

**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT**

**WHITE PINE COUNTY**



**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**WITH REPORT OF**

**INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS**

**PREPARED BY:**

**WHITE PINE COUNTY FINANCE DEPARTMENT**

**WHITE PINE COUNTY**  
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## **INTRODUCTORY SECTION**

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**White Pine County  
Department of Finance**

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(775) 293-6508 FAX (775) 289-7711

November 22, 2016

Residents of White Pine County  
The Honorable Board of County Commissioners  
White Pine County, Nevada

We are pleased to submit the Comprehensive Annual Financial Report of White Pine County, Nevada for the fiscal year ended June 30, 2016.

Nevada Revised Statutes (NRS) 354.624 requires the County to issue an annual report in its financial position and activities and that this report be audited by an independent certified public accounting firm. This report is intended to fulfill the County's obligation under this NRS.

County management assumes full responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, based on a comprehensive framework of internal controls established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free from material misstatements. To the best of our knowledge and belief, the data presented is complete and accurate in all material aspects; it is presented in a manner designed to fairly set forth the financial position and results of operation of the County; and we have included all disclosures necessary to enable the reader to gain an understanding of the County's financial activities.

Hinton Burdick, PLLC, Certified Public Accountants, has audited the County's financial statements for the fiscal year ended June 30, 2016 and has issued an unmodified opinion. An unmodified opinion from the auditor is a clean opinion which indicates that the auditors were able to access needed financial information, that the information presented has conformed to GAAP (generally accepted accounting principles) and the auditors place no caveats or conditions upon the information presented. The Auditor's Report on the Financial Statements is located on the first page in the Financial Section of this report.

We are presenting the Management's Discussion and Analysis (MD&A) as an introduction to the financial statements. This section provides an overview and analysis of changes in the County's financial position to aid readers in understanding their financial impact and relationship to the financial statements and schedules provided. This section is presented to provide more meaningful information to our readers and to demonstrate accountability for our financial actions. The MD&A can be found immediately following the Auditor's Report on the Financial Statements in the Financial Section of this report.

**GOVERNMENTAL PROFILE OF WHITE PINE COUNTY**

White Pine County is a subdivision of the State of Nevada. It was originally within the boundaries of Lander County until 1869 when the Nevada legislature created White Pine County. It is located in the east central portion of the State and covers an area of approximately 8,900 miles. The county seat is located in

the City of Ely, the only incorporated city in the County. Townships in the County include Lund, Ruth and McGill. The population as of July 2016 was 10,336. The County is governed by a five member Board of Commissioners that serve four year terms.

The County serves citizens with programs that provide for safety, health, welfare, infrastructure and quality of life. Providing safety are the Sheriff's Department, District Attorney's Office, Judicial Services, Juvenile Probation, Fire District, Emergency Medical Services, Emergency Management and the Building & Planning Department. Health and welfare are provided by the Public Health Nurse and Social Services. Public infrastructure is provided through the Maintenance Department and the Road Department. Finally, quality of life is enhanced for our citizens through programs including Library Services, the Senior Center, the Agricultural Extension, the Aquatic Center, the Golf Course, the Fairgrounds and numerous parks.

In addition, the County provides for leadership, administrative and internal support services that are required to run the County, some of which are mandated through Nevada Revised Statutes (NRS). These include a Board of County Commissioners, property appraisal and assessment, tax collection, record keeping, recording services, finance, purchasing, internal audit, technology services, human resources, economic development and risk management.

The County does include one blended component unit in its financial statements. Although it is a legally separate entity, it functions as an integral part of the primary government's operations and, therefore, is included as part of the primary government. The blended component unit is the White Pine County Fire District and it is reported as special revenue fund. The County does not have any discretely presented component units.

The County has established various funds to track financial activities in compliance with NRS and GAAP, as well as to facilitate management control and monitoring of revenues and expenditures. The funds include the General Fund, 50 Special Revenue Funds, 2 Capital Improvement Funds, 2 Proprietary Funds and 10 Fiduciary Funds. Budgeting is done annually for all County services in accordance with NRS 354.470 through 354.626, collectively known as the Local Government Budget and Finance Act. The legal level of budgetary control rests with the Board of County Commissioners and the Finance Director.

## **LOCAL ECONOMIC CONDITION AND OUTLOOK**

Outside of government employment which accounts for approximately 32% of jobs in the County, the natural resources and mining industry is the next largest employer providing 26% of jobs. This is followed by the trade, transportation and utilities industry at 11% and the leisure and hospitality industry at 11%. With the natural resources and mining providing 26% of the jobs, the County's economy is closely tied to this industry. Tax revenues peaked in fiscal year 2012 at \$11,092,804 and have been consistently declining in subsequent fiscal years: 2013 at \$9,950,725, 2014 at \$8,341,891, 2015 at \$8,293,087 and 2016 at \$8,264,424. These decreases are due to a combination of factors including but not limited to steadily dropping mineral prices impacting the mines and abatements and exemptions on real and personal property taxes provided pursuant to Nevada Revised Statutes and outside the control of the County. These continuing declines in revenue require consistent efforts to identify solutions to maintain a balanced budget. This is being addressed each year by the Board of County Commissioners through the annual budget process.

The largest mine, Robinson Nevada owned by KGHM International, produces primarily copper. Copper prices experienced a consistent decline throughout the fiscal year. This resulted in slowing production and decreased net proceeds of mines revenues. In addition to this copper mine there are several gold mines

that operate in White Pine County. Kinross Gold Corporation, in the northern part of the County, is expanding and projecting future production and revenues. Midway Gold filed for bankruptcy in the summer of 2015 and proceedings were ongoing throughout the fiscal year. It is anticipated that the company will reorganized under Chapter 11 and that the Gold Rock and Pan Projects will continued to be developed in the future.

Another major factor impacting the economy is the amount of exempt land outside the control of the County. Approximately 91% of land in White Pine County is controlled by the Federal Government split between the Bureau of Land Management, the Forest Service and the National Parks Service. Although the County does receive Payment in Lieu of Taxes (PILT) from the Federal Government, the program is never fully funded. Additionally, these federal lands have a limiting effect on economic development in the County. There is currently an initiative to transfer some of this federal land to the State and eventually to the County. Although this process will take several years, the long-term effects should be more opportunity for economic expansion within the County.

## **MAJOR INITIATIVES**

White Pine County has worked on several major projects during the fiscal year.

- The County is working toward implementation of an Enhanced 911 System. An Enhanced 911 System will provide better public safety by enabling emergency services to quickly identify the location of callers in need of assistance. The work done so far includes passage of an ordinance in January 2016 to establish an advisory committee to develop a 5-year master plan to enhance or improve the telephone system for reporting an emergency, to oversee any money allocated for that purpose and authorizing a telephone surcharge to be imposed to support it. The 911 Committee did meet and develop a 5 year master plan. It includes as its priorities obtaining software for an enhanced 911 system with all related components, identifying and implementing a GIS system that that will provide roads, street addresses and other county assets and replacement of the existing emergency repeater system to take advantages of new technologies available which will provide better communications throughout the County. Research has commenced on identifying and evaluating both the enhanced 911 software and the underlying GIS programs.
- The library expansion project reached substantial completion by the end of the fiscal year. The expansion added 1,594 square feet to the building and provided three additional offices, two new study rooms, a data closet, storage space and a larger conference/meeting room.
- The County continues to utilize Bureau of Land Management funding made available through the Southern Nevada Public Land Management Act to upgrade parks in the County. The Camp Success project is nearing completion and will be completed during fiscal year 2017. The White Pine County Fairgrounds project is also ongoing.
- The County has begun work to move forward with the jail expansion and courthouse project. The jail expansion portion of the project will include an expansion and upgrade of the detention facility, remodeling of the existing public safety building, a temporary juvenile holding facility, redesign of the dispatch area and additional evidence storage. The second portion of project is a small secure court facility. This project will address multiple County issues including inmates being housed on a consistent basis in excess of capacity and bringing both the jail and the courthouse up to current security standards. The project proposes to locate the new courthouse on the existing property where the public safety building and jail are currently situated. During the fiscal year a committee solicited conceptual designs from three different companies to understand

if the project as envisioned would be physically and financially feasible. The studies show that the project is viable as proposed. Work continues into fiscal year 2017 on this project.

It is anticipated that this project will be paid for through a combination of existing County funds, legislative appropriation and debt service. The project will be phased if anticipated revenues sources are not available as projected. The first phase of the project will be the jail expansion and the second phase will be the new courthouse.

- Water rights and transfer of water from one basin to another is an ongoing issue. The County is continuing efforts to prevent the Southern Nevada Water Authority from transferring water in White Pine County to Clark County. Progress is being made but the issue is not close to resolution. It is anticipated that this issue will remain ongoing for several more years.

## **LONG-TERM FINANCIAL PLANNING**

With the County's economy driven by the mining industry, the Commissioners try to establish budgets for general operations with revenues that are recurring every year. The large one-time revenue amounts received for the net proceeds of mining tax are set aside to accomplish large projects. They are the main source of the funding for most of the projects described in the Major Initiatives section of this report.

The County collects a one quarter of one cent sales tax pursuant to Senate Bill 74 which are referred to as SB 74 funds. These revenues will be the primary source of debt service funding for the jail expansion and courthouse project.

Budgeted utilization of ending general fund balance has consistently declined over the past three years demonstrating the County's ongoing efforts toward a balanced budget. In fiscal year 2016 \$646,250 of the ending fund balance was assigned for the subsequent year budget appropriation as compared to \$673,035 in fiscal year 2015 and \$806,693 in fiscal year 2014. Although the utilization of fund balance to pay for operations is decreasing, the Commissioners understand that long-term utilization of general fund balance to fund operations is not sustainable. To address this, a committee was assigned to evaluate alternatives and bring recommendations back to the County Commission that identified long-term solutions for providing essential services and quality of life to all County residents in a cost effective and affordable manner. The final report from the committee was given to the County Commissioners in December 2016. The County Commissioners have implemented some of the recommendations and continue to evaluate others to assist in balancing the budget.

## **RELEVANT FINANCIAL POLICIES**

The County utilizes budgetary controls in order to adequately track revenues and expenditures and to comply with legal requirements. The annual reports provided herein demonstrate the County's ongoing commitment to sound financial management.

Due to the small size of the County, difficulties arise in trying to provide for separation of duties. Each employee wears multiple hats in order to meet legal requirements and the needs of our citizens. To address this issue, the County completed full implementation of an internal auditing program that regularly reviews all departments that receive cash. This program has been instrumental in eliminating a significant deficiency identified by the auditors related to segregation of duties over cash receipting. Additionally, the County Treasurer and County Finance Director are finalizing an ordinance to better

control the cash practices of the County. It is anticipated that the ordinance should be passed and implemented during fiscal year 2017. This will provide additional safeguards for the County's assets.

Investment of the County's idle funds is the responsibility of the County Treasurer. The policy utilized requires that investments are made with safety, liquidity, and yield in that priority order. Additional information on cash and investments can be found in the notes to the financial statements.

## **AWARDS**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to White Pine County for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2015. This was the first year in which White Pine County produced a Comprehensive Annual Financial Report and we are very pleased to report that our efforts resulted in this prestigious national award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. The report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is only valid for a one year period. We believe that our current Comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

## **ACKNOWLEDGMENTS**

The preparation of this report on a timely basis could not have been accomplished without the entire staff of the Finance Office. Additionally, the assistance received from staff in every department throughout the County was sincerely appreciated. Finally, a special thanks to the Board of County Commissioners for their leadership and dedication to the financial success of White Pine County.

Respectfully submitted,



Elizabeth Frances  
Finance Director



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

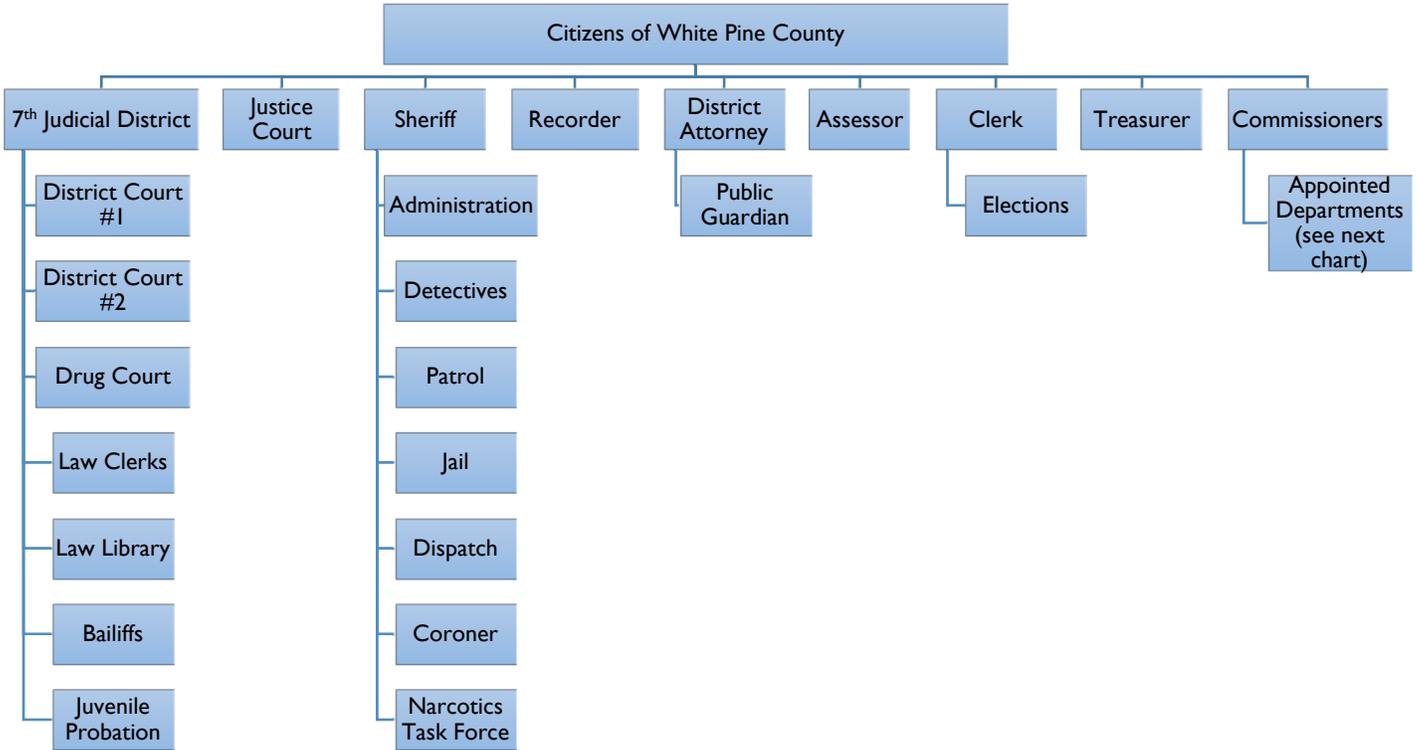
**White Pine County  
Nevada**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2015**

