



Financial Statements  
June 30, 2021  
**Pershing County**

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## Independent Auditor's Report

To the Honorable Board of Commissioners  
Pershing County, Nevada  
Lovelock, Nevada

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Pershing County, Nevada (Pershing County), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Pershing County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Pershing 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.

### **Change in Accounting Principle**

As discussed in Notes 1 and 10 to the financial statements, Pershing County has adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*, which has resulted in a restatement of the net position as of July 1, 2020. 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 5 through 14, budgetary comparison and reconciliation information on pages 57 through 68, Schedule of Changes in the County's Total OPEB Liability and Related Ratios on pages 69 and 70, Schedule of the County's Proportionate Share of the Net Pension Liability on page 71 Schedule of County Contributions on page 72, and the notes to required supplementary information 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 Management's Discussion and Analysis, Schedule of Changes in the County's Total OPEB Liability and Related Ratios, Schedule of the County's Proportionate Share of the Net Pension Liability, and Schedule of County Contributions, 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.

The budgetary comparison and reconciliation information and related notes are the responsibility of management and were derived from and relate directly to 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 budgetary comparison and reconciliation information and related notes are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Pershing County's financial statements. The combining and individual fund financial statements and schedules, reconciliation information, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying Schedule of Fees is presented for purposes of additional analysis as required by Nevada Revised Statutes and is also not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is also not a required part of the financial statements.

The combining and individual fund financial statements and schedules, reconciliation information, the Schedule of Fees, 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 fund financial statements and schedules, reconciliation information, the Schedule of Fees, 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 statistical section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

### *Prior Year Partial Comparative Information*

The individual fund financial statements and schedules related to the 2020 financial statements are presented for purposes of additional analysis and were derived from and relate directly to the underlying accounting and other records used to prepare the 2020 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2020 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. The individual fund financial statements and schedules are consistent in relation to the basic financial statements from which they have been derived.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated November 30, 2021, on our consideration of Pershing County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely 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 Pershing 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 Pershing County's internal control over financial reporting and compliance.

The image shows a handwritten signature in cursive script that reads "Eide Bailly LLP". The signature is written in black ink and is positioned in the lower-left quadrant of the page.

Reno, Nevada  
November 30, 2021

As management of Pershing County, we offer readers of Pershing County's financial statements this narrative overview and analysis of the financial activities of Pershing County for the fiscal year ended June 30, 2021.

## FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of Pershing County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$13,154,839 (net position). Of this amount, \$7,755,834 is restricted net position. The balance of unrestricted net position is \$(5,334,794).
- The County's total net position increased by \$2,025,145. The net position of the governmental activities increased by \$2,052,607 and the net position of the business-type activities decreased by \$27,462.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$13,701,845, an increase of \$2,077,692 in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$1,657,567 or 19% of total General Fund expenditures.
- The County's total debt decreased by \$140,359 during the current fiscal year. The key factor of this decrease relates to the payment of debt.
- The total other postemployment benefits (OPEB) liability decreased by \$111,132 over the prior year.
- The net pension liability, in the amount of \$11,665,247, is reported in accordance with GASB 68 and 82.

## OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to Pershing County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to financial statements. This report also contains other 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 Pershing County's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the County's assets and liabilities and deferred outflows/inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The Statement of Activities presents information showing how the County'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 (uncollected taxes, earned but unused vacation leave and other compensated absences, total OPEB liability, and the net pension liability).

Both of the government-wide financial statements distinguish functions of Pershing 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 the County include General Government, Public Safety, Judicial, Public Works, Health, Welfare, Culture and Recreation, Community Support, Interest on Long-term Debt, and Intergovernmental. The business-type activities of Pershing County include landfill operations, an electric distribution operation, a water distribution system, and ambulance services.

The government-wide financial statements include not only Pershing County itself, but also a legally separate television district for which Pershing County is financially accountable. The Pershing County Television District, although a legally separate entity, functions for all practical purposes as a department of Pershing County, and therefore, has been included as an integral part of the primary government.

The government-wide financial statements can be found on pages 15-16 of this report.

**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. Pershing 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 the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Pershing County adopts an annual appropriated budget for all its funds, except for the fiduciary funds, which are not required to be budgeted. A budgetary comparison statement or schedule has been provided for all nonfiduciary funds to demonstrate compliance with this budget.

**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 the County'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 County's near-term financing decisions. Both the Governmental Funds Balance Sheet and the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Pershing County maintains 22 individual governmental funds. Information is presented separately in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Road Fund, 11<sup>th</sup> Judicial District Court Fund, Regional Street and Highway Fund, Building Fund, and Option-Tax Public Safety Fund, all of which are considered to be major funds. Data from the other 16 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 and individual fund statements and schedules elsewhere in this report.

The basic governmental fund financial statements can be found on pages 17-20 of this report.

**Proprietary Funds.** Pershing County maintains one type of proprietary fund, enterprise funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Pershing County uses enterprise funds to account for its landfill operations, electric distribution operation, water distribution system, and ambulance services.

Proprietary funds provide the same type of information as the business-type activities of the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the landfill operations, which is considered to be a major fund of Pershing County. In addition, the proprietary fund financial statement provides information for the electrical distribution system, water distribution system and ambulance services, which are considered to be nonmajor funds of Pershing County.

The basic proprietary fund financial statements can be found on pages 21-23 of this report.

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

The basic fiduciary fund financial statements can be found on pages 24-25 of this report.

**Notes to Financial Statements.** The notes provide additional information that is essential for 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 26-56 of this report.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning budgetary comparison information and information on the County's total OPEB liability and the net pension liability. Required supplementary information can be found on pages 57-73 of this report.

The combining and individual fund statements and schedules referred to earlier, in connection with nonmajor governmental funds, internally reported (budgetary basis) funds, the enterprise funds, and custodial funds, are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 74-117 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 Pershing County, assets and deferred outflows exceeded liabilities and deferred inflows by \$13,154,839 at the close of the most recent fiscal year.

The largest portion of Pershing County's net position reflects its investment in capital assets (land, buildings and improvements, infrastructure, and equipment and vehicles), less any related debt used to acquire those assets that is still outstanding. Pershing County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Pershing County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

### Pershing County's Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$15,664,103	\$13,347,151	\$1,432,194	\$1,436,351	\$17,096,297	\$14,783,502
Capital assets	10,450,225	10,226,097	830,904	929,054	11,281,129	11,155,151
Total assets	26,114,328	23,573,248	2,263,098	2,365,405	28,377,426	25,938,653
Deferred outflow of resources	2,465,471	2,806,984	51,382	55,826	2,516,853	2,862,810
Long-term liabilities outstanding	13,915,731	13,738,716	375,132	417,996	14,290,863	14,156,712
Other liabilities	1,906,030	1,644,917	32,644	64,268	1,938,674	1,709,185
Total liabilities	15,821,761	15,383,633	407,776	482,264	16,229,537	15,865,897
Deferred inflow of resources	1,489,227	1,780,395	20,676	25,477	1,509,903	1,805,872
Net position:						
Net investment in capital assets	10,045,160	9,746,804	688,639	742,477	10,733,799	10,489,281
Restricted	7,410,035	5,450,007	187,000	178,500	7,597,035	5,628,507
Unrestricted	(6,186,384)	(5,980,607)	1,010,389	992,513	(5,175,995)	(4,988,094)
Total net position	\$11,268,811	\$9,216,204	\$1,886,028	\$1,913,490	\$13,154,839	\$11,129,694

An additional portion of Pershing County's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance (deficit) of (\$5,175,995) represents unrestricted net position.

At the end of the current fiscal year, the County is able to report positive balances in two categories of net position, both for the government as a whole, as well as for its separate governmental activities. The County is able to report positive balances in all three categories of net position for the business-type activities.

**Pershing County's Change in Net Position**

	Governmental Activities		Business-type Activities		Total	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Revenues:						
Program revenues:						
Charges for services	\$1,257,691	\$1,216,068	\$548,251	\$ 480,571	\$1,805,942	\$ 1,696,639
Operating grants and contributions	3,177,171	2,487,146	4,774	-	3,181,945	2,487,146
Capital grants and contributions	410,292	872,247	-	-	410,292	872,247
General revenues:						
Property taxes	4,282,290	3,470,615	-	-	4,282,290	3,470,615
Other taxes	5,925,737	4,715,314	-	-	5,925,737	4,715,314
Other	1,646,011	2,188,150	-	-	1,646,011	2,188,150
Total revenues	16,699,192	14,949,540	553,025	480,571	17,252,217	15,430,111
Expenses:						
General Government	3,775,077	3,715,366	-	-	3,775,077	3,715,366
Public Safety	3,488,363	3,314,658	-	-	3,488,363	3,314,658
Judicial	3,767,501	3,740,062	-	-	3,767,501	3,740,062
Public Works	1,526,085	1,627,250	-	-	1,526,085	1,627,250
Health	570,695	558,703	-	-	570,695	558,703
Welfare	303,908	348,169	-	-	303,908	348,169
Culture and Recreation	544,869	554,431	-	-	544,869	554,431
Community Support	402,910	432,056	-	-	402,910	432,056
Interest on long-term Debt	12,142	14,309	-	-	12,142	14,309
Intergovernmental	216,338	191,332	-	-	216,338	191,332
Landfill	-	-	379,735	393,844	379,735	393,844
Electric utilities	-	-	65,279	61,417	65,279	61,417
Water Services	-	-	52,811	67,686	52,811	67,686
Ambulance	-	-	121,359	110,708	121,359	110,708
Total expenses	14,607,888	14,496,336	619,184	663,655	15,227,072	15,129,991
Increase (decrease) in net position before transfers	2,091,304	453,204	(66,159)	663,655	2,025,145	300,120
Transfers	(38,697)	-	38,697	-	-	-
Change in net position	2,052,607	453,204	(27,462)	(150,084)	2,025,145	300,120
Net position, July 1	9,216,204	8,763,000	1,913,490	2,066,574	11,129,694	10,829,574
Net position, June 30	\$11,268,811	\$9,216,204	\$1,886,028	\$1,913,490	\$13,154,839	\$11,129,694

**Governmental activities.** Governmental activities increased Pershing County's net position by \$2,052,607. Key elements of this increase are shown above.

**Business-type activities.** Business-type activities decreased Pershing County's net position by \$27,462. Key elements of this increase are shown above.

## FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

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

As of the end of the current fiscal year, Pershing County's governmental funds reported combined ending fund balances of \$13,701,845, an increase of \$2,077,692 in comparison with the prior year. Of this total amount, \$1,657,567, constitutes unassigned fund balance, which is available for spending by the County for operations. The remainder of fund balance is nonspendable, restricted, committed, or assigned to other purposes (\$12,044,278) and is not available for new spending.

The General Fund is the chief operating fund of Pershing County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$1,657,567, while total fund balance of the General Fund was \$4,858,674. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 19% and total fund balance represents 57% of total General Fund expenditures, respectively.

The fund balance of Pershing County's General Fund increased by \$454,776 during the current fiscal year. Key factors in this change are as follows, in comparison to the prior year ended June 30, 2020:

- Total revenues increased \$1,397,051. The net increase consisted of the following major changes:
  - General Fund (Budgetary Basis) revenues at June 30, 2021 were \$8,243,145; June 30, 2020 revenues were \$7,585,263; an increase of \$657,882.
    - Taxes increased approximately \$606,000, which was mainly related to the increases in real property and personal property ad valorem taxes.
    - Intergovernmental revenues increased approximately \$453,000, which was mainly related to increases in grant funding related to the Airport Improvement Program and COVID-19 related grants. Consolidated tax revenue also increased by approximately \$96,000.
    - Charges for services increased approximately \$169,000 related to an increase in Assessor commissions of \$111,358.
    - Miscellaneous revenues decreased by \$495,140. Increases in revenues relate to Tax Penalties, with the tax sale held during the current year. Decreases in revenue related to Interest and Investment Earnings and Excess Proceeds (property land sales retained in the year ended June 30, 2020 after the required holding period).
  - The Law Enforcement Fund (internally reported fund) is combined with the General Fund for external financial reporting purposes. An increase in revenues for the year ended June 30, 2021 was approximately \$733,374, related to grant funding, specifically the Coronavirus Relief Fund.

- Total expenditures increased \$851,162. The net increase consisted of the following major changes:
  - General Fund (Budgetary Basis) expenditures increased \$701,741. Expenditures at June 30, 2021 were \$5,962,261; expenditures at June 30, 2020 were \$5,260,520.
    - The main increases were in General Government, approximately \$379,000. Community Support also increased, approximately \$269,000, which is related to 2021 expenditure of grant funding received for the Airport Improvement Program.
  - The Law Enforcement Fund (internally reported fund) is combined with the General Fund for external financial reporting purposes. The increase in expenditures for the year ended June 30, 2021 was approximately \$146,000; mainly related to an increase in salaries and wages and employee benefits.
- Net other financing (uses) increased \$155,559. Net transfers out were \$1,303,352 for the year ended June 30, 2021 compared to net transfers out of \$1,147,793 for the year ended June 30, 2020.

The other funds of the County remained relatively consistent. The below funds noted increased revenues:

- Regional Street and Highway Fund collected \$933,545 in diesel tax for the year ended June 30, 2021. Amounts collected for the year ended June 30, 2020 were \$228,817. The collection of diesel tax was implemented during the year ending June 30, 2020.
- Recreation Fund collected \$56,067 from contributions during the year. The majority of the contributions, collected for repair of the swimming pool, have been restricted for the future repair of the swimming pool.

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

Unrestricted and restricted net position at the end of the years are detailed below:

**Pershing County's Proprietary Funds' Net Position**

	Unrestricted Net Position		Restricted Net Position	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Landfill Fund	\$ 97,531	\$ 146,375	\$ -	\$ -
Pershing County Electrical Utility Fund	500,141	455,930	-	-
Town of Imlay Utilities Fund	20,224	16,904	187,000	178,500
Ambulance Fund	392,493	373,304	-	-
Total	\$1,010,389	\$ 992,513	\$187,000	\$178,500

Increases in net position were \$6,130 in the Pershing County Electrical Utility Fund and \$27,497 in the Ambulance Fund. Decreases in net position were \$43,208 in the Landfill Fund and \$17,881 in the Town of Imlay Utilities Fund.

Other factors concerning the finances of these funds have already been addressed in the discussion of Pershing County's business-type activities.

## GENERAL FUND (BUDGETARY BASIS) BUDGETARY HIGHLIGHTS

Differences between the original budget and final amended budget increased appropriations by \$946,715. The main increases are summarized below:

- Revenue amounts were increased from the original budget in the amount of \$603,309. These increases were from previously unbudgeted grant revenues that were received. These increases in grant revenues served as the basis to increase appropriations for their expenditure.
- Appropriations were also increased \$343,406 from opening fund balance, which was larger than anticipated to begin the June 30, 2021 year.

Differences between the budgeted activity for the year ended June 30, 2021 (decrease in fund balance of \$1,406,761) and the actual activity (increase in fund balance of \$137,532), showed a net change in fund balance in excess of that budgeted of \$1,544,293. The differences in revenues, expenditures and other financing sources and uses are discussed below:

- Overall revenues were higher than budget by \$777,034. Revenue sources were higher than that budgeted for taxes, licenses and permits, intergovernmental charges for services and miscellaneous. Revenue sources were lower than that budgeted for fines and forfeits.
- Expenditures were lower than budget by \$772,491. All functional categories of the General Fund were under budget. The main functional categories under budgeted appropriations were: General Government \$554,827, Public Safety \$97,671, and Judicial \$61,067.
- Other financing sources and uses were also in variance to budget by \$5,232; mainly related to the reduction in the budgeted transfer to be received from the In Lieu of Taxes Fund (one of the internally reported funds of the County, which are combined with the General Fund for external reporting purposes), in comparison to actual transfers received. In addition, there were decreases in transfers budgeted to other funds, in comparison to actual transfers made from the General Fund.

## CAPITAL ASSET AND DEBT ADMINISTRATION

**Capital Assets.** Pershing County's investment in capital assets for its governmental and business-type activities as of June 30, 2021, amounts to \$11,281,129 (net of accumulated depreciation). This investment includes land, buildings and improvements, infrastructure, and equipment and vehicles. The total increase in Pershing County's investment in capital assets for the current fiscal year was \$125,978 (an increase of \$224,128 for governmental activities and a decrease of \$98,150 for business-type activities).

Capital events occurred in land, buildings and improvements, improvements, and equipment and vehicles. Increases in capital assets included land acquisition, improvements (from the federal Airport Improvement Program), and equipment and vehicles. Decreases in capital assets mainly related to depreciation.

Capital events during the current fiscal year for the business-type capital assets included a purchase of a vehicle in the Landfill Fund. In addition, a contribution of equipment was received by the Ambulance Fund from general capital assets. Decreases in capital assets were related to depreciation.

**Pershing County's Capital Assets  
(net of depreciation)**

	Governmental Activities		Business-type Activities		Total	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Land	\$ 1,059,857	\$ 807,821	\$ 14,476	\$ 14,476	\$ 1,074,333	\$ 822,297
Construction in progress	28,182	-	-	-	28,182	-
Buildings and improvements	4,800,868	4,873,877	-	-	4,800,868	4,873,877
Improvements	1,287,370	1,128,392	531,638	599,420	1,819,008	1,727,812
Infrastructure	492,937	551,587	-	-	492,937	551,587
Equipment and vehicles	2,781,011	2,864,420	284,790	315,158	3,065,801	3,179,578
Total	\$10,450,225	\$10,226,097	\$830,904	\$929,054	\$11,281,129	\$11,155,151

Additional information on Pershing County's capital assets can be found in Note 4 to the financial statements.

**Long-Term Debt.** At the end of the current fiscal year, the County had a note payable outstanding of \$405,065, payable from governmental activities.

At the end of the current fiscal year, the County had a note payable outstanding of \$142,265, payable from the Landfill Fund (business-type activities).

**Pershing County's Outstanding Debt  
General Obligations**

	Governmental Activities		Business-type Activities		Total	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Other obligations	\$404,555	\$ 423,088	\$ 1,267	\$ 4,553	\$ 405,822	\$ 427,641
Notes payable	405,065	479,293	142,265	186,577	547,330	665,870
Total	\$809,620	\$ 902,381	\$143,532	\$191,130	\$953,152	\$1,093,511

- Pershing County's total debt decreased by \$140,359 during the current fiscal year. The key factor of this decrease relates to the payment of debt.

State statutes limit the amount of general obligation debt a governmental entity may issue, a legal debt limit. The County was, in accordance with Nevada Revised Statutes, within the legal debt limit at June 30, 2021.

Additional information on Pershing County's long-term debt can be found in Note 5 to the financial statements.

#### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

- Pershing County is currently at the maximum tax rate established by Nevada Revised Statutes. As a result, tax rates will not increase unless there is shift in rates between the various local governments located in the County. For the year ended June 30, 2022 Pershing County's rate will remain unchanged.
- Net proceeds of mines tax collections were relatively consistent in the fiscal year ended June 30, 2021 to the prior year. Future collections will be monitored on a countywide, as well as statewide basis due to fluctuations in the net proceeds of mines tax collections.
- The County is continuing to pursue diversification of the County economy and various industries.

These factors were considered in preparing Pershing County's budget for the 2021-2022 fiscal year.

At June 30, 2021, assigned fund balance in the General Fund was \$2,604,306. Pershing County has appropriated \$2,431,664 of this balance for spending in the 2022 fiscal year budget.

#### **REQUESTS FOR INFORMATION**

The financial report is designed to provide a general overview of Pershing County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Pershing County Recorder-Auditor's Office, P.O. Box 736, Lovelock, Nevada, 89419.

Pershing County  
Statement of Net Position  
June 30, 2021

	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Cash on deposit and invested	\$ 13,813,812	\$ 1,117,047	\$ 14,930,859
Interest receivable	33,627	-	33,627
Accounts receivable, net	24,448	108,788	133,236
Room taxes receivable	53,751	-	53,751
Taxes receivable	65,449	-	65,449
Assessments receivable	1,151	18,626	19,777
Due from other governments	1,581,239	-	1,581,239
Inventory	27,839	-	27,839
Prepaid items	62,787	733	63,520
Restricted assets			
Cash on deposit and invested	-	187,000	187,000
Capital assets not being depreciated	1,088,039	14,476	1,102,515
Capital assets net of accumulated depreciation	9,362,186	816,428	10,178,614
Total assets	<u>26,114,328</u>	<u>2,263,098</u>	<u>28,377,426</u>
<b>Deferred Outflows of Resources</b>			
Total OPEB liability-related amounts	123,069	-	123,069
Net pension liability-related amounts	2,342,402	51,382	2,393,784
Total deferred outflows of resources	<u>2,465,471</u>	<u>51,382</u>	<u>2,516,853</u>
<b>Liabilities</b>			
Accounts payable	494,459	23,556	518,015
Accrued payroll and related	305,932	4,622	310,554
Interest payable	10,372	4,466	14,838
Unearned revenue	226,241	-	226,241
Refundable deposits	851,099	-	851,099
Due to other governments	17,927	-	17,927
Noncurrent liabilities			
Due within one year	480,958	47,099	528,057
Due in more than one year	328,662	96,433	425,095
Total OPEB liability	1,672,464	-	1,672,464
Net pension liability	11,433,647	231,600	11,665,247
Total liabilities	<u>15,821,761</u>	<u>407,776</u>	<u>16,229,537</u>
<b>Deferred Inflows of Resources</b>			
Total OPEB liability-related amounts	495,151	-	495,151
Net pension liability-related amounts	994,076	20,676	1,014,752
Total deferred inflows of resources	<u>1,489,227</u>	<u>20,676</u>	<u>1,509,903</u>
<b>Net Position</b>			
Net investment in capital assets	10,045,160	688,639	10,733,799
Restricted for			
General government	361,280	-	361,280
Judicial	1,554,800	-	1,554,800
Public works	2,246,993	-	2,246,993
Welfare	569,856	-	569,856
Capital projects	1,935,871	187,000	2,122,871
Other purposes	741,235	-	741,235
Unrestricted	(6,186,384)	1,010,389	(5,175,995)
Total net position	<u>\$ 11,268,811</u>	<u>\$ 1,886,028</u>	<u>\$ 13,154,839</u>

Pershing County  
Statement of Activities  
Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>Primary Government</b>							
<b>Governmental Activities</b>							
General government	\$ 3,775,077	\$ 760,761	\$ 160,495	\$ 122,626	\$ (2,731,195)	\$ -	\$ (2,731,195)
Public safety	3,488,363	190,043	867,028	3,563	(2,427,729)	-	(2,427,729)
Judicial	3,767,501	130,860	1,532,914	11,539	(2,092,188)	-	(2,092,188)
Public works	1,526,085	41,532	-	-	(1,484,553)	-	(1,484,553)
Health	570,695	10,750	385,021	-	(174,924)	-	(174,924)
Welfare	303,908	-	60,220	-	(243,688)	-	(243,688)
Culture and recreation	544,869	57,636	88,678	-	(398,555)	-	(398,555)
Community support	402,910	66,109	75,815	272,564	11,578	-	11,578
Interest on long-term debt	12,142	-	-	-	(12,142)	-	(12,142)
Intergovernmental	216,338	-	7,000	-	(209,338)	-	(209,338)
<b>Total governmental activities</b>	<b>14,607,888</b>	<b>1,257,691</b>	<b>3,177,171</b>	<b>410,292</b>	<b>(9,762,734)</b>	<b>-</b>	<b>(9,762,734)</b>
<b>Business-Type Activities</b>							
Landfill	379,735	336,527	-	-	-	(43,208)	(43,208)
Electrical utilities	65,279	71,409	-	-	-	6,130	6,130
Water services	52,811	34,930	-	-	-	(17,881)	(17,881)
Ambulance	121,359	105,385	4,774	-	-	(11,200)	(11,200)
<b>Total business-type activities</b>	<b>619,184</b>	<b>548,251</b>	<b>4,774</b>	<b>-</b>	<b>-</b>	<b>(66,159)</b>	<b>(66,159)</b>
	<b>\$ 15,227,072</b>	<b>\$ 1,805,942</b>	<b>\$ 3,181,945</b>	<b>\$ 410,292</b>	<b>(9,762,734)</b>	<b>(66,159)</b>	<b>(9,828,893)</b>
<b>General Revenues</b>							
<b>Taxes</b>							
Ad valorem taxes					4,282,290	-	4,282,290
Consolidated tax					2,675,305	-	2,675,305
Other taxes					3,250,432	-	3,250,432
Federal payments in lieu of taxes					1,192,825	-	1,192,825
Gaming licenses					125,286	-	125,286
Investment and interest earnings					41,107	-	41,107
Miscellaneous					286,793	-	286,793
Transfers					(38,697)	38,697	-
<b>Total general revenues</b>					<b>11,815,341</b>	<b>38,697</b>	<b>11,854,038</b>
Change in Net Position					2,052,607	(27,462)	2,025,145
Net Position, Beginning of Year					9,216,204	1,913,490	11,129,694
Net Position, End of Year					<b>\$ 11,268,811</b>	<b>\$ 1,886,028</b>	<b>\$ 13,154,839</b>

