



**LANDER COUNTY**

**FINANCIAL STATEMENTS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**WITH REPORT OF**

**CERTIFIED PUBLIC ACCOUNTANTS**

**LANDER COUNTY**

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**FINANCIAL SECTION**

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## **Independent Auditors' Report**

The Honorable County Commissioners  
Lander County  
Battle Mountain, Nevada

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lander County, Nevada, as of and for the year ended June 30, 2021, 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.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of Lander County Convention and Tourism Authority, which is a discretely presented component unit of the County, that, when combined, represent all of the assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues and expenses of the County's discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts reported for the Lander County Convention and Tourism Authority, is based solely on the report of the other auditors. 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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lander County, Nevada as of June 30, 2021, 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.

## ***Change in Accounting Principle***

As described in Note 1 to the financial statements, in fiscal year 2021, the County implemented the provisions of GASB Statement No. 84, Fiduciary Activities. Our opinion is not modified with respect to this matter.

## ***Other Matters***

### *Report on Detailed Comparative Information*

We have previously audited Lander County's financial statements for the year ended June 30, 2020, and our report dated November 24, 2020, expressed an unmodified opinion on those audited financial statements. In our opinion, the detailed comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### *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 combining statements, individual major and nonmajor fund and proprietary fund budgetary comparison schedules, Nevada Revised Statute 354.6113, and the schedule of fees imposed subject to the provisions of NRS 354.5989, as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining statements and individual major and nonmajor fund and proprietary fund budgetary comparison schedules, Nevada Revised Statute 354.6113, and the schedule of fees imposed subject to the provisions of NRS 354.5989 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally

accepted in the United States of America. In our opinion, the combining statements and individual major and nonmajor fund and proprietary fund budgetary comparison schedules, Nevada Revised Statute 354.6113, and the schedule of fees imposed subject to the provisions of NRS 354.5989 are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 29, 2021, 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 29, 2021



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LANDER COUNTY  
Management's Discussion and Analysis  
June 30, 2021

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, 2021 provides an overview of the financial activities, financial performance and financial position of these entities as of June 30, 2021.

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 \$19.0 million or 6.2% as a result of this year's operations. Net position of our business – type activities increased by \$5.7 million, or 10.8%, and net position of our governmental activities increased by \$13.3 million, or 5.2%.
- During the year, the County had expenses for governmental activities that were \$22 million more than the \$7.9 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 \$1.5 million in FY 20-21. 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 \$741,868 a decrease of 3.7% from FY 19-20. 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, 2021. 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 and the Town of Austin’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 Custodial funds. Custodial funds are used to account for assets held by the County as an custodian 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	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 185,395,265	\$ 178,806,763	\$ 18,171,675	\$ 17,158,832	\$ 203,566,940	\$ 195,965,595
Capital assets	99,191,445	93,174,322	41,315,029	36,555,614	140,506,474	129,729,936
Total assets	284,586,710	271,981,085	59,486,704	53,714,446	344,073,414	325,695,531
Deferred outflows of resources	3,806,992	3,826,111	118,290	111,271	3,925,282	3,937,382
Long-term liabilities outstanding	17,075,489	16,336,397	18,961	18,561	17,094,450	16,354,958
Other liabilities	3,362,764	3,222,899	796,118	749,803	4,158,882	3,972,702
Total liabilities	20,438,253	19,559,296	815,079	768,364	21,253,332	20,327,660
Deferred inflows of resources	1,558,888	2,185,892	44,924	58,207	1,603,812	2,244,099
Net position:						
Net investment in capital assets	99,191,445	93,174,322	41,315,029	36,555,614	140,506,474	129,729,936
Restricted	62,771,981	61,016,803	7,639,825	6,944,142	70,411,806	67,960,945
Unrestricted	104,433,135	99,870,883	9,790,137	9,499,390	114,223,272	109,370,273
Total net position	\$ 266,396,561	\$ 254,062,008	\$ 58,744,991	\$ 52,999,146	\$ 325,141,552	\$ 307,061,154

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 \$325.1 million at June 30, 2021. A large portion of net position, 43.2%, 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, 21.7% 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 \$114.2 million may be used to meet the government’s ongoing obligations to citizens and creditors. At June 30, 2021, 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 \$13.3 million, thereby accounting for 69.8% of the total growth of the net position of Lander County. Business-type activities increased the County’s net position by \$5.7 million accounting for 30.2% of the total growth. These changes were the result of 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	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues:						
Charges for services	\$ 2,807,164	\$ 2,333,028	\$ 1,661,633	\$ 1,423,574	\$ 4,468,797	\$ 3,756,602
Operating grants and contributions	498,913	520,025	-	-	498,913	520,025
Capital grants and contributions	4,574,684	143,028	-	-	4,574,684	143,028
General revenues:						
Taxes	18,195,423	17,655,596	741,868	770,177	18,937,291	18,425,773
State gaming licenses	114,306	127,467	-	-	114,306	127,467
Net proceeds from mines	16,709,592	12,589,308	-	-	16,709,592	12,589,308
Unrestricted investment earnings	(85,529)	6,237,488	(83,663)	510,624	(169,192)	6,748,112
Other revenue/(expense)	404,603	140,931	-	-	404,603	140,931
Total revenues	<u>43,219,156</u>	<u>39,746,871</u>	<u>2,319,838</u>	<u>2,704,375</u>	<u>45,538,994</u>	<u>42,451,246</u>
Expenses:						
General government	8,389,330	9,828,532	-	-	8,389,330	9,828,532
Judicial	3,336,640	2,631,102	-	-	3,336,640	2,631,102
Public safety	7,726,820	6,805,242	-	-	7,726,820	6,805,242
Public works	5,611,329	5,200,700	-	-	5,611,329	5,200,700
Health and sanitation	587,284	519,891	-	-	587,284	519,891
Welfare	1,620,723	1,669,528	-	-	1,620,723	1,669,528
Culture and recreation	2,633,353	3,076,282	-	-	2,633,353	3,076,282
Community support	54,678	475,417	-	-	54,678	475,417
Battle Mountain Water	-	-	1,069,343	1,154,600	1,069,343	1,154,600
Battle Mountain Sewer	-	-	997,100	912,601	997,100	912,601
Communication Site	-	-	5,999	5,512	5,999	5,512
Austin Water	-	-	281,515	-	281,515	-
Austin Sewer	-	-	58,918	-	58,918	-
Total expenses	<u>29,960,157</u>	<u>30,206,694</u>	<u>2,412,875</u>	<u>2,072,713</u>	<u>32,373,032</u>	<u>32,279,407</u>
Increase(Decrease) in net position before transfers and contributions	13,258,999	9,540,177	(93,037)	631,662	13,165,962	10,171,839
Special item-government combination Transfers	-	-	5,836,882	-	5,836,882	-
	(2,000)	-	2,000	-	-	-
Increase(decrease) in net position	13,256,999	9,540,177	5,745,845	631,662	19,002,844	10,171,839
Net position, beginning	254,062,008	244,091,623	52,999,146	52,302,800	307,061,154	296,394,423
Prior period adjustments	(922,446)	430,208	-	64,684	(922,446)	494,892
Net position, ending	<u>\$ 266,396,561</u>	<u>\$ 254,062,008</u>	<u>\$ 58,744,991</u>	<u>\$ 52,999,146</u>	<u>\$ 325,141,552</u>	<u>\$ 307,061,154</u>

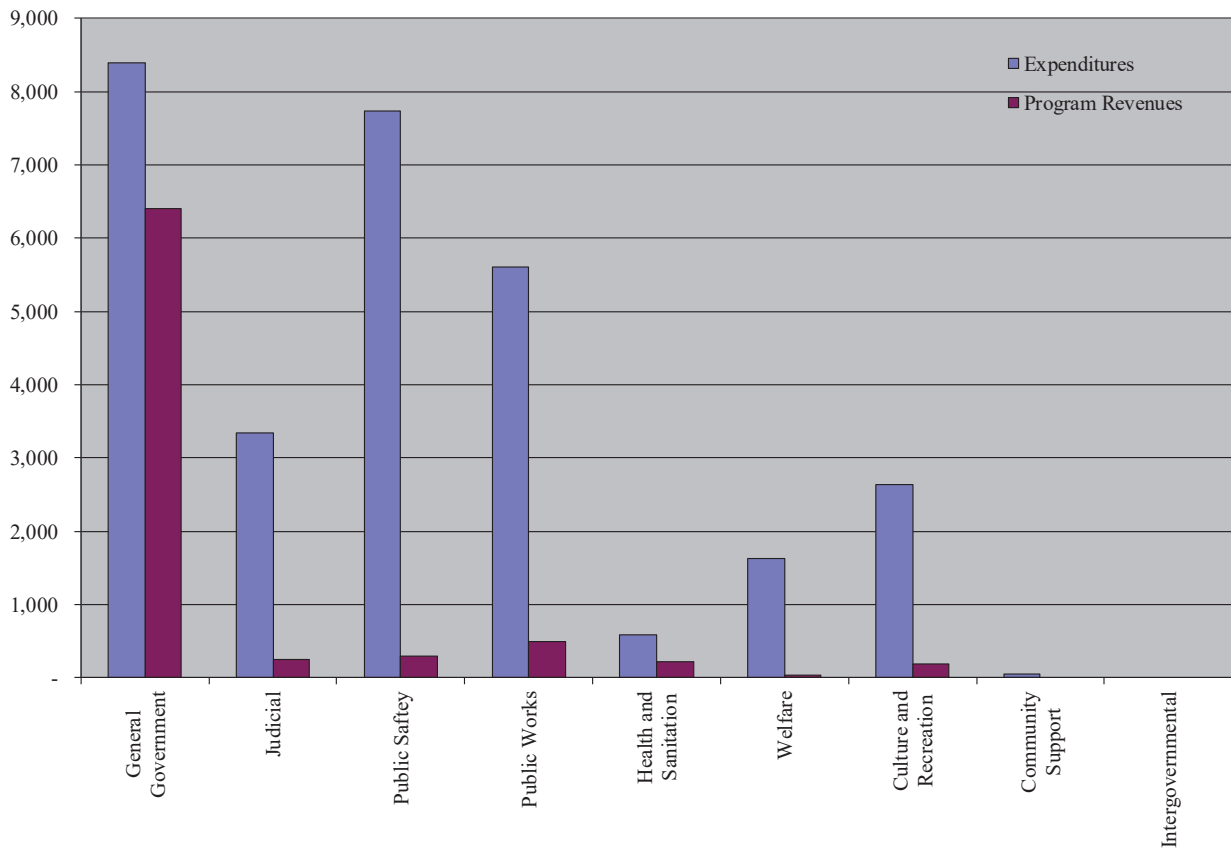
**Total revenues:** General revenue mainly comprised of various taxes and investment earnings represented 79% of total revenue. Program revenues are revenues directly related to service activities of a function and include charges for services, grants and contributions, and related investment earnings, when restricted for use in programs.

**Program Expenses and Revenues for Governmental Activities**

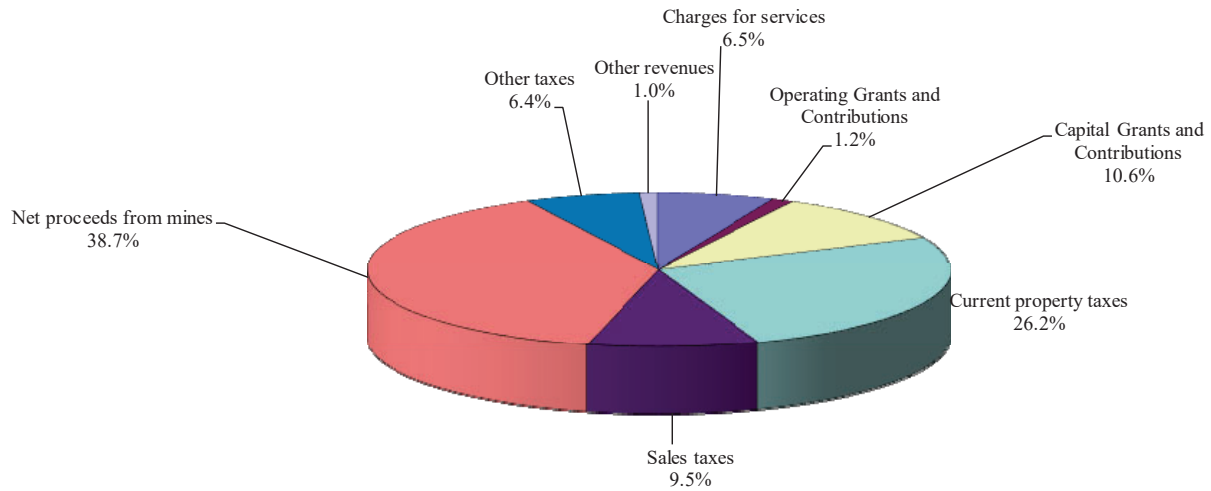
The following table presents program expenses and revenues for governmental activities. To aid in the understanding of the Statement of Activities, some additional explanation is given. Of particular interest is that the format is significantly different than a typical Statement of Revenues, Expenses,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



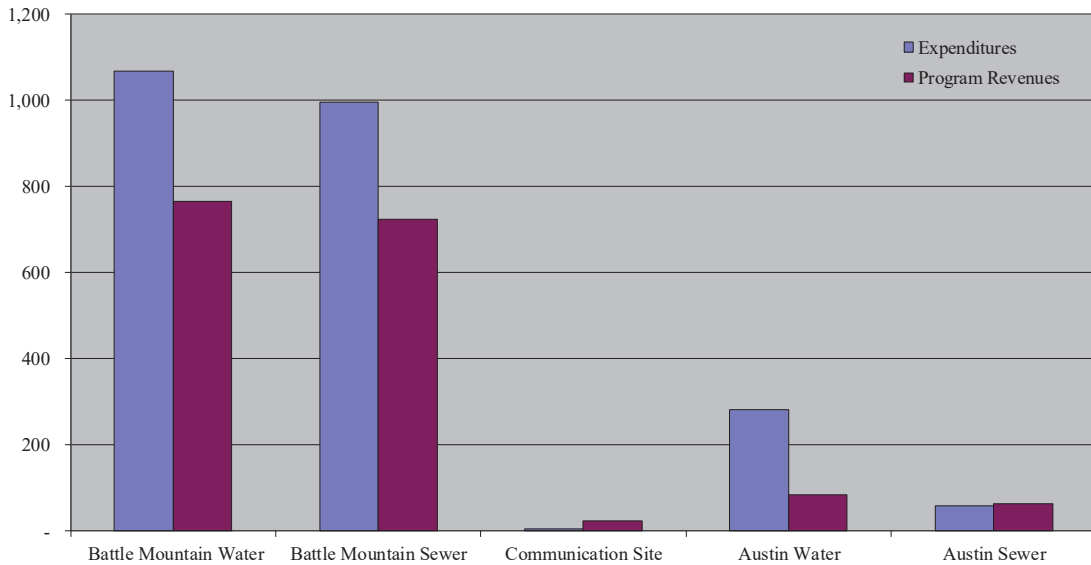
**Revenue By Source - Governmental Activities**



**Program Expenses and Revenues for Business-type Activities**

This table presents program expenses and revenues for business-type activities. Program revenues generated from the Battle Mountain water and sewer funds and the Austin water 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 \$181.8 million, an increase of \$7.3 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 \$22.9 million. As a measure of liquidity, it is useful to compare the unassigned fund balance to total fund expenditures. Unassigned fund balance represents 126.3% of total fund expenditures, including transfers out.

**The NPM Future Reserve Fund** was created by Commission resolution to set aside funds in case of decreases in net mine proceeds in the future. The fund balance increased \$9.9 million during the fiscal year, derived primarily from allocated mine proceeds.

**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 \$39.8 million, a decrease of \$2.0 million from the prior fiscal year. This decrease was derived from an increase in capital outlay for the fiscal year.

**The Equipment/Building Replacement Fund** is used to account for the purchase of buildings and large equipment. Revenues of the fund include net proceeds of mines taxes. The ending fund balance is \$21.9 million, an increase of \$0.95 million from the prior fiscal year. This increase was derived from a decrease in capital outlay for the fiscal year.

**The Airport Capital Improvement Fund** is used to account for airport improvements financed through intergovernmental grants and other sources. The ending fund balance is \$3.2 million, a decrease of \$77,342 from the prior fiscal year.

**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 2020-2021 operating decrease for the water system was \$304,272 and net position of the fund decreased by \$337,819. The operating decrease for the sewer system was \$273,420 and net position of the fund increased by \$420,261.

### General Fund Budgetary Highlights

Functions represent the legal level of budgetary control. The final budget appropriation was \$19,548,805 which was an increase from the original approved budget of \$0. Actual expenditures were 82.95% of appropriations and \$3.3 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, 2021 is \$140.5 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%

This year's 8% increase in both governmental and business-type activities is due to net current year additions and depreciation expense.

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

In August 2020 the Lander County Board of Commissioners passed a resolution that committed a portion of the strong General Fund ending fund balance to future capital projects. The Lander County Board of Commissioners believe that using a portion of the fund balance for capital projects will benefit the citizens of Lander County. However the Board will still strive to keep a prudent level of financial resources to protect from any revenue shortfalls. Pursuant to the resolution this policy will be reviewed each year during the final budget process in May.

## **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, 2021**

	<b>Primary Government</b>			<b>Component Unit</b>
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	
<b>Assets</b>				
Cash and investments	\$ 183,232,929	\$ 10,049,082	\$ 193,282,011	\$ 1,336,675
Receivables (net of allowance for uncollectibles)	2,085,833	332,291	2,418,124	34,187
Prepaid Expenses	76,105	-	76,105	-
Inventory	398	114,357	114,755	-
Restricted cash	-	7,675,945	7,675,945	-
Capital assets not being depreciated				
Land	2,582,603	162,596	2,745,199	24,950
Construction in progress	10,069,984	216,105	10,286,089	-
Capital assets being depreciated, net of accumulated depreciation				
Equipment and vehicles	10,309,812	294,415	10,604,227	12,428
Improvements other than buildings	13,838,954	39,990,652	53,829,606	-
Buildings	36,177,759	651,261	36,829,020	97,785
Infrastructure	26,212,333	-	26,212,333	-
Total assets	<u>284,586,710</u>	<u>59,486,704</u>	<u>344,073,414</u>	<u>1,506,025</u>
<b>Deferred Outflows of Resources</b>				
Deferred outflows related to pensions	3,753,177	116,061	3,869,238	-
Deferred outflows related to OPEB	53,815	2,229	56,044	-
Total deferred outflows of resources	<u>3,806,992</u>	<u>118,290</u>	<u>3,925,282</u>	<u>-</u>
<b>Liabilities</b>				
Accounts payable and other current liabilities	3,086,252	242,214	3,328,466	126,190
Unearned revenue	7,570	24,843	32,413	-
Noncurrent liabilities:				
Due within one year	268,942	18,961	287,903	-
Due in more than one year	328,707	-	328,707	-
Net pension liability	15,680,817	484,906	16,165,723	-
Other postemployment benefits obligation	1,065,965	44,155	1,110,120	-
Total liabilities	<u>20,438,253</u>	<u>815,079</u>	<u>21,253,332</u>	<u>126,190</u>
<b>Deferred Inflows of Resources</b>				
Deferred revenue -net proceeds	108,179	-	108,179	-
Deferred inflows related to pensions	1,444,878	44,682	1,489,560	-
Deferred inflows related to OPEB	5,831	242	6,073	-
Total deferred inflows of resources	<u>1,558,888</u>	<u>44,924</u>	<u>1,603,812</u>	<u>-</u>
<b>Net Position</b>				
Net investment in capital assets	99,191,445	41,315,029	140,506,474	135,163
Restricted for:				
Capital projects	42,355,254	-	42,355,254	-
Other purposes	20,416,727	7,639,825	28,056,552	-
Unrestricted	104,433,135	9,790,137	114,223,272	1,244,672
Total net position	<u>\$ 266,396,561</u>	<u>\$ 58,744,991</u>	<u>\$ 325,141,552</u>	<u>\$ 1,379,835</u>

The accompanying notes are an integral part of the financial statements

**LANDER COUNTY**  
**Statement of Activities**  
**For the Year Ended June 30, 2021**

Functions/Programs	Program Revenues			Net (Expense) / Revenue and Changes in Net Position			Component Unit	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-type Activities		Total
<b>Primary government:</b>								
Governmental activities:								
General government	\$ 8,389,330	\$ 1,937,176	\$ -	\$ 4,457,684	\$ (1,994,470)	\$ -	\$ (1,994,470)	
Judicial	3,336,640	247,485	-	-	(3,089,155)	-	(3,089,155)	
Public safety	7,726,820	44,100	251,234	-	(7,431,486)	-	(7,431,486)	
Public works	5,611,329	250,378	247,679	-	(5,113,272)	-	(5,113,272)	
Health and sanitation	587,284	225,818	-	-	(361,466)	-	(361,466)	
Welfare	1,620,723	32,004	-	-	(1,588,719)	-	(1,588,719)	
Culture and recreation	2,633,353	70,203	-	117,000	(2,446,150)	-	(2,446,150)	
Community support	54,678	-	-	-	(54,678)	-	(54,678)	
Total governmental activities	29,960,157	2,807,164	498,913	4,574,684	(22,079,396)	-	(22,079,396)	
Business-type activities:								
Battle Mountain Water	1,069,343	765,071	-	-	(304,272)	-	(304,272)	
Battle Mountain Sewer	997,100	723,680	-	-	(273,420)	-	(273,420)	
Communication Site	5,999	24,354	-	-	18,355	-	18,355	
Austin Water	281,515	83,815	-	-	(197,700)	-	(197,700)	
Austin Sewer	58,918	64,713	-	-	5,795	-	5,795	
Total business-type activities	2,412,875	1,661,633	-	-	(751,242)	-	(751,242)	
Total primary government	\$ 32,373,032	\$ 4,468,797	\$ 498,913	\$ 4,574,684	\$ (22,079,396)	\$ -	\$ (22,830,638)	
<b>Component Unit:</b>								
Convention and Tourism Authority	\$ 248,104	\$ 175	\$ 37,069	\$ -	\$ -	\$ -	\$ (210,860)	
General revenues:								
Ad valorem taxes					11,320,600		11,320,600	
Unrestricted intergovernmental revenues (consolidated taxes)					4,099,189		4,099,189	
Motor vehicle fuel tax					1,508,249		1,508,249	
Sales taxes					741,868		741,868	
Franchise taxes					181,529		181,529	
Payment in lieu of taxes					1,085,856		1,085,856	
State gaming licenses					114,306		114,306	
Net proceeds from mines					16,709,592		16,709,592	
Unrestricted investment earnings (loss)					(85,529)		(85,529)	
Other revenues					404,603		404,603	
Special item-government combination					5,836,882		5,836,882	
Transfers					(2,000)		(2,000)	
Total general revenues					35,336,395		35,336,395	
Change in net position					13,256,999		13,256,999	
Net position - beginning					254,062,008		254,062,008	
Prior period adjustments					(922,446)		(922,446)	
Net position - ending					\$ 266,396,561		\$ 266,396,561	
					\$ 58,744,991		\$ 58,744,991	
					(922,446)		(922,446)	
					307,061,154		307,061,154	
					19,002,844		19,002,844	
					41,833,482		41,833,482	
					334,601		334,601	
					1,256,094		1,256,094	
					\$ 325,141,552		\$ 325,141,552	
					1,379,835		1,379,835	

