

HUMBOLDT COUNTY

JUNE 30, 2021

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June 30, 2021

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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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material 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, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 15 to the financial statements, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. This resulted in a restatement of the beginning fiduciary net position of \$3,638,375. Our opinions are not modified with respect to this matter.

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 January 28, 2022 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 Row : *Associates, LLC*

Winnemucca, Nevada
January 28, 2022

**HUMBOLDT COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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, 2021. 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 \$77,492,923 (*net position*). Of this amount, \$821,818 (*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 \$6,688,609. This increase is primarily the result of acquiring the Star City Water System, grants, an increase in property taxes, 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 \$45,414,866, an increase of \$3,334,885 over the prior year.

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 McDermitt Sewer Fund, the Quinn River Television Fund, the Denio Television District Fund, the Golconda Water District Fund, the Paradise Sewer Fund, and the McDermitt 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, 2021
(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, indigent medical fund, and the in lieu-of tax 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, the McDermitt Sewer District Fund, and the Star City Water Fund, all of which are considered to be major funds of Humboldt County, and combined information for the other five special district television and water funds, 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, 2021
(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 74-149 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 \$77,492,923 at the close of the most recent fiscal year.

A large portion of Humboldt County's net position (80.76%) 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 | |
|---|-------------------------|--------------|--------------------------|-------------|--------------|--------------|
| | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 |
| Current and other assets | \$50,599,535 | \$44,787,234 | \$6,128,344 | \$5,512,849 | \$56,727,879 | \$50,300,083 |
| Capital assets | 55,789,435 | 57,030,834 | 7,012,442 | 3,519,618 | 62,801,877 | 60,550,452 |
| Total assets | 106,388,970 | 101,818,068 | 13,140,786 | 9,032,467 | 119,529,756 | 110,850,536 |
| Deferred Outflows of Resources | | | | | | |
| Pension-related amounts | 7,010,510 | 6,555,415 | 63,857 | 57,328 | 7,074,367 | 6,612,743 |
| Other postemployment benefits-related amounts | 189,224 | 199,283 | 5,720 | 4,950 | 194,944 | 204,233 |
| Total deferred outflows of resources | 7,199,734 | 6,754,698 | 69,577 | 62,278 | 7,269,311 | 6,816,976 |
| Long-term liabilities outstanding | 32,025,738 | 29,434,202 | 433,926 | 347,357 | 32,459,664 | 29,781,559 |
| Other liabilities | 3,497,720 | 3,592,393 | 8,481 | 40,051 | 3,506,201 | 3,632,444 |
| Total liabilities | 35,523,458 | 33,026,595 | 442,407 | 387,408 | 35,965,865 | 33,414,003 |
| Deferred Inflows of Resources | | | | | | |
| Pension-related amounts | 12,458,155 | 12,889,819 | 84,954 | 90,462 | 12,543,109 | 12,980,281 |
| Other postemployment benefits-related amounts | 791,953 | 466,289 | 5,217 | 2,624 | 797,170 | 468,913 |
| Total deferred inflows of resources | 13,250,108 | 13,356,108 | 90,171 | 93,086 | 13,340,279 | 13,449,194 |
| Net Position: | | | | | | |
| Net investment in capital assets | 55,789,435 | 57,030,834 | 6,796,909 | 3,299,313 | 62,586,344 | 60,330,147 |
| Restricted | 14,084,761 | 12,013,745 | - | - | 14,084,761 | 12,013,745 |
| Unrestricted | (5,059,058) | (6,854,516) | 5,880,876 | 5,314,938 | 821,818 | (1,539,578) |
| Total net position | \$64,815,138 | \$62,190,063 | \$12,677,785 | \$8,614,251 | \$77,492,923 | \$70,804,314 |

*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 (\$14,084,761) 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* (\$821,818) 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, 2021
(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 increased Humboldt County's net position by \$2,625,075, compared to an increase of \$331,106 in the prior year. Business-type activities increased the County's net position by \$4,063,534, compared to an increase of \$302,765 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 | |
|--|--------------------------------|---------------------|---------------------------------|--------------------|---------------------|---------------------|
| | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 |
| Revenues: | | | | | | |
| Program revenues: | | | | | | |
| Charges for services | \$3,261,040 | \$2,721,336 | 1,773,635 | \$1,659,321 | \$5,034,675 | \$4,380,657 |
| Operating grants and contributions | 3,346,625 | 2,308,418 | 21,814 | 19,743 | 3,368,439 | 2,328,161 |
| Capital grants and contributions | - | - | 1,160,631 | - | 1,160,631 | - |
| General revenues: | | | | | | |
| Property taxes | 13,923,530 | 12,264,521 | - | - | 13,923,530 | 12,264,521 |
| Consolidated taxes | 10,782,244 | 10,197,809 | - | - | 10,782,244 | 10,197,809 |
| Franchise taxes | 934,628 | 908,354 | - | - | 934,628 | 908,354 |
| Motor vehicle fuel taxes | 3,824,312 | 2,816,917 | - | - | 3,824,312 | 2,816,917 |
| Room taxes | 463,023 | 376,832 | - | - | 463,023 | 376,832 |
| Miscellaneous | 273,321 | 333,846 | 7,059 | 15,926 | 280,380 | 349,772 |
| Unrestricted investment earnings | 133,712 | 781,124 | 8,455 | 17,806 | 142,167 | 798,930 |
| Payments in-lieu of taxes | 1,910,910 | 1,927,506 | - | - | 1,910,910 | 1,927,506 |
| Capital contribution | - | - | 2,775,609 | - | 2,775,609 | - |
| Total revenues | 38,853,345 | 34,636,663 | 5,747,203 | 1,712,796 | 44,600,548 | 36,349,459 |
| Expenses: | | | | | | |
| General government | 6,795,917 | 7,059,909 | - | - | 6,795,917 | 7,059,909 |
| Public safety | 10,371,143 | 10,283,800 | - | - | 10,371,143 | 10,283,800 |
| Judicial | 5,155,172 | 5,274,136 | - | - | 5,155,172 | 5,274,136 |
| Public works | 5,360,748 | 5,914,413 | - | - | 5,360,748 | 5,914,413 |
| Health | 389,204 | 327,328 | - | - | 389,204 | 327,328 |
| Welfare | 812,734 | 812,058 | - | - | 812,734 | 812,058 |
| Culture and recreation | 3,231,115 | 3,170,625 | - | - | 3,231,115 | 3,170,625 |
| Community support | 4,096,468 | 1,444,119 | - | - | 4,096,468 | 1,444,119 |
| Interest on long-term debt | 19,479 | 22,901 | - | - | 19,479 | 22,901 |
| Television | - | - | 347,852 | 333,191 | 347,852 | 333,191 |
| Solid waste management | - | - | 834,721 | 823,094 | 834,721 | 823,094 |
| Water and sewer | - | - | 497,386 | 250,014 | 497,386 | 250,014 |
| Total expenses | 36,231,980 | 34,309,289 | 1,679,959 | 1,406,299 | 37,911,939 | 35,715,588 |
| Increase (decrease) in net position before transfers | 2,621,365 | 327,374 | 4,067,244 | 306,497 | 6,688,609 | 633,871 |
| Transfers | 3,710 | 3,732 | (3,710) | (3,732) | - | - |
| Increase (decrease) in net position | 2,625,075 | 331,106 | 4,063,534 | 302,765 | 6,688,609 | 633,871 |
| Net position - July 1, | 62,190,063 | 61,858,957 | 8,614,251 | 8,311,486 | 70,804,314 | 70,170,443 |
| Net position - June 30, | \$64,815,138 | \$62,190,063 | \$12,677,785 | \$8,614,251 | \$77,492,923 | \$70,804,314 |

**HUMBOLDT COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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 to negotiated increases in salary and benefits, Coronavirus relief expenses and the ongoing public safety communications program. The largest increases were in the public safety (\$87,343) and community support (\$2,652,349) functions.

The four largest revenue sources for the County are property taxes, consolidated taxes, grants, and fuel taxes.

| | Program Expenses | | Program Revenues | | Net Program Exp/(Rev) | |
|---------------------------------|---------------------|---------------------|--------------------|--------------------|-----------------------|-----------------------|
| | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 |
| Governmental Activities: | | | | | | |
| General government | \$6,795,917 | \$7,059,909 | \$1,672,197 | \$1,433,736 | \$(5,123,720) | \$(5,626,173) |
| Public safety | 10,371,143 | 10,283,800 | 236,488 | 253,395 | (10,134,655) | (10,030,405) |
| Judicial | 5,155,172 | 5,274,136 | 2,315,676 | 2,252,857 | (2,839,496) | (3,021,279) |
| Public works | 5,360,748 | 5,914,413 | 271,604 | 261,743 | (5,089,144) | (5,652,670) |
| Health | 389,204 | 327,328 | - | - | (389,204) | (327,328) |
| Welfare | 812,734 | 812,058 | 87,838 | 368,587 | (724,896) | (443,471) |
| Cultural and recreation | 3,231,115 | 3,170,625 | 461,261 | 232,712 | (2,769,854) | (2,937,913) |
| Community support | 4,096,468 | 1,444,119 | 1,562,601 | 226,724 | (2,533,867) | (1,217,395) |
| Interest on long-term debt | 19,479 | 22,901 | - | - | (19,479) | (22,901) |
| Totals | <u>\$36,231,980</u> | <u>\$34,309,289</u> | <u>\$6,607,665</u> | <u>\$5,029,754</u> | <u>\$(29,624,315)</u> | <u>\$(29,279,535)</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) | |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|------------------|
| | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 |
| Business-Type Activities: | | | | | | |
| Television | \$ 347,852 | \$ 333,191 | \$ 302,280 | \$ 297,214 | \$ (45,572) | \$ (35,977) |
| Solid waste management | 834,721 | 823,094 | 1,177,993 | 1,204,231 | 343,272 | 381,137 |
| Water and sewer | 497,386 | 250,014 | 1,475,807 | 177,619 | 978,421 | (72,395) |
| Totals | <u>\$1,679,959</u> | <u>\$1,406,299</u> | <u>\$2,956,080</u> | <u>\$1,679,064</u> | <u>\$1,276,121</u> | <u>\$272,765</u> |

**HUMBOLDT COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(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 \$45,414,866, an increase of \$3,334,885 in comparison with the prior year.

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 \$8,982,822 while the total fund balance reached \$17,825,680. 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 41% of total general fund expenditures.

The fund balance of Humboldt County's general fund increased \$1,354,501 during the current year. General fund revenues increased \$2,205,977, or 10%, from the prior year mainly due to coronavirus relief grant funds and an increase in taxes received. General fund expenditures increased over the prior fiscal year by \$1,334,773, or 6% largely due to cost of living increases of 2.75% and merit increases to eligible employees of 2.5%.

Humboldt County's road fund has an ending fund balance of \$3,242,746 which is an increase of \$490,680 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 \$1,847,695 largely due to a new diesel tax. Expenditures decreased \$603,984 due to decreased road projects activity in the current fiscal year.

The 6th judicial district's fund balance decreased (\$49,019) over the prior year. Current year revenues increased by \$452,107 from the previous year. Expenditures decreased by (\$294,214) from the previous fiscal year.

The indigent medical fund's ending fund balance decreased (\$102,708) over the prior year. Revenues decreased by \$230,174 or 28.45% over prior year. Expenditures decreased slightly by (\$1,067) from the prior year.

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 \$770,850 for the television fund, \$4,474,301 for the solid waste management fund, \$121,222 for the McDermitt sewer fund and \$306,372 for the Star City water fund. The portion of net position invested in capital assets was \$252,750 for the TV fund, \$723 for the solid waste management fund, \$557,640 for the McDermitt sewer fund and \$2,956,023 for the Star City water fund. The total growth in net position for the funds was (\$21,870), \$351,427, (\$26,083), and \$3,262,395 respectively. Other factors concerning the finances of these four 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 89.9% of appropriations and \$2,441,721 less than the final budget.

**HUMBOLDT COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(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, 2021, amounts to \$62,801,874 (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 decreased \$1,241,400 in governmental activities. Business-type activities capital assets increased \$3,492,824.

HUMBOLDT COUNTY'S CAPITAL ASSETS (Net of Depreciation)

| | Governmental Activities | | Business-type Activities | | Total | |
|----------------------------|--------------------------------|---------------------|---------------------------------|--------------------|---------------------|---------------------|
| | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 |
| Land and CIP | \$2,796,991 | \$ 9,035,658 | \$1,315,006 | \$ 634,595 | \$4,111,997 | \$ 9,670,253 |
| Land improvements | 830,403 | 646,631 | - | - | 830,403 | 646,631 |
| Buildings/ improvements | 9,842,604 | 10,531,326 | 598,866 | 2,628 | 10,441,470 | 10,533,954 |
| Infrastructure | 37,077,396 | 31,686,042 | 4,779,797 | 2,711,714 | 41,857,193 | 34,397,756 |
| Equipment | 5,242,040 | 5,131,177 | 318,773 | 170,681 | 5,560,813 | 5,301,858 |
| Total | \$55,789,434 | \$57,030,834 | \$7,012,442 | \$3,519,618 | \$62,801,876 | \$60,550,452 |

Additional information on Humboldt County's capital assets can be found in Notes 1 (E) 5 and Note 5 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 | |
|-------------------------------|--------------------------------|---------------------|---------------------------------|-------------------|---------------------|---------------------|
| | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 |
| Compensated Absences Payable | \$ 1,115,603 | \$ 1,113,703 | \$ - | \$ - | \$ 1,115,603 | \$ 1,113,703 |
| Net Pension Liability | 25,455,725 | 24,959,282 | 95,274 | 88,205 | 25,550,999 | 25,047,487 |
| Other postemployment Benefits | 3,497,720 | 3,592,393 | 8,481 | 8,391 | 3,506,201 | 3,600,784 |
| Sewer Revenue Bond | - | - | 210,550 | 215,533 | 210,550 | 215,533 |
| Capital Leases | 471,798 | 390,084 | 22,364 | 30,456 | 494,162 | 420,540 |
| Total | \$30,540,846 | \$30,055,462 | \$ 336,669 | \$ 342,585 | \$30,877,515 | \$30,398,047 |

**HUMBOLDT COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(CONTINUED)**

Additional information on Humboldt County's long-term debt can be found in Notes 1 E (7 and 8) and Notes 8, 10, and 13 of the notes to the financial statements.

Economic Factors and Next Year's Budget

The Board of Commissioners and the management of the County considered many factors when setting the fiscal year 2021-2022 budget. Some of the factors considered during the budget process are the local economy, COVID-19, and the impact taxes, charges and rates have on residents of the County. Humboldt County's Fiscal Year 2021-2022 budget reflects a General Fund in which estimated revenues and other financing sources equal \$16,767,694 and budgeted expenditures and other financing uses are \$25,261,995.

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 2021-2022 although the amount is always uncertain. Fortunately, the County has budgeted very conservatively for this revenue in the 2021-2022 FY budget.

The American Rescue Plan Act was signed in to law March 2021 and Humboldt County is anticipated to receive \$3.2 million dollars in funding for various expenditures authorized by the Act.

The County has completed the Winnemucca Mountain phase of the Public Safety Radio Project and has started the McDermitt Tower Site. The County's economy has seen housing prices increasing, the mining industry employment numbers have been stable over the past year. Although consolidated taxes have seen a slight increase of 5.7%, the County has been very conservative in the 2022 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 an adequate 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, 2021

| | Governmental Activities | Business-type Activities | Total |
|---|------------------------------------|-------------------------------------|--------------------|
| ASSETS | | | |
| Cash and investments | \$ 46,526,605 | \$ 5,969,978 | \$ 52,496,583 |
| Taxes receivable | 202,058 | - | 202,058 |
| Accounts receivable | 245,551 | 121,870 | 367,421 |
| Interest receivable | 1,702 | 288 | 1,990 |
| Notes receivable | 2,876 | - | 2,876 |
| Intergovernmental receivable | 3,619,002 | 23,590 | 3,642,592 |
| Internal balances | 1,741 | (1,741) | - |
| Restricted cash | - | 14,359 | 14,359 |
| Capital assets: | | | |
| Land | 2,484,883 | 342,874 | 2,827,757 |
| Construction in progress | 312,108 | 972,132 | 1,284,240 |
| Other capital assets net of depreciation | 52,992,444 | 5,697,436 | 58,689,880 |
| Total assets | <u>106,388,970</u> | <u>13,140,786</u> | <u>119,529,756</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Pension-related amounts | 7,010,510 | 63,857 | 7,074,367 |
| Other postemployment benefits-related amounts | 189,224 | 5,720 | 194,944 |
| Total deferred outflows of resources | <u>7,199,734</u> | <u>69,577</u> | <u>7,269,311</u> |
| LIABILITIES | | | |
| Accounts payable | 1,243,121 | 86,413 | 1,329,534 |
| Accrued salaries and benefits | 1,098,665 | 14,341 | 1,113,006 |
| Intergovernmental payable | 310,035 | - | 310,035 |
| Unearned revenue | 2,330,791 | - | 2,330,791 |
| Noncurrent liabilities: | | | |
| Due within one year: | | | |
| Compensated absences | 1,115,603 | - | 1,115,603 |
| Current portion of bond payable | - | 4,983 | 4,983 |
| Current portion of capital leases | 246,765 | 8,966 | 255,731 |
| Bond payable | - | 210,550 | 210,550 |
| Capital leases | 225,033 | 13,399 | 238,432 |
| Net pension liability | 25,455,725 | 95,274 | 25,550,999 |
| Other postemployment benefits | 3,497,720 | 8,481 | 3,506,201 |
| Total liabilities | <u>35,523,458</u> | <u>442,407</u> | <u>35,965,865</u> |

(continued)

HUMBOLDT COUNTY
Statement of Net Position
June 30, 2021

| | Governmental Activities | Business-type Activities | Total |
|---|------------------------------------|-------------------------------------|----------------------|
| DEFERRED INFLOWS OF RESOURCES | | | |
| Pension-related amounts | \$ 12,458,155 | \$ 84,954 | \$ 12,543,109 |
| Other postemployment benefits-related amounts | 791,953 | 5,217 | 797,170 |
| Total deferred inflows of resources | <u>13,250,108</u> | <u>90,171</u> | <u>13,340,279</u> |
| NET POSITION | | | |
| Net investment in capital assets | 55,789,435 | 6,796,909 | 62,586,344 |
| Restricted for: | | | |
| County and city road projects | 5,413,546 | - | 5,413,546 |
| Indigent medical | 983,489 | - | 983,489 |
| Government stabilization | 1,050,843 | - | 1,050,843 |
| Purchase of capital assets | 2,247,962 | - | 2,247,962 |
| Assessor's technology | 1,341,371 | - | 1,341,371 |
| Local agricultural education | 1,119,140 | - | 1,119,140 |
| Other purposes | 1,928,410 | - | 1,928,410 |
| Unrestricted | <u>(5,059,058)</u> | <u>5,880,876</u> | <u>821,818</u> |
| Total net position | <u>\$ 64,815,138</u> | <u>\$ 12,677,785</u> | <u>\$ 77,492,923</u> |

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

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

| | Program Revenues | | | |
|--------------------------------|-------------------------|-----------------------------|---|---------------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | |
| Primary government: | | | | |
| Governmental activities: | | | | |
| General government | \$ 6,795,917 | \$ 1,531,851 | \$ 140,346 | \$ - |
| Judicial | 5,155,172 | 1,176,019 | 1,139,657 | - |
| Public safety | 10,371,143 | 45,014 | 191,474 | - |
| Public works | 5,360,748 | 121,269 | 150,335 | - |
| Health | 389,204 | - | - | - |
| Welfare | 812,734 | - | 87,838 | - |
| Culture and recreation | 3,231,115 | 366,395 | 94,866 | - |
| Community support | 4,096,468 | 20,492 | 1,542,109 | - |
| Interest on long-term debt | 19,479 | - | - | - |
| Total governmental activities | <u>36,231,980</u> | <u>3,261,040</u> | <u>3,346,625</u> | <u>-</u> |
| Business-type activities: | | | | |
| Television | 347,852 | 280,466 | 21,814 | - |
| Solid waste management | 834,721 | 1,177,993 | - | - |
| Water and sewer | 497,386 | 315,176 | - | 1,160,631 |
| Total business-type activities | <u>1,679,959</u> | <u>1,773,635</u> | <u>21,814</u> | <u>1,160,631</u> |
| Total primary government | <u>\$ 37,911,939</u> | <u>\$ 5,034,675</u> | <u>\$ 3,368,439</u> | <u>\$ 1,160,631</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

Special item - capital contribution

Transfers:

Total general revenues and transfers

Change in net position

Net position - beginning

Net position - ending

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

| Governmental Activities | Business-type Activities | Total |
|------------------------------------|-------------------------------------|----------------|
| \$ (5,123,720) | \$ - | \$ (5,123,720) |
| (2,839,496) | - | (2,839,496) |
| (10,134,655) | - | (10,134,655) |
| (5,089,144) | - | (5,089,144) |
| (389,204) | - | (389,204) |
| (724,896) | - | (724,896) |
| (2,769,854) | - | (2,769,854) |
| (2,533,867) | - | (2,533,867) |
| (19,479) | - | (19,479) |
| (29,624,315) | - | (29,624,315) |
| - | (45,572) | (45,572) |
| - | 343,272 | 343,272 |
| - | 978,421 | 978,421 |
| - | 1,276,121 | 1,276,121 |
| (29,624,315) | 1,276,121 | (28,348,194) |
| 13,923,530 | - | 13,923,530 |
| 10,782,244 | - | 10,782,244 |
| 934,628 | - | 934,628 |
| 3,824,312 | - | 3,824,312 |
| 463,023 | - | 463,023 |
| 273,321 | 7,059 | 280,380 |
| 133,712 | 8,455 | 142,167 |
| 1,910,910 | - | 1,910,910 |
| - | 2,775,609 | 2,775,609 |
| 3,710 | (3,710) | - |
| 32,249,390 | 2,787,413 | 35,036,803 |
| 2,625,075 | 4,063,534 | 6,688,609 |
| 62,190,063 | 8,614,251 | 70,804,314 |
| \$ 64,815,138 | \$ 12,677,785 | \$ 77,492,923 |

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

HUMBOLDT COUNTY
Balance Sheet
Governmental Funds
June 30, 2021

| | <u>General Fund</u> | <u>Road Fund</u> | <u>Regional Transportation Fund</u> | <u>6th Judicial District Fund</u> |
|---|---------------------------|---------------------------|---|---------------------------------------|
| Assets | | | | |
| Cash and investments | \$ 18,927,370 | \$ 3,154,342 | \$ 4,749,128 | \$ 5,688,507 |
| Taxes receivable | 113,370 | - | - | 39,853 |
| Accounts receivable | 220,592 | 6,713 | - | - |
| Interest receivable | 1,180 | - | 303 | - |
| Notes receivable | 2,876 | - | - | - |
| Due from other governments | 2,197,819 | 426,065 | 666,366 | 36,881 |
| Due from other funds | - | 34,219 | - | - |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total assets | <u>\$ 21,463,207</u> | <u>\$ 3,621,339</u> | <u>\$ 5,415,797</u> | <u>\$ 5,765,241</u> |
| Liabilities | | | | |
| Accounts payable | \$ 412,079 | \$ 295,132 | \$ 2,251 | \$ 100,863 |
| Accrued salaries and benefits | 819,786 | 83,461 | - | 107,547 |
| Due to other governments | 62,486 | - | - | 607 |
| Due to other funds | 29,205 | - | - | 722 |
| Unearned revenue | 2,200,601 | - | - | 101,135 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total liabilities | <u>3,524,157</u> | <u>378,593</u> | <u>2,251</u> | <u>310,874</u> |
| Deferred Inflows of Resources | | | | |
| Unavailable revenue - property taxes | 113,370 | - | - | 39,853 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Fund Balances | | | | |
| Nonspendable | 2,876 | - | - | - |
| Restricted | 211,007 | - | 5,413,546 | 2,344 |
| Committed | 134,674 | 3,242,746 | - | 5,412,170 |
| Assigned | 8,494,301 | - | - | - |
| Unassigned | 8,982,822 | - | - | - |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total fund balances | <u>17,825,680</u> | <u>3,242,746</u> | <u>5,413,546</u> | <u>5,414,514</u> |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total liabilities, deferred inflows, and fund balances | <u>\$ 21,463,207</u> | <u>\$ 3,621,339</u> | <u>\$ 5,415,797</u> | <u>\$ 5,765,241</u> |

| Indigent Medical Fund | In Lieu-of Tax Fund | Other Governmental Funds | Total Governmental Funds |
|----------------------------------|--------------------------------|---|---|
| \$ 1,093,279 | \$ 294,730 | \$ 12,619,252 | \$ 46,526,608 |
| 6,797 | - | 42,037 | 202,057 |
| - | - | 18,246 | 245,551 |
| 70 | - | 150 | 1,703 |
| - | - | - | 2,876 |
| - | - | 291,870 | 3,619,001 |
| - | - | - | 34,219 |
| \$ 1,100,146 | \$ 294,730 | \$ 12,971,555 | \$ 50,632,015 |
| \$ - | \$ - | \$ 432,797 | \$ 1,243,122 |
| - | - | 87,869 | 1,098,663 |
| 109,860 | - | 137,084 | 310,037 |
| - | - | 2,551 | 32,478 |
| - | - | 29,056 | 2,330,792 |
| 109,860 | - | 689,357 | 5,015,092 |
| 6,797 | - | 42,037 | 202,057 |
| - | - | - | 2,876 |
| 983,489 | - | 7,474,375 | 14,084,761 |
| - | - | 4,765,786 | 13,555,376 |
| - | 294,730 | - | 8,789,031 |
| - | - | - | 8,982,822 |
| 983,489 | 294,730 | 12,240,161 | 45,414,866 |
| \$ 1,100,146 | \$ 294,730 | \$ 12,971,555 | \$ 50,632,015 |

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, 2021

| | | |
|----------------------------------|----|------------|
| Total Governmental Fund Balances | \$ | 45,414,866 |
|----------------------------------|----|------------|

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

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

| | | |
|-------------------------------|---------------------|------------|
| Governmental capital assets | \$ 126,483,302 | |
| Less accumulated depreciation | <u>(70,693,867)</u> | |
| | | 55,789,435 |

Long-term liabilities, including bonds payable are not due and payable in the current period and therefore are not reported in the governmental funds.

| | | |
|---|------------------|--------------|
| Other postemployment benefits asset (liability) | (3,497,720) | |
| Net pension asset (liability) | (25,455,725) | |
| Compensated absences | (1,115,603) | |
| Capital leases payable | <u>(471,798)</u> | |
| | | (30,540,846) |

Deferred inflows of resources represent amounts that were not available to fund current expenditures and therefore are not reported in the governmental funds.

