and all other matters properly related thereto.

Public Comment:

Background: suggestions of committee members attached

Recommended Action:



Western Counties Alliance

Ken Brown-Executive Director

Suggested RS 2477 Road Committee Members

1. Commissioner
2. County Cattlemen
3. County farm Bureau
4. County Wool Growers
5. County NRCS
6. At large member
7. Public Education
8. Recreation
9. Local business leader
10. County Sherriff
11. County Road Department

LANDER COUNTY COMMISSIONERS MEETING
1/25/2018

Agenda Item Number __8__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion for possible action regarding the All Terrain Vehicle (ATV) Map and direction to submit a letter to the State of Nevada requesting crossing areas of state highways, and all other matters properly related thereto.

Public Comment:

Background: **attached**

Recommended Action:

OHV Proposed Crossings/State Highway in Lander County - Battle Mountain & Austin

Battle Mtn. Area/Street Names	State HWY 305 X-ing's
Fairway Drive	
20th Street	
Blossom Spring Drive	
Pleasant Hill Drive	
Bastian Road	
Round Mtn. Dr	
Sheep Creek Rd	
Carson Road	
Lemaire Road	
Old Highway 8-A	
Broyles Ranch Rd	
Eighth St	
Seventh St	
Sixth St	
Fifth St	
Fourth St	
Third St	
Second Street	
Battle Mtn. Area/Street Names	State HWY 304 X-ing's
N. Second St	
Reese St	
Battle Mtn. Area/Street Names	State HWY 306 X-ing's
N. First St	
N. Second St	
N. Third St/Trescott St	
River Drive	
Austin Area/Street Names	State HWY - 50 X-ing's
Ravine Rd	
Castle Rd	
Pine Street	
Cedar St	
Virginia St	
Sixth St	
Fifth St	
South St	
Fourth St	
Third St	
Second St	
East St	
Nevada St	
Water St	
Reese St	

LANDER COUNTY COMMISSIONERS MEETING
1/25/2018

Agenda Item Number __9__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion for possible action regarding the construction of the Battle Mountain Levee Project, and all other matters properly related thereto.

Public Comment:

Background:

Recommended Action:

LANDER COUNTY COMMISSIONERS MEETING
1/25/2018

Agenda Item Number __10__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion for possible action to approve/disapprove Resolution 2018-01 which adds an alternate to the Austin Airport Advisory Board Committee, and all other matters properly related thereto.

Public Comment:

Background: **Resolution 2018-01 attached.**

Recommended Action:

RESOLUTION NO. 2018-01

of the Board of Lander County Commissioners

A RESOLUTION TO ADD AN ALTERNATE MEMBER ON THE AUSTIN AIRPORT
ADVISORY BOARD.

WHEREAS, Lander County has the authority to establish the number of members on an advisory board, and may appoint up to three alternates to each advisory board pursuant to LCC 1.08.070(B); and

WHEREAS, Lander County finds it desirable and in the best interests of Lander County to add an alternate member on the Austin Airport Advisory Board;

NOW, THEREFORE BE IT RESOLVED, that the Board of County Commissioners hereby add an alternate to the Austin Airport Advisory Board and immediately bestow upon said alternate all the rights and voting authority that goes with the position;

AND BE IT FURTHER RESOLVED that the new member shall be appointed for a two (2) year term expiring on June 30, 2019 and subsequent appointments shall be for two (2) year terms.

PASSED AND ADOPTED this 25th day of January, 2018.

THOSE VOTING AYE: Commissioner: _____

Commissioner: _____

Commissioner: _____

Commissioner: _____

Commissioner: _____

THOSE VOTING NAY: Commissioner: _____

Commissioner: _____

THOSE ABSENT: Commissioner: _____

Commissioner: _____

Doug Mills, Chair
Lander County Board of Commissioners

ATTEST: _____
SADIE SULLIVAN
Lander County Clerk

LANDER COUNTY COMMISSIONERS MEETING
1/25/2018

Agenda Item Number _11__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion for possible action regarding a request from the Lander County Assessor to move the Business License Program to the Planning Coordinator, and all other matters properly related thereto.

Public Comment:

Background: The Assessor's Office took on the Business License System several years ago when the Planning Secretary resigned and the Department was restructured. Up to that point, business licenses were issued through the Planning Department. Business Licenses should be under the direction of the Planning Department and the Planning Coordinator has agreed to take over the task. I am requesting the Commissioners approve moving the issuance of Business Licensing to the Planning Department, under the direction of the Planning Coordinator.

NOTE: Ordinance will need to be changed/modified to reflect the change in Department, if approved.

Recommended Action:

AGENDA REQUEST FORM

MEETING DATE: January 25, 2018

NAME: Lander County Assessor

ADDRESS: 50 State Route 305, Battle Mountain, NV 89820

PHONE (H): N/A WORK: 635-2610 FAX: 635-5520

WHICH NUMBER SHOULD WE CALL DURING NORMAL BUSINESS HOURS: Work

WHO WILL BE ATTENDING THE MEETING: Lura Duvall

JOB TITLE: Assessor

SPECIFIC REQUEST TO BE PLACED ON THE AGENDA: Discussion & Action:

Request to move the Business License Program to the Planning Coordinator.

WHAT ACTION WOULD YOU LIKE THE BOARD TO TAKE TO RESOLVE THIS ISSUE?

The Assessor's Office took on the Business License System several years ago when the Planning Secretary resigned the Department was restructured. Up to that point, business licenses were issued through the Planning Department. Business Licenses should be under the direction of the Planning Department and the Planning Coordinator has agreed to take over the task. I am requesting the Commissioners approve moving the issuance of Business Licensing to the Planning Department, under the direction of the Planning Coordinator.

Note: Ordinances will need to be changed/modified to reflect the change in Department, if approved.

ARE THERE ANY COSTS ASSOCIATED WITH YOUR REQUEST?

☒ YES ☐ NO

AMOUNT: N/A

HAS THIS ISSUE BEEN DISCUSSED AT A PRIOR COMMISSION MEETING?

YES ☒ NO

WHEN? No

WILL YOU BE PRESENTING WRITTEN INFORMATION AT THE MEETING?

☒ YES ☐ NO

HAVE YOU DISCUSSED THIS ISSUE WITH THE AFFECTED DEPT HEAD?


☒ YES ☐ NO

FOR REVIEW BY:

CLERK	<u>X</u>	SHERIFF	<u> </u>	JUSTICE COURT	<u> </u>
ASSESSOR	<u> </u>	EXEC. DIRECTOR	<u>X</u>	DISTRICT ATTORNEY	<u>X</u>
BUILDING	<u>X</u>	PLANNING DEPT.	<u>X</u>	TREASURER	<u>X</u>
AIRPORT	<u> </u>	FINANCE DEPT.	<u>X</u>	SWIM. POOL	<u> </u>
ROAD & BRIDGE	<u> </u>	RECORDER	<u> </u>	HOSPITAL	<u> </u>
PARKS DEPT.	<u> </u>	WATER & SEWER	<u> </u>	CIVIC CENTER	<u> </u>
FAIR & REC.	<u> </u>	GOLF COURSE	<u> </u>	OTHER	<u> </u>

THE COUNTY MANAGER RESERVES THE RIGHT TO REJECT OR RECOMMEND TABLING ALL AGENDA REQUESTS FOR INSUFFICIENT INFORMATION.

ALL INFORMATION STATED IS CORRECT AND TRUE TO MY KNOWLEDGE...



MEETING DATE: January 25, 2018

LANDER COUNTY COMMISSIONERS MEETING
1/25/2018

Agenda Item Number _12__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion for possible action to approve/disapprove a modified contract between Lander County and Land Venture Partners, LLC., for the Airport Waterline Project, and all other matters properly related thereto.

Public Comment:

Background: Both modified and original contracts are attached.

Recommended Action: Approval of the Modified Contract

New, Modified Contract

Project Collateral Listing

Land Owner

011-080-09, 011-220-01, 011-160-01,
011-160-02, 011-220-03, 011-240-07,
011-190-04, 011-080-07, 011-110-12
Assessor Parcel Numbers

Tax ID/EIN Number

Telephone Number

Please Provide the Following:

_____ Proof of Ownership

_____ W-9

_____ Lander County Business License

Principal Officers:

NAME	TITLE	SIGNATURE
------	-------	-----------

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Owners Not Listed Above:

NAME	TITLE	SIGNATURE
------	-------	-----------

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

I, _____, certify that the above lists include all officers, owners and financial partners of the above mentioned firm-corporate structure to the best of my knowledge.

(Owner 1 Signature)

(Date)

(Owner 2 Signature)

(Date)

This Contract made and entered into on the _____ day of _____, 20_____, by and between Battle Mountain Land Company, LLC, hereinafter designated as the Owner, and Lander County, hereinafter designated as the County.

Lander County and the Owner agree and bind and obligate themselves as follows:

Lander County to provide a domestic water transmission mainline (hereinafter "the work"), in accordance with the plans and specifications to be provided, to the locations outlined in the attached Key Term and Clarification document. Lander County also agrees and obligates itself to obtain all necessary and/or required approvals and/or acknowledgements from any agencies whose jurisdiction is relevant to the work. Lander County and the Owner, further agrees and obligates themselves to Key Terms listed herein.

Owner agrees, binds, and obligates Land Venture Partners, LLC to pay Lander County a fixed fee amount of \$ 500,000.00. Payments will be taken per the below listed Payments Schedule.

Commencement of Work:

Construction will commence on or about February 1, 2018 (weather permitting). Substantial completion of the work will be 240 days after commencement of construction. However, this time period may, at Lander County's option, be extended if construction is delayed due to weather, fire, strikes, material shortages, or Acts of God, Owner delays, or other normal variations in the construction process including, but not limited to, the selection, ordering, manufacture, and/or installation of Owner selections. Failure of Lander County to timely complete shall not be considered default. The date of Substantial completion shall be that date when the work is completed sufficiently enough to enable the Owner to apply for and obtain domestic tie-in approvals. Separate application, not included herein, will be required all proposed tie-in locations. All connection fees will be due at the time of each individual proposed connection per the Lander County fee schedule.

Owner Obligations:

Owner further agrees to cooperate with and make every reasonable effort to refrain from hindering Lander County and/or the work. Owner shall allow Lander County and/or employees, contractors and/or subcontractors of Lander County to have continuous access to the premises upon which the work is to be performed during the construction period, all hours of the day. Such access shall include, but is not limited to leaving the premises unlocked regardless of the presence of Owner. However, in the event that the Owner temporarily halts the work, Owner assumes any and all liability and responsibility for any and all costs associated with, related to, and/or arising from the work delay including, but not limited to, wages, loss of income, start-up costs, sub-contractor charges, additional trip charges, delayed material delivery charges, and material loss charges. Owner further understands and agrees that upon execution of this contract, all changes to this agreement can only be performed by mutual consent of Owner and the Lander County Board of Commissioners.

Payments Schedule:

The Owner shall provide Lander County \$500,000.00 in accordance with the following payment schedule:

1. \$166,650.00 (33.33%) due at the time of initial contract submittal Initial_____
2. \$166,650.00 (33.33%) due at the End of the construction project Initial_____
3. \$166,700.00 (33.34%) due any time the new waterline is utilized or due by Monday, July 1st, 2019 Initial_____

Key Terms

1. Owner is to provide Lander County \$500,000.00 in fixed fee funding, to assist with the Airport Waterline Project.
2. Alignment:
 - a. Per Sheet C2 (attached), Lander County will execute the initial waterline construction, with tie-in beginning near the County headquarters (Sta: 1+00) and perpetuate to the Lander County Airport (sta: 395+20); ONLY.
3. Easements:
 - a. Owner agrees to dedicate a 60-foot Public Utility and full Access Easement (Right of Way) to the County, prior to beginning of the project within:
 - i. Station 117+16 to 177+40, per Sheet C2.
 - ii. Roadway that occupies the access easement is to be constructed by the County.
 - Construction will occur after the final payment is applied by Owner to Lander County for the Airport Waterline Project.
 - The County will construct the roadway within the next construction season following such payment.
 - iii. Easements shall be recorded (by Owner) prior to construction, designated locations by the County
 - b. Lander County will trade APN: 011-100-15 to Land Venture Partners, LLC as a trade for the easements outlined herein.
 - i. This agreement allows Lander County a Public Utility and Access Easement across what is currently APN: 011-220-01 & 011-080-09 in the amount of roughly 5,300 Linear Feet.
 - ii. No Roadway improvements will be completed by Lander County.
 - iii. Currently the easement is expected to be placed in the bottom third of APN: 011-220-01, running East to West.
 - iv. The final location of the easements shall be determined in the mutual reasonable discretion of Owner and Lander County.
 - v. Title too APN 011-100-15 shall be transferred to Owner prior to construction.
 - c. Easements shall be recorded (by Owner) prior to construction, designated locations by the County.
4. Each individual parcel with a segregated APN will be provided with one or more mainline stubs for future tie-in. All mainline and stubs will be located within the county Right of Way.
 - a. Maximum of 20 mainline stubs
 - b. Connection Fees still apply

5. Consensual Lien (Non-Purchase)
 - a. At the execution of this contract a Non-Purchase in the amount of \$500,000 lien will be placed on the listed parcels offered for collateral.
 - b. A portion of the lien will be discharged at each payment applied by the land Owner,
 - i. Lien Discharge will occur after each payment is applied, per the proposed payment schedule.
 - ii. Upon completion of the payment schedule, Lander County will remove the lien and provide Owner with a full reconveyance in recordable form.
 - iii. Owner will have financier listed as primary lien holder, with Lander County as the second lien holder, unless financier is Owner or affiliated thereof.
 - iv. Owner shall be permitted to finance Owner's obligations under this agreement and grant liens as long as such liens are subordinate to Lander County's rights under this agreement.
6. Assignment: This agreement is nontransferable and is specifically created for the Owners, as conveyed to Lander County, Mr. Heath Rushing and Mr. Isaac Morrison, of Battle Mountain Land Company, LLC.
7. Attached to this contract as binding language is the original Key Terms and Clarification Document that supports and enforces the language stated Herein. Any and all conflicting language or terms, shall be superseded by this signed document.

The terms and conditions outlined herein shall be valid until February 15, 2018 unless Owner signs this agreement and provides the documentation required under this agreement on or prior to February 15, 2018, in which case this agreement shall be fully enforceable in accordance with its terms. Owner shall provide Lander County five (5) business day's notice of a final submittal, to establish a final submittal meeting. As listed herein, the Owner will provide all ownership documentation, initial payment and this signed agreement to the County prior to entering the meeting. The County, within the submittal meeting, will then provide final execution of the agreement; provided that, for the purpose of clarity, the County shall immediately refund to Owner the initial payment if County fails to counter-execute this agreement, and County's acceptance of the initial payment shall bind County to this provision even in the absence of such counter-execution. Any and all requested changes will not extend or reduce the above referenced term period. All time extensions will be per the Road and Bridge Department Director.

Owner 1 (Print)

Owner 1 (Signature)

Date

Signatory Continued Page 5

Owner 2 (Print)

Owner 2 (Signature)

Date

Lander County Commissioner Chair/Vice Chair

Date

Original Contract
approved on
11-30-17

original approved

Project Collateral Listing

Land Owner

011-080-09, 011-220-01, 011-160-01,
011-160-02, 011-220-03, 011-240-07,
011-190-04, 011-080-07, 011-110-12

Assessor Parcel Numbers

Tax ID/EIN Number

Telephone Number

Please Provide the Following:

_____ Proof of Ownership

_____ W-9

_____ Lander Count Business License

Principal Officers:

NAME

TITLE

SIGNATURE

Owners Not Listed Above:

NAME

TITLE

SIGNATURE

I, _____, certify that the above lists include all officers, owners and financial partners of the above mentioned firm-corporate structure to the best of my knowledge.

(Signature)

(Date)

This Contract made and entered into on the _____ day of _____, 20_____,
by and between _____, hereinafter designated as the Owner, and
Lander County, hereinafter designated as the County.

That Lander County and the Owner agree and bind and obligate themselves as follows:

Lander County to provide a domestic water transmission mainline (hereinafter "the work"), in accordance with the plans and specifications to be provided, to the locations outlined in the attached Key Term and Clarification document. Lander County also agrees and obligates itself to obtain all necessary and/or required approvals and/or acknowledgements from any agencies whose jurisdiction is relevant to the work. Lander County and the Owner, further agrees and obligates themselves to Key Terms listed herein.

Owner agrees, binds, and obligates Land Venture Partners, LLC to pay Lander County a fixed fee amount of \$ 500,000.00. Payments will be taken per the below listed Payments Schedule.

Commencement of Work:

Construction will commence on or about February 1, 2018 (weather permitting). Substantial completion of the work will be 240 days after commencement of construction. However, this time period may, at Lander County's option, be extended if construction is delayed due to weather, fire, strikes, material shortages, or Acts of God, Owner delays, or other normal variations in the construction process including, but not limited to, the selection, ordering, manufacture, and/or installation of Owner selections. Failure of Lander County to timely complete shall not be considered default. The date of Substantial completion shall be that date when the work is completed sufficiently enough to enable the Owner to apply for domestic tie-in. Separate application, not included herein, will be required all proposed tie-in locations. All connection fees will be due at the time of each individual proposed connection per the Lander County fee schedule.

