

LANDER COUNTY
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
WITH REPORT OF
CERTIFIED PUBLIC ACCOUNTANTS

LANDER COUNTY

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INTRODUCTORY SECTION

Lander County

50 State Route 305

Battle Mountain, Nevada 89820

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November 29, 2019

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, 2019.

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 2018 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

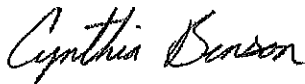
Nevada Revised Statutes (NRS 354.624) require an annual audit of the affairs, transactions and financial records of the County by independent auditors. The firm of HintonBurdick CPA and Advisors, was selected by the County to perform an audit in accordance with auditing standards generally accepted in 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 Jusdivia Johnson (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

FINANCIAL SECTION

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HINTONBURDICK
CPAs & ADVISORS

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, 2019, 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, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedules related to pensions, and 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 schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements.


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



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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2019, on our consideration of Lander County, Nevada's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


HintonBurdick, PLLC
St. George, Utah
November 30, 2019



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LANDER COUNTY
Management's Discussion and Analysis
June 30, 2019

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, 2019 provides an overview of the financial activities, financial performance and financial position of these entities as of June 30, 2019.

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

- The net position of Lander County increased \$17.5 million or 6.3% as a result of this year's operations. Net position of our business – type activities increased by \$5.8 million, or 12.4%, and net position of our governmental activities increased by \$11.7 million, or 5.05%.
- During the year, the County had expenses for governmental activities that were \$24 million more than the \$5 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 18-19. 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 \$763,770 an increase of 12.37% from FY 17-18. 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, 2019. 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	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 172,266,900	\$ 164,883,480	\$ 17,136,220	\$ 15,176,170	\$ 189,403,120	\$ 180,059,650
Capital assets	93,069,618	86,544,976	35,699,086	31,890,602	128,768,704	118,435,578
Total assets	265,336,518	251,428,456	52,835,306	47,066,772	318,171,824	298,495,228
Deferred outflows of resources	2,954,356	2,004,782	92,396	64,308	3,046,752	2,069,090
Long-term liabilities outstanding	15,182,953	13,964,977	12,868	-	15,195,821	13,964,977
Other liabilities	7,213,030	4,959,854	555,576	521,956	7,768,606	5,481,810
Total liabilities	22,395,983	18,924,831	568,444	521,956	22,964,427	19,446,787
Deferred inflows of resources	1,803,268	2,148,370	56,458	68,709	1,859,726	2,217,079
Net position:						
Net investment in capital assets	93,069,618	86,544,976	35,699,086	31,890,602	128,768,704	118,435,578
Restricted	61,146,634	59,914,050	7,996,022	7,508,303	69,142,656	67,422,353
Unrestricted	89,875,371	85,901,011	8,607,692	7,141,510	98,483,063	93,042,521
Total net position	\$ 244,091,623	\$ 232,360,037	\$ 52,302,800	\$ 46,540,415	\$ 296,394,423	\$ 278,900,452

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 \$296.4 million at June 30, 2019. A large portion of net position, 43.4%, 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, 23.3% 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 \$98 million may be used to meet the government's ongoing obligations to citizens and creditors. At June 30, 2019, 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 \$11 million, thereby accounting for 67.1% of the total growth of the net position of Lander County. Business-type activities increased the County's net position by \$5.8 million accounting for 32.9% 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	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program revenues:						
Charges for services	\$ 2,872,272	\$ 3,093,771	\$ 1,509,061	\$ 1,494,191	\$ 4,381,333	\$ 4,587,962
Operating grants and contributions	657,812	505,087	-	-	657,812	505,087
Capital grants and contributions	1,397,035	746,293	-	-	1,397,035	746,293
General revenues:						
Taxes	17,503,564	16,973,246	763,770	679,709	18,267,334	17,652,955
State gaming licenses	129,408	134,621	-	-	129,408	134,621
Net proceeds from mines	17,346,210	25,851,885	-	-	17,346,210	25,851,885
Unrestricted investment earnings	5,183,555	(274,098)	513,506	183,927	5,697,061	(90,171)
Other revenue/(expense)	317,231	73,222	-	-	317,231	73,222
Total revenues	<u>45,407,087</u>	<u>47,104,027</u>	<u>2,786,337</u>	<u>2,357,827</u>	<u>48,193,424</u>	<u>49,461,854</u>
Expenses:						
General government	9,664,653	7,826,601	-	-	9,664,653	7,826,601
Judicial	2,339,527	2,167,934	-	-	2,339,527	2,167,934
Public safety	5,565,274	5,366,521	-	-	5,565,274	5,366,521
Public works	6,026,198	3,359,560	-	-	6,026,198	3,359,560
Health and sanitation	522,504	528,594	-	-	522,504	528,594
Welfare	1,548,974	1,494,167	-	-	1,548,974	1,494,167
Culture and recreation	2,727,990	2,070,107	-	-	2,727,990	2,070,107
Community support	551,960	89,300	-	-	551,960	89,300
Intergovernmental	-	(2,450)	-	-	-	(2,450)
Water	-	-	892,015	876,789	892,015	876,789
Sewer	-	-	837,053	762,906	837,053	762,906
Communication Site	-	-	23,306	46,161	23,306	46,161
Total expenses	<u>28,947,080</u>	<u>22,900,334</u>	<u>1,752,374</u>	<u>1,685,856</u>	<u>30,699,454</u>	<u>24,586,190</u>
Increase(Decrease) in net position before transfers and contributions	16,460,007	24,203,693	1,033,963	671,971	17,493,970	24,875,664
Transfers	(4,728,422)	(4,111,164)	4,728,422	4,111,164	-	-
Increase(decrease) in net position	11,731,585	20,092,529	5,762,385	4,783,135	17,493,970	24,875,664
Net position, beginning	232,360,038	213,302,804	46,540,415	41,794,045	278,900,453	255,096,849
Restatement adjustments	-	(1,035,296)	-	(36,765)	-	(1,072,061)
Net position, ending	<u>\$ 244,091,623</u>	<u>\$ 232,360,037</u>	<u>\$ 52,302,800</u>	<u>\$ 46,540,415</u>	<u>\$ 296,394,423</u>	<u>\$ 278,900,452</u>

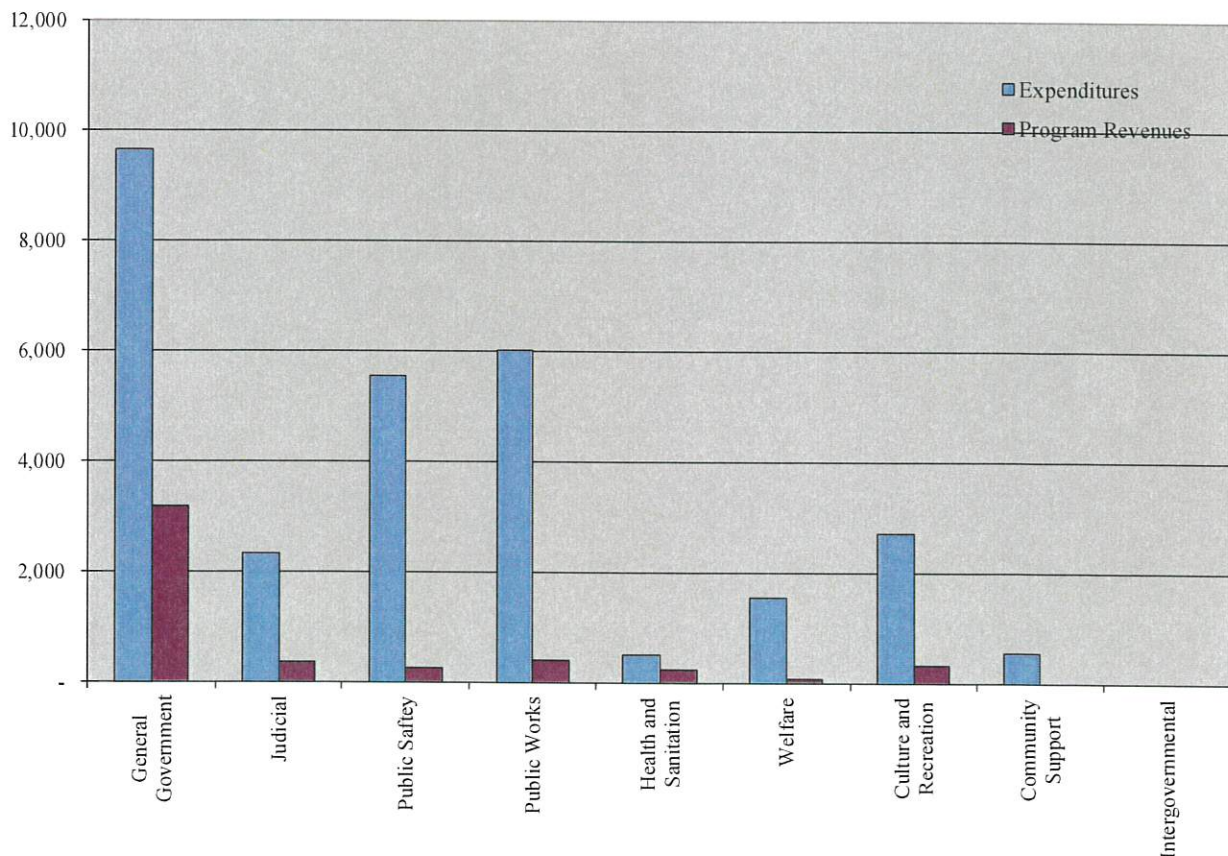
Total revenues: General revenue mainly comprised of various taxes and investment earnings represented 86.6% of total revenue. Program revenues are revenues directly related to service activities of a function and include charges for services, grants and contributions, and related investment earnings, when restricted for use in programs.

Program Expenses and Revenues for Governmental Activities

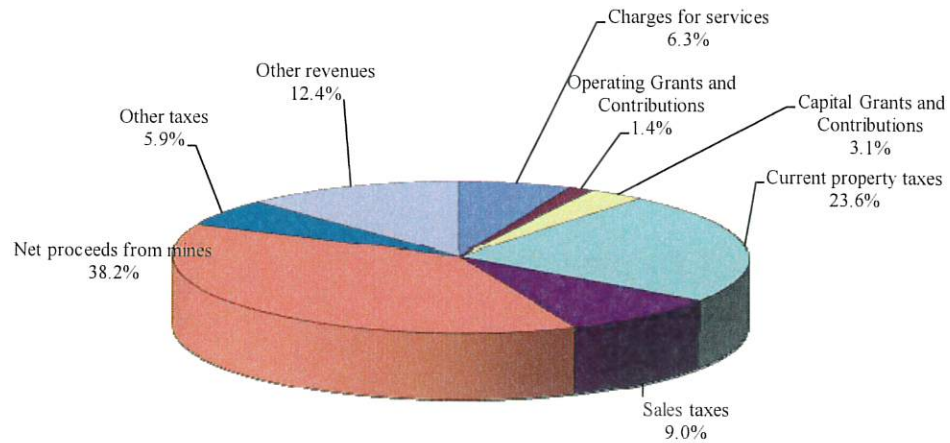
The following table presents program expenses and revenues for governmental activities. To aid in the understanding of the Statement of Activities, some additional explanation is given. Of particular interest is that the format is significantly different than a typical Statement of Revenues, Expenses,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



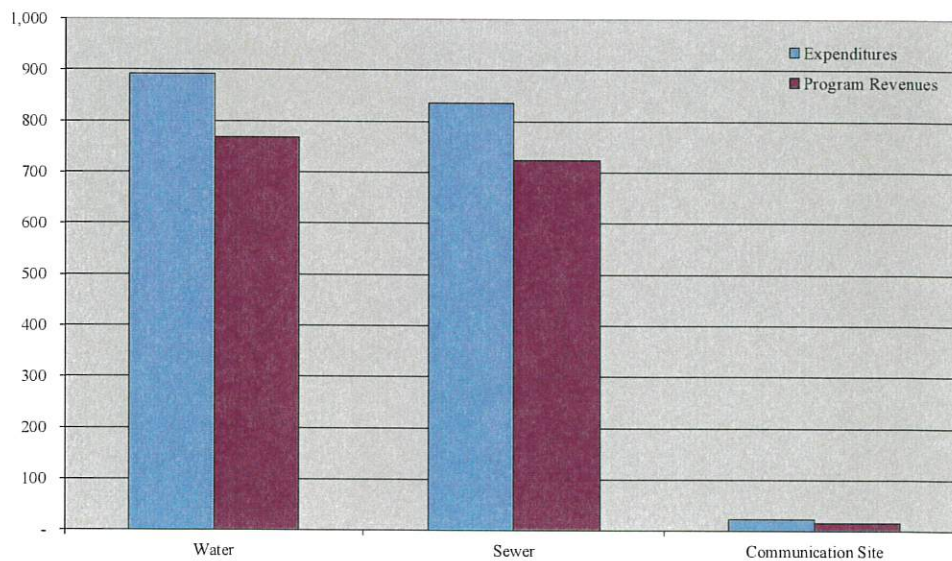
Revenue By Source - Governmental Activities



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 \$165 million, an increase of \$5 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 \$41.4 million. As a measure of liquidity, it is useful to compare the unassigned fund balance to total fund expenditures. Unassigned fund balance represents 316.8% 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 \$42.8 million, a decrease of \$82,665 from the prior fiscal year. This decrease was derived from an increase paving and water projects. Portions of these funds will be designated for construction of the Battle Mountain Levee Project.

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 2018-2019 operating decrease for the water system was \$123,969 and net position of the fund increased by \$2.8 million. The operating decrease for the sewer system was \$112,038 and net position of the fund increased by \$2.9 million.

General Fund Budgetary Highlights

Functions represent the legal level of budgetary control. The final budget appropriation was \$16,858,299 which was the same as the original approved budget. Actual expenditures were 77.23% of appropriations and \$3.8 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, 2019 is \$128.8 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 8.7%

This year's 8.7% 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, 2019

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Assets			
Cash and investments	\$ 170,249,213	\$ 8,764,812	\$ 179,014,025
Receivables (net of allowance for uncollectibles)	1,842,077	349,363	2,191,440
Prepaid Expenses	175,212	6,733	181,945
Inventory	398	19,290	19,688
Restricted cash	-	7,996,022	7,996,022
Capital assets not being depreciated			
Land	2,582,603	162,596	2,745,199
Construction in progress	2,029,066	-	2,029,066
Capital assets being depreciated, net of accumulated depreciation			
Equipment and vehicles	9,724,030	356,868	10,080,898
Improvements other than buildings	10,304,219	34,484,513	44,788,732
Buildings	37,931,414	695,109	38,626,523
Infrastructure	30,498,286	-	30,498,286
Total assets	<u>265,336,518</u>	<u>52,835,306</u>	<u>318,171,824</u>
Deferred Outflows of Resources			
Deferred outflows related to pensions	2,888,522	90,454	2,978,976
Deferred outflows related to OPEB	65,834	1,942	67,776
Total deferred outflows of resources	<u>2,954,356</u>	<u>92,396</u>	<u>3,046,752</u>
Liabilities			
Accounts payable and other current liabilities	6,943,429	78,035	7,021,464
Unearned revenue	7,570	13,961	21,531
Due to other governments	11	-	11
Noncurrent liabilities:			
Due within one year	262,020	12,868	274,888
Due in more than one year	320,246	-	320,246
Net pension liability	13,837,893	433,340	14,271,233
Other postemployment benefits obligation	1,024,814	30,240	1,055,054
Total liabilities	<u>22,395,983</u>	<u>568,444</u>	<u>22,964,427</u>
Deferred Inflows of Resources			
Deferred inflows related to pensions	1,796,635	56,262	1,852,897
Deferred inflows related to OPEB	6,632	196	6,828
Total deferred inflows of resources	<u>1,803,268</u>	<u>56,458</u>	<u>1,859,726</u>
Net Position			
Net investment in capital assets	93,069,618	35,699,086	128,768,704
Restricted for:			
Capital projects	42,822,015	-	42,822,015
Other purposes	18,324,619	7,996,022	26,320,641
Unrestricted	89,875,371	8,607,692	98,483,063
Total net position	<u>\$ 244,091,623</u>	<u>\$ 52,302,800</u>	<u>\$ 296,394,423</u>

The accompanying notes are an integral part of the financial statements

LANDER COUNTY
Statement of Activities
For the Year Ended June 30, 2019

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
\$ 9,664,653	\$ 2,023,336	\$ -	\$ 1,176,010	\$ (6,465,307)	\$ -	\$ (6,465,307)
2,339,527	370,493	-	-	(1,969,034)	-	(1,969,034)
5,565,274	74,590	195,195	-	(5,295,489)	-	(5,295,489)
6,026,198	116,947	294,072	-	(5,615,179)	-	(5,615,179)
522,504	125,510	134,487	-	(262,507)	-	(262,507)
1,548,974	46,363	34,058	-	(1,468,553)	-	(1,468,553)
2,727,990	115,033	-	221,025	(2,391,932)	-	(2,391,932)
551,960	-	-	-	(551,960)	-	(551,960)
<u>28,947,080</u>	<u>2,872,272</u>	<u>657,812</u>	<u>1,397,035</u>	<u>(24,019,961)</u>	<u>-</u>	<u>(24,019,961)</u>
892,015	768,046	-	-	-	(123,969)	(123,969)
837,053	725,015	-	-	-	(112,038)	(112,038)
23,306	16,000	-	-	-	(7,306)	(7,306)
<u>1,752,374</u>	<u>1,509,061</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(243,313)</u>	<u>(243,313)</u>
<u>\$ 30,699,454</u>	<u>\$ 4,381,333</u>	<u>\$ 657,812</u>	<u>\$ 1,397,035</u>	<u>\$ (24,019,961)</u>	<u>\$ (243,313)</u>	<u>\$ (24,263,274)</u>
General revenues:						
Ad valorem taxes				10,725,383	-	10,725,383
Unrestricted intergovernmental revenues (consolidated taxes)				4,086,396	-	4,086,396
Motor vehicle fuel tax				1,434,237	-	1,434,237
Sales taxes				-	763,770	763,770
Franchise taxes				210,088	-	210,088
Payment in lieu of taxes				1,047,460	-	1,047,460
State gaming licenses				129,408	-	129,408
Net proceeds from mines				17,346,210	-	17,346,210
Unrestricted investment earnings (loss)				5,183,555	513,506	5,697,061
Other revenues				317,231	-	317,231
Transfers				(4,728,422)	4,728,422	-
Total general revenues				<u>35,751,546</u>	<u>6,005,698</u>	<u>41,757,244</u>
Change in net position				11,731,585	5,762,385	17,493,970
Net position - beginning				232,360,038	46,540,415	278,900,453
Net position - ending				<u>\$ 244,091,623</u>	<u>\$ 52,302,800</u>	<u>\$ 296,394,423</u>

The accompanying notes are an integral part of the financial statements

LANDER COUNTY
Balance Sheet
Governmental Funds
June 30, 2019

	General Fund	CCP Fund	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and investments	\$ 47,301,944	\$ 46,684,652	\$ 76,262,617	\$ 170,249,213
Accounts receivable	104,843	-	48,347	153,190
Property taxes receivable	257,367	-	67,459	324,826
Due from other governments	661,533	221,025	481,503	1,364,061
Inventory	-	-	398	398
Prepaid items	110,756	-	64,456	175,212
Total assets	<u>\$ 48,436,443</u>	<u>\$ 46,905,677</u>	<u>\$ 76,924,780</u>	<u>\$ 172,266,900</u>
Liabilities, Deferred Inflows, and Fund Balances				
Liabilities:				
Accounts payable	\$ 302,172	\$ 4,083,662	\$ 2,160,089	\$ 6,545,923
Accrued liabilities	284,287	-	113,219	397,506
Unearned revenue	-	-	7,570	7,570
Due to other governments	-	-	11	11
Total liabilities	<u>586,459</u>	<u>4,083,662</u>	<u>2,280,889</u>	<u>6,951,010</u>
Deferred inflows of resources:				
Unavailable revenue - property taxes	290,724	-	72,938	363,662
Total deferred inflows of resources	<u>290,724</u>	<u>-</u>	<u>72,938</u>	<u>363,662</u>
Fund balances:				
Nonspendable:				
Prepays	110,756	-	-	110,756
Inventory	-	-	398	398
Restricted for:				
General government	-	-	3,804,294	3,804,294
Judicial	-	-	330,308	330,308
Public safety	23,429	-	199,145	222,574
Public works	-	-	3,604,592	3,604,592
Welfare	-	-	10,094,048	10,094,048
Community support	-	-	268,405	268,405
Capital projects	-	42,822,015	-	42,822,015
Committed for:				
Retiree insurance	1,308,935	-	-	1,308,935
General government	-	-	3,463,205	3,463,205
Culture and recreation	-	-	6,522,626	6,522,626
Health and sanitation	-	-	8,539,233	8,539,233
Capital projects	-	-	22,925,687	22,925,687
Assigned for:				
Other purposes	-	-	14,819,012	14,819,012
FY2020 budget appropriation	6,557,941	-	-	6,557,941
Unassigned	39,558,199	-	-	39,558,199
Total fund balances	<u>47,559,260</u>	<u>42,822,015</u>	<u>74,570,953</u>	<u>164,952,228</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 48,436,443</u>	<u>\$ 46,905,677</u>	<u>\$ 76,924,780</u>	<u>\$ 172,266,900</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, 2019