202,057

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.

| | | |
|---|--|------------------|
| Deferred outflows of resources related to pensions | | 7,010,510 |
| Deferred inflows of resources related to pensions | | (12,458,155) |
| Deferred outflows of resources related to other postemployment benefits | | 189,224 |
| Deferred inflows of resources related to other postemployment benefits | | <u>(791,953)</u> |

| | | |
|--|-----------|--------------------------|
| Net Position of Governmental Activities | \$ | <u>64,815,138</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, 2021

| | <u>General Fund</u> | <u>Road Fund</u> | <u>Regional Transportation Fund</u> | <u>6th Judicial District Fund</u> |
|--|----------------------|---------------------|---|---------------------------------------|
| REVENUES | | | | |
| Taxes | \$ 7,394,886 | \$ - | \$ - | \$ 2,853,160 |
| Licenses and permits | 1,553,875 | - | - | - |
| Intergovernmental revenue | 12,709,612 | 2,342,461 | 2,324,257 | 225,359 |
| Charges for services | 502,070 | 228,495 | - | 51,517 |
| Fines and forfeits | 642,161 | - | - | 50,586 |
| Miscellaneous revenues | 434,225 | 5,822 | 7,179 | 21,275 |
| | <u>23,236,829</u> | <u>2,576,778</u> | <u>2,331,436</u> | <u>3,201,897</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | 7,057,074 | - | - | - |
| Judicial | 3,018,787 | - | - | 1,426,170 |
| Public safety | 8,321,657 | - | - | 1,741,995 |
| Public works | 20,632 | 3,584,687 | 483,741 | - |
| Health | 393,409 | - | - | - |
| Welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Community support | 2,384,354 | - | - | - |
| Intergovernmental expenditures | 499,779 | 64,314 | - | 60,501 |
| Debt service: | | | | |
| Principal | 234,514 | 15,700 | - | - |
| Interest | 19,082 | 397 | - | - |
| | <u>21,949,288</u> | <u>3,665,098</u> | <u>483,741</u> | <u>3,228,666</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>1,287,541</u> | <u>(1,088,320)</u> | <u>1,847,695</u> | <u>(26,769)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 66,960 | 1,600,000 | - | - |
| Transfers out | - | (21,000) | - | (22,250) |
| | <u>66,960</u> | <u>1,579,000</u> | <u>-</u> | <u>(22,250)</u> |
| Net Change in Fund Balances | 1,354,501 | 490,680 | 1,847,695 | (49,019) |
| Fund Balances - beginning | <u>16,471,179</u> | <u>2,752,066</u> | <u>3,565,851</u> | <u>5,463,533</u> |
| Fund Balances - ending | <u>\$ 17,825,680</u> | <u>\$ 3,242,746</u> | <u>\$ 5,413,546</u> | <u>\$ 5,414,514</u> |

| Indigent Medical Fund | In Lieu-of Tax Fund | Other Governmental Funds | Total Governmental Funds |
|----------------------------------|--------------------------------|---|---|
| \$ 489,035 | \$ - | \$ 3,052,439 | \$ 13,789,520 |
| - | - | - | 1,553,875 |
| 87,838 | 1,910,910 | 1,380,457 | 20,980,894 |
| - | - | 397,227 | 1,179,309 |
| - | - | 138,608 | 831,355 |
| 2,129 | - | 24,494 | 495,124 |
| <u>579,002</u> | <u>1,910,910</u> | <u>4,993,225</u> | <u>38,830,077</u> |
| - | - | 390,399 | 7,447,473 |
| - | - | 839,063 | 5,284,020 |
| - | - | 299,808 | 10,363,460 |
| - | - | - | 4,089,060 |
| - | - | - | 393,409 |
| 517,871 | - | 294,624 | 812,495 |
| - | - | 2,316,726 | 2,316,726 |
| - | - | 1,062,775 | 3,447,129 |
| 163,839 | - | 287,003 | 1,075,436 |
| - | - | - | 250,214 |
| - | - | - | 19,479 |
| <u>681,710</u> | <u>-</u> | <u>5,490,398</u> | <u>35,498,901</u> |
| <u>(102,708)</u> | <u>1,910,910</u> | <u>(497,173)</u> | <u>3,331,176</u> |
| - | - | 1,000,000 | 2,666,960 |
| - | (2,600,000) | (20,000) | (2,663,250) |
| - | (2,600,000) | 980,000 | 3,710 |
| (102,708) | (689,090) | 482,827 | 3,334,886 |
| <u>1,086,197</u> | <u>983,820</u> | <u>11,757,334</u> | <u>42,079,980</u> |
| <u>\$ 983,489</u> | <u>\$ 294,730</u> | <u>\$ 12,240,161</u> | <u>\$ 45,414,866</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, 2021

Net Change in Fund Balances - Governmental Funds \$ 3,334,886

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 | \$ 2,350,309 | |
| Less current year depreciation | <u>(3,591,710)</u> | (1,241,401) |

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

| | |
|-------------------------------|---------|
| Change in unavailable revenue | 134,010 |
|-------------------------------|---------|

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 | 1,942,334 | |
| Cost of pension benefits earned | (1,552,018) | |
| County OPEB Contributions | 161,500 | |
| Cost of OPEB benefits earned | <u>(402,550)</u> | 149,266 |

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:

| | |
|----------------------------------|---------|
| Capital lease-principal payments | 250,214 |
|----------------------------------|---------|

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>(1,900)</u> |
|--|----------------|

| | |
|--|----------------------------|
| Change in Net Position of Governmental Activities | <u>\$ 2,625,075</u> |
|--|----------------------------|

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

HUMBOLDT COUNTY
Statement of Net Position
Proprietary Funds
June 30, 2021

| | Business-type Activities - Enterprise Funds | | | | | Totals Current Year |
|--|--|--|--|---------------------------------|---------------------------------------|--------------------------------|
| | Humboldt Television Fund | Solid Waste Management Fund | McDermitt Sewer District Fund | Star City Water Fund | Other Enterprise Funds | |
| ASSETS | | | | | | |
| Current Assets: | | | | | | |
| Cash and investments | \$ 786,536 | \$ 4,522,252 | \$ 107,094 | \$ 303,605 | \$ 250,491 | \$ 5,969,978 |
| Accounts receivable | 5,424 | 88,635 | 3,813 | 8,511 | 15,487 | 121,870 |
| Interest receivable | - | 288 | - | - | - | 288 |
| Intergovernmental receivable | 23,590 | - | - | - | - | 23,590 |
| Total Current Assets | <u>815,550</u> | <u>4,611,175</u> | <u>110,907</u> | <u>312,116</u> | <u>265,978</u> | <u>6,115,726</u> |
| Noncurrent Assets: | | | | | | |
| Restricted cash | - | - | 14,359 | - | - | 14,359 |
| Capital assets: | | | | | | |
| Land | - | - | 42,714 | 40,500 | 259,660 | 342,874 |
| Construction in progress | 187,990 | - | - | - | 784,142 | 972,132 |
| Buildings | 24,195 | - | 40,647 | 612,000 | 12,770 | 689,612 |
| Machinery and equipment | 819,636 | 100,676 | 96,737 | 150,000 | 429,039 | 1,596,088 |
| Infrastructure | - | - | 1,345,837 | 2,271,614 | 3,412,111 | 7,029,562 |
| Less accumulated depreciation | <u>(779,071)</u> | <u>(99,953)</u> | <u>(752,762)</u> | <u>(118,091)</u> | <u>(1,867,949)</u> | <u>(3,617,826)</u> |
| Total capital assets (net of accumulated depreciation) | <u>252,750</u> | <u>723</u> | <u>773,173</u> | <u>2,956,023</u> | <u>3,029,773</u> | <u>7,012,442</u> |
| Total noncurrent assets | <u>252,750</u> | <u>723</u> | <u>787,532</u> | <u>2,956,023</u> | <u>3,029,773</u> | <u>7,026,801</u> |
| Total Assets | <u>1,068,300</u> | <u>4,611,898</u> | <u>898,439</u> | <u>3,268,139</u> | <u>3,295,751</u> | <u>13,142,527</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | | |
| Pension-related amounts | 30,136 | 33,721 | - | - | - | 63,857 |
| Other postemployment benefits-related amounts | <u>5,520</u> | <u>200</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>5,720</u> |
| Total deferred outflows of resources | <u>35,656</u> | <u>33,921</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>69,577</u> |
| LIABILITIES | | | | | | |
| Current Liabilities: | | | | | | |
| Accounts payable | 16,789 | 6,706 | 3,359 | 4,157 | 55,402 | 86,413 |
| Accrued liabilities | 8,892 | 2,269 | 279 | 1,241 | 1,660 | 14,341 |
| Due to other funds | 204 | - | 406 | 346 | 785 | 1,741 |
| Current portion of capital lease payable | 8,966 | - | - | - | - | 8,966 |
| Current portion of bond payable | - | - | 4,983 | - | - | 4,983 |
| Total Current Liabilities | <u>34,851</u> | <u>8,975</u> | <u>9,027</u> | <u>5,744</u> | <u>57,847</u> | <u>116,444</u> |
| Noncurrent Liabilities: | | | | | | |
| Net pension liability | (15) | 95,289 | - | - | - | 95,274 |
| Other postemployment benefits | 6,447 | 2,034 | - | - | - | 8,481 |
| Capital lease payable | 13,399 | - | - | - | - | 13,399 |
| Bond payable | - | - | 210,550 | - | - | 210,550 |
| Total Noncurrent Liabilities | <u>19,831</u> | <u>97,323</u> | <u>210,550</u> | <u>-</u> | <u>-</u> | <u>327,704</u> |
| Total Liabilities | <u>54,682</u> | <u>106,298</u> | <u>219,577</u> | <u>5,744</u> | <u>57,847</u> | <u>444,148</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Pension-related amounts | 22,265 | 62,689 | - | - | - | 84,954 |
| Other postemployment benefits-related amounts | <u>3,409</u> | <u>1,808</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>5,217</u> |
| Total deferred inflows of resources | <u>25,674</u> | <u>64,497</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>90,171</u> |
| NET POSITION | | | | | | |
| Net investment in capital assets | 252,750 | 723 | 557,640 | 2,956,023 | 3,029,773 | 6,796,909 |
| Unrestricted | <u>770,850</u> | <u>4,474,301</u> | <u>121,222</u> | <u>306,372</u> | <u>208,131</u> | <u>5,880,876</u> |
| Total Net Position | <u>\$ 1,023,600</u> | <u>\$ 4,475,024</u> | <u>\$ 678,862</u> | <u>\$ 3,262,395</u> | <u>\$ 3,237,904</u> | <u>\$ 12,677,785</u> |

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, 2021

| | Business-type Activities - Enterprise Funds | | | | | Totals Current Year |
|---|--|--|--|---------------------------------|---------------------------------------|--------------------------------|
| | Humboldt Television Fund | Solid Waste Management Fund | McDermitt Sewer District Fund | Star City Water Fund | Other Enterprise Funds | |
| OPERATING REVENUES | | | | | | |
| Charges for Services: | | | | | | |
| User fees | \$ 264,548 | \$ 1,177,993 | \$ 48,335 | \$ 83,522 | \$ 199,237 | \$ 1,773,635 |
| Grants | 21,814 | - | - | - | - | 21,814 |
| Miscellaneous | 3,796 | - | - | 442 | 2,821 | 7,059 |
| Total Operating Revenues | <u>290,158</u> | <u>1,177,993</u> | <u>48,335</u> | <u>83,964</u> | <u>202,058</u> | <u>1,802,508</u> |
| OPERATING EXPENSES | | | | | | |
| Salaries and wages | 134,089 | 36,408 | 8,906 | 8,612 | 23,129 | 211,144 |
| Employee benefits | 59,866 | 13,437 | 1,192 | 1,502 | 1,643 | 77,640 |
| Services and supplies | 91,452 | 783,140 | 24,851 | 43,973 | 134,189 | 1,077,605 |
| Depreciation | 23,093 | 1,736 | 29,302 | 118,091 | 130,233 | 302,455 |
| Total Operating Expenses | <u>308,500</u> | <u>834,721</u> | <u>64,251</u> | <u>172,178</u> | <u>289,194</u> | <u>1,668,844</u> |
| Operating Income (Loss) | <u>(18,342)</u> | <u>343,272</u> | <u>(15,916)</u> | <u>(88,214)</u> | <u>(87,136)</u> | <u>133,664</u> |
| NONOPERATING REVENUES | | | | | | |
| (EXPENSES) | | | | | | |
| Interest earnings | - | 8,455 | - | - | - | 8,455 |
| Grants | - | - | - | 575,000 | 585,631 | 1,160,631 |
| Interest expense | (1,528) | - | (9,587) | - | - | (11,115) |
| Total Nonoperating Revenues (Expenses) | <u>(1,528)</u> | <u>8,455</u> | <u>(9,587)</u> | <u>575,000</u> | <u>585,631</u> | <u>1,157,971</u> |
| Income (Loss) Before Transfers | <u>(19,870)</u> | <u>351,727</u> | <u>(25,503)</u> | <u>486,786</u> | <u>498,495</u> | <u>1,291,635</u> |
| TRANSFERS IN (OUT) | | | | | | |
| Transfers out | <u>(2,000)</u> | <u>(300)</u> | <u>(580)</u> | <u>-</u> | <u>(830)</u> | <u>(3,710)</u> |
| SPECIAL ITEM | | | | | | |
| Capital contributions | <u>-</u> | <u>-</u> | <u>-</u> | <u>2,775,609</u> | <u>-</u> | <u>2,775,609</u> |
| Change in Net Position | (21,870) | 351,427 | (26,083) | 3,262,395 | 497,665 | 4,063,534 |
| NET POSITION, JULY 1 | <u>1,045,470</u> | <u>4,123,597</u> | <u>704,945</u> | <u>-</u> | <u>2,740,239</u> | <u>8,614,251</u> |
| NET POSITION, JUNE 30 | <u>\$ 1,023,600</u> | <u>\$ 4,475,024</u> | <u>\$ 678,862</u> | <u>\$ 3,262,395</u> | <u>\$ 3,237,904</u> | <u>\$ 12,677,785</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, 2021

| | Business-type Activities - Enterprise Funds | | | | | Totals Current Year |
|--|--|--|--|---------------------------------|---------------------------------------|------------------------------------|
| | Humboldt Television Fund | Solid Waste Management Fund | McDermitt Sewer District Fund | Star City Water Fund | Other Enterprise Funds | |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | | | | |
| Cash received from customers | \$ 292,408 | \$ 1,157,408 | \$ 44,522 | \$ 75,453 | \$ 188,180 | \$ 1,757,971 |
| Cash payments for personnel costs | (191,185) | (50,030) | (9,820) | (8,873) | (23,112) | (283,020) |
| Cash payments for services and supplies | (82,235) | (783,297) | (24,248) | (39,470) | (98,197) | (1,027,447) |
| Net Cash Provided (Used) by Operating Activities | <u>18,988</u> | <u>324,081</u> | <u>10,454</u> | <u>27,110</u> | <u>66,871</u> | <u>447,504</u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | | | |
| Capital contributions | - | - | - | 276,495 | - | 276,495 |
| Transfers to other funds | (2,000) | (300) | (580) | - | (830) | (3,710) |
| Net Cash Provided (Used) by Operating Activities | <u>(2,000)</u> | <u>(300)</u> | <u>(580)</u> | <u>276,495</u> | <u>(830)</u> | <u>272,785</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | | | |
| Purchases of capital assets | (42,890) | - | (5,547) | - | (672,727) | (721,164) |
| Interest paid on debt service | (1,528) | - | (9,587) | (575,000) | - | (586,115) |
| Principal paid on debt service | (8,091) | - | (4,772) | - | - | (12,863) |
| Capital grants | - | - | - | 575,000 | 585,631 | 1,160,631 |
| Net Cash Provided (Used) by Financing Activities | <u>(52,509)</u> | <u>-</u> | <u>(19,906)</u> | <u>-</u> | <u>(87,096)</u> | <u>(159,511)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | | | | |
| Interest received | - | 9,766 | - | - | - | 9,766 |
| Net Increase (Decrease) in Cash and Investments | (35,521) | 333,547 | (10,032) | 303,605 | (21,055) | 570,544 |
| CASH AND INVESTMENTS, JULY 1 | <u>822,057</u> | <u>4,188,705</u> | <u>131,485</u> | <u>-</u> | <u>271,546</u> | <u>5,413,793</u> |
| CASH AND INVESTMENTS, JUNE 30 | <u>\$ 786,536</u> | <u>\$ 4,522,252</u> | <u>\$ 121,453</u> | <u>\$ 303,605</u> | <u>\$ 250,491</u> | <u>\$ 5,984,337</u> |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES | | | | | | |
| Operating Income (Loss) | \$ (18,342) | \$ 343,272 | \$ (15,916) | \$ (88,214) | \$ (87,136) | \$ 133,664 |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operations | | | | | | |
| Depreciation | 23,093 | 1,736 | 29,302 | 118,091 | 130,233 | 302,455 |
| Change in assets and liabilities: | | | | | | |
| (Increase) decrease in: | | | | | | |
| Accounts receivable | 2,250 | (20,585) | (3,813) | (8,511) | (13,878) | (44,537) |
| Increase (decrease) in: | | | | | | |
| Accounts payable | 9,217 | (157) | 603 | 4,503 | 35,992 | 50,158 |
| Accrued salaries and benefits | 2,770 | (185) | 278 | 1,241 | 1,471 | 5,575 |
| Total adjustments | <u>37,330</u> | <u>(19,191)</u> | <u>26,370</u> | <u>115,324</u> | <u>153,818</u> | <u>313,651</u> |
| Net Cash Provided (Used) by Operating Activities | <u>\$ 18,988</u> | <u>\$ 324,081</u> | <u>\$ 10,454</u> | <u>\$ 27,110</u> | <u>\$ 66,682</u> | <u>\$ 447,315</u> |
| NONCASH CAPITAL AND FINANCING ACTIVITIES | | | | | | |
| Contributions of capital assets | \$ - | \$ - | \$ - | \$ 2,499,114 | \$ - | \$ 2,499,114 |
| Acquisition of capital assets through assumption of debt | \$ - | \$ - | \$ - | \$ 575,000 | \$ - | \$ 575,000 |

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

HUMBOLDT COUNTY
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2021

| | <u>INVESTMENT TRUST FUND</u> | <u>CUSTODIAL FUNDS</u> | <u>TOTAL</u> |
|--------------------------|----------------------------------|----------------------------|----------------------|
| ASSETS | | | |
| Cash and investments | \$ 5,830,874 | \$ 4,379,915 | \$ 10,210,789 |
| Interest receivable | 347 | - | 347 |
| Total Assets | <u>\$ 5,831,221</u> | <u>\$ 4,379,915</u> | <u>\$ 10,211,136</u> |
| LIABILITIES | | | |
| Due to others | - | 50,986 | 50,986 |
| Due to other governments | - | 522,871 | 522,871 |
| Total Liabilities | <u>-</u> | <u>573,857</u> | <u>573,857</u> |
| NET POSITION | | | |
| Held in trust for others | <u>\$ 5,831,221</u> | <u>\$ 3,806,058</u> | <u>\$ 9,637,279</u> |

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, 2021

| | INVESTMENT TRUST FUND | CUSTODIAL FUNDS | TOTAL |
|---------------------------------------|--------------------------|---------------------|---------------------|
| ADDITIONS | | | |
| Net investment income | \$ 7,786 | \$ - | \$ 7,786 |
| Collections for other entities: | | | |
| Taxes | - | 23,972,772 | 23,972,772 |
| Fees and charges | - | 1,216,141 | 1,216,141 |
| Miscellaneous | - | 971,905 | 971,905 |
| Capital share transactions | 660,130 | - | 660,130 |
| Total additions | <u>667,916</u> | <u>26,160,818</u> | <u>26,828,734</u> |
| DEDUCTIONS | | | |
| Settlements to other entities | - | 25,993,135 | 25,993,135 |
| Change in net position | 667,916 | 167,683 | 835,599 |
| NET POSITION, July 1 | <u>5,163,305</u> | <u>-</u> | <u>5,163,305</u> |
| Prior period adjustment | - | 3,638,375 | 3,638,375 |
| NET POSITION, July 1, RESTATED | <u>5,163,305</u> | <u>3,638,375</u> | <u>8,801,680</u> |
| NET POSITION, June 30 | <u>\$ 5,831,221</u> | <u>\$ 3,806,058</u> | <u>\$ 9,637,279</u> |

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

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

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, 2021

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, 2021

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 **Star City Water Fund** is used to account for water services to the residents of the Star City area.

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

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Additionally, Humboldt County reports the following fiduciary fund types:

Custodial funds account for assets held by the County as an agent for various governments, special districts and 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, 2021

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, 2021

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, 2021

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 2020-21 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 2019-2020 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, 2021**

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, 2021, net proceeds of mines received on actual business from January through December 2020 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, 2021

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 actuarially-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, 2021

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, 2021

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, 2021

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:

- Actual expenditures in the public safety function of the 911 Enhancement Fund exceeded appropriations by \$35,651, an apparent violation of NRS 354.626.
- 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, 2021:

Cash and Investment Balances Held By:

| | |
|----------------------------|---------------|
| Governmental Funds | \$ 46,526,608 |
| Enterprise Funds | 5,984,337 |
| Fiduciary Funds | 10,210,789 |
| Total Cash and Investments | \$ 62,721,734 |

Investments are carried at fair value. The following is a listing of those investments as of June 30, 2021:

| <u>Investment Type</u> | Investment Maturities (in years) | | | |
|--|-------------------------------------|---------------|--------------|---------|
| | Fair Value | Less than 1 | 1 to 5 | 6 to 10 |
| U.S. Treasury Notes | \$ 1,688,449 | \$ - | \$ 1,688,449 | \$ - |
| Asset Backed Fixed Income Securities | 2,713,387 | 320,608 | 2,392,779 | - |
| Corporate Bonds | 1,231,765 | 85,768 | 1,145,997 | - |
| Mortgage Backed Securities | 1,590,623 | - | 1,590,623 | - |
| Money Market Mutual Funds | 256,238 | 256,238 | - | - |
| State of Nevada Local Government Investment Pool | 16,417,442 | 16,417,442 | - | - |
| Total Investments | 23,897,904 | 17,080,056 | 6,817,848 | - |
| Total Cash (Carrying Amount) | 38,823,830 | - | - | - |
| Total Cash and Investments | \$ 62,721,734 | \$ 17,080,056 | \$ 6,817,848 | \$ - |

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

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 | \$ 1,688,449 | \$1,688,449 | \$ - | \$ - | \$ - | \$ - |
| Asset Backed Fixed Income Securities | 2,713,387 | 1,645,110 | - | - | - | 1,068,277 |
| Corporate Bonds | 1,231,765 | - | 134,074 | 1,097,691 | - | - |
| Mortgage Backed Securities | 1,590,623 | 1,590,623 | - | - | - | - |
| Money Market Mutual Funds | 256,238 | - | - | - | - | 256,238 |
| State of NV Local Gov't Invest. Pool | 16,417,442 | - | - | - | - | 16,417,442 |
| Total Investments | \$23,897,904 | \$ 4,924,182 | \$ 134,074 | \$1,097,691 | \$ - | \$17,741,957 |
| Total Cash (Carrying Amount) | 38,823,830 | | | | | |
| Total Cash and Investments | \$62,721,734 | | | | | |

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, 2021**

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 | \$16,417,442 | \$16,417,442 | N/A | N/A |

**EXTERNAL INVESTMENT POOL CONDENSED FINANCIAL STATEMENTS
STATEMENT OF NET POSITION
JUNE 30, 2021**

ASSETS:

| | |
|-------------------------------------|----------------------|
| NV Local Government Investment Pool | <u>\$ 16,417,442</u> |
|-------------------------------------|----------------------|

NET POSITION HELD IN TRUST FOR POOL PARTICIPANTS:

| | |
|---|----------------------|
| Net position consists of: | |
| Internal participant shares | \$ 10,586,221 |
| External participant shares | 5,831,221 |
| Total Participant Shares Outstanding (\$1.00 par) | <u>\$ 16,417,442</u> |

**STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2021**

| | |
|--|----------------------|
| Net increase (decrease) in net position resulting from operations: | |
| Investment income (loss) | \$ 60,384 |
| Net capital share transactions | 1,009,459 |
| Net position, July 1 | <u>15,347,599</u> |
| Net position, June 30 | <u>\$ 16,417,442</u> |

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

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, 2021:

| Investment Type | Fair Value | Fair Value Measurements Using | | |
|---|---------------------|-------------------------------|---------------------|-------------------|
| | | Level 1 Inputs | Level 2 Inputs | Level 3 Inputs |
| U.S. Treasury Notes | \$ 1,688,449 | \$1,688,449 | \$ - | \$ - |
| Asset Backed Securities | 2,713,387 | - | 2,713,387 | - |
| Corporate Bonds | 1,231,765 | - | 1,231,765 | - |
| Mortgage Backed Securities | 1,590,623 | - | 1,590,623 | - |
| Money Market Mutual Funds | 256,238 | 256,238 | - | - |
| State of Nevada Local Government Investment Pool | 16,417,442 | 5,365,220 | 11,052,222 | - |
| Total Investments | \$23,897,904 | \$ 7,309,907 | \$16,587,997 | \$ - |

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021 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 | 6,550,775 | 819,268 | (7,057,935) | 312,108 |
| Total capital assets, not being depreciated | 9,035,658 | 819,268 | (7,057,935) | 2,796,991 |
| Capital assets, being depreciated: | | | | |
| Buildings | 28,532,400 | 80,137 | - | 28,612,537 |
| Improvements other than buildings | 1,610,443 | 266,340 | - | 1,876,783 |
| Infrastructure | 66,736,058 | 7,057,935 | - | 73,793,993 |
| Machinery and equipment | 18,272,546 | 1,385,350 | (254,899) | 19,402,997 |
| Total capital assets, being depreciated | 115,151,447 | 8,789,762 | (254,899) | 123,686,310 |
| Less accumulated depreciation for: | | | | |
| Buildings | (18,001,074) | (768,859) | - | (18,769,933) |
| Improvements other than buildings | (963,812) | (82,568) | - | (1,046,380) |
| Infrastructure | (35,050,016) | (1,666,581) | - | (36,716,597) |
| Machinery and equipment | (13,141,369) | (1,273,774) | 254,186 | (14,160,957) |
| Total accumulated depreciation | (67,156,271) | (3,791,782) | 254,186 | (70,693,867) |
| Total capital assets, being depreciated, net | 47,995,176 | 4,997,980 | (713) | 52,992,443 |
| Governmental activities capital assets, net | \$ 57,030,834 | \$ 5,817,248 | \$ (7,058,648) | \$ 55,789,434 |

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 5 – CAPITAL ASSETS (continued)

| | Beginning Balance | Increases | Decreases | Ending Balance |
|--|----------------------|---------------------|-------------|---------------------|
| Business-type activities: | | | | |
| Capital assets, not being depreciated: | | | | |
| Land | \$ 302,374 | \$ 40,500 | \$ - | \$ 342,874 |
| Construction in progress | 332,221 | 639,911 | - | 972,132 |
| Total capital assets, not being depreciated | <u>634,595</u> | <u>680,411</u> | <u>-</u> | <u>1,315,006</u> |
| Capital asses, being depreciated: | | | | |
| Buildings and improvements | 77,612 | 612,000 | - | 689,612 |
| Machinery and equipment | 1,364,835 | 231,252 | - | 1,596,087 |
| Infrastructure | 4,757,948 | 2,271,614 | - | 7,029,562 |
| Total capital assets, being depreciated | <u>6,200,395</u> | <u>3,114,866</u> | <u>-</u> | <u>9,315,261</u> |
| Less accumulated depreciation for: | | | | |
| Buildings and improvements | (74,984) | (15,762) | - | (90,746) |
| Machinery and equipment | (1,194,154) | (83,160) | - | (1,277,314) |
| Infrastructure | (2,046,234) | (203,531) | - | (2,249,765) |
| Total accumulated depreciation | <u>(3,315,372)</u> | <u>(302,453)</u> | <u>-</u> | <u>(3,617,825)</u> |
| Total capital assets, being depreciated, net | <u>2,885,023</u> | <u>2,812,413</u> | <u>-</u> | <u>5,697,436</u> |
| Business-type activities capital assets, net | <u>\$ 3,519,618</u> | <u>\$ 3,492,824</u> | <u>\$ -</u> | <u>\$ 7,012,442</u> |

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

| | |
|---|---------------------|
| Governmental activities: | |
| General government | \$ 507,755 |
| Public safety | 331,201 |
| Judicial | 9,262 |
| Public works | 1,830,176 |
| Culture and recreation | 292,259 |
| Community support | 621,057 |
| Total depreciation expense – governmental activities | <u>\$ 3,591,710</u> |
| Business-type activities: | |
| Television | \$ 59,367 |
| Solid waste management | 1,736 |
| Water and sewer fees | 241,352 |
| Total depreciation expense – business-type activities | <u>\$ 302,455</u> |

**HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 6 – INTERFUND BALANCES AND TRANSFERS

The composition of interfund balances as of June 30, 2021 is as follows:

Due to/from other funds:

| <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>Amount</u> |
|------------------------|-------------------------------|------------------|
| Road Fund | General Fund | \$ 29,205 |
| | 6th Judicial District Fund | 722 |
| | Nonmajor Governmental Funds | 2,551 |
| | Humboldt Television Fund | 204 |
| | McDermitt Sewer District Fund | 406 |
| | Star City Water Fund | 346 |
| | Nonmajor Enterprise Funds | 785 |
| Total | | <u>\$ 34,219</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, 2021 are as follows:

| <u>Transfers From:</u> | <u>Transfers To:</u> | <u>Amount</u> |
|-----------------------------|-----------------------------|--------------------|
| 6th Judicial District | General Fund | <u>\$ 22,250</u> |
| Road Fund | General Fund | <u>21,000</u> |
| In Lieu of Tax | Road Fund | 1,600,000 |
| | Nonmajor Governmental Funds | 1,000,000 |
| | | <u>2,600,000</u> |
| Nonmajor Governmental Funds | General Fund | <u>20,000</u> |
| Solid Waste Fund | General Fund | <u>300</u> |
| Humboldt TV Fund | General Fund | <u>2,000</u> |
| McDermitt Sewer Fund | General Fund | <u>580</u> |
| Nonmajor Enterprise Funds | General Fund | <u>830</u> |
| | Total Interfund Transfers | <u>\$2,666,960</u> |

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

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, 2021, 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, 2021</u> |
|--------------------------------|-------------------------------------|--|-------------------------------------|
| CSI Telecommunications Project | \$ 2,154,652 | \$ 1,987,934 | \$ 166,718 |
| Harrison Engineering, Inc. | 103,500 | 38,738 | 64,762 |
| GSA | 860,000 | 191,250 | 668,750 |
| Other Contracts | 530,378 | 355,452 | 174,926 |
| Totals | <u>\$ 3,648,530</u> | <u>\$ 2,573,374</u> | <u>\$ 1,075,156</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, 2021:

| | <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 | <u>(601,262)</u> | <u>(20,881)</u> | <u>(622,143)</u> |
| Total | <u>\$ 608,990</u> | <u>\$ 20,881</u> | <u>\$ 629,871</u> |

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

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2021 were as follows:

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 8 – LONG TERM DEBT (continued)

| <u>Year Ending June 30,</u> | <u>Governmental Activities</u> | <u>Business-Type Activities</u> | <u>Total Government</u> |
|---|------------------------------------|-------------------------------------|-----------------------------|
| 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 | 487,729 | 24,050 | 511,779 |
| Less: amount representing interest | (15,931) | (1,686) | (17,617) |
| Present value of minimum lease payments | <u>\$ 471,798</u> | <u>\$ 22,364</u> | <u>\$ 494,162</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, 2021 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 | \$1,113,703 | \$ 966,620 | \$ 964,720 | \$1,115,603 | \$1,115,603 |
| Capital leases | 722,012 | - | 250,214 | 471,798 | 246,765 |
| Governmental activities Long-term liabilities | <u>\$1,835,715</u> | <u>\$966,620</u> | <u>\$1,214,934</u> | <u>\$1,587,401</u> | <u>\$1,362,368</u> |
| <u>Business-type activities:</u> | | | | | |
| Capital leases | \$ 30,456 | \$ - | \$ 8,092 | \$ 22,364 | \$ 8,566 |
| Sewer Revenue Bond Series 2008 | 220,305 | - | 4,772 | 215,533 | 4,983 |
| Business-type activities Long-term liabilities | <u>\$ 250,761</u> | <u>\$ -</u> | <u>\$ 12,864</u> | <u>\$ 237,897</u> | <u>\$ 13,549</u> |

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.