Owner Obligations:

Owner further agrees to cooperate with and make every reasonable effort to refrain from hindering Lander County and/or the work. Owner shall allow Lander County and/or employees, contractors and/or subcontractors of Lander County to have continuous access to premises upon which the work is to be performed during the construction period, all hours of the day. Such access shall include, but is not limited to leaving the premises unlocked regardless of the presence of Owner. However, in the event that the Owner temporarily halts the work, Owner assumes any and all liability and responsibility for any and all costs associated with, related to, and/or arising from the work delay including, but not limited to, wages, loss of income, start-up costs, sub-contractor charges, additional trip charges, delayed material delivery charges, and material loss charges. Owner further understands and agrees that upon execution of this contract, all changes to this agreement can only be performed by the Lander County Board of Commissioners.

Payments Schedule:

The Owner shall provide Lander County \$500,000.00 in accordance with the following payment schedule:

- | | |
|--|--------------|
| 1. \$166,650.00 (33.33%) due February 1, 2018 | Initial_____ |
| 2. \$166,650.00 (33.33%) due at the End of the construction project | Initial_____ |
| 3. \$166,700.00 (33.34%) due any time the new waterline is utilized or due by Monday, July 1st, 2019 | Initial_____ |

Key Terms

1. Land Venture Partners, LLC (LVP) is to provide Lander County \$500,000.00 in fixed fee funding, to assist with the Airport Waterline Project.
2. Alignment:
 - a. Per Sheet C2 (attached), Lander County will execute the initial waterline construction, with tie-in beginning near the County headquarters (Sta: 1+00) and perpetuate to the Lander County Airport (sta: 395+20); ONLY.
3. Easements:
 - a. LVP agrees to dedicate a 60-foot Public Utility and full Access Easement (Right of Way) to the County, prior to beginning of the project within:
 - i. Station 117+16 to 177+40, per Sheet C2.
 - ii. Roadway that occupies the access easement is to be constructed by the County.
 - Construction will occur after the final payment is applied by LVP to Lander County for the Airport Waterline Project.
 - The County will construct the roadway within the next construction season.
 - iii. Easements shall be recorded (by LVP) prior to construction, designated locations by the County
 - b. Lander County will trade APN: 011-100-15 to Land Venture Partners, LLC as a trade for easements outlined herein.
 - i. This agreement allows Lander County a Public Utility and Access Easement across what is currently APN: 011-220-01 & 011-080-09 in the amount of roughly 5,300 Linear Feet.
 - ii. No Roadway improvements will be completed.
 - iii. Currently the easement is expected to be placed in the bottom third of APN: 011-220-01, running East to West.
 - c. Easements shall be recorded (by LVP) prior to construction, designated locations by the County.
4. Each individual parcel with a segregated APN will be provided a mainline stub for future tie-in. All mainline and stubs will be located within the county Right of Way.
 - a. Maximum of 20 mainline stubs
 - b. Connection Fees still apply
5. Consensual Lien (Non-Purchase)
 - a. At the execution of this contract a Non-Purchase lien will be placed on the listed parcels offered for collateral.
 - b. A portion of the lien will be discharged at each payment applied by the land Owner,
 - i. Lien Discharge will occur after each payment is applied, per the proposed payment schedule.
 - ii. Upon completion of the payment schedule, Lander County will remove
 - iii. Owner will have financier listed as primary lien holder, second Lander County, unless financier is Owner or affiliated thereof.

6. Attached to this contract as binding language is the original Key Terms and Clarification Document that supports and enforces the language stated Herein. Any and all conflicting language or terms, shall be superseded by this signed document.

Owner 1 (Print)

Owner 1 (Signature)

Date

Owner 2 (Print)

Owner 2 (Signature)

Date

Lander County Commission Chair/Vice Chair

Date

LANDER COUNTY COMMISSIONERS MEETING
1/25/2018

Agenda Item Number __13__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion for possible action regarding a reduction in the Water & Sewer Rates for senior citizens and low income residents of Battle Mountain, Nevada, and all other matters properly related thereto.

Public Comment:

Background: **information attached from previous meetings**

Recommended Action:

LANDER COUNTY COMMISSION MEETING
August 23, 2007

AGENDA ITEM NO. 17

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS TO:
Discussion and possible action on adopting Resolution 2007-13, a resolution ending the "Senior Water Rate Discount" and other matters properly relating thereto.

Public comment.

Background:

Resolution 2007-13, a resolution ending the 'Senior Water Rate Discount' and other matters properly relating thereto, is presented for consideration by the Commission.

United States Department of Agriculture – Rural Development (USDA-RD) program requirements do not allow for any rate differential, (other than 'type' of service; i.e., "Commercial," "Industrial," "Residential" or "Suburban Agricultural"), in user charges for any service or utility that is a recipient of USDA-RD grant or loan. In the case of Battle Mountain Water and Sewer, the maintenance of discounted rates for senior citizens is not in compliance with USDA - Nondiscrimination Regulations (7CFR Part 15).

Recommended Action:

It is recommended that the Commission approve and adopt Resolution 2007-13, a Resolution ending the 'Senior Water Rate Discount' for customers of the Battle Mountain Water and Sewer systems.



Lander County Public Works

Roger Sutton
Public Works Director
550 West Second St
Battle Mountain, NV 89820
775-635-2728
FAX 775-635-2801

August 17, 2007

Lander County Board of Commissioners
315 S Humboldt St
Battle Mountain, NV 89820

Re: Senior Discount Rates

This is to advise you that the Water & Sewer Department has taken steps to eliminate the senior rate on our water & sewer billing. This was necessary because of our federal funding application.

I met with Sandy Smith of Social Services, my staff and Gene Echeverry to discuss the impact on some of our lower income senior citizens. We have initiated a program through the Social Services for assistance to seniors meeting eligibility requirements.

Sandy Smith has an application form that she uses for utility assistance through the State. We feel this form can be revised to meet our needs.

I am enclosing a letter that we intend to send to all our customers currently receiving the discount.

If you have any questions or suggestions, please contact me.

Sincerely,

Roger Sutton
Public Works Director

Battle Mountain Water & Sewer

Roger Sutton
Public Works Director
550 W Second Street
Battle Mountain, NV 89820
(775) 635-2190
Fax: (775) 635-2801

Thursday August 16, 2007

Dear Water and Sewer Senior Customers:

This letter is to inform you of the new water and sewer rates that will be going into affect on October 1, 2007, and how they are going to have an impact on our senior customers. The rates will occur on two separate occasions. First water rates will increase on October 1 from \$12.35 to \$21.25, and the sewer rates will increase in the near future from \$22.80 to \$38.00. This will be a total increase of \$24.05 per month on your base rate.

Unfortunately in order for the Water and Sewer Department to receive federal funding we are no longer able to offer a senior discount. The federal government considers the senior discount as a form of discrimination. If we elect not to except the funding available to us and keep the senior discount, our rates would have to increase dramatically. Therefore we have determined that receiving federal funding would help keep our rates as low as possible and have less of an impact on all our customers.

We know that this rate increase will create a financial burden on some of our lower income seniors. In order to assist with this burden we have come up with a solution to help you with the increase. Those who qualify will be able to obtain assistance through Sandy Smith at the Social Services office. You will have to meet certain income requirements in order to receive assistance. Applications will be available at the Water and Sewer office located at 550 West Second Street and at the Social Service office located at 315 S. Humboldt Street.

If you have any questions please contact Sandy Smith at Social Services at 635-2503, or Kathy Walter at the Water and Sewer office at 635-2190.

Sincerely,
Roger Sutton
Public Works Director



RESOLUTION NO.2007-13

of the Board of Lander County Commissioners

A RESOLUTION TO END AGE DISCRIMINATION
FOR THE BATTLE WATER SYSTEM

WHEREAS, Lander County has the authority to establish the fee schedule for the Battle Mountain Water System pursuant to LCC 13.12.720; and

WHEREAS, Lander County finds it necessary to partially fund the Battle Mountain Water System with Federal grants; and

WHEREAS, said Federal grants require, among other things, that there be no discrimination on the basis of age;

NOW, THEREFORE BE IT RESOLVED, that the discounted water rates for senior citizens is hereby ended effective September 1, 2007.

PASSED AND ADOPTED on the 23rd day of August, 2007.

AYES: Commissioners Stienmetz, Chapin, and Sparks

NAYS: Commissioners NONE

ABSENT: Commissioners NONE

By: 

Brian Sparks, Chairman

ATTEST:

By: 

Gladys Burris, County Clerk

APPROVED AS TO FORM AND LEGALITY

By: William E. Schaeffer
Deputy District Attorney

LANDER COUNTY COMMISSION MEETING
August 9, 2007

AGENDA ITEM NO. 14

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS TO:
Discussion and possible action on adopting Resolution 2007-11, a resolution setting a new rate structure for water users of the Lander County Sewer and Water District #1 (Battle Mountain Water System).

Public comment.

Background:

Resolution 2007-11, a resolution setting a new rate structure for water users of the Lander County Sewer and Water District #1 (Battle Mountain Water System) will be presented by Lander County Public Works Director Roger Sutton and Deputy District Attorney Bill Scheaffer.

Recommended Action:

Public Works Director Sutton will make a recommendation to the Commission on this item.

WATER AND WASTEWATER USER RATE STUDY Lander County Sewer and Water District #1 (LCSWD1)

Stevan T. Palmer
Rural Community Assistance Corporation
50 Washington Street Suite 101
Reno, Nevada 89503
(775) 323-8882

Acknowledgment & Disclaimer

This water rate structure assessment was performed by Rural Community Assistance Corporation Nevada office staff, at the request of USDA Rural Development. The assessment was completed in February 2007, with the assistance of the Lander County Sewer and Water District #1 (LCSWD1) staff.

The purpose of this assessment is to calculate user rates that will provide revenues sufficient to cover all the utilities current financial obligations, plus the estimated loan payment and depreciation expenses associated with upcoming system improvement projects.

The reliability of the assessment model is highly sensitive and dependent on the accuracy of data supplied by Lander County Sewer and Water District #1 staff.

SUMMARY RECOMMENDATION

Adopt Rate Structure Adopt the proposed rate structure to provide a means to recover utility service costs.

Evaluate Water Rates evaluate the water rates every year, commencing in 2008, and adjust as necessary to fund current operating expenses and routine capital outlays.

INTRODUCTION

Scope

Proposed Rate Structure

The scope of this project is to develop a water and sewer rate and rate structure that will address long term capital improvement needs as well as operating costs related to the LCSWD1 utility. The proposed rates were developed based on previous years LCSWD1 budgets, along with the projected 2007-2008 budget, and consider the past 18 months of water usage data.

Discussion

RCAC developed rate study spreadsheets were modified and prepared with specific budget and water usage information supplied by LCSWD1 staff. Electronic copies of these LCSWD1 specific rate calculators will be provided to the utility management for their future use.

In addition to calculating water rates to meet revenue requirements, the sheets also evaluate annual fixed vs variable costs in the budget, and break out the revenues from base rates vs commodity charges (which is the cost per 1000 gallons over the base gallons). It is recommended that the revenues from base rates be enough to cover the fixed budget costs, which helps protect the utility from inadequate cash flow during economic downturns in the community.

Water user rates

The attached spreadsheet calculates potential rates based on proposed rates by user class, which is defined by the size of the water meter serving each property. The revenue requirements of the utility are calculated from the projected budget, which include:

- Operation and Maintenance expenses
- Current debt service & AB198 depreciation obligations
- Committed annual deposits to a capital improvement fund
- Known short term capital improvement needs
- Estimated loan payment costs of phase 1 & 2 water system improvement projects
- Estimated AB198 depreciation obligations of phase 1 & 2 projects

This is intended to be a comprehensive list of all present and future known financial obligations of the water department. **There is no allowance for senior water rate discounts in these calculations, since allowing discounts based on age would make the utility ineligible to receive project funding from USDA Rural development.**

Suggested user rates developed with LCSWD1 staff input are as follows:

Current rates			Suggested rates	
Residential ¾"	\$/1000 gallons		Residential ¾"	\$/1000 gallons
\$20.25	\$1.05		\$21.25	\$1.20
Commercial ¾"	\$/1000 gallons		Commercial ¾"	\$/1000 gallons
\$20.25	\$1.05		\$21.25	\$1.20
Commercial 1"	\$/1000 gallons		Commercial 1"	\$/1000 gallons
\$33.20	\$1.05		\$35.00	\$1.20
Commercial 1 ½"	\$/1000 gallons		Commercial 1 ½"	\$/1000 gallons
\$66.40	\$1.05		\$70.00	\$1.20
Commercial 2"	\$/1000 gallons		Commercial 2"	\$/1000 gallons
\$106.20	\$1.05		\$112.00	\$1.20
Commercial 3"	\$/1000 gallons		Commercial 3"	\$/1000 gallons
\$212.40	\$1.05		\$223.00	\$1.20
Commercial 4"	\$/1000 gallons		Commercial 4"	\$/1000 gallons
\$340.15	\$1.05		\$357.00	\$1.20
Commercial 6"	\$/1000 gallons		Commercial 6"	\$/1000 gallons
\$690.25	\$1.05		\$714.00	\$1.20

The suggested water rates are adequate to cover revenue needs, however, the calculated annual revenues from the base rate (\$362,052) fall significantly short of covering the estimated fixed costs (\$492,338) of the utility. It is the understanding of RCAC staff that the rate structure was intentionally designed this way (with a relatively large portion of the revenues being derived from commodity charges) to help protect business from financial risk during "boom and bust" cycles in the Battle Mountain economy. It should be understood that the utility is therefore accepting these risks for itself, which is generally considered to be inadvisable.

Wastewater user rates

The attached wastewater spreadsheet calculates revenues from sewer users much in the same way, since the commercial class of users are charged based on their water usage. The revenue requirements are also calculated similarly, with committed annual deposits to a reserve fund, except that no future sewer improvement project costs are included. This is intended to be a comprehensive list of all current financial obligations of the sewer department. There are again no allowances for senior sewer rate discounts in these calculations.

Current rates		Suggested rates	
Residential 3/4	\$/1000 gallons	Residential 3/4	\$/1000 gallons
\$32.00	\$0	\$38.00	\$0
Commercial 0-25,000 gallons	\$/1000 gallons	Commercial 0-25,000 gallons	\$/1000 gallons
\$30.00	\$0.90	\$45.00	\$1.20
Commercial 26-75,000 gallons	\$/1000 gallons	Commercial 26-75,000 gallons	\$/1000 gallons
\$45.00	\$0.90	\$60.00	\$1.20
Commercial 26-75,000 gallons	\$/1000 gallons	Commercial 26-75,000 gallons	\$/1000 gallons
\$60.00	\$0.90	\$80.00	\$1.20

The suggested rates are adequate to cover sewer department revenue needs. In this case, because the entire residential class of users is not charged a commodity charge, the base rate revenues are more than adequate to cover the estimated fixed costs. This minimizes the financial risk to the utility.

RCAC wishes to extend thanks to the LCSWD1 staff for their professionalism, responsiveness and cooperation in assisting with the development of this rate study. Address any questions regarding the content of this report, or the use of the rate calculator spreadsheets, to Steve Palmer, RCAC, 50 Washington St. Ste 101, Reno Nevada 89503. (775) 323-8882 office or (775) 750-1884 cell

**RESOLUTION NO. 2007-11
Of the Board of Lander County Commissioners
A RESOLUTION TO MODIFY THE FEE SCHEDULE
FOR THE BATTLE MOUNTAIN WATER SYSTEM**

WHEREAS, Lander County has the authority to establish the fee schedule for the Battle Mountain Water System pursuant to LCC 13.12.720; and

WHEREAS, Lander County finds it necessary to set forth a new fee schedule in order to continue to provide quality service and to fund the long term capital improvement needs of Lander County Water and Sewer District 1 (hereafter abbreviated as LCSWD1);

NOW, THEREFORE BE IT RESOLVED, that the fees for the Battle Mountain Water System shall be modified as indicated on the Water and Wastewater User Rate Study Summary Recommendation for said LCSWD1 which serves Battle Mountain and those modified fees are as follows:

**BASE RATE INCLUDES UP
TO 5000 GALLONS AT NO
ADDITIONAL CHARGE**

RESIDENTIAL ¾"
\$21.25
COMMERCIAL ¾"
\$21.25
COMMERCIAL 1"
\$35.00
COMMERCIAL 1 ½"
\$70.00
COMMERCIAL 2"
\$112.00
COMMERCIAL 3"
\$223.00
COMMERCIAL 4"
\$357.00
COMMERCIAL 6"
\$714.00

**RATE IN EXCESS OF
5000 GALLONS AT
1000 GALLON INCREMENTS**

\$/1000 GALLONS
\$1.20
\$/1000 GALLONS
\$1.20
\$/1000 GALLONS
\$1.20
\$/1000 GALLONS
\$1.20
\$/1000 GALLONS
\$1.20
\$/1000 GALLONS
\$1.20
\$/1000 GALLONS
\$1.20
\$/1000 GALLONS
\$1.20



0248491

Book 576
Page 10608/13/2007
Page 3 of 3

AND BE IT FURTHER RESOLVED, that all other water and sewer system fees shall remain as currently in effect;

AND BE IT FURTHER RESOLVED, that this resolution shall be effective on September 1, 2007.

PASSED AND ADOPTED on the 9th day of August, 2007.

AYES: Commissioner: Stienmetz, Chapin, and Sparks

NAYS: Commissioners: _____

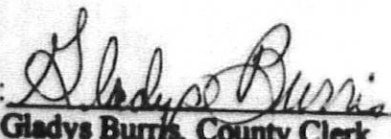
ABSENT: Commissioners: _____


By: 

Brian Sparks, Chairman

ATTEST:

APPROVED AS TO
FORM AND LEGALITY:

By: 
Gladys Burris, County Clerk

By: 
William E. Schaeffer,
Deputy District Attorney

1 a proposed resolution for the next meeting."