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

Total fund balances - total governmental funds	\$ 164,952,228
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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	\$ 144,729,387	
Accumulated depreciation	<u>(51,659,769)</u>	93,069,618

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

Deferred outflows related to pensions	\$ 2,888,522	
Deferred inflows related to pensions	(1,796,635)	
Deferred outflows related to OPEB	65,834	
Deferred inflows related to OPEB	<u>(6,632)</u>	1,151,089

Revenues considered unavailable not reported in the funds.	363,661
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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	\$ (582,266)	
Net pension liability	(13,837,893)	
Net OPEB obligation	<u>(1,024,814)</u>	<u>(15,444,973)</u>

Net position of governmental activities	<u><u>\$ 244,091,623</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, 2019

	General Fund	CCP Fund	Other Governmental Funds	Total Governmental Funds
Revenues				
Taxes	\$ 8,179,706	\$ 9,029,077	\$ 11,677,862	\$ 28,886,645
Licenses and permits	294,129	-	44,298	338,427
Intergovernmental	3,968,970	-	3,605,472	7,574,442
Charges for services	897,584	-	1,211,026	2,108,610
Fines and forfeitures	210,820	-	-	210,820
Investment earnings	2,219,536	2,558,970	399,057	5,177,563
Miscellaneous revenue	148,920	221,024	546,370	916,314
Total revenues	<u>15,919,665</u>	<u>11,809,071</u>	<u>17,484,085</u>	<u>45,212,821</u>
Expenditures				
Current:				
General government	4,978,338	-	2,252,724	7,231,062
Judicial	2,293,567	-	26,679	2,320,246
Public safety	5,506,897	-	-	5,506,897
Public works	-	-	2,117,272	2,117,272
Health and sanitation	-	-	360,682	360,682
Welfare	-	-	1,536,516	1,536,516
Culture and recreation	-	-	2,092,492	2,092,492
Community support	-	-	555,165	555,165
Intergovernmental expense	207,321	-	-	207,321
Capital outlay:				
General government	-	7,148,720	2,599,722	9,748,442
Judicial	24,794	-	-	24,794
Public safety	8,352	-	-	8,352
Public works	-	4,743,016	3,316,601	8,059,617
Health and sanitation	-	-	319,833	319,833
Culture and recreation	-	-	150,500	150,500
Total expenditures	<u>13,019,269</u>	<u>11,891,736</u>	<u>15,328,186</u>	<u>40,239,191</u>
Excess revenues over (under) expenditures	<u>2,900,396</u>	<u>(82,665)</u>	<u>2,155,899</u>	<u>4,973,630</u>
Other financing sources (uses)				
Transfers in	38,627	-	85,673	124,300
Transfers out	(58,627)	-	(65,673)	(124,300)
Total other financing sources and uses	<u>(20,000)</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
Net change in fund balances	2,880,396	(82,665)	2,175,899	4,973,630
Fund balances - beginning of year	44,678,864	42,904,680	72,395,054	159,978,598
Fund balances - end of year	<u>\$ 47,559,260</u>	<u>\$ 42,822,015</u>	<u>\$ 74,570,953</u>	<u>\$ 164,952,228</u>

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, 2019

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

Net changes in fund balances - total governmental funds	\$	4,973,630
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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.		194,267
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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	\$ 11,476,989	
Depreciation expense	<u>(4,952,347)</u>	6,524,642

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

Pension contributions	\$ 1,042,217	
Pension expense	<u>(798,462)</u>	243,755

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	\$ 61,865	
OPEB expense	<u>(182,896)</u>	(121,031)

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>(83,677)</u>
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Change in net position of governmental activities	\$	<u><u>11,731,586</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, 2019

	Battle Mountain Water	Battle Mountain Sewer	Nonmajor Mt. Lewis Communication Site	Combined Total
Assets				
Current Assets:				
Cash and investments	\$ 2,551,010	\$ 6,007,619	\$ 206,183	\$ 8,764,812
Accounts receivable	114,797	109,318	-	224,115
Due from other governments	-	125,248	-	125,248
Inventory	19,290	-	-	19,290
Prepaid	2,878	3,855	-	6,733
Total current assets	<u>2,687,975</u>	<u>6,246,040</u>	<u>206,183</u>	<u>9,140,198</u>
Noncurrent assets:				
Restricted cash	1,716,686	6,279,336	-	7,996,022
Capital assets:				
Land	10,950	151,646	-	162,596
Buildings	578,846	770,298	-	1,349,144
Improvements	25,490,627	18,744,731	-	44,235,358
Furniture, equipment & vehicles	624,978	853,237	290,974	1,769,189
Less accumulated depreciation	(4,597,673)	(6,928,554)	(290,974)	(11,817,201)
Total noncurrent assets	<u>23,824,414</u>	<u>19,870,694</u>	<u>-</u>	<u>43,695,108</u>
Total assets	<u>26,512,389</u>	<u>26,116,734</u>	<u>206,183</u>	<u>52,835,306</u>
Deferred Outflows of Resources				
Deferred outflows related to pensions	45,227	45,227	-	90,454
Deferred outflows related to OPEB	971	971	-	1,942
Total deferred outflows of resources	<u>46,198</u>	<u>46,198</u>	<u>-</u>	<u>92,396</u>
Liabilities				
Current Liabilities:				
Accounts payable	19,379	17,123	157	36,659
Accrued wages and benefits	6,253	6,253	-	12,506
Customer deposits	14,435	14,435	-	28,870
Unearned revenue	7,148	6,813	-	13,961
Current portion of compensated absences	6,434	6,434	-	12,868
Total current liabilities	<u>53,649</u>	<u>51,058</u>	<u>157</u>	<u>104,864</u>
Noncurrent liabilities:				
Net OPEB obligation	15,120	15,120	-	30,240
Net pension liability	216,670	216,670	-	433,340
Total long-term debt	<u>231,790</u>	<u>231,790</u>	<u>-</u>	<u>463,580</u>
Total liabilities	<u>285,439</u>	<u>282,848</u>	<u>157</u>	<u>568,444</u>
Deferred Inflows of Resources				
Deferred inflows related to pensions	28,131	28,131	-	56,262
Deferred inflows related to OPEB	98	98	-	196
Total deferred outflows of resources	<u>28,229</u>	<u>28,229</u>	<u>-</u>	<u>56,458</u>
Net Position				
Net investment in capital assets	22,107,728	13,591,358	-	35,699,086
Restricted	1,716,686	6,279,336	-	7,996,022
Unrestricted	2,420,505	5,981,161	206,026	8,607,692
Total net position	<u>\$ 26,244,919</u>	<u>\$ 25,851,855</u>	<u>\$ 206,026</u>	<u>\$ 52,302,800</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, 2019

	Battle Mountain Water	Battle Mountain Sewer	Nonmajor Mt. Lewis Communication Site	Combined Total
Operating Revenues				
Charges for sales and services				
Communication use fees	\$ -	\$ -	\$ 16,000	\$ 16,000
Water use fees	747,007	-	-	747,007
Sewer use fees	-	725,015	-	725,015
Miscellaneous	21,039	-	-	21,039
Total operating revenues	768,046	725,015	16,000	1,509,061
Operating Expenses				
Salaries and wages	121,156	121,156	-	242,312
Employee benefits	47,759	46,892	-	94,651
Service, supplies and other	251,542	231,959	5,121	488,622
Depreciation	471,558	437,046	18,185	926,789
Total operating expenses	892,015	837,053	23,306	1,752,374
Operating income (loss)	(123,969)	(112,038)	(7,306)	(243,313)
Non-operating Revenues (Expenses)				
County option sales tax	-	763,770	-	763,770
Investment earnings	133,052	380,454	-	513,506
Total non-operating revenue (expense)	133,052	1,144,224	-	1,277,276
Income (loss) before contributions and transfers	9,083	1,032,186	(7,306)	1,033,963
Capital contribution from governmental activities	2,823,428	1,904,994	-	4,728,422
Change in net position	2,832,511	2,937,180	(7,306)	5,762,385
Total net position, beginning of year	23,412,408	22,914,675	213,332	46,540,415
Total net position, end of year	<u>\$ 26,244,919</u>	<u>\$ 25,851,855</u>	<u>\$ 206,026</u>	<u>\$ 52,302,800</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, 2019

	Battle Mountain Water	Battle Mountain Sewer	Nonmajor Mt. Lewis Communication Site	Combined Total
Cash flows from operating activities:				
Cash received from customers	\$ 760,813	\$ 699,513	\$ 16,000	\$ 1,476,326
Cash paid to suppliers	(251,209)	(232,555)	(5,144)	(488,908)
Cash paid to employees	(177,414)	(176,436)	-	(353,850)
Net cash flows from operating activities	332,190	290,522	10,856	633,568
Cash flows from noncapital financing activities:				
County option sales tax	-	763,770	-	763,770
Net cash flows from noncapital financing activities	-	763,770	-	763,770
Cash flows from capital and related financing activities:				
Purchase of capital assets	(3,550)	(10,401)	-	(13,951)
Net cash flows from capital and related financing activities	(3,550)	(10,401)	-	(13,951)
Cash flows from investing activities:				
Investment earnings	133,052	380,454	-	513,506
Net change in cash and cash equivalents	461,692	1,424,345	10,856	1,896,893
Cash and cash equivalents, beginning of year	3,806,004	10,862,610	195,327	14,863,941
Cash and cash equivalents, end of year	\$ 4,267,696	\$ 12,286,955	\$ 206,183	\$ 16,760,834
Reconciliation of operating income to net cash flows from operating activities:				
Net operating income/(loss)	\$ (123,969)	\$ (112,038)	\$ (7,306)	\$ (243,313)
Adjustments to reconcile net income/(loss) to net cash provided by operating activities:				
Depreciation/amortization	471,558	437,046	18,185	926,789
Pension expense	(17,828)	(17,828)	-	(35,656)
Employer pension contributions	9,915	9,908	-	19,823
Changes in operating assets and liabilities:				
(Increase)/Decrease in receivables	(22,819)	(33,605)	-	(56,424)
(Increase)/Decrease in prepaids	(2,877)	(3,855)	-	(6,732)
Increase/(Decrease) in accounts payables	3,210	3,259	(23)	6,446
Increase/(Decrease) in accrued liabilities & deposits	8,718	1,570	-	10,288
Increase/(Decrease) in unearned revenue	7,148	6,813	-	13,961
Increase/(Decrease) in OPEB obligation	(866)	(748)	-	(1,614)
Net cash flows from operating activities	\$ 332,190	\$ 290,522	\$ 10,856	\$ 633,568
Supplemental schedule of non-cash financing and investing activities:				
Capital contribution from governmental activities	\$ 2,823,428	\$ 1,904,994	\$ -	\$ 4,728,422

The accompanying notes are an integral part of the financial statements

LANDER COUNTY
Combined Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2019

	Other Agency Funds	Investment Trust Fund	Total Agency Funds
Assets			
Cash and investments	\$ 1,177,732	\$ 1,679,256	\$ 2,856,988
Total Assets	<u>\$ 1,177,732</u>	<u>\$ 1,679,256</u>	<u>\$ 2,856,988</u>
Liabilities			
Funds held in trust	\$ 1,177,732	\$ -	\$ 1,177,732
Total Liabilities	<u>1,177,732</u>	<u>-</u>	<u>1,177,732</u>
Net Position			
Funds held in trust for pool participants	-	1,679,256	1,679,256
Total Net Position	<u>\$ -</u>	<u>\$ 1,679,256</u>	<u>\$ 1,679,256</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, 2019

	Investment Trust Fund
Additions	
Investment income	\$ 35,698
Contributions from participants	226,579
Total Additions	<u>262,277</u>
Deductions	<u>-</u>
Total Deductions	<u>-</u>
Change in Net Position	262,277
Net Position, beginning of year	<u>1,416,979</u>
Net Position, end of year	<u><u>\$ 1,679,256</u></u>

The accompanying notes are an integral part of the financial statements

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

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, 2019

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.

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, 2019

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, 2019

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.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

NOTE 1. Summary of Significant Accounting Policies, Continued

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, 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.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

NOTE 1. Summary of Significant Accounting Policies, Continued

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.

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.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

NOTE 1. Summary of Significant Accounting Policies, Continued

Fund Balance Policies

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

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

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The County 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.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

NOTE 1. Summary of Significant Accounting Policies, Continued

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

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

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

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

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

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.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

NOTE 1. Summary of Significant Accounting Policies, Continued

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 one year. 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.

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 2017-2018 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, 2018, from which the summarized information was derived.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

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.
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.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

NOTE 3. Stewardship, Compliance and Accountability, Continued

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:

We could not verify that the County properly solicited or advertised bids according to NRS 332.

See additional compliance findings in the Schedule of Findings and Recommendations on page 147.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

NOTE 4. Deposits and Investments

Deposits

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

Cash and deposits are carried at cost. The following schedule summarizes cash and investments for the County at June 30, 2019:

Cash and Investment balances held by:	
Governmental funds	\$ 170,249,213
Enterprise funds	16,760,834
Fiduciary funds	2,856,988
Total cash and investments	<u>\$ 189,867,035</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, 2019

NOTE 4. Deposits and Investments, Continued

As of June 30, 2019, the County had the following investments, ratings, and maturities:

	Fair Value	Credit Rating (1)	Weighted Average Maturity (2)
Investments:			
Cash in the bank	\$ 250,858	N/A	N/A
Local Government Investment Pool	9,338,863	*	142 days
Money Market	17,078,120	AAA/Aaa	N/A
Corporate Bonds	4,066,825	A1-Aaa/A-AA+	1151 days
US Government Securities	7,248,768	AAA/AA+	630 days
Federal Agency Issues	96,377,499	AAA/AA+	925 days
Negotiable Certificates of Deposit	45,846,409	FDIC Insured	862 days
	<u>\$ 179,956,483</u>		
Total investments	<u>\$ 179,956,483</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).

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

NOTE 4. Deposits and Investments, Continued

The Nevada Local Government's Investment Pool (LGIP) has the following recurring fair value measurements as of June 30, 2019:

Level 1 inputs	\$ 2,570,055
Level 2 inputs	<u>6,768,808</u>
Total LGIP investment	<u>\$ 9,338,863</u>

Interest Rate Risk

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

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, 2019, 3.49% of the County's total investments were in Fannie Mae, 13.18% of the County's total investments were in the Federal Home Loan Bank, and 24.43% of the County's total investments were in the Federal Farm Credit Bureau.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

NOTE 4. Deposits and Investments, Continued

Interest Earnings & Fair Market Value Assigned to Other Funds

Investment income of \$2,104,924 for fiscal year ending June 30, 2019 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	\$ 100,335	\$ 40,134	\$ 60,201	\$ 100,335
Indigent Fund	65,274	26,109	39,164	65,274
State Medical Indigent	262,313	104,925	157,388	262,313
Agricultural extension	8,700	3,480	5,220	8,700
Aged Services	85,177	34,071	51,106	85,177
Lander County Landfill	112,544	45,018	67,527	112,544
Airport	61,562	24,625	36,937	61,562
Lander Economic Development	1,138	455	683	1,138
DOE Nuclear Repository	236	94	142	236
Regional Streets & Highway	103,522	41,409	62,113	103,522
Austin Capital Acquisition	537	215	322	537
Town of Austin General Fund	1,406	562	844	1,406
Town of Battle Mountain Fund	12,987	5,195	7,792	12,987
Equipment/Building Replacement	559,024	223,610	335,415	559,024
Capital Acquisition	138,443	55,377	83,066	138,443
Culture and Recreation	213,508	85,403	128,105	213,508
Battle Mountain Capital Acquisition	3,257	1,303	1,954	3,257
Emergency Maintenance	78,566	31,426	47,140	78,566
Reserve Fund	11,468	4,587	6,881	11,468
Title III SRS/CRA	5,917	2,367	3,550	5,917
Administration Assessment Fees	758	303	455	758
Genetic Marker Testing	157	63	94	157
Forensic Services	1,151	461	691	1,151
Drug Court	4,181	1,672	2,509	4,181
Court Facility Fee	2,040	816	1,224	2,040
Juvenile Administration Assessment	4,064	1,626	2,438	4,064
Mine Map Fees	3,965	1,586	2,379	3,965
Technology Fees	45,803	18,321	27,482	45,803
Airport Capital	43,558	17,423	26,135	43,558
Court Facility Capital	10,400	4,160	6,240	10,400
Enterprise Funds				
Mt. Lewis Communications Site	6,256	2,502	3,754	6,256
Battle Mountain Water	122,314	48,926	73,388	122,314
Battle Mountain Sewer	34,363	13,745	20,618	34,363
Total	<u>\$ 2,104,924</u>	<u>\$ 841,970</u>	<u>\$ 1,262,954</u>	<u>\$ 2,104,924</u>

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

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	\$ 9,338,863	\$ 9,338,863	Variable	July 1, 2019

Statement of Net Position
06/30/19

Assets:	
Local Government Investment Pool	<u>\$ 9,338,863</u>
Net Position Held in Trust for Pool Participants:	
Net Position consists of:	
Internal participant shares	7,659,607
External participant shares	<u>1,679,256</u>
Total Participant Shares Outstanding (\$1.00 par)	<u>\$ 9,338,863</u>
Price per share (\$9,338,863/9,338,863)	<u>\$ 1.00</u>

External Investment Pool Condensed Financial Statements
Statement of Changes in Net Position
For the Year Ended June 30, 2019

Net Increase in Net Position Resulting from Operations:	
Investment Income	<u>\$ 270,239</u>
Total increase/(decrease) in net position	270,239
Distributions to participants	<u>(3,000,000)</u>
Net Position, beginning of year	<u>12,068,624</u>
Net Position, end of year	<u>\$ 9,338,863</u>

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

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, 2019.

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, 2019 are shown in the following table:

Transfer in:	Transfers out:					Total
	Non-major					
	General	Lander County Airports	Capital Acquisition	Administrative Assessment Fees	Court Facility Fees	
General Fund	\$ -	\$ -	\$ -	\$ 13,508	\$ 25,119	\$ 38,627
Non-major Governmental Funds						
Road & Bridge	-	2,781	-	-	-	2,781
Austin Capital Acquisition	-	-	3,523	-	-	3,523
Battle Mountain Capital Acquisition	-	-	20,742	-	-	20,742
Lander Economic Development	20,000	-	-	-	-	20,000
Court Facilities Capital	38,627	-	-	-	-	38,627
Total	<u>\$ 58,627</u>	<u>\$ 2,781</u>	<u>\$ 24,265</u>	<u>\$ 13,508</u>	<u>\$ 25,119</u>	<u>\$ 124,300</u>

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

NOTE 6. Capital Assets

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

Governmental Activities:	Balance 06/30/18	Additions	Deletions	Balance 06/30/19
Capital assets, not being depreciated:				
Land	\$ 2,582,603	\$ -	\$ -	\$ 2,582,603
Construction in progress	3,570,630	2,825,169	(4,366,733)	2,029,066
Total capital assets, not being depreciated:	6,153,233	2,825,169	(4,366,733)	4,611,669
Capital assets, being depreciated:				
Improvements other than buildings	23,180,092	1,343,888	-	24,523,980
Buildings	43,268,100	976,052	-	44,244,152
Equipment & vehicles	21,210,077	2,282,387	(124,190)	23,368,274
Infrastructure	39,565,086	8,416,226	-	47,981,312
Total capital assets, being depreciated:	127,223,355	13,018,553	(124,190)	140,117,718
Less accumulated depreciation for:				
Improvements other than buildings	(13,190,958)	(1,028,803)	-	(14,219,761)
Buildings	(5,354,231)	(958,507)	-	(6,312,738)
Equipment & vehicles	(12,650,777)	(1,117,657)	124,190	(13,644,244)
Infrastructure	(15,635,646)	(1,847,380)	-	(17,483,026)
Total accumulated depreciation	(46,831,612)	(4,952,347)	124,190	(51,659,769)
Total capital assets, being depreciated, net	80,391,743	8,066,206	-	88,457,949
Governmental activities capital assets, net	<u>\$ 86,544,976</u>	<u>\$ 10,891,375</u>	<u>\$ (4,366,733)</u>	<u>\$ 93,069,618</u>

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

Governmental Activities:	
General government	\$ 246,562
Judicial	8,847
Public safety	581,029
Public works	2,854,721
Health and sanitation	162,052
Welfare	8,985
Culture and recreation	1,090,151
Total depreciation expense - governmental activities	<u>\$ 4,952,347</u>

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

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 06/30/18	Additions	Deletions	Transfers	Balance 06/30/19
Capital assets, not being depreciated:					
Land	\$ 162,596	\$ -	\$ -	\$ -	\$ 162,596
Construction in progress	3,875,205	4,600,416	(8,475,621)	-	-
Total capital assets, not being depreciated:	4,037,801	4,600,416	(8,475,621)	-	162,596
Capital assets, being depreciated:					
Improvements other than buildings	35,759,737	8,475,621	-	-	44,235,358
Buildings	1,349,144	-	-	-	1,349,144
Equipment & vehicles	1,634,331	134,857	-	-	1,769,188
Total capital assets, being depreciated:	38,743,212	8,610,478	-	-	47,353,690
Less accumulated depreciation for:					
Improvements other than buildings	(8,897,702)	(853,143)	-	-	(9,750,845)
Buildings	(632,111)	(21,924)	-	-	(654,035)
Equipment & vehicles	(1,360,599)	(51,721)	-	-	(1,412,320)
Total accumulated depreciation	(10,890,412)	(926,789)	-	-	(11,817,201)
Total capital assets, being depreciated, net	27,852,800	7,683,689	-	-	35,536,489
Business type activities capital assets, net	\$ 31,890,601	\$ 12,284,106	\$ (8,475,621)	\$ -	\$ 35,699,085

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

Business Type Activities:	
Water	\$ 471,559
Sewer	437,046
Communication Site	18,185
Total depreciation expense - business type activities	<u>\$ 926,789</u>

Changes in construction in progress are summarized as follows:

The County is currently working on the following projects: flood levee, water and sewer district #2 project, and various other projects.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

NOTE 7. Long-Term Debt

The following is a summary of changes in long-term debt for the year ended June 30, 2019:

Governmental activities:	<u>Balance 06/30/18</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 06/30/19</u>	<u>Current Portion</u>
Accrued Compensated Absences	\$ 498,589	\$ 430,331	\$ (346,654)	\$ 582,266	\$ 262,020
Net OPEB Obligation	902,610	300,356	(178,152)	1,024,814	-
Net Pension Liability	12,788,144	2,099,499	(1,049,750)	13,837,893	-
Total governmental long term liabilities	<u>\$ 14,189,343</u>	<u>\$ 2,830,186</u>	<u>\$ (1,574,556)</u>	<u>\$ 15,444,973</u>	<u>\$ 262,020</u>

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

Business-type activities	<u>Balance 06/30/18</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 06/30/19</u>	<u>Current Portion</u>
Accrued Compensated Absences	\$ 12,583	\$ 8,176	\$ (7,891)	\$ 12,868	\$ 12,868
Net OPEB Obligation	31,854	3,642	(5,256)	30,240	-
Net Pension Liability	408,834	49,012	(24,506)	433,340	-
Total business-type long term liabilities	<u>\$ 453,271</u>	<u>\$ 60,830</u>	<u>\$ (37,653)</u>	<u>\$ 476,448</u>	<u>\$ 12,868</u>

NOTE 8. Net Proceeds of Mines

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

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

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, 2019, the general obligation debt limit of Lander County was \$188,104,755. The County has general obligation long-term debt outstanding at year end of \$0. Accordingly, its legal borrowing capacity is \$188,104,755 at June 30, 2019.