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 8 – LONG TERM DEBT (continued)

As of June 30, 2021, 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 |
| 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 | 5,925 | 8,434 | 14,359 |
| 2027-2031 | 33,794 | 37,999 | 71,793 |
| 2032-2036 | 41,958 | 29,835 | 71,793 |
| 2037-2041 | 52,095 | 19,698 | 71,793 |
| 2042-2046 | 60,468 | 7,049 | 67,517 |
| TOTAL | \$ 215,553 | \$ 139,158 | \$ 354,691 |

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.

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.

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 9 – RISK MANAGEMENT (continued)

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.

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.

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 10 – PENSION PROGRAM (continued)

Police/Fire members entering the System prior to January 1, 2010, are eligible for retirement at age 65 with five years of service, at age 55 with ten years of service, at age 50 with twenty years of service, or at any age with twenty-five years of service. Police/Fire members entering the System on or after January 1, 2010, are eligible for retirement at 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. 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. Both Regular and Police/ Fire 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.

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 \$1,880,904 were paid during the fiscal year ended June 30, 2020 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, 2021.

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 10 – PENSION PROGRAM (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2021, the County reported a liability of \$25,550,999 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, 2020. The County’s proportion was 0.18345%, as of June 30, 2020, which was a decrease of 0.00024% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the County recognized pension expense of \$1,552,018 in governmental activities and \$19,493 in business-type activities for total pension expense of \$1,571,511. At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience | \$ 2,036,243 | \$ 3,013,859 |
| Changes of assumptions | 3,095,790 | - |
| Net difference between projected and actual earnings on pension plan investments | - | 1,918,536 |
| Changes in proportion and differences between actual and proportionate share of contributions | - | 7,610,714 |
| County contributions subsequent to the measurement date | 1,942,334 | - |
| Total | \$ 7,074,367 | \$ 12,543,109 |

\$1,942,334 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, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year Ended June 30, | |
|----------------------------|---------------|
| 2022 | \$(2,860,262) |
| 2023 | (2,292,411) |
| 2024 | (1,502,623) |
| 2025 | (628,975) |
| 2026 | (116,712) |
| Thereafter | (10,093) |

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 10 – PENSION PROGRAM (continued)

Actuarial assumptions. The total pension liability in the June 30, 2020 actuarial valuation was determined using the following assumptions, applied to all periods including the measurement:

| | |
|----------------------------|--|
| Inflation Rate | 2.75% |
| Payroll Growth | 5.50% per year for Regular employees 6.50% per year for Police/ Fire employees |
| 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, 2020 valuation were based on the results of the experience study completed in 2017.

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, 2020:

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

*As of June 30, 2020, 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, 2020. 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 fiduciary net position at June 30, 2020, 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, 2020.

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 10 – PENSION PROGRAM (continued)

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 | \$39,850,521 | \$25,550,999 | \$13,662,989 |

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, 2021, 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, 2021. The effect of any resulting uninsured liability on the financial position or results of operations of the County is unknown.

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

**HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 13 –POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (continued)

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, 2021, 10 retirees had medical coverage and 9 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, 2021, 52 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, 2020, valuation date, the following employees were covered by benefit terms:

| | HCHIP | PEBP |
|---|-------|--|
| Active members currently receiving benefit payments | 176 | N/A – no active employees in this plan |
| Active members entitled to but not currently receiving benefit payments | - | |
| Inactive members currently receiving benefit payments | 19 | 52 |
| Total | 195 | 52 |

**HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

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 2021 is \$41,628.

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 2021, the County contributed \$119,872 to the plan for current premiums. The County did not prefund any future benefits.

Total OPEB Liability. The County’s total OPEB liability of \$3,506,201 was measured as of June 30, 2020, and was determined by actuarial valuations of both plans as of that date.

Actuarial Assumptions. The total OPEB liability in the June 30, 2020 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, 2020:

| | HCHIP | PEBP |
|-----------------|---|---|
| Inflation | 2.66% per year | 2.50% per year |
| Salary Increase | 3.0% 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 |
|------------------|---|--------------------------------|
| 2020 | Actual | Actual |
| 2021 | 5.80% | 4.50% |
| 2022 | 5.70% | 4.50% |
| 2023 | 5.60% | 4.50% |
| 2024 | 5.50% | 4.50% |
| 2025 & Later | 5.40% | 4.50% |

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (continued)

Discount rate. A discount rate of 2.66% 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, 2019, 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 2020.

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, 2020 | \$ 1,462,356 | \$ 2,138,428 | \$ 3,600,784 |
| Changes for the year: | | | |
| Service cost | 128,168 | - | 128,168 |
| Interest | 43,816 | 57,775 | 101,591 |
| Changes of assumptions | (260,966) | 85,156 | (175,810) |
| Difference between expected and actual experience | (155,424) | 182,343 | 26,919 |
| Benefit payments | (40,186) | (135,265) | (175,451) |
| Net changes | (284,592) | 190,009 | (94,583) |
| Balance at June 30, 2021 | \$ 1,177,764 | \$ 2,328,437 | \$ 3,506,201 |

Changes in assumptions were to update the discount rate to reflect the bond index rate from 2.79% in 2019 to 2.66% in 2020, decrease inflation rate from 2.75% to 2.50% and reduced salary increases from 4% to 3% per year.

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 (1.66%) or 1-percentage-point higher (3.66%) than the current discount rate.

| | <u>1% Decrease</u> <u>(1.66%)</u> | <u>Current Rate</u> <u>(2.66%)</u> | <u>1% Increase</u> <u>(3.66%)</u> |
|----------------------|--------------------------------------|---------------------------------------|--------------------------------------|
| HCHIP | \$ 1,312,417 | \$ 1,177,764 | \$ 1,062,995 |
| PEBP | 2,664,409 | 2,328,437 | 2,055,713 |
| Total OPEB Liability | \$ 3,976,826 | \$ 3,506,201 | \$ 3,118,708 |

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (continued)

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 (4.8%) or 1-percentage-point higher (7.8%) than the current healthcare cost trend rates.

| | 1% Decrease (4.8%) | Healthcare Cost Trend Rates (5.8%) | 1% Increase (6.8%) |
|-----------------------------|-------------------------------------|---|-------------------------------------|
| HCHIP | \$ 1,069,073 | \$ 1,177,764 | \$ 1,308,045 |
| PEBP | 2,068,236 | 2,328,437 | 2,640,957 |
| Total OPEB Liability | \$ 3,137,309 | \$ 3,506,201 | \$ 3,949,002 |

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2021, the HCHIP recognized OPEB expense of \$79,189 and the PEBP plan recognized an OPEB expense of \$325,274 for a total OPEB expense of \$404,463. At June 30, 2021, 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 | \$ 21,383 | \$ 238,731 |
| Differences Between Expected and Actual Experience | 12,061 | 558,439 |
| Contributions Made Subsequent to the Measurement Date | 41,628 | - |
| Total HCHIP | \$ 75,072 | \$ 797,170 |
| PEBP | | |
| Changes in Assumptions | \$ - | \$ - |
| Contributions Made Subsequent to the Measurement Date | 119,872 | - |
| Total PEBP | \$ 119,872 | \$ - |
| Total Combined | | |
| Changes in Assumptions | \$ 21,383 | \$ 238,731 |
| Differences Between Expected and Actual Experience | 12,061 | 558,439 |
| Contributions Made Subsequent to the Measurement Date | 161,500 | - |
| Total Combined | \$ 194,944 | \$ 797,170 |

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

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, | |
|----------------------------|-----------|
| 2022 | (92,795) |
| 2023 | (92,795) |
| 2024 | (92,795) |
| 2025 | (92,795) |
| 2026 | (92,795) |
| Thereafter | (299,751) |

NOTE 14 – TAX ABATEMENTS

All tax abatement agreements/programs, entered into by the State of Nevada, have been summarized, by type of agreement/program and the gross, accrual basis reduction of the County's taxes for the year ended June 30, 2021 aggregated as follows:

Agreement/program description – Nevada Revised Statutes 374.357 - Abatement for eligible machinery or equipment used by certain new or expanded businesses

Amount abated during the year ended June 30, 2021 – \$3,239

Specific tax being abated – Sales and use taxes

Agreement/program description – Nevada Revised Statutes 701A.370 - Partial abatement of certain taxes imposed on renewable energy facilities

Amount abated during the year ended June 30, 2021 – \$201,913

Specific tax being abated – Property taxes and/or sales and use taxes

NOTE 15 – NEW ACCOUNTING PRONOUNCEMENTS IMPLEMENTED

Effective for year ended June 30, 2021, the County adopted GASB Statement No. 84, Fiduciary Activities. The objective of the statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This statement established criteria for identifying fiduciary activities focusing on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. As a result of adopting the statement, the July 1, 2020 fiduciary net position was restated, resulting in an increase of \$3,638,375.

HUMBOLDT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 16 – 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, 2021 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 | - | - | 5,413,546 | - |
| Technology enhancements | 20,441 | - | - | 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 | 134,674 | - | - | - |
| Road repairs and maintenance | - | 3,242,746 | - | - |
| 6th judicial court | - | - | - | 5,412,170 |
| Winnemucca events center complex | - | - | - | - |
| Indigent services | - | - | - | - |
| Library | - | - | - | - |
| Capital building projects | - | - | - | - |
| Assigned | | | | |
| Budget shortfalls | 8,494,301 | - | - | - |
| Transfers to other funds | - | - | - | - |
| Unassigned | 8,982,822 | - | - | - |
| Total fund balances | \$ 17,825,680 | \$ 3,242,746 | \$ 5,413,546 | \$ 5,414,514 |

Major Governmental Funds

| Indigent Medical Fund | In Lieu-of-Tax Fund | Other Governmental Funds | Total Governmental Funds |
|------------------------------|----------------------------|---------------------------------|---------------------------------|
| \$ - | \$ - | \$ - | \$ 2,876 |
| - | - | - | 190,566 |
| - | - | - | 5,413,546 |
| - | - | - | 22,785 |
| 983,489 | - | - | 983,489 |
| - | - | 2,247,962 | 2,247,962 |
| - | - | 1,050,843 | 1,050,843 |
| - | - | 571,758 | 571,758 |
| - | - | 1,384 | 1,384 |
| - | - | 1,341,371 | 1,341,371 |
| - | - | 1,119,140 | 1,119,140 |
| - | - | 334,407 | 334,407 |
| - | - | 160,791 | 160,791 |
| - | - | 469,308 | 469,308 |
| - | - | 177,411 | 177,411 |
| - | - | - | 134,674 |
| - | - | - | 3,242,746 |
| - | - | - | 5,412,170 |
| - | - | 836,263 | 836,263 |
| - | - | 1,181,798 | 1,181,798 |
| - | - | 775,344 | 775,344 |
| - | - | 1,972,381 | 1,972,381 |
| - | - | - | 8,494,301 |
| - | 294,730 | - | 294,730 |
| - | - | - | 8,982,822 |
| <u>\$ 983,489</u> | <u>\$ 294,730</u> | <u>\$ 12,240,161</u> | <u>\$ 45,414,866</u> |

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, 2021

| | 2021 Budgeted Amounts | | 2021 | |
|--|-----------------------|--------------|--------------|-----------------------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget |
| REVENUES | | | | |
| Taxes | \$ 5,067,214 | \$ 5,067,214 | \$ 7,394,886 | \$ 2,327,672 |
| Licenses and permits | 1,103,000 | 1,103,000 | 1,553,875 | 450,875 |
| Intergovernmental revenues | 8,819,897 | 10,091,424 | 12,709,612 | 2,618,188 |
| Charges for services | 451,500 | 451,500 | 502,070 | 50,570 |
| Fines and forfeits | 700,000 | 700,000 | 642,161 | (57,839) |
| Miscellaneous | 410,000 | 410,000 | 434,132 | 24,132 |
| | | | | |
| Total Revenues | 16,551,611 | 17,823,138 | 23,236,736 | 5,413,598 |
| EXPENDITURES BY FUNCTION AND DEPARTMENT | | | | |
| Current: | | | | |
| General Government: | | | | |
| Commission | 354,150 | 354,150 | 288,885 | 65,265 |
| Administrator | 481,470 | 563,695 | 560,909 | 2,786 |
| Elections | 65,000 | 150,000 | 146,963 | 3,037 |
| Comptroller | 435,926 | 435,926 | 395,514 | 40,412 |
| Assessor | 819,765 | 819,765 | 705,667 | 114,098 |
| Treasurer | 335,000 | 372,500 | 360,031 | 12,469 |
| Clerk | 475,100 | 475,100 | 472,264 | 2,836 |
| Recorder | 418,237 | 418,237 | 334,874 | 83,363 |
| Computer systems | 1,041,134 | 1,041,134 | 878,095 | 163,039 |
| Planning | 117,300 | 117,300 | 99,824 | 17,476 |
| Buildings and grounds | 1,589,654 | 1,589,654 | 1,267,863 | 321,791 |
| Communications | 513,904 | 513,904 | 411,484 | 102,420 |
| Personnel | 37,500 | 37,500 | 26,754 | 10,746 |
| Miscellaneous | 1,103,500 | 1,103,500 | 911,958 | 191,542 |
| | | | | |
| Total General Government Function | 7,787,640 | 7,992,365 | 6,861,085 | 1,131,280 (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, 2021

| | <u>2021 Budgeted Amounts</u> | | <u>2021</u> | |
|--------------------------------|------------------------------|---------------------|------------------|-------------------------------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance to Final Budget</u> |
| Judicial: | | | | |
| Justice Court | \$ 634,900 | \$ 717,100 | \$ 711,153 | \$ 5,947 |
| District Attorney | 1,625,500 | 1,625,500 | 1,383,869 | 241,631 |
| Child Support | 494,236 | 494,236 | 479,213 | 15,023 |
| Public Defender | 323,153 | 323,153 | 317,922 | 5,231 |
| Alternate Public Defender | 155,150 | 155,150 | 126,630 | 28,520 |
| | <u>3,232,939</u> | <u>3,315,139</u> | <u>3,018,787</u> | <u>296,352</u> |
| Total Judicial Function | | | | |
| Public Safety: | | | | |
| Sheriff | 4,306,400 | 4,306,400 | 3,960,791 | 345,609 |
| Detention | 3,196,700 | 3,196,700 | 2,859,023 | 337,677 |
| Dispatch | 1,295,900 | 1,295,900 | 1,048,236 | 247,664 |
| Building Official | 270,540 | 328,740 | 235,972 | 92,768 |
| Task Force | 181,039 | 181,039 | 191,395 | (10,356) |
| LEPC | 60,000 | 60,000 | 26,240 | 33,760 |
| | <u>9,310,579</u> | <u>9,368,779</u> | <u>8,321,657</u> | <u>1,047,122</u> |
| Total Public Safety Function | | | | |
| Public Works | <u>40,000</u> | <u>40,000</u> | <u>20,632</u> | <u>19,368</u> |
| Health: | | | | |
| Health | 181,210 | 217,210 | 199,782 | 17,428 |
| Mosquito control | 250,000 | 250,000 | 193,627 | 56,373 |
| | <u>431,210</u> | <u>467,210</u> | <u>393,409</u> | <u>73,801</u> |
| Total Health Function | | | | |
| Community Support | <u>1,065,000</u> | <u>2,336,527</u> | <u>2,384,354</u> | <u>(47,827)</u> |
| Intergovernmental Expenditures | <u>675,000</u> | <u>675,000</u> | <u>499,779</u> | <u>175,221</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, 2021

| | <u>2021 Budgeted Amounts</u> | | <u>2021</u> | |
|--|------------------------------|---------------------|----------------------|-------------------------------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance to Final Budget</u> |
| Debt service | \$ - | \$ - | \$ 253,596 | \$ (253,596) |
| Total Expenditures | <u>22,542,368</u> | <u>24,195,020</u> | <u>21,753,299</u> | <u>2,441,721</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(5,990,757)</u> | <u>(6,371,882)</u> | <u>1,483,437</u> | <u>7,855,319</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers out | \$ (79,920) | \$ (79,920) | \$ (128,450) | \$ (48,530) |
| Contingency | <u>(350,000)</u> | <u>(350,000)</u> | <u>-</u> | <u>350,000</u> |
| Total other financing sources and uses | <u>(429,920)</u> | <u>(429,920)</u> | <u>(128,450)</u> | <u>301,470</u> |
| Net change in fund balance | (6,420,677) | (6,801,802) | 1,354,987 | 8,156,789 |
| Fund balance - beginning | <u>7,971,047</u> | <u>8,352,172</u> | <u>16,145,453</u> | <u>7,793,281</u> |
| Fund balance - ending | <u>\$ 1,550,370</u> | <u>\$ 1,550,370</u> | <u>\$ 17,500,440</u> | <u>\$ 15,950,070</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, 2021

| | 2021 Budgeted Amounts | | 2021 | |
|---|-----------------------|--------------|------------|-----------------------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget |
| REVENUES | | | | |
| Intergovernmental Revenues: | | | | |
| Federal grants | \$ 2,000 | \$ 2,000 | \$ 133,456 | \$ 131,456 |
| Consolidated tax | 554,717 | 554,717 | 708,950 | 154,233 |
| Motor vehicle fuel taxes 1.25 cents | 490,236 | 490,236 | 490,238 | 2 |
| Motor vehicle fuel taxes 1.75 cents | 217,755 | 217,755 | 235,692 | 17,937 |
| Motor vehicle fuel taxes 2.35 cents | 777,015 | 777,015 | 774,125 | (2,890) |
| Total Intergovernmental Revenues | 2,041,723 | 2,041,723 | 2,342,461 | 300,738 |
| Charges for Services: | | | | |
| Fuel sales reimbursements | 185,000 | 185,000 | 174,248 | (10,752) |
| Repair reimbursements | 65,000 | 65,000 | 54,247 | (10,753) |
| Total Charges for Services | 250,000 | 250,000 | 228,495 | (21,505) |
| Miscellaneous | 30,000 | 30,000 | 5,822 | (24,178) |
| Total Revenues | 2,321,723 | 2,321,723 | 2,576,778 | 255,055 |
| EXPENDITURES | | | | |
| Public Works Function: | | | | |
| Highways and Street: | | | | |
| Salaries and wages | 1,253,866 | 1,253,866 | 1,054,531 | 199,335 |
| Employee benefits | 646,744 | 646,744 | 534,805 | 111,939 |
| Services and supplies | 2,140,800 | 2,140,800 | 1,436,150 | 704,650 |
| Capital outlay | 596,000 | 596,000 | 559,201 | 36,799 |
| Total Public Works Function | 4,637,410 | 4,637,410 | 3,584,687 | 1,052,723 |
| Intergovernmental Expenditure Function: | | | | |
| Services and supplies | - | - | 64,314 | (64,314) |

(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, 2021

| | 2021 Budgeted Amounts | | 2021 | |
|--|-----------------------|--------------|--------------|-----------------------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget |
| Debt service function: | | | | |
| Principal | \$ - | \$ - | \$ 15,700 | \$ (15,700) |
| Interest | - | - | 397 | (397) |
| Total Debt service function | - | - | 16,097 | (16,097) |
| Total Expenditures | 4,637,410 | 4,637,410 | 3,665,098 | 972,312 |
| Excess (deficiency) of revenues over (under) expenditures | (2,315,687) | (2,315,687) | (1,088,320) | 1,227,367 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 1,600,000 | 1,600,000 | 1,600,000 | - |
| Transfers out | (11,400) | (11,400) | (21,000) | (9,600) |
| Total Other Financing Sources (Uses) | 1,588,600 | 1,588,600 | 1,579,000 | (9,600) |
| Net change in fund balance | (727,087) | (727,087) | 490,680 | 1,217,767 |
| Fund balance - beginning | 972,072 | 972,072 | 2,752,066 | 1,779,994 |
| Fund balance - ending | \$ 244,985 | \$ 244,985 | \$ 3,242,746 | \$ 2,997,761 |

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, 2021

| | <u>2021 Budgeted Amounts</u> | | <u>2021</u> | |
|--|------------------------------|-------------------------|---------------------|-------------------------------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance to Final Budget</u> |
| REVENUES | | | | |
| Intergovernmental Revenue: | | | | |
| Gasoline taxes | \$ 1,427,390 | \$ 1,427,390 | \$ 2,324,257 | \$ 896,867 |
| Miscellaneous | 10,000 | 10,000 | 7,179 | (2,821) |
| Total Revenues | <u>1,437,390</u> | <u>1,437,390</u> | <u>2,331,436</u> | <u>894,046</u> |
| EXPENDITURES | | | | |
| Public Works Function: | | | | |
| Highways and Street: | | | | |
| Capital outlay | <u>1,750,000</u> | <u>1,750,000</u> | <u>483,741</u> | <u>1,266,259</u> |
| Excess (deficiency) of revenues over (under) expenditures | (312,610) | (312,610) | 1,847,695 | 2,160,305 |
| Fund balance - beginning | <u>2,101,732</u> | <u>2,101,732</u> | <u>3,565,851</u> | <u>1,464,119</u> |
| Fund balance - ending | <u>\$ 1,789,122</u> | <u>\$ 1,789,122</u> | <u>\$ 5,413,546</u> | <u>\$ 3,624,424</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, 2021

| | 2021 Budgeted Amounts | | 2021 | |
|----------------------------------|-----------------------|-----------------|--------------|-----------------------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget |
| REVENUES | | | | |
| Taxes | \$ 1,911,463 | \$ 1,911,463 | \$ 2,853,160 | \$ 941,697 |
| Intergovernmental Revenue: | | | | |
| Grants: | | | | |
| USJR supreme court grant | 19,360 | 19,360 | 19,360 | - |
| SEEK grant | - | - | 26,092 | 26,092 |
| Room and board | - | - | 20,377 | 20,377 |
| Coronavirus relief funds | - | - | 144,813 | 144,813 |
| Wrap program grant | - | - | 14,717 | 14,717 |
| Total Intergovernmental Revenues | 19,360 | 19,360 | 225,359 | 205,999 |
| Charges for Services | 20,000 | 20,000 | 51,517 | 31,517 |
| Fines and Forfeits | 49,000 | 49,000 | 50,586 | 1,586 |
| Miscellaneous | - | - | 21,275 | 21,275 |
| Total Revenues | 1,999,823 | 1,999,823 | 3,201,897 | 1,202,074 |
| EXPENDITURES | | | | |
| Judicial Function: | | | | |
| District Court: | | | | |
| Salaries and wages | 557,000 | 557,000 | 521,645 | 35,355 |
| Employee benefits | 235,600 | 235,600 | 213,645 | 21,955 |
| Services and supplies | 1,236,594 | 1,236,594 | 683,377 | 553,217 |
| Capital outlay | 150,000 | 150,000 | 7,503 | 142,497 |
| Total Judicial Function | 2,179,194 | 2,179,194 | 1,426,170 | 753,024 |
| Law Library Function: | | | | |
| Services and supplies | 50,000 | 50,000 | - | 50,000 |

