

HUMBOLDT COUNTY

JUNE 30, 2020

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June 30, 2020

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DRAKE ROSE & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

To the Honorable Board of Commissioners of
Humboldt County, Nevada

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Humboldt County, Nevada as of and for the year ended June 30, 2020, 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 misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 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, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-11, budgetary comparison information on pages 59-68, reconciliation of the General Fund budgetary basis to GAAP basis on page 69, the schedules related to other post-employment benefits and pensions beginning on page 70, and the notes to RSI on page 73 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 and individual nonmajor fund statements and schedules, budgetary comparison schedules, the auditor's comments, and the limitation of fees for business licenses schedule are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements.

The combining and individual non-major fund financial statements, the budgetary comparison schedules, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to

prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non-major fund financial statements and schedules, budgetary comparison schedules, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The auditor's comments, and the limitation of fees for business licenses schedule have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2020, on our consideration of the County's internal control over financial reporting and 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 the effectiveness of the County's 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.

Blake Rose & Associates, LLC

Winnemucca, Nevada
December 21, 2020

**HUMBOLDT COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

As management of Humboldt County, we offer readers of Humboldt County's financial statements this narrative overview and analysis of the financial activities of Humboldt County for the fiscal year ended June 30, 2020. We encourage readers to consider the information presented here in conjunction with the financial statements and notes to the financial statements to gain a more complete picture of the information presented. All amounts, unless otherwise indicated, are expressed in whole dollars.

Financial Highlights

- ◆ The assets of Humboldt County exceeded its liabilities at the close of the most recent fiscal year by \$70,804,314 (*net position*). Of this amount, (\$1,539,578) (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- ◆ The auditor's report offers an unqualified opinion on the financial statements, the highest opinion that can be obtained.
- ◆ The government's total net position increased by \$696,298, including the effects of the prior period adjustment disclosed in Note 14 to the financial statements. This increase is primarily the result of an increase in property taxes and consolidated taxes over the previous year.
- ◆ As of the close of the current fiscal year, Humboldt County's governmental funds reported the combined ending fund balances of \$42,079,981, an increase of \$157,738 over the prior year, including the prior period adjustment disclosed in Note 14 to the financial statements.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to Humboldt County's basic financial statements. Humboldt County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of Humboldt County's finances, in a manner similar to that of a private-sector business.

The *statement of net position* presents information on all of Humboldt County's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Humboldt County is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish the functions of Humboldt County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of Humboldt County include general government, public safety, public works, judicial, health, welfare, culture and recreation and community support. The business-type activities of Humboldt County include television services, solid waste management operations, and water and sewer services.

The government-wide financial statements include only Humboldt County itself (known as the *primary government*). The library memorial fund, the general fund of the Humboldt Fire District, the Quinn River Television Fund, the Denio Television District Fund, and the Golconda Water District Fund are considered component units of Humboldt County and have been included in these statements.

The government-wide financial statements can be found on pages 12-15.

**HUMBOLDT COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(CONTINUED)**

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Humboldt County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Humboldt County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Humboldt County maintains twenty-four individual governmental funds including two internally reported funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, road fund, regional transportation fund, 6th judicial district fund, and the indigent medical fund, all which are considered to be major funds. Data from the other twenty governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

Humboldt County adopts an annual appropriated budget for all of its governmental and proprietary funds. A budgetary comparison schedule has been provided for the funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 16-21 of this report.

Proprietary funds. Humboldt County maintains only one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. Humboldt County uses enterprise funds to account for its television fund, its solid waste management fund, and its special district television and water and sewer funds. Humboldt County does not utilize *internal service funds*, which are also a proprietary fund type.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the television fund and the solid waste management fund, both of which are considered to be major funds of Humboldt County, and combined information for the special district television and water funds, all three of which are considered to be nonmajor funds of Humboldt County.

The basic proprietary fund financial statements can be found on pages 22-24 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support Humboldt County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund statements can be found on pages 25-26 of this report.

Notes to the financial statements and required supplementary information. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 27-58 of this report and the required supplementary information can be found on pages 59-73.

**HUMBOLDT COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(CONTINUED)**

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *supplementary information*, including individual fund statements and schedules providing budget to actual comparisons. These schedules test compliance with budgetary constraints and management directives to enhance accountability at the fund and function level. This information may be found on pages 74-138 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Humboldt County, assets and deferred outflows exceeded liabilities and deferred inflows by \$70,804,314 at the close of the most recent fiscal year.

A large portion of Humboldt County's net position (85.2%) reflects its net investment in capital assets (e.g., land, buildings, infrastructure, machinery, and equipment). Humboldt County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending.

HUMBOLDT COUNTY'S NET POSITION*

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$44,787,234	\$44,854,909	\$5,512,849	\$5,138,730	\$50,300,083	\$49,993,639
Capital assets	57,030,834	56,435,127	3,519,618	3,622,150	60,550,452	60,057,277
Total assets	101,818,068	101,290,036	9,032,467	8,760,880	110,850,536	110,050,916
Deferred Outflows of Resources						
Pension-related amounts	6,555,415	6,077,798	57,328	67,190	6,612,743	6,144,988
Other postemployment benefits-related amounts	199,283	168,146	4,950	5,455	204,233	173,601
Total deferred outflows of resources	6,754,698	6,245,944	62,278	72,645	6,816,976	6,318,589
Long-term liabilities outstanding	29,434,202	30,057,065	347,357	360,980	29,781,559	30,418,045
Other liabilities	3,592,393	2,922,817	40,051	48,611	3,632,444	2,971,428
Total liabilities	33,026,595	32,979,882	387,408	409,591	33,414,003	33,389,473
Deferred Inflows of Resources						
Pension-related amounts	12,889,819	12,288,378	90,462	110,420	12,980,281	12,398,798
Other postemployment benefits-related amounts	466,289	522,736	2,624	2,028	468,913	524,764
Total deferred inflows of resources	13,356,108	12,811,114	93,086	112,448	13,449,194	12,923,562
Net Position:						
Net investment in capital assets	57,030,834	56,435,127	3,299,313	3,397,275	60,330,147	59,832,402
Restricted	12,013,745	9,707,075	-	-	12,013,745	9,707,075
Unrestricted	(6,854,516)	(4,397,218)	5,314,938	4,914,211	(1,539,578)	516,993
Total net position	\$62,190,063	\$61,744,984	\$8,614,251	\$8,311,486	\$70,804,314	\$70,056,470

*For more detailed information, see the government-wide Statement of Net Position and Notes to the Financial Statements.

An additional portion of Humboldt County's net position (\$11,995,789) 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* (\$1,521,623) may be used to meet the government's ongoing obligations to citizens and creditors.

**HUMBOLDT COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(CONTINUED)**

At the end of the current fiscal year, Humboldt County is able to report a positive balance in net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

Humboldt County's Governmental activities, after factoring in the increase due to the prior period disclosed in Note 14 to the Financial Statements, increased Humboldt County's net position by \$393,533, compared to a decrease of \$398,903 in the prior year. Business-type activities increased the County's net position by \$302,765, compared to a decrease of \$12,936 in the prior year. The details of the changes are noted in the following table:

HUMBOLDT COUNTY'S CHANGES IN NET POSITION

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues:						
Charges for services	\$2,721,336	\$ 2,900,258	\$1,659,321	\$ 1,641,765	\$4,380,657	\$ 4,542,023
Operating grants and contributions	2,308,418	1,556,284	19,743	10,475	2,328,161	1,566,759
Capital grants and contributions	-	-	-	20,061	-	20,061
General revenues:						
Property taxes	12,264,521	10,766,464	-	-	12,264,521	10,766,464
Consolidated taxes	10,197,809	9,474,513	-	-	10,197,809	9,474,513
Franchise taxes	908,354	946,173	-	-	908,354	946,173
Motor vehicle fuel taxes	2,816,917	2,885,579	-	-	2,816,917	2,885,579
Room taxes	376,832	398,869	-	-	376,832	398,869
Miscellaneous	333,846	424,150	15,926	9,523	349,772	433,673
Unrestricted investment earnings	781,124	737,045	17,806	18,276	798,930	755,321
Payments in-lieu of taxes	1,927,506	1,843,261	-	-	1,927,506	1,843,261
Total revenues	<u>34,636,663</u>	<u>31,932,596</u>	<u>1,712,796</u>	<u>1,700,100</u>	<u>36,349,459</u>	<u>33,632,696</u>
Expenses:						
General government	7,059,909	6,471,334	-	-	7,059,909	6,471,334
Public safety	10,283,800	9,341,114	-	-	10,283,800	9,341,114
Judicial	5,274,136	5,186,740	-	-	5,274,136	5,186,740
Public works	5,914,413	5,083,434	-	-	5,914,413	5,083,434
Health	327,328	359,138	-	-	327,328	359,138
Welfare	812,058	629,190	-	-	812,058	629,190
Culture and recreation	3,170,625	3,160,613	-	-	3,170,625	3,160,613
Community support	1,444,119	2,209,861	-	-	1,444,119	2,209,861
Interest on long-term debt	22,901	15,204	-	-	22,901	15,204
Television	-	-	333,191	318,720	333,191	318,720
Solid waste management	-	-	823,094	863,223	823,094	863,223
Water and sewer	-	-	250,014	354,418	250,014	354,418
Total expenses	<u>34,309,289</u>	<u>32,456,628</u>	<u>1,406,299</u>	<u>1,536,361</u>	<u>35,715,588</u>	<u>33,992,989</u>
Increase (decrease) in net position before transfers	<u>327,374</u>	<u>(575,578)</u>	<u>306,497</u>	<u>163,739</u>	<u>633,871</u>	<u>(360,293)</u>
Transfers	<u>3,732</u>	<u>176,675</u>	<u>(3,732)</u>	<u>(176,675)</u>	<u>-</u>	<u>-</u>
Increase (decrease) in net position	<u>331,106</u>	<u>(398,903)</u>	<u>302,765</u>	<u>(12,936)</u>	<u>633,871</u>	<u>(360,293)</u>
Net position - July 1, as restated	<u>61,858,957</u>	<u>62,143,887</u>	<u>8,311,486</u>	<u>8,324,422</u>	<u>70,170,443</u>	<u>70,468,309</u>
Net position - June 30,	<u>\$62,190,063</u>	<u>\$61,796,530</u>	<u>\$8,614,251</u>	<u>\$8,311,486</u>	<u>\$70,804,314</u>	<u>\$70,108,106</u>

**HUMBOLDT COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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 the format which 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 which were related negotiated increases in salary and benefits, and the ongoing public safety communications program. The largest increases were in the public safety (\$942,686) and public works (\$830,979) functions.

The three largest revenue sources for the County are property taxes, consolidated taxes and fuel taxes

	Program Expenses		Program Revenues		Net Program Exp/(Rev)	
	2020	2019	2020	2019	2020	2019
Governmental Activities:						
General government	\$7,059,909	\$ 6,471,334	\$1,433,736	\$ 1,150,064	\$ (5,626,173)	\$ (5,321,270)
Public safety	10,283,800	9,341,114	253,395	217,256	(10,030,405)	(9,123,858)
Judicial	5,274,136	5,186,740	2,252,857	2,256,059	(3,021,279)	(2,930,681)
Public works	5,914,413	5,083,434	261,743	284,142	(5,652,670)	(4,799,292)
Health	327,328	359,138	-	-	(327,328)	(359,138)
Welfare	812,058	629,190	368,587	6,285	(443,471)	(622,905)
Cultural and recreation	3,170,625	3,160,613	232,712	266,664	(2,937,913)	(2,893,949)
Community support	1,444,119	2,209,861	226,724	224,526	(1,217,395)	(1,985,335)
Interest on long-term debt	22,901	15,204	-	-	(22,901)	(15,204)
Totals	<u>\$34,309,289</u>	<u>\$32,456,628</u>	<u>\$5,029,754</u>	<u>\$4,404,996</u>	<u>\$(29,279,535)</u>	<u>\$(28,051,632)</u>

Program Expenses and Revenues for Business-type Activities:

This table presents program expenses and revenues for business-type activities. Program revenues generated from business-type activities were sufficient to cover program expenses in the television fund and the solid waste management fund during the current year.

	Program Expenses		Program Revenues		Net Program Exp/(Rev)	
	2020	2019	2020	2019	2020	2019
Business-Type Activities:						
Television	\$ 333,191	\$ 318,720	\$ 297,214	\$ 286,162	\$ (35,977)	\$ (32,558)
Solid waste management	823,094	863,223	1,204,231	1,179,046	381,137	315,823
Water and sewer	250,014	354,418	177,619	207,093	(72,395)	(147,325)
Totals	<u>\$1,406,299</u>	<u>\$1,536,361</u>	<u>\$1,679,064</u>	<u>\$1,672,301</u>	<u>\$272,765</u>	<u>\$135,940</u>

**HUMBOLDT COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(CONTINUED)**

Financial Analysis of the Government's Funds

As noted earlier, Humboldt County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of Humboldt County's *governmental funds* is to provide information on the near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing Humboldt County's financing requirements. In particular, *unrestricted fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, Humboldt County's governmental funds reported combined ending fund balances of \$42,079,981, an increase of \$157,738 in comparison with the prior year, including the effects of the prior period adjustment described in Note 14 to the financial statements.

The general fund is the chief operating fund of Humboldt County. At the end of the current fiscal year, unassigned fund balance of the general fund was \$9,721,901 while the total fund balance reached \$16,471,180. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 47% of total general fund expenditures.

The fund balance of Humboldt County's general fund increased \$840,792 during the current year. General fund revenues increased \$1,621,259, or 8.35%, from the prior year mainly due to an increase in taxes received. General fund expenditures increased over the prior fiscal year by \$1,187,731, 5.76% largely due to cost of living increases of 2% and merit increases to eligible employees of 2.5%.

Humboldt County's road fund has an ending fund balance of \$2,752,066 which is an increase of \$877,540 from the prior year. This increase is primarily the result of not purchasing budgeted capital expenditures and unfilled vacancies in staffing.

The regional transportation fund's ending fund balance increased \$358,805 from the prior year, including a positive prior period adjustment of \$62,427 due to the error disclosed in Note 14 to the Financial Statements. Expenditures increased \$562,227 due to increased road projects activity in the current fiscal year.

The 6th judicial district's fund balance decreased (\$797,490) over the prior year. Current year revenues increased slightly by \$25,164 from the previous year. Expenditures increased by \$536,449 from the previous fiscal year.

The indigent medical fund's ending fund balance increased \$126,399 over the prior year. Revenues increased by \$412,025 or 103.75% over prior year. Expenditures increased by \$176,897 from the prior year. The increase in revenue was the result of a distribution indigent accident funds from the State of Nevada.

Proprietary funds. Humboldt County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position at the end of the year amounted to \$812,517 for the television fund, \$4,121,138 for the solid waste management fund and \$128,323 for the McDermitt sewer fund. The portion of net position invested in capital assets was \$232,953 for the TV fund, \$2,459 for the solid waste management fund and \$576,622 for the McDermitt sewer fund. The total growth in net position for the funds was (\$5,359), \$397,947 and (\$13,516), respectively. Other factors concerning the finances of these three funds have already been addressed in the discussion of Humboldt County's business-type activities.

General Fund Budgetary Highlights

Functions represent the legal level of budgetary control. Actual expenditures were 87% of appropriations and \$3,125,862 less than the final budget.

**HUMBOLDT COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(CONTINUED)**

Capital Asset and Debt Administration

Capital assets. Humboldt County's investment in capital assets for its governmental and business-type activities as of June 30, 2020, amounts to \$60,330,147 (net of accumulated depreciation). This investment in capital assets includes land, buildings and systems, improvements, infrastructure and machinery and equipment. Humboldt County's investment in capital assets for the current fiscal year increased \$595,707 in governmental activities. Business-type activities capital assets decreased (\$102,532).

HUMBOLDT COUNTY'S CAPITAL ASSETS (Net of Depreciation)

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land and CIP	\$ 9,035,658	\$ 7,357,357	\$ 634,595	\$ 560,891	\$ 9,670,253	\$ 7,918,248
Land improvements	646,631	445,858	-	-	646,631	445,858
Buildings/ improvements	10,531,326	10,729,389	2,628	2,628	10,533,954	10,732,017
Infrastructure	31,686,042	33,142,042	2,711,714	2,831,156	34,397,756	35,973,198
Equipment	5,131,177	4,760,481	170,681	227,475	5,301,858	4,987,956
Total	<u>\$57,030,834</u>	<u>\$56,435,127</u>	<u>\$3,519,618</u>	<u>\$3,622,150</u>	<u>\$60,550,452</u>	<u>\$60,057,277</u>

Additional information on Humboldt County's capital assets can be found in Notes 1 (E) 6 and Note 6 of the notes to the financial statements.

Long-term debt. McDermitt General Improvement District authorized a Series 2008 Revenue Bond on November 6, 2008 in the maximum aggregate principal sum of \$270,000 for the purpose of improving and equipping a sanitary sewer project.

HUMBOLDT COUNTY'S OUTSTANDING DEBT

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Compensated Absences Payable	\$ 1,113,703	\$ 1,036,109	\$ -	\$ -	\$ 1,113,703	\$ 1,036,109
Net Pension Liability	24,959,282	24,979,420	88,205	90,472	25,047,487	25,069,892
Other postemployment Benefits	3,592,393	3,460,485	8,391	7,533	3,600,784	3,468,018
Sewer Revenue Bond		-	215,533	224,875	215,533	224,875
Capital Leases	390,084	581,051	22,364	38,100	412,448	619,151
Total	<u>\$30,055,462</u>	<u>\$30,057,065</u>	<u>\$334,493</u>	<u>\$360,980</u>	<u>\$30,389,955</u>	<u>\$30,418,045</u>

**HUMBOLDT COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(CONTINUED)**

Additional information on Humboldt County's long-term debt can be found in Notes 1 E (8 and 9) and Notes 10 and 13 of the notes to the financial statements.

Economic Factors and Next Year's Budget

Humboldt County's Fiscal Year 2020-2021 budget reflects a General Fund in which estimated revenues and other financing sources equal \$16,551,611 and budgeted expenditures and other financing uses are \$22,972,288. Fiscal Year 2020-2021 is full of uncertainty, especially as it relates to revenues. Current economic indicators show continued growth in the current economy. The County has seen a slight increase in population and in assessed value. The County is expected to receive Net Proceeds in 2020-2021 although the amount is always uncertain. Fortunately, the County has budgeted very conservatively for this revenue in the 2020-2021 FY budget. Projected expenditures are \$22,542,368, including a modest Cost of Living (2.0%) and Merit increase of 2.5% for those employees who qualify.

The County anticipates completing the next phase of the Public Safety Radio Project in FY21. The County's economy has seen housing prices stabilize in most categories, the mining industry employment numbers have been stable over the past year. Although consolidated taxes has seen a slight increase of 7%, the County has been very conservative in the 2021 budget estimate.

The County's practice of budgeting conservatively on revenues and budgeting liberally on expenditures has resulted in a strong, fiscally responsible government. This approach has allowed the County to maintain adequate unreserved fund balance which will carry resources to benefit necessary services and programs with a goal of minimizing additional burdens to its citizens. The County has also maintained a \$1,050,843 balance in the Stabilization Fund to safeguard against economic factors that the County may have to face in the future.

Humboldt County continues to maintain one of the lowest tax rates in the State of Nevada.

Requests for Information

This financial report is designed to provide a general overview of Humboldt County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Humboldt County, Comptroller's Office, 50 W. Fifth Street, Room 203, Winnemucca, Nevada 89445.

HUMBOLDT COUNTY
Statement of Net Position
June 30, 2020

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	\$ 41,335,690	\$ 5,413,793	\$ 46,749,483
Taxes receivable	68,047	-	68,047
Accounts receivable	249,802	97,371	347,173
Interest receivable	8,228	1,599	9,827
Notes receivable	2,876	-	2,876
Intergovernmental receivable	3,119,125	3,552	3,122,677
Internal balances	3,466	(3,466)	-
Capital assets:			
Land	2,484,883	302,374	2,787,257
Construction in progress	6,550,775	332,221	6,882,996
Other capital assets net of depreciation	47,995,176	2,885,023	50,880,199
Total assets	<u>101,818,068</u>	<u>9,032,467</u>	<u>110,850,535</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension-related amounts	6,555,415	57,328	6,612,743
Other postemployment benefits-related amounts	199,283	4,950	204,233
Total deferred outflows of resources	<u>6,754,698</u>	<u>62,278</u>	<u>6,816,976</u>
LIABILITIES			
Accounts payable	1,051,341	34,529	1,085,870
Accrued salaries and benefits	917,637	5,522	923,159
Intergovernmental payable	435,139	-	435,139
Unearned revenue	235,088	-	235,088
Noncurrent liabilities:			
Due within one year:			
Compensated absences	1,113,703	-	1,113,703
Current portion of bond payable	-	4,772	4,772
Current portion of capital leases	331,928	8,092	340,020
Bond payable	-	215,533	215,533
Capital leases	390,084	22,364	412,448
Net pension liability	24,959,282	88,205	25,047,487
Other postemployment benefits	3,592,393	8,391	3,600,784
Total liabilities	<u>33,026,595</u>	<u>387,408</u>	<u>33,414,003</u>

(continued)

HUMBOLDT COUNTY
Statement of Net Position
June 30, 2020

	Governmental Activities	Business-type Activities	Total
DEFERRED INFLOWS OF RESOURCES			
Pension-related amounts	\$ 12,889,819	\$ 90,462	\$ 12,980,281
Other postemployment benefits-related amounts	466,289	2,624	468,913
 Total deferred inflows of resources	 13,356,108	 93,086	 13,449,194
NET POSITION			
Net investment in capital assets	57,030,834	3,299,313	60,330,147
Restricted for:			
County and city road projects	3,565,851	-	3,565,851
Indigent medical	1,086,197	-	1,086,197
Government stabilization	1,050,843	-	1,050,843
Purchase of capital assets	1,939,050	-	1,939,050
Assessor's technology	1,346,901	-	1,346,901
Local agricultural education	1,205,903	-	1,205,903
Other purposes	1,819,000	-	1,819,000
Unrestricted	(6,854,516)	5,314,938	(1,539,578)
 Total net position	 \$ 62,190,063	 \$ 8,614,251	 \$ 70,804,314

The notes to the financial statements are an integral part of this statement.

HUMBOLDT COUNTY
Statement of Activities
For the Year Ended June 30, 2020

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary government:				
Governmental activities:				
General government	\$ 7,059,909	\$ 1,225,252	\$ 208,484	\$ -
Judicial	5,274,136	1,114,855	1,138,002	-
Public safety	10,283,800	50,096	203,299	-
Public works	5,914,413	114,567	147,176	-
Health	327,328	-	-	-
Welfare	812,058	-	368,587	-
Culture and recreation	3,170,625	188,763	43,949	-
Community support	1,444,119	27,803	198,921	-
Interest on long-term debt	22,901	-	-	-
Total governmental activities	<u>34,309,289</u>	<u>2,721,336</u>	<u>2,308,418</u>	<u>-</u>
Business-type activities:				
Television	333,191	277,471	19,743	-
Solid waste management	823,094	1,204,231	-	-
Water and sewer	250,014	177,619	-	-
Total business-type activities	<u>1,406,299</u>	<u>1,659,321</u>	<u>19,743</u>	<u>-</u>
Total primary government	<u>\$ 35,715,588</u>	<u>\$ 4,380,657</u>	<u>\$ 2,328,161</u>	<u>\$ -</u>

General revenues:

- Property taxes
- Consolidated taxes
- Franchise taxes
- Motor vehicle fuel taxes
- Room taxes
- Miscellaneous revenues
- Unrestricted investment earnings
- Payments in-lieu of taxes

Transfers:

Total general revenues and transfers

Change in net position

Net position - beginning

Prior period adjustment

Net position - beginning, restated

Net position - ending

**Net (Expenses) Revenues and
Changes in Net Position**

Primary Government

Governmental Activities	Business-type Activities	Total
\$ (5,626,173)	\$ -	\$ (5,626,173)
(3,021,279)	-	(3,021,279)
(10,030,405)	-	(10,030,405)
(5,652,670)	-	(5,652,670)
(327,328)	-	(327,328)
(443,471)	-	(443,471)
(2,937,913)	-	(2,937,913)
(1,217,395)	-	(1,217,395)
(22,901)	-	(22,901)
(29,279,535)	-	(29,279,535)
-	(35,977)	(35,977)
-	381,137	381,137
-	(72,395)	(72,395)
-	272,765	272,765
(29,279,535)	272,765	(29,006,770)
12,264,521	-	12,264,521
10,197,809	-	10,197,809
908,354	-	908,354
2,816,917	-	2,816,917
376,832	-	376,832
333,846	15,926	349,772
781,124	17,806	798,930
1,927,506	-	1,927,506
3,732	(3,732)	-
29,610,641	30,000	29,640,641
331,106	302,765	633,871
61,796,530	8,311,486	70,108,016
62,427	-	62,427
61,858,957	8,311,486	70,170,443
\$ 62,190,063	\$ 8,614,251	\$ 70,804,314

The notes to the financial statements are an integral part of this statement.

HUMBOLDT COUNTY
Balance Sheet
Governmental Funds
June 30, 2020

	General Fund	Road Fund	Regional Transportation Fund
Assets			
Cash and investments	\$ 15,443,045	\$ 2,534,949	\$ 3,321,025
Taxes receivable	36,794	-	-
Accounts receivable	224,481	3,539	-
Interest receivable	5,678	-	1,268
Notes receivable	2,876	-	-
Due from other governments	2,228,184	402,629	243,558
Due from other funds	-	28,224	-
	\$ 17,941,058	\$ 2,969,341	\$ 3,565,851
Liabilities			
Accounts payable	\$ 507,143	\$ 149,602	\$ -
Accrued salaries and benefits	680,190	67,673	-
Due to other governments	65,046	-	-
Due to other funds	20,292	-	-
Unearned revenues	160,413	-	-
	1,433,084	217,275	-
Deferred Inflows of Resources			
Unavailable revenue - property taxes	36,794	-	-
	36,794	-	-
Fund Balances			
Nonspendable	2,876	-	-
Restricted	190,566	-	3,565,851
Committed	135,160	2,752,066	-
Assigned	6,420,677	-	-
Unassigned	9,721,901	-	-
	16,471,180	2,752,066	3,565,851
Total fund balances	16,471,180	2,752,066	3,565,851
Total liabilities, deferred inflows, and fund balances	\$ 17,941,058	\$ 2,969,341	\$ 3,565,851

6th Judicial District Fund	Indigent Medical Fund	In Lieu-of Tax Fund	Other Governmental Funds	Total Governmental Funds
\$ 5,624,152	\$ 1,377,453	\$ 983,820	\$ 12,051,246	\$ 41,335,690
15,922	2,679	-	12,652	68,047
-	-	-	21,782	249,802
-	526	-	756	8,228
-	-	-	-	2,876
49,097	2,485	-	193,171	3,119,124
-	-	-	-	28,224
<u>\$ 5,689,171</u>	<u>\$ 1,383,143</u>	<u>\$ 983,820</u>	<u>\$ 12,279,607</u>	<u>\$ 44,811,991</u>
\$ 53,459	\$ 7,076	\$ -	\$ 334,061	\$ 1,051,341
95,597	-	-	74,177	917,637
-	287,191	-	82,902	435,139
46	-	-	4,420	24,758
60,614	-	-	14,061	235,088
<u>209,716</u>	<u>294,267</u>	<u>-</u>	<u>509,621</u>	<u>2,663,963</u>
<u>15,922</u>	<u>2,679</u>	<u>-</u>	<u>12,652</u>	<u>68,047</u>
-	-	-	-	2,876
2,344	1,086,197	-	7,168,787	12,013,745
5,461,189	-	-	4,588,547	12,936,962
-	-	983,820	-	7,404,497
-	-	-	-	9,721,901
<u>5,463,533</u>	<u>1,086,197</u>	<u>983,820</u>	<u>11,757,334</u>	<u>42,079,981</u>
<u>\$ 5,689,171</u>	<u>\$ 1,383,143</u>	<u>\$ 983,820</u>	<u>\$ 12,279,607</u>	<u>\$ 44,811,991</u>

The notes to the financial statements are an integral part of this statement.