2
3 Let the record reflect that this matter was discussion only. No Action - Discussion Only.

- 4
5 14) **Discussion & Possible Action On Adopting Resolution No. 2007-11. A Resolution**
6 **Setting A New Rate Structure For Water Users Of The Lander County Sewer &**
7 **Water District #1 (Battle Mountain Water System):** Let the record reflect the presence
8 of Austin, via telephone conference, and Public Works Director Roger Sutton for this
9 discussion. The Board reviewed and discussed a water/wastewater rate study for the
10 Lander County Sewer/Water District #1, as prepared by Rural Community Assistance
11 Corporation and presented by Mr. Sutton. Mr. Sutton recommended acceptance of
12 RCAC's water rates for the Battle Mountain Water System. Commissioner Stienmetz
13 moved to adopt Resolution No. 2007-11, a resolution setting a new rate structure for
14 water users of the Lander County Sewer and Water District #1 (Battle Mountain Water
15 System), effective September 1, 2007. Seconded by Commissioner Chapin, the motion
16 was voted and carried unanimously. Resolution Approved.

- 17
18 15) **Introduction. Discussion & Possible Action Regarding Proposed Ordinance For**
19 **The Establishment Of New Rate Structure For The Battle Mountain Landfill By**
20 **Resolution:** Let the record reflect the presence of Austin, via telephone conference, and
21 Public Works Director Roger Sutton for this discussion. Mr. Sutton updated the Board
22 regarding this matter, as follows:

23
24 "I talked to Bill yesterday about this. There's really not an ordinance within the County codes about
25 raising rates at the landfill. Basically I guess we can do it by resolution once I bring you a fee structure. I
26 checked with other counties comparing where they're at compared to us. We're behind on some fees, like
27 C&Ds. Ours is \$4.00. We haven't raised it in the eight years I've been here. Most of them are \$5.00/\$5.50
28 a cubic yard. Out-of-county is somewhere around \$6.00/\$6.50, we're at around \$5.00. They're charging for
29 white goods, we're not. Most of them don't take sewage, we do. We get a lot of out-of-county for that simple
30 reason. It is an impact, something we have to take care of. I believe we should raise that."

31
32 There was general discussion regarding the following issues: a) the need to increase out-
33 of-county landfill rates; b) the current condition of landfill equipment; and, c) the

Provide Safety, Quality Service & Responsible Fiscal Management
For Present & Future

Meeting of August 9, 2007

Page 13

LANDER COUNTY COMMISSIONERS MEETING
1/25/2018

Agenda Item Number __14__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion for possible action regarding the purchase of Law Shield, a protective measure for Lander County employees that were affected by the unintentional release of personal information, and all other matters properly related thereto.

Public Comment:

Background: **attached**

Recommended Action:



Millions of people lose their identities every year.



Don't be one of them.

Identity theft has been one of the top consumer complaints filed with the FTC for 16 years straight. Victims are spending an exorbitant amount of time and money dealing with it. The criminals are getting smarter. That's why you need identity theft protection that's more than a website. Our Licensed Private Investigators will do whatever it takes for as long as it takes to restore your identity to its pre-theft status. You have our \$5 million service guarantee.



My investigator gave me great advice and the next day cleared up my situation."

IDShield member – L.N. in Sioux City, NE



Monitor more of what matters

We monitor your identity from every angle, not just your Social Security number, credit cards and bank accounts. If any change in your status occurs, you receive an email update immediately.



Counsel when you need it

Our identity specialists are focused on protecting you. They are available to provide you with a complete picture of identity theft, walk you through all the steps you can take to protect yourself and answer any questions. Plus, they are available 24 hours a day, every day, in the event of an identity theft emergency. We're always here to help, no matter what.



Restore your identity completely

IDShield is the only company with an exclusive partnership with Kroll, the worldwide leader in theft investigative services. If a compromise occurs, contact your Licensed Private Investigator who will immediately begin restoring your identity to pre-theft status.

Protect yourself from getting less and paying more.

	IDShield FAMILY (for you, your spouse/ domestic partner and up to 8 minors)	ADVANTAGE PLAN LifeLock	IDShield INDIVIDUAL (for you)	ADVANTAGE PLAN LifeLock
COVERAGE	UP TO 10	priced per person	1	1
Covers Up to 8 Minor Children	✓			
Covers Spouse/Domestic Partner	✓	✓		
CONSULTATION				
Unlimited Counseling with Investigator	✓		✓	
Social Security Fraud Detection	✓		✓	
Monthly ID Theft Updates	✓		✓	
Emergency Assistance 24/7/365	✓		✓	
Sex Offender Registry Reports	✓		✓	
Data Breach Notifications	✓	✓	✓	✓
Identity Alert System	✓	✓	✓	✓
Lost and Stolen Wallet Assistance	✓	✓	✓	✓
Reduced Pre-Approved Card Offers	✓	✓	✓	✓
IDShield Vault Password Manager	✓		✓	
RESTORATION				
Licensed Private Investigators	✓		✓	
Medical Identity Theft Restoration	✓		✓	
\$5 Million Service Guarantee	✓		✓	
Complete Identity Restoration	✓	✓	✓	✓
Financial Identity Theft Restoration	✓	✓	✓	✓
MONITORING				
Social Media Monitoring	✓		✓	
Passport Number Monitoring	✓		✓	
File Sharing Network Searches	✓		✓	
Address Change Verification	✓	✓	✓	✓
Fictitious Identity Monitoring	✓	✓	✓	✓
DOB/Social Security Number Monitoring	✓	✓	✓	✓
Medical Identity Number Monitoring	✓	✓	✓	✓
Phone/Email/Driver License Monitoring	✓	✓	✓	✓
Black Market Website Surveillance	✓	✓	✓	✓
Monthly Score Tracker	✓		✓	
Credit Inquiry Alerts	✓	✓	✓	✓
Payday Loan Monitoring	✓		✓	
Minor Identity Protection	✓	✓		
Court Records Monitoring	✓	✓	✓	✓
Bank Account Number Monitoring	✓	✓	✓	✓
Credit Monitoring	✓	✓	✓	✓
Credit/Debit/Retail Card Number Monitoring	✓	✓	✓	✓

FOR MORE INFORMATION, CONTACT YOUR INDEPENDENT ASSOCIATE:

Gregg Lawrence 775-777-8184

Debra Schaefer
303-641-9739



Purchase of IDShield requires member to have a valid email address. This comparison is based on information that was publicly available in May 2017, and on plans at similar price points, without discounts. This is a summary only. Each company may have more plans available. As with all plans, some exclusions apply. See company contracts and materials for full details. Marketed by: Pre-Paid Legal Services, Inc. dba LegalShield® and subsidiaries: Pre-Paid Legal Casualty™, Inc.; Pre-Paid Legal Access, Inc.; In FL: LS, Inc.; In VA: Legal Service Plans of Virginia, Inc.; and PPL Legal Care of Canada Corporation



— RECOMMENDED SERVICES FOR —



business.legalshield.com

PRESENTED TO

PRESENTED BY

Proposal valid for 180 days

COVERED IN THIS DOCUMENT

- Why LegalShield Makes Sense for your Employees
- Group Legal Plan
- Why IDShield Makes Sense for your Employees
- Group Identity Theft Plan
- LegalShield & IDShield Mobile Apps
- Plan Pricing
- Plan Enrollment & Administration
- MemberPerks
- LegalShield Fact Sheet



WHY LEGALSHIELD MAKES SENSE FOR YOUR EMPLOYEES



By offering a LegalShield legal plan as a benefit to your employees, your company can **help your workers worry less and live more.**

LegalShield gives your employees the ability to talk to an attorney on an unlimited number of personal legal matters without worrying about the hourly costs. For a flat monthly fee, they can access legal advice, no matter how traumatic or trivial the issue.

OUR LEGAL PLANS are not just for lawsuits or for those involved in the criminal justice system, but for everyday people with everyday situations.

According to a research study conducted by Decision Analyst, Inc. and published in "The Legal Needs of American Families," **66% of respondents reported they had to take at least one day off work in past 12 months to deal with one or more legal issues. That's two out of every three workers.**

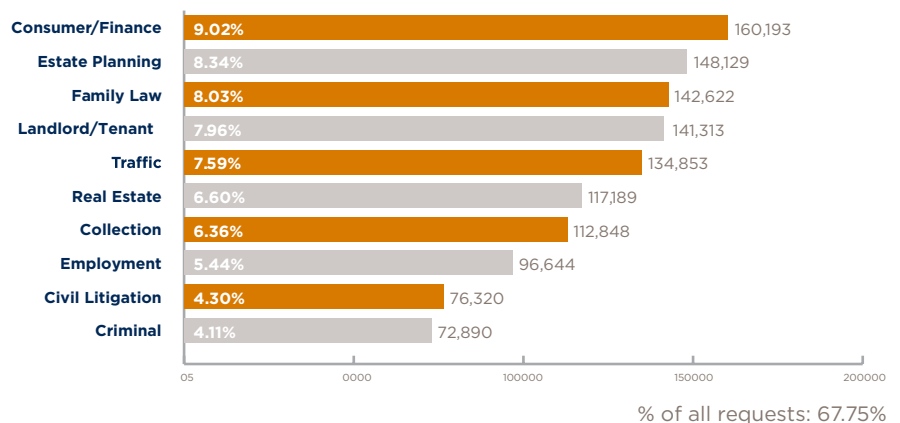
Our goal at LegalShield is to revolutionize the way legal services are delivered in North America by providing access to quality law firms for individuals and families.

Everyone deserves legal protection and with LegalShield your employees can access it.

Over 1.5 million North American families currently rely upon access to quality legal services provided by LegalShield. With the power behind these numbers, we have developed relationships with select dedicated law firms nationwide and negotiated services with them at a fraction of what they traditionally cost—we call them Provider Law Firms.

The concept of a Provider Law Firm network is revolutionary in the legal services industry. LegalShield does not operate under the structure of a PPO (list of providers to choose from) like other legal service plans.

Requests by Top 10 Areas of Law (2014)



LegalShield has an extensive network of lawyers capable of providing legal services across the continental United States, Hawaii, the District of Columbia, and the Canadian provinces of Alberta, British Columbia, Manitoba, and Ontario.

Provider Law Firm (one in each state and two in Florida). These Provider Law Firms are already committed to LegalShield's members and waiting to deliver answers and peace of mind. No more random searching a long list of "in-network" lawyers hoping to get the right one, hoping someone calls you

back and hoping they can resolve your issue and explain it in a straight-forward way. Our members immediately start getting answers with one-toll free number.

LegalShield, with the help of the Provider Law Firms, also maintains a database of thousands of referral attorneys that meet the qualifications and high standards set forth by LegalShield. This network allows Provider Law Firms to locate referral attorneys within their state, across the United States and four provinces in Canada.

Respondents indicated they were less distracted at work and had greater peace of mind when they had a legal protection plan in place. However, **ONLY 13% OF AMERICAN WORKERS ACTUALLY HAD A LEGAL PLAN.**

However, what makes LegalShield different is how our members engage their attorneys. LegalShield provides our members with immediate, direct, centralized toll-free access to their

This centralized Provider Law Firm structure also allows for extensive real-time monitoring of Provider Law Firms by LegalShield Corporate to ensure service standards are being met. Provider Law Firms receive customer service training and deliver a high-level of quality and reliability, receiving consistently high customer satisfaction ratings from members who have actively used the services. In addition, LegalShield plans provide 24-Hour access nationwide for covered emergencies.

Because the member has one primary point of contact for all their legal needs, the Corporate Office can closely monitor the level of service the member receives each time they contact their Provider Law Firm.

We are the only legal service company with specially designed software programs that allow our Provider Services department at the Corporate Office to monitor the delivery of service on a daily basis.

Services monitored include the number of:

- Calls the law firm takes
- New requests for service
- Outstanding calls at the end of each day
- Members requiring a referral to a network attorney
- Referrals assigned

Our Provider Law Firm network is the result of 40 years of working with thousands of lawyers across North America. We hire highly qualified Provider Law Firms who can provide or coordinate all the members' services in a particular state or province. LegalShield researches and contracts with law firms that not only have a high standing and impeccable reputation within the legal community, but also law firms that passionately share LegalShield's desire to equalize the average North American family's access to quality legal services.

We contract with Provider Law Firms only after many discussions and on-site interviews. Each lawyer at the Provider Law Firm (or the Referral Attorney) must meet or exceed the following requirements before they are considered to provide services to our members. Attorneys must:

- Carry a minimum of \$100,000 liability insurance

- Adopt a Board Resolution endorsing the benefit plan
- Prepare a Written Endorsement of the benefit plan
- Prepare a Summary Plan Description/Plan Document
- Make annual IRS filing, Form 5500 and Schedules

Our corporate office can provide assistance in preparing these ERISA documents. Discuss ERISA with your LegalShield representative to see if it's the right solution for your company. A minimum of 100 individuals are required to establish an ERISA group.

As a market leader providing legal plans and services since 1972, LegalShield offers family and indi-

vidual plans, specialized professional and group plans, and business plans through a network of independent law firms under contract with our company.

SERVICE LEVEL STANDARDS

LegalShield Provider Law Firms adhere to the following service standards for our members:

RETURN CALL FROM ATTORNEY: 8 BUSINESS HOURS

DOCUMENT REVIEW: 3 BUSINESS DAYS

LETTER OR PHONE CALL: 3 BUSINESS DAYS

WILL PREPARATION: 10 BUSINESS DAYS

REFERRALS: 3 BUSINESS DAYS

- Have practiced law in a firm for a minimum of two years
- Be in good standing with their state Bar Association. Any disciplinary actions, even if unfounded, may disqualify an attorney

In addition, LegalShield can provide an amendment, which is a provision that can be added onto the member's contract assuring the employer that the employee cannot use his or her LegalShield membership against the company. A member of a group with this contract amendment cannot utilize plan benefits for any employee/employer-related matter. The amendment applies only to using benefits against the member's employer. Former employees cannot use their benefits against the employer after they have left the company.

ERISA: Do you have employees in multiple states and want them on the same plan? Because we have multiple plans and our plans face restrictions in some states, a single legal plan/rate can be applied to employees in all states only if your company chooses to comply with the Employee Retirement Income Security Act of 1974 (ERISA). To comply with ERISA your company must do the following:

DEFINITELY DIFFERENT

PROPRIETARY NATIONWIDE NETWORK OF PROVIDER LAW FIRMS

Your on-call law firm is part of the LegalShield network of carefully selected, top-quality law firms. Each law firm is licensed in your state or province and dedicated to LegalShield members.

SUPERIOR SERVICE

Our Provider Law Firms are paid in advance on a per capita basis, ensuring they are motivated to focus on providing good service to you, not on billing.

QUALITY ASSURANCE

Our proprietary system provides daily, real-time, online monitoring of our Provider Law Firms, which enables continuous improvement of quality service.

LEGALSHIELD + IDSHIELD

Providing a comprehensive solution when ID theft issues turn into legal issues.

UNIQUE SERVICE

Our members only have to make one call to be connected with a lawyer, ensuring they know exactly who to call when a legal need arises.

COMPREHENSIVE RESTORATION

With a Power of Attorney, Kroll will do everything necessary to restore your identity until all resolvable issues have been addressed.

MONITORING WHAT MATTERS

We monitor your identity from every angle, not just your Social Security number, credit cards and bank accounts.

SERVICE GUARANTEE

IDShield backs up its promise that it will do 'whatever it takes for as long as it takes' with a \$5 million service guarantee.

EVERYONE DESERVES LEGAL PROTECTION—OUR GROUP LEGAL PLANS



At LegalShield, we have been offering legal plans to our members for over 40 years, creating a world where everyone can access legal protection—and everyone can afford it. Unexpected legal questions arise every day and with LegalShield on your employees' side, they will have access to a quality law firm 24/7, for covered situations. From real estate to speeding tickets to will preparation and beyond, **we are here to help your employees — no matter how traumatic or how trivial their issue may seem.**

Because our dedicated law firms are prepaid, their sole focus is on serving your employees, instead of billing them.

OUR PROMISE TO OUR MEMBERS

As one of the first companies in North America to provide legal expense plans to consumers, we now provide legal services to over 1.6 million families across the U.S. and Canada—representing approximately 4.2 million people. With over 700 employees dedicated to serving your employees, **our promise remains the same: to provide outstanding legal services by quality law firms at an affordable price.**

WHY LEGALSHIELD

For less than \$20 a month, LegalShield gives your employees the

ability to talk to a lawyer on any personal legal matter without worrying about high hourly costs. That is why, under the protection of LegalShield, your employees and their families can live their lives worry free.

Some of the services our members will receive for legal matters include the following:

- Advice on an unlimited number of legal topics
- Letters and phone calls on their behalf
- 24/7 emergency assistance
- Legal document review
- Toll-Free phone consultations

- Trial defense hours
- Forms service center
- Will preparation

Even better, members do not have to worry about finding out which attorney to use—we will do that for them. Our experienced attorneys focus specifically on our members and provide 24/7 access for covered emergencies.

Learn more about the LegalShield Legal Plan*

www.legalshield.com/info/legalplan

*Available in all states except MA, NV, NY.

(To offer a single plan to employees in all states, please ask your LegalShield representative about ERISA.)

Learn more about the LegalShield Standard Plan**

www.legalshield.com/info/standardplan

**Available in MA, NV, NY.

Covered legal matters and services may vary by state. See plan contract for complete terms, coverage, amounts, conditions, and exclusions. Business issues are covered under some plans. See specific legal plan contract for details. Proposal valid for 180 days.

GROUP LEGAL PLAN— STANDARD PLAN



Your employees' LegalShield provider law firm will be there to offer advice or assistance on a variety of legal issues. Below is a brief sampling* of the areas that the LegalShield Legal Plan covers.