(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, 2021

| | 2021 Budgeted Amounts | | 2021 | |
|--|----------------------------|----------------------------|----------------------------|-----------------------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget |
| Public Safety Function: | | | | |
| Juvenile Probation: | | | | |
| Salaries and wages | \$ 1,086,517 | \$ 1,086,517 | \$ 951,452 | \$ 135,065 |
| Employee benefits | 586,700 | 586,700 | 496,197 | 90,503 |
| Services and supplies | 470,582 | 470,582 | 294,346 | 176,236 |
| Capital outlay | 55,000 | 55,000 | - | 55,000 |
| | | | | |
| Total Public Safety Function | <u>2,198,799</u> | <u>2,198,799</u> | <u>1,741,995</u> | <u>456,804</u> |
| | | | | |
| Intergovernmental Expenditure Function: | | | | |
| Services and supplies | <u>60,501</u> | <u>60,501</u> | <u>60,501</u> | <u>-</u> |
| | | | | |
| Total Expenditures | <u>4,488,494</u> | <u>4,488,494</u> | <u>3,228,666</u> | <u>1,259,828</u> |
| | | | | |
| Excess (deficiency) of revenues over expenditures | (2,488,671) | (2,488,671) | (26,769) | 2,461,902 |
| | | | | |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers out | <u>(15,000)</u> | <u>(15,000)</u> | <u>(22,250)</u> | <u>(7,250)</u> |
| | | | | |
| Net change in fund balance | (2,503,671) | (2,503,671) | (49,019) | 2,454,652 |
| | | | | |
| Fund balance - beginning | <u>4,100,446</u> | <u>4,100,446</u> | <u>5,463,533</u> | <u>1,363,087</u> |
| | | | | |
| Fund balance - ending | <u><u>\$ 1,596,775</u></u> | <u><u>\$ 1,596,775</u></u> | <u><u>\$ 5,414,514</u></u> | <u><u>\$ 3,817,739</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, 2021

| | <u>2021 Budgeted Amounts</u> | | <u>2021</u> | |
|--|------------------------------|--------------------------|--------------------------|-------------------------------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance to Final Budget</u> |
| REVENUES | | | | |
| Taxes | \$ 358,801 | \$ 358,801 | \$ 489,035 | \$ 130,234 |
| Indigent reimbursement | - | - | 87,838 | 87,838 |
| Miscellaneous | 2,000 | 2,000 | 2,129 | 129 |
| Total Revenues | <u>360,801</u> | <u>360,801</u> | <u>579,002</u> | <u>218,201</u> |
| EXPENDITURES | | | | |
| Welfare Function: | | | | |
| Services and supplies | 624,500 | 624,500 | 517,871 | 106,629 |
| Intergovernmental Expenditure Function: | | | | |
| Services and supplies | <u>155,000</u> | <u>155,000</u> | <u>163,839</u> | <u>(8,839)</u> |
| Total Expenditures | <u>779,500</u> | <u>779,500</u> | <u>681,710</u> | <u>97,790</u> |
| Excess (deficiency) of revenues over (under) expenditures | (418,699) | (418,699) | (102,708) | 315,991 |
| Fund balance - beginning | <u>533,809</u> | <u>533,809</u> | <u>1,086,197</u> | <u>552,388</u> |
| Fund balance - ending | <u><u>\$ 115,110</u></u> | <u><u>\$ 115,110</u></u> | <u><u>\$ 983,489</u></u> | <u><u>\$ 868,379</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, 2021

| | 2021 Budgeted Amounts | | 2021 | |
|---------------------------------------|-----------------------|------------------|-------------------|-----------------------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget |
| REVENUES | | | | |
| Intergovernmental Revenue: | | | | |
| In-lieu-of tax payments | \$ 1,800,000 | \$ 1,800,000 | \$ 1,910,910 | \$ 110,910 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers out | (2,600,000) | (2,600,000) | (2,600,000) | - |
| Net change in fund balance | (800,000) | (800,000) | (689,090) | 110,910 |
| Fund balance - beginning | 856,314 | 856,314 | 983,820 | 127,506 |
| Fund balance - ending | <u>\$ 56,314</u> | <u>\$ 56,314</u> | <u>\$ 294,730</u> | <u>\$ 238,416</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, 2021

| | General Fund Budgetary Basis | Internally Reported Funds | Eliminations | General Fund GAAP Basis |
|--|---|--|---------------------|------------------------------------|
| REVENUES | | | | |
| Taxes | \$ 7,394,886 | \$ - | \$ - | \$ 7,394,886 |
| Licenses and permits | 1,553,875 | - | - | 1,553,875 |
| Intergovernmental revenue | 12,709,612 | - | - | 12,709,612 |
| Charges for services | 502,070 | - | - | 502,070 |
| Fines and forfeits | 642,161 | - | - | 642,161 |
| Miscellaneous revenues | 434,132 | 93 | - | 434,225 |
| Total Revenues | <u>23,236,736</u> | <u>93</u> | <u>-</u> | <u>23,236,829</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | 6,861,085 | 195,989 | - | 7,057,074 |
| Judicial | 3,018,787 | - | - | 3,018,787 |
| Public safety | 8,321,657 | - | - | 8,321,657 |
| Public works | 20,632 | - | - | 20,632 |
| Health | 393,409 | - | - | 393,409 |
| Community support | 2,384,354 | - | - | 2,384,354 |
| Intergovernmental expenditures | 499,779 | - | - | 499,779 |
| Debt service | 253,596 | - | - | 253,596 |
| Total Expenditures | <u>21,753,299</u> | <u>195,989</u> | <u>-</u> | <u>21,949,288</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>1,483,437</u> | <u>(195,896)</u> | <u>-</u> | <u>1,287,541</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | 195,410 | (128,450) | 66,960 |
| Transfers out | (128,450) | - | 128,450 | - |
| Total Other Financing Sources (Uses) | <u>(128,450)</u> | <u>195,410</u> | <u>-</u> | <u>66,960</u> |
| Net Change in Fund Balances | 1,354,987 | (486) | - | 1,354,501 |
| Fund Balances - beginning | <u>16,145,453</u> | <u>325,726</u> | <u>-</u> | <u>16,471,179</u> |
| Fund Balances - ending | <u>\$ 17,500,440</u> | <u>\$ 325,240</u> | <u>\$ -</u> | <u>\$ 17,825,680</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 | | | |
|---|----------------------|----------------------|----------------------|----------------------|
| | 2021 | 2020 | 2019 | 2018 |
| PEBP | | | | |
| Service Cost | \$ - | \$ - | \$ - | \$ - |
| Interest on the total OPEB Liability | 57,775 | 62,286 | 60,757 | 57,188 |
| Difference between expected and actual experience | 182,343 | - | - | - |
| Changes in assumptions | 85,156 | 50,984 | 44,120 | (116,913) |
| Plan experience | - | - | 176,369 | - |
| Benefit payments | (135,265) | (129,972) | (134,438) | (131,643) |
| Net changes | \$ 190,009 | (16,702) | 146,808 | (191,368) |
| Total OPEB liability - beginning | 2,138,428 | 2,155,130 | 2,008,322 | 2,199,690 |
| Total OPEB liability - ending | \$ 2,328,437 | \$ 2,138,428 | \$ 2,155,130 | \$ 2,008,322 |
| Covered-employee payroll | N/A | N/A | N/A | N/A |
| Total OPEB liability as a percentage of covered-employee payroll | N/A | N/A | N/A | N/A |
| HCEHBP | | | | |
| Service Cost | \$ 128,168 | \$ 119,116 | \$ 160,143 | \$ 166,553 |
| Interest on the total OPEB Liability | 43,816 | 42,105 | 55,698 | 44,967 |
| Difference between expected and actual experience | (155,424) | - | - | - |
| Changes in assumptions | (260,966) | 26,421 | (71,384) | (75,343) |
| Plan experience | - | - | (434,873) | - |
| Benefit payments | (40,186) | (38,174) | (32,048) | (24,287) |
| Net changes | (284,592) | 149,468 | (322,464) | 111,890 |
| Total OPEB liability - beginning | 1,462,356 | 1,312,888 | 1,635,352 | 1,523,462 |
| Total OPEB liability - ending | \$ 1,177,764 | \$ 1,462,356 | \$ 1,312,888 | \$ 1,635,352 |
| Covered-employee payroll | \$ 12,340,028 | \$ 13,563,883 | \$ 12,011,972 | \$ 12,011,972 |
| Total OPEB liability as a percentage of covered-employee payroll | 9.54% | 10.78% | 10.93% | 13.61% |
| Total Combined OPEB Liability | | | | |
| Service Cost | \$ 128,168 | \$ 119,116 | \$ 160,143 | \$ 166,553 |
| Interest on the total OPEB Liability | 101,591 | 104,391 | 116,455 | 102,155 |
| Difference between expected and actual experience | 26,919 | - | - | - |
| Changes in assumptions | (175,810) | 77,405 | (27,264) | (192,256) |
| Benefit payments | (175,451) | (168,146) | (166,486) | (155,930) |
| Net changes | (94,583) | 132,766 | 82,848 | (79,478) |
| Total OPEB liability - beginning | 3,600,784 | 3,468,018 | 3,643,674 | 3,723,152 |
| Total OPEB liability - ending | \$ 3,506,201 | \$ 3,600,784 | \$ 3,726,522 | \$ 3,643,674 |

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 |
|-----------------------|---|---|---|---|--|
| 2021 | 0.18345% | \$ 25,550,999 | \$ 12,778,218 | 199.96% | ~ |
| 2020 | 0.18369% | 25,047,486 | 12,370,028 | 202.49% | 77.04% |
| 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 | * | * |

*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 |
|-----------------------|--|---|--|---------------------------------|--|
| 2021 | \$ 1,951,409 | \$ 1,951,409 | \$ - | \$ 12,778,218 | 15.27% |
| 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% |

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, 2021

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 2.79% in 2020 to 2.66% in 2021.

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, 2021

| | <u>Special Revenue Funds</u> | <u>Capital Projects Fund</u> | <u>Total</u> |
|---|----------------------------------|----------------------------------|----------------------|
| Assets | | | |
| Cash and investments | \$ 8,292,894 | \$ 4,326,358 | \$ 12,619,252 |
| Taxes receivable | 37,505 | 4,532 | 42,037 |
| Accounts receivable | 17,076 | 1,170 | 18,246 |
| Interest receivable | - | 150 | 150 |
| Due from other governments | 291,870 | - | 291,870 |
| Total assets | <u>\$ 8,639,345</u> | <u>\$ 4,332,210</u> | <u>\$ 12,971,555</u> |
| Liabilities | | | |
| Accounts payable | \$ 325,496 | \$ 107,301 | \$ 432,797 |
| Accrued salaries and benefits | 87,869 | - | 87,869 |
| Due to other governments | 137,050 | 34 | 137,084 |
| Due to other funds | 2,551 | - | 2,551 |
| Unearned revenue | 29,056 | - | 29,056 |
| Total liabilities | <u>582,022</u> | <u>107,335</u> | <u>689,357</u> |
| Deferred Inflows of Resources | | | |
| Unavailable revenue - property taxes | <u>37,505</u> | <u>4,532</u> | <u>42,037</u> |
| Fund Balances | | | |
| Restricted | 5,226,413 | 2,247,962 | 7,474,375 |
| Committed | 2,793,405 | 1,972,381 | 4,765,786 |
| Total fund balances | <u>8,019,818</u> | <u>4,220,343</u> | <u>12,240,161</u> |
| Total liabilities, deferred inflows, and fund balances | <u>\$ 8,639,345</u> | <u>\$ 4,332,210</u> | <u>\$ 12,971,555</u> |

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

| | <u>Special Revenue Funds</u> | <u>Capital Projects Fund</u> | <u>Total</u> |
|--|----------------------------------|----------------------------------|----------------------|
| REVENUES | | | |
| Taxes | \$ 2,726,408 | \$ 326,031 | \$ 3,052,439 |
| Intergovernmental revenues | 1,380,457 | - | 1,380,457 |
| Charges for services | 376,735 | 20,492 | 397,227 |
| Fines and forfeits | 138,608 | - | 138,608 |
| Miscellaneous revenues | 21,660 | 2,834 | 24,494 |
| | <u>4,643,868</u> | <u>349,357</u> | <u>4,993,225</u> |
| EXPENDITURES | | | |
| Current: | | | |
| General government | 390,399 | - | 390,399 |
| Judicial | 839,063 | - | 839,063 |
| Public safety | 299,808 | - | 299,808 |
| Welfare | 294,624 | - | 294,624 |
| Culture and recreation | 2,316,726 | - | 2,316,726 |
| Community support | 247,074 | 815,701 | 1,062,775 |
| Intergovernmental | 245,766 | 41,237 | 287,003 |
| | <u>4,633,460</u> | <u>856,938</u> | <u>5,490,398</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>10,408</u> | <u>(507,581)</u> | <u>(497,173)</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | 1,000,000 | 1,000,000 |
| Transfers out | (20,000) | - | (20,000) |
| | <u>(20,000)</u> | <u>1,000,000</u> | <u>980,000</u> |
| Total other financing sources (uses) | <u>(20,000)</u> | <u>1,000,000</u> | <u>980,000</u> |
| Net Change in Fund Balances | (9,592) | 492,419 | 482,827 |
| Fund balances - beginning | <u>8,029,410</u> | <u>3,727,924</u> | <u>11,757,334</u> |
| Fund balances - ending | <u>\$ 8,019,818</u> | <u>\$ 4,220,343</u> | <u>\$ 12,240,161</u> |

HUMBOLDT COUNTY
Reconciliation of the General Fund (Budgetary Basis) to the General Fund (GAAP Basis)
Balance Sheet
June 30, 2021

| | <u>General Fund</u> | <u>Internally Reported Funds</u> | <u>Eliminations</u> | <u>General Fund Total</u> |
|--|----------------------|--|---------------------|-------------------------------|
| Assets | | | | |
| Cash and investments | \$ 18,602,139 | \$ 325,231 | \$ - | \$ 18,927,370 |
| Taxes receivable | 113,370 | - | - | 113,370 |
| Accounts receivable | 220,592 | - | - | 220,592 |
| Interest receivable | 1,171 | 9 | - | 1,180 |
| Notes receivable | 2,876 | - | - | 2,876 |
| Due from other governments | 2,197,819 | - | - | 2,197,819 |
| | <u>21,137,967</u> | <u>325,240</u> | <u>-</u> | <u>21,463,207</u> |
| Total assets | <u>\$ 21,137,967</u> | <u>\$ 325,240</u> | <u>\$ -</u> | <u>\$ 21,463,207</u> |
| Liabilities | | | | |
| Accounts payable | \$ 412,079 | \$ - | \$ - | \$ 412,079 |
| Accrued salaries and benefits | 819,786 | - | - | 819,786 |
| Due to other governments | 62,486 | - | - | 62,486 |
| Due to other funds | 29,205 | - | - | 29,205 |
| Unearned revenue | 2,200,601 | - | - | 2,200,601 |
| | <u>3,524,157</u> | <u>-</u> | <u>-</u> | <u>3,524,157</u> |
| Total liabilities | <u>3,524,157</u> | <u>-</u> | <u>-</u> | <u>3,524,157</u> |
| Deferred Inflows of Resources | | | | |
| Unavailable revenue - property taxes | 113,370 | - | - | 113,370 |
| | <u>113,370</u> | <u>-</u> | <u>-</u> | <u>113,370</u> |
| Fund Balances | | | | |
| Nonspendable | 2,876 | - | - | 2,876 |
| Restricted | 20,441 | 190,566 | - | 211,007 |
| Committed | - | 134,674 | - | 134,674 |
| Assigned | 8,494,301 | - | - | 8,494,301 |
| Unassigned | 8,982,822 | - | - | 8,982,822 |
| | <u>17,500,440</u> | <u>325,240</u> | <u>-</u> | <u>17,825,680</u> |
| Total fund balances | <u>17,500,440</u> | <u>325,240</u> | <u>-</u> | <u>17,825,680</u> |
| Total liabilities, deferred inflows, and fund balances | <u>\$ 21,137,967</u> | <u>\$ 325,240</u> | <u>\$ -</u> | <u>\$ 21,463,207</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, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | Variance to Final Budget | 2020 |
|------------------------------------|----------------------------|---------------------|------------------|-------------------------------------|------------------|
| | Original Budget | Final Budget | Actual | | Actual |
| REVENUES | | | | | |
| Taxes: | | | | | |
| Property taxes | \$ 4,992,214 | \$ 4,992,214 | \$ 7,216,237 | \$ 2,224,023 | \$ 6,629,739 |
| Tax penalties | 75,000 | 75,000 | 178,649 | 103,649 | 152,734 |
| Total Taxes | <u>5,067,214</u> | <u>5,067,214</u> | <u>7,394,886</u> | <u>2,327,672</u> | <u>6,782,473</u> |
| Licenses and Permits: | | | | | |
| Business: | | | | | |
| Business licenses | 45,000 | 45,000 | 53,907 | 8,907 | 51,140 |
| Liquor licenses | 4,000 | 4,000 | 4,420 | 420 | 4,540 |
| Local gaming licenses | 56,000 | 56,000 | 46,958 | (9,042) | 59,549 |
| Franchise fees | 800,000 | 800,000 | 934,628 | 134,628 | 908,354 |
| Nonbusiness: | | | | | |
| Building permits | 165,000 | 165,000 | 447,253 | 282,253 | 299,659 |
| Dog licenses | 12,000 | 12,000 | 12,301 | 301 | 12,186 |
| CCW permits | 20,000 | 20,000 | 52,625 | 32,625 | 16,116 |
| Marriage licenses | 1,000 | 1,000 | 1,740 | 740 | 1,100 |
| Other permits | - | - | 43 | 43 | 23 |
| Total Licenses and Permits | <u>1,103,000</u> | <u>1,103,000</u> | <u>1,553,875</u> | <u>450,875</u> | <u>1,352,667</u> |
| Intergovernmental Revenues: | | | | | |
| Federal grants: | | | | | |
| Child support enforcement | 220,000 | 220,000 | 315,756 | 95,756 | 327,993 |
| Coronavirus relief funds | - | 1,254,648 | 1,341,480 | 86,832 | 8,000 |
| Consolidated task force | 30,000 | 30,000 | 17,443 | (12,557) | 28,907 |
| Ots/joining forces | - | - | 38,645 | 38,645 | 29,930 |
| Senior transportation grant | 190,000 | 190,000 | 191,701 | 1,701 | 188,103 |
| SCAAP grant | - | - | 8,408 | 8,408 | 7,372 |
| Homeland security grant | - | - | 15,449 | 15,449 | 4,633 |
| HMEP grant | - | - | - | - | 6,424 |
| NDOW grant | - | 16,879 | 16,879 | - | - |
| EMPG grant | - | - | 13,758 | 13,758 | 13,609 |
| Tri county hazard mitigation grant | - | - | 35,495 | 35,495 | 17,492 |
| COVID CESF grant | - | - | 87,382 | 87,382 | 183,149 |
| American rescue plan act grant | - | - | 53,598 | 53,598 | - |
| State grants: | | | | | |
| OHV grant | - | - | 5,815 | 5,815 | 32,826 |
| SERC grant | - | - | 26,240 | 26,240 | 25,071 |
| JAG K9 grant | - | - | - | - | 200 |
| Educational risk management grant | - | - | - | - | 1,317 |

(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, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | 2020 | |
|------------------------------------|--------------------|-------------------|-------------------|-----------------------------|-------------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget | Actual |
| United we stand grant | \$ - | \$ - | \$ 30,360 | \$ 30,360 | \$ 52,510 |
| Other Intergovernmental Revenues: | | | | | |
| Taylor grazing fees | 30,000 | 30,000 | 33,816 | 3,816 | 25,335 |
| HSUS animal care grant | - | - | - | - | 500 |
| City-county sharing agreement | 300,000 | 300,000 | 296,759 | (3,241) | 285,553 |
| Humboldt river basin authority | 45,000 | 45,000 | 26,149 | (18,851) | 15,008 |
| Combined tax | 7,786,897 | 7,786,897 | 9,951,938 | 2,165,041 | 9,408,085 |
| Marijuana tax | 88,000 | 88,000 | 88,235 | 235 | 88,235 |
| State gaming license fees | 130,000 | 130,000 | 114,306 | (15,694) | 127,467 |
| Total Intergovernmental Revenues | <u>8,819,897</u> | <u>10,091,424</u> | <u>12,709,612</u> | <u>2,618,188</u> | <u>10,877,719</u> |
| Charges for Services: | | | | | |
| General Government: | | | | | |
| Clerk fees | 17,500 | 17,500 | 17,194 | (306) | 17,318 |
| Candidate fees | - | - | - | - | 1,380 |
| Recorder fees | 150,000 | 150,000 | 229,805 | 79,805 | 165,653 |
| Recorder technology fees | 31,000 | 31,000 | 42,810 | 11,810 | 26,110 |
| Planning fees | 9,000 | 9,000 | 15,115 | 6,115 | 10,547 |
| Map fees | 21,000 | 21,000 | 50,710 | 29,710 | 15,935 |
| Subtotal General Government | <u>228,500</u> | <u>228,500</u> | <u>355,634</u> | <u>127,134</u> | <u>236,943</u> |
| Judicial: | | | | | |
| Legal assistance fees | 6,000 | 6,000 | 7,490 | 1,490 | 6,572 |
| Law library fees | 5,000 | 5,000 | 6,015 | 1,015 | 5,490 |
| Bail bond fees | 4,000 | 4,000 | 2,494 | (1,506) | 3,094 |
| Civil action fees | 59,500 | 59,500 | 60,976 | 1,476 | 66,918 |
| Public administrator/guardian fees | - | - | - | - | 63 |
| District court filing fees | 15,000 | 15,000 | 22,177 | 7,177 | 17,278 |
| Public defender fees | 73,000 | 73,000 | 3,046 | (69,954) | 74,033 |
| Subtotal Judicial | <u>162,500</u> | <u>162,500</u> | <u>102,198</u> | <u>(60,302)</u> | <u>173,448</u> |
| Public Safety: | | | | | |
| Sheriff fees | 30,000 | 30,000 | 23,949 | (6,051) | 28,139 |
| Detention fees | 15,000 | 15,000 | 3,378 | (11,622) | 10,222 |
| Detention meal preparation | 2,000 | 2,000 | 2,728 | 728 | 412 |
| Subtotal Public Safety | <u>47,000</u> | <u>47,000</u> | <u>30,055</u> | <u>(16,945)</u> | <u>38,773</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, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | 2020 | |
|--|----------------------------|---------------------|---------------|-------------------------------------|---------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget | Actual |
| Other Charges for Services | \$ 13,500 | \$ 13,500 | \$ 14,183 | \$ 683 | \$ 16,719 |
| Total Charges for Services | 451,500 | 451,500 | 502,070 | 50,570 | 465,883 |
| Fines and Forfeits | 700,000 | 700,000 | 642,161 | (57,839) | 570,183 |
| Miscellaneous Revenues: | | | | | |
| Interest earnings | 300,000 | 300,000 | 121,476 | (178,524) | 759,691 |
| Miscellaneous | 64,000 | 64,000 | 139,231 | 75,231 | 140,576 |
| Geothermal lease | 40,000 | 40,000 | 93,266 | 53,266 | 55,668 |
| Election reimbursement | - | - | 70,795 | 70,795 | 16,673 |
| Forensic services | 6,000 | 6,000 | 3,770 | (2,230) | 5,361 |
| Restitution | - | - | - | - | 2,096 |
| Contributions | - | - | 5,594 | 5,594 | 1,763 |
| Total Miscellaneous Revenues | 410,000 | 410,000 | 434,132 | 24,132 | 981,828 |
| Total Revenues | 16,551,611 | 17,823,138 | 23,236,736 | 5,413,598 | 21,030,753 |
| EXPENDITURES BY FUNCTION AND ACTIVITY | | | | | |
| General Government Function: | | | | | |
| Legislative: | | | | | |
| Commissioners | | | | | |
| Salaries and wages | 168,700 | 168,700 | 160,201 | 8,499 | 168,176 |
| Employee benefits | 96,400 | 96,400 | 84,048 | 12,352 | 90,031 |
| Services and supplies | 51,050 | 51,050 | 44,636 | 6,414 | 45,180 |
| Capital outlay | 38,000 | 38,000 | - | 38,000 | - |
| Subtotal Legislative | 354,150 | 354,150 | 288,885 | 65,265 | 303,387 |
| Executive: | | | | | |
| County Administrator | | | | | |
| Salaries and wages | 327,600 | 386,000 | 391,244 | (5,244) | 304,187 |
| Employee benefits | 144,870 | 168,695 | 165,838 | 2,857 | 131,042 |
| Services and supplies | 9,000 | 9,000 | 3,827 | 5,173 | 4,883 |
| Subtotal Executive | 481,470 | 563,695 | 560,909 | 2,786 | 440,112 |
| Elections: | | | | | |
| Services and supplies | 65,000 | 150,000 | 146,963 | 3,037 | 90,690 |