The accompanying notes are an integral part of the financial statements

**LANDER COUNTY**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2021**

	General Fund	NPM Future Reserve	CCP Fund	Equipment/ Building Replacement	Airport Capital Improvement	Non-major Governmental Funds	Total Governmental Funds
<b>Assets</b>							
Cash and investments	\$ 44,416,492	\$ 13,400,000	\$ 39,665,001	\$ 23,032,193	\$ 3,411,047	\$ 59,308,196	\$ 183,232,929
Accounts receivable	118,859	-	-	-	-	19,884	138,743
Interest receivable	127,284	-	149,323	-	-	17,042	293,649
Property taxes receivable	339,714	-	-	-	-	96,819	436,533
Due from other governments	701,546	-	-	-	145,719	369,643	1,216,908
Inventory	-	-	-	-	-	398	398
Prepaid items	76,105	-	-	-	-	-	76,105
Total assets	<u>\$ 45,780,000</u>	<u>\$ 13,400,000</u>	<u>\$ 39,814,324</u>	<u>\$ 23,032,193</u>	<u>\$ 3,556,766</u>	<u>\$ 59,811,982</u>	<u>\$ 185,395,265</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>							
<b>Liabilities:</b>							
Accounts payable	\$ 379,983	-	\$ 612,769	231,515	\$ 148,951	\$ 665,229	\$ 2,038,447
Accrued liabilities	625,546	-	-	-	-	223,356	848,902
Retainage payable	-	-	-	-	198,903	-	198,903
Unearned revenue	-	-	-	-	-	7,570	7,570
Total liabilities	<u>1,005,529</u>	<u>-</u>	<u>612,769</u>	<u>231,515</u>	<u>347,854</u>	<u>896,155</u>	<u>3,093,822</u>
<b>Deferred inflows of resources:</b>							
Deferred revenue - net proceeds	47,064	-	55,213	-	-	5,902	108,179
Deferred revenue - property taxes	325,251	-	-	-	-	100,821	426,072
Total deferred inflows of resources	<u>372,315</u>	<u>-</u>	<u>55,213</u>	<u>-</u>	<u>-</u>	<u>106,723</u>	<u>534,251</u>
<b>Fund balances:</b>							
<b>Nonspendable:</b>							
Prepays	76,105	-	-	-	-	-	76,105
Inventory	-	-	-	-	-	398	398
<b>Restricted for:</b>							
General government	-	-	-	-	-	3,752,687	3,752,687
Judicial	-	-	-	-	-	339,479	339,479
Public safety	-	-	-	-	-	202,255	202,255
Public works	-	-	-	-	-	4,489,657	4,489,657
Welfare	-	-	-	-	-	11,238,918	11,238,918
Community support	-	-	-	-	-	393,333	393,333
Capital projects	-	-	39,146,342	-	3,208,912	-	42,355,254
<b>Committed for:</b>							
Retiree insurance	1,201,282	-	-	-	-	-	1,201,282
General government	-	13,400,000	-	-	-	4,263,525	17,663,525
Culture and recreation	-	-	-	-	-	6,522,906	6,522,906
Health and sanitation	-	-	-	-	-	9,667,733	9,667,733
Capital projects	-	-	-	22,800,678	-	2,357,877	25,158,555
<b>Assigned for:</b>							
Other purposes	-	-	-	-	-	15,580,336	15,580,336
FY2022 budget appropriation	20,245,310	-	-	-	-	-	20,245,310
Unassigned	22,879,459	-	-	-	-	-	22,879,459
Total fund balances	<u>44,402,156</u>	<u>13,400,000</u>	<u>39,146,342</u>	<u>22,800,678</u>	<u>3,208,912</u>	<u>58,809,104</u>	<u>181,767,192</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 45,780,000</u>	<u>\$ 13,400,000</u>	<u>\$ 39,814,324</u>	<u>\$ 23,032,193</u>	<u>\$ 3,556,766</u>	<u>\$ 59,811,982</u>	<u>\$ 185,395,265</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**  
**June 30, 2021**

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

Total fund balances - total governmental funds	\$ 181,767,192
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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	\$ 161,858,807	
Accumulated depreciation	<u>(62,667,362)</u>	99,191,445

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	\$ 3,753,177	
Deferred inflows related to pensions	(1,444,878)	
Deferred outflows related to OPEB	53,815	
Deferred inflows related to OPEB	<u>(5,831)</u>	2,356,283

Revenues considered unavailable not reported in the funds.	426,072
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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	\$ (597,649)	
Net pension liability	(15,680,817)	
Net OPEB obligation	<u>(1,065,965)</u>	<u>(17,344,431)</u>

Net position of governmental activities	<u><u>\$ 266,396,561</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, 2021**

	General Fund	NPM Future Reserve	CCP Fund	Equipment/ Building Replacement	Airport Capital Improvement	Non-major Governmental Funds	Total Governmental Funds
<b>Revenues</b>							
Taxes	\$ 8,655,448	\$ 8,000,000	\$ 3,500,000	\$ 2,000,000	\$ -	\$ 6,696,681	\$ 28,852,129
Licenses and permits	281,755	-	-	-	-	42,743	324,498
Intergovernmental	4,074,713	-	-	-	4,367,747	2,411,161	10,853,621
Charges for services	921,610	-	-	-	-	1,247,941	2,169,551
Fines and forfeitures	143,055	-	-	-	-	-	143,055
Investment earnings	(159,658)	-	107,391	-	-	(34,413)	(86,680)
Miscellaneous revenue	120,418	-	117,000	-	-	653,562	890,980
Total revenues	<u>14,037,341</u>	<u>8,000,000</u>	<u>3,724,391</u>	<u>2,000,000</u>	<u>4,367,747</u>	<u>11,017,675</u>	<u>43,147,154</u>
<b>Expenditures</b>							
Current:							
General government	6,716,919	-	-	172,440	-	807,650	7,697,009
Judicial	2,542,670	-	-	-	-	35,430	2,578,100
Public safety	6,388,606	-	-	-	-	-	6,388,606
Public works	-	-	-	-	-	2,215,950	2,215,950
Health and sanitation	-	-	-	-	-	415,090	415,090
Welfare	-	-	-	-	-	1,614,917	1,614,917
Culture and recreation	-	-	-	-	-	2,616,707	2,616,707
Community support	-	-	-	-	-	49,396	49,396
Intergovernmental expense	166,446	-	-	-	-	-	166,446
Capital outlay:	-	-	-	-	-	-	-
General government	-	-	1,795,763	-	4,445,089	187,024	6,427,876
Public safety	402,050	-	-	-	-	-	402,050
Public works	-	-	3,952,359	885,283	-	341,968	5,179,610
Culture and recreation	-	-	-	-	-	26,686	26,686
Total expenditures	<u>16,216,691</u>	<u>-</u>	<u>5,748,122</u>	<u>1,057,723</u>	<u>4,445,089</u>	<u>8,310,818</u>	<u>35,778,443</u>
Excess revenues over (under) expenditures	<u>(2,179,350)</u>	<u>8,000,000</u>	<u>(2,023,731)</u>	<u>942,277</u>	<u>(77,342)</u>	<u>2,706,857</u>	<u>7,368,711</u>
<b>Other financing sources (uses)</b>							
Transfers in	107,300	1,900,000	-	-	-	25,416	2,032,716
Transfers out	(1,902,000)	-	-	-	-	(132,716)	(2,034,716)
Total other financing sources and uses	<u>(1,794,700)</u>	<u>1,900,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(107,300)</u>	<u>(2,000)</u>
Net change in fund balances	(3,974,050)	9,900,000	(2,023,731)	942,277	(77,342)	2,599,557	7,366,711
Fund balances - beginning of year	48,376,206	3,500,000	42,149,627	21,858,401	3,286,254	56,152,439	175,322,927
Prior period adjustment	-	-	(979,554)	-	-	57,108	(922,446)
Fund balances - end of year	<u>\$ 44,402,156</u>	<u>\$ 13,400,000</u>	<u>\$ 39,146,342</u>	<u>\$ 22,800,678</u>	<u>\$ 3,208,912</u>	<u>\$ 58,809,104</u>	<u>\$ 181,767,192</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, 2021**

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

Net changes in fund balances - total governmental funds	\$	7,366,711
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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.		72,002
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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	\$ 11,591,520	
Depreciation expense	<u>(5,574,397)</u>	6,017,123

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	\$ 1,262,201	
Pension expense	<u>(1,440,124)</u>	(177,923)

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	\$ 46,107	
OPEB expense	<u>(81,198)</u>	(35,091)

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>14,177</u>

Change in net position of governmental activities	\$	<u><u>13,256,999</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, 2021**

	Battle Mountain Water	Battle Mountain Sewer	Austin Water	Nonmajor		Combined Total
				Mt. Lewis Communication Site	Austin Sewer	
<b>Assets</b>						
<b>Current Assets:</b>						
Cash and investments	\$ 2,742,928	\$ 7,007,890	\$ 8,348	\$ 235,347	\$ 54,569	\$ 10,049,082
Accounts receivable	100,304	92,231	10,029	2,079	6,052	210,695
Due from other governments	-	121,596	-	-	-	121,596
Inventory	36,946	6,380	62,645	-	8,386	114,357
<b>Total current assets</b>	<b>2,880,178</b>	<b>7,228,097</b>	<b>81,022</b>	<b>237,426</b>	<b>69,007</b>	<b>10,495,730</b>
<b>Noncurrent assets:</b>						
Restricted cash	1,801,706	5,873,139	1,100	-	-	7,675,945
<b>Capital assets:</b>						
Land	10,950	151,646	-	-	-	162,596
Construction in progress	75,985	140,120	-	-	-	216,105
Buildings	578,846	770,298	-	-	-	1,349,144
Improvements	25,888,069	20,516,993	4,351,436	-	1,240,049	51,996,547
Furniture, equipment & vehicles	638,748	859,097	-	290,974	-	1,788,819
Less accumulated depreciation	(5,953,710)	(7,953,498)	-	(290,974)	-	(14,198,182)
<b>Total noncurrent assets</b>	<b>23,040,594</b>	<b>20,357,795</b>	<b>4,352,536</b>	<b>-</b>	<b>1,240,049</b>	<b>48,990,974</b>
<b>Total assets</b>	<b>25,920,772</b>	<b>27,585,892</b>	<b>4,433,558</b>	<b>237,426</b>	<b>1,309,056</b>	<b>59,486,704</b>
<b>Deferred Outflows of Resources</b>						
Deferred outflows related to pensions	51,974	51,843	9,769	-	2,475	116,061
Deferred outflows related to OPEB	834	834	448	-	113	2,229
<b>Total deferred outflows of resources</b>	<b>52,808</b>	<b>52,677</b>	<b>10,217</b>	<b>-</b>	<b>2,588</b>	<b>118,290</b>
<b>Liabilities</b>						
<b>Current Liabilities:</b>						
Accounts payable	103,864	40,950	21,116	157	4,647	170,734
Accrued wages and benefits	12,345	12,344	8,437	-	2,109	35,235
Customer deposits	35,145	-	1,100	-	-	36,245
Unearned revenue	11,608	9,504	2,323	-	1,408	24,843
Current portion of compensated absences	8,384	8,384	1,096	-	1,097	18,961
<b>Total current liabilities</b>	<b>171,346</b>	<b>71,182</b>	<b>34,072</b>	<b>157</b>	<b>9,261</b>	<b>286,018</b>
<b>Noncurrent liabilities:</b>						
<b>Long-Term Debt (net of current portion):</b>						
Net OPEB obligation	16,526	16,525	8,883	-	2,221	44,155
Net pension liability	217,147	216,602	40,817	-	10,340	484,906
<b>Total long-term debt</b>	<b>233,673</b>	<b>233,127</b>	<b>49,700</b>	<b>-</b>	<b>12,561</b>	<b>529,061</b>
<b>Total liabilities</b>	<b>405,019</b>	<b>304,309</b>	<b>83,772</b>	<b>157</b>	<b>21,822</b>	<b>815,079</b>
<b>Deferred Inflows of Resources</b>						
Deferred inflows related to pensions	20,009	19,958	3,761	-	954	44,682
Deferred inflows related to OPEB	90	90	49	-	13	242
<b>Total deferred outflows of resources</b>	<b>20,099</b>	<b>20,048</b>	<b>3,810</b>	<b>-</b>	<b>967</b>	<b>44,924</b>
<b>Net Position</b>						
Net investment in capital assets	21,238,888	14,484,656	4,351,436	-	1,240,049	41,315,029
Restricted	1,766,686	5,873,139	-	-	-	7,639,825
Unrestricted	2,542,888	6,956,417	4,757	237,269	48,806	9,790,137
<b>Total net position</b>	<b>\$ 25,548,462</b>	<b>\$ 27,314,212</b>	<b>\$ 4,356,193</b>	<b>\$ 237,269</b>	<b>\$ 1,288,855</b>	<b>\$ 58,744,991</b>

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, 2021**

	Battle Mountain Water	Battle Mountain Sewer	Austin Water	Nonmajor			Combined Total
				Mt. Lewis Communication Site	Austin Sewer		
<b>Operating Revenues</b>							
Charges for sales and services	\$ -	\$ -	\$ -	\$ 24,354	\$ -	\$ 24,354	
Communication use fees	729,718	-	83,406	-	-	813,124	
Water use fees	-	723,680	-	-	64,713	788,393	
Sewer use fees	-	-	409	-	-	35,762	
Miscellaneous	35,353	-	-	-	-	-	
Total operating revenues	765,071	723,680	83,815	24,354	64,713	1,661,633	
<b>Operating Expenses</b>							
Salaries and wages	145,155	145,153	90,538	-	22,634	403,480	
Employee benefits	71,722	71,202	80,969	-	21,399	245,292	
Service, supplies and other	242,139	238,290	110,008	5,999	14,885	611,321	
Depreciation	610,327	542,455	-	-	-	1,152,782	
Total operating expenses	1,069,343	997,100	281,515	5,999	58,918	2,412,875	
Operating income (loss)	(304,272)	(273,420)	(197,700)	18,355	5,795	(751,242)	
<b>Non-operating Revenues (Expenses)</b>							
County option sales tax	-	741,868	-	-	-	741,868	
Investment earnings	(35,547)	(48,187)	319	-	(248)	(83,663)	
Total non-operating revenue (expense)	(35,547)	693,681	319	-	(248)	658,205	
<b>Income (loss) before contributions and transfers</b>	(339,819)	420,261	(197,381)	18,355	5,547	(93,037)	
Special item-government combination Transfers In	-	-	4,553,574	-	1,283,308	5,836,882	
	2,000	-	-	-	-	2,000	
<b>Change in net position</b>	(337,819)	420,261	4,356,193	18,355	1,288,855	5,745,845	
Total net position, beginning of year	25,886,281	26,893,951	-	218,914	-	52,999,146	
<b>Total net position, end of year</b>	\$ 25,548,462	\$ 27,314,212	\$ 4,356,193	\$ 237,269	\$ 1,288,855	\$ 58,744,991	

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, 2021**

	Battle Mountain Water	Battle Mountain Sewer	Austin Water	Nonmajor		Combined Total
				Mt. Lewis Communication Site	Austin Sewer	
<b>Cash flows from operating activities:</b>						
Cash received from customers	\$ 763,274	\$ 747,950	\$ 77,209	\$ 22,275	\$ 60,069	\$ 1,670,777
Cash paid to suppliers	(159,542)	(389,500)	(88,892)	(6,007)	(10,238)	(654,179)
Cash paid to employees	(216,790)	(216,852)	(118,681)	-	(29,887)	(582,210)
Net cash flows from operating activities	<u>386,942</u>	<u>141,598</u>	<u>(130,364)</u>	<u>16,268</u>	<u>19,944</u>	<u>434,388</u>
<b>Cash flows from noncapital financing activities:</b>						
Net interfund receipts/(payments)	2,000	-	-	-	-	2,000
County option sales tax	-	741,868	-	-	-	741,868
Net cash flows from noncapital financing activities	<u>2,000</u>	<u>741,868</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>743,868</u>
<b>Cash flows from capital and related financing activities:</b>						
Purchase of capital assets	(249,526)	(71,185)	-	-	-	(320,711)
Capital contributions	-	-	139,493	-	34,873	174,366
Net cash flows from capital and related financing activities	<u>(249,526)</u>	<u>(71,185)</u>	<u>139,493</u>	<u>-</u>	<u>34,873</u>	<u>(146,345)</u>
<b>Cash flows from investing activities:</b>						
Investment earnings	(35,547)	(48,187)	319	-	(248)	(83,663)
Net change in cash and cash equivalents	103,869	764,094	9,448	16,268	54,569	948,248
Cash and cash equivalents, beginning of year	4,440,765	12,116,935	-	219,079	-	16,776,779
<b>Cash and cash equivalents, end of year</b>	<u>\$ 4,544,634</u>	<u>\$ 12,881,029</u>	<u>\$ 9,448</u>	<u>\$ 235,347</u>	<u>\$ 54,569</u>	<u>\$ 17,725,027</u>
Reconciliation of operating income to net cash flows from operating activities:						
Net operating income/(loss)	\$ (304,272)	\$ (273,420)	\$ (197,700)	\$ 18,355	\$ 5,795	\$ (751,242)
Adjustments to reconcile net income/(loss) to net cash provided by operating activities:						
Depreciation/amortization	610,327	542,455	-	-	-	1,152,782
Pension expense	12,148	11,458	38,079	-	9,647	71,332
Employer pension contributions	(18,381)	(18,150)	(3,669)	-	(928)	(41,128)
Changes in operating assets and liabilities:						
(Increase)/Decrease in receivables	(6,349)	26,060	(10,029)	(2,079)	(6,052)	1,551
(Increase)/Decrease in prepaids	2,405	2,480	-	-	-	4,885
Increase/(Decrease) in accounts payables	80,192	(153,690)	21,116	(8)	4,647	(47,743)
Increase/(Decrease) in accrued liabilities & deposits	10,182	6,058	10,633	-	3,206	30,079
Increase/(Decrease) in unearned revenue	428	(1,790)	2,323	-	1,408	2,369
Increase/(Decrease) in OPEB obligation	262	137	8,883	-	2,221	11,503
Net cash flows from operating activities	<u>\$ 386,942</u>	<u>\$ 141,598</u>	<u>\$ (130,364)</u>	<u>\$ 16,268</u>	<u>\$ 19,944</u>	<u>\$ 434,388</u>
<b>Supplemental schedule of non-cash financing and investing activities:</b>						
Capital contributions	\$ -	\$ -	\$ 4,414,081	\$ -	\$ 1,248,435	\$ 5,662,516

The accompanying notes are an integral part of the financial statements

**LANDER COUNTY**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2021**

	Custodial Funds	Investment Trust Fund
<b>ASSETS</b>		
Cash and investments	\$ 11,822,990	\$ 1,831,497
Accounts receivable	243,686	-
Total Assets	\$ 12,066,676	\$ 1,831,497
<b>LIABILITIES</b>		
Accounts payable	\$ 10,683,191	\$ -
Accrued liabilities	6,667	-
Due to other governments	16,519	-
Deferred revenue	1,699	-
Total Liabilities	10,708,076	-
<b>NET POSITION</b>		
Restricted for:		
Individuals, organizations, other governments	1,358,600	1,831,497
Total Net Position	\$ 1,358,600	\$ 1,831,497

The accompanying notes are an integral part of the financial statements

**LANDER COUNTY**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Year Ended June 30, 2021**

	<u>Custodial Funds</u>	<u>Investment Trust Fund</u>
<b>ADDITIONS</b>		
Contributions from individuals, organizations, other governments	\$ 49,463	\$ 143,054
Assessments, fees and taxes collected for others	20,005,321	
Investment income	2,084	6,774
Total Additions	<u>20,056,868</u>	<u>149,828</u>
<b>DEDUCTIONS</b>		
Distributions to individuals, organizations, other governments	<u>20,039,205</u>	-
Total Deductions	<u>20,039,205</u>	<u>-</u>
Change in Fiduciary Net Position	17,663	149,828
Net Position, beginning of year	<u>1,340,937</u>	<u>1,681,669</u>
Net Position, end of year	<u>\$ 1,358,600</u>	<u>\$ 1,831,497</u>

The accompanying notes are an integral part of the financial statements

**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

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**NOTE 1. Summary of Significant Accounting Policies**

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**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, Lander County School District, Lander County Hospital District, and Lander County General Improvement District #1.

Separate, complete financial statements for each of the County's component units are not prepared.

**Discretely Presented Component Unit.** The Lander County Convention and Tourism Authority is responsible for promoting tourism and recreation in Lander County, Nevada. The members of the Authority's governing board are appointed by the County Commissioners. The Authority is fiscally dependent upon the County since the Board of Supervisors sets the room tax rates.

Complete financial statements for the Authority may be obtained at the entity's administrative office located at 470 S. Broad Street, Battle Mountain, NV 89820.

**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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**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.

**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.

***NPM Future Reserve Fund*** – was created by County Commission resolution to set aside funds in the event of a decrease in Net Proceeds of Mines.

***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.

***Equipment/Building Replacement Fund*** – is used to account for the purchase of buildings and large equipment.

***Airport Capital Improvement Fund*** – is used to account for capital improvements of the airport.

The County reports the following major enterprise funds:

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

**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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*Battle Mountain Sewer Fund* – accounts for operations of the County’s sewer system in Battle Mountain.

*Austin Water Fund* – accounts for operations of the County’s water system in Austin.

Additionally the County reports the following fund types:

**Fiduciary Funds**

*Custodial Funds* - are custodial in nature, cannot be used to support the County’s own programs, and do not involve measurement of the results of operations. The funds account for assets held by the County as an agent for various local governments, special districts, and individuals. Included are funds for apportioned property taxes, shared revenues and other financial resources for schools, special districts, and other state agencies; funds held for inmates housed at the County jail; and assets held on behalf of special districts, boards and other miscellaneous agencies.

*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.

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.



**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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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.

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.

**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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***Receivables / Due from Other Governments***

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

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

***Inventories***

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

***Capital Assets***

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

**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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***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 three types of items that qualify for reporting in this category on the statement of net position which are *deferred revenue – net proceeds*, *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* and *deferred revenue – net proceeds*. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

***Pensions***

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

***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.

**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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***Fund Balance Flow Assumptions***

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

***Fund Balance Policies***

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

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

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

**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

***Property Taxes***

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

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

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

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

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

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

***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, Mt. Lewis communication site fund, Austin water fund and Austin sewer fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost

**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

***Compensated Absences***

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

Agreements with various employees' associations provide for a longevity bonus to be paid based upon an employee's length of employment with the County. The minimum length of service to be considered for a bonus is 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 2019-2020 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, 2020, from which the summarized information was derived.

**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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**New Pronouncements**

For the year ended June 30, 2021, the County implemented the provisions of GASB Statement No. 84, *Fiduciary Activities*. GASB Statement No. 84 improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. Implementation of this new statement resulted in a change of the presentation of the custodial funds.

As of July 1, 2020 the agency funds are now custodial funds, and the related funds are presented as net position rather than liabilities. Although not shown on the statement of changes in fiduciary net position, the amount restated is \$5,486,864 for the implementation of GASB Statement No. 84, *Fiduciary Activities*.

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

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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.

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**NOTE 3. Stewardship, Compliance and Accountability**

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**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.

**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

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**NOTE 3. Stewardship, Compliance and Accountability, Continued**

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

**Compliance with Nevada Revised Statutes and Administrative Code**

Lander County conformed to all significant statutory constraints on its financial administration during the year.