Executive Director/CEO

**WHITE PINE COUNTY ORGANIZATIONAL CHART  
ELECTED OFFICIALS/JUDICIAL**

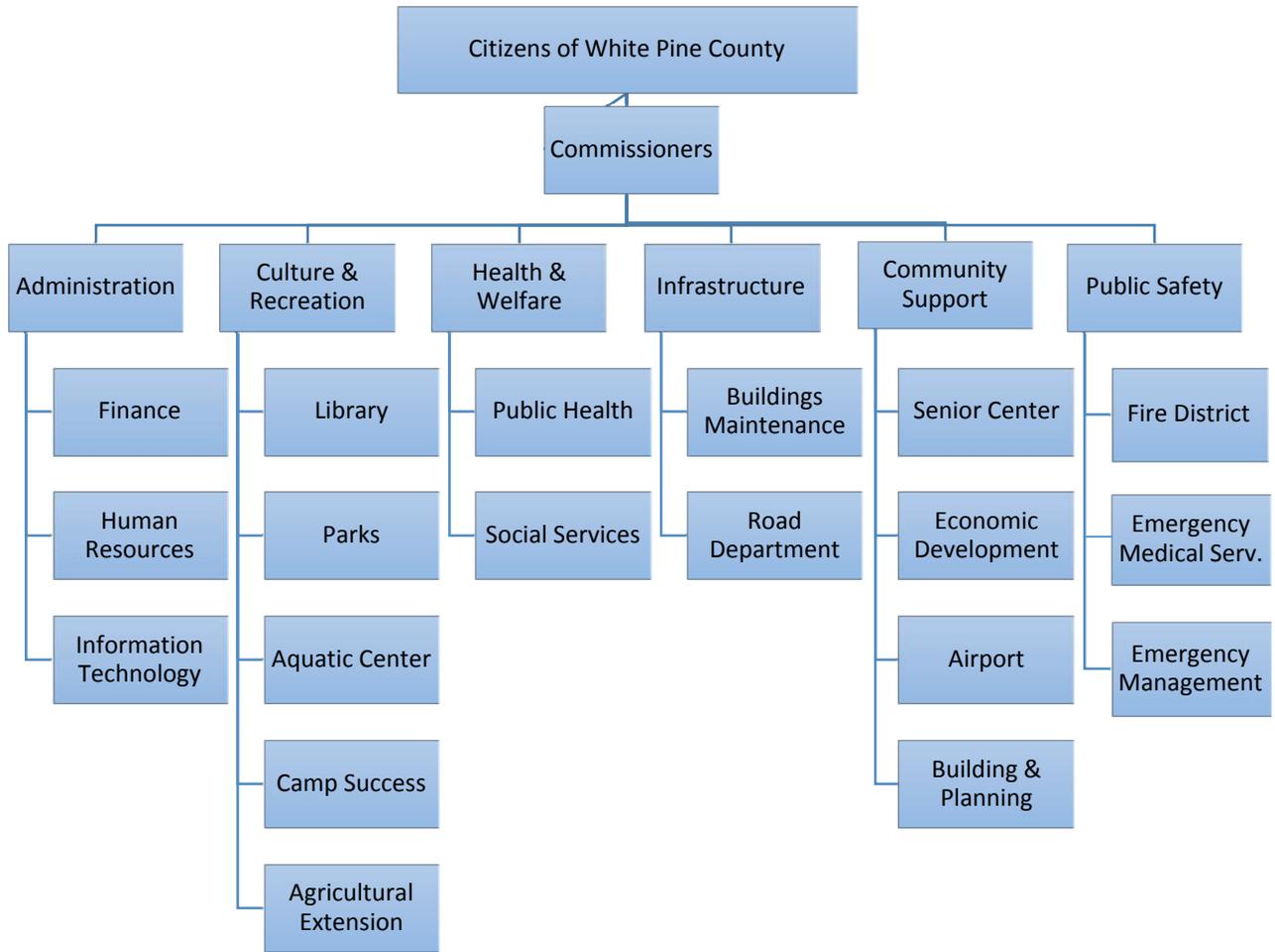


**Elected Officials**

Commissioner, Chairman  
 Commissioner, Vice-Chair  
 Commissioner  
 Commissioner  
 Commissioner  
 Assessor  
 Clerk  
 District Attorney  
 Justice of the Peace  
 Recorder  
 Sheriff  
 Treasurer

Gary Perea  
 Carol McKenzie  
 Mike Coster  
 Richard Howe  
 Laurie Carson  
 Burton Hilton  
 Nichole Baldwin  
 Michael Wheable  
 Stephen Bishop  
 Martha Rivera Sindelar  
 Dan Watts  
 Catherine Bakaric

## COUNTY COMMISSION ORGANIZATIONAL CHART



### **Appointed Officials**

Finance Director/IT Supervisor	Elizabeth Frances
Human Resources Director	Kathy Ricci
Library Director	Lori Romero
Maintenance/Parks Superintendent	Bill Calderwood
Aquatic Center Director	Megan Brown
Agricultural Extension Director	Juan Carlos Cervantes
Public Health Nurse	Vacant
Social Services Director	Bunny Hill
Road Superintendent	Bill Miller
Senior Center Director	Christine Ricci
Director of Economic Development	Vacant
Airport Manager	Steven Stork
Fire Chief/EMS/Emergency Manager	Vacant

**FINANCIAL SECTION**

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## Independent Auditors' Report

The Honorable County Commissioners  
White Pine County  
Ely, 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 White Pine County, Nevada, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

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

### *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of United State of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of White Pine County, Nevada as of June 30, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### *Report on Summarized Comparative Information*

We have previously audited White Pine County's financial statements for the year ended June 30, 2015, and our report dated November 6, 2015, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2015, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedules related to pensions, and schedule of funding progress as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining statements and individual nonmajor fund and proprietary fund budgetary comparison schedules, statistical section, and Nevada Revised Statute 354.6113, as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining statements and individual nonmajor fund and proprietary fund budgetary comparison schedules, Nevada Revised Statute 354.6113, 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 budget and actual individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 11, 2016, on our consideration of White Pine County, Nevada's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



HintonBurdick, PLLC  
St. George, Utah  
November 11, 2016

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WHITE PINE COUNTY, NEVADA  
Management's Discussion and Analysis  
June 30, 2016

White Pine County's discussion and analysis is designed to, (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the County's financial activities, (c) identify changes in the County's financial position (its ability to address subsequent years' challenges), (d) identify any material deviations from the financial plan (the approved budget), and (e) identify individual fund issues or concerns.

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

#### Financial Highlights

- The County qualified as a low-risk auditee and the auditor's report offers an unmodified opinion that the County's financial statements are presented fairly in all material respects.
- Net position for governmental activities totaled \$48,967,676 at the end of fiscal year 2016 and \$47,205,212 at the end of fiscal year 2015. This is an increase in the net position of governmental activities of \$1,762,464 between fiscal years 2015 and 2016. Net position for business-type activities totaled \$1,097,717 and \$1,228,814 at the end of fiscal years 2016 and 2015 respectively.
- For 2016, unrestricted net position totaled a negative \$3,751,793 for governmental activities. This is an increase of \$8,378,587 from 2015. Unrestricted net position for business-type activities totaled \$293,217 which was a decrease of \$68,034 from 2015.
- Pursuant to Governmental Accounting Standards Board Statements (GASB) 68 and 71 related to the County's participation in the Public Employee's Retirement System, the County posted a Restatement Adjustment to its net position in the amount of negative \$15,835,418 last fiscal year (FY2015). This the continued cause of the negative unrestricted net position for government activities in the current fiscal year.
- At the end of the fiscal year 2016, the unassigned fund balance for the General Fund was \$5,403,713 or 47% of total General Fund expenditures and transfers. For fiscal year 2015, the General Fund unassigned fund balance was \$4,908,731. The increase in unassigned fund balance of \$494,982 is a result of revenues exceeding expenditures and transfers by a total of \$468,132, the decrease to nonspendable fund balance in the amount of \$65 and the decrease to fund balance assigned for budgetary appropriations of \$26,785.
- The County's primary revenue sources for governmental activities during 2016 are Ad Valorem property taxes of \$5,585,974 and unrestricted intergovernmental revenues in the form of consolidated taxes of \$3,150,765. These two revenue sources comprise 35% and 20%, respectively, or 55% of total general governmental revenues for 2016. During fiscal 2015, Ad Valorem property taxes were \$6,030,453 and consolidated taxes were \$3,179,631. These revenue sources comprised 40% and 21%, respectively, or 61% of total general governmental revenues for 2015.
- The County's total expenses were \$19,933,866 for 2016 and \$19,977,506 for 2015. The greatest expenses were in the following activities: public safety, general government and public works. (Please refer to the table on page 19.)
- Total capital assets being depreciated in governmental activities were \$93,507,975 for 2016 and \$92,753,079 for 2015. Total capital assets being depreciated in business-type activities were \$2,001,487 for 2016 and \$2,001,487 for 2015. For additional information on the County's capital assets, see note 6 in the accompanying financial statements.

## Overview of the Financial Statements

- This discussion and analysis is intended to serve as an introduction to the County's basic financial statements which are composed of: government-wide financial statements, fund financial statements, and notes to basic financial statements. This report also contains required supplementary information in addition to the basic financial statements.

### Government-Wide Financial Statements

- The government-wide financial statements are designed to provide readers with a broad overview of the 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, liabilities and deferred inflows, with the difference being 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 (e.g., uncollected taxes and earned but unused vacation and sick leave).
- The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the County include general government, judicial, public safety, public works, health, welfare, culture and recreation, and community support.

### Fund Financial Statements

- A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The 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 agency funds.

### Governmental Funds

- Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financial 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 fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

- The County maintains individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund and the SB 74 Fund which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregate presentation. Individual fund data for each of these non-major governmental funds are provided in the combining and individual fund statements.
- The County adopts an annual appropriated budget for each of its governmental funds. A statement of revenues, expenditures and changes in fund balance-budget and actual is provided for each of the County's governmental funds to demonstrate compliance with the budget. The statements for the major governmental funds are included as required supplementary information to the basic financial statements. Statements for all other governmental funds are included as supplementary information.

#### Proprietary Funds

- When the County charges customers for the services it provides, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities.

#### Fiduciary Funds

- The County's fiduciary funds consist of 25 trust and agency accounts consolidated into 10 funds. The trust and agency funds are used to hold monies for other entities or individuals until disposition.

#### Notes to the Basic Financial Statements

- The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

#### Other Information

- In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. It also includes a schedule of compliance with state statutes reporting requirements and budgetary comparisons for the original and final budgets of the General Fund.
- The combining statements and individual fund schedules are presented immediately following the required supplementary information.

## Government-Wide Financial Analysis

- Net position of White Pine County as of June 30, 2016 and June 30, 2015, is summarized and analyzed below:

	Governmental activities		Business-type activities		Combined total	
	2016	2015	2016	2015	2016	2015
Current and other assets	\$ 41,516,259	\$ 39,592,222	\$ 325,415	\$ 383,084	\$ 41,841,674	\$39,975,306
Capital assets	27,706,012	27,211,143	804,500	867,563	28,510,512	28,078,706
Total assets	69,222,271	66,803,365	1,129,915	1,250,647	70,352,186	68,054,012
Deferred outflows of resources	2,532,360	1,829,530	-	-	2,532,360	1,829,530
Long-term liabilities outstanding	17,044,643	15,511,081	-	-	17,044,643	15,511,081
Other liabilities	2,405,417	2,055,440	32,198	21,833	2,437,615	2,077,273
Total liabilities	19,450,060	17,566,521	32,198	21,833	19,482,258	17,588,354
Deferred inflows of resources	3,336,895	3,861,162	-	-	3,336,895	3,861,162
Net position:						
Net investment in capital assets	27,706,012	27,211,143	804,500	867,563	28,510,512	28,078,706
Restricted	25,013,457	32,124,449	-	-	25,013,457	32,124,449
Unrestricted	(3,751,793)	(12,130,380)	293,217	361,251	(3,458,576)	(11,769,129)
Total net position	\$ 48,967,676	\$ 47,205,212	\$ 1,097,717	\$ 1,228,814	\$ 50,065,393	\$48,434,026

- As noted earlier, net position may serve over time as a useful indicator of the County's financial position. Governmental activities assets exceeded liabilities and deferred inflows by \$48,967,676 as of June 30, 2016 and \$47,205,212 as of June 30, 2015. Business-type activities assets exceeded liabilities and deferred inflows by \$1,097,717 as of June 30, 2016 and \$1,228,814 as of June 30, 2015.
- The largest portion of the County's net position for its governmental activities and business-type activities reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, etc.), less any related debt outstanding used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the 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 the debt.
- The largest portion of the County's net position for governmental activities represents resources that are subject to external restrictions on how they may be used. Of the restricted net position, 12% is for capital projects, 25% is for net proceeds mitigation, and the remainder is restricted for the County's special revenue funds.
- Unrestricted investment earnings for the County for the year ended June 30, 2016 were \$818,934. This is a 43% increase from the prior fiscal year.
- At June 30, 2016 and June 30, 2015, White Pine County had positive balances of net position for its government-wide activities.