(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, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | 2020 | |
|--------------------------|----------------------------|---------------------|------------------|-------------------------------------|------------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget | Actual |
| Finance: | | | | | |
| Comptroller: | | | | | |
| Salaries and wages | \$ 190,400 | \$ 190,400 | \$ 190,899 | \$ (499) | \$ 182,646 |
| Employee benefits | 93,026 | 93,026 | 89,974 | 3,052 | 86,399 |
| Services and supplies | 152,500 | 152,500 | 114,641 | 37,859 | 120,619 |
| | <u>435,926</u> | <u>435,926</u> | <u>395,514</u> | <u>40,412</u> | <u>389,664</u> |
| Assessor: | | | | | |
| Salaries and wages | 503,850 | 503,850 | 438,577 | 65,273 | 452,769 |
| Employee benefits | 251,900 | 251,900 | 219,783 | 32,117 | 225,904 |
| Services and supplies | 64,015 | 64,015 | 47,307 | 16,708 | 33,572 |
| | <u>819,765</u> | <u>819,765</u> | <u>705,667</u> | <u>114,098</u> | <u>712,245</u> |
| Treasurer: | | | | | |
| Salaries and wages | 188,000 | 188,000 | 187,428 | 572 | 175,104 |
| Employee benefits | 94,800 | 94,800 | 91,937 | 2,863 | 86,145 |
| Services and supplies | 52,200 | 89,700 | 80,666 | 9,034 | 40,440 |
| | <u>335,000</u> | <u>372,500</u> | <u>360,031</u> | <u>12,469</u> | <u>301,689</u> |
| Subtotal Finance | <u>1,590,691</u> | <u>1,628,191</u> | <u>1,461,212</u> | <u>166,979</u> | <u>1,403,598</u> |
| Other: | | | | | |
| Clerk: | | | | | |
| Salaries and wages | 296,000 | 296,000 | 299,062 | (3,062) | 287,003 |
| Employee benefits | 151,300 | 151,300 | 149,190 | 2,110 | 140,449 |
| Services and supplies | 27,800 | 27,800 | 24,012 | 3,788 | 31,040 |
| | <u>475,100</u> | <u>475,100</u> | <u>472,264</u> | <u>2,836</u> | <u>458,492</u> |
| Recorder: | | | | | |
| Salaries and wages | 188,400 | 188,400 | 188,965 | (565) | 183,159 |
| Employee benefits | 94,887 | 94,887 | 82,387 | 12,500 | 79,952 |
| Services and supplies | 134,950 | 134,950 | 63,522 | 71,428 | 48,301 |
| | <u>418,237</u> | <u>418,237</u> | <u>334,874</u> | <u>83,363</u> | <u>311,412</u> |
| Computer Systems: | | | | | |
| Salaries and wages | 264,554 | 264,554 | 241,506 | 23,048 | 184,237 |
| Employee benefits | 125,000 | 125,000 | 109,668 | 15,332 | 87,244 |
| Services and supplies | 631,180 | 631,180 | 526,921 | 104,259 | 498,733 |
| Capital outlay | 20,400 | 20,400 | - | 20,400 | - |
| | <u>1,041,134</u> | <u>1,041,134</u> | <u>878,095</u> | <u>163,039</u> | <u>770,214</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, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | Variance to Final Budget | 2020 |
|-----------------------------------|----------------------------|---------------------|------------------|-------------------------------------|------------------|
| | Original Budget | Final Budget | Actual | | Actual |
| Planning: | | | | | |
| Salaries and wages | \$ 60,000 | \$ 60,000 | \$ 59,673 | \$ 327 | \$ 56,760 |
| Employee benefits | 30,600 | 30,600 | 30,561 | 39 | 28,804 |
| Services and supplies | 26,700 | 26,700 | 9,590 | 17,110 | 5,113 |
| | <u>117,300</u> | <u>117,300</u> | <u>99,824</u> | <u>17,476</u> | <u>90,677</u> |
| Buildings and Grounds: | | | | | |
| Salaries and wages | 560,000 | 560,000 | 509,623 | 50,377 | 499,878 |
| Employee benefits | 299,768 | 299,768 | 264,426 | 35,342 | 256,914 |
| Services and supplies | 694,886 | 694,886 | 493,814 | 201,072 | 976,150 |
| Capital outlay | 35,000 | 35,000 | - | 35,000 | - |
| | <u>1,589,654</u> | <u>1,589,654</u> | <u>1,267,863</u> | <u>321,791</u> | <u>1,732,942</u> |
| Communications: | | | | | |
| Salaries and wages | 147,154 | 147,154 | 151,094 | (3,940) | 183,330 |
| Employee benefits | 65,400 | 65,400 | 65,576 | (176) | 77,446 |
| Services and supplies | 227,550 | 227,550 | 164,727 | 62,823 | 161,675 |
| Capital outlay | 73,800 | 73,800 | 30,087 | 43,713 | 2,592 |
| | <u>513,904</u> | <u>513,904</u> | <u>411,484</u> | <u>102,420</u> | <u>425,043</u> |
| Personnel: | | | | | |
| Services and supplies | 37,500 | 37,500 | 26,754 | 10,746 | 19,893 |
| Miscellaneous: | | | | | |
| Insurance | 505,000 | 505,000 | 437,978 | 67,022 | 417,791 |
| Insurance reserve | 75,000 | 75,000 | 4,216 | 70,784 | 562 |
| Humboldt river basin authority | 50,000 | 50,000 | 30,243 | 19,757 | 20,008 |
| Miscellaneous | 473,500 | 473,500 | 439,521 | 33,979 | 522,199 |
| | <u>1,103,500</u> | <u>1,103,500</u> | <u>911,958</u> | <u>191,542</u> | <u>960,560</u> |
| Subtotal Other | <u>5,296,329</u> | <u>5,296,329</u> | <u>4,403,116</u> | <u>893,213</u> | <u>4,769,233</u> |
| Total General Government Function | <u>7,787,640</u> | <u>7,992,365</u> | <u>6,861,085</u> | <u>1,131,280</u> | <u>7,007,020</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, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | 2020 | |
|-----------------------------------|----------------------------|---------------------|------------------|-------------------------------------|------------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget | Actual |
| Judicial Function: | | | | | |
| Justice Court: | | | | | |
| Salaries and wages | \$ 338,100 | \$ 417,100 | \$ 409,940 | \$ 7,160 | \$ 399,147 |
| Employee benefits | 173,800 | 177,000 | 172,238 | 4,762 | 170,315 |
| Services and supplies | 123,000 | 123,000 | 128,975 | (5,975) | 76,828 |
| | <u>634,900</u> | <u>717,100</u> | <u>711,153</u> | <u>5,947</u> | <u>646,290</u> |
| District Attorney: | | | | | |
| Salaries and wages | 999,200 | 999,200 | 866,986 | 132,214 | 923,430 |
| Employee benefits | 444,400 | 444,400 | 367,410 | 76,990 | 397,967 |
| Services and supplies | 181,900 | 181,900 | 149,473 | 32,427 | 71,412 |
| | <u>1,625,500</u> | <u>1,625,500</u> | <u>1,383,869</u> | <u>241,631</u> | <u>1,392,809</u> |
| Child Support: | | | | | |
| Salaries and wages | 285,500 | 285,500 | 306,115 | (20,615) | 276,096 |
| Employee benefits | 164,000 | 164,000 | 150,110 | 13,890 | 144,405 |
| Services and supplies | 44,736 | 44,736 | 22,988 | 21,748 | 26,224 |
| | <u>494,236</u> | <u>494,236</u> | <u>479,213</u> | <u>15,023</u> | <u>446,725</u> |
| Public Defender: | | | | | |
| Salaries and wages | 200,405 | 200,405 | 201,998 | (1,593) | 193,168 |
| Employee benefits | 86,748 | 86,748 | 84,592 | 2,156 | 81,227 |
| Services and supplies | 36,000 | 36,000 | 31,332 | 4,668 | 12,560 |
| | <u>323,153</u> | <u>323,153</u> | <u>317,922</u> | <u>5,231</u> | <u>286,955</u> |
| Alternate Public Defender: | | | | | |
| Salaries and wages | 87,900 | 87,900 | 85,329 | 2,571 | 94,517 |
| Employee benefits | 52,900 | 52,900 | 35,755 | 17,145 | 40,022 |
| Services and supplies | 14,350 | 14,350 | 5,546 | 8,804 | 4,896 |
| | <u>155,150</u> | <u>155,150</u> | <u>126,630</u> | <u>28,520</u> | <u>139,435</u> |
| Total Judicial Function | <u>3,232,939</u> | <u>3,315,139</u> | <u>3,018,787</u> | <u>296,352</u> | <u>2,912,214</u> |
| Public Safety Function: | | | | | |
| Sheriff: | | | | | |
| Salaries and wages | 2,287,300 | 2,287,300 | 2,276,692 | 10,608 | 2,135,878 |
| Employee benefits | 1,291,600 | 1,291,600 | 1,204,847 | 86,753 | 1,053,402 |
| Services and supplies | 497,500 | 497,500 | 479,252 | 18,248 | 440,070 |
| Capital outlay | 230,000 | 230,000 | - | 230,000 | 493,563 |
| | <u>4,306,400</u> | <u>4,306,400</u> | <u>3,960,791</u> | <u>345,609</u> | <u>4,122,913</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, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | Variance to Final Budget | 2020 |
|-------------------------------------|----------------------------|---------------------|------------------|-------------------------------------|------------------|
| | Original Budget | Final Budget | Actual | | Actual |
| Detention: | | | | | |
| Salaries and wages | \$ 1,730,200 | \$ 1,730,200 | \$ 1,585,739 | \$ 144,461 | \$ 1,562,444 |
| Employee benefits | 1,067,400 | 1,067,400 | 921,118 | 146,282 | 821,930 |
| Services and supplies | 399,100 | 399,100 | 352,166 | 46,934 | 324,918 |
| Capital outlay | - | - | - | - | 3,955 |
| | <u>3,196,700</u> | <u>3,196,700</u> | <u>2,859,023</u> | <u>337,677</u> | <u>2,713,247</u> |
| Dispatch: | | | | | |
| Salaries and wages | 680,500 | 680,500 | 599,529 | 80,971 | 611,051 |
| Employee benefits | 317,900 | 317,900 | 233,929 | 83,971 | 250,237 |
| Services and supplies | 297,500 | 297,500 | 214,778 | 82,722 | 201,576 |
| | <u>1,295,900</u> | <u>1,295,900</u> | <u>1,048,236</u> | <u>247,664</u> | <u>1,062,864</u> |
| Building Official: | | | | | |
| Salaries and wages | 151,600 | 151,600 | 108,842 | 42,758 | 125,108 |
| Employee benefits | 71,800 | 71,800 | 50,856 | 20,944 | 54,488 |
| Services and supplies | 37,300 | 95,500 | 76,274 | 19,226 | 62,781 |
| Capital outlay | 9,840 | 9,840 | - | 9,840 | 6,353 |
| | <u>270,540</u> | <u>328,740</u> | <u>235,972</u> | <u>92,768</u> | <u>248,730</u> |
| Task Force: | | | | | |
| Salaries and wages | 103,208 | 103,208 | 109,857 | (6,649) | 74,429 |
| Employee benefits | 52,900 | 52,900 | 65,040 | (12,140) | 39,865 |
| Services and supplies | 24,931 | 24,931 | 16,498 | 8,433 | 25,894 |
| | <u>181,039</u> | <u>181,039</u> | <u>191,395</u> | <u>(10,356)</u> | <u>140,188</u> |
| LEPC: | | | | | |
| Services and supplies | 60,000 | 60,000 | 26,240 | 33,760 | 31,377 |
| Total Public Safety Function | <u>9,310,579</u> | <u>9,368,779</u> | <u>8,321,657</u> | <u>1,047,122</u> | <u>8,319,319</u> |
| Public Works Function: | | | | | |
| Services and supplies | 40,000 | 40,000 | 20,632 | 19,368 | 20,630 |
| Health Function: | | | | | |
| Health: | | | | | |
| Services and supplies | 181,210 | 217,210 | 199,782 | 17,428 | 162,997 |

(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, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | 2020 | |
|--|----------------------------|---------------------|-------------------|-------------------------------------|-------------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget | Actual |
| Mosquito Control: | | | | | |
| Services and supplies | \$ 250,000 | \$ 250,000 | \$ 193,627 | \$ 56,373 | \$ 170,637 |
| Total Health Function | <u>431,210</u> | <u>467,210</u> | <u>393,409</u> | <u>73,801</u> | <u>333,634</u> |
| Community Support Function: | | | | | |
| Services and supplies: | | | | | |
| Senior citizens | 400,000 | 400,000 | 491,549 | (91,549) | 434,981 |
| Coronavirus relief fund expenses | - | 1,254,648 | 1,254,648 | - | 137,412 |
| Museum | 200,000 | 200,000 | 245,761 | (45,761) | 217,664 |
| Senior transportation grant | 230,000 | 230,000 | 191,701 | 38,299 | 188,103 |
| Range improvement districts | 35,000 | 35,000 | 33,816 | 1,184 | 25,335 |
| NDOW Grant | - | 16,879 | 16,879 | - | - |
| Fire protection | 200,000 | 200,000 | 150,000 | 50,000 | 150,000 |
| Total Community Support Function | <u>1,065,000</u> | <u>2,336,527</u> | <u>2,384,354</u> | <u>(47,827)</u> | <u>1,153,495</u> |
| Intergovernmental Expenditure Function: | | | | | |
| Services and supplies: | | | | | |
| City of Winnemucca gaming licenses | 100,000 | 100,000 | 100,000 | - | 100,000 |
| Airport | 45,000 | 45,000 | 523 | 44,477 | 92 |
| Cemetery | 45,000 | 45,000 | 30,605 | 14,395 | 27,830 |
| Parks and recreation | 420,000 | 420,000 | 331,776 | 88,224 | 321,438 |
| Animal control/spay neuter | 55,000 | 55,000 | 29,385 | 25,615 | 31,606 |
| Legal assistance | 10,000 | 10,000 | 7,490 | 2,510 | 6,572 |
| Total Intergovernmental Expenditure Function | <u>675,000</u> | <u>675,000</u> | <u>499,779</u> | <u>175,221</u> | <u>487,538</u> |
| Debt service function: | | | | | |
| Principal | - | - | 234,514 | (234,514) | 192,871 |
| Interest | - | - | 19,082 | (19,082) | 22,296 |
| Total Debt service function | <u>-</u> | <u>-</u> | <u>253,596</u> | <u>(253,596)</u> | <u>215,167</u> |
| Total Expenditures | <u>22,542,368</u> | <u>24,195,020</u> | <u>21,753,299</u> | <u>2,441,721</u> | <u>20,449,017</u> |
| Excess (deficiency) of revenues over expenditures | <u>(5,990,757)</u> | <u>(6,371,882)</u> | <u>1,483,437</u> | <u>7,855,319</u> | <u>581,736</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, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | 2020 | |
|---|----------------------------|-------------------------|--------------------------|-------------------------------------|--------------------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget | Actual |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Proceeds from debt | \$ - | \$ - | \$ - | \$ - | \$ 349,323 |
| Transfers out | (79,920) | (79,920) | (128,450) | (48,530) | (215,040) |
| Contingency | (350,000) | (350,000) | - | 350,000 | - |
| Total other financing sources (uses) | (429,920) | (429,920) | (128,450) | 301,470 | 134,283 |
| Net change in fund balance | (6,420,677) | (6,801,802) | 1,354,987 | 8,156,789 | 716,019 |
| Fund balance - beginning | 7,971,047 | 8,352,172 | 16,145,453 | 7,793,281 | 15,429,434 |
| Fund balance - ending | <u>\$ 1,550,370</u> | <u>\$ 1,550,370</u> | <u>\$ 17,500,440</u> | <u>\$ 15,950,070</u> | <u>\$ 16,145,453</u> |

HUMBOLDT COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2021
(Page 1 of 2)

| | Cooperative Extension Fund | Library Fund | Specialty Court Fund | Administrative Assessment Fund | Stabilization Fund |
|---|---|-------------------------|---------------------------------|---|-------------------------------|
| Assets | | | | | |
| Cash and investments | \$ 1,137,166 | \$ 807,507 | \$ 299,541 | \$ 154,097 | \$ 1,050,843 |
| Taxes receivable | 2,332 | 8,764 | - | - | - |
| Accounts receivable | - | 414 | - | - | - |
| Due from other governments | - | 27,873 | 144,231 | - | - |
| Total assets | <u>\$ 1,139,498</u> | <u>\$ 844,558</u> | <u>\$ 443,772</u> | <u>\$ 154,097</u> | <u>\$ 1,050,843</u> |
| Liabilities | | | | | |
| Accounts payable | \$ 7,875 | \$ 10,856 | \$ 79,119 | \$ 1,552 | \$ - |
| Accrued salaries and benefits | 10,151 | 37,552 | 11,635 | - | - |
| Due to other governments | - | - | 300 | - | - |
| Due to other funds | - | 1,297 | - | - | - |
| Unearned revenue | - | 10,745 | 18,311 | - | - |
| Total liabilities | <u>18,026</u> | <u>60,450</u> | <u>109,365</u> | <u>1,552</u> | <u>-</u> |
| Deferred Inflows of Resources | | | | | |
| Unavailable revenue - property taxes | <u>2,332</u> | <u>8,764</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances | | | | | |
| Restricted | 1,119,140 | - | 334,407 | 152,545 | 1,050,843 |
| Committed | - | 775,344 | - | - | - |
| Total fund balances | <u>1,119,140</u> | <u>775,344</u> | <u>334,407</u> | <u>152,545</u> | <u>1,050,843</u> |
| Total liabilities, deferred inflows, and fund balances | <u>\$ 1,139,498</u> | <u>\$ 844,558</u> | <u>\$ 443,772</u> | <u>\$ 154,097</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 |
|---------------------------------------|--|---|-------------------------------------|---|--|
| \$ 1,384 | \$ 1,678 | \$ 1,478,215 | \$ 184,052 | \$ 419,213 | \$ 469,910 |
| - | - | 7,685 | - | - | 1,120 |
| - | - | - | 16,412 | - | - |
| - | - | - | - | - | 6,284 |
| <u>\$ 1,384</u> | <u>\$ 1,678</u> | <u>\$ 1,485,900</u> | <u>\$ 200,464</u> | <u>\$ 419,213</u> | <u>\$ 477,314</u> |
| \$ - | \$ - | \$ 136,844 | \$ 39,673 | \$ - | \$ 5,632 |
| - | - | - | - | - | - |
| - | 1,678 | - | - | - | - |
| - | - | - | - | - | 1,254 |
| - | - | - | - | - | - |
| <u>-</u> | <u>1,678</u> | <u>136,844</u> | <u>39,673</u> | <u>-</u> | <u>6,886</u> |
| - | - | 7,685 | - | - | 1,120 |
| 1,384 | - | 1,341,371 | 160,791 | 419,213 | 469,308 |
| - | - | - | - | - | - |
| <u>1,384</u> | <u>-</u> | <u>1,341,371</u> | <u>160,791</u> | <u>419,213</u> | <u>469,308</u> |
| <u>\$ 1,384</u> | <u>\$ 1,678</u> | <u>\$ 1,485,900</u> | <u>\$ 200,464</u> | <u>\$ 419,213</u> | <u>\$ 477,314</u> |

HUMBOLDT COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2021
(Page 2 of 2)

| | Library Memorial Fund | Indigent Fund | Winnemucca Events Complex Fund | Total Nonmajor Special Revenue Funds |
|---|--------------------------------------|--------------------------|---|---|
| Assets | | | | |
| Cash and investments | \$ 178,529 | \$ 1,300,177 | \$ 810,582 | \$ 8,292,894 |
| Taxes receivable | - | 8,541 | 9,063 | 37,505 |
| Accounts receivable | - | - | 250 | 17,076 |
| Due from other governments | - | - | 113,482 | 291,870 |
| Total assets | <u>\$ 178,529</u> | <u>\$ 1,308,718</u> | <u>\$ 933,377</u> | <u>\$ 8,639,345</u> |
| Liabilities | | | | |
| Accounts payable | \$ 118 | \$ 3,335 | \$ 40,492 | \$ 325,496 |
| Accrued salaries and benefits | - | 4,721 | 23,810 | 87,869 |
| Due to other governments | 1,000 | 110,323 | 23,749 | 137,050 |
| Due to other funds | - | - | - | 2,551 |
| Unearned revenue | - | - | - | 29,056 |
| Total liabilities | <u>1,118</u> | <u>118,379</u> | <u>88,051</u> | <u>582,022</u> |
| Deferred Inflows of Resources | | | | |
| Unavailable revenue - property taxes | - | 8,541 | 9,063 | 37,505 |
| Fund Balances | | | | |
| Restricted | 177,411 | - | - | 5,226,413 |
| Committed | - | 1,181,798 | 836,263 | 2,793,405 |
| Total fund balances | <u>177,411</u> | <u>1,181,798</u> | <u>836,263</u> | <u>8,019,818</u> |
| Total liabilities, deferred inflows, and fund balances | <u>\$ 178,529</u> | <u>\$ 1,308,718</u> | <u>\$ 933,377</u> | <u>\$ 8,639,345</u> |

HUMBOLDT COUNTY
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2021
(Page 1 of 2)

| | Cooperative Extension Fund | Library Fund | Specialty Court Fund | Administrative Assessment Fund | Stabilization Fund |
|--|---|-------------------------|---------------------------------|---|-------------------------------|
| REVENUES | | | | | |
| Taxes | \$ 163,128 | \$ 658,664 | \$ - | \$ - | \$ - |
| Intergovernmental revenue | - | 93,940 | 782,222 | - | - |
| Charges for services | - | - | - | - | - |
| Fines and forfeits | - | 7,715 | 39,553 | 37,655 | - |
| Miscellaneous revenues | 183 | 1,231 | 11,487 | - | - |
| Total Revenues | 163,311 | 761,550 | 833,262 | 37,655 | - |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | - | - | - | - | - |
| Judicial | - | - | 791,766 | 28,962 | - |
| Public safety | - | - | - | - | - |
| Welfare | - | - | - | - | - |
| Culture and recreation | - | 933,061 | - | - | - |
| Community support | 247,074 | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Total Expenditures | 247,074 | 933,061 | 791,766 | 28,962 | - |
| Excess (deficiency) of revenues over (under) expenditures | (83,763) | (171,511) | 41,496 | 8,693 | - |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers out | (3,000) | (11,000) | - | - | - |
| Net Change in Fund Balances | (86,763) | (182,511) | 41,496 | 8,693 | - |
| Fund Balances - beginning | 1,205,903 | 957,855 | 292,911 | 143,852 | 1,050,843 |
| Fund Balances - ending | <u>\$ 1,119,140</u> | <u>\$ 775,344</u> | <u>\$ 334,407</u> | <u>\$ 152,545</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 |
|---------------------------------------|--|---|-------------------------------------|---|--|
| \$ - | \$ - | \$ 384,869 | \$ 204,037 | \$ - | \$ 49,066 |
| - | - | - | - | - | 33,122 |
| - | 18,135 | - | - | - | - |
| - | - | - | - | 53,685 | - |
| - | - | - | - | - | - |
| - | 18,135 | 384,869 | 204,037 | 53,685 | 82,188 |
| - | - | 390,399 | - | - | - |
| 200 | 18,135 | - | - | - | - |
| - | - | - | 265,651 | - | 34,157 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 200 | 18,135 | 390,399 | 265,651 | - | 34,157 |
| (200) | - | (5,530) | (61,614) | 53,685 | 48,031 |
| - | - | - | - | - | - |
| (200) | - | (5,530) | (61,614) | 53,685 | 48,031 |
| 1,584 | - | 1,346,901 | 222,405 | 365,528 | 421,277 |
| <u>\$ 1,384</u> | <u>\$ -</u> | <u>\$ 1,341,371</u> | <u>\$ 160,791</u> | <u>\$ 419,213</u> | <u>\$ 469,308</u> |

HUMBOLDT COUNTY
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2021
(Page 2 of 2)

| | Library Memorial Fund | Indigent Fund | Winnemucca Events Complex Fund | Total Nonmajor Special Revenue Funds |
|--|--------------------------------------|----------------------|---|---|
| REVENUES | | | | |
| Taxes | \$ - | \$ 614,580 | \$ 652,064 | \$ 2,726,408 |
| Intergovernmental revenue | - | 7,224 | 463,949 | 1,380,457 |
| Charges for services | - | - | 358,600 | 376,735 |
| Fines and forfeits | - | - | - | 138,608 |
| Miscellaneous revenues | 5,020 | 492 | 3,247 | 21,660 |
| Total Revenues | 5,020 | 622,296 | 1,477,860 | 4,643,868 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | - | - | - | 390,399 |
| Judicial | - | - | - | 839,063 |
| Public safety | - | - | - | 299,808 |
| Welfare | - | 294,624 | - | 294,624 |
| Culture and recreation | 6,142 | - | 1,377,523 | 2,316,726 |
| Community support | - | - | - | 247,074 |
| Intergovernmental | - | 245,766 | - | 245,766 |
| Total Expenditures | 6,142 | 540,390 | 1,377,523 | 4,633,460 |
| Excess (deficiency) of revenues over (under) expenditures | (1,122) | 81,906 | 100,337 | 10,408 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers out | - | (1,000) | (5,000) | (20,000) |
| Net Change in Fund Balances | (1,122) | 80,906 | 95,337 | (9,592) |
| Fund Balances - beginning | 178,533 | 1,100,892 | 740,926 | 8,029,410 |
| Fund Balances - ending | <u>\$ 177,411</u> | <u>\$ 1,181,798</u> | <u>\$ 836,263</u> | <u>\$ 8,019,818</u> |

HUMBOLDT COUNTY
Cooperative Extension Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | 2020 | |
|--|----------------------------|-------------------------|---------------------|-------------------------------------|---------------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget | Actual |
| REVENUES | | | | | |
| Taxes | \$ 124,226 | \$ 124,226 | \$ 163,128 | \$ 38,902 | \$ 146,992 |
| Miscellaneous | - | - | 183 | 183 | - |
| Total Revenues | <u>124,226</u> | <u>124,226</u> | <u>163,311</u> | <u>39,085</u> | <u>146,992</u> |
| EXPENDITURES | | | | | |
| Community Support Function: | | | | | |
| Salaries and wages | 134,573 | 134,573 | 133,217 | 1,356 | 116,255 |
| Employee benefits | 68,068 | 68,068 | 64,900 | 3,168 | 58,595 |
| Services and supplies | 111,200 | 111,200 | 43,612 | 67,588 | 39,621 |
| Capital outlay | 154,318 | 154,318 | 5,345 | 148,973 | 40,850 |
| Total Expenditures | <u>468,159</u> | <u>468,159</u> | <u>247,074</u> | <u>221,085</u> | <u>255,321</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(343,933)</u> | <u>(343,933)</u> | <u>(83,763)</u> | <u>260,170</u> | <u>(108,329)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers out | <u>(1,800)</u> | <u>(1,800)</u> | <u>(3,000)</u> | <u>(1,200)</u> | <u>(3,600)</u> |
| Net change in fund balance | (345,733) | (345,733) | (86,763) | 258,970 | (111,929) |
| Fund balance - beginning | <u>1,101,758</u> | <u>1,101,758</u> | <u>1,205,903</u> | <u>104,145</u> | <u>1,317,832</u> |
| Fund balance - ending | <u>\$ 756,025</u> | <u>\$ 756,025</u> | <u>\$ 1,119,140</u> | <u>\$ 363,115</u> | <u>\$ 1,205,903</u> |

HUMBOLDT COUNTY
Library Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | 2020 | |
|--|----------------------------|---------------------|---------------|-------------------------------------|---------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget | Actual |
| REVENUES | | | | | |
| Taxes | \$ 442,367 | \$ 442,367 | \$ 658,664 | \$ 216,297 | 382,446 |
| Intergovernmental Revenue: | | | | | |
| Federal grants | - | - | 68,748 | 68,748 | 15,694 |
| State grants | 32,500 | 32,500 | 25,192 | (7,308) | 28,255 |
| Total Intergovernmental Revenues | 32,500 | 32,500 | 93,940 | 61,440 | 43,949 |
| Fines and Forfeits: | | | | | |
| Library fines | 12,000 | 12,000 | 7,715 | (4,285) | 12,818 |
| Miscellaneous | 2,000 | 2,000 | 1,231 | (769) | 307 |
| Total Revenues | 488,867 | 488,867 | 761,550 | 272,683 | 439,520 |
| EXPENDITURES | | | | | |
| Culture and Recreation Function: | | | | | |
| Salaries and wages | 554,637 | 554,637 | 458,559 | 96,078 | 482,026 |
| Employee benefits | 297,817 | 297,817 | 237,522 | 60,295 | 240,457 |
| Services and supplies | 226,437 | 226,437 | 236,980 | (10,543) | 214,054 |
| Capital outlay | 6,395 | 6,395 | - | 6,395 | 49,356 |
| Total Expenditures | 1,085,286 | 1,085,286 | 933,061 | 152,225 | 985,893 |
| Excess (deficiency) of revenues over (under) expenditures | (596,419) | (596,419) | (171,511) | 424,908 | (546,373) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | - | - | - | - | 100,000 |
| Transfers out | (6,700) | (6,700) | (11,000) | (4,300) | (13,400) |
| Total Other Financing Sources (Uses) | (6,700) | (6,700) | (11,000) | (4,300) | 86,600 |
| Net change in fund balance | (603,119) | (603,119) | (182,511) | 420,608 | (459,773) |
| Fund balance - beginning | 615,435 | 615,435 | 957,855 | 342,420 | 1,417,628 |
| Fund balance - ending | \$ 12,316 | \$ 12,316 | \$ 775,344 | \$ 763,028 | \$ 957,855 |

HUMBOLDT COUNTY
Specialty Court Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | 2020 | |
|--|----------------------------|-------------------------|-------------------|-------------------------|-------------------|
| | Original Budget | Final Budget | Actual | Final Budget | Actual |
| REVENUES | | | | | |
| Intergovernmental Revenue: | | | | | |
| Federal grant | \$ 1,125,000 | \$ 1,125,000 | \$ 547,170 | \$ (577,830) | \$ 696,961 |
| State grants | 361,000 | 361,000 | 235,052 | (125,948) | 235,003 |
| Total Intergovernmental Revenues | <u>1,486,000</u> | <u>1,486,000</u> | <u>782,222</u> | <u>(703,778)</u> | <u>931,964</u> |
| Fines and Forfeits | <u>75,000</u> | <u>75,000</u> | <u>39,553</u> | <u>(35,447)</u> | <u>45,020</u> |
| Miscellaneous | <u>-</u> | <u>-</u> | <u>11,487</u> | <u>11,487</u> | <u>8,778</u> |
| Total Revenues | <u>1,561,000</u> | <u>1,561,000</u> | <u>833,262</u> | <u>(727,738)</u> | <u>985,762</u> |
| EXPENDITURES | | | | | |
| Judicial Function: | | | | | |
| Drug Court: | | | | | |
| Salaries and wages | 116,388 | 116,388 | 109,071 | 7,317 | 118,781 |
| Employee benefits | 47,548 | 47,548 | 44,692 | 2,856 | 52,747 |
| Services and supplies | <u>1,295,753</u> | <u>1,295,753</u> | <u>638,003</u> | <u>657,750</u> | <u>774,501</u> |
| Total Expenditures | <u>1,459,689</u> | <u>1,459,689</u> | <u>791,766</u> | <u>667,923</u> | <u>946,029</u> |
| Excess (deficiency) of revenues over (under) expenditures | 101,311 | 101,311 | 41,496 | (59,815) | 39,733 |
| Fund balance - beginning | <u>253,178</u> | <u>253,178</u> | <u>292,911</u> | <u>39,733</u> | <u>253,178</u> |
| Fund balance - ending | <u>\$ 354,489</u> | <u>\$ 354,489</u> | <u>\$ 334,407</u> | <u>\$ (20,082)</u> | <u>\$ 292,911</u> |

HUMBOLDT COUNTY
Administrative Assessment Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | 2020 | |
|--|----------------------------|-------------------------|-------------------|-------------------------------------|-------------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget | Actual |
| REVENUES | | | | | |
| Fines and Forfeits: | | | | | |
| Court administrative assessment | \$ 40,000 | \$ 40,000 | \$ 37,655 | \$ (2,345) | \$ 34,555 |
| EXPENDITURES | | | | | |
| Judicial Function: | | | | | |
| Justice Court: | | | | | |
| Services and supplies | 60,000 | 60,000 | 28,962 | 31,038 | 30,649 |
| Excess (deficiency) of revenues over (under) expenditures | (20,000) | (20,000) | 8,693 | 28,693 | 3,906 |
| Fund balance - beginning | 119,946 | 119,946 | 143,852 | 23,906 | 139,946 |
| Fund balance - ending | <u>\$ 99,946</u> | <u>\$ 99,946</u> | <u>\$ 152,545</u> | <u>\$ 52,599</u> | <u>\$ 143,852</u> |