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**NOTE 4. Deposits and Investments**

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**Deposits**

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



**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

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**NOTE 4. Deposits and Investments, Continued**

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Cash and deposits are carried at cost. The following schedule summarizes cash and investments for the County at June 30, 2021:

Cash and Investment balances held by:	
Governmental funds	\$ 183,232,929
Enterprise funds	17,725,028
Fiduciary funds	14,985,550
Total cash and investments	<u>\$ 215,943,507</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, 2021**

**NOTE 4. Deposits and Investments, Continued**

As of June 30, 2021, the County had the following investments, ratings, and maturities:

	Fair Value	Credit Rating (1)	Average Maturity (2)
<i>Investments:</i>			
Local Government Investment Pool	\$ 9,565,880	*	143 days
Money Market	23,755,244	AAA/Aaa	N/A
Corporate Bonds	4,134,213	A1-Aaa/A-AA+	997 days
US Government Securities	2,776,318	AAA/AA+	224 days
Federal Agency Issues	115,552,312	AAA/AA+	1373 days
Negotiable Certificates of Deposit	39,075,977	FDIC Insured	831 days
Total investments	<u>\$ 194,859,943</u>		

\* This information is not readily available.

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

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

*Fair Value Measurements*

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

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

The Nevada Local Government's Investment Pool (LGIP) has the following recurring fair value measurements as of June 30, 2021:

Level 1 inputs	\$ 3,126,130
Level 2 inputs	6,439,750
Total LGIP investment	<u>\$ 9,565,880</u>

*Interest Rate Risk*

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

**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

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**NOTE 4. Deposits and Investments, Continued**

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*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, 2021, 10.10% of the County's total investments were in Fannie Mae, 6.98% of the County's total investments were in Freddie Mac, 20.78% of the County's total investments were in the Federal Home Loan Bank, and 17.50% of the County's total investments were in the Federal Farm Credit Bureau.

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**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

**NOTE 4. Deposits and Investments, Continued**

*Interest Earnings & Fair Market Value Assigned to Other Funds*

Investment earnings of (\$675,628) for fiscal year ending June 30, 2021 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.

	<b>Interest Earnings &amp; Fair Market Value</b>	<b>General</b>	<b>CCP Fund</b>	<b>Total</b>
Non-major Governmental Funds				
Road & Bridge	\$ (58,027)	\$ (23,211)	\$ (34,816)	\$ (58,027)
Indigent Fund	(24,916)	(9,967)	(14,950)	(24,916)
State Medical Indigent	(88,838)	(35,535)	(53,303)	(88,838)
Agricultural extension	(4,057)	(1,623)	(2,434)	(4,057)
Aged Services	(29,505)	(11,802)	(17,703)	(29,505)
Airport	(24,009)	(9,603)	(14,405)	(24,009)
Lander Economic Development	(1,108)	(443)	(665)	(1,108)
DOE Nuclear Repository	(74)	(30)	(45)	(74)
Regional Streets & Highway	(43,203)	(17,281)	(25,922)	(43,203)
Equipment/Building Replacement	(226,103)	(90,441)	(135,662)	(226,103)
Capital Acquisition	(50,411)	(20,164)	(30,247)	(50,411)
Culture and Recreation	(66,883)	(26,753)	(40,130)	(66,883)
Emergency Maintenance	(14,766)	(5,906)	(8,860)	(14,766)
Title III SRS/CRA	(1,864)	(746)	(1,118)	(1,864)
Administration Assessment Fees	(623)	(249)	(374)	(623)
Genetic Marker Testing	(7)	(3)	(4)	(7)
Forensic Services	(122)	(49)	(73)	(122)
Drug Court	(1,094)	(437)	(656)	(1,094)
Court Facility Fee	(1,522)	(609)	(913)	(1,522)
Juvenile Administration Assessment	(106)	(42)	(63)	(106)
Mine Map Fees	(2,595)	(1,038)	(1,557)	(2,595)
Airport Capital	(33,486)	(13,394)	(20,091)	(33,486)
Enterprise Funds				
Mt. Lewis Communications Site	(2,310)	(924)	(1,386)	(2,310)
Total	<u>\$ (675,628)</u>	<u>\$ (270,251)</u>	<u>\$ (405,377)</u>	<u>\$ (675,628)</u>

**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

**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	\$ 9,565,880	\$ 9,565,880	Variable	July 1, 2021

**External Investment Pool Condensed Financial Statements**  
**Statement of Net Position**  
**06/30/21**

Assets:	
Local Government Investment Pool	<u>\$ 9,565,880</u>
Net Position Held in Trust for Pool Participants:	
Net Position consists of:	
Internal participant shares	7,734,383
External participant shares	<u>1,831,497</u>
Total Participant Shares Outstanding (\$1.00 par)	<u>\$ 9,565,880</u>
Price per share (\$9,565,880/9,565,880)	<u>\$ 1.00</u>

**External Investment Pool Condensed Financial Statements**  
**Statement of Changes in Net Position**  
**For the Year Ended June 30, 2021**

Net Increase in Net Position Resulting from Operations:	
Investment Income	35,658
Total increase/(decrease) in net position	<u>35,658</u>
Contributions from participants	<u>5,959</u>
Net Position, beginning of year	<u>9,524,263</u>
Net Position, end of year	<u>\$ 9,565,880</u>

**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

**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, 2021.

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, 2021 are shown in the following table:

	<b>Transfers out:</b>					Total
	Major	Non-major				
	General Fund	Lander County Airports	Capital Acquisition	Culture and Recreation	Technology Fees	
<b>Transfer in:</b>						
General Fund	\$ -	\$ -	\$ -	\$ -	\$ 107,300	\$ 107,300
NPM Future Reserve Fund	1,900,000	-	-	-	-	1,900,000
Non-major Governmental Funds						
Road & Bridge	-	3,075	-	12,375	-	15,450
Austin Capital Acquisition	-	-	1,447	-	-	1,447
Battle Mountain Capital Acquisition	-	-	8,519	-	-	8,519
Battle Mountain Water Fund	2,000	-	-	-	-	2,000
Total	<u>\$ 1,902,000</u>	<u>\$ 3,075</u>	<u>\$ 9,966</u>	<u>\$ 12,375</u>	<u>\$ 107,300</u>	<u>\$ 2,032,716</u>

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**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

**NOTE 6. Capital Assets**

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

<b>Governmental Activities:</b>	<b>Balance 06/30/20</b>	<b>Additions</b>	<b>Deletions</b>	<b>Transfers</b>	<b>Balance 06/30/21</b>
Capital assets, not being depreciated:					
Land	\$ 2,582,603	\$ -	\$ -	\$ -	\$ 2,582,603
Construction in progress	5,462,025	10,019,649	-	(5,411,690)	10,069,984
Total capital assets, not being depreciated:	<u>8,044,628</u>	<u>10,019,649</u>	<u>-</u>	<u>(5,411,690)</u>	<u>12,652,587</u>
Capital assets, being depreciated:					
Improvements other than buildings	24,768,322	33,682	-	5,411,690	30,213,694
Buildings	44,244,152	202,747	-	-	44,446,899
Equipment & vehicles	25,228,873	1,335,442	-	-	26,564,315
Infrastructure	47,981,312	-	-	-	47,981,312
Total capital assets, being depreciated:	<u>142,222,659</u>	<u>1,571,871</u>	<u>-</u>	<u>5,411,690</u>	<u>149,206,220</u>
Less accumulated depreciation for:					
Improvements other than buildings	(15,262,803)	(1,111,937)	-	-	(16,374,740)
Buildings	(7,288,887)	(980,253)	-	-	(8,269,140)
Equipment & vehicles	(14,915,272)	(1,339,231)	-	-	(16,254,503)
Infrastructure	(19,626,003)	(2,142,976)	-	-	(21,768,979)
Total accumulated depreciation	<u>(57,092,965)</u>	<u>(5,574,397)</u>	<u>-</u>	<u>-</u>	<u>(62,667,362)</u>
Total capital assets, being depreciated, net	<u>85,129,694</u>	<u>(4,002,526)</u>	<u>-</u>	<u>5,411,690</u>	<u>86,538,858</u>
Governmental activities capital assets, net	<u>\$ 93,174,322</u>	<u>\$ 6,017,123</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 99,191,445</u>

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

<b>Governmental Activities:</b>	
General government	\$ 304,104
Judicial	6,960
Public safety	683,010
Public works	3,315,409
Health and sanitation	168,639
Welfare	6,261
Culture and recreation	1,090,014
Total depreciation expense - governmental activities	<u>\$ 5,574,397</u>

**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

**NOTE 6. Capital Assets, Continued**

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

<b>Business Type Activities:</b>	<b>Balance 06/30/20</b>	<b>Additions</b>	<b>Deletions</b>	<b>Transfers</b>	<b>Balance 06/30/21</b>
Capital assets, not being depreciated:					
Land	\$ 162,596	\$ -	\$ -	\$ -	\$ 162,596
Construction in progress	292,835	147,170	-	(223,900)	216,105
Total capital assets, not being depreciated:	<u>455,431</u>	<u>147,170</u>	<u>-</u>	<u>(223,900)</u>	<u>378,701</u>
Capital assets, being depreciated:					
Improvements other than buildings	46,007,620	5,765,027	-	223,900	51,996,547
Buildings	1,349,144	-	-	-	1,349,144
Equipment & vehicles	1,788,819	-	-	-	1,788,819
Total capital assets, being depreciated:	<u>49,145,583</u>	<u>5,765,027</u>	<u>-</u>	<u>223,900</u>	<u>55,134,510</u>
Less accumulated depreciation for:					
Improvements other than buildings	(10,916,942)	(1,088,953)	-		(12,005,895)
Buildings	(675,959)	(21,924)	-	-	(697,883)
Equipment & vehicles	(1,452,499)	(41,905)	-	-	(1,494,404)
Total accumulated depreciation	<u>(13,045,400)</u>	<u>(1,152,782)</u>	<u>-</u>	<u>-</u>	<u>(14,198,182)</u>
Total capital assets, being depreciated, net	<u>36,100,183</u>	<u>4,612,245</u>	<u>-</u>	<u>223,900</u>	<u>40,936,328</u>
Business type activities capital assets, net	<u>\$ 36,555,614</u>	<u>\$ 4,759,415</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,315,029</u>

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

<b>Business Type Activities:</b>	
Battle Mountain Water	\$ 610,327
Battle Mountain Sewer	542,455
Communication Site	-
Austin Water	-
Austin Sewer	-
Total depreciation expense - business type activities	<u>\$ 1,152,782</u>

Changes in construction in progress are summarized as follows:

The County is currently working on the following projects: airport apron projects, various water and sewer projects, and various other projects.



**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

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**NOTE 7. Long-Term Debt**

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The following is a summary of changes in long-term debt for the year ended June 30, 2021:

<b>Governmental activities:</b>	<u>Balance 06/30/20</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 06/30/21</u>	<u>Current Portion</u>
Accrued Compensated Absences	\$ 611,826	\$ 432,837	\$ (447,014)	\$ 597,649	\$ 268,942
Net OPEB Obligation	1,042,610	69,462	(46,107)	1,065,965	-
Net Pension Liability	14,957,283	1,985,735	(1,262,201)	15,680,817	-
Total governmental long term liabilities	<u>\$ 16,611,719</u>	<u>\$ 2,488,034</u>	<u>\$ (1,755,322)</u>	<u>\$ 17,344,431</u>	<u>\$ 268,942</u>

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

<b>Business-type activities</b>	<u>Balance 06/30/20</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 06/30/21</u>	<u>Current Portion</u>
Accrued Compensated Absences	\$ 18,561	\$ 33,244	\$ (32,844)	18,961	\$ 18,961
Net OPEB Obligation	32,652	13,413	(1,910)	44,155	-
Net Pension Liability	434,400	89,537	(39,031)	484,906	-
Total business-type long term liabilities	<u>\$ 485,613</u>	<u>\$ 136,194</u>	<u>\$ (73,785)</u>	<u>\$ 548,022</u>	<u>\$ 18,961</u>

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**NOTE 8. Net Proceeds of Mines**

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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, 2021**

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**NOTE 9. Available Borrowing Capacity**

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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, 2021, the general obligation debt limit of Lander County was \$160,246,255. The County has general obligation long-term debt outstanding at year end of \$0. Accordingly, its legal borrowing capacity is \$160,246,255 at June 30, 2021.

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, 2021, the general obligation debt limit of the unincorporated towns of Austin and Battle Mountain was \$1,257,429 and \$13,377,701 respectively. As none of these towns had general obligation debt at June 30, 2021, these amounts are also their available borrowing capacity amounts.

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**NOTE 10. Commitments and Contingencies**

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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.

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**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

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**NOTE 11. Risk Management**

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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).

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**NOTE 12. Retirement and Pension Plan**

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**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, 2021**

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**NOTE 12. Retirement and Pension Plan, Continued**

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*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, 2021**

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**NOTE 12. Retirement and Pension Plan, Continued**

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*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. In one plan, contributions are shared equally by employer and employee. In the other plan, employees can take a reduced salary and have contributions made by the employer (EPC).

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

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

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

For fiscal years ended June 30, 2020 and June 30, 2021, the Statutory Employer/employee matching rate was 15.25% and 15.25%, respectively, for Regular and 22.00% and 22.00% for Police/Fire.

For fiscal year ended June 30, 2020 and June 30, 2021, the Employer Pay Contributions (EPC) rate was 29.25%, and 29.25% for Regular and 42.50% and 42.50% 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
2019	\$ 444,039	\$ 642,270
2020	\$ 492,884	\$ 716,156
2021	\$ 535,754	\$ 778,446

**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

**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, 2020:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-term Geometric Expected Real Rate of Return*</b>
U.S. stock	42%	5.50%
International stocks	18%	5.50%
U.S. bonds	28%	0.75%
Private markets	12%	6.65%

\*As of June 30, 2020, PERS' long-term inflation assumption was 2.75%.

**Pension liability**

***Net pension liability***

At June 30, 2021, the County reported a liability of \$16,165,723 for its proportionate share of the PERS' net pension liability. The net pension liability was measured as of June 30, 2020, 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, 2020. The County's proportion measured as of June 30, 2020, was 0.11606 percent, which was an increase of 0.00319 percent from its proportion measured as of June 30, 2019.

***Pension liability discount rate sensitivity***

The following presents the net pension liability of the PERS as of June 30, 2020, 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	\$ 25,212,283	\$ 16,165,724	\$ 8,644,182

**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

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**NOTE 12. Retirement and Pension Plan, Continued**

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*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](http://www.nvpers.org).

*Actuarial assumptions*

The County's net pension liability was measured as of June 30, 2020, 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%
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
Investment rate of return	7.50%
Other assumptions	Same as those used in the June 30, 2020 funding actuarial valuation

Actuarial assumptions used in the June 30, 2020 valuation were based on the results of the experience study for the period July 1, 2012 through June 30, 2016.

The discount rate used to measure the total pension liability was 7.50% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made in amounts consistent with statutory provisions and recognizing the plan's current funding policy and cost-sharing mechanism between employers and members. For this purpose, all contributions that are intended to fund benefits for all plan members and their beneficiaries are included, except that projected contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included.

Based on that assumption, the pension plan's fiduciary net position 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, 2020.

**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

**NOTE 12. Retirement and Pension Plan, Continued**

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

For the year ended June 30, 2021, the County recognized pension expense for PERS of \$1,516,406. At June 30, 2021, 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	\$ 502,258	\$ 208,740
Changes in assumptions	454,077	-
Net difference between projected and actual earnings on pension plan investments	-	610,672
Subtotal	956,335	819,412
Changes in proportion and differences between contributions and proportional share of contributions	1,611,670	670,148
Contributions subsequent to the measurement date	1,301,233	-
Total	\$ 3,869,238	\$ 1,489,560
Governmental activities	\$ 3,753,177	\$ 1,444,878
Business-type activities	116,061	44,682
	\$ 3,869,238	\$ 1,489,560

Average expected remaining service lives 6.13 years

The \$1,301,233 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
2022	\$ (255,616)
2023	127,182
2024	146,880
2025	102,763
2026	14,677
2027	1,038
Thereafter	-
	136,924



**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

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**NOTE 13. Postemployment Benefits Other Than Pensions (OPEB)**

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**Plan description**

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

Benefit provisions for PEBP are administered by the State of Nevada. NRS 287.043 assigns the authority to establish and amend benefit provisions to the PEBP nine-member board of trustees. Benefit provisions for LCEHBP are established pursuant to NRS 287.023 and amended through negotiations between the County and the respective associations. NRS 288.150 assigns the authority to establish benefit provisions to board of trustees.

***Benefits provided***

PEBP

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

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

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

There are exceptions to the amounts shown below:

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

**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

**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. Some subsidy increases are expected pursuant to SB 552, to be phased in through 2022.

Coverage Level	PPO CDHP		Standard EPO/HMO	
	Base Subsidy	SB 552 Subsidy	Base Subsidy	SB 552 Subsidy
	15 Years of PERS Service			
Retiree Only	\$ 752.75	\$ 36.15	\$ 398.47	\$ -
Retiree + Spouse	1,346.39	96.29	623.11	-
Retiree + Child(ren)	1,208.67	96.66	541.11	-
Retiree + Family	1,802.32	156.80	765.75	-

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, 2020, the monthly subsidy for retirees on the Medicare Exchange was \$13 per month per year of PERS service, with a maximum benefit payable is \$260 per month.

**LCEHBP**

The County did not have an actuarial valuation completed for the fiscal year ended June 30, 2021 for the LCEHBP plan. As such, information included here is from the actuarial valuation completed for the fiscal year ended June 30, 2020.

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, 2021**

**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

\* Prior year information. The actuarial report was not completed for fiscal year 2021.

Because dental and vision coverage do not create an OPEB liability for the County, we have not included 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, 2020 valuation date, there were 26 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 \$48,017 for the year ended June 30, 2021 (measurement date June 30, 2020).

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, 2021 (measurement date June 30, 2019).

**LANDER COUNTY**  
**Notes to the Financial Statements**  
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**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, 2021, the County reported a net OPEB liability of \$860,163 for PEBP and \$249,957 for LCEHBP. The PEBP net liability was measured as of June 30, 2020 and the total liability was determined by an actuarial valuation as of June 30, 2020. 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, 2021 reflects a change in the use of discount rates of 2.79% as of June 30, 2019 and 2.66% as of June 30, 2020. 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 2.66%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
Net OPEB liability - PEBP	\$ 981,841	\$ 860,163	\$ 761,272
Net OPEB liability - LCEHBP	276,634	249,957	225,771

*OPEB liability healthcare cost trend rates sensitivity*

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

	<u>1% Decrease</u>	<u>Medical Trend</u>	<u>1% Increase</u>
Net OPEB liability - PEBP	\$ 765,712	\$ 860,163	\$ 973,519
Net OPEB liability - LCEHBP	199,929	249,957	313,259

**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

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

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*Actuarial assumptions*

PEBP

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

Valuation date	6/30/2020
Actuarial cost method	Entry age normal
Inflation	2.50%
Healthcare cost trend rates	Pre-Medicare: 5.8% fluctuating down to 4.0% Post-Medicare: 4.50%
Mortality	NV PERS 2019 Study
Mortality improvement	MW Scale 2020 Generationally

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, 2019, 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

Disabled life rates for regular employees:

Males and Females: Headcount – Weighted RP-2014 Disabled Retiree Table, set forward 4 years

These rates were then adjusted to anticipate future mortality improvement by applying MacLeod Watts Scale 2020 on a generational basis from 2017 forward

The discount rate changed from 2.79% as of June 30, 2019 to 2.66% as of June 30, 2020, based on the published change in return for the applicable municipal bond index.

**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

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

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LCEHBP

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

Actuarial cost method	2.75%
Inflation	4.00% per year; since benefits do not depend on pay, this is used only to allocate the cost of benefits between service years
Healthcare cost trend rates	3.00%; used to determine amortization payments if developed on a level percent of pay basis
Salary increases	2.98% as of June 30, 2018 2.79% as of June 30, 2019
Retirement age	Entry age normal cost, closed group, level percent of pay
Mortality	NV PERS 2017 Study
Mortality improvement	MW Scale 2017 Generationally

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 2.98% as of June 30, 2018 to 2.79% as of June 30, 2019, based on the published change in return for the applicable municipal bond index.

**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

**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, 2020	\$ 825,305	\$ -	\$ 825,305
Changes during the period:			
Service cost	-	-	-
Interest cost	22,194	-	22,194
Expected investment income	-	-	-
Employer contributions	-	59,636	(59,636)
Changes of benefit terms	-	-	-
Benefit payments	(59,636)	(59,636)	-
Assumption changes	5,234	-	5,234
Plan experience	67,066	-	67,066
Investment experience	-	-	-
Net changes	<u>34,858</u>	<u>-</u>	<u>34,858</u>
Balances at June 30, 2021	<u>\$ 860,163</u>	<u>\$ -</u>	<u>\$ 860,163</u>

LCEHBP

	Increase (decrease)		
	Total OPEB liability (a)	Plan fiduciary net position (b)	Net OPEB (asset) liability (a) - (b)
Balances at June 30, 2020	\$ 249,957	\$ -	\$ 249,957
Changes during the period:			
Service cost	-	-	-
Interest cost	-	-	-
Expected investment income	-	-	-
Employer contributions	-	-	-
Changes of benefit terms	-	-	-
Benefit payments	-	-	-
Assumption changes	-	-	-
Plan experience	-	-	-
Investment experience	-	-	-
Net changes	<u>-</u>	<u>-</u>	<u>-</u>
Balances at June 30, 2021*	<u>\$ 249,957</u>	<u>\$ -</u>	<u>\$ 249,957</u>

\* The actuarial report was not completed for fiscal year 2021.

**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

**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, 2021, the County recognized OPEB expense for PEBP of \$94,494 and for LCEHBP of \$0.

*Deferred outflows/inflows of resources related to OPEB*

At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

PEBP

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions subsequent to the measurement date	\$ 48,017	\$ -
Total	\$ 48,017	\$ -

The amount \$48,017 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the subsequent fiscal year.

LCEHBP

	Deferred Outflows of Resources*	Deferred Inflows of Resources*
Changes of assumptions	\$ 8,027	\$ 6,073
Total	\$ 8,027	\$ 6,073

\* Prior year information. The actuarial report was not completed for fiscal year 2021.



**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

**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
2022	\$ 85
2023	85
2024	85
2025	85
2026	85
Thereafter	1,529

**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, 2021 are as follows:

	PEBP	LCEHBP	Combined
Net OPEB liability	\$ 860,163	\$ 249,957	\$ 1,110,120
Deferred outflows	48,017	8,027	56,044
Deferred inflows	-	6,073	6,073
OPEB expense	94,494	-	94,494

**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

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**NOTE 14. Landfill Closure and Postclosure Care Cost**

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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, 2021 the estimated closure and post-closure liability is \$549,646 and the insured amount is \$549,646.

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, 2021 the estimated remaining post-closure liability is \$44,032.

