

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

December 13, 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 December 13, 2018 Agenda Notice

*(2) Approval of November 8, 2018 Meeting Minutes

*(3) Approval of November 29, 2018 Meeting Minutes

*(4) Approval of the Payment of Bills

*(5) Approval of Payroll Change Requests

COMMISSIONERS

- *(1) Discussion for possible action regarding the FY 2017/2018 Audit, and all other matters properly related thereto.

Public Comment

- *(2) Discussion and possible action regarding a reconciliation of the FY2017/2018 District Court budget with the Eleventh Judicial District Court, and all other matters properly related thereto.

Public Comment

- *(3) Discussion and possible action to approve/disapprove Proclamation 2018-06 from the Lander County UNCE National Radon Action Month January 2019, and all other matters properly related thereto.

Public Comment

- *(4) Discussion and possible action to approve/disapprove a medical marijuana cultivation facility license, a medical marijuana production facility license, a recreational marijuana cultivation facility license and a recreational marijuana production facility license to Rural Remedies DBA Doc's Apothecary, a pre-qualified applicant located in southern Lander County, and all other matters properly related thereto.

Public Comment

- *(5) Discussion and possible action to approve the proper compensation of all applicable employees of Lander County who observed the "Day of Mourning" declared by the President of the United States on December 5, 2018; further, to make sure we are in compliance with the Union Contract, and all other matters properly related thereto.

Public Comment

AIRPORT

- *(6) Discussion and possible action regarding the hangers at the Battle Mountain Airport and to set a monthly amount to charge for rental of said facilities, and all other matters properly related thereto.

*Public Comment****BOARD APPOINTMENTS***

- *(7) Discussion and possible action to appoint two individuals as trustees to fill two vacancies on the Battle Mountain Hospital Board, seat D and seat E, both at large. The following applicants are up for consideration with recommendation designation attached to two applicants as being the choice of the Battle Mountain General Hospital Board of trustees after interviews:

1. Spencer Roberts-recommended by Board of Trustees;
2. James Holland-recommend by Board of Trustees;
3. Earl Cassorla;
4. Linda Lauritzen;
5. Wendy Naveran;
6. Maria B. Cardenas;
7. Kathleen Conner;
8. Lisa Andre-did not interview;
9. Jean Ingram-did not interview;
10. Claudio T. Cardoza-did not interview;

and all other matters properly related thereto.

*Public Comment****PUBLIC WORKS***

- *(8) Discussion and possible action to approve/disapprove the recommendation for Award of Bid to Hunewill for Northwest Water Main Loop & Gravity Sewer Main 2018 Project in an amount not to exceed \$3,094,570.00, and all other matters properly related thereto.

*Public Comment****COMMISSIONERS***

- *(9) Discussion only regarding the posted speed limit on Muleshoe Road in Battle Mountain, Nevada, and all other matters properly related thereto.

Public Comment

- *(10) Discussion and possible action to approve/disapprove the production of a proclamation for Lander County in support of the 2nd Amendment, and all other matters properly related thereto.

Public Comment

- *(11) Discussion and possible action to approve/disapprove a job description and funding for a paid Fire Chief/Safety Training position for all Lander County Fire Departments, and all other matters properly related thereto.

Public Comment

- *(12) Discussion and possible action to approve/disapprove the Collective Bargaining Agreements, and all other matters properly related thereto.

Public Comment

***CORRESPONDENCE**

- *(13) 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 Manager 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 Manager of said Lander County, Nevada, being duly sworn. says, that on the 7th day of December, 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 Manager



Subscribed and sworn to before me this 7th day of December, 2018

Witness



Name of Agenda: Lander County Board of Commissioners

Date of Meeting: December 13, 2018

Cindy Benson
Lander County Fiscal Officer

LANDER COUNTY COMMISSION MEETING

December 13, 2018

APPROVE

Check #201184


Cindy Benson – Fiscal Officer

COUNTY OF LANDER
BATTLE MOUNTAIN, NEVADA

TETON SIGNS

11/30/18

11/29/18

5159 FA-20

11/28/18 FIRE TRCK GRPHCS

201184

5,865.00

5,865.00

PLEASE DETACH AND FILE

Cindy Benson
Lander County Fiscal Officer

LANDER COUNTY COMMISSION MEETING

December 13, 2018

APPROVE

Check #201179


Cindy Benson – Fiscal Officer

COUNTY OF LANDER
BATTLE MOUNTAIN, NEVADA

BERRY ENTERPRISES

11/30/18

201179

11/29/18
11/29/18

230076
230078

4/26/18 HOOK KITS
4/26/18 INSTALL

77.00
1,440.00

1,517.00

PLEASE DETACH AND FILE

Cindy Benson
Lander County Fiscal Officer

LANDER COUNTY COMMISSION MEETING

December 13, 2018

APPROVE

Check #201168


Cindy Benson – Fiscal Officer

COUNTY OF LANDER
BATTLE MOUNTAIN, NEVADA

LESLIE'S SWIMMING

11/30/18

201168

11/28/18

693-002-10954

11/26/18 CPO COURSE

444.48

444.48

PLEASE DETACH AND FILE

Cindy Benson
Lander County Fiscal Officer

LANDER COUNTY COMMISSION MEETING

December 13, 2018

APPROVE

Check #201167



Cindy Benson – Fiscal Officer

COUNTY OF LANDER
BATTLE MOUNTAIN, NEVADA

MAITE NARVAIZA KOVIS

11/30/18

11/28/18

ADVANCE MEALS

12/5-6/18 CERT POOL OPRTR

201167

92.00

92.00

PLEASE DETACH AND FILE

Cindy Benson
Lander County Fiscal Officer

LANDER COUNTY COMMISSION MEETING

December 13, 2018

APPROVE

Check #201162


Cindy Benson – Fiscal Officer

COUNTY OF LANDER
BATTLE MOUNTAIN, NEVADA

MICHELLE HALL

11/30/18

201162

11/28/18
11/28/18

ADVANCE FUEL
ADVANCE MEALS

12/5-6/18 CERT POOL OPRTR
12/5-6/18 CERT POOL OPRTR

234.35
92.00

326.35

PLEASE DETACH AND FILE

Cindy Benson
Lander County Fiscal Officer

LANDER COUNTY COMMISSION MEETING

December 13, 2018

APPROVE

Check #201154


Cindy Benson – Fiscal Officer

COUNTY OF LANDER
BATTLE MOUNTAIN, NEVADA

BOISE MOBILE EQUIPMENT

11/30/18

201154

11/29/18

18640 FA-20

11/26/18 BM FIRE TRUCK

298,758.22

298,758.22

PLEASE DETACH AND FILE

LANDER COUNTY COMMISSIONERS MEETING
12/13/2018

Agenda Item Number __1__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion for possible action regarding the FY 2017/2018 Audit, and all other matters properly related thereto.

Public Comment:

Background:

Recommended Action:

AGENDA REQUEST FORM

MEETING DATE: December 13, 2018

NAME: Chad Atkinson

ADDRESS: 63 South 300 East #100, St. George, UT 84770

PHONE (H): 435-680-2056 WORK: 435-628-3663 ext 207 FAX: 435-628-3668

WHICH NUMBER SHOULD WE CALL DURING NORMAL BUSINESS HOURS: 435-680-2056

WHO WILL BE ATTENDING THE MEETING: Chad Atkinson

JOB TITLE: HintonBurdick Auditing Firm

SPECIFIC REQUEST TO BE PLACED ON THE AGENDA: To present the Audit for FY17/18.

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

ARE THERE ANY COSTS ASSOCIATED WITH YOUR REQUEST? YES _____ NO X

AMOUNT: \$0

HAS THIS ISSUE BEEN DISCUSSED AT A PRIOR COMMISSION MEETING? YES _____ NO X

WHEN? _____

WILL YOU BE PRESENTING WRITTEN INFORMATION AT THE MEETING? YES X NO _____

HAVE YOU DISCUSSED THIS ISSUE WITH THE AFFECTED DEPT HEAD? YES X NO _____

FOR REVIEW BY:

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

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: _____





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, 2018. 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.

As described in Note 1, the County changed accounting policies related to the application of postemployment benefits other than pensions (OPEB) and pension accounting and financial reporting requirements by adopting GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions and GASB Statement No. 82, Pension Issues, in fiscal year 2018. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the government-wide statement of activities and the statement of revenues, expenses, and changes in net position – proprietary funds as a restatement adjustment to beginning net position.

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.

Management's estimate of other postemployment benefit obligations payable is based on an independent actuarial valuation as of June 30, 2018. 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.

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, 2017, 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 in performing and completing our audit.

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 November 30, 2018.

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,



HintonBurdick, PLLC

November 30, 2018

**Other Items Communicated to Management
For the year ended June 30, 2018**

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, 2018, 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:

2018-003 I-9 and Employee Personnel Files

We noted that one employee file could not be located during the audit. We were unable to verify if an I-9 or W-4 were on file with the County.

Recommendation

We recommend the County keep and maintain all personnel files up to date for compliance with IRS and other oversight agencies.

2018-004 Water and Sewer Fee Penalties

We noted penalties assessed in the water and sewer department are automatically included in water revenues, with the exception of NSF checks, which go to the sewer revenues. Total penalties for FY18 were \$12,502. Although not material in the current year, the amount being added to water revenues over a longer period of time will ultimately result in material amounts.

Recommendation

We recommend the County allocate the penalties to the water and sewer funds instead of including them only in the water fund.

2017-006 Investment Account Earnings and Fair Market Value Allocations - Re-issued

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 - Re-issued

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 – Re-issued

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,



HintonBurdick, PLLC
November 30, 2018



Lander County, Nevada Fiscal Year 2018 Audit Presentation

Presented by
HintonBurdick CPAs and Advisors
December 2018

HintonBurdick.com

Preface

- Thanks to the County's staff
- Letter of transmittal
- Management's discussion and analysis (MDA)

Audit Reports

- Independent auditors report – page 1
- Report on Internal Controls over Financial Reporting and On Compliance – page 133
 - 2 significant deficiencies cleared from 2017
 - 1 new material weakness, 1 material weakness reissued, and 2 reissued significant deficiencies from fiscal year 2017
- Report on Compliance with Statutes and Administrative Code – page 135
 - 4 compliance issues cleared from 2017
 - 1 new compliance issue

Findings and Recommendations

Internal Controls

- 2018-001 Misstatements and Audit Adjustments
- 2017-001 Bank Reconciliations
- 2016-003 Segregation of Duties in Small Departments
- 2016-005 Credit Card Internal Controls

Findings and Recommendations

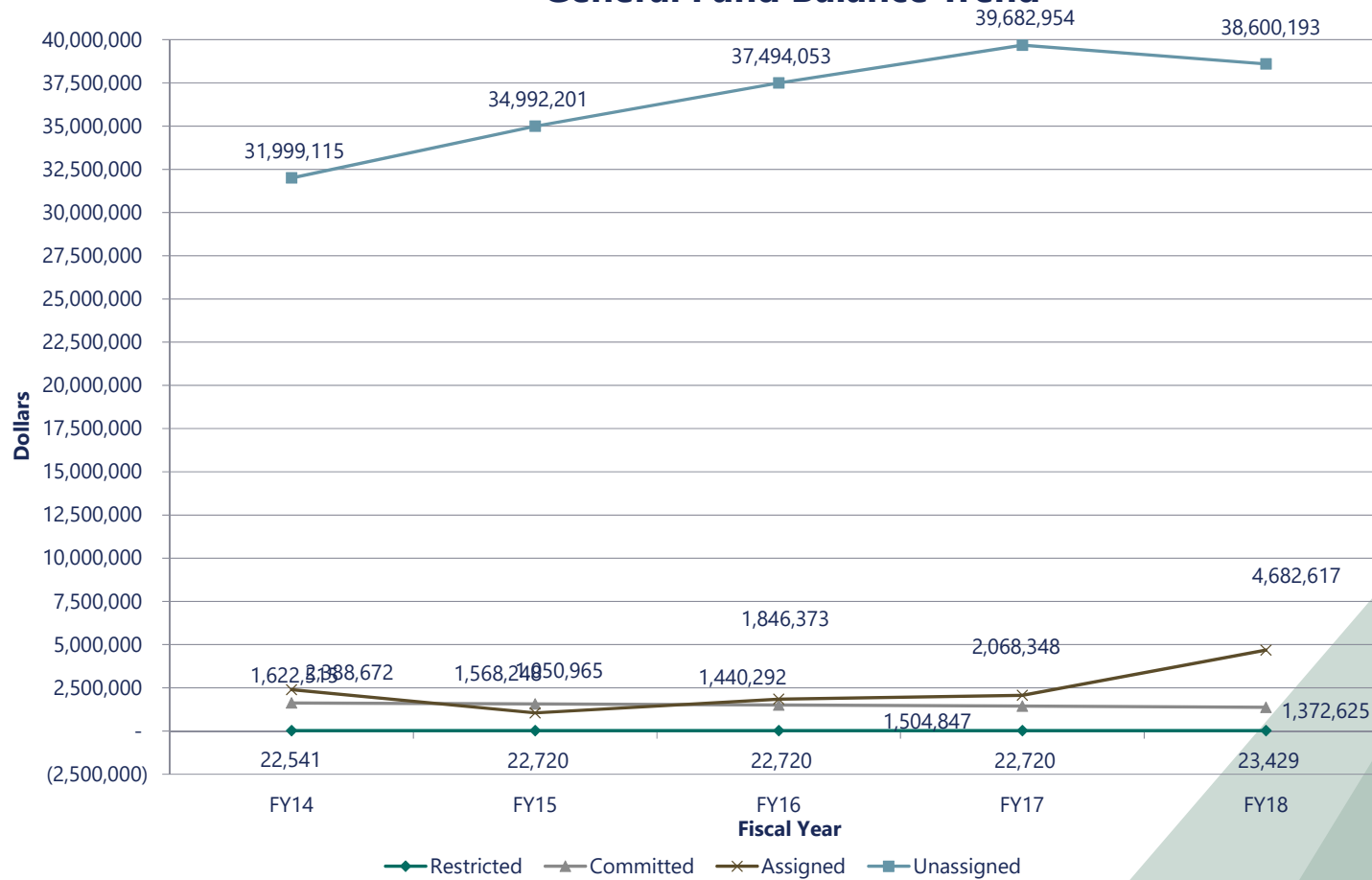
Compliance and Other Matters

- 2018-002 Final Budget Adoption
- 2017-005 Purchasing Requirements

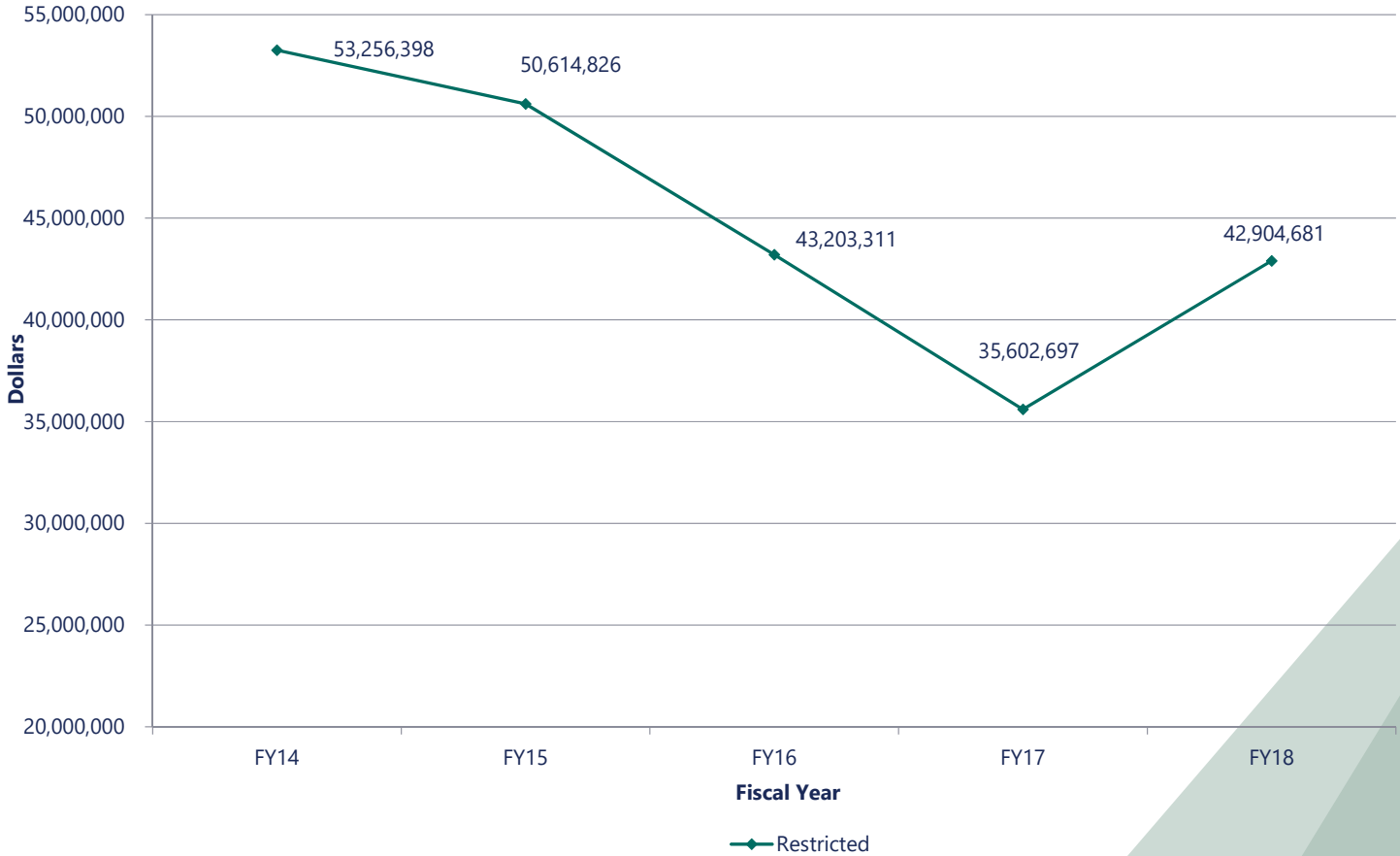
Financial Highlights

- Changes in fund balances - page 18
- Changes in net position – page 21
- Review of fund balance and net position
 - Assets – liabilities = fund balance or net position

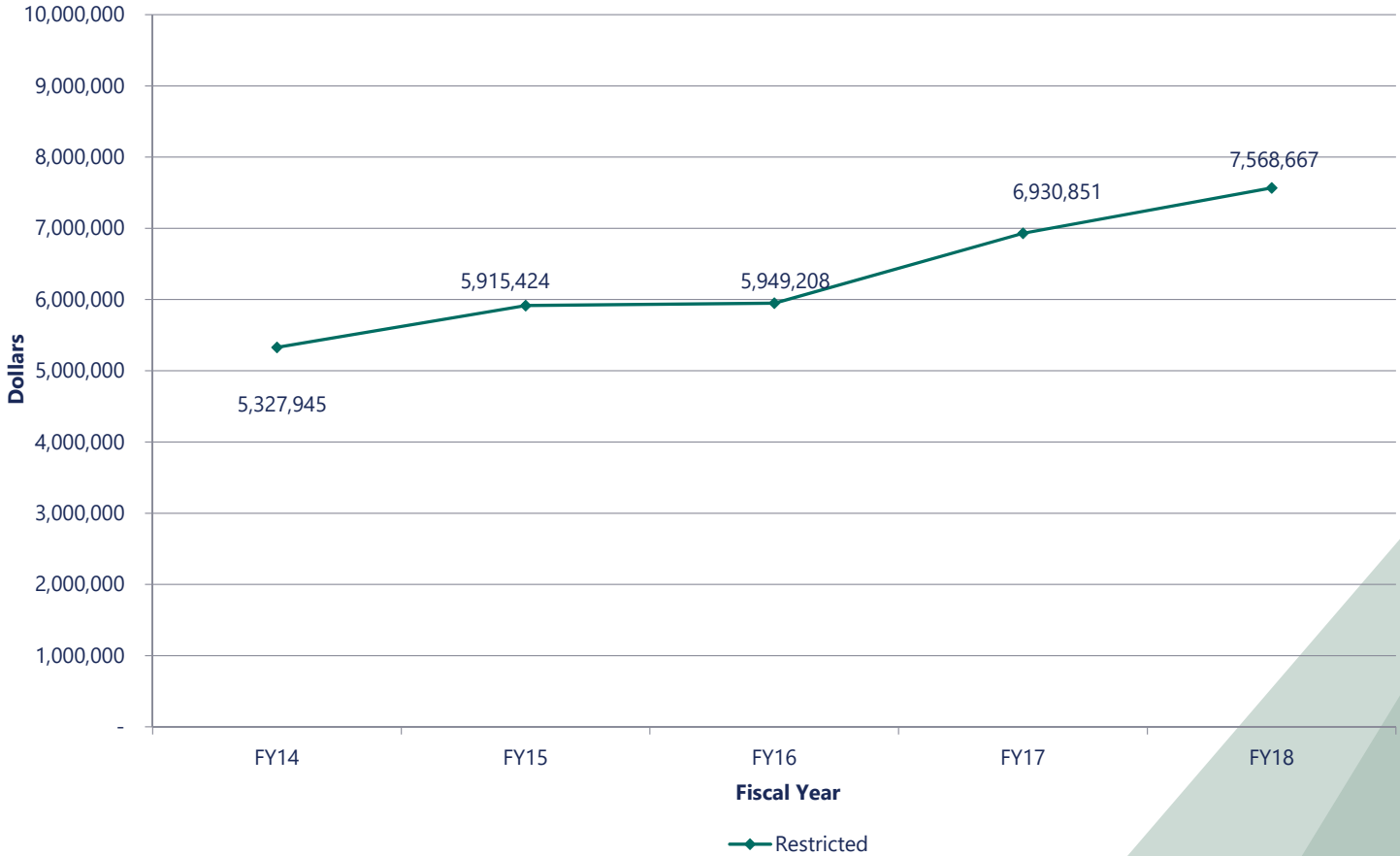
General Fund Balance Trend



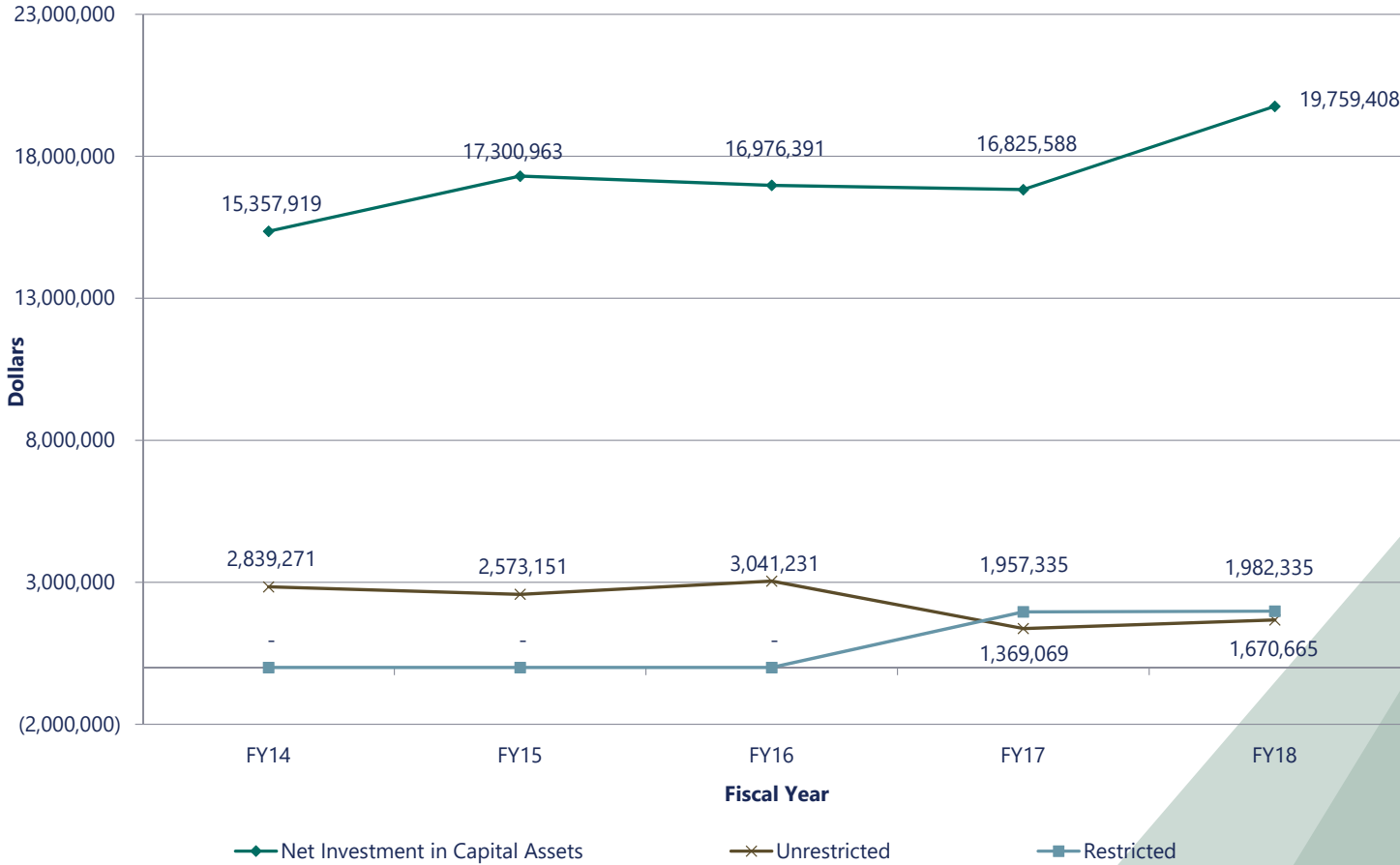
CCP (Construction of Capital Projects) Fund Balance Trend



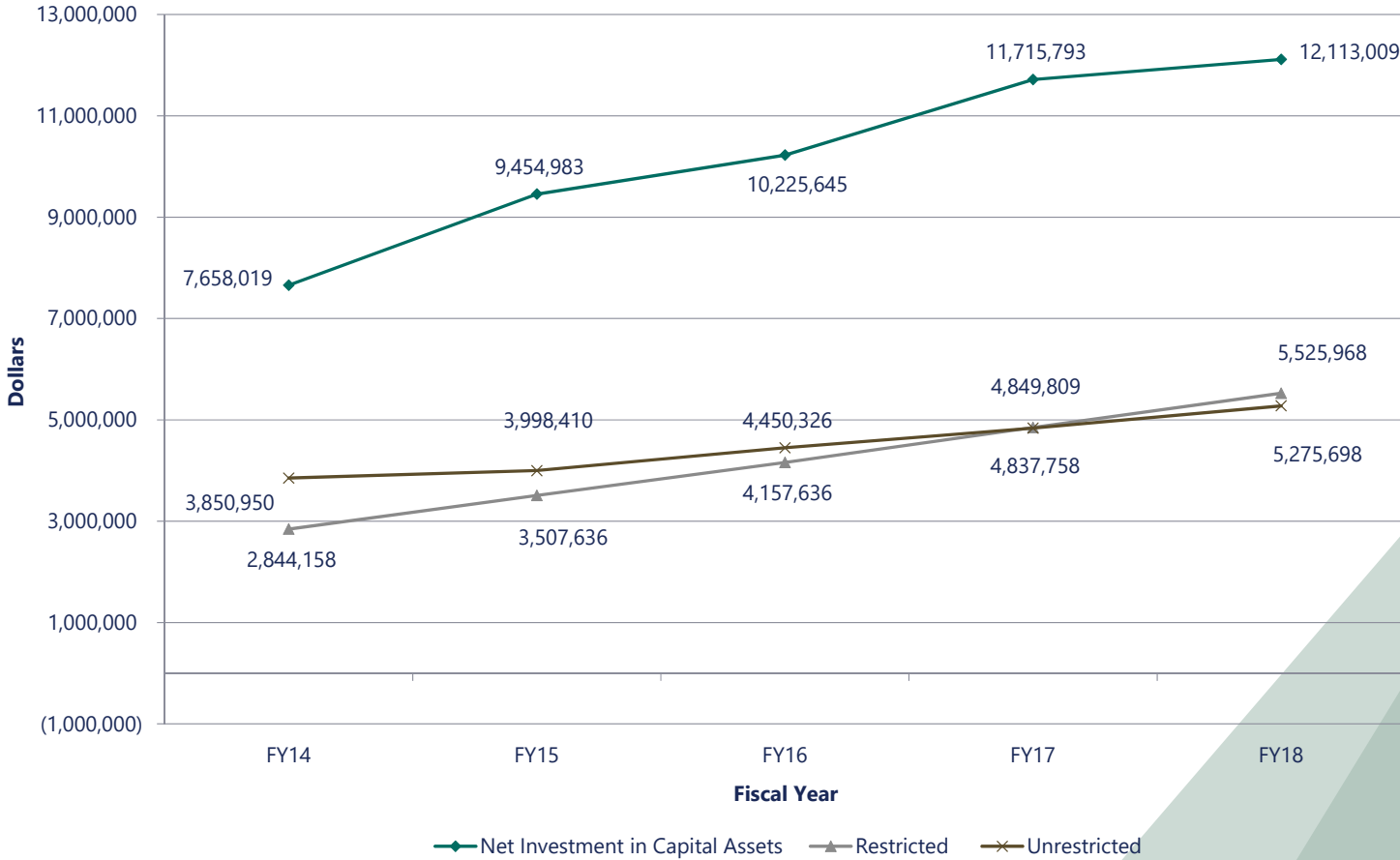
State Medical Indigent Fund Balance Trend



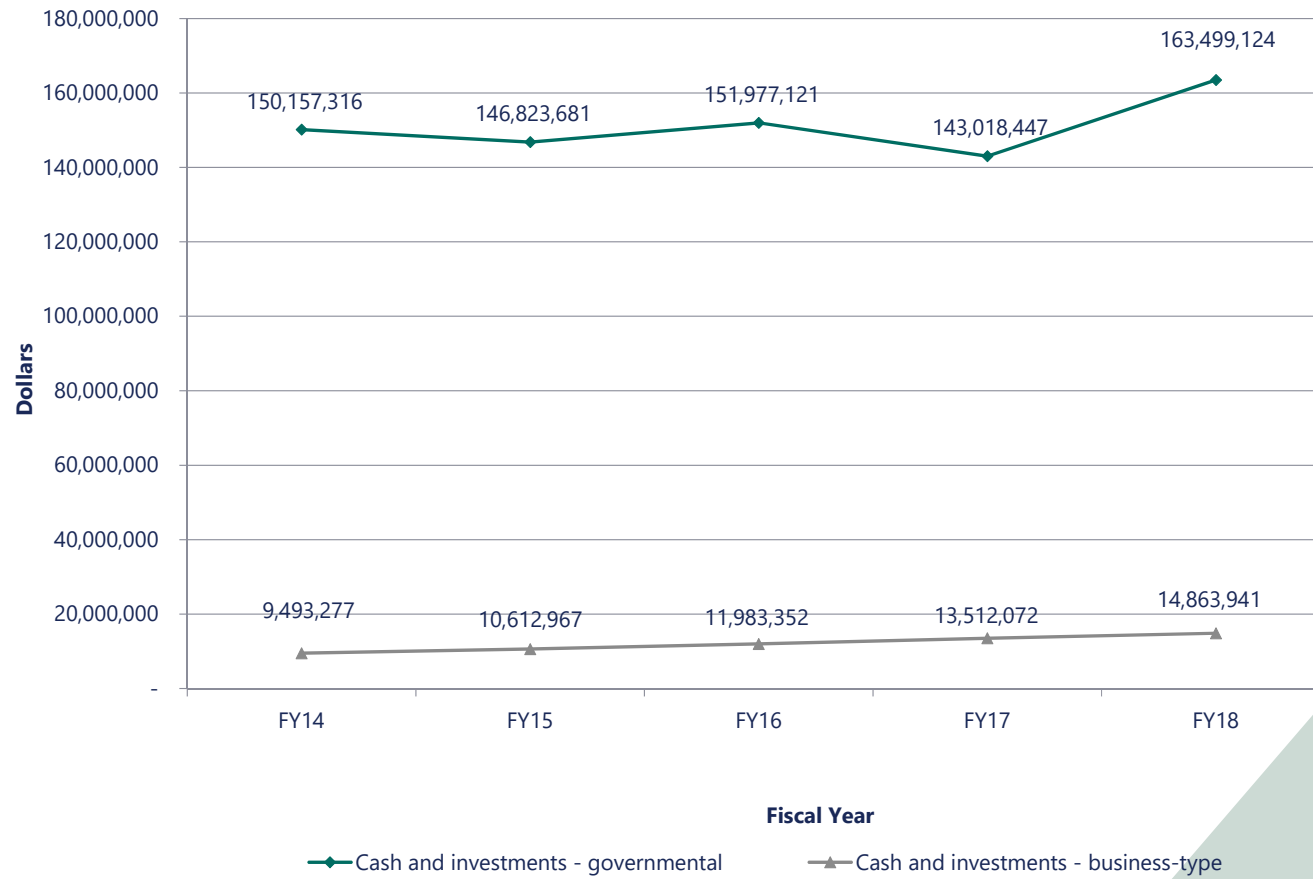
Battle Mountain Water Net Position Trend



Battle Mountain Sewer Net Position Trend



Cash Balance Trends



Questions?

Chad B. Atkinson, CPA
Audit Partner

Office: (888) 566-1277 ext. 207

E-mail: catkinson@hintonburdick.com

Or

Jeff Bauer, CPA
Audit Manager

Office: (888) 566-1277 ext. 254

E-mail: jbauer@hintonburdick.com



HINTON BURDICK
CPAs & ADVISORS ▶



LANDER COUNTY
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
WITH REPORT OF
CERTIFIED PUBLIC ACCOUNTANTS

LANDER COUNTY

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LANDER COUNTY

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Lander County

50 State Route 305

Battle Mountain, Nevada 89820

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



November 30, 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, 2018.

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

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FINANCIAL SECTION

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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, 2018, 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, 2018, 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.

Changes in Accounting Principle

As described in Note 1 to the financial statements, in fiscal year 2018, the County implemented the provisions of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions and GASB Statement No. 82, Pension Issues. Our opinion is not modified with respect to these matters.

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 OPEB, 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 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 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, and the schedule of fees imposed subject to the provisions of NRS 354.5989 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 November 30, 2018, 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.

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

HintonBurdick, PLLC
St. George, Utah
November 30, 2018

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LANDER COUNTY
Management's Discussion and Analysis
June 30, 2018

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, 2018 provides an overview of the financial activities, financial performance and financial position of these entities as of June 30, 2018.

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 \$24.8 million or 9.8% as a result of this year's operations. Net position of our business – type activities increased by \$4.8 million, or 11.4%, and net position of our governmental activities increased by \$20 million, or 9.5%.
- During the year, the County had expenses for governmental activities that were \$18.5 million more than the \$4.3 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 \$1.4 million in FY 17-18. 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 \$679,709 down 2.26% from FY 16-17. 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, 2018. 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	
	2018	2017	2018	2017	2018	2017
Current and other assets	\$ 164,883,480	\$ 144,755,792	\$ 15,176,170	\$ 13,789,201	\$ 180,059,650	\$ 158,544,993
Capital assets	86,544,976	85,828,605	31,890,602	28,595,937	118,435,578	114,424,542
Total assets	251,428,456	230,584,397	47,066,772	42,385,138	298,495,228	272,969,535
Deferred outflows of resources	2,004,782	2,814,823	64,308	96,314	2,069,090	2,911,137
Long-term liabilities outstanding	13,964,977	14,428,251	-	495,404	13,964,977	14,923,655
Other liabilities	4,959,854	4,010,534	521,956	135,283	5,481,810	4,145,817
Total liabilities	18,924,831	18,438,785	521,956	630,687	19,446,787	19,069,472
Deferred inflows of resources	2,148,370	1,657,633	68,709	56,720	2,217,079	1,714,353
Net position:						
Net investment in capital assets	86,544,976	85,828,605	31,890,602	28,595,937	118,435,578	114,424,542
Restricted	59,914,050	53,518,044	7,508,303	6,807,144	67,422,353	60,325,188
Unrestricted	85,901,011	73,956,153	7,141,510	6,390,964	93,042,521	80,347,117
Total net position	\$ 232,360,037	\$ 213,302,802	\$ 46,540,415	\$ 41,794,045	\$ 278,900,452	\$ 255,096,847

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 \$278.9 million at June 30, 2018. A large portion of net position, 42.5%, 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, 24.2% 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 \$93 million may be used to meet the government's ongoing obligations to citizens and creditors. At June 30, 2018, 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 \$20 million, thereby accounting for 80.7% of the total growth of the net position of Lander County. Business-type activities increased the County's net position by \$4.8 million accounting for 19.3% 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	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program revenues:						
Charges for services	\$ 3,093,771	\$ 2,474,736	\$ 1,494,191	\$ 1,480,699	\$ 4,587,962	\$ 3,955,435
Operating grants and contributions	505,087	434,311	-	-	505,087	434,311
Capital grants and contributions	746,293	1,274,999	-	-	746,293	1,274,999
General revenues:						
Taxes	16,973,246	16,933,182	679,709	695,415	17,652,955	17,628,597
State gaming licenses	134,621	137,003	-	-	134,621	137,003
Net proceeds from mines	25,851,885	16,728,988	-	-	25,851,885	16,728,988
Unrestricted investment earnings	(274,098)	(391,864)	183,927	139,850	(90,171)	(252,014)
Other revenue/(expense)	73,222	190,747	-	-	73,222	190,747
Total revenues	47,104,027	37,782,102	2,357,827	2,315,964	49,461,854	40,098,066
Expenses:						
General government	7,826,601	6,863,522	-	-	7,826,601	6,863,522
Judicial	2,167,934	1,911,717	-	-	2,167,934	1,911,717
Public safety	5,366,521	5,493,780	-	-	5,366,521	5,493,780
Public works	3,359,560	3,563,890	-	-	3,359,560	3,563,890
Health and sanitation	528,594	489,273	-	-	528,594	489,273
Welfare	1,494,167	930,974	-	-	1,494,167	930,974
Culture and recreation	2,070,107	1,463,333	-	-	2,070,107	1,463,333
Community support	89,300	146,900	-	-	89,300	146,900
Intergovernmental	(2,450)	42,877	-	-	(2,450)	42,877
Water	-	-	876,789	929,566	876,789	929,566
Sewer	-	-	762,906	778,867	762,906	778,867
Communication Site	-	-	46,161	41,101	46,161	41,101
Total expenses	22,900,334	20,906,266	1,685,856	1,749,534	24,586,190	22,655,800
Increase(Decrease) in net position before transfers and contributions	24,203,693	16,875,836	671,971	566,430	24,875,664	17,442,266
Transfers	(4,111,164)	(2,105,092)	4,111,164	2,105,092	-	-
Increase(decrease) in net position	20,092,529	14,770,744	4,783,135	2,671,522	24,875,664	17,442,266
Net position, beginning	213,302,804	198,532,058	41,794,045	39,122,523	255,096,849	237,654,581
Restatement adjustments	(1,035,296)	-	(36,765)	-	(1,072,061)	-
Net position, ending	\$ 232,360,037	\$ 213,302,802	\$ 46,540,415	\$ 41,794,045	\$ 278,900,452	\$ 255,096,847

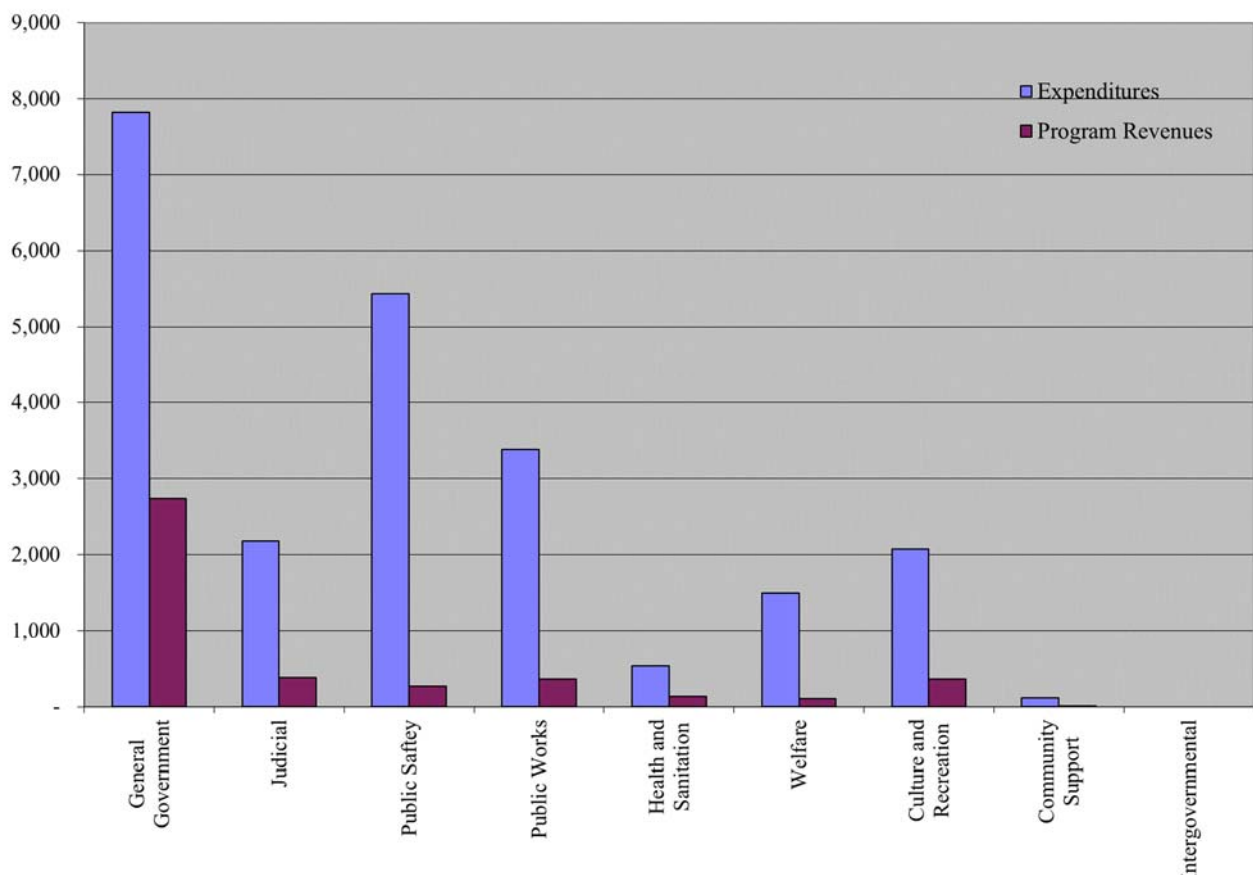
Total revenues: General revenue mainly comprised of various taxes and investment earnings represented 88.2% of total revenue. Program revenues are revenues directly related to service activities of a function and include charges for services, grants and contributions, and related investment earnings, when restricted for use in programs.