Revenue and expenditure activities of White Pine County as of June 30, 2016 and June 30, 2015, are summarized below:

	Governmental Activities		Business-type activities		Combined total	
	2016	2015	2016	2015	2016	2015
<b>Revenues:</b>						
<b>Program revenues:</b>						
Charges for services	\$ 2,713,402	\$ 2,304,075	\$ 221,061	\$ 298,974	\$ 2,934,463	\$ 2,603,049
Operating grants and contributions	1,244,485	1,733,935	-	-	1,244,485	1,733,935
Capital grants and contributions	1,631,220	1,509,137	-	-	1,631,220	1,509,137
<b>General revenues:</b>						
Taxes	10,918,260	13,191,341	-	-	10,918,260	13,191,341
State gaming licenses	138,096	142,504	-	-	138,096	142,504
Net proceeds from mines	583,267	752,079	-	-	583,267	752,079
Unrestricted investment earnings	815,948	356,759	2,986	2,903	818,934	359,662
Unrestricted Intergovernmental Rev *	3,150,765	-	-	-	3,150,765	-
Gains on sale of capital assets	11,227	12,787	-	-	11,227	12,787
Other revenue/(expense)	134,516	424,813	-	-	134,516	424,813
<b>Total revenues</b>	<b>21,341,186</b>	<b>20,427,430</b>	<b>224,047</b>	<b>301,877</b>	<b>21,565,233</b>	<b>20,729,307</b>
<b>Expenses:</b>						
General government	4,451,854	4,745,169	-	-	4,451,854	4,745,169
Judicial	2,608,195	2,404,617	-	-	2,608,195	2,404,617
Public safety	5,972,598	5,806,024	-	-	5,972,598	5,806,024
Public works	3,351,773	3,271,677	-	-	3,351,773	3,271,677
Health and sanitation	118,943	123,844	-	-	118,943	123,844
Welfare	699,351	686,984	-	-	699,351	686,984
Culture and recreation	1,929,826	2,220,879	-	-	1,929,826	2,220,879
Community support	477,283	343,817	-	-	477,283	343,817
Intergovernmental **	-	22,817	-	-	-	22,817
Golf	-	-	206,713	208,948	206,713	208,948
Building and planning	-	-	117,330	142,730	117,330	142,730
<b>Total expenses</b>	<b>19,609,823</b>	<b>19,625,828</b>	<b>324,043</b>	<b>351,678</b>	<b>19,933,866</b>	<b>19,977,506</b>
Increase(Decrease) in net position before transfers and contributions	1,731,363	801,602	(99,996)	(49,801)	1,631,367	751,801
Capital contributions	-	-	-	-	-	-
Transfers	31,101	31,101	(31,101)	(31,101)	-	-
Increase(Decrease) in net position	1,762,464	832,703	(131,097)	(80,902)	1,631,367	751,801
Net position, beginning	47,205,212	62,207,927	1,228,814	1,309,716	48,434,026	63,517,643
Restatement adjustments	-	(15,835,418)	-	-	-	(15,835,418)
<b>Net position, ending</b>	<b>\$ 48,967,676</b>	<b>\$ 47,205,212</b>	<b>\$ 1,097,717</b>	<b>\$ 1,228,814</b>	<b>\$ 50,065,393</b>	<b>\$ 48,434,026</b>

\* Consolidated taxes (CTX) were classified with taxes in FY2015 and reclassified as unrestricted intergovernmental revenues in FY2016 because the legal authority to impose the majority of these taxes rests with the State and not the County.

\*\*Intergovernmental expenses were reclassified as public safety expenses in FY2016 to more accurately reflect the function of government.

## Financial Analysis of the County's Funds

- Government Funds
  - The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of expendable 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 fiscal years, the County's governmental funds reported a combined ending fund balance of \$38,879,432 and \$37,858,627 for years 2016 and 2015 respectively. This is an increase of \$1,020,805 in comparison with the prior year.
  - The General Fund is the chief operating fund of the County. Comparatively, the fund balance of the General Fund was \$14,182,100 at the end of 2016 and was \$13,713,968 at the end of 2015. The fund balance of the County's General Fund increased by \$468,132 during the current fiscal year.

## Budgetary Highlights

- The general fund's legal level of budgetary control is the function level. The final amended budget for expenditures and transfers out to other funds was \$11,879,042. This budget represents anticipated expenses/other financing uses over revenues/other financing sources in the amount of \$647,477. Actual expenditures and transfers were \$314,423 less than the final budget.
- Revenues and other financing sources received in the general fund were more than budgeted by \$801,186. The net result of higher revenues/other financing sources and lower expenditures/other financing uses was an increase in the general fund balance of \$468,132. This increase is a \$1,115,609 favorable variance over the budgeted ending fund balance.

## Economic Factors

- Currently mining continues to play a significant role in the economy of White Pine County. However, mineral prices experienced severe declines and adversely impacted mining operations in the County. The Robinson Nevada Mine owned by KGHM International, Limited is the largest employer in the County. It is struggling to maintain a balanced budget and has decreased the number of contractors utilized and their number of employees. Kinross Gold Corporation acquired Barrick's Bald Mountain Mine and mining operations have continued throughout the year. They report that they are developing near-term opportunities which are expected to double mineral reserve estimates by the end of their first quarter 2017.
- Due to the difficulties being faced by the mines, they cannot be relied on as a stable future economic factor for the County. Therefore, the County continues to promote expansion through tourism and by capitalizing on its quality of life issues; isolation, outdoor recreation, and the desire of individuals and businesses to get away from the pressures of urban life and locate in a rural community.
- The County is continuing its work with the Federal Government to transfer federal lands to the County. These additional lands may provide the County with future opportunities for economic development and additional tax revenues.

## Requests for Information

- This report is designed to provide a general overview of White Pine County's finances for all interested parties. Questions concerning the information provided in this report or requests for additional financial information should be addressed to Elizabeth Frances, Finance Director, at 297 11<sup>th</sup> Street East, Suite 1, Ely, Nevada 89301.

## **BASIC FINANCIAL STATEMENTS**

**WHITE PINE COUNTY**  
**Statement of Net Position**  
**June 30, 2016**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Assets</b>			
Cash and investments	\$ 39,323,464	\$ 321,964	\$ 39,645,428
Receivables (net of allowance for uncollectibles)	2,057,708	3,451	2,061,159
Prepaid Expenses	112,850	-	112,850
Inventory	22,237	-	22,237
Capital assets not being depreciated			
Land	1,061,044	4,200	1,065,244
Construction in progress	2,771,850	-	2,771,850
Capital assets being depreciated, net of accumulated depreciation			
Equipment and vehicles	3,286,839	50,722	3,337,561
Improvements other than buildings	3,750,039	693,085	4,443,124
Buildings	11,815,925	56,493	11,872,418
Infrastructure	5,020,315	-	5,020,315
Total assets	<u>69,222,271</u>	<u>1,129,915</u>	<u>70,352,186</u>
<b>Deferred Outflows of Resources</b>			
Deferred outflows related to pensions	2,532,360	-	2,532,360
Total deferred outflows of resources	<u>2,532,360</u>	<u>-</u>	<u>2,532,360</u>
<b>Liabilities</b>			
Accounts payable and other current liabilities	1,828,601	24,198	1,852,799
Unearned revenue	390	8,000	8,390
Noncurrent liabilities:			
Due within one year	576,426	-	576,426
Due in more than one year	17,044,643	-	17,044,643
Total liabilities	<u>19,450,060</u>	<u>32,198</u>	<u>19,482,258</u>
<b>Deferred Inflows of Resources</b>			
Deferred revenue -net proceeds	704,988	-	704,988
Deferred inflows related to pensions	2,631,907	-	2,631,907
Total deferred inflows of resources	<u>3,336,895</u>	<u>-</u>	<u>3,336,895</u>
<b>Net Position</b>			
Net investment in capital assets	27,706,012	804,500	28,510,512
Restricted for:			
General government	656,965	-	656,965
Judicial	921,812	-	921,812
Public safety	4,297,911	-	4,297,911
Public works	6,959,010	-	6,959,010
Welfare	40,072	-	40,072
Community support	310,544	-	310,544
Capital projects	2,827,143	-	2,827,143
Net proceeds mitigation	8,000,000	-	8,000,000
Catastrophic events	1,000,000	-	1,000,000
Unrestricted	(3,751,793)	293,217	(3,458,576)
Total net position	<u>\$ 48,967,676</u>	<u>\$ 1,097,717</u>	<u>\$ 50,065,393</u>

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Statement of Activities**  
**For the Year Ended June 30, 2016**

Functions/Programs	Expenses	Program Revenues		Net (Expense) / Revenue and Change in Net Position			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Primary government:</b>							
Governmental activities:							
General government	\$ 4,451,854	\$ 722,249	\$ 51,126	\$ 189,346	\$ (3,489,133)	\$ -	\$ (3,489,133)
Judicial	2,608,195	501,415	-	-	(2,106,780)	-	(2,106,780)
Public safety	5,972,598	999,060	494,461	28,182	(4,450,895)	-	(4,450,895)
Public works	3,351,773	270,478	228,309	273,485	(2,579,501)	-	(2,579,501)
Health and sanitation	118,943	9,462	-	-	(109,481)	-	(109,481)
Welfare	699,351	5,110	233,303	-	(460,938)	-	(460,938)
Culture and recreation	1,929,826	141,272	28,903	1,140,207	(619,444)	-	(619,444)
Community support	477,283	64,356	208,383	-	(204,544)	-	(204,544)
Total governmental activities	<u>19,609,823</u>	<u>2,713,402</u>	<u>1,244,485</u>	<u>1,631,220</u>	<u>(14,020,716)</u>	<u>-</u>	<u>(14,020,716)</u>
Business-type activities:							
Golf	206,713	153,971	-	-	-	(52,742)	(52,742)
Building and Planning	117,330	67,090	-	-	-	(50,240)	(50,240)
Total business-type activities	<u>324,043</u>	<u>221,061</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(102,982)</u>	<u>(102,982)</u>
Total primary government	<u>\$ 19,933,866</u>	<u>\$ 2,934,463</u>	<u>\$ 1,244,485</u>	<u>\$ 1,631,220</u>	<u>\$ (14,020,716)</u>	<u>\$ (102,982)</u>	<u>\$ (14,123,698)</u>
General revenues:							
Ad valorem taxes					5,585,974	-	5,585,974
Unrestricted intergovernmental revenues (consolidated taxes - from the State of Nevada)					3,150,765	-	3,150,765
Motor vehicle fuel tax					2,118,599	-	2,118,599
Sales taxes					1,624,973	-	1,624,973
Room taxes					6,389	-	6,389
Franchise taxes					201,459	-	201,459
Payment in lieu of taxes					1,380,866	-	1,380,866
State gaming licenses					138,096	-	138,096
Net proceeds from mines					583,267	-	583,267
Unrestricted investment earnings					815,948	2,986	818,934
Gain on sale of capital assets					11,227	-	11,227
Other revenues					134,516	-	134,516
Transfers					31,101	(31,101)	-
Total general revenues					<u>15,783,180</u>	<u>(28,115)</u>	<u>15,755,065</u>
Change in net position					1,762,464	(131,097)	1,631,367
Net position - beginning					47,205,212	1,228,814	48,434,026
Net position - ending					<u>\$ 48,967,676</u>	<u>\$ 1,097,717</u>	<u>\$ 50,065,393</u>

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2016**

	General Fund	SB 74 Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Cash and investments	\$ 14,291,028	\$ 4,154,636	\$ 20,877,800	\$ 39,323,464
Accounts receivable	116,814	-	282,490	399,304
Property taxes receivable	151,119	-	14,688	165,807
Due from other governments	527,395	85,601	879,601	1,492,597
Due from other funds	395,769	-	-	395,769
Prepaid expenses	109,900	-	2,950	112,850
Inventory	22,237	-	-	22,237
Total assets	<u>\$ 15,614,262</u>	<u>\$ 4,240,237</u>	<u>\$ 22,057,529</u>	<u>\$ 41,912,028</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ 372,668	\$ -	\$ 821,826	1,194,494
Accrued liabilities	425,581	-	208,526	634,107
Unearned revenue	-	-	390	390
Due to other funds	-	-	395,769	395,769
Total liabilities	<u>798,249</u>	<u>-</u>	<u>1,426,511</u>	<u>2,224,760</u>
Deferred inflows of resources:				
Deferred revenue - net proceeds	545,464	-	159,524	704,988
Unavailable revenue - property taxes	88,449	-	14,399	102,848
Total deferred inflows of resources	<u>633,913</u>	<u>-</u>	<u>173,923</u>	<u>807,836</u>
Fund balances:				
Nonspendable:				
Prepays	109,900	-	2,950	112,850
Inventory	22,237	-	-	22,237
Restricted for:				
General government	-	-	656,965	656,965
Judicial	-	-	921,812	921,812
Public safety	-	-	57,674	57,674
Public works	-	-	6,959,010	6,959,010
Welfare	-	-	40,072	40,072
Community support	-	-	310,544	310,544
Capital projects	-	-	2,827,143	2,827,143
Net proceeds mitigation	8,000,000	-	-	8,000,000
Catastrophic events	-	-	1,000,000	1,000,000
Committed for:				
Culture and recreation	-	-	3,447,660	3,447,660
Public safety	-	4,240,237	1,445,395	5,685,632
Welfare	-	-	2,787,870	2,787,870
Assigned for:				
Subsequent year budget appropriation	646,250	-	-	646,250
Unassigned	5,403,713	-	-	5,403,713
Total fund balances	<u>14,182,100</u>	<u>4,240,237</u>	<u>20,457,095</u>	<u>38,879,432</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 15,614,262</u>	<u>\$ 4,240,237</u>	<u>\$ 22,057,529</u>	<u>\$ 41,912,028</u>