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**NOTE 15. Construction and Purchase Commitments**

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

	Project Authorization	Expended/ Retainage	Commitment 06/30/21
Water and Sewer Projects	\$ 2,039,278	\$ 7,489	\$ 2,031,789
Various Paving Projects	1,844,029	727,387	1,116,642
Total Projects	<u>\$ 3,883,307</u>	<u>\$ 734,876</u>	<u>\$ 3,148,431</u>

**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

**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, 2021:

AB198 Capital Replacement Projects Fund	\$ 1,766,686
Battle Mountain Sewer Fund 1/4% Sales Tax Restricted by NRS 377B.030	<u>5,873,139</u>
	<u><u>\$ 7,639,825</u></u>

**NOTE 17. Tax Abatements**

**State of Nevada Tax Abatements**

For the fiscal year ended June 30, 2021, Lander County's revenues were reduced by a total amount of \$440,875 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)	\$ 396,788
Optional Local Sales Taxes	\$ 44,087

**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	\$ 1,989,664
<u>Property Tax</u>		
361.4722	All property except qualifying residential	\$ 125,399
361.4723	Residential property	\$ 114,447
361.4724	Residential property	\$ 4,022

**LANDER COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2021**

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**NOTE 18. Related Party Transactions**

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During the year ended June 30, 2021, the County paid JNM Materials Testing, LLC \$132,890. One of the owners of JNM Materials Testing, LLC is the sibling of County Manager, Bert Ramos.

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**NOTE 19. Prior Period Adjustment**

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Management determined in fiscal year 2021 to record a prior period adjustment of \$922,446 in the governmental fund financial statements and the government-wide financial statements. This adjustment is related to an unpaid Army Corp of Engineers project liability from prior years. In FY 2021 the Department of Treasury began intercepting revenues due to the County to satisfy the disputed obligation. The County is currently in the process of litigating the intercepts and claim.

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**NOTE 20. Government Combination**

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On May 14, 2020, the County Board of Commissioners approved Ordinance No. 2020-01 finalizing the dissolution of the Lander County Combined Sewer and Water District #2 General Improvement District and its Board of Trustees effective July 1, 2020. As of this date, the County assumed the operations of providing water and sewer services previously provides by the District and all the assets related to those operations. These activities are now reported in the Austin Water and Austin Sewer proprietary funds. The assets transferred as of July 1, 2020 totaled \$4,553,574 for the water fund and \$1,283,308 for the sewer fund and are reported as special item-government contribution on the statements of revenues, expenses and changes in net position

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**REQUIRED SUPPLEMENTARY INFORMATION**

**LANDER COUNTY**  
**Schedule of the Proportionate Share of the Net Pension Liability**  
**Public Employees' Retirement System of Nevada**  
**June 30, 2021**  
**Last 10 Fiscal Years**

	Reporting Fiscal Year (Measurement Date)						
	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
Proportion of the net pension liability (asset)	0.11606%	0.111287%	0.10463%	0.00924%	0.10666%	0.11210%	0.111092%
Proportionate share of the net pension liability (asset)	\$ 16,165,724	\$ 15,391,683	\$ 14,271,233	\$ 13,196,978	\$ 14,353,880	\$ 12,846,521	\$ 11,559,888
Covered employee payroll	\$ 7,529,691	\$ 7,074,672	\$ 6,228,130	\$ 5,765,742	\$ 5,819,671	\$ 5,825,961	\$ 5,735,650
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	214.69%	217.56%	229.14%	228.89%	246.64%	220.50%	201.54%
Plan fiduciary net position as a percentage of the total pension liability	77.00%	76.50%	75.20%	74.40%	72.20%	75.10%	76.30%

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

**LANDER COUNTY**  
**Schedule of Contributions**  
**Public Employees' Retirement System of Nevada**  
**June 30, 2021**  
**Last 10 Fiscal Years**

	Reporting Fiscal Year						
	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 1,314,200	\$ 1,209,040	\$ 1,086,309	\$ 970,531	\$ 890,650	\$ 904,382	\$ 865,191
Contributions in relation to the contractually required contribution	\$ (1,314,200)	\$ (1,209,040)	\$ (1,086,309)	\$ (970,531)	\$ (890,650)	\$ (904,382)	\$ (865,191)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$ 8,047,221	\$ 7,529,691	\$ 7,074,672	\$ 6,228,130	\$ 5,765,742	\$ 5,819,671	\$ 5,825,961
Contributions as a percentage of covered-employee payroll	16.33%	16.06%	15.35%	15.58%	15.45%	15.54%	14.85%

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



**LANDER COUNTY**  
**Schedule of Changes in the Net OPEB Liability and Related Ratios**  
**PEBP**  
**June 30, 2021**  
**Last 10 Fiscal Years**

	<u>2021</u> <u>(2020)</u>	<u>2020</u> <u>(2019)</u>	<u>2019</u> <u>(2018)</u>	<u>2018</u> <u>(2017)</u>
Total OPEB liability				
Service cost	\$ -	\$ -	\$ -	\$ -
Interest cost	22,194	24,262	22,830	21,793
Changes of benefit terms	-	-	-	-
Benefit payments	(59,636)	(63,690)	(67,660)	(64,555)
Assumption changes	5,234	18,714	96,265	(39,475)
Plan experience	67,066	-	31,371	-
Net change in total OPEB liability	34,858	(20,714)	82,806	(82,237)
Total OPEB liability - beginning	825,305	846,019	763,213	845,450
Total OPEB liability - ending (a)	<u>\$ 860,163</u>	<u>\$ 825,305</u>	<u>\$ 846,019</u>	<u>\$ 763,213</u>
Plan fiduciary net position - beginning	-	-	-	-
Plan fiduciary net position - ending (b)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net OPEB liability - ending (a) - (b)	\$ 860,163	\$ 825,305	\$ 846,019	\$ 763,213

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

**LANDER COUNTY**  
**Schedule of Changes in the Net OPEB Liability and Related Ratios**  
**LCEHBP**  
**June 30, 2021**  
**Last 10 Fiscal Years**

	<u>2021*</u> <u>(2020)</u>	<u>2020</u> <u>(2019)</u>	<u>2019</u> <u>(2018)</u>	<u>2018</u> <u>(2017)</u>
Total OPEB liability				
Service cost	\$ -	\$ 29,046	\$ 27,083	\$ 28,037
Interest cost	-	7,095	6,208	4,733
Changes of benefit terms	-	-	-	-
Benefit payments	-	-	-	(3,507)
Assumption changes	-	4,780	4,494	(8,338)
Plan experience	-	-	-	-
Net change in total OPEB liability	-	40,921	37,785	20,925
Total OPEB liability - beginning	249,957	209,036	171,251	150,326
Total OPEB liability - ending (a)	<u>\$ 249,957</u>	<u>\$ 249,957</u>	<u>\$ 209,036</u>	<u>\$ 171,251</u>
Plan fiduciary net position - beginning	-	-	-	-
Plan fiduciary net position - ending (b)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net OPEB liability - ending (a) - (b)	\$ 249,957	\$ 249,957	\$ 209,036	\$ 171,251
Covered-employee payroll	\$ 7,476,220	\$ 7,476,220	\$ 6,061,303	\$ 6,287,365
Net OPEB liability as a percentage of covered-employee payroll	3.34%	3.34%	3.45%	2.72%

\* Current year information is not available. The fiscal year 2021 actuarial valuation was not completed.

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, 2021  
(With Comparative Totals for June 30, 2020)**

REVENUES:	Budget		Actual	Variance	Actual 2020
	Original	Final		Favorable (Unfavorable)	
Tax revenue					
Ad valorem	\$ 6,182,917	\$ 6,182,917	\$ 7,387,895	\$ 1,204,978	\$ 7,088,650
Penalties and interest	45,000	45,000	237,909	192,909	125,717
Net proceeds of mines	-	-	855,232	855,232	649,411
Franchise taxes	5,000	5,000	86,177	81,177	74,437
Other taxes	88,235	88,235	88,235	-	88,235
Total tax revenue	<u>6,321,152</u>	<u>6,321,152</u>	<u>8,655,448</u>	<u>2,334,296</u>	<u>8,026,450</u>
Licenses and permits					
Liquor licenses	20,000	20,000	5,900	(14,100)	5,670
County gaming licenses	16,000	16,000	14,562	(1,438)	7,518
Building permits	90,000	90,000	197,934	107,934	82,849
Motor vehicle licenses	40,000	40,000	52,443	12,443	40,295
Marriage licenses	1,800	1,800	903	(897)	987
Mobile home permits	30	30	13	(17)	18
Other permits and fees	-	-	10,000	10,000	-
Total licenses and permits	<u>167,830</u>	<u>167,830</u>	<u>281,755</u>	<u>113,925</u>	<u>137,337</u>
Intergovernmental					
Federal grants	-	-	26,600	26,600	1,581
State grants	-	-	92,464	92,464	8,072
State gaming licenses	-	-	114,306	114,306	127,467
Consolidated tax	<u>2,949,425</u>	<u>2,949,425</u>	<u>3,841,343</u>	<u>891,918</u>	<u>3,885,445</u>
Total intergovernmental	<u>2,949,425</u>	<u>2,949,425</u>	<u>4,074,713</u>	<u>1,125,288</u>	<u>4,022,565</u>
Charges for services					
Clerk fees	2,560	2,560	9,325	6,765	11,675
Recorder fees	80,000	80,000	121,372	41,372	87,855
Assessor's commissions	-	-	716,639	716,639	714,252
Sheriff's fees	3,000	3,000	4,845	1,845	4,070
Law library fees	2,000	2,000	2,070	70	2,595
Divorce action fees	2,000	2,000	1,619	(381)	2,693
Civil cases	5,000	5,000	9,325	4,325	10,128
Copy fees	3,000	3,000	5,171	2,171	4,134
Justice court fees	8,000	8,000	19,514	11,514	9,400
Other	42,180	42,180	31,730	(10,450)	25,265
Total charges for services	<u>147,740</u>	<u>147,740</u>	<u>921,610</u>	<u>773,870</u>	<u>872,067</u>
Fines and forfeitures					
Fines and forfeitures	<u>220,500</u>	<u>220,500</u>	<u>143,055</u>	<u>(77,445)</u>	<u>165,092</u>
Total fines and forfeitures	<u>220,500</u>	<u>220,500</u>	<u>143,055</u>	<u>(77,445)</u>	<u>165,092</u>
Investment earnings					
Investment earnings	<u>1,119,325</u>	<u>1,119,325</u>	<u>(159,658)</u>	<u>(1,278,983)</u>	<u>2,542,712</u>
Total investment earnings	<u>1,119,325</u>	<u>1,119,325</u>	<u>(159,658)</u>	<u>(1,278,983)</u>	<u>2,542,712</u>
Other revenue					
Rents	40,000	40,000	49,290	9,290	48,659
Miscellaneous	-	-	71,128	71,128	79,260
Total other revenue	<u>40,000</u>	<u>40,000</u>	<u>120,418</u>	<u>80,418</u>	<u>127,919</u>
Total revenues	<u>10,965,972</u>	<u>10,965,972</u>	<u>14,037,341</u>	<u>3,071,369</u>	<u>15,894,142</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, 2021  
(With Comparative Totals for June 30, 2020)**

EXPENDITURES:	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
General government					
Commissioners					
Salaries and wages	149,655	149,655	147,983	1,672	146,042
Employee benefits	125,830	125,830	124,718	1,112	110,431
Services and supplies	155,200	155,200	90,939	64,261	99,161
	<u>430,685</u>	<u>430,685</u>	<u>363,640</u>	<u>67,045</u>	<u>355,634</u>
Clerk					
Salaries and wages	301,875	301,875	302,974	(1,099)	224,906
Employee benefits	208,485	208,485	190,900	17,585	129,880
Services and supplies	122,350	122,350	222,278	(99,928)	171,194
	<u>632,710</u>	<u>632,710</u>	<u>716,152</u>	<u>(83,442)</u>	<u>525,980</u>
Treasurer					
Salaries and wages	276,860	276,860	233,569	43,291	233,186
Employee benefits	184,795	184,795	198,943	(14,148)	149,625
Services and supplies	50,693	50,693	45,333	5,360	29,959
	<u>512,348</u>	<u>512,348</u>	<u>477,845</u>	<u>34,503</u>	<u>412,770</u>
Executive director					
Salaries and wages	589,510	589,510	382,842	206,668	345,158
Employee benefits	360,960	360,960	297,853	63,107	217,060
Services and supplies	756,450	756,450	765,989	(9,539)	853,459
	<u>1,706,920</u>	<u>1,706,920</u>	<u>1,446,684</u>	<u>260,236</u>	<u>1,415,677</u>
Assessor					
Salaries and wages	328,680	328,680	301,445	27,235	291,885
Employee benefits	237,455	237,455	168,964	68,491	167,657
Services and supplies	154,250	154,250	67,514	86,736	83,180
	<u>720,385</u>	<u>720,385</u>	<u>537,923</u>	<u>182,462</u>	<u>542,722</u>
Finance department					
Salaries and wages	210,365	210,365	180,786	29,579	198,568
Employee benefits	129,110	129,110	115,664	13,446	116,920
Services and supplies	131,650	131,650	136,217	(4,567)	105,996
	<u>471,125</u>	<u>471,125</u>	<u>432,667</u>	<u>38,458</u>	<u>421,484</u>
Building & planning					
Salaries and wages	134,085	134,085	127,964	6,121	98,979
Employee benefits	75,585	75,585	70,493	5,092	49,378
Services and supplies	63,500	63,500	18,013	45,487	23,818
	<u>273,170</u>	<u>273,170</u>	<u>216,470</u>	<u>56,700</u>	<u>172,175</u>
Building maintenance					
Salaries and wages	147,785	147,785	116,139	31,646	106,079
Employee benefits	118,605	118,605	83,677	34,928	77,056
Services and supplies	509,000	509,000	413,650	95,350	337,726
	<u>775,390</u>	<u>775,390</u>	<u>613,466</u>	<u>161,924</u>	<u>520,861</u>
Recorder					
Salaries and wages	362,410	362,410	294,155	68,255	308,227
Employee benefits	304,050	304,050	234,022	70,028	208,996
Services and supplies	46,050	46,050	29,369	16,681	30,100
	<u>712,510</u>	<u>712,510</u>	<u>557,546</u>	<u>154,964</u>	<u>547,323</u>
Other general					
Retiree insurance	500,000	500,000	48,017	451,983	59,636
Services and supplies	1,613,484	1,613,484	1,306,509	306,975	1,259,648
	<u>2,113,484</u>	<u>2,113,484</u>	<u>1,354,526</u>	<u>758,958</u>	<u>1,319,284</u>
Total general government	<u>8,348,727</u>	<u>8,348,727</u>	<u>6,716,919</u>	<u>1,631,808</u>	<u>6,233,910</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, 2021  
(With Comparative Totals for June 30, 2020)**

EXPENDITURES (Continued):	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
Public safety					
Sheriff					
Salaries and wages	2,319,310	2,319,310	2,347,253	(27,943)	2,151,090
Employee benefits	2,083,020	2,083,020	1,693,308	389,712	1,574,434
Services and supplies	558,163	558,163	458,952	99,211	514,745
Capital outlay	390,000	390,000	328,849	61,151	1,039,343
	<u>5,350,493</u>	<u>5,350,493</u>	<u>4,828,362</u>	<u>522,131</u>	<u>5,279,612</u>
Jail operations					
Salaries and wages	465,430	465,430	524,494	(59,064)	440,070
Employee benefits	489,215	489,215	443,958	45,257	333,955
Services and supplies	349,400	349,400	264,472	84,928	282,974
Capital outlay	95,000	95,000	73,201	21,799	-
	<u>1,399,045</u>	<u>1,399,045</u>	<u>1,306,125</u>	<u>92,920</u>	<u>1,056,999</u>
Animal control					
Salaries and wages	65,625	65,625	65,590	35	57,655
Employee benefits	42,455	42,455	27,639	14,816	38,239
Services and supplies	33,050	33,050	26,351	6,699	23,150
Capital outlay	-	-	-	-	-
	<u>141,130</u>	<u>141,130</u>	<u>119,580</u>	<u>21,550</u>	<u>119,044</u>
Austin fire department					
Salaries and wages	600	600	-	600	-
Employee benefits	51,930	51,930	33,201	18,729	30,158
Services and supplies	30,900	30,900	12,907	17,993	10,777
	<u>83,430</u>	<u>83,430</u>	<u>46,108</u>	<u>37,322</u>	<u>40,935</u>
Austin ambulance					
Salaries and wages	92,980	92,980	118,613	(25,633)	85,115
Employee benefits	41,050	41,050	44,555	(3,505)	31,962
Services and supplies	96,300	96,300	66,858	29,442	77,346
Capital outlay	51,000	51,000	47,796	3,204	-
	<u>281,330</u>	<u>281,330</u>	<u>277,822</u>	<u>3,508</u>	<u>194,423</u>
Battle Mountain fire department					
Salaries and wages	2,820	2,820	2,836	(16)	2,428
Employee benefits	116,005	116,005	92,579	23,426	73,914
Services and supplies	95,400	95,400	38,744	56,656	91,776
Capital outlay	-	-	-	-	-
	<u>214,225</u>	<u>214,225</u>	<u>134,159</u>	<u>80,066</u>	<u>168,118</u>
Battle Mountain ambulance					
Services and supplies	125,500	125,500	78,500	47,000	86,801
	<u>125,500</u>	<u>125,500</u>	<u>78,500</u>	<u>47,000</u>	<u>86,801</u>
Total public safety	<u>7,595,153</u>	<u>7,595,153</u>	<u>6,790,656</u>	<u>804,497</u>	<u>6,945,932</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, 2021  
(With Comparative Totals for June 30, 2020)**

EXPENDITURES (Continued):	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
Judicial					
District court					
Services and supplies	577,275	577,275	295,908	281,367	428,082
Capital outlay	-	-	-	-	64,157
	<u>577,275</u>	<u>577,275</u>	<u>295,908</u>	<u>281,367</u>	<u>492,239</u>
District attorney					
Salaries and wages	576,390	576,390	447,608	128,782	429,051
Employee benefits	333,585	333,585	233,508	100,077	215,789
Services and supplies	139,000	139,000	149,812	(10,812)	61,897
Capital outlay	-	-	-	-	-
	<u>1,048,975</u>	<u>1,048,975</u>	<u>830,928</u>	<u>218,047</u>	<u>706,737</u>
Juvenile probation					
Services and supplies	826,528	826,528	656,542	169,986	644,405
Capital outlay	10,000	10,000	3,950	6,050	8,934
	<u>836,528</u>	<u>836,528</u>	<u>660,492</u>	<u>176,036</u>	<u>653,339</u>
Justice court - Argenta					
Salaries and wages	307,965	307,965	282,181	25,784	250,710
Employee benefits	200,920	200,920	160,506	40,414	150,220
Services and supplies	81,100	81,100	46,632	34,468	40,015
	<u>589,985</u>	<u>589,985</u>	<u>489,319</u>	<u>100,666</u>	<u>440,945</u>
Justic court - Austin					
Salaries and wages	83,900	83,900	81,891	2,009	78,039
Employee benefits	49,590	49,590	48,721	869	46,630
Services and supplies	33,550	33,550	10,411	23,139	6,528
	<u>167,040</u>	<u>167,040</u>	<u>141,023</u>	<u>26,017</u>	<u>131,197</u>
Public defender					
Services and supplies	120,500	120,500	125,000	(4,500)	120,000
	<u>120,500</u>	<u>120,500</u>	<u>125,000</u>	<u>(4,500)</u>	<u>120,000</u>
Total judicial	<u>3,340,303</u>	<u>3,340,303</u>	<u>2,542,670</u>	<u>797,633</u>	<u>2,544,457</u>
Intergovernmental					
Services and supplies	189,622	189,622	166,446	23,176	91,580
Contingency	75,000	75,000	-	75,000	23,429
Total intergovernmental	<u>264,622</u>	<u>264,622</u>	<u>166,446</u>	<u>98,176</u>	<u>115,009</u>
Total expenditures	<u>19,548,805</u>	<u>19,548,805</u>	<u>16,216,691</u>	<u>3,332,114</u>	<u>15,839,308</u>
Excess of revenues over (under) expenditures	<u>(8,582,833)</u>	<u>(8,582,833)</u>	<u>(2,179,350)</u>	<u>6,403,483</u>	<u>54,834</u>
<b>Other financing sources (uses):</b>					
Transfers in	38,992	38,992	107,300	68,308	581,881
Transfers out	(1,958,992)	(1,958,992)	(1,902,000)	56,992	-
Total other financing sources (uses)	<u>(1,920,000)</u>	<u>(1,920,000)</u>	<u>(1,794,700)</u>	<u>125,300</u>	<u>581,881</u>
<b>Net change in fund balance</b>	<u>(10,502,833)</u>	<u>(10,502,833)</u>	<u>(3,974,050)</u>	<u>6,528,783</u>	<u>636,715</u>
Fund balance, beginning of year	48,376,206	48,376,206	48,376,206	-	47,559,260
Prior period adjustment	-	-	-	-	180,231
Fund balance, end of year	<u>\$ 37,873,373</u>	<u>\$ 37,873,373</u>	<u>\$ 44,402,156</u>	<u>\$ 6,528,783</u>	<u>\$ 48,376,206</u>

**LANDER COUNTY**  
**NPM FUTURE RESERVE FUND**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2021**  
**(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance	Actual 2020
	Original	Final		Favorable (Unfavorable)	
<b>REVENUES:</b>					
Tax revenue					
Net proceeds of mines	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ -	\$ 3,500,000
Total tax revenue	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>-</u>	<u>3,500,000</u>
Total revenues	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>-</u>	<u>3,500,000</u>
<b>EXPENDITURES:</b>					
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>-</u>	<u>3,500,000</u>
<b>Other financing sources (uses):</b>					
Proceeds from sale of capital assets	-	-	-	-	-
Transfers in	<u>1,900,000</u>	<u>1,900,000</u>	<u>1,900,000</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>1,900,000</u>	<u>1,900,000</u>	<u>1,900,000</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	9,900,000	9,900,000	9,900,000	-	3,500,000
Fund balance, beginning of year	<u>3,500,000</u>	<u>3,500,000</u>	<u>3,500,000</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u>\$ 13,400,000</u>	<u>\$ 13,400,000</u>	<u>\$ 13,400,000</u>	<u>\$ -</u>	<u>\$ 3,500,000</u>

**SUPPLEMENTARY INFORMATION**

**MAJOR CAPITAL PROJECTS FUNDS**

**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**  
**Capital Projects Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2021**  
**(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
<b>REVENUES:</b>					
Tax revenue					
Net proceeds of mines	\$ -	\$ -	\$ 3,500,000	\$ 3,500,000	\$ -
Total tax revenue	<u>-</u>	<u>-</u>	<u>3,500,000</u>	<u>3,500,000</u>	<u>-</u>
Investment earnings					
Investment earnings	1,678,987	1,678,987	107,391	(1,571,596)	3,321,886
Total investment earnings	<u>1,678,987</u>	<u>1,678,987</u>	<u>107,391</u>	<u>(1,571,596)</u>	<u>3,321,886</u>
Other revenue					
Miscellaneous	-	-	117,000	117,000	-
Total other revenue	<u>-</u>	<u>-</u>	<u>117,000</u>	<u>117,000</u>	<u>-</u>
Total revenues	<u>1,678,987</u>	<u>1,678,987</u>	<u>3,724,391</u>	<u>2,045,404</u>	<u>3,321,886</u>
<b>EXPENDITURES:</b>					
General government					
Capital outlay	8,921,211	8,921,211	1,795,763	7,125,448	997,781
Public works					
Capital outlay	14,475,860	14,475,860	3,952,359	10,523,501	3,210,204
Total expenditures	<u>23,397,071</u>	<u>23,397,071</u>	<u>5,748,122</u>	<u>17,648,949</u>	<u>4,207,985</u>
<b>Net change in fund balance</b>	(21,718,084)	(21,718,084)	(2,023,731)	19,694,353	(886,099)
Fund balance, beginning of year	42,149,627	42,149,627	42,149,627	-	42,822,015
Prior period adjustment	<u>-</u>	<u>-</u>	<u>(979,554)</u>	<u>(979,554)</u>	<u>213,711</u>
Fund balance, end of year	<u>\$ 20,431,543</u>	<u>\$ 20,431,543</u>	<u>\$ 39,146,342</u>	<u>\$ 18,714,799</u>	<u>\$ 42,149,627</u>