STANDARD PLAN COVERS:

FAMILY LEGAL PLAN

- Member
- Member's spouse
- Never-married dependent children under age 21 living at home
- Dependent children under age 18 for whom the member is legal guardian
- Never married, dependent, children who are full-time college students up to age 23
- Physically or mentally challenged children living at home

FAMILY

- Adoption
- Alimony
- Child Custody
- Child Support
- Child Visitation Rights
- Conservatorship
- Divorce
- Domestic Violence Protection
- Guardianship
- Juvenile Court Proceedings
- Name Change
- Parental Responsibilities
- Prenuptial Agreements
- Separation
- School Administrative Hearing

HOME

- Building Code Disputes
- Contractor Disputes
- Deeds
- Evictions
- Foreclosure
- Neighbor Disputes/Easements
- Primary Residence Refinancing
- Purchase/Sale of House
- Real Estate Contracts/Financial Disputes
- Security Deposits
- Smalls Claims Assistance
- Zoning Variances
- Residential Loan Document Assistance

AUTO

- Driver's License Restoration, Revocation, Suspension
- Non-Commercial, Non-Criminal Moving Traffic Violations
- Minor Traffic Ticket
- Motor Vehicular Homicide Defense
- Property damage claims

ESTATE ISSUES

- Codicils
- Power of Attorney
- Trusts
- Living Will
- Wills

FINANCIAL

- Affidavits
- Bankruptcy Consultation
- Consumer Credit/Protection
- Contracts/Financial Disputes
- Debt Collection
- Power of Attorney
- Estate Administration/Closing
- IRS Audit Protection
- IRS Collection Defense
- Rental Agreements
- Medical Disputes
- Medicare Disputes
- Personal Property Disputes
- Promissory Notes
- Social Security Disputes
- Veterans Benefits Disputes

25% OFF ADDITIONAL LEGAL SERVICES

If you are in need of additional legal services, you may continue to use your provider law firm for legal situations that extend beyond plan coverage. The additional services are 25% off the law firm's standard hourly rates. Your provider law firm will let you know when the 25% discount applies and will go over these fees with you.

Learn more about the LegalShield Legal Plan**

legalshield.com/info/legalplan

Learn more about the LegalShield Standard Plan***

legalshield.com/info/standardplan

**Available in all states except MA, NV, NY.

***Available in MA, NV, NY.

WHY IDShield?

EVERY TWO SECONDS someone becomes a
VICTIM OF IDENTITY THEFT.¹

#7 Reported Fear by Americans



Higher than
economic
collapse and
just below
bio-warfare²

 **47%**

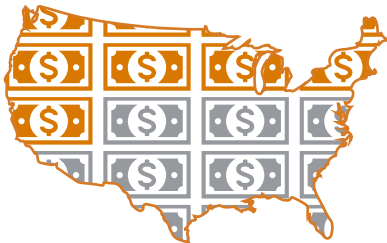
increase in
**IDENTITY THEFT
COMPLAINTS**
2014-2015³

Provide the **PROTECTION YOUR EMPLOYEES** not only **NEED** but **WANT**.

\$15.1 Billion Stolen From

13.1 Million

Americans in 2015⁴



14% of identity theft
victims lost

\$1000⁵
or more

46%

of Americans are unable
to pay for an unexpected
expense of
ONLY \$400⁶

Having an identity theft plan can help
STOP CRIMINALS BEFORE SUBSTANTIAL DAMAGE IS DONE.

1. CNN, 2014

2. The Chapman University Survey of American Fears, 2015

3. FTC Consumer Sentinel Network Data Book for Jan-Dec, 2015

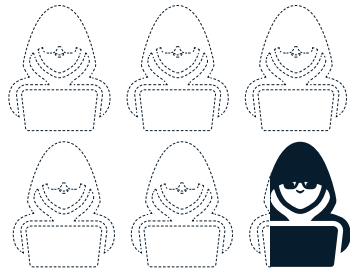
4. Javelin 2016 Identity Protection Services Scorecard

5. Bureau of Justice Statistics, Victims of Identity Theft, 2014

6. Federal Reserve Economic well-being of U.S. households Report, 2015



WHY IDShield?



ONLY
15%
of identity theft activity
**IS DISCOVERABLE BY
CREDIT REPORT MONITORING⁴**



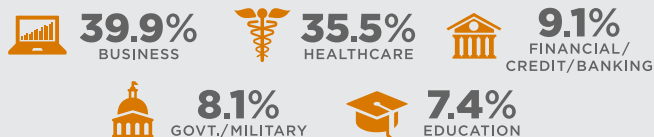
85% OF U.S. RESIDENTS took actions to prevent identity theft (such as shredding important documents). Still, companies they trust **PUT THEM AT RISK.⁵**

DATA BREACHES

780 tracked data breaches in 2015

177,866,236 records exposed¹

BREACHES by INDUSTRY²



BIGGEST BREACHES³ IN 2015:

191 MILLION
U.S. VOTER DATABASE

164 MILLION
MYSPACE

80 MILLION
ANTHEM

1. www.idtheftcenter.org/images/breach/DataBreachReports_2015.pdf
2. www.idtheftcenter.org/Data-Breaches/data-breaches.html
3. www.informationisbeautiful.net/visualizations/worlds-biggest-data-breaches-hacks/
4. FTC's Consumer Sentinel Network Data Book, 2015
5. Bureau of Justice Statistics, Victims of Identity Theft, 2014
Paper shredder icon created by Maximilian Becker

WHY IDShield?

With nearly 15,000 identities restored, your employees can rest assured knowing **THEY HAVE A PERSONAL TEAM OF LICENSED PRIVATE INVESTIGATORS ON THEIR SIDE.** Not a call center.

IDShield is the only identity theft protection plan armed with a team of licensed private investigators on call 24/7/365.

Our experts have credentials that matter including:

- Licensed Private Investigators **(LPI)**
- Certified Fraud Examiner **(CFE)**
- Fair Credit Reporting Act Certified **(FCRA)**
- Certified Identity Theft Risk Management Specialist **(CITRMS)**
- Certified Information Privacy Professional **(CIPP)**

WE HAVE UNMATCHED EXPERIENCE WITH ALL TYPES OF IDENTITY THEFT, NOT JUST CREDIT FRAUD. CHECK OUT SOME COMMON TYPES BELOW.



WHY IDShield?

From uncovering and restoring pre-existing identity theft to preventing future thefts, IDShield provides a **\$5 Million Service Guarantee**. Here's what some of our Members have to say.

“

When I spoke with my investigator, **she was very caring and understanding** about my situation and helped me tremendously. I feel like a huge weight has been lifted off my shoulders.”

- K.C.

IDShield Member

“

The investigator's quick response on my identity theft curtailed a lot of additional fraud on my profile. I am so thankful that I have IDShield. It would have been a nightmare to handle this situation myself.”

- K.M.

IDShield Member

“

It is so wonderful to know I have someone on my side. When the other company sent me two pages front and back of things I have to do in order to be covered I was overwhelmed at best. What a blessing when my IDShield investigator told me all I have to do is change my passwords and contact the IRS. She took care of all the rest! Thanks again!”

- C.F.

IDShield Member



IDSHIELD PLAN OVERVIEW

A COMPREHENSIVE AFFORDABLE IDENTITY THEFT SOLUTION FOR YOUR EMPLOYEES

THE IDSHIELD MEMBERSHIP INCLUDES THE FOLLOWING SERVICES:

MONITORED INFORMATION

- Credit/Debit/Retail Cards
- Date of Birth
- Drivers Licenses
- Email Address
- Home Address
- Medical ID
- Name
- Passport Numbers
- Phone Numbers
- Social Security Numbers



PRIVACY AND SECURITY MONITORING

- Court Record Monitoring
- Child Monitoring
- Credit Monitoring
- Criminal Record Monitoring
- Internet Monitoring
- Pay Day Loan Monitoring
- Social Media Monitoring
- And More



COMPREHENSIVE SOURCE MONITORING

- Global Black Market Websites
- Internet Relay Chat (IRC)
- Local, State and Federal Databases
- Online Chat Rooms
- Peer-to-Peer Sharing Networks
- Social Feeds



UNLIMITED CONSULTATION

- Assistance in Analyzing and Interpreting Credit Reports
- Consultation on Common Trends and Scams
- Data Breach Safeguards
- Identity Theft Consultation
- Lost/Stolen Wallet Assistance



COMPREHENSIVE IDENTITY RESTORATION

- \$5 Million Service Guarantee
- Full Service Restoration by Licensed Private Investigators
- Pre-existing Identity Theft Restoration



GENERAL

- 24/7 Emergency Assistance
- Access to Licensed Private Investigators
- Live Member Support
- Mobile App
- Monthly Credit Score Tracker
- Password Manager
- Real-Time Alerts



WHO IS COVERED:

The Participant, Participant's spouse, never-married dependent children under the age of 26 and living at home or full time in college, dependent children under the age of 18 for whom the Participant is legal guardian and/or physically or mentally challenged children living at home.

IDShield is a product of LegalShield, and provides access to identity theft protection and restoration services through an exclusive relationship with Kroll. Neither LegalShield nor its officers, employees, or sales associates directly or indirectly provide identity theft protection, restoration services, or advice.

The following are excluded from the Services: Legal Remedy—Any Stolen Identity Event where the member is unwilling or unable to prosecute or otherwise bring a civil or criminal claim against any person culpable or reasonably believed to be culpable for the fraud or its consequences. Dishonest Acts—Any dishonest, criminal, malicious or fraudulent acts, if the member(s) that suffered the fraud personally participated in, directed or had knowledge of such acts. Financial Loss—Any direct or indirect financial losses attributable to the Stolen Identity Event, including but not limited to, money stolen from a wallet, unauthorized purchases of retail goods or services online, by phone, mail or directly. Preexisting Stolen Identity Event Limitations -If the victim either had knowledge of, or reasonably should have had knowledge of, the misuse of his/her identity, credit, or other personal information based on information provided, or reasonably available, to the individual prior to enrollment in the program (each a "Prior Misuse"), such Prior Misuse or the consequences caused by it are not covered by the restoration services. However, individuals who have merely experienced the loss or unauthorized exposure of personal identifiers, including credit or debit card data, such as a data breach event, with no indication of actual misuse or identity theft resulting from that event, are not subject to the Prior Misuse exclusion hereunder. Business—The theft or unauthorized or illegal use of any business name, DBA or any other method of identifying business (as distinguished from personal) activity. Third Parties Not Subject to U.S. or Canadian Law—Restoration services do not remediate issues with third parties not subject to United States or Canadian law that have been impacted by an individual's Stolen Identity Event, such as financial institutions, government agencies, and other entities.



LEGAL & IDENTITY PROTECTION AT YOUR FINGERTIPS



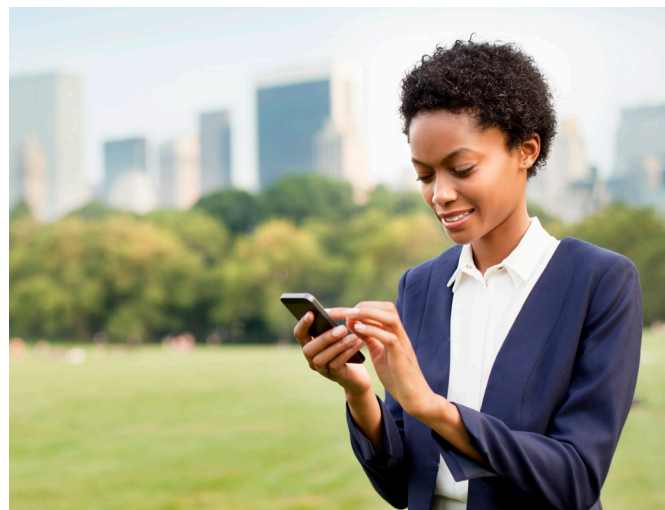
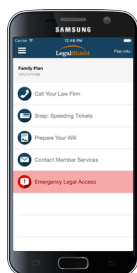
With our suite of apps and your LegalShield and IDShield memberships, help is conveniently at your fingertips.



LEGALSHIELD

Connect with your LegalShield provider law firm for trusted legal guidance and enjoy other valuable benefits:

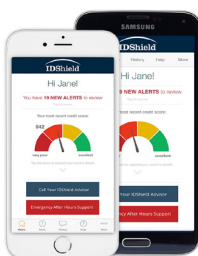
- If you get a speeding ticket, “Snap” it in the App to send it directly to your LegalShield law firm without hassle or delay.
- 24/7 Emergency access for covered emergencies
- Know your legal rights and how to protect them by reviewing your plan information and how it works
- Save money on the things you’re already doing with MEMBERPerks.
- Auto accident tips that help keep you calm and focused on doing the right things at the scene.



IDSHIELD

Monitoring, consultation and restoration—they all make IDShield great:

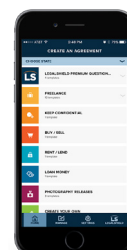
- Get notified immediately when monitoring triggers an alert
- No more guessing about your credit score when you need to know (for applicable plans)
- One-Touch access to your IDShield Advisor
- After hours? No problem. 24/7 Emergency Access
- Ease your mind with convenient case updates and call history during the restoration process



SHAKE by LegalShield

Shake by LegalShield makes it easy to create, sign and send legally binding agreements. Enjoy the simplicity of a handshake, security of a legal contract, and the assurance from your LegalShield provider law firm.

- Freelance with confidence, protect trade secrets (with an NDA) and always know the scope of work, and be paid for it.
- Don't risk misunderstandings and costly disagreements. Buy, sell, rent, lend, barter, or trade with a clear understanding of what's expected from both sides.
- Don't wait on faxes and email, sign any-time, anywhere—and the entire process is tracked with the app.
- Don't worry if the agreement is right for what you need, use your LegalShield membership to consult with a lawyer. It's easy.

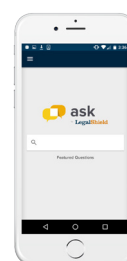


DOWNLOAD TODAY!



ASK by LegalShield

When you need quick information about a legal situation or problem you're experiencing, Ask by LegalShield can be your first stop. Many of the most commonly asked legal questions and their answers are now on your smart phone, and it's FREE (no account necessary)!



PRODUCT PRICING GROUP DISCOUNT



Rate quoted will not change based on actual enrollment

PLAN TYPE	MONTHLY RATE
STANDARD FAMILY LEGAL PLAN (MA, NV, NY ONLY)	
Standard Family Legal Plan	\$15.95
IDSHIELD (ALL STATES)	
Individual ID Shield	\$8.95
Family IDShield	\$18.95
COMBINATIONS	
Standard Family Legal Plan PLUS Individual IDShield	\$24.90
Standard Family Legal Plan PLUS Family IDShield	\$30.90

WHO'S COVERED:

- **Family Legal Plan:** covers the member; the member's spouse; never-married dependent children under age 21 and living at home; dependent children under age 18 for whom the member is legal guardian; nevermarried, dependent children who are full-time college students up to age 23; and physically or mentally challenged children living at home.
- **IDShield Family Plan:** covers member, spouse/partner + up to 8 dependent children up to the age of 26. (Includes consultation/restoration only, for dependent children age 18 to 26.)

ADDITIONAL INFORMATION:

- LegalShield provides promotional and enrollment materials at no cost to Group. If Group chooses electronic enrollment, we set the site up for free. We can set up custom information website at no cost to Group. We try to minimize, if not eliminate, any additional cost to Group for providing our benefit to its employees. To receive the group discount rate, account must have a minimum enrollment of five members. Groups who choose to use ERISA must have a minimum of 100 employees.
- Covered legal matters and services may vary by state. Go to www.legalshield.com/info/legalplan or www.legalshield.com/info/standardplan for complete terms, coverage, amounts, conditions, and exclusions. Business issues are covered under some plans. See specific legal plan contract for details. Proposal valid for 180 days.

PLAN ENROLLMENT & ADMINISTRATION— WE MAKE IT EASY



LegalShield has designed our benefit plans to provide peace of mind to your employees and their families without adding complex paperwork. LegalShield and IDShield plans are simple for employers to administer and for employees to understand.

Our plans are simple to implement because we have no time-consuming administrative duties for administrators. **We make it easy for you** to provide an exceptional benefit to your employees with minimal to no cost to you. We work with your enrollment, billing, and payment requirements and provide enrollment materials at no cost.

HOW DOES THE ENROLLMENT PROCESS WORK?

Prior to enrollment LegalShield Member Services will schedule a meeting with your company to discuss implementation. During this meeting, we will discuss how to initiate and manage enrollment, and how ongoing administration of the memberships will work. Once both parties agree on these items and appropriate development is completed, enrollment can proceed.

LegalShield has several enrollment options for group accounts.

1. Paper applications can be completed by employees and submitted to LegalShield for processing.
2. Electronic enrollment files can be submitted through a secure file transfer by the group using a standardized file format provided by LegalShield.
3. A secure, password-protected group enrollment website can be created for employees to complete an online application that is processed by LegalShield.

SAMPLE ENROLLMENT WEBSITE

[legalshield.com/info/
companynew](http://legalshield.com/info/companynew)



LegalShield processes enrollments within 24-48 hours of being received. Once the enrollment is processed, employees will receive a digital member kit by email within 72 hours.

HOW WILL THE PLAN BE MARKETING TO OUR EMPLOYEES?

To implement our employee benefits, we recommend the following effective three-part strategy.

- First, marketing to employees prior to an onsite meeting, which would include email blasts, and effective placement and distribution of posters and brochures to promote the event.
- Second, the onsite meeting itself, which would include a presentation, Q&A session and additional materials for employees to sign up or take home for later review. These onsite meetings usually generate the highest number of enrollees.