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, 2019, the general obligation debt limit of the unincorporated towns of Austin and Battle Mountain was \$1,229,054 and \$12,430,777 respectively. As none of these towns had general obligation debt at June 30, 2019, 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, 2019

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 pension plan, 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, 2019

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 5 years of service, at age 60 with 10 years of service, or at any age with 30 years of service. Regular members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with 5 years of service, or age 62 with 10 years of service, or any age with 30 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 5 years of service, at age 55 with 10 years of service, at age 50 with 20 years of service, or at any age with 25 years of service. Police/Fire members entering the System on or after January 1, 2010, are eligible for retirement at 65 with 5 years of service, or age 60 with 10 years of service, or age 50 with 20 years of service, or at any age with 30 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, 2019

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 year ended June 30, 2019, the Statutory Employer/employee matching rate was 14.50% for Regular and 20.75% for Police/Fire.

For fiscal year ended June 30, 2019, 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
2017	\$ 364,061	\$ 526,589
2018	396,714	573,818
2019	444,039	642,270

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

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, 2018:

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, 2018, PERS' long-term inflation assumption was 2.75%.

The System adopted a new target asset allocation in June 30, 2018, with an effective implementation date of July 1, 2018. The new target allocation is as follows: 42% U.S. stock, 18% international stock, 28% U.S. bonds, and 12% Private markets.

Pension liability

Net pension liability

At June 30, 2019, the County reported a liability of \$14,271,233 for its proportionate share of the PERS' net pension liability. The net pension liability was measured as of June 30, 2018, 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 employer contributions relative to the total employer contributions for all employers for the period ended June 30, 2018. The County's proportion measured as of June 30, 2018, was 0.10464 percent, which was an increase of 0.00541 percent from its proportion measured as of June 30, 2017.

Pension liability discount rate sensitivity

The following presents the net pension liability of the PERS as of June 30, 2019, 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	\$ 21,763,054	\$ 14,271,233	\$ 8,045,968

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

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, 2018, 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, 2018 funding actuarial valuation

Actuarial assumptions used in the June 30, 2018 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, 2018. 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, 2018, 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, 2018.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

NOTE 12. Retirement and Pension Plan, Continued

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

For the year ended June 30, 2019, the County recognized pension expense for PERS of \$1,086,309. At June 30, 2019, 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	\$ 443,806	\$ 662,431
Changes in assumptions	755,275	-
Net difference between projected and actual earnings on pension plan investments	-	67,943
Subtotal	1,199,081	730,374
Changes in proportion and differences between contributions and proportional share of contributions	705,041	1,122,522
Contributions subsequent to the measurement date	1,074,855	-
Total	<u>\$ 2,978,976</u>	<u>\$ 1,852,896</u>
Governmental activities	\$ 2,888,522	\$ 1,796,635
Business-type activities	90,454	56,262
	<u>\$ 2,978,976</u>	<u>\$ 1,852,897</u>

Average expected remaining service lives 6.22 years

The \$1,074,855 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
2020	\$ 326,654
2021	87,000
2022	(223,943)
2023	121,197
2024	138,957
2025	18,842
Thereafter	-
	<u>468,707</u>

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

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 PEPB 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, 2019

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 2018 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	SB 552 Subsidy	Standard HMO	Alternate HMO
	15 Years of PERS Service			
Retiree Only	\$ 813.80	\$ 163.65	\$ 398.00	\$ (11.66)
Retiree + Spouse	1,389.86	419.51	63.93	(28.22)
Retiree + Child(ren)	1,212.52	384.79	527.69	(5.39)
Retiree + Family	1,788.58	640.65	760.62	(21.95)

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 was \$12 per month per year of PERS service, with a maximum benefit payable is \$240 per month.

LCEHBP

Employees who retire from the County are eligible to continue their coverage under the health 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, and vision coverage under the programs made available to the County's active employees.

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.

The county makes no contributions toward the cost of the healthcare premiums in retirement

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

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

County health plan premium rates: The premium rates applicable to retirees not yet eligible for Medicare are the same as those for active employees. The monthly medical, dental and vision premium rates for the County in effect on 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

Because dental and vision coverage do not create an OPEB liability for the County, we have included no further information about these plans.

Employees covered by benefit terms

PEBP

There are no active County employees covered by or eligible for coverage under PEBP. As of the June 30, 2018 valuation date, there were 25 former employees for who the County pays a subsidy toward the cost of PEBP 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. Since PEBP closed in 2008, there have been 36 retirees reported. None (0%) have elected to continue their County medical coverage beyond the COBRA period.

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 \$63,690 for the year ended June 30, 2019 (measurement date June 30, 2018).

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 \$0 for the year ended June 30, 2019 (measurement date June 30, 2018).

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

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

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.

OPEB liability

Net OPEB liability

At June 30, 2019, the County reported a net OPEB liability of \$846,019 for PEBP and \$209,036 for LCEHBP. The PEBP net liability was measured as of June 30, 2018 and the total liability was determined by an actuarial valuation as of June 30, 2019. 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, 2018 reflects a change in the use of discount rates of 3.13% as of June 30, 2017 and 2.98% as of June 30, 2018. 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 2.98%, 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:

	1% Decrease	Discount Rate	1% Increase
Net OPEB liability - PEBP	\$ 959,185	\$ 846,019	\$ 754,168
Net OPEB liability - LCEHBP	231,887	209,036	188,327

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:

	1% Decrease	Medical Trend	1% Increase
Net OPEB liability - PEBP	\$ 758,297	\$ 846,019	\$ 951,562
Net OPEB liability - LCEHBP	167,198	209,036	261,975

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

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	3.13% as of June 30, 2017 2.98% as of June 30, 2018
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 5.0% for later years Medicare subsidy increase: 4.50% for 7/1/18 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

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 changed from 3.13% as of June 30, 2017 to 2.98% as of June 30, 2018, based on the published change in return for the applicable municipal bond index.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

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	3.13% as of June 30, 2017 2.98% as of June 30, 2018
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 5.0% for 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

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 changed from 3.13% as of June 30, 2017 to 2.98% as of June 30, 2018, based on the published change in return for the applicable municipal bond index.

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

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, 2018	\$ 763,213	\$ -	\$ 763,213
Changes during the period:			
Interest cost	22,830		22,830
Employer contributions	-	67,660	(67,660)
Benefit payments	(67,660)	(67,660)	-
Assumption changes	96,265		96,265
Plan experience	31,371		31,371
Net changes	82,806	-	82,806
Balances at June 30, 2018	<u>\$ 846,019</u>	<u>\$ -</u>	<u>\$ 846,019</u>

LCEHBP

	Increase (decrease)		
	Total OPEB liability (a)	Plan fiduciary net position (b)	Net OPEB (asset) liability (a) - (b)
Balances at June 30, 2018	\$ 171,251	\$ -	\$ 171,251
Changes during the period:			
Service cost	27,083		27,083
Interest cost	6,208		6,208
Assumption changes	4,494		4,494
Net changes	37,785	-	37,785
Balances at June 30, 2018	<u>\$ 209,036</u>	<u>\$ -</u>	<u>\$ 209,036</u>

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

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, 2019, the County recognized OPEB expense for PEBP of \$150,466 and for LCEHBP of \$32,943.

Deferred outflows/inflows of resources related to OPEB

At June 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

PEBP

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Contributions subsequent to the measurement date	\$ 63,690	\$ -
Total	<u>\$ 63,690</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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of assumptions	\$ 4,087	\$ 6,828
Contributions subsequent to the measurement date	-	-
Total	<u>\$ 4,087</u>	<u>\$ 6,828</u>

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

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
2019	\$ (348)
2020	(348)
2021	(348)
2022	(348)
2023	(348)
Thereafter	(1,001)

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, 2019 are as follows:

	PEBP	LCEHBP	Combined
Net OPEB liability	\$ 846,018	\$ 209,036	\$ 1,055,054
Deferred outflows	63,689	4,087	67,776
Deferred inflows	-	6,828	6,828
OPEB expense	150,466	32,943	183,409

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

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, 2019 the estimated closure and post-closure liability is \$536,499 and the insured amount is \$536,499.

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, 2019 the estimated remaining post-closure liability is \$43,145.

NOTE 15. Construction and Purchase Commitments

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

	Project Authorization	Expended/ Retainage	Commitment 06/30/19
Water and Sewer Projects	\$ 5,318,500	\$ -	\$ 5,318,500
Various Paving Projects	10,641,245	-	10,641,245
Various Projects	13,227,966	-	13,227,966
Total Projects	<u>\$ 29,187,711</u>	<u>\$ -</u>	<u>\$ 29,187,711</u>

LANDER COUNTY
Notes to the Financial Statements
June 30, 2019

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, 2019:

AB198 Capital Replacement Projects Fund	\$1,716,686
Battle Mountain Sewer Fund 1/4% Sales Tax Restricted by NRS 377B.030	<u>6,279,336</u>
	<u>\$7,996,022</u>

NOTE 17. Tax Abatements

State of Nevada Tax Abatements

For the fiscal year ended June 30, 2019, Lander County's revenues were reduced by a total amount of \$334,494 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)	\$ 186,411
Optional Local Sales Taxes	\$ 20,712

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	\$1,887,295
<u>Property Tax</u>		
361.4722	All property except qualifying residential	\$ 86,941
361.4723	Residential property	\$ 40,188
361.4724	Residential property	\$ 242

REQUIRED SUPPLEMENTARY INFORMATION

LANDER COUNTY
Schedule of the Proportionate Share of the Net Pension Liability
Public Employees' Retirement System of Nevada
June 30, 2019
Last 10 Fiscal Years

		Reporting Fiscal Year (Measurement Date)				
		2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
		0.10463%	0.00924%	0.10666%	0.11210%	0.11092%
asset)	\$	14,271,233	\$ 13,196,978	\$ 14,353,880	\$ 12,846,521	\$ 11,559,888
	\$	6,228,130	\$ 5,765,742	\$ 5,819,671	\$ 5,825,961	\$ 5,735,650
asset) as a		229.14%	228.89%	246.64%	220.50%	201.54%
total pension		75.20%	74.40%	72.20%	75.10%	76.30%

will need to disclose a 10-year history for the pension schedule above. Additional information will be displayed

LANDER COUNTY
Schedule of Contributions
Public Employees' Retirement System of Nevada
June 30, 2019
Last 10 Fiscal Years

		Reporting Fiscal Year				
		2019	2018	2017	2016	2015
		\$ 1,086,309	\$ 970,531	\$ 890,650	\$ 904,382	\$ 865,191
Required contribution		\$ (1,086,309)	\$ (970,531)	\$ (890,650)	\$ (904,382)	\$ (865,191)
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
		\$ 7,000,073	\$ 6,228,130	\$ 5,765,742	\$ 5,819,671	\$ 5,825,961
Employee payroll		15.52%	15.58%	15.45%	15.54%	14.85%

s will need to disclose a 10-year history for the pension schedule above. Additional information will be displayed

LANDER COUNTY
Schedule of Changes in the Net OPEB Liability and Related Ratios
PEBP
June 30, 2019
Last 10 Fiscal Years

	Reporting Fiscal Year (Measurement Date) <u>2019</u> <u>(2018)</u>	Reporting Fiscal Year (Measurement Date) <u>2018</u> <u>(2017)</u>
Total OPEB liability		
Service cost	\$ -	\$ -
Interest cost	22,830	21,793
Benefit payments	(67,660)	(64,555)
Assumption changes	96,265	(39,475)
Plan experience	31,371	-
Net change in total OPEB liability	82,806	(82,237)
Total OPEB liability - beginning	763,213	845,450
Total OPEB liability - ending (a)	<u>\$ 846,019</u>	<u>\$ 763,213</u>
Plan fiduciary net position		
Employer contributions	\$ 67,660	\$ 64,555
Benefit payments	(67,660)	(64,555)
Net change in plan fiduciary net position	-	-
Plan fiduciary net position - beginning	-	-
Plan fiduciary net position - ending (b)	<u>\$ -</u>	<u>\$ -</u>
Net OPEB liability - ending (a) - (b)	\$ 846,019	\$ 763,213
Plan fiduciary net position as a percentage of the total OPEB liability	0%	0%
Covered-employee payroll	N/A	N/A
Net OPEB liability as a percentage of covered-employee payroll	0.00%	0.00%

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, 2019
Last 10 Fiscal Years

	Reporting Fiscal Year (Measurement Date)	Reporting Fiscal Year (Measurement Date)
	2019 (2018)	2018 (2017)
Total OPEB liability		
Service cost	\$ 27,083	\$ 28,037
Interest cost	6,208	4,733
Benefit payments	-	(3,507)
Assumption changes	4,494	(8,338)
Net change in total OPEB liability	37,785	20,925
Total OPEB liability - beginning	171,251	150,326
Total OPEB liability - ending (a)	<u>\$ 209,036</u>	<u>\$ 171,251</u>
Plan fiduciary net position		
Employer contributions	\$ -	\$ 3,507
Benefit payments	-	(3,507)
Net change in plan fiduciary net position	-	-
Plan fiduciary net position - beginning	-	-
Plan fiduciary net position - ending (b)	<u>\$ -</u>	<u>\$ -</u>
Net OPEB liability - ending (a) - (b)	\$ 209,036	\$ 171,251
Plan fiduciary net position as a percentage of the total OPEB liability	0%	0%
Covered-employee payroll	N/A	N/A
Net OPEB liability as a percentage of covered-employee payroll	0.00%	0.00%

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, 2019
Last 10 Fiscal Years

	Reporting Fiscal Year		
	2019	2018	2017
Contractually required contributions	\$ 63,690	\$ 67,660	\$ 66,199
Contributions in relation to the contractually required contribution	\$ (63,690)	\$ (67,660)	\$ (66,199)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	N/A	N/A	N/A
Contributions as a percentage of covered-employee payroll	0.00%	0.00%	0.00%

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, 2019
Last 10 Fiscal Years

	Reporting Fiscal Year		
	2019	2018	2017
Contractually required contributions	\$ -	\$ -	\$ 3,507
Contributions in relation to the contractually required contribution	\$ -	\$ -	\$ (3,507)
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Covered-employee payroll	N/A	N/A	N/A
Contributions as a percentage of covered-employee payroll	0.00%	0.00%	0.00%

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, 2019
(With Comparative Totals for June 30, 2018)**

REVENUES:	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2018
	Original	Final			
Tax revenue					
Ad valorem	\$ 7,225,034	\$ 7,225,034	\$ 7,027,742	\$ (197,292)	\$ 6,904,682
Penalties and interest	-	-	108,533	108,533	42,642
Net proceeds of mines	-	-	894,793	894,793	1,323,154
Franchise taxes	-	-	80,403	80,403	82,432
Other taxes	-	-	68,235	68,235	-
Total tax revenue	<u>7,225,034</u>	<u>7,225,034</u>	<u>8,179,706</u>	<u>954,672</u>	<u>8,352,910</u>
Licenses and permits					
Liquor licenses	-	-	12,370	12,370	4,700
County gaming licenses	-	-	19,580	19,580	9,217
Building permits	70,000	70,000	67,999	(2,001)	90,382
Motor vehicle licenses	40,000	40,000	48,948	8,948	43,611
Marriage licenses	1,800	1,800	714	(1,086)	1,059
Mobile home permits	-	-	18	18	18
Other permits and fees	-	-	144,500	144,500	-
Total licenses and permits	<u>111,800</u>	<u>111,800</u>	<u>294,129</u>	<u>182,329</u>	<u>148,987</u>
Intergovernmental					
Federal grants	-	-	320	320	16,054
State grants	-	-	6,668	6,668	86,002
State gaming licenses	-	-	129,408	129,408	134,621
Consolidated tax	<u>3,527,851</u>	<u>3,527,851</u>	<u>3,832,574</u>	<u>304,723</u>	<u>3,668,553</u>
Total intergovernmental	<u>3,527,851</u>	<u>3,527,851</u>	<u>3,968,970</u>	<u>441,119</u>	<u>3,905,230</u>
Charges for services					
Clerk fees	2,560	2,560	11,765	9,205	2,346
Recorder fees	80,000	80,000	89,047	9,047	106,710
Assessor's commissions	-	-	697,453	697,453	704,068
Sheriff's fees	-	-	5,090	5,090	5,212
Inmate housing fees	-	-	-	-	330
Law library fees	-	-	2,505	2,505	2,625
Divorce action fees	-	-	3,562	3,562	8,370
Civil cases	-	-	11,282	11,282	7,347
Copy fees	-	-	4,733	4,733	12,968
Justice court fees	8,000	8,000	29,018	21,018	13,585
Ambulance fees	-	-	15,000	15,000	-
Other	<u>23,000</u>	<u>23,000</u>	<u>28,129</u>	<u>5,129</u>	<u>29,865</u>
Total charges for services	<u>113,560</u>	<u>113,560</u>	<u>897,584</u>	<u>784,024</u>	<u>893,426</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, 2019
(With Comparative Totals for June 30, 2018)**

REVENUES (Continued):	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2018
	Original	Final			
Fines and forfeitures					
Fines and forfeitures	190,000	190,000	209,561	19,561	240,335
Other	-	-	1,259	1,259	10
Total fines and forfeitures	<u>190,000</u>	<u>190,000</u>	<u>210,820</u>	<u>20,820</u>	<u>240,345</u>
Investment earnings					
Interest	602,437	602,437	2,219,536	1,617,099	857,567
Net increase (decrease) in the fair value of investments	-	-	-	-	(861,452)
Total investment earnings	<u>602,437</u>	<u>602,437</u>	<u>2,219,536</u>	<u>1,617,099</u>	<u>(3,885)</u>
Other revenue					
Rents	-	-	33,633	33,633	19,659
Miscellaneous	-	-	115,287	115,287	10,422
Total other revenue	<u>-</u>	<u>-</u>	<u>148,920</u>	<u>148,920</u>	<u>30,081</u>
Total revenues	<u>11,770,682</u>	<u>11,770,682</u>	<u>15,919,665</u>	<u>4,148,983</u>	<u>13,567,094</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, 2019
(With Comparative Totals for June 30, 2018)**