**LANDER COUNTY**  
**EQUIPMENT/BUILDING REPLACEMENT FUND**  
**Capital Projects Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2021**  
**(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance	Actual 2020
	Original	Final		Favorable (Unfavorable)	
<b>REVENUES:</b>					
Tax revenue					
Net proceeds of mines	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 4,270,222
Total tax revenue	-	-	2,000,000	2,000,000	4,270,222
Total revenues	-	-	2,000,000	2,000,000	4,270,222
<b>EXPENDITURES:</b>					
General government					
Services and supplies	140,877	140,877	172,440	(31,563)	80,737
Total general government	140,877	140,877	172,440	(31,563)	80,737
Public works					
Capital outlay	9,147,478	9,147,478	885,283	8,262,195	673,916
Total public works	9,147,478	9,147,478	885,283	8,262,195	673,916
Total expenditures	9,288,355	9,288,355	1,057,723	8,230,632	754,653
Excess of revenues over (under) expenditures	(9,288,355)	(9,288,355)	942,277	10,230,632	3,515,569
<b>Other financing sources (uses):</b>					
Transfers in	-	-	-	-	25,000
Total other financing sources (uses)	-	-	-	-	25,000
<b>Net change in fund balance</b>	(9,288,355)	(9,288,355)	942,277	10,230,632	3,540,569
Fund balance, beginning of year	21,858,401	21,858,401	21,858,401	-	18,317,831
Fund balance, end of year	\$ 12,570,046	\$ 12,570,046	\$ 22,800,678	\$ 10,230,632	\$ 21,858,401

**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, 2021**  
**(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
<b>REVENUES:</b>					
Tax revenue					
Net proceeds of mines	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Total tax revenue	-	-	-	-	2,000,000
Intergovernmental					
Federal grants	4,300,000	4,300,000	4,367,747	67,747	130,015
Total intergovernmental	4,300,000	4,300,000	4,367,747	67,747	130,015
Total revenues	4,300,000	4,300,000	4,367,747	67,747	2,130,015
<b>EXPENDITURES:</b>					
General government					
Capital outlay	4,616,666	4,616,666	4,445,089	171,577	392,467
Total expenditures	4,616,666	4,616,666	4,445,089	171,577	392,467
<b>Net change in fund balance</b>	(316,666)	(316,666)	(77,342)	239,324	1,737,548
Fund balance, beginning of year	3,286,254	3,286,254	3,286,254	-	1,548,706
Fund balance, end of year	\$ 2,969,588	\$ 2,969,588	\$ 3,208,912	\$ 239,324	\$ 3,286,254

**LANDER COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2021**

	Special Revenue Funds						
	Road and Bridge	Indigent	State Medical Indigent	Agricultural Extension	Aged Services	Lander County Landfill	Lander County Airports
<b>Assets</b>							
Cash and investments	\$ 5,916,983	\$ 2,449,904	\$ 9,049,547	\$ 413,277	\$ 3,005,028	\$ 9,666,607	\$ 2,442,588
Accounts receivable	-	-	-	-	-	16,989	2,738
Interest receivable	-	-	-	-	-	15,963	-
Taxes receivable	26,717	10,394	11,484	2,265	12,100	7,299	5,599
Due from other governments	177,096	-	-	-	-	-	210
Inventory	-	-	-	-	398	-	-
Total assets	<u>\$ 6,120,796</u>	<u>\$ 2,460,298</u>	<u>\$ 9,061,031</u>	<u>\$ 415,542</u>	<u>\$ 3,017,526</u>	<u>\$ 9,706,858</u>	<u>\$ 2,451,135</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>							
<b>Liabilities:</b>							
Accounts payable	42,073	186	238,994	20,064	3,578	7,965	1,414
Accrued salaries	86,298	19,259	3,345	-	18,040	18,362	-
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	<u>128,371</u>	<u>19,445</u>	<u>242,339</u>	<u>20,064</u>	<u>21,618</u>	<u>26,327</u>	<u>1,414</u>
<b>Deferred inflows of resources:</b>							
Deferred revenue - net proceeds	-	-	-	-	-	5,902	-
Unavailable revenue - property taxes	25,187	9,789	10,838	2,145	11,418	6,896	5,279
Total deferred inflows of resources	<u>25,187</u>	<u>9,789</u>	<u>10,838</u>	<u>2,145</u>	<u>11,418</u>	<u>12,798</u>	<u>5,279</u>
<b>Fund balances:</b>							
Nonspendable	-	-	-	-	398	-	-
Restricted for:							
General government	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Welfare	-	2,431,064	8,807,854	-	-	-	-
Community support	-	-	-	393,333	-	-	-
Committed for:							
General government	-	-	-	-	-	-	2,444,442
Culture and recreation	-	-	-	-	-	-	-
Health and sanitation	-	-	-	-	-	9,667,733	-
Capital projects	-	-	-	-	-	-	-
Assigned	5,967,238	-	-	-	2,984,092	-	-
Total fund balances	<u>5,967,238</u>	<u>2,431,064</u>	<u>8,807,854</u>	<u>393,333</u>	<u>2,984,490</u>	<u>9,667,733</u>	<u>2,444,442</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 6,120,796</u>	<u>\$ 2,460,298</u>	<u>\$ 9,061,031</u>	<u>\$ 415,542</u>	<u>\$ 3,017,526</u>	<u>\$ 9,706,858</u>	<u>\$ 2,451,135</u>

(Continued)

**LANDER COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2021**

	Special Revenue Funds					
	Lander Economic Development	DOE Nuclear Repository	Regional Street and Highway	Town of Austin	Town of Battle Mountain	Culture & Recreation Reserve
<b>Assets</b>						
Cash and investments	\$ 112,893	\$ 7,570	\$ 4,400,951	\$ 114,505	\$ 1,007,934	\$ 6,813,047
Accounts receivable	-	-	-	-	-	-
Interest receivable	-	-	-	16	143	250
Taxes receivable	-	-	-	2,254	1,443	12,959
Due from other governments	-	-	88,706	3,311	40,722	59,598
Inventory	-	-	-	-	-	-
Total assets	\$ 112,893	\$ 7,570	\$ 4,489,657	\$ 120,086	\$ 1,050,242	\$ 6,826,006
<b>Liabilities, Deferred Inflows, and Fund Balances</b>						
<b>Liabilities:</b>						
Accounts payable	856	-	-	4,772	43,084	212,807
Accrued salaries	-	-	-	-	-	78,052
Unearned revenue	-	7,570	-	-	-	-
Total liabilities	856	7,570	-	4,772	43,084	290,859
<b>Deferred inflows of resources:</b>						
Deferred revenue - net proceeds	-	-	-	-	-	-
Unavailable revenue - property taxes	-	-	-	1,820	11,144	12,241
Total deferred inflows of resources	-	-	-	1,820	11,144	12,241
<b>Fund balances:</b>						
Nonspendable	-	-	-	-	-	-
Restricted for:						
General government	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	4,489,657	-	-	-
Welfare	-	-	-	-	-	-
Community support	-	-	-	-	-	-
Committed for:						
General government	-	-	-	-	-	1,819,083
Culture and recreation	-	-	-	-	-	6,522,906
Health and sanitation	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-
Assigned	112,037	-	-	113,494	996,014	-
Total fund balances	112,037	-	4,489,657	113,494	996,014	6,522,906
Total liabilities, deferred inflows, & fund balances	\$ 112,893	\$ 7,570	\$ 4,489,657	\$ 120,086	\$ 1,050,242	\$ 6,826,006

(Continued)

**LANDER COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2021**

	Special Revenue Funds						
	Title III SRS/CRA	Administrative Assessment Fees	Genetic Marker Testing	Forensic Services	District Drug Court	Court Facility Fees	Juvenile Administrative Assessment
<b>Assets</b>							
Cash and investments	\$ 189,858	\$ 63,412	\$ 666	\$ 12,397	\$ 111,401	\$ 155,055	\$ 10,757
Accounts receivable	-	-	-	-	-	-	57
Interest receivable	-	-	-	-	-	-	-
Taxes receivable	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Total assets	<u>\$ 189,858</u>	<u>\$ 63,412</u>	<u>\$ 666</u>	<u>\$ 12,397</u>	<u>\$ 111,401</u>	<u>\$ 155,055</u>	<u>\$ 10,814</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>							
Liabilities:							
Accounts payable	-	49	491	-	1,154	-	-
Accrued salaries	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>49</u>	<u>491</u>	<u>-</u>	<u>1,154</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:							
Deferred revenue - net proceeds	-	-	-	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:							
Nonspendable	-	-	-	-	-	-	-
Restricted for:							
General government	-	-	-	-	-	-	-
Judicial	-	63,363	-	-	110,247	155,055	10,814
Public safety	189,858	-	-	12,397	-	-	-
Public works	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-
Committed for:							
General government	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Health and sanitation	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-
Assigned	-	-	175	-	-	-	-
Total fund balances	<u>189,858</u>	<u>63,363</u>	<u>175</u>	<u>12,397</u>	<u>110,247</u>	<u>155,055</u>	<u>10,814</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 189,858</u>	<u>\$ 63,412</u>	<u>\$ 666</u>	<u>\$ 12,397</u>	<u>\$ 111,401</u>	<u>\$ 155,055</u>	<u>\$ 10,814</u>

(Continued)

**LANDER COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2021**

	Special Revenue Funds		Capital Project Funds					Total Nonmajor Govt. Funds
	Mine Map Fees	Technology Fees	Austin Capital Acquisition	Capital Acquisition	Battle Mountain Capital Acquisition	Emergency Maintenance	Court Facilities Capital	
<b>Assets</b>								
Cash and investments	\$ 264,328	\$ 3,524,959	\$ 47,286	\$ 5,124,572	\$ 285,681	\$ 1,504,154	\$ 853,601	\$ 59,308,196
Accounts receivable	-	100	-	-	-	-	-	19,884
Interest receivable	-	502	7	-	39	-	122	17,042
Taxes receivable	-	-	-	4,305	-	-	-	96,819
Due from other governments	-	-	-	-	-	-	-	369,643
Inventory	-	-	-	-	-	-	-	398
Total assets	\$ 264,328	\$ 3,525,561	\$ 47,293	\$ 5,128,877	\$ 285,720	\$ 1,504,154	\$ 853,723	\$ 59,811,982
<b>Liabilities, Deferred Inflows, and Fund Balances</b>								
<b>Liabilities:</b>								
Accounts payable	765	36,437	-	50,540	-	-	-	665,229
Accrued salaries	-	-	-	-	-	-	-	223,356
Unearned revenue	-	-	-	-	-	-	-	7,570
Total liabilities	765	36,437	-	50,540	-	-	-	896,155
Deferred inflows of resources:								
Deferred revenue - net proceeds	-	-	-	-	-	-	-	5,902
Unavailable revenue - property taxes	-	-	-	4,064	-	-	-	100,821
Total deferred inflows of resources	-	-	-	4,064	-	-	-	106,723
Fund balances:								
Nonspendable	-	-	-	-	-	-	-	398
Restricted for:								
General government	263,563	3,489,124	-	-	-	-	-	3,752,687
Judicial	-	-	-	-	-	-	-	339,479
Public safety	-	-	-	-	-	-	-	202,255
Public works	-	-	-	-	-	-	-	4,489,657
Welfare	-	-	-	-	-	-	-	11,238,918
Community support	-	-	-	-	-	-	-	393,333
Committed for:								
General government	-	-	-	-	-	-	-	4,263,525
Culture and recreation	-	-	-	-	-	-	-	6,522,906
Health and sanitation	-	-	-	-	-	-	-	9,667,733
Capital projects	-	-	-	-	-	1,504,154	853,723	2,357,877
Assigned	-	-	47,293	5,074,273	285,720	-	-	15,580,336
Total fund balances	263,563	3,489,124	47,293	5,074,273	285,720	1,504,154	853,723	58,809,104
Total liabilities, deferred inflows, & fund balances	\$ 264,328	\$ 3,525,561	\$ 47,293	\$ 5,128,877	\$ 285,720	\$ 1,504,154	\$ 853,723	\$ 59,811,982

**LANDER COUNTY**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2021**

	Special Revenue Funds						
	Road and Bridge	Indigent	State Medical Indigent	Agricultural Extension	Aged Services	Lander County Landfill	Lander County Airports
<b>REVENUES:</b>							
Taxes	\$ 1,228,476	\$ 639,316	\$ 1,167,692	\$ 87,280	\$ 494,637	\$ 725,345	\$ 351,061
Licenses, permits and fees	-	-	-	-	-	-	-
Intergovernmental	1,067,459	-	-	-	-	-	-
Charges for services	-	50,997	-	-	24,512	201,422	9,853
Investment earnings	-	-	-	-	-	(58,792)	-
Other revenues	22,759	-	94,762	-	7,492	-	73,416
Total	2,318,694	690,313	1,262,454	87,280	526,641	867,975	434,330
<b>EXPENDITURES:</b>							
Current:							
General government	-	-	-	-	-	-	164,233
Judicial	-	-	-	-	-	-	-
Public works	2,215,950	-	-	-	-	-	-
Welfare	-	490,053	652,667	-	472,197	-	-
Health and sanitation	-	-	-	-	-	385,599	-
Culture and recreation	-	-	-	-	-	-	-
Community support	-	-	-	32,794	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total	2,215,950	490,053	652,667	32,794	472,197	385,599	164,233
Excess of revenues over (under) expenditures	102,744	200,260	609,787	54,486	54,444	482,376	270,097
Other financing sources (uses):							
Transfers in	15,450	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(3,075)
Total other financing sources (uses)	15,450	-	-	-	-	-	(3,075)
Net change in fund balances	118,194	200,260	609,787	54,486	54,444	482,376	267,022
Fund balances - beginning	5,849,044	2,230,804	8,198,067	338,847	2,930,046	9,185,357	2,177,420
Prior Period Adjustment	-	-	-	-	-	-	-
Fund balances - ending	\$ 5,967,238	\$ 2,431,064	\$ 8,807,854	\$ 393,333	\$ 2,984,490	\$ 9,667,733	\$ 2,444,442

(Continued)



**LANDER COUNTY**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2021**

	Special Revenue Funds						
	Lander Economic Development	DOE Nuclear Repository	Regional Street and Highway	Town of Austin	Town of Battle Mountain	Culture & Recreation	Reserve
<b>REVENUES:</b>							
Taxes	\$ 25,000	\$ -	\$ 474,056	\$ 16,605	\$ 31,205	\$ 1,020,833	\$ -
Licenses, permits and fees	-	-	-	1,808	40,935	-	-
Intergovernmental	-	-	-	19,389	238,457	1,085,856	-
Charges for services	-	-	-	-	-	37,570	-
Investment earnings	-	-	-	430	3,481	-	5,130
Other revenues	3,944	-	-	-	3,009	34,608	412,394
<b>Total</b>	<b>28,944</b>	<b>-</b>	<b>474,056</b>	<b>38,232</b>	<b>317,087</b>	<b>2,178,867</b>	<b>417,524</b>
<b>EXPENDITURES:</b>							
Current:							
General government	-	-	-	25,369	197,304	-	-
Judicial	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Health and sanitation	-	-	-	4,345	-	25,146	-
Culture and recreation	-	-	-	7,040	-	2,609,667	-
Community support	16,602	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Culture and recreation	-	-	-	36,754	26,686	-	-
<b>Total</b>	<b>16,602</b>	<b>-</b>	<b>-</b>	<b>36,754</b>	<b>223,990</b>	<b>2,634,813</b>	<b>-</b>
Excess of revenues over (under) expenditures	12,342	-	474,056	1,478	93,097	(455,946)	417,524
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(12,375)	-
Total other financing sources (uses)	-	-	-	-	-	(12,375)	-
Net change in fund balances	12,342	-	474,056	1,478	93,097	(468,321)	417,524
Fund balances - beginning	99,695	-	4,015,601	112,016	902,917	6,991,227	1,344,451
Prior Period Adjustment	-	-	-	-	-	-	57,108
Fund balances - ending	\$ 112,037	\$ -	\$ 4,489,657	\$ 113,494	\$ 996,014	\$ 6,522,906	\$ 1,819,083

(Continued)

**LANDER COUNTY**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2021**

	Special Revenue Funds						
	Title III SRS/CRA	Administrative Assessment Fees	Genetic Marker Testing	Forensic Services	District Drug Court	Court Facility Fees	Juvenile Administrative Assessment
<b>REVENUES:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	12,019	5,494	1,200	18,541	17,030	3,434
Investment earnings	-	-	-	-	-	-	-
Other revenues	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>12,019</b>	<b>5,494</b>	<b>1,200</b>	<b>18,541</b>	<b>17,030</b>	<b>3,434</b>
<b>EXPENDITURES:</b>							
Current:							
General government	-	-	-	-	-	-	-
Judicial	-	485	5,494	-	26,638	-	2,813
Public works	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Health and sanitation	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>485</b>	<b>5,494</b>	<b>-</b>	<b>26,638</b>	<b>-</b>	<b>2,813</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>11,534</b>	<b>-</b>	<b>1,200</b>	<b>(8,097)</b>	<b>17,030</b>	<b>621</b>
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>11,534</b>	<b>-</b>	<b>1,200</b>	<b>(8,097)</b>	<b>17,030</b>	<b>621</b>
<b>Fund balances - beginning</b>	<b>189,858</b>	<b>51,829</b>	<b>175</b>	<b>11,197</b>	<b>118,344</b>	<b>138,025</b>	<b>10,193</b>
<b>Prior Period Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances - ending</b>	<b>\$ 189,858</b>	<b>\$ 63,363</b>	<b>\$ 175</b>	<b>\$ 12,397</b>	<b>\$ 110,247</b>	<b>\$ 155,055</b>	<b>\$ 10,814</b>

(Continued)

**LANDER COUNTY**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2021**

	Special Revenue Funds		Capital Project Funds				Total Nonmajor Gvlt. Funds
	Mine Map Fees	Technology Fees	Austin Capital Acquisition	Capital Acquisition	Battle Mountain Capital Acquisition	Emergency Maintenance	
<b>REVENUES:</b>							
Taxes	-	\$ -	\$ -	\$ 435,175	\$ -	\$ -	\$ 6,696,681
Licenses, permits and fees	-	-	-	-	-	-	42,743
Intergovernmental	-	-	-	-	-	-	2,411,161
Charges for services	46,620	819,249	-	-	-	-	1,247,941
Investment earnings	-	12,169	-	-	-	-	(34,413)
Other revenues	-	-	168	-	1,010	-	653,562
Total	46,620	831,418	168	435,175	1,010	-	11,017,675
<b>EXPENDITURES:</b>							
Current:							
General government	24,460	351,745	-	-	-	44,539	807,650
Judicial	-	-	-	-	-	-	35,430
Public works	-	-	-	-	-	-	2,215,950
Welfare	-	-	-	-	-	-	1,614,917
Health and sanitation	-	-	-	-	-	-	415,090
Culture and recreation	-	-	-	-	-	-	2,616,707
Community support	-	-	-	-	-	-	49,396
Capital outlay:							
General government	-	187,024	-	-	-	-	187,024
Public works	-	-	-	341,968	-	-	341,968
Culture and recreation	-	-	-	-	-	-	26,686
Total	24,460	538,769	-	341,968	-	44,539	8,310,818
Excess of revenues over (under) expenditures	22,160	292,649	168	93,207	1,010	(44,539)	2,706,857
Other financing sources (uses):							
Transfers in	-	-	1,447	-	8,519	-	25,416
Transfers out	-	(107,300)	-	(9,966)	-	-	(132,716)
Total other financing sources (uses)	-	(107,300)	1,447	(9,966)	8,519	-	(107,300)
Net change in fund balances	22,160	185,349	1,615	83,241	9,529	(44,539)	2,599,557
Fund balances - beginning	241,403	3,303,775	45,678	4,991,032	276,191	1,548,693	56,152,439
Prior Period Adjustment	-	-	-	-	-	-	57,108
Fund balances - ending	\$ 263,563	\$ 3,489,124	\$ 47,293	\$ 5,074,273	\$ 285,720	\$ 1,504,154	\$ 58,809,104

**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, 2021**  
**(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance	Actual 2020
	Original	Final		(Unfavorable)	
<b>REVENUES:</b>					
Tax revenue					
Ad valorem	\$ 930,825	\$ 930,825	\$ 1,110,883	\$ 180,058	\$ 1,070,078
Net proceeds of mines	-	-	117,593	117,593	-
Total tax revenue	<u>930,825</u>	<u>930,825</u>	<u>1,228,476</u>	<u>297,651</u>	<u>1,070,078</u>
Intergovernmental					
State motor vehicle fuel tax	725,855	725,855	1,033,488	307,633	996,253
Forest reserve fees	24,000	24,000	33,971	9,971	40,958
Total intergovernmental	<u>749,855</u>	<u>749,855</u>	<u>1,067,459</u>	<u>317,604</u>	<u>1,037,211</u>
Other revenue					
Miscellaneous	200	200	22,759	22,559	40
Total other revenues	<u>200</u>	<u>200</u>	<u>22,759</u>	<u>22,559</u>	<u>40</u>
Total revenues	<u>1,680,880</u>	<u>1,680,880</u>	<u>2,318,694</u>	<u>637,814</u>	<u>2,107,329</u>
<b>EXPENDITURES:</b>					
Public works					
Highway and streets - Austin					
Salaries and wages	593,865	593,865	444,058	149,807	457,998
Employee benefits	322,240	322,240	209,368	112,872	238,500
Services and supplies	319,565	319,565	256,839	62,726	268,295
Total highway and streets - Austin	<u>1,235,670</u>	<u>1,235,670</u>	<u>910,265</u>	<u>325,405</u>	<u>964,793</u>
Highway and streets - Battle Mountain					
Salaries and wages	754,985	754,985	640,230	114,755	678,519
Employee benefits	481,915	481,915	362,942	118,973	420,400
Services and supplies	408,720	408,720	302,513	106,207	293,040
Total highway and streets - BM	<u>1,645,620</u>	<u>1,645,620</u>	<u>1,305,685</u>	<u>339,935</u>	<u>1,391,959</u>
Total expenditures	<u>2,881,290</u>	<u>2,881,290</u>	<u>2,215,950</u>	<u>665,340</u>	<u>2,356,752</u>
Excess of revenues over (under) expenditures	<u>(1,200,410)</u>	<u>(1,200,410)</u>	<u>102,744</u>	<u>1,303,154</u>	<u>(249,423)</u>
<b>Other financing sources (uses):</b>					
Transfers in	22,000	22,000	15,450	(6,550)	4,691
Transfers out	-	-	-	-	(10,000)
Total other financing sources (uses)	<u>22,000</u>	<u>22,000</u>	<u>15,450</u>	<u>(6,550)</u>	<u>(5,309)</u>
<b>Net change in fund balance</b>	<u>(1,178,410)</u>	<u>(1,178,410)</u>	<u>118,194</u>	<u>1,296,604</u>	<u>(254,732)</u>
Fund balance, beginning of year	5,849,044	5,849,044	5,849,044	-	6,103,776
Fund balance, end of year	<u>\$ 4,670,634</u>	<u>\$ 4,670,634</u>	<u>\$ 5,967,238</u>	<u>\$ 1,296,604</u>	<u>\$ 5,849,044</u>