HUMBOLDT COUNTY
Reconciliation of the Balance Sheet
To the Statement of Net Position
Governmental Funds
June 30, 2020

Total Governmental Fund Balances		\$ 42,079,981
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
<p>Capital assets used in governmental activities are not resources and therefore are not reported in the funds.</p>		
Governmental capital assets	\$ 124,187,106	
Less accumulated depreciation	<u>(67,156,271)</u>	57,030,835
<p>Long-term liabilities, including bonds payable are not due and payable in the current period and therefore are not reported in the governmental funds.</p>		
Other postemployment benefits asset (liability)	(3,592,393)	
Net pension asset (liability)	(24,959,282)	
Compensated absences	(1,113,703)	
Capital leases payable	<u>(722,012)</u>	(30,387,390)
<p>Deferred revenue represents amounts that were not available to fund current expenditures and therefore are not reported in the governmental funds.</p>		
		68,047
<p>Deferred outflows and inflows of resources related to pensions and other postemployment benefits are applicable to future periods and, therefore, are not reported in the governmental funds.</p>		
Deferred outflows of resources related to pensions		6,555,415
Deferred inflows of resources related to pensions		(12,889,819)
Deferred outflows of resources related to other postemployment benefits		199,283
Deferred inflows of resources related to other postemployment benefits		<u>(466,289)</u>
Net Position of Governmental Activities		<u><u>\$ 62,190,063</u></u>

The notes to the financial statements are an integral part of this statement.

HUMBOLDT COUNTY
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2020

	<u>General Fund</u>	<u>Road Fund</u>	<u>Regional Transportation Fund</u>
REVENUES			
Taxes	\$ 6,782,473	\$ -	\$ -
Licenses and permits	1,352,667	-	-
Intergovernmental revenue	10,869,719	2,265,036	1,369,262
Charges for services	465,883	218,279	-
Fines and forfeits	570,183	-	-
Miscellaneous revenues	989,927	113,719	14,841
	<u>21,030,852</u>	<u>2,597,034</u>	<u>1,384,103</u>
EXPENDITURES			
Current:			
General government	7,172,519	-	-
Judicial	2,912,214	-	-
Public safety	8,456,730	-	-
Public works	20,630	3,103,369	1,087,725
Health	333,634	-	-
Welfare	-	-	-
Culture and recreation	-	-	-
Community support	1,016,083	-	-
Intergovernmental expenditures	487,538	77,228	-
Debt service:			
Principal	192,871	15,492	-
Interest	22,296	605	-
	<u>20,614,515</u>	<u>3,196,694</u>	<u>1,087,725</u>
Excess (deficiency) of revenues over (under) expenditures	<u>416,337</u>	<u>(599,660)</u>	<u>296,378</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from debt	349,323	-	-
Transfers in	75,132	1,500,000	-
Transfers out	-	(22,800)	-
	<u>424,455</u>	<u>1,477,200</u>	<u>-</u>
Net Change in Fund Balances	840,792	877,540	296,378
Fund Balances - beginning	<u>15,630,388</u>	<u>1,874,526</u>	<u>3,207,046</u>
Prior period adjustment	-	-	62,427
Fund Balances - beginning, restated	<u>15,630,388</u>	<u>1,874,526</u>	<u>3,269,473</u>
Fund Balances - ending	<u>\$ 16,471,180</u>	<u>\$ 2,752,066</u>	<u>\$ 3,565,851</u>

6th Judicial District Fund	Indigent Medical Fund	In Lieu-of Tax Fund	Other Governmental Funds	Total Governmental Funds
\$ 2,557,146	\$ 437,809	\$ -	\$ 2,480,441	\$ 12,257,869
-	-	-	-	1,352,667
87,679	371,367	1,927,506	1,395,975	18,286,544
25,514	-	-	221,693	931,369
56,261	-	-	141,081	767,525
23,190	-	-	23,037	1,164,714
<u>2,749,790</u>	<u>809,176</u>	<u>1,927,506</u>	<u>4,262,227</u>	<u>34,760,688</u>
-	-	-	145,045	7,317,564
1,658,425	-	-	1,000,087	5,570,726
1,803,177	-	-	301,844	10,561,751
-	-	-	-	4,211,724
-	-	-	-	333,634
-	537,666	-	272,810	810,476
-	-	-	2,266,681	2,266,681
-	-	-	1,673,186	2,689,269
61,278	145,111	-	254,188	1,025,343
-	-	-	-	208,363
-	-	-	-	22,901
<u>3,522,880</u>	<u>682,777</u>	<u>-</u>	<u>5,913,841</u>	<u>35,018,432</u>
<u>(773,090)</u>	<u>126,399</u>	<u>1,927,506</u>	<u>(1,651,614)</u>	<u>(257,744)</u>
-	-	-	-	349,323
-	-	-	3,100,000	4,675,132
<u>(24,400)</u>	<u>-</u>	<u>(4,600,000)</u>	<u>(24,200)</u>	<u>(4,671,400)</u>
<u>(24,400)</u>	<u>-</u>	<u>(4,600,000)</u>	<u>3,075,800</u>	<u>353,055</u>
(797,490)	126,399	(2,672,494)	1,424,186	95,311
<u>6,261,023</u>	<u>959,798</u>	<u>3,656,314</u>	<u>10,333,148</u>	<u>41,922,243</u>
-	-	-	-	62,427
<u>6,261,023</u>	<u>959,798</u>	<u>3,656,314</u>	<u>10,333,148</u>	<u>41,984,670</u>
<u>\$ 5,463,533</u>	<u>\$ 1,086,197</u>	<u>\$ 983,820</u>	<u>\$ 11,757,334</u>	<u>\$ 42,079,981</u>

The notes to the financial statements are an integral part of this statement.

HUMBOLDT 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, 2020

Net Change in Fund Balances - Governmental Funds \$ 95,311

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

Governmental funds report capital outlays as expenditures. The cost of those assets is depreciated over their estimated useful lives in the statement of activities.

Expenditures for capital assets	\$ 3,967,227	
Less current year depreciation	(3,357,744)	
Net book value of disposed assets	<u>(13,776)</u>	
		595,707

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds.

Change in deferred revenue		6,652
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Governmental funds report pension and OPEB contributions as expenditures. However, in the Statement of Activities, the cost of benefits earned net of employee contributions is reported as pension and OPEB expense.

County pension contributions	1,882,861	
Cost of pension benefits earned	(1,984,588)	
County OPEB Contributions	175,451	
Cost of OPEB benefits earned	<u>(221,734)</u>	
		(148,010)

Loan proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of debt principal is an expenditure in governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. Debt transactions are:

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental fund statement.		(349,323)
Capital lease-principal payments		208,363

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.

Change in long-term compensated absences		<u>(77,594)</u>
--	--	-----------------

Change in Net Position of Governmental Activities	\$ <u><u>331,106</u></u>
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The notes to the financial statements are an integral part of this statement.

HUMBOLDT COUNTY
Statement of Net Position
Proprietary Funds
June 30, 2020

	Business-type Activities - Enterprise Funds				Totals Current Year
	Humboldt Television Fund	Solid Waste Management Fund	McDermitt Sewer District Fund	Other Enterprise Funds	
ASSETS					
Current Assets:					
Cash and investments	\$ 822,057	\$ 4,188,705	\$ 117,126	\$ 271,546	\$ 5,399,434
Accounts receivable	27,712	68,050	-	1,609	97,371
Interest receivable	-	1,599	-	-	1,599
Intergovernmental receivable	3,552	-	-	-	3,552
Total Current Assets	853,321	4,258,354	117,126	273,155	5,501,956
Noncurrent Assets:					
Restricted cash	-	-	14,359	-	14,359
Capital assets:					
Land	-	-	42,714	259,660	302,374
Construction in progress	187,990	-	-	144,231	332,221
Buildings	24,195	-	40,647	12,770	77,612
Machinery and equipment	776,746	100,676	91,190	396,223	1,364,835
Infrastructure	-	-	1,345,837	3,412,111	4,757,948
Less accumulated depreciation	(755,978)	(98,217)	(723,461)	(1,737,716)	(3,315,372)
Total capital assets (net of accumulated depreciation)	232,953	2,459	796,927	2,487,279	3,519,618
Total noncurrent assets	232,953	2,459	811,286	2,487,279	3,533,977
Total Assets	1,086,274	4,260,813	928,412	2,760,434	9,035,933
DEFERRED OUTFLOWS OF RESOURCES					
Pension-related amounts	24,828	32,500	-	-	57,328
Other postemployment benefits-related amounts	4,880	70	-	-	4,950
Total deferred outflows of resources	29,708	32,570	-	-	62,278
LIABILITIES					
Current Liabilities:					
Accounts payable	7,182	6,864	3,162	17,321	34,529
Accrued liabilities	4,160	1,362	-	-	5,522
Due to other funds	592	-	-	2,874	3,466
Current portion of capital lease payable	8,092	-	-	-	8,092
Current portion of bond payable	-	-	4,772	-	4,772
Total Current Liabilities	20,026	8,226	7,934	20,195	56,381
Noncurrent Liabilities:					
Net pension liability	(5,766)	93,971	-	-	88,205
Other postemployment benefits	5,868	2,523	-	-	8,391
Capital lease payable	22,364	-	-	-	22,364
Bond payable	-	-	215,533	-	215,533
Total Noncurrent Liabilities	22,466	96,494	215,533	-	334,493
Total Liabilities	42,492	104,720	223,467	20,195	390,874
DEFERRED INFLOWS OF RESOURCES					
Pension-related amounts	26,593	63,869	-	-	90,462
Other postemployment benefits-related amounts	1,427	1,197	-	-	2,624
Total deferred inflows of resources	28,020	65,066	-	-	93,086
NET POSITION					
Net investment in capital assets	232,953	2,459	576,622	2,487,279	3,299,313
Unrestricted	812,517	4,121,138	128,323	252,960	5,314,938
Total Net Position	\$ 1,045,470	\$ 4,123,597	\$ 704,945	\$ 2,740,239	\$ 8,614,251

The notes to the financial statements are an integral part of this statement.

HUMBOLDT COUNTY
Proprietary Funds
Statement of Revenues, Expenses, and
Changes in Net Position
For the Year Ended June 30, 2020

	Business-type Activities - Enterprise Funds				Totals Current Year
	Humboldt Television Fund	Solid Waste Management Fund	McDermitt Sewer District Fund	Other Enterprise Funds	
OPERATING REVENUES					
Charges for Services:					
User fees	\$ 260,684	\$ 1,204,231	\$ 42,270	\$ 152,136	\$ 1,659,321
Grants	19,743	-	-	-	19,743
Miscellaneous	5,125	-	-	10,801	15,926
Total Operating Revenues	<u>285,552</u>	<u>1,204,231</u>	<u>42,270</u>	<u>162,937</u>	<u>1,694,990</u>
OPERATING EXPENSES					
Salaries and wages	126,621	35,057	3,043	13,359	178,080
Employee benefits	42,879	26,995	79	478	70,431
Services and supplies	96,885	759,306	12,790	100,806	969,787
Depreciation	20,450	1,736	29,833	124,217	176,236
Total Operating Expenses	<u>286,835</u>	<u>823,094</u>	<u>45,745</u>	<u>238,860</u>	<u>1,394,534</u>
Operating Income (Loss)	<u>(1,283)</u>	<u>381,137</u>	<u>(3,475)</u>	<u>(75,923)</u>	<u>300,456</u>
NONOPERATING REVENUES (EXPENSES)					
Interest earnings	-	17,806	-	-	17,806
Interest expense	(1,976)	-	(9,789)	-	(11,765)
Total Nonoperating Revenues (Expenses)	<u>(1,976)</u>	<u>17,806</u>	<u>(9,789)</u>	<u>-</u>	<u>6,041</u>
Income (Loss) Before Transfers	(3,259)	398,943	(13,264)	(75,923)	306,497
TRANSFERS IN (OUT)					
Transfers out	(2,100)	(996)	(252)	(384)	(3,732)
Change in Net Position	(5,359)	397,947	(13,516)	(76,307)	302,765
NET POSITION, JULY 1	<u>1,050,829</u>	<u>3,725,650</u>	<u>718,461</u>	<u>2,816,546</u>	<u>8,311,486</u>
NET POSITION, JUNE 30	<u><u>\$ 1,045,470</u></u>	<u><u>\$ 4,123,597</u></u>	<u><u>\$ 704,945</u></u>	<u><u>\$ 2,740,239</u></u>	<u><u>\$ 8,614,251</u></u>

The notes to the financial statements are an integral part of this statement.

HUMBOLDT COUNTY
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2020

	Business-type Activities - Enterprise Funds				Totals Current Year
	Humboldt Television Fund	Solid Waste Management Fund	McDermitt Sewer District Fund	Other Enterprise Funds	
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash received from customers	\$ 283,564	\$ 1,234,085	\$ 47,093	\$ 171,460	\$ 1,736,202
Cash payments for personnel costs	(184,081)	(49,099)	(4,528)	(26,692)	(264,400)
Cash payments for services and supplies	(99,964)	(770,457)	(12,867)	(96,906)	(980,194)
Net Cash Provided (Used) by Operating Activities	(481)	414,529	29,698	47,862	491,608
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Transfers to other funds	(2,100)	(996)	(252)	(384)	(3,732)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Purchases of capital assets	-	-	-	(73,704)	(73,704)
Interest paid on debt service	(1,976)	-	(9,789)	-	(11,765)
Principal paid on debt service	(7,644)	-	(4,570)	-	(12,214)
Grant receipts	-	-	-	-	-
Net Cash Provided (Used) by Financing Activities	(9,620)	-	(14,359)	(73,704)	(97,683)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest received	-	17,810	-	-	17,810
Net Increase (Decrease) in Cash and Investments	(12,201)	431,343	15,087	(26,226)	408,003
CASH AND INVESTMENTS, JULY 1	<u>828,130</u>	<u>3,757,362</u>	<u>116,398</u>	<u>297,772</u>	<u>4,999,662</u>
CASH AND INVESTMENTS, JUNE 30	<u>\$ 815,929</u>	<u>\$ 4,188,705</u>	<u>\$ 131,485</u>	<u>\$ 271,546</u>	<u>\$ 5,407,665</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating Income (Loss)	\$ (1,283)	\$ 381,137	\$ (3,475)	\$ (75,923)	\$ 300,456
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operations					
Depreciation	20,450	1,736	29,833	124,217	176,236
Change in assets and liabilities:					
(Increase) decrease in:					
Accounts receivable	(1,988)	29,854	-	8,523	36,389
Inventory	-	-	4,823	-	4,823
Increase (decrease) in:					
Accounts payable	(3,079)	(11,151)	(77)	3,900	(10,407)
Accrued salaries and benefits	(14,581)	12,953	(1,406)	(12,855)	(15,889)
Total adjustments	802	33,392	33,173	123,785	191,152
Net Cash Provided (Used) by Operating Activities	\$ (481)	\$ 414,529	\$ 29,698	\$ 47,862	\$ 491,608

The notes to the financial statements are an integral part of this statement.

HUMBOLDT COUNTY
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2020

	AGENCY FUNDS	INVESTMENT TRUST FUND
ASSETS		
Cash and investments	\$ 4,100,098	\$ 5,161,335
Interest receivable	-	1,970
	-	1,970
Total Assets	\$ 4,100,098	\$ 5,163,305
LIABILITIES		
Due to other governments	\$ 3,721,751	\$ -
Funds held in trust for others	378,347	-
	4,100,098	-
Total Liabilities	4,100,098	-
NET POSITION		
Held in trust	\$ -	\$ 5,163,305

The notes to the financial statements are an integral part of this statement.

HUMBOLDT COUNTY
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2020

	INVESTMENT TRUST FUND
ADDITIONS	
Investment earnings:	
Interest	\$ 21,801
Net increase (decrease) in share transactions	501,239
Change in net position	523,040
Net position - beginning	4,640,265
Net position - ending	\$ 5,163,305

The notes to the financial statements are an integral part of this statement.

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of Humboldt County have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP), as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB periodically updates its codification of the existing Governmental and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. A summary of the more significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

A. Reporting Entity

Humboldt County was incorporated as one of the original nine counties of the State of Nevada in 1861 and is governed by a five-member elected Board of Commissioners. The major operations of Humboldt County are property tax assessment and collections, public safety, road maintenance, judicial, recreation and administrative activities.

These financial statements include the Humboldt Fire District General Fund, the Library Memorial Fund, the Quinn River Television Fund, the Denio Television District Fund, the McDermitt General Improvement District Fund, the Paradise Sewer District Fund, and the Golconda Water District Fund as component units of Humboldt County, in accordance with Governmental Accounting Standards Board (GASB) Statement No. 61, *The Financial Reporting Entity*. Component units include legally separate organizations for which the County is financially accountable or the Board has the ability to impose its will on these entities. 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. All component units of the County are presented in this blended format.

B. Basic Financial Statements – Government-wide Statements

The basic financial statements include both government-wide (based upon Humboldt County as a whole) and fund financial statements. The reporting focus is on either Humboldt County as a whole or major individual funds and nonmajor funds in the aggregate (within the fund financial statements). Both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business-type.

The government-wide financial statements (the Statement of Net Position and Statement of Activities) report information on all of the non-fiduciary activities of Humboldt County. Eliminations have been made to minimize the double-counting of internal activities. 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. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

In the government-wide Statement of Net Position, both the governmental and business-type activity columns are presented on a consolidated basis by column, and are reflected on a full accrual, economic resource basis which recognizes all long-term assets and receivables as well as long-term debt and obligations. Humboldt County's net position is reported in three parts – net investment in capital assets, restricted, and unrestricted net position.

The government-wide Statement of Activities reports both the gross and net cost of each of Humboldt County's functions and business-type activities. The functions are also supported by general government revenues (property and combined taxes, certain intergovernmental revenues, interest income not legally restricted for specific programs, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating grants and capital grants. Program revenues include charges to customers, operating grants and contributions and capital grants and contributions. Program revenues must be directly associated with the function or business-type activity. Operating grants include operating-specific and discretionary grants, while the capital grants reflect capital-specific grants. The net costs (by function or business-type activity) are normally covered by general revenue.

C. Basic Financial Statements – Fund Financial Statements

The financial transactions of Humboldt County are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows, liabilities, deferred inflows, fund equity, revenues and expenditures/expenses. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter is excluded from the government-wide financial statements.

The emphasis in fund financial statements is on major funds in either governmental or business-type (proprietary) activity categories. Nonmajor funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and business-type categories combined) for the determination of major funds. Humboldt County's management may electively add funds as major funds when it is determined the funds have specific community or management focus. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The focus of the governmental funds' measurement in the fund financial statements is upon determination of financial position and changes in financial position (sources, uses and balances of financial resources) rather than upon net income.

The focus for proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. Proprietary funds distinguish operating revenues and expenses from non-operating 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. Operating expenses for enterprise funds include the cost of sales and services, administrative

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

expenses and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The generally accepted accounting principles applicable are those similar to businesses in the private sector.

Humboldt County's fiduciary funds are presented in the fiduciary fund financial statements by type. Since, by definition, these assets are held for the benefit of a third party and cannot be used to address activities or obligations of Humboldt County, these funds are not incorporated into the government-wide statements.

Humboldt County reports the following major governmental funds:

The **General Fund** is the government's primary operating fund. It is used to account for resources traditionally associated with Humboldt County that are not required legally or by sound financial management to be accounted in another fund.

The **Road Fund** is used to account for resources and expenditures for Humboldt County's roads.

The **Regional Transportation Fund** is used to account for resources and expenditures on road projects of regional significance.

The **6th Judicial District Fund** is used to account for the resources and expenditures for the District Court and Juvenile Probation.

The **Indigent Medical Fund** is used to account for the resources and expenditures relating to indigent medical care.

The **In Lieu of Tax Fund** is used to account for resources related to federal in lieu of taxes monies.

Humboldt County reports the following major proprietary funds:

The **Humboldt Television Fund** is used to account for television services provided to most of the residents of Humboldt County (some County residents are provided television services from other districts).

The **Solid Waste Management Fund** is used to account for landfill operations of Humboldt County.

The **McDermitt Sewer Fund** is used to account for sanitary sewer services to the residents of McDermitt.

Additionally, Humboldt County reports the following fiduciary fund types:

Agency funds are custodial in nature and do not involve measurement of results of operations. The funds account for assets held by the County as an agent for various governments, special districts and

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

individuals. Included are funds for apportioned property and sales taxes, shared revenues and other financial resources for schools, hospital, special districts, boards and other state and city agencies; bonds posted with the District Court and Justice Courts; funds held for inmates housed at the County jail; unapportioned taxes for other local governments; and assets held on behalf of special districts, boards and other miscellaneous agencies.

Investment trust fund is the external investment pool administered by Humboldt County. Voluntary participants include Humboldt County School District (Debt Service), Golconda Fire Protection District and Paradise Fire Protection District.

D. Measurement Focus and Basis of Accounting

The measurement focus describes the types of transactions and events that are reported in a fund's operating statement. Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. 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 they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

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 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. When revenues are due but will not be collected within 60 days after year-end, the receivable is recorded and an offsetting deferred revenue account is established. 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, other postemployment benefits and claims and judgments, are recorded only when payment is due.

Governmental revenues considered to be susceptible to accrual, and so recognized as revenues of the current fiscal period, are ad valorem taxes, interest, grant revenues and revenues collected and distributed by the State. These include consolidated taxes, government services taxes, and motor vehicle fuel taxes. Licenses and permits, fines, and charges for services are recognized as revenue when they are received.

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Financial Statement Presentation

1. Budgets and Budgetary Accounting:

Annual budgets are adopted on a basis consistent with GAAP for all funds except trust and agency funds, which do not require budgets, and certain special revenue funds that do not meet the requirements to be considered a fund under U.S. GAAP. All annual appropriations lapse at fiscal year-end.

Humboldt County adheres to the Local Government Budget and Finance Act (NRS 354.470-.626) incorporated within state statutes and the procedures set by the Department of Taxation to establish the budgetary data reflected in these financial statements. On or before April 15, the County submits a tentative budget to the Nevada Department of Taxation for the next fiscal year, commencing on July 1. Public hearings are held on or before the third Tuesday in May. The Board adopts the budget on or before June 1 and files it with the Nevada State Department of Taxation.

In accordance with state statute, actual expenditures may not exceed budgetary appropriations of the various governmental functions (excluding the debt service function and certain intergovernmental expenditures) of the General Fund, Capital Projects Funds and Special Revenue Funds except as specifically permitted by NRS 354.626. In proprietary funds, the sum of operating and non-operating expenses may not exceed total appropriations.

All budget amounts presented in these financial statements and schedules reflect the amended budget which has been adjusted for legally authorized revisions of the annual budgets during the year. Original budgets are provided for the General Fund and major special revenue funds in compliance with reporting requirements. The Comptroller may approve budget adjustments within a function. Budget adjustments between functions or funds may be approved by the Comptroller with Board notification. Adjustments that affect fund balance or increase the original budget require Board approval.

Encumbrance accounting is employed in governmental and proprietary funds. In governmental funds, encumbrances, which include purchase orders and contracts awarded for which goods and services have not been received at year-end, are re-appropriated in the subsequent year.

2. Cash and Investments:

For purposes of the statement of cash flows presented for proprietary funds, cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to cash and have an original maturity date of three months or less. Since all cash in proprietary funds is pooled with the rest of Humboldt County's cash and is available upon demand, all cash and investments in those funds are considered cash equivalents.

All interest earned on cash deposits is recognized in the General Fund in accordance with Nevada Revised Statutes, except for amounts credited to various other funds in accordance with law or contract and is allocated based upon their combined investment balances.

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investments are recorded at fair value.

Humboldt County may invest in the following types of securities per Nevada Revised Statutes 355.170 and 355.167:

- ◇ Obligations of the United States, or an agency or instrumentality of the United States, or a corporation sponsored by the government, maturing within ten (10) years from the date of purchase.
- ◇ Time certificates of deposit from commercial banks and insured savings and loan associations within the State of Nevada, and certain farm loan bonds.
- ◇ Certain securities issued by local governments of the State of Nevada and other securities expressly provided by other statutes, including repurchase agreements.
- ◇ Money market mutual funds that are registered with the Securities and Exchange Commission are AAA rated and invest only in securities of the Federal Government for fully collateralized repurchase agreements.
- ◇ State of Nevada Local Government Investment Pool.

NRS 355.172 requires Humboldt County’s Treasurer or the appropriate officer to take physical possession of collateral in the name of Humboldt County for all securities except those subject to repurchase by the seller if Humboldt County has a fully perfected, first-priority interest having a fair market value equal to or greater than the repurchase price of the security.

3. *Investment Pool Investment Earnings:*

Interest income is recorded on the accrual basis in the investment pool. Net realized gains (losses) on investments are the sum of the differences between the cost (if purchased during the fiscal year) or the fair value of the investment at the beginning of the year, and the net selling price received for investments that are sold or matured.

The net increase (decrease) in the fair value of investments in the investment pool is the difference between the cost (if purchased during the fiscal year) or the fair value of the investments at the beginning of the year, and the fair value of the investments at the end of the year.

4. *Property Taxes Receivable:*

All real property in Humboldt County is subject to physical reappraisal every five years. Annual adjustments are made to the assessed valuation to reflect general changes in property values. The

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

assessed valuation of the property and its improvements is computed at 35% of “taxable value” as defined by statute. Taxable value is defined as full cash value for land, replacement cost less straight-line depreciation for land improvements, and statutory depreciation for personal property. The maximum depreciation allowed is 75% of replacement cost.

The maximum tax rate for all overlapping governmental units within any county, as established by the state constitution, is \$5 per \$100 assessed valuation. The combined overlapping rate for any county is further limited by state statute to \$3.64 per \$100 assessed valuation except in cases of severe financial emergency as defined in NRS 354.705. Humboldt County’s individual tax rate for fiscal year 2019-2020 was \$0.7512 per \$100 of assessed valuation.

The total combined rate was \$2.2016 per \$100 of assessed valuation in the unincorporated area of Humboldt County, exclusive of special district tax rates.

Tax rates are levied by Humboldt County Commissioners immediately after the Nevada Tax Commission has certified the combined rate. Upon certification, the rates are transmitted to Humboldt County’s Treasurer for billing. The tax rate levied is for the current fiscal year, July 1 to June 30, and the taxes are considered a lien against real property attaching on July 1. Taxes may be paid in four equal installments 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 Humboldt County with a lien for back taxes.

In 2005, the Nevada State Legislature passed Assembly Bill 489 which provides for a partial abatement of the ad valorem taxes levied on a qualified property. The abatement will limit the increase of a taxpayer’s bill to 3% over the previous year’s tax amount for a primary residence and some rental property. All other property will have a higher limit of 8%.

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 State Department of Taxation and the tax rates. The major classifications of personal property are commercial, agricultural and mobile homes. In Humboldt County, taxes on motor vehicles are collected by a state agency and remitted to Humboldt County based on statutory formulas as a part of combined taxes.

Secured roll property taxes receivable reflect only those taxes receivable from the delinquent roll years. Delinquent taxes from all roll years prior to 2018-2019 have been written off. No provision for uncollectible accounts has been established since management does not anticipate any material collection loss in respect to remaining balances. Personal property taxes receivable reflect only those taxes collected within 60 days of year-end.

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

5. *Capital Assets:*

Capital assets, which include land, buildings, improvements, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by Humboldt County as assets with an initial, individual cost of more than \$5,000 or more (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market 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.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Significant projects in process are depreciated once the projects are placed in service. Prior to that time, they are reported as construction in progress. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of Humboldt County are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements to buildings	15-30
Improvements other than buildings	15-30
Equipment and motor vehicles	5-15
Infrastructure	30-45

6. *Net Proceeds of Mines:*

Net proceeds of mines are paid on an annual basis. For the year ended June 30, 2020, net proceeds of mines received on actual business from January through December 2019 are reflected in the financial statements.