- Third, ongoing communications to encourage/remind 'late adopters' to sign up. LegalShield can provide email templates, payroll stuffers, breakroom posters and brochures to assist your company in promoting this benefit. In addition, LegalShield can provide a website customized for your company to further assist employees in taking advantage of LegalShield.

HOW ARE DEDUCTIBLES AND CLAIMS HANDLED BY YOUR PLANS?

There are no deductibles or claims with LegalShield plans.

HOW WILL OUR ACCOUNT BE SERVICED?

Your LegalShield representative will be present at enrollment and make regular visits as requested by the group. These visits will be at no cost to the employer.

WHAT IS THE CANCELLATION POLICY?

In order to cancel, a member must provide written notice. No other paperwork is required.

ARE THE PLANS PORTABLE?

If a member is no longer eligible to continue their membership through your group, the member may choose to continue as an individual at the same group rate.



The member will have the option of monthly automatic draft from a checking account or credit card charge. In addition, if employee is relocated to another state, their membership can move with them. Plan benefits and/or rates may vary in some states. Members are often given the option to keep the plan they have at current rate at time of relocation

WHO DOES MEMBER CALL WHEN THEY HAVE A PROBLEM?

Our Member Services Department has a toll-free number available 7 a.m.–7 p.m. CST, Monday through Friday. We have a toll-free Customer Service number for our members to ensure quality service. Assistance is available in English and Spanish. We also have support available via email and Chat. Members may call Member Services when they:

- Have questions about how to use benefits
- Have not received their contract in the mail
- Have a change of address or phone number
- Need to add or remove a person from their membership
- Need a new membership card or contract
- Get married or divorced

In addition, all Members Services lines are recorded and calls are randomly reviewed to ensure service consistency.

DOES LEGALSHIELD OFFER ANY ONLINE SUPPORT?

Yes! We are always updating our online features to empower our members in

handling their issues and getting the most out of their plan. Members can go to our Members Only Websites www.LegalShield.com or IDShield.com to access FAQs and information.

WHAT ARE BILLING OPTIONS?

- **Monthly Invoice:** A monthly paper invoice can be mailed to the billing address on file for group.
- **Self-Billing:** Group can remit a payroll deduction report to LegalShield in place of the monthly billing invoice.

WHAT ARE METHODS OF BILLING TRANSMISSION?

- **Mail:** Billing invoices/Self-Billing Report can be mailed with payment to LegalShield.
- **Email:** Billing invoices/Self-Billing Report can be emailed to LegalShield.
- **Secure FTP (Self-Billing Only):** If self-billing report contains SSN, it must be sent through secure FTP.

WHAT ARE PAYMENT OPTIONS?

- **Check:** Preferred method of payment is paper check.
- **ACH Direct Deposit:** We offer direct deposit for groups that are unable to remit a paper check.

WHAT IS LEGALSHIELD'S PRIVACY POLICY?

Keeping customer information private is a priority for LegalShield, its subsidiaries, and affiliates. To enable us to provide membership plans, it is necessary to collect certain information from members. However, we are committed to maintaining the privacy of this information in accordance with

the law. All individuals with access to personal information about customers are required to follow this policy. We collect non-public personal information from the following sources:

- Information we receive from individuals on applications or other forms (such as name, address, Social Security number and payment instructions).
- Information individuals may provide during visits to our website; and
- Information about individuals' transactions with us, our affiliates or others.

We do not disclose any non-public personal information about our customers or former customers to a non-affiliated entity except as described below and otherwise permitted by law. We may disclose all of the information we collect, as described above, to companies that assist us in the servicing or administration of the products requested or authorized. When information is shared with companies that perform services on our behalf, we protect against the subsequent disclosure of that information with a confidentiality agreement. In no event do we disclose personal information to companies that will use that information to contact individuals about their own products or services.

We restrict access to non-public personal information to those persons who need such information to provide products or services. We maintain physical, electronic and procedural safeguards that comply with federal regulation to guard non-public personal information.






SAVE WITH THESE INCREDIBLE MEMBERPERKS



A LegalShield membership is simply amazing. And, in addition to the privileges that your employee members already have, we have added these **MEMBERPERKS** with hundreds of merchants and thousands of discounts. Members can access savings at both national and local companies on everyday purchases such as tickets, electronics, apparel, travel and more. Members have the opportunity to save, on average, over \$2,000 per year. **MEMBERPERKS** can save your employees enough to pay for their membership for years to come!



- | | | | |
|---|---------------------------------|---|-------------------------------|
|  | Apparel |  | Jewelry & Watches |
|  | Automotive |  | Office & Business |
|  | Beauty & Fragrance |  | Pets |
|  | Books, Movies & Music |  | Real Estate & Moving Services |
|  | Cell Phones |  | Sports & Outdoors |
|  | Electronics |  | Tickets & Entertainments |
|  | Finance |  | Toys, Kids & Babies |
|  | Flowers & Gifts |  | Travel |
|  | Food | | |
|  | Health & Wellness | | |
|  | Home & Garden | | |
|  | Home Services | | |
|  | Insurance & Protection Services | | |

MAKING TOP-QUALITY LEGAL & IDENTITY THEFT PROTECTION SERVICES AVAILABLE FOR ALL



LegalShield's purpose is to create a world where everyone can take advantage of competent, affordable legal assistance. Our mission is to provide outstanding legal coverage by quality law firms or a low monthly fee, as well as unparalleled identity protection.

ABOUT LEGALSHIELD

Founded in 1972 in Ada, Oklahoma, LegalShield is a leading provider of legal plans and identity theft solutions to families and small businesses across the U.S. and Canada. Before changing its name to LegalShield in 2011, the company was known as Pre-Paid Legal Services, Inc. Today LegalShield is owned by MidOcean Partners, a New York-based private equity firm

LegalShield markets its products through two main channels: Business-to-Business and Networking. Benefit brokers provide the products to corporate employees through payroll deduction. Independent sales associates share the products with individuals and small business owners.

FACTS ABOUT LEGALSHIELD

- With 1.6 million families enrolled, LegalShield's legal plans currently protect 4.2 million people across the U.S. and four Canadian provinces.
- LegalShield and IDShield serve more than 141,000 businesses.
- The LegalShield provider law firm network employs 1,100 attorneys, plus more than 4,700 referral attorneys.
- LegalShield's provider attorneys have been with their law firms for an average of 20 years.
- Each year, LegalShield law firm receive more than two million calls from members.

More than
34,000 companies
offer LegalShield
plans to their
employees.

KEY LEGALSHIELD PRODUCTS

Legal plans:

LegalShield's legal plans cover everyday legal issues for members and their spouse and dependents, such as:

- Family matters
- Estate planning
- Financial and business issues
- Consumer/credit protection
- Taxes
- Real estate
- Auto/driving issues

Identity theft plans:

LegalShield's identity theft plans help members minimize the likelihood of theft and resolve issues related to identity theft. Services are provided by Kroll, the world's leading consulting company in identity theft prevention and restoration. Services include: credit/privacy monitoring, consultation and identity restoration services.

EXECUTIVE TEAM

Jeff Bell – Chief Executive Officer
James Rosseau – EVP, Chief Commercial Officer
Jack Goldenberg – EVP, Chief Technology Officer
Kathy Pinson – EVP, Chief Operating Officer
Steve Williamson – EVP, Chief Financial Officer
Darnell Self – EVP, Network & Business Development
Patrick Hodges – SVP, President of Network Marketing & Sales
Glenn Petersen – SVP, President LegalShield Business Solutions
John Long – SVP, Chief People Officer
Keri Norris – SVP, Legal & Regulatory Affairs and General Counsel
Claire Terrell – SVP, Marketing
Dave Coffey – SVP, Chief Digital Officer
Melissa Wilder – SVP, Business Solutions Field Sales
Emily Rose – VP, Broker & Partnership Sales

Corporate office:

One Pre-Paid Way
Ada, Oklahoma 74820
(580) 436-1234
www.LegalShield.com

LegalShield **legal plans** protect more than **4.2 million lives**.
LegalShield **identity theft plans** currently protect over **1 million lives**.

IDSHIELD PLAN COVERAGE DEFINITIONS



ADVICE AND CONSULTATION

CREDIT REPORTS

Assistance interpreting and analyzing a credit report secured by the Participant and guidance to reduce pre-approved credit offers. If identity theft occurs, a 3B credit report will be provided to the Participant at the beginning and end of the identity theft restoration process.

COVERED

DATA BREACH SAFEGUARDS

Advice and assistance on steps needed in the event the Participant is a victim or a potential victim of a data breach.

COVERED

LOST/STOLEN WALLET ASSISTANCE

Guidance on the steps needed in the event the Participant's wallet is lost or stolen.

COVERED

PRIVACY AND SECURITY BEST PRACTICES

Unlimited consultation on best practices for use and protection of SSN's, Personally Identifiable Information (PII), financial transactions, online activities, consumer privacy and child identity theft.

COVERED

PHONE/MAIL SOLICITATION

Advice and assistance to reduce unsolicited offers of credit and insurance, removal of phone number from telemarketers' call lists and reduction of email advertisements (CAN-SPAM) and marketing mail and catalogs.

COVERED

SEX OFFENDER SAFEGUARDS

Advice and sex offender database searches for the Participant’s home address.

COVERED

TELEPHONE CONSULTATION

Unlimited telephone consultations on any personal identity theft matter, unless specifically excluded by the plan. The IDShield Licensed Private Investigator will provide advice and representation on any matter covered by the plan. If the matter is not covered, the Licensed Private Investigator will provide consultation on the best course of action.

COVERED



ALERTS AND NOTIFICATIONS

CREDIT INQUIRY ALERTS

Participants will be notified via email when a creditor requests their Experian credit file.

COVERED

CREDIT SCORE TRACKER

The Participant’s credit score is tracked monthly and automatically updated and displayed on the IDShield mobile app and Member dashboard.

COVERED

DATA BREACH NOTIFICATIONS

Participants will receive email notifications of large and high publicity data breaches.

COVERED

PRIVACY ALERTS

Real-time alerts are sent directly to the IDShield mobile app and the Participant’s email.

COVERED



PRIVACY AND SECURITY MONITORING

MONITORED INFORMATION

The following Personally Identifiable Information is constantly monitored:

- Bank Accounts (up to 10)
- Credit/Debit/Retail Cards (up to 10 each)
- Date of Birth
- Driver's License
- Email Addresses (up to 10)
- Home Address
- Medical ID Numbers (up to 10)
- Name
- Passport Number
- Phone Numbers (up to 10)
- Social Security Number

COVERED

CHILD MONITORING

Monitors up to 8 children under the age of 18, for potential fraudulent activity associated with the Participant's child's SSN. The service monitors public records in all 50 states, including real estate data, public records/court proceedings, bankruptcies, and liens. Parents/guardians are provided a baseline scan, subsequent alerts and notifications if exposing data is found.

COVERED

COURT RECORD MONITORING

This service searches for online court records that match the member's name and date of birth from county courts, Department of Corrections (DOC), Administration of the Courts (AOC), and other legal agencies - approx. 350 million criminal records searched. Court records are sourced from county, state, and federal data sources. County records are sourced from the 250 most populous counties along with arrest records, court records, correctional records, and State Department records.

COVERED

CREDIT MONITORING

The Participant and Participant's spouse credit information is monitored through Experian. If the event of identity theft a 3B credit report will be secured.

COVERED

ADDRESS CHANGE VERIFICATION

Monitors if a change of address has been requested through the United States Postal Service.

COVERED

INTERNET MONITORING

Monitors global black market websites, IRC (internet relay chat) channels, chat rooms, peer-to-peer sharing networks, and social feeds for a Participant's Personally Identifiable Information (PII).

COVERED

PAY DAY LOAN MONITORING

Monitors for short-term payday or similar cash advance loans.

COVERED

SOCIAL MEDIA MONITORING

Monitors the social media platforms Facebook, Twitter, LinkedIn and Instagram as well as content feeds for privacy and reputational risks. Monitors home address information, email address, date of birth, and Social Security Number for a Participant's Personally Identifiable Information. Vulgar, harmful or threatening and or sexual language, drug and alcohol references and discriminatory language is also monitored for content that has the potential to create reputational risks.

COVERED



IDENTITY THEFT RESTORATION

IDENTITY THEFT RESTORATION PREPARATION

Participants are immediately assigned to a Licensed Private Investigator who will work directly with the Participant for the entire resolution process, creating a 1:1 relationship.

As part of the restoration process the Licensed Private Investigator will:

- Organize details of open identity theft issues
- Explain the Participant's rights, process and responsibilities involved
- Assist in completing the necessary paperwork
- Provide a Fraud Packet which includes Limited Power of Attorney authorization
- Issue a Fraud Alert to all three credit bureaus

COVERED

IDENTITY THEFT RESTORATION PROCESS

Licensed Private Investigators will:

- Provide step-by-step guidance throughout the restoration process
- Issue a Fraud Alert upon receiving the signed Limited Power of Attorney to the Social Security Administration (SSA), Federal Trade Commission (FTC) and U.S. Postal Service (USPS)
- Search for other instances of identity theft
- Review credit history 1:1 with the Participant and verify if fraud includes items such as: public records (liens, judgments, bankruptcies), credit accounts (new and/or derogatory), addresses, and prior employment
- Work directly with affected financial institutions and credit card companies and issue Fraud Alerts to those impacted
- Restore the Participant's identity to its pre-theft status with a \$5 Million Service Guarantee.

COVERED

Some identity theft incidents are more complex than others and may require additional action to resolve, such as:

- Determining if creditors extended additional credit
- Contacting creditors and collection agencies to dispute all fraudulent accounts
- Searching criminal record databases and Department of Motor Vehicle records
- Performing a Social Security trace and Death Index
- Assisting with law enforcement personnel
- Providing ongoing restoration updates

IDENTITY THEFT RESTORATION CLOSING PROCESS

The closing process includes:

- Verbal confirmation from both parties that the issue is fully resolved
- Providing a final review 120 days post resolution with a trimergerd credit bureau report
- Consultation to re-confirm identity has been restored to its pre-theft status
- Written confirmation that the issue is fully resolved or reopening the case if identity is not restored to its pre-theft status

COVERED

LICENSED PRIVATE INVESTIGATORS

Licensed Private Investigators have an average of 7 years' experience and come from fields such as banking, collections, insurance, law enforcement, background investigations, credit reporting, and more. In addition to being licensed PIs, they also have credentials that allow them to fully research and resolve identity theft incidents including:

- Certified Fraud Examiner (CFE)
- Fair Credit Reporting Act Certified (FCRA)
- Certified Identity Theft Risk Management Specialist (CITRMS)
- Certified Information Privacy Professional (CIPP)

COVERED

LIMITED POWER OF ATTORNEY

Participants can authorize their assigned Licensed Private Investigator to have Limited Power of Attorney over them to fully resolve their identity theft incident on their behalf.

COVERED

SERVICE GUARANTEE

A \$5 Million Service Guarantee is provided to ensure the Participant's identity is restored fully to its pre-theft status.

COVERED



ADDITIONAL BENEFITS

24/7 EMERGENCY ASSISTANCE

The Participant receives toll-free telephone access to Licensed Private Investigators on a 24-hour per day basis for emergencies. Emergency access is not available for general consultation on best practices.

COVERED

MOBILE APP

Participants can access their credit score, case history, receive and review alerts and call directly for assistance through the IDShield mobile app. The mobile app is updated every 15 minutes.

COVERED

PASSWORD MANAGER

IDShield Vault allows Participants to manage and generate passwords. With a browser plugin installed, IDShield Vault will also autofill known passwords when browsing on the web and sync across devices providing secure auto backup.

COVERED

GENERAL EXCLUSIONS: The following are excluded from the Services: Legal Remedy—Any Stolen Identity Event where the member is unwilling or unable to prosecute or otherwise bring a civil or criminal claim against any person culpable or reasonably believed to be culpable for the fraud or its consequences. Dishonest Acts—Any dishonest, criminal, malicious or fraudulent acts, if the member(s) that suffered the fraud personally participated in, directed or had knowledge of such acts. Financial Loss—Any direct or indirect financial losses attributable to the Stolen Identity Event, including but not limited to, money stolen from a wallet, unauthorized purchases of retail goods or services online, by phone, mail or directly. MARKETED BY: Pre-Paid Legal Services, Inc. dba LegalShield® and subsidiaries; Pre-Paid Legal Casualty, Inc.; Pre-Paid Legal Access, Inc.; In FL: LS, Inc.; In VA: Legal Service Plans of Virginia; and PPL Legal Care of Canada Corporation

LANDER COUNTY COMMISSIONERS MEETING
1/25/2018

Agenda Item Number __15__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion only regarding the Lander County Planning Commission and its roles and responsibilities, and all other matters properly related thereto.

Public Comment:

Background:

Recommended Action:

Keith Westengard

From: Theodore C. Herrera <da@landercountynv.org>
Sent: Thursday, January 11, 2018 3:21 PM
To: Keith Westengard
Subject: Fwd: Planning commission question
Attachments: NRS 248.040.docx; Untitled attachment 00073.htm

Sent from my iPhone

Begin forwarded message:

From: "Theodore C. Herrera" <da@landercountynv.org>
Date: January 11, 2018 at 2:50:35 PM PST
To: DA Email <da@landercountynv.org>
Subject: Fwd: Planning commission question

Sent from my iPhone

Begin forwarded message:

From: Keith Westengard <kwestengard@landercountynv.org>
Date: April 2, 2015 at 4:37:07 PM PDT
To: aclark@landercountynv.org, sbakker@landercountynv.org, DA <da@landercountynv.org>, dmills@landercountynv.org, Nanette Ancho <nancho@landercountynv.org>
Subject: Fwd: Planning commission question

FYI....