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**To the Statement of Net Position**  
**For the Year Ended June 30, 2016**

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

Total fund balances - total governmental funds		\$ 38,879,432
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Governmental capital assets	\$ 97,340,869	
Accumulated depreciation	<u>(69,634,857)</u>	27,706,012
Deferred outflows and inflows of resources related to pensions and deferred charges or credits on refundings are applicable to future reporting periods and, therefore are not reported in the funds.		
Deferred outflows related to pensions	\$ 2,532,360	
Deferred inflows related to pensions	<u>(2,631,907)</u>	(99,547)
Revenues considered unavailable not reported in the funds.		102,848
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Compensated absences	\$ (1,108,512)	
Net pension liability	(15,489,403)	
Net OPEB obligation	<u>(1,023,154)</u>	<u>(17,621,069)</u>
Net position of governmental activities		<u><u>\$ 48,967,676</u></u>

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2016**

	General Fund	SB 74 Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Taxes	\$ 5,191,011	\$ 541,544	\$ 3,073,413	\$ 8,805,968
Licenses and permits	49,269	-	675	49,944
Intergovernmental	5,182,686	-	4,384,810	9,567,496
Charges for services	467,106	-	512,815	979,921
Fines and forfeitures	245,154	-	93,955	339,109
Investment Earnings	599,072	-	123,694	722,766
Miscellaneous revenue	264,045	-	602,099	866,144
Total revenues	<u>11,998,343</u>	<u>541,544</u>	<u>8,791,461</u>	<u>21,331,348</u>
<b>Expenditures</b>				
Current:				
General government	3,621,522	-	275,648	3,897,170
Judicial	2,511,907	-	85,141	2,597,048
Public Safety	3,830,272	-	1,775,340	5,605,612
Public Works	-	-	1,879,406	1,879,406
Health and Sanitation	118,920	-	-	118,920
Welfare	-	-	701,487	701,487
Culture and Recreation	675,673	-	703,478	1,379,151
Community Support	-	-	479,465	479,465
Capital outlay:				
General government	-	-	2,956,388	2,956,388
Public Safety	-	-	146,029	146,029
Public Works	-	-	516,590	516,590
Culture and Recreation	-	-	78,118	78,118
Community Support	-	-	8,990	8,990
Total expenditures	<u>10,758,294</u>	<u>-</u>	<u>9,606,080</u>	<u>20,364,374</u>
Excess revenues over (under) expenditures	<u>1,240,049</u>	<u>541,544</u>	<u>(814,619)</u>	<u>966,974</u>
<b>Other financing sources (uses)</b>				
Sale of capital assets	750	-	21,980	22,730
Transfers in	33,658	200,000	606,325	839,983
Transfers out	(806,325)	-	(2,557)	(808,882)
Total other financing sources and uses	<u>(771,917)</u>	<u>200,000</u>	<u>625,748</u>	<u>53,831</u>
Net change in fund balances	468,132	741,544	(188,871)	1,020,805
Fund balances - beginning of year	<u>13,713,968</u>	<u>3,498,693</u>	<u>20,645,966</u>	<u>37,858,627</u>
Fund balances - end of year	<u>\$ 14,182,100</u>	<u>\$ 4,240,237</u>	<u>\$ 20,457,095</u>	<u>\$ 38,879,432</u>

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Reconciliation of the Statement of Revenues,**  
**Expenditures, and Changes in Fund Balances of Governmental Funds**  
**To The Statement of Activities**  
**For the Year Ended June 30, 2016**

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

Net changes in fund balances - total governmental funds \$ 1,020,805

Revenues that do not provide current financial resources are not reported as revenues in governmental funds. This represents the change in unavailable revenues for property taxes that are deferred in the funds. (1,389)

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.

Capital outlay	\$ 2,989,449	
Depreciation expense	(2,483,077)	506,372

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

Pension contributions	\$ 1,930,154	
Pension expense	(1,707,476)	222,678

The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and disposals) is to decrease net position. (11,503)

Some changes in long term liabilities in the statement of activities do not reduce the use of current financial resources and, therefore, are not reported as expense reductions in the governmental funds.

Change in compensated absences	\$ (2,271)	
Net change in OPEB obligation	27,772	25,501

Change in net position of governmental activities \$ 1,762,464

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2016**

	Nonmajor Golf Course Fund	Nonmajor Building & Planning Fund	Combined Total
<b>Assets</b>			
Current Assets:			
Cash	\$ 130,364	\$ 191,600	\$ 321,964
Receivables (net of allowance of \$0)	3,326	125	3,451
Total current assets	<u>133,690</u>	<u>191,725</u>	<u>325,415</u>
Noncurrent assets:			
Land	4,200	-	4,200
Buildings	114,208	-	114,208
Improvements	1,569,199	-	1,569,199
Furniture, equipment & vehicles	236,992	81,088	318,080
Accumulated depreciation	(1,138,919)	(62,268)	(1,201,187)
Total noncurrent assets	<u>785,680</u>	<u>18,820</u>	<u>804,500</u>
<b>Total Assets</b>	<u>919,370</u>	<u>210,545</u>	<u>1,129,915</u>
<b>Liabilities</b>			
Current Liabilities:			
Accounts payable	8,380	1,190	9,570
Accrued liabilities	9,653	2,625	12,278
Customer deposits	-	2,350	2,350
Unearned revenue	8,000	-	8,000
Total current liabilities	<u>26,033</u>	<u>6,165</u>	<u>32,198</u>
Total Liabilities	<u>26,033</u>	<u>6,165</u>	<u>32,198</u>
<b>Net Position</b>			
Net investment in capital assets	785,680	18,820	804,500
Unrestricted	107,657	185,560	293,217
Total net position	<u>\$ 893,337</u>	<u>\$ 204,380</u>	<u>\$ 1,097,717</u>

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Statement of Revenues, Expenses, and Changes in Fund Net Position**  
**Proprietary Funds**  
**For the Year Ended June 30, 2016**

	Nonmajor Golf Course Fund	Nonmajor Building & Planning Fund	Combined Total
<b>Operating Revenues</b>			
Charges for Sales and Services			
Golf Course Fees	\$ 109,787	\$ -	\$ 109,787
Golf Cart Rentals	18,527	-	18,527
Golf Course Shed Fees	19,923	-	19,923
Building Permit Fees	-	67,090	67,090
Miscellaneous	5,734	-	5,734
	<u>153,971</u>	<u>67,090</u>	<u>221,061</u>
<b>Operating Expenses</b>			
Salaries	82,310	40,620	122,930
Employee Benefits	33,744	17,187	50,931
Service, Supplies and Other	45,553	41,566	87,119
Depreciation	45,106	17,957	63,063
	<u>206,713</u>	<u>117,330</u>	<u>324,043</u>
Operating Income (Loss)	<u>(52,742)</u>	<u>(50,240)</u>	<u>(102,982)</u>
<b>Non-operating Revenues (Expenses)</b>			
Investment Earnings	-	2,986	2,986
	<u>-</u>	<u>2,986</u>	<u>2,986</u>
Total Non-Operating Revenue (Expense)	<u>-</u>	<u>2,986</u>	<u>2,986</u>
<b>Income (loss) before contributions and transfers</b>	<u>(52,742)</u>	<u>(47,254)</u>	<u>(99,996)</u>
Transfers Out	<u>(16,837)</u>	<u>(14,264)</u>	<u>(31,101)</u>
<b>Change in net position</b>	<u>(69,579)</u>	<u>(61,518)</u>	<u>(131,097)</u>
Total net position, Beginning of Year	<u>962,916</u>	<u>265,898</u>	<u>1,228,814</u>
<b>Total net position, End of Year</b>	<u>\$ 893,337</u>	<u>\$ 204,380</u>	<u>\$ 1,097,717</u>

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2016**

	Nonmajor Golf Course Fund	Nonmajor Building & Planning Fund	Combined Total
<b>Cash Flows From Operating Activities:</b>			
Cash received from customers, service fees	\$ 144,704	\$ 67,019	\$ 211,723
Cash received from customers, other	13,734	-	13,734
Cash paid to suppliers	(41,387)	(43,684)	(85,071)
Cash paid to employees	(116,072)	(57,265)	(173,337)
Net cash flows from operating activities	<u>979</u>	<u>(33,930)</u>	<u>(32,951)</u>
<b>Cash Flows From Noncapital Financing Activities:</b>			
Transfers from/(to) other funds	<u>(16,837)</u>	<u>(14,264)</u>	<u>(31,101)</u>
Net cash flows from noncapital financing activities	<u>(16,837)</u>	<u>(14,264)</u>	<u>(31,101)</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>			
Purchase of capital assets	<u>-</u>	<u>-</u>	<u>-</u>
Net cash flows from capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash Flows From Investing Activities:</b>			
Interest on investments	<u>-</u>	<u>2,986</u>	<u>2,986</u>
Net change in Cash and Cash Equivalents	(15,858)	(45,208)	(61,066)
Cash and Cash Equivalents, Beginning of Year	<u>146,222</u>	<u>236,808</u>	<u>383,030</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u><u>\$ 130,364</u></u>	<u><u>\$ 191,600</u></u>	<u><u>\$ 321,964</u></u>
Reconciliation of Operating Income to Net Cash Flows From Operating Activities:			
Net Operating Income/(Loss)	\$ (52,742)	\$ (50,240)	\$ (102,982)
Adjustments to reconcile net income/(loss) to net cash provided by operating activities:			
Depreciation/amortization	45,106	17,957	63,063
Changes in operating assets and liabilities:			
(Increase)/Decrease in receivables	(3,533)	(71)	(3,604)
Increase/(Decrease) in payables	4,166	(2,118)	2,048
Increase/(Decrease) in accrued liabilities & deposits	(18)	542	524
Increase/(Decrease) in unearned revenue	8,000	-	8,000
Net cash flows from operating activities	<u><u>\$ 979</u></u>	<u><u>\$ (33,930)</u></u>	<u><u>\$ (32,951)</u></u>

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Combined Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2016**

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	Agency Funds	Investment Trust Fund
<b>Assets</b>		
Cash and investments	\$ 1,438,026	\$ 849,961
Total Assets	\$ 1,438,026	\$ 849,961
<b>Liabilities</b>		
Due to other governments	\$ 979,779	\$ -
Funds held in trust	458,247	-
Total Liabilities	1,438,026	-
<b>Net Position</b>		
Funds held in trust for pool participants	-	849,961
Total Net Position	\$ -	\$ 849,961

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2016**

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	<u>Trust Fund</u>
<b>Additions</b>	
Investment income	\$ 9,624
Capital share transactions	<u>135,215</u>
Total Additions	<u>144,839</u>
Change in Net Position	144,839
Net Position, beginning of year	<u>705,122</u>
Net Position, end of year	<u><u>\$ 849,961</u></u>

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2016**

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

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**Description of Government-wide Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, when applicable, the *primary government* is reported separately from certain legally separate component units for which the primary government is financially accountable.

**Reporting Entity**

The County (government) is a political subdivision of the State of Nevada with a County Commission comprised of five commissioners elected at large. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government. As to the County there are no discretely presented component units which are included to form the reporting entity.

**Blended Component Unit.** The White Pine County Fire District organized under NRS 474.460 is considered a blended component unit of the County. The District is reported as a special revenue fund.

Jurisdictions that are not considered to be part of the County include the incorporated City of Ely, White Pine County School District, White Pine County Hospital District, White Pine County Tourism and Recreation Board, White Pine County T.V. District and McGill/Ruth General Improvement District.

**Basis of Presentation – Government-wide Financial Statements**

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

**Basis of Presentation – Fund Financial Statements**

The fund financial statements provide information about the government's funds, including its fiduciary funds and blended component units. Separate statements for each fund category—governmental, proprietary, and fiduciary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2016**

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

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All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

**General Fund** - The general fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

**SB 74 Fund** - The SB 74 fund is used to account for revenues and expenses related to the ¼ cent sales tax.

The County does not report any major proprietary funds. However, it does have two nonmajor proprietary funds that are reported as separate columns in the fund financial statements – **Golf Course Fund** and **Building & Planning Fund**.