7. *Compensated Absences:*

It is Humboldt County’s policy to permit employees to accumulate earned but unused vacation and sick pay benefits. In proprietary funds, compensated absences are recorded when the liabilities are incurred. In governmental funds, the current portion is recorded as an expenditure. The entire amount is accounted for in the governmental column of the government-wide Statement of Net Position.

The current portion of compensated absences is defined as those benefits accrued as a result of employees who have terminated employment by June 30. Agreements with the two employee associations provide for the payment of total accrued compensatory and vacation time in all cases.

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Accumulated sick leave benefits are payable to terminated employees who meet specific requirements set forth in the negotiated employee association contracts.

8. Long-term Obligations:

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position.

9. Deferred Inflows/Outflows of Resources:

In addition to assets, the statement of net position and/or balance sheet 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 items that qualify for reporting in this category: *deferred outflows* for pension-related amounts and for other postemployment benefits-related amounts. These amounts are comprised of various balances, some of which are actuarily-determined and deferred and amortized over the expected remaining service lives of covered employees or five years, depending on the component being amortized. The others are comprised of the County's contributions related to pension and other postemployment benefits made subsequent to the measurement date. These items are reported in the statements of net position.

In addition to liabilities, the statement of net position and/or balance sheet 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 deferred inflow items.

The first, unavailable revenue, arises only under a modified accrual basis of accounting and qualifies for reporting in this category. Accordingly, the item is reported only in the governmental funds balance sheet. The amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The unavailable revenues are from one source: property taxes. The second and third items are the collective deferred inflows related to net pension liability and other postemployment benefits liability arising under the economic resources measurement and accrual basis of accounting, which is reported in the statements of net position.

10. Interfund Activity:

Interfund activity is reported either as a loan, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed at or near market rates, are treated as revenues and expenditures/expenses. Cost allocations for support services are revenue and expense in the fund financial statements and are eliminated in the government-wide Statement of Activities.

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

11. Net Position and Fund Balance:

In government-wide and proprietary fund statements, equity is classified as net position and displayed in three components, if applicable:

- a. Net investment in capital assets – consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – consists of net position with constraints placed on their use, either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – consists of the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

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 County's fund balance categories are as follows:

- a. Nonspendable fund balance – amounts that are not in spendable form (such as inventory or prepaids) or are legally required to remain intact (such as notes receivable or principal of a permanent fund).
- b. Restricted fund balance – amounts constrained to specific purposes by their external providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- c. Committed fund balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority. Committed resources cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.
- d. Assigned fund balance – amounts a government intends to use for a specific purpose as expressed by the governing body or by an official or body to which the governing body delegates the authority.
- e. Unassigned fund balance – represents the residual classifications for the general fund or deficit balances in other funds.

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The Board of Commissioners establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. The County Administrator and Comptroller have been delegated authority to assign ending fund balance and to report any assigned funds to the Board of Commissioners at their next regular scheduled board meeting.

It is the policy of the County to spend restricted fund balance first (unless legal requirements dictate otherwise) followed by committed, assigned, and unassigned fund balance.

When both restricted and unrestricted resources are available for use, it is Humboldt County's policy to use restricted resources first, then unrestricted resources as they are needed.

The Board also adopted a policy to maintain a minimum level of unrestricted fund balance for the General Fund at 10% of total general fund expenditures including other financing uses. By adopting this policy, the County wishes to avoid the need for service level reductions in the event of an economic downturn causing revenues to come in lower than budget.

12. Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

13. Comparative Data:

Comparative data for the year ended June 30, 2020 has been extracted from the fiscal year 2020 financial statements. It has been provided to add comparability, but is not considered full disclosure of transactions for fiscal year 2020. Such information can only be obtained by referring to the audited financial statements for that year.

14. Stabilization Arrangement:

The County has established a stabilization arrangement under NRS 354.6115 to stabilize operations and mitigate effects of natural disasters. Funds restricted in the Stabilization Fund must be used only if the total actual revenue falls short by 8% or more of the total anticipated revenue in the general fund for the fiscal year in which the County uses the funds. Additionally, the County Board of Commissioners must issue a formal declaration that a natural disaster exists before resources in the fund can be used to pay expenses incurred to mitigate the effects of the disaster. There are currently no provisions for additions to the stabilization fund.

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

The County conformed to all significant statutory constraints on its financial administration during the year, with the following exceptions:

- The Board of Commissioners of Humboldt County did not approve all minutes of their meetings within the latter of 45 days of the meeting or their next meeting, an apparent violation of NRS 241.035.

NOTE 3 – CASH AND INVESTMENTS

Deposits and investments

The following schedule summarizes cash and investments for the County at June 30, 2020:

Cash and Investment Balances Held By:

Governmental Funds	\$ 41,335,690
Enterprise Funds	5,413,793
Fiduciary Funds	9,261,433
Total Cash and Investments	\$ 56,010,916

Investments are carried at fair value. The following is a listing of those investments as of June 30, 2020:

<u>Investment Type</u>	Investment Maturities (in years)			
	Fair Value	Less than 1	1 to 5	6 to 10
U.S. Treasury Notes	\$ 1,334,839	\$ -	\$ 1,334,839	\$ -
Asset Backed Fixed Income Securities	2,104,605	225,479	1,879,126	-
Corporate Bonds	2,594,657	443,640	2,151,017	-
Mortgage Backed Securities	927,981	119,155	456,247	352,579
Money Market Mutual Funds	256,165	256,165	-	-
State of Nevada Local Government Investment Pool	15,347,599	15,347,599	-	-
Total Investments	22,565,846	16,392,038	5,821,229	352,579
Total Cash (Carrying Amount)	33,445,070	30,464,973	2,980,097	-
Total Cash and Investments	\$ 56,010,916	\$ 46,857,011	\$ 8,801,326	\$ 352,579

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 3 – CASH AND INVESTMENTS (continued)

Investment Type	Fair Value	Quality Ratings Average of Moody's and Standard & Poor's				
		AAA	AA	A	BBB+	Unrated
Debt Securities						
U.S. Treasury Notes	\$ 1,334,839	\$ -	\$ -	\$ -	\$ -	\$1,334,839
Asset Backed Fixed Income Securities	2,104,605	-	2,104,605	-	-	-
Corporate Bonds	2,594,657	917,205	-	966,254	282,637	428,561
Mortgage Backed Securities	927,981	1,227	-	-	-	926,754
Money Market Mutual Funds	256,165	-	-	-	-	256,165
State of NV Local Gov't Invest. Pool	15,347,599	-	-	-	-	15,347,599
Total Investments	22,565,846	\$ 918,432	\$2,104,605	\$ 966,254	\$ 282,637	\$18,293,918
Total Cash (Carrying Amount)	33,445,070					
Total Cash and Investments	\$56,010,916					

The County is a voluntary participant in the State of Nevada Local Government Investment Pool (LGIP), which has regulatory oversight from the State of Nevada Board of Finance. The County's investments in the LGIP are equal to its original investment plus monthly allocations of interest income, and realized and unrealized gains and losses, which is the same as the value of the pool shares. The County's investment in the LGIP is reported at fair value. Wells Fargo determines the fair value of the investments on a monthly basis.

Nevada Revised Statutes (NRS. 355.170) set forth acceptable investments for Nevada local governments. The County has not adopted a formal investment policy that would further limit its investment choices nor further limit its exposure to certain risks as set forth below.

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. As noted above, the County does not have a formal investment policy that limits investment maturities to reduce its exposure to fair value losses arising from increasing interest rates beyond those specified in the Statute.

Credit Risk – Credit risk is the risk that 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 LGIP is an unrated external investment pool and, as noted above, the County does not have a formal investment policy that specifies minimum acceptable credit ratings beyond what is specified in the Nevada Revised Statutes.

Custodial Credit Risk – Custodial credit risk is the risk that 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.

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 3 – CASH AND INVESTMENTS (continued)

External Investment Pool – Humboldt County administers an external investment pool combining Humboldt County funds with voluntary investments from Humboldt County School District (Debt Service), Golconda Fire Protection District and Paradise Fire Protection District. There are no involuntary participants in the pool. The pool is not registered with the SEC and the Board of County Commissioners has overall responsibility for investment of funds including the external investment pool in accordance with NRS 355.175. The Humboldt County Treasurer is delegated investment responsibilities. Monthly, Wells Fargo Bank determines the fair value of the pool’s investments held by them. Each participant’s share is equal to their original investment plus the monthly allocation of interest income. The County has not provided nor obtained any legally binding guarantees to support the value of shares. This is an unrated pool.

<u>Investment Type</u>	<u>Fair Value/ Carrying Amount</u>	<u>Principal Amount Number of Shares</u>	<u>Interest Rate</u>	<u>Maturity Dates</u>
NV Local Government Investment Pool	\$15,347,599	\$15,347,599	N/A	N/A

EXTERNAL INVESTMENT POOL CONDENSED FINANCIAL STATEMENTS
STATEMENT OF NET POSITION
JUNE 30, 2020

ASSETS:

NV Local Government Investment Pool	<u>\$ 15,347,599</u>
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NET POSITION HELD IN TRUST FOR POOL PARTICIPANTS:

Net position consists of:	
Internal participant shares	\$ 10,186,264
External participant shares	<u>5,161,335</u>
Total Participant Shares Outstanding (\$1.00 par)	<u><u>\$ 15,347,599</u></u>

STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2020

Net increase (decrease) in net position resulting from operations:	
Investment income (loss)	\$ 250,472
Net capital share transactions	8,233,315
Net position, July 1	<u>6,863,812</u>
Net position, June 30	<u><u>\$ 15,347,599</u></u>

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 4 – FAIR VALUE MEASUREMENTS

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 an 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 County has the following recurring fair value measurements as of June 30, 2020:

Investment Type	Fair Value	Fair Value Measurements Using		
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
U.S. Treasury Notes	\$ 1,334,839	\$1,334,839	\$ -	\$ -
Asset Backed Securities	2,104,605	-	2,104,605	-
Corporate Bonds	2,594,657	-	2,594,657	-
Mortgage Backed Securities	927,981	-	927,981	-
Money Market Mutual Funds	256,165	256,165	-	-
State of Nevada Local Government Investment Pool	15,347,599	3,823,087	11,524,512	-
Total Investments	\$22,565,846	\$ 5,414,091	\$17,151,755	\$ -

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 2,484,883	\$ -	\$ -	\$ 2,484,883
Construction in progress	4,872,474	1,678,301	-	6,550,775
Total capital assets, not being depreciated	7,357,357	1,678,301	-	9,035,658
Capital assets, being depreciated:				
Buildings	27,962,084	570,316	-	28,532,400
Improvements other than buildings	1,336,760	273,683	-	1,610,443
Infrastructure	66,736,058	-	-	66,736,058
Machinery and equipment	17,437,558	1,444,927	(609,939)	18,272,546
Total capital assets, being depreciated	113,472,460	2,288,926	(609,939)	115,151,447
Less accumulated depreciation for:				
Buildings	(17,232,695)	(768,379)	-	(18,001,074)
Improvements other than buildings	(890,902)	(72,910)	-	(963,812)
Infrastructure	(33,594,016)	(1,456,000)	-	(35,050,016)
Machinery and equipment	(12,677,077)	(1,060,455)	596,163	(13,141,369)
Total accumulated depreciation	(64,394,690)	(3,357,744)	596,163	(67,156,271)
Total capital assets, being depreciated, net	49,077,770	(1,068,818)	(13,776)	47,995,176
Governmental activities capital assets, net	\$ 56,435,127	\$ 609,483	\$ (13,776)	\$ 57,030,834

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 5 – CAPITAL ASSETS (continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 302,374	\$ -	\$ -	\$ 302,374
Construction in progress	258,517	73,704	-	332,221
Total capital assets, not being depreciated	<u>560,891</u>	<u>73,704</u>	<u>-</u>	<u>634,595</u>
Capital asses, being depreciated:				
Buildings and improvements	77,612	-	-	77,612
Machinery and equipment	1,370,963	-	(6,128)	1,364,835
Infrastructure	4,757,948	-	-	4,757,948
Total capital assets, being depreciated	<u>6,206,523</u>	<u>-</u>	<u>(6,128)</u>	<u>6,200,395</u>
Less accumulated depreciation for:				
Buildings and improvements	(74,984)	-	-	(74,984)
Machinery and equipment	(1,143,488)	(56,764)	6,128	(1,194,154)
Infrastructure	(1,926,792)	(119,442)	-	(2,046,234)
Total accumulated depreciation	<u>(3,145,264)</u>	<u>(176,236)</u>	<u>6,128</u>	<u>(3,315,372)</u>
Total capital assets, being depreciated, net	<u>3,061,259</u>	<u>(176,236)</u>	<u>-</u>	<u>2,885,023</u>
Business-type activities capital assets, net	<u>\$ 3,622,150</u>	<u>\$ (102,532)</u>	<u>\$ -</u>	<u>\$ 3,519,618</u>

NOTE 5 – CAPITAL ASSETS (continued)

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

Governmental activities:	
General government	\$ 167,706
Public safety	292,897
Judicial	12,576
Public works	1,816,169
Culture and recreation	324,260
Community support	744,136
Total depreciation expense – governmental activities	<u>\$ 3,357,744</u>
Business-type activities:	
Television	\$ 50,708
Solid waste management	1,736
Water and sewer fees	123,792
Total depreciation expense – business-type activities	<u>\$ 176,236</u>

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 6 – INTERFUND BALANCES AND TRANSFERS

The composition of interfund balances as of June 30, 2020 is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Road Fund	General Fund	\$ 20,292
	6th Judicial District Fund	46
	Nonmajor Governmental Funds	4,420
	Nonmajor Enterprise Funds	2,874
	Humboldt Television Fund	592
Total		<u>\$ 28,224</u>

Interfund receivables and payables include charges incurred by one fund for the benefit of another fund. An example of these types of charges is motor vehicle fuel. Bulk fuel is purchased by the road department for use by other funds. These charges are then allocated to the appropriate fund. Other examples include vehicle repairs, postage, and copy charges.

Interfund transfers for the year ended June 30, 2020 are as follows:

<u>Transfers From:</u>	<u>Transfers To:</u>	<u>Amount</u>
6th Judicial District	General Fund	<u>\$ 24,400</u>
Road Fund	General Fund	<u>22,800</u>
In Lieu of Tax	Road Fund	1,500,000
	Nonmajor Governmental Funds	<u>3,100,000</u>
		<u>4,600,000</u>
Nonmajor Governmental Funds	General Fund	<u>24,200</u>
Solid Waste Fund	General Fund	<u>996</u>
Humboldt TV Fund	General Fund	<u>2,100</u>
McDermitt Sewer Fund	General Fund	<u>252</u>
Nonmajor Enterprise Funds	General Fund	<u>384</u>
	Total Interfund Transfers	<u>\$4,675,132</u>

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 6 – INTERFUND BALANCES AND TRANSFERS (continued)

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to spend them, (2) use of revenues collected in the In-Lieu-of Tax Fund to finance various programs accounted for in other funds in accordance with budgetary authorization and (3) to provide funding for the internally-reported compensated absences and unemployment compensation funds.

NOTE 7 – COMMITMENTS

As of June 30, 2020, the County had the following commitments outstanding:

<u>Project Description</u>	<u>Commitment Authorization</u>	<u>Project Expended/ Retainage</u>	<u>Balance at June 30, 2020</u>
CSI Telecommunications Project	\$ 2,154,652	\$ 1,925,395	\$ 229,256
LSA Associates, Inc.	388,492	114,366	144,945
Harrison Engineering, Inc.	103,500	20,774	82,726
GSA	860,000	-	860,000
Other Contracts	507,400	197,830	309,570
Totals	<u>\$ 4,014,044</u>	<u>\$ 2,258,365</u>	<u>\$ 1,626,497</u>

NOTE 8 – LONG TERM DEBT

Capital leases. Humboldt County has entered into a lease agreement as lessee for financing the acquisition of 24 vehicles. The lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of its future minimum lease payments as of the inception date.

The assets acquired through the capital lease are as follows at June 30, 2020:

	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total Government</u>
Machinery and equipment	\$ 1,210,252	\$ 41,762	\$ 1,252,014
Less: Accumulated depreciation	(359,212)	(12,529)	(371,741)
Total	<u>\$ 851,040</u>	<u>\$ 29,233</u>	<u>\$ 880,273</u>

Amortization of leased equipment under capital assets is included with depreciation expense.

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 8 – LONG TERM DEBT (continued)

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2020 were as follows:

<u>Year Ending June 30,</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total Government</u>
2021	\$ 269,692	\$ 9,620	\$ 279,312
2022	257,952	9,620	267,572
2023	157,830	9,620	167,450
2024	60,697	4,810	65,507
2025	11,250	-	11,250
Total minimum lease payments	757,421	33,670	791,091
Less: amount representing interest	(35,410)	(3,214)	(38,624)
Present value of minimum lease payments	<u>\$ 722,011</u>	<u>\$ 30,456</u>	<u>\$ 752,467</u>

Compensated absences. The liability for compensated absences is included in the noncurrent liabilities on the government-wide Statement of Net Position. For the governmental activities, compensated absences are generally liquidated by a combination of the major and nonmajor governmental funds with the majority liquidated from the General Fund.

Changes in long-term liabilities. Long-term liability activity for the year ended June 30, 2020 was as follows:

<u>Governmental activities:</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Compensated absences	\$1,036,109	\$ 968,044	\$ 890,450	\$1,113,703	\$1,113,703
Capital leases	581,051	473,336	332,376	722,011	331,928
Governmental activities Long-term liabilities	<u>\$ 1,617,160</u>	<u>\$1,441,380</u>	<u>\$1,222,825</u>	<u>\$1,835,715</u>	<u>\$1,445,631</u>
<u>Business-type activities:</u>					
Compensated absences	\$ -	\$ -	\$ -	\$ -	\$ -
Capital leases	38,100	-	7,644	30,456	8,092
Sewer Revenue Bond Series 2008	224,875	-	4,570	220,305	4,772
Business-type activities Long-term liabilities	<u>\$ 262,975</u>	<u>\$ -</u>	<u>\$ 12,214</u>	<u>\$ 250,761</u>	<u>\$ 12,864</u>

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 8 – LONG TERM DEBT (continued)

McDermitt General Improvement District authorized a Series 2008 Revenue Bond on November 6, 2008 in the maximum aggregate principal sum of \$270,000 for the purpose of improving and equipping a sanitary sewer project. The interest rate is 4.375% per annum, and payments are due on a semi-annual basis. The final payment will be due November 6, 2045.

As of June 30, 2020, annual requirements to amortize the outstanding bond payable debt to maturity are projected to be as follows:

Year Ended June 30,	Business-Type Activities Revenue Bonds		
	Principal	Interest	Total
2021	\$ 4,772	\$ 9,587	\$ 14,359
2022	4,983	9,376	14,359
2023	5,203	9,156	14,359
2024	5,433	8,926	14,359
2025	5,674	8,685	14,359
2026-2030	32,362	39,431	71,793
2031-2035	40,181	31,612	71,793
2036-2040	49,888	21,905	71,793
2041-2045	61,940	9,853	71,793
2046	9,869	215	10,084
TOTAL	\$ 220,305	\$ 148,746	\$ 369,051

NOTE 9 – RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters, as are all entities.

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 sub-limits established for earthquake, flood, equipment breakdown, and money and securities.

The County has also joined together with similar public agencies effective April 1, 1996, to create a second pool under the Nevada Interlocal Cooperation Act. The Public Agency Compensation Trust (PACT) is an intergovernmental self-insurance association for workers' compensation insurance.

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 9 – RISK MANAGEMENT (continued)

The County pays premiums based upon 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 (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.

NOTE 10 – PENSION PROGRAM

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of 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.

Plan Description. The County participates in a cost sharing multiple employer defined benefit pension plan administered by the Public Employees Retirement System of the State of Nevada (PERS). All full-time and certain part-time employees of the County are covered by PERS. The Public Employees Retirement System of the State of Nevada issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained on the PERS website at www.nvpers.org under Quick Links – Publications.

Benefits Provided. PERS provides retirement benefits, disability benefits, and survivor benefits, including annual cost of living adjustments, to plan members and their beneficiaries. Benefits, as required by Nevada Revised Statute 286, 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.

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 multiplier 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 their lifetime and various optional monthly payments to a named beneficiary after their death. Post-retirement increases are provided by authority of NRS 286.575 - .579.

Regular members entering the System prior to January 1, 2010, are eligible for retirement at age 65 with five years of service, at age 60 with ten years of service, or at any age with thirty years of service. Regular members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 62 with ten years of service, or any age with thirty years of service.

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 10 – PENSION PROGRAM (continued)

Regular members entering the System on or after July 1, 2015 are eligible for retirement at age 65 with five years of service, age 62 with ten years of service, age 55 with thirty years of service, or any age with thirty-three and one-third years of service.

Police/Fire members are eligible for retirement at age 65 with five years of service, at age 55 with ten years of service, at age 50 with twenty years of service, or at any age with twenty-five years of service. Police/Fire members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 60 with ten years of service, or age 50 with twenty years of service, or at any age with thirty years of service. Police/Fire members entering the System on or after July 1, 2015, are eligible for retirement at age 65 with five years of service, at age 60 with ten years of service, at age 50 with twenty years of service and at any age with 33 1/3 years of service. Only service performed in a position as a police officer or firefighter may be counted towards eligibility for retirement as Police/Fire accredited service.

The normal ceiling limitation on monthly benefit 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. Regular members become fully vested as to benefits upon completion of five years of service.

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. One plan provides for matching employee and employer contributions, while the other plan provides for employer-pay contributions only. Under the matching Employee/Employer Contribution plan a member may, upon termination of service for which contribution is required, withdraw employee contributions which have been credited to their account. All membership rights and active service credit in PERS are canceled upon withdrawal of contributions from the member's account. If EPC was elected, the member cannot convert to the Employee/Employer Contribution plan. The County is required to contribute all amounts due for plan members under the Employer-Pay Contribution plan. The contribution requirements of the County are established by Chapter 286 of the Nevada Revised Statutes. The funding mechanism may only be amended through legislation.

PERS' 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.

PERS receives an actuarial valuation on an annual basis indicating the contribution rates required to fund PERS 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.

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 10 – PENSION PROGRAM (continued)

For the fiscal year ended June 30, 2020, the Statutory Employer/Employee matching rate was 15.25% for Regular and 22.00% for Police/Fire. The Employer-Pay contribution rate was 29.25% for Regular and 42.50% for Police/Fire.

County contributions of \$1,721,465 were paid during the fiscal year ended June 30, 2019 and were recognized as additions to the plan’s fiduciary net position, reducing the County’s proportionate share of net pension liability for the fiscal year ended June 30, 2020.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2020, the County reported a liability of \$25,047,486 for its proportionate share of the 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 County’s proportion of the net pension liability was based on the County’s total contributions due on wages relative to the total contributions for all employers for the period ended June 30, 2019. The County’s proportion was 0.18369%, as of June 30, 2019, which was a decrease of 0.00014% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the County recognized pension expense of \$1,972,226. At June 30, 2020, 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	\$ 1,574,168	\$ 4,134,225
Changes of assumptions	3,137,840	-
Net difference between projected and actual earnings on pension plan investments	-	633,590
Changes in proportion and differences between actual and proportionate share of contributions	19,832	8,212,466
County contributions subsequent to the measurement date	1,880,903	-
Total	\$ 6,612,743	\$ 12,980,281

\$1,880,903 reported as deferred outflows related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 10 – PENSION PROGRAM (continued)

Year Ended June 30,	
2021	\$(2,183,165)
2022	(2,523,558)
2023	(1,955,707)
2024	(1,165,918)
2025	(292,271)
Thereafter	(127,822)

Actuarial assumptions. The total pension liability in the June 30, 2019 actuarial valuation was determined using the following assumptions, applied to all periods including the measurement:

Inflation Rate	2.75%
Payroll Growth	5.00%, including inflation
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% per year
Productivity Pay Increase	0.50%
Consumer Price Index	2.75%

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the experience study for the period July 1, 2012 through June 30, 2016.

PERS' policies which determine the investment portfolio target asset allocation are established by the Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the System.

The following was the Board-adopted policy target asset allocation as of June 30, 2018:

Asset Class	Target Allocation	Long-Term Geometric Expected Real Rate of Return*
Domestic equity	42%	5.50%
International equity	18%	5.50%
Domestic fixed income	28%	0.75%
Private markets	12%	6.65%
Total	100%	

*As of June 30, 2019, PERS' long-term inflation assumption was 2.75%.

Discount rate. The discount rate used to measure the total pension liability was 7.50% as of June 30, 2019. The projection of cash flows used to determine the discount rate assumed plan 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. Based on those assumptions, the pension plan's

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 10 – PENSION PROGRAM (continued)

fiduciary net position at June 30, 2019, was projected to be available to make all projected future benefit payments of current plan members. 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, 2019.

Pension liability sensitivity. The following presents the County’s proportionate share of the net pension liability, calculated using the discount rate of 7.50%, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower (6.50%) or 1 percentage point higher (8.50%) than the current discount rate:

	1% Decrease (6.50%)	Current Rate (7.50%)	1% Increase (8.50%)
County’s proportionate share of the net pension liability	\$38,783,643	\$25,047,486	\$13,630,014

Pension plan fiduciary net position. Detailed information about the pension plan’s fiduciary net position is available in a separately-issued PERS’ Comprehensive Annual Financial Report (CAFR), available on the PERS website www.nvpers.org.

NOTE 11 – LANDFILL CLOSURE AND POSTCLOSURE COSTS

State and federal laws and regulations require the government to place a final cover on the Humboldt County Regional Landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site 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 landfill. The County is obligated under the insurance policy to an annual premium of \$61,646 over 15 years, with the first payment due July 1, 1999. The County expects to close the landfill in the year 2031.

At June 30, 2020, financial assurance relative to costs of closure and post-closure of the landfill was fulfilled through insurance coverage.

NOTE 12 - CONTINGENCIES

The County received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the overall financial position of the County. Additionally, there are legal actions and claims pending against Humboldt County. The financial impact of these actions is not determinable at June 30, 2020. The effect of any resulting uninsured liability on the financial position or results of operations of the County is unknown.

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 13 –POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Descriptions. The County administers a single-employer defined benefit healthcare plan, Humboldt County Health Insurance Plan (HCHIP). Additionally, the County participates in the State of Nevada’s Public Employees’ Benefits Plan (PEBP), an agent multiple-employer defined benefit postemployment healthcare plan. Each plan provides medical, vision, dental, and life insurance benefits to eligible retired County employees and beneficiaries. No assets are accumulated in a trust that meets all of the criteria in GASB Statement No. 75, paragraph 4.

Benefits Provided. Benefit provisions for the HCHIP are established pursuant to NRS 287.023 and amended through negotiations between the County and the respective associations. NRS 288.150 assigns the authority to establish benefit provisions to the Board of County Commissioners. The plan provides healthcare insurance for eligible retirees and their beneficiaries through the County’s group health insurance plan, which covers both active and retired members. Under NRS 287.023 eligible retirees are able to participate in the plan with blended rates, thereby benefitting from an implicit subsidy. Retirees are required to pay 100% of their premiums under the plan. To be eligible for coverage as a retiree, the employee must have qualified for and started his or her retirement benefits from Nevada Public Employee Retirement System (PERS), must have been eligible for benefits while employed by the County, and must have retired from the County at the time of their election to participate. As of June 30, 2020, 9 retirees had medical coverage and 6 retirees had life insurance only through this plan. The HCHIP does not issue a publicly-available financial report.