Pershing County  
Balance Sheet – Governmental Funds  
June 30, 2021

	General Fund (GAAP Basis)	Road Fund	11 <sup>th</sup> Judicial District Court Fund	Regional Street and Highway Fund	Building Fund	Option Tax-Public Safety Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>								
Cash on deposit and invested	\$ 5,348,058	\$ 230,779	\$ 1,317,068	\$ 1,654,512	\$ 764,777	\$ 1,365,054	\$ 3,133,564	\$ 13,813,812
Interest receivable	33,627	-	-	-	-	-	-	33,627
Accounts receivable	9,761	-	14,687	-	-	-	-	24,448
Room taxes receivable	-	-	-	-	-	-	53,751	53,751
Taxes receivable	47,217	-	-	-	-	-	18,232	65,449
Assessments receivable	-	-	-	-	-	-	1,151	1,151
Due from other governments	663,477	175,688	35,771	407,215	10,027	250,230	38,831	1,581,239
Inventory	27,839	-	-	-	-	-	-	27,839
Prepaid items	39,564	7,459	11,946	-	-	-	3,818	62,787
<b>Total assets</b>	<b>\$ 6,169,543</b>	<b>\$ 413,926</b>	<b>\$ 1,379,472</b>	<b>\$ 2,061,727</b>	<b>\$ 774,804</b>	<b>\$ 1,615,284</b>	<b>\$ 3,249,347</b>	<b>\$ 15,664,103</b>
<b>Liabilities</b>								
Accounts payable	\$ 218,090	\$ 31,932	\$ 58,805	\$ 129,962	\$ 3,277	\$ -	\$ 52,393	\$ 494,459
Accrued payroll and related	189,420	26,386	68,291	-	-	-	21,835	305,932
Unearned revenue	5,043	-	43,198	-	-	-	178,000	226,241
Refundable deposits	851,099	-	-	-	-	-	-	851,099
Due to other governments	-	-	-	-	-	-	17,927	17,927
<b>Total liabilities</b>	<b>1,263,652</b>	<b>58,318</b>	<b>170,294</b>	<b>129,962</b>	<b>3,277</b>	<b>-</b>	<b>270,155</b>	<b>1,895,658</b>
<b>Deferred Inflows of Resources</b>								
Unavailable revenues, other revenue	-	-	-	-	-	-	1,151	1,151
Unavailable revenues, delinquent property taxes	47,217	-	-	-	-	-	18,232	65,449
<b>Total deferred inflows of resources</b>	<b>47,217</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,383</b>	<b>66,600</b>
<b>Fund Balances</b>								
Nonspendable	67,403	7,459	11,946	-	-	-	3,818	90,626
Restricted	529,398	348,149	1,197,232	1,931,765	-	1,615,284	1,888,144	7,509,972
Committed	-	-	-	-	-	-	1,005,036	1,005,036
Assigned	2,604,306	-	-	-	771,527	-	62,811	3,438,644
Unassigned	1,657,567	-	-	-	-	-	-	1,657,567
<b>Total fund balances</b>	<b>4,858,674</b>	<b>355,608</b>	<b>1,209,178</b>	<b>1,931,765</b>	<b>771,527</b>	<b>1,615,284</b>	<b>2,959,809</b>	<b>13,701,845</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 6,169,543</b>	<b>\$ 413,926</b>	<b>\$ 1,379,472</b>	<b>\$ 2,061,727</b>	<b>\$ 774,804</b>	<b>\$ 1,615,284</b>	<b>\$ 3,249,347</b>	<b>\$ 15,664,103</b>

See Notes to Financial Statements

Pershing County

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position

June 30, 2021

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

Total fund balances - total governmental funds		\$ 13,701,845
Capital assets used in governmental activities are not financial resources, and, therefore, are not reported in the governmental funds:		
Capital assets	\$ 23,865,333	
Accumulated depreciation	<u>(13,415,108)</u>	10,450,225
Long-term liabilities and related accrued interest payable are not due and payable in the current period and, therefore, are not reported in the governmental funds:		
Interest payable	(10,372)	
Note payable	(405,065)	
Compensated absences	(404,555)	
Total OPEB liability	(1,672,464)	
Net pension liability	<u>(11,433,647)</u>	(13,926,103)
Unavailable revenue represents amounts that are not available to fund current expenditures and, therefore, are not reported as revenue in the governmental funds.		
		66,600
Deferred outflow of resources related to OPEB		123,069
Deferred outflow of resources related to pensions		2,342,402
Deferred inflow of resources related to OPEB		(495,151)
Deferred inflow of resources related to pensions		<u>(994,076)</u>
Net position of governmental activities		<u>\$ 11,268,811</u>

Pershing County

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds  
Year Ended June 30, 2021

	General Fund (GAAP Basis)	Road Fund	11 <sup>th</sup> Judicial District Court Fund	Regional Street and Highway Fund	Building Fund	Option Tax-Public Safety Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>								
Taxes	\$ 3,142,036	\$ -	\$ -	\$ -	\$ 57,845	\$ -	\$ 1,327,961	\$ 4,527,842
Licenses and permits	86,640	-	-	-	-	-	-	86,640
Intergovernmental	5,821,623	1,034,360	1,351,327	1,342,483	98,262	651,123	220,256	10,519,434
Charges for services	601,956	-	38,661	-	-	-	11,080	651,697
Fines and forfeits	108,595	-	770	-	-	-	45,665	155,030
Miscellaneous	576,322	96,494	4,164	-	-	-	157,264	834,244
<b>Total revenues</b>	<b>10,337,172</b>	<b>1,130,854</b>	<b>1,394,922</b>	<b>1,342,483</b>	<b>156,107</b>	<b>651,123</b>	<b>1,762,226</b>	<b>16,774,887</b>
<b>Expenditures</b>								
<b>Current</b>								
General government	3,383,647	-	-	-	-	-	76,873	3,460,520
Public safety	2,827,641	-	-	-	-	-	29,377	2,857,018
Judicial	1,204,139	-	2,359,744	-	-	-	56,541	3,620,424
Public works	-	1,157,140	-	344,693	-	-	-	1,501,833
Health	548,769	-	-	-	-	-	-	548,769
Welfare	-	-	-	-	-	-	301,067	301,067
Culture and recreation	54,391	-	-	-	-	-	445,124	499,515
Community support	339,968	-	-	-	-	-	264,587	604,555
Intergovernmental	220,489	-	-	-	-	-	-	220,489
Debt service	-	-	-	-	-	88,271	-	88,271
Capital outlay	-	-	-	-	788,427	163,802	52,526	1,004,755
<b>Total expenditures</b>	<b>8,579,044</b>	<b>1,157,140</b>	<b>2,359,744</b>	<b>344,693</b>	<b>788,427</b>	<b>252,073</b>	<b>1,226,095</b>	<b>14,707,216</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>1,758,128</b>	<b>(26,286)</b>	<b>(964,822)</b>	<b>997,790</b>	<b>(632,320)</b>	<b>399,050</b>	<b>536,131</b>	<b>2,067,671</b>
<b>Other Financing Sources (Uses)</b>								
Transfers from other funds	-	-	1,170,352	-	-	-	133,000	1,303,352
Transfers to other funds	(1,303,352)	-	-	-	-	-	-	(1,303,352)
Insurance settlements	-	-	-	-	-	10,021	-	10,021
<b>Total other financing sources (uses)</b>	<b>(1,303,352)</b>	<b>-</b>	<b>1,170,352</b>	<b>-</b>	<b>-</b>	<b>10,021</b>	<b>133,000</b>	<b>10,021</b>
<b>Net Change in Fund Balances</b>	<b>454,776</b>	<b>(26,286)</b>	<b>205,530</b>	<b>997,790</b>	<b>(632,320)</b>	<b>409,071</b>	<b>669,131</b>	<b>2,077,692</b>
<b>Fund Balances, Beginning of Year</b>	<b>4,403,898</b>	<b>381,894</b>	<b>1,003,648</b>	<b>933,975</b>	<b>1,403,847</b>	<b>1,206,213</b>	<b>2,290,678</b>	<b>11,624,153</b>
<b>Fund Balances, End of Year</b>	<b>\$ 4,858,674</b>	<b>\$ 355,608</b>	<b>\$ 1,209,178</b>	<b>\$ 1,931,765</b>	<b>\$ 771,527</b>	<b>\$ 1,615,284</b>	<b>\$ 2,959,809</b>	<b>\$ 13,701,845</b>

Pershing County

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of  
Governmental Funds to the Statement of Activities  
Year Ended June 30, 2021

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

Net change in fund balances - total governmental funds \$ 2,077,692

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	1,327,003	
Depreciation	<u>(1,064,178)</u>	262,825

The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase net position.

Contribution of capital assets to Business-Type Activities		(38,697)
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The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items (if any) when debt is first issued, whereas these amounts are amortized in the statement of activities:

Principal payments on debt		74,228
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Governmental funds report County pension and OPEB contributions as expenditures. However, in the statement of activities, the cost of pension and OPEB benefits earned is reported as pension and OPEB expense.

County pension contributions	884,585	
County pension expense	<u>(1,253,486)</u>	(368,901)

County OPEB contributions	60,914	
County OPEB expense	<u>(12,133)</u>	48,781

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

Change in unavailable revenue		(23,755)
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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 governmental funds.

Change in interest payable	1,901	
Change in compensated absences	<u>18,533</u>	<u>20,434</u>

Change in net position of governmental activities		<u>\$ 2,052,607</u>
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Pershing County  
Statement of Net Position – Proprietary Funds  
June 30, 2021

	Business-Type Activities Enterprise Funds		
	Landfill Fund	Nonmajor Enterprise Funds	Total Enterprise Funds
<b>Assets</b>			
<b>Current Assets</b>			
Cash on deposit and invested	\$ 306,672	\$ 810,375	\$ 1,117,047
Accounts receivable, net	-	108,788	108,788
Assessments receivable	15,379	3,247	18,626
Prepaid items	733	-	733
Total current assets	<u>322,784</u>	<u>922,410</u>	<u>1,245,194</u>
<b>Noncurrent Assets</b>			
<b>Restricted</b>			
Cash on deposit and invested	-	187,000	187,000
Capital assets not being depreciated	4,479	9,997	14,476
Capital assets net of accumulated depreciation	223,767	592,661	816,428
Total noncurrent assets	<u>228,246</u>	<u>789,658</u>	<u>1,017,904</u>
Total assets	<u>551,030</u>	<u>1,712,068</u>	<u>2,263,098</u>
<b>Deferred Outflows of Resources</b>			
Net pension liability-related amounts	<u>51,382</u>	<u>-</u>	<u>51,382</u>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts payable	14,004	9,552	23,556
Accrued payroll and related	4,622	-	4,622
Interest payable	4,466	-	4,466
Compensated absences	1,267	-	1,267
Note payable	45,832	-	45,832
Total current liabilities	<u>70,191</u>	<u>9,552</u>	<u>79,743</u>
<b>Noncurrent Liabilities</b>			
Note payable	96,433	-	96,433
Net pension liability	231,600	-	231,600
Total noncurrent liabilities	<u>328,033</u>	<u>-</u>	<u>328,033</u>
Total liabilities	<u>398,224</u>	<u>9,552</u>	<u>407,776</u>
<b>Deferred Inflows of Resources</b>			
Net pension liability-related amounts	<u>20,676</u>	<u>-</u>	<u>20,676</u>
<b>Net Position</b>			
Net investment in capital assets	85,981	602,658	688,639
<b>Restricted for</b>			
Capital replacement	-	187,000	187,000
Unrestricted	97,531	912,858	1,010,389
Total net position	<u>\$ 183,512</u>	<u>\$ 1,702,516</u>	<u>\$ 1,886,028</u>

Pershing County  
Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds  
Year Ended June 30, 2021

	Business-Type Activities Enterprise Funds		
	Landfill Fund	Nonmajor Enterprise Funds	Total Enterprise Funds
Operating Revenues			
Charges for services	\$ 326,705	\$ 160,840	\$ 487,545
Miscellaneous	9,822	-	9,822
Total operating revenues	<u>336,527</u>	<u>160,840</u>	<u>497,367</u>
Operating Expenses			
Salaries and wages	93,742	29,004	122,746
Employee benefits	49,705	-	49,705
Services and supplies	185,602	112,274	297,876
Depreciation	45,676	98,171	143,847
Total operating expenses	<u>374,725</u>	<u>239,449</u>	<u>614,174</u>
Operating (Income) Loss	<u>(38,198)</u>	<u>(78,609)</u>	<u>(116,807)</u>
Nonoperating Revenue (Expense)			
Service availability charges	-	50,884	50,884
Provider Relief Fund	-	2,718	2,718
Coronavirus Relief Fund	-	2,056	2,056
Interest expense	(5,010)	-	(5,010)
Total nonoperating revenue (expense)	<u>(5,010)</u>	<u>55,658</u>	<u>50,648</u>
Capital Contributions			
Contribution of capital assets	-	38,697	38,697
Change in Net Position	(43,208)	15,746	(27,462)
Net Position, Beginning of Year	<u>226,720</u>	<u>1,686,770</u>	<u>1,913,490</u>
Net Position, End of Year	<u>\$ 183,512</u>	<u>\$ 1,702,516</u>	<u>\$ 1,886,028</u>

Pershing County  
Statement of Cash Flows – Proprietary Funds  
Year Ended June 30, 2021

	Business-Type Activities		
	Enterprise Funds		
	Landfill Fund	Nonmajor Enterprise Funds	Total Enterprise Funds
<b>Operating Activities</b>			
Cash received from users	\$ 345,818	\$ 128,372	\$ 474,190
Cash received from interfund services provided	-	660	660
Payments for employees' salaries and benefits	(141,354)	(29,004)	(170,358)
Payments for internal services used	(28,819)	(6,101)	(34,920)
Payments for services and supplies	(186,997)	(104,455)	(291,452)
<b>Net Cash used for Operating Activities</b>	<b>(11,352)</b>	<b>(10,528)</b>	<b>(21,880)</b>
<b>Noncapital Financing Activities</b>			
Operating grant received	-	2,056	2,056
<b>Capital and Related Financing Activities</b>			
Payments received for service availability	-	55,544	55,544
Acquisition of capital assets	(7,000)	-	(7,000)
Interest payments on capital lease	(6,400)	-	(6,400)
Principal payment on note payable	(44,312)	-	(44,312)
<b>Net Cash from (used for) Capital and Related Financing Activities</b>	<b>(57,712)</b>	<b>55,544</b>	<b>(2,168)</b>
<b>Net Change in Cash on Deposit and Invested</b>	<b>(69,064)</b>	<b>47,072</b>	<b>(21,992)</b>
Cash on Deposit and Invested, Beginning of Year	375,736	950,303	1,326,039
Cash on Deposit and Invested, End of Year	<u>\$ 306,672</u>	<u>\$ 997,375</u>	<u>\$ 1,304,047</u>
<b>Reconciliation of operating loss to net cash used for operating activities</b>			
Operating income (loss)	\$ (38,198)	\$ (78,609)	\$ (116,807)
<b>Adjustments to reconcile operating loss to net cash from operating activities</b>			
Depreciation	45,676	98,171	143,847
Pension contributions	(10,364)	-	(10,364)
Pension expense	14,741	-	14,741
<b>Changes in</b>			
Accounts receivable, net	188	(31,808)	(31,620)
Assessments receivable	9,103	-	9,103
Prepaid items	22	-	22
Accounts payable	(30,214)	1,718	(28,496)
Accrued payroll and related	980	-	980
Compensated absences	(3,286)	-	(3,286)
<b>Net Cash used for Operating Activities</b>	<b>\$ (11,352)</b>	<b>\$ (10,528)</b>	<b>\$ (21,880)</b>
<b>Noncash Capital and Related Financing Activities</b>			
Contributions of capital assets	\$ -	\$ 38,697	\$ 38,697

Pershing County  
Statement of Fiduciary Net Position – Fiduciary Funds  
June 30, 2021

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	Custodial Funds
Assets	
Cash on deposit and invested	\$ 1,529,152
Accounts receivable	1,490
Taxes receivable	88,812
Assessments receivable	8,522
Total assets	1,627,976
Liabilities	
Accounts payable	238
Net position	
Restricted for	
Governments	882,768
Individuals	744,970
Total net position	\$ 1,627,738

Pershing County  
Statement of Changes in Fiduciary Net Position – Fiduciary Funds  
Year Ended June 30, 2021

	Custodial Funds
Additions	
Investment Income	
Interest earnings	\$ 2
Other	
Taxes and fees collected for other governments and organizations	7,857,720
Other	657,467
Total other	8,515,187
Total additions	8,515,189
Deductions	
Payments of taxes and fees to other governments or organizations	7,439,376
Benefit payments	365,144
Restitution payments	137,917
Refunds	95,167
Administrative expense	44,078
Other expense	180,978
Total deductions	8,262,660
Change in Net Position	252,529
Net Position, Beginning of Year, as previously reported	-
Prior Period Adjustments	1,375,209
Net Position, Beginning of Year, as restated	1,375,209
Net Position, End of Year	\$ 1,627,738

## **Note 1 - Summary of Significant Accounting Policies**

### **Reporting Entity**

The financial statements present the financial position, results of operations, changes in net position and cash flows of those funds under the direct jurisdiction of the Board of County Commissioners of Pershing County, Nevada, and those funds for which the Board is financially accountable.

These financial statements include the Pershing County Television District as a component unit of Pershing 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. In the case of the Pershing County Television District, financial accountability is determined primarily by the Board of County Commissioners' participation as the governing body of this entity. As the governing body, the Board can impose its will on significant aspects of the operations of this entity. The component unit is reported under the "blended" basis and is, therefore, included within the financial statements of Pershing County.

The Pershing County Television District provides television and radio broadcast transmission and relay facilities in Pershing County pursuant to Chapter 318 of the Nevada Revised Statutes.

The Pershing County Television District Fund is audited in conjunction with Pershing County and all required disclosures are included in these financial statements.

The County Commission is also responsible for appointing the members of the Boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments.

In addition, the County also receives and disburses money through custodial accounts for other entities.

### **Implementation of GASB Statement No. 84**

As of July 1, 2020, Pershing County adopted GASB Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The requirements of this Statement will enhance consistency and comparability by establishing specific criteria for identifying activities that should be reported as fiduciary activities. Greater consistency and comparability enhance the value provided by the information reported in financial statements for assessing government accountability and stewardship. The impact to Pershing County resulted in agency funds, previously accounting for amounts collected on behalf of parties outside the County, now being reported in custodial funds. The effect of the implementation of this standard on beginning net position and fund balance is disclosed in Note 10.

### **Government-wide and Fund Financial Statements**

The government-wide financial statements report information on all of the nonfiduciary activities of the primary government. Eliminations have been made to minimize the effect of interfund activity. Governmental activities, which normally are supported by taxes and intergovernmental revenue, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or business-type activity is offset by program revenues. Direct expenses are those that are associated with a specific function or business-type activity. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or business-type activity and 2) grants, contributions and interest income that are restricted to meeting the operational or capital requirements of a particular function or business-type activity. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, if any, result from nonexchange transactions or ancillary activities.

The fund financial statements provide information about Pershing County's funds, including its fiduciary funds.

Separate statements for each fund category—governmental, proprietary, and fiduciary—are presented even though the latter are excluded from the government-wide financial statements. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column.

#### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. The fiduciary funds (custodial funds) are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when liabilities are incurred, regardless of the timing of related cash flows.

All governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, Pershing County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the liability is incurred, except for principal and interest on general long-term debt, compensated absences, the total OPEB liability, and the net pension liability which are recorded as liabilities when due. The County first utilizes restricted resources to finance qualifying activities, then unrestricted resources as they are needed.

Property taxes, intergovernmental revenues, grant revenues and interest on investments associated with the fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Other revenues are normally not susceptible to accrual because they are generally not measurable until received in cash.

Pershing County reports the following major governmental funds:

- The General Fund is the primary operating fund of Pershing County. It accounts for all financial resources not accounted for in another fund.
- The Road Fund is used to account for revenue resources restricted for expenditure on roads.
- The 11th Judicial District Court Fund is used to account for revenue sources restricted for expenditures for the operation of the 11th Judicial District Court.
- The Regional Street and Highway Fund is used to account for revenue sources restricted for expenditures on regional roads.
- The Building Fund is used to account for the revenues received from net proceeds of mines and the related expenditure of such sources for capital projects.
- The Option Tax-Public Safety Fund is used to account for the revenues received from an optional sales tax and the related expenditure of such sources for equipment or capital projects.

Pershing County reports the following major enterprise fund:

- The Landfill Fund is used to account for the operations of the County owned landfill.

Additionally, Pershing County reports the following fund type:

- Custodial Funds report fiduciary activities held on behalf of parties outside the County government, which are not held in a trust or equivalent arrangement.

### **Deferred Outflows/Inflows of Resources**

In addition to assets, the Statement of Net Position/Governmental Funds Balance Sheet may report a separate section for deferred outflows of resources. The 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 items, which arise under accounting for other postemployment benefits that qualifies for reporting in this category. The items, total OPEB liability-related amounts, is reported in the Statement of Net Position. The Statement of Net Position reports changes in assumptions and other inputs and the County contributions subsequent to the measurement date of the total OPEB liability. This item is deferred and recognized as a reduction of the total OPEB liability in the subsequent year.
- The County has items, which arise under accounting for pensions that qualifies for reporting in this category. The items, net pension liability-related amounts, is reported in the Statement of Net Position. The Statement of Net Position reports differences between expected and actual experience, changes in the County's proportionate share, changes of assumptions or other inputs, and County contributions subsequent to the measurement date of the net pension liability. These items are deferred and recognized as a reduction of the net pension liability in the subsequent year.

In addition to liabilities, the Statement of Net Position/Balance Sheet may 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 items, which arise under accounting for other postemployment benefits that qualifies for reporting in this category. The items, total OPEB liability-related amounts, are reported in the Statement of Net Position. The Statement of Net Position reports differences between expected and actual experience and changes of assumptions and other inputs. These items are deferred and recognized as an increase of the total OPEB liability in subsequent periods.
- The County has items which arise under accounting for pensions that qualify for reporting in this category. The items, net pension liability-related amounts, are reported in the Statement of Net Position. The Statement of Net Position reports differences between expected and actual experience, net difference between projected and actual earnings on pension plan investments, and changes in the County's proportionate share. These items are deferred and recognized as an increase of the net pension liability in subsequent periods.
- The County has one type of item, which arises under the modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported in the Governmental Funds Balance Sheet. The governmental funds report unavailable revenues from property taxes and other revenue items (assessments). These items are deferred and recognized as an inflow of resources in the period that the amounts become available.

## **Budgets and Budgetary Accounting**

### **Budget Policies**

Pershing County adheres to the Local Government Budget and Finance Act incorporated within state statutes, which includes the following major procedures to establish the budgetary data which is reflected in these financial statements.

1. On or before April 15, the Pershing County Board of Commissioners files a tentative budget with the Nevada Department of Taxation for all funds other than the Custodial Funds, which are not required to be budgeted.
2. Public hearings on the tentative budget are held prior to the adoption of the budget to obtain taxpayer comments.
3. Prior to June 1, at a public hearing, the Board indicates changes, if any, to be made to the tentative budget and adopts a final budget by the favorable vote of a majority of the members of the Board. The final budget must then be forwarded to the Nevada Tax Commission for final hearings and approval.
4. Formal budgetary integration in the financial records of the funds is employed to enhance management control during the year.
5. Budgets for the funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP), except for the funds which are combined for external reporting (the General Fund, the In Lieu of Taxes Fund, the Law Enforcement Fund, the Cemetery Fund, and the Law Library Fund). Appropriations lapse at year-end.

6. Budget amounts within funds, and between funds, may be transferred if amounts do not exceed the original budget. Such transfers are to be approved by the Board of County Commissioners. Budget augmentations in excess of original budgetary amounts generally may not be made without prior approval of the Pershing County Board of Commissioners, following a scheduled and noticed public hearing, as necessary, and transmittal to the Department of Taxation.

The budget amounts reflected in the financial statements have been amended from the original amounts in accordance with state statute.

By state statute, actual expenditures may not exceed budgetary appropriations of the various governmental functions (excluding the Debt Service function) of the General, Special Revenue and Capital Projects Funds. Actual expenses generally may not exceed the sum of budgeted operating and non-operating expenses in the Enterprise Funds.

### **Cash and Investments**

Cash balances from all funds are combined and, to the extent practicable, invested as permitted by law. Investments are recorded at fair value, as necessary.

All interest earned on cash deposits is recognized in the General Fund in accordance with NRS 355.170, except for amounts credited to various other funds in accordance with law, contract, or as the result of conditions related to grant awards.

Pursuant to NRS 355.170 and NRS 355.171, Pershing County may invest in the following types of securities:

- United States bonds and debentures maturing within ten (10) years from the date of purchase.
- Certain farm loan bonds.
- Securities of the United States Treasury, United States Postal Service, or the Federal National Mortgage Association maturing within ten (10) years from the date of purchase.
- Certificates of deposit from commercial banks and insured savings and loan associations.
- Certain securities issued by local governments of the State of Nevada.
- Certain obligations of state and local governments.
- Certain bankers' acceptances, commercial paper issued by a corporation organized and operating in the United States, and money market mutual funds.
- Certain notes and bonds that are issued by corporations organized and operating in the United States.
- Other securities expressly provided by other statutes, including repurchase agreements.

Pursuant to NRS 355.167, Pershing County may also invest in the Local Government Investment Pool administered by the State Treasurer with oversight by the Board of Finance of the State of Nevada. Investment in the Local Government Investment Pool is carried at net asset value, which is the same as the value of the pool shares.

Cash and cash equivalents in the Enterprise Funds include cash on deposit and invested as the balances are available on demand.

### **Accounts Receivable**

Allowance for doubtful collections has been recorded in the Ambulance Fund for \$394,971. Management does not anticipate any material collection losses in respect to the remaining accounts receivable balances.

### **Taxes Receivable**

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 as management does not anticipate any material collection losses in respect to the remaining balances.

Taxes receivable on personal property and net proceeds of mines reflect only those taxes collected within 60 days of year-end.

### **Restricted Assets**

Other third-party restrictions require other resources to be set aside for various purposes in the Town of Imlay Utilities Fund. These amounts are reported as restricted assets.

### **Due To and Due From Other Funds**

Interfund receivables and payables, if any, arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. All such balances within the governmental activities or business-type activities are eliminated in the government-wide statements. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide statements as internal balances, as necessary.

### **Inventory**

The General Fund maintains an inventory of fuel. Expenditures are recorded when fuel is sold. Inventory is valued at cost, on a first-in, first-out basis, which approximates market. Inventory amounts at year end are reported as nonspendable fund balance.

### **Capital Assets**

Capital assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. As a matter of policy, Pershing County classifies those assets with the following unit value and a useful life of more than one year as capital assets:

- Prior to July 1, 2018, a unit value of \$1,000.
- After July 1, 2018, a unit value of \$3,000.

General infrastructure assets acquired prior to July 1, 2003, are not reported in the basic financial statements.

Purchased capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their estimated acquisition value on the date donated. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

Depreciation is computed over the estimated useful lives of the assets using the straight-line method. The estimated useful lives are as follows:

Buildings and improvements	10-50 years
Improvements	20-25 years
Infrastructure	15 years
Equipment and vehicles	5-20 years

The County has a collection of museum pieces presented for public exhibition and education that is being preserved for future generations. The proceeds from sales of any pieces of the collection, if any, are used to purchase other pieces for the collection. In addition, the County maintains library books and related materials for the operation of the County library. These collections are not capitalized or depreciated as part of capital assets.