Keith Westengard
Executive Director
Lander County
Direct line (775) 635-5595

Office (775) 635-2885
Mobil (775) 455-7653
Direct Fax (775) 635-3334

Begin forwarded message:

From: Jan Morrison <jmorrisson@landercountynv.org>
Date: April 2, 2015 at 1:59:53 PM PDT
To: Keith Westengard Lander County Executive Director <kwestengard@landercountynv.org>
Subject: Fwd: Planning commission question

Here is the response to your question. I hope this helps.

Jan Morrison, Community Services Officer
Lander County Planning, Zoning, Economic Development
Office: 825 North 2nd Street
Mailing: 315 South Humboldt Street
Battle Mountain, NV 89820
Office 775.635.2860 Fax 775.635.1120

----- Forwarded message -----

From: Frederick A Steinmann <fred@unr.edu>
Date: Thu, Apr 2, 2015 at 1:41 PM
Subject: RE: Planning commission question
To: Jan Morrison <jmorrisson@landercountynv.org>

Hi Jan,

Thanks for reaching out to me and the NLI regarding the relationship between the Planning Commission and the County (specifically, the Board of County Commissioners).

The answer is a bit winded but I will try to answer with enough to detail to hopefully help.

In general, the Planning Commission (PC) functions as an advisory board to the Board of County Commissioners (BOC). The specific duties of the Planning Commission are listed in NRS Chapter 278 but, in general, the PC will make decisions for ultimate approval by the BOC on general land use matters and matters pertaining to the County's Master Plan and any general land use plans. NRS 278.040 (see attached) states that if a County has adopted a Master Plan, the County must then either create a Planning Commission or designate themselves (the BOC) as the Planning Commission. If the BOC chooses (or has chosen) to establish a separate PC, then no member of the elected governing board (in Lander's case, the BOC) may serve as a PC. It is standard practice across the U.S. for members of the BOC to not interfere with the activities and decision making process of the PC. In fact, it is expected that BOC members do not even attend the PC because the PC is designed to allow the citizenship to discuss planning matters that pertain to them.

Any and all decisions of the PC can be appealed to the BOC and, ultimately, ultimate decision making regarding any and all decisions pertaining to the Master Plan and any general land use plan rests with the BOC.

If a county has an existing PC but the BOC wishes to serve as a PC, they must, by ordinance, dissolve the PC and then appoint themselves as the PC. However, this means that the BOC as a whole must then serve as the PC moving forward and is obligated to perform all the various requirements of a PC as listed in NRS 248. They cannot refer land use decisions to another committee or form a subcommittee. So any and all applications for variances, special use permits, etc. – anything and everything that the PC would handle – must be handled by the BOC as a whole. This is why BOC's form PC's – if not, BOC meetings would effectively double in length. Again, however, any decision of a PC may be appealed and ruled upon by the BOC.

I hope this helps. I tried to keep the answer as short as possible but let me know if you require any additional input.

Fred

Frederick Steinmann, DPPD

Assistant Research Professor

Leadership and Economic Development Specialist

University Center for Economic Development

College of Business

University of Nevada, Reno

Ansari Business, Room 521B

Mail Stop 204

Reno, NV 89557

Phone (Office): 775.784.1655

Phone (Mobile): 775.997.4636

Fax (Office): 775.784.1773

Email: fred@unr.edu

NLI: <http://www.unr.edu/business/research-and-outreach/nevada-leadership-institute>

NLI on Facebook: <https://www.facebook.com/NevadaLeadershipInstitute?ref=hl>

UCED: <http://www.unr.edu/business/research-and-outreach/uced>

CONFIDENTIALITY NOTICE: This e-mail message, including any attachments, is for the sole use of the intended recipient(s) and may contain confidential, proprietary, and/or privileged information protected by law. If you are

not the intended recipient, you may not use, copy, or distribute this e-mail message or its attachments. If you believe you have received this e-mail message in error, please contact the sender by reply e-mail and destroy all copies of the original message. Thank you.

The University of Nevada, Reno is committed to Equal Employment Opportunity/Affirmative Action in recruitment of its students and employees and does not discriminate on the basis of race, color, religion, sex, age, creed, national origin, veteran status, physical or mental disability, and sexual orientation. The University of Nevada employs only United States citizens and aliens lawfully authorized to work in the United States. Women and under-represented groups are encouraged to apply.

From: Jan Morrison [mailto:jmorrison@landercountynv.org]
Sent: Thursday, April 02, 2015 1:19 PM
To: Frederick A Steinmann
Subject: Fwd: Planning commission question

Fred,

Are you able to answer this question for Keith? He needs it by Monday.

Thank you,

Jan Morrison, Community Services Officer

Lander County Planning, Zoning, Economic Development

Office: 825 North 2nd Street

Mailing: 315 South Humboldt Street

Battle Mountain, NV 89820

Office 775.635.2860 Fax 775.635.1120

----- Forwarded message -----

From: **Jan Morrison** <jmorrison@landercountynv.org>

Date: Thu, Apr 2, 2015 at 1:18 PM

Subject: Re: Planning commission question

To: Keith Westengard <kwestengard@landercountynv.org>

Keith,

I am only the county liaison to the Planning Commission, and do my job in that capacity. I am not the Planning Commission.

Also, I have not said the Planning Commission is autonomous, and really don't know how to answer that question.

But I can refer the question to the Nevada Leadership Institute, which is putting on the workshop regarding the administration of government in Nevada. Hopefully, they can answer your question.

Jan Morrison, Community Services Officer

Lander County Planning, Zoning, Economic Development

Office: 825 North 2nd Street

Mailing: 315 South Humboldt Street

Battle Mountain, NV 89820

Office 775.635.2860 Fax 775.635.1120

On Thu, Apr 2, 2015 at 1:07 PM, Keith Westengard <kwestengard@landercountynv.org> wrote:

Jan,

Please provide the following information to me by Monday April 6, 2015

Is the planning commission autonomous of the commission?

If yes, by what authority and please provide that authority.

Thanks Keith

Keith Westengard

Executive Director

Lander County, Nevada

(775) 635-5595, Direct Line

(775) 455-7653, Mobile

(775) 635-3334, Direct Fax

315 S. Humboldt Street (Mailing Address)

Battle Mountain, Nevada 89820

NRS 278.040 Members: Appointment; qualifications; compensation and expenses; terms; removal; vacancies.

1. The members of the planning commission are appointed by the chief executive officer of the city, or in the case of a county by the chair of the board of county commissioners, with the approval of the governing body. The members must not be members of the governing body of the city or county. The majority of the members of the county planning commission in any county whose population is 700,000 or more must reside within the unincorporated area of the county.

2. In Carson City, the members of the planning commission established as provided in [NRS 278.030](#) are appointed by the Mayor from the city at large, with the approval of the Board of Supervisors.

3. The governing body may provide for compensation to its planning commission in an amount of not more than \$80 per meeting of the commission, with a total of not more than \$400 per month, and may provide travel expenses and subsistence allowances for the members in the same amounts as are allowed for other officers and employees of the county or city.

4. Except as otherwise provided in this subsection, the term of each member is 4 years, or until his or her successor takes office. If applicable, the term of each member of a county or city planning commission in any county whose population is 700,000 or more is coterminous with the term of the member of the governing body who recommended the appointment to the appointing authority. If the recommending member resigns his or her office before the expiration of his or her term, the corresponding member of the planning commission may continue to serve until the office is next filled by election. If the office of the recommending member becomes vacant before the expiration of the term for any other reason, the corresponding member of the planning commission may continue to serve for the duration of the original term.

5. Except as otherwise provided in this subsection, members of a county or city planning commission may be removed, after public hearing, by a majority vote of the governing body for just cause. In a county whose population is 700,000 or more, members of a county or city planning commission serve at the pleasure of their appointing authority.

6. Vacancies occurring otherwise than through the expiration of term must be filled for the unexpired term.

[Part 3:110:1941; A 1947, 834; 1943 NCL § 5063.02]—(NRS A 1959, 13; 1969, 328; 1971, 1115; 1973, 914; 1979, 529, 1385, 1386; 1983, 1246; [1985, 22](#); [1989, 1917](#); [1991, 248](#); [1995, 198](#); [2001, 2804](#); [2003, 1733](#); [2011, 1181](#))

LANDER COUNTY COMMISSIONERS MEETING
1/25/2018

Agenda Item Number _16__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion for possible action to select a date and time to hold a special commission meeting that will include all department heads, boards Categories I, II, III, and IV, and an invitation to all Elected Officials to set goals for the upcoming budget year, and all other matters properly related thereto.

Public Comment:

Background:

Recommended Action: Set a date and time for a special budget meeting with department heads and Elected Officials.

LANDER COUNTY COMMISSIONERS MEETING
1/25/2018

Agenda Item Number _17__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion for possible action regarding the scheduled Lander County Commission meeting scheduled for February 8, 2018 and the option of changing the date to February 7, 2018, and all other matters properly related thereto.

Public Comment:

Background:

Recommended Action:

LANDER COUNTY COMMISSIONERS MEETING

Agenda Item Number _18__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion for possible action regarding an additional position within the Lander County Treasurer's office, and all other matters properly related thereto.

Public Comment:

Background:

Recommended Action:

LANDER COUNTY COMMISSIONERS MEETING

Agenda Item Number __19__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion for possible action regarding property damage to personal vehicle in the Lander County Sheriff's Office Parking lot, and all other matters properly related thereto.

Public Comment:

Background: Correspondence and quotes attached.

Recommended Action:



AGENDA REQUEST FORM

COMMISSIONER MEETING DATE: 01/11/2017

NAME: Spencer Roberts REPRESENTING: Lander County Sheriff's Office

ADDRESS: 2 State Route 305, Battle Mountain, Nevada 89820

PHONE (H): 775-635-1100 (W): 775-635-1100 (FAX): 775-635-2577

WHICH NUMBER SHOULD WE CALL DURING NORMAL BUSINESS HOURS: 775-635-1100

WHO WILL BE ATTENDING THE MEETING: Spencer Roberts

JOB TITLE: Deputy Sheriff

SPECIFIC REQUEST TO BE PLACED ON THE AGENDA: A Lander County patrol vehicle struck my personal vehicle in the LCSO parking lot. I am requesting funds to properly fix my personal property.

WHAT ACTION WOULD YOU LIKE THE BOARD TO TAKE TO RESOLVE THIS ISSUE? I am asking for funds to fix my personal property correctly.

ARE THERE ANY COSTS ASSOCIATED WITH YOUR REQUEST: ☒ YES ☐ NO
AMOUNT: \$8,053.00

HAS THIS ISSUE BEEN DISCUSSED AT A PRIOR COMMISSION MEETING? ☐ YES ☒ NO
WHEN? _____

WILL YOU BE PRESENTING WRITTEN INFORMATION AT THE MEETING? ☒ YES ☐ NO

HAVE YOU DISCUSSED THIS ISSUE WITH THE AFFECTED DEPT HEAD?: ☒ YES ☐ NO

FOR REVIEW BY:

AIRPORT _____	DIST. ATTY. _____	SENIOR CTR. _____
AMBULANCE _____	EXE. DIR. _____	SHERIFF _____
ARGENTA J.P. _____	FIRE _____	SOCIAL SVC. _____
ASSESSOR _____	GOLF _____	TREASURER _____
AUSTIN J.P. _____	PUBLIC WORKS _____	W & S _____
CLERK _____	RECORDER _____	OTHER _____
COMM. DEVT. _____		

**THE EXECUTIVE DIRECTOR RESERVES THE RIGHT TO REJECT OR RECOMMEND
TABLING ALL AGENDA REQUESTS FOR INSUFFICIENT INFORMATION.**

ALL INFORMATION STATED IS CORRECT AND TRUE TO MY KNOWLEDGE.....

Signature Field 

DATE: 12/07/2017

BOARD MEETS THE 2ND AND 4TH THURSDAY OF EACH MONTH
COMMISSION FAX (775) 635-5332

On June 16th 2017 I had my personal vehicle parked at the Lander County Sheriff's Office while I was on duty. At around lunch time I received a call from the animal control officer and she stated she had accidentally struck my vehicle (1973 Dodge Coronet) with her patrol vehicle's door. Upon my investigation I found there to be pieces of paint missing and a slight crease in my door. I contacted my supervisors as did the animal control officer. I was advised to go to three different body shops and get quotes for how much the damage was going to cost. At Dick's Auto body they told me there was no possible way to match the paint due to it being a custom color from a custom shop and gave me a quote of \$8,053 for a whole new paint job. Atlas Towing told me the same thing, that there was no possible way to match the paint and it needed a whole new paint job, they gave me a quote of \$9538.18. Battle Mountain Auto Body told me he thought he could maybe match the paint and gave me a quote of \$515.30. When I finished and turned them in, Undersheriff Quick submitted it to the county insurance.

The Insurance company contacted me directly and asked me to fill out a paper with what all has been fixed on my car so they could better value it. I filled out the paper and sent it to them via email. Upon their conclusion they stated my car was only worth around \$4,000 and the paint job was not worth totaling out a classic car. They settled on Battle Mountain Auto Body's quote of \$515.30. I felt this was unfair due to me not being at any fault for the damage. I told them that I had invested more than \$8,000 into the car to get it running and in nice condition. I was told the only way to get more money was to total the car.

I am asking if the county so feels fit to help me with the \$8,053 to be able to properly fix the damage caused to my personal vehicle, at no fault of my own. Thank you.

[Company Name]

Memo

To: Undersheriff Quick
From: Roberts, Spencer
cc:
Date: August 11, 2017
Re: Property Damage

Hello Sir,

On June 16th 2017 the animal control officer struck my personal car with the door of her patrol vehicle while it was parked in the Lander county sheriff's office parking lot. She notified her supervisor and I of what had happened. Rochester informed her she needed to fill out a blue team to which she did. He also informed me that I needed to get 3 quotes from body shops to see what the cost would be to fix the damage. I took it to Bart Negro who estimated it would cost about \$515.30. When I talked to him about it he said as long as there is a paint code he can match the paint, but I do not have a paint code because it is from a custom paint. He then later told me he thinks he can match the paint. I took it to Dick's auto body and was told by Todd Price and his paint guy from Idaho that there is no way to match the paint and it would cost about \$8,053.60 to repair the damages. I then took it to Atlas towing and Brian Gardner told me there is no way to match the paint because it is custom and has some type of pearl overlay. His estimate was \$9538.18. I would recommend taking it to Atlas because he put in his quote the entire job to fix it so it will be right. Bart had changed his mind and "thinks" he could match the paint which may cost more in the long run, and it most likely would not be done in a timely matter. Todd Price told me to do all the prep work (removing all the parts and sand it) myself, so he doesn't seem motivated either. Brian Gardner is the only one that seems to want the work therefore I recommend him to the job. Attached are the estimates.

Thank you.



Phone: 775-635-5007 Fax: 775-635-5040

NAME Spencer Roberts		PHONE	DATE 8-9-17
STREET 431 W Antelope		CITY Bm	
YEAR 1973	COLOR Green m/t	MAKE Dodge	MODEL Corone
REGISTRATION NO. WH4/G3B224527	SERIAL NO.	ODOMETER	ESTIMATE PREPARED BY Brian
INSURANCE CO.		ADJUSTOR	

[illegible]

The above is an estimate based on our inspection and does not cover any additional parts or labor which may be required after the work has been started. Occasionally, worn or damaged parts are discovered which may not be evident on the first inspection. Because of this, the above prices are not guaranteed. Quotations on parts and labor are current and subject to change.

AUTHORIZATION FOR REPAIR. You are hereby authorized to make the above repairs:

SIGNED: _____

DATE: _____

TOTAL PARTS	\$	925.00
TOTAL LABOR	\$	8320.00
TOTAL REFINISH	\$	227.50
TOTAL SUBLET	\$	
TAX	\$	165.68
	\$	
TOTAL	\$	9538.18

DICKS AUTO BODY
IT'S YOUR CAR *** IT'S YOUR CHOICE
ALICIADBS@HOTMAIL.COM, 255 n 2ND ST,
BATTLE MOUNTAIN, NV 89820
Phone: (775) 635-9028
FAX: (775) 635-9044

Workfile ID: 19099870
Federal ID: 880344309
License Number: BD000139

Preliminary Estimate

Customer: ROBERTS, spencer

Job Number:

Insured: ROBERTS, spencer

Policy #:

Claim #:

Type of Loss:

Date of Loss:

Days to Repair: 0

Point of Impact:

Owner:

ROBERTS, spencer

Inspection Location:

DICKS AUTO BODY

ALICIADBS@HOTMAIL.COM

255 n 2ND ST

BATTLE MOUNTAIN, NV 89820

Repair Facility

(775) 635-9028 Business

Insurance Company:

VEHICLE

1973 DODG Coronet

VIN: WH41G3G224527

Interior Color:

Mileage In:

Vehicle Out:

License:

Exterior Color:

Mileage Out:

State:

Production Date:

Condition:

Job #:

Preliminary Estimate

Customer: ROBERTS, spencer

Job Number:

1973 DODG Coronet

Line	Oper	Description	Part Number	Qty	Extended Price \$	Labor	Paint
1	#	Rpr RF DOOR				3.0	2.8
2	#	R&I ,MIRROR, INT PANEL, OS DOOR HANDLE				1.0	
3	#	CAN NOT MATCH PAINT COLOR		1			
4	#	HAZ WASTE		1	3.50		
5	#	CORROSION PROTECTION		1	5.00	0.5	
6	#	Refn complete exterior of car					50.0
7	#	Refn sand/ strip/ prime					50.0
SUBTOTALS					8.50	4.5	102.8

ESTIMATE TOTALS

Category	Basis	Rate	Cost \$
Parts			8.50
Body Labor	4.5 hrs @	\$ 60.00 /hr	270.00
Paint Labor	102.8 hrs @	\$ 60.00 /hr	6,168.00
Paint Supplies			1,500.00
Subtotal			7,946.50
Sales Tax	\$ 1,508.50 @	7.1000 %	107.10
Grand Total			8,053.60
Deductible			0.00
CUSTOMER PAY			0.00
INSURANCE PAY			8,053.60

Estimate calculated using a preset user threshold amount for the paint and material cost.