HUMBOLDT COUNTY
Stabilization Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | <u>2021</u> | | | <u>2020</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 | <u>1,050,843</u> | <u>1,050,843</u> | <u>1,050,843</u> | <u>-</u> | <u>1,050,843</u> |
| 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, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | 2020 |
|--|----------------------------|-------------------------|---------------------|-------------------------------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget |
| REVENUES | | | | |
| Charges for Services: | | | | |
| Check restitution | \$ 2,000 | \$ 2,000 | \$ - | \$ (2,000) |
| | <u>2,000</u> | <u>2,000</u> | <u>0</u> | <u>553</u> |
| EXPENDITURES | | | | |
| Judicial Function: | | | | |
| Settlements | 2,000 | 2,000 | 200 | 1,800 |
| | <u>2,000</u> | <u>2,000</u> | <u>200</u> | <u>1,800</u> |
| Excess (deficiency) of revenues over (under) expenditures | - | - | (200) | (200) |
| Fund balance - beginning | 1,423 | 1,423 | 1,584 | 161 |
| | <u>1,423</u> | <u>1,423</u> | <u>1,584</u> | <u>161</u> |
| Fund balance - ending | <u>\$ 1,423</u> | <u>\$ 1,423</u> | <u>\$ 1,384</u> | <u>\$ (39)</u> |
| | <u><u>1,423</u></u> | <u><u>1,423</u></u> | <u><u>1,384</u></u> | <u><u>(39)</u></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, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | <u>2021</u> | | | <u>2020</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: | | | | | |
| Fees | \$ 30,000 | \$ 30,000 | \$ 18,135 | \$ (11,865) | \$ 17,392 |
| EXPENDITURES | | | | | |
| Judicial Function: | | | | | |
| Services and supplies | 30,000 | 30,000 | 18,135 | 11,865 | 17,392 |
| 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, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | <u>2021</u> | | | <u>2020</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 | \$ 90,000 | \$ 90,000 | \$ 384,869 | \$ 294,869 | \$ 321,518 |
| EXPENDITURES | | | | | |
| General Government Function: | | | | | |
| Services and supplies | 391,450 | 391,450 | 390,399 | 1,051 | 145,045 |
| Excess (deficiency) of revenues over (under) expenditures | (301,450) | (301,450) | (5,530) | 295,920 | 176,473 |
| Fund balance - beginning | 833,245 | 833,245 | 1,346,901 | 513,656 | 1,170,428 |
| Fund balance - ending | <u>\$ 531,795</u> | <u>\$ 531,795</u> | <u>\$ 1,341,371</u> | <u>\$ 809,576</u> | <u>\$ 1,346,901</u> |

HUMBOLDT COUNTY
911 Enhancement Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | 2020 | |
|--|----------------------------|-------------------------|-------------------|-------------------------------------|-------------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget | Actual |
| REVENUES | | | | | |
| Taxes: | | | | | |
| Surcharge | \$ 185,000 | \$ 185,000 | \$ 204,037 | \$ 19,037 | \$ 170,908 |
| EXPENDITURES | | | | | |
| Public Safety Function: | | | | | |
| Services and supplies | - | - | 4,818 | (4,818) | - |
| Capital outlay | 185,000 | 230,000 | 260,833 | (30,833) | 162,694 |
| Total Expenditures | 185,000 | 230,000 | 265,651 | (35,651) | 162,694 |
| Excess (deficiency) of revenues over (under) expenditures | - | (45,000) | (61,614) | (16,614) | 8,214 |
| Fund balance - beginning | 119,191 | 164,191 | 222,405 | 58,214 | 214,191 |
| Fund balance - ending | <u>\$ 119,191</u> | <u>\$ 119,191</u> | <u>\$ 160,791</u> | <u>\$ 41,600</u> | <u>\$ 222,405</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, 2021

(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | 2020 | |
|--|----------------------------|-------------------------|-------------------|-------------------------------------|-------------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget | Actual |
| REVENUES | | | | | |
| Fines and Forfeits: | | | | | |
| Court administrative assessment | \$ 40,000 | \$ 40,000 | \$ 53,685 | \$ 13,685 | \$ 48,688 |
| EXPENDITURES | | | | | |
| Judicial Function: | | | | | |
| Justice Court: | | | | | |
| Services and supplies | 100,000 | 100,000 | - | 100,000 | 5,625 |
| Excess (deficiency) of revenues over (under) expenditures | (60,000) | (60,000) | 53,685 | 113,685 | 43,063 |
| Fund balance - beginning | 350,465 | 350,465 | 365,528 | 15,063 | 322,465 |
| Fund balance - ending | <u>\$ 290,465</u> | <u>\$ 290,465</u> | <u>\$ 419,213</u> | <u>\$ 128,748</u> | <u>\$ 365,528</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, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | 2020 | |
|--|----------------------------|-------------------------|-------------------|-------------------------------------|-------------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget | Actual |
| REVENUES | | | | | |
| Taxes: | | | | | |
| Property taxes | \$ 33,746 | \$ 33,746 | \$ 49,066 | \$ 15,320 | \$ 32,755 |
| Intergovernmental Revenue: | | | | | |
| Combined tax | 28,150 | 28,150 | 33,122 | 4,972 | 31,282 |
| Total Revenues | <u>61,896</u> | <u>61,896</u> | <u>82,188</u> | <u>20,292</u> | <u>64,037</u> |
| EXPENDITURES | | | | | |
| Public Safety Function: | | | | | |
| Services and supplies | 150,000 | 150,000 | 34,157 | 115,843 | 36,310 |
| Capital outlay | 35,000 | 35,000 | - | 35,000 | 102,840 |
| Total Public Safety | <u>185,000</u> | <u>185,000</u> | <u>34,157</u> | <u>150,843</u> | <u>139,150</u> |
| Excess (deficiency) of revenues over (under) expenditures | (123,104) | (123,104) | 48,031 | 171,135 | (75,113) |
| Fund balance - beginning | <u>369,839</u> | <u>369,839</u> | <u>421,277</u> | <u>51,438</u> | <u>496,390</u> |
| Fund balance - ending | <u>\$ 246,735</u> | <u>\$ 246,735</u> | <u>\$ 469,308</u> | <u>\$ 222,573</u> | <u>\$ 421,277</u> |

HUMBOLDT COUNTY
Library Memorial Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | 2020 | |
|--|----------------------------|-------------------------|-------------------|-------------------------------------|-------------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget | |
| REVENUES | | | | Actual | |
| Miscellaneous | \$ 10,000 | \$ 10,000 | \$ 5,020 | \$ (4,980) | \$ 7,753 |
| EXPENDITURES | | | | | |
| Culture and Recreation Function: | | | | | |
| Services and supplies | 25,000 | 25,000 | 6,142 | 18,858 | 3,239 |
| Excess (deficiency) of revenues over (under) expenditures | (15,000) | (15,000) | (1,122) | 13,878 | 4,514 |
| Fund balance - beginning | 109,019 | 109,019 | 178,533 | 69,514 | 174,019 |
| Fund balance - ending | <u>\$ 94,019</u> | <u>\$ 94,019</u> | <u>\$ 177,411</u> | <u>\$ 83,392</u> | <u>\$ 178,533</u> |

HUMBOLDT COUNTY
Indigent Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | 2020 | |
|--|----------------------------|-------------------------|---------------------|-------------------------------------|---------------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget | Actual |
| REVENUES | | | | | |
| Taxes: | | | | | |
| Property taxes | \$ 458,684 | \$ 458,684 | \$ 614,580 | \$ 155,896 | \$ 550,191 |
| Intergovernmental Revenue: | | | | | |
| Welfare set aside | - | - | 7,224 | 7,224 | 9,373 |
| Emergency solution grant | - | - | - | - | 2,575 |
| Total Intergovernmental Revenue | - | - | 7,224 | 7,224 | 11,948 |
| Miscellaneous | 1,000 | 1,000 | 492 | (508) | 600 |
| Total Revenues | 459,684 | 459,684 | 622,296 | 162,612 | 562,739 |
| EXPENDITURES | | | | | |
| Welfare Function: | | | | | |
| Institutional care | 102,790 | 102,790 | 84,798 | 17,992 | 86,031 |
| Old age assistance | 30,000 | 30,000 | 30,000 | - | 15,000 |
| General assistance: | | | | | |
| Salaries and wages | 56,500 | 56,500 | 56,171 | 329 | 53,832 |
| Employee benefits | 30,216 | 30,216 | 28,770 | 1,446 | 27,762 |
| Services and supplies | 100,000 | 100,000 | 94,885 | 5,115 | 90,185 |
| Total Welfare Function | 319,506 | 319,506 | 294,624 | 24,882 | 272,810 |
| Intergovernmental Expenditure Function: | | | | | |
| Services and supplies | 200,000 | 200,000 | 245,766 | (45,766) | 217,663 |
| Total Expenditures | 519,506 | 519,506 | 540,390 | (20,884) | 490,473 |
| Excess (deficiency) of revenues over (under) expenditures | (59,822) | (59,822) | 81,906 | 141,728 | 72,266 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers - out | (600) | (600) | (1,000) | (400) | (1,200) |
| Net change in fund balance | (60,422) | (60,422) | 80,906 | 141,328 | 71,066 |
| Fund balance - beginning | 954,538 | 954,538 | 1,100,892 | 146,354 | 1,029,826 |
| Fund balance - ending | <u>\$ 894,116</u> | <u>\$ 894,116</u> | <u>\$ 1,181,798</u> | <u>\$ 287,682</u> | <u>\$ 1,100,892</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, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | 2020 | |
|--|----------------------------|---------------------|---------------|-------------------------------------|---------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget | Actual |
| REVENUES | | | | | |
| Taxes | \$ 478,806 | \$ 478,806 | \$ 652,064 | \$ 173,258 | \$ 583,747 |
| Intergovernmental Revenue: | | | | | |
| Grants | - | - | 926 | 926 | - |
| Room taxes | 375,000 | 375,000 | 463,023 | 88,023 | 376,832 |
| Total Intergovernmental Revenues | 375,000 | 375,000 | 463,949 | 88,949 | 376,832 |
| Charges for Services | 183,000 | 183,000 | 358,600 | 175,600 | 175,945 |
| Donations | 75,000 | 75,000 | - | (75,000) | - |
| Miscellaneous | 10,000 | 10,000 | 3,247 | (6,753) | 3,227 |
| Total Revenues | 1,121,806 | 1,121,806 | 1,477,860 | 356,054 | 1,139,751 |
| EXPENDITURES | | | | | |
| Culture and Recreation Function: | | | | | |
| Salaries and wages | 414,400 | 477,400 | 477,043 | 357 | 407,674 |
| Employee benefits | 158,400 | 158,400 | 150,948 | 7,452 | 140,048 |
| Services and supplies | 523,800 | 523,800 | 442,040 | 81,760 | 434,614 |
| Capital outlay | 492,000 | 492,000 | 307,492 | 184,508 | 295,213 |
| Total Expenditures | 1,588,600 | 1,651,600 | 1,377,523 | 274,077 | 1,277,549 |
| Excess (deficiency) of revenues over (under) expenditures | (466,794) | (529,794) | 100,337 | 630,131 | (137,798) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers out | (3,000) | (3,000) | (5,000) | (2,000) | (6,000) |
| Net change in fund balance | (469,794) | (532,794) | 95,337 | 628,131 | (143,798) |
| Fund balance - beginning | 478,176 | 541,176 | 740,926 | 199,750 | 884,724 |
| Fund balance - ending | \$ 8,382 | \$ 8,382 | \$ 836,263 | \$ 827,881 | \$ 740,926 |

HUMBOLDT COUNTY
Internally Reported (Budgetary Basis) Funds Reported
As Part of the General Fund for External Reporting Purposes
Combining Balance Sheet
June 30, 2021

| | <u>Unemployment Insurance Fund</u> | <u>Compensated Absences Fund</u> | <u>Total</u> |
|-------------------------------------|--|--------------------------------------|-----------------------------|
| Assets: | | | |
| Cash and investments | \$ 190,566 | \$ 134,665 | \$ 325,231 |
| Interest receivable | - | 9 | 9 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total assets | <u>\$ 190,566</u> | <u>\$ 134,674</u> | <u>\$ 325,240</u> |
| Fund Balances | | | |
| Restricted | 190,566 | - | 190,566 |
| Committed | - | 134,674 | 134,674 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total fund balances | <u>190,566</u> | <u>134,674</u> | <u>325,240</u> |
| Total liabilities and fund balances | <u>\$ 190,566</u> | <u>\$ 134,674</u> | <u>\$ 325,240</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, 2021

| | <u>Unemployment Insurance Fund</u> | <u>Compensated Absences Fund</u> | <u>Total</u> |
|--|--|--------------------------------------|-------------------|
| REVENUES | | | |
| Miscellaneous revenues | \$ - | \$ 93 | \$ 93 |
| EXPENDITURES | | | |
| General Government Function | - | 195,989 | 195,989 |
| Excess (deficiency) of revenues over (under) expenditures | - | (195,896) | (195,896) |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | 195,410 | 195,410 |
| Net change in fund balance | - | (486) | (486) |
| Fund balance - beginning | 190,566 | 135,160 | 325,726 |
| Fund balance - ending | <u>\$ 190,566</u> | <u>\$ 134,674</u> | <u>\$ 325,240</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, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | 2020 | |
|--|----------------------------|-------------------------|-------------------|-------------------------------------|-------------------|
| | 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 | - | 50,000 | 989 |
| Excess (deficiency) of revenues over (under) expenditures | (50,000) | (50,000) | - | 50,000 | (989) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | 20,800 | 20,800 | - | (20,800) | 39,512 |
| Net change in fund balance | (29,200) | (29,200) | - | 29,200 | 38,523 |
| Fund balance - beginning | 102,043 | 102,043 | 190,566 | 88,523 | 152,043 |
| Fund balance - ending | <u>\$ 72,843</u> | <u>\$ 72,843</u> | <u>\$ 190,566</u> | <u>\$ 117,723</u> | <u>\$ 190,566</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, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | 2020 | |
|--|----------------------------|-------------------------|-------------------|-------------------------------------|-------------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget | Actual |
| REVENUES | | | | | |
| Miscellaneous: | | | | | |
| Interest | \$ - | \$ - | \$ 93 | \$ 93 | \$ 99 |
| EXPENDITURES | | | | | |
| General Government Function: | | | | | |
| Services and supplies | 125,000 | 210,000 | 195,989 | 14,011 | 164,510 |
| Excess (deficiency) of revenues over (under) expenditures | (125,000) | (210,000) | (195,896) | 14,104 | (164,411) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | 99,000 | 99,000 | 195,410 | 96,410 | 250,660 |
| Net change in fund balance | (26,000) | (111,000) | (486) | 110,514 | 86,249 |
| Fund balance - beginning | 34,211 | 119,211 | 135,160 | 15,949 | 48,911 |
| Fund balance - ending | <u>\$ 8,211</u> | <u>\$ 8,211</u> | <u>\$ 134,674</u> | <u>\$ 126,463</u> | <u>\$ 135,160</u> |

HUMBOLDT COUNTY
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2021

| | <u>Building Reserve Fund</u> | <u>Capital Projects Fund</u> | <u>Total</u> |
|---|----------------------------------|----------------------------------|---------------------|
| ASSETS | | | |
| Cash and investments | \$ 1,971,211 | \$ 2,355,147 | \$ 4,326,358 |
| Taxes receivable | 2,266 | 2,266 | 4,532 |
| Accounts receivable | 1,170 | - | 1,170 |
| Interest receivable | - | 150 | 150 |
| | <hr/> | <hr/> | <hr/> |
| Total assets | <u>\$ 1,974,647</u> | <u>\$ 2,357,563</u> | <u>\$ 4,332,210</u> |
| LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts payable | \$ - | \$ 107,301 | \$ 107,301 |
| Due to other governments | - | 34 | 34 |
| | <hr/> | <hr/> | <hr/> |
| Total liabilities | <u>-</u> | <u>107,335</u> | <u>107,335</u> |
| Deferred Inflows of Resources: | | | |
| Unavailable revenue - property taxes | 2,266 | 2,266 | 4,532 |
| | <hr/> | <hr/> | <hr/> |
| Fund Balances: | | | |
| Restricted | - | 2,247,962 | 2,247,962 |
| Committed | 1,972,381 | - | 1,972,381 |
| | <hr/> | <hr/> | <hr/> |
| Total Fund Balances | <u>1,972,381</u> | <u>2,247,962</u> | <u>4,220,343</u> |
| | <hr/> | <hr/> | <hr/> |
| Total liabilities, deferred inflows, and fund balances | <u>\$ 1,974,647</u> | <u>\$ 2,357,563</u> | <u>\$ 4,332,210</u> |

HUMBOLDT COUNTY
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Capital Projects Funds
June 30, 2021

| | <u>Building Reserve Fund</u> | <u>Capital Projects Fund</u> | <u>Total</u> |
|--|----------------------------------|----------------------------------|---------------------|
| REVENUES | | | |
| Taxes | \$ 163,015 | \$ 163,016 | \$ 326,031 |
| Charges for services | 20,492 | - | 20,492 |
| Miscellaneous revenues | - | 2,834 | 2,834 |
| | | | |
| Total Revenues | <u>183,507</u> | <u>165,850</u> | <u>349,357</u> |
| | | | |
| EXPENDITURES | | | |
| Community support | - | 815,701 | 815,701 |
| Intergovernmental expenditures | - | 41,237 | 41,237 |
| | | | |
| Total Expenditures | <u>-</u> | <u>856,938</u> | <u>856,938</u> |
| | | | |
| Excess (deficiency) of revenues over (under) expenditures | <u>183,507</u> | <u>(691,088)</u> | <u>(507,581)</u> |
| | | | |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | 1,000,000 | 1,000,000 |
| | | | |
| Net Change in Fund Balances | 183,507 | 308,912 | 492,419 |
| | | | |
| Fund Balances - beginning | <u>1,788,874</u> | <u>1,939,050</u> | <u>3,727,924</u> |
| | | | |
| Fund Balances - ending | <u>\$ 1,972,381</u> | <u>\$ 2,247,962</u> | <u>\$ 4,220,343</u> |

HUMBOLDT COUNTY
Building Reserve Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | | 2020 |
|--|----------------------------|---------------------|---------------------|-------------------------------------|---------------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget | Actual |
| REVENUES | | | | | |
| Taxes: | | | | | |
| Property taxes | \$ 119,876 | \$ 119,876 | \$ 163,015 | \$ 43,139 | \$ 145,945 |
| Charges for Services: | | | | | |
| Rents | 27,500 | 27,500 | 20,492 | (7,008) | 27,803 |
| Total Revenues | 147,376 | 147,376 | 183,507 | 36,131 | 173,748 |
| EXPENDITURES | | | | | |
| Community Support Function: | | | | | |
| Capital outlay | 360,000 | 360,000 | - | 360,000 | - |
| Excess (deficiency) of revenues over (under) expenditures | (212,624) | (212,624) | 183,507 | 396,131 | 173,748 |
| Fund balance - beginning | 1,385,629 | 1,385,629 | 1,788,874 | 403,245 | 1,615,126 |
| Fund balance - ending | <u>\$ 1,173,005</u> | <u>\$ 1,173,005</u> | <u>\$ 1,972,381</u> | <u>\$ 799,376</u> | <u>\$ 1,788,874</u> |

HUMBOLDT COUNTY
Capital Projects Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | Variance to Final Budget | 2020 |
|--|----------------------------|-------------------------|---------------------|---|---------------------|
| | Original Budget | Final Budget | Actual | | Actual |
| REVENUES | | | | | |
| Taxes: | | | | | |
| Property taxes | \$ 119,876 | \$ 119,876 | \$ 163,016 | \$ 43,140 | \$ 145,939 |
| Miscellaneous | 3,000 | 3,000 | 2,834 | (166) | 2,372 |
| Total Revenues | <u>122,876</u> | <u>122,876</u> | <u>165,850</u> | <u>42,974</u> | <u>148,311</u> |
| EXPENDITURES | | | | | |
| Community Support Function: | | | | | |
| Capital outlay | <u>1,362,000</u> | <u>1,362,000</u> | <u>815,701</u> | <u>546,299</u> | <u>1,417,865</u> |
| Intergovernmental Expenditure Function: | | | | | |
| Services and supplies | <u>38,000</u> | <u>38,000</u> | <u>41,237</u> | <u>(3,237)</u> | <u>36,525</u> |
| Total Expenditures | <u>1,400,000</u> | <u>1,400,000</u> | <u>856,938</u> | <u>543,062</u> | <u>1,454,390</u> |
| Excess (deficiency) of revenues over (under) expenditures | (1,277,124) | (1,277,124) | (691,088) | 586,036 | (1,306,079) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | <u>1,000,000</u> | <u>1,000,000</u> | <u>1,000,000</u> | <u>-</u> | <u>3,000,000</u> |
| Net change in fund balance | (277,124) | (277,124) | 308,912 | 586,036 | 1,693,921 |
| Fund balance - beginning | <u>313,132</u> | <u>313,132</u> | <u>1,939,050</u> | <u>1,625,918</u> | <u>245,129</u> |
| Fund balance - ending | <u>\$ 36,008</u> | <u>\$ 36,008</u> | <u>\$ 2,247,962</u> | <u>\$ 2,211,954</u> | <u>\$ 1,939,050</u> |

HUMBOLDT COUNTY
Humboldt Television Fund
Schedule of Revenues, Expenses, and
Changes in Net Position - Budget and Actual
For the Year Ended June 30, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | 2020 | |
|---|----------------------------|----------------------------|----------------------------|-------------------------------------|----------------------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget | Actual |
| OPERATING REVENUES | | | | | |
| Charges for Services: | | | | | |
| User fees | \$ 220,000 | \$ 220,000 | \$ 264,548 | \$ 44,548 | \$ 260,684 |
| PBS grant | - | - | 21,814 | 21,814 | - |
| State grants | - | - | - | - | 19,743 |
| Miscellaneous revenue | 10,000 | 10,000 | 3,796 | (6,204) | 5,125 |
| Total Operating Revenues | <u>230,000</u> | <u>230,000</u> | <u>290,158</u> | <u>60,158</u> | <u>285,552</u> |
| OPERATING EXPENSES | | | | | |
| Salaries and wages | 138,600 | 138,600 | 134,089 | 4,511 | 126,621 |
| Employee benefits | 65,400 | 65,400 | 59,866 | 5,534 | 42,879 |
| Services and supplies | 154,290 | 154,290 | 91,452 | 62,838 | 96,885 |
| Depreciation | 30,000 | 30,000 | 23,093 | 6,907 | 20,450 |
| Total Operating Expenses | <u>388,290</u> | <u>388,290</u> | <u>308,500</u> | <u>79,790</u> | <u>286,835</u> |
| Operating Income (Loss) | <u>(158,290)</u> | <u>(158,290)</u> | <u>(18,342)</u> | <u>139,948</u> | <u>(1,283)</u> |
| NONOPERATING REVENUES (EXPENSES) | | | | | |
| Capital outlay | (11,400) | (11,400) | - | 11,400 | - |
| Interest expense | - | - | (1,528) | (1,528) | (1,976) |
| Total Nonoperating Income (Loss) | <u>(11,400)</u> | <u>(11,400)</u> | <u>(1,528)</u> | <u>9,872</u> | <u>(1,976)</u> |
| Income Before Transfers | <u>(169,690)</u> | <u>(169,690)</u> | <u>(19,870)</u> | <u>149,820</u> | <u>(3,259)</u> |
| TRANSFERS IN (OUT) | | | | | |
| Transfers out | <u>(1,200)</u> | <u>(1,200)</u> | <u>(2,000)</u> | <u>(800)</u> | <u>(2,100)</u> |
| Change in Net Position | <u><u>\$ (170,890)</u></u> | <u><u>\$ (170,890)</u></u> | <u>(21,870)</u> | <u><u>\$ 149,020</u></u> | <u>(5,359)</u> |
| Net position, July 1 | | | <u>1,045,470</u> | | <u>1,050,829</u> |
| Net position, June 30 | | | <u><u>\$ 1,023,600</u></u> | | <u><u>\$ 1,045,470</u></u> |

HUMBOLDT COUNTY
Humboldt Television Fund
Schedule of Cash Flows
For the Year Ended June 30, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | 2020 |
|---|---------------|---------------|
| | Actual | Actual |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Cash received from customers | \$ 292,408 | \$ 283,564 |
| Cash payments for personnel costs | (191,185) | (177,953) |
| Cash payments for services and supplies | (82,235) | (99,964) |
| Net Cash Provided (Used) by Operating Activities | 18,988 | 5,647 |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | |
| Transfers to other funds | (2,000) | (2,100) |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | |
| Purchases of capital assets | (42,890) | - |
| Interest paid on debt service | (1,528) | (1,976) |
| Principal paid on debt service | (8,091) | (7,644) |
| Net Cash Provided (Used) by Financing Activities | (52,509) | (9,620) |
| Net Increase (Decrease) in Cash and Investments | (35,521) | (6,073) |
| CASH AND INVESTMENTS, JULY 1 | 822,057 | 828,130 |
| CASH AND INVESTMENTS, JUNE 30 | \$ 786,536 | \$ 822,057 |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES | | |
| Operating Income (Loss) | \$ (18,342) | \$ (1,283) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | |
| Depreciation | 23,093 | 20,450 |
| Change in assets and liabilities: | | |
| (Increase) decrease in: | | |
| Accounts receivable | 2,250 | (1,988) |
| Increase (decrease) in: | | |
| Accounts payable | 9,217 | 3,049 |
| Accrued salaries and benefits | 2,770 | (14,581) |
| Total Adjustments | 37,330 | 6,930 |
| Net Cash Provided (Used) by Operating Activities | \$ 18,988 | \$ 5,647 |

HUMBOLDT COUNTY
Solid Waste Management Fund
Schedule of Revenues, Expenses, and
Changes in Net Position - Budget and Actual
For the Year Ended June 30, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | 2020 | |
|---|----------------------------|---------------------|---------------------|-------------------------------------|---------------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget | Actual |
| OPERATING REVENUES | | | | | |
| Charges for Services: | | | | | |
| User fees | \$ 1,050,000 | \$ 1,050,000 | \$ 1,177,993 | \$ 127,993 | \$ 1,204,231 |
| OPERATING EXPENSES | | | | | |
| Salaries and wages | 36,400 | 36,400 | 36,408 | (8) | 35,057 |
| Employee benefits | 15,040 | 15,040 | 13,437 | 1,603 | 26,995 |
| Services and supplies | 931,900 | 931,900 | 783,140 | 148,760 | 759,306 |
| Depreciation | 2,000 | 2,000 | 1,736 | 264 | 1,736 |
| Total Operating Expenses | <u>985,340</u> | <u>985,340</u> | <u>834,721</u> | <u>150,619</u> | <u>823,094</u> |
| Operating Income (Loss) | <u>64,660</u> | <u>64,660</u> | <u>343,272</u> | <u>278,612</u> | <u>381,137</u> |
| NONOPERATING REVENUES (EXPENSES) | | | | | |
| Interest earnings | <u>6,000</u> | <u>6,000</u> | <u>8,455</u> | <u>2,455</u> | <u>17,806</u> |
| Income Before Transfers | 70,660 | 70,660 | 351,727 | 281,067 | 398,943 |
| TRANSFERS IN (OUT) | | | | | |
| Transfers out | <u>(180)</u> | <u>(180)</u> | <u>(300)</u> | <u>(120)</u> | <u>(996)</u> |
| Change in Net Position | <u>\$ 70,480</u> | <u>\$ 70,480</u> | 351,427 | <u>\$ 280,947</u> | 397,947 |
| Net position, July 1 | | | <u>4,123,597</u> | | <u>3,725,650</u> |
| Net position, June 30 | | | <u>\$ 4,475,024</u> | | <u>\$ 4,123,597</u> |