**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, 2021  
(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
<b>REVENUES:</b>					
Tax revenue					
Ad valorem	\$ 368,129	\$ 368,129	\$ 439,316	\$ 71,187	\$ 423,199
Net proceeds of mines	-	-	200,000	200,000	159,963
Total tax revenue	<u>368,129</u>	<u>368,129</u>	<u>639,316</u>	<u>271,187</u>	<u>583,162</u>
Charges for services					
Court fees	-	-	26,600	26,600	10,122
Health Nurse Services	10,000	10,000	24,397	14,397	5,921
Total charges for services	<u>10,000</u>	<u>10,000</u>	<u>50,997</u>	<u>40,997</u>	<u>16,043</u>
Other Revenue					
Miscellaneous	-	-	-	-	225
Total Other	-	-	-	-	225
Total revenues	<u>378,129</u>	<u>378,129</u>	<u>690,313</u>	<u>312,184</u>	<u>599,430</u>
<b>EXPENDITURES:</b>					
Welfare					
Health nurse					
Salaries and wages	163,415	163,415	157,838	5,577	151,370
Employee benefits	125,625	125,625	106,806	18,819	92,343
Services and supplies	167,000	167,000	172,953	(5,953)	178,628
Total health nurse	<u>456,040</u>	<u>456,040</u>	<u>437,597</u>	<u>18,443</u>	<u>422,341</u>
Other indigent					
Salaries and wages	31,045	31,045	26,688	4,357	30,080
Employee benefits	25,990	25,990	24,745	1,245	15,339
Services and supplies	16,500	16,500	1,023	15,477	445
Total other indigent	<u>73,535</u>	<u>73,535</u>	<u>52,456</u>	<u>21,079</u>	<u>45,864</u>
Total expenditures	<u>529,575</u>	<u>529,575</u>	<u>490,053</u>	<u>39,522</u>	<u>468,205</u>
<b>Net change in fund balance</b>	(151,446)	(151,446)	200,260	351,706	131,225
Fund balance, beginning of year	<u>2,230,804</u>	<u>2,230,804</u>	<u>2,230,804</u>	-	<u>2,099,579</u>
Fund balance, end of year	<u>\$ 2,079,358</u>	<u>\$ 2,079,358</u>	<u>\$ 2,431,064</u>	<u>\$ 351,706</u>	<u>\$ 2,230,804</u>

**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, 2021**  
**(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance	Actual 2020
	Original	Final		Favorable (Unfavorable)	
<b>REVENUES:</b>					
Tax revenue					
Ad valorem	\$ 319,375	\$ 319,375	\$ 381,070	\$ 61,695	\$ 367,237
Ad valorem auto	73,138	73,138	87,363	14,225	84,002
Net proceeds of mines	-	-	568,962	568,962	432,035
Net proceeds auto	-	-	130,297	130,297	98,939
Total tax revenue	<u>392,513</u>	<u>392,513</u>	<u>1,167,692</u>	<u>775,179</u>	<u>982,213</u>
Other revenue					
Miscellaneous	-	-	94,762	94,762	-
Total other revenue	<u>-</u>	<u>-</u>	<u>94,762</u>	<u>94,762</u>	<u>-</u>
Total revenues	<u>392,513</u>	<u>392,513</u>	<u>1,262,454</u>	<u>869,941</u>	<u>982,213</u>
<b>EXPENDITURES:</b>					
Welfare					
Salaries and wages	31,045	31,045	26,688	4,357	30,080
Employee benefits	25,990	25,990	26,136	(146)	14,431
Services and supplies	613,010	613,010	237,076	375,934	430,336
Remittance to state	522,485	522,485	362,767	159,718	303,768
Total expenditures	<u>1,192,530</u>	<u>1,192,530</u>	<u>652,667</u>	<u>539,863</u>	<u>778,615</u>
<b>Net change in fund balance</b>	(800,017)	(800,017)	609,787	1,409,804	203,598
Fund balance, beginning of year	<u>8,198,067</u>	<u>8,198,067</u>	<u>8,198,067</u>	<u>-</u>	<u>7,994,469</u>
Fund balance, end of year	<u>\$ 7,398,050</u>	<u>\$ 7,398,050</u>	<u>\$ 8,807,854</u>	<u>\$ 1,409,804</u>	<u>\$ 8,198,067</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, 2021**  
**(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
<b>REVENUES:</b>					
Tax revenue					
Ad valorem	\$ 73,138	\$ 73,138	\$ 87,280	\$ 14,142	\$ 84,082
Total tax revenue	<u>73,138</u>	<u>73,138</u>	<u>87,280</u>	<u>14,142</u>	<u>84,082</u>
Total revenues	<u>73,138</u>	<u>73,138</u>	<u>87,280</u>	<u>14,142</u>	<u>84,082</u>
<b>EXPENDITURES:</b>					
Community support					
Employee benefits	-	-	671	(671)	4,058
Services and supplies	<u>133,642</u>	<u>133,642</u>	<u>32,123</u>	<u>101,519</u>	<u>19,582</u>
Total expenditures	<u>133,642</u>	<u>133,642</u>	<u>32,794</u>	<u>100,848</u>	<u>23,640</u>
Excess of revenues over (under) expenditures	<u>(60,504)</u>	<u>(60,504)</u>	<u>54,486</u>	<u>114,990</u>	<u>60,442</u>
<b>Other financing sources (uses):</b>					
Transfers in	-	-	-	-	10,000
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
<b>Net change in fund balance</b>	(60,504)	(60,504)	54,486	114,990	70,442
Fund balance, beginning of year	<u>338,847</u>	<u>338,847</u>	<u>338,847</u>	<u>-</u>	<u>268,405</u>
Fund balance, end of year	<u>\$ 278,343</u>	<u>\$ 278,343</u>	<u>\$ 393,333</u>	<u>\$ 114,990</u>	<u>\$ 338,847</u>

**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, 2021**  
**(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
<b>REVENUES:</b>					
Tax revenue					
Ad valorem	\$ 414,464	\$ 414,464	\$ 494,637	\$ 80,173	\$ 476,471
Total tax revenue	<u>414,464</u>	<u>414,464</u>	<u>494,637</u>	<u>80,173</u>	<u>476,471</u>
Intergovernmental					
Federal grants	1,890	1,890	-	(1,890)	12,023
Total intergovernmental	<u>1,890</u>	<u>1,890</u>	<u>-</u>	<u>(1,890)</u>	<u>12,023</u>
Charges for services					
Meal fees	17,250	17,250	24,512	7,262	23,278
Total charges for services	<u>17,250</u>	<u>17,250</u>	<u>24,512</u>	<u>7,262</u>	<u>23,278</u>
Other revenue					
Miscellaneous	23,500	23,500	7,492	(16,008)	15,458
Total other revenue	<u>23,500</u>	<u>23,500</u>	<u>7,492</u>	<u>(16,008)</u>	<u>15,458</u>
Total revenues	<u>457,104</u>	<u>457,104</u>	<u>526,641</u>	<u>69,537</u>	<u>527,230</u>
<b>EXPENDITURES:</b>					
Welfare					
Senior center					
Salaries and wages	300,920	300,920	215,607	85,313	200,354
Employee benefits	232,380	232,380	173,554	58,826	154,798
Services and supplies	139,785	139,785	81,751	58,034	58,629
Capital outlay	23,500	23,500	-	23,500	-
Total senior center	<u>696,585</u>	<u>696,585</u>	<u>470,912</u>	<u>225,673</u>	<u>413,781</u>
Austin school					
Employee benefits	-	-	1,285	(1,285)	(1,285)
Total austin school	<u>-</u>	<u>-</u>	<u>1,285</u>	<u>(1,285)</u>	<u>(1,285)</u>
Total expenditures	<u>696,585</u>	<u>696,585</u>	<u>472,197</u>	<u>224,388</u>	<u>412,496</u>
<b>Net change in fund balance</b>	(239,481)	(239,481)	54,444	293,925	114,734
Fund balance, beginning of year	<u>2,930,046</u>	<u>2,930,046</u>	<u>2,930,046</u>	<u>-</u>	<u>2,815,312</u>
Fund balance, end of year	<u>\$ 2,690,565</u>	<u>\$ 2,690,565</u>	<u>\$ 2,984,490</u>	<u>\$ 293,925</u>	<u>\$ 2,930,046</u>



**LANDER COUNTY**  
**LANDER COUNTY LANDFILL FUND**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2021**  
**(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
<b>REVENUES:</b>					
Tax revenue					
Ad valorem	\$ 243,805	\$ 243,805	\$ 291,023	\$ 47,218	\$ 280,281
Net proceeds of mines	-	-	434,322	434,322	329,798
Total tax revenue	<u>243,805</u>	<u>243,805</u>	<u>725,345</u>	<u>481,540</u>	<u>610,079</u>
Charges for services					
Gate fees	65,000	65,000	201,422	136,422	106,646
Total charges for services	<u>65,000</u>	<u>65,000</u>	<u>201,422</u>	<u>136,422</u>	<u>106,646</u>
Investment earnings					
Investment earnings	76,695	76,695	(58,792)	(135,487)	255,217
Total investment earnings	<u>76,695</u>	<u>76,695</u>	<u>(58,792)</u>	<u>(135,487)</u>	<u>255,217</u>
Total revenues	<u>385,500</u>	<u>385,500</u>	<u>867,975</u>	<u>482,475</u>	<u>971,942</u>
<b>EXPENDITURES:</b>					
Health and sanitation					
Salaries and wages	182,940	182,940	171,410	11,530	155,799
Employee benefits	109,010	109,010	93,095	15,915	72,240
Services and supplies	266,100	266,100	121,094	145,006	119,346
Capital outlay	150,000	150,000	-	150,000	-
Total expenditures	<u>708,050</u>	<u>708,050</u>	<u>385,599</u>	<u>322,451</u>	<u>347,385</u>
<b>Net change in fund balance</b>	(322,550)	(322,550)	482,376	804,926	624,557
Fund balance, beginning of year	9,185,357	9,185,357	9,185,357	-	8,539,233
Prior period adjustment	-	-	-	-	21,567
Fund balance, end of year	<u>\$ 8,862,807</u>	<u>\$ 8,862,807</u>	<u>\$ 9,667,733</u>	<u>\$ 804,926</u>	<u>\$ 9,185,357</u>

**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, 2021**  
**(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
<b>REVENUES:</b>					
Tax revenue					
Ad valorem	\$ 195,040	\$ 195,040	\$ 232,764	\$ 37,724	\$ 224,218
Net proceeds of mines	-	-	117,593	117,593	-
Gasoline tax	1,500	1,500	704	(796)	1,240
Total tax revenue	<u>196,540</u>	<u>196,540</u>	<u>351,061</u>	<u>154,521</u>	<u>225,458</u>
Charges for services					
User fees and fuel sales	21,000	21,000	9,853	(11,147)	12,772
Total charges for services	<u>21,000</u>	<u>21,000</u>	<u>9,853</u>	<u>(11,147)</u>	<u>12,772</u>
Other revenues					
Rent	40,000	40,000	33,416	(6,584)	28,066
Miscellaneous	-	-	40,000	40,000	-
Total other revenues	<u>40,000</u>	<u>40,000</u>	<u>73,416</u>	<u>33,416</u>	<u>28,066</u>
Total revenues	<u>257,540</u>	<u>257,540</u>	<u>434,330</u>	<u>176,790</u>	<u>266,296</u>
<b>EXPENDITURES:</b>					
General government					
Services and supplies	168,000	168,000	164,233	3,767	148,835
Capital outlay	30,000	30,000	-	30,000	-
Total expenditures	<u>198,000</u>	<u>198,000</u>	<u>164,233</u>	<u>33,767</u>	<u>148,835</u>
Excess of revenues over (under) expenditures	<u>59,540</u>	<u>59,540</u>	<u>270,097</u>	<u>210,557</u>	<u>117,461</u>
<b>Other financing sources (uses):</b>					
Transfers out	(22,000)	(22,000)	(3,075)	18,925	(4,691)
Total other financing sources (uses)	<u>(22,000)</u>	<u>(22,000)</u>	<u>(3,075)</u>	<u>18,925</u>	<u>(4,691)</u>
<b>Net change in fund balance</b>	<u>37,540</u>	<u>37,540</u>	<u>267,022</u>	<u>229,482</u>	<u>112,770</u>
Fund balance, beginning of year	<u>2,177,420</u>	<u>2,177,420</u>	<u>2,177,420</u>	<u>-</u>	<u>2,064,650</u>
Fund balance, end of year	<u>\$ 2,214,960</u>	<u>\$ 2,214,960</u>	<u>\$ 2,444,442</u>	<u>\$ 229,482</u>	<u>\$ 2,177,420</u>

**LANDER COUNTY**  
**LANDER ECONOMIC DEVELOPMENT FUND**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2021**  
**(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
<b>REVENUES:</b>					
Tax revenue					
Net proceeds of mines	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 50,000
Total tax revenue	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>50,000</u>
Other revenue					
Miscellaneous	-	-	3,944	3,944	12,025
Total other revenue	<u>-</u>	<u>-</u>	<u>3,944</u>	<u>3,944</u>	<u>12,025</u>
Total revenues	<u>-</u>	<u>-</u>	<u>28,944</u>	<u>28,944</u>	<u>62,025</u>
<b>EXPENDITURES:</b>					
Community support					
Services and supplies	39,000	39,000	16,602	22,398	6,881
Total expenditures	<u>39,000</u>	<u>39,000</u>	<u>16,602</u>	<u>22,398</u>	<u>6,881</u>
Excess of revenues over (under) expenditures	<u>(39,000)</u>	<u>(39,000)</u>	<u>12,342</u>	<u>51,342</u>	<u>55,144</u>
<b>Other financing sources (uses):</b>					
Transfers in	20,000	20,000	-	(20,000)	-
Total other financing sources (uses)	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>	<u>-</u>
<b>Net change in fund balance</b>	(19,000)	(19,000)	12,342	31,342	55,144
Fund balance, beginning of year	<u>99,695</u>	<u>99,695</u>	<u>99,695</u>	<u>-</u>	<u>44,551</u>
Fund balance, end of year	<u>\$ 80,695</u>	<u>\$ 80,695</u>	<u>\$ 112,037</u>	<u>\$ 31,342</u>	<u>\$ 99,695</u>

**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, 2021**  
**(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
<b>REVENUES:</b>					
Intergovernmental					
Federal grants	\$ -	\$ -	\$ -	\$ -	\$ -
Total intergovernmental	-	-	-	-	-
Total revenues	-	-	-	-	-
<b>EXPENDITURES:</b>					
Public safety					
Services and supplies	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess of revenues over (under) expenditures	-	-	-	-	-
<b>Net change in fund balance</b>	-	-	-	-	-
Fund balance, beginning of year	-	-	-	-	-
Fund balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ -

**LANDER COUNTY**  
**REGIONAL STREET AND HIGHWAY FUND**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2021**  
**(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
<b>REVENUES:</b>					
Tax revenue					
Gasoline tax	\$ 294,431	\$ 294,431	\$ 474,056	\$ 179,625	\$ 411,009
Total tax revenue	<u>294,431</u>	<u>294,431</u>	<u>474,056</u>	<u>179,625</u>	<u>411,009</u>
Total revenues	<u>294,431</u>	<u>294,431</u>	<u>474,056</u>	<u>179,625</u>	<u>411,009</u>
<b>EXPENDITURES:</b>					
Public works					
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	294,431	294,431	474,056	179,625	411,009
Fund balance, beginning of year	<u>4,015,601</u>	<u>4,015,601</u>	<u>4,015,601</u>	<u>-</u>	<u>3,604,592</u>
Fund balance, end of year	<u>\$ 4,310,032</u>	<u>\$ 4,310,032</u>	<u>\$ 4,489,657</u>	<u>\$ 179,625</u>	<u>\$ 4,015,601</u>

**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, 2021**  
**(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
<b>REVENUES:</b>					
Tax revenue					
Ad valorem	\$ 10,400	\$ 10,400	\$ 15,466	\$ 5,066	\$ 9,880
Franchise taxes	9,000	9,000	1,139	(7,861)	7,302
Total Taxes	<u>19,400</u>	<u>19,400</u>	<u>16,605</u>	<u>(2,795)</u>	<u>17,182</u>
Licenses and permits					
Business licenses	1,500	1,500	1,250	(250)	1,100
Gaming licenses	500	500	558	58	7,285
Animal licenses	50	50	-	(50)	15
Total licenses and permits	<u>2,050</u>	<u>2,050</u>	<u>1,808</u>	<u>(242)</u>	<u>8,400</u>
Intergovernmental					
Consolidated tax	14,907	14,907	19,389	4,482	16,110
Total intergovernmental	<u>14,907</u>	<u>14,907</u>	<u>19,389</u>	<u>4,482</u>	<u>16,110</u>
Charges for services					
Cemetery fees	500	500	-	(500)	250
Total charges for services	<u>500</u>	<u>500</u>	<u>-</u>	<u>(500)</u>	<u>250</u>
Investment earnings					
Investment earnings	2,126	2,126	430	(1,696)	1,752
Total investment earnings	<u>2,126</u>	<u>2,126</u>	<u>430</u>	<u>(1,696)</u>	<u>1,752</u>
Total revenues	<u>38,983</u>	<u>38,983</u>	<u>38,232</u>	<u>(751)</u>	<u>43,694</u>
<b>EXPENDITURES:</b>					
General government					
Services and supplies	24,000	24,000	25,369	(1,369)	22,381
Total general government	<u>24,000</u>	<u>24,000</u>	<u>25,369</u>	<u>(1,369)</u>	<u>22,381</u>
Public works					
Services and supplies	12,000	12,000	-	12,000	35
Total public works	<u>12,000</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>35</u>
Health and sanitation					
Services and supplies	6,000	6,000	4,345	1,655	-
Total health and sanitation	<u>6,000</u>	<u>6,000</u>	<u>4,345</u>	<u>1,655</u>	<u>-</u>
Culture and recreation					
Services and supplies	7,178	7,178	7,040	138	9,195
Total culture and recreation	<u>7,178</u>	<u>7,178</u>	<u>7,040</u>	<u>138</u>	<u>9,195</u>
Total expenditures	<u>49,178</u>	<u>49,178</u>	<u>36,754</u>	<u>12,424</u>	<u>31,611</u>
<b>Net change in fund balance</b>	(10,195)	(10,195)	1,478	11,673	12,083
Fund balance, beginning of year	112,016	112,016	112,016	-	99,733
Prior period adjustment	-	-	-	-	200
Fund balance, end of year	<u>\$ 101,821</u>	<u>\$ 101,821</u>	<u>\$ 113,494</u>	<u>\$ 11,673</u>	<u>\$ 112,016</u>

**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, 2021**  
**(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
<b>REVENUES:</b>					
Tax revenue					
Ad valorem	\$ 18,709	\$ 18,709	\$ 25,227	\$ 6,518	\$ 21,224
Franchise taxes	50,000	50,000	5,978	(44,022)	25,536
Total tax revenue	<u>68,709</u>	<u>68,709</u>	<u>31,205</u>	<u>(37,504)</u>	<u>46,760</u>
Licenses and permits					
Business licenses	25,000	25,000	26,580	1,580	26,530
Gaming licenses	10,000	10,000	14,120	4,120	14,431
Animal licenses	250	250	235	(15)	95
Total licenses and permits	<u>35,250</u>	<u>35,250</u>	<u>40,935</u>	<u>5,685</u>	<u>41,056</u>
Intergovernmental					
Consolidated Tax	183,126	183,126	238,457	55,331	241,194
Total intergovernmental	<u>183,126</u>	<u>183,126</u>	<u>238,457</u>	<u>55,331</u>	<u>241,194</u>
Investment earnings					
Investment earnings	19,231	19,231	3,481	(15,750)	14,096
Total investment earnings	<u>19,231</u>	<u>19,231</u>	<u>3,481</u>	<u>(15,750)</u>	<u>14,096</u>
Other revenue					
Miscellaneous	-	-	3,009	3,009	2,979
Total other revenue	<u>-</u>	<u>-</u>	<u>3,009</u>	<u>3,009</u>	<u>2,979</u>
Total revenues	<u>306,316</u>	<u>306,316</u>	<u>317,087</u>	<u>10,771</u>	<u>346,085</u>
<b>EXPENDITURES:</b>					
General government					
Services and supplies	391,000	391,000	178,952	212,048	240,553
Capital outlay	25,000	25,000	18,352	6,648	17,410
Total general government	<u>416,000</u>	<u>416,000</u>	<u>197,304</u>	<u>218,696</u>	<u>257,963</u>
Culture and recreation					
Services and supplies	54,900	54,900	-	54,900	-
Capital outlay	-	-	26,686	(26,686)	-
Total culture and recreation	<u>54,900</u>	<u>54,900</u>	<u>26,686</u>	<u>28,214</u>	<u>-</u>
Total expenditures	<u>470,900</u>	<u>470,900</u>	<u>223,990</u>	<u>246,910</u>	<u>257,963</u>
Excess of revenues over (under) expenditures	<u>(164,584)</u>	<u>(164,584)</u>	<u>93,097</u>	<u>257,681</u>	<u>88,122</u>
<b>Net change in fund balance</b>	<b>(164,584)</b>	<b>(164,584)</b>	<b>93,097</b>	<b>257,681</b>	<b>88,122</b>
Fund balance, beginning of year	902,917	902,917	902,917	-	812,777
Prior period adjustment	-	-	-	-	2,018
Fund balance, end of year	<u>\$ 738,333</u>	<u>\$ 738,333</u>	<u>\$ 996,014</u>	<u>\$ 257,681</u>	<u>\$ 902,917</u>

**LANDER COUNTY**  
**CULTURE & RECREATION FUND**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2021**  
**(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
<b>REVENUES:</b>					
Tax revenue					
Ad valorem	\$ 436,406	\$ 436,406	\$ 520,833	\$ 84,427	\$ 514,441
Net proceeds of mines	-	-	500,000	500,000	1,000,000
Total tax revenue	<u>436,406</u>	<u>436,406</u>	<u>1,020,833</u>	<u>584,427</u>	<u>1,514,441</u>
Intergovernmental					
Federal payment in lieu of taxes	<u>934,775</u>	<u>934,775</u>	<u>1,085,856</u>	<u>151,081</u>	<u>1,095,316</u>
Total intergovernmental	<u>934,775</u>	<u>934,775</u>	<u>1,085,856</u>	<u>151,081</u>	<u>1,095,316</u>
Charges for services					
Cemetery fees	2,700	2,700	13,025	10,325	2,370
Green fees	50,000	50,000	-	(50,000)	6,028
Golf cart fees	5,000	5,000	-	(5,000)	600
Pool fees	51,500	51,500	24,545	(26,955)	27,165
Trail fees	3,700	3,700	-	(3,700)	535
Total charges for services	<u>112,900</u>	<u>112,900</u>	<u>37,570</u>	<u>(75,330)</u>	<u>36,698</u>
Other revenue					
Rental income	20,000	20,000	19,448	(552)	3,610
Miscellaneous	<u>600</u>	<u>600</u>	<u>15,160</u>	<u>14,560</u>	<u>824</u>
Total other revenues	<u>20,600</u>	<u>20,600</u>	<u>34,608</u>	<u>14,008</u>	<u>4,434</u>
Total revenues	<u>1,504,681</u>	<u>1,504,681</u>	<u>2,178,867</u>	<u>674,186</u>	<u>2,650,889</u>