**Long-Term Liabilities**

In the government-wide and proprietary 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. Bond premiums and discounts and prepaid bond insurance, if applicable, are amortized over the life of the bonds. Bonds payable, if any, are reported net of the applicable bond premium or discount. Bond issuance costs are expensed during the current period.

In the governmental fund financial statements, bond proceeds and premiums/discounts, if any, are recognized during the current period as another financing source or use, as applicable. Bond issuance costs are reported as expenditures in the current period.

**Compensated Absences**

In the government-wide and proprietary fund financial statements, the costs involved in vacation and sick leave benefits are accrued when earned.

In the governmental funds, the costs involved in vacation time and sick leave benefits are not accrued as earned but are recorded as payroll costs only when the time is actually used or accumulated benefits are paid as a result of employee resignations and retirements.

## Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position of the Public Employees Retirement System of the State of Nevada (PERS), and additions to/deductions from PERS'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.

## Fund Equity

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets – Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – Consists of net position with constraints placed on their use either by (1) external groups such as creditors, contributors, or laws or regulations; (2) law through constitutional provisions or enabling legislation.

Unrestricted – All other net positions that do not meet the definition of net investment in capital assets or restricted.

In the governmental fund financial statements, fund equity is classified as fund balance. Fund balance is further classified in the following components:

Nonspendable – Amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact.

Restricted – Amounts that can be spent only for specific purposes because of constitutional provisions, enabling legislation, or because of constraints that are externally imposed by creditors, grantors, contributors, or the law or regulations of other governments.

Committed – Amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to ordinances passed by the Board of Commissioners, which is Pershing County's highest level of decision making authority. Committed fund balance may only be amended or rescinded by ordinance as passed by the Board.

Assigned – Amounts that Pershing County intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance. Under Pershing County's adopted fund balance policy, amounts may be assigned by the Recorder-Auditor under the authorization of the Board of Commissioners.

Unassigned – All other spendable amounts in the General Fund. Negative unassigned fund balances may occur in funds whose restrictions or commitments exceed available fund balance.

Proprietary fund equity is classified the same as in the government-wide statements.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board of Commissioners have provided otherwise in its commitment or assignment actions.

### **Property Tax**

All real property in Pershing County is assigned a parcel number in accordance with state law, with each parcel being subject to physical reappraisal every 5 years. A factoring system is used to adjust the appraised value during the years between physical appraisals. The valuation of the property and its improvements is being assessed at 35 percent of "taxable value" as defined by statute. The amount of tax levied is developed by multiplying the assessed value by the tax rate applicable to the area in which the property is located. In 2005, the Nevada State Legislature passed Assembly Bill 489 which provides for a partial abatement of the property tax levied on qualified property. For qualified property, the abatement may limit the increase of property taxes based on the previous year's assessed value.

Taxes on real property are a lien on the property and attach on July 1 of the year for which the taxes are levied.

Taxes may be paid in four installments payable on the third Monday in August, and the first Monday in October, January, and March. Penalties are assessed if a taxpayer fails to pay an installment within 10 days of the installment due date. After a two-year waiting period, if the taxes remain unpaid, a tax deed is issued conveying the property to the County with a lien for back taxes and accumulated charges. Redemption may be made by the owner and such persons as described by statute by paying all back taxes and accumulated penalties, interest, and costs before sale.

Taxes on personal property are collected currently. Personal property declarations are mailed out annually and the tax is computed using percentages of taxable values established by the Department of Taxation and tax rates applicable to the area in which the property is located.

The major classifications of personal property are commercial property and mobile homes. In Pershing County, taxes on motor vehicles are collected by the County Assessor and remitted to the State. The taxes are then returned to the entities of the County on a statutory formula as a portion of Consolidated Tax Revenue.

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

**Net Proceeds of Mines**

Net proceeds are paid on an annual, calendar year basis. For the year ended June 30, 2021, net proceeds of mines received on actual business from January 1, 2020 through December 31, 2020 are reflected in the financial statements. Net proceeds of mines from January through June 2021 are neither measurable nor available to meet obligations existing at June 30, 2021. Overpayments must be credited toward the payment due the next calendar year, the amount of the remaining overpayment, after being credited to any other tax or fee due from the taxpayer, may be refunded. The overall financial impact to the County of future additional amounts due or future credits is not determinable at June 30, 2021 and are not reflected in these financial statements.

**Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumption that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

**Note 2 - Compliance with Nevada Revised Statutes (NRS) and the Nevada Administrative Code (NAC)**

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

**Note 3 - Cash on Deposit and Invested**

As of June 30, 2021, Pershing County had the following cash and investments, and related maturities:

	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>	
		<u>Less than 1</u>	<u>1 to 5</u>
Investments			
State of Nevada Local Government Investment Pool (LGIP)*	\$ 1,298,647	\$ 1,298,647	\$ -
Money Market Mutual Funds	333,551	333,551	-
Corporate Bonds and Notes	1,160,561	548,807	611,754
Certificates of Deposit	6,479,400	3,020,681	3,458,719
	<u>9,272,159</u>	<u>\$ 5,201,686</u>	<u>\$ 4,070,473</u>
Total Cash	<u>7,374,852</u>		
Total Cash and Investments	<u>\$ 16,647,011</u>		

\*Represents average weighted maturity of 143 days.

Pershing County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Pershing County does not have any investments that are measured using Level 3 inputs.

As of June 30, 2021, Pershing County's investments, including the recurring fair value measurement of investments, is as follows:

	<u>Fair Value</u>	<u>Fair Value Measurements Using</u>	
		<u>Level 1</u>	<u>Level 2</u>
Investments			
Money Market Mutual Funds	\$ 333,551	\$ 333,551	\$ -
Corporate Bonds and Notes	1,160,561	1,160,561	-
Certificates of Deposit	6,479,400	-	6,479,400
	<u>7,973,512</u>	<u>\$ 1,494,112</u>	<u>\$ 6,479,400</u>
State of Nevada Local Government Investment Pool (LGIP)	<u>1,298,647</u>		
Total Investments	<u>\$ 9,272,159</u>		

As the LGIP is an external investment pool, the investment is not valued according to the hierarchy.

As previously noted, Nevada Revised Statutes (NRS 355.170, NRS 355.171 and NRS 355.167) set forth acceptable investments for Nevada local governments. The County has adopted a formal investment policy that further limits its investment choices or further limits its exposure to certain risks as set forth below.

Interest Rate Risk – Interest rate risk is the risk of the possible reduction in the value of a security, especially a bond, resulting from a rise in interest rates. As noted above, the County has a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates beyond those specified in statute. In accordance with its investment policy, the maximum maturity of investments is generally five years.

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. As noted above, the County does have a formal investment policy. The policy, however, does not specify minimum acceptable credit ratings beyond those specified in statute.

State statutes authorize investments in direct obligations of, or obligations guaranteed by the United States of America. The County may also invest in corporate bonds rated “A” or its equivalent.

As of June 30, 2021, the County's investments are rated as follows:

	Fair Value	Quality Rating by Standard & Poors				
		Unrated	AAA	A+	A	A-
Investments						
State of Nevada Local						
Government Investment						
Pool (LGIP)	\$ 1,298,647	\$ 1,298,647	\$ -	\$ -	\$ -	\$ -
Money Market Mutual Funds	333,551	-	333,551	-	-	-
Corporate Bonds and Notes	1,160,561	-	-	150,126	650,470	359,965
Certificates of Deposit	6,479,400	6,479,400	-	-	-	-

Concentration of Credit Risk – Concentration of credit risk is the loss attributed to the magnitude of a government's investment in a single issuer. At June 30, 2021, the following investments exceeded 5% of the County's total investments:

- BMO Harris Bank 6.62%
- Capital One 6.86%
- Citibank 5.05%

Custodial Credit Risk on Deposits – 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.

**Note 4 - Capital Assets**

Capital asset activity for the year ended June 30, 2021 was as follows:

	Balance July 1, 2020	Additions and Transfers In	Deletions and Transfers Out*	Balance June 30, 2021
Governmental Activities				
Capital assets, not being depreciated				
Land	\$ 807,821	\$ 252,036	\$ -	\$ 1,059,857
Construction in progress	-	28,182	-	28,182
Total capital assets, not being depreciated	<u>807,821</u>	<u>280,218</u>	<u>-</u>	<u>1,088,039</u>
Capital assets, being depreciated				
Buildings and improvements	7,454,545	78,737	-	7,533,282
Improvements	2,422,106	251,456	-	2,673,562
Infrastructure	1,156,137	-	-	1,156,137
Equipment and vehicles	<u>10,736,418</u>	<u>716,592</u>	<u>(38,697)</u>	<u>11,414,313</u>
Total capital assets, being depreciated	<u>21,769,206</u>	<u>1,046,785</u>	<u>(38,697)</u>	<u>22,777,294</u>
Less accumulated depreciation				
Buildings and improvements	(2,580,668)	(151,746)	-	(2,732,414)
Improvements	(1,293,714)	(92,478)	-	(1,386,192)
Infrastructure	(604,550)	(58,650)	-	(663,200)
Equipment and vehicles	<u>(7,871,998)</u>	<u>(761,304)</u>	<u>-</u>	<u>(8,633,302)</u>
Total accumulated depreciation	<u>(12,350,930)</u>	<u>(1,064,178)</u>	<u>-</u>	<u>(13,415,108)</u>
Total capital assets, being depreciated, net	<u>9,418,276</u>	<u>(17,393)</u>	<u>(38,697)</u>	<u>9,362,186</u>
Governmental activities capital assets, net	<u>\$ 10,226,097</u>	<u>\$ 262,825</u>	<u>\$ (38,697)</u>	<u>\$ 10,450,225</u>

Pershing County  
Notes to Financial Statements  
June 30, 2021

	<u>Balance July 1, 2020</u>	<u>Additions and Transfers In*</u>	<u>Deletions and Transfers Out</u>	<u>Balance June 30, 2021</u>
<b>Business-Type Activities</b>				
<b>Capital assets, not being depreciated</b>				
Land	\$ 14,476	\$ -	\$ -	\$ 14,476
<b>Capital assets, being depreciated</b>				
Improvements	2,104,013	-	-	2,104,013
Equipment and vehicles	1,573,337	45,697	-	1,619,034
Total capital assets, being depreciated	3,677,350	45,697	-	3,723,047
<b>Less accumulated depreciation</b>				
Improvements	(1,504,593)	(67,782)	-	(1,572,375)
Equipment and vehicles	(1,258,179)	(76,065)	-	(1,334,244)
Total accumulated depreciation	(2,762,772)	(143,847)	-	(2,906,619)
Total capital assets, being depreciated, net	914,578	(98,150)	-	816,428
Business-type activities capital assets, net	\$ 929,054	\$ (98,150)	\$ -	\$ 830,904

\*During the year ended June 30, 2021, a \$38,697 asset was contributed to the Business-Type Activities from the Governmental Activities.

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

Governmental Activities	
General government	\$ 267,518
Public safety	568,011
Judicial	41,378
Public works	83,603
Health	2,846
Welfare	2,841
Culture and recreation	44,847
Community support	<u>53,134</u>
Total depreciation expense-governmental activities	<u><u>\$ 1,064,178</u></u>
Business-Type Activities	
Landfill	\$ 45,676
Electrical utilities	38,081
Water services	29,701
Ambulance	<u>30,389</u>
Total depreciation expense-business-type activities	<u><u>\$ 143,847</u></u>

**Note 5 - Long-Term Debt**

	<u>Date of Issue</u>	<u>Original Issue</u>	<u>Interest Rate</u>
Governmental Activities			
Note payable (Fire Trucks Purchase)	08/15	\$ 755,967	2.93%
Compensated absences	N/A	N/A	N/A
Total governmental activities			
Business-Type Activities			
Note Payable (Loader Purchase)	10/18	\$ 230,695	3.43%
Compensated absences	N/A	N/A	N/A
Total business-type activities			

During the year ended June 30, 2021, interest expense has been recorded in the financial statements in the following funds:

Option Tax-Public Safety Fund (Fire Trucks Purchase)	<u>\$ 14,043</u>
Landfill Fund (Loader Purchase)	<u>\$ 5,010</u>

The County's outstanding notes from direct borrowings of \$405,065 relate to governmental activities and is secured by the fire trucks financed. In the event of default, outstanding amounts become due and payable.

The County's outstanding notes from direct borrowings of \$142,265 relate to business-type activities and is secured by the loader financed. In the event of default, outstanding amounts become due and payable.

Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Due in 2021-2022	Date of Final Payment
\$ 479,293	\$ -	\$ 74,228	\$ 405,065	\$ 76,403	08/25
<u>423,088</u>	<u>404,555</u>	<u>423,088</u>	<u>404,555</u>	<u>404,555</u>	
<u>902,381</u>	<u>404,555</u>	<u>497,316</u>	<u>809,620</u>	<u>480,958</u>	
\$ 186,577	\$ -	\$ 44,312	\$ 142,265	\$ 45,832	8/23
<u>4,553</u>	<u>1,267</u>	<u>4,553</u>	<u>1,267</u>	<u>1,267</u>	
<u>191,130</u>	<u>1,267</u>	<u>48,865</u>	<u>143,532</u>	<u>47,099</u>	
<u>\$ 1,093,511</u>	<u>\$ 405,822</u>	<u>\$ 546,181</u>	<u>\$ 953,152</u>	<u>\$ 528,057</u>	

Presented below is a summary of debt service requirements to maturity of the County's obligations, excluding compensated absences:

Years Ending June 30,	Governmental Activities Notes from Direct Borrowings		Business-Type Activities Notes from Direct Borrowings	
	Principal	Interest	Principal	Interest
2022	\$ 76,403	\$ 11,868	\$ 45,832	\$ 4,880
2023	78,641	9,630	47,404	3,308
2024	80,946	7,326	49,029	1,682
2025	83,317	4,954	-	-
2026	85,758	2,513	-	-
	<u>\$ 405,065</u>	<u>\$ 36,291</u>	<u>\$ 142,265</u>	<u>\$ 9,870</u>

Governmental activities debt is serviced through the Option Tax-Public Safety Fund for the note. Business-type activities debt is serviced through the Landfill Fund for the note. Compensated absences are paid from the fund incurring the related salaries and wages.

The County was, in accordance with Nevada Revised Statutes, within the legal debt limit at June 30, 2021.

**Note 6 - Fund Balances – Governmental Funds**

As of June 30, 2021, fund balances are composed of the following.

	General Fund	Road Fund	11th Judicial District Court Fund	Regional Street and Highway Fund	Option Tax-Public Safety Fund	Building Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Nonspendable</b>								
Inventory	\$ 27,839	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,839
Prepaid Items	39,564	7,459	11,946	-	-	-	3,818	62,787
	<u>67,403</u>	<u>7,459</u>	<u>11,946</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,818</u>	<u>90,626</u>
<b>Restricted</b>								
General government	361,280	-	-	-	-	-	187,501	548,781
Public safety	13,190	-	-	-	-	-	80,128	93,318
Judicial	50,321	-	1,197,232	-	-	-	372,527	1,620,080
Public works	-	348,149	-	1,931,765	-	-	-	2,279,914
Welfare	-	-	-	-	-	-	563,525	563,525
Culture and recreation	5,543	-	-	-	-	-	88,284	93,827
Community support	-	-	-	-	-	-	44,227	44,227
Intergovernmental	99,064	-	-	-	-	-	-	99,064
Capital projects	-	-	-	-	1,615,284	-	328,550	1,943,834
Town and District activities	-	-	-	-	-	-	223,402	223,402
	<u>529,398</u>	<u>348,149</u>	<u>1,197,232</u>	<u>1,931,765</u>	<u>1,615,284</u>	<u>-</u>	<u>1,888,144</u>	<u>7,509,972</u>
<b>Committed</b>								
Culture and recreation	-	-	-	-	-	-	1,005,036	1,005,036
<b>Assigned</b>								
Amount to balance subsequent year's budget shortfall	2,431,664	-	-	-	-	418,587	23,606	2,873,857
Public safety	77,710	-	-	-	-	-	-	77,710
Judicial	57,876	-	-	-	-	-	-	57,876
Health	37,056	-	-	-	-	-	-	37,056
Community support	-	-	-	-	-	-	39,205	39,205
Jail improvements	-	-	-	-	-	352,940	-	352,940
	<u>2,604,306</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>771,527</u>	<u>62,811</u>	<u>3,438,644</u>
<b>Unassigned</b>								
	<u>1,657,567</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,657,567</u>
<b>Total fund balances</b>	<u>\$ 4,858,674</u>	<u>\$ 355,608</u>	<u>\$ 1,209,178</u>	<u>\$ 1,931,765</u>	<u>\$ 1,615,284</u>	<u>\$ 771,527</u>	<u>\$ 2,959,809</u>	<u>\$ 13,701,845</u>

**Note 7 - Interfund Activity**

Interfund transfers for the year ended June 30, 2021 consisted of the following:

Transfers In	Transfers Out General Fund
11 <sup>th</sup> Judicial District Court Fund	\$ 1,170,352
Nonmajor Governmental Funds	133,000
	\$ 1,303,352

Transfers are used to move revenues collected in a fund to finance various programs accounted for in other funds.

**Note 8 - Other Postemployment Benefits (OPEB)**

**Pershing County Retiree Health Benefit Program**

The County provides other postemployment benefits (OPEB) for eligible retired employees through either participation in the County’s health insurance program or the Nevada Public Employee’s Benefit Plan (PEBP) under NRS 287.023.

Plan Descriptions – The County’s defined benefit OPEB plan, Pershing County Retiree Health Benefit Program (PCRHBP), provides OPEB for all eligible employees on retirement from the County. Additionally, the County contributes to the defined benefit OPEB plan, the Public Employees’ Benefits Plan (PEBP). The plans provide medical, vision, dental, prescription, and life insurance benefits to eligible County retirees and beneficiaries.

PCRHBP is a single employer defined benefit OPEB plan administered by the County. In accordance with Nevada Revised Statute 287.010, the PCRHBP was adopted to provide postemployment benefits to eligible employees on retirement. Eligibility requirements, benefit levels, employee contributions, and employer contributions are governed by the County and can only be amended by the County. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75; no separate financial reports are issued.

PEBP is a single-employer defined benefit OPEB plan administered by a nine-member governing board. Nevada Revised Statute 287.023 allows certain retired employees of governmental entities within the State of Nevada to join the State’s Public Employee Benefits Program. Eligibility and subsidy requirements are governed by statutes of the State of Nevada and can only be amended through legislation. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75; no separate financial reports are issued.

Benefits Provided – PCRHBP provides healthcare and life insurance benefits for retirees and their dependents. Employees retiring from the County after September 1, 2008, are allowed continued participation in the County’s group health insurance plan. Retirees are responsible for payment of unsubsidized monthly premiums. During the year ended June 30, 2021, the Plan was modified for employees hired after January 1, 2000. No employees hired after January 1, 2000 will be eligible to receive subsidized premium payments.

Retiree insurance premiums are subsidized by the County for employees who began employment prior to January 1, 2000 and for whom the County pays the costs of medical, dental, and/or vision insurance. Premiums are subsidized for those employees retiring with at least 20 years of service at 60 years of age or retiring with at least 30 years of service at any age. At the age of 65, the retiree will no longer be eligible for the continued participation of subsidized premiums. The subsidized premium is \$200, or the lower premium cost, per month for those eligible for continued participation in the transitional insurance program. The County’s obligation for the subsidies is limited to payment of the subsidized premium.

PEBP provides medical, prescription, vision, life, and accident insurance, and dental for retirees. Retirees can choose between a self-funded preferred provider organization (PPO) and a health maintenance organization (HMO) plan. Retirees are responsible for payment of unsubsidized premiums. The County is required to provide a subsidy for their retirees who have elected to join PEBP. Contribution requirements for plan members and the participating employers are assessed by the PEBP Board annually. The contributions required for PEBP subsidies depends on the date of retirement and years of PERS service former employees earned in total and while working for the County. The subsidy ranges from a minimum of \$3 to a maximum of \$260 per month. Subsidies for retiree premiums participating in the PEBP are paid directly to the State when due. The County’s obligation for subsidies is limited to payment of the statutorily required contribution. The statutes were revised with an effective date of November 30, 2008, to create new participation limitations so that only active members of PEBP can elect coverage after retirement. Based on the statute revision, former County employees and retirees must have retired and joined PEBP by September 1, 2008 to elect PEBP membership. Consequently, no employees retiring from the County on or after September 1, 2008 will be eligible to participate in the PEBP plan as a retiree at the County’s expense.

Employees covered by benefit terms – At June 30, 2020, the following employees were covered by the benefit terms:

	PCRHBP	PEBP	Total
Inactive employees or beneficiaries currently receiving benefit payments	1	30	31
Inactive employees entitled to but not yet receiving benefit payments	2	-	2
Active employees	105	-	105
	108	30	138

Total OPEB Liability - The County's total OPEB liability of \$1,672,464 was measured as of June 30, 2020 and was determined by an actuarial valuation as of June 30, 2020.

	PCRHBP	PEBP	Total
Total OPEB Liability	\$ 803,060	\$ 869,404	\$ 1,672,464

Actuarial Assumptions and Other Inputs - The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs for PCRHBP and PEBP applied to all periods included in the measurement, unless otherwise specified:

	PCRHBP	PEBP
General Inflation	2.50%	2.50%
Salary Increases	3.00% per year	N/A
Discount Rate	2.66%	2.66%
Healthcare Cost Trend Rates	5.70% for 2022, decreasing 0.10% per year to an ultimate rate of 4.00% for 2076 and later years	5.70% for 2022, decreasing 0.10% per year to an ultimate rate of 4.00% for 2076 and later years
Retirees' Share of Benefit-related costs	0% to 100% of premium amounts based on years of service	0% to 100% of premium amounts based on years of service

The discount rate for PCRHBP and PEBP was based on the S & P General Obligation Municipal Bond 20 Year High Grade Index.

For the PCRHBP and PEBP Plans, mortality rates for non-disabled were based on the Headcount-Weighted RP-2014 Healthy Annuitant Table set forward 1 year. Pre-retirement life rates were based on the Headcount-Weighted RP-2014 Employee Table. Disabled life rates were based on the Headcount-Weighted RP-2014 Disabled Retiree Table, set forward 4 years. Adjustments for mortality improvements were based by applying MacLeod Watts Scale 2020 on a generational basis from 2017 forward, based on data from the Society of Actuaries Mortality Improvement Scale MP-2019 Report and the demographic assumptions used in the 2019 Annual report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds.

Changes in the Total OPEB Liability:

	PCRHBP	PEBP	Total
Balance at June 30, 2020	\$ 902,333	\$ 881,263	\$ 1,783,596
Changes for the year			
Service cost	92,490	-	92,490
Interest	27,450	23,944	51,394
Changes in benefit terms	(87,288)	-	(87,288)
Differences between expected and actual experience	(162,808)	6,949	(155,859)
Changes in assumptions or other inputs	55,391	5,672	61,063
Benefit payments	(24,508)	(48,424)	(72,932)
Net Changes	(99,273)	(11,859)	(111,132)
Balance at June 30, 2021	\$ 803,060	\$ 869,404	\$ 1,672,464

Changes in Assumptions – The PCRHBP and PEBP Plans reflect the following changes in assumptions:

- The discount rate decreased from 2.79% as of June 30, 2019 to 2.66% as of June 30, 2020, based on the published change in return for the applicable municipal bond index.
- The mortality improvement scale was updated from the MacLeod Watts Scale 2018 to the MacLeod Watts Scale 2020.
- The medical trend was updated to the Getzen Model published by the Society of Actuaries.
- The assumed general inflation rate decreased from 2.75% to 2.50% per year.
- The assumed salary rate increases were changed from 4.00% to 3.00% per year.
- The excise tax on high-cost plans was excluded due to the repeal of this provision in legislation.

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 (2.66%):

	1% Decrease in Discount Rate 1.66%	Discount Rate 2.66%	1% Increase in Discount Rate 3.66%
PCRHBP OPEB Liability	\$ 883,109	\$ 803,060	\$ 730,955
PEBP OPEB Liability	971,803	869,404	783,199
Total OPEB Liability	\$ 1,854,912	\$ 1,672,464	\$ 1,514,154

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost 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 or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease in Healthcare Cost Trend Rate (4.70% decreasing to 3.00%)	Healthcare Cost Trend Rate (5.70% decreasing to 4.00%)	1% Increase in Healthcare Cost Trend Rate (6.70% decreasing to 5.00%)
PCRHPB OPEB Liability	\$ 711,239	\$ 803,060	\$ 912,719
PEBP OPEB Liability	787,628	869,404	964,190
Total OPEB Liability	\$ 1,498,867	\$ 1,672,464	\$ 1,876,909

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2021, the County recognized OPEB expense (income) of \$12,133:

PCRHPB	\$ (24,432)
PEBP	36,565
Total	\$ 12,133

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

	PCRHPB		PEBP		Total	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (460,559)	\$ -	\$ -	\$ -	\$ (460,559)
Changes of assumptions and other inputs	62,337	(34,592)	-	-	62,337	(34,592)
Contributions subsequent to the measurement date	13,056	-	47,676	-	60,732	-
Total	\$ 75,393	\$ (495,151)	\$ 47,676	\$ -	\$ 123,069	\$ (495,151)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB, excluding contributions subsequent to the measurement date, will be recognized in OPEB expense (income) as follows:

Years Ending June 30,	PCRHBP	PEBP	Total
2022	\$ 57,083	\$ -	\$ 57,083
2023	57,083	-	57,083
2024	57,083	-	57,083
2025	55,254	-	55,254
2026	51,181	-	51,181
Thereafter	155,130	-	155,130

**Note 9 - Defined Benefit Pension Plan**

Plan Description – Pershing County contributes to the Public Employees’ Retirement System of the State of Nevada (PERS). PERS administers a cost sharing, multiple employer, defined benefit public employees’ retirement system which includes both Regular and Police/Fire members. PERS was established by the Nevada Legislature in 1947, effective July 1, 1948. PERS is administered to provide a reasonable base income to qualified employees who have been employed by a public employer and whose earnings capacities have been removed or substantially impaired by age or disability.