HUMBOLDT COUNTY
Solid Waste Management Fund
Schedule of Cash Flows
For the Year Ended June 30, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | 2020 |
|--|---------------------|---------------------|
| | Actual | Actual |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Cash received from customers | \$ 1,157,408 | \$ 1,234,085 |
| Cash payments for personnel costs | (50,030) | (49,099) |
| Cash payments for services and supplies | (783,297) | (770,457) |
| Net Cash Provided (Used) by Operating Activities | 324,081 | 414,529 |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | |
| Transfers to other funds | (300) | (996) |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | |
| Interest received | 9,766 | 17,810 |
| Net Increase (Decrease) in Cash and Investments | 333,547 | 431,343 |
| CASH AND INVESTMENTS, JULY 1 | 4,188,705 | 3,757,362 |
| CASH AND INVESTMENTS, JUNE 30 | \$ 4,522,252 | \$ 4,188,705 |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES | | |
| Operating Income (Loss) | \$ 343,272 | \$ 381,137 |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operations: | | |
| Depreciation | 1,736 | 1,736 |
| Change in assets and liabilities: | | |
| (Increase) decrease in: | | |
| Accounts receivable | (20,585) | 29,854 |
| Increase (decrease) in: | | |
| Accounts payable | (157) | (11,151) |
| Accrued salaries and benefits | (185) | 12,953 |
| Total Adjustments | (19,191) | 33,392 |
| Net Cash Provided (Used) by Operating Activities | \$ 324,081 | \$ 414,529 |

HUMBOLDT COUNTY
McDermitt Sewer District Fund
Schedule of Revenues, Expenses, and
Changes in Net Position - Budget and Actual
For the Year Ended June 30, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | 2020 | |
|---|----------------------------|---------------------|-------------------|-------------------------------------|-------------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget | Actual |
| OPERATING REVENUES | | | | | |
| Charges for Services: | | | | | |
| User fees | \$ 45,000 | \$ 45,000 | \$ 48,335 | \$ 3,335 | \$ 42,270 |
| OPERATING EXPENSES | | | | | |
| Salaries and wages | 26,894 | 26,894 | 8,906 | 17,988 | 3,043 |
| Employee benefits | 14,280 | 14,280 | 1,192 | 13,088 | 79 |
| Services and supplies | 69,400 | 69,400 | 24,851 | 44,549 | 12,790 |
| Depreciation | 40,000 | 40,000 | 29,302 | 10,698 | 29,833 |
| Total Operating Expenses | <u>150,574</u> | <u>150,574</u> | <u>64,251</u> | <u>86,323</u> | <u>45,745</u> |
| Operating Income (Loss) | <u>(105,574)</u> | <u>(105,574)</u> | <u>(15,916)</u> | <u>89,658</u> | <u>(3,475)</u> |
| NONOPERATING REVENUES (EXPENSES) | | | | | |
| Capital Outlay | (5,000) | (5,000) | - | 5,000 | - |
| Interest expense | - | - | (9,587) | (9,587) | (9,789) |
| Total Nonoperating Revenues (Expenses) | <u>(5,000)</u> | <u>(5,000)</u> | <u>(9,587)</u> | <u>(4,587)</u> | <u>(9,789)</u> |
| Income Before Transfers | <u>(110,574)</u> | <u>(110,574)</u> | <u>(25,503)</u> | <u>85,071</u> | <u>(13,264)</u> |
| TRANSFERS IN (OUT) | | | | | |
| Transfers out | - | - | (580) | (580) | (252) |
| Change in Net Position | <u>\$ (110,574)</u> | <u>\$ (110,574)</u> | (26,083) | <u>\$ 84,491</u> | (13,516) |
| Net position, July 1 | | | <u>704,945</u> | | <u>718,461</u> |
| Net position, June 30 | | | <u>\$ 678,862</u> | | <u>\$ 704,945</u> |

HUMBOLDT COUNTY
McDermitt Sewer District Fund
Schedule of Cash Flows
For the Year Ended June 30, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | 2020 |
|---|---------------|---------------|
| | Actual | Actual |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Cash received from customers | \$ 44,522 | \$ 47,093 |
| Cash payments for personnel costs | (9,820) | (4,528) |
| Cash payments for services and supplies | (24,248) | (12,867) |
| Net Cash Provided (Used) by Operating Activities | 10,454 | 29,698 |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | |
| Transfers to other funds | (580) | (252) |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | |
| Interest paid on debt service | (9,587) | (9,789) |
| Acquisition of capital assets | (5,547) | - |
| Principal paid on debt service | (4,772) | (4,570) |
| Net Cash Provided (Used) by Financing Activities | (19,906) | (14,359) |
| Net Increase (Decrease) in Cash and Investments | (10,032) | 15,087 |
| CASH AND INVESTMENTS, JULY 1 | 131,485 | 116,398 |
| CASH AND INVESTMENTS, JUNE 30 | \$ 121,453 | \$ 131,485 |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES | | |
| Operating Income (Loss) | \$ (15,916) | \$ (3,475) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | |
| Depreciation | 29,302 | 29,833 |
| Change in assets and liabilities: | | |
| (Increase) decrease in: | | |
| Accounts receivable | (3,813) | 4,823 |
| Increase (decrease) in: | | |
| Accounts payable | 603 | (77) |
| Accrued salaries and benefits | 278 | (1,406) |
| Total Adjustments | 26,370 | 33,173 |
| Net Cash Provided (Used) by Operating Activities | \$ 10,454 | \$ 29,698 |

HUMBOLDT COUNTY
Star City Water Fund
Schedule of Revenues, Expenses, and
Changes in Net Position - Budget and Actual
For the Year Ended June 30, 2021

| | 2021 | | | Variance to Final Budget |
|--|--------------------|--------------|--------------|-----------------------------|
| | Original Budget | Final Budget | Actual | |
| OPERATING REVENUES | | | | |
| Charges for Services: | | | | |
| User fees | \$ - | \$ 92,000 | \$ 83,522 | \$ (8,478) |
| Miscellaneous | - | - | 442 | 442 |
| Total Operating Revenues | - | 92,000 | 83,964 | (8,036) |
| OPERATING EXPENSES | | | | |
| Salaries and wages | - | 20,000 | 8,612 | 11,388 |
| Employee benefits | - | 10,000 | 1,502 | 8,498 |
| Services and supplies | - | 35,000 | 43,973 | (8,973) |
| Depreciation | - | 20,100 | 118,091 | (97,991) |
| Total Operating Expenses | - | 85,100 | 172,178 | (87,078) |
| Operating Income (Loss) | - | 6,900 | (88,214) | (95,114) |
| NONOPERATING REVENUES (EXPENSES) | | | | |
| Grants | - | 575,000 | 575,000 | - |
| Interest earnings | - | 1,000 | - | (1,000) |
| Total Nonoperating Revenues (Expenses) | - | 576,000 | 575,000 | (1,000) |
| Income Before Other Revenues, Expenses, and Transfers | - | 582,900 | 486,786 | (96,114) |
| SPECIAL ITEM | | | | |
| Capital contributions | - | - | 2,775,609 | 2,775,609 |
| Change in Net Position | \$ - | \$ 582,900 | 3,262,395 | \$ 2,679,495 |
| Net position, July 1 | | | - | |
| Net position, June 30 | | | \$ 3,262,395 | |

HUMBOLDT COUNTY
Star City Water Fund
Schedule of Cash Flows
For the Year Ended June 30, 2021

| | 2021 |
|---|---------------|
| | Actual |
| CASH FLOWS FROM OPERATING ACTIVITIES: | |
| Cash received from customers | \$ 75,453 |
| Cash payments for personnel costs | (8,873) |
| Cash payments for services and supplies | (39,470) |
| Net Cash Provided (Used) by Operating Activities | 27,110 |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | |
| Capital contributions | 276,495 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | |
| Principal paid on debt | (575,000) |
| Capital grants | 575,000 |
| Net Cash Provided (Used) by Capital and Related Financing Activities | - |
| Net Increase (Decrease) in Cash and Investments | 303,605 |
| CASH AND INVESTMENTS, JULY 1 | - |
| CASH AND INVESTMENTS, JUNE 30 | \$ 303,605 |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES | |
| Operating Income (Loss) | \$ (88,214) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | |
| Depreciation | 118,091 |
| Change in assets and liabilities: | |
| (Increase) decrease in: | |
| Accounts receivable | (8,511) |
| Increase (decrease) in: | |
| Accounts payable | 4,503 |
| Accrued salaries and benefits | 1,241 |
| Total Adjustments | 115,324 |
| Net Cash Provided (Used) by Operating Activities | \$ 27,110 |
| NONCASH CAPITAL AND FINANCING ACTIVITIES | |
| Contributions of capital assets | \$ 2,499,114 |
| Acquisition of capital assets through assumption of debt | \$ 575,000 |

HUMBOLDT COUNTY
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2021

| | <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 | \$ 85,818 | \$ 36,534 | \$ 64,642 |
| Accounts receivable | 1,233 | - | 5,161 |
| Total Current Assets | <u>87,051</u> | <u>36,534</u> | <u>69,803</u> |
| Noncurrent Assets: | | | |
| Capital assets: | | | |
| Land | - | - | - |
| Construction in progress | - | - | - |
| Buildings | 7,970 | 4,800 | - |
| Machinery and equipment | 321,388 | 11,715 | 1,985 |
| Infrastructure | - | - | 2,192,513 |
| Less accumulated depreciation | <u>(241,623)</u> | <u>(16,515)</u> | <u>(924,868)</u> |
| Total capital assets (net of accumulated depreciation) | <u>87,735</u> | <u>-</u> | <u>1,269,630</u> |
| Total Assets | <u>174,786</u> | <u>36,534</u> | <u>1,339,433</u> |
| LIABILITIES | | | |
| Current Liabilities: | | | |
| Accounts payable | 279 | - | 13,297 |
| Accrued liabilities | - | - | - |
| Due to other funds | <u>-</u> | <u>-</u> | <u>158</u> |
| Total Liabilities | <u>279</u> | <u>-</u> | <u>13,455</u> |
| NET POSITION | | | |
| Net investment in capital assets | 87,735 | - | 1,269,630 |
| Unrestricted | <u>86,772</u> | <u>36,534</u> | <u>56,348</u> |
| Total Net Position | <u>\$ 174,507</u> | <u>\$ 36,534</u> | <u>\$ 1,325,978</u> |

| Paradise Sewer District Fund | McDermitt Water District Fund | Total |
|---|--|---------------------|
| \$ 15,546 | \$ 47,951 | \$ 250,491 |
| - | 9,093 | 15,487 |
| <u>15,546</u> | <u>57,044</u> | <u>265,978</u> |
| 600 | 259,060 | 259,660 |
| - | 784,142 | 784,142 |
| - | - | 12,770 |
| 176 | 93,775 | 429,039 |
| 259,121 | 960,477 | 3,412,111 |
| <u>(183,130)</u> | <u>(501,813)</u> | <u>(1,867,949)</u> |
| <u>76,767</u> | <u>1,595,641</u> | <u>3,029,773</u> |
| <u>92,313</u> | <u>1,652,685</u> | <u>3,295,751</u> |
| 1,047 | 40,779 | 55,402 |
| 189 | 1,471 | 1,660 |
| 138 | 489 | 785 |
| <u>1,374</u> | <u>42,739</u> | <u>57,847</u> |
| 76,767 | 1,595,641 | 3,029,773 |
| <u>14,172</u> | <u>14,305</u> | <u>208,131</u> |
| <u>\$ 90,939</u> | <u>\$ 1,609,946</u> | <u>\$ 3,237,904</u> |

HUMBOLDT COUNTY
Combining Statement of Revenues, Expenses, and
Changes in Net Position
Nonmajor Enterprise Funds
For the Year Ended June 30, 2021

| | <u>Quinn River Television District Fund</u> | <u>Denio Television District Fund</u> | <u>Golconda Water District Fund</u> |
|---|---|---|---|
| OPERATING REVENUES | | | |
| Charges for Services: | | | |
| User fees | \$ 15,918 | \$ - | \$ 64,519 |
| Miscellaneous | 80 | - | - |
| Total Operating Revenues | <u>15,998</u> | <u>-</u> | <u>64,519</u> |
| OPERATING EXPENSES | | | |
| Salaries and wages | - | - | - |
| Employee benefits | - | - | - |
| Services and supplies | 1,550 | - | 38,699 |
| Depreciation | 36,274 | - | 48,345 |
| Total Operating Expenses | <u>37,824</u> | <u>-</u> | <u>87,044</u> |
| Operating Income (Loss) | <u>(21,826)</u> | <u>-</u> | <u>(22,525)</u> |
| NONOPERATING REVENUES (EXPENSES) | | | |
| Grants | <u>-</u> | <u>-</u> | <u>-</u> |
| Income (Loss) Before Transfers | <u>(21,826)</u> | <u>-</u> | <u>(22,525)</u> |
| TRANSFERS IN (OUT) | | | |
| Transfers out | <u>-</u> | <u>-</u> | <u>-</u> |
| Change in Net Position | (21,826) | - | (22,525) |
| NET POSITION, JULY 1 | <u>196,333</u> | <u>36,534</u> | <u>1,348,503</u> |
| NET POSITION, JUNE 30 | <u>\$ 174,507</u> | <u>\$ 36,534</u> | <u>\$ 1,325,978</u> |

| Paradise Sewer District Fund | McDermitt Water District Fund | Total |
|---|--|---------------------|
| \$ 12,887 | \$ 105,913 | \$ 199,237 |
| - | 2,741 | 2,821 |
| <u>12,887</u> | <u>108,654</u> | <u>202,058</u> |
| 3,230 | 19,899 | 23,129 |
| 215 | 1,428 | 1,643 |
| 16,127 | 77,813 | 134,189 |
| 16,150 | 29,464 | 130,233 |
| <u>35,722</u> | <u>128,604</u> | <u>289,194</u> |
| <u>(22,835)</u> | <u>(19,950)</u> | <u>(87,136)</u> |
| - | 585,631 | 585,631 |
| <u>(22,835)</u> | <u>565,681</u> | <u>498,495</u> |
| <u>(150)</u> | <u>(680)</u> | <u>(830)</u> |
| (22,985) | 565,001 | 497,665 |
| <u>113,924</u> | <u>1,044,945</u> | <u>2,740,239</u> |
| <u>\$ 90,939</u> | <u>\$ 1,609,946</u> | <u>\$ 3,237,904</u> |

HUMBOLDT COUNTY
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended June 30, 2021

| | <u>Quinn River Television District Fund</u> | <u>Denio Television District Fund</u> | <u>Golconda Water District Fund</u> |
|---|---|---|---|
| CASH FLOWS FROM | | | |
| OPERATING ACTIVITIES: | | | |
| Cash received from customers | \$ 16,374 | \$ - | \$ 59,358 |
| Cash payments for personnel costs | - | - | - |
| Cash payments for services and supplies | (1,492) | - | (28,095) |
| Net Cash Provided (Used) by Operating Activities | <u>14,882</u> | <u>-</u> | <u>31,263</u> |
| CASH FLOWS FROM NONCAPITAL | | | |
| FINANCING ACTIVITIES: | | | |
| Transfers to other funds | <u>-</u> | <u>-</u> | <u>-</u> |
| CASH FLOWS FROM CAPITAL AND | | | |
| RELATED FINANCING ACTIVITIES: | | | |
| Purchases of capital assets | (32,816) | - | - |
| Grant receipts | - | - | - |
| Net Cash Provided (Used) by Financing Activities | <u>(32,816)</u> | <u>-</u> | <u>-</u> |
| Net Increase (Decrease) in Cash and Investments | (17,934) | - | 31,263 |
| CASH AND INVESTMENTS, JULY 1 | <u>103,752</u> | <u>36,534</u> | <u>33,379</u> |
| CASH AND INVESTMENTS, JUNE 30 | <u>\$ 85,818</u> | <u>\$ 36,534</u> | <u>\$ 64,642</u> |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO | | | |
| NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES | | | |
| Operating Income (Loss) | \$ (21,826) | \$ - | \$ (22,525) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operations | | | |
| Depreciation | 36,274 | - | 48,345 |
| Change in assets and liabilities: | | | |
| (Increase) decrease in: | | | |
| Accounts receivable | 376 | - | (5,161) |
| Increase (decrease) in: | | | |
| Accounts payable | 58 | - | 10,604 |
| Accrued salaries and benefits | - | - | - |
| Total adjustments | <u>36,708</u> | <u>-</u> | <u>53,788</u> |
| Net Cash Provided (Used) by Operating Activities | <u>\$ 14,882</u> | <u>\$ -</u> | <u>\$ 31,263</u> |

| Paradise Sewer District Fund | McDermitt Water District Fund | Total |
|---|--|--------------------|
| \$ 12,887 | \$ 99,561 | \$ 188,180 |
| (3,256) | (19,856) | (23,112) |
| <u>(18,486)</u> | <u>(50,124)</u> | <u>(98,197)</u> |
| <u>(8,855)</u> | <u>29,581</u> | <u>66,871</u> |
| | | |
| <u>(150)</u> | <u>(680)</u> | <u>(830)</u> |
| | | |
| - | (639,911) | (672,727) |
| - | 585,631 | 585,631 |
| <u>-</u> | <u>(54,280)</u> | <u>(87,096)</u> |
| | | |
| (9,005) | (25,379) | (21,055) |
| | | |
| <u>24,551</u> | <u>73,330</u> | <u>271,546</u> |
| | | |
| <u>\$ 15,546</u> | <u>\$ 47,951</u> | <u>\$ 250,491</u> |
| | | |
| <u>\$ (22,835)</u> | <u>\$ (19,950)</u> | <u>\$ (87,136)</u> |
| | | |
| 16,150 | 29,464 | 130,233 |
| | | |
| - | (9,093) | (13,878) |
| | | |
| (2,359) | 27,689 | 35,992 |
| - | 1,471 | 1,471 |
| <u>13,791</u> | <u>49,531</u> | <u>153,818</u> |
| | | |
| <u>\$ (9,044)</u> | <u>\$ 29,581</u> | <u>\$ 66,682</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, 2021

(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | Variance to Final Budget | 2020 |
|---------------------------|----------------------------|-------------------------|-------------------|-------------------------------------|-------------------|
| | Original Budget | Final Budget | Actual | | Actual |
| OPERATING REVENUES | | | | | |
| Charges for Services: | | | | | |
| User fees | \$ 14,000 | \$ 14,000 | \$ 15,918 | \$ 1,918 | \$ 16,669 |
| Miscellaneous income | - | - | 80 | 80 | 10,801 |
| Total Operating Revenues | <u>14,000</u> | <u>14,000</u> | <u>15,998</u> | <u>1,998</u> | <u>27,470</u> |
| OPERATING EXPENSES | | | | | |
| Services and supplies | 10,720 | 10,720 | 1,550 | 9,170 | 14,122 |
| Depreciation | 10,000 | 10,000 | 36,274 | (26,274) | 30,258 |
| Capital outlay | 35,000 | 35,000 | - | 35,000 | - |
| Total Operating Expenses | <u>55,720</u> | <u>55,720</u> | <u>37,824</u> | <u>17,896</u> | <u>44,380</u> |
| Operating Income (Loss) | <u>\$ (41,720)</u> | <u>\$ (41,720)</u> | (21,826) | <u>\$ 19,894</u> | (16,910) |
| Net position, July 1 | | | <u>196,333</u> | | <u>213,243</u> |
| Net position, June 30 | | | <u>\$ 174,507</u> | | <u>\$ 196,333</u> |

HUMBOLDT COUNTY
Quinn River Television District Fund
Schedule of Cash Flows
For the Year Ended June 30, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | 2020 |
|---|---------------|---------------|
| | Actual | Actual |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Cash received from customers | \$ 16,374 | \$ 25,861 |
| Cash payments for services and supplies | (1,492) | (15,217) |
| Net Cash Provided (Used) by Operating Activities | 14,882 | 10,644 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | |
| Purchases of capital assets | (32,816) | - |
| Net Increase (Decrease) in Cash and Investments | (17,934) | 10,644 |
| CASH AND INVESTMENTS, JULY 1 | 103,752 | 93,108 |
| CASH AND INVESTMENTS, JUNE 30 | \$ 85,818 | \$ 103,752 |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES | | |
| Operating Income (Loss) | \$ (21,826) | \$ (16,910) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | |
| Depreciation | 36,274 | 30,258 |
| Change in assets and liabilities: | | |
| (Increase) decrease in: | | |
| Accounts receivable | 376 | (1,609) |
| Increase (decrease) in: | | |
| Accounts payable | 58 | (1,095) |
| Total Adjustments | 36,708 | 27,554 |
| Net Cash Provided (Used) by Operating Activities | \$ 14,882 | \$ 10,644 |

HUMBOLDT COUNTY
Denio Television District Fund
Schedule of Revenues, Expenses, and
Changes in Net Position - Budget and Actual
For the Year Ended June 30, 2021

(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | 2020 | |
|---------------------------|----------------------------|---------------------|------------------|-------------------------------------|------------------|
| | <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 |
| 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> |
| Operating Income (Loss) | <u>\$ (2,000)</u> | <u>\$ (2,000)</u> | - | <u>\$ 2,000</u> | 118 |
| Net position, July 1 | | | <u>36,534</u> | | <u>36,416</u> |
| Net position, June 30 | | | <u>\$ 36,534</u> | | <u>\$ 36,534</u> |

HUMBOLDT COUNTY
Denio Television District Fund
Schedule of Cash Flows
For the Year Ended June 30, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | 2020 |
|--|---------------|---------------|
| | Actual | Actual |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Cash received from customers | \$ - | \$ 118 |
| Net Increase (Decrease) in Cash and Investments | - | 118 |
| CASH AND INVESTMENTS, JULY 1 | 36,534 | 36,416 |
| CASH AND INVESTMENTS, JUNE 30 | \$ 36,534 | \$ 36,534 |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES | | |
| Operating Income (Loss) | \$ - | \$ 118 |
| Net Cash Provided (Used) by Operating Activities | \$ - | \$ 118 |

HUMBOLDT COUNTY
Golconda Water District Fund
Schedule of Revenues, Expenses, and
Changes in Net Position - Budget and Actual
For the Year Ended June 30, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | 2020 | |
|---|----------------------------|-------------------------|---------------------|-------------------------------------|---------------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget | Actual |
| OPERATING REVENUES | | | | | |
| Charges for Services: | | | | | |
| User fees | \$ 49,000 | \$ 49,000 | \$ 64,519 | \$ 15,519 | \$ 48,333 |
| OPERATING EXPENSES | | | | | |
| Salaries and wages | 8,000 | 8,000 | - | 8,000 | 3,395 |
| Employee benefits | 456 | 456 | - | 456 | 6 |
| Services and supplies | 21,400 | 21,400 | 38,699 | (17,299) | 26,327 |
| Depreciation | 49,000 | 49,000 | 48,345 | 655 | 48,345 |
| Total Operating Expenses | <u>78,856</u> | <u>78,856</u> | <u>87,044</u> | <u>(8,188)</u> | <u>78,073</u> |
| Operating Income (Loss) | <u>\$ (29,856)</u> | <u>\$ (29,856)</u> | <u>(22,525)</u> | <u>\$ 7,331</u> | <u>(29,740)</u> |
| NONOPERATING REVENUES (EXPENSES) | | | | | |
| Capital outlay | <u>(9,953)</u> | <u>(9,953)</u> | <u>-</u> | <u>9,953</u> | <u>-</u> |
| Change in Net Position | <u>\$ (39,809)</u> | <u>\$ (39,809)</u> | <u>(22,525)</u> | <u>\$ 17,284</u> | <u>(29,740)</u> |
| Net position, July 1 | | | <u>1,348,503</u> | | <u>1,378,243</u> |
| Net position, June 30 | | | <u>\$ 1,325,978</u> | | <u>\$ 1,348,503</u> |

HUMBOLDT COUNTY
Golconda Water District Fund
Schedule of Cash Flows
For the Year Ended June 30, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | 2020 |
|--|---------------|---------------|
| | Actual | Actual |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Cash received from customers | \$ 59,358 | \$ 50,722 |
| Cash payments for personnel costs | - | (7,609) |
| Cash payments for services and supplies | (28,095) | (27,918) |
| Net Cash Provided (Used) by Operating Activities | 31,263 | 15,195 |
| Net Increase (Decrease) in Cash and Investments | 31,263 | 15,195 |
| CASH AND INVESTMENTS, JULY 1 | 33,379 | 18,184 |
| CASH AND INVESTMENTS, JUNE 30 | \$ 64,642 | \$ 33,379 |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES | | |
| Operating Income (Loss) | \$ (22,525) | \$ (29,740) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | |
| Depreciation | 48,345 | 48,345 |
| Change in assets and liabilities: | | |
| (Increase) decrease in: | | |
| Accounts receivable | (5,161) | 2,389 |
| Increase (decrease) in: | | |
| Accounts payable | 10,604 | (1,591) |
| Accrued salaries and benefits | - | (4,208) |
| Total Adjustments | 53,788 | 44,935 |
| Net Cash Provided (Used) by Operating Activities | \$ 31,263 | \$ 15,195 |

HUMBOLDT COUNTY
Paradise Sewer District Fund
Schedule of Revenues, Expenses, and
Changes in Net Position - Budget and Actual
For the Year Ended June 30, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | 2020 | |
|---|----------------------------|---------------------|------------------|-------------------------------------|--------------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget | Actual |
| OPERATING REVENUES | | | | | |
| Charges for Services: | | | | | |
| User fees | \$ 13,000 | \$ 13,000 | \$ 12,887 | \$ (113) | \$ 13,368 |
| OPERATING EXPENSES | | | | | |
| Salaries and wages | 9,377 | 9,377 | 3,230 | 6,147 | 704 |
| Employee benefits | 4,566 | 4,566 | 215 | 4,351 | 57 |
| Services and supplies | 11,000 | 11,000 | 16,127 | (5,127) | 11,026 |
| Depreciation | 5,800 | 5,800 | 16,150 | (10,350) | 16,150 |
| Total Operating Expenses | <u>30,743</u> | <u>30,743</u> | <u>35,722</u> | <u>(4,979)</u> | <u>27,937</u> |
| Operating Income (Loss) | <u>(17,743)</u> | <u>(17,743)</u> | <u>(22,835)</u> | <u>(5,092)</u> | <u>(14,569)</u> |
| NONOPERATING REVENUES (EXPENSES) | | | | | |
| Capital outlay | <u>(2,500)</u> | <u>(2,500)</u> | <u>-</u> | <u>2,500</u> | <u>-</u> |
| Income Before Transfers | <u>\$ (20,243)</u> | <u>\$ (20,243)</u> | <u>(22,835)</u> | <u>\$ (2,592)</u> | <u>\$ (14,569)</u> |
| TRANSFERS IN (OUT) | | | | | |
| Transfers out | <u>-</u> | <u>-</u> | <u>(150)</u> | <u>(150)</u> | <u>(96)</u> |
| Change in Net Position | <u>\$ (20,243)</u> | <u>\$ (20,243)</u> | <u>(22,985)</u> | <u>\$ (2,742)</u> | <u>(14,665)</u> |
| Net position, July 1 | | | <u>113,924</u> | | <u>128,589</u> |
| Net position, June 30 | | | <u>\$ 90,939</u> | | <u>\$ 113,924</u> |

HUMBOLDT COUNTY
Paradise Sewer District Fund
Schedule of Cash Flows
For the Year Ended June 30, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | 2020 |
|---|---------------|---------------|
| | Actual | Actual |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Cash received from customers | \$ 12,887 | \$ 13,368 |
| Cash payments for personnel costs | (3,256) | (761) |
| Cash payments for services and supplies | (18,486) | (8,638) |
| Net Cash Provided (Used) by Operating Activities | (8,855) | 3,969 |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | |
| Transfers to other funds | (150) | (96) |
| Net Increase (Decrease) in Cash and Investments | (9,005) | 3,873 |
| CASH AND INVESTMENTS, JULY 1 | 24,551 | 20,678 |
| CASH AND INVESTMENTS, JUNE 30 | \$ 15,546 | \$ 24,551 |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES | | |
| Operating Income (Loss) | \$ (22,835) | \$ (14,569) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | |
| Depreciation | 16,150 | 16,150 |
| Change in assets and liabilities: | | |
| Increase (decrease) in: | | |
| Accounts payable | (2,359) | 2,388 |
| Accrued salaries and benefits | 189 | - |
| Total Adjustments | 13,980 | 18,538 |
| Net Cash Provided (Used) by Operating Activities | \$ (8,855) | \$ 3,969 |