EXPENDITURES:	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2018
	Original	Final			
General government					
Commissioners					
Salaries and wages	147,205	147,205	142,612	4,593	136,946
Employee benefits	124,105	124,105	103,315	20,790	92,383
Services and supplies	91,700	91,700	84,645	7,055	69,852
	<u>363,010</u>	<u>363,010</u>	<u>330,572</u>	<u>32,438</u>	<u>299,181</u>
Clerk					
Salaries and wages	193,165	193,165	185,696	7,469	178,479
Employee benefits	114,340	114,340	86,826	27,514	77,505
Services and supplies	93,350	93,350	75,570	17,780	209,016
	<u>400,855</u>	<u>400,855</u>	<u>348,092</u>	<u>52,763</u>	<u>465,000</u>
Treasurer					
Salaries and wages	266,620	266,620	224,455	42,165	218,348
Employee benefits	215,620	215,620	143,927	71,693	87,006
Services and supplies	42,675	42,675	33,174	9,501	26,989
	<u>524,915</u>	<u>524,915</u>	<u>401,556</u>	<u>123,359</u>	<u>332,343</u>
Executive director					
Salaries and wages	362,580	362,580	263,342	99,238	214,278
Employee benefits	195,600	195,600	138,084	57,516	93,892
Services and supplies	799,950	799,950	562,303	237,647	645,377
	<u>1,358,130</u>	<u>1,358,130</u>	<u>963,729</u>	<u>394,401</u>	<u>953,547</u>
Assessor					
Salaries and wages	312,430	312,430	273,817	38,613	233,351
Employee benefits	210,100	210,100	148,035	62,065	117,831
Services and supplies	121,775	121,775	90,220	31,555	94,709
	<u>644,305</u>	<u>644,305</u>	<u>512,072</u>	<u>132,233</u>	<u>445,891</u>
Finance department					
Salaries and wages	194,865	194,865	188,612	6,253	176,739
Employee benefits	104,150	104,150	76,521	27,629	62,340
Services and supplies	170,650	170,650	129,507	41,143	136,985
	<u>469,665</u>	<u>469,665</u>	<u>394,640</u>	<u>75,025</u>	<u>376,064</u>
Building & planning					
Salaries and wages	117,100	117,100	109,767	7,333	110,764
Employee benefits	73,590	73,590	48,460	25,130	49,522
Services and supplies	67,500	67,500	27,533	39,967	18,113
	<u>258,190</u>	<u>258,190</u>	<u>185,760</u>	<u>72,430</u>	<u>178,399</u>
Building maintenance					
Salaries and wages	117,620	117,620	118,258	(638)	109,375
Employee benefits	79,055	79,055	68,827	10,228	49,181
Services and supplies	459,100	459,100	419,898	39,202	336,699
	<u>655,775</u>	<u>655,775</u>	<u>606,983</u>	<u>48,792</u>	<u>495,255</u>
Recorder					
Salaries and wages	305,235	305,235	283,483	21,752	268,384
Employee benefits	204,165	204,165	155,658	48,507	114,775
Services and supplies	57,250	57,250	24,321	32,929	19,486
	<u>566,650</u>	<u>566,650</u>	<u>463,462</u>	<u>103,188</u>	<u>402,645</u>
Other general					
Retiree insurance	500,000	500,000	63,690	436,310	67,667
Services and supplies	1,093,674	1,093,674	707,782	385,892	864,091
	<u>1,593,674</u>	<u>1,593,674</u>	<u>771,472</u>	<u>822,202</u>	<u>931,758</u>
Total general government	<u>6,835,169</u>	<u>6,835,169</u>	<u>4,978,338</u>	<u>1,856,831</u>	<u>4,880,083</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, 2019
(With Comparative Totals for June 30, 2018)**

EXPENDITURES (Continued):	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2018
	Original	Final			
Public safety					
Sheriff					
Salaries and wages	2,085,915	2,085,915	2,051,011	34,904	1,748,709
Employee benefits	1,609,975	1,609,975	1,350,027	259,948	1,012,846
Services and supplies	595,250	595,250	435,609	159,641	457,747
Capital outlay	4,500	4,500	-	4,500	4,500
	<u>4,295,640</u>	<u>4,295,640</u>	<u>3,836,647</u>	<u>458,993</u>	<u>3,223,802</u>
Jail operations					
Salaries and wages	668,025	668,025	454,863	213,162	541,446
Employee benefits	588,580	588,580	311,635	276,945	354,782
Services and supplies	314,450	314,450	250,151	64,299	243,419
Capital outlay	27,700	27,700	4,223	23,477	43,821
	<u>1,598,755</u>	<u>1,598,755</u>	<u>1,020,872</u>	<u>577,883</u>	<u>1,183,468</u>
Animal control					
Salaries and wages	67,905	67,905	55,840	12,065	56,572
Employee benefits	38,805	38,805	27,397	11,408	25,735
Services and supplies	30,375	30,375	22,648	7,727	20,388
Capital outlay	3,000	3,000	2,966	34	3,086
	<u>140,085</u>	<u>140,085</u>	<u>108,851</u>	<u>31,234</u>	<u>105,781</u>
Austin fire department					
Salaries and wages	600	600	-	600	-
Employee benefits	51,951	51,951	26,523	25,428	3,397
Services and supplies	29,300	29,300	6,979	22,321	13,509
Capital outlay	2,800	2,800	453	2,347	2,800
	<u>84,651</u>	<u>84,651</u>	<u>33,955</u>	<u>50,696</u>	<u>19,706</u>
Austin ambulance					
Salaries and wages	61,130	61,130	56,054	5,076	53,790
Employee benefits	34,910	34,910	24,194	10,716	24,297
Services and supplies	58,300	58,300	43,874	14,426	41,466
	<u>154,340</u>	<u>154,340</u>	<u>124,122</u>	<u>30,218</u>	<u>119,553</u>
Battle Mountain fire department					
Salaries and wages	1,800	1,800	1,800	-	1,800
Employee benefits	115,830	115,830	76,330	39,500	29,850
Services and supplies	206,750	206,750	198,894	7,856	183,023
Capital outlay	5,000	5,000	710	4,290	4
	<u>329,380</u>	<u>329,380</u>	<u>277,734</u>	<u>51,646</u>	<u>214,677</u>
Battle Mountain ambulance					
Services and supplies	132,500	132,500	113,068	19,432	69,771
	<u>132,500</u>	<u>132,500</u>	<u>113,068</u>	<u>19,432</u>	<u>69,771</u>
Total public safety	<u>6,735,351</u>	<u>6,735,351</u>	<u>5,515,249</u>	<u>1,220,102</u>	<u>4,936,758</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, 2019
(With Comparative Totals for June 30, 2018)

EXPENDITURES (Continued):	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2018
	Original	Final			
Judicial					
District court					
Services and supplies	499,541	499,541	362,538	137,003	355,965
Capital outlay	29,500	29,500	24,794	4,706	5,753
	<u>529,041</u>	<u>529,041</u>	<u>387,332</u>	<u>141,709</u>	<u>361,718</u>
District attorney					
Salaries and wages	493,750	493,750	409,046	84,704	390,034
Employee benefits	283,030	283,030	226,594	56,436	154,432
Services and supplies	154,000	154,000	60,550	93,450	75,513
	<u>930,780</u>	<u>930,780</u>	<u>696,190</u>	<u>234,590</u>	<u>619,979</u>
Juvenile probation					
Services and supplies	810,113	810,113	560,694	249,419	570,549
	<u>810,113</u>	<u>810,113</u>	<u>560,694</u>	<u>249,419</u>	<u>570,549</u>
Justice court - Argenta					
Salaries and wages	283,195	283,195	253,933	29,262	272,194
Employee benefits	149,095	149,095	129,841	19,254	115,925
Services and supplies	105,600	105,600	67,761	37,839	40,740
	<u>537,890</u>	<u>537,890</u>	<u>451,535</u>	<u>86,355</u>	<u>428,859</u>
Justic court - Austin					
Salaries and wages	70,664	70,664	68,112	2,552	58,695
Employee benefits	40,045	40,045	32,846	7,199	18,452
Services and supplies	26,800	26,800	15,458	11,342	5,606
	<u>137,509</u>	<u>137,509</u>	<u>116,416</u>	<u>21,093</u>	<u>82,753</u>
Public defender					
Services and supplies	131,070	131,070	106,194	24,876	69,581
	<u>131,070</u>	<u>131,070</u>	<u>106,194</u>	<u>24,876</u>	<u>69,581</u>
Total judicial	<u>3,076,403</u>	<u>3,076,403</u>	<u>2,318,361</u>	<u>758,042</u>	<u>2,133,439</u>
Intergovernmental					
Services and supplies	211,376	211,376	207,321	4,055	169,814
Total intergovernmental	<u>211,376</u>	<u>211,376</u>	<u>207,321</u>	<u>4,055</u>	<u>169,814</u>
Total expenditures	<u>16,858,299</u>	<u>16,858,299</u>	<u>13,019,269</u>	<u>3,839,030</u>	<u>12,120,094</u>
Excess of revenues over (under) expenditures	<u>(5,087,617)</u>	<u>(5,087,617)</u>	<u>2,900,396</u>	<u>7,988,013</u>	<u>1,447,000</u>
Other financing sources (uses):					
Transfers in	43,767	43,767	38,627	(5,140)	89,176
Transfers out	<u>(138,767)</u>	<u>(138,767)</u>	<u>(58,627)</u>	<u>80,140</u>	<u>(71,626)</u>
Total other financing sources (uses)	<u>(95,000)</u>	<u>(95,000)</u>	<u>(20,000)</u>	<u>75,000</u>	<u>17,550</u>
Net change in fund balance	(5,182,617)	(5,182,617)	2,880,396	8,063,013	1,464,550
Fund balance, beginning of year	<u>44,678,864</u>	<u>44,678,864</u>	<u>44,678,864</u>	<u>-</u>	<u>43,214,314</u>
Fund balance, end of year	<u>\$ 39,496,247</u>	<u>\$ 39,496,247</u>	<u>\$ 47,559,260</u>	<u>\$ 8,063,013</u>	<u>\$ 44,678,864</u>

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, 2019
(With Comparative Totals for June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
REVENUES:					
Tax revenue					
Net proceeds of mines	\$ -	\$ -	\$ 9,029,077	\$ 9,029,077	\$ 14,350,198
Total tax revenue	-	-	9,029,077	9,029,077	14,350,198
Investment earnings					
Interest	762,490	762,490	2,558,970	1,796,480	911,713
Net increase (decrease) in the fair value of investments	-	-	-	-	(1,337,489)
Total investment earnings	762,490	762,490	2,558,970	1,796,480	(425,776)
Other revenue					
Miscellaneous	-	-	221,024	221,024	99,294
Total other revenue	-	-	221,024	221,024	99,294
Total revenues	762,490	762,490	11,809,071	11,046,581	14,023,716
EXPENDITURES:					
General government					
Capital outlay	19,168,760	19,168,760	7,148,720	12,020,040	2,484,657
Public works					
Capital outlay	10,318,949	10,318,949	4,743,016	5,575,933	4,237,074
Total expenditures	29,487,709	29,487,709	11,891,736	17,595,973	6,721,731
Excess of revenues over (under) expenditures	(28,725,219)	(28,725,219)	(82,665)	28,642,554	7,301,985
Other financing sources (uses):					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	(28,725,219)	(28,725,219)	(82,665)	28,642,554	7,301,985
Fund balance, beginning of year	42,904,680	42,904,680	42,904,680	-	35,602,697
Fund balance, end of year	\$ 14,179,461	\$ 14,179,461	\$ 42,822,015	\$ 28,642,554	\$ 42,904,682

LANDER COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2019

	Road and Bridge	Indigent	State Medical Indigent	Agricultural Extension	Aged Services	Lander County Landfill	Lander County Airports
	\$ 6,023,165	\$ 2,106,778	\$ 8,561,814	\$ 274,925	\$ 2,808,639	\$ 8,545,745	\$ 2,064,859
	707	-	-	728	-	2,684	797
	18,419	7,083	7,977	1,621	8,406	5,181	3,857
	171,208	-	-	-	13,039	-	98
	-	-	-	-	398	-	-
	28,494	3,089	356	2,429	8,005	2,550	-
	<u>\$ 6,241,993</u>	<u>\$ 2,116,950</u>	<u>\$ 8,570,147</u>	<u>\$ 279,703</u>	<u>\$ 2,838,487</u>	<u>\$ 8,556,160</u>	<u>\$ 2,069,611</u>
Property taxes	68,419	2,083	566,744	7,855	4,354	6,678	1,430
Other resources	52,934	8,820	1,612	1,944	11,107	5,476	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	<u>121,353</u>	<u>10,903</u>	<u>568,356</u>	<u>9,799</u>	<u>15,461</u>	<u>12,154</u>	<u>1,430</u>
Property taxes	16,864	6,468	7,322	1,499	7,714	4,773	3,531
Other resources	16,864	6,468	7,322	1,499	7,714	4,773	3,531
	-	-	-	-	398	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	2,099,579	7,994,469	-	-	-	-
	-	-	-	268,405	-	-	-
	-	-	-	-	-	-	2,064,650
	-	-	-	-	-	8,539,233	-
	-	-	-	-	-	-	-
	6,103,776	-	-	-	2,814,914	-	-
	<u>6,103,776</u>	<u>2,099,579</u>	<u>7,994,469</u>	<u>268,405</u>	<u>2,815,312</u>	<u>8,539,233</u>	<u>2,064,650</u>
Assets, & fund balances	<u>\$ 6,241,993</u>	<u>\$ 2,116,950</u>	<u>\$ 8,570,147</u>	<u>\$ 279,703</u>	<u>\$ 2,838,487</u>	<u>\$ 8,556,160</u>	<u>\$ 2,069,611</u>

(Continued)

LANDER COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2019

Lander Economic Development	DOE Nuclear Repository	Regional Street and Highway	Town of Austin	Town of Battle Mountain	Culture & Recreation	Reserve	Title III SRS/CRA
\$ 46,314	\$ 7,570	\$ 3,531,134	\$ 97,149	\$ 979,182	\$ 6,673,242	\$ 1,385,962	\$ 189,858
-	-	-	1,355	5,007	6,133	28,640	-
-	-	-	1,314	1,519	9,080	-	-
-	-	73,458	2,684	40,208	-	29,828	-
-	-	-	-	-	-	-	-
-	-	-	-	-	19,533	-	-
<u>\$ 46,314</u>	<u>\$ 7,570</u>	<u>\$ 3,604,592</u>	<u>\$ 102,502</u>	<u>\$ 1,025,916</u>	<u>\$ 6,707,988</u>	<u>\$ 1,444,430</u>	<u>\$ 189,858</u>

Balances

1,763	-	-	1,314	200,936	145,685	45,875	-
-	-	-	-	-	31,326	-	-
-	7,570	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,763</u>	<u>7,570</u>	<u>-</u>	<u>1,314</u>	<u>200,936</u>	<u>177,011</u>	<u>45,875</u>	<u>-</u>
-	-	-	1,455	12,203	8,351	-	-
-	-	-	1,455	12,203	8,351	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	189,858
-	-	3,604,592	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,398,555	-
-	-	-	-	-	6,522,626	-	-
-	-	-	-	-	-	-	-
<u>44,551</u>	<u>-</u>	<u>-</u>	<u>99,733</u>	<u>812,777</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>44,551</u>	<u>-</u>	<u>3,604,592</u>	<u>99,733</u>	<u>812,777</u>	<u>6,522,626</u>	<u>1,398,555</u>	<u>189,858</u>
<u>\$ 46,314</u>	<u>\$ 7,570</u>	<u>\$ 3,604,592</u>	<u>\$ 102,502</u>	<u>\$ 1,025,916</u>	<u>\$ 6,707,988</u>	<u>\$ 1,444,430</u>	<u>\$ 189,858</u>

ances

(Continued)

LANDER COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2019

Administrative Assessment Fees	Genetic Marker Testing	Forensic Services	District Drug Court	Court Facility Fees	Juvenile Administrative Assessment	Mine Map Fees	Technology Fees
\$ 56,312	\$ 762	\$ 9,287	\$ 149,688	\$ 138,880	\$ 10,757	\$ 228,728	\$ 3,581,249
-	372	-	161	1,275	262	-	226
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 56,312</u>	<u>\$ 1,134</u>	<u>\$ 9,287</u>	<u>\$ 149,849</u>	<u>\$ 140,155</u>	<u>\$ 11,019</u>	<u>\$ 228,728</u>	<u>\$ 3,581,475</u>

1 Balances

50	954	-	26,398	-	579	-	5,909
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
50	954	-	26,398	-	579	-	5,909
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
56,262	-	-	123,451	140,155	10,440	228,728	3,575,566
-	-	9,287	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	180	-	-	-	-	-	-
56,262	180	9,287	123,451	140,155	10,440	228,728	3,575,566
\$ 56,312	\$ 1,134	\$ 9,287	\$ 149,849	\$ 140,155	\$ 11,019	\$ 228,728	\$ 3,581,475

balances

(Continued)

LANDER COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2019

Austin Capital Acquisition	Equipment/ Building Replacement	Capital Acquisition	Battle Mountain Capital Acquisition	Emergency Maintenance	Airport Capital Improvement	Court Facilities Capital	Total Nonmajor Gvtl. Funds
\$ 41,832	\$ 19,290,075	\$ 4,647,594	\$ 253,412	\$ 2,264,313	\$ 1,497,935	\$ 795,457	\$ 76,262,617
-	-	-	-	-	-	-	48,347
-	-	3,002	-	-	-	-	67,459
1	-	-	9	-	150,970	-	481,503
-	-	-	-	-	-	-	398
-	-	-	-	-	-	-	64,456
<u>\$ 41,833</u>	<u>\$ 19,290,075</u>	<u>\$ 4,650,596</u>	<u>\$ 253,421</u>	<u>\$ 2,264,313</u>	<u>\$ 1,648,905</u>	<u>\$ 795,457</u>	<u>\$ 76,924,780</u>

Balances

-	972,244	-	-	620	100,199	-	\$ 2,160,089
-	-	-	-	-	-	-	113,219
-	-	-	-	-	-	-	7,570
-	-	11	-	-	-	-	11
-	972,244	11	-	620	100,199	-	2,280,889
-	-	2,758	-	-	-	-	72,938
-	-	2,758	-	-	-	-	72,938
-	-	-	-	-	-	-	398
-	-	-	-	-	-	-	3,804,294
-	-	-	-	-	-	-	330,308
-	-	-	-	-	-	-	199,145
-	-	-	-	-	-	-	3,604,592
-	-	-	-	-	-	-	10,094,048
-	-	-	-	-	-	-	268,405
-	-	-	-	-	-	-	3,463,205
-	-	-	-	-	-	-	6,522,626
-	-	-	-	-	-	-	8,539,233
-	18,317,831	-	-	2,263,693	1,548,706	795,457	22,925,687
41,833	-	4,647,827	253,421	-	-	-	14,819,012
<u>41,833</u>	<u>18,317,831</u>	<u>4,647,827</u>	<u>253,421</u>	<u>2,263,693</u>	<u>1,548,706</u>	<u>795,457</u>	<u>74,570,953</u>
<u>\$ 41,833</u>	<u>\$ 19,290,075</u>	<u>\$ 4,650,596</u>	<u>\$ 253,421</u>	<u>\$ 2,264,313</u>	<u>\$ 1,648,905</u>	<u>\$ 795,457</u>	<u>\$ 76,924,780</u>

balances

LANDER COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2019

	Road and Bridge	Indigent	State Medical Indigent	Agricultural Extension	Aged Services	Lander County Landfill	Lander County Airports
d fees	\$ 1,051,834	\$ 414,073	\$ 1,173,190	\$ 80,399	\$ 466,078	\$ 720,192	\$ 221,180
	-	-	-	-	-	-	-
	1,064,944	-	-	-	34,058	-	-
	-	9,199	-	-	23,416	124,602	18,922
	-	-	-	-	-	263,952	-
	84,172	-	-	-	22,947	60	55,414
	<u>2,200,950</u>	<u>423,272</u>	<u>1,173,190</u>	<u>80,399</u>	<u>546,499</u>	<u>1,108,806</u>	<u>295,516</u>
nt	-	-	-	-	-	-	113,863
	-	-	-	-	-	-	-
	2,101,822	-	-	-	-	-	-
on	-	398,640	747,388	-	390,488	-	-
tion	-	-	-	-	-	338,001	-
rt	-	-	-	80,869	-	-	-
nt	-	-	-	-	-	-	-
on	-	-	-	-	-	319,833	-
tion	-	-	-	-	-	-	-
	<u>2,101,822</u>	<u>398,640</u>	<u>747,388</u>	<u>80,869</u>	<u>390,488</u>	<u>657,834</u>	<u>113,863</u>
ir	99,128	24,632	425,802	(470)	156,011	450,972	181,653
s (uses):	2,781	-	-	-	-	-	-
	-	-	-	-	-	-	(2,781)
ources (uses)	<u>2,781</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,781)</u>
ances	101,909	24,632	425,802	(470)	156,011	450,972	178,872
ing	6,001,867	2,074,947	7,568,667	268,875	2,659,301	8,088,261	1,885,778
;	<u>\$ 6,103,776</u>	<u>\$ 2,099,579</u>	<u>\$ 7,994,469</u>	<u>\$ 268,405</u>	<u>\$ 2,815,312</u>	<u>\$ 8,539,233</u>	<u>\$ 2,064,650</u>