(continued)



**LANDER COUNTY**  
**CULTURE & RECREATION FUND**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual (Continued)**  
**For the Year Ended June 30, 2021**  
**(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
<b>EXPENDITURES:</b>					
Health and sanitation					
Cemeteries					
Services and supplies	38,500	38,500	25,146	13,354	13,437
Capital outlay	25,000	25,000	-	25,000	-
Total cemeteries	<u>63,500</u>	<u>63,500</u>	<u>25,146</u>	<u>38,354</u>	<u>13,437</u>
Culture and Recreation					
Battle Mountain golf course					
Salaries and wages	182,050	182,050	140,335	41,715	83,418
Employee benefits	132,985	132,985	76,259	56,726	38,602
Services and supplies	182,400	182,400	90,346	92,054	69,057
Total Battle Mountain golf course	<u>497,435</u>	<u>497,435</u>	<u>306,940</u>	<u>190,495</u>	<u>191,077</u>
Lander County parks					
Salaries and wages	22,485	22,485	8,950	13,535	11,192
Employee benefits	13,630	13,630	4,075	9,555	7,043
Services and supplies	359,600	359,600	274,073	85,527	219,754
Capital outlay	134,000	134,000	98,388	35,612	115,851
Total Lander County parks	<u>529,715</u>	<u>529,715</u>	<u>385,486</u>	<u>144,229</u>	<u>353,840</u>
Lander County pools					
Salaries and wages	854,315	854,315	591,268	263,047	558,583
Employee benefits	448,890	448,890	295,173	153,717	301,308
Services and supplies	372,700	383,200	280,745	102,455	297,657
Capital outlay	418,139	418,139	394,040	24,099	14,700
Total Lander County pools	<u>2,094,044</u>	<u>2,104,544</u>	<u>1,561,226</u>	<u>543,318</u>	<u>1,172,248</u>
Other culture and recreation					
Salaries and wages	94,060	94,060	92,873	1,187	89,980
Employee benefits	55,595	55,595	54,393	1,202	48,126
Capital outlay	121,000	121,000	-	121,000	41,752
Total other culture and recreation	<u>270,655</u>	<u>270,655</u>	<u>147,266</u>	<u>123,389</u>	<u>179,858</u>
Battle Mountain civic center					
Services and supplies	123,800	123,800	65,619	58,181	157,678
Total Battle Mountain civic center	<u>123,800</u>	<u>123,800</u>	<u>65,619</u>	<u>58,181</u>	<u>157,678</u>
Battle Mountain & Austin libraries					
Services and supplies	131,725	131,725	143,130	(11,405)	114,150
Total BM & Austin libraries	<u>131,725</u>	<u>131,725</u>	<u>143,130</u>	<u>(11,405)</u>	<u>114,150</u>
Total expenditures	<u>3,710,874</u>	<u>3,721,374</u>	<u>2,634,813</u>	<u>1,086,561</u>	<u>2,182,288</u>
Excess of revenues over (under) expenditures	<u>(2,206,193)</u>	<u>(2,216,693)</u>	<u>(455,946)</u>	<u>1,760,747</u>	<u>468,601</u>
<b>Other financing sources (uses):</b>					
Transfers out	-	-	(12,375)	(12,375)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(12,375)</u>	<u>(12,375)</u>	<u>-</u>
<b>Net change in fund balance</b>	(2,206,193)	(2,216,693)	(468,321)	1,748,372	468,601
Fund balance, beginning of year	6,991,227	6,991,227	6,991,227	-	6,522,626
Fund balance, end of year	<u>\$ 4,785,034</u>	<u>\$ 4,774,534</u>	<u>\$ 6,522,906</u>	<u>\$ 1,748,372</u>	<u>\$ 6,991,227</u>

**LANDER COUNTY  
RESERVE FUND  
Special Revenue Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2021  
(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
<b>REVENUES:</b>					
Investment earnings					
Interest	\$ 29,187	\$ 29,187	\$ 5,130	\$ (24,057)	\$ 24,730
Total investment earnings	<u>29,187</u>	<u>29,187</u>	<u>5,130</u>	<u>(24,057)</u>	<u>24,730</u>
Other revenue					
Geothermal revenue	750,000	750,000	407,434	(342,566)	350,869
Miscellaneous	-	-	4,960	4,960	-
Total other revenue	<u>750,000</u>	<u>750,000</u>	<u>412,394</u>	<u>(337,606)</u>	<u>350,869</u>
Total revenues	<u>779,187</u>	<u>779,187</u>	<u>417,524</u>	<u>(361,663)</u>	<u>375,599</u>
<b>EXPENDITURES:</b>					
General government					
Capital outlay	200,000	200,000	-	200,000	432,558
Total Expenditures	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>200,000</u>	<u>432,558</u>
<b>Net change in fund balance</b>	579,187	579,187	417,524	(161,663)	(56,959)
Fund balance, beginning of year	1,344,451	1,344,451	1,344,451	-	1,398,555
Prior Period Adjustment	-	-	57,108	57,108	2,855
Fund balance, end of year	<u>\$ 1,923,638</u>	<u>\$ 1,923,638</u>	<u>\$ 1,819,083</u>	<u>\$ (104,555)</u>	<u>\$ 1,344,451</u>

**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, 2021**  
**(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
<b>REVENUES:</b>					
Total revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES:</b>					
Public works					
Total expenditures	-	-	-	-	-
<b>Net change in fund balance</b>	-	-	-	-	-
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, 2021**  
**(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
<b>REVENUES:</b>					
Charges for services					
Administrative assessments	\$ 15,000	\$ 15,000	\$ 12,019	\$ (2,981)	\$ 15,435
Total charges for services	<u>15,000</u>	<u>15,000</u>	<u>12,019</u>	<u>(2,981)</u>	<u>15,435</u>
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>12,019</u>	<u>(2,981)</u>	<u>15,435</u>
<b>EXPENDITURES:</b>					
Judicial					
Services and supplies	22,000	22,000	485	21,515	2,207
Total expenditures	<u>22,000</u>	<u>22,000</u>	<u>485</u>	<u>21,515</u>	<u>2,207</u>
Excess of revenues over (under) expenditures	<u>(7,000)</u>	<u>(7,000)</u>	<u>11,534</u>	<u>18,534</u>	<u>13,228</u>
<b>Other financing sources (uses):</b>					
Transfers out	(13,873)	(13,873)	-	13,873	(17,661)
Total other financing sources (uses)	<u>(13,873)</u>	<u>(13,873)</u>	<u>-</u>	<u>13,873</u>	<u>(17,661)</u>
<b>Net change in fund balance</b>	(20,873)	(20,873)	11,534	32,407	(4,433)
Fund balance, beginning of year	51,829	51,829	51,829	-	56,262
Fund balance, end of year	<u>\$ 30,956</u>	<u>\$ 30,956</u>	<u>\$ 63,363</u>	<u>\$ 32,407</u>	<u>\$ 51,829</u>

**LANDER COUNTY**  
**GENETIC MARKER TESTING FUND**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2021**  
**(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance	Actual 2020
	Original	Final		Favorable (Unfavorable)	
<b>REVENUES:</b>					
Charges for services					
Fees	\$ 14,200	\$ 14,200	\$ 5,494	\$ (8,706)	\$ 7,580
Total charges for services	14,200	14,200	5,494	(8,706)	7,580
Total revenues	14,200	14,200	5,494	(8,706)	7,580
<b>EXPENDITURES:</b>					
Judicial					
Services and supplies	14,200	14,200	5,494	8,706	7,585
Total expenditures	14,200	14,200	5,494	8,706	7,585
<b>Net change in fund balance</b>	-	-	-	-	(5)
Fund balance, beginning of year	175	175	175	-	180
Fund balance, end of year	\$ 175	\$ 175	\$ 175	\$ -	\$ 175

**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, 2021**  
**(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
<b>REVENUES:</b>					
Charges for services					
Fees	\$ 1,800	\$ 1,800	\$ 1,200	\$ (600)	\$ 1,910
Total charges for services	<u>1,800</u>	<u>1,800</u>	<u>1,200</u>	<u>(600)</u>	<u>1,910</u>
Total revenues	<u>1,800</u>	<u>1,800</u>	<u>1,200</u>	<u>(600)</u>	<u>1,910</u>
<b>EXPENDITURES:</b>					
Public safety					
Services and supplies	3,000	3,000	-	3,000	-
Total expenditures	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>
<b>Net change in fund balance</b>	(1,200)	(1,200)	1,200	2,400	1,910
Fund balance, beginning of year	<u>11,197</u>	<u>11,197</u>	<u>11,197</u>	<u>-</u>	<u>9,287</u>
Fund balance, end of year	<u>\$ 9,997</u>	<u>\$ 9,997</u>	<u>\$ 12,397</u>	<u>\$ 2,400</u>	<u>\$ 11,197</u>

**LANDER COUNTY  
DISTRICT DRUG COURT FUND  
Special Revenue Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2021  
(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance	Actual 2020
	Original	Final		Favorable (Unfavorable)	
<b>REVENUES:</b>					
Charges for services					
Fees	\$ 8,500	\$ 8,500	\$ 18,541	\$ 10,041	\$ 21,923
Total charges for services	<u>8,500</u>	<u>8,500</u>	<u>18,541</u>	<u>10,041</u>	<u>21,923</u>
Total revenues	<u>8,500</u>	<u>8,500</u>	<u>18,541</u>	<u>10,041</u>	<u>21,923</u>
<b>EXPENDITURES:</b>					
Judicial					
Services and supplies	83,714	83,714	26,638	57,076	27,030
Total expenditures	<u>83,714</u>	<u>83,714</u>	<u>26,638</u>	<u>57,076</u>	<u>27,030</u>
<b>Net change in fund balance</b>	(75,214)	(75,214)	(8,097)	67,117	(5,107)
Fund balance, beginning of year	<u>118,344</u>	<u>118,344</u>	<u>118,344</u>	<u>-</u>	<u>123,451</u>
Fund balance, end of year	<u>\$ 43,130</u>	<u>\$ 43,130</u>	<u>\$ 110,247</u>	<u>\$ 67,117</u>	<u>\$ 118,344</u>

**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, 2021  
(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance	Actual 2020
	Original	Final		Favorable (Unfavorable)	
<b>REVENUES:</b>					
Charges for services					
Court fees	\$ 15,000	\$ 15,000	\$ 17,030	\$ 2,030	\$ 20,835
Total charges for services	<u>15,000</u>	<u>15,000</u>	<u>17,030</u>	<u>2,030</u>	<u>20,835</u>
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>17,030</u>	<u>2,030</u>	<u>20,835</u>
<b>EXPENDITURES:</b>					
Total Expenditures	-	-	-	-	-
Excess of revenues over (under) expenditures	<u>15,000</u>	<u>15,000</u>	<u>17,030</u>	<u>2,030</u>	<u>20,835</u>
<b>Other financing sources (uses):</b>					
Transfers out	(25,119)	(25,119)	-	25,119	(22,965)
Total other financing sources (uses)	<u>(25,119)</u>	<u>(25,119)</u>	<u>-</u>	<u>25,119</u>	<u>(22,965)</u>
<b>Net change in fund balance</b>	(10,119)	(10,119)	17,030	27,149	(2,130)
Fund balance, beginning of year	<u>138,025</u>	<u>138,025</u>	<u>138,025</u>	<u>-</u>	<u>140,155</u>
Fund balance, end of year	<u>\$ 127,906</u>	<u>\$ 127,906</u>	<u>\$ 155,055</u>	<u>\$ 27,149</u>	<u>\$ 138,025</u>



**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, 2021**  
**(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance	Actual 2020
	Original	Final		Favorable (Unfavorable)	
<b>REVENUES:</b>					
Charges for services					
Administrative assessments	\$ 7,500	\$ 7,500	\$ 3,434	\$ (4,066)	\$ 4,218
Total charges for services	<u>7,500</u>	<u>7,500</u>	<u>3,434</u>	<u>(4,066)</u>	<u>4,218</u>
Total revenues	<u>7,500</u>	<u>7,500</u>	<u>3,434</u>	<u>(4,066)</u>	<u>4,218</u>
<b>EXPENDITURES:</b>					
Judicial					
Services and supplies	7,500	7,500	2,813	4,687	4,465
Total expenditures	<u>7,500</u>	<u>7,500</u>	<u>2,813</u>	<u>4,687</u>	<u>4,465</u>
<b>Net change in fund balance</b>	-	-	621	621	(247)
Fund balance, beginning of year	10,193	10,193	10,193	-	10,440
Fund balance, end of year	<u>\$ 10,193</u>	<u>\$ 10,193</u>	<u>\$ 10,814</u>	<u>\$ 621</u>	<u>\$ 10,193</u>

**LANDER COUNTY**  
**MINE MAP FEES FUND**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2021**  
**(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance	Actual 2020
	Original	Final		Favorable (Unfavorable)	
<b>REVENUES:</b>					
Charges for services					
Map fees	\$ 18,000	\$ 18,000	\$ 46,620	\$ 28,620	\$ 16,755
Total charges for services	18,000	18,000	46,620	28,620	16,755
Total revenues	18,000	18,000	46,620	28,620	16,755
<b>EXPENDITURES:</b>					
General government					
Services and supplies	120,500	120,500	24,460	96,040	4,080
Total expenditures	120,500	120,500	24,460	96,040	4,080
Excess of revenues over (under) expenditures	(102,500)	(102,500)	22,160	124,660	12,675
<b>Other financing sources (uses):</b>					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
<b>Net change in fund balance</b>	(102,500)	(102,500)	22,160	124,660	12,675
Fund balance, beginning of year	241,403	241,403	241,403	-	228,728
Fund balance, end of year	\$ 138,903	\$ 138,903	\$ 263,563	\$ 124,660	\$ 241,403

**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, 2021  
(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
<b>REVENUES:</b>					
Charges for services					
Recorder fees	\$ 15,000	\$ 15,000	\$ 27,130	\$ 12,130	\$ 12,600
Assessor commissions	786,815	786,815	792,119	5,304	658,290
Total charges for services	<u>801,815</u>	<u>801,815</u>	<u>819,249</u>	<u>17,434</u>	<u>670,890</u>
Investment earnings					
Investment earnings	67,220	67,220	12,169	(55,051)	59,156
Total investment earnings	<u>67,220</u>	<u>67,220</u>	<u>12,169</u>	<u>(55,051)</u>	<u>59,156</u>
Total revenues	<u>869,035</u>	<u>869,035</u>	<u>831,418</u>	<u>(37,617)</u>	<u>730,046</u>
<b>EXPENDITURES:</b>					
General government					
Recorder					
Services and supplies	22,500	22,500	9,097	13,403	2,674
Total recorder	<u>22,500</u>	<u>22,500</u>	<u>9,097</u>	<u>13,403</u>	<u>2,674</u>
Assessor					
Services and supplies	865,000	865,000	342,648	522,352	137,842
Capital outlay	365,000	365,000	187,024	177,976	261,818
Total assessor	<u>1,230,000</u>	<u>1,230,000</u>	<u>529,672</u>	<u>700,328</u>	<u>399,660</u>
Total expenditures	<u>1,252,500</u>	<u>1,252,500</u>	<u>538,769</u>	<u>713,731</u>	<u>402,334</u>
Excess of revenues over (under) expenditures	<u>(383,465)</u>	<u>(383,465)</u>	<u>292,649</u>	<u>676,114</u>	<u>327,712</u>
<b>Other financing sources (uses):</b>					
Transfers out	-	-	(107,300)	(107,300)	(606,881)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(107,300)</u>	<u>(107,300)</u>	<u>(606,881)</u>
<b>Net change in fund balance</b>	<b>(383,465)</b>	<b>(383,465)</b>	<b>185,349</b>	<b>568,814</b>	<b>(279,169)</b>
Fund balance, beginning of year	3,303,775	3,303,775	3,303,775	-	3,575,566
Prior Period Adjustment	-	-	-	-	7,378
Fund balance, end of year	<u>\$ 2,920,310</u>	<u>\$ 2,920,310</u>	<u>\$ 3,489,124</u>	<u>\$ 568,814</u>	<u>\$ 3,303,775</u>

**LANDER COUNTY**  
**AUSTIN CAPITAL ACQUISITION FUND**  
**Capital Project Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2021**  
**(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
<b>REVENUES:</b>					
Investment earnings					
Investment earnings	\$ 878	\$ 878	\$ 139	\$ (739)	\$ 724
Total investment earnings	<u>878</u>	<u>878</u>	<u>139</u>	<u>(739)</u>	<u>724</u>
Other revenue					
Miscellaneous income	-	-	29	29	-
Total other revenues	<u>-</u>	<u>-</u>	<u>29</u>	<u>29</u>	<u>-</u>
Total revenues	<u>878</u>	<u>878</u>	<u>168</u>	<u>(710)</u>	<u>724</u>
<b>EXPENDITURES:</b>					
Public works					
Services and supplies	1,000	1,000	-	1,000	-
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(122)</u>	<u>(122)</u>	<u>168</u>	<u>290</u>	<u>724</u>
<b>Other financing sources (uses):</b>					
Transfers in	1,214	1,214	1,447	233	3,034
Total other financing sources (uses)	<u>1,214</u>	<u>1,214</u>	<u>1,447</u>	<u>233</u>	<u>3,034</u>
<b>Net change in fund balance</b>	1,092	1,092	1,615	523	3,758
Fund balance, beginning of year	45,678	45,678	45,678	-	41,833
Prior Period Adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>87</u>
Fund balance, end of year	<u>\$ 46,770</u>	<u>\$ 46,770</u>	<u>\$ 47,293</u>	<u>\$ 523</u>	<u>\$ 45,678</u>

**LANDER COUNTY**  
**CAPITAL AQUISITION FUND**  
**Capital Project Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2021**  
**(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance	Actual 2020
	Original	Final		Favorable (Unfavorable)	
<b>REVENUES:</b>					
Tax revenue					
Ad Valorem	\$ 146,283	\$ 146,283	\$ 174,582	\$ 28,299	\$ 167,854
Net proceeds of mines	-	-	260,593	260,593	197,878
Total tax revenue	146,283	146,283	435,175	288,892	365,732
Total revenues	146,283	146,283	435,175	288,892	365,732
<b>EXPENDITURES:</b>					
Public works					
Services and supplies	-	71,625	-	71,625	-
Capital outlay	500,000	500,000	341,968	158,032	1,629
Total expenditures	500,000	571,625	341,968	229,657	1,629
Excess of revenues over (under) expenditures	(353,717)	(425,342)	93,207	518,549	364,103
<b>Other financing sources (uses):</b>					
Transfers out	(8,362)	(8,362)	(9,966)	(1,604)	(20,898)
Total other financing sources (uses)	(8,362)	(8,362)	(9,966)	(1,604)	(20,898)
<b>Net change in fund balance</b>	(362,079)	(433,704)	83,241	516,945	343,205
Fund balance, beginning of year	4,991,032	4,991,032	4,991,032	-	4,647,827
Fund balance, end of year	\$ 4,628,953	\$ 4,557,328	\$ 5,074,273	\$ 516,945	\$ 4,991,032

**LANDER COUNTY**  
**BATTLE MOUNTAIN CAPITAL ACQUISITION FUND**  
**Capital Project Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2021**  
**(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance	Actual 2020
	Original	Final		Favorable (Unfavorable)	
<b>REVENUES:</b>					
Investment earnings					
Investment earnings	\$ 5,325	\$ 5,325	\$ 1,010	\$ (4,315)	\$ 4,384
Total investment earnings	<u>5,325</u>	<u>5,325</u>	<u>1,010</u>	<u>(4,315)</u>	<u>4,384</u>
Total revenues	<u>5,325</u>	<u>5,325</u>	<u>1,010</u>	<u>(4,315)</u>	<u>4,384</u>
<b>EXPENDITURES:</b>					
General government					
Capital outlay	5,000	5,000	-	5,000	-
Total general government	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Public works					
Services and supplies	5,000	5,000	-	5,000	-
Total public works	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(4,675)</u>	<u>(4,675)</u>	<u>1,010</u>	<u>5,685</u>	<u>4,384</u>
<b>Other financing sources (uses):</b>					
Transfers in	7,148	7,148	8,519	1,371	17,864
Total other financing sources (uses)	<u>7,148</u>	<u>7,148</u>	<u>8,519</u>	<u>1,371</u>	<u>17,864</u>
<b>Net change in fund balance</b>	2,473	2,473	9,529	7,056	22,248
Fund balance, beginning of year	276,191	276,191	276,191	-	253,421
Prior Period Adjustment	-	-	-	-	522
Fund balance, end of year	<u>\$ 278,664</u>	<u>\$ 278,664</u>	<u>\$ 285,720</u>	<u>\$ 7,056</u>	<u>\$ 276,191</u>

**LANDER COUNTY**  
**EMERGENCY MAINTENANCE FUND**  
**Capital Project Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2021**  
**(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
<b>REVENUES:</b>					
Intergovernmental					
State grants	\$ -	\$ -	\$ -	\$ -	\$ -
Total intergovernmental	-	-	-	-	-
Total revenues	-	-	-	-	-
<b>EXPENDITURES:</b>					
General government					
Services and supplies	250,000	250,000	44,539	205,461	385,334
Capital outlay	100,000	100,000	-	100,000	329,666
Total expenditures	350,000	350,000	44,539	305,461	715,000
<b>Net change in fund balance</b>	(350,000)	(350,000)	(44,539)	305,461	(715,000)
Fund balance, beginning of year	1,548,693	1,548,693	1,548,693	-	2,263,693
Fund balance, end of year	\$ 1,198,693	\$ 1,198,693	\$ 1,504,154	\$ 305,461	\$ 1,548,693