Benefit provisions for the PEBP are administered by the State of Nevada. NRS 287.043 assigns the authority to establish and amend benefit provisions to the PEBP nine-member board of trustees. County employees who met the eligibility requirements effective September 1, 2008 for retirement within the Public Employee Retirement System had the option upon retirement to enroll in coverage under the PEBP. NRS 287.023 sunsetted the option to join PEBP for County employees who retired after November 29, 2008. Local governments are required to pay the same portion of cost of coverage for those persons joining PEBP that the State of Nevada pays for those persons retired from state service who have continued to participate in the plan. As of June 30, 2020, 54 County retirees were utilizing this benefit. The PEBP issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Public Employee’s Benefits Program, 901 S. Stewart Street, Suite 1001, Carson City, NV, 89701, by calling (775) 684-7000 or (800) 326-5496, or by accessing the website at www.pebp.state.nv.us/resources/fiscal-utilization-reports.

Employees Covered by Benefit Terms. As of the June 30, 2018 valuation date, the following employees were covered by benefit terms:

	HCHIP	PEBP
Active members currently receiving benefit payments	187	N/A – no active employees in this plan
Active members entitled to but not currently receiving benefit payments	-	
Inactive members currently receiving benefit payments	15	54
Total	202	54

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (continued)

Contributions. For HCHIP, contribution requirements of the plan members and the County are established and may be amended through negotiations between the County and the associations. Retirees pay 100% of the pay-as-you-go premiums based on a blended rate that blends active participants and retirees. The County’s contribution requirements for retirees relate to the implicit subsidy that results from using the blended rates and is determined in actuarial studies contracted for by the County. The implicit subsidy as determined by the actuary for fiscal year 2020 is \$40,186.

For the PEBP, NRS 287.046 establishes the subsidies to be contributed toward the premium costs of the eligible retired County employees. Plan members receiving benefits have their monthly contribution deducted from their pension checks based on the health plan chosen by the retiree as reduced by the amount of the subsidy therefore, their contributions are not available. Subsidy rates vary with the type of plan and coverage elected by the retiree. The contribution requirements of plan members and the County are established and amended by the PEBP board of trustees. As a participating employer, the County is billed for the subsidy on a monthly basis and is legally required under NRS 287.023 to provide for it. For fiscal year 2020, the County contributed \$135,265 to the plan for current premiums. The County did not prefund any future benefits.

Total OPEB Liability. The County’s total OPEB liability of \$3,600,784 was measured as of June 30, 2019, and was determined by actuarial valuations of both plans as of that date.

Actuarial Assumptions. The total OPEB liability in the June 30, 2018 actuarial valuations was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2019:

	HCHIP	PEBP
Inflation	2.75% per year	2.75% per year
Salary Increase	4.0% per year	N/A – no active employees in this plan
Funding Method	Entry Age Normal Cost, closed group, level percent of pay	Entry Age Normal Cost, closed group, level percent of pay

Healthcare Cost Trend Rates:

Effective July 1	County Medical Premium and Pre-Medicare PEBP Subsidy Increase	Medicare PEBP Subsidy Increase
2019	Actual	Actual
2020	6.00%	4.50%
2021	5.75%	4.50%
2022	5.50%	4.50%
2023	5.25%	4.50%
2024 & Later	5.00%	4.50%

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (continued)

Discount rate. A discount rate of 2.79% was applied in the measurement of the total OPEB liability. The discount rate is based on the index rate for S&P General Obligation Municipal Bond 20-Year High Grade.

Mortality rates were based on the most recently published report of the Nevada Public Employees Retirement System, dated June 30, 2018, as being reasonably representative of mortality experience as of that measurement date. except for a different basis used to project future mortality improvements.

These rates were derived from the Headcount-Weighted RP-2014 Employee Table set forward one year. Adjustments for mortality improvements were made by applying the MacLeod Watts Scale 2018.

Changes in the Total OPEB Liability. Changes in the total OPEB liability were as follows:

	<u>HCHIP</u>	<u>PEBP</u>	<u>Total OPEB</u>
Balance at June 30, 2019	\$ 1,312,888	\$ 2,155,130	\$ 3,468,018
Changes for the year:			
Service cost	119,116	-	119,116
Interest	42,105	62,286	104,391
Changes of assumptions	26,421	50,984	77,405
Benefit payments	(38,174)	(129,972)	(168,146)
Net changes	<u>149,468</u>	<u>(16,702)</u>	<u>132,766</u>
Balance at June 30, 2020	<u>\$ 1,462,356</u>	<u>\$ 2,138,428</u>	<u>\$ 3,600,784</u>

No assumptions were changed other than to update the discount rate to reflect the bond index rate from 2.98% in 2018 to 2.79% in 2019.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the County, as well as what the County’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.79%) or 1-percentage-point higher (3.79%) than the current discount rate.

	<u>1% Decrease</u> <u>(1.79%)</u>	<u>Current Rate</u> <u>(2.79%)</u>	<u>1% Increase</u> <u>(3.79%)</u>
HCHIP	\$ 1,613,177	\$ 1,462,356	\$ 1,330,512
PEBP	2,443,263	2,138,428	1,891,405
Total OPEB Liability	<u>\$ 4,056,440</u>	<u>\$ 3,600,784</u>	<u>\$ 3,221,917</u>

Sensitivity of the total OPEB liability to changes in the healthcare trend rates. The following presents the total OPEB liability of the County, as well as what the County’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5% decreasing to 4%) or 1-percentage-point higher (7% decreasing to 6%) than the current healthcare cost trend rates.

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (continued)

	1% Decrease (5% decreasing to 4%)	Healthcare Cost Trend Rates (6% decreasing to 5%)	1% Increase (7% decreasing to 6%)
HCHIP	\$ 1,303,892	\$ 1,462,356	\$ 1,677,868
PEBP	1,901,073	2,138,428	2,425,350
Total OPEB Liability	\$ 3,204,965	\$ 3,600,784	\$ 4,103,218

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2020, the HCHIP recognized OPEB expense of \$108,464 and the PEBP plan recognized an OPEB expense of \$113,270 for a total OPEB expense of \$221,734. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
HCHIP		
Changes in Assumptions	\$ 23,902	\$ 112,072
Differences Between Expected and Actual Experience	4,880	356,841
Contributions Made Subsequent to the Measurement Date	40,186	-
Total HCHIP	\$ 68,968	\$ 468,913
PEBP		
Changes in Assumptions	\$ -	\$ -
Contributions Made Subsequent to the Measurement Date	135,265	-
Total PEBP	\$ 135,265	\$ -
Total Combined		
Changes in Assumptions	\$ 23,902	\$ 112,072
Differences Between Expected and Actual Experience	4,880	356,841
Contributions Made Subsequent to the Measurement Date	175,451	-
Total Combined	\$ 204,233	\$ 468,913

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (continued)

The County will recognize the Contributions Made Subsequent to the Measurement Date in the next fiscal year. Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,	
2021	(52,757)
2022	(52,757)
2023	(52,757)
2024	(52,757)
2025	(52,757)
Thereafter	(176,346)

NOTE 14 – PRIOR PERIOD ADJUSTMENT

An error resulting in an overstatement of previously-reported accounts payable in the Regional Transportation Fund was discovered during the current year. Accordingly, an adjustment of \$62,427 was made to correct the balance and increase the beginning fund balance in the governmental funds balance sheet and the beginning net position of the governmental activities in the statement of activities.

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 15 – GOVERNMENTAL FUND BALANCES

Governmental fund balances are classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed on the use of the resources of the fund. A summary of governmental fund balances at June 30, 2020 is shown on the following pages.

	Major Governmental Funds			
	General Fund	Road Fund	Regional Transportation Fund	6th Judicial District Fund
Fund Balances				
Nonspendable				
Notes receivable	\$ 2,876	\$ -	\$ -	\$ -
Restricted				
Unemployment claims	190,566	-	-	-
County and city road projects	-	-	3,565,851	-
Technology enhancements	-	-	-	2,344
Indigent medical	-	-	-	-
Capital building projects	-	-	-	-
Government stabilization	-	-	-	-
Judicial support	-	-	-	-
Check restitution	-	-	-	-
Assessor's technology	-	-	-	-
Local agricultural education	-	-	-	-
Drug court	-	-	-	-
911 enhancement	-	-	-	-
Fire protection	-	-	-	-
Library	-	-	-	-
Committed				
Compensated absences	135,160	-	-	-
Road repairs and maintenance	-	2,752,066	-	-
6th judicial court	-	-	-	5,461,189
Winnemucca events center complex	-	-	-	-
Indigent services	-	-	-	-
Library	-	-	-	-
Capital building projects	-	-	-	-
Assigned				
Budget shortfalls	6,420,677	-	-	-
Transfers to other funds	-	-	-	-
Unassigned	9,721,901	-	-	-
Total fund balances	\$16,471,180	\$2,752,066	\$ 3,565,851	\$ 5,463,533

Major Governmental Funds

Indigent Medical Fund	In Lieu-of-Tax Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 2,876
-	-	-	190,566
-	-	-	3,565,851
-	-	-	2,344
1,086,197	-	-	1,086,197
-	-	1,939,050	1,939,050
-	-	1,050,843	1,050,843
-	-	509,380	509,380
-	-	1,584	1,584
-	-	1,346,901	1,346,901
-	-	1,205,903	1,205,903
-	-	292,911	292,911
-	-	222,405	222,405
-	-	421,277	421,277
-	-	178,533	178,533
-	-	-	135,160
-	-	-	2,752,066
-	-	-	5,461,189
-	-	740,926	740,926
-	-	1,100,892	1,100,892
-	-	957,855	957,855
-	-	1,788,874	1,788,874
-	-	-	6,420,677
-	983,820	-	983,820
-	-	-	9,721,901
\$ 1,086,197	\$ 983,820	\$ 11,757,334	\$ 42,079,981

HUMBOLDT COUNTY
Required Supplementary Information
General Fund (Budgetary Basis)
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual - By Function and Department
For the Year Ended June 30, 2020

	<u>2020 Budgeted Amounts</u>		<u>2020</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Final Budget</u>
REVENUES				
Taxes	\$ 4,908,745	\$ 4,908,745	\$ 6,782,473	\$ 1,873,728
Licenses and permits	1,074,000	1,074,000	1,352,667	278,667
Intergovernmental revenues	8,680,874	8,948,028	10,869,719	1,921,691
Charges for services	417,500	417,500	465,883	48,383
Fines and forfeits	700,000	700,000	570,183	(129,817)
Miscellaneous	410,340	410,340	989,828	579,488
	<u>16,191,459</u>	<u>16,458,613</u>	<u>21,030,753</u>	<u>4,572,140</u>
EXPENDITURES BY FUNCTION AND DEPARTMENT				
Current:				
General Government:				
Commission	315,634	315,634	303,387	12,247
Administrator	445,993	445,993	440,112	5,881
Elections	77,558	77,558	90,690	(13,132)
Comptroller	425,013	425,013	389,664	35,349
Assessor	798,046	798,046	712,245	85,801
Treasurer	327,496	327,496	301,689	25,807
Clerk	479,475	479,475	458,492	20,983
Recorder	412,341	412,341	311,412	100,929
Computer systems	991,519	991,519	770,214	221,305
Planning	114,173	114,173	90,677	23,496
Buildings and grounds	2,544,622	2,544,622	1,732,942	811,680
Communications	569,788	569,788	425,043	144,745
Personnel	37,500	37,500	19,893	17,607
Miscellaneous	1,071,500	1,071,500	960,560	110,940
	<u>8,610,658</u>	<u>8,610,658</u>	<u>7,007,020</u>	<u>1,603,638</u>
Total General Government Function				(continued)

HUMBOLDT COUNTY
Required Supplementary Information
General Fund (Budgetary Basis)
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual - By Function and Department
For the Year Ended June 30, 2020

	<u>2020 Budgeted Amounts</u>		<u>2020</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Final Budget</u>
Judicial:				
Justice Court	\$ 767,311	\$ 767,311	\$ 646,290	\$ 121,021
District Attorney	1,520,302	1,520,302	1,392,809	127,493
Child Support	488,341	488,341	446,725	41,616
Public Defender	425,790	425,790	286,955	138,835
Alternate Public Defender	141,454	141,454	139,435	2,019
Total Judicial Function	<u>3,343,198</u>	<u>3,343,198</u>	<u>2,912,214</u>	<u>430,984</u>
Public Safety:				
Sheriff	4,251,107	4,251,107	4,095,399	155,708
Detention	3,100,619	3,100,619	2,713,247	387,372
Dispatch	1,297,014	1,297,014	1,062,864	234,150
Building Official	309,124	309,124	248,730	60,394
Task Force	167,498	167,498	140,188	27,310
LEPC	46,490	413,644	196,302	217,342
Total Public Safety Function	<u>9,171,852</u>	<u>9,539,006</u>	<u>8,456,730</u>	<u>1,082,276</u>
Public Works	<u>40,000</u>	<u>40,000</u>	<u>20,630</u>	<u>19,370</u>
Health:				
Health	167,201	167,201	162,997	4,204
Mosquito control	200,000	200,000	170,637	29,363
Total Health Function	<u>367,201</u>	<u>367,201</u>	<u>333,634</u>	<u>33,567</u>
Community Support	<u>980,000</u>	<u>980,000</u>	<u>1,016,083</u>	<u>(36,083)</u>
Intergovernmental Expenditures	<u>694,815</u>	<u>694,815</u>	<u>487,538</u>	<u>207,277</u>
Debt service	<u>-</u>	<u>-</u>	<u>215,167</u>	<u>(215,167)</u>
Total Expenditures	<u>23,207,724</u>	<u>23,574,878</u>	<u>20,449,016</u>	<u>3,125,862</u>

(continued)

HUMBOLDT COUNTY
Required Supplementary Information
General Fund (Budgetary Basis)
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual - By Function and Department
For the Year Ended June 30, 2020

	<u>2020 Budgeted Amounts</u>		<u>2020</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Final Budget</u>
Excess (deficiency) of revenues over (under) expenditures	\$ (7,016,265)	\$ (7,116,265)	\$ 581,737	\$ 7,698,002
OTHER FINANCING SOURCES (USES)				
Proceeds from debt	-	-	349,323	349,323
Transfers out	(92,120)	(92,120)	(215,040)	(122,920)
Contingency	(350,000)	(350,000)	-	350,000
Total other financing sources and uses	(442,120)	(442,120)	134,283	576,403
Net change in fund balance	(7,458,385)	(7,558,385)	716,020	8,274,405
Fund balance - beginning	8,313,436	8,413,436	15,429,434	7,015,998
Fund balance - ending	<u>\$ 855,051</u>	<u>\$ 855,051</u>	<u>\$ 16,145,454</u>	<u>\$ 15,290,403</u>

The notes to the required supplementary information are an integral part of this statement.

HUMBOLDT COUNTY
Required Supplementary Information
Road Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020

	2020 Budgeted Amounts		2020	
	Original Budget	Final Budget	Actual	Variance to Final Budget
REVENUES				
Intergovernmental Revenues:				
Federal grants	\$ 2,000	\$ 2,000	\$ 147,176	\$ 145,176
Consolidated tax	571,826	571,826	670,206	98,380
Motor vehicle fuel taxes 1.25 cents	490,236	490,236	490,238	2
Motor vehicle fuel taxes 1.75 cents	217,212	217,212	205,942	(11,270)
Motor vehicle fuel taxes 2.35 cents	777,015	777,015	751,474	(25,541)
Total Intergovernmental Revenues	2,058,289	2,058,289	2,265,036	206,747
Charges for Services:				
Fuel sales reimbursements	175,000	175,000	168,904	(6,096)
Repair reimbursements	60,000	60,000	49,375	(10,625)
Total Charges for Services	235,000	235,000	218,279	(16,721)
Miscellaneous	25,000	25,000	113,719	88,719
Total Revenues	2,318,289	2,318,289	2,597,034	278,745
EXPENDITURES				
Public Works Function:				
Highways and Street:				
Salaries and wages	1,155,195	1,155,195	993,278	161,917
Employee benefits	594,347	594,347	501,273	93,074
Services and supplies	2,054,800	2,054,800	1,139,669	915,131
Capital outlay	905,000	905,000	469,149	435,851
Total Public Works Function	4,709,342	4,709,342	3,103,369	1,605,973
Intergovernmental Expenditure Function:				
Services and supplies	-	-	77,228	(77,228)
Debt service function:				
Principal	-	-	15,492	(15,492)
Interest	-	-	605	(605)
				(continued)

HUMBOLDT COUNTY
Required Supplementary Information
Road Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020

	<u>2020 Budgeted Amounts</u>		<u>2020</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Final Budget</u>
Total Debt service function	\$ -	\$ -	\$ 16,097	\$ (16,097)
Total Expenditures	4,709,342	4,709,342	3,196,694	1,512,648
Excess (deficiency) of revenues over (under) expenditures	(2,391,053)	(2,391,053)	(599,660)	1,791,393
OTHER FINANCING SOURCES (USES)				
Transfers - in	1,500,000	1,500,000	1,500,000	-
Transfers - out	(11,400)	(11,400)	(22,800)	(11,400)
Total Other Financing Sources (Uses)	1,488,600	1,488,600	1,477,200	(11,400)
Net change in fund balance	(902,453)	(902,453)	877,540	1,779,993
Fund balance - beginning	953,109	953,109	1,874,526	921,417
Fund balance - ending	<u>\$ 50,656</u>	<u>\$ 50,656</u>	<u>\$ 2,752,066</u>	<u>\$ 2,701,410</u>

The notes to the required supplementary information are an integral part of this statement.

HUMBOLDT COUNTY
Required Supplementary Information
Regional Transportation Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020

	<u>2020 Budgeted Amounts</u>		<u>2020</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Final Budget</u>
REVENUES				
Intergovernmental Revenue:				
Gasoline taxes	\$ 1,339,686	\$ 1,339,686	\$ 1,369,262	\$ 29,576
Miscellaneous	5,000	5,000	14,841	9,841
Total Revenues	<u>1,344,686</u>	<u>1,344,686</u>	<u>1,384,103</u>	<u>39,417</u>
EXPENDITURES				
Public Works Function:				
Highways and Street:				
Capital outlay	<u>2,450,000</u>	<u>2,450,000</u>	<u>1,087,725</u>	<u>1,362,275</u>
Excess (deficiency) of revenues over (under) expenditures	(1,105,314)	(1,105,314)	296,378	1,401,692
Fund balance - beginning	2,543,741	2,543,741	3,207,046	663,305
Prior period adjustment	<u>-</u>	<u>-</u>	<u>62,427</u>	<u>62,427</u>
Fund balance - beginning, restated	<u>2,543,741</u>	<u>2,543,741</u>	<u>3,269,473</u>	<u>725,732</u>
Fund balance - ending	<u><u>\$ 1,438,427</u></u>	<u><u>\$ 1,438,427</u></u>	<u><u>\$ 3,565,851</u></u>	<u><u>\$ 2,127,424</u></u>

The notes to the required supplementary information are an integral part of this statement.

HUMBOLDT COUNTY
Required Supplementary Information
6th Judicial District Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020

	<u>2020 Budgeted Amounts</u>		<u>2020</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Final Budget</u>
REVENUES				
Taxes	\$ 1,825,415	\$ 1,825,415	\$ 2,557,146	\$ 731,731
Intergovernmental Revenue:				
Grants:				
USJR supreme court grant	-	-	19,360	19,360
OJJDP formula grant	-	-	16,518	16,518
Life is good grant	-	-	440	440
Room and board	-	-	25,204	25,204
Wrap program grant	-	-	26,157	26,157
Total Intergovernmental Revenues	-	-	87,679	87,679
Charges for Services	15,000	15,000	25,514	10,514
Fines and Forfeits	41,000	41,000	56,261	15,261
Miscellaneous	-	-	23,190	23,190
Total Revenues	1,881,415	1,881,415	2,749,790	868,375
EXPENDITURES				
Judicial Function:				
District Court:				
Salaries and wages	496,102	496,102	486,068	10,034
Employee benefits	214,440	214,440	202,946	11,494
Services and supplies	1,198,915	1,198,915	969,411	229,504
Capital outlay	10,000	10,000	-	10,000
Total Judicial Function	1,919,457	1,919,457	1,658,425	261,032
Law Library Function:				
Services and supplies	60,000	60,000	-	60,000
Public Safety Function:				
Juvenile Probation:				
Salaries and wages	929,559	929,559	940,177	(10,618)
Employee benefits	464,477	464,477	467,734	(3,257)
Services and supplies	606,299	606,299	395,266	211,033
Capital outlay	50,000	125,000	-	125,000
Total Public Safety Function	2,050,335	2,125,335	1,803,177	322,158

(continued)

HUMBOLDT COUNTY
Required Supplementary Information
6th Judicial District Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020

	<u>2020 Budgeted Amounts</u>		<u>2020</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Final Budget</u>
Intergovernmental Expenditure Function:				
Services and supplies	\$ -	\$ -	\$ 61,278	\$ (61,278)
Total Expenditures	<u>4,029,792</u>	<u>4,104,792</u>	<u>3,522,880</u>	<u>581,912</u>
Excess (deficiency) of revenues over expenditures	(2,148,377)	(2,223,377)	(773,090)	1,450,287
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(12,200)</u>	<u>(12,200)</u>	<u>(24,400)</u>	<u>(12,200)</u>
Net change in fund balance	(2,160,577)	(2,235,577)	(797,490)	1,438,087
Fund balance - beginning	<u>4,156,862</u>	<u>4,231,862</u>	<u>6,261,023</u>	<u>2,029,161</u>
Fund balance - ending	<u><u>\$ 1,996,285</u></u>	<u><u>\$ 1,996,285</u></u>	<u><u>\$ 5,463,533</u></u>	<u><u>\$ 3,467,248</u></u>

The notes to the required supplementary information are an integral part of this statement.

HUMBOLDT COUNTY
Required Supplementary Information
Indigent Medical Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020

	<u>2020 Budgeted Amounts</u>		<u>2020</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Final Budget</u>
REVENUES				
Taxes	\$ 309,011	\$ 309,011	\$ 437,809	\$ 128,798
Indigent reimbursement	-	-	371,367	371,367
Miscellaneous	2,000	2,000	-	(2,000)
Total Revenues	<u>311,011</u>	<u>311,011</u>	<u>809,176</u>	<u>498,165</u>
EXPENDITURES				
Welfare Function:				
Services and supplies	582,000	582,000	537,666	44,334
Intergovernmental Expenditure Function:				
Services and supplies	<u>155,000</u>	<u>155,000</u>	<u>145,111</u>	<u>9,889</u>
Total Expenditures	<u>737,000</u>	<u>737,000</u>	<u>682,777</u>	<u>54,223</u>
Excess (deficiency) of revenues over (under) expenditures	(425,989)	(425,989)	126,399	552,388
Fund balance - beginning	<u>583,036</u>	<u>583,036</u>	<u>959,798</u>	<u>376,762</u>
Fund balance - ending	<u><u>\$ 157,047</u></u>	<u><u>\$ 157,047</u></u>	<u><u>\$ 1,086,197</u></u>	<u><u>\$ 929,150</u></u>

The notes to the required supplementary information are an integral part of this statement.

HUMBOLDT COUNTY
Required Supplementary Information
In-Lieu-of Tax Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020

	<u>2020 Budgeted Amounts</u>		<u>2020</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Final Budget</u>
REVENUES				
Intergovernmental Revenue:				
In-lieu-of tax payments	<u>\$ 1,800,000</u>	<u>\$ 1,800,000</u>	<u>\$ 1,927,506</u>	<u>\$ 127,506</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(4,600,000)</u>	<u>(4,600,000)</u>	<u>(4,600,000)</u>	<u>-</u>
Net change in fund balance	(2,800,000)	(2,800,000)	(2,672,494)	127,506
Fund balance - beginning	<u>3,213,053</u>	<u>3,213,053</u>	<u>3,656,314</u>	<u>443,261</u>
Fund balance - ending	<u><u>\$ 413,053</u></u>	<u><u>\$ 413,053</u></u>	<u><u>\$ 983,820</u></u>	<u><u>\$ 570,767</u></u>

The notes to the required supplementary information are an integral part of this statement.

HUMBOLDT COUNTY
Required Supplementary Information
Reconciliation of the General Fund (Budgetary Basis) to the General Fund (GAAP Basis)
Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 2020

	General Fund Budgetary Basis	Internally Reported Funds	Eliminations	General Fund GAAP Basis
REVENUES				
Taxes	\$ 6,782,473	\$ -	\$ -	\$ 6,782,473
Licenses and permits	1,352,667	-	-	1,352,667
Intergovernmental revenue	10,869,719	-	-	10,869,719
Charges for services	465,883	-	-	465,883
Fines and forfeits	570,183	-	-	570,183
Miscellaneous revenues	989,828	99	-	989,927
Total Revenues	<u>21,030,753</u>	<u>99</u>	<u>-</u>	<u>21,030,852</u>
EXPENDITURES				
Current:				
General government	7,007,020	165,499	-	7,172,519
Judicial	2,912,214	-	-	2,912,214
Public safety	8,456,730	-	-	8,456,730
Public works	20,630	-	-	20,630
Health	333,634	-	-	333,634
Community support	1,016,083	-	-	1,016,083
Intergovernmental expenditures	487,538	-	-	487,538
Debt service	215,167	-	-	215,167
Total Expenditures	<u>20,449,016</u>	<u>165,499</u>	<u>-</u>	<u>20,614,515</u>
Excess (deficiency) of revenues over (under) expenditures	<u>581,737</u>	<u>(165,400)</u>	<u>-</u>	<u>416,337</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from debt	349,323	-	-	349,323
Transfers in	-	290,172	(215,040)	75,132
Transfers out	(215,040)	-	215,040	-
Total Other Financing Sources (Uses)	<u>134,283</u>	<u>290,172</u>	<u>-</u>	<u>424,455</u>
Net Change in Fund Balances	716,020	124,772	-	840,792
Fund Balances - beginning	<u>15,429,434</u>	<u>200,954</u>	<u>-</u>	<u>15,630,388</u>
Fund Balances - ending	<u>\$ 16,145,454</u>	<u>\$ 325,726</u>	<u>\$ -</u>	<u>\$ 16,471,180</u>

The notes to the required supplementary information are an integral part of this statement.

HUMBOLDT COUNTY
Required Supplementary Information
Schedule of Changes in Total OPEB Liability and Related Ratios

Last 10 Fiscal Years

	<u>2020</u>	<u>2019</u>	<u>2018</u>
PEBP			
Service Cost	\$ -	\$ -	\$ -
Interest on the total OPEB Liability	62,286	60,757	57,188
Changes in assumptions	50,984	44,120	(116,913)
Plan experience	-	176,369	-
Benefit payments	(129,972)	(134,438)	(131,643)
Net changes	<u>(16,702)</u>	<u>146,808</u>	<u>(191,368)</u>
Total OPEB liability - beginning	<u>2,155,130</u>	<u>2,008,322</u>	<u>2,199,690</u>
Total OPEB liability - ending	<u>\$ 2,138,428</u>	<u>\$ 2,155,130</u>	<u>\$ 2,008,322</u>
Covered-employee payroll	N/A	N/A	N/A
Total OPEB liability as a percentage of covered-employee payroll	N/A	N/A	N/A
HCEHBP			
Service Cost	\$ 119,116	\$ 160,143	\$ 166,553
Interest on the total OPEB Liability	42,105	55,698	44,967
Changes in assumptions	26,421	(71,384)	(75,343)
Plan experience	-	(434,873)	-
Benefit payments	(38,174)	(32,048)	(24,287)
Net changes	<u>149,468</u>	<u>(322,464)</u>	<u>111,890</u>
Total OPEB liability - beginning	<u>1,312,888</u>	<u>1,635,352</u>	<u>1,523,462</u>
Total OPEB liability - ending	<u>\$ 1,462,356</u>	<u>\$ 1,312,888</u>	<u>\$ 1,635,352</u>
Covered-employee payroll	<u>\$13,563,883</u>	<u>\$ 12,011,972</u>	<u>\$ 12,011,972</u>
Total OPEB liability as a percentage of covered-employee payroll	10.78%	10.93%	13.61%
Total Combined OPEB Liability			
Service Cost	\$ 119,116	\$ 160,143	\$ 166,553
Interest on the total OPEB Liability	104,391	116,455	102,155
Changes in assumptions	77,405	(27,264)	(192,256)
Benefit payments	(168,146)	(166,486)	(155,930)
Net changes	<u>132,766</u>	<u>82,848</u>	<u>(79,478)</u>
Total OPEB liability - beginning	<u>3,468,018</u>	<u>3,643,674</u>	<u>3,723,152</u>
Total OPEB liability - ending	<u>\$ 3,600,784</u>	<u>\$ 3,726,522</u>	<u>\$ 3,643,674</u>

Note: Complete data for this schedule is not available prior to 2018.