Additionally the County reports the following fund types:

**Fiduciary Funds**

**Agency Funds** are custodial in nature and cannot be used to support the County's own programs.

**Investment Trust Fund** – The investment trust fund accounts for the external portion of the County investment pool.

During the course of operations the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2016**

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

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**Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The agency fund has no measurement focus but utilizes the *accrual basis of accounting* for reporting its assets and liabilities.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2016**

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

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**Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance**

***Deposits and Investments***

Cash includes cash on hand, demand deposits with banks and other financial institutions, deposits in other types of accounts or cash management pools that have the general characteristics of demand deposit accounts and short-term investments with original maturities of three months or less from the date of acquisition. Statutes authorize the County to invest in the State Investment Pool, bonds and debentures of the United States, obligations of the Federal Land Banks, bills and notes of the U.S. Treasury, obligations of the U.S. Postal Service, obligations of the Federal National Mortgage Association, certificates of deposits, short-term bonds of local governments and Banker's acceptance. All investments are carried at fair value with unrealized gains and losses recorded as adjustments to investment earnings. Fair values are based on quoted market prices.

***Receivables and Payables***

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to" or "due from other funds." The County does not have any trade accounts receivable, all other receivables are deemed collectible and an allowance for uncollectible accounts is deemed immaterial and has not been recorded.

***Inventories***

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of expendable supplies. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

***Capital Assets***

Capital assets, which include property, equipment and infrastructure, are reported in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

Buildings	10-40 years
Improvements	15-40 years
Equipment and vehicles	3-15 years
Infrastructure and roads	15-40 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures by the governmental fund upon acquisition.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2016**

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

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

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has only one type of item that qualifies for reporting in this category on the statement of net position which is *deferred outflows related to pensions* (see Note 12).

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has two types of items that qualify for reporting in this category on the statement of net position which are *deferred revenue – net proceeds* and *deferred inflows related to pensions* (see Note 12). The governmental funds balance sheet reports *unavailable revenue – property taxes* and *deferred revenue – net proceeds*. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

***Pensions***

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

***Net Position Flow Assumption***

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

***Fund Balance Flow Assumptions***

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

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2016**

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

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***Fund Balance Policies***

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

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

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The County Finance Director is authorized to assign amounts to a specific purpose in accordance with the County's budget policy. The County Commission may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

**Revenues and Expenditures/Expenses**

***Program Revenues***

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

***Property Taxes***

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

The maximum tax rate was established in the State Constitution at \$5.00 per hundred dollars of assessed valuation; however, as a result of the 1979 legislative sessions, the tax rate was further limited to \$3.66 per hundred dollars of assessed valuation unless an additional rate is approved by the electorate. White Pine County is currently at this maximum tax limit.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2016**

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

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

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

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

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

***Compensated Absences***

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. According to employee contracts, the full amount of earned but unused vacation and one-half of earned but unused sick leave has been recorded as a liability. The liability for these compensated absences is recorded as long-term debt in the government-wide statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

***Proprietary Funds Operating and Nonoperating Revenues and Expenses***

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the golf course fund and building and planning fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

***Use of Estimates***

Generally accepted accounting principles require management to make estimates and assumptions that affect assets and liabilities, contingent assets and liabilities, and revenues and expenditures. Actual results could differ from those estimates.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2016**

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

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**Prior-Year Summarized Comparative Information**

Comparative data for the prior year has been extracted from the 2014-2015 financial statements and reclassified where necessary. It has been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data has not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the County's financial statements for the year ended June 30, 2015, from which the summarized information was derived.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2016**

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

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The governmental fund balance sheet includes a reconciliation between total governmental fund balances and net position of governmental activities as reported in the government-wide statement of net position. This difference primarily results from the long-term economic focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheets. The details of these differences are reported in the reconciliation on page 25.

The governmental fund statement of revenues, expenditures, and changes in fund balance includes a reconciliation between net changes in fund balances-total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. These differences are the result of converting from the current resources measurement focus and modified accrual basis for governmental fund statements to the economic resources measurement focus and full accrual basis used for government-wide statements. The details of these differences are reported in the reconciliation on page 27.

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

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**Budgets and Budgetary Accounting**

White Pine County adheres to the Local Government Budget and Finance Act incorporated in Chapter 354 of the Nevada Revised Statutes. The provisions of this Act include the following major procedures to establish the budgetary data which is reflected in these financial statements.

1. On or before April 15, the Board files a tentative budget with the Nevada Department of Taxation for all funds other than Fiduciary Funds, which are not required to be budgeted. The appropriated budget is prepared by fund, function and department.
2. Public budget hearings on the tentative budgets are held on the third Monday in May.
3. On or before June 1, 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 Department of Taxation for final approval.
4. Formal budgetary integration in the financial records of all funds is employed to enhance management control during the year.
5. Budgets for the general fund, special revenue and capital projects are adopted on a basis consistent with generally accepted accounting principles (GAAP) except that all capital asset purchases are reported as expenditures when paid, gross proceeds from the sale of assets are reported as revenue when received, payments for notes receivable are reported as revenue when received and loans to businesses are reported as an expenditure when disbursed. Budgets for the debt service funds are adopted on a basis consistent with GAAP except that loan proceeds are treated as other financing sources and principal payments are treated as other expenditures. Uncommitted appropriations lapse at the end of the year.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2016**

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

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6. Budget amounts within funds, and between funds, may be transferred if amounts do not exceed the original budget. Such transfers are to be approved by the budget officer and/or the Board of Commissioners, depending on established criteria. Budget augmentations in excess of original budgetary amounts may not be made without prior approval of the Board of Commissioners following a scheduled and noticed public hearing. Exceptions to the public hearing requirement exist for grants and donations made for specified purposes.
7. In accordance with State statute, actual expenditures may not exceed budgetary appropriations of the various governmental functions.

*Expenditures over Appropriations*

The Golf Course Fund had expenditures in excess of final budget appropriations.

*Encumbrances*

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed by the County. A purchase order is required for all purchases in excess of \$250 and all travel.

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**NOTE 4. Deposits and Investments**

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**Deposits**

*Custodial Credit Risk*

For deposits this is the risk that in the event of a bank failure, the government's deposit may not be returned to it. The County does not have a formal policy for custodial credit risk. As of June 30, 2016, \$0 of the County's bank balance of \$5,586,562 was exposed to custodial credit risk because it was either fully insured by FDIC insurance or collateralized by a pledging financial institution.

**Investments**

The County Treasurer is the official charged with making investments and follows an investment policy adopted in August, 2002. That policy provides that investments be made with safety, liquidity, and yield in that priority order with the maximum maturity of investments at 5 years. The provisions of State Law (NRS 355.170) govern the investment of public funds.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2016**

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

As of June 30, 2016 the County had the following investments, ratings, and maturities:

	Fair Value	Credit Rating (1)	Weighted Average Maturity (2)
Investments:			
Local Government Investment Pool	\$ 2,207,841	*	142 days
Money Market	4,473,258	AAA/Aaa	N/A
US Government Securities	2,812,763	AA+	1381 days
Federal Agency Issues	3,667,222	AA+	862 days
Negotiable Certificates of Deposit	22,729,486	FDIC Insured	556 days
Total investments	\$ 35,890,569		

\* This information is not readily available.

- (1) Ratings are provided where applicable to indicate the associated credit risk. N/A indicates not applicable.
- (2) Interest rate risk is estimated using the weighted average days to maturity.

*Custodial Credit Risk*

For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The Nevada State Treasurer's Office operates the Local Government Pooled Investment Fund (LGPIF). The LGPIF is available for investment of funds administrated by the Nevada Public Treasurer.

The LGPIF is not registered with the SEC as an investment company. Deposits in the LGPIF are not insured or otherwise guaranteed by the State of Nevada, and participants share proportionally in any realized gain or losses on investments.

*Interest Rate Risk*

In accordance with its investment policy, the County manages its exposure to declines in fair values by limiting its investments to liquid securities with maturities of less than five years.

*Fair Value of Investments*

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

The local government investment pool, money market, US government securities, federal agency issues, and negotiable certificates of deposit, as listed above, are valued using quoted market prices (Level 1 inputs).

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2016**

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

*Unrealized Gains and Losses on Investments Assigned to Other Funds*

According to County policy, the County Treasurer allocates interest income, dividends, and realized gains and losses to the funds based on the investment balances owned by each fund. Unrealized gains and losses are allocated using the same methodology described above; however, unrealized gains and losses are assigned to the general fund as shown below.

	Allocation of Unrealized Gains and Losses	Assigned to General Fund
SB 74	35,007	35,007
Non-major Governmental Funds		
Agriculture District 13	2,079	2,079
Emergency Medical Service	3,136	3,136
Agricultural Extension	1,081	1,081
General Indigent	13,849	13,849
Private Grants / Welfare	311	311
Road Fund	21,111	21,111
Public Transit Fund	21,037	21,037
Regional Transportation	16,634	16,634
Airport Improvement	2,460	2,460
Capital Improvements	21,455	21,455
Recorder Technology Fees	197	197
Recorder Technology Fees	1,377	1,377
Clerk's Technology Fees	4	4
Recorder's Mining Map	870	870
Library Gift Fund	568	568
Genetic Marker Testing	12	12
Range Improvement	195	195
Lund Town	454	454
McGill Town	2,053	2,053
Ruth Town	878	878
Fire District Operating	18,373	18,373
Wildlife Management Fund	36	36
Senior Center	1,081	1,081
Industrial Park	1,909	1,909
Economic Dev. Admin Grant	394	394
Justice Court Admin Fees	875	875
Juvenile Court Admin Fees	613	613
Justice Court Facilities	3,483	3,483
Ely Justice Court Collection	730	730
Drug Rehab Program	1,229	1,229
		Continued

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2016**

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

	Allocation of Unrealized Gains and Losses	Assigned to General Fund
Victim Impact Panel	30	30
Victim Impact Panel	25	25
Grant Projects	34	34
District Court Admin Fees	774	774
Ely Senior Center ADA	75	75
Property Sales Trust	3	3
Domestic Violence	1	1
D.A.R.E. Grant	2	2
Regional Transportation	67	67
Ely Pool Building Fund	173	173
Ely Pool Operating Fund	23,423	23,423
McGill Pool	1,655	1,655
Baker TV District	40	40
WPC TV District	7,122	7,122
City of Ely	92	92
WPC School District	241	241
State of Nevada	557	557
China Springs	301	301
State Indigent	10,178	10,178
Indigent	74	74
State of NV Child Support	11	11
WPC Hospital District	130	130
Forensic Services	421	421
Task Force Grant / Sherriff	255	255
Violence Against Women	69	69
Non-major Enterprise Funds:		
Golf Course	1,031	1,031
Building and Planning	1,614	1,614
Total	<u>\$ 221,888</u>	<u>\$ 221,888</u>

**External Investment Pool**

White Pine County administers an external investment pool combining White Pine County funds with voluntary investments from the Baker TV District and the White Pine County TV District. The Board of Commissioners has overall responsibility for investment of funds, including the external investment pool in accordance with NRS 355.175. The White Pine County Treasurer is delegated investment responsibilities. Monthly, Wells Fargo determines the fair value of the investments held in the State of Nevada Local Government Pooled Investment Fund. Each participant's share is equal to their original investment plus or minus monthly allocations of interest income, and realized and unrealized gains and losses. The County has not provided nor obtained any legally binding guarantees to support the value of shares.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2016**

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

Investment Type	Fair Value/ Carrying Amount	Principal Amount/ Number of Shares	Interest Rate	Maturity Date
Wells Fargo Investments	26,949,315	26,626,829	Variable	Variable
Total	\$ 26,949,315	\$ 26,626,829		

**External Investment Pool Condensed Financial Statements**  
**Statement of Net Position**  
**6/30/2016**

Wells Fargo Investments	\$ 26,949,315
Total Assets	\$ 26,949,315
Net Position Held in Trust for Pool Participants:	
Net Position consists of:	
Internal participant shares	26,099,354
External participant shares	849,961
Total Participant Shares Outstanding (\$1.00 par)	\$ 26,949,315
Price per share (\$26,949,315/26,626,829)	\$ 1.01

**External Investment Pool Condensed Financial Statements**  
**Statement of Changes in Net Position**  
**For the Year Ended June 30, 2016**

Net Increase in Net Position Resulting from Operations:	
Investment income	\$ 316,951
Capital share transactions	5,464,683
Total increase/(decrease) in net position	5,781,634
Net Position, beginning of year	21,167,680
Net Position, end of year	\$ 26,949,315

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2016**

**NOTE 5. Interfund Receivables, Payables and Transfers**

With the exception of the interfund loans described below, interfund balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursed expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

The composition of interfund balances as of June 30, 2016 is as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$ 395,769	\$ -
Nonmajor governmental funds	-	(395,769)
Total	\$ 395,769	\$ (395,769)

During the year ended June 30, 2016, the General Fund loaned the McGill Town Fund \$82,100 to finance the purchase of a fire truck. The loan has a 2% interest rate payable in 5 annual installments of \$9,140 and 5 annual installments of \$9,474.

During the year ended June 30, 2016, the General Fund loaned the Ruth Town Fund \$31,285 to finance the purchase of a fire truck. The loan has a 2% interest rate payable in 5 annual installments of \$4,086 and 5 annual installments of \$4,235.