HUMBOLDT COUNTY
McDermitt Water District Fund
Schedule of Revenues, Expenses, and
Changes in Net Position - Budget and Actual
For the Year Ended June 30, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | | | 2020 | |
|---|---------------------|---------------------|---------------------|-----------------------------|---------------------|
| | Original Budget | Final Budget | Actual | Variance to Final Budget | Actual |
| OPERATING REVENUES | | | | | |
| Charges for Services: | | | | | |
| User fees | \$ 80,000 | \$ 80,000 | \$ 105,913 | \$ 25,913 | \$ 73,648 |
| Miscellaneous income | - | - | 2,741 | 2,741 | - |
| Total Operating Revenues | <u>80,000</u> | <u>80,000</u> | <u>108,654</u> | <u>28,654</u> | <u>73,648</u> |
| OPERATING EXPENSES | | | | | |
| Salaries and wages | 41,122 | 41,122 | 19,899 | 21,223 | 9,260 |
| Employee benefits | 21,630 | 21,630 | 1,428 | 20,202 | 415 |
| Services and supplies | 53,000 | 53,000 | 77,813 | (24,813) | 49,331 |
| Depreciation | 28,323 | 28,323 | 29,464 | (1,141) | 29,464 |
| Total Operating Expenses | <u>144,075</u> | <u>144,075</u> | <u>128,604</u> | <u>15,471</u> | <u>88,470</u> |
| Operating Income (Loss) | <u>(64,075)</u> | <u>(64,075)</u> | <u>(19,950)</u> | <u>44,125</u> | <u>(14,822)</u> |
| NONOPERATING REVENUES (EXPENSES) | | | | | |
| Grants | - | - | 585,631 | 585,631 | - |
| Capital outlay | <u>(50,000)</u> | <u>(50,000)</u> | <u>-</u> | <u>50,000</u> | <u>-</u> |
| Total Nonoperating Revenues (Expenses) | <u>(50,000)</u> | <u>(50,000)</u> | <u>585,631</u> | <u>635,631</u> | <u>-</u> |
| Income Before Transfers | <u>(114,075)</u> | <u>(114,075)</u> | <u>565,681</u> | <u>679,756</u> | <u>(14,822)</u> |
| TRANSFERS IN (OUT) | | | | | |
| Transfers out | <u>-</u> | <u>-</u> | <u>(680)</u> | <u>(680)</u> | <u>(288)</u> |
| Change in Net Position | <u>\$ (114,075)</u> | <u>\$ (114,075)</u> | <u>565,001</u> | <u>\$ 679,076</u> | <u>(15,110)</u> |
| Net position, July 1 | | | <u>1,044,945</u> | | <u>1,060,055</u> |
| Net position, June 30 | | | <u>\$ 1,609,946</u> | | <u>\$ 1,044,945</u> |

HUMBOLDT COUNTY
McDermitt Water District Fund
Schedule of Cash Flows
For the Year Ended June 30, 2021
(With comparative actual amounts for the fiscal year ended June 30, 2020)

| | 2021 | 2020 |
|---|---------------|---------------|
| | Actual | Actual |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Cash received from customers | \$ 99,561 | \$ 81,391 |
| Cash payments for personnel costs | (19,856) | (18,322) |
| Cash payments for services and supplies | (50,124) | (45,133) |
| Net Cash Provided (Used) by Operating Activities | 29,581 | 17,936 |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | |
| Transfers to other funds | (680) | (288) |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | |
| Purchases of capital assets | (639,911) | (73,704) |
| Grant receipts | 585,631 | - |
| Net Cash Provided (Used) by Capital and Related Financing Activities | (54,280) | (73,704) |
| Net Increase (Decrease) in Cash and Investments | (25,379) | (56,056) |
| CASH AND INVESTMENTS, JULY 1 | 73,330 | 129,386 |
| CASH AND INVESTMENTS, JUNE 30 | \$ 47,951 | \$ 73,330 |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES | | |
| Operating Income (Loss) | \$ (19,950) | \$ (14,822) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | |
| Depreciation | 29,464 | 29,464 |
| Change in assets and liabilities: | | |
| (Increase) decrease in: | | |
| Accounts receivable | (9,093) | 7,743 |
| Increase (decrease) in: | | |
| Accounts payable | 27,689 | 4,198 |
| Accrued salaries and benefits | 1,471 | (8,647) |
| Total Adjustments | 49,531 | 32,758 |
| Net Cash Provided (Used) by Operating Activities | \$ 29,581 | \$ 17,936 |

HUMBOLDT COUNTY
Custodial Funds
Combining Statement of Fiduciary Net Position
For the Year Ended June 30, 2021
(Page 1 of 3)

| | City of Winnemucca | Court Ordered Restitution | District Court Bail | General Trust Fund |
|-------------------------------|-----------------------|------------------------------|------------------------|-----------------------|
| ASSETS | | | | |
| Cash and investments | \$ 50,599 | \$ 50,235 | \$ 107,802 | \$ 15,834 |
| Total Assets | <u>\$ 50,599</u> | <u>\$ 50,235</u> | <u>\$ 107,802</u> | <u>\$ 15,834</u> |
| LIABILITIES | | | | |
| Due to others | - | 50,235 | - | - |
| Due to other governments | <u>50,599</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Liabilities | <u>50,599</u> | <u>50,235</u> | <u>-</u> | <u>-</u> |
| NET POSITION | | | | |
| Restricted for other entities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 107,802</u> | <u>\$ 15,834</u> |

| <u>Humboldt County General Hospital</u> | <u>Humboldt County School District</u> | <u>Humboldt Development Authority</u> | <u>Justice Court Bail</u> | <u>Kings River GID</u> |
|---|--|---|-------------------------------|------------------------|
| \$ 100,210 | \$ 6,006 | \$ 131,832 | \$ 80,106 | \$ 8,962 |
| <u>\$ 100,210</u> | <u>\$ 6,006</u> | <u>\$ 131,832</u> | <u>\$ 80,106</u> | <u>\$ 8,962</u> |
| - | - | - | - | - |
| 100,210 | 6,006 | - | - | - |
| <u>100,210</u> | <u>6,006</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ 131,832</u> | <u>\$ 80,106</u> | <u>\$ 8,962</u> |

HUMBOLDT COUNTY
Custodial Funds
Combining Statement of Fiduciary Net Position
For the Year Ended June 30, 2021
(Page 2 of 3)

| | McDermitt Fire Protection District | Orovada Community Services District | Orovada Fire Protection District | Orovada General Improvement District |
|-------------------------------|--|---|--|--|
| ASSETS | | | | |
| Cash and investments | \$ 60,612 | \$ 270,900 | \$ 312,095 | \$ 170,451 |
| Total Assets | <u>\$ 60,612</u> | <u>\$ 270,900</u> | <u>\$ 312,095</u> | <u>\$ 170,451</u> |
| LIABILITIES | | | | |
| Due to others | - | - | - | - |
| Due to other governments | - | - | - | - |
| Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| NET POSITION | | | | |
| Restricted for other entities | <u>\$ 60,612</u> | <u>\$ 270,900</u> | <u>\$ 312,095</u> | <u>\$ 170,451</u> |

| <u>Orovada Rodent Control District</u> | <u>Paradise Weed Control District</u> | <u>Pueblo Fire Protection District</u> | <u>Range Improvement</u> | <u>State Department of Wildlife</u> |
|--|---|--|------------------------------|---|
| \$ 52,832 | \$ 117,342 | \$ 980,202 | \$ 64,740 | \$ 4,132 |
| <u>\$ 52,832</u> | <u>\$ 117,342</u> | <u>\$ 980,202</u> | <u>\$ 64,740</u> | <u>\$ 4,132</u> |
| - | - | - | - | - |
| - | - | - | - | 4,132 |
| - | - | - | - | <u>4,132</u> |
| <u>\$ 52,832</u> | <u>\$ 117,342</u> | <u>\$ 980,202</u> | <u>\$ 64,740</u> | <u>\$ -</u> |

HUMBOLDT COUNTY
Custodial Funds
Combining Statement of Fiduciary Net Position
For the Year Ended June 30, 2021
(Page 3 of 3)

| | State of Nevada Trust | Sheriff's Commissary | Sheriff's Garnishment Account | Treasurer Trustee Account |
|-------------------------------|--------------------------|-------------------------|-------------------------------------|------------------------------|
| ASSETS | | | | |
| Cash and investments | \$ 293,038 | \$ 101,171 | \$ 751 | \$ 21,362 |
| Total Assets | <u>\$ 293,038</u> | <u>\$ 101,171</u> | <u>\$ 751</u> | <u>\$ 21,362</u> |
| LIABILITIES | | | | |
| Due to others | - | - | 751 | - |
| Due to other governments | 293,038 | - | - | - |
| Total Liabilities | <u>293,038</u> | <u>-</u> | <u>751</u> | <u>-</u> |
| NET POSITION | | | | |
| Restricted for other entities | <u>\$ -</u> | <u>\$ 101,171</u> | <u>\$ -</u> | <u>\$ 21,362</u> |

| Winnemucca Convention and Visitors Authority | Winnemucca Rural Fire Protection District | Totals |
|---|--|---------------------|
| \$ 68,886 | \$ 1,309,815 | \$ 4,379,915 |
| <u>\$ 68,886</u> | <u>\$ 1,309,815</u> | <u>\$ 4,379,915</u> |
| - | - | 50,986 |
| 68,886 | - | 522,871 |
| <u>68,886</u> | <u>-</u> | <u>573,857</u> |
| <u>\$ -</u> | <u>\$ 1,309,815</u> | <u>\$ 3,806,058</u> |

HUMBOLDT COUNTY
Custodial Funds
Combining Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2021
(Page 1 of 3)

| | <u>City of Winnemucca</u> | <u>Court Ordered Restitution</u> | <u>District Court Bail</u> | <u>General Trust Fund</u> |
|---------------------------------------|-------------------------------|--|--------------------------------|-------------------------------|
| ADDITIONS | | | | |
| Collections for other entities: | | | | |
| Taxes | \$ 2,131,193 | \$ - | \$ - | \$ - |
| Fees and charges | - | 33,313 | - | - |
| Miscellaneous | 88,326 | - | - | - |
| Total additions | <u>2,219,519</u> | <u>33,313</u> | <u>-</u> | <u>-</u> |
| DEDUCTIONS | | | | |
| Settlements to other entities | <u>2,219,519</u> | <u>59,086</u> | <u>-</u> | <u>-</u> |
| Change in net position | <u>-</u> | <u>(25,773)</u> | <u>-</u> | <u>-</u> |
| NET POSITION, July 1 | - | - | - | - |
| Prior period adjustment | <u>-</u> | <u>25,773</u> | <u>107,802</u> | <u>15,834</u> |
| NET POSITION, July 1, RESTATED | <u>-</u> | <u>25,773</u> | <u>107,802</u> | <u>15,834</u> |
| NET POSITION, June 30 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 107,802</u> | <u>\$ 15,834</u> |

| <u>Humboldt County General Hospital</u> | <u>Humboldt County School District</u> | <u>Humboldt Development Authority</u> | <u>Justice Court Bail</u> | <u>Kings River GID</u> |
|---|--|---|---------------------------|------------------------|
| \$ 7,581,295 | \$ 12,226,344 | \$ - | \$ - | \$ 11,895 |
| - | - | - | 510 | - |
| - | 4,592 | 13,750 | - | - |
| <u>7,581,295</u> | <u>12,230,936</u> | <u>13,750</u> | <u>510</u> | <u>11,895</u> |
| <u>7,597,019</u> | <u>12,293,064</u> | <u>8,135</u> | <u>-</u> | <u>12,623</u> |
| <u>(15,724)</u> | <u>(62,128)</u> | <u>5,615</u> | <u>510</u> | <u>(728)</u> |
| - | - | - | - | - |
| <u>15,724</u> | <u>62,128</u> | <u>126,217</u> | <u>79,596</u> | <u>9,690</u> |
| <u>15,724</u> | <u>62,128</u> | <u>126,217</u> | <u>79,596</u> | <u>9,690</u> |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ 131,832</u> | <u>\$ 80,106</u> | <u>\$ 8,962</u> |

HUMBOLDT COUNTY
Custodial Funds
Combining Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2021
(Page 2 of 3)

| | McDermitt Fire Protection District | Orovada Community Services District | Orovada Fire Protection District | Orovada General Improvement District |
|---------------------------------------|--|---|--|---|
| ADDITIONS | | | | |
| Collections for other entities: | | | | |
| Taxes | \$ 23,566 | \$ 66,335 | \$ 91,250 | \$ - |
| Fees and charges | - | - | - | 68,626 |
| Miscellaneous | - | 712 | - | 288 |
| Total additions | <u>23,566</u> | <u>67,047</u> | <u>91,250</u> | <u>68,914</u> |
| DEDUCTIONS | | | | |
| Settlements to other entities | <u>38,680</u> | <u>35,939</u> | <u>42,071</u> | <u>84,783</u> |
| Change in net position | <u>(15,114)</u> | <u>31,108</u> | <u>49,179</u> | <u>(15,869)</u> |
| NET POSITION, July 1 | - | - | - | - |
| Prior period adjustment | <u>75,726</u> | <u>239,792</u> | <u>262,916</u> | <u>186,320</u> |
| NET POSITION, July 1, RESTATED | <u>75,726</u> | <u>239,792</u> | <u>262,916</u> | <u>186,320</u> |
| NET POSITION, June 30 | <u>\$ 60,612</u> | <u>\$ 270,900</u> | <u>\$ 312,095</u> | <u>\$ 170,451</u> |

| <u>Orovada Rodent Control District</u> | <u>Paradise Weed Control District</u> | <u>Pueblo Fire Protection District</u> | <u>Range Improvement</u> | <u>State Department of Wildlife</u> |
|--|---|--|------------------------------|---|
| \$ 14,115 | \$ 12,826 | \$ 102,382 | \$ - | \$ - |
| - | 15,060 | 62 | 33,091 | - |
| 2,395 | 40,927 | - | 725 | 1,697 |
| <u>16,510</u> | <u>68,813</u> | <u>102,444</u> | <u>33,816</u> | <u>1,697</u> |
| <u>21,611</u> | <u>50,361</u> | <u>42,946</u> | <u>36,865</u> | <u>1,697</u> |
| <u>(5,101)</u> | <u>18,452</u> | <u>59,498</u> | <u>(3,049)</u> | <u>-</u> |
| - | - | - | - | - |
| <u>57,933</u> | <u>98,890</u> | <u>920,704</u> | <u>67,789</u> | <u>-</u> |
| <u>57,933</u> | <u>98,890</u> | <u>920,704</u> | <u>67,789</u> | <u>-</u> |
| <u>\$ 52,832</u> | <u>\$ 117,342</u> | <u>\$ 980,202</u> | <u>\$ 64,740</u> | <u>\$ -</u> |

HUMBOLDT COUNTY
Custodial Funds
Combining Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2021
(Page 3 of 3)

| | State of Nevada Trust | Sheriff's Commissary | Sheriff's Garnishment Account | Treasurer Trustee Account |
|---------------------------------------|--------------------------|-------------------------|-------------------------------------|---------------------------------|
| ADDITIONS | | | | |
| Collections for other entities: | | | | |
| Taxes | \$ 1,399,583 | \$ - | \$ - | \$ - |
| Fees and charges | 1,065,479 | - | - | - |
| Miscellaneous | 306,345 | 10,973 | - | 34 |
| Total additions | <u>2,771,407</u> | <u>10,973</u> | <u>-</u> | <u>34</u> |
| DEDUCTIONS | | | | |
| Settlements to other entities | <u>2,771,407</u> | <u>-</u> | <u>504</u> | <u>-</u> |
| Change in net position | <u>-</u> | <u>10,973</u> | <u>(504)</u> | <u>34</u> |
| NET POSITION, July 1 | - | - | - | - |
| Prior period adjustment | <u>-</u> | <u>90,198</u> | <u>504</u> | <u>21,328</u> |
| NET POSITION, July 1, RESTATED | <u>-</u> | <u>90,198</u> | <u>504</u> | <u>21,328</u> |
| NET POSITION, June 30 | <u>\$ -</u> | <u>\$ 101,171</u> | <u>\$ -</u> | <u>\$ 21,362</u> |

| <u>Winnemucca Convention and Visitors Authority</u> | <u>Winnemucca Rural Fire Protection District</u> | <u>Totals</u> |
|---|--|---------------------|
| \$ - | \$ 311,988 | \$ 23,972,772 |
| - | - | 1,216,141 |
| <u>501,141</u> | <u>-</u> | <u>971,905</u> |
| <u>501,141</u> | <u>311,988</u> | <u>26,160,818</u> |
| <u>501,141</u> | <u>175,684</u> | <u>25,993,135</u> |
| <u>-</u> | <u>136,304</u> | <u>167,683</u> |
| - | - | - |
| <u>-</u> | <u>1,173,511</u> | <u>3,638,375</u> |
| <u>-</u> | <u>1,173,511</u> | <u>3,638,375</u> |
| <u>\$ -</u> | <u>\$ 1,309,815</u> | <u>\$ 3,806,058</u> |



**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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 28, 2022

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 2021-001 and 2021-002.

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
January 28, 2022



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, 2021. 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, 2021.

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 Row : Associates, LLC

Winnemucca, Nevada
January 28, 2022

HUMBOLDT COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

| FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE | FEDERAL CFDA NUMBER | PASS-THROUGH GRANTOR'S NUMBER | EXPENDITURES TO SUBRECIPIENTS | TOTAL FEDERAL EXPENDITURES |
|--|------------------------------------|--|--|---|
| <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 | \$ 64,314 | \$ 128,627 |
| Total Forest Service Schools and Road Cluster | | | <u>64,314</u> | <u>128,627</u> |
| Total US Department of Agriculture | | | <u>64,314</u> | <u>128,627</u> |
| <u>US Department of Justice:</u> | | | | |
| Direct Programs: | | | | |
| State Criminal Alien Assistance Program | 16.606 | 2019-AP-BX-0543 | - | 2,675 |
| State Criminal Alien Assistance Program | 16.606 | 2019-AP-BX-0834 | - | 5,732 |
| Total State Alien Assistance Program | | | <u>-</u> | <u>8,408</u> |
| Criminal and Juvenile Justice and Mental Health Collaboration Program | 16.745 | 2017-MO-BX-0002 | - | 91,130 |
| Total Direct Programs | | | <u>-</u> | <u>99,537</u> |
| Passed through Lander County Sheriff's Office: | | | | |
| NIBRS Implementation Project | 16.734 | 17-NCSX-05 | - | 14,000 |
| NIBRS Implementation Project | 16.738 | 18-JAG-38 | - | 2,000 |
| | | | <u>-</u> | <u>16,000</u> |
| Passed through State of Nevada Department of Public Safety, Office of Criminal Justice Assistance: | | | | |
| COVID Emergency Funding Program | | | | |
| COVID - Virtual Union Township Justice Court | 16.034 | 2020-VD-BX-0150 | - | 52,932 |
| COVID - Inmate Medical | 16.034 | 2020-VD-BX-0150 | - | 34,450 |
| | | | <u>-</u> | <u>87,382</u> |
| Passed through State of Nevada Department of Health and Human Services, Division of Child and Family Services: | | | | |
| Self-Esteem, Empowerment & Knowledge Group | 16.540 | Formula 2017 | - | 1,155 |
| Self-Esteem, Empowerment & Knowledge Group | 16.540 | Formula 2018-04 | - | 24,937 |
| | | | <u>-</u> | <u>26,092</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 | 19-JAG-14 | - | 11,994 |
| Tri-County Drug Enforcement Team | 16.738 | 20-JAG-11 | - | 5,449 |
| | | | <u>-</u> | <u>17,443</u> |
| Total US Department of Justice | | | <u>-</u> | <u>246,454</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 | PR506-19-802 | 46,530 | 53,781 |
| Small Urban and Rural Transportation Program | 20.509 | P405-20-802 | 137,920 | 137,920 |
| Total Formula Grant for Rural Areas | | | <u>184,450</u> | <u>191,701</u> |

HUMBOLDT COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

| FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE | FEDERAL CFDA NUMBER | PASS-THROUGH GRANTOR'S NUMBER | EXPENDITURES TO SUBRECIPIENTS | TOTAL FEDERAL EXPENDITURES |
|--|---------------------------|-------------------------------------|-------------------------------------|----------------------------------|
| Passed through State of Nevada Department of Public Safety, Office of Traffic Safety: | | | | |
| Highway Safety Cluster | | | | |
| National Priority Safety Programs | 20.616 | JF-2020-HCSO-0035 | \$ - | \$ 3,336 |
| State and Community Highway Safety | 20.600 | JF-2020-HCSO-0035 | - | 6,410 |
| National Priority Safety Programs | 20.616 | JF-2021-HCSO-0035 | - | 6,193 |
| State and Community Highway Safety | 20.600 | JF-2021-HCSO-0035 | - | 23,101 |
| Total Highway Safety Cluster | | | - | 39,041 |
| Total US Department of Transportation | | | 184,450 | 230,742 |
| <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 | 2020-18 | - | 10,100 |
| Dramatic Play Zone | 45.310 | 2020-36 | - | 9,633 |
| Statewide Evolving Needs | 45.310 | 2020-31 HC | - | 2,756 |
| Teen Space at the Humboldt County Library | 45.310 | 2020-03 | - | 30,822 |
| Total US Institute of Museum and Library Services | | | - | 53,311 |
| <u>Environmental Protection Agency:</u> | | | | |
| Passed through Nevada Department of Conservation and Natural Resources | | | | |
| Capitalization Grant | | | | |
| Clean Water State Revolving Fund Cluster | | | | |
| Clean Water State Revolving Loan Fund FY2021 | 66.458 | CW1903 | | 6,088 |
| Total Clean Water State Revolving Fund Cluster | | | - | 6,088 |
| Drinking Water State Revolving Fund Cluster | | | | |
| Drinking Water State Revolving Loan Fund FY2021 | 66.468 | DW1909 | | 364,774 |
| Drinking Water State Revolving Loan Fund FY2021 | 66.468 | DW1910 | | 575,000 |
| Total Drinking Water State Revolving Fund Cluster | | | - | 939,774 |
| Total Environmental Protection Agency | | | - | 945,862 |
| <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 | - | 335,116 |
| Direct Programs: | | | | |
| Substance Abuse and Mental Health Services: | | | | |
| Projects of Regional and National Significance | | | | |
| Humboldt County Adult Drug Court | 93.243 | 18T181071A | - | 284,643 |
| Family Treatment Drug Court | 93.243 | 17T180286A | - | 175,647 |
| | | | - | 460,290 |
| Total US Department of Health and Human Services | | | - | 795,406 |
| <u>US Department of Homeland Security:</u> | | | | |
| Passed through State of Nevada Department of Public Safety, Division of Emergency Management | | | | |
| Disasters Grants - Public Assistance - | | | | |
| Emergency Management Performance Grant | 97.042 | FFY 2019 EMPG | - | 1,084 |
| Emergency Management Performance Grant | 97.042 | FFY 2020 EMPG | - | 12,674 |
| Emergency Management Performance - Supplemental Grant | 97.042 | FFY 2020 EMPG-S | - | 9,612 |
| Total Emergency Management Performance | | | - | 23,370 |

HUMBOLDT COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

| <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> |
|--|------------------------------------|--|--|---|
| FFY18 - State Homeland Security Program | 97.067 | | \$ - | \$ 15,449 |
| FFY17 - Pre-Disaster Mitigation Program | 97.047 | PDMC-PL-09-NV-2017 | - | 35,495 |
| Total US Department of Homeland Security | | | - | 74,315 |
| <u>Institute of Museum and Library Services</u> | | | | |
| Passed through Nevada State Library, Archives and Public Records | | | | |
| Nevada Department of Administration: | | | | |
| COVID - LSTA CARES Act State Grants | 45.310 | CARES-10 | - | 9,414 |
| Total Institute of Museum and Library Services | | | - | 9,414 |
| <u>US Department of Treasury:</u> | | | | |
| Passed through State of Nevada, Governor's Finance Office | | | | |
| Coronavirus Aid, Relief, and Economic Security Act | | | | |
| COVID - Coronavirus Relief Funds | 21.019 | | 773,204 | 1,474,498 |
| American Rescue Plan Act | | | | |
| COVID - Coronavirus State & Local Fiscal Recovery F | 21.027 | | - | 53,598 |
| Total US Department of Treasury | | | 773,204 | 1,528,096 |
| <u>US Election Assistance Commission</u> | | | | |
| Passed through the State of Nevada Secretary of State Office | | | | |
| FFY2020 HAVA CARES Act | 90.404 | NV20101CARES | - | 18,754 |
| Total US Election Assistance Commission | | | - | 18,754 |
| Total Federal Grant Awards | | | \$ 1,021,968 | \$ 4,030,982 |

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, 2021

(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, 2021. 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 | \$ 2,145,124 |
| Major Special Revenue Funds | 321,902 |
| Nonmajor Special Revenue Funds | 618,094 |
| Major Enterprise Funds | <u>945,862</u> |
| | <u><u>\$ 4,030,982</u></u> |

**HUMBOLDT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

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, 2021.
- Two significant deficiencies disclosed during the audit of the financial statements are 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, 2021 included:

| <u>CFDA Number</u> | <u>Name of Federal Program or Cluster</u> |
|--------------------|--|
| 21.019 | Coronavirus Relief Fund |
| 66.468 | Capitalization Grants for Drinking Water State Revolving Funds |

- The threshold used for distinguishing between Type A and Type B programs for the year ended June 30, 2021 was \$750,000.
- Humboldt County qualified as a low-risk auditee for the year ended June 30, 2021 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, 2021**

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

SIGNIFICANT DEFICIENCY

**Financial Statement Finding
2021-001 Timely Remittance of Restitution Payments**

Criteria and Condition: Processes and controls at the County should be sufficient to enable prompt reconciliation and remittance of court-ordered restitution payments. Restitution payments received by the County are not being remitted to victims in a timely manner.

Cause and Effect: The control system at the District Attorney's office is not sufficient to ensure timely and accurate remittance of all restitution payments to victims. This has resulted in an accumulation of unremitted collections being held in a fiduciary capacity by the County.

Auditor's Recommendation: Internal control procedures should be put in place to ensure that all restitution payments are promptly remitted to victims. Supervisory review should be implemented to ensure proper receipting, reconciliation, and remittance of payments.

Views of Responsible Officials and Planned Corrective Actions: Internal control procedures will be enhanced and supervisory review will be implemented to ensure proper receipting, reconciliation, and remittance of payments.

SIGNIFICANT DEFICIENCY

**Financial Statement Finding
2021-002 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, the Schedule of Expenditure of Federal Awards was incomplete and had to be revised prior to financial statement issuance.

**HUMBOLDT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

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

Repeat Finding from Prior Year: Yes; prior year finding 2020-002.

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, 2021**

| <u>Audit Finding Reference</u> | <u>Finding Summary</u> | <u>Status of Prior Finding</u> |
|---|---|---|
| Financial Statement Findings: | | |
| 2020-001 Review of Balance Sheet Accounts | Internal controls at the County were not sufficient to ensure that systematic entries in the accounting system were functioning as intended and that the resulting balances were accurate | Corrective action was taken. |
| 2020-002 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. |

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, 2021

Flat Fixed Fees:

| | |
|---|-----------|
| Business license revenue for the year ended June 30, 1991 (base year) adjusted through June 30, 2020 | \$ 80,833 |
|---|-----------|

Adjustment to Base:

| | |
|---|-------|
| Base year adjusted | |
| Percentage increase in population of the local government | 0.53% |

| | | |
|---|--------------|--------------|
| 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>1.45%</u> | <u>1.98%</u> |
|---|--------------|--------------|

| | |
|--|--------------|
| | <u>1,600</u> |
|--|--------------|

| | |
|--------------------------------|--------|
| Adjusted base at June 30, 2021 | 82,433 |
|--------------------------------|--------|

| | |
|----------------|---------------|
| Actual revenue | <u>53,907</u> |
|----------------|---------------|

| | |
|-------------------------------|-------------------------|
| Amount under allowable amount | \$ <u><u>28,526</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, 2021, 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
January 28, 2022