Program Expenses and Revenues for Governmental Activities

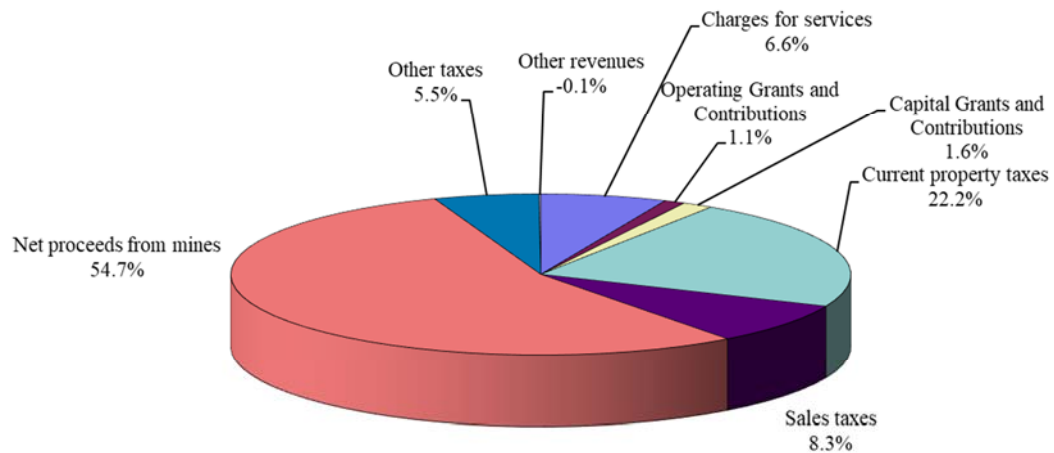
The following table presents program expenses and revenues for governmental activities. To aid in the understanding of the Statement of Activities, some additional explanation is given. Of particular interest is that the format is significantly different than a typical Statement of Revenues, Expenses, 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)



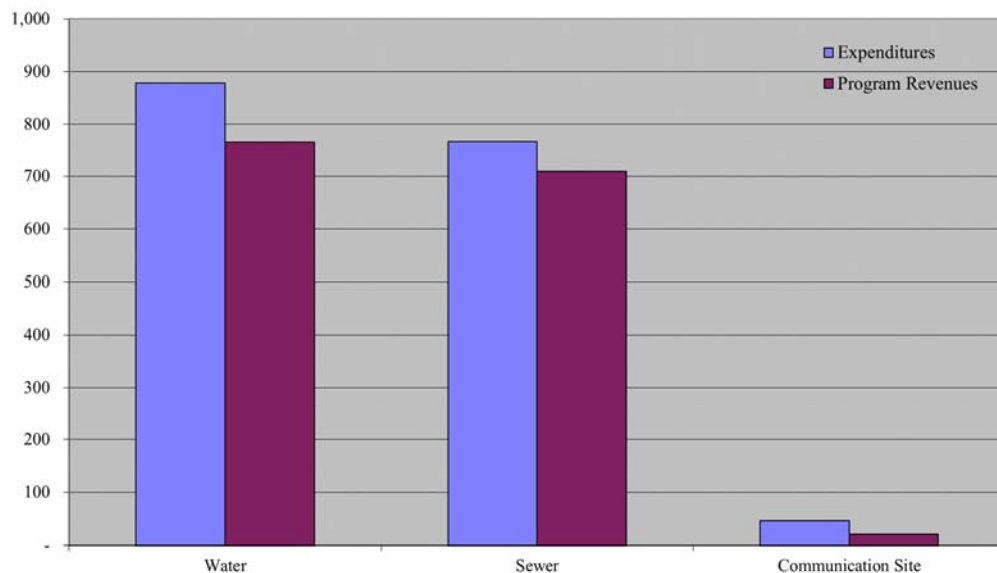
Revenue By Source - Governmental Activities



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 \$159.9 million, an increase of \$19.2 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 \$38.6 million. As a measure of liquidity, it is useful to compare the unassigned fund balance to total fund expenditures. Unassigned fund balance represents 316.6% 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 \$42.9 million, an increase of \$7.3 million from the prior fiscal year. This increase was derived from an increase in net proceeds from mines. Portions of these funds will be designated for construction of the Battle Mountain Levee Project.

The State Medical Indigent Fund was established to account for the ad valorem revenue from the state medical and accident indigent property tax levies pursuant to NRS428.285. The ending fund balance is \$7.5 million, an increase of \$637,816 from the prior fiscal year. This increase was derived from an increase in net proceeds of mines.

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 2017-2018 operating loss for the water system was (\$112,670) and net position of the fund increased by \$3.3 million. The operating loss for the sewer system was (\$53,634) and net position of the fund increased by \$1.5 million.

General Fund Budgetary Highlights

Functions represent the legal level of budgetary control. The final budget appropriation was \$15,954,386 which was \$85,544 more than the original approved budget. Actual expenditures were 75.9% 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, 2018 is \$118.4 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 3.5%

This year's 3.5% 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 42 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, 2018

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and investments	\$ 163,499,124	\$ 7,355,638	\$ 170,854,762
Receivables (net of allowance for uncollectibles)	1,383,958	292,939	1,676,897
Inventory	398	19,290	19,688
Restricted cash	-	7,508,303	7,508,303
Capital assets not being depreciated			
Land	2,582,603	162,596	2,745,199
Construction in progress	3,570,630	3,875,205	7,445,835
Capital assets being depreciated, net of accumulated depreciation			
Equipment and vehicles	8,559,300	273,733	8,833,033
Improvements other than buildings	9,989,134	26,862,035	36,851,169
Buildings	37,913,869	717,033	38,630,902
Infrastructure	23,929,440	-	23,929,440
Total assets	<u>251,428,456</u>	<u>47,066,772</u>	<u>298,495,228</u>
Deferred Outflows of Resources			
Deferred outflows related to pensions	1,939,428	62,002	2,001,430
Deferred outflows related to OPEB	65,354	2,306	67,660
Total deferred outflows of resources	<u>2,004,782</u>	<u>64,308</u>	<u>2,069,090</u>
Liabilities			
Accounts payable and other current liabilities	4,726,159	81,268	4,807,427
Unearned revenue	7,570	-	7,570
Due to other governments	1,760	-	1,760
Noncurrent liabilities:			
Due within one year	224,365	-	224,365
Due in more than one year	274,224	-	274,224
Net pension liability	12,788,144	408,834	13,196,978
Other postemployment benefits obligation	902,609	31,854	934,463
Total liabilities	<u>18,924,831</u>	<u>521,956</u>	<u>19,446,787</u>
Deferred Inflows of Resources			
Deferred inflows related to pensions	2,141,045	68,450	2,209,495
Deferred inflows related to OPEB	7,325	259	7,584
Total deferred inflows of resources	<u>2,148,370</u>	<u>68,709</u>	<u>2,217,079</u>
Net Position			
Net investment in capital assets	86,544,976	31,890,602	118,435,578
Restricted for:			
Capital projects	42,904,681	-	42,904,681
Other purposes	17,009,369	7,508,303	24,517,672
Unrestricted	85,901,011	7,141,510	93,042,521
Total net position	<u>\$ 232,360,037</u>	<u>\$ 46,540,415</u>	<u>\$ 278,900,452</u>

The accompanying notes are an integral part of the financial statements

LANDER COUNTY
Statement of Activities
For the Year Ended June 30, 2018

Functions/Programs	Expenses	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:							
Governmental activities:							
General government	\$ 7,826,601	\$ 2,098,891	\$ -	\$ 639,249	\$ (5,088,461)	\$ -	\$ (5,088,461)
Judicial	2,167,934	373,488	-	-	(1,794,446)	-	(1,794,446)
Public safety	5,366,521	31,159	236,390	-	(5,098,972)	-	(5,098,972)
Public works	3,359,560	133,994	217,574	-	(3,007,992)	-	(3,007,992)
Health and sanitation	528,594	139,158	-	-	(389,436)	-	(389,436)
Welfare	1,494,167	59,870	51,123	-	(1,383,174)	-	(1,383,174)
Culture and recreation	2,070,107	257,211	-	99,294	(1,713,602)	-	(1,713,602)
Community support	89,300	-	-	7,750	(81,550)	-	(81,550)
Total governmental activities	<u>22,900,334</u>	<u>3,093,771</u>	<u>505,087</u>	<u>746,293</u>	<u>(18,555,183)</u>	<u>-</u>	<u>(18,555,183)</u>
Business-type activities:							
Water	876,789	764,119	-	-	-	(112,670)	(112,670)
Sewer	762,906	709,272	-	-	-	(53,634)	(53,634)
Communication Site	46,161	20,800	-	-	-	(25,361)	(25,361)
Total business-type activities	<u>1,685,856</u>	<u>1,494,191</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(191,665)</u>	<u>(191,665)</u>
Total primary government	<u>\$ 24,586,190</u>	<u>\$ 4,587,962</u>	<u>\$ 505,087</u>	<u>\$ 746,293</u>	<u>\$ (18,555,183)</u>	<u>\$ (191,665)</u>	<u>\$ (18,746,848)</u>
General revenues:							
Ad valorem taxes					10,493,052	-	10,493,052
Unrestricted intergovernmental revenues (consolidated taxes)					3,911,589	-	3,911,589
Motor vehicle fuel tax					1,401,594	-	1,401,594
Sales taxes					-	679,709	679,709
Franchise taxes					142,604	-	142,604
Payment in lieu of taxes					1,024,407	-	1,024,407
State gaming licenses					134,621	-	134,621
Net proceeds from mines					25,851,885	-	25,851,885
Unrestricted investment earnings (loss)					(274,098)	183,927	(90,171)
Other revenues					73,222	-	73,222
Transfers					(4,111,164)	4,111,164	-
Total general revenues					<u>38,647,712</u>	<u>4,974,800</u>	<u>43,622,512</u>
Change in net position					20,092,529	4,783,135	24,875,664
Net position - beginning					213,302,804	41,794,045	255,096,849
Restatement adjustments					(1,035,296)	(36,765)	(1,072,061)
Net position - ending					<u>\$ 232,360,037</u>	<u>\$ 46,540,415</u>	<u>\$ 278,900,452</u>

The accompanying notes are an integral part of the financial statements

LANDER COUNTY
Balance Sheet
Governmental Funds
June 30, 2018

	General Fund	CCP Fund	State Medical Indigent	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and investments	\$ 44,379,504	\$ 45,629,901	\$ 8,272,837	\$ 65,216,882	163,499,124
Accounts receivable	97,886	-	11	69,499	167,396
Property taxes receivable	146,494	-	4,539	34,052	185,085
Due from other governments	633,897	-	-	397,580	1,031,477
Inventory	-	-	-	398	398
Total assets	<u>\$ 45,257,781</u>	<u>\$ 45,629,901</u>	<u>\$ 8,277,387</u>	<u>\$ 65,718,411</u>	<u>\$ 164,883,480</u>
Liabilities, Deferred Inflows, and Fund Balances					
Liabilities:					
Accounts payable	\$ 254,950	\$ 2,419,286	\$ 703,343	\$ 762,337	4,139,916
Accrued liabilities	189,161	-	1,292	89,856	280,309
Retainage payable	-	305,934	-	-	305,934
Unearned revenue	-	-	-	7,570	7,570
Due to other governments	32	-	-	1,728	1,760
Total liabilities	<u>444,143</u>	<u>2,725,220</u>	<u>704,635</u>	<u>861,491</u>	<u>4,735,489</u>
Deferred inflows of resources:					
Unavailable revenue - property taxes	134,774	-	4,085	30,533	169,392
Total deferred inflows of resources	<u>134,774</u>	<u>-</u>	<u>4,085</u>	<u>30,533</u>	<u>169,392</u>
Fund balances:					
Nonspendable:					
Inventory	-	-	-	398	398
Restricted for:					
General government	-	-	-	3,380,015	3,380,015
Judicial	-	-	-	305,526	305,526
Public safety	23,429	-	-	197,165	220,594
Public works	-	-	-	3,190,347	3,190,347
Welfare	-	-	7,568,667	2,074,947	9,643,614
Community support	-	-	-	268,875	268,875
Capital projects	-	42,904,681	-	-	42,904,681
Committed for:					
Retiree insurance	1,372,625	-	-	-	1,372,625
General government	-	-	-	3,356,751	3,356,751
Culture and recreation	-	-	-	6,988,006	6,988,006
Health and sanitation	-	-	-	8,088,261	8,088,261
Capital projects	-	-	-	22,723,984	22,723,984
Assigned for:					
Other purposes	-	-	-	14,252,112	14,252,112
FY2019 budget appropriation	4,682,617	-	-	-	4,682,617
Unassigned	38,600,193	-	-	-	38,600,193
Total fund balances	<u>44,678,864</u>	<u>42,904,681</u>	<u>7,568,667</u>	<u>64,826,387</u>	<u>159,978,599</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 45,257,781</u>	<u>\$ 45,629,901</u>	<u>\$ 8,277,387</u>	<u>\$ 65,718,411</u>	<u>\$ 164,883,480</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, 2018

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

Total fund balances - total governmental funds	\$ 159,978,599
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Governmental capital assets	\$ 133,376,588	
Accumulated depreciation	<u>(46,831,612)</u>	86,544,976

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	\$ 1,939,428	
Deferred inflows related to pensions	(2,141,045)	
Deferred outflows related to OPEB	65,354	
Deferred inflows related to OPEB	<u>(7,325)</u>	(143,588)

Revenues considered unavailable not reported in the funds.	169,392
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Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

Compensated absences	\$ (498,589)	
Net pension liability	(12,788,144)	
Net OPEB obligation	<u>(902,609)</u>	<u>(14,189,342)</u>

Net position of governmental activities	<u><u>\$ 232,360,037</u></u>
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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, 2018

	General Fund	CCP Fund	State Medical Indigent	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes	\$ 8,352,910	\$ 14,350,198	\$ 1,520,267	\$ 12,804,493	\$ 37,027,868
Licenses and permits	148,987	-	-	36,931	185,918
Intergovernmental	3,905,230	-	-	2,978,409	6,883,639
Charges for services	893,426	-	-	1,580,230	2,473,656
Fines and forfeitures	240,345	-	-	-	240,345
Investment earnings	(3,885)	(425,776)	-	166,867	(262,794)
Miscellaneous revenue	30,081	99,294	-	433,824	563,199
Total revenues	13,567,094	14,023,716	1,520,267	18,000,754	47,111,831
Expenditures					
Current:					
General government	4,880,083	-	-	1,690,367	6,570,450
Judicial	2,127,686	-	-	41,077	2,168,763
Public safety	4,882,547	-	-	6,214	4,888,761
Public works	-	-	-	1,867,820	1,867,820
Health and sanitation	-	-	-	395,255	395,255
Welfare	-	-	882,451	596,038	1,478,489
Culture and recreation	-	-	-	1,471,150	1,471,150
Community support	-	-	-	93,163	93,163
Intergovernmental expense	169,814	-	-	-	169,814
Capital outlay:					
General government	-	6,721,732	-	810,837	7,532,569
Judicial	5,753	-	-	-	5,753
Public safety	54,211	-	-	-	54,211
Public works	-	-	-	1,126,840	1,126,840
Culture and recreation	-	-	-	64,700	64,700
Community support	-	-	-	3,071	3,071
Total expenditures	12,120,094	6,721,732	882,451	8,166,532	27,890,809
Excess revenues over (under) expenditures	1,447,000	7,301,984	637,816	9,834,222	19,221,022
Other financing sources (uses)					
Transfers in	89,176	-	-	105,729	194,905
Transfers out	(71,626)	-	-	(123,279)	(194,905)
Total other financing sources and uses	17,550	-	-	(17,550)	-
Net change in fund balances	1,464,550	7,301,984	637,816	9,816,672	19,221,022
Fund balances - beginning of year	43,214,314	35,602,697	6,930,851	55,009,715	140,757,577
Fund balances - end of year	\$ 44,678,864	\$ 42,904,681	\$ 7,568,667	\$ 64,826,387	\$ 159,978,599

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, 2018

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

Net changes in fund balances - total governmental funds	\$	19,221,022
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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.		(7,804)
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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	\$ 5,650,409	
Depreciation expense	<u>(4,760,695)</u>	889,714

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	\$ 930,297	
Pension expense	<u>(741,421)</u>	188,876

OPEB 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 OPEB liability is measured a year before the report date. OPEB expense, which is the change in the net OPEB liability adjusted for changes in deferred outflows and inflows of resources related to OPEB, is reported in the statement of activities.

OPEB contributions	\$ 65,353	
OPEB expense	<u>(13,844)</u>	51,509

The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and disposals) is to decrease net position.		(173,343)
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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		<u>(77,445)</u>
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Change in net position of governmental activities	\$	<u><u>20,092,529</u></u>
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The accompanying notes are an integral part of the financial statements

LANDER COUNTY
Statement of Net Position
Proprietary Funds
June 30, 2018

	Battle Mountain Water	Battle Mountain Sewer	Nonmajor Mt. Lewis Communication Site	Combined Total
Assets				
Current Assets:				
Cash and investments	\$ 1,823,669	\$ 5,336,642	\$ 195,327	\$ 7,355,638
Accounts receivable	91,978	78,212	-	170,190
Due from other governments	-	122,749	-	122,749
Inventory	19,290	-	-	19,290
Total current assets	<u>1,934,937</u>	<u>5,537,603</u>	<u>195,327</u>	<u>7,667,867</u>
Noncurrent assets:				
Restricted cash	1,982,335	5,525,968	-	7,508,303
Capital assets:				
Land	10,950	151,646	-	162,596
Buildings	578,846	770,298	-	1,349,144
Improvements	19,260,391	16,499,346	-	35,759,737
Furniture, equipment & vehicles	500,522	842,836	290,974	1,634,332
Construction in Progress	3,534,814	340,391	-	3,875,205
Less accumulated depreciation	(4,126,115)	(6,491,508)	(272,789)	(10,890,412)
Total noncurrent assets	<u>21,741,743</u>	<u>17,638,977</u>	<u>18,185</u>	<u>39,398,905</u>
Total assets	<u>23,676,680</u>	<u>23,176,580</u>	<u>213,512</u>	<u>47,066,772</u>
Deferred Outflows of Resources				
Deferred outflows related to pensions	31,001	31,001	-	62,002
Deferred outflows related to OPEB	1,157	1,149	-	2,306
Total deferred outflows of resources	<u>32,158</u>	<u>32,150</u>	<u>-</u>	<u>64,308</u>
Liabilities				
Current Liabilities:				
Accounts payable	16,120	13,864	180	30,164
Accrued wages and benefits	12,407	12,407	-	24,814
Customer deposits	13,145	13,145	-	26,290
Total current liabilities	<u>41,672</u>	<u>39,416</u>	<u>180</u>	<u>81,268</u>
Noncurrent liabilities:				
Long-Term Debt (net of current portion):				
Net OPEB obligation	15,986	15,868	-	31,854
Net pension liability	204,417	204,417	-	408,834
Total long-term debt	<u>220,403</u>	<u>220,285</u>	<u>-</u>	<u>440,688</u>
Total liabilities	<u>262,075</u>	<u>259,701</u>	<u>180</u>	<u>521,956</u>
Deferred Inflows of Resources				
Deferred inflows related to pensions	34,225	34,225	-	68,450
Deferred inflows related to OPEB	130	129	-	259
Total deferred outflows of resources	<u>34,355</u>	<u>34,354</u>	<u>-</u>	<u>68,709</u>
Net Position				
Net investment in capital assets	19,759,408	12,113,009	18,185	31,890,602
Restricted	1,982,335	5,525,968	-	7,508,303
Unrestricted	1,670,665	5,275,698	195,147	7,141,510
Total net position	<u>\$ 23,412,408</u>	<u>\$ 22,914,675</u>	<u>\$ 213,332</u>	<u>\$ 46,540,415</u>

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, 2018

	Battle Mountain Water	Battle Mountain Sewer	Nonmajor Mt. Lewis Communication Site	Combined Total
Operating Revenues				
Charges for sales and services				
Communication use fees	\$ -	\$ -	\$ 20,800	\$ 20,800
Water use fees	762,967	-	-	762,967
Sewer use fees	-	709,272	-	709,272
Miscellaneous	1,152	-	-	1,152
Total operating revenues	764,119	709,272	20,800	1,494,191
Operating Expenses				
Salaries and wages	133,023	132,177	-	265,200
Employee benefits	40,118	36,427	-	76,545
Service, supplies and other	291,420	219,303	9,789	520,512
Depreciation	412,228	374,999	36,372	823,599
Total operating expenses	876,789	762,906	46,161	1,685,856
Operating income (loss)	(112,670)	(53,634)	(25,361)	(191,665)
Non-operating Revenues (Expenses)				
County option sales tax	-	679,709	-	679,709
Investment earnings	48,172	135,755	-	183,927
Total non-operating revenue (expense)	48,172	815,464	-	863,636
Income (loss) before contributions and transfers	(64,498)	761,830	(25,361)	671,971
Capital contribution from governmental activities	3,342,498	768,666	-	4,111,164
Change in net position	3,278,000	1,530,496	(25,361)	4,783,135
Total net position, beginning of year	20,151,992	21,403,360	238,693	41,794,045
Restatement adjustment	(17,584)	(19,181)	-	(36,765)
Total net position, end of year	<u>\$ 23,412,408</u>	<u>\$ 22,914,675</u>	<u>\$ 213,332</u>	<u>\$ 46,540,415</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, 2018

	Battle Mountain Water	Battle Mountain Sewer	Nonmajor Mt. Lewis Communication Site	Combined Total
Cash flows from operating activities:				
Cash received from customers	\$ 749,100	\$ 689,324	\$ 21,025	\$ 1,459,449
Cash paid to suppliers	(363,750)	(216,418)	(9,761)	(589,929)
Cash paid to employees	(189,366)	(184,822)	-	(374,188)
Net cash flows from operating activities	195,984	288,084	11,264	495,332
Cash flows from noncapital financing activities:				
County option sales tax	-	679,709	-	679,709
Net cash flows from noncapital financing activities	-	679,710	-	679,710
Cash flows from capital and related financing activities:				
Purchase of capital assets	(3,550)	(3,550)	-	(7,100)
Net cash flows from capital and related financing activities	(3,550)	(3,550)	-	(7,100)
Cash flows from investing activities:				
Investment earnings	48,172	135,755	-	183,927
Net change in cash and cash equivalents	240,606	1,099,999	11,264	1,351,869
Cash and cash equivalents, beginning of year	3,565,398	9,762,611	184,063	13,512,072
Cash and cash equivalents, end of year	\$ 3,806,004	\$ 10,862,610	\$ 195,327	\$ 14,863,941
Reconciliation of operating income to net cash flows from operating activities:				
Net operating income/(loss)	\$ (112,670)	\$ (53,634)	\$ (25,361)	\$ (191,665)
Adjustments to reconcile net income/(loss) to net cash provided by operating activities:				
Depreciation/amortization	412,228	374,999	36,372	823,599
Pension expense	(17,828)	(17,828)	-	(35,656)
Employer pension contributions	137	136	-	273
Changes in operating assets and liabilities:				
(Increase)/Decrease in receivables	(15,198)	(20,127)	225	(35,100)
Increase/(Decrease) in accounts payables	(72,330)	2,885	28	(69,417)
Increase/(Decrease) in accrued liabilities & deposits	2,694	2,694	-	5,388
Increase/(Decrease) in OPEB obligation	(1,049)	(1,041)	-	(2,090)
Net cash flows from operating activities	195,984	288,084	11,264	495,332
Supplemental schedule of non-cash financing and investing activities:				
Capital contribution from governmental activities	\$ 3,342,498	\$ 768,666	\$ -	\$ 4,111,164

The accompanying notes are an integral part of the financial statements

LANDER COUNTY
Combined Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2018

	Agency Funds	Investment Trust Fund
Assets		
Cash and investments	\$ 2,531,743	\$ 1,416,979
Total Assets	<u>\$ 2,531,743</u>	<u>\$ 1,416,979</u>
Liabilities		
Funds held in trust	\$ 2,531,743	\$ -
Total Liabilities	<u>2,531,743</u>	<u>-</u>
Net Position		
Funds held in trust for pool participants	-	1,416,979
Total Net Position	<u>\$ -</u>	<u>\$ 1,416,979</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, 2018

	Investment Trust Fund
Additions	
Investment income	\$ 30,265
Total Additions	<u>30,265</u>
Deductions	
Unrealized loss	<u>(11,365)</u>
Total Deductions	<u>(11,365)</u>
Change in Net Position	18,900
Net Position, beginning of year	<u>1,398,079</u>
Net Position, end of year	<u><u>\$ 1,416,979</u></u>

The accompanying notes are an integral part of the financial statements

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

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 unincorporated 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, 2018

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.

State Medical Indigent Fund – established to account for the ad valorem revenue from the state medical and accident indigent property tax levies pursuant to NRS 428.285.

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, 2018

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, 2018

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, 2018

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 two types of items that qualify for reporting in this category on the statement of net position which are *deferred outflows related to pensions* (see Note 12), and *deferred outflows related to OPEB* (see Note 13).

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 County has two types of items that qualify for reporting in this category on the statement of net position which are *deferred inflows related to pensions* (see Note 12), and *deferred inflows related to OPEB* (see Note 13). 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.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 1. Summary of Significant Accounting Policies, Continued

Postemployment Benefits Other than Pensions (OPEB)

For purposes of measuring the County's OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the County's OPEB plans (the Plans) and additions to/deductions from the Plans' fiduciary net position have been determined based on annual actuarial reports. Benefit payments 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 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.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 1. Summary of Significant Accounting Policies, Continued

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 Fiscal Officer 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.

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.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 1. Summary of Significant Accounting Policies, Continued

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.

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 their anniversary date will be given a bonus. The amount of bonus varies depending on the length of service with the County.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 1. Summary of Significant Accounting Policies, Continued

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.

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 2016-2017 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, 2017, from which the summarized information was derived.

New Pronouncements

For the year ended June 30, 2018, the County implemented the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, as amended by GASB Statement No. 85, *Omnibus 2017*. GASB Statement No. 75 established standards for measuring and recognizing net assets or liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures related to other postemployment benefits (OPEB) provided through defined benefit OPEB plans. In addition, Statement No. 75 requires disclosure of information related to OPEB. Implementation of these new statements resulted in a restatement of beginning net position in the County’s government-wide [and proprietary] fund financial statements (see Note 18).

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 1. Summary of Significant Accounting Policies, Continued

For the year ended June 30, 2018, the County implemented the provisions of GASB Statement No. 82, *Pension Issues—an Amendment of GASB Statements No. 67, No. 68, and No. 73*. This statement addresses classification of employer-paid contributions. This statement requires certain contribution payments made by the employer to be classified as member contributions. Implementation of this new Statement resulted in a restatement of beginning net position in the County's government-wide and proprietary fund financial statements (see Note 18).

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.

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.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 3. Stewardship, Compliance and Accountability, Continued

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:

The final budget was not adopted before June 1st as required by NRS 334.598.

See additional compliance findings in the Schedule of Findings and Recommendations on page 141.

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.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 4. Deposits and Investments, Continued

Cash and deposits are carried at cost. The following schedule summarizes cash and investments for the County at June 30, 2018:

Cash and Investment balances held by:	
Governmental funds	\$ 163,499,124
Enterprise funds	14,863,941
Fiduciary funds	2,531,743
Total cash and investments	<u>\$ 180,894,808</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, 2018

NOTE 4. Deposits and Investments, Continued

As of June 30, 2018, the County had the following investments, ratings, and maturities:

	Fair Value	Credit Rating (1)	Weighted Average Maturity (2)
Investments:			
Cash on hand	-	N/A	N/A
Cash in the bank	213,868	N/A	N/A
Local Government Investment Pool	\$ 12,068,624	*	142 days
Money Market	21,188,078	AAA/Aaa	N/A
Corporate Bonds	3,199,895	A1-Aaa/A-AA+	804 days
US Government Securities	9,647,591	AAA/AA+	630 days
Federal Agency Issues	59,995,068	AAA/AA+	925 days
Negotiable Certificates of Deposit	54,134,346	FDIC Insured	862 days
Total investments	<u>\$ 160,233,602</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, 2018:

Level 1 inputs	\$ 3,321,285
Level 2 inputs	8,747,338
Total LGIP investment	<u>\$ 12,068,624</u>

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 4. Deposits and Investments, Continued

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.

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, 2018, 4.93% of the County's total investments were in Fannie Mae, 10.98% of the County's total investments were in the Federal Home Loan Bank, and 12.55% of the County's total investments were in the Federal Farm Credit Bureau.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 4. Deposits and Investments, Continued

Interest Earnings & Fair Market Value Assigned to Other Funds

Investment income of \$1,659,864 for fiscal year ending June 30, 2018 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	\$ 150,595	\$ 60,238	\$ 90,357	\$ 150,595
Indigent Fund	50,289	20,116	30,174	50,289
State Medical Indigent	188,079	75,232	112,847	188,079
Agricultural extension	7,489	2,995	4,493	7,489
Aged Services	65,105	26,042	39,063	65,105
Lander County Landfill	91,511	36,605	54,907	91,511
Airport	47,063	18,825	28,238	47,063
Lander Economic Development	819	327	491	819
DOE Nuclear Repository	305	122	183	305
Regional Streets & Highway	74,728	29,891	44,837	74,728
Austin Capital Acquisition	380	152	228	380
Town of Austin General Fund	1,400	560	840	1,400
Town of Battle Mountain Fund	11,373	4,549	6,824	11,373
Equipment/Building Replacement	298,918	119,567	179,351	298,918
Capital Acquisition	98,881	39,552	59,329	98,881
Culture and Recreation	170,425	68,170	102,255	170,425
Battle Mountain Capital Acquisition	2,320	928	1,392	2,320
Emergency Maintenance	78,304	31,321	46,982	78,304
Reserve Fund	12,945	5,178	7,767	12,945
Title III SRS/CRA	4,832	1,933	2,899	4,832
Administration Assessment Fees	649	260	389	649
Genetic Marker Testing	22	9	13	22
Forensic Services	174	70	104	174
Drug Court	2,426	970	1,456	2,426
Court Facility Fee	3,577	1,431	2,146	3,577
Juvenile Administration Assessment	282	113	169	282
Mine Map Fees	5,081	2,032	3,049	5,081
Technology Fees	32,768	13,107	19,661	32,768
Airport Capital	78,607	31,443	47,164	78,607
Court Facility Capital	8,538	3,415	5,123	8,538
Enterprise Funds				
Mt. Lewis Communications Site	4,791	1,916	2,875	4,791
Battle Mountain Water	43,728	17,491	26,237	43,728
Battle Mountain Sewer	123,461	49,384	74,076	123,461
Total	<u>\$ 1,659,864</u>	<u>\$ 663,946</u>	<u>\$ 995,918</u>	<u>\$ 1,659,864</u>

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

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	\$ 12,068,624	\$ 12,068,624	Variable	July 1, 2018

External Investment Pool Condensed Financial Statements
Statement of Net Position
06/30/18

Assets:	
Local Government Investment Pool	<u>\$ 12,068,624</u>
Net Position Held in Trust for Pool Participants:	
Net Position consists of:	
Internal participant shares	10,651,645
External participant shares	<u>1,416,979</u>
Total Participant Shares Outstanding (\$1.00 par)	<u>\$ 12,068,624</u>
Price per share (\$12,068,624/12,068,624)	<u>\$ 1.00</u>

External Investment Pool Condensed Financial Statements
Statement of Changes in Net Position
For the Year Ended June 30, 2018

Net Increase in Net Position Resulting from Operations:	
Investment Income	\$ 169,838
Unrealized losses	<u>(9,245)</u>
Total increase/(decrease) in net position	160,593
Net Position, beginning of year	<u>11,908,030</u>
Net Position, end of year	<u>\$ 12,068,624</u>

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

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, 2018.

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, 2018 are shown in the following table:

Transfer in:	Transfers out:						Total
	Non-major						
	Lander County Airports	Capital Acquisition	Administrative Assessment Fees	Technology Fees	Court Facility Fees		
General							
General Fund	\$ -	\$ -	\$ -	\$ 16,840	\$ 45,000	\$ 27,336	\$ 89,176
Non-major Governmental Funds							
Road & Bridge	-	1,309	-	-	-	-	1,309
Austin Capital Acquisition	-	-	4,762	-	-	-	4,762
Battle Mountain Capital Acquisition	-	-	28,032	-	-	-	28,032
District Drug Court	25,000	-	-	-	-	-	25,000
Lander Economic Development	2,450	-	-	-	-	-	2,450
Court Facilities Capital	44,176	-	-	-	-	-	44,176
Total	\$ 71,626	\$ 1,309	\$ 32,794	\$ 16,840	\$ 45,000	\$ 27,336	\$ 194,905

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 6. Capital Assets

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

Governmental Activities:	Balance 06/30/17	Additions	Deletions	Balance 06/30/18
Capital assets, not being depreciated:				
Land	\$ 2,582,603	\$ -	\$ -	\$ 2,582,603
Construction in progress	15,475,836	3,306,909	(15,212,115)	3,570,630
Total capital assets, not being depreciated:	18,058,439	3,306,909	(15,212,115)	6,153,233
Capital assets, being depreciated:				
Improvements other than buildings	20,149,003	3,031,089	-	23,180,092
Buildings	31,783,450	11,525,144	(40,494)	43,268,100
Equipment & vehicles	19,699,230	1,769,058	(258,211)	21,210,077
Infrastructure	38,334,762	1,230,324	-	39,565,086
Total capital assets, being depreciated:	109,966,445	17,555,615	(298,705)	127,223,355
Less accumulated depreciation for:				
Improvements other than buildings	(12,067,334)	(1,123,624)	-	(13,190,958)
Buildings	(4,702,317)	(661,535)	9,621	(5,354,231)
Equipment & vehicles	(11,606,402)	(1,160,116)	115,741	(12,650,777)
Infrastructure	(13,820,226)	(1,815,420)	-	(15,635,646)
Total accumulated depreciation	(42,196,279)	(4,760,695)	125,362	(46,831,612)
Total capital assets, being depreciated, net	67,770,166	12,794,920	(173,343)	80,391,743
Governmental activities capital assets, net	\$ 85,828,605	\$ 16,101,829	\$ (15,385,458)	\$ 86,544,976

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

Governmental Activities:	
General government	\$ 1,776,764
Judicial	10,351
Public safety	566,457
Public works	1,666,947
Health and sanitation	154,522
Welfare	12,464
Culture and recreation	573,190
Total depreciation expense - governmental activities	\$ 4,760,695

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

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 06/30/17	Additions	Deletions	Transfers	Balance 06/30/18
Capital assets, not being depreciated:					
Land	\$ 162,596	\$ -	\$ -	\$ -	\$ 162,596
Construction in progress	2,420,908	4,111,164	(2,656,867)	-	3,875,205
Total capital assets, not being depreciated:	2,583,504	4,111,164	(2,656,867)	-	4,037,801
Capital assets, being depreciated:					
Improvements other than buildings	33,102,870	2,656,867	-	-	35,759,737
Buildings	1,349,144	-	-	-	1,349,144
Equipment & vehicles	1,627,232	7,099	-	-	1,634,331
Total capital assets, being depreciated:	36,079,246	2,663,966	-	-	38,743,212
Less accumulated depreciation for:					
Improvements other than buildings	(8,192,696)	(705,006)	-	-	(8,897,702)
Buildings	(602,678)	(29,433)	-	-	(632,111)
Equipment & vehicles	(1,271,439)	(89,160)	-	-	(1,360,599)
Total accumulated depreciation	(10,066,813)	(823,599)	-	-	(10,890,412)
Total capital assets, being depreciated, net	26,012,433	1,840,367	-	-	27,852,800
Business type activities capital assets, net	\$ 28,595,937	\$ 5,951,531	\$ (2,656,867)	\$ -	\$ 31,890,601

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

Business Type Activities:	
Water	\$ 412,228
Sewer	374,999
Communication Site	36,372
Total depreciation expense - business type activities	<u>\$ 823,599</u>

Changes in construction in progress are summarized as follows:

The County is currently working on the following projects: WWTP sludge pond liner, various paving projects, airport complex water project, new water main installation, purple pipe project, flood levee, Austin airport projects, and various others.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 7. Long-Term Debt

The following is a summary of changes in long-term debt for the year ended June 30, 2018:

	Balance*			Balance	Current
	06/30/17	Additions	Retirements	06/30/18	Portion
Governmental activities:					
Accrued Compensated Absences	\$ 421,144	\$ 400,510	\$ (323,065)	\$ 498,589	\$ 224,365
Net OPEB Obligation	644,885	271,570	(13,845)	902,610	-
Net Pension Liability	13,724,710	154,270	(1,090,836)	12,788,144	-
Total governmental long term liabilities	<u>\$ 14,790,739</u>	<u>\$ 826,350</u>	<u>\$ (1,427,746)</u>	<u>\$ 14,189,343</u>	<u>\$ 224,365</u>

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

	Balance*			Balance	Current
	06/30/17	Additions	Retirements	06/30/18	Portion
Business-type activities					
Accrued Compensated Absences	\$ 10,013	\$ 8,603	\$ (6,033)	\$ 12,583	\$ 12,583
Net OPEB Obligation	22,758	9,586	(490)	31,854	-
Net Pension Liability	474,900	-	(66,066)	408,834	-
Total business-type long term liabilities	<u>\$ 507,671</u>	<u>\$ 18,189</u>	<u>\$ (72,589)</u>	<u>\$ 453,271</u>	<u>\$ 12,583</u>

* As restated.

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, 2018

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, 2018, the general obligation debt limit of Lander County was \$1,465,577,371. The County has general obligation long-term debt outstanding at year end of \$0. Accordingly, its legal borrowing capacity is \$1,465,577,371 at June 30, 2018.

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, 2018, the general obligation debt limit of the unincorporated towns of Austin and Battle Mountain was \$1,106,562 and \$12,056,390 respectively. As none of these towns had general obligation debt at June 30, 2018, 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, 2018

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.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 12. Retirement and Pension Plan, Continued

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 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, 2018

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 fiscal years ended June 30, 2016, 2017 and 2018, the Statutory Employer/employee matching rate was 14.50% for Regular and 20.75% for Police/Fire.

For fiscal years ended June 30, 2016, 2017 and 2018, the Employer Pay Contributions (EPC) rate 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
2016	\$ 369,674	\$ 534,708
2017	364,061	526,589
2018	396,714	573,818

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

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, 2017:

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

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

Pension liability

Net pension liability

At June 30, 2018, the County reported a liability of \$13,196,978 for its proportionate share of the PERS' net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The 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, 2017. The County's proportion measured as of June 30, 2017, was 0.09924 percent, which was a decrease of 0.00743 percent from its proportion measured as of June 30, 2016.

Pension liability discount rate sensitivity

The following presents the net pension liability of the PERS as of June 30, 2018, calculated using the discount rate of 7.50%, as well as what the PERS net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current discount rate:

	1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
Proportionate share of Net pension (asset) / liability	\$ 19,950,146	\$ 13,196,978	\$ 7,588,366

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

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

Inflation rate	2.75%
Payroll growth	5.00%, including inflation
Investment rate of return	7.50%
Productivity pay increase	0.50%
Projected salary increases	Regular: 4.25% to 9.15%, depending on service Police/Fire: 4.55% to 13.9%, depending on service Rates include inflation and productivity increases
Consumer Price Index	2.75%
Other assumptions	Same as those used in the June 30, 2017 funding actuarial valuation

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

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

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 12. Retirement and Pension Plan, Continued

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

For the year ended June 30, 2018, the County recognized pension expense for PERS of \$737,954. At June 30, 2018, 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	\$ -	\$ 865,990
Changes in assumptions	875,493	-
Net difference between projected and actual earnings on pension plan investments	85,687	-
Subtotal	961,180	865,990
Changes in proportion and differences between contributions and proportional share of contributions	80,211	1,343,504
Contributions subsequent to the measurement date	960,039	-
Total	<u>\$ 2,001,430</u>	<u>\$ 2,209,495</u>
Governmental activities	\$ 1,939,428	\$ 2,141,045
Business-type activities	62,002	68,450
	<u>\$ 2,001,430</u>	<u>\$ 2,209,495</u>
Average expected remaining service lives	6.39 years	

The \$960,039 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
2019	\$ (236,661)
2020	306,359
2021	79,118
2022	(215,720)
2023	111,544
2024	50,549
Thereafter	-

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 13. Postemployment Benefits Other Than Pensions (OPEB)

Plan description

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

Benefit provisions for 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. Benefit provisions for 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 board of trustees.

Benefits provided

PEBP

PEBP closed to non-State public agency retirees on September 1, 2008 unless the agency's active employees are participating in PEBP. However, the County is responsible for a portion of the PEBP subsidy for a former employee retiring after September 1, 2008 from the State or from a Non-State public agency whose active employees participate in PEBP. For a retiree to participate in the PEBP program, the participant must be receiving a PERS benefit. PERS eligibility requirements vary by employee group and benefit type.

Those retirees and former employees who were eligible and elected PEBP coverage are entitled to a subsidy toward their premium cost based on their years of covered employment under Nevada PERS. The subsidy is shared on a pro-rata basis by the employers for which the retiree has worked and earned PERS service credit. Thus, the County is obligated to subsidize health care premiums for former employees as well as those who retired directly from the County.

The Nevada Legislature changes the benefit subsidies from time to time. The monthly subsidy continues to be based on years of credited service under Nevada PERS, though the level differs for pre-Medicare and Medicare eligible retirees. The subsidy ends at the earlier of the retiree's death or the date he or she discontinues coverage.

There are exceptions to the amounts shown below:

- (a) Participants who retired before January 1, 1994 receive the 15 year subsidy, regardless of their years of covered service and
- (b) Participants do not receive a subsidy if they were hired by their last employer on or after January 1, 2010, retired with less than 15 years of service and were not disabled.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 13. Postemployment Benefits Other Than Pensions (OPEB), Continued

Agency subsidy for PEBP coverage for non-state pre-medicare retirees: The subsidy provided to pre-Medicare retirees varies based on the type of plan selected (PPO or HMO) and by the level of coverage taken (e.g., single, two party, family, etc.). The chart below shows our understanding of monthly amounts payable beginning July 2017 for those with 15 years of PERS service. Actual pre-Medicare subsidies for July 2018, as invoiced to the County by individual, were used for the valuation.

Coverage Level	PPO CDHP	Standard HMO	Alternate HMO
	15 Years of PERS Service		
Retiree Only	\$ 709.19	\$ 429.26	\$ 412.43
Retiree + Spouse	1,158.03	678.83	645.18
Retiree + Child(ren)	1,098.13	557.66	530.78
Retiree + Family	1,546.96	807.23	763.52

HRA contributions for non-state medicare retirees covered by the exchange: Amounts paid for Medicare eligible retirees covered by the Exchange do not vary by type of plan or coverage level; they vary only by years of PERS membership service. On July 1, 2018, the monthly subsidy for retirees on the Medicare Exchange is \$12 per month per year of PERS service. The maximum benefit payable is \$240 per month.

LCEHBP

Employees who retire from the County are eligible to continue their coverage under the health plans and life insurance plan offered by the County to its active employees or, if they retired prior to September 1, 2008, could elect to participate in the Public Employees' Benefit Plan (PEBP).

Retirees may elect to continue their medical, dental, vision and life insurance coverage for themselves and their dependents under the programs made available to the Counties active employees, but are required to pay 100% of the monthly premiums.

The only conditions to be eligible for coverage as a retiree are:

1. The employee must have qualified for and started his or her retirement benefits from Nevada PERS;
2. The employee was eligible for benefits while employed by the County; and
3. The County is the employee's last Nevada public agency employer.