Benefits Provided – Benefits, as required by Nevada Revised Statutes (NRS or statute), are determined by the number of years of accredited service at time of retirement and the member’s highest average compensation in any 36 consecutive months with special provisions for members entering PERS on or after January 1, 2010 and July 1, 2015. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits.

Monthly benefit allowances for members are computed at 2.5 percent of average compensation for each accredited year of service prior to July 1, 2001. For service earned on or after July 1, 2001, this multiplier is 2.67% of average compensation. For members entering PERS on or after January 1, 2010, there is a 2.50% service time factor. Regular members entering PERS on or after July 1, 2015, have a 2.25% multiplier for all years of service. PERS offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death.

Post-retirement increases are provided by authority of NRS 286.575 – 286.579.

Vesting – Regular members entering PERS prior to January 1, 2010 are eligible for retirement at age 65 with 5 years of service, at age 60 with 10 years of service, or at any age with 30 years of service. Regular members entering PERS on or after January 1, 2010, are eligible for retirement at age 65 with 5 years of service, or age 62 with 10 years of service, or any age with 30 years of service. Regular members entering PERS on or after July 1, 2015 are eligible for retirement at age 65 with 5 years of service, or age 62 with 10 years of service, or at 55 with 30 years of service, or at any age with 33 1/3 years of service.

Police/Fire members entering PERS prior to January 1, 2010 are eligible for retirement at age 65 with 5 years of service, at age 55 with 10 years of service, at age 50 with 20 years of service, or at any age with 25 years of service. Police/Fire members entering PERS on or after January 1, 2010, are eligible for retirement at 65 with 5 years of service, or age 60 with 10 years of service, or age 50 with 20 years of service, or at any age with 30 years of service. Police/Fire employees entering PERS on or after July 1, 2015, are eligible for retirement at age 65 with 5 years of service, at age 60 with 10 years of service, at age 50 with 20 years of service and at any age with 33 1/3 years of service. Only service performed in a position as a police officer or firefighter may be counted towards eligibility for retirement as Police/Fire accredited service.

The normal ceiling limitation on monthly benefits allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Both Regular and Police/Fire members become fully vested as to benefits upon completion of five years of service.

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 the System are canceled upon withdrawal of contributions from the member's account. If EPC was selected, the member cannot convert to the Employee/Employer Contribution plan.

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.

The actuary funding method used is the entry age actuarial cost method. It is intended to meet the funding objective and result in a relatively level long-term contributions requirement as a percentage of salary.

For the fiscal years ended June 30, 2021 and June 30, 2020, the Statutory Employer/Employee matching rate for Regular members was 15.25%; the rate was 22.00% for Police/Fire. The Employer-Pay Contribution (EPC) rate was 29.25% for Regular members for the fiscal years ended June 30, 2021 and June 30, 2020; the rate was 42.50% for Police/Fire.

The County's contributions were \$894,949 for the year ended June 30, 2021 and \$872,392 for the year ended June 30, 2020.

PERS Investment Policy – PERS' policies which determine the investment portfolio target asset allocation are established by the PERS 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 PERS Board adopted policy target asset allocation as of June 30, 2020:

Asset Class	Target Allocation	Long-Term Geometric Expected Real Rate of Return
Domestic stocks	42%	5.50%
International stocks	18%	5.50%
US bonds	28%	0.75%
Private markets	12%	6.65%
	<u>100%</u>	

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

Net Pension Liability – At June 30, 2021, the County reported a liability 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 (\$11,665,247) was based on the County's share of contributions to the PERS pension plan relative to the total contributions of all participating PERS employers and members. At July 1, 2020, the County's proportion was 0.08375 percent, which was an increase of 0.00103 from its proportion measured as of June 30, 2019.

Pension Liability Discount Rate Sensitivity – The following presents the net pension liability of the County as of June 30, 2020, calculated using the discount rate of 7.50%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current discount rate:

	1% Decrease in Discount Rate (6.50%)	Discount Rate (7.50%)	1% Increase in Discount Rate (8.50%)
County's proportionate share of the net pension liability	<u>\$ 18,193,278</u>	<u>\$ 11,665,247</u>	<u>\$ 6,237,674</u>

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the PERS Comprehensive Annual Financial Report, available on the PERS website.

Actuarial Assumptions – The County’s net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	2.75%
Payroll growth	5.00%
Investment rate of return	7.50%
Productivity pay increase	0.50%
Projected salary increases	Regular: 4.25% to 9.15%, depending on service Police/Fire: 4.55% to 13.90%, depending on service Rates include inflation and productivity increases
Consumer price index	2.75%
Other assumptions	Same as those used in the June 30, 2020 funding actuarial valuation

Mortality rates for healthy were based on the Headcount-Weighted RP-2014 Healthy Annuitant Table projected to 2020 with Scale MP-2016, set forward one year for spouses and beneficiaries. For ages less than 50, mortality rates are based on the Headcount-Weighted RP-2014 Employee Mortality Tables. Those mortality rates are adjusted by the ratio of the mortality rate for healthy annuitants at age 50 to the mortality rate for employees at age 50. The mortality rates are then projected to 2020 with Scale MP-2016. Mortality rates for disabled were based on the Headcount-Weighted RP-2014 Disabled Retiree Table, set forward four years. Mortality rates for pre-retirement were based on the Headcount-Weighted RP-2014 Employee Table, projected to 2020 with Scale MP-2016. The additional projection of 6 years is a provision made for future mortality improvement.

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

The discount rate used to measure the total pension liability was 7.50% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, 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 active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2020.

Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – For the year ended June 30, 2021, the County recognized pension expense of \$1,268,227. 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	\$ 362,430	\$ (150,627)
Net difference between projected and actual earnings on pension plan investments	-	(440,663)
Changes in the County's proportionate share	808,740	(423,462)
Changes of assumptions or other inputs	327,665	-
County contributions subsequent to the measurement date	894,949	-
	\$ 2,393,784	\$ (1,014,752)

The \$894,949 reported as deferred outflows of resources 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, 2022.

The average of the expected remaining service lives of all employees that are provided with pensions through PERS (active and inactive employees) is 6.13 years.

Other estimated amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions subsequent to the measurement date, will be recognized in pension expense as follows:

Year Ending June 30,		
2022	\$	(78,935)
2023		(236,992)
2024		(73,460)
2025		(61,017)
2026		(29,938)
Thereafter		(3,741)

Additional Information – Additional information supporting the Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer is located in the PERS Comprehensive Annual Financial Report (CAFR) available on the PERS website at [www.nvpers.org](http://www.nvpers.org) under Quick Links – Publications.

**Note 10 - Adoption of New Standard**

As of July 1, 2020, Pershing County adopted GASB Statement No. 84, *Fiduciary Activities* (GASB 84). The agency funds, previously accounting for amounts collected on behalf of parties outside the County, are now reported in custodial funds.

The following table describes the effects of the implementation of GASB 84 on beginning net position.

	Custodial Funds
Net position at July 1, 2020, as previously reported	\$ -
Agency funds, previously accounting for amounts collected on behalf of parties outside the County, now reported in custodial funds	1,375,209
Net position at July 1, 2020, as restated	\$ 1,375,209

**Note 11 - Tax Abatements**

The County has entered into an abatement, through the Nevada Governor’s Office of Economic Development, in accordance with Nevada Revised Statutes that allows for partial abatement on certain qualifying renewable energy properties. Property tax abatements on certified eligible properties are equal to 55% of the taxes payable on real and personal property. In addition, forty-five percent (45%) of the taxes after abatement must be distributed to the Nevada State Renewable Energy Fund.

For the year ended June 30, 2021, the County abated property taxes totaling \$72,591.

**Note 12 - Ad Valorem Capital Projects Fund**

Pursuant to NRS 354.598155, the Ad Valorem Capital Projects Fund expended the following amounts during the year ended June 30, 2021.

Technology related costs	\$ 52,526
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In addition, \$8,095 was remitted to other local governments as required by statute.

### **Note 13 - 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 of 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. Property, crime, and equipment breakdown coverage is provided to its members up to \$300,000,000 per loss with various sublimits established for earthquake, flood, equipment breakdown, cyber security, and money and securities. Site pollution incident coverage is also provided by the Pool to \$2,000,000 per incident, with policy aggregates.

The County has also joined together with similar public agencies, under the Nevada Interlocal Cooperation Act, to create an intergovernmental self-insured association for workers compensation insurance, the Public Agency Compensation Trust (PACT).

The County pays premiums to PACT based on payroll costs. 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 employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

State and federal laws and regulations require the County to place a final cover on its landfill site when it discontinues accepting waste and perform certain maintenance and monitoring functions at the site after closure. The County has obtained insurance to fund the closure and post-closure costs of the landfill. The insurance coverage fulfills the financial assurance requirements in accordance with the Nevada Administrative Code.

### **Note 14 - Contingencies**

Pershing County is presently involved in litigation. Management estimates that the litigation will not materially affect the financial condition of the County.

Pershing County

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
General Fund (Budgetary Basis)  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Revenues					
Taxes					
Ad valorem					
Real property	\$ 1,939,754	\$ 1,939,754	\$ 1,912,968	\$ (26,786)	\$ 1,778,754
Personal property	612,637	612,637	1,007,127	394,490	579,444
Net proceeds of mines	-	-	174,973	174,973	141,326
	<u>2,552,391</u>	<u>2,552,391</u>	<u>3,095,068</u>	<u>542,677</u>	<u>2,499,524</u>
Room taxes	34,000	34,000	46,968	12,968	36,139
Total taxes	<u>2,586,391</u>	<u>2,586,391</u>	<u>3,142,036</u>	<u>555,645</u>	<u>2,535,663</u>
Licenses and Permits					
Business licenses and permits					
Business licenses	9,000	9,000	12,915	3,915	10,670
Liquor licenses	1,000	1,000	1,310	310	880
County gaming licenses	16,500	16,500	10,980	(5,520)	13,943
Nonbusiness licenses and permits					
Marriage licenses	850	850	588	(262)	861
Building permits	55,000	55,000	56,784	1,784	69,708
Mobile home inspections	1,200	1,200	1,875	675	875
Septic inspections	1,500	1,500	2,188	688	2,275
Total licenses and permits	<u>85,050</u>	<u>85,050</u>	<u>86,640</u>	<u>1,590</u>	<u>99,212</u>
Intergovernmental					
Federal grants					
Child Support Enforcement	132,502	132,502	148,204	15,702	145,237
Airport Improvement Program	196,875	259,339	267,521	8,182	680
Emergency Management Performance	-	12,665	12,665	-	6,875
Interagency Hazardous Materials	-	-	-	-	4,134
Special Supplemental Nutrition					
Program (WIC)	-	359,795	359,795	-	348,665
Emergency Food and Shelter	-	1,700	1,700	-	1,700
Assistance to Firefighters	-	3,375	3,375	-	-
Coronavirus Relief Fund	-	60,228	60,228	-	-
Immunization Cooperative Agreements	-	23,600	23,600	-	-
State grants					
State Economic Development Grant	-	-	-	-	28,699
State Emergency Response Grant	-	25,288	25,288	-	21,167
State Emergency Response (United					
We Stand) Grant	-	24,792	24,792	-	23,779
Family Resource Center	-	25,226	25,226	-	25,031
State shared revenues					
Consolidated tax revenue	2,402,049	2,402,049	2,675,305	273,256	2,578,984
State gaming licenses	150,000	150,000	114,306	(35,694)	127,467
State funding (voting)	-	-	24,846	24,846	-
Administrative assessments,					
Juvenile Court	6,000	6,000	1,592	(4,408)	3,049
Real property transfer tax collection fee	1,800	1,800	1,177	(623)	1,536
Other government shared revenues					
Economic development	14,000	14,000	14,000	-	14,000
Total intergovernmental	<u>2,903,226</u>	<u>3,502,359</u>	<u>3,783,620</u>	<u>281,261</u>	<u>3,331,003</u>

Pershing County

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
General Fund (Budgetary Basis)  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
<b>Charges for Services</b>					
General government					
Clerk fees	\$ 3,000	\$ 3,000	\$ 1,492	\$ (1,508)	\$ 2,358
Clerk technology fees	1,000	1,000	255	(745)	390
Recorder fees	95,100	95,100	95,764	664	76,417
Recorder technology fees	20,000	20,000	21,206	1,206	15,335
Recorder scan and copy fees	6,000	6,000	3,514	(2,486)	5,541
Imlay Utilities administrative fees	8,610	8,610	5,019	(3,591)	8,739
Senior Center administrative fees	-	-	4,339	4,339	4,339
11 <sup>th</sup> Judicial District Court administrative fees	10,000	10,000	10,000	-	10,000
Map fees	11,000	11,000	26,406	15,406	8,509
Assessor commissions	190,000	190,000	278,601	88,601	167,243
Assessor technology fees	60,000	60,000	91,546	31,546	62,488
Motor vehicle registration	8,500	8,500	6,976	(1,524)	6,288
Candidate filing fees	-	-	-	-	630
Map filing fees, development	5,000	5,000	4,695	(305)	6,375
Other	6,950	6,950	541	(6,409)	7,076
	<u>425,160</u>	<u>425,160</u>	<u>550,354</u>	<u>125,194</u>	<u>381,728</u>
Judicial					
Child attorney fees	-	-	12,492	12,492	7,791
Civil actions	6,000	6,000	3,708	(2,292)	4,627
DNA testing	7,500	7,500	2,156	(5,344)	4,102
Public defender fees	500	500	380	(120)	450
Traffic class administrative fee	1,800	1,800	1,000	(800)	2,560
	<u>15,800</u>	<u>15,800</u>	<u>19,736</u>	<u>3,936</u>	<u>19,530</u>
Total charges for services	<u>440,960</u>	<u>440,960</u>	<u>570,090</u>	<u>129,130</u>	<u>401,258</u>
Fines and Forfeits					
Forfeits					
Bail	300,000	300,000	108,595	(191,405)	170,823
Miscellaneous					
Interest and investment earnings	200,000	200,000	41,107	(158,893)	372,779
Tax penalties	80,000	80,000	197,020	117,020	71,823
Copy machine revenue	1,000	1,000	21	(979)	76
Refunds and reimbursements	71,000	71,000	47,975	(23,025)	37,616
Community Centers rents	9,000	9,000	15,278	6,278	8,205
Reimbursements, City of Lovelock	20,825	20,825	16,417	(4,408)	16,777
Geothermal lease	65,000	65,000	59,732	(5,268)	48,633
Reimbursements, Humboldt County	-	-	-	-	1,013
Sales and rentals	17,500	17,500	17,424	(76)	17,424
Airport fuel sales and revenue	68,500	68,500	50,650	(17,850)	53,038
Restitution	750	750	60	(690)	280
Guardianship services	9,500	9,500	20,820	11,320	10,019
Contributions	-	-	-	-	2,000
Excess proceeds (property tax sales) and costs remitted	-	-	70,667	70,667	405,783
Special events revenue and insurance	2,000	2,000	2,248	248	1,000
Insurance program	-	4,176	9,103	4,927	-
Stray animal pickup	100	100	82	(18)	80
Other	2,000	2,000	3,560	1,560	758
Total miscellaneous	<u>547,175</u>	<u>551,351</u>	<u>552,164</u>	<u>813</u>	<u>1,047,304</u>
Total revenues	<u>6,862,802</u>	<u>7,466,111</u>	<u>8,243,145</u>	<u>777,034</u>	<u>7,585,263</u>

Pershing County

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
General Fund (Budgetary Basis)  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
<b>Expenditures</b>					
<b>General Government</b>					
<b>Legislative Activity</b>					
Commissioners					
Salaries and wages	\$ 157,572	\$ 159,358	\$ 155,981	\$ 3,377	\$ 155,329
Employee benefits	66,760	66,760	62,102	4,658	61,174
Services and supplies	7,700	7,700	3,050	4,650	5,854
Total legislative activity	<u>232,032</u>	<u>233,818</u>	<u>221,133</u>	<u>12,685</u>	<u>222,357</u>
<b>Executive Activity</b>					
Clerk-Treasurer					
Salaries and wages	182,140	188,873	179,143	9,730	173,758
Employee benefits	94,537	94,537	82,901	11,636	82,438
Services and supplies	38,640	38,640	48,786	(10,146)	33,285
Capital outlay	100	100	9,000	(8,900)	3,285
	<u>315,417</u>	<u>322,150</u>	<u>319,830</u>	<u>2,320</u>	<u>292,766</u>
Recorder-Auditor					
Salaries and wages	224,438	227,631	227,314	317	210,725
Employee benefits	117,792	117,792	98,706	19,086	96,109
Services and supplies	21,165	21,165	17,971	3,194	15,571
Capital outlay (from surveyor and technology fees)	150,000	150,000	56,848	93,152	42,958
	<u>513,395</u>	<u>516,588</u>	<u>400,839</u>	<u>115,749</u>	<u>365,363</u>
Assessor					
Salaries and wages	218,700	224,998	160,777	64,221	187,593
Employee benefits	113,309	113,309	67,606	45,703	91,295
Services and supplies	34,550	34,550	41,522	(6,972)	34,582
Capital outlay (from technology fees)	120,000	120,000	86,283	33,717	159,180
	<u>486,559</u>	<u>492,857</u>	<u>356,188</u>	<u>136,669</u>	<u>472,650</u>
Total executive activity	<u>1,315,371</u>	<u>1,331,595</u>	<u>1,076,857</u>	<u>254,738</u>	<u>1,130,779</u>
<b>Other General Government Activity</b>					
IT Department					
Salaries and wages	52,265	52,845	56,825	(3,980)	50,639
Employee benefits	20,158	20,158	20,009	149	18,618
Services and supplies	15,780	15,780	3,179	12,601	13,346
	<u>88,203</u>	<u>88,783</u>	<u>80,013</u>	<u>8,770</u>	<u>82,603</u>
Buildings and Grounds					
Salaries and wages	317,856	328,818	287,968	40,850	297,671
Employee benefits	137,380	137,380	129,796	7,584	126,318
Services and supplies	203,770	203,770	164,804	38,966	170,205
Capital outlay	11,500	11,500	-	11,500	10,840
	<u>670,506</u>	<u>681,468</u>	<u>582,568</u>	<u>98,900</u>	<u>605,034</u>
Planning Department					
Salaries and wages	89,135	89,135	90,352	(1,217)	84,690
Employee benefits	49,509	49,509	38,697	10,812	37,245
Services and supplies	93,950	93,950	22,334	71,616	25,365
	<u>232,594</u>	<u>232,594</u>	<u>151,383</u>	<u>81,211</u>	<u>147,300</u>

**Pershing County**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual**  
**General Fund (Budgetary Basis)**  
**Year Ended June 30, 2021**  
**(with Comparative Actual Amounts for the Year Ended June 30, 2020)**

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
<b>Emergency Management Grants</b>					
<b>Services and supplies</b>					
Emergency Management Performance	\$ 12,500	\$ 25,165	\$ 20,845	\$ 4,320	\$ 22,310
State Emergency Response	-	25,288	25,288	-	21,167
State Emergency Response (United We Stand)	-	24,792	24,792	-	23,779
Immunization Cooperative Agreements	-	23,600	23,600	-	-
Assistance to Firefighters	-	3,375	3,375	-	-
Hazardous Materials Training	-	-	-	-	4,134
	<u>12,500</u>	<u>102,220</u>	<u>97,900</u>	<u>4,320</u>	<u>71,390</u>
<b>Other County Grants</b>					
<b>Services and supplies</b>					
Emergency Food and Shelter	-	1,700	1,700	-	1,700
Child Support Enforcement	10,000	10,000	10,307	(307)	14,061
State Economic Development	-	-	-	-	28,699
	<u>10,000</u>	<u>11,700</u>	<u>12,007</u>	<u>(307)</u>	<u>44,460</u>
<b>Other</b>					
Salaries and wages	<u>8,434</u>	<u>8,434</u>	<u>8,410</u>	<u>24</u>	<u>8,003</u>
Employee benefits	<u>5,321</u>	<u>5,321</u>	<u>5,156</u>	<u>165</u>	<u>4,345</u>
<b>Services and supplies</b>					
Advertising and printing	7,650	7,650	12,668	(5,018)	8,469
Animal shelter	45,000	45,000	45,000	-	20,000
Annual audit	88,000	88,000	76,975	11,025	80,600
Aqua protest	500	500	-	500	-
Association dues	22,000	22,000	17,741	4,259	21,780
Burning Man litigation	4,250	4,250	-	4,250	-
BLM Horse lawsuit	8,500	8,500	-	8,500	-
Central Nevada Water Authority	7,800	7,800	7,500	300	7,658
Child attorney fee	21,000	21,000	21,432	(432)	20,774
Claims	10,000	10,000	-	10,000	646
Computer supplies	50,000	50,000	26,814	23,186	26,764
Consulting and budget	8,000	8,000	2,500	5,500	1,395
Copy machine	22,000	22,000	23,388	(1,388)	21,993
County code update	1,500	1,500	1,866	(366)	500
County Water Resource Plan	3,000	3,000	-	3,000	-
COVID-19	-	356,574	403,238	(46,664)	20,810
Drug testing and physicals	400	400	286	114	110
DNA testing	8,000	8,000	2,156	5,844	3,973
Elevator	6,500	6,500	10,765	(4,265)	6,639
Emergency 911	10,000	10,000	1,251	8,749	15,194
Fire contractor	6,000	6,000	6,000	-	6,000
Forestry crew	1,100	1,100	-	1,100	-
Fire inspection fees	-	-	1,000	(1,000)	-
General insurance	156,000	156,000	164,915	(8,915)	156,078
GIS Services	-	-	13,997	(13,997)	-
Grass Valley Community Center	5,400	5,400	4,002	1,398	4,195
Insurance program	-	4,176	4,176	-	-
IT Department	-	-	84	(84)	-
Legal Services Contract	5,000	5,000	5,000	-	5,000
Litigation	-	-	28,629	(28,629)	-
Loss Control Award	500	500	-	500	-
Maintenance agreement	8,500	8,500	13,085	(4,585)	17,087
Miscellaneous	115,700	115,700	19,866	95,834	23,821
Mosquito abatement	3,000	3,000	3,075	(75)	3,400
PACT, workers compensation	21,000	21,000	13,763	7,237	16,433
Personnel consultants	12,000	12,000	6,043	5,957	11,007
Planning board	500	500	263	237	196

Pershing County

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
General Fund (Budgetary Basis)  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Postage meter	\$ 5,000	\$ 5,000	\$ 2,495	\$ 2,505	\$ 1,810
Property title search	27,000	27,000	22,950	4,050	-
Public Administrator	1,800	1,800	1,800	-	1,800
Retired employees health insurance	54,000	54,000	49,038	4,962	51,386
River Basin Water Authority	10,000	10,000	10,000	-	10,000
RSVP Program	3,000	3,000	1,769	1,231	1,905
Safety Committee	6,300	6,300	4,870	1,430	4,751
Special events insurance	2,027	2,027	2,156	(129)	2,026
Website	-	-	1,800	(1,800)	-
Wildlife Fire Protection Program	113,864	113,864	113,864	-	113,864
	<u>881,791</u>	<u>1,242,541</u>	<u>1,148,220</u>	<u>94,321</u>	<u>688,064</u>
	<u>895,546</u>	<u>1,256,296</u>	<u>1,161,786</u>	<u>94,510</u>	<u>700,412</u>
Total other general government activity	<u>1,909,349</u>	<u>2,373,061</u>	<u>2,085,657</u>	<u>287,404</u>	<u>1,651,199</u>
Total general government	<u>3,456,752</u>	<u>3,938,474</u>	<u>3,383,647</u>	<u>554,827</u>	<u>3,004,335</u>
Public Safety					
Fire Activity					
Fire Protection, Lovelock					
Salaries and wages	6,140	6,140	7,385	(1,245)	3,875
Employee benefits	54,900	54,900	31,415	23,485	33,748
Services and supplies	60,134	60,134	52,247	7,887	56,367
	<u>121,174</u>	<u>121,174</u>	<u>91,047</u>	<u>30,127</u>	<u>93,990</u>
Fire Protection, Imlay					
Salaries and wages	3,320	3,320	3,600	(280)	3,855
Employee benefits	18,312	18,312	13,846	4,466	15,630
Services and supplies	22,450	22,450	16,103	6,347	11,837
Capital outlay	3,500	3,500	-	3,500	12,570
	<u>47,582</u>	<u>47,582</u>	<u>33,549</u>	<u>14,033</u>	<u>43,892</u>
Fire Protection, Grass Valley					
Salaries and wages	4,820	4,820	5,900	(1,080)	3,960
Employee benefits	32,960	32,960	24,162	8,798	28,720
Services and supplies	40,890	40,890	23,294	17,596	29,733
Capital outlay	-	-	-	-	4,566
	<u>78,670</u>	<u>78,670</u>	<u>53,356</u>	<u>25,314</u>	<u>66,979</u>
Fire Protection, Rye Patch					
Salaries and wages	4,300	4,300	940	3,360	435
Employee benefits	25,637	25,637	20,485	5,152	14,167
Services and supplies	26,870	26,870	18,389	8,481	14,964
Capital outlay	6,000	6,000	4,955	1,045	6,570
	<u>62,807</u>	<u>62,807</u>	<u>44,769</u>	<u>18,038</u>	<u>36,136</u>
Total fire activity	<u>310,233</u>	<u>310,233</u>	<u>222,721</u>	<u>87,512</u>	<u>240,997</u>
Protective Services Activity					
Juvenile Probation					
Employee benefits	150	150	145	5	88
Services and supplies	29,746	29,746	20,477	9,269	17,402
Capital outlay (from administrative assessments)	4,000	4,000	3,115	885	9,558
Total protective services activity	<u>33,896</u>	<u>33,896</u>	<u>23,737</u>	<u>10,159</u>	<u>27,048</u>
Total public safety	<u>344,129</u>	<u>344,129</u>	<u>246,458</u>	<u>97,671</u>	<u>268,045</u>