CCC ONE Estimating - A product of CCC Information Services Inc.

The following is a list of abbreviations that may be used in CCC ONE Estimating that are not part of the MOTOR CRASH ESTIMATING GUIDE:

BAR=Bureau of Automotive Repair. EPA=Environmental Protection Agency. NHTSA= National Highway Transportation and Safety Administration. PDR=Paintless Dent Repair. VIN=Vehicle Identification Number.

LANDER COUNTY COMMISSIONERS MEETING

Agenda Item Number 20

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion for possible action regarding a water application from the U.S. Water and Lands, LLC (87492) to the State Engineer for 300,000 acre feet of unappropriated Humboldt River Water Rights and to submit a letter of protest, and all other matters properly related thereto.

Public Comment:

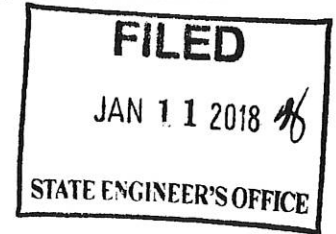
Background: **Attached**

Recommended Action:

IN THE OFFICE OF THE STATE ENGINEER OF THE STATE OF NEVADA

IN THE MATTER OF APPLICATION NUMBER 87492
FILED BY US Water and Land, LLC
ON November 21, 2017

PROTEST



Comes now Pershing County Water Conservation District

Printed or typed name of protestant

whose post office address is P.O. Box 218, Lovelock, Nevada 89419

Street No. or PO Box, City, State and ZIP Code

whose occupation is Irrigation District

and protests the granting

of Application Number 87492, filed on November 21, 2017

by US Water and Land, LLC for the

waters of Humboldt River situated in Humboldt

an underground source or name of stream, lake, spring or other source

County, State of Nevada, for the following reasons and on the following grounds, to wit:

See Attached Protest Points

RECEIVED
2018 JAN 11 PM 12:55
STATE ENGINEER'S OFFICE

THEREFORE the Protestant requests that the application be

Denied

Denied, issued subject to prior rights, etc., as the case may be

and that an order be entered for such relief as the State Engineer deems just and proper.

Signed

Agent or protestant

Therese Ure, Schroeder Law Offices, P.C.

Printed or typed name, if agent

Address

10615 Double R Blvd., Ste. 100

Street No. or PO Box

Reno, NV 89521

City, State and ZIP Code

775-786-8800

Phone Number

counsel@water-law.com

E-mail

State of Nevada

County of Washoe

Subscribed and sworn to before me on January 10, 2018

by Therese Ure

Print name of Permittee or Protestant signing form

Signature of Notary Public Required



Notary Stamp or Seal Required

**+ \$30 FILING FEE MUST ACCOMPANY PROTEST. PROTEST MUST BE FILED IN DUPLICATE.
ALL COPIES MUST CONTAIN ORIGINAL SIGNATURE.**

Application 87492

Protest Points

- 1) This Application is speculative in nature.
- 2) Application 87492 was filed by US Water and Land, LLC, a Delaware Corporation. US Water and Land, LLC has not registered as foreign corporation to do business in Nevada.
- 3) Applicant has not demonstrated the financial ability to place water to beneficial use, to construct the project or to operate the project.
- 4) Applicant has not demonstrated a reasonable expectation that the project will actually be constructed with the intention to place water to beneficial use.
- 5) This Application does not demonstrate hydrological feasibility.
- 6) This Application is an unlawful attempt to tie up waters of the Humboldt River System that are not currently available. *See also*, Bartlett Decree p. 28 ¶ 44.
- 7) There is no unappropriated water. *See also*, Bartlett Decree p. 28 ¶ 44.
- 8) Most of the groundwater basins within the Humboldt River System are over-appropriated, and the use of this flood water will conflict with natural recharge of these already over-appropriated groundwater basins.
- 9) The Application is detrimental to the public interest.
- 10) The Application is insufficient to explain the project, including but not limited to a) how will the water quality be monitored to ensure the water injected into the aquifer does not contaminate the groundwater, b) how and where will water be injected into the groundwater aquifer, c) how and where will the water be pulled from the underground aquifer, d) will all the water injected be allowed to be removed, or will only a portion be allowed to be recovered, e) where is the recovery well in location to the POD for surface water, the POD for the injection site, and the place of use, f) if easements are needed for any POD or to cross any land to the POU (including the railroad), then such easements should be in place before the project is permitted, and if there are easements required to cross public lands then any NEPA compliance should be completed prior to any permit issuance; g) the Application states it is being filed "in conjunction with an Aquifer Storage permit", however Protestant was unable to locate such permit. Given the lack of information, Protestant reserves the rights to amend or otherwise add protest points.
- 11) Protestant reserves the rights to amend its Protest to include the lack of meeting requirements of NRS 534.250, NRS 534.260, NRS 534.290, which are specifically incorporated herein by reference.
- 12) The points of diversion appear to be in Basin 71 while the place of use appear to be in Basin 69, given that water is being moved artificially from one hydrographic basin to another and the use of groundwater is involved, the State Engineer should analyze this permit akin to inter-basin transfers under NRS 533.364.
- 13) The Application appears to take water away from the Humboldt River and use it near the Little Humboldt River, therefore any recharge, return flow, or runoff will be in favor of the Little Humboldt water users and conflicting with and/or taking water away from the main Humboldt water users.

RECEIVED
2018 JUN 11 PM 12:55
STATE ENGINEER'S OFFICE

- 14) The cubic feet per second listed on the Application is a calculation at 365 days of the year, yet the Application proposes only to pull water when the system is in flood stage and all other water appropriations are fulfilled, thus the rate is not reflective of the Application and is again inaccurate and/or speculative.
- 15) The State Engineer should require an environmental study.
- 16) The Application will conflict with existing rights or protectable interests in domestic wells, including but not limited to, Protestants water rights of use for non-irrigation season flood waters, and storage, and permits for the Humboldt Sink for approximately 66,000 AFA.
- 17) The Application is deficient as the stated use is for irrigation, however no quantification of the number of acres to be irrigated is provided.
- 18) The Application violates the Humboldt River Decree. *See*, Bartlett Decree p. 28 ¶ 44, and p.243 re "Diversified Pasture Class C" rights that are "watered only when the stream is in flood or when there is excess water above the needs of higher class culture."

RECEIVED
2018 JAN 11 PM12:55
STATE ENGINEERS OFFICE

Application No. **87492**

**APPLICATION FOR PERMIT TO APPROPRIATE THE PUBLIC
WATERS OF THE STATE OF NEVADA**

THIS SPACE FOR OFFICE USE ONLY	
Date of Filing in State Engineer's Office	<u>NOV 21 2017</u>
Returned to applicant for correction	_____
Corrected Application filed	Map filed <u>NOV 21 2017</u>

The applicant US Water and Land, LLC

509 Madison Avenue, Suite 804 of New York
Street Address or P.O. Box City or Town
New York 10022
State and ZIP Code E-mail Address

hereby make(s) application for permission to appropriate the public waters of the State of Nevada, as hereinafter stated.
(If applicant is a corporation, give date and place of incorporation; if a copartnership or association, give names of members.)

US Water and Land, LLC, formed in Delaware on October 9th, 2009

RECEIVED
2017 NOV 21 AM 11:00
STATE ENGINEERS OFFICE

1. The source of water is unappropriated flood waters of the Humboldt River
Name of the stream, lake, underground, spring or other sources.
2. The amount of water applied for is 414.4 cfs, 300,000 acre feet
Give diversion rate in cubic feet per second (CFS) AND duty in acre-feet annually (AFA).
 - (a) If stored in a reservoir give the number of acre-feet _____
3. The water is to be used for Irrigation
Irrigation, power, mining, commercial, domestic or other use. Must be limited to one major use.
4. If use is for:
 - (a) Irrigation, state number of acres to be irrigated _____
 - (b) Stockwater, state number and kind of animals _____
 - (c) Other use (describe fully in No. 12) Aquifer Storage
 - (d) Power:
 - (1) Horsepower developed _____
 - (2) Point of return of water to stream _____

PER
12-4-17
C-10001
F1007
29X1

4-70
HU

5. The water is to be diverted from its source at the following point: (Describe as being within a 40-acre subdivision of public survey, and by course and distance to a found section corner. If on unsurveyed land, it should be so stated.)

See attachment

6. Place of use: (Describe by legal subdivision. If on unsurveyed land, it should be so stated.)

Sections 1, 2, 11, 12, 13, 14, 23, 24, 25, 26 and ^{N/2} of T.38N., R.38E., Sections 25, 26, 35 and 36 of T.39N., R.38E., W1/2 and W1/2E1/2 of Section 29, Sections 30, 31 and 32 of T39N., R.39E. and Sections 5, 6, 7, W1/2, W1/2NE1/4 and NW1/4SE1/4 of Section 8, Section 17 and 18 and the W1/2 of Section 19, T38N., R.39E., M.D.B.&M.

12-4-11
E-mail
8/11/11

7. Use will begin about January 1st and end about December 31st of each year.

Month and Day

Month and Day

8. Description of proposed works. (Under the provisions of NRS 535.010 you may be required to submit plans and specifications of your diversion or storage works.) (State manner in which water is to be diverted, i.e. diversion structure, ditches and flumes, drilled well with a pump and motor, etc.)

Possible multiple diversion structures, canals, pumps, pipelines, injection wells and or rapid infiltration basins.

9. Estimated cost of works: \$100,000,000.00 plus

10. Estimated time required to construct works: 5-10 years

(If the well is complete, describe works.)

11. Estimated time required to complete the application of water to beneficial use: 10 + years

12. Provide a detailed description of the proposed project and its water usage (use attachments if necessary): (Failure to provide a detailed description may cause a delay in processing.)

See attachment

13. Miscellaneous remarks:

This application is being filed in conjunction with an Aquifer Storage permit

dms@winnemucca.net

E-mail Address

775-623-4414

Phone No.

Ext.

APPLICATION MUST BE SIGNED
BY THE APPLICANT OR AGENT

John H. Milton III

Type or print name clearly

John H. Milton III

Signature, applicant or agent

Desert Mountain Surveying

Company Name

146 West Second Street

Street Address or PO Box

Winnemucca, Nevada, 89445

City, State, ZIP Code

Attachment Question #5

Point of Diversion

1. Within the SE $\frac{1}{4}$ SE $\frac{1}{4}$ of Section 34, T.37N., R.38E., M.D.B.&M. or at a point from which the W $\frac{1}{4}$ corner of Section 2, T.36N., R.38E., M.D.B.&M. bears S 19°57' E 3383.0 feet.
2. Within Lot 2 of Section 2, T.36N., R.38E., M.D.B.&M. or at a point from which the W $\frac{1}{4}$ corner of said Section 2 bears S 66°08' W 3675.0 feet.
3. Within Lot 1 of Section 3, T.36N., R.39E., M.D.B.&M. or at a point from which the southeast corner of said Section 3 bears S 11°14' E 5138.0 feet.
4. Within the SW $\frac{1}{4}$ NW $\frac{1}{4}$ of Section 35, T.36N., R.40E., M.D.B.&M. or at a point from which the southwest corner of said Section 35 bears S 9°27' W 3747.0 feet.

RECEIVED
2017 NOV 21 AM 11:00
STATE ENGINEERS OFFICE

Question 12 Attachment

Said project is for the purpose of creating an Aquifer Storage and Recovery (ASR) site. It will be a water resources management tool for actively storing designated surface water underground during wet periods or when excess surface water is available for such. Stored water would be available for recovery/use when needed.

Available flood and other waters will be captured by means of dams, diversions, and other structures and means, and conveyed to the ASR site via pump stations through channels, canals, and/or pipelines. At the ASR site, water will be infiltrated and/or injected into the designated aquifer by means of rapid infiltration basins (RIBs) and injection wells.

Directed and stored water will improve local and regional water supply reliability by capturing designated amounts of flood and other water that now flow unchecked and unused into the Humboldt sink.

RECEIVED
2017 NOV 21 AM 11:00
STATE ENGINEERS OFFICE

LANDER COUNTY COMMISSIONERS MEETING
1/25/2018

Agenda Item Number _21__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:
Correspondence/reports/potential upcoming agenda items.

Public Comment:

Background:

Recommended Action:

1. State of Nevada. Department of Conservation & Natural Resources. Permit to Construct Authorization for McGinness Hills 3 Geothermal Project, FIN A1271.
2. United States Department of the Interior. Bureau of Land Management. Programmatic Environmental Impact Statements.
3. Elko County Board of Commissioners. Delmo Andreozzi Chair for Elko County Board of Commissioners for 2018. Schedule.
4. Nevada Association of Counties. Membership Dues for 2018.
5. United States Department of the Interior. Bureau of Land Management. Mount Lewis Field Office. Analysis of Ormat Inc.'s proposal for an expansion to their McGinness Hills Geothermal Facility.
6. United States Department of the Interior. Bureau of Land Management. Battle Mountain District Office. Environmental Assessment.



NEVADA DIVISION OF
**ENVIRONMENTAL
PROTECTION**

STATE OF NEVADA
Department of Conservation & Natural Resources
Brian Sandoval, Governor
Bradley Crowell, Director
Greg Lovato, Administrator

January 16, 2018

Mr. Sean O'Shea
Regional Manager
Ormat Nevada, Inc.
6225 Neil Road
Reno, Nevada 89511

Re: Permit to Construct Authorization for McGinness Hills 3 Geothermal Project, FIN A1271

Dear Mr. O'Shea,

The Nevada Division of Environmental Protection hereby issues a Permit to Construct for the McGinness Hills 3 Geothermal Project. This facility will be located approximately 11 miles Northeast of Austin; the site is accessed from Lander County Road 121 (Grass Valley Road), approximately 10 miles Northeast of US Highway 50. The application was received on December 1, 2017 and is being reviewed under statutory authority codified at NRS 459.3829 and regulation adopted pursuant thereto. Note that the regulated substance, isopentane and normal butane, may not be introduced into the process until a Permit to Operate is received pursuant to NAC 459.953473.

The following documents and inspection personnel are deemed adequate by NDEP to enable issuance of a permit to construct as evaluated under NAC 459.953467:

Offsite Consequence Analysis: Permit to Construct Application McGinness Hills 3, December 1, 2017

Certified Pipe Welding Inspectors: Joseph Abrigonde
Russel Bliss

Approved NDE Technicians: Joseph Abrigonde; ACCP Level I/II for VT
(for on-site fabrication) Russel Bliss; RT Lvl II, MT Lvl II, PT Lvl II, UT Lvl II
Wayne Laven; RT Lvl II, MT Lvl II
CJ Price; RT Lvl II, MT Lvl II
Sean Rankin; RT Lvl II, MT Lvl II

Owner's Inspector: Joseph Abrigonde
(pursuant to ASME B31.3)

Process Hazard Analysis: Permit to Construct Application Process Hazard Analysis, November 27, 2017, Revision 0

Emergency Action Plan: Emergency Action Plan Procedure – McGinness Hills 1&2&3 DRAFT
MH-SAF-SSP-08, November 8, 2017, Revision 2

Site Plan:

Drawing No	Title	Revision	Date
	Site Plan: McGinness Hills Geothermal Project	0	Nov. 10, 2017

Electrical Hazardous Area Classification:

Drawing No	Title	Revision	Date
E1.1	Hazardous Location Plan		Nov. 14, 2017
E1.2	Hazardous Location Drawing – Elevations		Nov. 14, 2017

Piping & Instrument Diagrams:

Drawing No	Title	Revision	Date
7.865.00.066.0	OEC-32 Motive Fluid System	1	Nov. 12, 2017
0.885.94.091.0	OEC-31 Vaporizer Area	1	Nov. 21, 2017
0.885.94.091.0-1	OEC-31 Turbines Area	1	Nov. 21, 2017
0.885.94.091.0-2	OEC-31 ABB Generator	1	July 6, 2017
0.885.94.093.0-1	OEC-31 CW – Air Condensers Area	1	Oct. 19, 2017
0.885.94.093.0-2	OEC-31 CW – Air Condensers Area	1	Oct. 23, 2017
0.885.94.093.0-3	OEC-31 CW – Feed Pumps Area	1	Oct. 19, 2017
0.885.94.094.0-1	OEC-31 CW – L1 – Purge System	1	Oct. 16, 2017
0.885.94.094.0-2	OEC-31 CCW – L1 – Purge System	1	Oct. 16, 2017
0.885.94.191.0-1	OEC-32 L2 Vaporizer Area	1	Nov. 27, 2017
0.885.94.191.0-2	OEC-32 L3 Vaporizer Area	1	Nov. 21, 2017
0.885.94.192.0-1	OEC-32 Turbines Area	1	Oct. 17, 2017
0.885.94.192.0-2	OEC-32 ABB Generator	1	July 6, 2017
0.885.94.193.0-1	OEC-32 L2 Condensers Area	1	Oct. 17, 2017
0.885.94.193.0-2	OEC-32 L3 Condensers Area	1	Nov. 27, 2017
0.885.94.193.0-3	OEC-32 L2 Feed Pumps Area	1	Oct. 18, 2017
0.885.94.193.0-4	OEC-32 L3 Feed Pumps Area	1	Oct. 18, 2017
0.885.94.081.0	OEC-31 L1 Feed Pump Plan 52	1	July 6, 2017
0.885.94.096.0-1	OEC-31 L1 Lubrication Oil System	1	July 6, 2017
0.885.94.096.0-2	OEC-31 L1 Lubrication Oil System	1	Sept. 1, 2017
0.885.94.097.0	OEC-31 L1 Seal Oil System	1	July 6, 2017
0.885.94.098.0-2	OEC-31 L1 Generator Cooling Water System	1	Aug. 22, 2017
0.885.94.098.0-2	H2S Filtration System	1	Oct. 16, 2017
0.885.94.099.0	OEC-31 Instrument Air Supply	1	Oct. 19, 2017
0.885.94.181.0	OEC-32 L1/L2 Feed Pump Plan 52	1	July 6, 2017
0.885.94.196.0-1	OEC-32 Lubrication Oil System	1	July 6, 2017
0.885.94.196.0-2	OEC-32 Lubrication Oil System	1	Sept. 10, 2017
0.885.94.197.0	OEC-32 Seal Oil System	1	July 6, 2017
0.885.94.198.0-1	OEC-32 Generator Cooling Water System	1	Aug. 20, 2017
0.885.94.198.0-2	H2S Filtration System	1	Oct. 18, 2017
0.885.94.199.0	OEC-32 Instrument Air Supply	1	Oct. 18, 2017
7.005.92.015.0-1	Sheet List and Index	1	Dec. 9, 2014
7.005.92.015.0-2	P&ID Symbols	1	March 18, 2012
7.005.92.015.0-3	P&ID Symbols	1	Dec. 9, 2014
7.005.92.015.0-4	P&ID Symbols	1	Dec. 9, 2014
7.005.92.015.0-5	P&ID Symbols	1	Dec. 9, 2014

Specifications:

Specification No	Title	Revision	Date
0.863.50.151.1	McGinness Hills 3 Geothermal Project Piping Material Specification	4	Nov. 7, 2017
21.1.8.445	Welding of Process and Pressure Piping Onsite	0	Nov. 6, 2016

Calculations:

Calculation No	Title	Revision	Date
-	McGinness Hills 3 Geothermal Project Level 1 Vaporizer Relief Valve Sizing	2	Nov. 25, 2017
-	McGinness Hills 3 Geothermal Project Level 1, CW/CCW Vaporizer Relief Valve Sizing	2	Nov. 25, 2017
-	McGinness Hills 3 Geothermal Project Level 2 Vaporizer Relief Valve Sizing	3	Nov. 30, 2017
-	McGinness Hills 3 Geothermal Project Level 2 Condenser Relief Valve Sizing	2	Nov. 25, 2017
-	McGinness Hills 3 Geothermal Project Level 3 Vaporizer Relief Valve Sizing	3	Nov. 30, 2017
-	McGinness Hills 3 Geothermal Project Level 3 Condenser Relief Valve Sizing	2	Nov. 25, 2017
-	McGinness Hills 3 Geothermal Project OEC 31 Motive Fluid Storage Tank Relief Valve Sizing	2	Nov. 25, 2017
-	McGinness Hills 3 Geothermal Project OEC 32 Motive Fluid Storage Tank Relief Valve Sizing	2	Nov. 25, 2017
-	McGinness Hills 3 Geothermal Project Piping and Reinforcement Calculations	0	Nov. 7, 2017

Special Use Permit: Lander County, APN 005-370-03 (Special Use Permit), Dec. 13, 2017

Public Review Process: The applicant entered public review on December 15, 2017. The period for public comment ended on January 15, 2018. No comments were received.

Note that this permit to construct is issued under the authority of the Nevada Division of Environmental Protection pursuant to NAC 459.953467. This is a separate authority from the local building and fire departments. This permit does not relieve Tungsten Geothermal of the obligation to obtain all necessary permits from other agencies prior to proceeding with construction.

Any modification in the construction of this new process that causes the alteration of any document, drawing or specification must be reflected in the pre-startup safety review conducted pursuant to NAC 459.95425.

Sincerely,



Kelly J. Thomas

Supervisor

Bureau of Air Pollution Control

Nevada Division of Environmental Protection

KJT/al

Certified Mail #

Enclosures: Permit to Construct Correspondence 03

A1271 McGinness Hills 3 Geothermal Project

Permit to Construct

January 16, 2018

Page 4 of 4

Ecc: Jeffrey Kinder, P.E., Deputy Administrator
Mark Zusy, P.E., Senior Process Engineer, Ormat
Sean O'Shea, Regional Manager, Ormat
John Christiansen, Plant Manager, Ormat
Roger James, Chief, Austin Volunteer Fire Department
Doug Mills, Lander County Commissioner
Arthur Clark III, Lander County Commissioner
Patsy A. Waits, Lander County Commissioner
Judie Allan, Lander County Commissioner
Sean Bakker, Lander County Commissioner
Anna Penola, Lander County Building Official
Keith Westengard, Chair Lander County LEPC
Ron Unger, Lander County Sheriff
Marc Stewart, Industrial Hygiene Supervisor, OSHA



United States Department of the Interior
BUREAU OF LAND MANAGEMENT

Idaho State Office
1387 South Vinnell Way
Boise, Idaho 83709-1657



DEC 21 2017

In Reply Refer To:
1610 (931)

Dear Agency,

In accordance with the National Environmental Policy Act (NEPA), the Bureau of Land Management (BLM) Idaho, Nevada, Utah, Oregon/Washington, and California State Offices are planning to prepare two Programmatic Environmental Impact Statements (PEISs), one for Fuel Breaks across the Great Basin Region and eastern Washington and the other for Fuels Treatments and Habitat Restoration. The PEISs are being prepared in response to the recent Great Basin BLM-approved Resource Management Plan Amendments, the Fire and Invasives Assessment Tools, and Secretarial Order 3336 (Rangeland Fire Prevention, Management and Restoration).

This effort is part of the BLM's commitment to address fire and noxious/invasive weed infestations on public lands that are reducing the productivity of these iconic western landscapes. This process is not tied to the land use planning effort that BLM Idaho is starting in response to Secretarial Order 3353.

In the spirit of cooperative consultation and collaborative public involvement, the Idaho, Nevada, Utah, Oregon/Washington, and California BLM State Offices hereby invite your agency to become a Cooperating Agency for these NEPA processes. The Council on Environmental Quality's regulations (40 CFR 1501.6 and 1508.5) implementing NEPA allow Federal agencies (as lead agencies) to invite Tribal, state, and local governments, as well as other Federal agencies, to serve as Cooperating Agencies in the preparation of EISs. Cooperating Agency status provides the opportunity for us to work collaboratively to enhance the BLM's planning efforts. As an agency potentially affected by the proposed activities, this letter invites you to participate in the PEIS processes as a Cooperating Agency. Specific, on-the-ground knowledge of sagebrush habitat and obligate species, wildland fire and fire behavior; invasive and noxious weed species; transportation routes; and land restoration practices, qualifies you as having special expertise and therefore a candidate as a Cooperating Agency.

At a minimum, agencies, governments and the public have participation opportunities, such as attending public meetings, and reviewing and commenting on the draft and final PEIS. Being a Cooperating Agency affords you the opportunity to take on additional roles and responsibilities beyond these basic participation opportunities. As a Cooperating Agency you may agree to contribute staff to review the PEIS analysis of a discipline for which you have special expertise

or jurisdiction by law, potentially host public meetings, participate in any needed meetings or conference calls, and fund your own participation.

If you elect to become a Cooperating Agency for either one or both of the PEISs, the BLM will provide a Memorandum of Understanding (MOU) for your review and approval. The MOU defines and explains expectations and time commitments, such as providing an agency representative to attend meetings to accomplish tasks specified in the MOU. The BLM anticipates several meetings or conference calls over the next 12 months to complete the NEPA process. Specific timelines and deadlines to review and provide comments on any documents will assist us in moving the process forward.

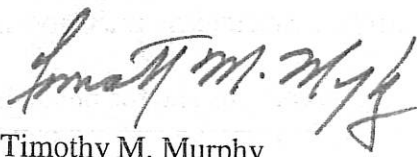
To assist in your decision regarding this invitation, specific information concerning Cooperating Agency relationships is available at <https://www.blm.gov/programs/planning-and-nepa>. Whether you elect to become a Cooperating Agency or not, we will afford your agency ample opportunities to participate in the NEPA process.

We would be happy to discuss and provide an overview of materials to date for you and/or your staff members. Should you elect to become a Cooperating Agency, you will work closely with the BLM throughout the PEIS processes. With Cooperating Agency status, you do not waive your rights to protest or appeal the PEIS Records of Decision.

We cordially request a response, either verbally or in writing, regarding your interest in Cooperating Agency status to the contact provided below, as soon as practicable. Establishing Cooperating Agency status via a MOU is most beneficial if done early in the planning process. Upon confirmation, the BLM will provide you with an MOU for review that describes the respective roles, responsibilities, and timelines. We also need a point of contact to finalize the MOU, as well as the name of the agency representative for the planning process. The BLM will also schedule an informational cooperators' call, date to be determined, to introduce our partners to the proposals.

If you have any questions regarding Cooperating Agency status, would like to schedule a project overview, or require any additional information concerning opportunities available for your agency to participate in the PEIS processes, please contact Sheila D. Lehman, Idaho Regional Support Team Planning and Environmental Coordinator, at (208) 373-3837 or via email at sdlehman@blm.gov. Thank you for your interest in the NEPA process and management of your public lands. We look forward to working with you as we proceed through the NEPA process.

Sincerely,



Timothy M. Murphy
BLM Idaho State Director



Elko County Board of Commissioners

540 Court Street, Suite 101 • Elko, Nevada 89801

775-738-5398 Phone • 775-753-8535 Fax

www.elkocountynv.net

Commissioners

Delmo Andreozzi

Demar Dahl

Cliff Eklund

Jon Karr

Rex Steninger

Elko County Manager

Robert K. Stokes

Executive Assistant

Michele Petty

January 11, 2018

Lander County Board of Commissioners
Attn: Keith Westengard
50 State Route 305
Battle Mountain, NV 89820

Dear Board of Commissioners:

Elko County is pleased to announce that Delmo Andreozzi has been named the Chair of the Elko County Board of Commissioners for 2018 and Rex Steninger the Vice Chair.

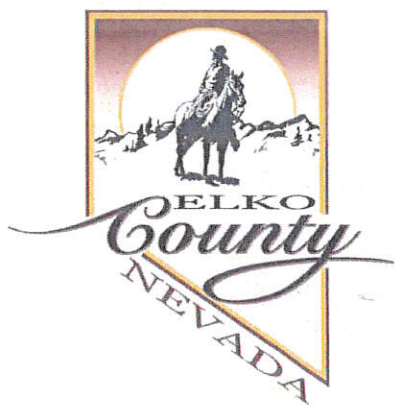
As a reminder our Commission meetings, as well as other Boards meetings, can be viewed live on our website. You can also reach our Commission members and staff through the website as well.

Also for your information, a schedule of the 2018 Commission meeting dates has been enclosed. We look forward to working with you throughout the new year.

Respectfully,

Robert K. Stokes
Elko County Manager

cc: Elko County Commissioners



Elko County Board of Commissioners 2018 Regular Meeting Schedule

The Elko County Commission generally meets the first Wednesday and Thursday and the third Wednesday of each month. Occasionally, meeting dates are moved to address scheduling conflicts.

**All Regular Meetings at 1:30 p.m. (Pacific Time) at
Nannini Administration Building
540 Court Street, Suite 102
Elko, Nevada**

1st Week Meetings

January 3 and 4
February 7 and 8
March 7 and 8
April 4 and 5
May 2 and 3
June 6 and 7
July 11 and 12
August 1 and 2
September 5 and 6
October 3 and 4
November 7 and 8
December 5

Mid-month Meetings

January 17
February 21
March 21
April 18
May 16
June 20
July 18 – Tentative Mtn. City Mtg.
August 15
September 19
October 17

**Dates Are Set in January 2018 – Changes may occur as the year progresses.
Please contact the County Manager's Office for confirmation at 775-738-5398.**



Nevada Association of Counties

304 South Minnesota Street
Carson City, NV 89703

775-883-7863
www.nvnaco.org

January 10, 2018

Mr. Keith Westergard
Lander County
315 S. Humboldt St.
Battle Mountain, NV 89820

Mr. Westergard,

Thank you for Lander County's Membership dues for 2018. Your ongoing support for NACO is greatly appreciated and helps us provide important educational programs, advocacy and other services for not only Lander County but all of Nevada's counties.

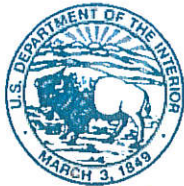
We look forward to your participation in NACO this year.

Respectfully,

A handwritten signature in black ink, appearing to read "Dagny Stapleton", is written over a faint circular stamp.

Dagny Stapleton
Executive Director

DS/ae



United States Department of the Interior



BUREAU OF LAND MANAGEMENT
Mount Lewis Field Office
50 Bastian Road
Battle Mountain, Nevada 89820
Phone: 775-635-4000 Fax: 775-635-4034
<http://www.blm.gov/nevada>

In Reply Refer To:

3200 (NVB0100)

NVN-083966

NVN-083967

NVN-84268X

DOI-BLM-NV-B010-2017-0048-EA

JAN 7 2018

Dear Interested Public:

The Bureau of Land Management, Mount Lewis Field Office, has completed its analysis of Ormat Inc.'s proposal for an expansion to their McGinness Hills Geothermal Facility. This newest expansion is being referred to as 'Phase III' and will consist of access roads, a pipeline, a power plant, wells and transmission line. Total new disturbance for this expansion is estimated at 42 acres, as the majority of work will be completed on the previously analyzed 'Phase I' and 'Phase II' footprint.

The Decision Record (DR) allows operations to begin at the Phase III project site. The final Environmental Assessment included extensive coordination with the Nevada Department of Wildlife, as well as, U.S. Fish and Wildlife Service, U.S. Geological Survey, tribal governments and other interested parties. Alternatives in the EA examined the expansion's range of potential issues like air quality, cultural resources, wildlife and wildlife habitat, Native American religious concerns, threatened and endangered species, minerals, noise, grazing management, access and land use, and social and economic values.

Including the Proposed Action's 42 acres, disturbance would total 147 acres, which is less than the currently authorized disturbance acreage. Therefore, the Proposed Action is a re-categorization and re-distribution of previously authorized disturbance acreage for the construction of Phase III, with no increase in the total authorized acreage. The proposed production wells would have a total depth of approximately 7,000 feet. A net total of 48 megawatts is expected to be generated by the Project.

The EA, DR and other relevant documents are available on the BLM ePlanning webpage at <https://go.usa.gov/xnjb8> and hardcopies of these documents are available for review at the MLFO at the above address during regular business hours, 7:30 a.m. to 4:30 p.m., Monday through Friday.

The first portion of the McGinness Hills geothermal plant, located roughly 70 miles south of Battle Mountain, was established in July, 2012 and the facilities have been producing clean energy ever since.

If you have any questions or require clarification on this EIS, please call Kevin Hurrell, Planning and Environmental Coordinator at (775) 635-4000.

Sincerely,

Jon D. Sherve
Mount Lewis Field Office
Field Manager



United States Department of the Interior



BUREAU OF LAND MANAGEMENT
Battle Mountain District Office
50 Bastian Road
Battle Mountain, Nevada 89820
Phone: 775-635-4000 Fax: 775-635-4034
<http://www.blm.gov/nevada>

In Reply Refer To:
3100 (NVB0000)
DOI-BLM-NV-B020-2018-0017-EA

JAN 16 2018

Dear Interested Public:

Pursuant to the National Environmental Policy Act (NEPA) and Council on Environmental Quality regulations for implementing NEPA, and in accordance with the Oil & Gas Leasing Reform Act mandated in 2010, the Bureau of Land Management (BLM) Battle Mountain District Office (BMDO) has prepared an Environmental Assessment (EA) which analyzes the impacts of a proposed June 2018 Competitive Oil and Gas Lease Sale.

The BLM received nominations for 166 parcels of public land to offer for leasing, totaling approximately 313,715 acres. The EA currently analyzes two alternatives; however, additional alternatives may be incorporated following the public comment period. The two alternatives analyzed are:

- **Proposed Action:** All 166 proposed lease parcels would be included in the June 12, 2018 Competitive Lease Sale. Appropriate stipulations and other resource protection measures are identified for each parcel.
- **No Leasing Alternative:** No Battle Mountain District parcels would be offered for lease sale in June 2018.

The EA can be viewed on the BLM NEPA Register Page at Goo.gl/LGbo2o. Written comments will be accepted until February 15, 2018 at 4:30 P.M. and can be submitted to the above address or to the Tonopah Field Office at P.O. Box 911, Tonopah, NV 89049; or emailed to BLM_NV_BMDO_2018OilandGasLeaseEA@blm.gov. Before including your address, phone number, e-mail, or other personal identifying information in your comment, you should be aware that your entire comment – including your personal identifying information – may be made publicly available at any time. While you can ask us in your comment to withhold your personal identifying information from public review, we cannot guarantee that we will be able to do so.

If you have any questions please contact Joy Fatooh, Planning and Environmental Coordinator, at (775) 482-7835.

Sincerely,



Douglas W. Furtado
District Manager