County health plan premium rates: A composite monthly premium rate applies to medical, dental and vision coverage and the premium varies based on the family members covered. The County healthcare plan's monthly premium rates in effect beginning July 1, 2017 were:

Coverage Level	Medical		Other	
	H.S.A	PPO	Dental	Vision
Employee only	\$ 616.47	\$ 885.23	\$ 31.50	\$ 8.28
Employee & Spouse	1,356.23	1,947.51	64.26	31.03
Employee & Child(ren)	1,109.65	1,593.41	78.00	45.93
Family	1,911.06	2,744.21	118.37	82.26

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 13. Postemployment Benefits Other Than Pensions (OPEB), Continued

Employees covered by benefit terms

PEBP

There are no active County employees covered by or eligible for coverage under PEBP. There are 25 former employees for whom the County pays a subsidy toward the cost of PEPB coverage.

LCEHBP

There are 134 active employees for the June 2017 valuation. Of these, 129 are currently enrolled in the medical program and 5 are waiving coverage. There are no retirees covered by the Counties healthcare and life insurance plans.

Contributions

PEBP

County contributions to the Plan occur as benefits are paid to retirees. In this PEBP program, the only benefit payments occur in the form of direct payments to PEBP on behalf of currently covered retirees. Contributions to the Plan from the County were \$64,555 for the year ended June 30, 2018 (measurement date June 30, 2017).

LCEHBP

County contributions to the Plan occur as benefits are paid to retirees. Benefit payments may occur in the form of direct payments for premiums and taxes (“explicit subsidies”) and/or indirect payments to retirees in the form of higher premiums for active employees (“implicit subsidies”). Contributions to the Plan from the County were \$3,507 for the year ended June 30, 2018 (measurement date June 30, 2017).

Plan financial reports

Information about PEBP’s financial report is available at <https://pebp.state.nv.us/>. LCEHBP does not issue a separate financial report.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 13. Postemployment Benefits Other Than Pensions (OPEB), Continued

OPEB liability

Net OPEB liability

At June 30, 2018, the County reported a net OPEB liability of \$763,213 for PEBP and \$171,251 for LCEBHP. The PEBP net liability was measured as of June 30, 2017 and the total liability was determined by an actuarial valuation as of June 30, 2018. An OPEB trust has not been established so the total liability is equal to net liability. There are no assets accumulated in a trust that meet the criteria in GASB 75 (paragraph 4) to pay related benefits. The total OPEB liability as of June 30, 2017 reflects a change in the use of discount rates of 2.68% as of June 30, 2016 and 3.13% as of June 30, 2017. There were no other significant changes of actuarial assumptions. The projections are based on established patterns of practice.

OPEB liability discount rate sensitivity

The following presents the net OPEB liability calculated using the discount rate of 3.13%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
Net OPEB liability - PEBP	\$ 856,060	\$ 763,213	\$ 686,922
Net OPEB liability - LCEHBP	190,282	171,251	154,003

OPEB liability healthcare cost trend rates sensitivity

The following presents the net OPEB liability calculated using current healthcare cost trend rates, as well as what the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Medical Trend</u>	<u>1% Increase</u>
Net OPEB liability - PEBP	\$ 696,564	\$ 763,213	\$ 842,219
Net OPEB liability - LCEHBP	137,975	171,251	213,072

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 13. Postemployment Benefits Other Than Pensions (OPEB), Continued

Actuarial assumptions

PEBP

The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	2.75%
Salary increases	N/A – no active employee in this plan
Discount rate	2.68% as of June 30, 2016 3.13% as of June 30, 2017
Funding method	Entry age normal cost, closed group, level percent of pay
Healthcare cost trend rates	Pre-Medicare subsidy increase: actual for 7/1/18, 6.25% for 7/1/19, 6.00% for 7/1/20, 5.75% for 7/1/21, 5.50% for 7/1/22, 5.25% for 7/1/23, and later years Medicare subsidy increase: 4.50% for 7/1/18 and later years

The basic mortality rates used in this valuation are based on the most recently published report of the Nevada Public Employees Retirement System, dated June 30, 2017, except for a different basis used to project future mortality improvements.

Non-disabled life rates for regular employees:

Males and Females: Headcount -Weighted RP-2014 Healthy Annuitant Table set forward 1 year

Pre-retirement life rates for regular employees

Males and Females: Headcount – Weighted RP-2014 Employee Table

These rates were then adjusted to anticipate future mortality improvement by applying MacLeod Watts Scale 2017 on a generational basis from 2017 forward (i.e. mortality is projected to improve each year until the payments anticipated in any future year occur).

The discount rate used to measure the total OPEB liability was 3.13% as of June 30, 2017. The County funds the PEBP OPEB liability on a pay-as-you-go basis. Therefore, the discount rate used in this valuation is based on the published change in return for the applicable municipal bond index.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 13. Postemployment Benefits Other Than Pensions (OPEB), Continued

LCEHBP

The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	2.75%
Salary increases	4.00%
Wage inflation	3.00%; used to determine amortization payments if developed on a level percent of pay basis
Discount rate	2.68% as of June 30, 2016 3.13% as of June 30, 2017
Funding method	Entry age normal cost, closed group, level percent of pay
Healthcare trend	Medical premium increase: actual for 7/1/18, 6.25% for 7/1/19, 6.00% for 7/1/20, 5.75% for 7/1/21, 5.50% for 7/1/22, 5.25% for 7/1/23, and later years

The demographic actuarial assumptions used in this valuation are based on the most recently published report of the Nevada Public Employees Retirement System, dated June 30, 2017, which covers the employees included in this valuation except for a different basis used to project future mortality improvements.

Non-disabled life rates for regular employees:

Males and Females: Headcount -Weighted RP-2014 Healthy Annuitant Table set forward 1 year

Pre-retirement life rates for regular employees

Males and Females: Headcount – Weighted RP-2014 Employee Table

These rates were then adjusted to anticipate future mortality improvement by applying MacLeod Watts Scale 2017 on a generational basis from 2017 forward (i.e. mortality is projected to improve each year until the payments anticipated in any future year occur).

The discount rate used to measure the total OPEB liability was 3.13% as of June 30, 2017. The County funds the PEBP OPEB liability on a pay-as-you-go basis. Therefore, the discount rate used in this valuation is based on the published change in return for the applicable municipal bond index.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 13. Postemployment Benefits Other Than Pensions (OPEB), Continued

Changes in the net OPEB liability

PEBP

	Increase (decrease)		
	Total OPEB liability (a)	Plan fiduciary net position (b)	Net OPEB (asset) liability (a) - (b)
Balances at June 30, 2017	\$ 845,450	\$ -	\$ 845,450
Changes during the period:			
Service cost	-	-	-
Interest cost	21,793	-	21,793
Expected investment income	-	-	-
Employer contributions	-	64,555	(64,555)
Changes of benefit terms	-	-	-
Benefit payments	(64,555)	(64,555)	-
Assumption changes	(39,475)	-	(39,475)
Plan experience	-	-	-
Investment experience	-	-	-
Net changes	(82,237)	-	(82,237)
Balances at June 30, 2018	\$ 763,213	\$ -	\$ 763,213

LCEHBP

	Increase (decrease)		
	Total OPEB liability (a)	Plan fiduciary net position (b)	Net OPEB (asset) liability (a) - (b)
Balances at June 30, 2017	\$ 150,326	\$ -	\$ 150,326
Changes during the period:			
Service cost	28,037	-	28,037
Interest cost	4,733	-	4,733
Expected investment income	-	-	-
Employer contributions	-	3,507	(3,507)
Changes of benefit terms	-	-	-
Benefit payments	(3,507)	(3,507)	-
Assumption changes	(8,338)	-	(8,338)
Plan experience	-	-	-
Investment experience	-	-	-
Net changes	20,925	-	20,925
Balances at June 30, 2018	\$ 171,251	\$ -	\$ 171,251

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 13. Postemployment Benefits Other Than Pensions (OPEB), Continued

Plan fiduciary net position

Detailed information about PEBP's fiduciary net position is available in a separately issued PEBP financial report. LCEHBP does not issue a separate financial report.

OPEB expense

For the year ended June 30, 2018, the County recognized OPEB expense for PEBP of (\$17,682) and for LCEHBP of \$32,015.

Deferred outflows/inflows of resources related to OPEB

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

PEBP

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions subsequent to the measurement date	\$ 67,660	\$ -
Total	<u>\$ 67,660</u>	<u>\$ -</u>

The amount \$67,660 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the subsequent fiscal year.

LCEHBP

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ -	\$ 7,583
Differences between expected and actual experience	-	-
Net difference between projected and actual earnings on investments	-	-
Contributions subsequent to the measurement date	-	-
Total	<u>\$ -</u>	<u>\$ 7,583</u>

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 13. Postemployment Benefits Other Than Pensions (OPEB), Continued

The County currently has no deferred outflows of resources related to LCEHBP OPEB resulting from County contributions subsequent to the measurement date. Once they do, the outflows will be recognized as a reduction of the net OPEB liability in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	Deferred Outflows (Inflows) of Resources
<u> </u>	<u> </u>
2019	\$ (755)
2020	(755)
2021	(755)
2022	(755)
2023	(755)
Thereafter	(3,808)

Combined balances for OPEB plans

The combined balances for both the PEBP and LCEHBP OPEB plans as of and for the year ended June 30, 2018 are as follows:

	<u>PEBP</u>	<u>LCEHBP</u>	<u>Combined</u>
Net OPEB liability	\$ 763,213	\$ 171,251	\$ 934,464
Deferred outflows	67,660	-	67,660
Deferred inflows	-	7,583	7,583
OPEB expense	(17,682)	32,015	14,333

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

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, 2018 the estimated closure and post-closure liability is \$522,497 and the insured amount is \$522,497.

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, 2018 the estimated remaining post-closure liability is \$46,520.

NOTE 15. Construction and Purchase Commitments

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

	Project Authorization	Expended/ Retainage	Commitment 06/30/18
Water and Sewer Projects	\$ 6,577,667	\$ 4,111,164	\$ 2,466,503
Various Paving Projects	4,529,800	1,628,483	2,901,317
Various Projects	6,103,650	640,116	5,463,534
Total Projects	<u>\$ 17,211,117</u>	<u>\$ 6,379,763</u>	<u>\$ 10,831,354</u>

LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

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, 2018:

AB198 Capital Replacement Projects Fund	\$ 1,982,335
Battle Mountain Sewer Fund 1/4% Sales Tax Restricted by NRS 377B.030	<u>5,525,968</u>
	<u><u>\$ 7,508,303</u></u>

NOTE 17. Tax Abatements

State of Nevada Tax Abatements

For the fiscal year ended June 30, 2018, Lander County's revenues were reduced by a total amount of \$3,138,463 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:

Consolidated Taxes (Sales and Use Taxes)	\$1,346,638
Optional Local Sales Taxes	\$ 149,626

Lander County, Nevada Tax Abatements

Lander County, Nevada has entered into various tax abatement agreements that reduce the property tax revenues received by the County. The County's tax abatement program that reduce tax revenues include the following:

New Renewable Energy, NRS 701A.370

Unsecured Property Taxes	\$1,642,199
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LANDER COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 18. Restatement Adjustments

Net position as of July 1, 2017 has been restated as follows for the implementation of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (OPEB), as amended by GASB Statement No. 85, *Omnibus 2017* and for the implementation of GASB No. 82, *Pension Issues – An Amendment of GASB Statements No. 67, No. 68, and No. 73*. See Note 1 for further details.

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Water Fund</u>	<u>Sewer Fund</u>
Restatement adjustment - implementation of GASB 82: Deferred outflows - contributions subsequent to measurement date	\$ (456,847)	\$ (15,632)	\$ (7,816)	\$ (7,816)
Restatement adjustment - implementation of GASB 75: Net OPEB liability	(644,190)	(23,453)	(10,932)	(12,521)
Deferred outflows - contributions subsequent to measurement date	65,742	2,319	1,163	1,156
Total restatement adjustment	<u><u>\$ (1,035,296)</u></u>	<u><u>\$ (36,765)</u></u>	<u><u>\$ (17,584)</u></u>	<u><u>\$ (19,181)</u></u>

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REQUIRED SUPPLEMENTARY INFORMATION

LANDER COUNTY
Schedule of the Proportionate Share of the Net Pension Liability
Public Employees' Retirement System of Nevada
June 30, 2018
Last 10 Fiscal Years

	Reporting Fiscal Year (Measurement Date)			
	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
Proportion of the net pension liability (asset)	0.09924%	0.10666%	0.11210%	0.11092%
Proportionate share of the net pension liability (asset)	\$ 13,196,978	\$ 14,353,880	\$ 12,846,521	\$ 11,559,888
Covered employee payroll	\$ 5,765,742	\$ 5,819,671	\$ 5,825,961	\$ 5,735,650
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	228.89%	246.64%	220.50%	201.54%
Plan fiduciary net position as a percentage of the total pension liability	74.40%	72.20%	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, 2018
Last 10 Fiscal Years

	Reporting Fiscal Year			
	2018	2017	2016	2015
Contractually required contribution	\$ 970,531	\$ 890,650	\$ 904,382	\$ 865,191
Contributions in relation to the contractually required contribution	\$ (970,531)	\$ (890,650)	\$ (904,382)	\$ (865,191)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	\$ 6,228,130	\$ 5,765,742	\$ 5,819,671	\$ 5,825,961
Contributions as a percentage of covered-employee payroll	15.58%	15.45%	15.54%	14.85%

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 Changes in the Net OPEB Liability and Related Ratios
PEBP
June 30, 2018
Last 10 Fiscal Years

	Reporting Fiscal Year (Measurement Date)
	2018 (2017)
Total OPEB liability	
Service cost	\$ -
Interest cost	21,793
Changes of benefit terms	-
Benefit payments	(64,555)
Assumption changes	(39,475)
Plan experience	-
Net change in total OPEB liability	(82,237)
Total OPEB liability - beginning	845,450
Total OPEB liability - ending (a)	\$ 763,213
Plan fiduciary net position	
Employer contributions	\$ 64,555
Net investment income	-
Benefit payments	(64,555)
Investment experience	-
Net change in plan fiduciary net position	-
Plan fiduciary net position - beginning	-
Plan fiduciary net position - ending (b)	\$ -
Net OPEB liability - ending (a) - (b)	\$ 763,213

Note: The County implemented GASB 75 in fiscal year 2018. Prior year information is not available.

LANDER COUNTY
Schedule of Changes in the Net OPEB Liability and Related Ratios
LCEHBP
June 30, 2018
Last 10 Fiscal Years

	Reporting Fiscal Year (Measurement Date)
	<u>2018</u> <u>(2017)</u>
Total OPEB liability	
Service cost	\$ 28,037
Interest cost	4,733
Changes of benefit terms	-
Benefit payments	(3,507)
Assumption changes	(8,338)
Plan experience	-
Net change in total OPEB liability	<u>20,925</u>
Total OPEB liability - beginning	150,326
Total OPEB liability - ending (a)	<u><u>\$ 171,251</u></u>
Plan fiduciary net position	
Employer contributions	\$ 3,507
Net investment income	-
Benefit payments	(3,507)
Investment experience	-
Net change in plan fiduciary net position	<u>-</u>
Plan fiduciary net position - beginning	-
Plan fiduciary net position - ending (b)	<u><u>\$ -</u></u>
Net OPEB liability - ending (a) - (b)	\$ 171,251

Note: The County implemented GASB 75 in fiscal year 2018. Prior year information is not available.

LANDER COUNTY
Schedule of OPEB Contributions
PEBP
June 30, 2018
Last 10 Fiscal Years

	Reporting Fiscal Year	
	2018	2017
Contractually required contributions	\$ 67,660	\$ 66,199
Contributions in relation to the contractually required contribution	\$ (67,660)	\$ (66,199)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>

Note: The County implemented GASB 75 in fiscal year 2018. Prior year information is not available.

LANDER COUNTY
Schedule of OPEB Contributions
LCEHBP
June 30, 2018
Last 10 Fiscal Years

	Reporting Fiscal Year	
	2018	2017
Contractually required contributions	\$ -	\$ 3,507
Contributions in relation to the contractually required contribution	\$ -	\$ (3,507)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ -	\$ 6,287,365
Contributions as a percentage of covered-employee payroll	0.00%	0.06%

Note: The County implemented GASB 75 in fiscal year 2018. Prior year information is not available.

LANDER COUNTY
GENERAL FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2018
(With Comparative Totals for June 30, 2017)

REVENUES:	Budget		Actual	Variance	Actual
	Original	Final		Favorable (Unfavorable)	
Tax revenue					
Ad valorem	\$ 8,104,371	\$ 8,104,371	\$ 6,904,682	\$ (1,199,689)	\$ 6,850,686
Penalties and interest	45,000	45,000	42,642	(2,358)	20,534
Net proceeds of mines	-	-	1,323,154	1,323,154	863,300
Franchise taxes	40,050	40,050	82,432	42,382	79,410
Total tax revenue	8,189,421	8,189,421	8,352,910	163,489	7,813,930
Licenses and permits					
Liquor licenses	6,000	6,000	4,700	(1,300)	6,200
County gaming licenses	14,005	14,005	9,217	(4,788)	14,930
Building permits	80,000	80,000	90,382	10,382	78,203
Motor vehicle licenses	40,000	40,000	43,611	3,611	39,633
Marriage licenses	1,800	1,800	1,059	(741)	777
Mobile home permits	30	30	18	(12)	20
Total licenses and permits	141,835	141,835	148,987	7,152	139,763
Intergovernmental					
Federal grants	-	-	16,054	16,054	2,560
State grants	-	-	86,002	86,002	8,601
State gaming licenses	140,000	140,000	134,621	(5,379)	137,003
Consolidated tax	3,714,274	3,714,274	3,668,553	(45,721)	3,667,962
Total intergovernmental	3,854,274	3,854,274	3,905,230	50,956	3,816,126
Charges for services					
Clerk fees	2,560	2,560	2,346	(214)	2,464
Recorder fees	80,000	80,000	106,710	26,710	83,129
Assessor's commissions	250,000	250,000	704,068	454,068	721,090
Sheriff's fees	5,000	5,000	5,212	212	4,490
Inmate housing fees	25,000	25,000	330	(24,670)	911
Law library fees	1,000	1,000	2,625	1,625	2,070
Divorce action fees	4,000	4,000	8,370	4,370	5,353
Civil cases	15,000	15,000	7,347	(7,653)	10,188
Copy fees	9,500	9,500	12,968	3,468	12,667
Justice court fees	8,000	8,000	13,585	5,585	14,171
Other	11,075	11,075	29,865	18,790	17,358
Total charges for services	411,135	411,135	893,426	482,291	873,891

(continued)

**LANDER COUNTY
GENERAL FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Continued)
For the Year Ended June 30, 2018
(With Comparative Totals for June 30, 2017)**

REVENUES (Continued):	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2017
	Original	Final			
Fines and forfeitures					
Fines and forfeitures	191,000	191,000	240,335	49,335	209,464
Other	500	500	10	(490)	100
Total fines and forfeitures	<u>191,500</u>	<u>191,500</u>	<u>240,345</u>	<u>48,845</u>	<u>209,564</u>
Investment earnings					
Interest	500,000	500,000	857,567	357,567	649,071
Net increase (decrease) in the fair value of investments	<u>-</u>	<u>-</u>	<u>(861,452)</u>	<u>(861,452)</u>	<u>(791,337)</u>
Total investment earnings	<u>500,000</u>	<u>500,000</u>	<u>(3,885)</u>	<u>(503,885)</u>	<u>(142,266)</u>
Other revenue					
Rents	4,500	4,500	19,659	15,159	10,933
Miscellaneous	<u>20,000</u>	<u>20,000</u>	<u>10,422</u>	<u>(9,578)</u>	<u>166,639</u>
Total other revenue	<u>24,500</u>	<u>24,500</u>	<u>30,081</u>	<u>5,581</u>	<u>177,572</u>
Total revenues	<u>13,312,665</u>	<u>13,312,665</u>	<u>13,567,094</u>	<u>254,429</u>	<u>12,888,580</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, 2018
(With Comparative Totals for June 30, 2017)

EXPENDITURES:	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2017
	Original	Final			
General government					
Commissioners					
Salaries and wages	138,025	138,025	136,946	1,079	150,410
Employee benefits	104,040	104,040	92,383	11,657	85,601
Services and supplies	95,100	95,100	69,852	25,248	92,490
	<u>337,165</u>	<u>337,165</u>	<u>299,181</u>	<u>37,984</u>	<u>328,501</u>
Clerk					
Salaries and wages	180,515	180,515	178,479	2,036	157,350
Employee benefits	108,515	108,515	77,505	31,010	69,735
Services and supplies	203,750	203,750	209,016	(5,266)	96,606
	<u>492,780</u>	<u>492,780</u>	<u>465,000</u>	<u>27,780</u>	<u>323,691</u>
Treasurer					
Salaries and wages	228,900	228,900	218,348	10,552	225,519
Employee benefits	172,505	167,005	87,006	79,999	106,309
Services and supplies	40,384	45,884	26,989	18,895	30,064
	<u>441,789</u>	<u>441,789</u>	<u>332,343</u>	<u>109,446</u>	<u>361,892</u>
Executive director					
Salaries and wages	301,365	301,365	214,278	87,087	198,060
Employee benefits	156,990	156,990	93,892	63,098	70,333
Services and supplies	799,950	799,950	645,377	154,573	361,936
	<u>1,258,305</u>	<u>1,258,305</u>	<u>953,547</u>	<u>304,758</u>	<u>630,329</u>
Assessor					
Salaries and wages	344,655	344,655	233,351	344,655	227,113
Employee benefits	182,370	182,370	117,831	64,539	97,725
Services and supplies	131,775	131,775	94,709	37,066	63,325
	<u>658,800</u>	<u>658,800</u>	<u>445,891</u>	<u>446,260</u>	<u>388,163</u>
Finance department					
Salaries and wages	201,900	201,900	176,739	25,161	169,895
Employee benefits	93,615	91,815	62,340	29,475	61,672
Services and supplies	165,255	167,055	136,985	30,070	106,667
	<u>460,770</u>	<u>460,770</u>	<u>376,064</u>	<u>84,706</u>	<u>338,234</u>
Building & planning					
Salaries and wages	126,750	126,750	110,764	15,986	98,194
Employee benefits	69,545	69,545	49,522	20,023	44,655
Services and supplies	67,500	67,500	18,113	49,387	19,879
	<u>263,795</u>	<u>263,795</u>	<u>178,399</u>	<u>85,396</u>	<u>162,728</u>
Building maintenance					
Salaries and wages	60,800	109,444	109,375	69	59,637
Employee benefits	36,080	60,180	49,181	10,999	27,130
Services and supplies	459,000	459,000	336,699	122,301	350,225
	<u>555,880</u>	<u>628,624</u>	<u>495,255</u>	<u>133,369</u>	<u>436,992</u>
Recorder					
Salaries and wages	286,390	286,390	268,384	18,006	230,239
Employee benefits	174,755	174,755	114,775	59,980	92,966
Services and supplies	48,250	48,250	19,486	28,764	16,872
	<u>509,395</u>	<u>509,395</u>	<u>402,645</u>	<u>106,750</u>	<u>340,077</u>
Other general					
Retiree insurance	500,000	500,000	67,667	432,333	64,555
Services and supplies	1,089,174	1,089,174	864,091	225,083	593,979
	<u>1,589,174</u>	<u>1,589,174</u>	<u>931,758</u>	<u>657,416</u>	<u>658,534</u>
Total general government	<u>6,567,853</u>	<u>6,640,597</u>	<u>4,880,083</u>	<u>1,993,865</u>	<u>3,969,141</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, 2018
(With Comparative Totals for June 30, 2017)

EXPENDITURES (Continued):	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2017
	Original	Final			
Public safety					
Sheriff					
Salaries and wages	2,017,360	2,017,360	1,748,709	268,651	1,809,126
Employee benefits	1,483,405	1,483,405	1,012,846	470,559	1,032,033
Services and supplies	568,800	568,800	457,747	111,053	415,334
Capital outlay	4,500	4,500	4,500	-	4,475
	<u>4,074,065</u>	<u>4,074,065</u>	<u>3,223,802</u>	<u>850,263</u>	<u>3,260,968</u>
Jail operations					
Salaries and wages	658,570	658,570	541,446	117,124	481,438
Employee benefits	565,575	565,575	354,782	210,793	327,127
Services and supplies	300,200	300,200	243,419	56,781	206,271
Capital outlay	65,400	65,400	43,821	21,579	1,500
	<u>1,589,745</u>	<u>1,589,745</u>	<u>1,183,468</u>	<u>406,277</u>	<u>1,016,336</u>
Animal control					
Salaries and wages	65,170	65,170	56,572	8,598	43,447
Employee benefits	34,525	34,525	25,735	8,790	22,749
Services and supplies	30,960	32,960	20,388	12,572	14,210
Capital outlay	3,800	3,800	3,086	714	-
	<u>134,455</u>	<u>136,455</u>	<u>105,781</u>	<u>30,674</u>	<u>80,406</u>
Austin fire department					
Salaries and wages	600	600	-	600	-
Employee benefits	15,665	15,665	3,397	12,268	7,550
Services and supplies	28,100	28,100	13,509	14,591	10,008
Capital outlay	2,800	2,800	2,800	-	-
	<u>47,165</u>	<u>47,165</u>	<u>19,706</u>	<u>27,459</u>	<u>17,558</u>
Austin ambulance					
Salaries and wages	58,310	58,310	53,790	4,520	20,490
Employee benefits	18,350	28,150	24,297	3,853	3,698
Services and supplies	54,500	54,500	41,466	13,034	44,092
	<u>131,160</u>	<u>140,960</u>	<u>119,553</u>	<u>21,407</u>	<u>68,280</u>
Battle Mountain fire department					
Salaries and wages	1,800	1,800	1,800	-	1,800
Employee benefits	34,980	34,980	29,850	5,130	31,320
Services and supplies	211,700	211,700	183,023	28,677	170,784
Capital outlay	5,000	5,000	4	4,996	961
	<u>253,480</u>	<u>253,480</u>	<u>214,677</u>	<u>38,803</u>	<u>204,865</u>
Battle Mountain ambulance					
Services and supplies	132,500	132,500	69,771	62,729	138,064
	<u>132,500</u>	<u>132,500</u>	<u>69,771</u>	<u>62,729</u>	<u>138,064</u>
Total public safety	<u>6,362,570</u>	<u>6,374,370</u>	<u>4,936,758</u>	<u>1,437,612</u>	<u>4,786,477</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, 2018
(With Comparative Totals for June 30, 2017)

EXPENDITURES (Continued):	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2017
	Original	Final			
Judicial					
District court					
Services and supplies	437,861	437,861	355,965	81,896	312,560
Capital outlay	7,500	7,500	5,753	1,747	-
	<u>445,361</u>	<u>445,361</u>	<u>361,718</u>	<u>83,643</u>	<u>312,560</u>
District attorney					
Salaries and wages	379,315	390,535	390,034	501	366,462
Employee benefits	177,465	167,245	154,432	12,813	136,057
Services and supplies	147,000	147,000	75,513	71,487	55,302
	<u>703,780</u>	<u>704,780</u>	<u>619,979</u>	<u>84,801</u>	<u>557,821</u>
Juvenile probation					
Services and supplies	907,253	907,253	570,549	336,704	395,832
	<u>907,253</u>	<u>907,253</u>	<u>570,549</u>	<u>336,704</u>	<u>395,832</u>
Justice court - Argenta					
Salaries and wages	277,290	277,290	272,194	5,096	265,856
Employee benefits	133,005	133,005	115,925	17,080	107,415
Services and supplies	99,100	99,100	40,740	58,360	27,439
	<u>509,395</u>	<u>509,395</u>	<u>428,859</u>	<u>80,536</u>	<u>400,710</u>
Justic court - Austin					
Salaries and wages	64,295	64,295	58,695	5,600	58,891
Employee benefits	27,010	27,010	18,452	8,558	19,967
Services and supplies	15,800	15,800	5,606	10,194	6,877
	<u>107,105</u>	<u>107,105</u>	<u>82,753</u>	<u>24,352</u>	<u>85,735</u>
Public defender					
Services and supplies	128,500	128,500	69,581	58,919	91,106
	<u>128,500</u>	<u>128,500</u>	<u>69,581</u>	<u>58,919</u>	<u>91,106</u>
Total judicial	<u>2,801,394</u>	<u>2,802,394</u>	<u>2,133,439</u>	<u>668,955</u>	<u>1,843,764</u>
Intergovernmental					
Services and supplies	137,025	137,025	169,814	(32,789)	42,877
Total intergovernmental	<u>137,025</u>	<u>137,025</u>	<u>169,814</u>	<u>(32,789)</u>	<u>42,877</u>
Total expenditures	<u>15,868,842</u>	<u>15,954,386</u>	<u>12,120,094</u>	<u>4,067,643</u>	<u>10,642,259</u>
Excess of revenues over (under) expenditures	<u>(2,556,177)</u>	<u>(2,641,721)</u>	<u>1,447,000</u>	<u>4,088,721</u>	<u>2,246,321</u>
Other financing sources (uses):					
Transfers in	43,535	43,535	89,176	45,641	156,465
Transfers out	(122,500)	(122,500)	(71,626)	50,874	(56,465)
Total other financing sources (uses)	<u>(78,965)</u>	<u>(78,965)</u>	<u>17,550</u>	<u>96,515</u>	<u>100,000</u>
Net change in fund balance	(2,635,142)	(2,720,686)	1,464,550	4,185,236	2,346,321
Fund balance, beginning of year	<u>43,214,314</u>	<u>43,214,314</u>	<u>43,214,314</u>	<u>-</u>	<u>40,867,993</u>
Fund balance, end of year	<u>\$ 40,579,172</u>	<u>\$ 40,493,628</u>	<u>\$ 44,678,864</u>	<u>\$ 4,185,236</u>	<u>\$ 43,214,314</u>

LANDER COUNTY
STATE MEDICAL INDIGENT FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2018
(With Comparative Totals for June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
REVENUES:					
Tax revenue					
Ad valorem	\$ 516,450	\$ 516,450	\$ 356,709	\$ (159,741)	\$ 353,069
Ad valorem auto	98,480	98,480	81,714	(16,766)	80,841
Net proceeds of mines	-	-	880,259	880,259	743,009
Net proceeds auto	-	-	201,585	201,585	170,155
Total tax revenue	<u>614,930</u>	<u>614,930</u>	<u>1,520,267</u>	<u>905,337</u>	<u>1,347,074</u>
Total revenues	<u>614,930</u>	<u>614,930</u>	<u>1,520,267</u>	<u>905,337</u>	<u>1,347,074</u>
EXPENDITURES:					
Welfare					
Salaries and wages	26,480	26,480	25,958	522	25,524
Employee benefits	22,010	22,010	13,029	8,981	12,085
Services and supplies	519,638	519,638	368,178	151,460	132,500
Remittance to state	<u>822,482</u>	<u>822,482</u>	<u>475,286</u>	<u>347,196</u>	<u>195,322</u>
Total expenditures	<u>1,390,610</u>	<u>1,390,610</u>	<u>882,451</u>	<u>508,159</u>	<u>365,431</u>
Excess of revenues over (under) expenditures	<u>(775,680)</u>	<u>(775,680)</u>	<u>637,816</u>	<u>1,413,496</u>	<u>981,643</u>
Net change in fund balance	<u>(775,680)</u>	<u>(775,680)</u>	<u>637,816</u>	<u>1,413,496</u>	<u>981,643</u>
Fund balance, beginning of year	<u>6,930,851</u>	<u>6,930,851</u>	<u>6,930,851</u>	<u>-</u>	<u>5,949,208</u>
Fund balance, end of year	<u>\$ 6,155,171</u>	<u>\$ 6,155,171</u>	<u>\$ 7,568,667</u>	<u>\$ 1,413,496</u>	<u>\$ 6,930,851</u>

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SUPPLEMENTARY INFORMATION

MAJOR CAPITAL PROJECTS FUND

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

**MAJOR AND NONMAJOR 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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
REVENUES:					
Tax revenue					
Net proceeds of mines	\$ -	\$ -	\$ 14,350,198	\$ 14,350,198	\$ 9,149,065
Total tax revenue	-	-	14,350,198	14,350,198	9,149,065
Investment earnings					
Interest	447,790	447,790	911,713	463,923	812,680
Net increase (decrease) in the fair value of investments	-	-	(1,337,489)	(1,337,489)	(1,187,006)
Total investment earnings	447,790	447,790	(425,776)	(873,566)	(374,326)
Other revenue					
Miscellaneous	-	-	99,294	99,294	175,000
Total other revenue	-	-	99,294	99,294	175,000
Total revenues	447,790	447,790	14,023,716	13,575,926	8,949,739
EXPENDITURES:					
General government					
Services and supplies	-	-	-	-	226,661
Capital outlay	17,511,116	17,511,116	6,721,732	10,789,384	16,326,692
Total expenditures	17,511,116	17,511,116	6,721,732	10,789,384	16,553,353
Excess of revenues over (under) expenditures	(17,063,326)	(17,063,326)	7,301,984	24,365,310	(7,603,614)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	(17,063,326)	(17,063,326)	7,301,984	24,365,310	(7,603,614)
Fund balance, beginning of year	35,602,697	35,602,697	35,602,697	-	43,206,311
Fund balance, end of year	\$ 18,539,371	\$ 18,539,371	\$ 42,904,681	\$ 24,365,310	\$ 35,602,697

LANDER COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018

	Road and Bridge	Indigent	Agricultural Extension	Aged Services	Lander County Landfill	Lander County Airports
Assets						
Cash and investments	\$ 5,950,668	\$ 2,082,340	\$ 283,477	\$ 2,657,882	\$ 8,145,574	\$ 1,886,031
Accounts receivable	-	102	-	990	8,530	524
Taxes receivable	10,725	4,257	846	4,791	2,821	2,257
Due from other governments	172,516	-	-	11,296	-	204
Inventory	-	-	-	398	-	-
Total assets	<u>\$ 6,133,909</u>	<u>\$ 2,086,699</u>	<u>\$ 284,323</u>	<u>\$ 2,675,357</u>	<u>\$ 8,156,925</u>	<u>\$ 1,889,016</u>
Liabilities, Deferred Inflows, and Fund Balances						
Liabilities:						
Accounts payable	86,039	541	12,999	2,988	59,767	1,206
Accrued salaries	36,347	7,380	1,688	8,754	6,357	-
Unearned revenue	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Total liabilities	<u>122,386</u>	<u>7,921</u>	<u>14,687</u>	<u>11,742</u>	<u>66,124</u>	<u>1,206</u>
Deferred inflows of resources:						
Unavailable revenue - property taxes	<u>9,656</u>	<u>3,831</u>	<u>761</u>	<u>4,314</u>	<u>2,540</u>	<u>2,032</u>
Total deferred inflows of resources	<u>9,656</u>	<u>3,831</u>	<u>761</u>	<u>4,314</u>	<u>2,540</u>	<u>2,032</u>
Fund balances:						
Nonspendable	-	-	-	398	-	-
Restricted for:						
General government	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Welfare	-	2,074,947	-	-	-	-
Community support	-	-	268,875	-	-	-
Committed for:						
General government	-	-	-	-	-	1,885,778
Culture and recreation	-	-	-	-	-	-
Health and sanitation	-	-	-	-	8,088,261	-
Capital projects	-	-	-	-	-	-
Assigned	<u>6,001,867</u>	<u>-</u>	<u>-</u>	<u>2,658,903</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>6,001,867</u>	<u>2,074,947</u>	<u>268,875</u>	<u>2,659,301</u>	<u>8,088,261</u>	<u>1,885,778</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 6,133,909</u>	<u>\$ 2,086,699</u>	<u>\$ 284,323</u>	<u>\$ 2,675,357</u>	<u>\$ 8,156,925</u>	<u>\$ 1,889,016</u>

(Continued)

LANDER COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018

	Lander Economic Development	DOE Nuclear Repository	Regional Street and Highway	Town of Austin	Town of Battle Mountain	Culture & Recreation	Reserve	Title III SRS/CRA
Assets								
Cash and investments	\$ 26,741	\$ 7,570	\$ 3,112,700	\$ 110,500	\$ 938,668	\$ 7,029,240	\$ 1,432,344	\$ 189,858
Accounts receivable	-	-	-	2,454	12,014	5,364	38,629	-
Taxes receivable	-	-	-	806	808	5,049	-	-
Due from other governments	-	-	77,647	2,615	39,161	-	-	-
Inventory	-	-	-	-	-	-	-	-
Total assets	<u>\$ 26,741</u>	<u>\$ 7,570</u>	<u>\$ 3,190,347</u>	<u>\$ 116,375</u>	<u>\$ 990,651</u>	<u>\$ 7,039,653</u>	<u>\$ 1,470,973</u>	<u>\$ 189,858</u>
Liabilities, Deferred Inflows, and Fund Balances								
Liabilities:								
Accounts payable	387	-	-	1,159	40,326	17,771	-	-
Accrued salaries	-	-	-	-	-	29,330	-	-
Unearned revenue	-	7,570	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-
Total liabilities	<u>387</u>	<u>7,570</u>	<u>-</u>	<u>1,159</u>	<u>40,326</u>	<u>47,101</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:								
Unavailable revenue - property taxes	-	-	-	578	752	4,546	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>578</u>	<u>752</u>	<u>4,546</u>	<u>-</u>	<u>-</u>
Fund balances:								
Nonspendable	-	-	-	-	-	-	-	-
Restricted for:								
General government	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	189,858
Public works	-	-	3,190,347	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-	-
Committed for:								
General government	-	-	-	-	-	-	1,470,973	-
Culture and recreation	-	-	-	-	-	6,988,006	-	-
Health and sanitation	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Assigned	26,354	-	-	114,638	949,573	-	-	-
Total fund balances	<u>26,354</u>	<u>-</u>	<u>3,190,347</u>	<u>114,638</u>	<u>949,573</u>	<u>6,988,006</u>	<u>1,470,973</u>	<u>189,858</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 26,741</u>	<u>\$ 7,570</u>	<u>\$ 3,190,347</u>	<u>\$ 116,375</u>	<u>\$ 990,651</u>	<u>\$ 7,039,653</u>	<u>\$ 1,470,973</u>	<u>\$ 189,858</u>

(Continued)

LANDER COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018

	Administrative Assessment Fees	Genetic Marker Testing	Forensic Services	District Drug Court	Court Facility Fees	Juvenile Administrative Assessment	Mine Map Fees	Technology Fees
Assets								
Cash and investments	\$ 53,486	\$ 875	\$ 7,307	\$ 109,805	\$ 136,257	\$ 9,283	\$ 217,141	\$ 3,182,437
Accounts receivable	-	-	-	-	-	-	-	(180)
Taxes receivable	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Total assets	<u>\$ 53,486</u>	<u>\$ 875</u>	<u>\$ 7,307</u>	<u>\$ 109,805</u>	<u>\$ 136,257</u>	<u>\$ 9,283</u>	<u>\$ 217,141</u>	<u>\$ 3,182,257</u>
Liabilities, Deferred Inflows, and Fund Balances								
Liabilities:								
Accounts payable	1,564	875	-	1,377	-	364	-	19,383
Accrued salaries	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-
Total liabilities	<u>1,564</u>	<u>875</u>	<u>-</u>	<u>1,377</u>	<u>-</u>	<u>364</u>	<u>-</u>	<u>19,383</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	-	-	-	-	-	-	217,141	3,162,874
Judicial	51,922	-	-	108,428	136,257	8,919	-	-
Public safety	-	-	7,307	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-	-
Committed for:								
General government	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Health and sanitation	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Total fund balances	<u>51,922</u>	<u>-</u>	<u>7,307</u>	<u>108,428</u>	<u>136,257</u>	<u>8,919</u>	<u>217,141</u>	<u>3,162,874</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 53,486</u>	<u>\$ 875</u>	<u>\$ 7,307</u>	<u>\$ 109,805</u>	<u>\$ 136,257</u>	<u>\$ 9,283</u>	<u>\$ 217,141</u>	<u>\$ 3,182,257</u>

(Continued)

LANDER COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018

	Austin Capital Acquisition	Equipment/ Building Replacement	Capital Acquisition	Battle Mountain Capital Acquisition	Emergency Maintenance	Airport Capital Improvement	Court Facilities Capital	Total Nonmajor Gvtl. Funds
Assets								
Cash and investments	\$ 37,463	\$ 16,625,836	\$ 4,237,338	\$ 227,535	\$ 2,820,475	\$ 2,957,737	\$ 740,314	\$ 65,216,882
Accounts receivable	-	-	-	-	-	1,072	-	69,499
Taxes receivable	-	-	1,692	-	-	-	-	34,052
Due from other governments	-	-	-	-	-	94,141	-	397,580
Inventory	-	-	-	-	-	-	-	398
Total assets	<u>\$ 37,463</u>	<u>\$ 16,625,836</u>	<u>\$ 4,239,030</u>	<u>\$ 227,535</u>	<u>\$ 2,820,475</u>	<u>\$ 3,052,950</u>	<u>\$ 740,314</u>	<u>\$ 65,718,411</u>
Liabilities, Deferred Inflows, and Fund Balances								
Liabilities:								
Accounts payable	-	435,059	-	-	-	80,532	-	\$ 762,337
Accrued salaries	-	-	-	-	-	-	-	89,856
Unearned revenue	-	-	-	-	-	-	-	7,570
Due to other governments	-	-	1,728	-	-	-	-	1,728
Total liabilities	<u>-</u>	<u>435,059</u>	<u>1,728</u>	<u>-</u>	<u>-</u>	<u>80,532</u>	<u>-</u>	<u>861,491</u>
Deferred inflows of resources:								
Unavailable revenue - property taxes	-	-	1,523	-	-	-	-	30,533
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>1,523</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,533</u>
Fund balances:								
Nonspendable	-	-	-	-	-	-	-	398
Restricted for:								
General government	-	-	-	-	-	-	-	3,380,015
Judicial	-	-	-	-	-	-	-	305,526
Public safety	-	-	-	-	-	-	-	197,165
Public works	-	-	-	-	-	-	-	3,190,347
Welfare	-	-	-	-	-	-	-	2,074,947
Community support	-	-	-	-	-	-	-	268,875
Committed for:								
General government	-	-	-	-	-	-	-	3,356,751
Culture and recreation	-	-	-	-	-	-	-	6,988,006
Health and sanitation	-	-	-	-	-	-	-	8,088,261
Capital projects	-	16,190,777	-	-	2,820,475	2,972,418	740,314	22,723,984
Assigned	37,463	-	4,235,779	227,535	-	-	-	14,252,112
Total fund balances	<u>37,463</u>	<u>16,190,777</u>	<u>4,235,779</u>	<u>227,535</u>	<u>2,820,475</u>	<u>2,972,418</u>	<u>740,314</u>	<u>64,826,387</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 37,463</u>	<u>\$ 16,625,836</u>	<u>\$ 4,239,030</u>	<u>\$ 227,535</u>	<u>\$ 2,820,475</u>	<u>\$ 3,052,950</u>	<u>\$ 740,314</u>	<u>\$ 65,718,411</u>