Pershing County

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
General Fund (Budgetary Basis)  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
<b>Judicial</b>					
District Attorney					
Salaries and wages	\$ 463,664	\$ 487,034	\$ 483,156	\$ 3,878	\$ 470,254
Employee benefits	231,808	215,272	205,805	9,467	198,975
Services and supplies	35,850	35,850	14,897	20,953	17,043
	<u>731,322</u>	<u>738,156</u>	<u>703,858</u>	<u>34,298</u>	<u>686,272</u>
Justice Court					
Salaries and wages	181,416	188,655	182,045	6,610	177,155
Employee benefits	85,031	85,031	77,405	7,626	76,101
Services and supplies	12,546	12,546	12,299	247	9,807
	<u>278,993</u>	<u>286,232</u>	<u>271,749</u>	<u>14,483</u>	<u>263,063</u>
Check Restitution and Traffic Safety Program					
Services and supplies	2,400	2,400	2,585	(185)	2,091
Public Defender					
Salaries and wages	150,886	152,008	150,700	1,308	137,419
Employee benefits	54,946	54,946	50,373	4,573	46,133
Services and supplies	12,170	12,170	5,580	6,590	4,455
	<u>218,002</u>	<u>219,124</u>	<u>206,653</u>	<u>12,471</u>	<u>188,007</u>
Total judicial	<u>1,230,717</u>	<u>1,245,912</u>	<u>1,184,845</u>	<u>61,067</u>	<u>1,139,433</u>
<b>Health</b>					
Health Department					
Salaries and wages	20,101	20,538	21,220	(682)	20,405
Employee benefits	11,661	11,661	12,627	(966)	10,358
Services and supplies	116,301	116,301	113,595	2,706	114,167
	<u>148,063</u>	<u>148,500</u>	<u>147,442</u>	<u>1,058</u>	<u>144,930</u>
Women Infants and Children					
Salaries and wages	-	198,000	197,767	233	195,124
Employee benefits	-	82,400	82,096	304	78,394
Services and supplies	-	79,395	79,932	(537)	75,147
	<u>-</u>	<u>359,795</u>	<u>359,795</u>	<u>-</u>	<u>348,665</u>
Family Resource Center					
Salaries and wages	-	12,700	12,632	68	12,235
Employee benefits	-	7,192	7,190	2	6,668
Services and supplies	-	5,334	5,404	(70)	6,128
	<u>-</u>	<u>25,226</u>	<u>25,226</u>	<u>-</u>	<u>25,031</u>
Total health	<u>148,063</u>	<u>533,521</u>	<u>532,463</u>	<u>1,058</u>	<u>518,626</u>
<b>Culture and Recreation</b>					
Community Center					
Salaries and wages	23,057	24,933	21,750	3,183	22,722
Employee benefits	12,650	12,650	8,567	4,083	12,441
Services and supplies	17,990	17,990	16,684	1,306	19,662
	<u>53,697</u>	<u>55,573</u>	<u>47,001</u>	<u>8,572</u>	<u>54,825</u>

Pershing County

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
General Fund (Budgetary Basis)  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Museum					
Salaries and wages	\$ 6,005	\$ 6,005	\$ 1,876	\$ 4,129	\$ 4,867
Employee benefits	738	738	212	526	555
Services and supplies	5,648	5,648	5,302	346	5,078
	<u>12,391</u>	<u>12,391</u>	<u>7,390</u>	<u>5,001</u>	<u>10,500</u>
Total culture and recreation	<u>66,088</u>	<u>67,964</u>	<u>54,391</u>	<u>13,573</u>	<u>65,325</u>
Community Support					
Airport					
Services and supplies	309,175	371,639	339,968	31,671	60,646
Capital outlay	-	-	-	-	10,000
	<u>309,175</u>	<u>371,639</u>	<u>339,968</u>	<u>31,671</u>	<u>70,646</u>
Intergovernmental					
City of Lovelock					
Services and supplies	127,942	127,942	127,942	-	127,942
Economic Development					
Services and supplies	17,383	17,383	10,750	6,633	12,000
Pershing County Economic Development					
Salaries and wages	62,026	62,026	60,019	2,007	39,342
Employee benefits	22,242	22,242	20,408	1,834	13,588
Services and supplies	3,520	3,520	1,370	2,150	1,238
	<u>87,788</u>	<u>87,788</u>	<u>81,797</u>	<u>5,991</u>	<u>54,168</u>
Total intergovernmental	<u>233,113</u>	<u>233,113</u>	<u>220,489</u>	<u>12,624</u>	<u>194,110</u>
Total expenditures	<u>5,788,037</u>	<u>6,734,752</u>	<u>5,962,261</u>	<u>772,491</u>	<u>5,260,520</u>
Excess (Deficiency) of Revenues over Expenditures	<u>1,074,765</u>	<u>731,359</u>	<u>2,280,884</u>	<u>1,549,525</u>	<u>2,324,743</u>
Other Financing Sources (Uses)					
Contingency	(100,000)	(100,000)	-	100,000	-
Transfers from other funds					
In Lieu of Taxes Fund	1,900,000	1,900,000	750,000	(1,150,000)	700,000
Transfers to other funds					
11 <sup>th</sup> Judicial District Court Fund	(1,345,120)	(1,345,120)	(1,170,352)	174,768	(984,793)
Law Enforcement Fund	(2,565,000)	(2,565,000)	(1,695,000)	870,000	(2,120,000)
Law Library Fund	(28,000)	(28,000)	(28,000)	-	(28,000)
Total other financing sources (uses)	<u>(2,138,120)</u>	<u>(2,138,120)</u>	<u>(2,143,352)</u>	<u>(5,232)</u>	<u>(2,432,793)</u>
Net Change in Fund Balances	<u>(1,063,355)</u>	<u>(1,406,761)</u>	<u>137,532</u>	<u>1,544,293</u>	<u>(108,050)</u>
Fund Balances, Beginning of Year	<u>2,105,992</u>	<u>2,449,398</u>	<u>2,449,398</u>	<u>-</u>	<u>2,557,448</u>
Fund Balances, End of Year	<u>\$ 1,042,637</u>	<u>\$ 1,042,637</u>	<u>\$ 2,586,930</u>	<u>\$ 1,544,293</u>	<u>\$ 2,449,398</u>

Pershing County

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
Road Fund  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Revenues					
Intergovernmental					
State shared revenues					
County option motor vehicle tax, 1.00¢	\$ 25,969	\$ 25,969	\$ 32,504	\$ 6,535	\$ 27,577
Motor vehicle fuel tax, 1.25¢	319,523	319,523	355,030	35,507	355,030
Motor vehicle fuel tax, 1.75¢	41,238	41,238	51,607	10,369	61,771
Motor vehicle fuel tax, 2.35¢	538,234	538,234	595,219	56,985	577,385
	<u>924,964</u>	<u>924,964</u>	<u>1,034,360</u>	<u>109,396</u>	<u>1,021,763</u>
Miscellaneous					
Refunds and reimbursements	91,000	91,000	81,444	(9,556)	122,550
Other	20,000	20,000	15,050	(4,950)	18,500
	<u>111,000</u>	<u>111,000</u>	<u>96,494</u>	<u>(14,506)</u>	<u>141,050</u>
Total revenues	<u>1,035,964</u>	<u>1,035,964</u>	<u>1,130,854</u>	<u>94,890</u>	<u>1,162,813</u>
Expenditures					
Public Works					
Highways and Streets					
Salaries and wages	596,914	596,914	548,746	48,168	569,500
Employee benefits	253,072	253,072	211,479	41,593	226,691
Services and supplies	419,025	419,025	360,789	58,236	340,954
Capital outlay	135,000	135,000	36,126	98,874	27,758
Total expenditures	<u>1,404,011</u>	<u>1,404,011</u>	<u>1,157,140</u>	<u>246,871</u>	<u>1,164,903</u>
Net Change in Fund Balances	(368,047)	(368,047)	(26,286)	341,761	(2,090)
Fund Balances, Beginning of Year	<u>385,561</u>	<u>385,561</u>	<u>381,894</u>	<u>(3,667)</u>	<u>383,984</u>
Fund Balances, End of Year	<u>\$ 17,514</u>	<u>\$ 17,514</u>	<u>\$ 355,608</u>	<u>\$ 338,094</u>	<u>\$ 381,894</u>

Pershing County  
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
11th Judicial District Court Fund  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
<b>Revenues</b>					
Intergovernmental					
Federal grants					
Juvenile Justice and Delinquency Prevention					
Frontier Community Coalition, Project Magic	\$ -	\$ 36,501	\$ 36,501	\$ -	\$ 26,752
Botvin Life Skills	-	11,982	11,982	-	12,470
Alcohol, Marijuana, Nicotine	-	4,560	4,560	-	4,560
Edward Bryne (Security Camera)	-	-	-	-	42,288
Coronavirus Relief Fund	-	3,160	3,160	-	-
State grants					
Administrative Office of the Courts, Vaddio Bridge Systems	-	11,539	11,539	-	-
Nevada State Juvenile Justice Frontier Community Coalition, Functional Family Project	-	13,758	13,758	-	22,587
State shared revenues					
District Court administrative fees	200	200	202	2	153
Other government shared revenues					
Lander County contribution	944,881	944,881	799,743	(145,138)	903,225
Mineral County contribution	518,885	518,885	437,644	(81,241)	442,785
	<u>1,463,966</u>	<u>1,577,704</u>	<u>1,351,327</u>	<u>(226,377)</u>	<u>1,478,692</u>
<b>Charges for Services</b>					
Judicial					
Clerk fees	7,000	7,000	24,867	17,867	4,761
District Court filing fees	5,000	5,000	3,749	(1,251)	2,909
District Court capital fees	20,000	20,000	6,352	(13,648)	34,872
District Court technology fees	100	100	24	(76)	88
District Court security fees	1,000	1,000	1,240	240	940
DNA testing revenue	3,000	3,000	154	(2,846)	1,987
Drug testing supply	-	-	24	24	-
Briana's Law, DNA fees	-	-	2,220	2,220	153
SB 388 fees	-	-	31	31	387
	<u>36,100</u>	<u>36,100</u>	<u>38,661</u>	<u>2,561</u>	<u>46,097</u>
<b>Fines and Forfeits</b>					
Bails and fines	3,000	3,000	770	(2,230)	1,207
<b>Miscellaneous</b>					
Refunds and reimbursements	-	-	-	-	875
Contributions	-	-	-	-	2,190
Investigative fees	3,000	3,000	4,164	1,164	2,597
	<u>3,000</u>	<u>3,000</u>	<u>4,164</u>	<u>1,164</u>	<u>5,662</u>
<b>Total revenues</b>	<u>1,506,066</u>	<u>1,619,804</u>	<u>1,394,922</u>	<u>(224,882)</u>	<u>1,531,658</u>

Pershing County

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
11th Judicial District Court Fund  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Expenditures					
Judicial					
Administration					
Salaries and wages	\$ 595,035	\$ 597,038	\$ 617,688	\$ (20,650)	\$ 564,911
Employee benefits	251,381	251,381	261,457	(10,076)	231,721
Services and supplies	150,792	162,331	130,863	31,468	55,383
	<u>997,208</u>	<u>1,010,750</u>	<u>1,010,008</u>	<u>742</u>	<u>852,015</u>
Juvenile Probation					
Salaries and wages	681,035	682,192	573,497	108,695	584,746
Employee benefits	422,949	422,949	341,902	81,047	343,055
Services and supplies	449,065	548,104	243,139	304,965	259,867
Capital outlay	-	-	-	-	27,888
	<u>1,553,049</u>	<u>1,653,245</u>	<u>1,158,538</u>	<u>494,707</u>	<u>1,215,556</u>
Other Legal Expense					
Employee benefits	200	200	89	111	175
Services and supplies	112,500	112,500	83,491	29,009	96,977
	<u>112,700</u>	<u>112,700</u>	<u>83,580</u>	<u>29,120</u>	<u>97,152</u>
District Court					
Salaries and wages	51,228	51,228	39,556	11,672	-
Employee benefits	41,658	41,658	16,648	25,010	-
Services and supplies	40,043	40,043	38,576	1,467	84,632
Capital outlay	13,000	13,000	12,838	162	11,321
	<u>145,929</u>	<u>145,929</u>	<u>107,618</u>	<u>38,311</u>	<u>95,953</u>
Total expenditures	<u>2,808,886</u>	<u>2,922,624</u>	<u>2,359,744</u>	<u>562,880</u>	<u>2,260,676</u>
Excess (Deficiency) of Revenues over Expenditures	(1,302,820)	(1,302,820)	(964,822)	337,998	(729,018)
Other Financing Sources (Uses)					
Transfers from other funds					
General fund	1,345,120	1,345,120	1,170,352	(174,768)	984,793
Net Change in Fund Balances	42,300	42,300	205,530	163,230	255,775
Fund Balances, Beginning of Year	573,520	573,520	1,003,648	430,128	747,873
Fund Balances, End of Year	<u>\$ 615,820</u>	<u>\$ 615,820</u>	<u>\$ 1,209,178</u>	<u>\$ 593,358</u>	<u>\$ 1,003,648</u>

Pershing County

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
Regional Street and Highway Fund  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Revenues					
Intergovernmental					
State shared revenues					
County option motor vehicle fuel tax, 9.00¢	\$ 376,000	\$ 376,000	\$ 408,938	\$ 32,938	\$ 347,030
Diesel tax, 5.00¢	-	-	933,545	933,545	228,817
Total revenues	<u>376,000</u>	<u>376,000</u>	<u>1,342,483</u>	<u>966,483</u>	<u>575,847</u>
Expenditures					
Public Works					
Highways and Streets Services and supplies	<u>960,000</u>	<u>960,000</u>	<u>344,693</u>	<u>615,307</u>	<u>421,283</u>
Net Change in Fund Balances	(584,000)	(584,000)	997,790	1,581,790	154,564
Fund Balances, Beginning of Year	<u>609,413</u>	<u>609,413</u>	<u>933,975</u>	<u>324,562</u>	<u>779,411</u>
Fund Balances, End of Year	<u>\$ 25,413</u>	<u>\$ 25,413</u>	<u>\$ 1,931,765</u>	<u>\$ 1,906,352</u>	<u>\$ 933,975</u>

Pershing County

Reconciliation of the General Fund (Budgetary Basis) to the General Fund (GAAP Basis) – Schedule of Revenues,  
Expenditures, and Changes in Fund Balances  
Year Ended June 30, 2021

	General Fund (Budgetary Basis)	Internally Reported Funds	Eliminations	General Fund (GAAP Basis)
Revenues				
Taxes	\$ 3,142,036	\$ -	\$ -	\$ 3,142,036
Licenses and permits	86,640	-	-	86,640
Intergovernmental	3,783,620	2,038,003	-	5,821,623
Charges for services	570,090	31,866	-	601,956
Fines and forfeits	108,595	-	-	108,595
Miscellaneous	552,164	24,158	-	576,322
Total revenues	<u>8,243,145</u>	<u>2,094,027</u>	<u>-</u>	<u>10,337,172</u>
Expenditures				
General government	3,383,647	-	-	3,383,647
Public safety	246,458	2,581,183	-	2,827,641
Judicial	1,184,845	19,294	-	1,204,139
Health	532,463	16,306	-	548,769
Culture and recreation	54,391	-	-	54,391
Community support	339,968	-	-	339,968
Intergovernmental	220,489	-	-	220,489
Total expenditures	<u>5,962,261</u>	<u>2,616,783</u>	<u>-</u>	<u>8,579,044</u>
Excess (Deficiency) of Revenues over Expenditures	<u>2,280,884</u>	<u>(522,756)</u>	<u>-</u>	<u>1,758,128</u>
Other Financing Sources (Uses)				
Transfers from other funds	750,000	1,748,000	(2,498,000)	-
Transfers to other funds	(2,893,352)	(908,000)	2,498,000	(1,303,352)
Total other financing sources (uses)	<u>(2,143,352)</u>	<u>840,000</u>	<u>-</u>	<u>(1,303,352)</u>
Net Change in Fund Balances	137,532	317,244	-	454,776
Fund Balances, Beginning of Year	<u>2,449,398</u>	<u>1,954,500</u>	<u>-</u>	<u>4,403,898</u>
Fund Balances, End of Year	<u>\$ 2,586,930</u>	<u>\$ 2,271,744</u>	<u>\$ -</u>	<u>\$ 4,858,674</u>

Pershing County  
Schedule of Changes in the County's Total OPEB Liability and Related Ratios  
Last Ten Fiscal Years

Pershing County Retiree Health Benefit Program (PCRHBP)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability				
Service cost	\$ 92,490	\$ 86,338	\$ 121,605	\$ 125,527
Interest	27,450	25,879	37,906	29,897
Changes in benefit terms	(87,288)	-	-	-
Difference between expected and actual experience	(162,808)	-	(435,202)	-
Changes in assumptions and other inputs	55,391	15,088	(17,792)	(45,388)
Benefit payments	<u>(24,508)</u>	<u>(14,311)</u>	<u>(13,062)</u>	<u>(8,355)</u>
Net Change in Total OPEB Liability	(99,273)	112,994	(306,545)	101,681
Total OPEB Liability, Beginning of Year	<u>902,333</u>	<u>789,339</u>	<u>1,095,884</u>	<u>994,203</u>
Total OPEB Liability, End of Year	<u>\$ 803,060</u>	<u>\$ 902,333</u>	<u>\$ 789,339</u>	<u>\$ 1,095,884</u>
Covered-employee payroll	5,805,290	4,908,658	4,747,247	4,776,357
Total OPEB Liability as a percentage of covered-employee payroll	13.83%	18.38%	16.63%	22.94%

Notes to Schedule:

The County adopted GASB 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, for the year ended June 30, 2018. Information is not available prior to that time.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

During the year ended June 30, 2021, the Plan was modified for employees hired after January 1, 2000. No employees hired after January 1, 2000 will be eligible to receive subsidized premium payments.

The following table presents significant assumption changes:

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Discount rate	2.66%	2.79%	2.98%	3.13%
Mortality assumptions	MacLeod Watts Scale 2020	MacLeod Watts Scale 2018	MacLeod Watts Scale 2018	MacLeod Watts Scale 2016
Salary increase rate	3.00%	4.00%	4.00%	4.00%
General inflation rate	2.50%	2.75%	2.75%	2.75%
Healthcare cost trends	5.70% declining to 4.00%	5.75% declining to 5.00%	6.00% declining to 5.00%	6.00% declining to 5.00%
Excise tax	Excluded	Included	Included	Included

Pershing County  
Schedule of Changes in the County's Total OPEB Liability and Related Ratios  
Last Ten Fiscal Years

Pershing County - State of Nevada Public Employee Benefit Plan (PEBP)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability				
Service cost	\$ -	\$ -	\$ -	\$ -
Interest	23,944	25,623	36,370	33,529
Changes in benefit terms	-	-	-	-
Difference between expected and actual experience	6,949	-	(363,149)	-
Changes in assumptions and other inputs	5,672	17,900	73,490	(65,791)
Benefit payments	<u>(48,424)</u>	<u>(44,189)</u>	<u>(53,539)</u>	<u>(60,099)</u>
Net Change in Total OPEB Liability	(11,859)	(666)	(306,828)	(92,361)
Total OPEB Liability, Beginning of Year	<u>881,263</u>	<u>881,929</u>	<u>1,188,757</u>	<u>1,281,118</u>
Total OPEB Liability, End of Year	<u>\$ 869,404</u>	<u>\$ 881,263</u>	<u>\$ 881,929</u>	<u>\$ 1,188,757</u>
Covered-employee payroll	N/A	N/A	N/A	N/A
Total OPEB Liability as a percentage of of covered-employee payroll	N/A	N/A	N/A	N/A

Notes to Schedule:

The County adopted GASB 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, for the year ended June 30, 2018. Information is not available prior to that time.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

The following table presents significant assumption changes:

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Discount rate	2.66%	2.79%	2.98%	3.13%
Mortality assumptions	MacLeod Watts Scale 2020	MacLeod Watts Scale 2018	MacLeod Watts Scale 2018	MacLeod Watts Scale 2016
General inflation rate	2.50%	2.75%	2.75%	2.75%
Healthcare cost trends	5.70% declining to 4.00%	5.75% declining to 5.00%	6.00% declining to 5.00%	6.00% declining to 5.00%

Pershing County  
Schedule of the County's Proportionate Share of the Net Pension Liability  
Public Employees' Retirement System (PERS)  
Last Ten Fiscal Years

	2020	2019	2018	2017	2016	2015	2014
County's proportion of the net pension liability	0.08375%	0.08272%	0.08366%	0.08709%	0.08242%	0.06997%	0.07099%
County's proportionate share of the net pension liability	\$ 11,665,247	\$ 11,279,605	\$ 11,409,563	\$ 11,582,618	\$ 11,091,422	\$ 8,018,310	\$ 7,397,702
County's covered payroll	\$ 5,291,053	\$ 4,909,620	\$ 4,762,403	\$ 4,786,796	\$ 4,316,384	\$ 3,571,931	\$ 3,551,814
County's proportionate share of the net pension liability as a percentage of its covered payroll	220.47%	229.74%	239.58%	241.97%	256.96%	224.48%	208.28%
Plan fiduciary net position as a percentage of the total percentage of the total pension liability	77.04%	76.46%	75.24%	74.42%	72.23%	75.13%	76.31%

Pershing County adopted GASB 68, *Accounting and Financial Reporting for Pensions*, for the year ended June 30, 2015. Schedule of the County's Proportionate Share of the Net Pension Liability information is not available prior to that time.

Pershing County  
Schedule of County Contributions  
Public Employees' Retirement System (PERS)  
Last Ten Fiscal Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Statutorily required contribution*	\$ 894,949	\$ 872,392	\$ 797,270	\$ 772,746	\$ 781,699	\$ 698,808	\$ 945,121
Contributions in relation to the statutorily required contribution*	<u>(894,949)</u>	<u>(872,392)</u>	<u>(797,270)</u>	<u>(772,746)</u>	<u>(781,699)</u>	<u>(698,808)</u>	<u>(945,121)</u>
Contribution deficiency (excess)	<u>\$ -</u>						
County's covered payroll	\$ 5,413,858	\$ 5,291,053	\$ 4,909,620	\$ 4,762,403	\$ 4,786,796	\$ 4,316,384	\$ 3,571,931
Contributions as a percentage of covered payroll	16.53%	16.49%	16.24%	16.23%	16.33%	16.19%	26.46%

Pershing County adopted GASB 68, *Accounting and Financial Reporting for Pensions*, for the year ended June 30, 2015. Schedule of County Contribution information is not available prior to that time.

\*All contributions for the years 2016-2021 reflect employer-paid contributions only; member contributions are excluded.

**Note 1 - Internally Reported (Budgetary Basis) Funds**

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

Budget to actual comparisons are presented for all funds of the County, except for Custodial Funds, as required by Nevada Revised Statutes. Such budget comparisons are required to be presented using the budget as adopted and approved by the State of Nevada Department of Taxation. However, guidance provided by Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, specify that four of these internally reported funds of Pershing County, not meeting the definition of special revenue funds, do not qualify to be separately presented for external reporting purposes.

These internally reported funds of Pershing County (In Lieu of Taxes Fund, Law Enforcement Fund, Cemetery Fund, and Law Library Fund) are combined with the General Fund for external reporting purposes.