Transfers between funds occur primarily to finance programs accounted for in one fund with resources collected in other funds in accordance with budgetary authorizations. Interfund transfers for the year ended June 30, 2016 are shown in the following table:

<b>Transfer in:</b>	<b>Transfers out:</b>			<b>Total</b>
	General	Nonmajor Governmental	Nonmajor Proprietary	
General Fund	\$ -	\$ 2,557	\$ 31,101	\$ 33,658
SB 74 Fund	200,000			200,000
Nonmajor governmental funds	606,325	-	-	606,325
Total	\$ 806,325	\$ 2,557	\$ 31,101	\$ 839,983

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2016**

**NOTE 6. Capital Assets**

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

<b>Governmental Activities:</b>	<u><b>Balance 6/30/2015</b></u>	<u><b>Additions</b></u>	<u><b>Deletions</b></u>	<u><b>Balance 6/30/2016</b></u>
Capital assets, not being depreciated:				
Land	\$ 1,061,044	\$ -	\$ -	\$ 1,061,044
Construction in progress	765,516	2,038,340	(32,006)	2,771,850
Total capital assets, not being depreciated:	<u>1,826,560</u>	<u>2,038,340</u>	<u>(32,006)</u>	<u>3,832,894</u>
Capital assets, being depreciated:				
Improvements other than buildings	7,585,720	19,098	-	7,604,818
Buildings	16,114,999	100,496	(86,719)	16,128,776
Equipment & vehicles	12,665,898	757,521	(141,500)	13,281,919
Infrastructure	56,386,462	106,000	-	56,492,462
Total capital assets, being depreciated:	<u>92,753,079</u>	<u>983,115</u>	<u>(228,219)</u>	<u>93,507,975</u>
Less accumulated depreciation for:				
Improvements other than buildings	(3,448,174)	(406,605)	-	(3,854,779)
Buildings	(3,940,706)	(450,147)	78,002	(4,312,851)
Equipment & vehicles	(9,359,265)	(774,529)	138,714	(9,995,080)
Infrastructure	(50,620,351)	(851,796)	-	(51,472,147)
Total accumulated depreciation	<u>(67,368,496)</u>	<u>(2,483,077)</u>	<u>216,716</u>	<u>(69,634,857)</u>
Total capital assets, being depreciated, net	<u>25,384,583</u>	<u>(1,499,962)</u>	<u>(11,503)</u>	<u>23,873,118</u>
Governmental activities capital assets, net	<u>\$ 27,211,143</u>	<u>\$ 538,378</u>	<u>\$ (43,509)</u>	<u>\$ 27,706,012</u>

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

<b>Governmental Activities:</b>	
General government	\$ 556,224
Judicial	10,197
Public safety	268,095
Public works	1,142,242
Culture and recreation	506,319
Total depreciation expense - governmental activities	<u>\$ 2,483,077</u>

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2016**

**NOTE 6. Capital Assets, Continued**

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

<b>Business Type Activities:</b>	<b>Balance 6/30/2015</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/2016</b>
Capital assets, not being depreciated:				
Land	\$ 4,200	\$ -	\$ -	\$ 4,200
Total capital assets, not being depreciated:	<u>4,200</u>	<u>-</u>	<u>-</u>	<u>4,200</u>
Capital assets, being depreciated:				
Improvements other than buildings	1,569,199	-	-	1,569,199
Buildings	114,208	-	-	114,208
Equipment & vehicles	318,080	-	-	318,080
Total capital assets, being depreciated:	<u>2,001,487</u>	<u>-</u>	<u>-</u>	<u>2,001,487</u>
Less accumulated depreciation for:				
Improvements other than buildings	(842,374)	(33,740)	-	(876,114)
Buildings	(55,445)	(2,270)	-	(57,715)
Equipment & vehicles	(240,305)	(27,053)	-	(267,358)
Total accumulated depreciation	<u>(1,138,124)</u>	<u>(63,063)</u>	<u>-</u>	<u>(1,201,187)</u>
Total capital assets, being depreciated, net	<u>863,363</u>	<u>(63,063)</u>	<u>-</u>	<u>800,300</u>
Business type activities capital assets, net	<u>\$ 867,563</u>	<u>\$ (63,063)</u>	<u>\$ -</u>	<u>\$ 804,500</u>

Changes in construction in progress are summarized as follows:

The County is currently working on the following projects: camp success, library expansion, jail/courthouse expansion, airport runway construction, and round 14 fairgrounds upgrades.

**NOTE 7. Long-Term Debt**

The following is a summary of changes in long-term debt for the year ended June 30, 2016:

<b>Governmental activities:</b>	<b>Balance 6/30/2015</b>	<b>Additions</b>	<b>Retirements</b>	<b>Balance 6/30/2016</b>	<b>Current Portion</b>
Accrued Compensated Absences	1,106,241	699,775	(697,504)	1,108,512	576,426
Net OPEB Obligation	1,050,926	145,739	(173,511)	1,023,154	-
Net Pension Liability	13,929,159	3,490,398	(1,930,154)	15,489,403	-
 Total long term debt	 <u>\$ 16,086,326</u>	 <u>\$ 4,335,912</u>	 <u>\$ (2,801,169)</u>	 <u>\$ 17,621,069</u>	 <u>\$ 576,426</u>

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

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2016**

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**NOTE 8. Net Proceeds of Mines**

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The County receives net proceeds of mines taxes through the State of Nevada that is then apportioned by the County. The County receives a payment in June of each year as a settlement payment for the previous calendar year(s). This amount is recognized as revenue when received, consistent with prior years. In June of each year the County also receives an advance payment for current calendar year. In the past this amount would not have been received until after fiscal year end and therefore to be consistent the amount is recorded as a deferred inflow of resources when received.

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**NOTE 9. Available Borrowing Capacity**

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The lawful County government general obligation debt limit is established under NRS 244A.059 not to exceed an amount equal to 10 percent of the total of the last assessed valuation of taxable property situated within the County. At June 30, 2016, the general obligation debt limit of White Pine County was \$442,009,737. The County has general obligation long-term debt outstanding at year end of \$0. Accordingly, its legal borrowing capacity is \$44,200,974 at June 30, 2016.

The lawful unincorporated town government general obligation debt limit is established under NRS 269.425 not to exceed an amount equal to 25 percent of the total of the last assessed valuation of taxable property situated within the town. At June 30, 2016, the general obligation debt limit of the unincorporated towns of Lund, McGill and Ruth was \$572,969; \$2,150,475 and \$827,479 respectively. As none of these towns had general obligation debt at June 30, 2016, these amounts are also their available borrowing capacity amounts.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2016**

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**NOTE 10. Commitments and Contingencies**

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White Pine County is obligated as follows:

**Grants Received**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability in the applicable funds. The amounts, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

**Litigation**

The County is party to legal proceedings which normally occur in governmental operations. County officials believe these legal proceedings are not likely to have a material adverse impact on the financial position of the County.

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**NOTE 11. Opened/Closed Funds**

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No special revenue funds were added during the year ended June 30, 2016. One special revenue fund, Las Vegas Water Filings Fund 355, was closed during the year ended June 30, 2016.

No capital projects funds were added or closed during the year ended June 30, 2016.

During the year ended June 30, 2016 one agency fund, Trust and Agency Accounts Fund 600, was created to consolidate the trust and agency accounts previously tracked in Funds 601 through 657. The agency funds that were closed and are now shown as part of fund 600 are as follows: Ely Justice Court Cash Fund 601, DA Cost Restitution Cash Fund 602, DA Bad Check Trust Fund 603, DA Admin Trust Cash Fund 604, Sheriff Bail Account Fund 605, Sheriff Civil Cash Fund 606, Sheriff Revolving Cash Fund 607, Sheriff Inmate Trust Fund 608, Clerk Cash Fund 609, Sheriff's Forfeiture Account Fund 610, Juvenile Probation Fund 611, Beta Sigma Phi Fund 651, Baker EMTs Fund 654, McGill VFD Fund 656, and WPSO Narcotics Task Force Fund 657.

No enterprise funds were added or closed during the year ended June 30, 2016.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2016**

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**NOTE 12. Retirement and Pension Plan**

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**Public Employees' Retirement System of Nevada (PERS)**

**Plan description**

PERS administers a cost-sharing, multiple-employer, defined benefit public employees' retirement system which includes both Regular and Police/Fire members. The System was established by the Nevada Legislature in 1947, effective July 1, 1948. The System is administered to provide a reasonable base income to qualified employees who have been employed by a public employer and whose earnings capacities have been removed or substantially impaired by age or disability.

***Benefits provided***

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

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

Post-retirement increases are provided by authority of NRS 286.575 - .579.

***Vesting***

Regular members are eligible for retirement at age 65 with five years of service, at age 60 with 10 years of service, or at any age with thirty years of service. Regular members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 62 with 10 years of service, or any age with thirty years of service.

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

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2016**

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

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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. Contributions are shared equally by employer and employee. Employees can take a reduced salary and have contributions made by the employer (EPC) or can make contributions by a payroll deduction matched by the employer.

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

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

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

For the fiscal years ended June 30, 2015 and June 30, 2016 the Statutory Employer/employee matching rate were 13.25% and 14.50% for Regular and 20.75% and 20.75% for Police/Fire. The Employer-pay contribution (EPC) rate were 25.75% and 28.00% for Regular and 40.50% and 40.50% for Police/Fire.

The County's contributions for the current and two preceding fiscal years, all of which were equal to the required contributions, were as follows:

Year Ended June 30,	Regular Fund	Police/Fire Fund
2014	\$ 659,111	\$ 1,036,661
2015	710,285	1,117,147
2016	788,968	1,141,186

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2016**

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

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**Investment policy**

The System's policies which determine the investment portfolio target asset allocation are established by the Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the System. The following was the Board adopted policy target asset allocation as of June 30, 2015:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-term Geometric Expected Real Rate of Return*</b>
Domestic equity	42%	5.50%
International equity	18%	5.75%
Domestic fixed income	30%	0.25%
Private markets	10%	6.80%

\*As of June 30, 2015, PERS' long-term inflation assumption was 3.50%.

**Pension liability**

***Net pension liability***

At June 30, 2016, the County reported a liability of \$15,489,403 for its proportionate share of the PERS' net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer allocation percentage of the net pension liability was based on the total contributions due on wages paid during the measurement period. Each employer's proportion of the net pension liability is based on their combined employer and member contributions relative to the total combined employer and member contributions for all employers for the period ended June 30, 2015. The County's proportion measured as of June 30, 2015, was 0.135170 percent, which was an increase of 0.001520 percent from its proportion measured as of June 30, 2014.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2016**

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

*Pension liability discount rate sensitivity*

The following presents the net pension liability of the PERS as of June 30, 2015, calculated using the discount rate of 8.00%, as well as what the PERS net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.00%) or 1-percentage-point higher (9.00%) than the current discount rate:

	1% Decrease (7.00%)	Discount Rate (8.00%)	1% Increase (9.00%)
Proportionate share of Net pension (asset) / liability	\$ 23,602,748	\$ 15,489,403	\$ 8,742,590

*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. <https://www.nvpers.org>.

*Actuarial assumptions*

The County's net pension liability was measured as of June 30, 2015, 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	3.50%
Payroll growth	5.00%, including inflation
Investment rate of return	8.00%
Productivity pay increase	0.75%
Projected salary increases	Regular: 4.60% to 9.75%, depending on service Police/Fire: 5.25% to 14.50%, depending on service Rates include inflation and productivity increases
Consumer Price Index	3.50%
Other assumptions	Same as those used in the June 30, 2015 funding actuarial valuation

Actuarial assumptions used in the June 30, 2015 valuation were based on the results of the experience review completed in 2013.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2016**

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

The discount rate used to measure the total pension liability was 8.00% as of June 30, 2015 and June 30, 2014. 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, 2015, 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, 2015 and June 30, 2014.

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

For the year ended June 30, 2016, the County recognized pension expense for PERS of \$1,707,476. At June 30, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 1,165,071
Net difference between projected and actual earnings on pension plan investments	-	839,008
Subtotal	-	2,004,079
Changes in proportion and differences between contributions and proportional share of contributions	602,206	627,828
Contributions subsequent to the measurement date	1,930,154	-
Total	\$ 2,532,360	\$ 2,631,907
 Governmental activities	 \$ 2,532,360	 \$ 2,631,907
	\$ 2,532,360	\$ 2,631,907
 Average expected remaining service lives	 6.70 years	

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2016**

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

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The \$1,930,154 reported as deferred outflows of resources related to PERS pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to PERS pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Deferred Outflows (Inflows) of Resources</u>
2017	\$ (622,717)
2018	(622,717)
2019	(622,717)
2020	116,999
2021	(192,555)
2022	(60,371)
Thereafter	-

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**NOTE 13. Risk Management**

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The County is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County assesses these risks and manages these risks through commercial insurance companies. There were no significant changes in coverage during the year ended June 30, 2016. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past 3 fiscal years.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2016**

**NOTE 14. Related Party Transactions**

In the normal course of business dealings in the Community, the County is engaged in several related party transactions during the year. Below is a schedule showing the related parties, the relationship, the types of goods or services purchased during the year and the total purchases for fiscal year 2016.

<b>Related Party</b>	<b>Relationship</b>	<b>Goods or Services</b>	<b>Total Purchases</b>
Bath Lumber	Assessor, Burton Hilton	Operating/maintenance supplies	\$49,450
Gust Electric	Chief Juvenile Probation Officer, Lynette Gust	Electrical supplies and services	\$1,981
The Border Inn	County Commissioner, Gary Perea	Fuel for ambulances and fire trucks	\$53
Schell Creek	Maintenance Superintendent, Bill Calderwood	Building improvement services	\$575,941
Patrick Stork	Airport Manager, Steven Stork	Fire Extinguisher Inspection	\$3,109
Allred, Sheila	County Commissioner, Carol McKenzie	Event Supplies	\$300

Commissioners and other employees involved with the businesses cited in the above disclosure abstained from approving the expenditures listed.