LANDER COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2018

	Road and Bridge	Indigent	Agricultural Extension	Aged Services	Lander County Landfill	Lander County Airports
REVENUES:						
Taxes	\$ 1,039,646	\$ 499,407	\$ 81,691	\$ 462,938	\$ 944,271	\$ 220,610
Licenses, permits and fees	-	-	-	-	-	-
Intergovernmental	1,066,565	-	-	51,123	-	-
Charges for services	-	14,841	-	35,463	139,158	14,924
Investment earnings	-	-	-	-	98,730	-
Other revenues	280	50	-	24,408	1,857	16,800
Total	<u>2,106,491</u>	<u>514,298</u>	<u>81,691</u>	<u>573,932</u>	<u>1,184,016</u>	<u>252,334</u>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	134,308
Public safety	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public works	1,857,820	-	-	-	-	-
Welfare	-	234,760	-	361,278	-	-
Health and sanitation	-	-	-	-	384,895	-
Culture and recreation	-	-	-	-	-	-
Community support	-	-	82,962	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Community support	-	-	3,071	-	-	-
Total	<u>1,857,820</u>	<u>234,760</u>	<u>86,033</u>	<u>361,278</u>	<u>384,895</u>	<u>134,308</u>
Excess of revenues over (under) expenditures	<u>248,671</u>	<u>279,538</u>	<u>(4,342)</u>	<u>212,654</u>	<u>799,121</u>	<u>118,026</u>
Other financing sources (uses):						
Transfers in	1,309	-	-	-	-	-
Transfers out	-	-	-	-	-	(1,309)
Total other financing sources (uses)	<u>1,309</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,309)</u>
Net change in fund balances	249,980	279,538	(4,342)	212,654	799,121	116,717
Fund balances - beginning	5,751,887	1,795,409	273,217	2,446,647	7,289,140	1,769,061
Fund balances - ending	<u>\$ 6,001,867</u>	<u>\$ 2,074,947</u>	<u>\$ 268,875</u>	<u>\$ 2,659,301</u>	<u>\$ 8,088,261</u>	<u>\$ 1,885,778</u>

(Continued)

LANDER COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2018

	Lander Economic Development	DOE Nuclear Repository	Regional Street and Highway	Town of Austin	Town of Battle Mountain	Culture & Recreation	Reserve	Title III SRS/CRA
REVENUES:								
Taxes	\$ -	\$ -	\$ 387,470	\$ 18,617	\$ 74,266	\$ 487,447	\$ -	\$ -
Licenses, permits and fees	-	-	-	3,744	33,187	-	-	-
Intergovernmental	7,750	6,214	-	15,212	227,823	1,024,407	-	-
Charges for services	-	-	-	450	-	123,775	-	-
Investment earnings	-	-	-	1,458	11,693	-	14,258	-
Other revenues	-	-	-	10	-	44,752	336,172	-
Total	7,750	6,214	387,470	39,491	346,969	1,680,381	350,430	-
EXPENDITURES:								
Current:								
General government	-	-	-	23,704	238,524	-	-	-
Public safety	-	6,214	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Public works	-	-	-	10,000	-	-	-	-
Welfare	-	-	-	-	-	-	-	-
Health and sanitation	-	-	-	-	-	10,360	-	-
Culture and recreation	-	-	-	17,395	-	1,453,755	-	-
Community support	10,201	-	-	-	-	-	-	-
Capital outlay:								
General government	-	-	-	-	-	-	-	-
Public works	-	-	22,107	-	-	-	-	-
Culture and recreation	-	-	-	-	64,700	-	-	-
Community support	-	-	-	-	-	-	-	-
Total	10,201	6,214	22,107	51,099	303,224	1,464,115	-	-
Excess of revenues over (under) expenditures	(2,451)	-	365,363	(11,608)	43,745	216,266	350,430	-
Other financing sources (uses):								
Transfers in	2,450	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	2,450	-	-	-	-	-	-	-
Net change in fund balances	(1)	-	365,363	(11,608)	43,745	216,266	350,430	-
Fund balances - beginning	26,355	-	2,824,984	126,246	905,828	6,771,740	1,120,543	189,858
Fund balances - ending	\$ 26,354	\$ -	\$ 3,190,347	\$ 114,638	\$ 949,573	\$ 6,988,006	\$ 1,470,973	\$ 189,858

(Continued)

LANDER COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2018

	Administrative Assessment Fees	Genetic Marker Testing	Forensic Services	District Drug Court	Court Facility Fees	Juvenile Administrative Assessment	Mine Map Fees	Technology Fees
REVENUES:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	21,994	9,923	924	11,812	31,437	6,824	51,738	1,116,967
Investment earnings	-	-	-	-	-	-	-	31,542
Other revenues	-	-	-	-	-	-	-	-
Total	21,994	9,923	924	11,812	31,437	6,824	51,738	1,148,509
EXPENDITURES:								
Current:								
General government	-	-	-	-	-	-	10,604	178,047
Public safety	-	-	-	-	-	-	-	-
Judicial	6,898	9,923	-	17,556	-	6,700	-	-
Public works	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-
Health and sanitation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-	-
Capital outlay:								
General government	-	-	-	-	-	-	-	36,614
Public works	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-	-
Total	6,898	9,923	-	17,556	-	6,700	10,604	214,661
Excess of revenues over (under) expenditures	15,096	-	924	(5,744)	31,437	124	41,134	933,848
Other financing sources (uses):								
Transfers in	-	-	-	25,000	-	-	-	-
Transfers out	(16,840)	-	-	-	(27,336)	-	-	(45,000)
Total other financing sources (uses)	(16,840)	-	-	25,000	(27,336)	-	-	(45,000)
Net change in fund balances	(1,744)	-	924	19,256	4,101	124	41,134	888,848
Fund balances - beginning	53,666	-	6,383	89,172	132,156	8,795	176,007	2,274,026
Fund balances - ending	\$ 51,922	\$ -	\$ 7,307	\$ 108,428	\$ 136,257	\$ 8,919	\$ 217,141	\$ 3,162,874

(Continued)

LANDER COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2018

	Austin Capital Acquisition	Equipment/ Building Replacement	Capital Acquisition	Battle Mountain Capital Acquisition	Emergency Maintenance	Airport Capital Improvement	Court Facilities Capital	Total Nonmajor Gvtl. Funds
REVENUES:								
Taxes	\$ -	\$ 8,021,562	\$ 566,568	\$ -	\$ -	\$ -	\$ -	\$ 12,804,493
Licenses, permits and fees	-	-	-	-	-	-	-	36,931
Intergovernmental	-	-	-	-	-	579,315	-	2,978,409
Charges for services	-	-	-	-	-	-	-	1,580,230
Investment earnings	-	-	-	-	-	-	9,186	166,867
Other revenues	415	-	-	2,540	-	6,540	-	433,824
Total	415	8,021,562	566,568	2,540	-	585,855	9,186	18,000,754
EXPENDITURES:								
Current:								
General government	-	788,396	-	-	316,747	37	-	1,690,367
Public safety	-	-	-	-	-	-	-	6,214
Judicial	-	-	-	-	-	-	-	41,077
Public works	-	-	-	-	-	-	-	1,867,820
Welfare	-	-	-	-	-	-	-	596,038
Health and sanitation	-	-	-	-	-	-	-	395,255
Culture and recreation	-	-	-	-	-	-	-	1,471,150
Community support	-	-	-	-	-	-	-	93,163
Capital outlay:								
General government	-	-	-	-	-	774,223	-	810,837
Public works	-	1,102,672	2,061	-	-	-	-	1,126,840
Culture and recreation	-	-	-	-	-	-	-	64,700
Community support	-	-	-	-	-	-	-	3,071
Total	-	1,891,068	2,061	-	316,747	774,260	-	8,166,532
Excess of revenues over (under) expenditures	415	6,130,494	564,507	2,540	(316,747)	(188,405)	9,186	9,834,222
Other financing sources (uses):								
Transfers in	4,762	-	-	28,032	-	-	44,176	105,729
Transfers out	-	-	(32,794)	-	-	-	-	(123,279)
Total other financing sources (uses)	4,762	-	(32,794)	28,032	-	-	44,176	(17,550)
Net change in fund balances	5,177	6,130,494	531,713	30,572	(316,747)	(188,405)	53,362	9,816,672
Fund balances - beginning	32,286	10,060,283	3,704,066	196,963	3,137,222	3,160,823	686,952	55,009,715
Fund balances - ending	\$ 37,463	\$ 16,190,777	\$ 4,235,779	\$ 227,535	\$ 2,820,475	\$ 2,972,418	\$ 740,314	\$ 64,826,387

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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
REVENUES:					
Tax revenue					
Ad valorem	\$ 1,224,962	\$ 1,224,962	\$ 1,039,646	\$ (185,316)	\$ 1,028,884
Total tax revenue	1,224,962	1,224,962	1,039,646	(185,316)	1,028,884
Intergovernmental					
State motor vehicle fuel tax	964,350	964,350	1,011,367	47,017	1,007,449
Forest reserve fees	20,000	20,000	55,198	35,198	12,690
Total intergovernmental	984,350	984,350	1,066,565	82,215	1,020,139
Other revenue					
Miscellaneous	200	200	280	80	106,930
Total other revenues	200	200	280	80	106,930
Total revenues	2,209,512	2,209,512	2,106,491	(103,021)	2,155,953
EXPENDITURES:					
Public works					
Highway and streets - Austin					
Salaries and wages	378,390	378,390	355,853	22,537	331,994
Employee benefits	204,770	204,770	199,034	5,736	154,608
Services and supplies	291,565	291,565	232,521	59,044	218,222
Capital outlay	50,000	50,000	-	50,000	-
Total highway and streets - Austin	924,725	924,725	787,408	137,317	704,824
Highway and streets - Battle Mountain					
Salaries and wages	569,240	569,240	543,583	25,657	528,186
Employee benefits	335,525	335,525	260,807	74,718	264,935
Services and supplies	411,720	411,720	266,022	145,698	266,682
Capital outlay	50,000	50,000	-	50,000	-
Total highway and streets - BM	1,366,485	1,366,485	1,070,412	296,073	1,059,803
Total expenditures	2,291,210	2,291,210	1,857,820	433,390	1,764,627
Excess of revenues over (under) expenditures	(81,698)	(81,698)	248,671	330,369	391,326
Other financing sources (uses):					
Transfers in	22,000	22,000	1,309	(20,691)	7,257
Total other financing sources (uses)	22,000	22,000	1,309	(20,691)	7,257
Net change in fund balance	(59,698)	(59,698)	249,980	309,678	398,583
Fund balance, beginning of year	5,751,887	5,751,887	5,751,887	-	5,353,304
Fund balance, end of year	\$ 5,692,189	\$ 5,692,189	\$ 6,001,867	\$ 309,678	\$ 5,751,887

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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
REVENUES:					
Tax revenue					
Ad valorem	\$ 484,358	\$ 484,358	\$ 499,407	\$ 15,049	\$ 406,936
Total tax revenue	484,358	484,358	499,407	15,049	406,936
Charges for services					
Court fees	-	-	14,841	14,841	-
Total charges for services	-	-	14,841	14,841	-
Other Revenue					
Miscellaneous	-	-	50	50	-
Total Other	-	-	50	50	-
Total revenues	484,358	484,358	514,298	29,940	406,936
EXPENDITURES:					
Welfare					
Health nurse					
Salaries and wages	41,290	54,270	53,686	584	45,010
Employee benefits	24,200	26,200	19,128	7,072	17,416
Services and supplies	588,700	577,900	122,007	455,893	107,634
Total health nurse	654,190	658,370	194,821	463,549	170,060
Other indigent					
Salaries and wages	26,480	26,480	25,958	522	25,524
Employee benefits	22,010	22,010	13,029	8,981	11,898
Services and supplies	21,000	21,000	952	20,048	870
Total other indigent	69,490	69,490	39,939	29,551	38,292
Total expenditures	723,680	727,860	234,760	493,100	208,352
Excess of revenues over (under) expenditures	(239,322)	(243,502)	279,538	523,040	198,584
Net change in fund balance	(239,322)	(243,502)	279,538	523,040	198,584
Fund balance, beginning of year	-	-	1,795,409	1,795,409	1,596,825
Fund balance, end of year	\$ (239,322)	\$ (243,502)	\$ 2,074,947	\$ 2,318,449	\$ 1,795,409

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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
REVENUES:					
Tax revenue					
Ad valorem	\$ 96,233	\$ 96,233	\$ 81,691	\$ (14,542)	\$ 80,859
Total tax revenue	96,233	96,233	81,691	(14,542)	80,859
Total revenues	96,233	96,233	81,691	(14,542)	80,859
EXPENDITURES:					
Community support					
Salaries and wages	37,655	37,655	36,531	1,124	36,408
Employee benefits	26,285	26,285	13,632	12,653	13,181
Services and supplies	40,222	40,222	32,799	7,423	31,507
Capital outlay	-	-	3,071	(3,071)	1,270
Total expenditures	104,162	104,162	86,033	18,129	82,366
Excess of revenues over (under) expenditures	(7,929)	(7,929)	(4,342)	3,587	(1,507)
Net change in fund balance	(7,929)	(7,929)	(4,342)	3,587	(1,507)
Fund balance, beginning of year	273,217	273,217	273,217	-	274,724
Fund balance, end of year	\$ 265,288	\$ 265,288	\$ 268,875	\$ 3,587	\$ 273,217

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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
REVENUES:					
Tax revenue					
Ad valorem	\$ 545,323	\$ 545,323	\$ 462,938	\$ (82,385)	\$ 458,163
Total tax revenue	545,323	545,323	462,938	(82,385)	458,163
Intergovernmental					
Federal grants	58,920	58,920	51,123	(7,797)	85,652
Total intergovernmental	58,920	58,920	51,123	(7,797)	85,652
Charges for services					
Meal fees	30,250	30,250	35,463	5,213	39,783
Total charges for services	30,250	30,250	35,463	5,213	39,783
Other revenue					
Miscellaneous	23,500	23,500	24,408	908	240,023
Total other revenue	23,500	23,500	24,408	908	240,023
Total revenues	657,993	657,993	573,932	(84,061)	823,621
EXPENDITURES:					
Welfare					
Senior center					
Salaries and wages	271,865	271,865	176,684	95,181	174,166
Employee benefits	179,385	182,835	111,377	71,458	104,208
Services and supplies	142,635	139,185	62,349	76,836	58,681
Capital outlay	23,500	23,500	-	23,500	-
Total senior center	617,385	617,385	350,410	266,975	337,055
Austin school					
Salaries and wages	11,920	11,920	5,828	6,092	5,741
Employee benefits	5,305	5,305	2,335	2,970	2,731
Services and supplies	8,160	8,160	2,705	5,455	2,950
Total austin school	25,385	25,385	10,868	14,517	11,422
Total expenditures	642,770	642,770	361,278	281,492	348,477
Excess of revenues over (under) expenditures	15,223	15,223	212,654	197,431	475,144
Net change in fund balance	15,223	15,223	212,654	197,431	475,144
Fund balance, beginning of year	2,446,647	2,446,647	2,446,647	-	1,971,503
Fund balance, end of year	<u>2,461,870</u>	<u>\$ 2,461,870</u>	<u>\$ 2,659,301</u>	<u>\$ 197,431</u>	<u>\$ 2,446,647</u>

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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
REVENUES:					
Tax revenue					
Ad valorem	\$ 320,778	\$ 320,778	\$ 272,317	\$ (48,461)	\$ 269,509
Net proceeds of mines	-	-	671,954	671,954	567,183
Total tax revenue	320,778	320,778	944,271	623,493	836,692
Charges for services					
Gate fees	65,000	65,000	139,158	74,158	97,594
Total charges for services	65,000	65,000	139,158	74,158	97,594
Investment earnings					
Interest	5,000	5,000	98,730	93,730	78,640
Total investment earnings	5,000	5,000	98,730	93,730	78,640
Other revenue					
Miscellaneous	1,000	1,000	1,857	857	3,082
Total other revenue	1,000	1,000	1,857	857	3,082
Total revenues	391,778	391,778	1,184,016	792,238	1,016,008
EXPENDITURES:					
Health and sanitation					
Salaries and wages	154,245	154,245	149,631	4,614	127,082
Employee benefits	111,070	111,070	67,971	43,099	55,847
Services and supplies	327,350	327,350	167,293	160,057	118,570
Capital outlay	-	-	-	-	115,171
Total expenditures	592,665	592,665	384,895	207,770	416,670
Excess of revenues over (under) expenditures	(200,887)	(200,887)	799,121	1,000,008	599,338
Net change in fund balance	(200,887)	(200,887)	799,121	1,000,008	599,338
Fund balance, beginning of year	7,289,140	7,289,140	7,289,140	-	6,689,802
Fund balance, end of year	\$ 7,088,253	\$ 7,088,253	\$ 8,088,261	\$ 1,000,008	\$ 7,289,140

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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
REVENUES:					
Tax revenue					
Ad valorem	\$ 256,621	\$ 256,621	\$ 217,853	\$ (38,768)	\$ 215,602
Gasoline tax	500	500	2,757	2,257	633
Total tax revenue	<u>257,121</u>	<u>257,121</u>	<u>220,610</u>	<u>(36,511)</u>	<u>216,235</u>
Charges for services					
User fees and fuel sales	3,500	3,500	14,924	11,424	4,597
Total charges for services	<u>3,500</u>	<u>3,500</u>	<u>14,924</u>	<u>11,424</u>	<u>4,597</u>
Other revenues					
Rent	17,300	17,300	16,800	(500)	25,945
Miscellaneous	-	-	-	-	41,858
Total other revenues	<u>17,300</u>	<u>17,300</u>	<u>16,800</u>	<u>(500)</u>	<u>67,803</u>
Total revenues	<u>277,921</u>	<u>277,921</u>	<u>252,334</u>	<u>(25,587)</u>	<u>288,635</u>
EXPENDITURES:					
General government					
Services and supplies	189,275	189,275	134,308	54,967	121,439
Capital outlay	30	30	-	30	26
Total expenditures	<u>189,305</u>	<u>189,305</u>	<u>134,308</u>	<u>54,997</u>	<u>121,465</u>
Excess of revenues over (under) expenditures	<u>88,616</u>	<u>88,616</u>	<u>118,026</u>	<u>29,410</u>	<u>167,170</u>
Other financing sources (uses):					
Transfers out	(22,000)	(22,000)	(1,309)	20,691	(7,257)
Total other financing sources (uses)	<u>(22,000)</u>	<u>(22,000)</u>	<u>(1,309)</u>	<u>20,691</u>	<u>(7,257)</u>
Net change in fund balance	<u>66,616</u>	<u>66,616</u>	<u>116,717</u>	<u>50,101</u>	<u>159,913</u>
Fund balance, beginning of year	<u>1,769,061</u>	<u>1,769,061</u>	<u>1,769,061</u>	<u>-</u>	<u>1,609,148</u>
Fund balance, end of year	<u>\$ 1,835,677</u>	<u>\$ 1,835,677</u>	<u>\$ 1,885,778</u>	<u>\$ 50,101</u>	<u>\$ 1,769,061</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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
REVENUES:					
Intergovernmental					
Federal grants	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	10,000	10,000	7,750	(2,250)	53,460
Total intergovernmental	10,000	10,000	7,750	(2,250)	53,460
Total revenues	10,000	10,000	7,750	(2,250)	53,460
EXPENDITURES:					
Community support					
Services and supplies	3,000	20,000	10,201	9,799	-
Total expenditures	10,000	20,000	10,201	9,799	53,460
Excess of revenues over (under) expenditures	-	(10,000)	(2,451)	7,549	-
Other financing sources (uses):					
Transfers in	-	-	2,450	2,450	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	2,450	2,450	-
Net change in fund balance	-	(10,000)	(1)	9,999	-
Fund balance, beginning of year	26,355	26,355	26,355	-	26,355
Fund balance, end of year	\$ 26,355	\$ 16,355	\$ 26,354	\$ 9,999	\$ 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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
REVENUES:					
Intergovernmental					
Federal grants	\$ 7,275	\$ 7,275	\$ 6,214	\$ (1,061)	\$ 26,894
Total intergovernmental	7,275	7,275	6,214	(1,061)	26,894
Total revenues	7,275	7,275	6,214	(1,061)	26,894
EXPENDITURES:					
Public safety					
Services and supplies	7,275	7,275	6,214	1,061	26,894
Total expenditures	7,275	7,275	6,214	1,061	26,894
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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
REVENUES:					
Tax revenue					
Gasoline tax	\$ 371,476	\$ 371,476	\$ 387,470	\$ 15,994	\$ 374,064
Total tax revenue	371,476	371,476	387,470	15,994	374,064
Total revenues	371,476	371,476	387,470	15,994	374,064
EXPENDITURES:					
Public works					
Services and supplies	50,000	50,000	-	50,000	-
Capital outlay	-	-	22,107	(22,107)	-
Total expenditures	50,000	50,000	22,107	27,893	-
Excess of revenues over (under) expenditures	321,476	321,476	365,363	43,887	374,064
Net change in fund balance	321,476	321,476	365,363	43,887	374,064
Fund balance, beginning of year	2,824,984	2,824,984	2,824,984	-	2,450,920
Fund balance, end of year	\$ 3,146,460	\$ 3,146,460	\$ 3,190,347	\$ 43,887	\$ 2,824,984

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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
REVENUES:					
Tax revenue					
Ad valorem	\$ 9,795	\$ 9,795	\$ 9,487	\$ (308)	\$ 9,131
Net proceeds of mines	-	-	-	-	41,209
Franchise taxes	7,500	7,500	9,130	1,630	8,051
Total Taxes	17,295	17,295	18,617	1,322	58,391
Licenses and permits					
Business licenses	1,300	1,300	1,150	(150)	1,320
Gaming licenses	100	100	2,589	2,489	-
Animal licenses	50	50	5	(45)	-
Total licenses and permits	1,450	1,450	3,744	2,294	1,320
Intergovernmental					
Consolidated tax	15,401	15,401	15,212	(189)	15,210
Total intergovernmental	15,401	15,401	15,212	(189)	15,210
Charges for services					
Cemetery fees	500	500	450	(50)	100
Total charges for services	500	500	450	(50)	100
Investment earnings					
Interest	40	40	1,458	1,418	1,328
Total investment earnings	40	40	1,458	1,418	1,328
Other revenue					
Miscellaneous	-	-	10	10	10
Total other revenue	-	-	10	10	10
Total revenues	34,686	34,686	39,491	4,805	76,359
EXPENDITURES:					
General government					
Services and supplies	30,500	30,500	23,704	6,796	20,824
Total general government	30,500	30,500	23,704	6,796	20,824
Public works					
Services and supplies	12,000	12,000	10,000	2,000	3,050
Total public works	12,000	12,000	10,000	2,000	3,050
Health and sanitation					
Services and supplies	-	-	-	-	6,000
Total health and sanitation	-	-	-	-	6,000
Culture and recreation					
Services and supplies	20,895	20,895	17,395	3,500	3,200
Total culture and recreation	20,895	20,895	17,395	3,500	3,200
Total expenditures	63,395	63,395	51,099	12,296	33,074
Excess of revenues over (under) expenditures	(28,709)	(28,709)	(11,608)	17,101	43,285
Net change in fund balance	(28,709)	(28,709)	(11,608)	17,101	43,285
Fund balance, beginning of year	126,246	126,246	126,246	-	82,961
Fund balance, end of year	\$ 97,537	\$ 97,537	\$ 114,638	\$ 17,101	\$ 126,246

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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
REVENUES:					
Tax revenue					
Ad valorem	\$ 23,344	\$ 23,344	\$ 23,224	\$ (120)	\$ 22,976
Franchise taxes	52,000	52,000	51,042	(958)	45,087
Total tax revenue	75,344	75,344	74,266	(1,078)	68,063
Licenses and permits					
Business licenses	20,500	20,500	25,615	5,115	24,710
Gaming licenses	14,000	14,000	7,372	(6,628)	14,929
Animal licenses	250	250	200	(50)	25
Total licenses and permits	34,750	34,750	33,187	(1,563)	39,664
Intergovernmental					
Consolidated Tax	230,657	230,657	227,823	(2,834)	227,787
Total intergovernmental	230,657	230,657	227,823	(2,834)	227,787
Investment earnings					
Interest	600	600	11,693	11,093	10,268
Total investment earnings	600	600	11,693	11,093	10,268
Other revenue					
Miscellaneous	-	-	-	-	-
Total other revenue	-	-	-	-	-
Total revenues	341,351	341,351	346,969	5,618	345,782
EXPENDITURES:					
General government					
Services and supplies	326,000	326,000	238,524	87,476	308,253
Capital outlay	50,000	50,000	-	50,000	-
Total general government	376,000	376,000	238,524	137,476	308,253
Culture and recreation					
Capital outlay	88,950	88,950	64,700	24,250	87,402
Total culture and recreation	88,950	88,950	64,700	24,250	87,402
Total expenditures	464,950	464,950	303,224	161,726	395,655
Excess of revenues over (under) expenditures	(123,599)	(123,599)	43,745	167,344	(49,873)
Net change in fund balance	(123,599)	(123,599)	43,745	167,344	(49,873)
Fund balance, beginning of year	905,828	905,828	905,828	-	955,701
Fund balance, end of year	\$ 782,229	\$ 782,229	\$ 949,573	\$ 167,344	\$ 905,828

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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
REVENUES:					
Tax revenue					
Ad valorem	\$ 574,193	\$ 574,193	\$ 487,447	\$ (86,746)	\$ 482,414
Total tax revenue	<u>574,193</u>	<u>574,193</u>	<u>487,447</u>	<u>(86,746)</u>	<u>482,414</u>
Intergovernmental					
Federal payment in lieu of taxes	450,000	450,000	1,024,407	574,407	1,003,801
Total intergovernmental	<u>450,000</u>	<u>450,000</u>	<u>1,024,407</u>	<u>574,407</u>	<u>1,003,801</u>
Charges for services					
Cemetery fees	3,200	3,200	4,900	1,700	6,315
Green fees	35,000	35,000	34,890	(110)	34,992
Golf cart fees	7,000	7,000	6,100	(900)	6,650
Pool fees	15,000	15,000	72,650	57,650	717
Trail fees	4,000	4,000	3,235	(765)	3,600
Event fees	1,000	1,000	2,000	1,000	12,750
Total charges for services	<u>65,200</u>	<u>65,200</u>	<u>123,775</u>	<u>58,575</u>	<u>65,024</u>
Other revenue					
Rental income	20,000	20,000	42,252	22,252	32,462
Miscellaneous	-	-	2,500	2,500	226,850
Total other revenues	<u>20,000</u>	<u>20,000</u>	<u>44,752</u>	<u>24,752</u>	<u>259,312</u>
Total revenues	<u>1,089,393</u>	<u>1,109,393</u>	<u>1,680,381</u>	<u>570,988</u>	<u>1,810,551</u>
					(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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
EXPENDITURES:					
Health and sanitation					
Cemeteries					
Services and supplies	33,350	33,350	10,360	22,990	15,319
Total cemeteries	33,350	33,350	10,360	22,990	15,319
Culture and Recreation					
Battle Mountain golf course					
Salaries and wages	136,255	136,255	104,228	32,027	90,743
Employee benefits	81,855	81,855	45,045	36,810	38,246
Services and supplies	146,100	146,100	100,720	45,380	169,478
Total Battle Mountain golf course	364,210	364,210	249,993	114,217	298,467
Lander County parks					
Salaries and wages	7,655	22,255	21,582	673	15,033
Employee benefits	6,270	10,720	8,385	2,335	6,066
Services and supplies	337,600	318,550	296,245	22,305	271,824
Total Lander County parks	351,525	351,525	326,212	25,313	292,923
Lander County pools					
Salaries and wages	494,945	494,945	296,746	198,199	30,831
Employee benefits	182,180	182,180	102,528	79,652	16,452
Services and supplies	255,000	285,000	242,369	42,631	31,742
Total Lander County pools	932,125	962,125	641,643	320,482	79,025
Other culture and recreation					
Salaries and wages	52,930	52,930	67,280	(14,350)	83,402
Employee benefits	38,140	38,140	26,427	11,713	31,307
Total other culture and recreation	91,070	91,070	93,707	(2,637)	114,709
Battle Mountain civic center					
Services and supplies	190,500	190,500	34,776	155,724	114,069
Total Battle Mountain civic center	190,500	190,500	34,776	155,724	114,069
Battle Mountain & Austin libraries					
Services and supplies	107,394	107,394	107,424	(30)	115,730
Total BM & Austin libraries	107,394	107,394	107,424	(30)	115,730
 Total expenditures	 2,070,174	 2,100,174	 1,464,115	 636,059	 1,030,242
Excess of revenues over (under) expenditures	(980,781)	(990,781)	216,266	1,207,047	780,309
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	(980,781)	(990,781)	216,266	1,207,047	780,309
Fund balance, beginning of year	6,771,740	6,771,740	6,771,740	-	5,991,431
Fund balance, end of year	\$ 5,790,959	\$ 5,780,959	\$ 6,988,006	\$ 1,207,047	\$ 6,771,740

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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
REVENUES:					
Investment earnings					
Interest	\$ -	\$ -	\$ 14,258	\$ 14,258	\$ 10,659
Total investment earnings	-	-	14,258	14,258	10,659
Other revenue					
Geothermal revenue	85,000	85,000	336,172	251,172	287,256
Total other revenue	85,000	85,000	336,172	251,172	287,256
Total revenues	85,000	85,000	350,430	265,430	297,915
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)	350,430	750,430	297,915
Net change in fund balance	(400,000)	(400,000)	350,430	750,430	297,915
Fund balance, beginning of year	1,120,543	1,120,543	1,120,543	-	822,628
Fund balance, end of year	\$ 720,543	\$ 720,543	\$ 1,470,973	\$ 750,430	\$ 1,120,543

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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2017
	Original	Final			
REVENUES:					
Intergovernmental					
Forest reserve fees	\$ -	\$ -	\$ -	\$ -	\$ -
Total intergovernmental	-	-	-	-	-
Total revenues	-	-	-	-	-
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	-
Net change in fund balance	(183,365)	(183,365)	-	183,365	-
Fund balance, beginning of year	189,858	189,858	189,858	-	189,858
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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
REVENUES:					
Charges for services					
Administrative assessments	\$ 14,000	\$ 14,000	\$ 21,994	\$ 7,994	\$ 18,207
Total charges for services	14,000	14,000	21,994	7,994	18,207
Total revenues	14,000	14,000	21,994	7,994	18,207
EXPENDITURES:					
Judicial					
Services and supplies	22,000	22,000	6,898	15,102	1,556
Total expenditures	22,000	22,000	6,898	15,102	1,556
Excess of revenues over (under) expenditures	(8,000)	(8,000)	15,096	23,096	16,651
Other financing sources (uses):					
Transfers out	(14,590)	(14,590)	(16,840)	(2,250)	(520)
Total other financing sources (uses)	(14,590)	(14,590)	(16,840)	(2,250)	(520)
Net change in fund balance	(22,590)	(22,590)	(1,744)	20,846	16,131
Fund balance, beginning of year	53,666	53,666	53,666	-	37,535
Fund balance, end of year	\$ 31,076	\$ 31,076	\$ 51,922	\$ 20,846	\$ 53,666

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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2017
	Original	Final			
REVENUES:					
Charges for services					
Fees	\$ 14,200	\$ 14,200	\$ 9,923	\$ (4,277)	\$ 8,436
Total charges for services	14,200	14,200	9,923	(4,277)	8,436
Total revenues	14,200	14,200	9,923	(4,277)	8,436
EXPENDITURES:					
Judicial					
Services and supplies	14,200	14,200	9,923	4,277	8,436
Total expenditures	14,200	14,200	9,923	4,277	8,436
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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
REVENUES:					
Charges for services					
Fees	\$ 1,800	\$ 1,800	\$ 924	\$ (876)	\$ 1,180
Total charges for services	1,800	1,800	924	(876)	1,180
Total revenues	1,800	1,800	924	(876)	1,180
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)	924	2,124	1,180
Net change in fund balance	(1,200)	(1,200)	924	2,124	1,180
Fund balance, beginning of year	6,383	6,383	6,383	-	5,203
Fund balance, end of year	\$ 5,183	\$ 5,183	\$ 7,307	\$ 2,124	\$ 6,383

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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
REVENUES:					
Charges for services					
Fees	\$ 8,500	\$ 8,500	\$ 11,812	\$ 3,312	\$ 16,485
Total charges for services	8,500	8,500	11,812	3,312	16,485
Total revenues	8,500	8,500	11,812	3,312	16,485
EXPENDITURES:					
Judicial					
Services and supplies	35,000	35,000	17,556	17,444	10,139
Total expenditures	35,000	35,000	17,556	17,444	10,139
Excess of revenues over (under) expenditures	(26,500)	(26,500)	(5,744)	20,756	6,346
Other financing sources (uses):					
Transfers in	-	-	25,000	25,000	25,000
Total other financing sources (uses)	-	-	25,000	25,000	25,000
Net change in fund balance	(26,500)	(26,500)	19,256	45,756	31,346
Fund balance, beginning of year	89,172	89,172	89,172	-	57,826
Fund balance, end of year	\$ 62,672	\$ 62,672	\$ 108,428	\$ 45,756	\$ 89,172

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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
REVENUES:					
Charges for services					
Court fees	\$ 22,000	\$ 22,000	\$ 31,437	\$ 9,437	\$ 25,846
Total charges for services	22,000	22,000	31,437	9,437	25,846
Total revenues	22,000	22,000	31,437	9,437	25,846
Excess of revenues over (under) expenditures	22,000	22,000	31,437	9,437	25,846
Other financing sources (uses):					
Transfers out	(28,945)	(28,945)	(27,336)	1,609	(30,945)
Total other financing sources (uses)	(28,945)	(28,945)	(27,336)	1,609	(30,945)
Net change in fund balance	(6,945)	(6,945)	4,101	11,046	(5,099)
Fund balance, beginning of year	132,156	132,156	132,156	-	137,255
Fund balance, end of year	\$ 125,211	\$ 125,211	\$ 136,257	\$ 11,046	\$ 132,156

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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
REVENUES:					
Charges for services					
Administrative assessments	\$ 7,500	\$ 7,500	\$ 6,824	\$ (676)	\$ 6,067
Total charges for services	7,500	7,500	6,824	(676)	6,067
Total revenues	7,500	7,500	6,824	(676)	6,067
EXPENDITURES:					
Judicial					
Services and supplies	\$ 7,500	\$ 7,500	6,700	800	6,167
Total expenditures	7,500	7,500	6,700	800	6,167
Excess of revenues over (under) expenditures	-	-	124	124	(100)
Net change in fund balance	-	-	124	124	(100)
Fund balance, beginning of year	8,795	8,795	8,795	-	8,895
Fund balance, end of year	<u>\$ 8,795</u>	<u>\$ 8,795</u>	<u>\$ 8,919</u>	<u>\$ 124</u>	<u>\$ 8,795</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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
REVENUES:					
Charges for services					
Map fees	\$ 18,000	\$ 18,000	\$ 51,738	\$ 33,738	\$ 26,760
Total charges for services	18,000	18,000	51,738	33,738	26,760
Total revenues	18,000	18,000	51,738	33,738	26,760
EXPENDITURES:					
General government					
Services and supplies	\$ 150,500	\$ 150,500	10,604	139,896	\$ 15,425
Total expenditures	150,500	150,500	10,604	139,896	15,425
Excess of revenues over (under) expenditures	(132,500)	(132,500)	41,134	173,634	11,335
Net change in fund balance	(132,500)	(132,500)	41,134	173,634	11,335
Fund balance, beginning of year	176,007	176,007	176,007	-	\$ 164,672
Fund balance, end of year	\$ 43,507	\$ 43,507	\$ 217,141	\$ 173,634	\$ 176,007

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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
REVENUES:					
Charges for services					
Recorder fees	\$ 8,500	\$ 8,500	\$ 26,157	\$ 17,657	\$ 9,711
Assessor commissions	300,000	300,000	1,090,810	790,810	794,367
Total charges for services	308,500	308,500	1,116,967	808,467	804,078
Investment earnings					
Interest	2,146	2,146	31,542	29,396	24,832
Total investment earnings	2,146	2,146	31,542	29,396	24,832
Total revenues	310,646	310,646	1,148,509	837,863	828,910
EXPENDITURES:					
General government					
Recorder					
Services and supplies	25,000	25,000	15,521	9,479	4,289
Total recorder	25,000	25,000	15,521	9,479	4,289
Assessor					
Services and supplies	865,000	865,000	162,526	702,474	242,924
Capital outlay	770,000	725,000	36,614	688,386	152,564
Total assessor	1,635,000	1,590,000	199,140	1,390,860	395,488
Total expenditures	1,660,000	1,615,000	214,661	1,400,339	399,777
Excess of revenues over (under) expenditures	(1,349,354)	(1,304,354)	933,848	2,238,202	429,133
Other financing sources (uses):					
Transfers out	-	(45,000)	(45,000)	-	(125,000)
Total other financing sources (uses)	-	(45,000)	(45,000)	-	(125,000)
Net change in fund balance	(1,349,354)	(1,349,354)	888,848	2,238,202	304,133
Fund balance, beginning of year	2,274,026	2,274,026	2,274,026	-	1,969,893
Fund balance, end of year	\$ 924,672	\$ 924,672	\$ 3,162,874	\$ 2,238,202	\$ 2,274,026

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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
REVENUES:					
Investment earnings					
Interest	\$ 18	\$ 18	\$ 415	\$ 397	\$ 339
Total investment earnings	18	18	415	397	339
Total revenues	18	18	415	397	339
EXPENDITURES:					
Public works					
Services and supplies	12,000	12,000	-	12,000	-
Total expenditures	12,000	12,000	-	12,000	-
Excess of revenues over (under) expenditures	(11,982)	(11,982)	415	12,397	339
Other financing sources (uses):					
Transfers in	1,608	1,608	4,762	3,154	1,948
Total other financing sources (uses)	1,608	1,608	4,762	3,154	1,948
Net change in fund balance	(10,374)	(10,374)	5,177	15,551	2,287
Fund balance, beginning of year	32,286	32,286	32,286	-	29,999
Fund balance, end of year	<u>\$ 21,912</u>	<u>\$ 21,912</u>	<u>\$ 37,463</u>	<u>\$ 15,551</u>	<u>\$ 32,286</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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
REVENUES:					
Tax revenue					
Net proceeds of mines	\$ -	\$ -	\$ 8,021,562	\$ 8,021,562	\$ 4,060,168
Total tax revenue	-	-	8,021,562	8,021,562	4,060,168
Total revenues	-	-	8,021,562	8,021,562	4,060,168
EXPENDITURES:					
General government					
Services and supplies	577,000	2,177,000	788,396	1,388,604	251,236
Total general government	577,000	2,177,000	788,396	1,388,604	251,236
Public works					
Capital outlay	4,045,000	2,445,000	1,102,672	1,342,328	909,086
Total public works	4,045,000	2,445,000	1,102,672	1,342,328	909,086
Total expenditures	4,622,000	4,622,000	1,891,068	2,730,932	1,160,322
Excess of revenues over (under) expenditures	(4,622,000)	(4,622,000)	6,130,494	10,752,494	2,899,846
Net change in fund balance	(4,622,000)	(4,622,000)	6,130,494	10,752,494	2,899,846
Fund balance, beginning of year	10,060,283	10,060,283	10,060,283	-	7,160,437
Fund balance, end of year	\$ 5,438,283	\$ 5,438,283	\$ 16,190,777	\$ 10,752,494	\$ 10,060,283

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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
REVENUES:					
Tax revenue					
Ad Valorem	\$ 193,759	\$ 193,759	\$ 163,396	\$ (30,363)	\$ 161,701
Net proceeds of mines	-	-	403,172	403,172	340,310
Total tax revenue	<u>193,759</u>	<u>193,759</u>	<u>566,568</u>	<u>372,809</u>	<u>502,011</u>
Total revenues	<u>193,759</u>	<u>193,759</u>	<u>566,568</u>	<u>372,809</u>	<u>502,011</u>
EXPENDITURES:					
Public works					
Services and supplies	35,000	35,000	-	35,000	6,267
Capital outlay	<u>65,000</u>	<u>65,000</u>	<u>2,061</u>	<u>62,939</u>	<u>-</u>
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>2,061</u>	<u>97,939</u>	<u>6,267</u>
Excess of revenues over (under) expenditures	<u>93,759</u>	<u>93,759</u>	<u>564,507</u>	<u>470,748</u>	<u>495,744</u>
Other financing sources (uses):					
Transfers out	<u>(42,500)</u>	<u>(42,500)</u>	<u>(32,794)</u>	<u>9,706</u>	<u>(13,418)</u>
Total other financing sources (uses)	<u>(42,500)</u>	<u>(42,500)</u>	<u>(32,794)</u>	<u>9,706</u>	<u>(13,418)</u>
Net change in fund balance	<u>51,259</u>	<u>51,259</u>	<u>531,713</u>	<u>480,454</u>	<u>482,326</u>
Fund balance, beginning of year	<u>3,704,066</u>	<u>3,704,066</u>	<u>3,704,066</u>	<u>-</u>	<u>3,221,740</u>
Fund balance, end of year	<u>\$ 3,755,325</u>	<u>\$ 3,755,325</u>	<u>\$ 4,235,779</u>	<u>\$ 480,454</u>	<u>\$ 3,704,066</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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
REVENUES:					
Investment earnings					
Interest	\$ 100	\$ 100	\$ 2,540	\$ 2,440	\$ 2,070
Total investment earnings	100	100	2,540	2,440	2,070
Total revenues	100	100	2,540	2,440	2,070
EXPENDITURES:					
General government					
Capital outlay	40,000	40,000	-	40,000	-
Total expenditures	40,000	40,000	-	40,000	-
Excess of revenues over (under) expenditures	(39,900)	(39,900)	2,540	42,440	2,070
Other financing sources (uses):					
Transfers in	9,468	9,468	28,032	18,564	11,470
Total other financing sources (uses)	9,468	9,468	28,032	18,564	11,470
Net change in fund balance	(30,432)	(30,432)	30,572	61,004	13,540
Fund balance, beginning of year	196,963	196,963	196,963	-	183,423
Fund balance, end of year	<u>\$ 166,531</u>	<u>\$ 166,531</u>	<u>\$ 227,535</u>	<u>\$ 61,004</u>	<u>\$ 196,963</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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
REVENUES:					
Investment earnings					
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Total investment earnings	-	-	-	-	-
Total revenues	-	-	-	-	-
EXPENDITURES:					
General government					
Services and supplies	750,000	750,000	316,747	433,253	129,315
Capital outlay	50,000	50,000	-	50,000	214,602
Total expenditures	800,000	800,000	316,747	483,253	343,917
Excess of revenues over (under) expenditures	(800,000)	(800,000)	(316,747)	483,253	(343,917)
Net change in fund balance	(800,000)	(800,000)	(316,747)	483,253	(343,917)
Fund balance, beginning of year	3,137,222	3,137,222	3,137,222	-	3,481,139
Fund balance, end of year	\$ 2,337,222	\$ 2,337,222	\$ 2,820,475	\$ 483,253	\$ 3,137,222

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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
REVENUES:					
Tax revenue					
Net proceeds of mines	\$ -	\$ -	\$ -	\$ -	\$ 206,045
Total tax revenue	-	-	-	-	206,045
Intergovernmental					
Federal grants	1,910,500	1,910,500	579,315	(1,331,185)	1,046,539
Total intergovernmental	1,910,500	1,910,500	579,315	(1,331,185)	1,046,539
Other revenue					
Miscellaneous Revenue	-	-	6,540	6,540	-
Total other revenue	-	-	6,540	6,540	-
Total revenues	1,910,500	1,910,500	585,855	(1,324,645)	1,252,584
EXPENDITURES:					
General government					
Services and supplies	-	-	37	(37)	-
Capital outlay	2,386,587	2,386,587	774,223	1,612,364	1,586,587
Total expenditures	2,386,587	2,386,587	774,260	1,612,327	1,586,587
Excess of revenues over (under) expenditures	(476,087)	(476,087)	(188,405)	287,682	(334,003)
Net change in fund balance	(476,087)	(476,087)	(188,405)	287,682	(334,003)
Fund balance, beginning of year	3,160,823	3,160,823	3,160,823	-	3,494,826
Fund balance, end of year	\$ 2,684,736	\$ 2,684,736	\$ 2,972,418	\$ 287,682	\$ 3,160,823