The notes to the required supplementary information are an integral part of this schedule.

HUMBOLDT COUNTY
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
Public Employees' Retirement System of Nevada (PERS)

Last 10 Fiscal Years

Year Ended June 30	County's proportion of the net pension liability (asset)	County's proportionate share of the net pension liability (asset)	County's covered- employee payroll	County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability
2020	0.18369%	\$ 25,047,486	\$ 12,370,028	202.49%	~
2019	0.18383%	25,069,892	11,419,587	219.53%	76.50%
2018	0.18931%	25,178,470	10,657,435	236.25%	75.24%
2017	0.19831%	26,686,520	10,656,770	250.42%	74.42%
2016	0.22237%	25,482,108	10,965,385	232.39%	72.23%
2015	0.22353%	23,296,447	11,590,730	200.99%	75.13%
2014	*	29,394,061	11,364,235	258.65%	76.31%
2013	*	*	10,265,214	*	68.68%
2012	*	*	10,642,369	*	*
2011	*	*	10,175,843	*	*

*Prospective implementation as of June 30, 2015.

~Information not yet available.

The notes to the required supplementary information are an integral part of this schedule.

HUMBOLDT COUNTY
Required Supplementary Information
Schedule of the County's Contributions
Public Employees' Retirement System of Nevada (PERS)

Last 10 Fiscal Years

Year Ended June 30	Statutorily determined contributions	Contributions in relation to the actuarially determined contributions	Contribution deficiency (excess)	Covered- employee payroll	Contributions as a percentage of covered-employee payroll
2020	\$ 1,864,155	\$ 1,864,155	\$ -	\$ 12,370,028	15.07%
2019	1,721,464	1,721,464	-	11,419,587	15.07%
2018	1,660,739	1,660,739	-	10,657,435	15.58%
2017	3,294,315	3,294,315	-	10,656,770	30.91%
2016	3,356,971	3,356,971	-	10,965,385	30.61%
2015	3,432,351	3,432,351	-	11,590,730	29.61%
2014	3,367,156	3,367,156	-	11,364,235	29.63%
2013	2,947,536	2,947,536	-	10,265,214	28.71%
2012	2,936,748	2,936,748	-	10,642,369	27.59%
2011	2,596,664	2,596,664	-	10,175,843	25.52%

Note: Beginning with year ended June 30, 2016, all contributions shown reflect employer-paid contributions only, and employer-paid member contributions are excluded as required by Government Accounting Standards Board (GASB) Statement No. 82.

The notes to the required supplementary information are an integral part of this schedule.

HUMBOLDT COUNTY
Notes to Required Supplementary Information
June 30, 2020

Note 1 - Explanation of Differences Between General Fund (Budgetary Basis) and General Fund GAAP Basis

The accompanying Reconciliation of the General Fund (Budgetary Basis) to the General Fund (GAAP Basis) presents balances combined for external financial reporting purposes.

With the implementation of GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the budgetary basis of accounting for the General Fund differs from generally accepted accounting principles (GAAP).

Guidance in GASB Statement 54 changed the definition of Special Revenue Funds for financial reporting purposes. Pursuant to statute, budget comparisons are required using the budget adopted. Two internally reported special revenue funds of the County (Unemployment Compensation Fund and Compensated Absences Fund) are combined with the General Fund for external reporting purposes to conform to generally accepted accounting principles.

OPEB - Changes of Assumptions. Changes of assumptions and other inputs reflect a change in the discount rate from 2.98% in 2019 to 2.79% in 2020.

OPEB - Plan Assets. No assets are accumulated in a trust that meets all of the following criteria of GASBS No. 75, paragraph 4, to pay benefits:

- Contributions from the employer and any nonemployer contributing entities, and earnings thereon, must be irrevocable.
- Plan assets must be dedicated to providing OPEB to Plan members in accordance with the benefit terms.
- Plan assets must be legally protected from the creditors of the employer, nonemployer contributing entities, the Plan administrator, and Plan members.

HUMBOLDT COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2020

	<u>Special Revenue Funds</u>	<u>Capital Projects Fund</u>	<u>Total</u>
Assets			
Cash and investments	\$ 8,286,407	\$ 3,764,839	\$ 12,051,246
Taxes receivable	10,866	1,786	12,652
Accounts receivable	17,057	4,725	21,782
Interest receivable	-	756	756
Due from other governments	191,515	1,656	193,171
	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 8,505,845</u>	<u>\$ 3,773,762</u>	<u>\$ 12,279,607</u>
Liabilities			
Accounts payable	\$ 290,128	\$ 43,933	\$ 334,061
Accrued salaries and benefits	74,177	-	74,177
Due to other governments	82,783	119	82,902
Due to other funds	4,420	-	4,420
Deferred revenues	14,061	-	14,061
	<hr/>	<hr/>	<hr/>
Total liabilities	<u>465,569</u>	<u>44,052</u>	<u>509,621</u>
Deferred Inflows of Resources			
Unavailable revenue - property taxes	10,866	1,786	12,652
	<hr/>	<hr/>	<hr/>
Fund Balances			
Restricted	5,229,737	1,939,050	7,168,787
Committed	2,799,673	1,788,874	4,588,547
	<hr/>	<hr/>	<hr/>
Total fund balances	<u>8,029,410</u>	<u>3,727,924</u>	<u>11,757,334</u>
	<hr/>	<hr/>	<hr/>
Total liabilities, deferred inflows, and fund balances	<u>\$ 8,505,845</u>	<u>\$ 3,773,762</u>	<u>\$ 12,279,607</u>

HUMBOLDT COUNTY
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2020

	Special Revenue Funds	Capital Projects Fund	Total
REVENUES			
Taxes	\$ 2,188,557	\$ 291,884	\$ 2,480,441
Intergovernmental revenues	1,395,975	-	1,395,975
Charges for services	193,890	27,803	221,693
Fines and forfeits	141,081	-	141,081
Miscellaneous revenues	20,665	2,372	23,037
	<hr/>	<hr/>	<hr/>
Total Revenues	3,940,168	322,059	4,262,227
EXPENDITURES			
Current:			
General government	145,045	-	145,045
Judicial	1,000,087	-	1,000,087
Public safety	301,844	-	301,844
Welfare	272,810	-	272,810
Culture and recreation	2,266,681	-	2,266,681
Community support	255,321	1,417,865	1,673,186
Intergovernmental	217,663	36,525	254,188
	<hr/>	<hr/>	<hr/>
Total Expenditures	4,459,451	1,454,390	5,913,841
Excess (deficiency) of revenues over (under) expenditures	<hr/> (519,283) <hr/>	<hr/> (1,132,331) <hr/>	<hr/> (1,651,614) <hr/>
OTHER FINANCING SOURCES (USES)			
Transfers in	100,000	3,000,000	3,100,000
Transfers out	(24,200)	-	(24,200)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	75,800	3,000,000	3,075,800
Net Change in Fund Balances	(443,483)	1,867,669	1,424,186
Fund balances - beginning	<hr/> 8,472,893 <hr/>	<hr/> 1,860,255 <hr/>	<hr/> 10,333,148 <hr/>
Fund balances - ending	<hr/> <u>\$ 8,029,410</u> <hr/>	<hr/> <u>\$ 3,727,924</u> <hr/>	<hr/> <u>\$ 11,757,334</u> <hr/>

HUMBOLDT COUNTY
Reconciliation of the General Fund (Budgetary Basis) to the General Fund (GAAP Basis)
Balance Sheet
June 30, 2020

	<u>General Fund</u>	<u>Internally Reported Funds</u>	<u>Eliminations</u>	<u>General Fund Total</u>
Assets				
Cash and investments	\$ 15,117,371	\$ 325,674	\$ -	\$ 15,443,045
Taxes receivable	36,794	-	-	36,794
Accounts receivable	224,481	-	-	224,481
Interest receivable	5,626	52	-	5,678
Notes receivable	2,876	-	-	2,876
Due from other governments	2,228,184	-	-	2,228,184
	<u>17,615,332</u>	<u>325,726</u>	<u>-</u>	<u>17,941,058</u>
Total assets	<u>\$ 17,615,332</u>	<u>\$ 325,726</u>	<u>\$ -</u>	<u>\$ 17,941,058</u>
Liabilities				
Accounts payable	\$ 507,143	\$ -	\$ -	\$ 507,143
Accrued salaries and benefits	680,190	-	-	680,190
Due to other governments	65,046	-	-	65,046
Due to other funds	20,292	-	-	20,292
Deferred revenue	160,413	-	-	160,413
	<u>1,433,084</u>	<u>-</u>	<u>-</u>	<u>1,433,084</u>
Total liabilities	<u>1,433,084</u>	<u>-</u>	<u>-</u>	<u>1,433,084</u>
Deferred Inflows of Resources				
Unavailable revenue - property taxes	36,794	-	-	36,794
	<u>36,794</u>	<u>-</u>	<u>-</u>	<u>36,794</u>
Fund Balances				
Nonspendable	2,876	-	-	2,876
Restricted	-	190,566	-	190,566
Committed	-	135,160	-	135,160
Assigned	6,420,677	-	-	6,420,677
Unassigned	9,721,901	-	-	9,721,901
	<u>16,145,454</u>	<u>325,726</u>	<u>-</u>	<u>16,471,180</u>
Total fund balances	<u>16,145,454</u>	<u>325,726</u>	<u>-</u>	<u>16,471,180</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 17,615,332</u>	<u>\$ 325,726</u>	<u>\$ -</u>	<u>\$ 17,941,058</u>

HUMBOLDT COUNTY
General Fund (Budgetary Basis)
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019	
	Original Budget	Final Budget	Actual	Variance to Final Budget	Actual
REVENUES					
Taxes:					
Property taxes	\$ 4,833,745	\$ 4,833,745	\$ 6,629,739	\$ 1,795,994	\$ 5,855,193
Tax penalties	75,000	75,000	152,734	77,734	157,735
Total Taxes	4,908,745	4,908,745	6,782,473	1,873,728	6,012,928
Licenses and Permits:					
Business:					
Business licenses	45,000	45,000	51,140	6,140	45,755
Liquor licenses	4,000	4,000	4,540	540	4,760
Local gaming licenses	56,000	56,000	59,549	3,549	62,768
Franchise fees	800,000	800,000	908,354	108,354	946,173
Nonbusiness:					
Building permits	140,000	140,000	299,659	159,659	174,677
Dog licenses	11,000	11,000	12,186	1,186	12,185
CCW permits	18,000	18,000	16,116	(1,884)	22,192
Marriage licenses	-	-	1,100	1,100	1,050
Other permits	-	-	23	23	8
Total Licenses and Permits	1,074,000	1,074,000	1,352,667	278,667	1,269,568
Intergovernmental Revenues:					
Federal grants:					
Child support enforcement	220,000	220,000	327,993	107,993	307,597
Consolidated task force	25,000	25,000	28,907	3,907	33,179
Ots/joining forces	-	-	29,930	29,930	36,133
Senior transportation grant	190,000	190,000	188,103	(1,897)	186,992
SCAAP grant	-	-	7,372	7,372	6,693
Homeland security grant	-	-	4,633	4,633	1,181
HMEP grant	-	6,424	6,424	-	-
EMPG grant	-	-	13,609	13,609	14,132
Tri county hazard mitigation grant	-	-	17,492	17,492	-
COVID CESF grant	-	183,149	183,149	-	-
State grants:					
OHV grant	-	-	32,826	32,826	18,920
SERC grant	-	25,071	25,071	-	14,604
JAG K9 grant	15,751	15,751	200	(15,551)	20,070
Educational risk management grant	-	-	1,317	1,317	1,437
United we stand grant	-	52,510	52,510	-	-
Other Intergovernmental Revenues:					
Taylor grazing fees	20,000	20,000	25,335	5,335	35,368
HSUS animal care grant	-	-	500	500	-
NRA grant	-	-	-	-	16,296
City-county sharing agreement	350,000	350,000	285,553	(64,447)	264,229
Humboldt river basin authority	45,000	45,000	15,008	(29,992)	37,529

(continued)

HUMBOLDT COUNTY
General Fund (Budgetary Basis)
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019	
	Original Budget	Final Budget	Actual	Variance to Final Budget	Actual
Combined tax	\$ 7,597,123	\$ 7,597,123	\$ 9,408,085	\$ 1,810,962	\$ 8,735,077
Marijuana tax	88,000	88,000	88,235	235	88,235
State gaming license fees	130,000	130,000	127,467	(2,533)	132,437
Total Intergovernmental Revenues	<u>8,680,874</u>	<u>8,948,028</u>	<u>10,869,719</u>	<u>1,921,691</u>	<u>9,950,109</u>
Charges for Services:					
General Government:					
Clerk fees	17,500	17,500	17,318	(182)	17,128
Candidate fees	-	-	1,380	1,380	-
Recorder fees	130,000	130,000	165,653	35,653	172,058
Recorder technology fees	25,000	25,000	26,110	1,110	31,290
Planning fees	9,000	9,000	10,547	1,547	13,235
Map fees	21,000	21,000	15,935	(5,065)	34,918
Subtotal General Government	<u>202,500</u>	<u>202,500</u>	<u>236,943</u>	<u>34,443</u>	<u>268,629</u>
Judicial:					
Legal assistance fees	6,000	6,000	6,572	572	7,002
Law library fees	5,000	5,000	5,490	490	5,430
Bail bond fees	4,000	4,000	3,094	(906)	4,200
Civil action fees	52,000	52,000	66,918	14,918	66,650
Public administrator/guardian fees	-	-	63	63	10,803
District court filing fees	12,000	12,000	17,278	5,278	17,567
Public defender fees	73,000	73,000	74,033	1,033	72,193
Subtotal Judicial	<u>152,000</u>	<u>152,000</u>	<u>173,448</u>	<u>21,448</u>	<u>183,845</u>
Public Safety:					
Sheriff fees	30,000	30,000	28,139	(1,861)	30,976
Detention fees	20,000	20,000	10,222	(9,778)	10,981
Detention meal preparation	3,000	3,000	412	(2,588)	2,200
Subtotal Public Safety	<u>53,000</u>	<u>53,000</u>	<u>38,773</u>	<u>(14,227)</u>	<u>44,157</u>
Other Charges for Services	<u>10,000</u>	<u>10,000</u>	<u>16,719</u>	<u>6,719</u>	<u>12,671</u>
Total Charges for Services	<u>417,500</u>	<u>417,500</u>	<u>465,883</u>	<u>48,383</u>	<u>509,302</u>
Fines and Forfeits	<u>700,000</u>	<u>700,000</u>	<u>570,183</u>	<u>(129,817)</u>	<u>725,638</u>
Miscellaneous Revenues:					
Interest earnings	300,000	300,000	759,691	459,691	713,781
Miscellaneous	64,340	64,340	148,576	84,236	161,205
Geothermal lease	40,000	40,000	55,668	15,668	50,641
Election reimbursement	-	-	16,673	16,673	9,953
Forensic services	6,000	6,000	5,361	(639)	5,494

(continued)

HUMBOLDT COUNTY
General Fund (Budgetary Basis)
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019	
	Original Budget	Final Budget	Actual	Variance to Final Budget	Actual
Restitution	\$ -	\$ -	\$ 2,096	\$ 2,096	\$ 250
Contributions	-	-	1,763	1,763	488
Total Miscellaneous Revenues	410,340	410,340	989,828	579,488	941,812
Total Revenues	16,191,459	16,458,613	21,030,753	4,572,140	19,409,357
EXPENDITURES BY FUNCTION AND ACTIVITY					
General Government Function:					
Legislative:					
Commissioners					
Salaries and wages	166,958	166,958	168,176	(1,218)	162,690
Employee benefits	96,126	96,126	90,031	6,095	91,799
Services and supplies	44,550	44,550	45,180	(630)	39,180
Capital outlay	8,000	8,000	-	8,000	38,781
Subtotal Legislative	<u>315,634</u>	<u>315,634</u>	<u>303,387</u>	<u>12,247</u>	<u>332,450</u>
Executive:					
County Administrator					
Salaries and wages	300,850	300,850	304,187	(3,337)	262,549
Employee benefits	138,143	138,143	131,042	7,101	113,128
Services and supplies	7,000	7,000	4,883	2,117	5,980
Subtotal Executive	<u>445,993</u>	<u>445,993</u>	<u>440,112</u>	<u>5,881</u>	<u>381,657</u>
Elections:					
Services and supplies	<u>77,558</u>	<u>77,558</u>	<u>90,690</u>	<u>(13,132)</u>	<u>60,206</u>
Finance:					
Comptroller:					
Salaries and wages	181,703	181,703	182,646	(943)	163,272
Employee benefits	91,410	91,410	86,399	5,011	78,020
Services and supplies	151,900	151,900	120,619	31,281	130,107
	<u>425,013</u>	<u>425,013</u>	<u>389,664</u>	<u>35,349</u>	<u>371,399</u>
Assessor:					
Salaries and wages	495,126	495,126	452,769	42,357	408,529
Employee benefits	250,405	250,405	225,904	24,501	201,713
Services and supplies	48,515	48,515	33,572	14,943	45,969
Capital outlay	4,000	4,000	-	4,000	-
	<u>798,046</u>	<u>798,046</u>	<u>712,245</u>	<u>85,801</u>	<u>656,211</u>
Treasurer:					
Salaries and wages	184,032	184,032	175,104	8,928	171,082

(continued)

HUMBOLDT COUNTY
General Fund (Budgetary Basis)
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019	
	Original Budget	Final Budget	Actual	Variance to Final Budget	Actual
Employee benefits	\$ 95,264	\$ 95,264	\$ 86,145	\$ 9,119	\$ 83,494
Services and supplies	48,200	48,200	40,440	7,760	44,154
	<u>327,496</u>	<u>327,496</u>	<u>301,689</u>	<u>25,807</u>	<u>298,730</u>
Subtotal Finance	<u>1,550,555</u>	<u>1,550,555</u>	<u>1,403,598</u>	<u>146,957</u>	<u>1,326,340</u>
Other:					
Clerk:					
Salaries and wages	293,423	293,423	287,003	6,420	297,312
Employee benefits	153,836	153,836	140,449	13,387	141,389
Services and supplies	32,216	32,216	31,040	1,176	24,215
	<u>479,475</u>	<u>479,475</u>	<u>458,492</u>	<u>20,983</u>	<u>462,916</u>
Recorder:					
Salaries and wages	182,575	182,575	183,159	(584)	175,630
Employee benefits	94,816	94,816	79,952	14,864	78,072
Services and supplies	134,950	134,950	48,301	86,649	39,404
	<u>412,341</u>	<u>412,341</u>	<u>311,412</u>	<u>100,929</u>	<u>293,106</u>
Computer Systems:					
Salaries and wages	190,033	190,033	184,237	5,796	115,825
Employee benefits	98,602	98,602	87,244	11,358	44,840
Services and supplies	702,884	702,884	498,733	204,151	526,010
	<u>991,519</u>	<u>991,519</u>	<u>770,214</u>	<u>221,305</u>	<u>686,675</u>
Planning:					
Salaries and wages	57,367	57,367	56,760	607	54,171
Employee benefits	30,106	30,106	28,804	1,302	28,374
Services and supplies	26,700	26,700	5,113	21,587	4,821
	<u>114,173</u>	<u>114,173</u>	<u>90,677</u>	<u>23,496</u>	<u>87,366</u>
Buildings and Grounds:					
Salaries and wages	542,361	542,361	499,878	42,483	469,090
Employee benefits	309,175	309,175	256,914	52,261	248,027
Services and supplies	1,684,086	1,684,086	976,150	707,936	627,545
Capital outlay	9,000	9,000	-	9,000	12,352
	<u>2,544,622</u>	<u>2,544,622</u>	<u>1,732,942</u>	<u>811,680</u>	<u>1,357,014</u>
Communications:					
Salaries and wages	192,794	192,794	183,330	9,464	141,005
Employee benefits	91,744	91,744	77,446	14,298	56,639
Services and supplies	207,250	207,250	161,675	45,575	140,542
Capital outlay	78,000	78,000	2,592	75,408	-
	<u>569,788</u>	<u>569,788</u>	<u>425,043</u>	<u>144,745</u>	<u>338,186</u>

(continued)

HUMBOLDT COUNTY
General Fund (Budgetary Basis)
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019	
	Original Budget	Final Budget	Actual	Variance to Final Budget	Actual
Personnel:					
Services and supplies	\$ 37,500	\$ 37,500	\$ 19,893	\$ 17,607	\$ 23,473
Miscellaneous:					
Insurance	505,000	505,000	417,791	87,209	370,539
Insurance reserve	75,000	75,000	562	74,438	4,000
Humboldt river basin authority	50,000	50,000	20,008	29,992	42,529
Miscellaneous	441,500	441,500	522,199	(80,699)	503,631
	<u>1,071,500</u>	<u>1,071,500</u>	<u>960,560</u>	<u>110,940</u>	<u>920,699</u>
Subtotal Other	<u>6,220,918</u>	<u>6,220,918</u>	<u>4,769,233</u>	<u>1,451,685</u>	<u>4,169,435</u>
Total General Government Function	<u>8,610,658</u>	<u>8,610,658</u>	<u>7,007,020</u>	<u>1,603,638</u>	<u>6,270,088</u>
Judicial Function:					
Justice Court:					
Salaries and wages	420,197	420,197	399,147	21,050	415,393
Employee benefits	213,614	213,614	170,315	43,299	185,241
Services and supplies	133,500	133,500	76,828	56,672	75,291
	<u>767,311</u>	<u>767,311</u>	<u>646,290</u>	<u>121,021</u>	<u>675,925</u>
District Attorney:					
Salaries and wages	973,217	973,217	923,430	49,787	931,756
Employee benefits	441,185	441,185	397,967	43,218	408,385
Services and supplies	105,900	105,900	71,412	34,488	92,946
	<u>1,520,302</u>	<u>1,520,302</u>	<u>1,392,809</u>	<u>127,493</u>	<u>1,433,087</u>
Child Support:					
Salaries and wages	279,963	279,963	276,096	3,867	267,567
Employee benefits	163,642	163,642	144,405	19,237	140,927
Services and supplies	44,736	44,736	26,224	18,512	25,863
	<u>488,341</u>	<u>488,341</u>	<u>446,725</u>	<u>41,616</u>	<u>434,357</u>
Public Defender:					
Salaries and wages	283,798	283,798	193,168	90,630	183,441
Employee benefits	125,992	125,992	81,227	44,765	77,998
Services and supplies	16,000	16,000	12,560	3,440	10,372
	<u>425,790</u>	<u>425,790</u>	<u>286,955</u>	<u>138,835</u>	<u>271,811</u>
Alternate Public Defender:					
Salaries and wages	93,840	93,840	104,537	(10,697)	100,604

(continued)

HUMBOLDT COUNTY
General Fund (Budgetary Basis)
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019	
	Original Budget	Final Budget	Actual	Variance to Final Budget	Actual
Employee benefits	\$ 41,764	\$ 41,764	\$ 30,002	\$ 11,762	\$ 27,610
Services and supplies	5,850	5,850	4,896	954	5,067
	<u>141,454</u>	<u>141,454</u>	<u>139,435</u>	<u>2,019</u>	<u>133,281</u>
 Total Judicial Function	 <u>3,343,198</u>	 <u>3,343,198</u>	 <u>2,912,214</u>	 <u>430,984</u>	 <u>2,948,461</u>
 Public Safety Function:					
Sheriff:					
Salaries and wages	2,196,505	2,196,505	2,135,878	60,627	2,177,206
Employee benefits	1,363,102	1,363,102	1,053,402	309,700	1,100,133
Services and supplies	453,500	453,500	412,556	40,944	469,418
Capital outlay	238,000	238,000	493,563	(255,563)	304,027
	<u>4,251,107</u>	<u>4,251,107</u>	<u>4,095,399</u>	<u>155,708</u>	<u>4,050,784</u>
 Detention:					
Salaries and wages	1,557,709	1,557,709	1,562,444	(4,735)	1,349,843
Employee benefits	1,020,910	1,020,910	821,930	198,980	701,981
Services and supplies	422,000	422,000	324,918	97,082	251,400
Capital outlay	100,000	100,000	3,955	96,045	142,851
	<u>3,100,619</u>	<u>3,100,619</u>	<u>2,713,247</u>	<u>387,372</u>	<u>2,446,075</u>
 Dispatch:					
Salaries and wages	660,656	660,656	611,051	49,605	586,588
Employee benefits	336,773	336,773	250,237	86,536	260,568
Services and supplies	299,585	299,585	201,576	98,009	197,566
	<u>1,297,014</u>	<u>1,297,014</u>	<u>1,062,864</u>	<u>234,150</u>	<u>1,044,722</u>
 Building Official:					
Salaries and wages	183,224	183,224	125,108	58,116	175,087
Employee benefits	82,160	82,160	54,488	27,672	75,888
Services and supplies	26,900	26,900	62,781	(35,881)	19,529
Capital outlay	16,840	16,840	6,353	10,487	-
	<u>309,124</u>	<u>309,124</u>	<u>248,730</u>	<u>60,394</u>	<u>270,504</u>
 Task Force:					
Salaries and wages	89,566	89,566	74,429	15,137	92,493
Employee benefits	53,932	53,932	39,865	14,067	51,577
Services and supplies	24,000	24,000	25,894	(1,894)	29,493
	<u>167,498</u>	<u>167,498</u>	<u>140,188</u>	<u>27,310</u>	<u>173,563</u>
 LEPC:					
Services and supplies	46,490	413,644	196,302	217,342	42,077
 Total Public Safety Function	 <u>9,171,852</u>	 <u>9,539,006</u>	 <u>8,456,730</u>	 <u>1,082,276</u>	 <u>8,027,725</u>

(continued)

HUMBOLDT COUNTY
General Fund (Budgetary Basis)
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019	
	Original Budget	Final Budget	Actual	Variance to Final Budget	Actual
Public Works Function:					
Services and supplies	\$ 40,000	\$ 40,000	\$ 20,630	\$ 19,370	\$ 22,165
Health Function:					
Health:					
Services and supplies	167,201	167,201	162,997	4,204	156,955
Mosquito Control:					
Services and supplies	200,000	200,000	170,637	29,363	206,157
Total Health Function	367,201	367,201	333,634	33,567	363,112
Community Support Function:					
Services and supplies:					
Senior citizens	400,000	400,000	434,981	(34,981)	391,934
Museum	200,000	200,000	217,664	(17,664)	195,961
Senior transportation grant	230,000	230,000	188,103	41,897	186,992
Range improvement districts	25,000	25,000	25,335	(335)	35,368
Fire protection	125,000	125,000	150,000	(25,000)	100,000
Total Community Support Function	980,000	980,000	1,016,083	(36,083)	910,255
Intergovernmental Expenditure Function:					
Services and supplies:					
City of Winnemucca gaming licenses	100,000	100,000	100,000	-	100,000
Airport	61,000	61,000	92	60,908	49,212
Cemetery	41,500	41,500	27,830	13,670	40,450
Parks and recreation	432,040	432,040	321,438	110,602	376,020
Animal control/spay neuter	50,275	50,275	31,606	18,669	40,750
Legal assistance	10,000	10,000	6,572	3,428	7,059
Total Intergovernmental Expenditure Function	694,815	694,815	487,538	207,277	613,491
Debt service function:					
Principal	-	-	192,871	(192,871)	106,951
Interest	-	-	22,296	(22,296)	14,393
Total Debt service function	-	-	215,167	(215,167)	121,344
Total Expenditures	23,207,724	23,574,878	20,449,016	3,125,862	19,276,641