(Continued)

LANDER COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2019

Lander Economic Development	DOE Nuclear Repository	Regional Street and Highway	Town of Austin	Town of Battle Mountain	Culture & Recreation	Reserve	Title III SRS/CRA
\$ 20,000	\$ -	\$ 414,245	\$ 18,998	\$ 87,236	\$ 472,599	\$ -	\$ -
-	-	-	1,750	42,548	-	-	-
-	-	-	15,886	237,936	1,047,460	-	-
-	-	-	300	-	92,373	-	-
-	-	-	2,202	20,449	-	28,662	-
-	-	-	-	4,012	22,361	351,413	-
20,000	-	414,245	39,136	392,181	1,634,793	380,075	-
-	-	-	23,591	378,477	-	-	-
-	-	-	-	-	-	-	-
-	-	-	15,450	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	6,000	-	16,681	-	-
-	-	-	9,000	-	2,083,492	-	-
21,803	-	-	-	-	-	452,493	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	150,500	-	-	-
21,803	-	-	54,041	528,977	2,100,173	452,493	-
(1,803)	-	414,245	(14,905)	(136,796)	(465,380)	(72,418)	-
20,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
20,000	-	-	-	-	-	-	-
18,197	-	414,245	(14,905)	(136,796)	(465,380)	(72,418)	-
26,354	-	3,190,347	114,638	949,573	6,988,006	1,470,973	189,858
\$ 44,551	\$ -	\$ 3,604,592	\$ 99,733	\$ 812,777	\$ 6,522,626	\$ 1,398,555	\$ 189,858

(Continued)

LANDER COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2019

Administrative Assessment Fees	Genetic Marker Testing	Forensic Services	District Drug Court	Court Facility Fees	Juvenile Administrative Assessment	Mine Map Fees	Technology Fees
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
21,103	9,755	1,980	23,885	29,017	6,508	24,595	825,371
-	-	-	-	-	-	-	67,276
-	-	-	-	-	-	-	-
<u>21,103</u>	<u>9,755</u>	<u>1,980</u>	<u>23,885</u>	<u>29,017</u>	<u>6,508</u>	<u>24,595</u>	<u>892,647</u>
-	-	-	-	-	-	13,008	479,955
3,255	9,575	-	8,862	-	4,987	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>3,255</u>	<u>9,575</u>	<u>-</u>	<u>8,862</u>	<u>-</u>	<u>4,987</u>	<u>13,008</u>	<u>479,955</u>
<u>17,848</u>	<u>180</u>	<u>1,980</u>	<u>15,023</u>	<u>29,017</u>	<u>1,521</u>	<u>11,587</u>	<u>412,692</u>
-	-	-	-	-	-	-	-
(13,508)	-	-	-	(25,119)	-	-	-
<u>(13,508)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(25,119)</u>	<u>-</u>	<u>-</u>	<u>-</u>
4,340	180	1,980	15,023	3,898	1,521	11,587	412,692
51,922	-	7,307	108,428	136,257	8,919	217,141	3,162,874
<u>\$ 56,262</u>	<u>\$ 180</u>	<u>\$ 9,287</u>	<u>\$ 123,451</u>	<u>\$ 140,155</u>	<u>\$ 10,440</u>	<u>\$ 228,728</u>	<u>\$ 3,575,566</u>

(Continued)

LANDER COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2019

Austin Capital Acquisition	Equipment/ Building Replacement	Capital Acquisition	Battle Mountain Capital Acquisition	Emergency Maintenance	Airport Capital Improvement	Court Facilities Capital	Total Nonmajor Gvtl. Funds
\$ -	\$ 6,100,000	\$ 437,838	\$ -	\$ -	\$ -	\$ -	\$ 11,677,862
-	-	-	-	-	-	-	44,298
-	-	-	-	29,178	1,176,010	-	3,605,472
-	-	-	-	-	-	-	1,211,026
-	-	-	-	-	-	16,516	399,057
847	-	-	5,144	-	-	-	546,370
847	6,100,000	437,838	5,144	29,178	1,176,010	16,516	17,484,085
-	657,870	-	-	585,960	-	-	2,252,724
-	-	-	-	-	-	-	26,679
-	-	-	-	-	-	-	2,117,272
-	-	-	-	-	-	-	1,536,516
-	-	-	-	-	-	-	360,682
-	-	-	-	-	-	-	2,092,492
-	-	-	-	-	-	-	555,165
-	-	-	-	-	2,599,722	-	2,599,722
-	3,315,076	1,525	-	-	-	-	3,316,601
-	-	-	-	-	-	-	319,833
-	-	-	-	-	-	-	150,500
-	3,972,946	1,525	-	585,960	2,599,722	-	15,328,186
847	2,127,054	436,313	5,144	(556,782)	(1,423,712)	16,516	2,155,899
3,523	-	-	20,742	-	-	38,627	85,673
-	-	(24,265)	-	-	-	-	(65,673)
3,523	-	(24,265)	20,742	-	-	38,627	20,000
4,370	2,127,054	412,048	25,886	(556,782)	(1,423,712)	55,143	2,175,899
37,463	16,190,777	4,235,779	227,535	2,820,475	2,972,418	740,314	72,395,054
\$ 41,833	\$ 18,317,831	\$ 4,647,827	\$ 253,421	\$ 2,263,693	\$ 1,548,706	\$ 795,457	\$ 74,570,953

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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
REVENUES:					
Tax revenue					
Ad valorem	\$ 1,087,744	\$ 1,087,744	\$ 1,051,834	\$ (35,910)	\$ 1,039,646
Total tax revenue	1,087,744	1,087,744	1,051,834	(35,910)	1,039,646
Intergovernmental					
State motor vehicle fuel tax	954,308	954,308	1,018,251	63,943	1,011,367
Forest reserve fees	11,500	11,500	46,693	35,193	55,198
Total intergovernmental	965,808	965,808	1,064,944	99,136	1,066,565
Other revenue					
Miscellaneous	200	200	84,172	83,972	280
Total other revenues	200	200	84,172	83,972	280
Total revenues	2,053,752	2,053,752	2,200,950	147,198	2,106,491
EXPENDITURES:					
Public works					
Highway and streets - Austin					
Salaries and wages	373,915	373,915	394,684	(20,769)	355,853
Employee benefits	257,620	257,620	187,342	70,278	199,034
Services and supplies	298,865	298,865	295,041	3,824	232,521
Capital outlay	50,000	50,000	-	50,000	-
Total highway and streets - Austin	980,400	980,400	877,067	103,333	787,408
Highway and streets - Battle Mountain					
Salaries and wages	628,810	628,810	572,161	56,649	543,583
Employee benefits	421,680	421,680	326,466	95,214	260,807
Services and supplies	409,170	409,170	326,128	83,042	266,022
Capital outlay	50,000	50,000	-	50,000	-
Total highway and streets - BM	1,509,660	1,509,660	1,224,755	284,905	1,070,412
Total expenditures	2,490,060	2,490,060	2,101,822	388,238	1,857,820
Excess of revenues over (under) expenditures	(436,308)	(436,308)	99,128	535,436	248,671
Other financing sources (uses):					
Transfers in	22,000	22,000	2,781	(19,219)	1,309
Total other financing sources (uses)	22,000	22,000	2,781	(19,219)	1,309
Net change in fund balance	(414,308)	(414,308)	101,909	516,217	249,980
Fund balance, beginning of year	6,001,867	6,001,867	6,001,867	-	5,751,887
Fund balance, end of year	\$ 5,587,559	\$ 5,587,559	\$ 6,103,776	\$ 516,217	\$ 6,001,867

**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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)**

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
REVENUES:					
Tax revenue					
Ad valorem	\$ 430,187	\$ 430,187	\$ 414,073	\$ (16,114)	\$ 499,407
Total tax revenue	430,187	430,187	414,073	(16,114)	499,407
Charges for services					
Court fees	-	-	8,291	8,291	14,841
Health Nurse Services	-	-	908	908	
Total charges for services	-	-	9,199	9,199	14,841
Other Revenue					
Miscellaneous	-	-	-	-	50
Total Other	-	-	-	-	50
Total revenues	430,187	430,187	423,272	(6,915)	514,298
EXPENDITURES:					
Welfare					
Health nurse					
Salaries and wages	169,885	169,885	118,907	50,978	53,686
Employee benefits	87,255	87,255	57,180	30,075	19,128
Services and supplies	688,700	688,700	177,516	511,184	122,007
Total health nurse	945,840	945,840	353,603	592,237	194,821
Other indigent					
Salaries and wages	27,540	27,540	28,921	(1,381)	25,958
Employee benefits	24,995	24,995	15,361	9,634	13,029
Services and supplies	29,000	29,000	755	28,245	952
Total other indigent	81,535	81,535	45,037	36,498	39,939
Total expenditures	1,027,375	1,027,375	398,640	628,735	234,760
Excess of revenues over (under) expenditures	(597,188)	(597,188)	24,632	621,820	279,538
Net change in fund balance	(597,188)	(597,188)	24,632	621,820	279,538
Fund balance, beginning of year	-	-	2,074,947	2,074,947	1,795,409
Fund balance, end of year	\$ (597,188)	\$ (597,188)	\$ 2,099,579	\$ 2,696,767	\$ 2,074,947

LANDER COUNTY
STATE MEDICAL INDIGENT FUND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
REVENUES:					
Tax revenue					
Ad valorem	\$ 373,227	\$ 373,227	\$ 359,358	\$ (13,869)	\$ 356,709
Ad valorem auto	85,299	85,299	84,064	(1,235)	81,714
Net proceeds of mines	-	-	729,768	729,768	880,259
Net proceeds auto	-	-	-	-	201,585
Total tax revenue	<u>458,526</u>	<u>458,526</u>	<u>1,173,190</u>	<u>714,664</u>	<u>1,520,267</u>
Total revenues	<u>458,526</u>	<u>458,526</u>	<u>1,173,190</u>	<u>714,664</u>	<u>1,520,267</u>
EXPENDITURES:					
Welfare					
Salaries and wages	27,540	27,540	28,921	(1,381)	25,958
Employee benefits	24,995	24,995	15,321	9,674	13,029
Services and supplies	540,021	540,021	341,938	198,083	368,178
Remittance to state	<u>522,482</u>	<u>522,482</u>	<u>361,208</u>	<u>161,274</u>	<u>475,286</u>
Total expenditures	<u>1,115,038</u>	<u>1,115,038</u>	<u>747,388</u>	<u>367,650</u>	<u>882,451</u>
Excess of revenues over (under) expenditures	<u>(656,512)</u>	<u>(656,512)</u>	<u>425,802</u>	<u>1,082,314</u>	<u>637,816</u>
Net change in fund balance	<u>(656,512)</u>	<u>(656,512)</u>	<u>425,802</u>	<u>1,082,314</u>	<u>637,816</u>
Fund balance, beginning of year	<u>7,568,667</u>	<u>7,568,667</u>	<u>7,568,667</u>	-	<u>6,930,851</u>
Fund balance, end of year	<u>\$ 6,912,155</u>	<u>\$ 6,912,155</u>	<u>\$ 7,994,469</u>	<u>\$ 1,082,314</u>	<u>\$ 7,568,667</u>

LANDER COUNTY
AGRICULTURAL EXTENSION FUND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
REVENUES:					
Tax revenue					
Ad valorem	\$ 85,466	\$ 85,466	\$ 80,399	\$ (5,067)	\$ 81,691
Total tax revenue	85,466	85,466	80,399	(5,067)	81,691
Total revenues	85,466	85,466	80,399	(5,067)	81,691
EXPENDITURES:					
Community support					
Salaries and wages	38,290	38,290	38,215	75	36,531
Employee benefits	22,906	22,906	15,424	7,482	13,632
Services and supplies	40,222	40,222	27,230	12,992	32,799
Capital outlay	-	-	-	-	3,071
Total expenditures	101,418	101,418	80,869	20,549	86,033
Excess of revenues over (under) expenditures	(15,952)	(15,952)	(470)	15,482	(4,342)
Net change in fund balance	(15,952)	(15,952)	(470)	15,482	(4,342)
Fund balance, beginning of year	268,875	268,875	268,875	-	273,217
Fund balance, end of year	\$ 252,923	\$ 252,923	\$ 268,405	\$ 15,482	\$ 268,875

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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
REVENUES:					
Tax revenue					
Ad valorem	\$ 484,336	\$ 484,336	\$ 466,078	\$ (18,258)	\$ 462,938
Total tax revenue	484,336	484,336	466,078	(18,258)	462,938
Intergovernmental					
Federal grants	43,920	43,920	34,058	(9,862)	51,123
Total intergovernmental	43,920	43,920	34,058	(9,862)	51,123
Charges for services					
Meal fees	30,250	30,250	23,416	(6,834)	35,463
Total charges for services	30,250	30,250	23,416	(6,834)	35,463
Other revenue					
Miscellaneous	23,500	23,500	22,947	(553)	24,408
Total other revenue	23,500	23,500	22,947	(553)	24,408
Total revenues	582,006	582,006	546,499	(35,507)	573,932
EXPENDITURES:					
Welfare					
Senior center					
Salaries and wages	279,910	279,910	185,843	94,067	176,684
Employee benefits	217,455	217,455	142,377	75,078	111,377
Services and supplies	136,835	136,835	62,027	74,808	62,349
Capital outlay	23,500	23,500	-	23,500	-
Total senior center	657,700	657,700	390,247	267,453	350,410
Austin school					
Salaries and wages	12,100	12,100	-	12,100	5,828
Employee benefits	6,130	6,130	300	5,830	2,335
Services and supplies	8,160	8,160	(59)	8,219	2,705
Total austin school	26,390	26,390	241	26,149	10,868
Total expenditures	684,090	684,090	390,488	293,602	361,278
Excess of revenues over (under) expenditures	(102,084)	(102,084)	156,011	258,095	212,654
Net change in fund balance	(102,084)	(102,084)	156,011	258,095	212,654
Fund balance, beginning of year	2,659,301	2,659,301	2,659,301	-	2,446,647
Fund balance, end of year	\$ -	\$ 2,557,217	\$ 2,815,312	\$ 258,095	\$ 2,659,301

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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
REVENUES:					
Tax revenue					
Ad valorem	\$ 284,907	\$ 284,907	\$ 265,779	\$ (19,128)	\$ 272,317
Net proceeds of mines	-	-	454,413	454,413	671,954
Total tax revenue	284,907	284,907	720,192	435,285	944,271
Charges for services					
Gate fees	65,000	65,000	124,602	59,602	139,158
Total charges for services	65,000	65,000	124,602	59,602	139,158
Investment earnings					
Interest	73,106	73,106	263,952	190,846	98,730
Total investment earnings	73,106	73,106	263,952	190,846	98,730
Other revenue					
Miscellaneous	-	-	60	60	1,857
Total other revenue	-	-	60	60	1,857
Total revenues	423,013	423,013	1,108,806	685,793	1,184,016
EXPENDITURES:					
Health and sanitation					
Salaries and wages	161,890	161,890	153,375	8,515	149,631
Employee benefits	125,250	125,250	65,105	60,145	67,971
Services and supplies	326,100	326,100	119,521	206,579	167,293
Capital outlay	415,000	415,000	319,833	95,167	-
Total expenditures	1,028,240	1,028,240	657,834	370,406	384,895
Excess of revenues over (under) expenditures	(605,227)	(605,227)	450,972	1,056,199	799,121
Net change in fund balance	(605,227)	(605,227)	450,972	1,056,199	799,121
Fund balance, beginning of year	8,088,261	8,088,261	8,088,261	-	7,289,140
Fund balance, end of year	\$ 7,483,034	\$ 7,483,034	\$ 8,539,233	\$ 1,056,199	\$ 8,088,261

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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
REVENUES:					
Tax revenue					
Ad valorem	\$ 227,919	\$ 227,919	\$ 219,439	\$ (8,480)	\$ 217,853
Gasoline tax	1,000	1,000	1,741	741	2,757
Total tax revenue	228,919	228,919	221,180	(7,739)	220,610
Charges for services					
User fees and fuel sales	8,000	8,000	18,922	10,922	14,924
Total charges for services	8,000	8,000	18,922	10,922	14,924
Other revenues					
Rent	10,500	10,500	55,414	44,914	16,800
Total other revenues	10,500	10,500	55,414	44,914	16,800
Total revenues	247,419	247,419	295,516	48,097	252,334
EXPENDITURES:					
General government					
Services and supplies	201,275	201,275	113,863	87,412	134,308
Capital outlay	30	30	-	30	-
Total expenditures	201,305	201,305	113,863	87,442	134,308
Excess of revenues over (under) expenditures	46,114	46,114	181,653	135,539	118,026
Other financing sources (uses):					
Transfers out	(22,000)	(22,000)	(2,781)	19,219	(1,309)
Total other financing sources (uses)	(22,000)	(22,000)	(2,781)	19,219	(1,309)
Net change in fund balance	24,114	24,114	178,872	154,758	116,717
Fund balance, beginning of year	1,885,778	1,885,778	1,885,778	-	1,769,061
Fund balance, end of year	\$ 1,909,892	\$ 1,909,892	\$ 2,064,650	\$ 154,758	\$ 1,885,778

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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
REVENUES:					
Tax revenue					
Marijuana tax	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -
Total tax revenue	-	-	20,000	20,000	-
Intergovernmental					
State grants	-	-	-	-	7,750
Total intergovernmental	-	-	-	-	7,750
Total revenues	-	-	20,000	-	7,750
EXPENDITURES:					
Community support					
Services and supplies	38,000	38,000	21,803	16,197	10,201
Total expenditures	38,000	38,000	21,803	16,197	10,201
Excess of revenues over (under) expenditures	(38,000)	(38,000)	(1,803)	16,197	(2,451)
Other financing sources (uses):					
Transfers in	20,000	20,000	20,000	-	2,450
Total other financing sources (uses)	20,000	20,000	20,000	-	2,450
Net change in fund balance	(18,000)	(18,000)	18,197	16,197	(1)
Fund balance, beginning of year	26,354	26,354	26,354	-	26,355
Fund balance, end of year	\$ 8,354	\$ 8,354	\$ 44,551	\$ 16,197	\$ 26,354

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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance Favorable (Unfavorable)	Actual 2018
	Original	Final	Actual		
REVENUES:					
Intergovernmental					
Federal grants	\$ -	\$ -	\$ -	\$ -	\$ 6,214
Total intergovernmental	-	-	-	-	6,214
Total revenues	-	-	-	-	6,214
EXPENDITURES:					
Public safety					
Services and supplies	-	-	-	-	6,214
Total expenditures	-	-	-	-	6,214
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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
REVENUES:					
Tax revenue					
Gasoline tax	\$ 348,660	\$ 348,660	\$ 414,245	\$ 65,585	\$ 387,470
Total tax revenue	348,660	348,660	414,245	65,585	387,470
Total revenues	348,660	348,660	414,245	65,585	387,470
EXPENDITURES:					
Public works					
Services and supplies	50,000	50,000	-	50,000	-
Capital outlay	-	-	-	-	22,107
Total expenditures	50,000	50,000	-	50,000	22,107
Excess of revenues over (under) expenditures	298,660	298,660	414,245	115,585	365,363
Net change in fund balance	298,660	298,660	414,245	115,585	365,363
Fund balance, beginning of year	3,190,347	3,190,347	3,190,347	-	2,824,984
Fund balance, end of year	\$ 3,489,007	\$ 3,489,007	\$ 3,604,592	\$ 115,585	\$ 3,190,347

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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
REVENUES:					
Tax revenue					
Ad valorem	\$ 10,045	\$ 10,045	\$ 9,266	\$ (779)	\$ 9,487
Franchise taxes	5,000	5,000	9,732	4,732	9,130
Total Taxes	15,045	15,045	18,998	3,953	18,617
Licenses and permits					
Business licenses	1,300	1,300	1,750	450	1,150
Gaming licenses	500	500	-	(500)	2,589
Animal licenses	50	50	-	(50)	5
Total licenses and permits	1,850	1,850	1,750	(100)	3,744
Intergovernmental					
Consolidated tax	14,629	14,629	15,886	1,257	15,212
Total intergovernmental	14,629	14,629	15,886	1,257	15,212
Charges for services					
Cemetery fees	500	500	300	(200)	450
Total charges for services	500	500	300	(200)	450
Investment earnings					
Interest	1,303	1,303	2,202	899	1,458
Total investment earnings	1,303	1,303	2,202	899	1,458
Other revenue					
Miscellaneous	-	-	-	-	10
Total other revenue	-	-	-	-	10
Total revenues	33,327	33,327	39,136	5,809	39,491
EXPENDITURES:					
General government					
Services and supplies	30,500	30,500	23,591	6,909	23,704
Total general government	30,500	30,500	23,591	6,909	23,704
Public works					
Services and supplies	12,000	12,000	15,450	(3,450)	10,000
Total public works	12,000	12,000	15,450	(3,450)	10,000
Health and sanitation					
Services and supplies	6,000	6,000	6,000	-	-
Total health and sanitation	6,000	6,000	6,000	-	-
Culture and recreation					
Services and supplies	9,000	9,000	9,000	-	17,395
Total culture and recreation	9,000	9,000	9,000	-	17,395
Total expenditures	57,500	57,500	54,041	3,459	51,099
Excess of revenues over (under) expenditures	(24,173)	(24,173)	(14,905)	9,268	(11,608)
Net change in fund balance	(24,173)	(24,173)	(14,905)	9,268	(11,608)
Fund balance, beginning of year	114,638	114,638	114,638	-	126,246
Fund balance, end of year	\$ 90,465	\$ 90,465	\$ 99,733	\$ 9,268	\$ 114,638