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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
REVENUES:					
Investment Earnings					
Interest	\$ 1,262	\$ 1,262	\$ 9,186	\$ 7,924	\$ 7,250
Total investment earnings	1,262	1,262	9,186	7,924	7,250
Total revenues	1,262	1,262	9,186	7,924	7,250
EXPENDITURES:					
General government					
Capital outlay	575,000	575,000	-	575,000	-
Total expenditures	575,000	575,000	-	575,000	-
Excess of revenues over (under) expenditures	(573,738)	(573,738)	9,186	582,924	7,250
Other financing sources (uses):					
Transfers in	47,500	47,500	44,176	(3,324)	31,465
Total other financing sources (uses)	47,500	47,500	44,176	(3,324)	31,465
Net change in fund balance	(526,238)	(526,238)	53,362	579,600	38,715
Fund balance, beginning of year	686,952	686,952	686,952	-	648,237
Fund balance, end of year	\$ 160,714	\$ 160,714	\$ 740,314	\$ 579,600	\$ 686,952

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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
OPERATING REVENUES:					
Water use fees	\$ 632,000	\$ 632,000	\$ 762,967	\$ 130,967	\$ 764,988
Rent	1,200	1,200	-	(1,200)	605
Miscellaneous	-	-	1,152	1,152	2,969
Total operating revenues	<u>633,200</u>	<u>633,200</u>	<u>764,119</u>	<u>130,919</u>	<u>768,562</u>
OPERATING EXPENDITURES:					
Salaries and wages	187,735	187,735	133,023	54,712	116,426
Employee benefits	97,735	97,735	40,118	57,617	87,498
Services and supplies	600,127	600,127	291,420	308,707	317,658
Depreciation	300,000	300,000	412,228	(112,228)	407,984
Total operating expenditures	<u>1,185,597</u>	<u>1,185,597</u>	<u>876,789</u>	<u>308,808</u>	<u>929,566</u>
Operating income (Loss)	<u>(552,397)</u>	<u>(552,397)</u>	<u>(112,670)</u>	<u>439,727</u>	<u>(161,004)</u>
NON-OPERATING REVENUES (EXPENSES)					
Investment earnings	2,244	2,244	48,172	45,928	38,193
Total non-operating revenues (expenses)	<u>2,244</u>	<u>2,244</u>	<u>48,172</u>	<u>45,928</u>	<u>38,193</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS					
Contributions	-	-	3,342,498	3,342,498	257,181
Net change in net position	<u>(550,153)</u>	<u>(550,153)</u>	<u>3,278,000</u>	<u>3,828,153</u>	<u>134,370</u>
Net position, beginning of year	20,151,992	20,151,992	20,151,992	-	20,017,622
Restatement adjustment	-	-	(17,584)	(17,584)	-
Net position, end of year	<u>\$ 19,601,839</u>	<u>\$ 19,601,839</u>	<u>\$ 23,412,408</u>	<u>\$ 3,810,569</u>	<u>\$ 20,151,992</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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
OPERATING REVENUES:					
Sewer use fees	\$ 691,000	\$ 691,000	\$ 709,272	\$ 18,272	\$ 703,032
Rent	2,100	2,100	-	(2,100)	605
Miscellaneous	1,000	1,000	-	(1,000)	-
Total operating revenues	<u>694,100</u>	<u>694,100</u>	<u>709,272</u>	<u>15,172</u>	<u>703,637</u>
OPERATING EXPENDITURES:					
Salaries and wages	187,735	187,735	132,177	55,558	116,047
Employee benefits	97,735	97,735	36,427	61,308	85,694
Services and supplies	512,302	512,302	219,303	292,999	212,258
Depreciation	340,000	340,000	374,999	(34,999)	364,868
Total operating expenditures	<u>1,137,772</u>	<u>1,137,772</u>	<u>762,906</u>	<u>374,866</u>	<u>778,867</u>
Operating income (loss)	<u>(443,672)</u>	<u>(443,672)</u>	<u>(53,634)</u>	<u>390,038</u>	<u>(75,230)</u>
NON-OPERATING REVENUES (EXPENSES)					
Investment earnings	4,930	4,930	135,755	130,825	101,657
County option sales tax	325,000	325,000	679,709	354,709	695,415
Total non-operating revenues (expenses)	<u>329,930</u>	<u>329,930</u>	<u>815,464</u>	<u>485,534</u>	<u>797,072</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS					
Contributions	<u>-</u>	<u>-</u>	<u>768,666</u>	<u>768,666</u>	<u>1,847,911</u>
Net change in net position	<u>(113,742)</u>	<u>(113,742)</u>	<u>1,530,496</u>	<u>1,644,238</u>	<u>2,569,753</u>
Net position, beginning of year	21,403,360	21,403,360	21,403,360	-	18,833,607
Restatement adjustment	<u>-</u>	<u>-</u>	<u>(19,181)</u>	<u>(19,181)</u>	<u>-</u>
Net position, end of year	<u>\$ 21,289,618</u>	<u>\$ 21,289,618</u>	<u>\$ 22,914,675</u>	<u>\$ 1,625,057</u>	<u>\$ 21,403,360</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, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2017
OPERATING REVENUES:					
Communication use fees	\$ 13,500	\$ 13,500	\$ 20,800	\$ 7,300	\$ 8,500
Total operating revenues	<u>13,500</u>	<u>13,500</u>	<u>20,800</u>	<u>7,300</u>	<u>8,500</u>
OPERATING EXPENDITURES:					
Services and supplies	10,400	10,400	9,789	611	4,729
Depreciation	<u>36,372</u>	<u>36,372</u>	<u>36,372</u>	-	<u>36,372</u>
Total operating expenditures	<u>46,772</u>	<u>46,772</u>	<u>46,161</u>	<u>611</u>	<u>41,101</u>
Operating income (loss)	<u>(33,272)</u>	<u>(33,272)</u>	<u>(25,361)</u>	<u>7,911</u>	<u>(32,601)</u>
Net change in net position	<u>(33,272)</u>	<u>(33,272)</u>	<u>(25,361)</u>	<u>7,911</u>	<u>(32,601)</u>
Net position, beginning of year	<u>238,693</u>	<u>238,693</u>	<u>238,693</u>	-	<u>271,294</u>
Net position, end of year	<u>\$ 205,421</u>	<u>\$ 205,421</u>	<u>\$ 213,332</u>	<u>\$ 7,911</u>	<u>\$ 238,693</u>

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**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, 2018

	Balance 06/30/17	Additions	Deductions	Balance 06/30/18
ARGENTA TELEVISION MAINTENANCE DISTRICT				
Assets:				
Cash	\$ 325	\$ 51,632	\$ 51,552	\$ 405
Total Assets	<u>\$ 325</u>	<u>\$ 51,632</u>	<u>\$ 51,552</u>	<u>\$ 405</u>
Liabilities:				
Funds Held in Trust	\$ 325	\$ 51,632	\$ 51,552	\$ 405
Total Liabilities	<u>\$ 325</u>	<u>\$ 51,632</u>	<u>\$ 51,552</u>	<u>\$ 405</u>
BATTLE MOUNTAIN FAIR AND RECREATION FUND				
Assets:				
Cash	\$ 715,469	\$ 389,324	\$ 295,357	\$ 809,436
Total Assets	<u>\$ 715,469</u>	<u>\$ 389,324</u>	<u>\$ 295,357</u>	<u>\$ 809,436</u>
Liabilities:				
Funds Held in Trust	\$ 715,469	\$ 389,324	\$ 295,357	\$ 809,436
Total Liabilities	<u>\$ 715,469</u>	<u>\$ 389,324</u>	<u>\$ 295,357</u>	<u>\$ 809,436</u>
AUSTIN FAIR AND RECREATION FUND				
Assets:				
Cash	\$ 178,708	\$ 59,442	\$ 37,361	\$ 200,789
Total Assets	<u>\$ 178,708</u>	<u>\$ 59,442</u>	<u>\$ 37,361</u>	<u>\$ 200,789</u>
Liabilities:				
Funds Held in Trust	\$ 178,708	\$ 59,442	\$ 37,361	\$ 200,789
Total Liabilities	<u>\$ 178,708</u>	<u>\$ 59,442</u>	<u>\$ 37,361</u>	<u>\$ 200,789</u>
SEWER AND WATER DISTRICT NO.2				
Assets:				
Cash	\$ 1,283	\$ 65	\$ 938	\$ 410
Total Assets	<u>\$ 1,283</u>	<u>\$ 65</u>	<u>\$ 938</u>	<u>\$ 410</u>
Liabilities:				
Funds Held in Trust	\$ 1,283	\$ 65	\$ 938	\$ 410
Total Liabilities	<u>\$ 1,283</u>	<u>\$ 65</u>	<u>\$ 938</u>	<u>\$ 410</u>
LANDER COUNTY HOSPITAL DISTRICT				
Assets:				
Cash	\$ 67,187	\$ 9,305,236	\$ 9,353,577	\$ 18,846
Total Assets	<u>\$ 67,187</u>	<u>\$ 9,305,236</u>	<u>\$ 9,353,577</u>	<u>\$ 18,846</u>
Liabilities:				
Funds Held in Trust	\$ 67,187	\$ 9,305,236	\$ 9,353,577	\$ 18,846
Total Liabilities	<u>\$ 67,187</u>	<u>\$ 9,305,236</u>	<u>\$ 9,353,577</u>	<u>\$ 18,846</u>

LANDER COUNTY
All Trust and Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
For the Year Ended June 30, 2018

	Balance 06/30/17	Additions	Deductions	Balance 06/30/18
LANDER COUNTY SCHOOL DISTRICT				
Assets:				
Cash	\$ 111,321	\$ 13,708,915	\$ 13,792,571	\$ 27,665
Total Assets	<u>\$ 111,321</u>	<u>\$ 13,708,915</u>	<u>\$ 13,792,571</u>	<u>\$ 27,665</u>
Liabilities:				
Funds Held in Trust	\$ 111,321	\$ 13,708,915	\$ 13,792,571	\$ 27,665
Total Liabilities	<u>\$ 111,321</u>	<u>\$ 13,708,915</u>	<u>\$ 13,792,571</u>	<u>\$ 27,665</u>
LANDER COUNTY CLERK				
Assets:				
Cash	\$ 23,359	\$ 100,003	\$ 231	\$ 123,131
Total Assets	<u>\$ 23,359</u>	<u>\$ 100,003</u>	<u>\$ 231</u>	<u>\$ 123,131</u>
Liabilities:				
Funds Held in Trust	\$ 23,359	\$ 100,003	\$ 231	\$ 123,131
Total Liabilities	<u>\$ 23,359</u>	<u>\$ 100,003</u>	<u>\$ 231</u>	<u>\$ 123,131</u>
FISH AND GAME FUND				
Assets:				
Cash	\$ 8,958	\$ -	\$ 2,573	\$ 6,385
Total Assets	<u>\$ 8,958</u>	<u>\$ -</u>	<u>\$ 2,573</u>	<u>\$ 6,385</u>
Liabilities:				
Funds Held in Trust	\$ 8,958	\$ -	\$ 2,573	\$ 6,385
Total Liabilities	<u>\$ 8,958</u>	<u>\$ -</u>	<u>\$ 2,573</u>	<u>\$ 6,385</u>
STATE OF NEVADA				
Assets:				
Cash	\$ 35,855	\$ 1,500,200	\$ 1,484,827	\$ 51,228
Total Assets	<u>\$ 35,855</u>	<u>\$ 1,500,200</u>	<u>\$ 1,484,827</u>	<u>\$ 51,228</u>
Liabilities:				
Funds Held in Trust	\$ 35,855	\$ 1,500,200	\$ 1,484,827	\$ 51,228
Total Liabilities	<u>\$ 35,855</u>	<u>\$ 1,500,200</u>	<u>\$ 1,484,827</u>	<u>\$ 51,228</u>
RANGE IMPROVEMENT DISTRICT NO. 6				
Assets:				
Cash	\$ 185,552	\$ 27,773	\$ 17,343	\$ 195,982
Total Assets	<u>\$ 185,552</u>	<u>\$ 27,773</u>	<u>\$ 17,343</u>	<u>\$ 195,982</u>
Liabilities:				
Funds Held in Trust	\$ 185,552	\$ 27,773	\$ 17,343	\$ 195,982
Total Liabilities	<u>\$ 185,552</u>	<u>\$ 27,773</u>	<u>\$ 17,343</u>	<u>\$ 195,982</u>

LANDER COUNTY
All Trust and Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
For the Year Ended June 30, 2018

	Balance 06/30/17	Additions	Deductions	Balance 06/30/18
KINGSTON CAPITAL ACQUISITION				
Assets:				
Cash	\$ 30,433	\$ 1,012	\$ -	\$ 31,445
Total Assets	<u>\$ 30,433</u>	<u>\$ 1,012</u>	<u>\$ -</u>	<u>\$ 31,445</u>
Liabilities:				
Funds Held in Trust	\$ 30,433	\$ 1,012	\$ -	\$ 31,445
Total Liabilities	<u>\$ 30,433</u>	<u>\$ 1,012</u>	<u>\$ -</u>	<u>\$ 31,445</u>
KINGSTON TOWN GENERAL FUND				
Assets:				
Cash	\$ 73,828	\$ 54,593	\$ 43,066	\$ 85,355
Total Assets	<u>\$ 73,828</u>	<u>\$ 54,593</u>	<u>\$ 43,066</u>	<u>\$ 85,355</u>
Liabilities:				
Funds Held in Trust	\$ 73,828	\$ 54,593	\$ 43,066	\$ 85,355
Total Liabilities	<u>\$ 73,828</u>	<u>\$ 54,593</u>	<u>\$ 43,066</u>	<u>\$ 85,355</u>
KINGSTON VOLUNTEER FIRE DEPARTMENT				
Assets:				
Cash	\$ 14,003	\$ 5,500	\$ 8,250	\$ 11,253
Total Assets	<u>\$ 14,003</u>	<u>\$ 5,500</u>	<u>\$ 8,250</u>	<u>\$ 11,253</u>
Liabilities:				
Funds Held in Trust	\$ 14,003	\$ 5,500	\$ 8,250	\$ 11,253
Total Liabilities	<u>\$ 14,003</u>	<u>\$ 5,500</u>	<u>\$ 8,250</u>	<u>\$ 11,253</u>
KINGSTON TOWN WATER DISTRICT				
Assets:				
Cash	\$ 318,118	\$ 186,791	\$ (10,409)	\$ 515,318
Total Assets	<u>\$ 318,118</u>	<u>\$ 186,791</u>	<u>\$ (10,409)</u>	<u>\$ 515,318</u>
Liabilities:				
Funds Held in Trust	\$ 318,118	\$ 186,791	\$ (10,409)	\$ 515,318
Total Liabilities	<u>\$ 318,118</u>	<u>\$ 186,791</u>	<u>\$ (10,409)</u>	<u>\$ 515,318</u>
ASSISTANCE TO VICTIMS OF DOMESTIC VIOLENCE				
Assets:				
Cash	\$ 125	\$ 1,045	\$ 920	\$ 250
Total Assets	<u>\$ 125</u>	<u>\$ 1,045</u>	<u>\$ 920</u>	<u>\$ 250</u>
Liabilities:				
Funds Held in Trust	\$ 125	\$ 1,045	\$ 920	\$ 250
Total Liabilities	<u>\$ 125</u>	<u>\$ 1,045</u>	<u>\$ 920</u>	<u>\$ 250</u>

LANDER COUNTY
All Trust and Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
For the Year Ended June 30, 2018

	Balance 06/30/17	Additions	Deductions	Balance 06/30/18
DISTRICT ATTORNEY TRUST ACCOUNT				
Assets:				
Cash	\$ 142,860	\$ 5,646	\$ 2,468	\$ 146,038
Total Assets	<u>\$ 142,860</u>	<u>\$ 5,646</u>	<u>\$ 2,468</u>	<u>\$ 146,038</u>
Liabilities:				
Funds Held in Trust	\$ 142,860	\$ 5,646	\$ 2,468	\$ 146,038
Total Liabilities	<u>\$ 142,860</u>	<u>\$ 5,646</u>	<u>\$ 2,468</u>	<u>\$ 146,038</u>
INMATE COMMISSARY				
Assets:				
Cash	\$ 42,369	\$ 89,840	\$ 87,306	\$ 44,903
Total Assets	<u>\$ 42,369</u>	<u>\$ 89,840</u>	<u>\$ 87,306</u>	<u>\$ 44,903</u>
Liabilities:				
Funds Held in Trust	\$ 42,369	\$ 89,840	\$ 87,306	\$ 44,903
Total Liabilities	<u>\$ 42,369</u>	<u>\$ 89,840</u>	<u>\$ 87,306</u>	<u>\$ 44,903</u>
INMATE WELFARE FUND ACCOUNT				
Assets:				
Cash	\$ 3,617	\$ 5,798	\$ 657	\$ 8,758
Total Assets	<u>\$ 3,617</u>	<u>\$ 5,798</u>	<u>\$ 657</u>	<u>\$ 8,758</u>
Liabilities:				
Funds Held in Trust	\$ 3,617	\$ 5,798	\$ 657	\$ 8,758
Total Liabilities	<u>\$ 3,617</u>	<u>\$ 5,798</u>	<u>\$ 657</u>	<u>\$ 8,758</u>
BATTLE MOUNTAIN CEMETERY DISTRICT				
Assets:				
Cash	\$ 501	\$ 8,880	\$ 6,800	\$ 2,581
Total Assets	<u>\$ 501</u>	<u>\$ 8,880</u>	<u>\$ 6,800</u>	<u>\$ 2,581</u>
Liabilities:				
Funds Held in Trust	\$ 501	\$ 8,880	\$ 6,800	\$ 2,581
Total Liabilities	<u>\$ 501</u>	<u>\$ 8,880</u>	<u>\$ 6,800</u>	<u>\$ 2,581</u>
ARGENTA JUSTICE COURT				
Assets:				
Cash	\$ 5,600	\$ 401,639	\$ 381,634	\$ 25,605
Total Assets	<u>\$ 5,600</u>	<u>\$ 401,639</u>	<u>\$ 381,634</u>	<u>\$ 25,605</u>
Liabilities:				
Funds Held in Trust	\$ 5,600	\$ 401,639	\$ 381,634	\$ 25,605
Total Liabilities	<u>\$ 5,600</u>	<u>\$ 401,639</u>	<u>\$ 381,634</u>	<u>\$ 25,605</u>

LANDER COUNTY
All Trust and Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
For the Year Ended June 30, 2018

	Balance 06/30/17	Additions	Deductions	Balance 06/30/18
AUSTIN JUSTICE COURT				
Assets:				
Cash	\$ 4,312	\$ 123,086	\$ 126,482	\$ 916
Total Assets	<u>\$ 4,312</u>	<u>\$ 123,086</u>	<u>\$ 126,482</u>	<u>\$ 916</u>
Liabilities:				
Funds Held in Trust	\$ 4,312	\$ 123,086	\$ 126,482	\$ 916
Total Liabilities	<u>\$ 4,312</u>	<u>\$ 123,086</u>	<u>\$ 126,482</u>	<u>\$ 916</u>
LANDER COUNTY TREASURER DISTRICT ATTORNEY PUBLIC ADMIN BROWN'S ESTATE				
Assets:				
Cash	\$ 30,125	\$ 3	\$ -	\$ 30,128
Total Assets	<u>\$ 30,125</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 30,128</u>
Liabilities:				
Funds Held in Trust	\$ 30,125	\$ 3	\$ -	\$ 30,128
Total Liabilities	<u>\$ 30,125</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 30,128</u>
LANDER COUNTY TREASURER GENERAL IMPROVEMENT DISTRICT				
Assets:				
Cash	\$ 93,416	\$ 24,591	\$ 24,469	\$ 93,538
Total Assets	<u>\$ 93,416</u>	<u>\$ 24,591</u>	<u>\$ 24,469</u>	<u>\$ 93,538</u>
Liabilities:				
Funds Held in Trust	\$ 93,416	\$ 24,591	\$ 24,469	\$ 93,538
Total Liabilities	<u>\$ 93,416</u>	<u>\$ 24,591</u>	<u>\$ 24,469</u>	<u>\$ 93,538</u>
LANDER COUNTY TREASURER GENERAL IMPROVEMENT DISTRICT #1				
Assets:				
Cash	\$ 70,760	\$ 53,571	\$ 26,786	\$ 97,545
Total Assets	<u>\$ 70,760</u>	<u>\$ 53,571</u>	<u>\$ 26,786</u>	<u>\$ 97,545</u>
Liabilities:				
Funds Held in Trust	\$ 70,760	\$ 53,571	\$ 26,786	\$ 97,545
Total Liabilities	<u>\$ 70,760</u>	<u>\$ 53,571</u>	<u>\$ 26,786</u>	<u>\$ 97,545</u>
LANDER COUNTY TREASURER DISTRICT ATTORNEY PUBLIC ADMIN MAYS ESTATE				
Assets:				
Cash	\$ 3,711	\$ 1	\$ -	\$ 3,712
Total Assets	<u>\$ 3,711</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 3,712</u>
Liabilities:				
Funds Held in Trust	\$ 3,711	\$ 1	\$ -	\$ 3,712
Total Liabilities	<u>\$ 3,711</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 3,712</u>

LANDER COUNTY
All Trust and Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
For the Year Ended June 30, 2018

	Balance 06/30/17	Additions	Deductions	Balance 06/30/18
ELEVENTH JUDICIAL DISTRICT COURT				
Assets:				
Cash	\$ 199	\$ -	\$ 78	\$ 121
Total Assets	<u>\$ 199</u>	<u>\$ -</u>	<u>\$ 78</u>	<u>\$ 121</u>
Liabilities:				
Funds Held in Trust	\$ 199	\$ -	\$ 78	\$ 121
Total Liabilities	<u>\$ 199</u>	<u>\$ -</u>	<u>\$ 78</u>	<u>\$ 121</u>
TOTAL - ALL TRUST AND AGENCY FUNDS				
Assets:				
Cash	\$ 2,161,994	\$ 26,104,586	\$ 25,734,837	\$ 2,531,743
Total Assets	<u>\$ 2,161,994</u>	<u>\$ 26,104,586</u>	<u>\$ 25,734,837</u>	<u>\$ 2,531,743</u>
Liabilities:				
Funds Held in Trust	\$ 2,161,994	\$ 26,104,586	\$ 25,734,837	\$ 2,531,743
Total Liabilities	<u>\$ 2,161,994</u>	<u>\$ 26,104,586</u>	<u>\$ 25,734,837</u>	<u>\$ 2,531,743</u>

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OTHER COMMUNICATIONS FROM INDEPENDENT AUDITORS

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**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, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 30, 2018.

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 deficiencies described in the accompanying schedule of findings and recommendations to be material weaknesses.

2018-001	Misstatements and Audit Adjustments
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 recommendations to be significant deficiencies.

2016-003 Segregation of Duties in Small Departments
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
November 30, 2018



**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, 2018, and have issued our report thereon dated November 30, 2018. 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 2017-005. We noted one new instance of noncompliance during the fiscal year 2018 which is described in the accompanying Schedule of Findings and Recommendations.

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 140.

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, 2018.

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 items 2018-001, and 2017-005. 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.

HintonBurdick, PLLC

HintonBurdick, PLLC
St. George, Utah
November 30, 2018

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LANDER COUNTY
Nevada Revised Statute 354.6113
For the Year Ended June 30, 2018

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 2018, the money from the fund was used to construct the WWTP sludge pond liner, airport complex water project, new water main installation, purple pipe project, various projects, flood levee and various paving projects as specified in the capital improvement plan for the County.
- According to the fiscal year 2019 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 flood levee project, new water main installation and various paving projects.
- According to the fiscal year 2019 approved budget, the interest earned on the cash balance of the fund is the only money to be credited to 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, 2018

Flat Fixed Fees:

Business license revenue adjusted base at June 30, 2017	<u>\$ 24,292</u>
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Adjustment to Base:

1. Percentage increase (decrease) in population of the local government	0.2%	
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>2.9%</u>	<u>3.10%</u>
Increase in base		<u>753</u>
Adjusted base at June 30, 2018		<u>25,045</u>
Actual revenue		<u>26,765</u>
Amount over (under) allowable amount		<u><u>\$ 1,720</u></u>

**Findings and Recommendations
For the Fiscal Year Ended June 30, 2018**

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:

2018-001 Misstatements and Audit Adjustments

Criteria: Auditing standards indicate that the identification by the auditor of misstatements in the financial statements may be a deficiency in the County's internal controls.

Condition: A number of significant adjustments to the general ledger were required that were not initially identified by the County's internal controls. We noted reconciliations for cash balances, investment balances, intergovernmental revenue balances, due from other governments, accounts payable, internal transfers, and interest allocations, are not being accurately and/or timely performed, which is contributing to the misstatements.

Cause: Controls over year-end adjustments and reconciliations need to be designed and implemented to properly identify and correct significant accounting adjustments.

Effect: The County's financial statements were not fairly stated in all material respects without audit adjustments.

Recommendation: We recommend that management continue to review and understand the adjustments proposed by the auditor. We also recommend that the County continue to develop a plan to ensure that all significant and material adjustments are posted to the general ledger before the annual audit takes place. The plan should address the need to perform accurate and timely reconciliations of various general ledger accounts. The County should continue to improve its internal controls to a level where they will at least identify significant misstatements.

2017-001 Bank Reconciliations – Reworded, Re-issued

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 fiscal year 2018 were not prepared in a timely manner, often three or four months after month end. Some of the months the reconciliations did not agree to the general ledger. In addition, the June 2018 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:

2016-003 Segregation of Duties in Small Departments, Re-issued

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: golf course 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.

Criteria: Credit card purchases should have supporting documentation and should be timely recorded in the proper department or fund to enable appropriate budget oversight. After the transactions are recorded in the accounting system a second person should be reviewing the credit card statements and transactions recorded in the general ledger.

Conditions: We noted that credit card transactions for December 2017 did not have the appropriate documentation for all the purchases included with the credit card statements. Furthermore, we noted that from March through June 2018 the credit card statements had not been reviewed after they had been entered into the accounting system by a second person.

Causes: The internal control processes over credit cards were not properly designed and implemented to detect and correct credit card transactions posted to the general ledger and the absence of supporting documentation for purchases.

Effects: Without proper supporting documentation the items purchased cannot be verified and approved as required in the County's policies and procedures. Furthermore, without proper review of the credit card statements, errors or fraudulent charges could go undetected and uncorrected.

Recommendation: We recommend the County continue to implement re-established internal control policies over credit card purchases. We also recommend that the County design and implement controls to ensure that supporting documentation be maintained for all credit card purchases to enable the purchases to be audited or reviewed. Additionally, we recommend that a second individual review and sign the statements as evidence of said review.

COMPLIANCE AND OTHER MATTERS:

Compliance:

Criteria: NRS 334.598 states that the final budget is to be adopted on or before June 1st each year.

Condition: We noted the final budget for fiscal year 2018 was adopted July 13, 2018.

Cause: The County did not design and implement controls to ensure compliance with NRS 334.598.

Effect: The County did not comply with NRS 334.598 for the fiscal year 2018 budget submission.

Recommendation: We recommend the County design and implement controls to ensure compliance with NRS 334.598 and adopt the final budget on or before June 1st each year.

2017-005 Purchasing Requirements – Reworded, Re-issued

Criteria: NRS 332.045 states that contracts between certain dollar amounts must be advertised and the County must publish the notice to bid on the County website.

Condition: We noted that contracts over the required thresholds are not being published on the Count website.

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

Effect: Potential bidders may not be aware of contract being offered by the County.

Recommendation: We recommend the County design and implement controls to ensure compliance with NRS 332.045. We recommend that they county publish all required contracts to the County website.

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,



HintonBurdick, PLLC
November 30, 2018

LANDER COUNTY COMMISSIONERS MEETING
12/13/2018

Agenda Item Number __2__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion and possible action regarding a reconciliation of the FY 2017/2018 District Court budget with the Eleventh Judicial District Court, and all other matters properly related thereto.

Public Comment:

Background:

Recommended Action:

AGENDA REQUEST FORM



COMMISSIONER MEETING DATE: 12/13/18

NAME Jim Shirley REPRESENTING: 11th Judicial District Court

ADDRESS: PO Box H Lovelock, NV 89419

PHONE(H): 273-2105 (W): _____ (FAX): 273-4921

WHICH NUMBER SHOULD WE CALL DURING NORMAL BUSINESS HOURS: 273-2105

WHO WILL BE ATTENDING THE MEETING Jim Shirley
JOB TITLE District Court Judge

SPECIFIC REQUEST TO BE PLACED ON THE AGENDA: Discussion of Eleventh Judicial district Court Refund of FY2018 Budget monies

BACKGROUND INFORMATION _____

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

ARE THERE ANY COSTS ASSOCIATED WITH YOUR REQUEST: YES _____ NO X

AMOUNT: _____

HAS THIS ISSUE BEEN DISCUSSED AT A PRIOR COMMISSION MEETING? YES _____ NO X

WHEN? _____

HAS THIS ISSUE BEEN REVIEWED AND APPROVED BY AFFECTED DEPT HEADS YES X NO _____

ALL BACKUP MATERIAL MUST BE PROVIDED WITH AGENDA REQUEST – NOT AT THE MEETING,

IS ALL THE BACKUP MATERIAL ATTACHED TO THIS AGENDA REQUEST? YES _____ NO X

IF THE ITEM IS A CONTRACT AND/OR AGREEMENT, OR REQUIRES LEGAL REVIEW, IT MUST BE REVIEWED BY THE DISTRICT ATTORNEY'S OFFICE PRIOR TO AGENDA SETTING OR IT WILL NOT GO ON THE AGENDA.
HAS THE DISTRICT ATTORNEY'S OFFICE PROVIDED THE REQUIRED REVIEW? YES _____ NO X

THE COMMISSIONERS RESERVE THE RIGHT TO REJECT OR RECOMMEND TABLING ALL AGENDA REQUESTS FOR INSUFFICIENT INFORMATION.

ALL INFORMATION STATED IS CORRECT AND TRUE TO MY KNOWLEDGE.

Jim Shirley

DATE 11/19/18

BOARD MEETS THE 2ND AND 4TH THURSDAY OF EACH MONTH
COMMISSION FAX (775) 635-5332

LANDER COUNTY COMMISSIONERS MEETING
12/13/2018

Agenda Item Number __3__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion and possible action to approve/disapprove Proclamation 2018-06 from the Lander County UNCE National Radon Action Month January 2019, and all other matters properly related thereto.

Public Comment:

Background: **Proclamation attached.**

Recommended Action: **Approval of Proclamation 2018-06**

AGENDA REQUEST FORM



COMMISSIONER MEETING DATE: December 13, 2018

NAME Shannon Berumen REPRESENTING: UNCE

ADDRESS: 815 N 2nd Street Battle Mountain NV 89820

PHONE(H): _____ (W): 775-635-5565 (FAX): 775-635-8309

WHICH NUMBER SHOULD WE CALL DURING NORMAL BUSINESS HOURS: Work

WHO WILL BE ATTENDING THE MEETING Shannon Berumen

JOB TITLE Executive Secretary III

SPECIFIC REQUEST TO BE PLACED ON THE AGENDA:

Discussion and possible action to approve/disapprove the Lander County UNCE National Radon Action Month January 2019 Proclamation and all other matters properly related thereto.

BACKGROUND INFORMATION Each year in January, radon education is provided more vigorously along with free test kits through UNCE(cooperative extension) so residents of Lander County understand the seriousness of Radon exposure and the importance of testing and mitigation of Radon.

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

Commissioners proclaim January as National Radon Action Month in Lander County by passing, approving, and adopting the Proclamation.

ARE THERE ANY COSTS ASSOCIATED WITH YOUR REQUEST: YES ___ NO X

AMOUNT: _____

HAS THIS ISSUE BEEN DISCUSSED AT A PRIOR COMMISSION MEETING? YES X NO ___

WHEN? Each year prior to January

HAS THIS ISSUE BEEN REVIEWED AND APPROVED BY AFFECTED DEPT HEADS YES X NO ___

ALL BACKUP MATERIAL MUST BE PROVIDED WITH AGENDA REQUEST – NOT AT THE MEETING,

IS ALL THE BACKUP MATERIAL ATTACHED TO THIS AGENDA REQUEST? YES X NO ___

IF THE ITEM IS A CONTRACT AND/OR AGREEMENT, OR REQUIRES LEGAL REVIEW, IT MUST BE REVIEWED BY THE DISTRICT ATTORNEY'S OFFICE PRIOR TO AGENDA SETTING OR IT WILL NOT GO ON THE AGENDA.

HAS THE DISTRICT ATTORNEY'S OFFICE PROVIDED THE REQUIRED REVIEW? YES ___ NO ___

THE COMMISSIONERS RESERVE THE RIGHT TO REJECT OR RECOMMEND TABLING ALL AGENDA REQUESTS FOR INSUFFICIENT INFORMATION.

ALL INFORMATION STATED IS CORRECT AND TRUE TO MY KNOWLEDGE.

Shannon Berumen

DATE 11/29/2018

BOARD MEETS THE 2ND AND 4TH THURSDAY OF EACH MONTH

COMMISSION FAX (775) 635-5332

LANDER COUNTY, NEVADA

PROCLAMATION NO. 2018-06

**NATIONAL RADON ACTION MONTH
JANUARY 2019**

WHEREAS, many Lander County residents don't know about radon, yet need to know, for the safety and health of their families, as radon is a colorless, odorless, naturally occurring radioactive gas that is the primary cause of lung cancer among nonsmokers; the second leading cause of lung cancer for smokers; and

WHEREAS, the U.S. EPA estimates 21,000 people in the U.S. die each year from lung cancer caused by indoor radon exposure, and lung and bronchus cancer kills more people in a year than any other cancer; and

WHEREAS, radon kills more people than secondhand smoke, drunk driving, choking, drowning or home fires; and

WHEREAS, any home in Lander County may have elevated levels of radon, even if neighboring homes do not, and living in a home with an average radon level of 4 picocuries per liter of air poses a similar risk of developing lung cancer as smoking half a pack of cigarettes a day; and

WHEREAS, testing is the only way to know if a home has an elevated radon level, and testing is easy and inexpensive, and when identified, homes can be fixed; and

WHEREAS, University of Nevada Cooperative Extension, the Nevada Division of Public and Behavioral Health, and the U.S. Environmental Protection Agency support efforts to encourage all Lander County residents to test their homes for radon, mitigate elevated levels of radon, and have new homes built with radon-reducing materials and features.

THEREFORE, the Lander County Commissioners, do hereby proclaim January 2019, as National

Radon Action Month in Lander County.

Passed, Approved, and Adopted this ____ day of December, 2018.

THOSE VOTING AYE:

THOSE VOTING NAY:

THOSE ABSTAINED/ABSENT:

CHAIR/VICE-CHAIR
LANDER COUNTY BOARD OF COMMISSIONERS

ATTEST: _____
LANDER COUNTY CLERK

(County Seal)

LANDER COUNTY COMMISSIONERS MEETING

Agenda Item Number __4__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion and possible action to approve/disapprove a medical marijuana cultivation facility license, a medical marijuana production facility license, a recreational marijuana cultivation facility license and a recreational marijuana production facility license to Rural Remedies DBA Doc's Apothecary, a pre-qualified applicant located in southern Lander County, and all other matters properly related thereto.

Public Comment:

Background:

Recommended Action:

LANDER COUNTY COMMISSIONERS MEETING

Agenda Item Number __5__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion and possible action to approve the proper compensation of all applicable employees of Lander County who observed the "Day of Mourning" declared by the President of the United States on December 5, 2018; further, to make sure we are in compliance with the Union Contract, and all other matters properly related thereto.

Public Comment:

Background:

Recommended Action:

LANDER COUNTY COMMISSIONERS MEETING
12/13/2018

Agenda Item Number __6__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion and possible action regarding the hangers at the Battle Mountain Airport and to set a monthly amount to charge for rental of said facilities, and all other matters properly related thereto.

Public Comment:

Background:

Recommended Action:

LANDER COUNTY COMMISSIONERS MEETING
12/13/2018

Agenda Item Number 7

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion and possible action to appoint two individuals as trustees to fill two vacancies on the Battle Mountain Hospital Board, seat D and seat E, both at large. The following applicants are up for consideration with recommendation designation attached to two applicants as being the choice of the Battle Mountain General Hospital Board of trustees after interviews:

1. Spencer Roberts- recommended by Board of Trustees;
2. James Holland- recommended by Board of Trustees;
3. Earl Cassorla;
4. Linda Lauritzen;
5. Wendy Naveran;
6. Maria B. Cardenas;
7. Kathleen Conner;
8. Lisa Andre- did not interview;
9. Jean Ingram- did not interview;
10. Claudio T. Cardoza- did not interview;

And all other matters properly related thereto.

Public Comment:

Background:

Recommended Action:



Agenda Request Form
COMMISSION MEETING DATE Dec. 13, 2018

NAME Jason Bleak REPRESENTING Battle Mtn. General Hospital
ADDRESS 535 S. Humboldt Street, Battle Mountain, NV, 89820
PHONE (H) ^{Cell} 775-962-2400 (W) 775-635-2550 K: 1109 (FAX) 635-8844
WHICH NUMBER SHOULD WE CALL DURING NORMAL BUSINESS HOURS? 775-962-2400
WHO WILL BE ATTENDING THE MEETING? Jason Bleak
JOB TITLE Chief Executive Officer
SPECIFIC REQUEST TO BE PLACED ON THE AGENDA: Appointment of ~~Trustees~~
Hospital Board Trustees for seats D and E.

BACKGROUND INFORMATION: The resignation of Paula Green and the
death of Dave Mason has created two vacant seats on
the hospital board.

WHAT ACTION WOULD YOU LIKE THE BOARD TO TAKE TO RESOLVE THIS ISSUE? Approve of
the hospital board recommendations by appointing two
Hospital Board Trustees.

ARE THERE ANY COSTS ASSOCIATED WITH YOUR REQUEST? YES ___ NO X

AMOUNT: _____

HAS THIS ISSUE BEEN DISCUSSED AT A PRIOR COMMISSION MEETING? YES ___ NO X

WHEN? _____

HAS THIS ISSUE BEEN REVIEWED BY AFFECTED DEPT HEADS? YES ___ NO X

ALL BACKUP MATERIAL MUST BE PROVIDED WITH AGENDA REQUEST- NOT AT THE MEETING

IS ALL THE BACKUP MATERIAL ATTACHED TO THIS AGENDA REQUEST? YES X NO ___

IF THE ITEM IS A CONTRACT AND/OR AGREEMENT, OR REQUIRES LEGAL REVIEW, IT MUST BE REVIEWED BY THE DISTRICT ATTORNEY'S OFFICE PRIOR TO AGENDA SETTING OR IT WILL NOT GO ON THE AGENDA.

HAS THE DISTRICT ATTORNEY'S OFFICE PROVIDED REQUIRED REVIEW? YES ___ NO ___

THE COMMISSION 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: Jason Bleak DATE: 12-5-2018

SAFETY COMMITTEE MEETS THE 2ND & 4TH THURSDAY OF EACH MONTH



535 South Humboldt Street Battle Mountain, Nevada 89820

Phone: 775-635-2550

December 6, 2018

Mr. Doug Mills, Chairman
Lander County Board of Commissioners
50 State Route 305
Battle Mountain, NV 89820

Dear Commissioner Mills,

The recent death of Mr. Dave Mason and the resignation Mrs. Paula Green has created two open trustee seats on the Lander County Hospital District Board of Trustees. During the scheduled board meeting of December 5, 2018, the remaining quorum of Trustees performed interviews of each applicant for the open positions. The result of the interviews and selection process is the following recommendations for the two vacant seats. The Hospital Board would like to recommend the appointments of Mr. Spencer Roberts (Seat D) and Mr. James Holland (Seat E) to fill the vacant trustee seats. These two people have displayed a strong understanding of the duties and responsibilities of the Board and possess personal qualities and desires that will assist in bringing continued success and growth to the hospital district.

I would also like to show gratitude to those that submitted to the interview process but did not receive this recommendation. These applicants are also people of good character and have a strong desire to serve Lander County.

Attached with this recommendation are the letters of interest from each of the applicants. There were three that submitted a letter of interest that did not participate in the interview process. (Lisa Andre, Jean Ingram, Claudio Cardoza) Kelley Price submitted a letter of interest but withdrew her name prior to the Hospital Board Meeting. Her letter is also included.

If there are any questions, please feel free to contact me.

Respectfully,

Jason Bleak MBA, FACHE
CEO / Administrator

Received 11-21-18
By Jessica Ceja

**Battle Mountain General
Hospital**

Memo


To: Lander County District Board of Trustees
From: Spencer Roberts
cc:
Date: 11/18/2018
Re: Letter of interest

I am writing this letter to express my interest in becoming a board member of the Battle Mountain General Hospital.

I have lived in Lander County for 28 years. I am currently working at the Sheriff's Office as a Deputy, I work per diem as an EMT for the ambulance service, and I am currently a member of the Battle Mountain Volunteer Fire Department. I strive to make our community a better place for its citizens through my work and volunteer service. I believe I could be a valuable member to the board to help better the Battle Mountain General Hospital serve its patients, and keep a great atmosphere for the employees.

I thank you in advance for your time in considering me for this position, and look forward to hearing back from you.

From: James Holland [<mailto:jamesholland@pointstire.com>]

 **Sent:** Wednesday, October 31, 2018 10:06 AM

To: Jessica Ceja <jceja@bmgh.org>

Subject: Board Seat

Good Morning Jessica,

After the passing of my grandpa, Dave Mason, I have felt the urge to serve my community more. I currently serve on the Battle Mountain Chamber of Commerce Board, co-manage a family business and own a business here in Battle Mountain.

Healthcare and access to it are of great importance to me. Not only for my employees but also my family as we just welcomed our first child and are expecting our next one in February.

I worked at BMGH for 4 years as the IT Systems manager, where I had a crucial part in the implementation of the EHR and all things related and was a part of the construction committee.

I became familiar with the struggles and also the benefits of being a CAH hospital and RHC.

I am familiar with board meetings and bylaws as I attended many of the board meetings.

I feel, I would be a great addition to the current board.

I appreciate your time and look forward to hearing from you.

Thank you

James Holland

Point S - Battle Mountain Tire & Auto

580 West Front Street

Battle Mountain, NV 89820

Direct:775-635-5606 Ext.106

Cell:775-374-1335

Fax:775-635-5562

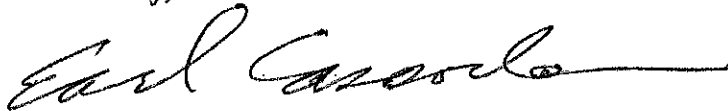
Letter of Interest for BMGH Hospital Board of Trustees

To Jessica Ceja,

Please consider this letter of interest for BMGH Hospital Board of Trustees.

Having served in the past with some of the current board members, I would be happy to work with the board if selected. My goal is as it has always been, to have BMGH best serve our community.