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

	General Fund (Budgetary Basis)	Internally Reported Funds	Eliminations	General Fund (GAAP Basis)
<b>Assets</b>				
Cash on deposit and invested	\$ 2,948,211	\$ 2,399,847	\$ -	\$ 5,348,058
Interest receivable	33,627	-	-	33,627
Accounts receivable	9,761	-	-	9,761
Taxes receivable	47,217	-	-	47,217
Due from other governments	658,377	5,100	-	663,477
Inventory	27,839	-	-	27,839
Prepaid items	28,004	11,560	-	39,564
	<u>3,753,036</u>	<u>2,416,507</u>	<u>-</u>	<u>6,169,543</u>
<b>Total assets</b>	<b>\$ 3,753,036</b>	<b>\$ 2,416,507</b>	<b>\$ -</b>	<b>\$ 6,169,543</b>
<b>Liabilities</b>				
Accounts payable	\$ 177,288	\$ 40,802	\$ -	\$ 218,090
Accrued payroll and related	87,002	102,418	-	189,420
Unearned revenue	3,500	1,543	-	5,043
Refundable deposits	851,099	-	-	851,099
	<u>1,118,889</u>	<u>144,763</u>	<u>-</u>	<u>1,263,652</u>
<b>Total liabilities</b>	<b>1,118,889</b>	<b>144,763</b>	<b>-</b>	<b>1,263,652</b>
<b>Deferred Inflow of Resources</b>				
Unavailable revenue, delinquent property taxes	47,217	-	-	47,217
	<u>47,217</u>	<u>-</u>	<u>-</u>	<u>47,217</u>
<b>Fund Balances</b>				
Nonspendable	55,843	11,560	-	67,403
Restricted	529,398	-	-	529,398
Assigned	1,321,867	1,282,439	-	2,604,306
Unassigned	679,822	977,745	-	1,657,567
	<u>2,586,930</u>	<u>2,271,744</u>	<u>-</u>	<u>4,858,674</u>
<b>Total fund balances</b>	<b>2,586,930</b>	<b>2,271,744</b>	<b>-</b>	<b>4,858,674</b>
<b>Total liabilities, deferred inflow of resources, and fund balances</b>	<b>\$ 3,753,036</b>	<b>\$ 2,416,507</b>	<b>\$ -</b>	<b>\$ 6,169,543</b>

Pershing County  
Combining Balance Sheet – Nonmajor Governmental Funds  
June 30, 2021

	Special Revenue Funds	Capital Projects Fund	Total
<b>Assets</b>			
Cash on deposit and invested	\$ 2,795,810	\$ 337,754	\$ 3,133,564
Room taxes receivable	53,751	-	53,751
Taxes receivable	15,823	2,409	18,232
Assessments receivable	1,151	-	1,151
Due from other governments	38,831	-	38,831
Prepaid items	3,818	-	3,818
	<u>\$ 2,909,184</u>	<u>\$ 340,163</u>	<u>\$ 3,249,347</u>
<b>Liabilities</b>			
Accounts payable	\$ 44,700	\$ 7,693	\$ 52,393
Accrued payroll and related	21,835	-	21,835
Unearned revenue	178,000	-	178,000
Due to other governments	16,416	1,511	17,927
	<u>260,951</u>	<u>9,204</u>	<u>270,155</u>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue, other revenue	1,151	-	1,151
Unavailable revenue, delinquent property taxes	15,823	2,409	18,232
	<u>16,974</u>	<u>2,409</u>	<u>19,383</u>
<b>Fund Balances</b>			
Nonspendable	3,818	-	3,818
Restricted	1,559,594	328,550	1,888,144
Committed	1,005,036	-	1,005,036
Assigned	62,811	-	62,811
	<u>2,631,259</u>	<u>328,550</u>	<u>2,959,809</u>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<u><u>\$ 2,909,184</u></u>	<u><u>\$ 340,163</u></u>	<u><u>\$ 3,249,347</u></u>

Pershing County  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances –  
Nonmajor Governmental Funds  
Year Ended June 30, 2021

	Special Revenue Funds	Capital Projects Fund	Total
Revenues			
Taxes	\$ 1,169,409	\$ 158,552	\$ 1,327,961
Intergovernmental	220,256	-	220,256
Charges for services	11,080	-	11,080
Fines and forfeits	45,665	-	45,665
Miscellaneous	156,308	956	157,264
Total revenues	<u>1,602,718</u>	<u>159,508</u>	<u>1,762,226</u>
Expenditures			
Current			
General government	68,778	8,095	76,873
Public safety	29,377	-	29,377
Judicial	56,541	-	56,541
Welfare	301,067	-	301,067
Culture and recreation	445,124	-	445,124
Community support	264,587	-	264,587
Capital outlay	-	52,526	52,526
Total expenditures	<u>1,165,474</u>	<u>60,621</u>	<u>1,226,095</u>
Excess (Deficiency) of Revenues over Expenditures	437,244	98,887	536,131
Other Financing Sources (Uses)			
Transfers from other funds	<u>133,000</u>	-	<u>133,000</u>
Net Change in Fund Balances	570,244	98,887	669,131
Fund Balances, Beginning of Year	<u>2,061,015</u>	<u>229,663</u>	<u>2,290,678</u>
Fund Balances, End of Year	<u>\$ 2,631,259</u>	<u>\$ 328,550</u>	<u>\$ 2,959,809</u>

Pershing County  
Combining Balance Sheet – Nonmajor Special Revenue Funds  
June 30, 2021

	General Indigent Fund	Medical Indigent Fund	Medical Indigent 2 Fund	Library Fund	Agricultural Extension Fund	Senior Citizens Fund	J.P. Admin Fee Fund	911 Surcharge Fee Fund
<b>Assets</b>								
Cash on deposit and invested	\$ 68,765	\$ 222,586	\$ 294,567	\$ 602,317	\$ 188,887	\$ 43,156	\$ 194,702	\$ 60,237
Room taxes receivable	-	-	-	-	-	-	-	-
Taxes receivable	289	3,153	2,889	6,550	1,782	-	-	-
Assessments receivable	-	-	-	-	-	-	-	-
Due from other governments	-	453	-	5,457	81	32,840	-	-
Prepaid items	-	-	-	2,257	23	1,538	-	-
<b>Total assets</b>	<b>\$ 69,054</b>	<b>\$ 226,192</b>	<b>\$ 297,456</b>	<b>\$ 616,581</b>	<b>\$ 190,773</b>	<b>\$ 77,534</b>	<b>\$ 194,702</b>	<b>\$ 60,237</b>
<b>Liabilities</b>								
Accounts payable	\$ 487	\$ 7,534	\$ -	\$ 5,205	\$ 401	\$ 6,108	\$ -	\$ 3,728
Accrued payroll and related	-	-	-	6,955	1,066	7,077	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Due to other governments	-	8,887	5,938	-	-	-	-	-
<b>Total liabilities</b>	<b>487</b>	<b>16,421</b>	<b>5,938</b>	<b>12,160</b>	<b>1,467</b>	<b>13,185</b>	<b>-</b>	<b>3,728</b>
<b>Deferred Inflows of Resources</b>								
Unavailable revenue, other revenue	-	-	-	-	-	-	-	-
Unavailable revenue, delinquent property taxes	289	3,153	2,889	6,550	1,782	-	-	-
<b>Total deferred inflows of resources</b>	<b>289</b>	<b>3,153</b>	<b>2,889</b>	<b>6,550</b>	<b>1,782</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances</b>								
Nonspendable	-	-	-	2,257	23	1,538	-	-
Restricted	68,278	206,618	288,629	-	187,501	-	194,702	56,509
Committed	-	-	-	595,614	-	-	-	-
Assigned	-	-	-	-	-	62,811	-	-
<b>Total fund balances</b>	<b>68,278</b>	<b>206,618</b>	<b>288,629</b>	<b>597,871</b>	<b>187,524</b>	<b>64,349</b>	<b>194,702</b>	<b>56,509</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 69,054</b>	<b>\$ 226,192</b>	<b>\$ 297,456</b>	<b>\$ 616,581</b>	<b>\$ 190,773</b>	<b>\$ 77,534</b>	<b>\$ 194,702</b>	<b>\$ 60,237</b>

Pershing County  
Combining Balance Sheet – Nonmajor Special Revenue Funds  
June 30, 2021

	Forensic Services Fund	Town of Imlay Operating Fund	Drug Court Fund	Television District Fund	Recreation Fund	Gift Fund	Criminal Asset Forfeiture Fund	Total
<b>Assets</b>								
Cash on deposit and invested	\$ -	\$ 9,684	\$ 178,415	\$ 214,074	\$ 594,356	\$ 100,445	\$ 23,619	\$ 2,795,810
Room taxes receivable	-	-	-	-	53,751	-	-	53,751
Taxes receivable	-	196	-	-	964	-	-	15,823
Assessments receivable	-	-	-	1,151	-	-	-	1,151
Due from other governments	-	-	-	-	-	-	-	38,831
Prepaid items	-	-	-	-	-	-	-	3,818
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 9,880</b>	<b>\$ 178,415</b>	<b>\$ 215,225</b>	<b>\$ 649,071</b>	<b>\$ 100,445</b>	<b>\$ 23,619</b>	<b>\$ 2,909,184</b>
<b>Liabilities</b>								
Accounts payable	\$ -	\$ 43	\$ 49	\$ 313	\$ 9,081	\$ 11,751	\$ -	\$ 44,700
Accrued payroll and related	-	-	541	-	6,196	-	-	21,835
Unearned revenue	-	-	-	-	178,000	-	-	178,000
Due to other governments	-	-	-	-	1,591	-	-	16,416
<b>Total liabilities</b>	<b>-</b>	<b>43</b>	<b>590</b>	<b>313</b>	<b>194,868</b>	<b>11,751</b>	<b>-</b>	<b>260,951</b>
<b>Deferred Inflows of Resources</b>								
Unavailable revenue, other revenue	-	-	-	1,151	-	-	-	1,151
Unavailable revenue, delinquent property taxes	-	196	-	-	964	-	-	15,823
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>196</b>	<b>-</b>	<b>1,151</b>	<b>964</b>	<b>-</b>	<b>-</b>	<b>16,974</b>
<b>Fund Balances</b>								
Nonspendable	-	-	-	-	-	-	-	3,818
Restricted	-	9,641	177,825	213,761	43,817	88,694	23,619	1,559,594
Committed	-	-	-	-	409,422	-	-	1,005,036
Assigned	-	-	-	-	-	-	-	62,811
<b>Total fund balances</b>	<b>-</b>	<b>9,641</b>	<b>177,825</b>	<b>213,761</b>	<b>453,239</b>	<b>88,694</b>	<b>23,619</b>	<b>2,631,259</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ -</b>	<b>\$ 9,880</b>	<b>\$ 178,415</b>	<b>\$ 215,225</b>	<b>\$ 649,071</b>	<b>\$ 100,445</b>	<b>\$ 23,619</b>	<b>\$ 2,909,184</b>

Pershing County  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances –  
Nonmajor Special Revenue Funds  
Year Ended June 30, 2021

	General Indigent Fund	Medical Indigent Fund	Medical Indigent 2 Fund	Library Fund	Agricultural Extension Fund	Senior Citizens Fund	J.P. Admin Fee Fund	911 Surcharge Fee Fund
Revenues								
Taxes	\$ 17,844	\$ 207,751	\$ 190,360	\$ 404,452	\$ 110,042	\$ -	\$ -	\$ -
Intergovernmental	-	-	59,457	24,787	1,681	78,144	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	12,077	-
Miscellaneous	-	-	763	231	-	15,459	-	48,677
Total revenues	17,844	207,751	250,580	429,470	111,723	93,603	12,077	48,677
Expenditures								
Current								
General government	-	-	-	-	62,433	-	-	-
Public safety	-	-	-	-	-	-	-	29,377
Judicial	-	-	-	-	-	-	31,144	-
Welfare	3,779	150,967	146,321	-	-	-	-	-
Culture and recreation	-	-	-	277,997	-	-	-	-
Community support	-	-	-	-	-	252,333	-	-
Total expenditures	3,779	150,967	146,321	277,997	62,433	252,333	31,144	29,377
Excess (Deficiency) of Revenues over Expenditures	14,065	56,784	104,259	151,473	49,290	(158,730)	(19,067)	19,300
Other Financing Sources (Uses)								
Transfers from other funds	-	-	-	-	-	133,000	-	-
Net Change in Fund Balances	14,065	56,784	104,259	151,473	49,290	(25,730)	(19,067)	19,300
Fund Balances, Beginning of Year	54,213	149,834	184,370	446,398	138,234	90,079	213,769	37,209
Fund Balances, End of Year	\$ 68,278	\$ 206,618	\$ 288,629	\$ 597,871	\$ 187,524	\$ 64,349	\$ 194,702	\$ 56,509

Pershing County  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances –  
Nonmajor Special Revenue Funds  
Year Ended June 30, 2021

	Forensic Services Fund	Town of Imlay Operating Fund	Drug Court Fund	Television District Fund	Recreation Fund	Gift Fund	Criminal Asset Forfeiture Fund	Total
Revenues								
Taxes	\$ -	\$ 3,982	\$ -	\$ -	\$ 234,978	\$ -	\$ -	\$ 1,169,409
Intergovernmental	-	-	45,124	-	7,500	-	3,563	220,256
Charges for services	-	-	-	-	11,080	-	-	11,080
Fines and forfeits	2,610	-	30,978	-	-	-	-	45,665
Miscellaneous	-	-	-	31,715	56,425	3,038	-	156,308
Total revenues	2,610	3,982	76,102	31,715	309,983	3,038	3,563	1,602,718
Expenditures								
Current								
General government	2,901	3,444	-	-	-	-	-	68,778
Public safety	-	-	-	-	-	-	-	29,377
Judicial	-	-	25,397	-	-	-	-	56,541
Welfare	-	-	-	-	-	-	-	301,067
Culture and recreation	-	-	-	28,912	137,125	1,090	-	445,124
Community support	-	-	-	-	-	12,254	-	264,587
Total expenditures	2,901	3,444	25,397	28,912	137,125	13,344	-	1,165,474
Excess (Deficiency) of Revenues over Expenditures	(291)	538	50,705	2,803	172,858	(10,306)	3,563	437,244
Other Financing Sources (Uses)								
Transfers from other funds	-	-	-	-	-	-	-	133,000
Net Change in Fund Balances	(291)	538	50,705	2,803	172,858	(10,306)	3,563	570,244
Fund Balances, Beginning of Year	291	9,103	127,120	210,958	280,381	99,000	20,056	2,061,015
Fund Balances, End of Year	\$ -	\$ 9,641	\$ 177,825	\$ 213,761	\$ 453,239	\$ 88,694	\$ 23,619	\$ 2,631,259

Pershing County

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 General Indigent Fund  
 Year Ended June 30, 2021  
 (with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Revenues					
Taxes					
Ad valorem					
Real property	\$ 11,848	\$ 11,848	\$ 11,693	\$ (155)	\$ 10,871
Personal property	3,742	3,742	6,151	2,409	3,537
Total revenues	<u>15,590</u>	<u>15,590</u>	<u>17,844</u>	<u>2,254</u>	<u>14,408</u>
Expenditures					
Welfare					
Indigent					
Services and supplies	<u>20,000</u>	<u>20,000</u>	<u>3,779</u>	<u>16,221</u>	<u>3,838</u>
Net Change in Fund Balances	(4,410)	(4,410)	14,065	18,475	10,570
Fund Balances, Beginning of Year	<u>38,616</u>	<u>38,616</u>	<u>54,213</u>	<u>15,597</u>	<u>43,643</u>
Fund Balances, End of Year	<u>\$ 34,206</u>	<u>\$ 34,206</u>	<u>\$ 68,278</u>	<u>\$ 34,072</u>	<u>\$ 54,213</u>

Pershing County

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 Medical Indigent Fund  
 Year Ended June 30, 2021  
 (with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Revenues					
Taxes					
Ad valorem					
Real property	\$ 99,723	\$ 99,723	\$ 98,457	\$ (1,266)	\$ 91,550
Personal property	31,496	31,496	51,772	20,276	29,767
Net proceeds of mines	-	-	9,953	9,953	8,039
Auto accident indigent	38,976	38,976	47,569	8,593	38,434
Total revenues	170,195	170,195	207,751	37,556	167,790
Expenditures					
Welfare					
Indigent medical Services and supplies	210,408	210,408	150,967	59,441	181,134
Net Change in Fund Balances	(40,213)	(40,213)	56,784	96,997	(13,344)
Fund Balances, Beginning of Year	115,776	115,776	149,834	34,058	163,178
Fund Balances, End of Year	\$ 75,563	\$ 75,563	\$ 206,618	\$ 131,055	\$ 149,834

Pershing County

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 Medical 2 Indigent Fund  
 Year Ended June 30, 2021  
 (with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Revenues					
Taxes					
Ad valorem					
Real property	\$ 118,482	\$ 118,482	\$ 117,023	\$ (1,459)	\$ 108,778
Personal property	37,421	37,421	61,512	24,091	35,366
Net proceeds of mines	-	-	11,825	11,825	9,551
	<u>155,903</u>	<u>155,903</u>	<u>190,360</u>	<u>34,457</u>	<u>153,695</u>
Intergovernmental					
Fund for Hospital Care to Indigent Persons, State of Nevada	-	-	59,457	59,457	130,949
Miscellaneous					
Interest earnings	750	750	763	13	2,629
Total revenues	<u>156,653</u>	<u>156,653</u>	<u>250,580</u>	<u>93,927</u>	<u>287,273</u>
Expenditures					
Welfare					
Indigent medical Services and supplies	<u>171,800</u>	<u>171,800</u>	<u>146,321</u>	<u>25,479</u>	<u>160,356</u>
Net Change in Fund Balances	(15,147)	(15,147)	104,259	119,406	126,917
Fund Balances, Beginning of Year	<u>167,000</u>	<u>167,000</u>	<u>184,370</u>	<u>17,370</u>	<u>57,453</u>
Fund Balances, End of Year	<u>\$ 151,853</u>	<u>\$ 151,853</u>	<u>\$ 288,629</u>	<u>\$ 136,776</u>	<u>\$ 184,370</u>

Pershing County  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 Library Fund  
 Year Ended June 30, 2021  
 (with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Revenues					
Taxes					
Ad valorem					
Real property	\$ 268,560	\$ 268,560	\$ 265,024	\$ (3,536)	\$ 246,575
Personal property	84,820	84,820	139,428	54,608	80,163
	<u>353,380</u>	<u>353,380</u>	<u>404,452</u>	<u>51,072</u>	<u>326,738</u>
Intergovernmental					
Federal grants					
Grants to States	-	19,641	19,641	-	9,972
Coronavirus Relief Fund	-	3,157	3,157	-	-
State grant					
Statewide Collection Development	-	1,989	1,989	-	2,264
	<u>-</u>	<u>24,787</u>	<u>24,787</u>	<u>-</u>	<u>12,236</u>
Fines and Forfeits					
Fines					
Library	1,500	1,500	-	(1,500)	958
Miscellaneous					
Contributions	-	-	-	-	203
Copy machine revenue	900	900	231	(669)	718
	<u>900</u>	<u>900</u>	<u>231</u>	<u>(669)</u>	<u>921</u>
Total revenues	<u>355,780</u>	<u>380,567</u>	<u>429,470</u>	<u>48,903</u>	<u>340,853</u>
Expenditures					
Culture and Recreation					
Library					
Salaries and wages	158,651	161,808	137,861	23,947	128,761
Employee benefits	76,223	76,223	62,721	13,502	61,898
Services and supplies	64,644	86,274	77,415	8,859	72,169
Total expenditures	<u>299,518</u>	<u>324,305</u>	<u>277,997</u>	<u>46,308</u>	<u>262,828</u>
Net Change in Fund Balances	56,262	56,262	151,473	95,211	78,025
Fund Balances, Beginning of Year	<u>454,981</u>	<u>454,981</u>	<u>446,398</u>	<u>(8,583)</u>	<u>368,373</u>
Fund Balances, End of Year	<u>\$ 511,243</u>	<u>\$ 511,243</u>	<u>\$ 597,871</u>	<u>\$ 86,628</u>	<u>\$ 446,398</u>

Pershing County  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 Agricultural Extension Fund  
 Year Ended June 30, 2021  
 (with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Revenues					
Taxes					
Ad valorem					
Real property	\$ 73,064	\$ 73,064	\$ 72,109	\$ (955)	\$ 67,087
Personal property	23,076	23,076	37,933	14,857	21,809
	<u>96,140</u>	<u>96,140</u>	<u>110,042</u>	<u>13,902</u>	<u>88,896</u>
Intergovernmental					
Federal grant					
Coronavirus Relief Fund	-	1,681	1,681	-	-
Miscellaneous					
Copy machine revenue	200	200	-	(200)	157
Total revenues	<u>96,340</u>	<u>98,021</u>	<u>111,723</u>	<u>13,702</u>	<u>89,053</u>
Expenditures					
General Government					
Other					
Salaries and wages	21,463	23,144	20,626	2,518	19,546
Employee benefits	11,794	11,794	9,195	2,599	10,786
Services and supplies	43,552	43,552	32,612	10,940	34,917
Capital outlay	40,000	40,000	-	40,000	-
Total expenditures	<u>116,809</u>	<u>118,490</u>	<u>62,433</u>	<u>56,057</u>	<u>65,249</u>
Net Change in Fund Balances	(20,469)	(20,469)	49,290	69,759	23,804
Fund Balances, Beginning of Year	<u>133,366</u>	<u>133,366</u>	<u>138,234</u>	<u>4,868</u>	<u>114,430</u>
Fund Balances, End of Year	<u>\$ 112,897</u>	<u>\$ 112,897</u>	<u>\$ 187,524</u>	<u>\$ 74,627</u>	<u>\$ 138,234</u>

Pershing County  
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
Senior Citizens Fund  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
<b>Revenues</b>					
Intergovernmental					
Federal grants					
Special Programs for the Aging					
Senior-B	\$ 24,722	\$ 24,722	\$ 12,872	\$ (11,850)	\$ 20,061
Senior-CI	34,982	45,584	25,053	(20,531)	34,184
Senior-CII	24,001	24,001	11,563	(12,438)	22,658
Nutrition Services	11,000	11,000	4,658	(6,342)	6,654
Enhanced Mobility of Seniors	11,320	11,320	11,320	-	11,320
Coronavirus Relief Fund	-	4,355	4,355	-	-
State grants					
Nevada Division for Aging Services	-	-	5,323	5,323	5,637
Other government shared revenues					
City contribution	3,000	3,000	3,000	-	3,000
	<u>109,025</u>	<u>123,982</u>	<u>78,144</u>	<u>(45,838)</u>	<u>103,514</u>
Miscellaneous					
Program income	31,500	31,500	15,436	(16,064)	22,572
Other	200	200	23	(177)	78
	<u>31,700</u>	<u>31,700</u>	<u>15,459</u>	<u>(16,241)</u>	<u>22,650</u>
Total revenues	<u>140,725</u>	<u>155,682</u>	<u>93,603</u>	<u>(62,079)</u>	<u>126,164</u>
<b>Expenditures</b>					
Community Support					
Senior Citizens					
Salaries and wages	148,371	152,726	106,529	46,197	134,556
Employee benefits	78,780	78,780	57,261	21,519	66,024
Services and supplies	6,700	17,302	14,728	2,574	6,206
	<u>233,851</u>	<u>248,808</u>	<u>178,518</u>	<u>70,290</u>	<u>206,786</u>
Nutrition Services - CI					
Services and supplies	<u>44,781</u>	<u>44,781</u>	<u>18,110</u>	<u>26,671</u>	<u>39,277</u>
Nutrition Services - CII					
Services and supplies	<u>31,946</u>	<u>31,946</u>	<u>37,276</u>	<u>(5,330)</u>	<u>31,079</u>
Grants for Support - B					
Services and supplies	<u>22,859</u>	<u>22,859</u>	<u>18,429</u>	<u>4,430</u>	<u>22,305</u>
Total expenditures	<u>333,437</u>	<u>348,394</u>	<u>252,333</u>	<u>96,061</u>	<u>299,447</u>
Excess (Deficiency) of Revenues over Expenditures	(192,712)	(192,712)	(158,730)	33,982	(173,283)

Pershing County

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
Senior Citizens Fund  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

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	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Other Financing Sources (Uses)					
Transfers from other funds					
In Lieu of Taxes Fund	\$ 133,000	\$ 133,000	\$ 133,000	\$ -	\$ 163,000
Net Change in Fund Balances	(59,712)	(59,712)	(25,730)	33,982	(10,283)
Fund Balances, Beginning of Year	86,514	86,514	90,079	3,565	100,362
Fund Balances, End of Year	\$ 26,802	\$ 26,802	\$ 64,349	\$ 37,547	\$ 90,079

Pershing County

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
J.P. Admin Fee Fund  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Revenues					
Fines and Forfeits					
Fines					
Justice Court administrative fees	\$ 11,000	\$ 11,000	\$ 4,872	\$ (6,128)	\$ 9,843
Justice Court facility assessment fees	15,500	15,500	7,205	(8,295)	13,935
Total revenues	26,500	26,500	12,077	(14,423)	23,778
Expenditures					
Judicial					
Other					
Capital outlay	129,600	129,600	31,144	98,456	22,134
Net Change in Fund Balances	(103,100)	(103,100)	(19,067)	84,033	1,644
Fund Balances, Beginning of Year	130,626	130,626	213,769	83,143	212,125
Fund Balances, End of Year	\$ 27,526	\$ 27,526	\$ 194,702	\$ 167,176	\$ 213,769

Pershing County

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
911 Surcharge Fee Fund  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Revenues					
Miscellaneous					
911 surcharge fee	\$ 35,000	\$ 35,000	\$ 48,677	\$ 13,677	\$ 45,849
Expenditures					
Public Safety					
Other					
Services and supplies	25,000	25,000	23,497	1,503	16,904
Capital outlay	25,000	25,000	5,880	19,120	-
Total expenditures	50,000	50,000	29,377	20,623	16,904
Net Change in Fund Balances	(15,000)	(15,000)	19,300	34,300	28,945
Fund Balances, Beginning of Year	22,764	22,764	37,209	14,445	8,264
Fund Balances, End of Year	\$ 7,764	\$ 7,764	\$ 56,509	\$ 48,745	\$ 37,209

Pershing County

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
Forensic Services Fund  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Revenues					
Fines and Forfeits					
Fines					
Alcohol	\$ 1,400	\$ 1,400	\$ 1,020	\$ (380)	\$ 840
Drug	1,600	1,600	1,590	(10)	1,250
Total revenues	<u>3,000</u>	<u>3,000</u>	<u>2,610</u>	<u>(390)</u>	<u>2,090</u>
Expenditures					
General Government					
Other					
Services and supplies	<u>4,200</u>	<u>4,200</u>	<u>2,901</u>	<u>1,299</u>	<u>4,000</u>
Net Change in Fund Balances	(1,200)	(1,200)	(291)	909	(1,910)
Fund Balances, Beginning of Year	<u>1,541</u>	<u>1,541</u>	<u>291</u>	<u>(1,250)</u>	<u>2,201</u>
Fund Balances, End of Year	<u>\$ 341</u>	<u>\$ 341</u>	<u>\$ -</u>	<u>\$ (341)</u>	<u>\$ 291</u>

Pershing County

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
Town of Imlay Operating Fund  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Revenues					
Taxes					
Ad valorem					
Real property	\$ 3,655	\$ 3,655	\$ 3,765	\$ 110	\$ 3,533
Personal property	338	338	217	(121)	228
Total revenues	<u>3,993</u>	<u>3,993</u>	<u>3,982</u>	<u>(11)</u>	<u>3,761</u>
Expenditures					
General Government					
Other					
Services and supplies	<u>8,250</u>	<u>8,250</u>	<u>3,444</u>	<u>4,806</u>	<u>2,504</u>
Net Change in Fund Balances	(4,257)	(4,257)	538	4,795	1,257
Fund Balances, Beginning of Year	<u>8,306</u>	<u>8,306</u>	<u>9,103</u>	<u>797</u>	<u>7,846</u>
Fund Balances, End of Year	<u>\$ 4,049</u>	<u>\$ 4,049</u>	<u>\$ 9,641</u>	<u>\$ 5,592</u>	<u>\$ 9,103</u>

Pershing County

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
Drug Court Fund  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
<b>Revenues</b>					
Intergovernmental					
State grant					
Administrative Office of the Courts	\$ 57,394	\$ 45,124	\$ 45,124	\$ -	\$ 23,754
Other government shared revenues					
Lander County contribution	-	12,270	-	(12,270)	18,375
	<u>57,394</u>	<u>57,394</u>	<u>45,124</u>	<u>(12,270)</u>	<u>42,129</u>
Charges for services					
Judicial					
Diversion Program fees	10,000	10,000	-	(10,000)	-
Fines and Forfeits					
Fines					
Client assessments	10,000	10,000	30,978	20,978	31,336
Total revenues	<u>77,394</u>	<u>77,394</u>	<u>76,102</u>	<u>(1,292)</u>	<u>73,465</u>
<b>Expenditures</b>					
Judicial					
Pershing County Drug Court					
Services and supplies	44,124	44,124	11,581	32,543	44,593
Out of County Drug Court					
Salaries and wages	20,932	20,932	12,390	8,542	29,045
Employee benefits	6,896	6,896	1,426	5,470	5,484
Services and supplies	34,000	34,000	-	34,000	-
	<u>61,828</u>	<u>61,828</u>	<u>13,816</u>	<u>48,012</u>	<u>34,529</u>
Total expenditures	<u>105,952</u>	<u>105,952</u>	<u>25,397</u>	<u>80,555</u>	<u>79,122</u>
Net Change in Fund Balances	(28,558)	(28,558)	50,705	79,263	(5,657)
Fund Balances, Beginning of Year	94,498	94,498	127,120	32,622	132,777
Fund Balances, End of Year	<u>\$ 65,940</u>	<u>\$ 65,940</u>	<u>\$ 177,825</u>	<u>\$ 111,885</u>	<u>\$ 127,120</u>