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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
REVENUES:					
Tax revenue					
Ad valorem	\$ 23,902	\$ 23,902	\$ 35,518	\$ 11,616	\$ 23,224
Franchise taxes	50,000	50,000	51,718	1,718	51,042
Total tax revenue	73,902	73,902	87,236	13,334	74,266
Licenses and permits					
Business licenses	20,500	20,500	26,217	5,717	25,615
Gaming licenses	12,000	12,000	16,331	4,331	7,372
Animal licenses	250	250	-	(250)	200
Total licenses and permits	32,750	32,750	42,548	9,798	33,187
Intergovernmental					
Consolidated Tax	219,085	219,085	237,936	18,851	227,823
Total intergovernmental	219,085	219,085	237,936	18,851	227,823
Investment earnings					
Interest	9,606	9,606	20,449	10,843	11,693
Total investment earnings	9,606	9,606	20,449	10,843	11,693
Other revenue					
Miscellaneous	-	-	4,012	4,012	-
Total other revenue	-	-	4,012	4,012	-
Total revenues	335,343	335,343	392,181	56,838	346,969
EXPENDITURES:					
General government					
Services and supplies	326,000	326,000	378,477	(52,477)	238,524
Capital outlay	50,000	50,000	-	50,000	-
Total general government	376,000	376,000	378,477	(2,477)	238,524
Culture and recreation					
Capital outlay	160,500	160,500	150,500	10,000	64,700
Total culture and recreation	160,500	160,500	150,500	10,000	64,700
Total expenditures	536,500	536,500	528,977	7,523	303,224
Excess of revenues over (under) expenditures	(201,157)	(201,157)	(136,796)	64,361	43,745
Net change in fund balance	(201,157)	(201,157)	(136,796)	64,361	43,745
Fund balance, beginning of year	949,573	949,573	949,573	-	905,828
Fund balance, end of year	\$ 748,416	\$ 748,416	\$ 812,777	\$ 64,361	\$ 949,573

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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
REVENUES:					
Tax revenue					
Ad valorem	\$ 509,975	\$ 509,975	\$ 472,599	\$ (37,376)	\$ 487,447
Total tax revenue	509,975	509,975	472,599	(37,376)	487,447
Intergovernmental					
Federal payment in lieu of taxes	934,775	934,775	1,047,460	112,685	1,024,407
Total intergovernmental	934,775	934,775	1,047,460	112,685	1,024,407
Charges for services					
Cemetery fees	3,300	3,300	9,500	6,200	4,900
Green fees	50,000	50,000	25,392	(24,608)	34,890
Golf cart fees	5,000	5,000	6,800	1,800	6,100
Pool fees	51,500	51,500	46,731	(4,769)	72,650
Trail fees	3,700	3,700	3,950	250	3,235
Event fees	-	-	-	-	2,000
Total charges for services	113,500	113,500	92,373	(21,127)	123,775
Other revenue					
Rental income	40,000	40,000	21,799	(18,201)	42,252
Miscellaneous	-	-	562	562	2,500
Total other revenues	40,000	40,000	22,361	(17,639)	44,752
Total revenues	1,558,250	1,598,250	1,634,793	36,543	1,680,381

(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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
EXPENDITURES:					
Health and sanitation					
Cemeteries					
Services and supplies	28,000	28,000	16,681	11,319	10,360
Total cemeteries	28,000	28,000	16,681	11,319	10,360
Culture and Recreation					
Battle Mountain golf course					
Salaries and wages	138,645	138,645	92,535	46,110	104,228
Employee benefits	-	94,595	60,999	33,596	45,045
Services and supplies	137,400	137,400	127,291	10,109	100,720
Total Battle Mountain golf course	276,045	370,640	280,825	89,815	249,993
Lander County parks					
Salaries and wages	16,015	16,015	10,429	5,586	21,582
Employee benefits	9,645	9,645	4,047	5,598	8,385
Services and supplies	320,350	320,350	254,793	65,557	296,245
Total Lander County parks	346,010	346,010	269,269	76,741	326,212
Lander County pools					
Salaries and wages	543,415	543,415	425,457	117,958	296,746
Employee benefits	250,515	250,515	182,989	67,526	102,528
Services and supplies	697,421	697,421	572,639	124,782	242,369
Total Lander County pools	1,491,351	1,491,351	1,181,085	310,266	641,643
Other culture and recreation					
Salaries and wages	83,220	83,220	56,502	26,718	67,280
Employee benefits	59,950	59,950	20,920	39,030	26,427
Total other culture and recreation	143,170	143,170	77,422	65,748	93,707
Battle Mountain civic center					
Services and supplies	298,000	298,000	155,888	142,112	34,776
Total Battle Mountain civic center	298,000	298,000	155,888	142,112	34,776
Battle Mountain & Austin libraries					
Services and supplies	115,347	115,347	119,003	(3,656)	107,424
Total BM & Austin libraries	115,347	115,347	119,003	(3,656)	107,424
 Total expenditures	 2,697,923	 2,792,518	 2,100,173	 692,345	 1,464,115
Excess of revenues over (under) expenditures	(1,139,673)	(1,194,268)	(465,380)	728,888	216,266
Other financing sources (uses):					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	(1,139,673)	(1,194,268)	(465,380)	728,888	216,266
Fund balance, beginning of year	6,988,006	6,988,006	6,988,006	-	6,771,740
Fund balance, end of year	\$ 5,848,333	\$ 5,793,738	\$ 6,522,626	\$ 728,888	\$ 6,988,006

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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2018
	Original	Final			
REVENUES:					
Investment earnings					
Interest	\$ 5,861	\$ 5,861	\$ 28,662	\$ 22,801	\$ 14,258
Total investment earnings	5,861	5,861	28,662	22,801	14,258
Other revenue					
Geothermal revenue	100,000	100,000	351,413	251,413	336,172
Total other revenue	100,000	100,000	351,413	251,413	336,172
Total revenues	105,861	105,861	380,075	274,214	350,430
EXPENDITURES:					
General government					
Capital outlay	485,000	485,000	452,493	32,507	-
Total Expenditures	485,000	485,000	452,493	32,507	-
Excess of revenues over (under) expenditures	(379,139)	(379,139)	(72,418)	306,721	350,430
Net change in fund balance	(379,139)	(379,139)	(72,418)	306,721	350,430
Fund balance, beginning of year	1,470,973	1,470,973	1,470,973	-	1,120,543
Fund balance, end of year	\$ 1,091,834	\$ 1,091,834	\$ 1,398,555	\$ 306,721	\$ 1,470,973

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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
REVENUES:					
Total revenues	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:					
Public works					
Services and supplies	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess of revenues over (under) expenditures	-	-	-	-	-
Other financing sources (uses):					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	-	-	-	-	-
Fund balance, beginning of year	189,858	189,858	189,858	-	189,858
Fund balance, end of year	\$ 189,858	\$ 189,858	\$ 189,858	\$ -	\$ 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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
REVENUES:					
Charges for services					
Administrative assessments	\$ 15,000	\$ 15,000	\$ 21,103	\$ 6,103	\$ 21,994
Total charges for services	15,000	15,000	21,103	6,103	21,994
Total revenues	15,000	15,000	21,103	6,103	21,994
EXPENDITURES:					
Judicial					
Services and supplies	22,000	22,000	3,255	18,745	6,898
Total expenditures	22,000	22,000	3,255	18,745	6,898
Excess of revenues over (under) expenditures	(7,000)	(7,000)	17,848	24,848	15,096
Other financing sources (uses):					
Transfers out	(16,431)	(16,431)	(13,508)	2,923	(16,840)
Total other financing sources (uses)	(16,431)	(16,431)	(13,508)	2,923	(16,840)
Net change in fund balance	(23,431)	(23,431)	4,340	27,771	(1,744)
Fund balance, beginning of year	51,922	51,922	51,922	-	53,666
Fund balance, end of year	\$ 28,491	\$ 28,491	\$ 56,262	\$ 27,771	\$ 51,922

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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
REVENUES:					
Charges for services					
Fees	\$ 14,200	\$ 14,200	\$ 9,755	\$ (4,445)	\$ 9,923
Total charges for services	14,200	14,200	9,755	(4,445)	9,923
Total revenues	14,200	14,200	9,755	(4,445)	9,923
EXPENDITURES:					
Judicial					
Services and supplies	14,200	14,200	9,575	4,625	9,923
Total expenditures	14,200	14,200	9,575	4,625	9,923
Excess of revenues over (under) expenditures	-	-	180	180	-
Other financing sources (uses):					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	-	-	180	180	-
Fund balance, beginning of year	-	-	-	-	-
Fund balance, end of year	\$ -	\$ -	\$ 180	\$ 180	\$ -

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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
REVENUES:					
Charges for services					
Fees	\$ 1,800	\$ 1,800	\$ 1,980	\$ 180	\$ 924
Total charges for services	1,800	1,800	1,980	180	924
Total revenues	1,800	1,800	1,980	180	924
EXPENDITURES:					
Public safety					
Services and supplies	3,000	3,000	-	3,000	-
Total expenditures	3,000	3,000	-	3,000	-
Excess of revenues over (under) expenditures	(1,200)	(1,200)	1,980	3,180	924
Other financing sources (uses):					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	(1,200)	(1,200)	1,980	3,180	924
Fund balance, beginning of year	7,307	7,307	7,307	-	6,383
Fund balance, end of year	\$ 6,107	\$ 6,107	\$ 9,287	\$ 3,180	\$ 7,307

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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
REVENUES:					
Charges for services					
Fees	\$ 8,500	\$ 8,500	\$ 23,885	\$ 15,385	\$ 11,812
Total charges for services	8,500	8,500	23,885	15,385	11,812
Total revenues	8,500	8,500	23,885	15,385	11,812
EXPENDITURES:					
Judicial					
Services and supplies	58,981	58,981	8,862	50,119	17,556
Total expenditures	58,981	58,981	8,862	50,119	17,556
Excess of revenues over (under) expenditures	(50,481)	(50,481)	15,023	65,504	(5,744)
Other financing sources (uses):					
Transfers in	-	-	-	-	25,000
Total other financing sources (uses)	-	-	-	-	25,000
Net change in fund balance	(50,481)	(50,481)	15,023	65,504	19,256
Fund balance, beginning of year	108,428	108,428	108,428	-	89,172
Fund balance, end of year	\$ 57,947	\$ 57,947	\$ 123,451	\$ 65,504	\$ 108,428

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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
REVENUES:					
Charges for services					
Court fees	\$ 22,000	\$ 22,000	\$ 29,017	\$ 7,017	\$ 31,437
Total charges for services	22,000	22,000	29,017	7,017	31,437
Total revenues	22,000	22,000	29,017	7,017	31,437
Excess of revenues over (under) expenditures	22,000	22,000	29,017	7,017	31,437
Other financing sources (uses):					
Transfers out	(27,336)	(27,336)	(25,119)	2,217	(27,336)
Total other financing sources (uses)	(27,336)	(27,336)	(25,119)	2,217	(27,336)
Net change in fund balance	(5,336)	(5,336)	3,898	9,234	4,101
Fund balance, beginning of year	136,257	136,257	136,257	-	132,156
Fund balance, end of year	\$ 130,921	\$ 130,921	\$ 140,155	\$ 9,234	\$ 136,257

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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
REVENUES:					
Charges for services					
Administrative assessments	\$ 7,500	\$ 7,500	\$ 6,508	\$ (992)	\$ 6,824
Total charges for services	7,500	7,500	6,508	(992)	6,824
Total revenues	7,500	7,500	6,508	(992)	6,824
EXPENDITURES:					
Judicial					
Services and supplies	\$ 7,500	\$ 7,500	4,987	2,513	6,700
Total expenditures	7,500	7,500	4,987	2,513	6,700
Excess of revenues over (under) expenditures	-	-	1,521	1,521	124
Other financing sources (uses):					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	-	-	1,521	1,521	124
Fund balance, beginning of year	8,919	8,919	8,919	-	8,795
Fund balance, end of year	\$ 8,919	\$ 8,919	\$ 10,440	\$ 1,521	\$ 8,919

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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
REVENUES:					
Charges for services					
Map fees	\$ 18,000	\$ 18,000	\$ 24,595	\$ 6,595	\$ 51,738
Total charges for services	18,000	18,000	24,595	6,595	51,738
Total revenues	18,000	18,000	24,595	6,595	51,738
EXPENDITURES:					
General government					
Services and supplies	30,000	30,000	13,008	16,992	10,604
Total expenditures	30,000	30,000	13,008	16,992	10,604
Excess of revenues over (under) expenditures	(12,000)	(12,000)	11,587	23,587	41,134
Other financing sources (uses):					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	(12,000)	(12,000)	11,587	23,587	41,134
Fund balance, beginning of year	217,141	217,141	217,141	-	176,007
Fund balance, end of year	\$ 205,141	\$ 205,141	\$ 228,728	\$ 23,587	\$ 217,141

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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
REVENUES:					
Charges for services					
Recorder fees	\$ 10,500	\$ 10,500	\$ 13,740	\$ 3,240	\$ 26,157
Assessor commissions	300,000	300,000	811,631	511,631	1,090,810
Total charges for services	310,500	310,500	825,371	514,871	1,116,967
Investment earnings					
Interest	22,956	22,956	67,276	44,320	31,542
Total investment earnings	22,956	22,956	67,276	44,320	31,542
Total revenues	333,456	333,456	892,647	559,191	1,148,509
EXPENDITURES:					
General government					
Recorder					
Services and supplies	25,000	25,000	8,553	16,447	15,521
Total recorder	25,000	25,000	8,553	16,447	15,521
Assessor					
Services and supplies	865,000	865,000	471,402	393,598	162,526
Capital outlay	365,000	365,000	-	365,000	36,614
Total assessor	1,230,000	1,230,000	471,402	758,598	199,140
Total expenditures	1,255,000	1,255,000	479,955	775,045	214,661
Excess of revenues over (under) expenditures	(921,544)	(921,544)	412,692	1,334,236	933,848
Other financing sources (uses):					
Transfers out	-	-	-	-	(45,000)
Total other financing sources (uses)	-	-	-	-	(45,000)
Net change in fund balance	(921,544)	(921,544)	412,692	1,334,236	888,848
Fund balance, beginning of year	3,162,874	3,162,874	3,162,874	-	2,274,026
Fund balance, end of year	\$ 2,241,330	\$ 2,241,330	\$ 3,575,566	\$ 1,334,236	\$ 3,162,874

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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
REVENUES:					
Investment earnings					
Interest	\$ 326	\$ 326	\$ 847	\$ 521	\$ 415
Total investment earnings	326	326	847	521	415
Total revenues	326	326	847	521	415
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	(11,674)	(11,674)	847	12,521	415
Other financing sources (uses):					
Transfers in	1,419	1,419	3,523	2,104	4,762
Total other financing sources (uses)	1,419	1,419	3,523	2,104	4,762
Net change in fund balance	(10,255)	(10,255)	4,370	14,625	5,177
Fund balance, beginning of year	37,463	37,463	37,463	-	32,286
Fund balance, end of year	\$ 27,208	\$ 27,208	\$ 41,833	\$ 14,625	\$ 37,463

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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
REVENUES:					
Tax revenue					
Net proceeds of mines	\$ -	\$ -	\$ 6,100,000	\$ 6,100,000	\$ 8,021,562
Total tax revenue	-	-	6,100,000	6,100,000	8,021,562
Total revenues	-	-	6,100,000	6,100,000	8,021,562
EXPENDITURES:					
General government					
Services and supplies	339,574	339,574	657,870	(318,296)	788,396
Total general government	339,574	339,574	657,870	(318,296)	788,396
Public works					
Capital outlay	6,436,780	6,436,780	3,315,076	3,121,704	1,102,672
Total public works	6,436,780	6,436,780	3,315,076	3,121,704	1,102,672
Total expenditures	6,776,354	6,776,354	3,972,946	2,803,408	1,891,068
Excess of revenues over (under) expenditures	(6,776,354)	(6,776,354)	2,127,054	8,903,408	6,130,494
Other financing sources (uses):					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	(6,776,354)	(6,776,354)	2,127,054	8,903,408	6,130,494
Fund balance, beginning of year	16,190,777	16,190,777	16,190,777	-	10,060,283
Fund balance, end of year	\$ 9,414,423	\$ 9,414,423	\$ 18,317,831	\$ 8,903,408	\$ 16,190,777

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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
REVENUES:					
Tax revenue					
Ad Valorem	\$ 170,583	\$ 170,583	\$ 165,190	\$ (5,393)	\$ 163,396
Net proceeds of mines	-	-	272,648	272,648	403,172
Total tax revenue	170,583	170,583	437,838	267,255	566,568
Total revenues	170,583	170,583	437,838	267,255	566,568
EXPENDITURES:					
Public works					
Services and supplies	60,000	60,000	-	60,000	-
Capital outlay	60,614	60,614	1,525	59,089	2,061
Total expenditures	120,614	120,614	1,525	119,089	2,061
Excess of revenues over (under) expenditure:	49,969	49,969	436,313	386,344	564,507
Other financing sources (uses):					
Transfers out	(9,772)	(9,772)	(24,265)	(14,493)	(32,794)
Total other financing sources (uses)	(9,772)	(9,772)	(24,265)	(14,493)	(32,794)
Net change in fund balance	40,197	40,197	412,048	371,851	531,713
Fund balance, beginning of year	4,235,779	4,235,779	4,235,779	-	3,704,066
Fund balance, end of year	\$ 4,275,976	\$ 4,275,976	\$ 4,647,827	\$ 371,851	\$ 4,235,779

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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
REVENUES:					
Investment earnings					
Interest	\$ 1,953	\$ 1,953	\$ 5,144	\$ 3,191	\$ 2,540
Total investment earnings	1,953	1,953	5,144	3,191	2,540
Total revenues	1,953	1,953	5,144	3,191	2,540
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:	(38,047)	(38,047)	5,144	43,191	2,540
Other financing sources (uses):					
Transfers in	8,353	8,353	20,742	12,389	28,032
Total other financing sources (uses)	8,353	8,353	20,742	12,389	28,032
Net change in fund balance	(29,694)	(29,694)	25,886	55,580	30,572
Fund balance, beginning of year	227,535	227,535	227,535	-	196,963
Fund balance, end of year	\$ 197,841	\$ 197,841	\$ 253,421	\$ 55,580	\$ 227,535

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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2018
	Original	Final			
REVENUES:					
Intergovernmental					
State grants	\$ -	\$ -	\$ 29,178	\$ 29,178	\$ -
Total intergovernmental	-	-	29,178	29,178	-
Total revenues	-	-	29,178	29,178	-
EXPENDITURES:					
General government					
Services and supplies	425,000	425,000	219,574	205,426	316,747
Capital outlay	375,000	375,000	366,386	8,614	-
Total expenditures	800,000	800,000	585,960	214,040	316,747
Excess of revenues over (under) expenditures	(800,000)	(800,000)	(556,782)	243,218	(316,747)
Net change in fund balance	(800,000)	(800,000)	(556,782)	243,218	(316,747)
Fund balance, beginning of year	2,820,475	2,820,475	2,820,475	-	3,137,222
Fund balance, end of year	<u>\$ 2,020,475</u>	<u>\$ 2,020,475</u>	<u>\$ 2,263,693</u>	<u>\$ 243,218</u>	<u>\$ 2,820,475</u>

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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
REVENUES:					
Federal grants	\$ 4,919,106	\$ 1,500,000	\$ 1,176,010	\$ (323,990)	\$ 579,315
Total intergovernmental	4,919,106	1,500,000	1,176,010	(323,990)	579,315
Other revenue					
Miscellaneous Revenue	-	-	-	-	6,540
Total other revenue	-	-	-	-	6,540
Total revenues	4,919,106	1,500,000	1,176,010	(323,990)	585,855
EXPENDITURES:					
General government					
Services and supplies	-	-	-	-	37
Capital outlay	1,436,539	2,736,539	2,599,722	136,817	774,223
Total expenditures	1,436,539	2,736,539	2,599,722	136,817	774,260
Excess of revenues over (under) expenditures:	3,482,567	(1,236,539)	(1,423,712)	(187,173)	(188,405)
Other financing sources (uses):					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	3,482,567	(1,236,539)	(1,423,712)	(187,173)	(188,405)
Fund balance, beginning of year	2,972,418	2,972,418	2,972,418	-	3,160,823
Fund balance, end of year	\$ 6,454,985	\$ 1,735,879	\$ 1,548,706	\$ (187,173)	\$ 2,972,418