Yours truly,

A handwritten signature in cursive script, reading "Earl Cassorla", followed by a long horizontal flourish.

Earl Cassorla

November 7, 2018

Linda Lauritzen
365 Jillian Court
Battle Mountain, NV 89820
Cell: 775-292-1164

Dear Board Members,

I am writing this letter to express my interest in becoming a board member again for Battle Mountain General Hospital. I have over 25yrs of health related experience, along with over five years as a previous board member. I have held the position of Vice Chair and Chair during my role on this board. I have been a member of the community for over thirteen years and I have seen this hospital grow in many ways from the expansion of the ER to the amazing Long Term quarters that house our much-loved elderly residents. We all have different strengths that we bring to this board, my contribution is to see this hospital thrive to its fullest potential and to provide the best care possible. If given the opportunity my passion in the health industry will allow me to build a strong cohesive partner with the other board members. My mission of providing continuous quality health care to our community is important and I hope you allow me the opportunity to join this board so we can work on this mission together.

Kind Regards,
Linda Lauritzen

Received
11-14-18
By Jessica C.

Wendy M. Naveran

578 Wilson Avenue
Battle Mountain, NV 89820
775-374-0395

October 28, 2018

Dear Lander County Commissioners,

I would like to apply for the open seat on the Battle Mountain Board of Trustees. My past experience includes 9 years as a Trustee member. I have skills in business administration and finance. I understand the budget process, fiduciary responsibility and importance of strategic planning as a board member. I am very much in line with setting goals and following the focus of the board. I also understand the board is governed by board by-laws and government regulations. I am committed to providing support within our community for our hospital.

A brief bit of information about my past; I worked at the hospital for many years in different capacities. I was the Business Office Manager, worked in Medical Records and Collections. I have witnessed the growth of the facility and it makes me proud.

Currently, I work at Newmont Mining in Administration. My responsibilities include; payroll, benefits, HR support, Supply Chain, Contractor Management and Learning and Development Training. I am a board member of the Newmont Community Investment Program. I performed the same duties when I was employed at Small Mine Development before moving to Newmont.

I look forward to putting my experience, skills and qualifications towards a good cause. I do not harbor any agenda other than to give some time to a cause in my community.

Please feel free to contact me if you wish a face to face meeting. I look forward to hearing from you and thank you for your time.

Respectfully Submitted,


Wendy Naveran

Received 11-21-2018
By Jessica Ceja

**MARIA B.
CARDENAS**

cardenas_521@outlook.com
EMAIL

775-397-1517
TELEPHONE

257 S. HUMBOLDT ST APT 1.
BATTLE MOUNTAIN NV,
89820

LANDER COUNTY HOSPITAL DISTRICT BOARD OF
TRUSTEES
535 S. HUIMBOLDT ST
BATTLE MOUNTAIN, NV 89820

Dear Lander County Hospital District Board of
Trustees:

As a citizen of the community of Lander County, I would like to be considered for the hospital board member vacancy. I am an alumnus of the Battle Mountain High School, and I have aspirations of becoming a contributing member of our community. My educational background includes the following medical knowledge. In 2014, I completed a year of radiology courses at Great Basin College. From April-July 2015, I was employed with the Battle Mountain Clinic as a Medical Assistant. In 2013, I completed the AA degree at GBC. Presently, I am enrolled at Great Basin College, in the Bachelors of English Program. Ultimately, my aspiration is to complete a Justice degree and become an attorney. Presently, I am employed with the Lander County Sheriff's office as a communications officer; in February of 2019 will be my three-year anniversary.

I greatly appreciate your time and hope to become a member of the hospital board.

Sincerely,

Maria B. Cardenas

Jessica Ceja

From: Jason Bleak <jbleak@bmgh.org>
Sent: Monday, November 05, 2018 10:59 AM
To: 'Cindy Walsh'; 'Nancy Lockridge'; 'Marla Sam'; 'James Matheus'; zdmz71@hotmail.com
Cc: Jessica Ceja
Subject: FW: My main ambition Healthcare

Good morning all,

Please see the letter that I received Saturday from Kathleen Conner. She is the one that was in Reno for treatment.

Jason Bleak MBA, FACHE
Administrator / CEO
Battle Mountain General Hospital

From: Kathleen Conner <yleoils2004@yahoo.com>
Sent: Saturday, November 03, 2018 12:47 PM
To: jbleak@bmgh.org
Subject: My main ambition Healthcare

My work experience includes, but is not limited to, World renowned Dr. Murray Susser, a pioneer in the field of integrative medicine. I invested thousands of hours obtaining beneficial clinical experience for over a 20 year period as both a patient and employee. I participated in research studies in an innovative pilot program that brought Break-through life saving medical treatments, previously attainable by only the wealthy elite in the U.S.. As a result of the forementioned studies, the technology used only in European Countries and by the wealthy Elite in the U.S. is now offered in most major U.S. Cities. My passion is to bring the same to our charming community at an affordable rate. One of Dr. Susser's patients Suzanne Somers is on the Forefront of Integrative Medicine. When I was treated in the emergency room in Battle Mountain for dehydration the doctor stated why are you here ? You can get much better health care in Salt Lake or Reno. I love living a small town I grew up in a small town and the Los Angeles National Forest my dad had a 10-year School Board career where he got 13 million dollars from the state of California to build a high school. My former home town, Frazier park, Ca previously had no high school kids were bussed to school an hour in each direction. I met Newt Gingrich and several lobbyists and politicians in Sacramento at the State Legislative Building. I learned to Lobby, run campaigns and talk to the Press, and the importance of utilizing a publicist. When speaking to the public it is imperative to be Politically Correct as one is under Scrutiny by all different by all the different venues. When speaking publically I am confident and sure as I know how to utilize all the tools at hand to prevent recourse. I obtained my experience lobbying for a small conservative California town to give my community the same luxuries(Rights) as the larger cities in California. Upon coming to Battle Mountain my main ambition is to have the same health care that I'm currently receiving in Carson city from my Dr. and other major cities in Nevada for our community, Battle Mountain. In Working with Dr.. Susser one of my duties included patient counseling, as well as hiring coordinator for staffing the professional positions. Patient counseling is to help doctors and nurses understand each other and that the patients understand what their directions are so I can log inconsistencies with their treatment of chronic illnesses. It takes consistency with your treatment and if you don't follow what the Dr. Treatment plan it is unknown whether the treatment is working. Sometimes it can be a quite tedious. The exhaustive process of programming patients to follow Dr. Protocols is like the margarita with Mexican food and having a headache next day. I'm surprised at some of the emails that I received or the patience it takes to counsel the clients and walk them through some of the lifestyle choices that are hindering their medical advancement in personal health. On the other hand doctors and nurses themselves haven't had usually chronic illness where I could help achieve bedside manners.

Lander County Hospital District
Board of Trustees
535 South Humboldt Street
Battle Mountain, NV 89820

October 29, 2018

Ladies and Gentlemen;

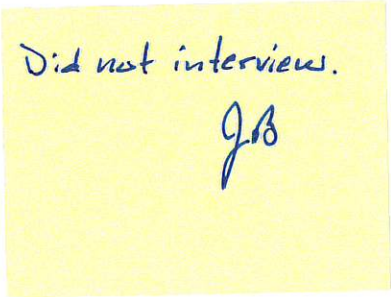
I am asking for your consideration for appointment to the Lander County Hospital District Board of Trustees, Seat D or Seat E. I have worked at Battle Mountain General Hospital for 20 years and I am committed to its success and future stability in Lander County. As an employee there, I have become very familiar with the Board of Trustees Bylaws, Rules and Regulations, and Governance Policies. I am also well aware of Nevada regulations including NRS 450.550 through 450.810 as well as NAC Chapter 449. I appreciate the Board's role in the fiduciary planning as well as their responsibility to oversee the provision of safe and quality care. I would like to be a part of those oversight duties.

I have a Bachelor's Degree in Healthcare Administration, have lived in Lander County for over 30 years, raised our family here and have recently welcomed our first grandchild. It is important to me that we have a stable healthcare system in Lander County for the future of our citizens.

Thank you, again for your consideration,

Respectfully yours,

Lisa Andre
1340 3300 E Street
Battle Mountain, NV 89820
775-635-5730



Did not interview.
JB

October 30, 2018

Lander County Hospital
District Board of Trustees

Regarding: Seats D and E of the Lander County Hospital Board of Trustees

I am submitting my application for a position with the Board of Trustees. I am willing to promote and support the development and provisions of health care services.

Interests:

I stand firmly with the support of the medical field for all the residents of Lander County. Lander County has a diverse population and needs to have someone that will support the hospital and the community.

My background is in the mental health field. Sadly, we have a high suicide rate among young teens and adults. They are fighting, alcoholism, drug addiction, and gambling. The elderly population are fighting loneliness and financial issues among other challenges.

I would like to be a part of the board of trustees that will stand behind our doctors and the medical staff and make a difference in Lander County.

Qualifications:

I have been a resident of Battle Mountain for 2 years. I recently bought a home in Battle Mountain and am looking to be an active member of our wonderful community. I moved here from Salem, Oregon after my husband of 34 years passed away.

For 16 years I was an office manager in a low income bi-lingual elementary school. This school housed 250 elementary school students. I had the opportunity of serving English, Russian, Chinese, Vietnamese, Laotian, Cambodian, and Spanish speaking students.

I left the school district to work for the State of Oregon. I retired from the State after having 25 years in PERS and was 57 when I retired

As an employee with the State of Oregon it was my responsibility to inspect and license foster homes for the mentally ill. It was a wonderful opportunity to learn about the rising mental health crisis that faces all states. I interpreted and enforced the Oregon Administrative Rules to ensure that the clients of Oregon were treated with the utmost respect, that medications were administered properly and that the providers were following the rules set forth by the State of Oregon. I reviewed and approved the budgets that providers submitted.

I took my job seriously and felt that I was contributing to the health and safety of the mentally disadvantaged residents.

After retiring, I opened my own foster care home for five mentally challenged residents. I housed five residents in my home. I was in contact with the state, and county on a monthly basis. I was response for being a voice for the residents at all medical appointments.

Conclusion:

I would feel honored if you would allow me to share my knowledge and expertise and willingness to work with other trustees.

Sincerely,

A handwritten signature in cursive script that reads "Jean Ingram". The signature is written in dark ink and is positioned to the right of the word "Sincerely,".

Jean Ingram
291 S. Humboldt Street
Battle Mountain, Nevada 89820

Phone: 775-455-7811

Did not interview.

JB

Lander County Hospital District
Board of Trustees
Battle Mountain General Hospital
555 West Humboldt Street
Battle Mountain, NV 89820

Claudio T Cardoza
160 Kingston Drive
Kingston, NV 89310
775-964-1461

My name is Claudio "Tom" Cardoza. I am a resident of Town of Kingston in Lander County and I would like to be considered for the Hospital Board of Trustees.

After retiring from the U.S. Air Force I owned and operated High Desert Industrial Security Services for 18 years. I also acted as President of the African American Chamber of Commerce in Victorville, CA. I retired to Kingston in 2008. I currently sit on the Town Board for Kingston and I am the current Chairman of the Lander County Democratic Committee.

I hold a Bachelor's Degree in Business, an Associate's Degree in Business, an Associate's Degree in Administration of Justice and was a Qualified Vocational Instructor for the State of California until my retirement.

With a background in business (both for profit and not for profit) I will bring an understanding of the need and the challenges faced by the Medical Providers in Lander County.

I thank you for your consideration.

Did not interview.
JB

Jessica Ceja

From: Kelley Price <kelley2525@gmail.com>
Sent: Tuesday, October 30, 2018 3:11 PM
To: jbleak@bmgh.org
Cc: jceja@bmgh.org
Subject: Interest in a bmgh board position

Good day. I saw a post on hospital board seat vacancies. I am interested in applying for a seat. I feel I could be of service to the hospital with my knowledge of day to day operations and budgeting issues.

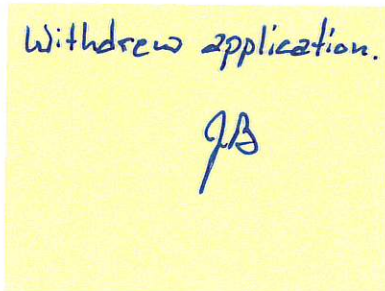
I have worked as a nurse in the clinic, LTC, ED, and 6 months as the interim CEO. I have also served on the building committee. I have a vast knowledge of many of the regulations concerning the critical access hospitals and long term care.

I am committed to continuing a high standard of care in Lander County.

Thank you for your consideration.

Sincerely,
Kelley Price

Sent from my iPhone



Withdraw application.
JB

LANDER COUNTY COMMISSIONERS MEETING
12/13/2018

Agenda Item Number __8__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion and possible action to approve/disapprove the recommendation for Award of Bid to Hunewill for Northwest Water Main Loop & Gravity Sewer Main 2018 Project in an amount not to exceed \$3,094,570.00, and all other matters properly related thereto.

Public Comment:

Background: **Attached**

Recommended Action: **Approval of Award of Bid to Hunewill Construction for Northwest Water Main Loop & Gravity Sewer Main 2018 Project in an amount not to exceed \$3,094,570.00.**

Agenda Request Form COMMISSION MEETING DATE December 13, 2018

NAME Bert Ramos REPRESENTING BM Water & Sewer

ADDRESS 550 W. Second Street, Battle Mtn., NV

PHONE(Cell) 775-455-6860 (W) 775-635-2190 (FAX) _____

WHICH NUMBER SHOULD WE CALL DURING NORMAL BUSINESS HOURS? 635-2190

WHO WILL BE ATTENDING THE MEETING? Bert Ramos

JOB TITLE Public Works Director

SPECIFIC REQUEST TO BE PLACED ON THE AGENDA: _____

Approve Recommendation for Award of Bid to Hunewill, for NW Water Main Loop & Gravity Sewer Main 2018 Project PWP NO. LA-2019-020

BACKGROUND INFORMATION: See Attached

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

ARE THERE ANY COSTS ASSOCIATED WITH YOUR REQUEST? YES X NO _____

AMOUNT: \$3,094,570.00

HAS THIS ISSUE BEEN DISCUSSED AT A PRIOR COMMISSION MEETING? YES _____ NO X

WHEN? _____

HAS THIS ISSUE BEEN REVIEWED BY AFFECTED DEPT HEADS? YES X NO _____

ALL BACKUP MATERIAL MUST BE PROVIDED WITH AGENDA REQUEST- NOT AT THE MEETING

IS ALL THE BACKUP MATERIAL ATTACHED TO THIS AGENDA REQUEST? YES X NO _____

IF THE ITEM IS A CONTRACT AND/OR AGREEMENT, OR REQUIRES LEGAL REVIEW, IT MUST BE REVIEWED BY THE DISTRICT ATTORNEY'S OFFICE PRIOR TO AGENDA SETTING OR IT WILL NOT GO ON THE AGENDA.

HAS THE DISTRICT ATTORNEY'S OFFICE PROVIDED REQUIRED REVIEW? YES _____ NO X

THE COMMISSION 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: Bert Ramos DATE: _____

SAFETY COMMITTEE MEETS THE 2ND & 4TH THURSDAY OF EACH MONTH

NOTICE OF AWARD

TO: HUNEWILL CONSTRUCTION CO. INC.
1410 West Railroad
Winnemucca, Nevada 89445

DATE: December, 2018
PROJECT: NW WATER MAIN &
SEWER MAIN 2018

PROJECT DESCRIPTION: NW WATER MAIN LOOP AND GRAVITY SEWER MAIN 2018 PROJECT. The Owner has considered the bid submitted by you for the above described work in response to its Notice to Bidders dated November 7, 2018 and Instruction to Bidders.

You are hereby notified that your bid has been accepted for those items in the amount of Three Million, Ninety-Four Thousand, Five Hundred Seventy and no/100 Dollars (\$3,094,570.00).

You are required by the Instruction to Bidders to execute the Contract and furnish the required Contractor's Performance Bond, Labor and Materials Bond and certificates of insurance within ten (10) calendar days from the date of receipt of this Notice.

If you fail to execute said Agreement and to furnish said bonds within ten (10) days from the date of receipt of this Notice, said Owner will be entitled to consider all your rights arising out of the Owner's acceptance of your bid as abandoned and as a forfeiture of your Bid Bond. The Owner will be entitled to such other rights as may be granted by law.

You are required to return an acknowledged copy of this Notice of Award to the Owner.

Dated this _____ day of December, 2018.

LANDER COUNTY PUBLIC WORKS DEPT.
Owner

By: _____

Title: _____

ACCEPTANCE OF NOTICE

Receipt of the above NOTICE OF AWARD is hereby
acknowledged by _____
this the _____ day of December, 2018
By: _____
Title: _____



CANYON ENGINEERING

BOX 651 • EUREKA, NEVADA 89316 • (775) 237-5395
5 EAST PARK STREET • FALLON, NEVADA 89406 • (775) 423-9090

November 27, 2018

Bert Ramos -- Public Works Director
LANDER COUNTY PUBLIC WORKS
50 State Route 305
Battle Mountain, Nevada 89820

**RE: BID SUMMARY AND RECOMMENDATION FOR AWARD
BATTLE MOUNTAIN, LANDER COUNTY, NEVADA
NW WATER MAIN LOOP AND GRAVITY SEWER MAIN 2018 PROJECT
PWP NO. LA-2019-020**

Mr. Ramos;

Attached herewith is a copy of the bid summary and bid submittal checklist for the referenced project. Two bids were received at the Lander County Clerk's Office on Tuesday, November 27, 2018 prior to the bid time of 3:00 pm. Canyon Construction from Elko and Hunewill Construction from Winnemucca were the eligible bidders. The bids were then opened and read aloud.

The submitted bid documents from both bidders were reviewed for completeness, alterations, math errors and irregularities. The documentation submitted with the bids were either incomplete or in error. There were no math errors in the bids. Hunewill Construction did not include the Contractor's Waiver (Page 36 of the Bid Documents) and Canyon Construction did not include themselves on the Sub-Contractor List (Page 33 of the Bid Documents). The Owner may waive any informalities or reject any and all bids as specified under Item 1.02.1, Page 6 of the Instructions to Bidders (see attached). Hunewill was the apparent low bidder with a total bid amount of \$3,094,570.00 which includes both alternate bids, A and B. Alternate Bid A includes paving and Alternate Bid B includes a new sewer force main from the Echo Bay Sewer Lift Station to the new gravity sewer main on Round Mountain. A complete Bid Summary spreadsheet is attached herewith. An abbreviated bid summary is presented in Table 1 below.

Table 1 -- Abbreviated Bid Summary


Bidder	Base Bid	Alt. "A" Bid (Paving)	Alt. "B" Bid (New Sewer Force Main)	Total Bid with Alternates
Hunewill	\$2,511,534.00	\$446,056.00	\$136,980.00	\$3,094,570.00
Canyon	\$2,479,057.02	\$593,448.09	\$243,150.00	\$3,315,655.11

The two bids appear to be competitive based on the results. The bid from Hunewill Construction is less than the Engineer's Estimate of \$3.34 Million and is less than the amount budgeted for this project. In addition, Hunewill is very familiar with piping and paving projects in and around Battle Mountain. If the County rejects the bids and re-bids this project, from previous experience it could be anticipated that the bid amounts will be higher than the bids received today. Should the County decide to waive the informalities of both bids, Day Engineering recommends the Commission award the project to Hunewill Construction, including alternative bid items, in the amount of \$3,094,570.00.

If the Commission accepts Hunewill Construction's bid, Day Engineering also recommends Public Works execute the attached Notice of Award. The executed notice will then be issued to Hunewill Construction for signature. The date of their execution of the Notice of Award will initiate the 10-day time period in which they are to provide a Contract and the necessary bonds to Public Works prior to commencing work.

If you have any questions or require additional information, please do not hesitate to call the undersigned at (775) 423-9090.

Sincerely,
DAY ENGINEERING



Martin Ugalde

Enclosures

cc: Keith Westengard – Lander County Executive Director
Tammy Dimitroff – Lander County Public Works
Stephanie Colorado – Day Engineering
Dean Day, P.E. – Day Engineering Principal

C:\\$Day\Engineering\Lander\Battle Mtn\White Knife\docs\L11 27 18 Bid Award Letter.doc

BID SUBMITTAL CHECKLIST

NW WATER MAIN LOOP AND GRAVITY SEWER MAIN 2018 PROJECT
BATTLE MOUNTAIN, LANDER COUNTY, NEVADA

PWP NO. LA-2019-020

NOVEMBER 27, 2018 - 3:00 PM

BIDDER	PROP.	BID	BID BOND	GEN. CONT	LIST OF SUBS	AFFID. OF NON-COLLUS.	AFFID. OF AB 144	CONT. WAIVER NRS 338	ADDEND. 1 & 2
CANYON	✓	2,479,057.00 598,448.00 248,150.00	✓ 8,315,655.44	✓	✓	✓	✓	✓	✓
HUNEWILL	✓	2,511,534 446,056 136,980	✓ 3,094,570	✓	✓	✓	✓	*	✓
MKD		NO BID							
Q&D		NO BID							
4 POINT ENGINEERING		NO BID							

INSTRUCTIONS TO BIDDERS

1.01 SECURING DOCUMENTS

Specifications are available for reviewing at Day Engineering, 5 East Park Street, Fallon, Nevada 89406; telephone (775) 423-9090 or may be reviewed and downloaded at a drop box on the website. Contact Martin Ugalde at Day Engineering for information.

1.02 PROPOSAL

Bids to receive consideration shall be made in accordance with the following instructions:

1. Receipt and Opening of Bids.

LANDER COUNTY PUBLIC WORKS (herein called the "Owner"), invites formal bids on the form attached hereto. All blanks must be appropriately filled in. Bids will be received on or before 3:00 p.m. local time on Tuesday, November 20, 2018 at the Lander County Clerk's Office at 50 State Route 305, Battle Mountain, Nevada 89820. Bids will be publicly opened and read at 3:05 p.m. local time on Tuesday, November 20, 2018 at the Lander County Clerk's Office. The Lander County Commissioners will consider awarding the contract at their next regularly scheduled Commissioner's Meeting.

The Owner may consider informal any bid not prepared and submitted in accordance with the provisions hereof and may waive any informalities or reject any and all bids. Any bid may be withdrawn prior to the above-scheduled time for the opening of bids or authorized postponement thereof. Any bid received after the time and date specified shall not be considered. Upon bid opening, no bidder may withdraw his bid until thirty (30) days after the actual day thereof.

2. Notice Regarding N.R.S. 338.147

Any bidder who seeks a preference in bidding should submit with this bid a Certificate of Eligibility properly issued and executed by an authorized representative of the State Contractors Board. Bidders are directed to the provisions contained in the Nevada Revised Statutes (NRS), Chapter 338 and in particular, the provisions of NRS 338.147 for the identification of requirements. Failure to include the Certificate with the bid may result in the loss of preferential status of the bid.

3. Preparation of Bids

Each bid must be submitted in a sealed envelope bearing on the outside the name of the bidder, his mailing address, and identified as **"Proposal for the NW Water Main Loop and Gravity Sewer Main 2018 Project."** If forwarded by mail, the sealed envelope must be enclosed in a separate mailing envelope and must contain the above referenced items and be addressed to the LANDER COUNTY CLERK, 50 State Route 305, Battle Mountain, Nevada 89820. **Faxed proposals will not be accepted.**

NW WATER MAIN LOOP AND GRAVITY SEWER MAIN 2018 PROJECT

BID SUMMARY

NOVEMBER 27, 2018 - 3:00 PM

BASE BID									
ITEM NO.	DESCRIPTION	QUANTITY	UNIT	ENGINEER'S ESTIMATE			HUNEWILL		
				UNIT PRICE	TOTAL PRICE		UNIT PRICE	TOTAL PRICE	CANYON
1	Mod-Demob	1	LS	\$75,000	\$75,000		\$167,750	\$167,750	\$28,595.26
2	Install New 16" PVC Water Main	11,400	LF	\$65	\$741,000		\$50	\$567,150	\$65.24
3	Install New 16" Butterfly Valves	10	EA	\$6,000	\$60,000		\$5,630	\$56,300	\$4,861.22
4	Install New 2" Air Valve Assembly	1	EA	\$6,000	\$6,000		\$7,235	\$7,235	\$6,623.18
5	Install New Fire Hydrant Assemblies	25	EA	\$7,500	\$187,500		\$6,728	\$168,200	\$6,828.71
6	Install New 2" Water Services	5	EA	\$1,800	\$9,000		\$1,892	\$9,460	\$1,957.41
7	Install New 1-Inch Water Services	10	EA	\$1,000	\$10,000		\$827	\$8,270	\$2,699.18
8	Install New Meter Pits	15	EA	\$1,800	\$27,000		\$2,674	\$40,110	\$1,891.17
9	Install New 4-Inch Comm. Water Service	1	EA	\$25,000	\$25,000		\$37,427	\$37,427	\$50,479.01
10	Install New 16-Inch Cross and Valves	2	EA	\$22,000	\$44,000		\$27,105	\$54,210	\$20,041.13
11	Install New 16-Inch Tee and Valves	3	EA	\$18,000	\$54,000		\$21,928	\$65,784	\$16,904.85
12	Install New Tie Ins	1	LS	\$25,000	\$25,000		\$32,404	\$32,404	\$30,571.67
13	Install New 12-Inch PVC Sewer Main	5,800	LF	\$145	\$841,000		\$105	\$609,000	\$133.58
14	Install New 48-Inch Type 1A Sewer Manholes	30	EA	\$7,500	\$225,000		\$5,456	\$163,680	\$7,433.34
15	Install New 4-Inch Sewer Laterals	5	EA	\$3,500	\$17,500		\$2,137	\$10,685	\$5,654.19
16	Install New 6-Inch Comm. Sewer Lateral	1	EA	\$5,000	\$5,000		\$4,569	\$4,569	\$6,283.80
17	Dewatering	50	DAYS	\$2,500	\$125,000		\$8,198	\$409,900	\$1,271.82
18	Repair Existing Water Main	3	EA	\$500	\$1,500		\$500	\$1,500	\$2,622.39
19	Repair Existing Sewer Force Main	3	EA	\$600	\$1,800		\$150	\$450	\$2,298.85
20	Repair Existing Gas Main	3	EA	\$500	\$1,500		\$150	\$450	\$1,370.69
21	Repair Existing Dry Utility	10	EA	\$500	\$5,000		\$500	\$5,000	\$5,000.00
22	AC Pavement Patch	3,500	SF	\$6	\$21,000		\$4	\$14,000	\$7.96
23	Additional Potholing	100	HRS	\$50	\$5,000		\$30	\$3,000	\$211.40
24	Force Account	1	LS	\$75,000	\$75,000		\$75,000	\$75,000	\$75,000.00
TOTAL					\$2,586,500			\$2,511,534	\$2,479,057.02

ALTERNATE BID SCHEDULE "A"									
ITEM NO.	DESCRIPTION	QUANTITY	UNIT	ENGINEER'S ESTIMATE			HUNEWILL		
				UNIT PRICE	TOTAL PRICE		UNIT PRICE	TOTAL PRICE	CANYON
A-1	Grading and Earthwork	5,800	LF	\$40	\$232,000		\$32	\$185,600	\$34.95
A-2	AC Pavement	150,800	SF	\$2	\$301,600		\$2	\$248,820	\$2.50
A-3	Install New 12-Inch ADS Culverts	4	EA	\$2,500	\$10,000		\$2,359	\$9,436	\$2,953.98
A-4	Install New Road Signage	1	LS	\$5,000	\$5,000		\$2,200	\$2,200	\$1,922.17
TOTAL					\$548,600			\$446,056	\$593,448.09

ALTERNATE BID SCHEDULE "B"									
ITEM NO.	ITEM	QUANTITY	UNIT	ENGINEER'S ESTIMATE			HUNEWILL		
				UNIT PRICE	TOTAL PRICE		UNIT PRICE	TOTAL PRICE	CANYON
B-1	Install New 6-Inch PVC Sewer Force Main	2,200	LF	\$45	\$99,000		\$36	\$79,200	\$38.85
B-2	AC Pavement Patch	18,000	SF	\$6	\$108,000		\$3	\$57,780	\$8.76
TOTAL					\$207,000			\$136,980	\$243,150.00
PROJECT TOTAL WITH ALL ALTERNATIVES					\$3,342,100			\$3,094,570	\$3,315,655.11

LANDER COUNTY COMMISSIONERS MEETING
12/13/2018

Agenda Item Number __9__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion only regarding the posted speed limit on Muleshoe Road in Battle Mountain, Nevada, and all other matters properly related thereto.

Public Comment:

Background:

Recommended Action:

LANDER COUNTY COMMISSIONERS MEETING
12/13/2018

Agenda Item Number __10__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion and possible action to approve/disapprove the production of a proclamation for Lander County in support of the 2nd Amendment, and all other matters properly related thereto.

Public Comment:

Background:

Recommended Action:

LANDER COUNTY COMMISSIONERS MEETING
12/13/2018

Agenda Item Number __11__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion and possible action to approve/disapprove a job description and funding for a paid Fire Chief/Safety Training position for all Lander County Fire Departments, and all other matters properly related thereto.

Public Comment:

Background:

Recommended Action:

LANDER COUNTY
Job Description
FIRE CHIEF/TRAINING/SAFETY
Office of the County Manager

Grade:	N/A
Classification:	Fire Chief/Safety/Training
Position:	Full Time
Probationary Status:	At-Will
Position Status:	FLSA Exempt
	Not Covered by the Collective Bargaining Agreement.
Salary	\$60,000 - \$80,000 DOQ
PERS	Police/Fire retirement

PURPOSE AND DESCRIPTION

To provide leadership, direction, training and accountability to volunteer fire departments as well as county staff throughout Lander County.

DISTINGUISHING CHARACTERISTICS:

This position is able to perform the full range of duties of the position.

EXAMPLES OF DUTIES: The fire chief/safety/training performs a variety of technical, administrative and supervisory work in planning, organizing, directing and implementing fire prevention, suppression, emergency medical services and administers the county wide safety program. Prevent or minimize the loss of life and property by fire and emergency medical conditions.

JOB DESCRIPTION

Essential Functions

Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

1. Plans, coordinates, supervises and evaluates fire and EMS operations.
2. Establishes policies and procedures for fire and EMS departments to implement directives from the County Manager and or Board of County Commissioners thru the County Manager.
3. Performs and or arranges a variety of training, wildland, structure, medical and vehicle extrication.
4. Maintains accurate training records.
5. Plans and implements fire and EMS programs for the county to better carry out the policies and goals, including those set forth in the county's policy and procedures

- manual; reviews departmental performance and effectiveness; formulates programs or policies to alleviate deficiencies.
6. Supervises and coordinates the preparation and presentation of an annual budget for fire departments; directs the implementation of the departments' budgets; plans for and reviews specifications for new or replaced equipment.
 7. Responds to alarms and may direct activities at the scene of major emergencies, as required.
 8. Supervises the inspection of buildings and other properties for fire hazards and enforces fire prevention ordinances.
 9. Supervises the operation of departmental in-service training activities.
 10. Controls the expenditure of departmental appropriations.
 11. Handles grievances, maintains departmental discipline, conduct and general behavior of assigned personnel.
 12. Prepares and submits monthly reports to the county manager regarding the department's activities and prepares a variety of other reports as appropriate, including the annual report of activities.
 13. Plans departmental operations with respect to equipment, apparatus and personnel; supervises the implementation of such plans.
 14. Assigns personnel and equipment to such duties and uses as the service requires; evaluates the need for, and recommends the purchase of, new equipment and supplies.
 15. Meets with other fire/EMS officials, community and business representatives, and the public on all aspects of the department's activities.
 16. Attends conferences and meetings to keep abreast of current trends in the field.
 17. Represents the county fire departments in a variety of local, county, state and other meetings.
 18. Performs the duties of command personnel as needed and fulfills obligations during duty days or duty weeks.

Competencies

1. Ethical Conduct.
2. Stress Management/Composure.
3. Problem Solving/Analysis.
4. Communication Proficiency.
5. Strategic Thinking.
6. Teamwork Orientation.
7. Diversity and Inclusion.
8. Technical Capacity.

Supervisory Responsibility

Exercises supervision over fire department personnel.

Work Environment

This job operates in a professional office environment. This role routinely uses standard

office equipment such as computers, phones, photocopiers, filing cabinets and fax machines. While performing the duties of this job, the employee occasionally works in outside weather conditions. The employee is occasionally exposed to wet or humid conditions, fumes or airborne particles, toxic or caustic chemicals, extreme cold, extreme heat and vibration. The individual may be exposed to blood or other potentially infectious materials during the course of duties.

Physical Demands

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job.

While performing the duties of this job, the employee is frequently required to sit; talk; hear; stand; walk; use hands and fingers to feel, handle, or operate objects, tools or controls; and reach with hands and arms. The employee is occasionally required to climb, balance, stoop, kneel, crouch, crawl, taste and smell.

The employee must frequently lift or move up to 25 pounds and occasionally lift or move up to 130 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus.

Position Type/Expected Hours of Work

This position regularly requires long hours and frequent weekend work.

Travel

Travel is primarily local during the business day, although some out-of-area travel and overnight may be expected.

Required Education and Experience

1. Graduation from an accredited college or university with an Associate's degree in fire science, public administration or a closely related field.
 1. Related field may be substituted when combined with at least three years of administrative experience in an upper-level position in a public safety agency.
2. High school graduation
3. Successful completion of Nevada emergency medical technician, National registry within 18 months of hire
4. Two years of satisfactory performance in a supervisory role involving firefighting and administration in a (volunteer or fulltime) fire department.

5. Thorough knowledge of modern fire suppression and prevention and emergency medical service principles, procedures, techniques and equipment.
6. Working knowledge of first aid and resuscitation techniques and their application as demonstrated through state EMT certification.
7. Considerable knowledge of applicable laws, ordinances, departmental standard operating procedures and regulations.
8. Must successfully pass a medical exam after job offer.
9. Must pass an annual physical fitness assessment.
10. Possess firefighter I and II certification or the ability to obtain within 18 months of hire
11. NV state fire office certification of ability to obtain within 18 months of hire.
12. Meet requirements of fire apparatus driver's operator, within one year.
13. Experience working with the public and Media

Additional Eligibility Qualifications

1. Valid driver's license.

Other Duties

Please note this job description is not designed to cover or contain a comprehensive listing of activities, duties or responsibilities that are required of the employee for this job. Duties, responsibilities and activities may change at any time with or without notice.

Signatures

This job description has been approved by all levels of management:

Lander County board of Commissioners, Chairman _____

County Manager _____

Employee signature below constitutes employee's understanding of the requirements, essential functions and duties of the position.

Employee _____ Date _____

ESSENTIAL FUNCTIONS: *(include but are not limited to the following)*

- Accept full responsibility for all Fire Department activities and services including activities associated with training/hazmat disaster preparation, EMS communications, records, support services and fire safety technical services functions.
- Develop, implement and maintain Fire Department goals, objectives, policies and priorities for appropriate service areas; ensure that established goals and priorities are achieved.

- Plan, direct and coordinate the Fire Department's work plan through appropriate department staff; assign work activities and responsibilities to appropriate department personnel; review and evaluate work methods and procedures; identify and resolve problems and/or issues.
- Review and evaluate service delivery methods and systems including administrative and support systems and internal relationships; identify opportunities for improvement and implement changes to standard operating procedures to enhance services.
- Oversee the selection, training and evaluation programs for all Fire personnel; provide or coordinate staff training; identify and resolve staff deficiencies; execute discipline and/or termination procedures.
- Respond to major fire alarms and personally direct fire suppression activities as necessary.
- Oversee the testing of equipment.
- Direct hazardous and toxic materials control activities.
- Present, justify and defend Fire programs, operations and activities; negotiate and resolve controversial department issues; recommend new ordinances, laws and regulations related to fire protection; and make recommendations concerning personnel, apparatus and equipment. Work with the building department during fire inspections and or fire code violations.
- Manage and coordinate the development of the Fire Department's budget; monitor and approve expenditures; advise appropriate department personnel on budget matters; make adjustments to the budget as is necessary.
- Represent the Fire Department to other departments, divisions and organizations; coordinate departmental activities with other departments and organizations.
- Serve as a resource for department personnel and other organizations; coordinate pertinent information, resources and work teams necessary to support a positive and productive environment.
- Attend and participate in professional, and community meetings as necessary; stay current on issues relative to the field of fire protective services and relative service delivery responsibilities; respond to and resolve sensitive and complex community and organizational inquiries and complaints.
- Perform other related duties as required.

MINIMUM QUALIFICATIONS FOR EMPLOYMENT:

Experience and Training: High school diploma or any combination of experience, education, and training that demonstrates possession of required knowledge, skills and abilities. A Minimum of Associate of Science degree

License(s)/Certificate(s):

Possession of a current Nevada driver's license.

Post Job Offer Physical Examination/Drug Screening: A post job offer physical examination, including drug screening is required.

PHYSICAL DEMANDS: Strength, dexterity, coordination, and vision to use keyboard and video display terminal for prolonged periods. Dexterity and coordination to handle files and

single pieces of paper, occasional lifting of item weighing up to fifty pounds, files stacks of paper, reference and other materials. Moving from place to place within the office, some reaching for items above and below desk level. Ability to work for extended periods of time in extreme heat or cold.

WORKING ENVIRONMENT: Generally clean work environment with limited exposure to conditions of dust, fumes, odors and noise. Work is inside with thermos-controlled heating and air conditioning.

Date Approved/Amended:

*Nothing in this job description creates any contractual relationship between
Lander County and Applicant/Employee.
Lander County is an equal opportunity employer.
Lander County is a drug free work place.*

A copy of this job description was received by _____ this _____
day of _____, 20____.

Signed: _____

LANDER COUNTY COMMISSIONERS MEETING
12/13/2018

Agenda Item Number __12__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:

Discussion and possible action to approve/disapprove the Collective Bargaining Agreements, and all other matters properly related thereto.

Public Comment:

Background:

Recommended Action:

LANDER COUNTY COMMISSIONERS MEETING
12/13/2018

Agenda Item Number _13__

THE REQUESTED ACTION OF THE LANDER COUNTY COMMISSION IS:
Correspondence/reports/potential upcoming agenda items.

Public Comment:

Background:

Recommended Action:

1. United States Department of the Interior. Bureau of Land Management. Tonopah Field Office. Central Nevada Test Area.
2. State of Nevada. Department of Conservation & Natural Resources. Notice of Decision. Water Pollution Control Permit Number NEV0088009. Au-Reka Gold Corporation. McCoy/Cove Mine.
3. United States Department of the Interior. Bureau of Land Management. Battle Mountain District Office. Public Comment Period.



United States Department of the Interior



BUREAU OF LAND MANAGEMENT
Tonopah Field Office
P.O. Box 911 (1553 South Main Street)
Tonopah, Nevada 89049
Phone: 775-482-7800 Fax: 775-482-7810
<http://www.blm.gov/nevada>

In Reply Refer To:

NOV 29 2018

N-94970

DOI-BLM-NV-B020-2018-0001-EA

2300 (NVB0200)

Dear Interested Public:

The Department of Energy, Office of Legacy Management Office (DOE), has applied to the Bureau of Land Management (BLM) to withdraw approximately 361 acres of land surrounding part of its Central Nevada Test Area (CNTA).

The CNTA, in Hot Creek Valley approximately 70 miles northeast of Tonopah, consists of three parcels of withdrawn federal land. One 640-acre parcel was the site of an underground nuclear test in 1968, which resulted in a determination that the CNTA was unsuitable for further nuclear testing. These lands are currently withdrawn from fluid mineral leasing, nonenergy (solid) mineral leasing, and mineral material (saleable) entry. Closure to locatable minerals can only be accomplished via a withdrawal by the Secretary of the Interior. The DOE, which monitors the CNTA, has determined that the additional 361 acres need to be withdrawn to prevent disturbance to residual subsurface contamination.

As a result of DOE's application, the BLM has segregated the proposed withdrawal area from appropriation under the public land laws. The two-year segregation is obligatory while the DOE and BLM prepare an Environmental Assessment (EA). The segregation removes the proposed withdrawal lands from all forms of appropriation under the public land laws, including the mining laws, and the mineral leasing laws. Valid existing rights at the time of the segregation will be honored.

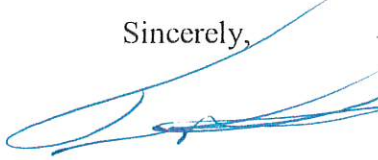
The BLM published a Notice of Proposed Withdrawal in the Federal Register on May 1, 2018, stating that DOE and BLM would conduct an EA, based on which the BLM will make a recommendation on the withdrawal to the Secretary of the Interior. The EA and a draft Finding of No Significant Impact are now available for public review and comment at <https://go.usa.gov/xQ8WK>. Comments must be received by December 31, 2018 and may be submitted via the project website; e-mail to BLM_NV_BMDO_Tonopah-Withdrawal@blm.gov; fax to (775) 482-7810; or mail to the address above, Attn: DOE Withdrawal.

Before including your address, phone number, email address, or other personal identifying information in your comment, be advised that your entire comment including your personal

identifying information may be made publicly available at any time. While you can ask in your comment to withhold from public review your personal identifying information, the BLM cannot guarantee it will be able to do so. All submissions from organizations and businesses, and from individuals identifying themselves as representatives or officials of organizations or businesses, will be available for public inspection in their entirety.

If you have any questions please contact Wendy Seley, Realty Specialist, at (775) 482-7805.

Sincerely,

A handwritten signature in blue ink, appearing to read "Timothy J. Coward", with a stylized flourish extending from the end.

Timothy J. Coward
Field Manager



NEVADA DIVISION OF
**ENVIRONMENTAL
PROTECTION**

STATE OF NEVADA
Department of Conservation & Natural Resources
Brian Sandoval, Governor
Bradley Crowell, Director
Greg Lovato, Administrator

20 November 2018

NOTICE OF DECISION

**WATER POLLUTION CONTROL PERMIT
NUMBER NEV0088009**

**Au-Reka Gold Corporation
McCoy/Cove Mine**

The Administrator of the Nevada Division of Environmental Protection (the Division) has decided to issue renewed Water Pollution Control Permit NEV0088009 to Au-Reka Gold Corporation. This Permit authorizes the closure of approved mining facilities in Lander County, Nevada. The Division has been provided with sufficient information, in accordance with Nevada Administrative Code (NAC) 445A.350 through 445A.447, to assure that the waters of the State will not be degraded by this operation, and that public safety and health will be protected.

The Permit will become effective **5 December 2018**. The final determination of the Administrator may be appealed to the State Environmental Commission pursuant to Nevada Revised Statute (NRS) 445A.605 and NAC 445A.407. All requests for appeals must be filed by 5:00 PM, **30 November 2018**, on Form 3, with the State Environmental Commission, 901 South Stewart Street, Suite 4001, Carson City, Nevada 89701-5249. For more information, contact Karl McCrea at (775) 687-9407 or visit the Division website at <https://ndep.nv.gov/posts/category/land>.

No comments were received during the public comment period.