**NOTE 15. Post-Employment Healthcare Plan**

**Plan Description**

The County subsidizes eligible retirees' contributions to the Public Employees' Benefits Plan (PEBP), an agent multiple-employer defined benefit postemployment healthcare plan administered by the State of Nevada. NRS 287.041 assigns the authority to establish and amend benefit provisions to the PEBP nine-member board of trustees. County employees who meet the eligibility requirement for retirement within the Nevada Public Employee Retirement System and retired on or before August 1, 2008 had the option upon retirement to enroll in coverage under the PEBP. The subsidy provided by the County is determined by their number of years of service. The PEBP issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Public Employee's Benefits Program, 901 S. Stewart Street, Suite 1001, Carson City, NV, 89701, by calling (775) 684-7000, or by accessing the website at [www.pebp.state.nv.us/informed/financial.htm](http://www.pebp.state.nv.us/informed/financial.htm).

**Funding Policy**

NRS 287.046 establishes the subsidies to be contributed toward the premium costs of the eligible retired district employees. Plan members receiving benefits have their monthly contributions deducted from their pension checks based on the health plan chosen by the retiree as reduced by the amount of the subsidy.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2016**

**NOTE 15. Post-Employment Healthcare Plan, Continued**

Retirees, that retired by September 2008, qualify for a subsidy of \$293.35 at five years of service and \$772.11 at 20 years of service with incremental increases for each year of service between. The contribution requirements of plan members and the County are established and amended by the PEBP board of trustees. As a participating employer, the County is billed for the subsidy on a monthly basis and is legally required under NRS 287.023 to provide for it. For fiscal year 2016, the County contributed \$173,511 to the plan for current premiums. The County did not prefund any future benefits.

**Annual OPEB Cost and Net OPEB Obligation**

The County's annual other postemployment benefit (OPEB) cost (expense) for the plan is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

For fiscal year 2016 the County's annual OPEB cost (expense) of \$145,739 for the PEBP and County plan was equal to the ARC of \$176,424 plus interest on the net OPEB obligation of \$42,037 less adjustments to the annual required contributions of \$(72,722). The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligations for fiscal years 2014 through 2016 are as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>% of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
6/30/2016	\$ 145,739	119%	\$ 1,023,154
6/30/2015	\$ 145,739	121%	\$ 1,050,926
6/30/2014	\$ 98,093	160%	\$ 1,081,321

The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation to the PEBP:

Annual required contribution	\$ 176,424
Interest on net OPEB obligation	42,037
Adjustments to annual required contributions	<u>(72,722)</u>
Annual OPEB cost (expense)	145,739
Contributions made	<u>(173,511)</u>
Change in net OPEB obligation	(27,772)
Net OPEB obligation - beginning of year	1,050,926
Net OPEB obligation - end of year	<u><u>\$ 1,023,154</u></u>

**Funded Status and Funding Progress**

The County's most recent actuarial valuation was as of January 1, 2015 and as of the end of the fiscal year the County has not prefunded any portion of the plan. The actuarial accrued liability (AAL) for benefits was \$1,939,126 and having not funded the obligation the County currently has no associated assets to offset this liability. Because of this the unfunded actuarial accrued liability (UAAL) is equal to the AAL. The covered payroll (annual payroll of active employees covered by the plan) was \$6,696,369 and the ratio of the UAAL to the covered payroll was 29.0%.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2016**

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**NOTE 15. Post-Employment Healthcare Plan, Continued**

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Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

**Actuarial Methods and Assumptions**

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the January 1, 2016 actuarial valuation, the entry age normal cost actuarial cost method was used. The actuarial assumptions included a 4 percent investment rate of return which is the target rate of return for the Nevada Public Employee Retirement System. This rate is used since state law allows trusts to be created within the retirement system for investing assets associated with other post-employment benefits. If the County ultimately chooses to fund the plan, they would fund it through a trust with the assets invested by PERS. An annual healthcare cost trend rate of 8 percent is used initially, reduced by decrements to an ultimate rate of 5 percent after six years. A standard 2.75 percent inflation rate was used throughout.

The UAAL is being amortized on a level dollar basis over a closed 30-year period. The remaining amortization period at June 30, 2016 is 22 years.

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**NOTE 16. Net Proceeds Mitigation**

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NRS 362.171 states that the governing body of a county may, by resolution, establish a fund to stabilize the operation of the county and mitigate the effects of a decline in revenue received by the county from the tax on the net proceeds of minerals during the 2 fiscal years immediately preceding the current fiscal year or the opening or closing of an extractive operation from the net proceeds of which revenue has been or is reasonably expected to be derived pursuant to this chapter. For the fiscal year ended June 30, 2010, the County's Net Proceeds Mitigation Fund was reported as a separate major fund in the financial statements. However, in accordance with GASBS 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the County's Net Proceeds Mitigation Fund is included with the General Fund, as restricted fund balance, beginning with the year ended June 30, 2011. The NRS also states that the money in this fund may be used if appropriated by the board of county commissioners only to mitigate adverse effects upon the county which are listed above. Before authorizing the expenditure of the money pursuant to the NRS, the board of trustees shall hold at least one public hearing on the matter.

During the fiscal year ended June 30, 2016, the County complied with the provisions of this section.

**REQUIRED SUPPLEMENTARY INFORMATION**

**WHITE PINE COUNTY**  
**Schedule of the Proportionate Share of the Net Pension Liability**  
**Public Employees' Retirement System of Nevada**  
**June 30, 2016**  
**Last 10 Fiscal Years**

	<b>Reporting Fiscal Year</b>	<b>Reporting Fiscal Year</b>
	<b>(Measurement Date)</b>	<b>(Measurement Date)</b>
	<b>2016</b>	<b>2015</b>
	<b>(2015)</b>	<b>(2014)</b>
Proportion of the net pension liability (asset)	0.135170%	0.133650%
Proportionate share of the net pension liability (asset)	\$ 15,489,403	\$ 13,929,159
Covered employee payroll	\$ 6,496,053	\$ 6,581,223
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	238.44%	211.65%
Plan fiduciary net position as a percentage of the total pension liability	75.1%	76.3%

Note: County implemented GASB 68 in fiscal year 2015. Prior year information is not available.

**WHITE PINE COUNTY**  
**Schedule of Contributions**  
**Public Employees' Retirement System of Nevada**  
**June 30, 2016**  
**Last 10 Fiscal Years**

	Reporting Fiscal Year (Measurement Date)	
	2016 (2015)	2015 (2014)
Contractually required contribution	\$ 1,827,432	\$ 1,695,772
Contributions in relation to the contractually required contribution	\$ (1,827,432)	\$ (1,695,772)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	\$ 6,496,053	\$ 6,581,223
Contributions as a percentage of covered-employee payroll	28.13%	25.77%

Note: The entity implemented GASB 68 in fiscal year 2015. Prior year information is not available.

**WHITE PINE COUNTY**  
**GENERAL FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**  
**(With Comparative Totals for June 30, 2015)**

REVENUES:	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2015
	Original	Final			
<b>Taxes:</b>					
Ad Valorem					
Real Property	\$ 3,579,251	\$ 2,885,251	\$ 2,887,767	\$ 2,516	\$ 2,871,313
Personal Property	904,633	1,609,133	1,599,749	(9,384)	1,437,413
Oil and Gas	21,700	12,200	13,104	904	21,404
Net Proceeds of Mines	187,382	277,390	487,769	210,379	628,942
Franchise	243,000	248,000	201,459	(46,541)	25,781
Real Property Transfer Tax	700	1,700	1,163	(537)	674
Total Taxes	<u>4,936,666</u>	<u>5,033,674</u>	<u>5,191,011</u>	<u>157,337</u>	<u>4,985,527</u>
<b>Licenses and Permits:</b>					
Business Licenses and Permits					
Liquor Licenses	4,100	4,100	4,545	445	4,400
County Gaming Licenses	32,000	32,000	35,710	3,710	24,815
Miscellaneous Licenses and Permits	6,820	6,820	9,014	2,194	11,682
Total licenses and permits	<u>42,920</u>	<u>42,920</u>	<u>49,269</u>	<u>6,349</u>	<u>40,897</u>
<b>Intergovernmental:</b>					
State Shared Revenues					
Consolidated Tax	2,984,286	2,984,286	2,996,395	12,109	3,023,847
State Gaming License	140,000	140,000	138,096	(1,904)	142,504
CED/CDBG	55,000	55,000	45,000	(10,000)	45,000
Other Governmental Shared Revenues					
Payment in Lieu of Taxes	1,160,000	1,160,000	1,380,866	220,866	1,167,345
Tri-County Co-op	120,000	120,000	128,784	8,784	129,498
Public Defender Co-op	10,000	10,000	-	(10,000)	6,566
Interlocal Sheriff Co-op	494,795	494,795	493,545	(1,250)	407,817
District Attorney Co-op	-	-	-	-	100
FAA	5,000	5,000	-	(5,000)	-
Total Intergovernmental	<u>4,969,081</u>	<u>4,969,081</u>	<u>5,182,686</u>	<u>213,605</u>	<u>4,922,677</u>
<b>Fines and Forfeitures:</b>					
Court Fines	75,000	70,000	49,193	(20,807)	63,950
Forfeited Bail	85,000	85,000	123,246	38,246	73,715
Administrative Fees	60,000	58,000	72,715	14,715	83,128
Total Fines and Forfeitures	<u>220,000</u>	<u>213,000</u>	<u>245,154</u>	<u>32,154</u>	<u>220,793</u>
<b>Charges for Services:</b>					
Clerk's Fees	26,500	26,500	24,759	(1,741)	29,948
Recorder's Fees	95,000	95,000	83,973	(11,027)	83,369
Assessors Commissions	225,000	225,000	249,702	24,702	224,149
Sheriff Fees	13,200	12,500	8,921	(3,579)	14,571

(continued)

**WHITE PINE COUNTY**  
**GENERAL FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Continued)**  
**For the Year Ended June 30, 2016**  
**(With Comparative Totals for June 30, 2015)**

<b>REVENUES (Continued):</b>	Budget		Actual Amounts	Variance	Actual 2015
	Original	Final		Favorable (Unfavorable)	
<b>Charges for Services Cont.</b>					
Prisoner Board	300	1,000	1,200	200	-
Justice Court Fees	19,500	19,500	17,364	(2,136)	13,013
Public Defender Fees	1,500	3,500	7,503	4,003	7,969
Concession Stand Fees	300	300	-	(300)	221
Airport User Fees	1,200	1,200	683	(517)	971
Library User Fees	5,000	5,000	5,563	563	6,027
Juvenile Detention Fees	6,000	6,000	4,618	(1,382)	3,653
County Park Use Fees	12,000	12,000	11,600	(400)	11,825
Other	28,950	44,250	51,220	6,970	48,579
Total Charges for Services	434,450	451,750	467,106	15,356	444,295
<b>Miscellaneous</b>					
Investment earnings	135,000	135,000	599,072	464,072	186,305
Miscellaneous Revenue	283,022	272,522	175,376	(97,146)	157,460
Sales of Tax Deed	33,884	51,600	51,600	-	11,924
Insurance Reimbursement	-	-	19,388	19,388	2,665
Security Reimburse	20,000	20,000	17,681	(2,319)	17,208
Total Miscellaneous	471,906	479,122	863,117	383,995	375,562
<b>TOTAL REVENUES</b>	<b>\$11,075,023</b>	<b>\$11,189,547</b>	<b>\$11,998,343</b>	<b>\$ 808,796</b>	<b>\$10,989,751</b> (continued)

**WHITE PINE COUNTY**  
**GENERAL FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Continued)**  
**For the Year Ended June 30, 2016**  
**(With Comparative Totals for June 30, 2015)**

<b>EXPENDITURES:</b>	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual 2015</u>
	<u>Original</u>	<u>Final</u>			
<b>GENERAL GOVERNMENT</b>					
Legislative Activity					
<b>Commissioners</b>					
Salaries and Wages	\$ 118,240	\$ 129,944	\$ 129,420	\$ 524	\$ 138,161
Employee Benefits	64,248	62,594	61,924	670	74,181
Services and Supplies	28,194	23,094	21,835	1,259	29,479
Total legislative	<u>210,682</u>	<u>215,632</u>	<u>213,179</u>	<u>2,453</u>	<u>241,821</u>
Executive Activity					
<b>Clerk</b>					
Salaries and Wages	242,012	242,672	241,915	757	226,053
Employee Benefits	110,771	111,997	111,487	510	102,425
Services and Supplies	23,962	16,562	14,162	2,400	12,407
	<u>376,745</u>	<u>371,231</u>	<u>367,564</u>	<u>3,667</u>	<u>340,885</u>
<b>Assessor</b>					
Salaries and Wages	223,705	218,868	218,618	250	213,408
Employee Benefits	99,463	93,990	92,906	1,084	100,553
Services and Supplies	17,540	12,840	11,144	1,696	16,457
	<u>340,708</u>	<u>325,698</u>	<u>322,668</u>	<u>3,030</u>	<u>330,418</u>
Total Executive	<u>717,453</u>	<u>696,929</u>	<u>690,232</u>	<u>6,697</u>	<u>671,303</u>
Elections Activity					
<b>Election Department</b>					
Salaries and Wages	3,600	3,600	564	3,036	2,138
Employee Benefits	306	306	31	275	490
Services and Supplies	29,490	20,890	19,496	1,394	25,422
Total Elections Activity	<u>33,396</u>	<u>24,796</u>	<u>20,091</u>	<u>4,705</u>	<u>28,050</u>
Finance Activity					
<b>Recorder</b>					
Salaries and Wages	168,495	174,277	173,604	673	160,303
Employee Benefits	64,228	72,288	71,905	383	72,367
Services and Supplies	7,800	7,800	6,981	819	3,906
	<u>240,523</u>	<u>254,365</u>	<u>252,490</u>	<u>1,875</u>	<u>236,576</u>
<b>Finance Department</b>					
Salaries and Wages	219,398	223,898	222,929	969	203,816
Employee Benefits	91,493	87,093	86,563	530	87,346
Services and Supplies	25,133	25,033	23,583	1,450	6,619
	<u>336,024</u>	<u>336,024</u>	<u>333,075</u>	<u>2,949</u>	<u>297,781</u>