Pershing County  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 Television District Fund  
 Year Ended June 30, 2021  
 (with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Revenues					
Miscellaneous					
Assessments	\$ 31,104	\$ 31,104	\$ 31,715	\$ 611	\$ 30,864
Sales and rentals	7,200	7,200	-	(7,200)	14,400
Total revenues	<u>38,304</u>	<u>38,304</u>	<u>31,715</u>	<u>(6,589)</u>	<u>45,264</u>
Expenditures					
Culture and Recreation					
Other					
Services and supplies	131,700	131,700	15,897	115,803	16,227
Capital outlay	48,000	48,000	13,015	34,985	8,785
Total expenditures	<u>179,700</u>	<u>179,700</u>	<u>28,912</u>	<u>150,788</u>	<u>25,012</u>
Net Change in Fund Balances	(141,396)	(141,396)	2,803	144,199	20,252
Fund Balances, Beginning of Year	<u>186,628</u>	<u>186,628</u>	<u>210,958</u>	<u>24,330</u>	<u>190,706</u>
Fund Balances, End of Year	<u>\$ 45,232</u>	<u>\$ 45,232</u>	<u>\$ 213,761</u>	<u>\$ 168,529</u>	<u>\$ 210,958</u>

Pershing County  
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
Recreation Fund  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Revenues					
Taxes					
Ad valorem					
Real property	\$ 39,494	\$ 39,494	\$ 38,976	\$ (518)	\$ 36,262
Personal property	12,474	12,474	20,504	8,030	11,788
	<u>51,968</u>	<u>51,968</u>	<u>59,480</u>	<u>7,512</u>	<u>48,050</u>
Room taxes	125,000	125,000	175,498	50,498	136,388
	<u>176,968</u>	<u>176,968</u>	<u>234,978</u>	<u>58,010</u>	<u>184,438</u>
Intergovernmental					
Other government shared revenues					
Contributions	7,500	7,500	7,500	-	9,000
Charges for Services					
Culture and recreation					
Gymnastics	3,000	3,000	-	(3,000)	4,499
Swimming pool	15,000	15,000	11,080	(3,920)	9,077
	<u>18,000</u>	<u>18,000</u>	<u>11,080</u>	<u>(6,920)</u>	<u>13,576</u>
Miscellaneous					
Contributions	-	-	56,067	56,067	-
Refunds and reimbursements	-	-	358	358	25
	<u>-</u>	<u>-</u>	<u>56,425</u>	<u>56,425</u>	<u>25</u>
Total revenues	<u>202,468</u>	<u>202,468</u>	<u>309,983</u>	<u>107,515</u>	<u>207,039</u>
Expenditures					
Culture and Recreation					
Recreation Centers					
Recreation					
Salaries and wages	7,000	7,000	7,430	(430)	7,380
Employee benefits	822	822	843	(21)	831
Services and supplies	143,310	143,310	31,238	112,072	54,849
	<u>151,132</u>	<u>151,132</u>	<u>39,511</u>	<u>111,621</u>	<u>63,060</u>
Swimming Pool					
Salaries and wages	31,000	31,000	18,880	12,120	19,988
Employee benefits	3,600	3,600	2,231	1,369	2,423
Services and supplies	44,400	44,400	22,533	21,867	29,889
Capital outlay	18,000	18,000	-	18,000	20,186
	<u>97,000</u>	<u>97,000</u>	<u>43,644</u>	<u>53,356</u>	<u>72,486</u>
Total expenditures	<u>248,132</u>	<u>248,132</u>	<u>83,155</u>	<u>164,977</u>	<u>135,546</u>

Pershing County  
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
Recreation Fund  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Tourism					
Administration					
Services and supplies	\$ 30,200	\$ 30,200	\$ 25,655	\$ 4,545	\$ 18,174
Ballfield					
Services and supplies	14,250	14,250	15,396	(1,146)	12,485
Capital outlay	27,000	27,000	12,919	14,081	2,370
	<u>41,250</u>	<u>41,250</u>	<u>28,315</u>	<u>12,935</u>	<u>14,855</u>
	<u>71,450</u>	<u>71,450</u>	<u>53,970</u>	<u>17,480</u>	<u>33,029</u>
Total expenditures	<u>319,582</u>	<u>319,582</u>	<u>137,125</u>	<u>182,457</u>	<u>168,575</u>
Net Change in Fund Balances	(117,114)	(117,114)	172,858	289,972	38,464
Fund Balances, Beginning of Year	<u>198,795</u>	<u>198,795</u>	<u>280,381</u>	<u>81,586</u>	<u>241,917</u>
Fund Balances, End of Year	<u>\$ 81,681</u>	<u>\$ 81,681</u>	<u>\$ 453,239</u>	<u>\$ 371,558</u>	<u>\$ 280,381</u>

Pershing County  
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
Gift Fund  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Revenues					
Miscellaneous					
Contributions	\$ 11,600	\$ 11,600	\$ 2,607	\$ (8,993)	\$ 18,694
Fund raising	4,500	4,500	431	(4,069)	2,214
Special events	1,000	1,000	-	(1,000)	605
Total revenues	<u>17,100</u>	<u>17,100</u>	<u>3,038</u>	<u>(14,062)</u>	<u>21,513</u>
Expenditures					
Culture and Recreation					
Museum					
Services and supplies	1,000	1,000	1,090	(90)	1,212
Capital outlay	35,900	35,900	-	35,900	-
	<u>36,900</u>	<u>36,900</u>	<u>1,090</u>	<u>35,810</u>	<u>1,212</u>
Library					
Services and supplies	400	400	-	400	-
	<u>37,300</u>	<u>37,300</u>	<u>1,090</u>	<u>36,210</u>	<u>1,212</u>
Community Support					
Senior Citizens					
Services and supplies	11,500	11,500	12,254	(754)	15,698
Capital outlay	10,000	10,000	-	10,000	3,027
	<u>21,500</u>	<u>21,500</u>	<u>12,254</u>	<u>9,246</u>	<u>18,725</u>
Total expenditures	<u>58,800</u>	<u>58,800</u>	<u>13,344</u>	<u>45,456</u>	<u>19,937</u>
Net Change in Fund Balances	(41,700)	(41,700)	(10,306)	31,394	1,576
Fund Balances, Beginning of Year	<u>89,223</u>	<u>89,223</u>	<u>99,000</u>	<u>9,777</u>	<u>97,424</u>
Fund Balances, End of Year	<u>\$ 47,523</u>	<u>\$ 47,523</u>	<u>\$ 88,694</u>	<u>\$ 41,171</u>	<u>\$ 99,000</u>

Pershing County

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
Criminal Asset Forfeiture Fund  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Revenues					
Intergovernmental					
State grant					
Forfeitures	\$ 5,000	\$ 5,000	\$ 3,563	\$ (1,437)	\$ 7,435
Expenditures					
Public Safety					
Sheriff					
Capital outlay	14,850	14,850	-	14,850	12,000
Net Change in Fund Balances	(9,850)	(9,850)	3,563	13,413	(4,565)
Fund Balances, Beginning of Year	17,021	17,021	20,056	3,035	24,621
Fund Balances, End of Year	\$ 7,171	\$ 7,171	\$ 23,619	\$ 16,448	\$ 20,056

Pershing County  
Combining Balance Sheet - Internally Reported (Budgetary Basis) Funds  
Reported as Part of the General Fund for External Reporting Purposes  
June 30, 2021

	In Lieu of Taxes Fund	Law Enforcement Fund	Cemetery Fund	Law Library Fund	Internally Reported Total
<b>Assets</b>					
Cash on deposit and invested	\$ 2,012,155	\$ 276,081	\$ 53,735	\$ 57,876	\$ 2,399,847
Due from other governments	-	5,100	-	-	5,100
Prepaid items	-	11,447	113	-	11,560
<b>Total assets</b>	<b>\$ 2,012,155</b>	<b>\$ 292,628</b>	<b>\$ 53,848</b>	<b>\$ 57,876</b>	<b>\$ 2,416,507</b>
<b>Liabilities</b>					
Accounts payable	\$ -	\$ 40,167	\$ 635	\$ -	\$ 40,802
Accrued payroll and related	-	102,295	123	-	102,418
Unearned revenue	-	1,543	-	-	1,543
<b>Total liabilities</b>	<b>-</b>	<b>144,005</b>	<b>758</b>	<b>-</b>	<b>144,763</b>
<b>Fund Balances</b>					
Nonspendable	-	11,447	113	-	11,560
Assigned	1,034,410	137,176	52,977	57,876	1,282,439
Unassigned	977,745	-	-	-	977,745
<b>Total fund balances</b>	<b>2,012,155</b>	<b>148,623</b>	<b>53,090</b>	<b>57,876</b>	<b>2,271,744</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,012,155</b>	<b>\$ 292,628</b>	<b>\$ 53,848</b>	<b>\$ 57,876</b>	<b>\$ 2,416,507</b>

Pershing County

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances –  
Internally Reported (Budgetary Basis) Funds  
Reported as Part of the General Fund for External Reporting Purposes  
Year Ended June 30, 2021

	In Lieu of Taxes Fund	Law Enforcement Fund	Cemetery Fund	Law Library Fund	Internally Reported Total
<b>Revenues</b>					
Intergovernmental	\$ 1,192,825	\$ 845,178	\$ -	\$ -	\$ 2,038,003
Charges for services	-	19,256	10,750	1,860	31,866
Miscellaneous	-	24,158	-	-	24,158
Total revenues	<u>1,192,825</u>	<u>888,592</u>	<u>10,750</u>	<u>1,860</u>	<u>2,094,027</u>
<b>Expenditures</b>					
Current					
Public safety	-	2,581,183	-	-	2,581,183
Judicial	-	-	-	19,294	19,294
Health	-	-	16,306	-	16,306
Total expenditures	<u>-</u>	<u>2,581,183</u>	<u>16,306</u>	<u>19,294</u>	<u>2,616,783</u>
Excess (Deficiency) of Revenues over Expenditures	<u>1,192,825</u>	<u>(1,692,591)</u>	<u>(5,556)</u>	<u>(17,434)</u>	<u>(522,756)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	-	1,695,000	25,000	28,000	1,748,000
Transfers to other funds	<u>(908,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(908,000)</u>
Total other financing sources (uses)	<u>(908,000)</u>	<u>1,695,000</u>	<u>25,000</u>	<u>28,000</u>	<u>840,000</u>
Net Change in Fund Balances	284,825	2,409	19,444	10,566	317,244
Fund Balances, Beginning of Year	<u>1,727,330</u>	<u>146,214</u>	<u>33,646</u>	<u>47,310</u>	<u>1,954,500</u>
Fund Balances, End of Year	<u><u>\$ 2,012,155</u></u>	<u><u>\$ 148,623</u></u>	<u><u>\$ 53,090</u></u>	<u><u>\$ 57,876</u></u>	<u><u>\$ 2,271,744</u></u>

Pershing County

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
In Lieu of Taxes Fund  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Revenues					
Intergovernmental					
Federal payments in lieu of taxes	\$ 1,000,000	\$ 1,000,000	\$ 1,192,825	\$ 192,825	\$ 1,195,375
Expenditures					
General Government					
Other					
Services and supplies	-	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	1,000,000	1,000,000	1,192,825	192,825	1,195,375
Other Financing Sources (Uses)					
Transfers to other funds					
General Fund	(1,900,000)	(1,900,000)	(750,000)	1,150,000	(700,000)
Senior Citizens Fund	(133,000)	(133,000)	(133,000)	-	(163,000)
Cemetery Fund	(25,000)	(25,000)	(25,000)	-	(10,000)
Total other financing sources (uses)	(2,058,000)	(2,058,000)	(908,000)	1,150,000	(873,000)
Net Change in Fund Balances	(1,058,000)	(1,058,000)	284,825	1,342,825	322,375
Fund Balances, Beginning of Year	1,138,540	1,138,450	1,727,330	588,880	1,404,955
Fund Balances, End of Year	\$ 80,540	\$ 80,450	\$ 2,012,155	\$ 1,931,705	\$ 1,727,330

Pershing County

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
Law Enforcement Fund  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
<b>Revenues</b>					
Intergovernmental					
Federal grants					
BJA Illegal Alien	\$ -	\$ -	\$ -	\$ -	\$ 5,896
Edward Byrne					
Youth Resource Officer	-	9,351	9,351	-	38,885
Narcotic Detection Officer	-	-	-	-	27,645
Coronavirus Relief Fund	-	821,713	821,713	-	-
State and Community Highway					
Safety	-	3,966	3,966	-	-
Minimum Penalties for Repeat					
Offenders	-	1,408	1,408	-	-
State grants					
Frontier Community Coalition	1,000	1,000	-	(1,000)	2,585
Other government shared revenues					
Youth Resource Officer,					
School District	-	8,740	8,740	-	13,813
	<u>1,000</u>	<u>846,178</u>	<u>845,178</u>	<u>(1,000)</u>	<u>88,824</u>
<b>Charges for Services</b>					
Public safety					
Sheriff fees	24,320	24,320	19,256	(5,064)	12,365
<b>Miscellaneous</b>					
Refunds and reimbursements	-	-	1,100	1,100	-
Jail extradition revenue	-	-	2,334	2,334	3,216
BLM reimbursements	-	-	18,666	18,666	-
Insurance program	2,470	2,470	2,058	(412)	5,145
Other revenue	1,000	1,000	-	(1,000)	45,668
	<u>3,470</u>	<u>3,470</u>	<u>24,158</u>	<u>20,688</u>	<u>54,029</u>
Total revenues	<u>28,790</u>	<u>873,968</u>	<u>888,592</u>	<u>14,624</u>	<u>155,218</u>
<b>Expenditures</b>					
Public Safety					
Police Activity					
Sheriff					
Salaries and wages	746,286	1,090,439	864,142	226,297	770,605
Employee benefits	501,035	701,176	429,126	272,050	460,445
Services and supplies	307,100	330,566	361,159	(30,593)	383,535
Capital outlay	18,000	18,000	15,680	2,320	8,271
	<u>1,572,421</u>	<u>2,140,181</u>	<u>1,670,107</u>	<u>470,074</u>	<u>1,622,856</u>

Pershing County

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
Law Enforcement Fund  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Dispatch					
Salaries and wages	\$ 241,871	\$ 329,722	\$ 250,607	\$ 79,115	\$ 222,768
Employee benefits	112,715	157,574	106,535	51,039	103,931
Services and supplies	27,000	27,000	20,893	6,107	20,529
	<u>381,586</u>	<u>514,296</u>	<u>378,035</u>	<u>136,261</u>	<u>347,228</u>
Total police activity	<u>1,954,007</u>	<u>2,654,477</u>	<u>2,048,142</u>	<u>606,335</u>	<u>1,970,084</u>
Protective Services Activity					
Jail					
Salaries and wages	414,496	494,592	269,443	225,149	220,410
Employee benefits	269,419	334,031	166,425	167,606	151,186
Services and supplies	102,500	102,500	97,173	5,327	93,971
	<u>786,415</u>	<u>931,123</u>	<u>533,041</u>	<u>398,082</u>	<u>465,567</u>
Total protective services activity	<u>786,415</u>	<u>931,123</u>	<u>533,041</u>	<u>398,082</u>	<u>465,567</u>
Total expenditures	<u>2,740,422</u>	<u>3,585,600</u>	<u>2,581,183</u>	<u>1,004,417</u>	<u>2,435,651</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(2,711,632)</u>	<u>(2,711,632)</u>	<u>(1,692,591)</u>	<u>1,019,041</u>	<u>(2,280,433)</u>
Other Financing Sources (Uses)					
Transfers from other funds					
General Fund	<u>2,565,000</u>	<u>2,565,000</u>	<u>1,695,000</u>	<u>(870,000)</u>	<u>2,120,000</u>
Net Change in Fund Balances	(146,632)	(146,632)	2,409	149,041	(160,433)
Fund Balances, Beginning of Year	<u>237,211</u>	<u>237,211</u>	<u>146,214</u>	<u>(90,997)</u>	<u>306,647</u>
Fund Balances, End of Year	<u>\$ 90,579</u>	<u>\$ 90,579</u>	<u>\$ 148,623</u>	<u>\$ 58,044</u>	<u>\$ 146,214</u>

Pershing County  
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
Cemetery Fund  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Revenues					
Charges for Services					
General government					
Cemetery fees	\$ 1,500	1,500	\$ 10,750	\$ 9,250	\$ 2,825
Expenditures					
Health					
Salaries and wages	10,082	10,082	5,016	5,066	3,609
Employee benefits	6,264	6,264	3,120	3,144	1,808
Services and supplies	25,375	25,375	8,170	17,205	3,973
Total expenditures	41,721	41,721	16,306	25,415	9,390
Excess (Deficiency) of Revenues over Expenditures	(40,221)	(40,221)	(5,556)	34,665	(6,565)
Other Financing Sources (Uses)					
Transfers from other funds					
In Lieu of Taxes Fund	25,000	25,000	25,000	-	10,000
Net Change in Fund Balances	(15,221)	(15,221)	19,444	34,665	3,435
Fund Balances, Beginning of Year	17,463	17,463	33,646	16,183	30,211
Fund Balances, End of Year	\$ 2,242	\$ 2,242	\$ 53,090	\$ 50,848	\$ 33,646

Pershing County

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
Law Library Fund  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Revenues					
Charges for services					
Judicial					
Law library fees	\$ 1,500	\$ 1,500	\$ 1,860	\$ 360	\$ 1,440
Expenditures					
Judicial					
Other legal expense					
Services and supplies	28,000	28,000	19,294	8,706	22,321
Excess (Deficiency) of Revenues over Expenditures	(26,500)	(26,500)	(17,434)	9,066	(20,881)
Other Financing Sources (Uses)					
Transfers from other funds					
General Fund	28,000	28,000	28,000	-	28,000
Net Change in Fund Balances	1,500	1,500	10,566	9,066	7,119
Fund Balances, Beginning of Year	41,692	41,692	47,310	5,618	40,191
Fund Balances, End of Year	\$ 43,192	\$ 43,192	\$ 57,876	\$ 14,684	\$ 47,310

Pershing County  
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
Building Fund  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Revenues					
Taxes					
Ad valorem					
Net proceeds of mines	\$ -	\$ -	\$ 57,845	\$ 57,845	\$ 46,721
Intergovernmental					
State shared revenues					
Marijuana funds	-	-	88,235	88,235	88,235
State funding (voting)	-	-	10,027	10,027	-
	-	-	98,262	98,262	88,235
Miscellaneous					
Contributions	-	-	-	-	8,210
Total revenues	-	-	156,107	156,107	143,166
Expenditures					
General Government					
Other					
Capital outlay	923,850	923,850	788,427	135,423	425,742
Net Change in Fund Balances	(923,850)	(923,850)	(632,320)	291,530	(282,576)
Fund Balances, Beginning of Year	1,123,958	1,123,958	1,403,847	279,889	1,686,423
Fund Balances, End of Year	\$ 200,108	\$ 200,108	\$ 771,527	\$ 571,419	\$ 1,403,847

Pershing County

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
Option Tax-Public Safety Fund  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Revenues					
Intergovernmental					
State shared revenues					
Option tax-public safety	\$ 300,000	\$ 300,000	\$ 651,123	\$ 351,123	\$ 366,193
Expenditures					
Debt Service					
Interest	14,043	14,043	14,043	-	16,156
Principal	74,228	74,228	74,228	-	72,115
	<u>88,271</u>	<u>88,271</u>	<u>88,271</u>	<u>-</u>	<u>88,271</u>
Public Safety					
Fire Activity					
Capital outlay	868,500	868,500	163,802	704,698	156,689
Total expenditures	<u>956,771</u>	<u>956,771</u>	<u>252,073</u>	<u>704,698</u>	<u>244,960</u>
Excess (Deficiency) of Revenues over Expenditures	(656,771)	(656,771)	399,050	1,055,821	121,233
Other Financing Sources (Uses)					
Insurance settlements	-	-	10,021	10,021	-
Net Change in Fund Balances	(656,771)	(656,771)	409,071	1,065,842	121,233
Fund Balances, Beginning of Year	936,708	936,708	1,206,213	269,505	1,084,980
Fund Balances, End of Year	<u>\$ 279,937</u>	<u>\$ 279,937</u>	<u>\$ 1,615,284</u>	<u>\$ 1,335,347</u>	<u>\$ 1,206,213</u>

Pershing County  
 Balance Sheet – Ad Valorem Capital Projects Fund  
 June 30, 2021

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	Ad Valorem Capital Projects Fund
<b>Assets</b>	
Cash on deposit and invested	\$ 337,754
Taxes receivable	2,409
	<u>\$ 340,163</u>
<b>Liabilities</b>	
Accounts payable	\$ 7,693
Due to other governments	1,511
	<u>9,204</u>
<b>Deferred Inflow of Resources</b>	
Unavailable revenue, delinquent property taxes	2,409
	<u>2,409</u>
<b>Fund Balances</b>	
Restricted	328,550
	<u>328,550</u>
<b>Total liabilities, deferred inflow of resources, and fund balances</b>	<u>\$ 340,163</u>

Pershing County

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
Ad Valorem Capital Projects Fund  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Revenues					
Taxes					
Ad valorem					
Real property	\$ 98,735	\$ 98,735	\$ 97,438	\$ (1,297)	\$ 90,652
Personal property	31,184	31,184	51,260	20,076	29,472
Net proceeds of mines	-	-	9,854	9,854	7,959
	<u>129,919</u>	<u>129,919</u>	<u>158,552</u>	<u>28,633</u>	<u>128,083</u>
Miscellaneous					
Interest earnings	4,000	4,000	956	(3,044)	3,069
Total revenues	<u>133,919</u>	<u>133,919</u>	<u>159,508</u>	<u>25,589</u>	<u>131,152</u>
Expenditures					
General Government					
Other					
Services and supplies	7,500	7,500	8,095	(595)	6,183
Capital outlay	246,186	246,186	52,526	193,660	24,847
Total expenditures	<u>253,686</u>	<u>253,686</u>	<u>60,621</u>	<u>193,065</u>	<u>31,030</u>
Net Change in Fund Balances	(119,767)	(119,767)	98,887	218,654	100,122
Fund Balances, Beginning of Year	<u>183,344</u>	<u>183,344</u>	<u>229,663</u>	<u>46,319</u>	<u>129,541</u>
Fund Balances, End of Year	<u>\$ 63,577</u>	<u>\$ 63,577</u>	<u>\$ 328,550</u>	<u>\$ 264,973</u>	<u>\$ 229,663</u>

Pershing County  
Schedule of Revenues, Expenses, and Changes in Net Position – Budget and Actual  
Landfill Fund  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Operating Revenues					
Charges for Services					
Landfill fees	\$ 316,418	\$ 316,418	\$ 326,705	\$ 10,287	\$ 303,800
Miscellaneous					
Recycling revenue	10,000	10,000	9,822	(178)	5,993
Total operating revenues	<u>326,418</u>	<u>326,418</u>	<u>336,527</u>	<u>10,109</u>	<u>309,793</u>
Operating Expenses					
Salaries and wages	87,315	87,315	93,742	(6,427)	81,551
Employee benefits	49,879	49,879	49,705	174	46,127
Services and supplies	259,600	279,600	185,602	93,998	214,008
Depreciation	35,000	35,000	45,676	(10,676)	45,742
Total operating expenses	<u>431,794</u>	<u>451,794</u>	<u>374,725</u>	<u>77,069</u>	<u>387,428</u>
Operating Income (Loss)	(105,376)	(125,376)	(38,198)	87,178	(77,635)
Nonoperating Revenue (Expense)					
Interest expense	<u>(6,400)</u>	<u>(6,400)</u>	<u>(5,010)</u>	<u>1,390</u>	<u>(6,416)</u>
Change in Net Position	<u>\$ (111,776)</u>	<u>\$ (131,776)</u>	(43,208)	<u>\$ 88,568</u>	(84,051)
Net Position, Beginning of Year			<u>226,720</u>		<u>310,771</u>
Net Position, End of Year			<u>\$ 183,512</u>		<u>\$ 226,720</u>

Pershing County  
Combining Balance Sheet – Nonmajor Enterprise Funds  
June 30, 2021

	Pershing County Electrical Utility Fund	Town of Imlay Utilities Fund	Ambulance Fund	Total
<b>Assets</b>				
<b>Current Assets</b>				
Cash on deposit and invested	\$ 494,441	\$ 13,042	\$ 302,892	\$ 810,375
Accounts receivable, net	2,496	7,225	99,067	108,788
Assessments receivable	3,247	-	-	3,247
<b>Total current assets</b>	<b>500,184</b>	<b>20,267</b>	<b>401,959</b>	<b>922,410</b>
<b>Noncurrent Assets</b>				
<b>Restricted</b>				
Cash on deposit and invested	-	187,000	-	187,000
Capital assets not being depreciated	-	9,997	-	9,997
Capital assets net of accumulated depreciation	242,768	288,870	61,023	592,661
<b>Total noncurrent assets</b>	<b>242,768</b>	<b>485,867</b>	<b>61,023</b>	<b>789,658</b>
<b>Total assets</b>	<b>742,952</b>	<b>506,134</b>	<b>462,982</b>	<b>1,712,068</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts payable	43	43	9,466	9,552
<b>Net Position</b>				
Net investment in capital assets	242,768	298,867	61,023	602,658
<b>Restricted for</b>				
Capital replacement	-	187,000	-	187,000
Unrestricted	500,141	20,224	392,493	912,858
<b>Total net position</b>	<b>\$ 742,909</b>	<b>\$ 506,091</b>	<b>\$ 453,516</b>	<b>\$ 1,702,516</b>

Pershing County

Combining Statement of Revenues, Expenses, and Changes in Fund Balances – Nonmajor Enterprise Funds  
Year Ended June 30, 2021