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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
REVENUES:					
Investment Earnings					
Interest	\$ 6,676	\$ 6,676	\$ 16,516	\$ 9,840	\$ 9,186
Total investment earnings	6,676	6,676	16,516	9,840	9,186
Total revenues	6,676	6,676	16,516	9,840	9,186
EXPENDITURES:					
Total expenditures	-	-	-	-	-
Excess of revenues over (under) expenditure:	6,676	6,676	16,516	9,840	9,186
Other financing sources (uses):					
Transfers in	43,767	43,767	38,627	(5,140)	44,176
Total other financing sources (uses)	43,767	43,767	38,627	(5,140)	44,176
Net change in fund balance	50,443	50,443	55,143	4,700	53,362
Fund balance, beginning of year	740,314	740,314	740,314	-	686,952
Fund balance, end of year	<u>\$ 790,757</u>	<u>\$ 790,757</u>	<u>\$ 795,457</u>	<u>\$ 4,700</u>	<u>\$ 740,314</u>

LANDER COUNTY
BATTLE MOUNTAIN WATER FUND
Proprietary Fund
Schedule of Revenues, Expenditures, and Changes in Net Position
Budget and Actual
For the Year Ended June 30, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
OPERATING REVENUES:					
Water use fees	\$ 632,000	\$ 632,000	\$ 747,007	\$ 115,007	\$ 762,967
Rent	1,200	1,200	-	(1,200)	-
Miscellaneous	1,000	1,000	21,039	20,039	1,152
Total operating revenues	634,200	634,200	768,046	133,846	764,119
OPERATING EXPENDITURES:					
Salaries and wages	158,460	158,460	121,156	37,304	133,023
Employee benefits	99,380	99,380	47,759	51,621	40,118
Services and supplies	576,732	576,732	251,542	325,190	291,420
Depreciation	300,000	300,000	471,558	(171,558)	412,228
Total operating expenditures	1,134,572	1,134,572	892,015	242,557	876,789
Operating income (Loss)	(500,372)	(500,372)	(123,969)	376,403	(112,670)
NON-OPERATING REVENUES (EXPENSES)					
Investment earnings	35,495	35,495	133,052	97,557	48,172
Total non-operating revenues (expenses)	35,495	35,495	133,052	97,557	48,172
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS					
Contributions	-	-	2,823,428	2,823,428	3,342,498
Net change in net position	(464,877)	(464,877)	2,832,511	3,297,388	3,278,000
Net position, beginning of year	23,412,408	23,412,408	23,412,408	-	20,151,992
Net position, end of year	\$ 22,947,531	\$ 22,947,531	\$ 26,244,919	\$ 3,297,388	\$ 23,412,408

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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2018
	Original	Final			
OPERATING REVENUES:					
Sewer use fees	\$ 691,000	\$ 691,000	\$ 725,015	\$ 34,015	\$ 709,272
Rent	2,100	2,100	-	(2,100)	-
Miscellaneous	1,000	1,000	-	(1,000)	-
Total operating revenues	<u>694,100</u>	<u>694,100</u>	<u>725,015</u>	<u>30,915</u>	<u>709,272</u>
OPERATING EXPENDITURES:					
Salaries and wages	158,460	158,460	121,156	37,304	132,177
Employee benefits	99,380	99,380	46,892	52,488	36,427
Services and supplies	484,552	484,552	231,959	252,593	219,303
Depreciation	340,000	340,000	437,046	(97,046)	374,999
Total operating expenditures	<u>1,082,392</u>	<u>1,082,392</u>	<u>837,053</u>	<u>245,339</u>	<u>762,906</u>
Operating income (loss)	<u>(388,292)</u>	<u>(388,292)</u>	<u>(112,038)</u>	<u>276,254</u>	<u>(53,634)</u>
NON-OPERATING REVENUES (EXPENSES)					
Investment earnings	94,436	94,436	380,454	286,018	135,755
County option sales tax	643,413	643,413	763,770	120,357	679,709
Total non-operating revenues (expenses)	<u>737,849</u>	<u>737,849</u>	<u>1,144,224</u>	<u>406,375</u>	<u>815,464</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS					
Contributions	-	-	1,904,994	1,904,994	768,666
Net change in net position	<u>349,557</u>	<u>349,557</u>	<u>2,937,180</u>	<u>2,587,623</u>	<u>1,530,496</u>
Net position, beginning of year	22,914,675	22,914,675	22,914,675	-	21,403,360
Restatement adjustment	-	-	-	-	(19,181)
Net position, end of year	<u>\$ 23,264,232</u>	<u>\$ 23,264,232</u>	<u>\$ 25,851,855</u>	<u>\$ 2,587,623</u>	<u>\$ 22,914,675</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, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget			Variance	
	Original	Final	Actual	Favorable (Unfavorable)	Actual 2018
OPERATING REVENUES:					
Communication use fees	\$ 13,500	\$ 13,500	\$ 16,000	\$ 2,500	\$ 20,800
Total operating revenues	<u>13,500</u>	<u>13,500</u>	<u>16,000</u>	<u>2,500</u>	<u>20,800</u>
OPERATING EXPENDITURES:					
Services and supplies	16,750	16,750	5,121	11,629	9,789
Depreciation	36,372	36,372	18,185	18,187	36,372
Total operating expenditures	<u>53,122</u>	<u>53,122</u>	<u>23,306</u>	<u>29,816</u>	<u>46,161</u>
Operating income (loss)	<u>(39,622)</u>	<u>(39,622)</u>	<u>(7,306)</u>	<u>32,316</u>	<u>(25,361)</u>
Net change in net position	<u>(39,622)</u>	<u>(39,622)</u>	<u>(7,306)</u>	<u>32,316</u>	<u>(25,361)</u>
Net position, beginning of year	<u>213,332</u>	<u>213,332</u>	<u>213,332</u>	<u>-</u>	<u>238,693</u>
Net position, end of year	<u>\$ 173,710</u>	<u>\$ 173,710</u>	<u>\$ 206,026</u>	<u>\$ 32,316</u>	<u>\$ 213,332</u>

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS**

**Fiduciary Funds
Trust and Agency**

Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds, except for the investment pool participants. 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, 2019

	Balance 06/30/18	Additions	Deductions	Balance 06/30/19
ARGENTA TELEVISION MAINTENANCE DISTRICT				
Assets:				
Cash	\$ 405	\$ 49,388	\$ 48,342	\$ 1,451
Total Assets	<u>\$ 405</u>	<u>\$ 49,388</u>	<u>\$ 48,342</u>	<u>\$ 1,451</u>
Liabilities:				
Funds Held in Trust	\$ 405	\$ 49,388	\$ 48,342	\$ 1,451
Total Liabilities	<u>\$ 405</u>	<u>\$ 49,388</u>	<u>\$ 48,342</u>	<u>\$ 1,451</u>
BATTLE MOUNTAIN FAIR AND RECREATION FUND				
Assets:				
Cash	\$ 809,436	\$ 394,218	\$ 303,783	\$ 899,871
Total Assets	<u>\$ 809,436</u>	<u>\$ 394,218</u>	<u>\$ 303,783</u>	<u>\$ 899,871</u>
Net Position:				
Funds Held in Trust for pool participants	\$ 809,436	\$ 394,218	\$ 303,783	\$ 899,871
Total Net Position	<u>\$ 809,436</u>	<u>\$ 394,218</u>	<u>\$ 303,783</u>	<u>\$ 899,871</u>
AUSTIN FAIR AND RECREATION FUND				
Assets:				
Cash	\$ 200,789	\$ 62,570	\$ 24,273	\$ 239,086
Total Assets	<u>\$ 200,789</u>	<u>\$ 62,570</u>	<u>\$ 24,273</u>	<u>\$ 239,086</u>
Net Position:				
Funds Held in Trust for pool participants	\$ 200,789	\$ 62,570	\$ 24,273	\$ 239,086
Total Net Position	<u>\$ 200,789</u>	<u>\$ 62,570</u>	<u>\$ 24,273</u>	<u>\$ 239,086</u>
SEWER AND WATER DISTRICT NO.2				
Assets:				
Cash	\$ 410	\$ 54	\$ 118	\$ 346
Total Assets	<u>\$ 410</u>	<u>\$ 54</u>	<u>\$ 118</u>	<u>\$ 346</u>
Liabilities:				
Funds Held in Trust	\$ 410	\$ 54	\$ 118	\$ 346
Total Liabilities	<u>\$ 410</u>	<u>\$ 54</u>	<u>\$ 118</u>	<u>\$ 346</u>
LANDER COUNTY HOSPITAL DISTRICT				
Assets:				
Cash	\$ 18,846	\$ 2,851,833	\$ 2,808,910	\$ 61,769
Total Assets	<u>\$ 18,846</u>	<u>\$ 2,851,833</u>	<u>\$ 2,808,910</u>	<u>\$ 61,769</u>
Liabilities:				
Funds Held in Trust	\$ 18,846	\$ 2,851,833	\$ 2,808,910	\$ 61,769
Total Liabilities	<u>\$ 18,846</u>	<u>\$ 2,851,833</u>	<u>\$ 2,808,910</u>	<u>\$ 61,769</u>

LANDER COUNTY
All Trust and Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
For the Year Ended June 30, 2019

	Balance 06/30/18	Additions	Deductions	Balance 06/30/19
LANDER COUNTY SCHOOL DISTRICT				
Assets:				
Cash	\$ 27,665	\$ 4,233,220	\$ 4,170,208	\$ 90,677
Total Assets	<u>\$ 27,665</u>	<u>\$ 4,233,220</u>	<u>\$ 4,170,208</u>	<u>\$ 90,677</u>
Liabilities:				
Funds Held in Trust	\$ 27,665	\$ 4,233,220	\$ 4,170,208	\$ 90,677
Total Liabilities	<u>\$ 27,665</u>	<u>\$ 4,233,220</u>	<u>\$ 4,170,208</u>	<u>\$ 90,677</u>
LANDER COUNTY CLERK				
Assets:				
Cash	\$ 123,131	\$ 13,337	\$ 106,131	\$ 30,337
Total Assets	<u>\$ 123,131</u>	<u>\$ 13,337</u>	<u>\$ 106,131</u>	<u>\$ 30,337</u>
Liabilities:				
Funds Held in Trust	\$ 123,131	\$ 13,337	\$ 106,131	\$ 30,337
Total Liabilities	<u>\$ 123,131</u>	<u>\$ 13,337</u>	<u>\$ 106,131</u>	<u>\$ 30,337</u>
FISH AND GAME FUND				
Assets:				
Cash	\$ 6,385	\$ 2,064	\$ 3,541	\$ 4,908
Total Assets	<u>\$ 6,385</u>	<u>\$ 2,064</u>	<u>\$ 3,541</u>	<u>\$ 4,908</u>
Liabilities:				
Funds Held in Trust	\$ 6,385	\$ 2,064	\$ 3,541	\$ 4,908
Total Liabilities	<u>\$ 6,385</u>	<u>\$ 2,064</u>	<u>\$ 3,541</u>	<u>\$ 4,908</u>
STATE OF NEVADA				
Assets:				
Cash	\$ 51,228	\$ 1,553,963	\$ 1,538,482	\$ 66,709
Total Assets	<u>\$ 51,228</u>	<u>\$ 1,553,963</u>	<u>\$ 1,538,482</u>	<u>\$ 66,709</u>
Liabilities:				
Funds Held in Trust	\$ 51,228	\$ 1,553,963	\$ 1,538,482	\$ 66,709
Total Liabilities	<u>\$ 51,228</u>	<u>\$ 1,553,963</u>	<u>\$ 1,538,482</u>	<u>\$ 66,709</u>
RANGE IMPROVEMENT DISTRICT NO. 6				
Assets:				
Cash	\$ 195,982	\$ 21,920	\$ 36,711	\$ 181,191
Total Assets	<u>\$ 195,982</u>	<u>\$ 21,920</u>	<u>\$ 36,711</u>	<u>\$ 181,191</u>
Liabilities:				
Funds Held in Trust	\$ 195,982	\$ 21,920	\$ 36,711	\$ 181,191
Total Liabilities	<u>\$ 195,982</u>	<u>\$ 21,920</u>	<u>\$ 36,711</u>	<u>\$ 181,191</u>

LANDER COUNTY
All Trust and Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
For the Year Ended June 30, 2019

	Balance 06/30/18	Additions	Deductions	Balance 06/30/19
KINGSTON CAPITAL ACQUISITION				
Assets:				
Cash	\$ 31,445	\$ 3,550	\$ 10,000	\$ 24,995
Total Assets	<u>\$ 31,445</u>	<u>\$ 3,550</u>	<u>\$ 10,000</u>	<u>\$ 24,995</u>
Net Position:				
Funds Held in Trust for pool participants	\$ 31,445	\$ 3,550	\$ 10,000	\$ 24,995
Total Net Position	<u>\$ 31,445</u>	<u>\$ 3,550</u>	<u>\$ 10,000</u>	<u>\$ 24,995</u>
KINGSTON TOWN GENERAL FUND				
Assets:				
Cash	\$ 85,355	\$ 44,295	\$ 38,083	\$ 91,567
Total Assets	<u>\$ 85,355</u>	<u>\$ 44,295</u>	<u>\$ 38,083</u>	<u>\$ 91,567</u>
Net Position:				
Funds Held in Trust for pool participants	\$ 85,355	\$ 44,295	\$ 38,083	\$ 91,567
Total Net Position	<u>\$ 85,355</u>	<u>\$ 44,295</u>	<u>\$ 38,083</u>	<u>\$ 91,567</u>
KINGSTON VOLUNTEER FIRE DEPARTMENT				
Assets:				
Cash	\$ 11,253	\$ 52,500	\$ 6,088	\$ 57,665
Total Assets	<u>\$ 11,253</u>	<u>\$ 52,500</u>	<u>\$ 6,088</u>	<u>\$ 57,665</u>
Net Position:				
Funds Held in Trust for pool participants	\$ 11,253	\$ 52,500	\$ 6,088	\$ 57,665
Total Net Position	<u>\$ 11,253</u>	<u>\$ 52,500</u>	<u>\$ 6,088</u>	<u>\$ 57,665</u>
KINGSTON TOWN WATER DISTRICT				
Assets:				
Cash	\$ 515,318	\$ 197,541	\$ 93,666	\$ 619,193
Total Assets	<u>\$ 515,318</u>	<u>\$ 197,541</u>	<u>\$ 93,666</u>	<u>\$ 619,193</u>
Net Position:				
Funds Held in Trust for pool participants	\$ 515,318	\$ 197,541	\$ 93,666	\$ 619,193
Total Net Position	<u>\$ 515,318</u>	<u>\$ 197,541</u>	<u>\$ 93,666</u>	<u>\$ 619,193</u>
ASSISTANCE TO VICTIMS OF DOMESTIC VIOLENCE				
Assets:				
Cash	\$ 250	\$ 1,150	\$ 1,205	\$ 195
Total Assets	<u>\$ 250</u>	<u>\$ 1,150</u>	<u>\$ 1,205</u>	<u>\$ 195</u>
Liabilities:				
Funds Held in Trust	\$ 250	\$ 1,150	\$ 1,205	\$ 195
Total Liabilities	<u>\$ 250</u>	<u>\$ 1,150</u>	<u>\$ 1,205</u>	<u>\$ 195</u>

LANDER COUNTY
All Trust and Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
For the Year Ended June 30, 2019

	Balance 06/30/18	Additions	Deductions	Balance 06/30/19
DISTRICT ATTORNEY TRUST ACCOUNT				
Assets:				
Cash	\$ 146,038	\$ 20,568	\$ 16,425	\$ 150,181
Total Assets	<u>\$ 146,038</u>	<u>\$ 20,568</u>	<u>\$ 16,425</u>	<u>\$ 150,181</u>
Liabilities:				
Funds Held in Trust	\$ 146,038	\$ 20,568	\$ 16,425	\$ 150,181
Total Liabilities	<u>\$ 146,038</u>	<u>\$ 20,568</u>	<u>\$ 16,425</u>	<u>\$ 150,181</u>
INMATE COMMISSARY				
Assets:				
Cash	\$ 44,903	\$ 151,403	\$ 171,528	\$ 24,778
Total Assets	<u>\$ 44,903</u>	<u>\$ 151,403</u>	<u>\$ 171,528</u>	<u>\$ 24,778</u>
Liabilities:				
Funds Held in Trust	\$ 44,903	\$ 151,403	\$ 171,528	\$ 24,778
Total Liabilities	<u>\$ 44,903</u>	<u>\$ 151,403</u>	<u>\$ 171,528</u>	<u>\$ 24,778</u>
INMATE WELFARE FUND ACCOUNT				
Assets:				
Cash	\$ 8,758	\$ 23,752	\$ 5,141	\$ 27,369
Total Assets	<u>\$ 8,758</u>	<u>\$ 23,752</u>	<u>\$ 5,141</u>	<u>\$ 27,369</u>
Liabilities:				
Funds Held in Trust	\$ 8,758	\$ 23,752	\$ 5,141	\$ 27,369
Total Liabilities	<u>\$ 8,758</u>	<u>\$ 23,752</u>	<u>\$ 5,141</u>	<u>\$ 27,369</u>
BATTLE MOUNTAIN CEMETERY DISTRICT				
Assets:				
Cash	\$ 2,581	\$ 10,770	\$ 13,350	\$ 1
Total Assets	<u>\$ 2,581</u>	<u>\$ 10,770</u>	<u>\$ 13,350</u>	<u>\$ 1</u>
Liabilities:				
Funds Held in Trust	\$ 2,581	\$ 10,770	\$ 13,350	\$ 1
Total Liabilities	<u>\$ 2,581</u>	<u>\$ 10,770</u>	<u>\$ 13,350</u>	<u>\$ 1</u>
ARGENTA JUSTICE COURT				
Assets:				
Cash	\$ 25,605	\$ 397,467	\$ 378,112	\$ 44,960
Total Assets	<u>\$ 25,605</u>	<u>\$ 397,467</u>	<u>\$ 378,112</u>	<u>\$ 44,960</u>
Liabilities:				
Funds Held in Trust	\$ 25,605	\$ 397,467	\$ 378,112	\$ 44,960
Total Liabilities	<u>\$ 25,605</u>	<u>\$ 397,467</u>	<u>\$ 378,112</u>	<u>\$ 44,960</u>

LANDER COUNTY
All Trust and Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
For the Year Ended June 30, 2019

	Balance 06/30/18	Additions	Deductions	Balance 06/30/19
AUSTIN JUSTICE COURT				
Assets:				
Cash	\$ 916	\$ 164,381	\$ 161,993	\$ 3,304
Total Assets	<u>\$ 916</u>	<u>\$ 164,381</u>	<u>\$ 161,993</u>	<u>\$ 3,304</u>
Liabilities:				
Funds Held in Trust	\$ 916	\$ 164,381	\$ 161,993	\$ 3,304
Total Liabilities	<u>\$ 916</u>	<u>\$ 164,381</u>	<u>\$ 161,993</u>	<u>\$ 3,304</u>
LANDER COUNTY TREASURER DISTRICT ATTORNEY PUBLIC ADMIN BROWN'S ESTATE				
Assets:				
Cash	\$ 30,128	\$ 49	\$ -	\$ 30,177
Total Assets	<u>\$ 30,128</u>	<u>\$ 49</u>	<u>\$ -</u>	<u>\$ 30,177</u>
Liabilities:				
Funds Held in Trust	\$ 30,128	\$ 49	\$ -	\$ 30,177
Total Liabilities	<u>\$ 30,128</u>	<u>\$ 49</u>	<u>\$ -</u>	<u>\$ 30,177</u>
LANDER COUNTY TREASURER GENERAL IMPROVEMENT DISTRICT				
Assets:				
Cash	\$ 97,545	\$ 53,991	\$ 51,060	\$ 100,476
Total Assets	<u>\$ 97,545</u>	<u>\$ 53,991</u>	<u>\$ 51,060</u>	<u>\$ 100,476</u>
Liabilities:				
Funds Held in Trust	\$ 97,545	\$ 53,991	\$ 51,060	\$ 100,476
Total Liabilities	<u>\$ 97,545</u>	<u>\$ 53,991</u>	<u>\$ 51,060</u>	<u>\$ 100,476</u>
LANDER COUNTY TREASURER GENERAL IMPROVEMENT DISTRICT #1				
Assets:				
Cash	\$ 93,538	\$ 147	\$ -	\$ 93,685
Total Assets	<u>\$ 93,538</u>	<u>\$ 147</u>	<u>\$ -</u>	<u>\$ 93,685</u>
Liabilities:				
Funds Held in Trust	\$ 93,538	\$ 147	\$ -	\$ 93,685
Total Liabilities	<u>\$ 93,538</u>	<u>\$ 147</u>	<u>\$ -</u>	<u>\$ 93,685</u>
LANDER COUNTY TREASURER DISTRICT ATTORNEY PUBLIC ADMIN MAYS ESTATE				
Assets:				
Cash	\$ 3,712	\$ 6	\$ -	\$ 3,718
Total Assets	<u>\$ 3,712</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ 3,718</u>
Liabilities:				
Funds Held in Trust	\$ 3,712	\$ 6	\$ -	\$ 3,718
Total Liabilities	<u>\$ 3,712</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ 3,718</u>

LANDER COUNTY
All Trust and Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
For the Year Ended June 30, 2019

	Balance 06/30/18	Additions	Deductions	Balance 06/30/19
ELEVENTH JUDICIAL DISTRICT COURT				
Assets:				
Cash	\$ 121	\$ -	\$ 38	\$ 83
Total Assets	<u>\$ 121</u>	<u>\$ -</u>	<u>\$ 38</u>	<u>\$ 83</u>
Liabilities:				
Funds Held in Trust	\$ 121	\$ -	\$ 38	\$ 83
Total Liabilities	<u>\$ 121</u>	<u>\$ -</u>	<u>\$ 38</u>	<u>\$ 83</u>
LANDER COUNTY SHERRIF'S EVIDENCE HOLDINGS				
Assets:				
Cash	\$ -	\$ 16,281	\$ 7,985	\$ 8,296
Total Assets	<u>\$ -</u>	<u>\$ 16,281</u>	<u>\$ 7,985</u>	<u>\$ 8,296</u>
Liabilities:				
Funds Held in Trust	\$ -	\$ 16,281	\$ 7,985	\$ 8,296
Total Liabilities	<u>\$ -</u>	<u>\$ 16,281</u>	<u>\$ 7,985</u>	<u>\$ 8,296</u>
TOTAL - ALL TRUST AND AGENCY FUNDS				
Assets:				
Cash	\$ 2,531,743	\$ 10,320,418	\$ 9,995,173	\$ 2,856,988
Total Assets	<u>\$ 2,531,743</u>	<u>\$ 10,320,418</u>	<u>\$ 9,995,173</u>	<u>\$ 2,856,988</u>
Liabilities:				
Funds Held in Trust	\$ 1,114,764	\$ 10,058,141	\$ 9,995,173	\$ 1,177,732
Total Liabilities	<u>\$ 1,114,764</u>	<u>\$ 10,058,141</u>	<u>\$ 9,995,173</u>	<u>\$ 1,177,732</u>
Net Position:				
Funds Held in Trust for pool participants	\$ 1,416,979	\$ 262,277	\$ -	\$ 1,679,256
Total Net Position	<u>\$ 1,416,979</u>	<u>\$ 262,277</u>	<u>\$ -</u>	<u>\$ 1,679,256</u>

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OTHER COMMUNICATIONS FROM INDEPENDENT AUDITORS

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HINTONBURDICK
CPAs & ADVISORS

**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, 2019, 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, 2019.