(continued)

HUMBOLDT COUNTY
General Fund (Budgetary Basis)
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019	
	Original Budget	Final Budget	Actual	Variance to Final Budget	Actual
Excess (deficiency) of revenues over expenditures	\$ (7,016,265)	\$ (7,116,265)	\$ 581,737	\$ 7,698,002	\$ 132,716
OTHER FINANCING SOURCES (USES)					
Proceeds from debt	-	-	349,323	349,323	282,898
Transfers out	(92,120)	(92,120)	(215,040)	(122,920)	(67,100)
Contingency	(350,000)	(350,000)	-	350,000	-
Total other financing sources (uses)	(442,120)	(442,120)	134,283	576,403	215,798
Net change in fund balance	(7,458,385)	(7,558,385)	716,020	8,274,405	348,514
Fund balance - beginning	8,313,436	8,413,436	15,429,434	7,015,998	15,080,920
Fund balance - ending	<u>\$ 855,051</u>	<u>\$ 855,051</u>	<u>\$ 16,145,454</u>	<u>\$ 15,290,403</u>	<u>\$ 15,429,434</u>

HUMBOLDT COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2020
(Page 1 of 2)

	<u>Cooperative Extension Fund</u>	<u>Library Fund</u>	<u>Specialty Court Fund</u>	<u>Administrative Assessment Fund</u>	<u>Stabilization Fund</u>
Assets					
Cash and investments	\$ 1,232,354	\$ 1,001,307	\$ 255,381	\$ 143,966	\$ 1,050,843
Taxes receivable	988	1,978	-	-	-
Accounts receivable	-	-	-	-	-
Due from other governments	828	2,593	115,396	-	-
	<u>828</u>	<u>2,593</u>	<u>115,396</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 1,234,170</u>	<u>\$ 1,005,878</u>	<u>\$ 370,777</u>	<u>\$ 143,966</u>	<u>\$ 1,050,843</u>
Liabilities					
Accounts payable	\$ 18,420	\$ 12,264	\$ 57,288	\$ 114	\$ -
Accrued salaries and benefits	8,781	33,493	6,517	-	-
Due to other governments	-	-	-	-	-
Due to other funds	78	288	-	-	-
Deferred revenue	-	-	14,061	-	-
Total liabilities	<u>27,279</u>	<u>46,045</u>	<u>77,866</u>	<u>114</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable revenue - property taxes	988	1,978	-	-	-
	<u>988</u>	<u>1,978</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	1,205,903	-	292,911	143,852	1,050,843
Committed	-	957,855	-	-	-
Total fund balances	<u>1,205,903</u>	<u>957,855</u>	<u>292,911</u>	<u>143,852</u>	<u>1,050,843</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 1,234,170</u>	<u>\$ 1,005,878</u>	<u>\$ 370,777</u>	<u>\$ 143,966</u>	<u>\$ 1,050,843</u>

Check Restitution Fund	Genetic Marker Testing Fund	Assessor's Technology Fund	911 Enhancement Fund	Justice Court Administrative Assessment Fund	Humboldt Fire District General Fund
\$ 1,584	\$ 1,392	\$ 1,350,801	\$ 330,810	\$ 365,528	\$ 419,669
-	-	-	-	-	961
-	-	-	17,057	-	-
-	-	3,542	-	-	5,773
<u>\$ 1,584</u>	<u>\$ 1,392</u>	<u>\$ 1,354,343</u>	<u>\$ 347,867</u>	<u>\$ 365,528</u>	<u>\$ 426,403</u>
\$ -	\$ -	\$ 7,442	\$ 125,462	\$ -	\$ 657
-	-	-	-	-	-
-	1,392	-	-	-	-
-	-	-	-	-	3,508
-	-	-	-	-	-
<u>-</u>	<u>1,392</u>	<u>7,442</u>	<u>125,462</u>	<u>-</u>	<u>4,165</u>
-	-	-	-	-	961
1,584	-	1,346,901	222,405	365,528	421,277
-	-	-	-	-	-
<u>1,584</u>	<u>-</u>	<u>1,346,901</u>	<u>222,405</u>	<u>365,528</u>	<u>421,277</u>
<u>\$ 1,584</u>	<u>\$ 1,392</u>	<u>\$ 1,354,343</u>	<u>\$ 347,867</u>	<u>\$ 365,528</u>	<u>\$ 426,403</u>

HUMBOLDT COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2020
(Page 2 of 2)

	<u>Library Memorial Fund</u>	<u>Indigent Fund</u>	<u>Winnemucca Events Complex Fund</u>	<u>Total Nonmajor Special Revenue Funds</u>
Assets				
Cash and investments	\$ 178,596	\$ 1,189,847	\$ 764,329	\$ 8,286,407
Taxes receivable	-	3,367	3,572	10,866
Accounts receivable	-	-	-	17,057
Due from other governments	-	3,122	60,261	191,515
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 178,596</u>	<u>\$ 1,196,336</u>	<u>\$ 828,162</u>	<u>\$ 8,505,845</u>
Liabilities				
Accounts payable	\$ 63	\$ 6,990	\$ 61,428	\$ 290,128
Accrued salaries and benefits	-	3,696	21,690	74,177
Due to other governments	-	81,391	-	82,783
Due to other funds	-	-	546	4,420
Deferred revenue	-	-	-	14,061
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>63</u>	<u>92,077</u>	<u>83,664</u>	<u>465,569</u>
Deferred Inflows of Resources				
Unavailable revenue - property taxes	-	3,367	3,572	10,866
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund Balances				
Restricted	178,533	-	-	5,229,737
Committed	-	1,100,892	740,926	2,799,673
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>178,533</u>	<u>1,100,892</u>	<u>740,926</u>	<u>8,029,410</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 178,596</u>	<u>\$ 1,196,336</u>	<u>\$ 828,162</u>	<u>\$ 8,505,845</u>

HUMBOLDT COUNTY
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2020
(Page 1 of 2)

	Cooperative Extension Fund	Library Fund	Specialty Court Fund	Administrative Assessment Fund	Stabilization Fund
REVENUES					
Taxes	\$ 146,992	\$ 382,446	\$ -	\$ -	\$ -
Intergovernmental revenue	-	43,949	931,964	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	12,818	45,020	34,555	-
Miscellaneous revenues	-	307	8,778	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	146,992	439,520	985,762	34,555	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Judicial	-	-	946,029	30,649	-
Public safety	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	985,893	-	-	-
Community support	255,321	-	-	-	-
Intergovernmental	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	255,321	985,893	946,029	30,649	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(108,329)	(546,373)	39,733	3,906	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	100,000	-	-	-
Transfers out	(3,600)	(13,400)	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	(3,600)	86,600	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net Change in Fund Balances	(111,929)	(459,773)	39,733	3,906	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balances - beginning	1,317,832	1,417,628	253,178	139,946	1,050,843
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balances - ending	<u>\$ 1,205,903</u>	<u>\$ 957,855</u>	<u>\$ 292,911</u>	<u>\$ 143,852</u>	<u>\$ 1,050,843</u>

Check Restitution Fund	Genetic Marker Testing Fund	Assessor's Technology Fund	911 Enhancement Fund	Justice Court Administrative Assessment Fund	Humboldt Fire District General Fund
\$ -	\$ -	\$ 321,518	\$ 170,908	\$ -	\$ 32,755
-	-	-	-	-	31,282
553	17,392	-	-	-	-
-	-	-	-	48,688	-
-	-	-	-	-	-
<u>553</u>	<u>17,392</u>	<u>321,518</u>	<u>170,908</u>	<u>48,688</u>	<u>64,037</u>
-	-	145,045	-	-	-
392	17,392	-	-	5,625	-
-	-	-	162,694	-	139,150
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>392</u>	<u>17,392</u>	<u>145,045</u>	<u>162,694</u>	<u>5,625</u>	<u>139,150</u>
<u>161</u>	<u>-</u>	<u>176,473</u>	<u>8,214</u>	<u>43,063</u>	<u>(75,113)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>161</u>	<u>-</u>	<u>176,473</u>	<u>8,214</u>	<u>43,063</u>	<u>(75,113)</u>
<u>1,423</u>	<u>-</u>	<u>1,170,428</u>	<u>214,191</u>	<u>322,465</u>	<u>496,390</u>
<u>\$ 1,584</u>	<u>\$ -</u>	<u>\$ 1,346,901</u>	<u>\$ 222,405</u>	<u>\$ 365,528</u>	<u>\$ 421,277</u>

HUMBOLDT COUNTY
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2020
(Page 2 of 2)

	Library Memorial Fund	Indigent Fund	Winnemucca Events Complex Fund	Total Nonmajor Special Revenue Funds
REVENUES				
Taxes	\$ -	\$ 550,191	\$ 583,747	\$ 2,188,557
Intergovernmental revenue	-	11,948	376,832	1,395,975
Charges for services	-	-	175,945	193,890
Fines and forfeits	-	-	-	141,081
Miscellaneous revenues	7,753	600	3,227	20,665
Total Revenues	7,753	562,739	1,139,751	3,940,168
EXPENDITURES				
Current:				
General government	-	-	-	145,045
Judicial	-	-	-	1,000,087
Public safety	-	-	-	301,844
Welfare	-	272,810	-	272,810
Culture and recreation	3,239	-	1,277,549	2,266,681
Community support	-	-	-	255,321
Intergovernmental	-	217,663	-	217,663
Total Expenditures	3,239	490,473	1,277,549	4,459,451
Excess (deficiency) of revenues over (under) expenditures	4,514	72,266	(137,798)	(519,283)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	100,000
Transfers out	-	(1,200)	(6,000)	(24,200)
Total Other Financing Sources (Uses)	-	(1,200)	(6,000)	75,800
Net Change in Fund Balances	4,514	71,066	(143,798)	(443,483)
Fund Balances - beginning	174,019	1,029,826	884,724	8,472,893
Fund Balances - ending	<u>\$ 178,533</u>	<u>\$ 1,100,892</u>	<u>\$ 740,926</u>	<u>\$ 8,029,410</u>

HUMBOLDT COUNTY
Cooperative Extension Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	<u>2020</u>			Variance to Final Budget	<u>2019</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>		<u>Actual</u>
REVENUES					
Taxes	\$ 118,604	\$ 118,604	\$ 146,992	\$ 28,388	\$ 215,460
Miscellaneous	-	-	-	-	6
Total Revenues	<u>118,604</u>	<u>118,604</u>	<u>146,992</u>	<u>28,388</u>	<u>215,466</u>
EXPENDITURES					
Community Support Function:					
Salaries and wages	119,758	119,758	116,255	3,503	94,395
Employee benefits	63,683	63,683	58,595	5,088	51,655
Services and supplies	113,340	113,340	80,471	32,869	116,467
Capital outlay	36,097	36,097	-	36,097	-
Total Expenditures	<u>332,878</u>	<u>332,878</u>	<u>255,321</u>	<u>77,557</u>	<u>262,517</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(214,274)</u>	<u>(214,274)</u>	<u>(108,329)</u>	<u>105,945</u>	<u>(47,051)</u>
OTHER FINANCING SOURCES (USES)					
Transfers out	<u>(1,800)</u>	<u>(1,800)</u>	<u>(3,600)</u>	<u>(1,800)</u>	<u>(1,000)</u>
Net change in fund balance	(216,074)	(216,074)	(111,929)	104,145	(48,051)
Fund balance - beginning	<u>1,162,896</u>	<u>1,162,896</u>	<u>1,317,832</u>	<u>154,936</u>	<u>1,365,883</u>
Fund balance - ending	<u>\$ 946,822</u>	<u>\$ 946,822</u>	<u>\$ 1,205,903</u>	<u>\$ 259,081</u>	<u>\$ 1,317,832</u>

HUMBOLDT COUNTY
Library Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020

(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			Variance to Final Budget	2019
	Original Budget	Final Budget	Actual		Actual
REVENUES					
Taxes	\$ 272,959	\$ 272,959	\$ 382,446	\$ 109,487	\$ 474
Intergovernmental Revenue:					
Federal grants	-	-	15,694	15,694	4,550
State grants	32,500	32,500	28,255	(4,245)	39,304
Total Intergovernmental Revenues	32,500	32,500	43,949	11,449	43,854
Fines and Forfeits:					
Library fines	12,000	12,000	12,818	818	14,838
Miscellaneous	-	-	307	307	-
Total Revenues	317,459	317,459	439,520	122,061	59,166
EXPENDITURES					
Culture and Recreation Function:					
Salaries and wages	495,480	495,480	482,026	13,454	465,126
Employee benefits	273,912	273,912	240,457	33,455	223,291
Services and supplies	300,400	300,400	214,054	86,346	236,325
Capital outlay	50,000	50,000	49,356	644	769
Total Expenditures	1,119,792	1,119,792	985,893	133,899	925,511
Excess (deficiency) of revenues over (under) expenditures	(802,333)	(802,333)	(546,373)	255,960	(866,345)
OTHER FINANCING SOURCES (USES)					
Transfers in	100,000	100,000	100,000	-	-
Transfers out	(7,900)	(7,900)	(13,400)	(5,500)	(6,500)
Net change in fund balance	(710,233)	(710,233)	(459,773)	250,460	(872,845)
Fund balance - beginning	748,523	748,523	1,417,628	669,105	2,290,473
Fund balance - ending	\$ 38,290	\$ 38,290	\$ 957,855	\$ 919,565	\$ 1,417,628

HUMBOLDT COUNTY
Specialty Court Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	<u>2020</u>			<u>2019</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Final Budget</u>	<u>Actual</u>
REVENUES					
Intergovernmental Revenue:					
Federal grant	\$ 1,050,000	\$ 1,050,000	\$ 696,961	\$ (353,039)	\$ 530,537
State grants	240,000	240,000	235,003	(4,997)	279,687
Total Intergovernmental Revenues	<u>1,290,000</u>	<u>1,290,000</u>	<u>931,964</u>	<u>(358,036)</u>	<u>810,224</u>
Fines and Forfeits	<u>75,000</u>	<u>75,000</u>	<u>45,020</u>	<u>(29,980)</u>	<u>42,721</u>
Miscellaneous	-	-	8,778	8,778	-
Total Revenues	<u>1,365,000</u>	<u>1,365,000</u>	<u>985,762</u>	<u>(379,238)</u>	<u>852,945</u>
EXPENDITURES					
Judicial Function:					
Drug Court:					
Salaries and wages	145,000	145,000	118,781	26,219	105,729
Employee benefits	68,975	68,975	52,747	16,228	15,678
Services and supplies	<u>1,151,025</u>	<u>1,151,025</u>	<u>774,501</u>	<u>376,524</u>	<u>716,592</u>
Total Expenditures	<u>1,365,000</u>	<u>1,365,000</u>	<u>946,029</u>	<u>418,971</u>	<u>837,999</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	39,733	39,733	14,946
Fund balance - beginning	<u>232,434</u>	<u>232,434</u>	<u>253,178</u>	<u>20,744</u>	<u>238,232</u>
Fund balance - ending	<u>\$ 232,434</u>	<u>\$ 232,434</u>	<u>\$ 292,911</u>	<u>\$ 60,477</u>	<u>\$ 253,178</u>

HUMBOLDT COUNTY
Administrative Assessment Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Variance to Final Budget
REVENUES				
Fines and Forfeits:				
Court administrative assessment	\$ 40,000	\$ 40,000	\$ 34,555	\$ (5,445)
				\$ 44,747
EXPENDITURES				
Judicial Function:				
Justice Court:				
Services and supplies	60,000	60,000	30,649	29,351
				54,212
Excess (deficiency) of revenues over (under) expenditures	(20,000)	(20,000)	3,906	23,906
				(9,465)
Fund balance - beginning	129,411	129,411	139,946	10,535
				149,411
Fund balance - ending	\$ 109,411	\$ 109,411	\$ 143,852	\$ 34,441
				\$ 139,946

HUMBOLDT COUNTY
Stabilization Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	<u>2020</u>			<u>2019</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Final Budget</u>	<u>Actual</u>
REVENUES					
Taxes:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES					
General Government Function:					
Services and supplies	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-
Fund balance - beginning	1,050,843	1,050,843	1,050,843	-	1,050,843
Fund balance - ending	<u>\$ 1,050,843</u>	<u>\$ 1,050,843</u>	<u>\$ 1,050,843</u>	<u>\$ -</u>	<u>\$ 1,050,843</u>

HUMBOLDT COUNTY
Check Restitution Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	<u>2020</u>			<u>2019</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Final Budget</u>	<u>Actual</u>
REVENUES					
Charges for Services:					
Check restitution	\$ 2,000	\$ 2,000	\$ 553	\$ (1,447)	\$ 500
EXPENDITURES					
Judicial Function:					
Settlements	-	-	392	(392)	300
Services and supplies	2,000	2,000	-	2,000	-
Total Expenditures	2,000	2,000	392	1,608	300
Excess (deficiency) of revenues over (under) expenditures	-	-	161	161	200
Fund balance - beginning	11,223	11,223	1,423	(9,800)	1,223
Fund balance - ending	<u>\$ 11,223</u>	<u>\$ 11,223</u>	<u>\$ 1,584</u>	<u>\$ (9,639)</u>	<u>\$ 1,423</u>

HUMBOLDT COUNTY
Genetic Marker Testing Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019	
	Original Budget	Final Budget	Actual	Variance to Final Budget	Actual
REVENUES					
Charges for Services:					
Fees	\$ 25,000	\$ 25,000	\$ 17,392	\$ (7,608)	\$ 21,148
EXPENDITURES					
Judicial Function:					
Services and supplies	25,000	25,000	17,392	7,608	21,148
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-
Fund balance - beginning	-	-	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HUMBOLDT COUNTY
Assessor's Technology Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Variance to Final Budget
REVENUES				
Taxes:				
Property taxes	\$ 80,000	\$ 80,000	\$ 321,518	\$ 241,518
				\$ 232,061
EXPENDITURES				
General Government Function:				
Services and supplies	417,183	417,183	145,045	272,138
				171,404
Excess (deficiency) of revenues over (under) expenditures	(337,183)	(337,183)	176,473	513,656
				60,657
Fund balance - beginning	1,050,271	1,050,271	1,170,428	120,157
				1,109,771
Fund balance - ending	\$ 713,088	\$ 713,088	\$ 1,346,901	\$ 633,813
				\$ 1,170,428

HUMBOLDT COUNTY
911 Enhancement Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Final Budget</u>	<u>Actual</u>
REVENUES					
Taxes:					
Surcharge	\$ 55,000	\$ 150,000	\$ 170,908	\$ 20,908	\$ 54,544
EXPENDITURES					
Public Safety Function:					
Capital outlay	150,000	290,000	162,694	127,306	-
Excess (deficiency) of revenues over (under) expenditures	(95,000)	(140,000)	8,214	148,214	54,544
Fund balance - beginning	164,647	209,647	214,191	4,544	159,647
Fund balance - ending	<u>\$ 69,647</u>	<u>\$ 69,647</u>	<u>\$ 222,405</u>	<u>\$ 152,758</u>	<u>\$ 214,191</u>

HUMBOLDT COUNTY
Justice Court Administrative Assessment
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020

(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019	
	Original Budget	Final Budget	Actual	Variance to Final Budget	Actual
REVENUES					
Fines and Forfeits:					
Court administrative assessment	\$ 40,000	\$ 40,000	\$ 48,688	\$ 8,688	\$ 63,019
EXPENDITURES					
Judicial Function:					
Justice Court:					
Services and supplies	12,000	28,000	5,625	22,375	15,114
Excess (deficiency) of revenues over (under) expenditures	28,000	12,000	43,063	31,063	47,905
Fund balance - beginning	314,560	330,560	322,465	(8,095)	274,560
Fund balance - ending	<u>\$342,560</u>	<u>\$342,560</u>	<u>\$ 365,528</u>	<u>\$ 22,968</u>	<u>\$ 322,465</u>

HUMBOLDT COUNTY
Humboldt Fire District General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020

(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019	
	Original Budget	Final Budget	Actual	Variance to Final Budget	Actual
REVENUES					
Taxes:					
Property taxes	\$ 33,254	\$ 33,254	\$ 32,755	\$ (499)	\$ 31,928
Intergovernmental Revenue:					
Combined tax	25,195	25,195	31,282	6,087	28,938
Total Revenues	<u>58,449</u>	<u>58,449</u>	<u>64,037</u>	<u>5,588</u>	<u>60,866</u>
EXPENDITURES					
Public Safety Function:					
Services and supplies	150,000	150,000	36,310	113,690	51,029
Capital outlay	35,000	140,000	102,840	37,160	3,588
Total Public Safety	<u>185,000</u>	<u>290,000</u>	<u>139,150</u>	<u>150,850</u>	<u>54,617</u>
Excess (deficiency) of revenues over (under) expenditures	(126,551)	(231,551)	(75,113)	156,438	6,249
Fund balance - beginning	<u>375,264</u>	<u>480,264</u>	<u>496,390</u>	<u>16,126</u>	<u>490,141</u>
Fund balance - ending	<u>\$ 248,713</u>	<u>\$ 248,713</u>	<u>\$ 421,277</u>	<u>\$ 172,564</u>	<u>\$ 496,390</u>

HUMBOLDT COUNTY
Library Memorial Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019	
	Original Budget	Final Budget	Actual	Variance to Final Budget	Actual
REVENUES					
Grants	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)	\$ -
Miscellaneous	10,000	10,000	7,753	(2,247)	12,236
Total Revenues	<u>15,000</u>	<u>15,000</u>	<u>7,753</u>	<u>(7,247)</u>	<u>12,236</u>
EXPENDITURES					
Culture and Recreation Function:					
Services and supplies	<u>80,000</u>	<u>80,000</u>	<u>3,239</u>	<u>76,761</u>	<u>6,886</u>
Excess (deficiency) of revenues over (under) expenditures	(65,000)	(65,000)	4,514	69,514	5,350
Fund balance - beginning	<u>138,669</u>	<u>138,669</u>	<u>174,019</u>	<u>35,350</u>	<u>168,669</u>
Fund balance - ending	<u><u>\$ 73,669</u></u>	<u><u>\$ 73,669</u></u>	<u><u>\$ 178,533</u></u>	<u><u>\$ 104,864</u></u>	<u><u>\$ 174,019</u></u>

HUMBOLDT COUNTY
Indigent Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020

(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019	
	Original Budget	Final Budget	Actual	Variance to Final Budget	Actual
REVENUES					
Taxes:					
Property taxes	\$ 398,849	\$ 398,849	\$ 550,191	\$ 151,342	\$ 492,526
Intergovernmental Revenue:					
Welfare set aside	-	-	9,373	9,373	8,437
Emergency solution grant	-	9,966	2,575	(7,391)	7,460
Total Intergovernmental Revenue	-	9,966	11,948	1,982	15,897
Miscellaneous	1,000	1,000	600	(400)	1,673
Total Revenues	<u>399,849</u>	<u>409,815</u>	<u>562,739</u>	<u>152,924</u>	<u>510,096</u>
EXPENDITURES					
Welfare Function:					
Institutional care	110,364	110,364	86,031	24,333	79,232
Old age assistance	15,000	15,000	15,000	-	14,787
General assistance:					
Salaries and wages	55,648	55,648	53,832	1,816	51,806
Employee benefits	29,425	29,425	27,762	1,663	26,937
Services and supplies	64,100	74,066	90,185	(16,119)	81,823
Total Welfare Function	<u>274,537</u>	<u>284,503</u>	<u>272,810</u>	<u>11,693</u>	<u>254,585</u>
Intergovernmental Expenditure Function:					
Services and supplies	<u>200,000</u>	<u>200,000</u>	<u>217,663</u>	<u>(17,663)</u>	<u>195,963</u>
Total Expenditures	<u>474,537</u>	<u>484,503</u>	<u>490,473</u>	<u>(5,970)</u>	<u>450,548</u>
Excess (deficiency) of revenues over (under) expenditures	(74,688)	(74,688)	72,266	146,954	59,548
OTHER FINANCING SOURCES (USES)					
Transfers - out	(600)	(600)	(1,200)	(600)	(500)
Net change in fund balance	(75,288)	(75,288)	71,066	146,354	59,048
Fund balance - beginning	<u>749,943</u>	<u>749,943</u>	<u>1,029,826</u>	<u>279,883</u>	<u>970,778</u>
Fund balance - ending	<u>\$ 674,655</u>	<u>\$ 674,655</u>	<u>\$ 1,100,892</u>	<u>\$ 426,237</u>	<u>\$ 1,029,826</u>

HUMBOLDT COUNTY
Winnemucca Events Complex Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019	
	Original Budget	Final Budget	Actual	Variance to Final Budget	Actual
REVENUES					
Taxes	\$ 412,014	\$ 412,014	\$ 583,747	\$ 171,733	\$ 522,564
Intergovernmental Revenue:					
Room taxes	300,000	300,000	376,832	76,832	398,869
Charges for Services	159,500	159,500	175,945	16,445	217,622
Donations	450,000	450,000	-	(450,000)	118,748
Miscellaneous	10,000	10,000	3,227	(6,773)	10,074
Total Revenues	<u>1,331,514</u>	<u>1,331,514</u>	<u>1,139,751</u>	<u>(191,763)</u>	<u>1,267,877</u>
EXPENDITURES					
Culture and Recreation Function:					
Salaries and wages	391,525	391,525	407,674	(16,149)	396,769
Employee benefits	159,187	159,187	140,048	19,139	136,877
Services and supplies	487,800	487,800	434,614	53,186	422,713
Capital outlay	696,550	696,550	295,213	401,337	508,705
Total Expenditures	<u>1,735,062</u>	<u>1,735,062</u>	<u>1,277,549</u>	<u>457,513</u>	<u>1,465,064</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(403,548)</u>	<u>(403,548)</u>	<u>(137,798)</u>	<u>265,750</u>	<u>(197,187)</u>
OTHER FINANCING SOURCES (USES)					
Transfers out	3,000	3,000	(6,000)	(9,000)	-
Net change in fund balance	<u>(400,548)</u>	<u>(400,548)</u>	<u>(143,798)</u>	<u>256,750</u>	<u>(197,187)</u>
Fund balance - beginning	449,291	449,291	884,724	435,433	1,251,639
Prior period adjustment	-	-	-	-	(169,728)
Fund balance - beginning, restated	<u>449,291</u>	<u>449,291</u>	<u>884,724</u>	<u>435,433</u>	<u>1,081,911</u>
Fund balance - ending	<u>\$ 48,743</u>	<u>\$ 48,743</u>	<u>\$ 740,926</u>	<u>\$ 692,183</u>	<u>\$ 884,724</u>

HUMBOLDT COUNTY
Internally Reported (Budgetary Basis) Funds Reported
As Part of the General Fund for External Reporting Purposes
Combining Balance Sheet
June 30, 2020

	<u>Unemployment Insurance Fund</u>	<u>Compensated Absences Fund</u>	<u>Total</u>
Assets:			
Cash and investments	\$ 190,566	\$ 135,108	\$ 325,674
Interest receivable	-	52	52
	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 190,566</u>	<u>\$ 135,160</u>	<u>\$ 325,726</u>
Liabilities			
Due to other funds	-	-	-
	<hr/>	<hr/>	<hr/>
Total liabilities	-	-	-
Fund Balances			
Restricted	190,566	-	190,566
Committed	-	135,160	135,160
	<hr/>	<hr/>	<hr/>
Total fund balances	<u>190,566</u>	<u>135,160</u>	<u>325,726</u>
	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$ 190,566</u>	<u>\$ 135,160</u>	<u>\$ 325,726</u>

HUMBOLDT COUNTY
Internally Reported (Budgetary Basis) Funds Reported
As Part of the General Fund for External Reporting Purposes
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 2020