	Pershing County Electrical Utility Fund	Town of Imlay Utilities Fund	Ambulance Fund	Total
Operating Revenues				
Charges for services	\$ 20,525	\$ 34,930	\$ 105,385	\$ 160,840
Operating Expenses				
Salaries and wages	-	-	29,004	29,004
Services and supplies	27,198	23,110	61,966	112,274
Depreciation	38,081	29,701	30,389	98,171
Total operating expenses	65,279	52,811	121,359	239,449
Operating Income (Loss)	(44,754)	(17,881)	(15,974)	(78,609)
Nonoperating Revenue (Expense)				
Service availability charges	50,884	-	-	50,884
Provider Relief Fund	-	-	2,718	2,718
Coronavirus Relief Fund	-	-	2,056	2,056
Total nonoperating revenue (expense)	50,884	-	4,774	55,658
Capital Contributions				
Contribution of capital assets	-	-	38,697	38,697
Change in Net Position	6,130	(17,881)	27,497	15,746
Net Position, Beginning of Year	736,779	523,972	426,019	1,686,770
Net Position, End of Year	\$ 742,909	\$ 506,091	\$ 453,516	\$ 1,702,516

Pershing County  
Combining Statement of Cash Flows– Nonmajor Enterprise Funds  
Year Ended June 30, 2021

	Pershing County Electrical Utility Fund	Town of Imlay Utilities Fund	Ambulance Fund	Total
Operating Activities				
Cash received from users	\$ 19,768	\$ 31,993	\$ 76,611	\$ 128,372
Cash received from interfund services provided	-	660	-	660
Payments for employees' salaries and benefits	-	-	(29,004)	(29,004)
Payments for internal services used	-	(5,019)	(1,082)	(6,101)
Payments for services and supplies	(28,110)	(19,347)	(56,998)	(104,455)
Net Cash from (used for) Operating Activities	<u>(8,342)</u>	<u>8,287</u>	<u>(10,473)</u>	<u>(10,528)</u>
Noncapital Financing Activities				
Operating grant received	-	-	2,056	2,056
Capital and Related Financing Activities				
Payments received for service availability	55,544	-	-	55,544
Net Change in Cash on Deposit and Invested	47,202	8,287	(8,417)	47,072
Cash on Deposit and Invested, Beginning of Year	447,239	191,755	311,309	950,303
Cash on Deposit and Invested, End of Year	<u>\$ 494,441</u>	<u>\$ 200,042</u>	<u>\$ 302,892</u>	<u>\$ 997,375</u>
Reconciliation of operating loss to net cash from (used for) operating activities				
Operating income (loss)	\$ (44,754)	\$ (17,881)	\$ (15,974)	\$ (78,609)
Adjustments to reconcile operating loss to net cash from (used for) operating activities				
Depreciation	38,081	29,701	30,389	98,171
Changes in				
Accounts receivable, net	(757)	(2,277)	(28,774)	(31,808)
Accounts payable	(912)	(1,256)	3,886	1,718
Net Cash from (used for) Operating Activities	<u>\$ (8,342)</u>	<u>\$ 8,287</u>	<u>\$ (10,473)</u>	<u>\$ (10,528)</u>
Noncash Capital and Related Financing Activities				
Contribution of capital assets	\$ -	\$ -	\$ 38,697	\$ 38,697

Pershing County  
Schedule of Revenues, Expenses, and Changes in Net Position – Budget and Actual  
Pershing County Electrical Utility Fund  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Operating Revenues					
Charges for services					
Electrical fees	\$ 18,000	\$ 18,000	\$ 20,525	\$ 2,525	\$ 20,944
Operating Expenses					
Services and supplies	24,250	39,250	27,198	12,052	23,421
Depreciation	40,000	40,000	38,081	1,919	37,996
Total operating expenses	64,250	79,250	65,279	13,971	61,417
Operating Income (Loss)	(46,250)	(61,250)	(44,754)	16,496	(40,473)
Nonoperating Revenue (Expense)					
Service availability charges	35,000	35,000	50,884	15,884	32,611
Change in Net Position	\$ (11,250)	\$ (26,250)	6,130	\$ 32,380	(7,862)
Net Position, Beginning of Year			736,779		744,641
Net Position, End of Year			\$ 742,909		\$ 736,779

Pershing County  
 Schedule of Revenues, Expenses, and Changes in Net Position – Budget and Actual  
 Town of Imlay Utilities Fund  
 Year Ended June 30, 2021  
 (with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Operating Revenues					
Charges for Services					
Water fees	\$ 36,000	\$ 36,000	\$ 34,930	\$ (1,070)	\$ 32,433
Operating Expenses					
Services and supplies	36,510	46,510	23,110	23,400	31,476
Depreciation	44,000	44,000	29,701	14,299	36,210
Total operating expenses	80,510	90,510	52,811	37,699	67,686
Change in Net Position	\$ (44,510)	\$ (54,510)	(17,881)	\$ 36,629	(35,253)
Net Position, Beginning of Year			523,972		559,225
Net Position, End of Year			\$ 506,091		\$ 523,972

Pershing County  
Schedule of Revenues, Expenses, and Changes in Net Position – Budget and Actual  
Ambulance Fund  
Year Ended June 30, 2021  
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021 Budget Amount		2021		2020
	Original	Final	Actual	Variance to Final Budget	Actual
Operating Revenues					
Charges for Services					
Ambulance fees	\$ 124,000	\$ 124,000	\$ 105,385	\$ (18,615)	\$ 84,790
Operating Expenses					
Salaries and wages	43,000	43,000	29,004	13,996	24,920
Services and supplies	81,137	81,137	61,966	19,171	56,159
Depreciation	40,000	40,000	30,389	9,611	29,629
Total operating expenses	164,137	164,137	121,359	42,778	110,708
Operating Income (Loss)	(40,137)	(40,137)	(15,974)	24,163	(25,918)
Nonoperating Revenue (Expense)					
Provider Relief Fund	-	-	2,718	2,718	-
Coronavirus Relief Fund	-	-	2,056	2,056	-
Total nonoperating revenue	-	-	4,774	4,774	-
Capital Contributions					
Contribution of capital assets	-	-	38,697	38,697	-
Change in Net Position	\$ (40,137)	\$ (40,137)	27,497	\$ 67,634	(25,918)
Net Position, Beginning of Year			426,019		451,937
Net Position, End of Year			\$ 453,516		\$ 426,019

Pershing County  
Combining Statement of Fiduciary Net Position – Custodial Funds  
June 30, 2021

	<u>Intergovernmental</u>	<u>Individual Care</u>	<u>Total</u>
<b>Assets</b>			
Cash on deposit and invested	\$ 784,182	\$ 744,970	\$ 1,529,152
Accounts receivable	1,490	-	1,490
Taxes receivable	88,812	-	88,812
Assessments receivable	8,522	-	8,522
	<u>883,006</u>	<u>744,970</u>	<u>1,627,976</u>
<b>Liabilities</b>			
Accounts payable	<u>238</u>	<u>-</u>	<u>238</u>
<b>Net Position</b>			
Restricted for			
Governments	882,768	-	882,768
Individuals	<u>-</u>	<u>744,970</u>	<u>744,970</u>
	<u>\$ 882,768</u>	<u>\$ 744,970</u>	<u>\$ 1,627,738</u>

Pershing County  
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds  
Year Ended June 30, 2021

	<u>Intergovernmental</u>	<u>Individual Care</u>	<u>Total</u>
<b>Additions</b>			
Investment Income			
Interest earnings	\$ -	\$ 2	\$ 2
<b>Other</b>			
Taxes and fees collected for other governments	7,857,720	-	7,857,720
Other	15,643	641,824	657,467
Total other	<u>7,873,363</u>	<u>641,824</u>	<u>8,515,187</u>
Total additions	<u>7,873,363</u>	<u>641,826</u>	<u>8,515,189</u>
<b>Deductions</b>			
Payments of taxes and fees to other governments	7,439,376	-	7,439,376
Benefit payments	-	365,144	365,144
Restitution payments	-	137,917	137,917
Refunds	-	95,167	95,167
Administrative expense	-	44,078	44,078
Other expense	-	180,978	180,978
Total deductions	<u>7,439,376</u>	<u>823,284</u>	<u>8,262,660</u>
Changes in Net Position	<u>433,987</u>	<u>(181,458)</u>	<u>252,529</u>
Net Position, Beginning of Year, as previously reported	-	-	-
Prior Period Adjustments	<u>448,781</u>	<u>926,428</u>	<u>1,375,209</u>
Net Position, Beginning of Year, as restated	<u>448,781</u>	<u>926,428</u>	<u>1,375,209</u>
Net Position, End of Year	<u>\$ 882,768</u>	<u>\$ 744,970</u>	<u>\$ 1,627,738</u>

Pershing County

Schedule of Fees Imposed Subject to the Provisions of NRS 354.5989, Limitation of Fees for Business Licenses  
Year Ended June 30, 2021

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Flat Fixed Fees		
Business license revenue adjusted base at June 30, 2020		<u>\$ 13,680</u>
Adjustment to Base		
Base		13,680
Percentage increase in population of the local government	1.12%	
Percentage increase in the Consumer Price Index for the year ending on December 31 next preceding the year for which the limit is being calculated	1.50%	<u>2.62%</u>
		358
Adjusted base at June 30, 2020		14,038
Actual revenue		<u>12,915</u>
Amount over (under) allowable amount		<u><u>\$ (1,123)</u></u>

Pershing County

Schedule No. 1 – Summary Schedule of Ending Cash and Investment Balances  
Years Ended June 30, 2021 through 2018

	2021	2020	2019	2018
County Funds				
General	\$ 2,948,211	\$ 2,381,661	\$ 2,961,299	\$ 2,093,077
In Lieu of Taxes	2,012,155	1,727,330	1,404,955	1,240,475
Law Enforcement	276,081	245,274	373,750	382,202
Cemetery	53,735	34,160	30,724	28,892
Law Library	57,876	49,387	41,894	29,556
Total General Fund	<u>5,348,058</u>	<u>4,437,812</u>	<u>4,812,622</u>	<u>3,774,202</u>
Road	230,779	231,059	156,756	236,388
11 <sup>th</sup> Judicial District Court	1,317,068	1,177,281	909,213	710,266
Regional Street and Highway Building	1,654,512	1,080,262	744,573	745,017
Option Tax-Public Safety	764,777	1,405,277	1,724,534	1,871,727
General Indigent	1,365,054	1,168,258	1,042,479	876,657
Medical Indigent	68,765	54,482	44,471	35,301
Medical Indigent 2	222,586	255,180	176,229	154,273
Library	294,567	183,935	65,388	70,073
Agricultural Extension	602,317	446,349	351,600	298,551
Senior Citizens	188,887	139,662	116,018	109,806
J.P. Admin Fee	43,156	77,951	86,134	116,762
911 Surcharge Fee	194,702	214,164	212,125	201,504
Forensic Services	60,237	37,209	8,316	1,367
Town of Imlay Operating	-	291	2,101	2,716
Drug Court	9,684	9,311	8,063	6,874
Television District	178,415	129,225	136,680	128,464
Recreation	214,074	211,755	194,722	196,257
Gift	594,356	269,901	232,560	231,904
Capital Asset Forfeiture	100,445	99,232	98,534	111,260
Ad Valorem Capital Projects	23,619	32,056	24,621	17,065
Landfill	337,754	227,930	134,990	211,809
Pershing County Electrical Utility	306,672	375,736	414,394	327,307
Town of Imlay Utilities	494,441	447,239	418,021	381,783
Ambulance	200,042	191,755	187,709	188,413
Total County funds	<u>15,117,859</u>	<u>13,214,621</u>	<u>12,608,873</u>	<u>11,284,690</u>
Fiduciary Funds	<u>1,529,152</u>	<u>1,176,793</u>	<u>2,039,880</u>	<u>1,000,985</u>
	<u>\$ 16,647,011</u>	<u>\$ 14,391,414</u>	<u>\$ 14,648,753</u>	<u>\$ 12,285,675</u>
Cash on Hand	\$ 2,325	\$ 2,325	\$ 2,625	\$ 2,625
Demand Deposit Accounts				
Treasurer	5,437,811	2,974,074	2,949,880	2,343,107
Assessor	-	259	249	249
Clerk Trust	77,023	43,752	303,987	38,002
Lake Township Justice Court	72,984	151,180	150,200	32,419
11 <sup>th</sup> Judicial District Court	11,721	13,258	3,009	21
Sheriff	41,774	40,263	34,895	37,445
District Attorney	27,625	26,377	21,267	16,677
Public Administrator	513,842	651,339	1,312,461	116,856
Total demand deposit accounts	<u>6,182,780</u>	<u>3,900,502</u>	<u>4,775,948</u>	<u>2,584,776</u>
Cash Deposited/Invested in Other than Demand Deposit Accounts	<u>10,461,906</u>	<u>10,488,587</u>	<u>9,870,280</u>	<u>9,698,274</u>
	<u>\$ 16,647,011</u>	<u>\$ 14,391,414</u>	<u>\$ 14,648,853</u>	<u>\$ 12,285,675</u>
% Cash Deposited/Invested in Other than Demand Deposit Accounts at June 30	<u>62.8%</u>	<u>72.9%</u>	<u>67.4%</u>	<u>78.9%</u>

Pershing County

Schedule No. 2 – Summary Schedule of Revenues, Expenditures, and Changes in Fund Balances –  
Governmental Funds  
Years Ended June 30, 2021 through 2018

	2021	2020	2019	2018
Revenues				
Taxes	\$ 4,527,842	\$ 3,650,193	\$ 3,940,776	\$ 3,866,607
Licenses and permits	86,640	99,212	94,188	58,969
Intergovernmental	7,273,740	6,298,374	5,601,360	5,546,928
Grants	2,052,869	957,446	1,326,182	1,003,975
Federal payments in lieu of taxes	1,192,825	1,195,375	1,137,480	1,112,319
Charges for services	651,697	477,561	501,095	527,310
Fines and forfeits	155,030	230,192	279,906	513,850
Miscellaneous, other	791,418	1,019,855	943,593	563,183
Interest and investment earnings	42,826	378,477	313,663	6,182
Total revenues	<u>16,774,887</u>	<u>14,306,685</u>	<u>14,138,243</u>	<u>13,199,323</u>
Expenditures				
Salaries, wages, and benefits	8,518,338	8,255,447	7,843,503	7,599,216
Services and supplies	4,808,049	4,245,253	4,660,432	4,020,816
Capital outlay	1,292,558	1,010,545	912,214	1,573,981
Interest	14,043	16,156	18,209	20,203
Principal	74,228	72,115	70,062	68,068
Total expenditures	<u>14,707,216</u>	<u>13,599,516</u>	<u>13,504,420</u>	<u>13,282,284</u>
Excess (Deficiency) of Revenues over Expenditures	<u>2,067,671</u>	<u>707,169</u>	<u>633,823</u>	<u>(82,961)</u>
Other Financing Sources (Uses)				
Transfers from other funds	1,303,352	1,147,793	1,426,406	1,106,099
Transfers to other funds	(1,303,352)	(1,147,793)	(1,426,406)	(1,106,099)
Sale of capital assets	-	-	15,212	-
Insurance settlements	10,021	-	-	25,131
Total other financing sources (uses)	<u>10,021</u>	<u>-</u>	<u>15,212</u>	<u>25,131</u>
Net Change in Fund Balances	2,077,692	707,169	649,035	(57,830)
Fund Balances, Beginning of Year	<u>11,624,153</u>	<u>10,916,984</u>	<u>10,267,949</u>	<u>10,325,779</u>
Fund Balance, End of Year	<u>\$ 13,701,845</u>	<u>\$ 11,624,153</u>	<u>\$ 10,916,984</u>	<u>\$ 10,267,949</u>

Pershing County

Schedule No. 3 – Schedule of Property Tax Rates and Assessed Valuations  
 Years Ended June 30, 2013 through 2022

Roll Year	County	Pershing County School District	State of Nevada	Hospital District	Total County Rate	City of Lovelock	Total City Rate	Town of Imlay	Total Town Rate
2012-13									
Local government unit rate	1.3568	1.1500	0.1700	0.4200	3.0968	0.5624	3.6592	0.1500	3.2468
2013-14:									
Local government unit rate	1.3568	1.1500	0.1700	0.4200	3.0968	0.5624	3.6592	0.1500	3.2468
2014-15:									
Local government unit rate	1.3568	1.1500	0.1700	0.4200	3.0968	0.5624	3.6592	0.1500	3.2468
2015-16:									
Local government unit rate	1.3568	1.1500	0.1700	0.4200	3.0968	0.5624	3.6592	0.1500	3.2468
2016-17:									
Local government unit rate	1.3568	1.1500	0.1700	0.4200	3.0968	0.5624	3.6592	0.1500	3.2468
2017-18:									
Local government unit rate	1.3568	1.1500	0.1700	0.4200	3.0968	0.5624	3.6592	0.1500	3.2468
2018-19:									
Local government unit rate	1.3568	1.1500	0.1700	0.4200	3.0968	0.5624	3.6592	0.1500	3.2468
2019-20:									
Local government unit rate	1.3568	1.1500	0.1700	0.4200	3.0968	0.5624	3.6592	0.1500	3.2468
2020-21:									
Local government unit rate	1.3568	1.1500	0.1700	0.4200	3.0968	0.5624	3.6592	0.1500	3.2468
2021-22:									
Local government unit rate	1.3568	1.1500	0.1700	0.4200	3.0968	0.5624	3.6592	0.1500	3.2468

Roll Year	Assessed Valuations		
	Total County	City	Town
2012-13	\$ 236,436,566	\$ 21,637,144	\$ 2,137,337
2013-14	325,501,979	23,619,883	2,155,532
2014-15	283,724,599	29,588,175	4,283,986
2015-16	253,552,819	24,129,837	2,360,639
2016-17	301,128,604	25,281,896	2,619,148
2017-18	317,408,981	24,414,860	2,706,393
2018-19	338,541,572	23,960,880	2,684,923
2019-20	339,553,990	25,778,674	2,793,187
2020-21	328,601,056	24,204,184	2,882,242
2021-22	332,605,301	27,547,264	2,873,403



**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  
Pershing County, Nevada  
Lovelock, Nevada

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Pershing County, Nevada (Pershing County), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Pershing County's basic financial statements and have issued our report thereon dated November 30, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Pershing County's internal control over financial reporting (internal control) as a basis for designing 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 Pershing County's internal control. Accordingly, we do not express an opinion on the effectiveness of Pershing 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2021-001 that we consider to be a significant deficiency.

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Pershing 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 financial statements. 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*.

#### **Pershing County's Response to Findings**

Pershing County's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. Pershing County's response was not subjected to the auditing procedures 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 Audit Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

The image shows a handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Reno, Nevada  
November 30, 2021



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

To the Honorable Board of County Commissioners  
Pershing County, Nevada  
Lovelock, Nevada

**Report on Compliance for the Major Federal Program**

We have audited Pershing County, Nevada's (Pershing County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Pershing County's major federal program for the year ended June 30, 2021. Pershing County's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for Pershing County's major federal program 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 Pershing 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 the major federal program. However, our audit does not provide a legal determination of Pershing County's compliance.

### **Opinion on the Major Federal Program**

In our opinion, Pershing County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2021.

### **Report on Internal Control over Compliance**

Management of Pershing 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 Pershing County's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the 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 Pershing 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.



Reno, Nevada  
November 30, 2021



## Auditor's Comments

To the Honorable Board of County Commissioners  
Pershing County, Nevada  
Lovelock, Nevada

In connection with our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Pershing County, Nevada (the County), as of and for the year ended June 30, 2021, and the related notes to the financial statements, except as noted below, nothing came to our attention that caused us to believe that Pershing County failed to comply with the specific requirements of Nevada Revised Statutes cited below. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the County's noncompliance with the requirements of Nevada Revised Statutes cited below, insofar as they relate to accounting matters.

### Current Year Statute Compliance

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

### Progress on Prior Year Statute Compliance

Actual expenses were monitored in order to avoid overexpenditures during the year ended June 30, 2021.

### Prior Year Recommendations

The status of prior year recommendations is included in the Summary Schedule of Prior Year Findings, included under separate cover.

### Current Year Recommendations

The recommendations made for the current year are included in the Schedule of Findings and Questioned Costs as part of the June 30, 2021 audit.

A handwritten signature in black ink that reads "Eide Bailly LLP".

Reno, Nevada  
November 30, 2021

Pershing County  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing/ Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures
<u>U.S. Department of Agriculture</u>			
Passed through Nevada Department of Health and Human Services:			
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	HD-17301	\$ 80,436
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	HD-17745	<u>279,359</u>
Total Department of Agriculture			<u>\$ 359,795</u>
<u>U.S. Department of Interior</u>			
Passed through State of Nevada, Office of State Controller:			
Distribution of Receipts to State and Local Governments	15.227	UNKNOWN	<u>\$ 12,057</u>
<u>U.S. Department of Justice</u>			
Passed through Nevada Department of Health and Human Services:			
Juvenile Justice and Delinquency Prevention	16.540	UNKNOWN	<u>\$ 4,560</u>
Passed through Frontier Community Coalition:			
Juvenile Justice and Delinquency Prevention	16.540	UNKNOWN	36,501
Juvenile Justice and Delinquency Prevention	16.540	UNKNOWN	<u>11,982</u>
			<u>48,483</u>
			<u>53,043</u>
Passed through Nevada Department of Public Safety:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	18-JAG-42	<u>9,351</u>
Total U.S. Department of Justice			<u>\$ 62,394</u>
<u>U.S. Department of Transportation</u>			
Direct Award:			
Airport Improvement Program	20.106	3-32-0011-017-2020	\$ 251,280
Airport Improvement Program	20.106	3-32-0011-019-2021	10,682
COVID-19 Airport Improvement Program	20.106	3-32-0011-018-2020	<u>5,559</u>
			<u>267,521</u>
Transit Services Programs Cluster:			
Passed through Nevada Department of Transportation:			
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	PR533-17-802	11,320
Highway Safety Cluster:			
Passed through State of Nevada Office of Public Safety:			
State of Community Highway Safety	20.600	69A37521300004020NV0	3,966
Passed through State of Nevada Office of Public Safety:			
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	69A37521300001640NVA	<u>1,408</u>
Total U.S. Department of Transportation			<u>\$ 284,215</u>

Pershing County  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing/ Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures
<u>Department of the Treasury, Office of Inspector General</u>			
Passed through Nevada State Controller's Office and Governor's Finance Office:			
COVID-19 Coronavirus Relief Fund	21.019	UNKNOWN	\$ 894,294
Passed through the City of Lovelock, Nevada:			
COVID-19 Coronavirus Relief Fund	21.019	UNKNOWN	<u>2,056</u>
			<u>\$ 896,350</u>
<u>Institute of Museum and Library Services</u>			
Passed through Nevada Department of Cultural Affairs, State Library and Archives:			
Grants to States	45.310	45310-20	\$ 7,011
COVID-19 Grants to States	45.310	45310-CRS	<u>12,630</u>
			<u>\$ 19,641</u>
<u>U.S. Department of Health and Human Services</u>			
Aging Cluster:			
Passed through Nevada Aging and Disability Services Division:			
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	14-000-10-LX-21	\$ 12,872
Program Income	93.044	14-000-10-LX-21	<u>47</u>
			<u>12,919</u>
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	14-000-07-1X-20	10,111
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	14-000-07-1X-21	4,340
Program Income	93.045	14-000-07-1X-21	3,133
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	14-000-04-24-21	10,024
Program Income	93.045	14-000-04-24-21	12,256
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	14-000-67-2X-21	1,539
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	14-000-66-1X-21	<u>10,602</u>
			<u>52,005</u>
Passed through Nevada Aging and Disability Services Division:			
Nutrition Services Incentive Program	93.053	14-000-57-NX-20	<u>4,658</u>
Total Aging Cluster			<u>69,582</u>
Passed through Nevada Department of Health and Human Services:			
COVID-19 Immunization Cooperative Agreements	93.268	UNKNOWN	<u>23,600</u>
Direct Award:			
COVID-19 Provider Relief Fund	93.498	UNKNOWN	<u>2,718</u>
Passed through Nevada Division of Welfare and Supportive Services:			
Child Support Enforcement	93.563	UNKNOWN	<u>148,204</u>
Total U.S. Department of Health and Human Services			<u>\$ 244,104</u>

Pershing County  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2021

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Financial Assistance Listing/ Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures</u>
<u>U.S. Department of Homeland Security</u>			
Passed through United Way of Northern Nevada and the Sierra: Emergency Food and Shelter National Board Program	97.024	UNKNOWN	\$ 1,700
Passed through Nevada Department of Public Safety: Emergency Management Performance Grants	97.042	97042.20	8,180
COVID-19 Emergency Management Performance Grants	97.042	97042.20s	4,485
			<u>12,665</u>
Direct Award: Assistance to Firefighters	97.044	EMW-2018-FO-02333	<u>3,375</u>
Total U.S. Department of Homeland Security			<u>\$ 17,740</u>
Total Federal Financial Assistance			<u>\$ 1,896,296</u>

**Note 1 - Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Pershing County under programs of the federal government for the year ended June 30, 2021. The information 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 Listing presents only a selected portion of the operations of Pershing County, it is not intended to and does not present the financial position, changes in financial position, or cash flows of Pershing County.

**Note 2 - Summary of Significant Accounting Policies**

Expenditures reported in the Schedule are reported on the modified accrual basis of accounting. When applicable, 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. No federal financial assistance has been provided to a subrecipient.

Pershing County receives the Distribution of Receipts to State and Local Governments program in a custodial capacity. As such, amounts are recorded in the Custodial Fund, Individual Care.

**Note 3 - Indirect Cost Rate**

Pershing County has not elected to use the 10% de minimis cost rate.

**Note 4 - Use of Minibus**

Pershing County receives no monies from the Enhanced Mobility of Seniors and Individuals with Disabilities program. The County received the use of a minibus for the Senior Citizens Center. The non-cash assistance is calculated according to the calculated value (based on the federal cost of the vehicle) received during fiscal year 2021.

**Section I - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	Yes
Noncompliance material to financial statements noted?	No

**Federal Awards**

Internal control over major program:	
Material weaknesses identified	No
Significant deficiency identified not considered to be material weaknesses	None reported
Type of auditor's report issued on compliance for the major program:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516	No

**Identification of major program:**

<u>Name of Federal Program</u>	<u>Assistance Listing Number</u>
COVID-19 Coronavirus Relief Fund	21.019
Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