STATE OF NEVADA

Department of Conservation and Natural Resources

Division of Environmental Protection

Bureau of Mining Regulation and Reclamation

Water Pollution Control Permit

Permittee: **Au-Reka Gold Corporation
McCoy/Cove Mine
5190 Neil Road
Reno, NV 89502**

Permit Number: **NEV0088009**
Review Type/Year/Revision: **Renewal 2018, Revision 00**

Pursuant to Nevada Revised Statutes (NRS) 445A.300 through 445A.730, inclusive, and regulations promulgated thereunder by the State Environmental Commission and implemented by the Division of Environmental Protection (the Division), this Permit authorizes the Permittee to close the **McCoy/Cove Mine**, in accordance with the limitations, requirements, and other conditions set forth in this Permit. The Permittee is not authorized to mine or process ore.

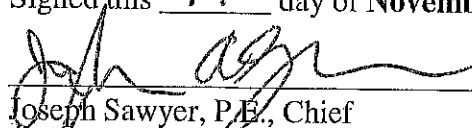
The facility is located in Lander County, within Sections 1, 2, 11, and 12, Township 28N (T28N), Range 42E (R42E); Sections 5, 6, 7, and 8, T28N, R43E; Sections 25, 26, 35, and 36, T29N, R42E; and Sections 30 and 31, T29N, R43E, Mount Diablo Baseline and Meridian, approximately 30 miles southwest of Battle Mountain, Nevada.

The Permittee must comply with all terms and conditions of this Permit and all applicable statutes and regulations.

This Permit is based on the assumption that the information submitted in the application of 19 August 2016, as modified by subsequent approved amendments, is accurate and that the facility has been constructed and is being closed as specified in the application. The Permittee must inform the Division of any deviation from, or changes in, the information in the application, which may affect the ability of the Permittee to comply with applicable regulations or Permit conditions.

This Permit is effective as of **5 December 2018** and shall remain in effect until **16 November 2021**, unless modified, suspended, or revoked.

Signed this 14th day of **November 2018**.


Joseph Sawyer, P.E., Chief
Bureau of Mining Regulation and Reclamation

I. Specific Facility Conditions and Limitations

A. In accordance with operating plans, closure plans and facility design plans reviewed and approved by the Division the Permittee shall:

1. Construct, operate, and close the facility in accordance with those plans;
2. Contain within the fluid management system all process fluids including all meteoric waters which enter the system as a result of the 25-year, 24-hour storm event. Any new process components or material modifications of existing process components shall be designed to contain all process fluids including all meteoric waters which enter the system as a result of the 500-year, 24-hour event; and
3. Not release or discharge any process or non-process contaminants from the fluid management system except as approved by the Division in accordance with this Permit and any associated plans, reports, studies, and designs.

B. Schedule of Compliance:

1. By 4 January 2019, the Permittee shall submit for Division review and approval updated fluid management and monitoring plans, pursuant to Nevada Administrative Code (NAC) 445A.398 and 445A.427, which are revised, as warranted, to reflect the requirements in this Permit and any associated as-built reports.
2. By 31 March 2019, the Permittee shall submit for Division review and approval, a report on an investigation into the decrease in rate of rise of the Cove pit lake (first quarter 2018 to present) and whether the pit lake may have an outflow to groundwater. Unless otherwise approved in writing by the Division, the report must include an Engineering Design Change (EDC) application and fee for the installation of new monitoring wells to investigate further the possibility of groundwater outflow from the pit lake. Once approved, the EDC must be implemented per a Division-approved schedule.
3. By 31 March 2019, the Permittee shall submit for Division review and approval, either an EDC to abandon monitor wells IM-2 and IM-3, or a justification for continued use for future infiltration mound monitoring of dewatering operations related to the Cove-Helen Project (NEV2010102) plus an EDC to incorporate the wells in the Cove-Helen permit.
4. By 31 December 2020, the Permittee shall permanently close all LP3 process ponds in accordance with Final Plans for Permanent Closure (FPPCs) approved by the Division. Process ponds P3-PP and P3-SEP shall be closed by 31 December 2019 and pond P3-EP shall be closed by 31 December 2020. Within 30 days after the closure of each pond, the Permittee shall submit a Final Closure Report (unless the Division approves a combined Report for multiple ponds) for Division review and approval. Once approved, closure of the ponds must be implemented per a Division-approved schedule.

The schedule of compliance items above are not considered completed until approved in writing by the Division.

C. The fluid management system covered by this Permit consists of the following process components:

1. Heap leach pads #1, #2, and #3;
2. Solution collection pipes and lined solution collection ditches;
3. Process ponds and their leak detection systems:
 - a. Process Solution Pond (P3-PP) and Event Pond (P3-EP) of Leach Pad #3,
 - b. Sediment Pond (T-SP), Reclaim pond (T-RP), and Event Pond (T-EP) of the Tailings Storage Facility (TSF);
4. Single-lined storm event ponds (SEP) P3-SEP and T-SEP;
5. Transfer pipes, valves, and pumps used in conveyance, control or detection of process fluids between process components, and their leak detection system, including but not limited to:
 - a. LP1/LP2 and LP3 vaults,
 - b. Leach Pad #3 and TSF pipeline observation ports; and
6. TSF with a maximum allowable embankment elevation of 4,875 feet AMSL.

D. Monitoring Requirements:

<u>Identification</u>	<u>Parameter</u>	<u>Frequency</u>
1. <u>Groundwater Monitoring Wells</u> TM-3 TM-4 TM-5 LP-2D LP-5B; MW-17-1	Profile I ⁽¹⁾ , water and collar elevation (feet AMSL); Profile I ⁽¹⁾ , water and collar elevation (feet AMSL)	Semi-annual (2 nd & 4 th Quarter); Quarterly
2. <u>Pipeline Leak Detection</u> LP1-2 Vault LP1-2 Observation Port (OP) LP# Vault TSF OP	Average daily accumulation (gpd)	Quarterly ⁽²⁾

<u>Identification</u>	<u>Parameter</u>	<u>Frequency</u>
3. <u>Pond Leak Detection [sump capacity]</u> T-SP [450 gal] T-RP [450 gal] T-EP [650 gal]	Average daily accumulation (gpd)	Quarterly ⁽²⁾
4. <u>Single-Lined Ponds</u> T-SEP P3-SEP	Periods of use; total volume, evacuation date and final solution destination.	Quarterly
5. <u>Heap Leach Pad Draindown at Vaults</u> Leach Pad 1 (LP#1) Leach Pad 2 (LP#2) Leach Pad 3 (LP#3)	Profile I ⁽¹⁾ ; Draindown flow (gpm)	Semi-annually (2 nd and 4 th quarters); Quarterly
6. <u>Tailings Reclaim Water</u> TR	Profile I ⁽¹⁾ ; Flow (gpm)	Annual; Quarterly
7. <u>Tailings Supernatant Fluid</u> TW	Profile I ⁽¹⁾ ; Distance from water surface to dam crest at NE corner (ft)	Annual; Semi-annually (2 nd and 4 th quarters)

<u>Identification</u>	<u>Parameter</u>	<u>Frequency</u>
<p>8. <u>Open Pit and Pit Lake</u></p> <p><u>McCoy Pit</u></p> <p>General Monitoring; Pit Lake Monitoring⁽³⁾;</p> <p><u>Cove Pit Lake</u></p> <p>Lake surface monitoring;</p> <p>Water Column Monitoring⁽⁴⁾;</p> <p>Depth Samples⁽⁷⁾ North</p>	<p>Presence of Water⁽³⁾; Profile III⁽⁸⁾, field⁽⁵⁾ specific conductance (μS/cm) and pH (SU), photograph, lake surface elevation (ft. AMSL), maximum lake depth (ft.), lake area (acres);</p> <p>Profile III⁽⁶⁾⁽⁸⁾; lake surface elevation (ft. AMSL);</p> <p>Continuous field⁽⁵⁾ temperature ($^{\circ}$F), specific conductance (μS/cm), and pH (SU) with depth (ft.);</p> <p>Profile I⁽¹⁾ at 175, 350, and 550 ft. depth below surface.</p>	<p>Quarterly; Quarterly, when water is present;</p> <p>Quarterly;</p> <p>Monthly;</p> <p>Quarterly</p>
<p>9. <u>Waste Rock Stockpiles</u></p> <p>#51 #53 #54 #55 #56 #60 #61 #62 #63;</p> <p>Each seep that is flowing</p>	<p>Physical stability, presence of water⁽¹⁰⁾;</p> <p>Flowrate (gpm), Profile I⁽¹⁾, photograph, field⁽⁵⁾ pH (SU), field specific conductance (μS/cm)</p>	<p>Annual (Spring);</p> <p>Annual (Spring)</p>

The Permittee may request a reduction of the monitoring frequency after four quarters of complete monitoring based on justification other than cost. Such reductions may be considered formal modifications to the Permit and require payment of modification fees..

Abbreviations and Definitions:

AMSL = above mean sea level; CaCO₃ = calcium carbonate; epilimnion = the uppermost layer in a stratified lake; ft. = feet; gal = gallons; gpd = gallons per day; gpm = gallons per minute; hypolimnion = a lower layer in a thermally stratified lake below the metalimnion; metalimnion = a middle layer in a thermally stratified lake characterized by a temperature decrease with depth; mg/L = milligrams per liter; monimolimnion = the lower layer in a chemically stratified lake that does not mix with other layers; N = nitrogen; NAC = Nevada Administrative Code; NDEP = Nevada Division of Environmental Protection; NE = northeast; PCS = Petroleum-Contaminated Soil; pH = the negative of the base 10 logarithm of the activity of the hydrogen ion; Stratified = a pit lake that has distinct chemical and/or temperature layers; SU = standard units for pH measurement; TDS = total dissolved solids; WAD = weak acid dissociable; < = less than; °F = degrees Fahrenheit; µS/cm = microSiemens per centimeter

Footnotes:

(1) Profile I:

Alkalinity (as CaCO ₃) Bicarbonate Total	Cadmium	Magnesium	Silver
	Calcium	Manganese	Sodium
	Chloride	Mercury	Sulfate
Aluminum	Chromium	Nitrate + Nitrite (as N)	Thallium
Antimony	Copper	Nitrogen, Total (as N)	Total Dissolved Solids
Arsenic	Fluoride	pH (± 0.1 SU) ⁽⁹⁾	WAD Cyanide
Barium	Iron	Potassium	Zinc
Beryllium	Lead	Selenium	-

- (2) The sumps must be inspected and evacuated on a more frequent basis than quarterly if the fluid level is above the top of the sump or the invert of any pipe which discharges into the sump, whichever level is lower, or if the potential exists to exceed the sump capacity. The sumps must also be inspected during, if possible, and after major storm events in accordance with Part I.I, and at any other time when an increase in leakage flow may occur (e.g., during spring melt, etc.). Records are required documenting volume, date, and time of extraction to show that sumps are maintained in this condition.

- (3) For presence of water, state whether the McCoy Pit surface is dry, damp, or wet (ponded or flowing water). If sufficient water is present for sampling, the Permittee shall perform the required pit lake monitoring.
- (4) A continuous temperature-conductivity-pH profile shall be completed monthly at the north pit lake location. (Deepest point)
- (5) Field measurements (e.g., temperature, specific conductance, pH, etc.) shall be made at the Project site concurrent with the monitoring activity using a calibrated instrument, and do not require analysis by a laboratory certified or approved by the State of Nevada as otherwise specified in Part II.E.5. Field measurements must be accompanied by appropriate calibration information.
- (6) The surface sample must be collected less than 10 feet below the surface of the pit lake.
- (7) Depth sampling shall be performed at the north pit lake location and depths. Note that the sample from the surface layer [epilimnion] must be analyzed for Profile III⁽⁸⁾ constituents per the lake surface monitoring requirements whereas the depth samples from all other layers are analyzed for Profile I⁽¹⁾ constituents minus WAD Cyanide.

(8) Profile III:

Alkalinity (as CaCO ₃)	Calcium	Mercury	Strontium
Bicarbonate	Chloride	Molybdenum	Sulfate
Total	Chromium	Nickel	Thallium
Aluminum	Copper	Nitrate + Nitrite (as N)	Tin
Antimony	Fluoride	Nitrogen, Total (as N)	Total Dissolved Solids
Arsenic	Iron	pH (± 0.1 SU) ⁽⁹⁾	Total Suspended Solids
Barium	Lead	Phosphorus	Uranium
Beryllium	Lithium	Potassium	Vanadium
Boron	Magnesium	Selenium	Zinc
Cadmium	Manganese	Sodium	-

- (9) All sample analyses resulting in a pH value less than or equal to 5.0 SU shall also be analyzed for acidity (mg/L, as CaCO₃ equivalent).
- (10) Provide a visual evaluation of each waste rock storage facility for physical stability (e.g., stable, unstable, or slope failure), presence of water and seepage. If visibly unstable, or slope failure, describe. For presence of water, identify whether the surface and toes of the waste rock storage facility are dry, damp, or wet (ponded or flowing water). If seepage is emanating from any portion of a waste rock storage facility, the Permittee shall perform the required monitoring for seeps.

E. Quarterly and annual monitoring reports and release reporting shall be in accordance with Part II.B.

F. All sampling and analytical accuracy shall be in accordance with Part II.E.

G. Permit Limitations

1. The daily accumulation or flow exceeding 150 gallons per day averaged over the quarter in the leak detection sump/port/pipe identified in Parts I.D.2 and I.D.3.
2. The daily accumulation or flow exceeding 50 gallons per day averaged over the year in the leak detection sump/port/pipe identified in Parts I.D.2 and I.D.3.
3. Failure to meet a Schedule of Compliance date or requirement.
4. The storage of process solution in a single-lined pond for more than twenty consecutive days for any single event as identified in Part I.D.4.
5. Except as otherwise allowed by this Permit, a minimum 2-foot freeboard shall be maintained in all ponds.
6. Spent heap leach material may not be removed from the heap leach pads, except with prior written authorization from the Division.
7. The tailings impoundment embankment crest elevation shall not exceed 4,875 feet AMSL.
8. The tailings impoundment supernatant pool shall be managed as necessary to maintain a minimum 2-foot freeboard. In beach areas, a dam crest elevation shall be maintained 2 feet higher than the adjacent maximum tailings elevation.
9. Supernatant pond depth within the tailings impoundment resulting in degradation of waters of the State.
10. Tailings material may not be removed from the tailings impoundment, except with prior written authorization from the Division.
11. The facility shall not degrade waters of the State to the extent that applicable water quality standards or reference values, and background concentrations, are exceeded.

Exceedances of these limitations may be Permit violations and shall be reported as specified in Part II.B.4.

H. The facility shall maintain automated or manual calibrated rain and snow gauge(s), which shall be monitored at least daily to record precipitation (inches of water, including snow water equivalent). A written and/or electronic record of precipitation data, and any other weather data required in Part I.D, shall be maintained at the office of record of the Permittee and shall be submitted to the Division upon request, with each Permit renewal application, and pursuant to Parts II.B.1 and II.B.2, as applicable, in a Division-approved electronic format.

- I. The Permittee shall inspect all control devices, systems, and facilities weekly and during (when possible) and after major storm events. These inspections are performed to detect evidence of:
1. Deterioration, malfunction, or improper operation of control or monitoring systems;
 2. Sudden changes in the data from any monitoring device;
 3. The presence of liquids in leak detection systems; and
 4. Severe erosion or other signs of deterioration in dikes, diversions, closure covers, or other containment devices.

If detected, the Permittee shall report the above conditions in accordance with Part II.B.4, except such a report is not required for the presence of liquids in leak detection systems unless a leak detection limitation in Part I.G is exceeded.

- J. Prior to initiating permanent closure activities at the facility, or at any process component or other source within the facility, the Permittee must have an approved final plan for permanent closure.
- K. The Permittee shall remit an annual review and services fee in accordance with NAC 445A.232 starting July 1 after the effective date of this Permit and every year thereafter until the Permit is terminated or the facility has received final closure certification from the Division.
- L. The Permittee shall not dispose of or treat Petroleum-Contaminated Soil (PCS) on the mine site without first obtaining from the Division approval of a PCS Management Plan.
- M. When performing dust suppression activities, the Permittee shall use best management practices and appropriate selection of water source and additives to prevent degradation of waters of the State. If a dust suppressant exceeds a water quality standard and the corresponding natural background water concentration in the area where dust suppression will occur, the Permittee shall demonstrate no potential to degrade waters of the State.

N. Continuing Investigations:

The Permittee shall submit to the Division for review and approval an updated groundwater flow model and pit-lake study with each Permit renewal and with any application to modify the Permit that could affect the pit lake predictive model. The submittal shall also include an ecological risk assessment if the predictive pit lake model indicates the potential for exceedance of a Division Profile III reference value, unless the constituent concentration for each predicted Profile III exceedance is no greater than the concentration evaluated in a previous Division-approved ecological risk assessment for the Project. These studies and assessments shall address, at a minimum, the requirements of NAC 445A.429, and shall include all available data, alternative pit lake or backfill scenarios, and mitigations to reduce ecological risk and the potential to degrade groundwater, as applicable. Approval may require

modification of the Permit and payment of modification fee. The groundwater model shall address the decrease in the pit lake recovery rate noted beginning in the first quarter of 2018, and whether the pit lake may have an outflow to groundwater, in accordance with Part I.B.2.

II. General Facility Conditions and Limitations

A. General Requirements

1. The Permittee shall achieve compliance with the conditions, limitations, and requirements of the Permit upon commencement of each relevant activity. The Administrator may, upon the request of the Permittee and after public notice (if required), revise or modify a Schedule of Compliance in an issued Permit if he or she determines good and valid cause (such as an act of God, a labor strike, materials shortage, or other event over which Permittee has little or no control) exists for such revision.
2. The Permittee shall at all times maintain in good working order and operate as efficiently as possible, all devices, facilities, and systems installed or used by the Permittee to achieve compliance with the terms and conditions of this Permit.
3. Whenever the Permittee becomes aware that he or she failed to submit any relevant facts in the Permit application, or submitted incorrect information in a Permit application or in any report to the Administrator, the Permittee shall promptly submit such facts or correct information. Any inaccuracies found in this information may be grounds for revocation or modification of this Permit and appropriate enforcement action.

B. Reporting Requirements

1. The Permittee shall submit quarterly reports in both hard copy and a Division-approved electronic format, which are due to the Division on or before the 28th day of the month following the quarter and must contain the following.
 - a. Monitoring results from the leak detection sumps or piezometers identified in Parts I.D.2 and I.D.3, reported on Nevada Division of Environmental Protection (NDEP) Form 0590 or equivalent;
 - b. Analytical results of the solution collected from monitoring locations identified in Parts I.D.1 and I.D.5, reported on NDEP Form 0190 or equivalent;
 - c. Water and collar elevations for site monitoring wells identified in Part I.D.1;
 - d. Analytical results for the pit lakes identified in Part I.D.8, reported on NDEP Form 0290 and NDEP Form 0190 or equivalent, as applicable;
 - e. Other monitoring results for the pit and pit lakes identified in Part I.D.8, including continuous conductivity-temperature-depth profile results submitted electronically in Microsoft Excel or CSV format;

- f. Other monitoring results for the ponds, vaults, TSF, and waste rock stockpiles identified in Parts I.D.4, I.D.5, I.D.6, I.D.7, and I.D.9; and
- g. A record of releases, and the remedial actions taken in accordance with the approved Emergency Response Plan on NDEP Form 0490 or equivalent.

Facilities which have not initiated mining or construction, must submit a quarterly report identifying the status of mining or construction. Subsequent to any noncompliance or any facility expansion which provides increased capacity, the Division may require an accelerated monitoring frequency

- 2. The Permittee shall submit an annual report, in both hard copy and a Division-approved electronic format, by February 28th of each year, for the preceding calendar year, which contains the following:
 - a. Analytical results of water quality samples collected from groundwater monitoring wells, TSF, and waste rock stockpiles, as applicable, reported on NDEP Form 0190 or equivalent identified in Parts I.D.6, I.D.7, and I.D.9;
 - b. Other monitoring results for the waste rock stockpiles identified in Part I.D.9;
 - c. A synopsis of spills and releases on NDEP Form 0390 or equivalent;
 - d. A brief summary of closure activities, including any problems with the fluid management system;
 - e. A table of total monthly precipitation amounts and other weather data, as applicable, recorded in accordance with Part I.H, reported for the history since initial Permit issuance;
 - f. An updated version of the facility monitoring and sampling procedures and protocols;
 - g. An updated evaluation of the closure plans using specific characterization data for each process component with respect to achieving stabilization; and
 - h. Graphs of leak detection flow rates, groundwater elevations, pH, TDS, sulfate, chloride, nitrate + nitrite (as N), WAD cyanide, fluoride, arsenic, iron, and manganese concentration (as applicable), versus time for all fluid sampling points. These graphs shall display the history beginning when active component closure began. Additional parameters may be required by the Division if deemed necessary.
- 3. Release Reporting Requirements: The following applies to facilities with an approved Emergency Response Plan. If a site does not have an approved Emergency Response Plan, then all releases must be reported as per NAC 445A.347 or NAC 445A.3473, as appropriate.
 - a. A release of any quantity of hazardous substance, as defined at NAC 445A.3454, to surface water, or that threatens a vulnerable resource, as defined at NAC 445A.3459, must be reported to the Division as soon as practicable after knowledge of the release, and after the Permittee notifies

any emergency response agencies, if required, and initiates any action required to prevent or abate any imminent danger to the environment or the health or safety of persons. An oral report shall be made by telephone to (888) 331-6337 for in-State callers or (775) 687-9485 for out-of-State callers, and a written report shall be provided within 10 days in accordance with Part II.B.4.b.

- b. A release of a hazardous substance in a quantity equal to or greater than that which is required to be reported to the National Response Center pursuant to 40 Code of Federal Regulations (CFR) Part 302 must be reported as required by NAC 445A.3473 and Part II.B.3.a.
 - c. A release of a non-petroleum hazardous substance not subject to Parts II.B.3.a. or II.B.3.b., released to soil or other surfaces of land, and the total quantity is equal to or exceeds 500 gallons or 4,000 pounds, or that is discovered in or on groundwater in any quantity, shall be reported to the Division no later than 5:00 P.M. of the first working day after knowledge of the release. An oral report shall be made by telephone to (888) 331-6337 for in-State callers or (775) 687-9485 for out-of-State callers, and a written report shall be provided within 10 days in accordance with Part II.B.4.b. Smaller releases, with total quantity greater than 25 gallons or 200 pounds and less than 500 gallons or 4,000 pounds, released to soil or other surfaces of land, or discovered in at least 3 cubic yards of soil, shall be reported quarterly on NDEP Form 0390 or equivalent.
 - d. Petroleum Products and Coolants: If a release is subject to Parts II.B.3.a. or II.B.3.b., report as specified in Part II.B.3.a. Otherwise, if a release of any quantity is discovered on or in groundwater, or if the total quantity is equal to or greater than 100 gallons released to soil or other surfaces of land, report as specified in Part II.B.3.c. Smaller releases, with total quantity greater than 25 gallons but less than 100 gallons, released to soil or other surfaces of land, or if discovered in at least 3 cubic yards of soil, shall be reported quarterly on NDEP Form 0390 or equivalent.
4. The Permittee shall report to the Administrator any noncompliance with the Permit.
- a. Each such event shall be reported orally by telephone to (775) 687-9400, not later than 5:00 P.M. of the next regular work day from the time the Permittee has knowledge of the circumstances. This report shall include the following:
 - i. Name, address, and telephone number of the owner or operator;
 - ii. Name, address, and telephone number of the facility;
 - iii. Date, time, and type of incident, condition, or circumstance;
 - iv. If reportable hazardous substances were released, identify material and report total gallons and quantity of contaminant;
 - v. Human and animal mortality or injury;

- vi. An assessment of actual or potential hazard to human health and the environment outside the facility; and
- vii. If applicable, the estimated quantity of material that will be disposed and the disposal location.
- b. A written summary shall be provided within ten (10) days of the time the Permittee makes the oral report. The written summary shall contain:
 - i. A description of the incident and its cause;
 - ii. The periods of the incident (including exact dates and times);
 - iii. If reportable hazardous substances were released, the steps taken and planned to complete, as soon as reasonably practicable, an assessment of the extent and magnitude of the contamination pursuant to NAC 445A.2269;
 - iv. Whether the cause and its consequences have been corrected, and if not, the anticipated time each is expected to continue; and
 - v. The steps taken or planned to reduce, eliminate, and prevent recurrence of the event.
- c. The Permittee shall take all available and reasonable actions, including more frequent and enhanced monitoring to:
 - i. Determine the effect and extent of each incident;
 - ii. Minimize any potential impact to the waters of the State arising from each incident;
 - iii. Minimize the effect of each incident upon domestic animals and all wildlife; and
 - iv. Minimize the endangerment of the public health and safety which arises from each incident.
- d. If required by the Division, the Permittee shall submit, as soon as reasonably practicable, a final written report summarizing any related actions, assessments, or evaluations not included in the report required in Part II.B.4.b., and including any other information necessary to determine and minimize the potential for degradation of waters of the State and the impact to human health and the environment. Submittal of the final report does not relieve the Permittee from any additional actions, assessments, or evaluations that may be required by the Division.

C. Administrative Requirements

- 1. A valid Permit must be maintained until permanent closure and post-closure monitoring are complete. Therefore, unless permanent closure and post-closure monitoring have been completed and termination of the Permit has been approved in writing by the Division, the Permittee shall apply for Permit renewal not later than 120 days before the Permit expires.

2. Except as required by NAC 445A.419 for a Permit transfer, the Permittee shall submit current Permit contact information described in paragraphs (a) through (c) of subsection 2 of NAC 445A.394 within 30 days after any change in previously submitted information.
3. All reports and other information requested by the Administrator shall be signed and certified as required by NAC 445A.231.
4. All reports required by this Permit, including, but not limited to, monitoring reports, corrective action reports, and as-built reports, as applicable, and all applications for Permit modifications and renewals, shall be submitted in both hard copy and a Division-approved electronic format.
5. When ordered consistent with Nevada Statutes, the Permittee shall furnish any relevant information in order to determine whether cause exists for modifying, revoking and reissuing, or permanently revoking this Permit, or to determine compliance with this Permit.
6. The Permittee shall maintain a copy of, and all modifications to, the current Permit at the office of record of the Permittee at all times.
7. The Permittee is required to retain during closure, and post-closure monitoring, all records of monitoring activities and analytical results, including all original strip chart or data logger recordings for continuous monitoring instrumentation, and all calibration and maintenance records. This period of retention must be extended during the course of any unresolved litigation.
8. The provisions of this Permit are severable. If any provision of this Permit, or the application of any provision of this Permit to any circumstance, is held invalid, the application of such provision to other circumstances, and the remainder of this Permit, shall not thereby be affected.
9. The Permittee is authorized to manage fluids and solid wastes in accordance with the conditions of this Permit. Issuance of this Permit does not convey property rights of any sort or any exclusive privilege; nor does it authorize any injury to persons or property, any invasion of other private rights, or any infringement of Federal, State, or local law or regulations. Compliance with the terms of this Permit does not constitute a defense to any order issued or any action brought under the Water Pollution Control Statutes for releases or discharges from facilities or units not regulated by this Permit. NRS 445A.675 provides that any person who violates a Permit condition is subject to administrative or judicial action provided in NRS 445A.690 through 445A.705.

D. Division Authority

The Permittee shall allow authorized representatives of the Division, at reasonable times, and upon the presentation of credentials to:

1. Enter the premises of the Permittee where a regulated activity is conducted or where records are kept per the conditions of this Permit;

2. Have access to and copy any record that must be kept per the conditions of this Permit;
3. Inspect and photograph any facilities, equipment (including monitoring and control equipment), practices, or operations regulated by this Permit; and
4. Sample or monitor for any substance or parameter at any location for the purposes of assuring Permit and regulatory compliance

E. Sampling and Analysis Requirements

1. Samples and measurements taken for the purpose of monitoring shall be representative of the monitored activity.
2. For each measurement or sample taken pursuant to the conditions of this Permit, the Permittee shall record the following information:
 - a. The exact place, date, and time of the inspection, observation, measurement, or sampling; and
 - b. The person(s) who inspected, observed, measured, or sampled.
3. Samples must be taken, preserved, and labeled according to Division approved methods.
4. Standard environmental monitoring chain of custody procedures must be followed.
5. Samples shall be analyzed by a laboratory certified or approved by the State of Nevada, as applicable for the method(s) being performed. The Permittee must identify in all required reports the certified and approved laboratories used to perform the analyses, laboratory reference numbers, and sample dates, and for the electronic version of each report only, include all associated laboratory analytical reports, including test results, test methods, chain-of-custody forms, and quality assurance/quality control documentation.
6. The accuracy of analytical results, unless otherwise specified, shall be expressed in mg/L and be reliable to at least two significant digits. The analytical methods used must have a practical quantitation limit (PQL) equal to or less than one-half the reference value for Profile I and Profile III parameters. Laboratories shall report the lowest reasonable PQL based on in-house method detection limit studies. Samples for Profile I parameters shall be filtered and analyzed for the dissolved fraction, unless otherwise required by the Division; samples for Profile III parameters shall be unfiltered and analyzed for the total recoverable fraction. Unless otherwise approved by the Division, analytical results that are less than the PQL shall be reported quantitatively by listing the PQL value preceded by the "<" symbol.

F. Permit Modification Requirements

1. Any material modification, as defined at NAC 445A.365, plan to construct a new process component, or proposed change to Permit requirements must be

reported to the Division by submittal of an application for a Permit modification, or if such changes are in conformance with the existing Permit, by submittal of a written notice of the changes. The Permit modification application must comply with NAC 445A.391 through 445A.399, 445A.410, 445A.412, 445A.414, 445A.4155, 445A.416, 445A.417, 445A.440, and 445A.442, as applicable. The construction or modification shall not commence, nor shall a change to the Permit be effective, until written Division approval is obtained.

2. Prior to the commencement of mining activities at any site within the State which is owned or operated by the Permittee but not identified and characterized in a previously submitted application or report, the Permittee shall submit to the Division a report which identifies the locations of the proposed mine areas and waste disposal sites, and characterizes the potential of mined materials and areas to release pollutants. Prior to development of these areas the Division shall determine if any of these new sources will be classified as process components and require engineered containment as well as Permit modification.
3. The Permittee shall notify the Division in writing at least 30 days before the introduction of process solution into a new process component or into an existing process component that has been materially modified, or of the intent to commence active operation of that process component. Before introducing process solution or commencing active operation, the Permittee shall obtain written authorization from the Division.
4. The Permittee must obtain a written determination from the Administrator of any planned process component construction or material modification, or any proposed change to Permit requirements, as to whether it is considered a Permit modification, and if so, what type.
5. The Permittee must give advance notice to the Administrator of any planned changes or activities which are not material modifications in the permitted facility that may result in noncompliance with Permit requirements.

Prepared by: Karl W. McCrea
Date: 9 November 2018
Revision 00: 2018 Closure Renewal; Permit effective 5 December 2018.

FACT SHEET

(Pursuant to Nevada Administrative Code (NAC) 445A.401)

Permittee Name: **Au-Reka Gold Corporation**

Project Name: **McCoy/Cove Mine**

Permit Number: **NEV0088009**

Permit Type/Year/Revision: **Renewal 2018, Fact Sheet Revision 00**

A. Location and General Description

Location: The McCoy/Cove Mine is located in Lander County, within Sections 1, 2, 11, and 12, Township 28N (T28N), Range 42E (R42E); Sections 5, 6, 7, and 8, T28N, R43E; Sections 25, 26, 35, and 36, T29N, R42E; and Sections 30 and 31, T29N, R43E, Mount Diablo Baseline and Meridian, approximately 30 miles southwest of Battle Mountain, Nevada.

General Description: The site is in permanent closure. Remaining facilities include one Tailings Storage Facility (TSF), three Heap Leach Pads (LP#1, LP#2, and LP#3), two open pits, one of which, the Cove Pit, contains a pit lake. The majority of the TSF has been closed and reclaimed, however, process solution ponds T-SP, T-RP, and T-EP and storm event pond T-SEP, still remain. All heap leach pads have been closed and reclaimed, i.e. recontoured, placement of a growth media/soil cover, and revegetated. The remaining associated leach pad solution ponds (P3-PP and P3-EP) no longer receive heap leach pad draindown and will be permanently closed in the near future. Storm event pond P2-SEP has been permanently closed and P3-SEP will also be permanently closed. Nine waste rock dumps were constructed; all have been reclaimed. Two non-process related buildings remain.

To reach the site by automobile, travel on Interstate Highway 80 to the Battle Mountain exit #229. Travel south from Battle Mountain for approximately 30 miles on Nevada State Route (SR) 305. Turn right (west) on the McCoy/Cove Mine Road and continue approximately 8 miles to the Project site.

The Project is located entirely on public lands, administered by the U.S. Bureau of Land Management (BLM), Battle Mountain Field Office, with the exception of seven patented claims in the Cove Pit and two patented claims in the McCoy Pit. The Project previously comprised 4,601 acres of surface disturbance and as of August 2018, approximately 120 acres remain to be reclaimed.

B. Synopsis

Tenneco Minerals Company began site development in November 1985. In early 1986, the Merrill-Crowe Process Plant, LP#1 and associated ponds were constructed. In late 1986, Echo Bay Minerals Company (EBMC) purchased Tenneco Minerals Company. EBMC constructed the Carbon Adsorption Desorption and Recovery (ADR) Plant in 1987; LP#2 was constructed and operated from 1988 through 1994, and LP#3 from 1992 through 1995. Construction began in March 1988 on a 7,500 ton-per-day mill facility that began operation in July 1989. In addition to open-pit mining, extraction of high-grade ores from underground operations was initially undertaken in 1988, and continued intermittently until July 2001.

Water Pollution Control Permit (Permit) NEV0088009 was first issued to EBMC in 1989 and was last renewed as an active facility Permit in 2001. In May 2003, this Permit was transferred from EBMC to Newmont Mining Corporation (NMC). The Permit was renewed to NMC as a closure Permit on May 16, 2015 and was transferred to Au-Reka Gold Corporation (Permittee) in May 2015. The 2018 renewal will remain in effect until 16 November 2021.

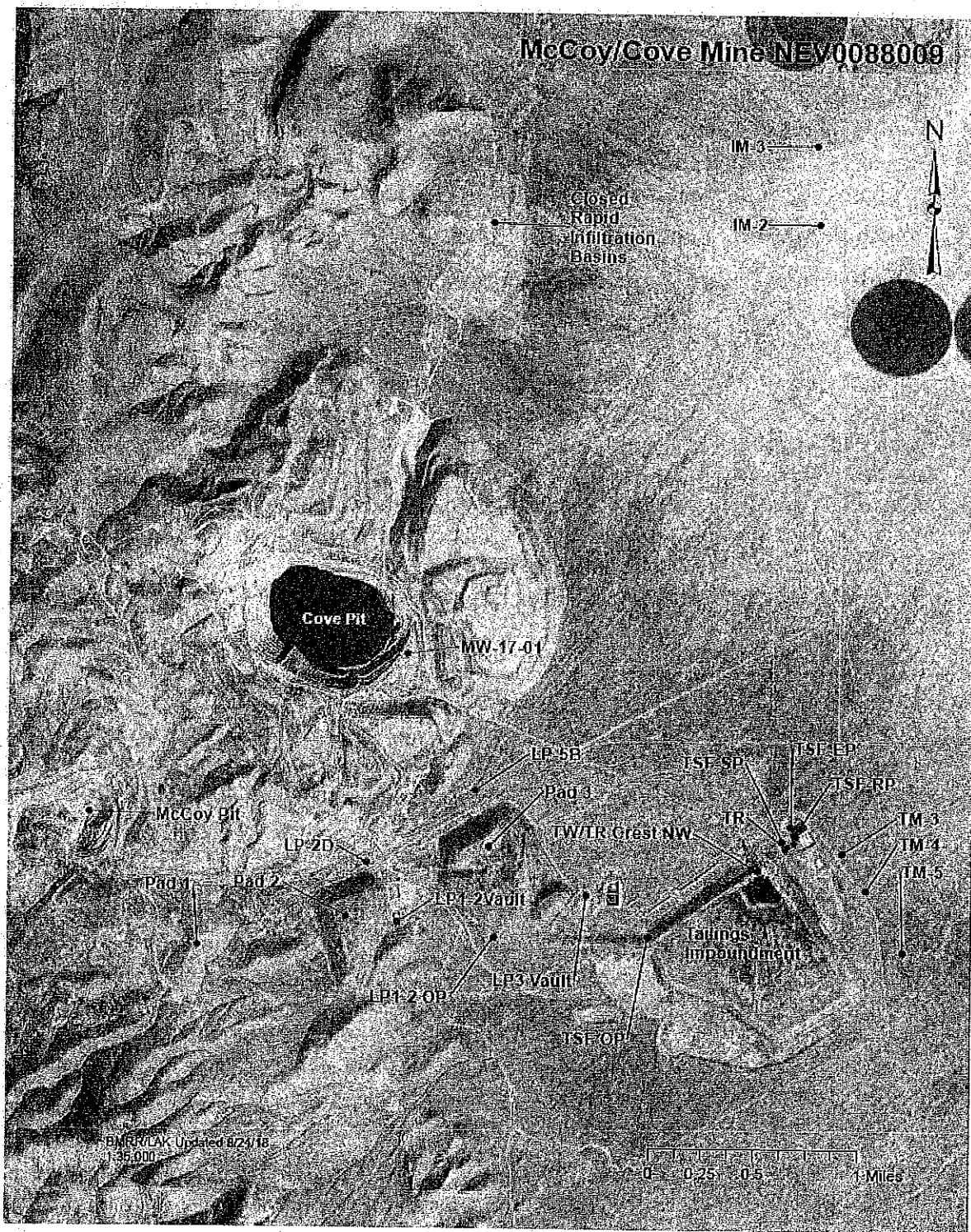
Site Closure Plan:

The Final Plan for Permanent Closure (FPPC) was submitted to the Nevada Division of Environmental Protection (the Division) in November 2003 and approved with comments in March 2004. A Comprehensive Final Permanent Closure Plan, which included responses and modifications as required in the approval of March 2004, was received in March 2005.

Pursuant to Schedule of Compliance (SOC) Item 2 of the 2015 Permit renewal and a Division-approved extension for submittal, an updated FPPC was submitted on 19 August 2016. The FPPC is currently under review by the Division.

Figure 1 below provides a site map indicating all monitoring locations specific to the McCoy/Cove Mine Project.

Figure 1 – McCoy-Cove Mine Project Permit monitoring locations and site map.



Geology:

McCoy rock types, which include clastic, intrusive, marble, and skarn, have predominantly high net neutralizing potentials (NNP), and were processed on LP #1.

Material from the Cove Pit, consisting of low-grade oxide ore (altered and unaltered limestone), was processed on LP #2 and LP #3. The McCoy and Cove underground ore, the Cove high-grade oxide ore, all of the Cove Panther Canyon ore, and some Cove carbonaceous limestone ore were processed through the Mill facility.

Open Pits and Pit Lake:

Two open pits, the McCoy Pit and the Cove Pit, were developed. Mining within the McCoy Pit ceased in April 2000 and remains dry. Open pit mining of the Cove Pit was completed in October 2000.

Groundwater inflow to the Cove Pit emanates from two local aquifers, an alluvial aquifer and a deep bedrock aquifer, which has created the Cove Pit Lake. A pit lake study was first performed in 1997, and was updated in 2002 and again in 2016. A summary update to the pit lake study and a screening-level ecological risk assessment (SLERA) were provided in late 2014 as part of the ongoing Permit renewal application. The Permittee conducted quarterly sampling of the pit lake from 2001 to 2006 and semi-annually from 2006 to mid-2017 for the Division Profile I list of parameters. The Division requested the Permittee to begin sampling all locations on a quarterly basis beginning in the second quarter of 2017.

The 2016 Pit Lake Update, which was required per SOC Item 1 of the 2015 Permit renewal, is an update to the 2002 Cove Pit Lake study and includes an updated pit lake groundwater model, a water quality study, and a screening level ecological risk assessment (SLERA) incorporating the Division Profile III parameter list and reference values; the Profile III list did not exist in 2002. In the third quarter of 2014, the Division implemented the Profile III analytical requirements for pit lakes and the Permittee has used them for pit lake sampling since that time. The 2016 model incorporates the empirical data, and in general, the geochemical model reasonably represents the observed concentrations of parameters monitored throughout the initial approximately 15-year period of pit lake infilling from 2001 through 2015. Based on the predictive model for infilling and geochemical evolution of the Cove Pit Lake, the lake is expected to have acceptable water quality, with a maximum total dissolved solids (TDS) concentration of approximately 2,540 milligrams per liter (mg/L) and a pH of approximately 7.9 standard units (SU). In general, concentrations of dissolved solutes in the pit lake are predicted to be low relative to the Profile III reference values, with only fluoride and thallium predicted to exceed the Division Profile III reference values at any point in the simulation period.

Fluoride concentrations ranged from approximately 3 to 4 mg/L throughout the course of the simulation (similar to the current concentrations observed in the pit lake water-quality monitoring), compared to the Division Profile III reference value of 2 mg/L. Concentrations of thallium are predicted to be approximately 0.1 mg/L, compared to the Division Profile III reference value of 0.032 mg/L. However, the model over-predicts thallium concentrations and the predicted concentrations are an artifact of the model. Based

on approximately 17 years of pit-lake monitoring results, thallium concentrations are near or below laboratory detection limits and are not anticipated to exceed the Division Profile III reference value. All other constituents are predicted to remain below their respective Division Profile III reference values.

Based on modeling, the predicted pit lake water chemical composition, estimated 100 years after the cessation of dewatering, will not adversely affect the health of human, terrestrial or avian life (NAC 445A.429) nor would pit lake water groundwater surrounding the lake.

Results of the Profile III sampling confirm that fluoride slightly exceeds the Profile III reference value of 2 mg/L, which relates to livestock standards per NAC 445A.1236. To address this concern, the Cove Pit Lake has been adequately surrounded with berms and gates to prevent livestock access. In addition, the entire McCoy/Cove Mine has a system of fencing to preclude access, resulting in elimination of livestock access.

Table 1 below provides a comparison of predictive water quality modeling (Itasca 2016) and empirical data based on the averages of 15 sampling events (June 2014 through March 2018) from the pit lake surface monitoring location. With the exception of pH, Table 1 includes only those parameters that may be considered elevated or of interest with respect to Profile III reference values (RV). Please note that an exceedance of a Profile III RV does not represent a violation of a water quality standard, but provides cause for further evaluation of risk and possible future actions.

Table 1 – Cove Pit Lake Water Chemistry, Actual and Predicted

		Actual Concentration, Average and (Range) 2014 – 2018 (mg/L)	Predicted Concentration from 2016 Update Model (mg/L)
Parameter	Division Profile III RV (mg/L)	At Pit Lake Surface	In 100 Years
Alkalinity, HCO ₃	---	209 (190 – 260)	239
Antimony	0.29	0.005 (0.004 – 0.006)	0.068
Arsenic	0.20	0.021 (0.016 – 0.027)	0.006
Fluoride	2.0	2.7 (1.0 – 3.4)	3.9
pH (Standard Units)	6.5 – 8.5	8.0 (7.7 – 8.3)	7.7
Sulfate	---	767 (600 – 870)	1,018
TDS	7,000	1,425 (1,300 – 1,550)	1,903

Table 2 below provides empirical data based on the averages of 37 sampling events (March 2003 through March 2018), from three sampling locations (north, middle, and south) at three discrete depths (175 feet [ft.] and 350 ft. below surface) and from seven sampling events (November 2016 through March 2018) for the 525+ ft. depth and includes only those parameters, with the exception of pH, that may be considered elevated or of interest with respect to Profile I reference values. Please note that an exceedance of a Profile I RV in a pit lake would not represent a violation of water quality standards unless the pit lake included an outflow to groundwater and the pre-mining groundwater concentration was lower than the pit lake concentration.