	<u>Unemployment Insurance Fund</u>	<u>Compensated Absences Fund</u>	<u>Total</u>
REVENUES			
Miscellaneous revenues	\$ -	\$ 99	\$ 99
EXPENDITURES			
General Government Function	989	164,510	165,499
Excess (deficiency) of revenues over (under) expenditures	(989)	(164,411)	(165,400)
OTHER FINANCING SOURCES (USES)			
Transfers in	39,512	250,660	290,172
Net change in fund balance	38,523	86,249	124,772
Fund balance - beginning	152,043	48,911	200,954
Fund balance - ending	<u>\$ 190,566</u>	<u>\$ 135,160</u>	<u>\$ 325,726</u>

HUMBOLDT COUNTY
Unemployment Insurance Fund (Budgetary Basis)
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019	
	Original Budget	Final Budget	Actual	Variance to Final Budget	Actual
REVENUES					
Charges for Services:					
Fund assessments	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES					
General Government Function:					
Services and supplies	50,000	50,000	989	49,011	5,400
Excess (deficiency) of revenues over (under) expenditures	(50,000)	(50,000)	(989)	49,011	(5,400)
OTHER FINANCING SOURCES (USES)					
Transfers in	19,950	19,950	39,512	19,562	-
Net change in fund balance	(30,050)	(30,050)	38,523	68,573	(5,400)
Fund balance - beginning	107,443	107,443	152,043	44,600	157,443
Fund balance - ending	<u>\$ 77,393</u>	<u>\$ 77,393</u>	<u>\$ 190,566</u>	<u>\$ 113,173</u>	<u>\$ 152,043</u>

HUMBOLDT COUNTY
Compensated Absence Fund (Budgetary Basis)
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019	
	Original Budget	Final Budget	Actual	Variance to Final Budget	Actual
REVENUES					
Miscellaneous:					
Interest	\$ -	\$ -	\$ 99	\$ 99	\$ 236
EXPENDITURES					
General Government Function:					
Services and supplies	125,000	175,000	164,510	10,490	144,743
Excess (deficiency) of revenues over (under) expenditures	(125,000)	(175,000)	(164,411)	10,589	(144,507)
OTHER FINANCING SOURCES (USES)					
Transfers in	110,300	160,300	250,660	90,360	97,525
Net change in fund balance	(14,700)	(14,700)	86,249	100,949	(46,982)
Fund balance - beginning	32,572	32,572	48,911	16,339	95,893
Fund balance - ending	<u>\$ 17,872</u>	<u>\$ 17,872</u>	<u>\$ 135,160</u>	<u>\$ 117,288</u>	<u>\$ 48,911</u>

HUMBOLDT COUNTY
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2020

	Building Reserve Fund	Capital Projects Fund	Total
ASSETS			
Cash and investments	\$ 1,783,321	\$ 1,981,518	\$ 3,764,839
Taxes receivable	893	893	1,786
Accounts receivable	4,725	-	4,725
Interest receivable	-	756	756
Due from other governments	828	828	1,656
Total assets	\$ 1,789,767	\$ 1,983,995	\$ 3,773,762
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ 43,933	\$ 43,933
Due to other governments	-	119	119
Total liabilities	-	44,052	44,052
Deferred Inflows of Resources:			
Unavailable revenue - property taxes	893	893	1,786
Fund Balances:			
Restricted	-	1,939,050	1,939,050
Committed	1,788,874	-	1,788,874
Total Fund Balances	1,788,874	1,939,050	3,727,924
Total liabilities, deferred inflows, and fund balances	\$ 1,789,767	\$ 1,983,995	\$ 3,773,762

HUMBOLDT COUNTY
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Capital Projects Funds
June 30, 2020

	Building Reserve Fund	Capital Projects Fund	Total
REVENUES			
Taxes	\$ 145,945	\$ 145,939	\$ 291,884
Charges for services	27,803	-	27,803
Miscellaneous revenues	-	2,372	2,372
Total Revenues	173,748	148,311	322,059
EXPENDITURES			
Community support	-	1,417,865	1,417,865
Intergovernmental expenditures	-	36,525	36,525
Total Expenditures	-	1,454,390	1,454,390
Excess (deficiency) of revenues over (under) expenditures	173,748	(1,306,079)	(1,132,331)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	3,000,000	3,000,000
Net Change in Fund Balances	173,748	1,693,921	1,867,669
Fund Balances - beginning	1,615,126	245,129	1,860,255
Fund Balances - ending	<u>\$ 1,788,874</u>	<u>\$ 1,939,050</u>	<u>\$ 3,727,924</u>

HUMBOLDT COUNTY
Building Reserve Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020

(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019	
	Original Budget	Final Budget	Actual	Variance to Final Budget	Actual
REVENUES					
Taxes:					
Property taxes	\$ 103,003	\$ 103,003	\$ 145,945	\$ 42,942	\$ 130,644
Charges for Services:					
Rents	27,500	27,500	27,803	303	27,434
Total Revenues	<u>130,503</u>	<u>130,503</u>	<u>173,748</u>	<u>43,245</u>	<u>158,078</u>
EXPENDITURES					
Community Support Function:					
Capital outlay	<u>360,000</u>	<u>360,000</u>	<u>-</u>	<u>360,000</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(229,497)	(229,497)	173,748	403,245	158,078
Fund balance - beginning	<u>1,218,075</u>	<u>1,218,075</u>	<u>1,615,126</u>	<u>397,051</u>	<u>1,457,048</u>
Fund balance - ending	<u><u>\$ 988,578</u></u>	<u><u>\$ 988,578</u></u>	<u><u>\$ 1,788,874</u></u>	<u><u>\$ 800,296</u></u>	<u><u>\$ 1,615,126</u></u>

HUMBOLDT COUNTY
Capital Projects Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	<u>2020</u>			<u>2019</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Final Budget</u>	<u>Actual</u>
REVENUES					
Taxes:					
Property taxes	\$ 103,003	\$ 103,003	\$ 145,939	\$ 42,936	\$ 130,640
Miscellaneous	3,000	3,000	2,372	(628)	29,859
Total Revenues	<u>106,003</u>	<u>106,003</u>	<u>148,311</u>	<u>42,308</u>	<u>160,499</u>
EXPENDITURES					
Community Support Function:					
Capital outlay	<u>3,900,000</u>	<u>4,250,000</u>	<u>1,417,865</u>	<u>2,832,135</u>	<u>3,401,942</u>
Intergovernmental Expenditure Function:					
Services and supplies	<u>38,000</u>	<u>38,000</u>	<u>36,525</u>	<u>1,475</u>	<u>32,882</u>
Total Expenditures	<u>3,938,000</u>	<u>4,288,000</u>	<u>1,454,390</u>	<u>2,833,610</u>	<u>3,434,824</u>
Excess (deficiency) of revenues over (under) expenditures	(3,831,997)	(4,181,997)	(1,306,079)	2,875,918	(3,274,325)
OTHER FINANCING SOURCES (USES)					
Transfers in	<u>3,000,000</u>	<u>3,350,000</u>	<u>3,000,000</u>	<u>(350,000)</u>	<u>1,175,000</u>
Net change in fund balance	(831,997)	(831,997)	1,693,921	2,525,918	(2,099,325)
Fund balance - beginning	<u>851,420</u>	<u>851,420</u>	<u>245,129</u>	<u>(606,291)</u>	<u>2,344,454</u>
Fund balance - ending	<u>\$ 19,423</u>	<u>\$ 19,423</u>	<u>\$ 1,939,050</u>	<u>\$ 1,919,627</u>	<u>\$ 245,129</u>

HUMBOLDT COUNTY
Humboldt Television Fund
Schedule of Revenues, Expenses, and
Changes in Net Position - Budget and Actual
For the Year Ended June 30, 2020

(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019	
	Original Budget	Final Budget	Actual	Variance to Final Budget	Actual
OPERATING REVENUES					
Charges for Services:					
User fees	\$ 220,000	\$ 220,000	\$ 260,684	\$ 40,684	\$ 259,207
State grants	-	-	19,743	19,743	10,475
Miscellaneous revenue	10,000	10,000	5,125	(4,875)	9,473
Total Operating Revenues	<u>230,000</u>	<u>230,000</u>	<u>285,552</u>	<u>55,552</u>	<u>279,155</u>
OPERATING EXPENSES					
Salaries and wages	125,975	125,975	126,621	(646)	119,976
Employee benefits	59,811	59,811	42,879	16,932	41,248
Services and supplies	146,750	146,750	96,885	49,865	97,348
Depreciation	50,000	50,000	20,450	29,550	20,916
Total Operating Expenses	<u>382,536</u>	<u>382,536</u>	<u>286,835</u>	<u>95,701</u>	<u>279,488</u>
Operating Income (Loss)	<u>(152,536)</u>	<u>(152,536)</u>	<u>(1,283)</u>	<u>151,253</u>	<u>(333)</u>
NONOPERATING REVENUES (EXPENSES)					
Capital outlay	(12,000)	(12,000)	-	12,000	-
Interest expense	-	-	(1,976)	(1,976)	(1,148)
	<u>(12,000)</u>	<u>(12,000)</u>	<u>(1,976)</u>	<u>10,024</u>	<u>(1,148)</u>
Income Before Transfers	(164,536)	(164,536)	(3,259)	161,277	(1,481)
TRANSFERS IN (OUT)					
Transfers out	(1,050)	(1,050)	(2,100)	(1,050)	(175,875)
Change in Net Position	<u>\$ (165,586)</u>	<u>\$ (165,586)</u>	(5,359)	<u>\$ 160,227</u>	(177,356)
Net position, July 1			<u>1,050,829</u>		<u>1,228,185</u>
Net position, June 30			<u>\$ 1,045,470</u>		<u>\$ 1,050,829</u>

HUMBOLDT COUNTY
Humboldt Television Fund
Schedule of Cash Flows
For the Year Ended June 30, 2020

(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020	2019
	Actual	Actual
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 283,564	\$ 271,153
Cash payments for personnel costs	(184,081)	(172,271)
Cash payments for services and supplies	(99,964)	(97,630)
Net Cash Provided (Used) by Operating Activities	(481)	1,252
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfers to other funds	(2,100)	(175,875)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Interest paid on debt service	(1,976)	(1,148)
Principal paid on debt service	(7,644)	(3,662)
Net Cash Provided (Used) by Financing Activities	(9,620)	(4,810)
Net Increase (Decrease) in Cash and Investments	(12,201)	(179,433)
CASH AND INVESTMENTS, JULY 1	828,130	1,007,563
CASH AND INVESTMENTS, JUNE 30	\$ 815,929	\$ 828,130
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (1,283)	\$ (333)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Depreciation	20,450	20,916
Change in assets and liabilities:		
(Increase) decrease in:		
Accounts receivable	(1,988)	(8,002)
Increase (decrease) in:		
Accounts payable	(3,079)	(282)
Accrued salaries and benefits	(14,581)	(11,047)
Total Adjustments	802	1,585
Net Cash Provided (Used) by Operating Activities	\$ (481)	\$ 1,252

HUMBOLDT COUNTY
Solid Waste Management Fund
Schedule of Revenues, Expenses, and
Changes in Net Position - Budget and Actual
For the Year Ended June 30, 2020

(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance to Final Budget	Actual
OPERATING REVENUES					
Charges for Services:					
User fees	\$1,050,000	\$1,050,000	\$ 1,204,231	\$ 154,231	\$ 1,179,046
OPERATING EXPENSES					
Salaries and wages	34,806	34,806	35,057	(251)	43,782
Employee benefits	14,572	14,572	26,995	(12,423)	22,957
Services and supplies	938,400	938,400	759,306	179,094	794,806
Depreciation	5,000	5,000	1,736	3,264	1,678
Total Operating Expenses	<u>992,778</u>	<u>992,778</u>	<u>823,094</u>	<u>169,684</u>	<u>863,223</u>
Operating Income (Loss)	57,222	57,222	381,137	323,915	315,823
NONOPERATING REVENUES (EXPENSES)					
Interest earnings	<u>6,000</u>	<u>6,000</u>	<u>17,806</u>	<u>11,806</u>	<u>18,276</u>
Income Before Transfers	63,222	63,222	398,943	335,721	334,099
TRANSFERS IN (OUT)					
Transfers out	<u>(180)</u>	<u>(180)</u>	<u>(996)</u>	<u>(816)</u>	<u>(800)</u>
Change in Net Position	<u>\$ 63,042</u>	<u>\$ 63,042</u>	397,947	<u>\$ 334,905</u>	333,299
Net position, July 1			<u>3,725,650</u>		<u>3,392,351</u>
Net position, June 30			<u>\$ 4,123,597</u>		<u>\$ 3,725,650</u>

HUMBOLDT COUNTY
Solid Waste Management Fund
Schedule of Cash Flows
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020	2019
	Actual	Actual
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 1,234,085	\$ 1,158,378
Cash payments for personnel costs	(49,099)	(62,870)
Cash payments for services and supplies	(770,457)	(781,788)
Net Cash Provided (Used) by Operating Activities	414,529	313,720
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfers to other funds	(996)	(800)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	17,810	17,777
Net Increase (Decrease) in Cash and Investments	431,343	330,697
CASH AND INVESTMENTS, JULY 1	3,757,362	3,426,665
CASH AND INVESTMENTS, JUNE 30	\$ 4,188,705	\$ 3,757,362
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ 381,137	\$ 315,823
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operations:		
Depreciation	1,736	1,678
Change in assets and liabilities:		
(Increase) decrease in:		
Accounts receivable	29,854	(20,668)
Increase (decrease) in:		
Accounts payable	(11,151)	13,018
Accrued salaries and benefits	12,953	3,869
Total Adjustments	33,392	(2,103)
Net Cash Provided (Used) by Operating Activities	\$ 414,529	\$ 313,720

HUMBOLDT COUNTY
McDermitt Sewer District Fund
Schedule of Revenues, Expenses, and
Changes in Net Position - Budget and Actual
For the Year Ended June 30, 2020

(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Final Budget</u>	<u>Actual</u>
OPERATING REVENUES					
Charges for Services:					
User fees	\$ 40,000	\$ 40,000	\$ 42,270	\$ 2,270	\$ 49,026
OPERATING EXPENSES					
Salaries and wages	27,534	27,534	3,043	24,491	18,024
Employee benefits	14,356	14,356	79	14,277	3,134
Services and supplies	59,400	59,400	12,790	46,610	51,237
Depreciation	40,000	40,000	29,833	10,167	36,795
Total Operating Expenses	<u>141,290</u>	<u>141,290</u>	<u>45,745</u>	<u>95,545</u>	<u>109,190</u>
Operating Income (Loss)	<u>(101,290)</u>	<u>(101,290)</u>	<u>(3,475)</u>	<u>97,815</u>	<u>(60,164)</u>
NONOPERATING REVENUES (EXPENSES)					
Interest expense	<u>(10,168)</u>	<u>(10,168)</u>	<u>(9,789)</u>	<u>379</u>	<u>(9,982)</u>
Income Before Transfers	<u>(111,458)</u>	<u>(111,458)</u>	<u>(13,264)</u>	<u>98,194</u>	<u>(70,146)</u>
TRANSFERS IN (OUT)					
Transfers out	<u>-</u>	<u>-</u>	<u>(252)</u>	<u>(252)</u>	<u>-</u>
Change in Net Position	<u>\$ (111,458)</u>	<u>\$ (111,458)</u>	<u>(13,516)</u>	<u>\$ 97,942</u>	<u>(70,146)</u>
Net position, July 1			<u>718,461</u>		<u>788,607</u>
Net position, June 30			<u>\$ 704,945</u>		<u>\$ 718,461</u>

HUMBOLDT COUNTY
McDermitt Sewer District Fund
Schedule of Cash Flows
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020	2019
	Actual	Actual
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 47,093	\$ 48,144
Cash payments for personnel costs	(4,528)	(21,753)
Cash payments for services and supplies	(12,867)	(57,087)
Net Cash Provided (Used) by Operating Activities	29,698	(30,696)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfers to other funds	(252)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Interest paid on debt service	(9,789)	(9,982)
Principal paid on debt service	(4,570)	(4,376)
Net Cash Provided (Used) by Financing Activities	(14,359)	(14,358)
Net Increase (Decrease) in Cash and Investments	15,087	(45,054)
CASH AND INVESTMENTS, JULY 1	116,398	161,452
CASH AND INVESTMENTS, JUNE 30	\$ 131,485	\$ 116,398
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (3,475)	\$ (60,164)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Depreciation	29,833	36,795
Change in assets and liabilities:		
(Increase) decrease in:		
Accounts receivable	4,823	(882)
Increase (decrease) in:		
Accounts payable	(77)	(5,850)
Accrued salaries and benefits	(1,406)	(595)
Total Adjustments	33,173	29,468
Net Cash Provided (Used) by Operating Activities	\$ 29,698	\$ (30,696)

HUMBOLDT COUNTY
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2020

	<u>Quinn River Television District Fund</u>	<u>Denio Television District Fund</u>	<u>Golconda Water District Fund</u>
ASSETS			
Current Assets:			
Cash and investments	\$ 103,752	\$ 36,534	\$ 33,379
Accounts receivable	1,609	-	-
Total Current Assets	<u>105,361</u>	<u>36,534</u>	<u>33,379</u>
Noncurrent Assets:			
Capital assets:			
Land	-	-	-
Construction in progress	-	-	-
Buildings	7,970	4,800	-
Machinery and equipment	288,572	11,715	1,985
Infrastructure	-	-	2,192,513
Less accumulated depreciation	<u>(205,349)</u>	<u>(16,515)</u>	<u>(876,522)</u>
Total capital assets (net of accumulated depreciation)	<u>91,193</u>	<u>-</u>	<u>1,317,976</u>
Total Assets	<u>196,554</u>	<u>36,534</u>	<u>1,351,355</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	221	-	2,549
Due to other funds	<u>-</u>	<u>-</u>	<u>303</u>
Total Liabilities	<u>221</u>	<u>-</u>	<u>2,852</u>
NET POSITION			
Net investment in capital assets	91,193	-	1,317,976
Unrestricted	<u>105,140</u>	<u>36,534</u>	<u>30,527</u>
Total Net Position	<u>\$ 196,333</u>	<u>\$ 36,534</u>	<u>\$ 1,348,503</u>

Paradise Sewer District Fund	McDermitt Water District Fund	Total
\$ 24,551	\$ 73,330	\$ 271,546
-	-	1,609
<u>24,551</u>	<u>73,330</u>	<u>273,155</u>
600	259,060	259,660
-	144,231	144,231
-	-	12,770
176	93,775	396,223
259,121	960,477	3,412,111
<u>(166,981)</u>	<u>(472,349)</u>	<u>(1,737,716)</u>
<u>92,916</u>	<u>985,194</u>	<u>2,487,279</u>
<u>117,467</u>	<u>1,058,524</u>	<u>2,760,434</u>
1,043	13,508	17,321
<u>2,500</u>	<u>71</u>	<u>2,874</u>
<u>3,543</u>	<u>13,579</u>	<u>20,195</u>
92,916	985,194	2,487,279
<u>21,008</u>	<u>59,751</u>	<u>252,960</u>
<u>\$ 113,924</u>	<u>\$ 1,044,945</u>	<u>\$ 2,740,239</u>

HUMBOLDT COUNTY
Combining Statement of Revenues, Expenses, and
Changes in Net Position
Nonmajor Enterprise Funds
For the Year Ended June 30, 2020

	Quinn River Television District Fund	Denio Television District Fund	Golconda Water District Fund
OPERATING REVENUES			
Charges for Services:			
User fees	\$ 16,669	\$ 118	\$ 48,333
Miscellaneous	10,801	-	-
Total Operating Revenues	<u>27,470</u>	<u>118</u>	<u>48,333</u>
OPERATING EXPENSES			
Salaries and wages	-	-	3,395
Employee benefits	-	-	6
Services and supplies	14,122	-	26,327
Depreciation	30,258	-	48,345
Total Operating Expenses	<u>44,380</u>	<u>-</u>	<u>78,073</u>
Operating Income (Loss)	<u>(16,910)</u>	<u>118</u>	<u>(29,740)</u>
TRANSFERS IN (OUT)			
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	(16,910)	118	(29,740)
NET POSITION, JULY 1	<u>213,243</u>	<u>36,416</u>	<u>1,378,243</u>
NET POSITION, JUNE 30	<u>\$ 196,333</u>	<u>\$ 36,534</u>	<u>\$ 1,348,503</u>

Paradise Sewer District Fund	McDermitt Water District Fund	Total
\$ 13,368	\$ 73,648	\$ 152,136
-	-	10,801
<u>13,368</u>	<u>73,648</u>	<u>162,937</u>
704	9,260	13,359
57	415	478
11,026	49,331	100,806
16,150	29,464	124,217
<u>27,937</u>	<u>88,470</u>	<u>238,860</u>
<u>(14,569)</u>	<u>(14,822)</u>	<u>(75,923)</u>
<u>(96)</u>	<u>(288)</u>	<u>(384)</u>
(14,665)	(15,110)	(76,307)
<u>128,589</u>	<u>1,060,055</u>	<u>2,816,546</u>
<u>\$ 113,924</u>	<u>\$ 1,044,945</u>	<u>\$ 2,740,239</u>

HUMBOLDT COUNTY
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended June 30, 2020

	Quinn River Television District Fund	Denio Television District Fund	Golconda Water District Fund
CASH FLOWS FROM			
OPERATING ACTIVITIES:			
Cash received from customers	\$ 25,861	\$ 118	\$ 50,722
Cash payments for personnel costs	-	-	(7,609)
Cash payments for services and supplies	(15,217)	-	(27,918)
Net Cash Provided (Used) by Operating Activities	10,644	118	15,195
CASH FLOWS FROM NONCAPITAL			
FINANCING ACTIVITIES:			
Transfers to other funds	-	-	-
CASH FLOWS FROM CAPITAL AND			
RELATED FINANCING ACTIVITIES:			
Purchases of capital assets	-	-	-
Grant receipts	-	-	-
Net Cash Provided (Used) by Financing Activities	-	-	-
Net Increase (Decrease) in Cash and Investments	10,644	118	15,195
CASH AND INVESTMENTS, JULY 1	93,108	36,416	18,184
CASH AND INVESTMENTS, JUNE 30	\$ 103,752	\$ 36,534	\$ 33,379
RECONCILIATION OF OPERATING INCOME (LOSS) TO			
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Income (Loss)	\$ (16,910)	\$ 118	\$ (29,740)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operations			
Depreciation	30,258	-	48,345
Change in assets and liabilities:			
(Increase) decrease in:			
Accounts receivable	(1,609)	-	2,389
Increase (decrease) in:			
Accounts payable	(1,095)	-	(1,591)
Accrued salaries and benefits	-	-	(4,208)
Total adjustments	27,554	-	44,935
Net Cash Provided (Used) by Operating Activities	\$ 10,644	\$ 118	\$ 15,195

Paradise Sewer District Fund	McDermitt Water District Fund	Total
\$ 13,368	\$ 81,391	\$ 171,460
(761)	(18,322)	(26,692)
(8,638)	(45,133)	(96,906)
<u>3,969</u>	<u>17,936</u>	<u>47,862</u>
(96)	(288)	(384)
-	(73,704)	(73,704)
-	-	-
<u>-</u>	<u>(73,704)</u>	<u>(73,704)</u>
3,873	(56,056)	(26,226)
<u>20,678</u>	<u>129,386</u>	<u>297,772</u>
<u>\$ 24,551</u>	<u>\$ 73,330</u>	<u>\$ 271,546</u>
<u>\$ (14,569)</u>	<u>\$ (14,822)</u>	<u>\$ (75,923)</u>
16,150	29,464	124,217
-	7,743	8,523
2,388	4,198	3,900
-	(8,647)	(12,855)
<u>18,538</u>	<u>32,758</u>	<u>123,785</u>
<u>\$ 3,969</u>	<u>\$ 17,936</u>	<u>\$ 47,862</u>

HUMBOLDT COUNTY
Quinn River Television District Fund
Schedule of Revenues, Expenses, and
Changes in Net Position - Budget and Actual
For the Year Ended June 30, 2020

(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019	
	Original Budget	Final Budget	Actual	Variance to Final Budget	Actual
OPERATING REVENUES					
Charges for Services:					
User fees	\$ 14,000	\$ 14,000	\$ 16,669	\$ 2,669	\$ 14,988
Miscellaneous income	-	-	10,801	10,801	50
Total Operating Revenues	<u>14,000</u>	<u>14,000</u>	<u>27,470</u>	<u>13,470</u>	<u>15,038</u>
OPERATING EXPENSES					
Services and supplies	15,720	15,720	14,122	1,598	18,337
Depreciation	10,000	10,000	30,258	(20,258)	19,747
Total Operating Expenses	<u>25,720</u>	<u>25,720</u>	<u>44,380</u>	<u>(18,660)</u>	<u>38,084</u>
Operating Income (Loss)	<u>\$ (11,720)</u>	<u>\$ (11,720)</u>	(16,910)	<u>\$ (5,190)</u>	(23,046)
Net position, July 1			<u>213,243</u>		<u>236,289</u>
Net position, June 30			<u>\$ 196,333</u>		<u>\$ 213,243</u>

HUMBOLDT COUNTY
Quinn River Television District Fund
Schedule of Cash Flows
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020	2019
	Actual	Actual
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 25,861	\$ 15,038
Cash payments for services and supplies	(15,217)	(18,676)
Net Cash Provided (Used) by Operating Activities	10,644	(3,638)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchases of capital assets	-	(95,370)
Net Increase (Decrease) in Cash and Investments	10,644	(99,008)
CASH AND INVESTMENTS, JULY 1	93,108	192,116
CASH AND INVESTMENTS, JUNE 30	\$ 103,752	\$ 93,108
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (16,910)	\$ (23,046)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Depreciation	30,258	19,747
Change in assets and liabilities:		
(Increase) decrease in:		
Accounts receivable	(1,609)	-
Increase (decrease) in:		
Accounts payable	(1,095)	(339)
Total Adjustments	27,554	19,408
Net Cash Provided (Used) by Operating Activities	\$ 10,644	\$ (3,638)

HUMBOLDT COUNTY
Denio Television District Fund
Schedule of Revenues, Expenses, and
Changes in Net Position - Budget and Actual
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Final Budget</u>	<u>Actual</u>
OPERATING REVENUES					
Charges for Services:					
User fees	\$ -	\$ -	\$ 118	\$ 118	\$ 1,492
OPERATING EXPENSES					
Services and supplies	1,500	1,500	-	1,500	-
Depreciation	500	500	-	500	-
Total Operating Expenses	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>
NONOPERATING REVENUES (EXPENSES)					
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Income (Loss)	<u>\$ (2,000)</u>	<u>\$ (2,000)</u>	118	<u>\$ 2,118</u>	1,492
Net position, July 1			<u>36,416</u>		<u>34,924</u>
Net position, June 30			<u>\$ 36,534</u>		<u>\$ 36,416</u>

HUMBOLDT COUNTY
Denio Television District Fund
Schedule of Cash Flows
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020	2019
	Actual	Actual
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 118	\$ 1,492
Net Cash Provided (Used) by Operating Activities	118	1,492
Net Increase (Decrease) in Cash and Investments	118	1,492
CASH AND INVESTMENTS, JULY 1	36,416	34,924
CASH AND INVESTMENTS, JUNE 30	\$ 36,534	\$ 36,416
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ 118	\$ 1,492
Net Cash Provided (Used) by Operating Activities	\$ 118	\$ 1,492

HUMBOLDT COUNTY
Golconda Water District Fund
Schedule of Revenues, Expenses, and
Changes in Net Position - Budget and Actual
For the Year Ended June 30, 2020