**LANDER COUNTY**  
**COURT FACILITIES CAPITAL FUND**  
**Capital Project Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2021**  
**(With Comparative Totals for June 30, 2020)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
<b>REVENUES:</b>					
Investment Earnings					
Investment earnings	\$ 16,364	\$ 16,364	\$ 3,169	\$ (13,195)	\$ 12,832
Total investment earnings	<u>16,364</u>	<u>16,364</u>	<u>3,169</u>	<u>(13,195)</u>	<u>12,832</u>
Total revenues	<u>16,364</u>	<u>16,364</u>	<u>3,169</u>	<u>(13,195)</u>	<u>12,832</u>
<b>EXPENDITURES:</b>					
Total expenditures	-	-	-	-	-
Excess of revenues over (under) expenditures	<u>16,364</u>	<u>16,364</u>	<u>3,169</u>	<u>(13,195)</u>	<u>12,832</u>
<b>Other financing sources (uses):</b>					
Transfers in	38,992	38,992	-	(38,992)	40,626
Total other financing sources (uses)	<u>38,992</u>	<u>38,992</u>	<u>-</u>	<u>(38,992)</u>	<u>40,626</u>
<b>Net change in fund balance</b>	55,356	55,356	3,169	(52,187)	53,458
Fund balance, beginning of year	850,554	850,554	850,554	-	795,457
Prior Period Adjustment	-	-	-	-	1,639
Fund balance, end of year	<u>\$ 905,910</u>	<u>\$ 905,910</u>	<u>\$ 853,723</u>	<u>\$ (52,187)</u>	<u>\$ 850,554</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, 2021**  
**(With Comparative Actual Amounts for the Year Ended June 30, 2020)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
<b>OPERATING REVENUES:</b>					
Water use fees	\$ 632,000	\$ 632,000	\$ 729,718	\$ 97,718	\$ 646,289
Rent	1,200	1,200	-	(1,200)	-
Miscellaneous	1,000	1,000	35,353	34,353	22,578
Total operating revenues	<u>634,200</u>	<u>634,200</u>	<u>765,071</u>	<u>130,871</u>	<u>668,867</u>
<b>OPERATING EXPENDITURES:</b>					
Salaries and wages	155,865	155,865	145,155	10,710	137,418
Employee benefits	94,260	94,260	71,722	22,538	64,904
Services and supplies	576,730	576,730	242,139	334,591	206,567
Depreciation	500,000	500,000	610,327	(110,327)	745,711
Total operating expenditures	<u>1,326,855</u>	<u>1,326,855</u>	<u>1,069,343</u>	<u>257,512</u>	<u>1,154,600</u>
Operating income (Loss)	<u>(692,655)</u>	<u>(692,655)</u>	<u>(304,272)</u>	<u>388,383</u>	<u>(485,733)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Investment earnings	25,565	25,565	(35,547)	(61,112)	110,447
Total non-operating revenues (expenses)	<u>25,565</u>	<u>25,565</u>	<u>(35,547)</u>	<u>(61,112)</u>	<u>110,447</u>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>					
Transfers in	-	-	2,000	2,000	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
<b>Net change in net position</b>	<u>(667,090)</u>	<u>(667,090)</u>	<u>(337,819)</u>	<u>329,271</u>	<u>(375,286)</u>
Net position, beginning of year	25,886,281	25,886,281	25,886,281	-	26,244,919
Prior period adjustment	-	-	-	-	16,648
Net position, end of year	<u>\$ 25,219,191</u>	<u>\$ 25,219,191</u>	<u>\$ 25,548,462</u>	<u>\$ 329,271</u>	<u>\$ 25,886,281</u>

**LANDER COUNTY**  
**BATTLE MOUNTAIN SEWER FUND**  
**Proprietary Fund**  
**Schedule of Revenues, Expenditures, and Changes in Net Position**  
**Budget and Actual**  
**For the Year Ended June 30, 2021**  
**(With Comparative Actual Amounts for the Year Ended June 30, 2020)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
<b>OPERATING REVENUES:</b>					
Sewer use fees	\$ 691,000	\$ 691,000	\$ 723,680	\$ 32,680	\$ 736,307
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>723,680</u>	<u>29,580</u>	<u>736,307</u>
<b>OPERATING EXPENDITURES:</b>					
Salaries and wages	155,865	155,865	145,153	10,712	138,334
Employee benefits	94,260	94,260	71,202	23,058	66,444
Services and supplies	357,950	357,950	238,290	119,660	225,334
Depreciation	500,000	500,000	542,455	(42,455)	482,489
Total operating expenditures	<u>1,108,075</u>	<u>1,108,075</u>	<u>997,100</u>	<u>110,975</u>	<u>912,601</u>
Operating income (loss)	<u>(413,975)</u>	<u>(413,975)</u>	<u>(273,420)</u>	<u>140,555</u>	<u>(176,294)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Investment earnings	178,955	178,955	(48,187)	(227,142)	400,177
County option sales tax	515,192	515,192	741,868	226,676	770,177
Total non-operating revenues (expenses)	<u>694,147</u>	<u>694,147</u>	<u>693,681</u>	<u>(466)</u>	<u>1,170,354</u>
<b>Net change in net position</b>	280,172	280,172	420,261	140,089	994,060
Net position, beginning of year	26,893,951	26,893,951	26,893,951	-	25,851,855
Prior period adjustment	-	-	-	-	48,036
Net position, end of year	<u>\$ 27,174,123</u>	<u>\$ 27,174,123</u>	<u>\$ 27,314,212</u>	<u>\$ 140,089</u>	<u>\$ 26,893,951</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, 2021**  
**(With Comparative Actual Amounts for the Year Ended June 30, 2020)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
<b>OPERATING REVENUES:</b>					
Communication use fees	\$ 14,400	\$ 14,400	\$ 24,354	\$ 9,954	\$ 18,400
Total operating revenues	<u>14,400</u>	<u>14,400</u>	<u>24,354</u>	<u>9,954</u>	<u>18,400</u>
<b>OPERATING EXPENDITURES:</b>					
Services and supplies	14,250	14,250	5,999	8,251	5,512
Depreciation	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
Total operating expenditures	<u>34,250</u>	<u>34,250</u>	<u>5,999</u>	<u>28,251</u>	<u>5,512</u>
Operating income (loss)	<u>(19,850)</u>	<u>(19,850)</u>	<u>18,355</u>	<u>38,205</u>	<u>12,888</u>
<b>Net change in net position</b>	<b>(19,850)</b>	<b>(19,850)</b>	<b>18,355</b>	<b>38,205</b>	<b>12,888</b>
Net position, beginning of year	<u>218,914</u>	<u>218,914</u>	<u>218,914</u>	<u>-</u>	<u>206,026</u>
Net position, end of year	<u>\$ 199,064</u>	<u>\$ 199,064</u>	<u>\$ 237,269</u>	<u>\$ 38,205</u>	<u>\$ 218,914</u>

**LANDER COUNTY  
AUSTIN WATER FUND  
Proprietary Fund  
Schedule of Revenues, Expenditures, and Changes in Net Position  
Budget and Actual  
For the Year Ended June 30, 2021  
(With Comparative Actual Amounts for the Year Ended June 30, 2020)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
<b>OPERATING REVENUES:</b>					
Water use fees	\$ 157,200	\$ 157,200	\$ 83,406	\$ (73,794)	\$ -
Rent	9,600	9,600	-	(9,600)	-
Miscellaneous	-	-	409	409	-
Total operating revenues	<u>166,800</u>	<u>166,800</u>	<u>83,815</u>	<u>(82,985)</u>	<u>-</u>
<b>OPERATING EXPENDITURES:</b>					
Salaries and wages	77,335	77,335	90,538	(13,203)	-
Employee benefits	39,005	39,005	80,969	(41,964)	-
Services and supplies	127,475	127,475	110,008	17,467	-
Depreciation	216,000	216,000	-	216,000	-
Total operating expenditures	<u>459,815</u>	<u>459,815</u>	<u>281,515</u>	<u>178,300</u>	<u>-</u>
Operating income (Loss)	<u>(293,015)</u>	<u>(293,015)</u>	<u>(197,700)</u>	<u>95,315</u>	<u>-</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Investment earnings	800	800	319	(481)	-
Total non-operating revenues (expenses)	<u>800</u>	<u>800</u>	<u>319</u>	<u>(481)</u>	<u>-</u>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>					
Special item - government combination	-	-	4,553,574	4,553,574	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>4,553,574</u>	<u>4,553,574</u>	<u>-</u>
<b>Net change in net position</b>	<u>(292,215)</u>	<u>(292,215)</u>	<u>4,356,193</u>	<u>4,648,408</u>	<u>-</u>
Net position, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net position, end of year	<u>\$ (292,215)</u>	<u>\$ (292,215)</u>	<u>\$ 4,356,193</u>	<u>\$ 4,648,408</u>	<u>\$ -</u>

**LANDER COUNTY**  
**AUSTIN SEWER FUND**  
**Proprietary Fund**  
**Schedule of Revenues, Expenditures, and Changes in Net Position**  
**Budget and Actual**  
**For the Year Ended June 30, 2021**  
**(With Comparative Actual Amounts for the Year Ended June 30, 2020)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
<b>OPERATING REVENUES:</b>					
Sewer use fees	\$ 38,800	\$ 38,800	\$ 64,713	\$ 25,913	\$ -
Rent	2,400	2,400	-	(2,400)	-
Total operating revenues	<u>41,200</u>	<u>41,200</u>	<u>64,713</u>	<u>23,513</u>	<u>-</u>
<b>OPERATING EXPENDITURES:</b>					
Salaries and wages	31,855	31,855	22,634	9,221	-
Employee benefits	15,970	15,970	21,399	(5,429)	-
Services and supplies	18,728	18,728	14,885	3,843	-
Depreciation	54,000	54,000	-	54,000	-
Total operating expenditures	<u>120,553</u>	<u>120,553</u>	<u>58,918</u>	<u>61,635</u>	<u>-</u>
Operating income (loss)	<u>(79,353)</u>	<u>(79,353)</u>	<u>5,795</u>	<u>85,148</u>	<u>-</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Investment earnings	200	200	(248)	(448)	-
Total non-operating revenues (expenses)	<u>200</u>	<u>200</u>	<u>(248)</u>	<u>(448)</u>	<u>-</u>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>					
Special item - government combination	-	-	1,283,308	1,283,308	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1,283,308</u>	<u>1,283,308</u>	<u>-</u>
<b>Net change in net position</b>	<u>(79,153)</u>	<u>(79,153)</u>	<u>1,288,855</u>	<u>1,368,008</u>	<u>-</u>
Net position, beginning of year	-	-	-	-	-
Net position, end of year	<u>\$ (79,153)</u>	<u>\$ (79,153)</u>	<u>\$ 1,288,855</u>	<u>\$ 1,368,008</u>	<u>\$ -</u>

**COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS**

**Fiduciary Funds  
Custodial**

Custodial 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.

**LANDER COUNTY**  
**Custodial Funds**  
**Combining Statement of Fiduciary Net Position**  
**June 30, 2021**

**Custodial Funds**

	Argenta Television Maintenance District	Range Improvement District No. 1	Range Improvement District No. 3	Lander County Hospital District	Lander County School District	Lander County Clerk
<b>ASSETS</b>						
Cash and investments	\$ 1,507	\$ 5,613	\$ -	\$ 4,222,189	\$ 6,198,163	\$ 1
Accounts receivable	4,163	-	-	73,205	107,505	-
Total Assets	<u>\$ 5,670</u>	<u>\$ 5,613</u>	<u>\$ -</u>	<u>\$ 4,295,394</u>	<u>\$ 6,305,668</u>	<u>\$ 1</u>
<b>LIABILITIES</b>						
Accounts payable	5,670	\$ -	\$ 103	\$ 4,295,394	\$ 6,305,668	\$ -
Accrued liabilities	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	<u>5,670</u>	<u>-</u>	<u>103</u>	<u>4,295,394</u>	<u>6,305,668</u>	<u>-</u>
<b>NET POSITION</b>						
Restricted for:						
Individuals, organizations, other governments	-	5,613	(103)	-	-	1
Total net position	<u>\$ -</u>	<u>\$ 5,613</u>	<u>\$ (103)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>

(continued)

**LANDER COUNTY**  
**Custodial Funds**  
**Combining Statement of Fiduciary Net Position**  
**June 30, 2021**

**Custodial Funds (continued)**

	Fish and Game Fund	State of Nevada	Range Improvement District No. 6	Kingston Capital Acquisition	Kingston Town General Fund	Kingston Town Volunteer Fire Department
<b>ASSETS</b>						
Cash and investments	\$ 4,435	\$ 36,347	\$ 169,595	\$ 7,312	\$ 115,251	\$ 24,694
Accounts receivable	1	26,078	24	4,010	6,749	19,755
Total Assets	<u>\$ 4,436</u>	<u>\$ 62,425</u>	<u>\$ 169,619</u>	<u>\$ 11,322</u>	<u>\$ 122,000</u>	<u>\$ 44,449</u>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ 62,425	\$ -	\$ -	\$ 4,486	\$ 2,628
Accrued liabilities	-	-	-	-	383	1,421
Due to other governments	-	-	-	-	-	-
Deferred revenue	-	-	-	-	1,699	-
Total Liabilities	<u>-</u>	<u>62,425</u>	<u>-</u>	<u>-</u>	<u>6,568</u>	<u>4,049</u>
<b>NET POSITION</b>						
Restricted for:						
Individuals, organizations, other governments	4,436	-	169,619	11,322	115,432	40,400
Total net position	<u>\$ 4,436</u>	<u>\$ -</u>	<u>\$ 169,619</u>	<u>\$ 11,322</u>	<u>\$ 115,432</u>	<u>\$ 40,400</u>

(continued)



**LANDER COUNTY**  
**Custodial Funds**  
**Combining Statement of Fiduciary Net Position**  
**June 30, 2021**

**Custodial Funds (continued)**

	Kingston Town Water District	Assistance to Victims of Domestic Violence	District Attorney Trust Account	Inmate Commissary	Inmate Welfare Fund Account	Lander County Treasurer District Attorney Public Admin Brown's Estate
<b>ASSETS</b>						
Cash and investments	\$ 649,555	\$ 250	\$ 26,677	\$ 38,903	\$ 23,139	\$ 30,278
Accounts receivable	2,196	-	-	-	-	-
Total Assets	<u>\$ 651,751</u>	<u>\$ 250</u>	<u>\$ 26,677</u>	<u>\$ 38,903</u>	<u>\$ 23,139</u>	<u>\$ 30,278</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 6,567	\$ 250	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	4,863	-	-	-	-	-
Due to other governments	16,519	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	<u>27,949</u>	<u>250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET POSITION</b>						
Restricted for:						
Individuals, organizations, other governments	623,802	-	26,677	38,903	23,139	30,278
Total net position	<u>\$ 623,802</u>	<u>\$ -</u>	<u>\$ 26,677</u>	<u>\$ 38,903</u>	<u>\$ 23,139</u>	<u>\$ 30,278</u>

(continued)

**LANDER COUNTY**  
**Custodial Funds**  
**Combining Statement of Fiduciary Net Position**  
**June 30, 2021**

**Custodial Funds (continued)**

	Lander County Treasurer General Improvement District	Lander County Treasurer General Improvement District No. 1	Lander County Treasurer District Attorney Public Admin Mays Estate	Eleventh Judicial District Court	Lander County Sheriff's Evidence Holdings	Total Custodial Funds
<b>ASSETS</b>						
Cash and investments	\$ 158,540	\$ 93,998	\$ 3,730	\$ -	\$ 12,813	\$ 11,822,990
Accounts receivable	-	-	-	-	-	243,686
Total Assets	<u>\$ 158,540</u>	<u>\$ 93,998</u>	<u>\$ 3,730</u>	<u>\$ -</u>	<u>\$ 12,813</u>	<u>\$ 12,066,676</u>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,683,191
Accrued liabilities	-	-	-	-	-	6,667
Due to other governments	-	-	-	-	-	16,519
Deferred revenue	-	-	-	-	-	1,699
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,708,076</u>
<b>NET POSITION</b>						
Restricted for:						
Individuals, organizations,						
other governments	158,540	93,998	3,730	-	12,813	1,358,600
Total net position	<u>\$ 158,540</u>	<u>\$ 93,998</u>	<u>\$ 3,730</u>	<u>\$ -</u>	<u>\$ 12,813</u>	<u>\$ 1,358,600</u>

**LANDER COUNTY**  
**Custodial Funds**  
**Combining Statement of Changes in Fiduciary Net Position**  
**For the Year Ended June 30, 2021**

	<b>Custodial Funds</b>					
	Argenta Television Maintenance District	Range Improvement District No. 1	Range Improvement District No. 3	Lander County Hospital District	Lander County School District	Lander County Clerk
<b>ADDITIONS</b>						
Contributions from individuals, organizations, other governments	\$ -	\$ 1,161	\$ 801	\$ -	\$ -	\$ -
Assessments, fees and taxes collected for others	48,288	-	-	7,204,359	10,609,951	21,310
Investment income	-	-	-	-	-	-
Total Additions	<u>48,288</u>	<u>1,161</u>	<u>801</u>	<u>7,204,359</u>	<u>10,609,951</u>	<u>21,310</u>
<b>DEDUCTIONS</b>						
Distributions to individuals, organizations, other governments	48,288	-	574	7,204,359	10,609,951	46,191
Total Deductions	<u>48,288</u>	<u>-</u>	<u>574</u>	<u>7,204,359</u>	<u>10,609,951</u>	<u>46,191</u>
Change in Fiduciary Net Position	-	1,161	227	-	-	(24,881)
Net Position, beginning of year	-	4,452	(330)	-	-	24,882
Net Position, end of year	<u>\$ -</u>	<u>\$ 5,613</u>	<u>\$ (103)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>

(continued)

**LANDER COUNTY**  
**Custodial Funds**  
**Combining Statement of Changes in Fiduciary Net Position**  
**For the Year Ended June 30, 2021**

<b>Custodial Funds (continued)</b>						
	Fish and Game Fund	State of Nevada	Range Improvement District No. 6	Kingston Capital Acquisition	Kingston Town General Fund	Kingston Town Volunteer Fire Department
<b>ADDITIONS</b>						
Contributions from individuals, organizations, other governments	\$ 1,775	\$ -	\$ -	\$ -	\$ 170	\$ 37,500
Assessments, fees and taxes collected for others	-	1,629,639	17,110	626	39,470	-
Investment income	2	-	25	22	422	180
Total Additions	<u>1,777</u>	<u>1,629,639</u>	<u>17,135</u>	<u>648</u>	<u>40,062</u>	<u>37,680</u>
<b>DEDUCTIONS</b>						
Distributions to individuals, organizations, other governments	-	1,629,639	20,416	-	30,507	39,978
Total Deductions	<u>-</u>	<u>1,629,639</u>	<u>20,416</u>	<u>-</u>	<u>30,507</u>	<u>39,978</u>
Change in Fiduciary Net Position	1,777	-	(3,281)	648	9,555	(2,298)
Net Position, beginning of year	<u>2,659</u>	<u>-</u>	<u>172,900</u>	<u>10,674</u>	<u>105,877</u>	<u>42,698</u>
Net Position, end of year	<u>\$ 4,436</u>	<u>\$ -</u>	<u>\$ 169,619</u>	<u>\$ 11,322</u>	<u>\$ 115,432</u>	<u>\$ 40,400</u>

(continued)

**LANDER COUNTY**  
**Custodial Funds**  
**Combining Statement of Changes in Fiduciary Net Position**  
**For the Year Ended June 30, 2021**

	<b>Custodial Funds (continued)</b>					
	Kingston Town Water District	Assistance to Victims of Domestic Violence	District Attorney Trust Account	Inmate Commissary	Inmate Welfare Fund Account	Lander County Treasurer District Attorney Public Admin Brown's Estate
<b>ADDITIONS</b>						
Contributions from individuals, organizations, other governments	\$ -	\$ -	\$ -		\$ 2,725	\$ -
Assessments, fees and taxes collected for others	137,467	1,075	69,619	173,077	-	-
Investment income	1,378	-	-	-	-	49
<b>Total Additions</b>	<u>138,845</u>	<u>1,075</u>	<u>69,619</u>	<u>173,077</u>	<u>2,725</u>	<u>49</u>
<b>DEDUCTIONS</b>						
Distributions to individuals, organizations, other governments	121,456	1,075	84,311	167,516	7,863	0
<b>Total Deductions</b>	<u>121,456</u>	<u>1,075</u>	<u>84,311</u>	<u>167,516</u>	<u>7,863</u>	<u>-</u>
Change in Fiduciary Net Position	17,389	-	(14,692)	5,561	(5,138)	49
Net Position, beginning of year	<u>606,413</u>	<u>-</u>	<u>41,369</u>	<u>33,342</u>	<u>28,277</u>	<u>30,229</u>
Net Position, end of year	<u>\$ 623,802</u>	<u>\$ -</u>	<u>\$ 26,677</u>	<u>\$ 38,903</u>	<u>\$ 23,139</u>	<u>\$ 30,278</u>

(continued)

**LANDER COUNTY**  
**Custodial Funds**  
**Combining Statement of Changes in Fiduciary Net Position**  
**For the Year Ended June 30, 2021**

	<b>Custodial Funds (continued)</b>				
	Lander County Treasurer General Improvement District	Lander County Treasurer General Improvement District No. 1	Lander County Treasurer District Attorney Public Admin Mays Estate	Eleventh Judicial District Court	Lander County Sheriff's Evidence Holdings
<b>ADDITIONS</b>					
Contributions from individuals, organizations, other governments	\$ -	\$ -	\$ -	\$ -	\$ 5,331
Assessments, fees and taxes collected for others	53,180	150	-	-	-
Investment income	-	-	6	-	-
Total Additions	<u>53,180</u>	<u>150</u>	<u>6</u>	<u>-</u>	<u>5,331</u>
<b>DEDUCTIONS</b>					
Distributions to individuals, organizations, other governments	25,562	0	0	-	1,519
Total Deductions	<u>25,562</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,519</u>
Change in Fiduciary Net Position	27,618	150	6	-	3,812
Net Position, beginning of year	<u>130,922</u>	<u>93,848</u>	<u>3,724</u>	<u>-</u>	<u>9,001</u>
Net Position, end of year	<u>\$ 158,540</u>	<u>\$ 93,998</u>	<u>\$ 3,730</u>	<u>\$ -</u>	<u>\$ 12,813</u>

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**OTHER COMMUNICATIONS FROM INDEPENDENT AUDITORS**



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

The Honorable County Commission  
Lander County  
Battle Mountain, Nevada

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Lander County, Nevada, as of and for the year ended June 30, 2021, 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 29, 2021.

**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) as a basis for designing 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 recommendations that we consider to be significant deficiencies as noted below.

2019-002	Compensated Absences Payout Policy, reissued
2019-003	Credit Card Internal Controls – Documentation and Reviews, reissued

## **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 financial statements, including whether the funds established by the County, as listed in the Nevada Revised Statutes (NRS) 354.624 (5)(a)(1 through 5), complied with NRS 354.6241. 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 29, 2021

**LANDER COUNTY**  
**Nevada Revised Statute 354.6113**  
**For the Year Ended June 30, 2021**

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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 2021, the money from the fund was used to construct the airport waterline, airport transmission line, various other airport projects, Battle Mountain Levee project and various paving projects as specified in the capital improvement plan for the County.
- According to the fiscal year 2022 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 Battle Mountain levee project, various paving projects, and completing the airport projects.
- According to the fiscal year 2022 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, 2021**

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Flat Fixed Fees:

Business license revenue adjusted base at June 30, 2020	<u>\$ 24,890</u>
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Adjustment to Base:

- |   |             |              |
|---|-------------|--------------|
| 1. Percentage increase (decrease) in population of<br>the local government  | 0.6%        |              |
| 2. Percentage increase in the Consumer<br>Price Index for the year ending on<br>December 31, next preceding the year<br>for which the limit is being calculated | <u>1.4%</u> | <u>2.00%</u> |

Increase in base	<u>498</u>
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Adjusted base at June 30, 2021	<u>25,388</u>
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Actual revenue	<u>27,830</u>
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Amount over (under) allowable amount	<u><u>\$ 2,442</u></u>
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**Findings and Recommendations  
For the Fiscal Year Ended June 30, 2021**

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:**

2019-002      Compensated Absences Payout Policy (Reissued)

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

*Conditions:* We noted payouts of compensated absences in our test work for fiscal year 2021. Confusion and misunderstanding pertaining to the design and implementation of controls over compensated absence payouts was present. 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.

*Criteria:* Credit card purchases should have supporting evidence that documents the items or services purchased as well as the purpose for the county expenditure.

*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.

*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.

*Effects:* Without proper supporting documentation the items purchased cannot be verified and approved as required in the County's policies and procedures.

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

#### **COMPLIANCE AND OTHER MATTERS:**

##### **Compliance:**

None noted

##### **Other Matters:**

None noted.

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

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

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

Sincerely,



HintonBurdick, PLLC  
November 29, 2021