Table 2 – Cove Pit Lake Water Chemistry, Division Profile I

		Average Concentration (Range) of North, Middle, and South sample locations at various depths below lake surface, 2003 – 2018 (mg/L)		
Parameter	Division Profile I Reference Value (mg/L)	175 ft. below surface	350 ft. below surface	525+ ft. below surface
Alkalinity, HCO ₃	---	233 (210 – 260)	230 (210 – 257)	212 (210 – 240)
Antimony	0.006	0.006 (0.003 – 0.008)	0.005 (0.002 – 0.024)	0.003 (0.002 – 0.004)
Arsenic	0.010	0.028 (0.012 – 0.047)	0.041 (0.005 – 0.35)	0.24 (0.17 – 0.34)
Fluoride	2.0	2.3 (1.3 – 4.5)	2.1 (1.1 – 3.2)	2.2 (1.8 – 2.5)
Iron	0.6	0.134 (0.06 – 0.19)	0.495 (0.02 – 2.1)	1.7 (1.2 – 2.6)
Manganese	0.10	0.22 (0.006 – 3.3)	0.457 (0.011 – 3.47)	1.53 (1.1 – 2.1)
pH (Standard Units)	6.5 – 8.5	7.8 (6.8 – 8.2)	7.7 (6.8 – 8.3)	7.5 (7.4 – 7.7)
Sulfate	500	1,004 (750 – 1,280)	1,118 (929 – 1,360)	1,080 (950 – 1,200)
TDS	1,000	1,765 (1,300 – 2,280)	1,908 (1,400 – 2,170)	1,819 (1,600 – 2,000)
Zinc	5.0	0.58 (0.01 – 2.9)	0.76 (0.085 – 3.1)	0.35 (0.24 – 0.49)

As of June 2018, the lake depth is greater than 620 feet, representing a 92 percent (%) recovery in elevation. To verify water quality throughout the depth of the pit lake, the Permittee must conduct a continuous temperature-conductivity-pH profile in the north end of the lake, on a monthly basis, and sample at the three specified depths on a quarterly basis. The Permittee began quarterly sampling at the deeper elevations following an informal request by the Division in mid-2017; the 2018 Permit renewal formalizes that quarterly sampling requirement.

Review of the data suggests that the chemistry of the water column is fairly stable horizontally across the three depths. However, arsenic, iron, and manganese appear to be increasing vertically with depth. Therefore, with the addition of the monthly continuous temperature-conductivity-pH profile, the Division made the determination to reduce the pit lake monitoring requirements from the previous three locations of north, middle, and south to only the deepest location, i.e., north lake sample location. Depth samples will continue to be collected at 175 ft., 350 ft., and approximately 550 ft. below lake surface at the north location only. Following review of the continuous water column sampling data, if appropriate, sample depths may be modified in the future.

The 2016 groundwater model predicts that 99% of the pit lake elevation recovery will occur by 2034, with recovery to within 1-foot of the final elevation occurring by 2051. The model further predicts that the ultimate Cove Pit Lake depth will approach a steady-state water level at a depth of approximately 685 ft. (4,653 feet above mean sea level [AMSL]), and cover an area of approximately 163 acres, by the year 2101 (100 years after Cove mining ceased). This steady-state water level will be approximately 30 feet lower than the pre-mining groundwater level as a result of surface evaporation. The model predicts that there will be no outflow to the surrounding geologic materials under probable future conditions, suggesting the pit lake will operate as a terminal sink. However, because of the Profile I RV exceedances noted in Table 2 and a decrease in the rate of pit lake rise described below, an SOC Item was added to the 2018 Permit renewal requiring additional monitoring wells to confirm that lake is a terminal sink.

Hydrologic modeling predicts that by year 2051 (50 years after Cove mining ceased), the 3-foot drawdown isopleths from the Cove Pit Lake and the proposed Greater Phoenix Project, located approximately 12 miles north, will slightly overlap. By 2101 (100 years after Cove mining ceased), the drawdown isopleths at the two projects are no longer predicted to overlap as groundwater rebound continues, assuming no irrigation well at Greater Phoenix.

During a May 2018 site inspection, the Division noted that the rate of water level recovery in the pit lake decreased significantly from approximately 8 inches per quarter to approximately 1½ inches per quarter, beginning in the first quarter of 2018. The decrease appears to coincide with the water level reaching the 4,615-foot AMSL level of the 4,631-foot AMSL bench located on the eastern side of the pit; it was also noted that a fault or dike appears to be present near this bench level. Since the 2016 updated pit lake model does not account for the presence of faulting within the pit shell that could potentially impact lake level and/or outflow, the Division included an SOC item in the 2018 Permit renewal for investigation of the current conditions. Additionally, per Item IN of the

renewed Permit, both the groundwater model and pit lake study must be updated with each Permit renewal.

Should pit lake access become impossible due to unstable surrounding materials, the Permittee must provide an alternative empirical method, e.g., construction of new access road, remote unmanned aerial vehicle (UAV) sampling, etc., to demonstrate that the health of human, terrestrial, or avian life will not be adversely affected nor would pit lake water degrade the surrounding groundwater.

Monitoring of the McCoy Pit shall consist of observing whether the pit surface is dry, damp, or wet (visible flow or ponding). If sufficient water is present, a representative sample and analysis for Division Profile III parameters is required. A field pH and field specific conductance (SC), together with photos and dimensions of the ponded area(s), shall also be taken. The operator would investigate the source(s) of any persistent ponded water. The pit will also be inspected for stability, safety, and access restrictions.

Dewatering Operations:

Groundwater was encountered in the Cove Pit in 1991, and, to ensure stable pit walls and a dry pit floor for safe mining conditions, water had to be removed. A total of 23 dewatering wells and two in-pit pumping stations were developed in and around the open pit. The pumping rate peaked at 19,000 gallons per minute (gpm) in 1994 and 1995. During the last full year of dewatering, 2000, approximately 13,400 gpm was pumped on a full-time basis. Except for a small quantity of water used in processing and dust suppression for mining activities, the water was conveyed to a series of rapid infiltration basins (RIBs) located a few miles north and downgradient of the site and infiltrated into the alluvial aquifer. During dewatering activities from mining of the Cove Pit, the static water level was lowered an estimated 175 ft. below the ultimate pit floor elevation (approximately 3,997 AMSL).

Dewatering of the Cove Pit concluded on 23 July 2001. Since that date, all dewatering wells were abandoned per Nevada Division of Water Resources requirements and the RIB area was reclaimed. These RIBs were permitted separately under Water Pollution Control Permit (WPCP) NEV0089013, which was terminated in June 2002.

Waste Rock Stockpiles:

The nine McCoy/Cove Mine waste rock stockpiles (WRS) encompass an area of approximately 1,830 acres. Waste rock from the McCoy Pit had a predominately highly positive NNP value and was deposited in the three waste rock stockpiles located near the McCoy Pit (#61, #62, and #63).

The waste rock from the Cove Pit, having a positive NNP was placed in the six WRS located near that pit (#51, #53, #54, #55, #56, and #60). All Panther Canyon waste rock with the potential to generate acid was encapsulated in the #56 WRS, which overlies approximately 135 feet of high NNP material. Approximately 20,200,000 tons of Panther Canyon oxide and sulfide waste rock were isolated within the #56 WRS. This material represents less than 8% of the total stockpile that has a total net neutralizing ratio greater than 18:1. With the exception of the 130 acres of the #51 Cove WRS, all of the WRSs

have been released from reclamation obligations. Table 3 provides a summary of the acreage and volume of the individual WRSs.

Table 3 – Waste Rock Stockpiles

Stockpile ID	Location	Acreage	Volume, tons
#51	Southeast of Cove Pit	130	31,500,000
#53	North of Cove Pit	263	57,600,000
#54	Northwest of Cove Pit	80	4,800,000
#55	Southwest of Cove Pit	206	51,800,000
#56	East of Cove Pit	578	260,600,000
#60	North of Stockpile #53	90	3,800,000
#61	Northwest of McCoy Pit	61	14,400,000
#62	South of McCoy Pit	192	21,300,000
#63	East of McCoy Pit	230	35,700,000

No stability issues or seepage have been observed from any of the WRSs. The Permittee is required to inspect all WRSs annually in the spring for stability and seepage, and designate surfaces as dry, damp, or wet (visible flow or ponding). If any seepage is emanating from any portion of a WRS, the Permittee shall collect a representative sample and analyze for Division Profile I parameters. The Permittee shall conduct field pH and field SC. Photos of the seepage area shall also be taken and the event will be documented in the quarterly monitoring report.

Heap Leach Pads:

Heap Leach Pad #1 (LP#1)

Construction of LP #1 began in 1986 using 80-mil high-density polyethylene (HDPE) liner for the two north and two south heap cells and 60-mil HDPE in the middle four heap cells. These cells were all underlain by a 12-inch compacted subbase. Most of the ore from the McCoy Pit was processed on LP#1 with the uneconomic material reporting to the #61, #62, and #63 WRS located near the pit. Ore was placed on the pad until 1991 with active leaching continuing seasonally until 1996. The crushed ore was placed on the 60-mil lined portions and run-of-mine (ROM) ore was placed on the 80-mil lined portion.

Rinsing of LP#1 began on a seasonal basis in June 1998 and ended in early 2000. Approval for final closure and reclamation, including slope contouring and movement of spent ore off containment, was given in August 2000 by the Division and the BLM. This work, including placement of topsoil, 24 inches for the areas where spent ore was sloped off-containment and 12 inches on the remainder of the heap, and seeding, was completed in December 2000.

There were three process ponds associated with LP#1, all of which were backfilled in 2005. Current draindown flow is routed through a buried 4-inch diameter double-walled HDPE pipe to the LP1/LP2 vault located near the southwest corner of the southern LP#2 pond (P2-EP) where it co-mingles with LP#2 draindown solution.

Heap Leach Pad #2 (LP#2)

The first phase of LP#2, constructed in 1988 with an 80-mil HDPE liner, is underlain by 12 inches of compacted fill. The two subsequent construction phases utilized the same system design. The pad received approximately 24 million tons of ore, both crushed and ROM, until 1994, when leaching was discontinued. Leaching resumed in August 1999 and continued through 2002. LP#2 was constructed with a leak detection/collection system consisting of five monitoring locations.

Rinsing of LP#2 began in September 2002 and ended in November 2002. Recontouring to the final slope of 3H:1V (horizontal to vertical) was completed in March 2003. Placement of 12 inches of topsoil was completed in June 2003 and seeding was completed in December 2003.

Current draindown flow is routed to LP#3 through the LP1/LP2 vault. For piping details, see the Closure Pipelines section below. The remaining two ponds, process pond P2-EP and the storm event pond P2-SEP, have been decommissioned and permanently closed.

Heap Leach Pad #3 (LP#3)

The construction of LP #3 began with Phase I in 1992. The pad was constructed with an 80-mil HDPE liner, underlain with a 12-inch compacted subbase, the most recent phase being completed in 1995. The heap received approximately 43 million tons of both crushed and ROM ore. Leaching of the pad occurred for approximately 10 years, between 1993 and 2003.

Rinsing of LP#3 began in March 2003 and ended in November 2003. Recontouring to the final slope of 3H:1V was completed in July 2004. During resloping of LP#3, approximately 10,000 tons of spent ore were pushed outside of lined containment. Recontouring, placement of approximately 21 inches of topsoil/growth media, and seeding were completed by 2006.

Draindown flow is routed through the LP3 vault to the TSF. For piping details, see the Closure Pipelines section below. The remaining two process ponds, P3-PP and P3-EP, as well as the storm event pond, P3-SEP, have also been decommissioned and will be closed.

All three heap leach pads, i.e., LP#1, LP#2, and LP#3, were constructed with leak detection systems. There is no evidence that process solution(s) have escaped containment or degraded waters of the State.

Draindown flows, as of the second quarter of 2018 were: LP#1 0.75 gpm; LP#2 0.5 gpm; and LP#3 6.0 gpm. LP#1 flows appear to have stabilized whereas both LP#2 and LP#3 flows are decreasing but appear to fluctuate seasonally.

Heap Leach Pad Process Ponds:

Following completion of the closure pipelines, process ponds P2-EP, P3-PP, and P3-EP were drained and taken out of service. Current closure plans for these remaining process ponds consist of sampling any remaining pond sludge and either removal of the sludge or in-place stabilization. The liners will then be cut and folded over into the pond footprint.

The depressions will be backfilled with common fill material and the surface crowned to prevent stormwater run-on. Process pond P2-EP was permanently closed in early 2018.

Based on the May 2018 site inspection, the liner system for ponds P3-PP and P3-EP are in disrepair and no process solutions report to the ponds, therefore, monitoring of the pond leak detection sumps has been removed from the Part I.D.3 of the renewed Permit. The 2018 Permit renewal includes an SOC item to close the P3-PP, P3-EP, and P3-SEP ponds.

Stormwater Ponds:

Pond P2-SEP was backfilled and permanently closed in March 2018. Only Pond P3-SEP, a single-lined event pond, remains open. Pond P3-SEP will be closed in a similar manner in the future per an SOC item in the 2018 Permit renewal.

Tailings Storage Facility (TSF):

The TSF consists of an impoundment with a maximum constructed height of approximately 110 feet encompassing approximately 570 acres. The tailings facility is located just south of the existing mine access road and is situated on the valley floor. Groundwater within the approximate limits of the impoundment varies from 80 ft to about 100 ft below the existing ground surface.

Construction of the TSF began in 1988 and was completed in about July 1989. The facility lining system consists of a compacted soil subbase overlain by synthetic 30-mil very-low-density polyethylene (VLDPE), an underflow drainage system, lined solution collection ditches and four external geomembrane-lined process ponds.

TSF Process Ponds:

The pond system consists of one storm event pond (T-SEP) and three process ponds (T-SP, T-RP, and T-EP). Leak detection monitoring ports for T-SP, T-RP, and T-EP will be maintained and monitored throughout closure and remain until the ponds are taken out of service and closed. When ponds are converted into evaporation or evapotranspiration cells, leak detection monitoring will continue throughout the post-closure monitoring period. Leak detection monitoring of T-EP has indicated very low leakage rates, beginning in the third quarter of 2017 and averaging 2½ gallons per day (gpd). T-SEP is a single-lined pond, and therefore does not include leak detection.

All three process ponds, T-SP, T-RP, and T-EP, remain in use as of September 2018 for management of tailings underdrain solution. The storm event pond, T-SEP, although not currently double-lined and not in service, is planned to be utilized as an evaporation cell in the future. Tailings reclaim (TR) water (underflow drainage) reports to the reclaim pond T-RP, where it is sampled and recirculated to the impoundment and actively evaporated, resulting in lower underdrain flows and desaturation of the tails material over time. TR water is sampled at T-RP prior to recirculation to the impoundment. The active evaporation and tailings desaturation has allowed for accelerated reclamation activities of the impoundment surface and embankment slopes. Additionally, a sample of the impounded tailings solution (TW) will be sampled annually.

As of May 2018, approximately 528 acres of the TSF surface have been closed and reclaimed. Forty-two acres remain to be reclaimed - approximately 10 acres of open water area, 17 acres of embankment slopes, and 15 acres associated with the solution ponds.

There is no evidence that process solution(s) have escaped containment or degraded waters of the State at the TSF and TSF ponds.

Closure Pipelines:

In 2014, two pipelines were constructed to convey heap leach pad solutions to the TSF. The conveyance of all heap draindown flows to the TSF will allow closure of the heap leach pad solution ponds.

The buried pipeline to convey solution from LP#1 and LP#2 originates in the LP1/LP2 pre-cast concrete vault located near the southwest corner of the P2-EP pond and routes flow to the southeast toward LP#3 for approximately 27,000 feet. The pipeline consists of a 2-inch diameter Standard Dimension Ratio (SDR) 17 HDPE pipe contained inside a 4-inch diameter SDR17 HDPE pipe to provide for secondary containment. The solution drains to LP#3 and maintains a minimum burial depth of 3 feet for frost protection. The pipeline termination at LP#3 discharges into a buried clean gravel bed located on the inner edge of the liner.

The existing LP#3 solution piping enters the LP3 vault and drains to the TSF. The buried pipeline from LP#3 routes solution southeast to the TSF for approximately 1,800 feet. The pipeline discharges at a point near the toe of the western TSF embankment, within the lined footprint. Design specifications, i.e., 2-inch diameter SDR 17 HDPE pipe contained inside a 4-inch diameter SDR17 HDPE pipe, are identical to the LP#1/LP#2-LP#3 pipeline described above.

All of the heap leach pad flow rate data demonstrates a decreasing trend; nonetheless, the maximum flow rate recorded over the timeframe of 2009 – 2014 was used for the pipeline system hydraulic design and construction. While the majority of the meteoric water input from LP#1 and LP#2 will be consumed through evapotranspiration by the established reclamation vegetation, the assumption that some meteoric water will contribute to LP#3 discharge was conservatively used for the maximum design flow rate of 13.3 gpm. The final as-built report was approved by the Division in September 2014.

Leak detection for the pipelines consists of observation ports in two manholes, one installed in LP #3 (LP3 Observation Port) and the other at the TSF (TSF Observation Port) where the 4-inch diameter secondary containment pipe daylights and the 2-inch diameter primary pipe continues into the leach pad and the TSF. The manholes allow for observation of the pipeline secondary containment – any leakage of solution from the primary 2-inch diameter pipe would report downgradient to the manhole in the 4-inch secondary pipe. As of June 2018, no solution has been noted since the commissioning of both pipelines.

Additional leak detection is provided in both the LP1/LP2 and LP3 vaults. The LP#1 and LP#2 secondary containment pipes daylight in the LP1/LP2 vault and the LP#3 secondary containment pipe daylights in the LP3 vault.

In the event that the primary 2-inch pipe became obstructed, a large flow rate increase would be observed when the vault sampling port was opened. If the secondary 4-inch leak detection pipe became obstructed, solution would back up into the vault through the 4-inch pipe. The latter, however, is unlikely due to the design of the centralizers that position the primary 2-inch pipeline within the secondary 4-inch pipeline. The centralizers have cut-outs that allow for solution flow.

Monitoring of the heap draindown for LP#1 and LP#2 will occur at the LP1/LP2 vault. The vault has been designed such that discrete water quality and flow measurements can be collected for each heap. LP#3 draindown will be monitored at the LP3 vault prior to flowing to the TSF. Discharge from the TSF will continue to be monitored at the underdrain collection pond. Draindown solutions will be analyzed for Division Profile I, as total dissolved parameters.

From a closure perspective, the long-term solution management for LP#1, LP#2, and LP#3 has been achieved with the construction and operation of the closure pipelines to the TSF. Therefore, the heap leach pads have achieved long-term, zero discharge status.

Heap Leach Pads and TSF Component Chemistry:

Draindown solutions from LP #1, LP #2, LP#3, and the TSF all exhibit generally similar chemistry. This similarity is due to the commingling of heap leach pad and TSF process solutions during operations as well as in closure. In 1993, modifications to the mill allowed the heap leach facilities to utilize mill process solution as make-up solution and realize a reduction in reagent consumption. The mill used the INCO cyanide neutralization process. The INCO process uses sulfur dioxide and air to oxidize the cyanide, resulting in the less toxic compound cyanate as well as the subsequent elevated sulfate concentrations as seen in the heap leach and tailings solutions. The mill process solution provided the sulfate as there were no sulfides placed on the leach pads. The various parameters for which the Division Profile I reference values (RVs) are exceeded are consistent for each of the four components with few exceptions; however, all of these solutions are confined to engineered containment – no discharge to the environment has occurred as of 2018.

The following table provides a listing of the parameters that are either of interest or exceed Profile I RVs for each respective process component. Table 4 below provides average concentration and range for LP#1 (64 sampling events – March 2003 through March 2018), LP#2 (64 sampling events – March 2003 through March 2018), LP#3 (64 sampling events – March 2003 through March 2018), and for the TSF draindown (64 sampling events – March 2003 through March 2018). Average solution concentrations are based on an average of all available analyses.

**Table 4 - Average Concentration and Range for LP #1, LP #2, LP#3, and TSF
Draindown Solution**

		Average Concentration and (Range), 2003 - 2018			
Parameter	Division Profile I Reference Values (mg/L)	LP#1 (mg/L)	LP#2 (mg/L)	LP#3 (mg/L)	TSF (mg/L)
Alkalinity, HCO ₃	---	92 (67 - 180)	124 (83.4 - 166)	55 (2 - 226)	118 (47 - 224)
Arsenic	0.010	0.072 (0.039 - 0.213)	0.295 (0.140 - 0.523)	0.209 (0.096 - 0.344)	0.152 (0.050 - 0.390)
Cadmium	0.005	0.008 (0.001 - 0.086)	0.007 (0.002 - 0.014)	0.007 (0.003 - 0.016)	0.013 (0.001 - 0.033)
Chloride	400	565 (407 - 1,500)	627 (445 - 842)	516 (331 - 890)	1,190 (768 - 5,220)
Manganese	0.10	1.8 (0.006 - 35)	1.3 (0.29 - 3.8)	2.9 (1.5 - 4.1)	5.3 (3.0 - 12.7)
Mercury	0.002	0.0833 (0.0002 - 0.1600)	0.0006 (0.0001 - 0.0026)	0.0044 (0.0003 - 0.0657)	0.0008 (0.0002 - 0.0034)
Nitrate + Nitrite (as N)	10	795 (646 - 940)	1,260 (633 - 1,800)	1,340 (745 - 2,220)	230 (2.86 - 1,350)
pH (SU)	6.5 - 8.5	7.6 (7.3 - 8.0)	7.4 (6.5 - 8.0)	6.7 (5.2 - 8.5)	7.7 (7.2 - 8.1)
Selenium	0.05	0.15 (0.11 - 0.36)	0.21 (0.10 - 0.27)	0.19 (0.08 - 0.25)	0.05 (0.01 - 0.08)
Sulfate	500	1,730 (1,290 - 4,300)	2,090 (1,520 - 2,750)	3,150 (2,100 - 4,510)	4,635 (2,350 - 15,800)
Thallium	0.001	<0.001 (<0.001 - 0.001)	0.001 (<0.001 - 0.001)	0.006 (0.002 - 0.015)	0.004 (0.001 - 0.027)
Total Dissolved Solids	1,000	8,100 (6,800 - 11,000)	11,360 (8,460 - 15,000)	12,295 (10,000 - 15,100)	9,670 (6,900 - 36,900)
WAD Cyanide	0.2	0.329 (0.018 - 0.970)	0.210 (0.037 - 0.695)	0.122 (0.011 - 1.09)	0.177 (0.015 - 0.469)

Groundwater Monitoring:

Seven groundwater monitoring wells remain on the site. Wells IM-2 and IM-3 are located hydrologically downgradient of the former RIB location and monitor the shallow alluvial

groundwater flow. These wells have been dry since 2005 and 2006, respectively, and were installed to monitor the saturation mound formed during infiltration. As these wells are no longer applicable to this Permit, the wells will either be abandoned or used for future monitoring in the Cove-Helen Project (WPCP NEV2010102). The 2018 Permit renewal includes an SOC item to abandon the wells or provide justification for continued use.

Wells LP-2D and LP-5B monitor the deep bedrock aquifer immediately northeast of LP#2 and LP#3, respectively. Wells TM-3, TM-4, and TM-5 are located immediately downgradient of the tailings impoundment and monitor the shallow alluvial groundwater. Monitor well MW-17-1 was installed in August 2017, mainly for the purpose of monitoring groundwater downgradient of the proposed waste rock dump relative to the Cove-Helen Rapid Infiltration Basins Project (WPCP NEV2010107). However, due to its proximity to the southeastern side of the Cove Pit Lake, the Division is incorporating the monitoring location in this Permit. Table 5 below provides well construction details.

Table 5 – Monitor well construction and depth to water details*

Well ID	Collar Elevation (ft. AMSL)	Total Depth (ft.)	Well Bottom Elevation (ft. AMSL)	Depth to water (ft. below collar)	Groundwater Elevation (ft. AMSL)	Screen Interval (ft. below ground surface)
IM-2	4,671	70	4,601	Dry	<4,635	15.5 – 35.5
IM-3	4,670	70	4,600	Dry	<4,635	17 – 37
LP-2D	4,988	800	4,188	368.1	4,619.9	700 – 800
LP-5B	4,900	800	4,100	277.6	4,622.4	720 – 800
TM-3	4,743	120	4,623	89.3	4,653.7	86 – 106
TM-4	4,746	130	4,616	90.8	4,655.2	86 – 106
TM-5	4,747	150	4,597	92.5	4,654.5	77 - 97
MW-17-1	4,815	260	4,555	223	4,592	215 - 245

*Based on first quarter 2018 data

The following table provides a listing of the parameters that are either of interest or exceed these reference values for site monitoring wells.

Table 6 provides average concentration and range for LP-2D (31 sampling events, August 2000 through March 2018), LP-5B (31 sampling events, July 2000 through March 2018), TM-3 and TM-5 (16 sampling events, July 2000 through November 2017), and TM-4 (18 sampling events, July 2000 through November 2017). Average solution concentrations are based on an average of all available analyses.

Table 6 – Average Concentration and (Range) for Monitor Wells LP-2D, LP-5B, TM-3, TM-4, and TM-5, 2000 through 2018

Parameter	Division Profile I Reference Values (mg/L)	LP-2D (mg/L)	LP-5B (mg/L)	TM-3 (mg/L)	TM-4 (mg/L)	TM-5 (mg/L)
Alkalinity, HCO ₃	---	575 (540 - 610)	578 (551 - 700)	326 (140 - 407)	188 (170 - 270)	149 (93 - 410)
Arsenic	0.010	0.004 (0.003 - 0.006)	0.009 (0.004 - 0.050)	0.022 (0.009 - 0.045)	0.008 (0.007 - 0.010)	0.010 (0.008 - 0.018)
Chloride	400	36 (29 - 42.0)	28 (24 - 30)	59 (44 - 120)	92 (56 - 107)	111 (42 - 123)
Fluoride	4	5.1 (3.9 - 6.3)	5.0 (3.8 - 6.0)	0.95 (0.53 - 1.05)	0.37 (0.26 - 0.47)	0.56 (0.41 - 1.3)
Lead	0.015	0.002 (ND ^(a) - 0.006)	0.003 (ND ^(a) - 0.012)	ND ^(a)	0.005 (0.004 - 0.006)	0.002 (ND ^(a) - 0.005)
Manganese	0.10	0.040 (0.005 - 0.133)	0.056 (0.031 - 0.08)	ND ^(a)	0.04 (0.012 - 0.095)	0.041 (0.005 - 0.077)
Mercury	0.002	ND ^(a)	ND ^(a)	ND ^(a)	ND ^(a)	ND ^(a)
Nitrate + Nitrite (as N)	10	0.27 (0.03 - 0.5)	0.17 (0.06 - 0.41)	0.26 (0.05 - 0.55)	0.44 (0.12 - 0.61)	0.97 (0.78 - 1.6)
pH (SU)	6.5 - 8.5	7.4 (6.9 - 7.9)	7.5 (7.0 - 8.1)	7.8 (7.1 - 8.2)	7.8 (7.3 - 8.1)	7.9 (7.1 - 8.3)
Selenium	0.05	ND ^(a)	ND ^(a)	ND ^(a)	ND ^(a)	ND ^(a)
Sulfate	500	95 (77 - 110)	55.8 (45 - 63)	85 (60 - 99)	104 (93 - 110)	102 (90 - 110)
Thallium	0.001	ND ^(a)	ND ^(a)	ND ^(a)	ND ^(a)	ND ^(a)
Total Dissolved Solids	1,000	800 (720 - 880)	722 (640 - 889)	615 (530 - 696)	552 (210 - 594)	565 (210 - 660)
WAD Cyanide	0.2	ND ^(a)	ND ^(a)	ND ^(a)	ND ^(a)	ND ^(a)

(a) ND = Non-detect.

As of March 2018, MW-17-01 has been sampled twice since installation and water quality appears to be representative of the deeper bedrock groundwater. Average concentrations for parameters of interest are: alkalinity 525 mg/L, arsenic 0.023 mg/L, chloride 48 mg/L, fluoride 4 mg/L, pH 7.6 SU, sulfate 120 mg/L, and TDS 675 mg/L.

The Permittee will continue to monitor groundwater elevations and groundwater quality throughout the mine site quarterly and annually as required by the Permit.

Buildings/Structures:

The Mill, Heap Leach facilities, and the Administration building were demolished in 2005. The truck and maintenance shops were dismantled and relocated to the Newmont's

Fortitude/Reona (Phoenix Mine) Project prior to sale of the property to the current Permittee. Remaining buildings include a security building and utility shop.

Heap Leach Pad and Tailings Storage Facility Drilling Programs:

An Engineering Design Change (EDC) application was submitted to and approved by the Division in June 2015 for the first phase of TSF drilling. Although drilling of six holes on the TSF surface was approved for metallurgical testing, only three borings were drilled and backfilled to the original ground surface with drill cuttings (tailings). The drilling program was completed in July 2015 with the final as-built report being submitted to and approved by the Division in August 2015. All drill holes were terminated approximately 20 feet above the TSF liner system.

In October 2015, a second EDC for drilling was submitted to and approved by the Division. This EDC requested additional drilling at the TSF as well as drilling of Heap Leach Pads 1, 2, and 3 for metallurgical sampling. The EDC was approved by the Division in November 2015. Final field documentation report (as-built) was submitted to and approved by the Division in July 2016. Although approved, the TSF drilling phase for metallurgical samples was not completed; however, three geotechnical core holes were drilled to support the draindown model update and 21 sonic boreholes were completed in the HLPs. All drill holes were terminated approximately 20 feet above the HLP liner system. All borings were backfilled to the original ground surface with drill cuttings.

C. Receiving Water Characteristics

The average annual precipitation, based on data collected from the on-site meteorological station over a 26-year period, is approximately 7 inches per year. Estimated pan evaporation and lake evaporation are 62.5 inches and 45 inches per year, respectively.

Two groundwater systems exist in the vicinity of the Cove Pit – a deep, confined bedrock aquifer and an unconfined shallow alluvial aquifer. Shallow alluvial groundwater flow is across the site from the west to the east toward the Reese River Valley. Bedrock flow direction is also toward the Reese River Valley, but generally follows topography in a northeast direction. The deep bedrock aquifer which includes the Panther Canyon Formation, is filling the Cove Pit. Typically this aquifer has a relatively low hydraulic conductivity; however, intense fracturing in the pit area has increased the hydraulic conductivity of some hydrogeologic units by a factor of 20 or greater over that of the same unit at more distant locations. The Panther Canyon Formation consists of three distinct hydrogeologic units that exhibit relatively large ranges of hydraulic conductivity values near the mine. The upper silica-cemented conglomerate has a hydraulic conductivity in the range of 0.1 to 20 feet per day; the middle silica-cemented sandstone units have a range of 0.1 to 10 feet per day; and the lower carbonate-cemented sandstone, conglomerate, and dolomite unit also has a range of 0.1 to 10 feet per day. Two range-front faults east of the Lighthouse Fault form barriers to flow from the shallow alluvial aquifer to the Lower Reese River Valley. The range-front faults are approximately a half mile east of the Cove Pit and are covered by the Tertiary alluvium. The hydraulic conductivity of these eastern faults ranges from 0.001 to 0.033 feet per day.

Groundwater quality of the bedrock aquifer and the alluvial aquifer show similarities. The pH of both sources is alkaline (greater than 7 SU). Bicarbonate concentrations are generally higher in the bedrock groundwater than the alluvial groundwater. However, samples taken from the alluvium appear to be sodium-bicarbonate dominated, while samples from the bedrock near the Cove Pit are generally calcium-bicarbonate dominated.

Water quality of both aquifers is generally good with most parameters usually below Division Profile I reference values. Exceptions are represented by elevated concentrations of lead and arsenic in the bedrock aquifer. In the alluvial aquifer, concentrations slightly in excess of Division Profile I reference values have been continuously noted for fluoride and occasionally for iron and manganese. These exceptions are likely the result of natural mineral dissolution.

The groundwater beneath LP#1 lies entirely within the fracture-controlled bedrock aquifer of the Cane Springs limestone. Pre-mining depth to groundwater was approximately 500 feet below ground surface (bgs).

The lithology beneath LP #2 is similar to that beneath LP#1. The base of LP#1 is located approximately 100 feet and 200 feet topographically higher than the base of LP#2 and LP#3, respectively. LP#2 pre-mining depth to groundwater was 392 feet bgs. The Cove Pit dewatering effort lowered the static level approximately 200 feet. Since dewatering ceased in 2001, groundwater levels measured at LP-2D, downgradient of Leach Pad #2, have risen from approximately 712 feet bgs to 368 feet bgs (fourth quarter 2017).

Beneath LP #3, the groundwater is partially confined in the Quaternary alluvium on the east side and in the fracture-controlled limestone on the west side. Pre-dewatering depth to groundwater was 222 feet bgs. Dewatering activities lowered the static level by approximately 180 feet, to a depth of 402 feet bgs. Groundwater measurements, taken at LP-5B, are now at 279 feet bgs (fourth quarter 2017).

The uppermost groundwater beneath the TSF is wholly contained within the Quaternary alluvium and is monitored by wells TM-3, TM-4, and TM-5. At the TSF, dewatering of the Cove Pit had a minimal effect on the original pre-mining alluvial water table located at approximately 80 feet bgs.

D. Procedures for Public Comment

The Notice of the Division's intent to issue a Permit authorizing the facility to close this mine subject to the conditions contained within the Permit, is being sent to the **Battle Mountain Bugle** in Battle Mountain for publication. The notice is being mailed to interested persons on our mailing list. Anyone wishing to comment on the proposed Permit can do so in writing within a period of 30 days following the date of the public notice. The comment period can be extended at the discretion of the Administrator. All written comments received during the comment period will be retained and considered in the final determination.

A public hearing on the proposed determination can be requested by the applicant, any affected State, any affected intrastate agency, the regional administrator, or any interested agency, person or group of persons. The request must be filed within the comment period.

and must indicate the interest of the person filing the request and the reasons why a hearing is warranted.

Any public hearing determined by the Administrator to be held must be conducted in the geographical area of the proposed discharge or any other area the Administrator determines to be appropriate. All public hearings must be conducted in accordance with NAC 445A.403 through NAC 445A.406.

The final determination of the Administrator may be appealed within 15 days of the decision to the State Environmental Commission pursuant to NRS 445A.605.

E. Proposed Determination

The Division has made the tentative determination to renew the proposed Permit.

F. Proposed Effluent Limitations, Schedule of Compliance, Monitoring, Special Conditions

Except as detailed in the Permit, no proposed limitations or special conditions are stipulated.

G. Rationale for Permit Requirements

The facility remains in permanent closure. With the construction and operation of the closure pipelines, which route all heap draindown solutions to the TSF for management of long-term flows, zero-discharge conditions will be maintained. An SOC item in the 2018 Permit renewal requires closure of the remaining leach pad ponds.

The tailings storage facility is equipped with a liner system and seepage collection pond. At such time when the underflow discharge rate decreases to a manageable amount, the TSF will also be closed as a zero-discharge facility.

The water quality in the Cove Pit Lake is moderately good; however, Division concerns regarding possible pit lake outflow to groundwater will be addressed in accordance with an SOC item in the 2018 Permit renewal.

Groundwater quality beneath the site has been historically monitored and no degradation from mining activities has been observed. Monitoring of the site will continue.

H. Federal Migratory Bird Treaty Act

Under the Federal Migratory Bird Treaty Act, 16 U.S. Code 701-718, it is unlawful to kill migratory birds without license or Permit, and no Permits are issued to take migratory birds using toxic ponds. The Federal list of migratory birds (50 Code of Federal Regulations 10, 15 April 1985) includes nearly every bird species found in the State of Nevada. The U.S. Fish and Wildlife Service is authorized to enforce the prevention of migratory bird mortalities at ponds and tailings impoundments. Compliance with State Permits may not be adequate to ensure protection of migratory birds for compliance with provisions of Federal statutes to protect wildlife.

Open waters attract migratory waterfowl and other avian species. High mortality rates of birds have resulted from contact with toxic ponds at operations utilizing toxic substances. The Service is aware of two approaches that are available to prevent migratory bird

mortality: 1) physical isolation of toxic water bodies through barriers (e.g., by covering with netting), and 2) chemical detoxification. These approaches may be facilitated by minimizing the extent of the toxic water. Methods which attempt to make uncovered ponds unattractive to wildlife are not always effective. Contact the U.S. Fish and Wildlife Service at 1340 Financial Boulevard, Suite 234, Reno, Nevada 89502-7147, (775) 861-6300, for additional information.

Written by: Karl W. McCrea
Date: 9 November 2018

Revision 00: 2018 Closure Renewal; Permit effective 5 December 2018;



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

<https://www.blm.gov/nevada>

In Reply Refer To:

3100 (NVB0000)

DOI-BLM-NV-B000-2019-0004-EA

NOV 20 2018

Dear Interested Public,

In keeping with the Administration's goal of promoting American energy independence, the Bureau of Land Management will offer 136 parcels, totaling approximately 259,941 acres in the Battle Mountain District (including 10 parcels overlapping the Ely District), at its March 2019 quarterly oil and gas lease sale. This notice initiates a public comment period on associated environmental documents that ends on December 19, 2019. The BLM will hold the lease sale online at www.energynet.com.

This comment period complies with the terms of a Preliminary Injunction issued by the U.S. District Court of Idaho in *W. Watersheds Project v. BLM* (No. 1:18-cv-00187-REB), which required lengthier comment periods on environmental compliance documents associated with parcels that intersect Priority or General Habitat Management Areas for Greater Sage-Grouse.

Responsible energy development includes thoughtful consideration of parcels nominated for leasing as well as potential resource impacts of decisions to lease. An additional environmental review will take place during processing of an Application for Permit to Drill, when site-specific Conditions of Approval will be placed on the permit in addition to the stipulations attached to the lease.


The EA can be viewed on the BLM NEPA Register website at <https://go.usa.gov/xPAXX>. Written comments will be accepted until December 19, 2019 and can be submitted online at the NEPA Register site; mailed to the BLM Battle Mountain District Office, 50 Bastian Road, Battle Mountain, NV 89820, or to the Tonopah Field Office at P.O. Box 911, Tonopah, NV 89049; or emailed to blm_nv_bmdo_2019OilandGasLeaseEA@blm.gov.

Persons who use a telecommunications device for the deaf (TDD) may call the Federal Relay Service (FRS) at 1-800-877-8339 to leave a message or questions. The FRS is available 24 hours a day, seven days a week. Replies are provided during normal business hours.

The oil and gas industry on public lands in Nevada contributed \$2.7 million in total economic output in FY2017. Continuous exploration, development, and site restoration is required to sustain production rates, jobs, income and royalties.

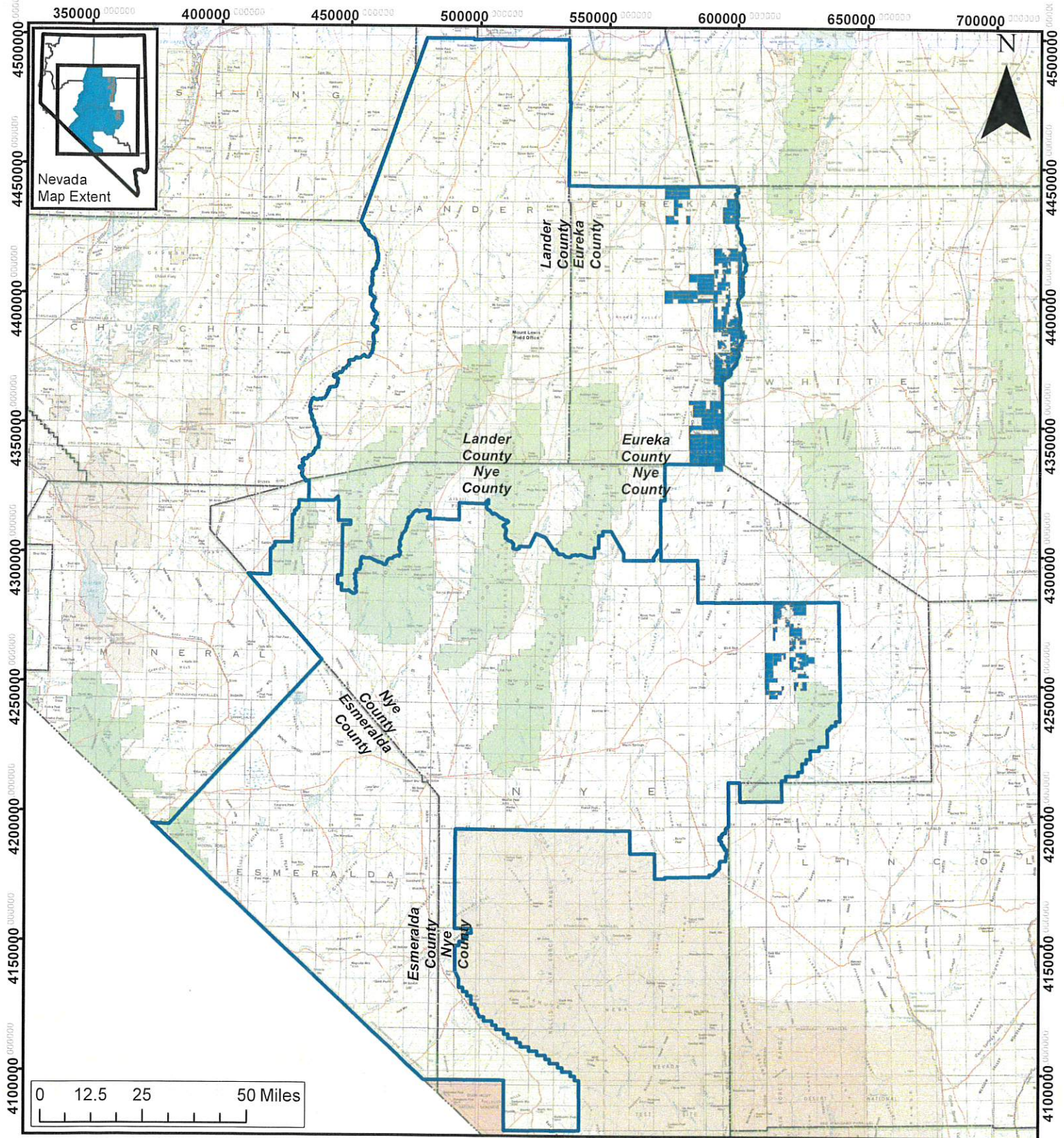
A map of proposed lease parcels is enclosed. If you have questions please contact Joy Fatooh, Planning and Environmental Coordinator, at (775) 482-7835 or Melissa Jennings, Geologist at (775) 482-7840.

Sincerely,



Douglas W. Furtado
District Manager

Enclosure: Overview map of proposed lease parcels



Battle Mountain District
Oil & Gas Parcel Map
March 2019

1:2,000,000

United States Department Of The Interior

Bureau of Land Management
Tonopah Field Office
1553 S. Main Street/P.O. Box 911
Tonopah, NV 89049



OG Lease Sale Parcels March 2019

No warranty is made by the Bureau of Land Management as to the accuracy, reliability, or completeness of these data for individual or aggregate use with other data. Original data were compiled from various sources. This information may not meet National Map Accuracy Standards. This product was developed through digital means and may be updated without notification.