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.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned that we consider to be significant deficiencies as noted below.

2019-001	Water Revenues and Collections
2019-002	Compensated Absences Payout Policy
2019-003	Credit Card Internal Controls – Documentation and Reviews
2017-001	Bank Reconciliation Timeliness
2016-003	Segregation of Duties in Small Departments

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, 2019





HINTONBURDICK
CPAs & ADVISORS

**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, 2019, and have issued our report thereon dated November 30, 2019. 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, which is described in the accompanying Schedule of Findings and Recommendations. We noted no new instances of noncompliance during fiscal year 2019.

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 136.

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, 2019.

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 finding is described in a separate schedule of findings and recommendations, as item 2017-005. Our opinion on compliance is not modified with respect to this matter.

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, 2019



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LANDER COUNTY
Nevada Revised Statute 354.6113
For the Year Ended June 30, 2019

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 2019, the money from the fund was used to construct the airport complex water project, new water main installation, various projects, flood levee and various paving projects as specified in the capital improvement plan for the County.
- According to the fiscal year 2020 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, various paving projects, the Lander County industrial park, and completing the airport projects,
- According to the fiscal year 2020 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, 2019

Flat Fixed Fees:

Business license revenue adjusted base at June 30, 2018	<u>\$ 25,045</u>
--	------------------

Adjustment to Base:

1. Percentage increase (decrease) in population of the local government	-0.9%	
2. Percentage increase in the Consumer Price Index for the year ending on December 31, next preceding the year for which the limit is being calculated	<u>1.9%</u>	<u>1.00%</u>
Increase in base		<u>250</u>
Adjusted base at June 30, 2019		<u>25,295</u>
Actual revenue		<u>27,967</u>
Amount over (under) allowable amount		<u><u>\$ 2,672</u></u>



HINTONBURDICK
CPAs & ADVISORS

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

The County Commission
Lander County, Nevada

Report on Compliance for Each Major Federal Program

We have audited Lander County, Nevada's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Lander County, Nevada's major federal programs for the year ended June 30, 2019. Lander County, Nevada's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Lander County, Nevada, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

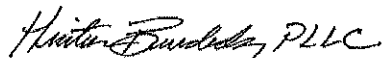
Report on Internal Control over Compliance

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

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

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

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



HintonBurdick, PLLC
St. George, Utah
November 30, 2019



LANDER COUNTY
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2019

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- Material weaknesses identified? ☐ yes ☒ no
- Significant deficiencies identified? ☒ yes ☐ no

Noncompliance material to financial statements noted?

☐ yes ☒ no

Federal Awards

Internal Control over major programs:

- Material weaknesses identified? ☐ yes ☒ no
- Significant deficiencies identified? ☐ yes ☒ no

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

Unmodified

Any audit findings disclosed that are required to be reported
in accordance with 2 CFR 200.516?

☐ yes ☒ no

Identification of major programs.

CFDA Number(s)

Name of Federal Program or Cluster

20.106

Airport Improvement Program

Dollar threshold used to distinguish between type
A and type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

☐ yes ☒ no

LANDER COUNTY
Schedule of Findings and Questioned Costs, Continued
For the Year Ended June 30, 2019

Section II - Financial Statement Findings

Significant Deficiencies:

2019-001 Water Revenues and Collections

Criteria: The County has an existing procedure at the end of the fiscal year to identify uncollectible receivables in the water fund and file a utility lien to be collected in the next tax collection. Once the utility lien has been placed on the applicable property, the County reimburses the water fund for the uncollectible balance.

Condition: We noted a significant drop, before audit adjustments, in the water revenues during fiscal years 2018 and 2019 pertaining to the County not paying the water fund for uncollectible accounts that were placed on the tax levy at year end.

Cause: The new personnel in County Treasurer's office may not have been aware of the County's process for handling uncollectible receivables in the water fund. Controls may not have been properly designed and implemented to oversee this process.

Effect: The County's financial statements were not fairly stated in all material respects without the audit adjustments identified pertaining to uncollectible accounts in water fund.

Recommendation: We recommend that management review, clarify, redesign and implement controls over uncollectible accounts in the water fund so future misstatements of water revenue don't occur.

2019-002 Compensated Absences Payout Policy

Criteria: County fiscal policy should provide clear direction to County Personnel. Procedures should be designed and implemented to support County policy.

Conditions: We noted several payouts of compensated absences in our test work for fiscal year 2019. After review, the payouts of compensated absences appear to have been made in accordance with County policy or there were exceptions to County policy that were approved by Management and the Commission. Nevertheless, County policy in this area may be unclear and open to interpretation or potential abuse.

Cause: Controls over compensated absence payouts may not have been clearly designed and implemented.

Effect: County policy, and the intent thereof, may not have been effectively carried out by County personnel during the fiscal year.

LANDER COUNTY
Schedule of Findings and Questioned Costs, Continued
For the Year Ended June 30, 2019

Section II - Financial Statement Findings, Continued

Recommendation: We recommend Management and the Commissioners work to clarify County policy in the area of compensated absence payouts. Controls and procedures should be designed and implemented to work in harmony with County Policy.

2019-003 Credit Card Internal Controls – Documentation and Reviews

Criteria: Credit card purchases should have supporting evidence that documents the items or services purchased as well as the purpose for the county expenditure. Credit card transactions should be reviewed by a second individual that is not a subordinate to the purchaser.

Conditions: In our review of credit card transactions for the fiscal year, we noted that some expenditures did not have the appropriate documentation for the purchases made including the details of what was purchased and the purpose for the expenditure included with the credit card statements. We also noted some situations where the credit card transaction reviewer is a subordinate to the purchaser.

Causes: The internal control documentation processes over credit cards may not have been properly implemented to ensure adequate documentation is maintained for all county expenditures. The credit card transaction review process is not properly designed to have a person of equal or higher authority review credit card transactions of the purchaser.

Effects: Without proper supporting documentation the items purchased cannot be verified and approved as required in the County's policies and procedures. Also, the appropriate level of oversight for some County expenditures may not have occurred during the fiscal year.

Recommendation: We recommend the County continue to better implement internal control policies over credit card purchases so that appropriate documentation is maintained. Additionally, we recommend the County adjust the credit card transaction review process so that the second person assigned to review the transactions is not subordinate to the purchaser. For instance, the County Manager's transactions should be reviewed by a County Commissioner. A Director's transactions should be reviewed by the County Manager or County Fiscal Officer that is not subordinate to the Director, and so forth.

2017-001 Bank Reconciliation Timeliness

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

LANDER COUNTY
Schedule of Findings and Questioned Costs, Continued
For the Year Ended June 30, 2019

Section II - Financial Statement Findings, Continued

Conditions: In the first half of the fiscal year, the monthly bank reconciliations were not prepared in a timely manner. The bank reconciliations for the second half of the fiscal year were also not timely prepared; however, this condition was a result of the Tyler Software Conversion taking place from January through June of 2019.

Cause: County personnel assigned to prepare the bank reconciliations did not perform their duties timely in the first half of the fiscal year.

Effect: Material misstatements in financial reporting occurred and went undetected for the first six month of the fiscal year.

Recommendation: We understand the County has now caught up the past due bank reconciliations. We recommend the County continue to design and implement controls to complete the bank reconciliations timely. We encourage the Commission to establish a procedure to follow up on the timeliness of the bank reconciliations monthly.

2016-003

Segregation of Duties in Small Departments

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

Conditions: The County has inadequate segregation of duties over key financial controls in the following activities or departments: 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. Where possible, a cloud based software technology, or a Tyler Software solution could be used to receipt and report County revenues from these locations.

LANDER COUNTY
Schedule of Findings and Questioned Costs, Continued
For the Year Ended June 30, 2019

Section III - Federal Award Findings and Questioned Costs

No significant matters were noted.

Section V - Summary Schedule of Prior Audit Findings

None noted.

LANDER COUNTY
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019

<u>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
U.S. Department of Transportation				
Direct Program:				
Airport Improvement Program	20.106	3-32-0001-27-2018	\$ -	\$ 997,926
Airport Improvement Program	20.106	3-32-0001-28-2019	-	66,774
Airport Improvement Program	20.106	3-32-0026-016-2016	-	57,406
Airport Improvement Program	20.106	3-32-0026-28-2019	-	53,905
			-	1,176,011
Passed through State of Nevada Department of Public Safety, Office of Traffic Safety				
Highway Safety Cluster				
Joining Forces Project	20.600	JF-2018-LCSO-00025	-	3,065
Joining Forces Project	20.600	JF-2019-LCSO-00022	-	3,604
			-	6,669
Total Department of Transportation			-	1,182,680
U.S. Department of Health and Human Services				
Passed through State of Nevada Department of Human Resources: Division for Aging Services				
Aging Cluster				
Title IIIC - 1 - Nutrition Services	93.045	09-000-07-1X-19	-	18,203
Title IIIC - 2 - Nutrition Services	93.045	09-000-04-24-19	-	13,287
Title IIIB - Transportation Program	93.044	09-000-57-NX-19	-	2,546
Total Department of Health and Human Services			-	34,036
Total Expenditures of Federal Awards			\$ -	\$ 1,216,716

LANDER COUNTY
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019

Note 1. Basis of Presentation

Reporting Entity:

The accompanying schedule of expenditures of federal awards presents the activity or expenditure of all federal awards programs of Lander County (the County) for the year ended June 30, 2019. The County's reporting entity is defined in Note 1 of the basic financial statements. All expenditure of federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the schedule.

Basis of Accounting:

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

Relationship to Basic Financial Statements:

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

General fund	\$ 6,669
Non-major funds:	
Airport Improvement fund	1,176,011
Aged Services Fund	34,036
	<u>\$ 1,216,716</u>

Indirect Cost Rate:

The County did not elect to use the 10% de minimis indirect cost rate for fiscal year 2019.

Federal Loans:

The County did not have any federal loans for fiscal year 2019.

Subrecipients:

There were no subrecipients for fiscal year 2019.

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HINTON BURDICK
CPAs & ADVISORS

**Findings and Recommendations
For the Fiscal Year Ended June 30, 2019**

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:

None noted

Significant Deficiencies:

2019-001 Water Revenues and Collections

Criteria: The County has an existing procedure at the end of the fiscal year to identify uncollectible receivables in the water fund and file a utility lien to be collected in the next tax collection. Once the utility lien has been placed on the applicable property, the County reimburses the water fund for the uncollectible balance.

Condition: We noted a significant drop, before audit adjustments, in the water revenues during fiscal years 2018 and 2019 pertaining to the County not paying the water fund for uncollectible accounts that were placed on the tax levy at year end.

Cause: The new personnel in County Treasurer's office may not have been aware of the County's process for handling uncollectible receivables in the water fund. Controls may not have been properly designed and implemented to oversee this process.

Effect: The County's financial statements were not fairly stated in all material respects without the audit adjustments identified pertaining to uncollectible accounts in water fund.

Recommendation: We recommend that management review, clarify, redesign and implement controls over uncollectible accounts in the water fund so future misstatements of water revenue don't occur.

2019-002 Compensated Absences Payout Policy

Criteria: County fiscal policy should provide clear direction to County Personnel. Procedures should be designed and implemented to support County policy.

Conditions: We noted several payouts of compensated absences in our test work for fiscal year 2019. After review, the payouts of compensated absences appear to have been made in accordance with County policy or there were exceptions to County policy that were approved by Management and the Commission. Nevertheless, County policy in this area may be unclear and open to interpretation or potential abuse.

Cause: Controls over compensated absence payouts may not have been clearly designed and implemented.

Effect: County policy, and the intent thereof, may not have been effectively carried out by County personnel during the fiscal year.

Recommendation: We recommend Management and the Commissioners work to clarify County policy in the area of compensated absence payouts. Controls and procedures should be designed and implemented to work in harmony with County Policy.

2019-003 Credit Card Internal Controls – Documentation and Reviews

Criteria: Credit card purchases should have supporting evidence that documents the items or services purchased as well as the purpose for the county expenditure. Credit card transactions should be reviewed by a second individual that is not a subordinate to the purchaser.

Conditions: In our review of credit card transactions for the fiscal year, we noted that some expenditures did not have the appropriate documentation for the purchases made including the details of what was purchased and the purpose for the expenditure included with the credit card statements. We also noted some situations where the credit card transaction reviewer is a subordinate to the purchaser.

Causes: The internal control documentation processes over credit cards may not have been properly implemented to ensure adequate documentation is maintained for all county expenditures. The credit card transaction review process is not properly designed to have a person of equal or higher authority review credit card transactions of the purchaser.

Effects: Without proper supporting documentation the items purchased cannot be verified and approved as required in the County's policies and procedures. Also, the appropriate level of oversight for some County expenditures may not have occurred during the fiscal year.

Recommendation: We recommend the County continue to better implement internal control policies over credit card purchases so that appropriate documentation is

maintained. Additionally, we recommend the County adjust the credit card transaction review process so that the second person assigned to review the transactions is not subordinate to the purchaser. For instance, the County Manager's transactions should be reviewed by a County Commissioner. A Director's transactions should be reviewed by the County Manager or County Fiscal Officer that is not subordinate to the Director, and so forth.

2017-001 Bank Reconciliation Timeliness

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

Conditions: In the first half of the fiscal year, the monthly bank reconciliations were not prepared in a timely manner. The bank reconciliations for the second half of the fiscal year were also not timely prepared, however, this condition was a result of the Tyler Software Conversion taking place from January through June of 2019.

Cause: County personnel assigned to prepare the bank reconciliations did not perform their duties timely in the first half of the fiscal year.

Effect: Material misstatements in financial reporting occurred and went undetected for the first six month of the fiscal year.

Recommendation: We understand the County has now caught up the past due bank reconciliations. We recommend the County continue to design and implement controls to complete the bank reconciliations timely. We encourage the Commission to establish a procedure to follow up on the timeliness of the bank reconciliations monthly.

2016-003 Segregation of Duties in Small Departments

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

Conditions: The County has inadequate segregation of duties over key financial controls in the following activities or departments: 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. Where possible, a cloud based software technology, or a

Tyler Software solution could be used to receipt and report County revenues from these locations.

COMPLIANCE AND OTHER MATTERS:

Compliance:

2017-005 Purchasing Requirements

Criteria: NRS 332 indicates that bid solicitations or contract advertisements are required for projects exceeding certain thresholds or for certain types of contracts.

Condition: In test work performed, we noted several instances in which the County did not properly solicit bids or advertise according to NRS guidelines.

Cause: The County has not designed and implemented controls to ensure compliance with NRS 332.

Effect: The County's major purchasing procedures may not be operating in accordance with NRS guidelines. Potential bidders may not be aware of contracts being offered by the County.

Recommendation: We recommend the County design and implement controls to ensure compliance with NRS 332.

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,

Hinton Burdick, PLLC

HintonBurdick, PLLC

November 30, 2019





Lander County Fiscal Officer Cynthia Benson

Financial Statement Findings:

2019-001 Water Revenues and Collections

Criteria: The County has an existing procedure at the end of the fiscal year to identify uncollectible receivables in the water fund and file a utility lien to be collected in the next tax collection. Once the utility lien has been placed on the applicable property, the County reimburses the water fund for the uncollectible balance.

Condition: We noted a significant drop, before audit adjustments, in the water revenues during fiscal years 2018 and 2019 pertaining to the County not paying the water fund for uncollectible accounts that were placed on the tax levy at year end.

Corrective Action:

The County recently changed accounting software in the Treasurer's Office. In reviewing the finding we realize that because of the untimely installation of the software, the liens were not done at the end of the fiscal year. Going forward, the County will be able to continue with the existing year end procedure to file the utility liens so that the County can recover the uncollectible revenue for the water fund.

2019-002 Compensated Absences Payout Policy

Criteria: County fiscal policy should provide clear direction to County Personnel. Procedures should be designed and implemented to support County policy.

Condition: We noted several payouts of compensated absences in our test work for fiscal year 2019. After review, the payouts of compensated absences appear to have been made in accordance with County policy or there were exceptions to County policy that were approved by Management and the Commission. Nevertheless, County policy in this area may be unclear and open to interpretation or potential abuse.

Corrective Action:

In response to the finding, the County is planning on redefining the County policy on compensated absence payouts in early 2020.

2019-003 Credit Card Internal Controls – Documentation and Reviews

Criteria: Credit card purchases should have supporting evidence that documents the items or services purchased as well as the purpose for the county expenditure. Credit card transactions should be reviewed by a second individual that is not a subordinate to the purchaser.

Condition: In our review of credit card transactions for the fiscal year, we noted that some expenditures did not have the appropriate documentation for the purchases made including the details of what was purchased and the purpose for the expenditure included with the credit card statements. We also noted some situations where the credit card transaction reviewer is a subordinate to the purchaser.

Corrective Action:

In reviewing the finding for the credit card internal controls, we will implement changes to the policy and procedures. The Treasurer and the County Manager's credit card transactions will be reviewed by the Chairperson of the Board of Commissioners. The Commissioners and Elected Officials credit card purchases will be reviewed by the County Treasurer and the County Manager will review all other department's credit card purchases.

2017-001 Bank Reconciliation Timeliness

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

Condition: In the first half of the year, the monthly bank reconciliations were not prepared in a timely manner. The bank reconciliations for the second half of the fiscal year were also not timely prepared, however, this condition was a result of the Tyler Software Conversion taking place from January through June of 2019.

Corrective Action:

In regards to this statement, the County will re-establish internal controls on the bank reconciliations for timeliness. We will also establish a policy for the Commission to follow up on the timeliness of the bank reconciliations.

2016-003 Segregation of Duties in Small Departments

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

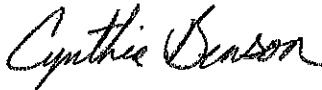
Condition: The County has inadequate segregation of duties over key financial controls in the following activities or departments: golf course cash receipting, and landfill gate fee cash receipting.

Corrective Action:

We will establish a new policy declaring that the landfill will not take cash or credit/debit cards for payments. Checks will be accepted or we will invoice the customer at time of service. A copy of all invoices will then be given to the Public Works department for billing if not paid within 30 days. For the golf course we will purchase a cash register for County funds only. We will also outline which reporting and documentation that will be accepted for backup when making timely deposits. Finance will get all copies of financial statements and documentation for the golf course for reconciliation purposes.

We believe all noted findings have been appropriately addressed.

Sincerely,



Cynthia Benson
Fiscal Officer