(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			2019	
	Original Budget	Final Budget	Actual	Variance to Final Budget	Actual
OPERATING REVENUES					
Charges for Services:					
User fees	\$ 30,000	\$ 30,000	\$ 48,333	\$ 18,333	\$ 41,133
OPERATING EXPENSES					
Salaries and wages	15,643	15,643	3,395	12,248	14,646
Employee benefits	7,413	7,413	6	7,407	5,168
Services and supplies	9,200	9,200	26,327	(17,127)	40,028
Depreciation	50,000	50,000	48,345	1,655	48,781
Total Operating Expenses	<u>82,256</u>	<u>82,256</u>	<u>78,073</u>	<u>4,183</u>	<u>108,623</u>
Operating Income (Loss)	<u>\$ (52,256)</u>	<u>\$ (52,256)</u>	(29,740)	<u>\$ 22,516</u>	(67,490)
Net position, July 1			<u>1,378,243</u>		<u>1,445,733</u>
Net position, June 30			<u>\$ 1,348,503</u>		<u>\$ 1,378,243</u>

HUMBOLDT COUNTY
Golconda Water District Fund
Schedule of Cash Flows
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020	2019
	Actual	Actual
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 50,722	\$ 41,594
Cash payments for personnel costs	(7,609)	(23,257)
Cash payments for services and supplies	(27,918)	(40,217)
Net Cash Provided (Used) by Operating Activities	15,195	(21,880)
Net Increase (Decrease) in Cash and Investments	15,195	(21,880)
CASH AND INVESTMENTS, JULY 1	18,184	40,064
CASH AND INVESTMENTS, JUNE 30	\$ 33,379	\$ 18,184
RECONCILIATION OF OPERATING INCOME (LOSS)		
TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (29,740)	\$ (67,490)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Depreciation	48,345	48,781
Change in assets and liabilities:		
(Increase) decrease in:		
Accounts receivable	2,389	461
Increase (decrease) in:		
Accounts payable	(1,591)	(189)
Accrued salaries and benefits	(4,208)	(3,443)
Total Adjustments	44,935	45,610
Net Cash Provided (Used) by Operating Activities	\$ 15,195	\$ (21,880)

HUMBOLDT COUNTY
Paradise Sewer District Fund
Schedule of Revenues, Expenses, and
Changes in Net Position - Budget and Actual
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			Variance to Final Budget	2019
	Original Budget	Final Budget	Actual		Actual
OPERATING REVENUES					
Charges for Services:					
User fees	\$ 16,000	\$ 16,000	\$ 13,368	\$ (2,632)	\$ 13,167
OPERATING EXPENSES					
Salaries and wages	11,387	11,387	704	10,683	2,366
Employee benefits	5,416	5,416	57	5,359	99
Services and supplies	16,800	16,800	11,026	5,774	4,828
Depreciation	-	-	16,150	(16,150)	5,758
Total Operating Expenses	<u>33,603</u>	<u>33,603</u>	<u>27,937</u>	<u>5,666</u>	<u>13,051</u>
Operating Income (Loss)	(17,603)	(17,603)	(14,569)	3,034	116
TRANSFERS IN (OUT)					
Transfers out	-	-	(96)	(96)	-
Change in Net Position	<u>\$ (17,603)</u>	<u>\$ (17,603)</u>	(14,665)	<u>\$ 2,938</u>	116
Net position, July 1			<u>128,589</u>		<u>128,473</u>
Net position, June 30			<u>\$ 113,924</u>		<u>\$ 128,589</u>

HUMBOLDT COUNTY
Paradise Sewer District Fund
Schedule of Cash Flows
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020	2019
	Actual	Actual
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 13,368	\$ 13,167
Cash payments for personnel costs	(761)	(2,465)
Cash payments for services and supplies	(8,638)	(12,475)
Net Cash Provided (Used) by Operating Activities	3,969	(1,773)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfers to other funds	(96)	-
Net Increase (Decrease) in Cash and Investments	3,873	(1,773)
CASH AND INVESTMENTS, JULY 1	20,678	22,451
CASH AND INVESTMENTS, JUNE 30	\$ 24,551	\$ 20,678
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (14,569)	\$ 116
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Depreciation	16,150	5,758
Increase (decrease) in:		
Accounts payable	2,388	(7,647)
Total Adjustments	18,538	(1,889)
Net Cash Provided (Used) by Operating Activities	\$ 3,969	\$ (1,773)

HUMBOLDT COUNTY
McDermitt Water District Fund
Schedule of Revenues, Expenses, and
Changes in Net Position - Budget and Actual
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020			Variance to Final Budget	2019
	Original Budget	Final Budget	Actual		Actual
OPERATING REVENUES					
Charges for Services:					
User fees	\$ 80,000	\$ 80,000	\$ 73,648	\$ (6,352)	\$ 83,706
Grants	-	-	-	-	20,061
Total Operating Revenues	<u>80,000</u>	<u>80,000</u>	<u>73,648</u>	<u>(6,352)</u>	<u>103,767</u>
OPERATING EXPENSES					
Salaries and wages	33,290	33,290	9,260	24,030	14,524
Employee benefits	16,525	16,525	415	16,110	3,532
Services and supplies	53,000	53,000	49,331	3,669	67,193
Depreciation	20,100	20,100	29,464	(9,364)	28,323
Total Operating Expenses	<u>122,915</u>	<u>122,915</u>	<u>88,470</u>	<u>34,445</u>	<u>113,572</u>
Operating Income (Loss)	(42,915)	(42,915)	(14,822)	28,093	(9,805)
TRANSFERS IN (OUT)					
Transfers out	-	-	(288)	(288)	-
Change in Net Position	<u>\$ (42,915)</u>	<u>\$ (42,915)</u>	(15,110)	<u>\$ 27,805</u>	(9,805)
Net position, July 1			<u>1,060,055</u>		<u>1,069,860</u>
Net position, June 30			<u>\$ 1,044,945</u>		<u>\$ 1,060,055</u>

HUMBOLDT COUNTY
McDermitt Water District Fund
Schedule of Cash Flows
For the Year Ended June 30, 2020
(With comparative actual amounts for the fiscal year ended June 30, 2019)

	2020	2019
	Actual	Actual
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 81,391	\$ 83,762
Cash payments for personnel costs	(18,322)	(19,098)
Cash payments for services and supplies	(45,133)	(76,939)
Net Cash Provided (Used) by Operating Activities	17,936	(12,275)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfers to other funds	(288)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchases of capital assets	(73,704)	-
Grant receipts	-	59,769
Net Cash Provided (Used) by Capital and Related Financing Activities	(73,704)	59,769
Net Increase (Decrease) in Cash and Investments	(56,056)	47,494
CASH AND INVESTMENTS, JULY 1	129,386	81,892
CASH AND INVESTMENTS, JUNE 30	\$ 73,330	\$ 129,386
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (14,822)	\$ (9,805)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Depreciation	29,464	28,323
Change in assets and liabilities:		
(Increase) decrease in:		
Accounts receivable	7,743	39,764
Increase (decrease) in:		
Accounts payable	4,198	(9,746)
Accrued salaries and benefits	(8,647)	(1,042)
Total Adjustments	32,758	57,299
Net Cash Provided (Used) by Operating Activities	\$ 17,936	\$ 47,494

HUMBOLDT COUNTY
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended June 30, 2020

	<u>Balance</u> <u>July 01, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2020</u>
City of Winnemucca:				
Assets:				
Cash and investments	\$ 45,030	\$ 2,099,347	\$ 2,101,602	\$ 42,775
Liabilities:				
Due to other governments	\$ 45,030	\$ 2,099,347	\$ 2,101,602	\$ 42,775
Court Ordered Restitution:				
Assets:				
Cash and investments	\$ 65,320	\$ 24,435	\$ 13,547	\$ 76,208
Liabilities:				
Funds held in trust for others	\$ 65,320	\$ 24,435	\$ 13,547	\$ 76,208
District Court Bail:				
Assets:				
Cash and investments	\$ 103,388	\$ 6,374	\$ -	\$ 109,762
Liabilities:				
Funds held in trust for others	\$ 103,388	\$ 6,374	\$ -	\$ 109,762
General Trust Fund:				
Assets:				
Cash and investments	\$ 15,834	\$ -	\$ -	\$ 15,834
Liabilities:				
Due to other governments	\$ 15,834	\$ -	\$ -	\$ 15,834
Humboldt County General Hospital:				
Assets:				
Cash and investments	\$ 92,135	\$ 6,790,180	\$ 6,781,755	\$ 100,560
Liabilities:				
Due to other governments	\$ 92,135	\$ 6,790,180	\$ 6,781,755	\$ 100,560
Humboldt County School District:				
Assets:				
Cash and investments	\$ 15,465	\$ 10,914,788	\$ 10,894,466	\$ 35,787
Liabilities:				
Due to other governments	\$ 15,465	\$ 10,914,788	\$ 10,894,466	\$ 35,787

(continued)

HUMBOLDT COUNTY
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended June 30, 2020

	<u>Balance</u> <u>July 01, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2020</u>
Humboldt Development Authority:				
Assets:				
Cash and investments	\$ 138,855	\$ 10,766	\$ 23,404	\$ 126,217
Liabilities:				
Due to other governments	\$ 138,855	\$ 10,766	\$ 23,404	\$ 126,217
Justice Court Bail:				
Assets:				
Cash and investments	\$ 42,335	\$ 37,261	\$ -	\$ 79,596
Liabilities:				
Funds held in trust for others	\$ 42,335	\$ 37,261	\$ -	\$ 79,596
Kings River GID:				
Assets:				
Cash and investments	\$ 10,516	\$ 11,337	\$ 12,314	\$ 9,539
Liabilities:				
Due to other governments	\$ 10,516	\$ 11,337	\$ 12,314	\$ 9,539
McDermitt Fire Protection District:				
Assets:				
Cash and investments	\$ 72,388	\$ 29,342	\$ 28,002	\$ 73,728
Liabilities:				
Due to other governments	\$ 72,388	\$ 29,342	\$ 28,002	\$ 73,728
Orovada Community Services District:				
Assets:				
Cash and investments	\$ 208,005	\$ 66,006	\$ 33,763	\$ 240,248
Liabilities:				
Due to other governments	\$ 208,005	\$ 66,006	\$ 33,763	\$ 240,248
Orovada Fire Protection District:				
Assets:				
Cash and investments	\$ 407,673	\$ 82,446	\$ 162,087	\$ 328,032
Liabilities:				
Due to other governments	\$ 407,673	\$ 82,446	\$ 162,087	\$ 328,032
Orovada General Improvement District:				
Assets:				
Cash and investments	\$ 164,048	\$ 48,095	\$ 42,539	\$ 169,604
Liabilities:				
Due to other governments	\$ 164,048	\$ 48,095	\$ 42,539	\$ 169,604

(continued)

HUMBOLDT COUNTY
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended June 30, 2020

	<u>Balance</u> <u>July 01, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2020</u>
Orovada Rodent Control District:				
Assets:				
Cash and investments	\$ 52,354	\$ 17,212	\$ 12,008	\$ 57,558
Liabilities:				
Due to other governments	\$ 52,354	\$ 17,212	\$ 12,008	\$ 57,558
Paradise Weed Control District:				
Assets:				
Cash and investments	\$ 182,985	\$ 56,788	\$ 112,979	\$ 126,794
Liabilities:				
Due to other governments	\$ 182,985	\$ 56,788	\$ 112,979	\$ 126,794
Pueblo Fire Protection District:				
Assets:				
Cash and investments	\$ 816,988	\$ 104,309	\$ 7,466	\$ 913,831
Liabilities:				
Due to other governments	\$ 816,988	\$ 104,309	\$ 7,466	\$ 913,831
Range Improvement:				
Assets:				
Cash and investments	\$ 68,506	\$ 9,355	\$ 10,065	\$ 67,796
Liabilities:				
Due to other governments	\$ 68,506	\$ 9,355	\$ 10,065	\$ 67,796
State Department of Wildlife:				
Assets:				
Cash and investments	\$ 3,701	\$ 2,290	\$ 3,012	\$ 2,979
Liabilities:				
Due to other governments	\$ 3,701	\$ 2,290	\$ 3,012	\$ 2,979
State of Nevada Trust:				
Assets:				
Cash and investments	\$ 210,830	\$ 2,472,184	\$ 2,509,686	\$ 173,328
Liabilities:				
Due to other governments	\$ 210,830	\$ 2,472,184	\$ 2,509,686	\$ 173,328

(continued)

HUMBOLDT COUNTY
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended June 30, 2020

	<u>Balance</u> <u>July 01, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2020</u>
Sheriff's Commissary:				
Assets:				
Cash and investments	\$ 87,250	\$ 2,948	\$ -	\$ 90,198
Liabilities:				
Funds held in trust for others	\$ 87,250	\$ 2,948	\$ -	\$ 90,198
Sheriff's Garnishment Account:				
Assets:				
Cash and investments	\$ -	\$ 1,255	\$ -	\$ 1,255
Liabilities:				
Funds held in trust for others	\$ -	\$ 1,255	\$ -	\$ 1,255
Treasurer Trustee Acct.:				
Assets:				
Cash and investments	\$ 21,290	\$ 38	\$ -	\$ 21,328
Liabilities:				
Funds held in trust for others	\$ 21,290	\$ 38	\$ -	\$ 21,328
Winnemucca Convention and Visitors Authority:				
Assets:				
Cash and investments	\$ 71,117	\$ 27,880	\$ 42,575	\$ 56,422
Liabilities:				
Due to other governments	\$ 71,117	\$ 27,880	\$ 42,575	\$ 56,422
Winnemucca Rural Fire Protection District:				
Assets:				
Cash and investments	\$ 1,070,166	\$ 292,869	\$ 182,316	\$ 1,180,719
Liabilities:				
Due to other governments	\$ 1,070,166	\$ 292,869	\$ 182,316	\$ 1,180,719
Other Collections:				
Assets:				
Cash and investments	\$ 93,991	\$ -	\$ 93,991	\$ -
Liabilities:				
Due to other governments	\$ 93,991	\$ -	\$ 93,991	\$ -
Totals, All Agency Funds:				
Assets:				
Cash and investments	\$ 4,060,170	\$ 23,107,505	\$ 23,067,577	\$ 4,100,098
Liabilities:				
Due to other governments	3,740,587	23,035,194	23,054,030	3,721,751
Funds held in trust for others	319,583	72,311	13,547	378,347
Total Liabilities	\$ 4,060,170	\$ 23,107,505	\$ 23,067,577	\$ 4,100,098



**Independent Auditor's 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***

To the Honorable Board of Commissioners
of Humboldt County, Nevada

We have audited, 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 the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Humboldt County, Nevada, (the County) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 21, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit 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 were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies as items 2020-001 and 2020-002.

Compliance and Other Matters

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

Humboldt County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The 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.

Blake Row : Associates, LLC

Winnemucca, Nevada
December 21, 2020



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

To the Honorable Board of County Commissioners
of Humboldt County, Nevada

Report on Compliance for Each Major Federal Program

We have audited Humboldt County, Nevada's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control over Compliance

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

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

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

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

Blake Rose & Associates, LLC

Winnemucca, Nevada
December 21, 2020

HUMBOLDT COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS-THROUGH GRANTOR'S NUMBER</u>	<u>EXPENDITURES TO SUBRECIPIENTS</u>	<u>TOTAL FEDERAL EXPENDITURES</u>
<u>US Department of Agriculture:</u>				
Passed through State of Nevada Department of the Controller:				
Forest Service Schools and Roads Cluster				
Schools and Roads - Grants to States	10.665	N/A	\$ 72,621	\$ 145,241
Total Forest Service Schools and Road Cluster			<u>72,621</u>	<u>145,241</u>
Total US Department of Agriculture			<u>72,621</u>	<u>145,241</u>
<u>US Department of Housing and Urban Development:</u>				
Passed through State of Nevada Department of Business and Industry Housing Division:				
Emergency Solutions Grant	14.231	E18-DC-32-0001	-	2,575
Total US Department of Housing and Urban Development			<u>-</u>	<u>2,575</u>
<u>US Department of Justice:</u>				
Direct Programs:				
State Criminal Alien Assistance Program	16.606	2019-H1812-NV-AP	-	5,171
State Criminal Alien Assistance Program	16.606	2019-AP-BX-0834	-	2,201
Total State Criminal Alien Assistance Program			<u>-</u>	<u>7,372</u>
Pretrial Release and Mental Health Collaborative	16.745	2017-MO-BX-0002	-	77,145
Total Direct Programs			<u>-</u>	<u>84,517</u>
Passed through State of Nevada Department of Public Safety, Office of Criminal Justice Assistance:				
Edward Byrne Memorial Justice Assistance Grant Program:				
Tri-County Drug Enforcement Team	16.738	18-JAG-08	-	19,373
Tri-County Drug Enforcement Team	16.738	19-JAG-14	-	9,534
Total Nevada Department of Public Safety			<u>-</u>	<u>28,907</u>
Total US Department of Justice			<u>-</u>	<u>113,424</u>
<u>US Department of Transportation:</u>				
Passed through State of Nevada Department of Transportation:				
Formula Grant for Rural Areas:				
Small Urban and Rural Transportation Program	20.509	PR403-18-802	43,419	43,419
Small Urban and Rural Transportation Program	20.509	PR506-19-802	144,684	144,684
Total Formula Grant for Rural Areas			<u>188,103</u>	<u>188,103</u>
Passed through State of Nevada Department of Public Safety, Office of Traffic Safety:				
Highway Safety Cluster				
National Priority Safety Programs	20.616	JF-2019-HCSO-0030	-	3,949
National Priority Safety Programs	20.616	JF-2020-HCSO-0030	-	5,087
			<u>-</u>	<u>9,036</u>

HUMBOLDT COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	EXPENDITURES TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES
State and Community Highway Safety	20.600	JF-2019-HCSO-0030	\$ -	\$ 7,973
State and Community Highway Safety	20.600	JF-2020-HCSO-0030	-	12,921
			-	20,894
Total Highway Safety Cluster			-	29,930
Passed through State Emergency Response Commission:				
HMEP Grant	20.703	20-HMEP-08-01	-	6,424
Total US Department of Transportation			188,103	224,457
<u>US Institute of Museum and Library Services:</u>				
Passed through Nevada State Library, Archives and Public Records				
Nevada Department of Administration:				
Rural Bookmobile Support	45.310	LSTA 2019-18	-	5,100
2019 LSTA Continuing Education (CE) Scholarship	45.310		-	1,989
Summer Reading/Virtual Programs Toolkit Project	45.310		-	1,305
ARSL 2019 Conference	45.310		-	2,440
EDGE Assessment 2019	45.310	LSTA 2019-28	-	1,350
Book Bike Project	45.310	LSTA 2019-27	-	3,510
Total US Institute of Museum and Library Services			-	15,694
<u>US Department of Health and Human Services:</u>				
Passed through Nevada Division of Child and Family Services:				
Child Support Enforcement	93.563	N/A	-	327,993
Direct Programs:				
Substance Abuse and Mental Health Services:				
Projects of Regional and National Significance				
Humboldt County Adult Drug Court	93.243	18T181071A	-	327,770
Family Treatment Drug Court	93.243	17T180286A	-	292,045
			-	619,815
Total US Department of Health and Human Services			-	947,808
<u>US Department of Homeland Security:</u>				
Passed through State of Nevada Department of Public Safety,				
Division of Emergency Management				
Disasters Grants - Public Assistance -				
FFY19 - Emergency Management				
Performance Grant	97.042		-	13,609
FFY18 - North Central NV Mobile Repeater	97.067		-	4,633
FFY17 - Humboldt Tri-County Multihazard				
Mitigation Plan Update	97.047	PDMC-PL-09-NV-2017	-	17,492
Total US Department of Homeland Security			-	35,734
<u>US Department of Treasury:</u>				
Passed through State of Nevada, Governor's Finance Office -				
Coronavirus Relief Funds	21.019		-	183,149
Total US Department of Treasury			-	183,149
Total Federal Grant Awards			\$ 260,724	\$ 1,668,082

See accompanying notes to schedule of expenditures of federal awards.

HUMBOLDT COUNTY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

(1) Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) presents the expenditure activity of all federal awards programs of Humboldt County (the County) for the year ended June 30, 2019. The County’s reporting entity is defined in Note 1 to its basic financial statements. All expenditures of federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the schedule. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

(2) Summary of Significant Accounting Policies

The accompanying schedule of expenditures of federal awards is prepared on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The County has elected not to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

(3) Relationship to the Basic Financial Statements

Expenditures of federal awards have been included in the individual funds of the County as follows:

General Fund	\$ 807,612
Major Special Revenue Funds	145,242
Nonmajor Special Revenue Funds	<u>715,228</u>
	<u><u>\$ 1,668,082</u></u>

**HUMBOLDT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

Summary of Auditor's Results:

- Drake Rose & Associates, LLC issued an unmodified opinion on the financial statements of Humboldt County for the year ended June 30, 2020.
- Two significant deficiencies disclosed during the audit of the financial statements is reported in the Independent Auditor's 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*. No material weaknesses are reported.
- No instances of noncompliance material to the financial statements of Humboldt County, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
- No deficiencies in internal control over major federal award programs disclosed during the audit are reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). No material weaknesses are reported.
- Drake Rose & Associates, LLC issued an unmodified opinion on compliance for major programs of Humboldt County.
- There were no audit findings required to be reported in accordance with 2 CFR section 200.516(a) reported in this schedule.
- The programs tested as major programs for the year ended June 30, 2020 included:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance

- The threshold used for distinguishing between Type A and Type B programs for the year ended June 30, 2020 was \$750,000.
- Humboldt County qualified as a low-risk auditee for the year ended June 30, 2020 under the criteria set forth in 2 CFR section 200.520.

**HUMBOLDT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

Findings Relating to the Financial Statements Reported in Accordance with Generally Accepted Government Auditing Standards (GAGAS):

SIGNIFICANT DEFICIENCY

**Financial Statement Finding
2020-001 Review of Balance Sheet Accounts**

Criteria and Condition: Internal control procedures at the County should include proper review and analysis procedures to ensure that systematic entries are functioning as intended and that resulting balances are accurate. Such conditions are not currently present at the County.

Cause and Effect: Several errors occurred with respect to systematic entries in the accounting system, resulting in various overstatements and understatements in balance sheet and income and expense accounts.

Auditor's Recommendation: Internal control procedures should be enhanced to ensure that systematic entries work as intended and result in correct ending balances. Thorough review of balance sheet accounts at regular intervals throughout the year and a final review after year end should be completed by the Comptroller.

Views of Responsible Officials and Planned Corrective Actions: All systematic entries will be reviewed to ensure proper account linking. Balance sheet accounts will be reviewed at least quarterly and again at a high level during audit preparations to ensure that resulting balances are correct.

SIGNIFICANT DEFICIENCY

**Financial Statement Finding
2020-002 Grants**

Criteria and Condition: Internal control procedures at the County should be sufficient to ensure that all grant receipts are reported correctly in the financial records, and that sufficient information is obtained relative to the activity in order to prepare a complete and accurate Schedule of Expenditure of Federal Awards.

Cause and Effect: Procedures to ensure proper grant reporting are not in place at the County. This is due to insufficient awareness of the entity's grant activities and transactions, a deficient and decentralized information-gathering system related to grants, and inadequate reconciliation and review procedures. As a result, deferred revenue balances were understated and grant revenue totals were overstated in several instances,

**HUMBOLDT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

Findings Relating to the Financial Statements Reported in Accordance with Generally Accepted Government Auditing Standards (GAGAS)(continued):

and the Schedule of Expenditure of Federal Awards was incomplete and had to be corrected prior to financial statement issuance.

Repeat Finding from Prior Year: Yes; prior year finding 2019-002.

Auditor's Recommendation: Some progress was made, but processes and controls should continue to be enhanced in order to completely correct the deficiency. Information-gathering procedures should be revised and centralized review and reconciliation procedures should be implemented in order to ensure complete and accurate reporting. Accounting and grants staff should use all entity information available including budgets, commissioner's meeting actions, and information obtained during transaction review procedures to ensure completeness and accuracy of grant revenue, deferred revenue, receivables, and the Schedule of Expenditure of Federal Awards.

Views of Responsible Officials and Planned Corrective Actions: All transactions will be scrutinized to ensure proper recording and reporting. Training will be provided to all staff involved in the identification and reporting of grants to ensure they are correctly accounted for and reported accurately. Management will review the Schedule of Expenditure of Federal Awards and underlying support and accounting records to ensure that grant information is recorded and reported correctly. Management will continue to work with the County Grant Coordinator to identify additional training needed and ensure that the County is able to meet all internal control objectives with respect to grants.

Findings and Questioned Costs—Major Federal Award Programs Audit:

None

**HUMBOLDT COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020**

<u>Audit Finding Reference</u>	<u>Finding Summary</u>	<u>Status of Prior Finding</u>
Financial Statement Findings:		
2019-001 Capital Assets	Internal controls at the County were not sufficient to ensure that all significant capital asset additions were captured in the accounting records and reported in the financial statements.	Corrective action was taken.
2019-002 Grants	Internal controls at the County were not sufficient to ensure that all grant receipts are reported correctly in the financial records and that sufficient information is obtained relative to the activity in order to prepare a complete and accurate Schedule of Expenditure of Federal Awards.	Partially corrected this fiscal year; will complete planned action during the next fiscal year.
2019-003 Communication of Operational Activities from Departments to Comptroller's Office	Several fixed asset purchases made within the Winnemucca Events Center Fund were not communicated to the Comptroller's office and were not properly included in the capital assets additions in the correct years.	Corrective action was taken.
Findings and Questioned Costs – Major Federal Programs Audit: Substance Abuse and Mental Health Services Projects of Regional and National Significance Program - CFDA #93.243:		
2019-004 Allowability	Some costs reimbursed under the program were not adequately documented and method of allocation of costs between the two grants in the program was not clear and consistent.	Corrective action was taken.
2019-005 Reporting	Not all Family Treatment Drug Court reports included program income.	Corrective action was taken.
2019-006 Procurement	Adequate internal controls over procurement were not in place with respect to disbursements made using federal funds.	Corrective action was taken.
2019-007 Cash Management	Internal controls were not adequate to ensure that reimbursement requests did not contain duplicate disbursements, resulting in premature reimbursements of federal funds.	Corrective action was taken.

HUMBOLDT COUNTY
SCHEDULE OF FEES IMPOSED SUBJECT TO THE PROVISIONS OF NRS 354.5989
LIMITATION OF FEES FOR BUSINESS LICENSES
FOR THE YEAR ENDED JUNE 30, 2020

Flat Fixed Fees:

Business license revenue for the year ended June 30, 1991 (base year) adjusted through June 30, 2019	\$ 78,962
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Adjustment to Base:

Base year adjusted		
Percentage increase in population of the local government	0.06%	
Percentage increase in the Consumer Price Index for the year ending December 31 next preceding the year for which the limit is being calculated	<u>2.31%</u>	<u>2.37%</u>
		<u>1,871</u>
Adjusted base at June 30, 2020		80,833
Actual revenue		<u>51,140</u>
Amount under allowable amount		\$ <u><u>29,693</u></u>



Auditor's Comments

To the Honorable Board of Commissioners
Humboldt County, Nevada

In connection with our audit of the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Humboldt County, Nevada (the County) as of and for the year ended June 30, 2020, and the related notes to the financial statements, nothing came to our attention that caused us to believe the County failed to comply with the specific requirements of the Nevada Revised Statutes cited below.

CURRENT YEAR STATUTE COMPLIANCE

The required disclosure on compliance with Nevada Revised Statutes and the Nevada Administrative Code is contained in Note 2 to the financial statements.

PROGRESS ON PRIOR YEAR STATUTE COMPLIANCE

Efforts were made during the current fiscal year to monitor expenditures to avoid noncompliance with the provisions of NRS 354.626. See Note 2 to the financial statements for disclosure of apparent current year violation of NRS 241.035.

PRIOR YEAR RECOMMENDATIONS

Efforts were made by management to implement prior year recommendations.

CURRENT YEAR RECOMMENDATIONS

Current year audit recommendations are included in the Schedule of Findings and Questioned Costs.

Drake Rose & Associates, LLC

Winnemucca, Nevada
December 21, 2020