(continued)

**WHITE PINE COUNTY**  
**GENERAL FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Continued)**  
**For the Year Ended June 30, 2016**  
**(With Comparative Totals for June 30, 2015)**

<b>EXPENDITURES (Continued):</b>	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2015
	Original	Final			
<b>Treasurer</b>					
Salaries and Wages	158,695	144,784	144,722	62	148,378
Employee Benefits	60,572	56,478	55,228	1,250	65,988
Services and Supplies	16,061	17,761	15,739	2,022	4,362
	235,328	219,023	215,689	3,334	218,728
<b>Information Technology</b>					
Salaries and Wages	57,524	58,324	57,826	498	45,376
Employee Benefits	21,189	22,389	22,050	339	19,341
Services and Supplies	210,798	211,298	199,243	12,055	267,198
	289,511	292,011	279,119	12,892	331,915
Total Finance Activity	1,101,386	1,101,423	1,080,373	21,050	1,085,000
Other General Government Activities					
<b>Buildings and Maintenance</b>					
Salaries and Wages	368,434	368,934	362,833	6,101	338,350
Employee Benefits	165,366	181,866	176,428	5,438	172,574
Services and Supplies	122,462	122,662	111,271	11,391	106,877
	656,262	673,462	650,532	22,930	617,801
<b>Airport Operating</b>					
Salaries and Wages	27,067	25,067	23,493	1,574	25,616
Employee Benefits	10,501	10,801	10,177	624	10,621
Services and Supplies	46,607	63,707	54,667	9,040	30,545
	84,175	99,575	88,337	11,238	66,782
<b>Economic Development</b>					
Salaries and Wages	162,844	126,044	125,774	270	152,463
Employee Benefits	79,138	60,638	58,786	1,852	80,225
Services and Supplies	24,450	26,950	8,104	18,846	5,520
	266,432	213,632	192,664	20,968	238,208
<b>Human Resources</b>					
Salaries and Wages	79,558	80,558	80,153	405	77,747
Employee Benefits	31,529	35,229	34,852	377	33,181
Services and Supplies	17,794	17,194	8,523	8,671	3,957
	128,881	132,981	123,528	9,453	114,885
<b>Other</b>					
Employee Benefits	184,244	169,444	164,246	5,198	144,051
Services and Supplies	513,946	481,435	398,340	83,095	423,654
	698,190	650,879	562,586	88,293	567,705
Total Other General Government	1,833,940	1,770,529	1,617,647	152,882	1,605,381
Total General Government	3,896,857	3,809,309	3,621,522	187,787	3,631,555

(continued)

**WHITE PINE COUNTY**  
**GENERAL FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Continued)**  
**For the Year Ended June 30, 2016**  
**(With Comparative Totals for June 30, 2015)**

EXPENDITURES (Continued):	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2015
	Original	Final			
<b>PUBLIC SAFETY</b>					
<b>Sheriff</b>					
<b>Administration</b>					
Salaries and Wages	150,544	164,990	164,232	758	150,510
Employee Benefits	77,835	86,851	86,271	580	85,367
Services and Supplies	14,075	16,175	14,822	1,353	14,769
	<u>242,454</u>	<u>268,016</u>	<u>265,325</u>	<u>2,691</u>	<u>250,646</u>
<b>Detective</b>					
Salaries and Wages	149,871	151,371	150,372	999	149,734
Employee Benefits	94,144	96,044	95,527	517	97,852
Services and Supplies	9,600	7,600	6,033	1,567	4,361
	<u>253,615</u>	<u>255,015</u>	<u>251,932</u>	<u>3,083</u>	<u>251,947</u>
<b>Patrol</b>					
Salaries and Wages	1,264,867	1,272,167	1,272,006	161	1,232,694
Employee Benefits	764,162	781,562	779,651	1,911	781,191
Services and Supplies	141,750	90,750	90,371	379	107,659
	<u>2,170,779</u>	<u>2,144,479</u>	<u>2,142,028</u>	<u>2,451</u>	<u>2,121,544</u>
<b>Jail</b>					
Salaries and Wages	394,048	347,048	345,813	1,235	343,354
Employee Benefits	301,254	231,054	225,458	5,596	232,220
Services and Supplies	106,465	125,365	121,829	3,536	104,810
	<u>801,767</u>	<u>703,467</u>	<u>693,100</u>	<u>10,367</u>	<u>680,384</u>
<b>Dispatch</b>					
Salaries and Wages	272,717	279,117	276,788	2,329	290,244
Employee Benefits	123,350	129,450	128,276	1,174	113,582
Services and Supplies	21,845	21,345	16,354	4,991	17,089
Capital Outlay	-	-	-	-	12,754
	<u>417,912</u>	<u>429,912</u>	<u>421,418</u>	<u>8,494</u>	<u>433,669</u>
<b>Coroner</b>					
Services and Supplies	27,500	27,500	19,318	8,182	25,456
	<u>27,500</u>	<u>27,500</u>	<u>19,318</u>	<u>8,182</u>	<u>25,456</u>
Total Sheriff	<u>3,914,027</u>	<u>3,828,389</u>	<u>3,793,121</u>	<u>35,268</u>	<u>3,763,646</u>
<b>Office of Emergency Management</b>					
Salaries and Wages	-	-	-	-	17,376
Employee Benefits	606	606	69	537	1,498
Services and Supplies	9,050	9,750	7,082	2,668	9,288
	<u>9,656</u>	<u>10,356</u>	<u>7,151</u>	<u>3,205</u>	<u>28,162</u>
<b>Cooperative agreement</b>					
Animal control	22,817	30,017	30,000	17	22,817
Other	1,500	1,500	-	1,500	-
	<u>24,317</u>	<u>31,517</u>	<u>30,000</u>	<u>1,517</u>	<u>22,817</u>
Total Public Safety	<u>3,948,000</u>	<u>3,870,262</u>	<u>3,830,272</u>	<u>39,990</u>	<u>3,814,625</u>
<b>JUDICIAL</b>					
<b>District Attorney</b>					
Salaries and Wages	420,571	416,817	416,614	203	415,487
Employee Benefits	158,402	177,987	177,438	549	166,130
Services and Supplies	53,713	59,113	56,542	2,571	39,083
	<u>632,686</u>	<u>653,917</u>	<u>650,594</u>	<u>3,323</u>	<u>620,700</u>

(continued)

**WHITE PINE COUNTY**  
**GENERAL FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Continued)**  
**For the Year Ended June 30, 2016**  
**(With Comparative Totals for June 30, 2015)**

<b>EXPENDITURES (Continued):</b>	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2015
	Original	Final			
<b>District Court Bailiffs</b>					
Salaries and Wages	134,011	134,511	133,813	698	119,157
Employee Benefits	66,875	65,315	64,465	850	64,195
Services and Supplies	3,200	4,260	2,560	1,700	2,245
	204,086	204,086	200,838	3,248	185,597
<b>Law Library</b>					
Services and Supplies	28,000	24,000	23,975	25	22,589
	28,000	24,000	23,975	25	22,589
<b>Justice of the Peace - Ely</b>					
Salaries and Wages	188,193	198,301	197,362	939	182,902
Employee Benefits	97,133	91,819	91,043	776	65,920
Services and Supplies	3,200	5,700	5,584	116	5,778
	288,526	295,820	293,989	1,831	254,600
<b>Judicial Related Costs</b>					
Services and Supplies	504,900	517,700	515,833	1,867	466,622
Capital Outlay	20,000	20,650	20,593	57	-
	524,900	538,350	536,426	1,924	466,622
<b>Court Judicial Support</b>					
Services and Supplies	34,805	25,002	24,569	433	31,816
Capital Outlay	-	3,153	3,153	-	-
	34,805	28,155	27,722	433	31,816
<b>District Court Department 1</b>					
Salaries and Wages	114,831	114,195	113,524	671	109,324
Employee Benefits	39,910	39,510	37,802	1,708	37,213
Services and Supplies	12,750	4,850	4,365	485	6,757
	167,491	158,555	155,691	2,864	153,294
<b>District Court Department 2</b>					
Salaries and Wages	114,832	117,131	116,435	696	111,514
Employee Benefits	39,022	38,922	38,432	490	39,225
Services and Supplies	117,578	149,347	148,197	1,150	119,402
	271,432	305,400	303,064	2,336	270,141

(continued)

**WHITE PINE COUNTY**  
**GENERAL FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Continued)**  
**For the Year Ended June 30, 2016**  
**(With Comparative Totals for June 30, 2015)**

<b>EXPENDITURES (Continued):</b>	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2015
	Original	Final			
<b>Juvenile Probation</b>					
Salaries and Wages	195,145	182,345	181,308	1,037	183,956
Employee Benefits	101,847	97,347	96,563	784	100,965
Services and Supplies	17,713	17,513	14,809	2,704	18,078
	314,705	297,205	292,680	4,525	302,999
<b>Juvenile Detention</b>					
Services and Supplies	30,100	27,100	26,928	172	17,219
	30,100	27,100	26,928	172	17,219
Total Judicial	2,496,731	2,532,588	2,511,907	20,681	2,325,577
<b>HEALTH AND SANITATION</b>					
<b>Public Health</b>					
Salaries and Wages	52,044	52,244	52,003	241	48,755
Employee Benefits	18,756	19,156	18,985	171	19,267
Services and Supplies	65,983	65,683	47,932	17,751	55,790
Total Health and Sanitation	136,783	137,083	118,920	18,163	123,812
<b>CULTURE AND RECREATION</b>					
<b>Parks Maintenance</b>					
Salaries and Wages	110,151	115,151	111,111	4,040	98,228
Employee Benefits	45,812	49,112	46,985	2,127	42,190
Services and Supplies	98,770	101,770	84,892	16,878	82,341
	254,733	266,033	242,988	23,045	222,759
<b>Library Operating</b>					
Salaries and Wages	189,660	189,660	185,704	3,956	182,399
Employee Benefits	69,335	74,435	73,322	1,113	73,677
Services and Supplies	49,647	51,247	49,704	1,543	45,577
	308,642	315,342	308,730	6,612	301,653

(continued)

**WHITE PINE COUNTY**  
**GENERAL FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Continued)**  
**For the Year Ended June 30, 2016**  
**(With Comparative Totals for June 30, 2015)**

<b>EXPENDITURES (Continued):</b>	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2015
	Original	Final			
<b>Natural Resource Management</b>					
Employee Benefits	1,200	1,200	69	1,131	583
Services and Supplies	140,900	140,900	123,886	17,014	196,050
	142,100	142,100	123,955	18,145	196,633
Total Culture and Recreation	705,475	723,475	675,673	47,802	721,045
<b>TOTAL EXPENDITURES</b>	11,183,846	11,072,717	10,758,294	314,423	10,616,614
Excess of Revenues Over/(Under) Expenditures	(108,823)	\$116,830	1,240,049	1,123,219	373,137
<b>Other Financing Sources (uses):</b>					
Sale of Property	-	-	750	750	2,714
Transfers Out	(622,825)	(806,325)	(806,325)	-	(806,008)
Transfers In	64,176	42,018	33,658	(8,360)	94,124
Total Other Financing Sources (Uses):	(558,649)	(764,307)	(771,917)	(7,610)	(709,170)
<b>Net Change in Fund Balance</b>	(667,472)	(647,477)	468,132	1,115,609	(336,033)
Fund Balance, Beginning of Year	13,713,968	13,713,968	13,713,968	-	14,050,001
Fund Balance, End of Year	\$ 13,046,496	\$ 13,066,491	\$ 14,182,100	\$ 1,115,609	\$ 13,713,968

**WHITE PINE COUNTY**  
**SB 74**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**  
**(With Comparative Totals for June 30, 2015)**

	Budget		Actual	Variance	Actual 2015
	Original	Final		Favorable (Unfavorable)	
<b>REVENUES:</b>					
Tax Revenue					
Sales Tax	\$ 600,000	\$ 600,000	\$ 541,544	\$ (58,456)	\$ 663,519
Total Taxes	600,000	600,000	541,544	(58,456)	663,519
Total Revenues	600,000	600,000	541,544	(58,456)	663,519
<b>EXPENDITURES:</b>					
Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess of Revenues Over (Under) Expenditures	600,000	600,000	541,544	(58,456)	663,519
<b>Other Financing Sources (Uses):</b>					
Transfers In	-	200,000	200,000	-	152,517
<b>Net Change in Fund Balance</b>	600,000	800,000	741,544	(58,456)	816,036
Fund Balance, Beginning of Year	3,498,693	3,498,693	3,498,693	-	2,682,657
Fund Balance, End of Year	\$ 4,098,693	\$ 4,298,693	\$ 4,240,237	\$ (58,456)	\$ 3,498,693

**WHITE PINE COUNTY**  
**Required Supplementary Information**  
**Schedule of Funding Progress**  
**Other Post-Employment Benefits**  
**For the Year Ended June 30, 2016**

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Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) EANC (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
1/1/2015	\$ -	\$ 1,923,781	\$ 1,923,781	0.0%	\$ 6,438,816	29.9%
1/1/2012	\$ -	\$ 2,127,082	\$ 2,127,082	0.0%	\$ 5,794,566	36.7%
1/1/2009	\$ -	\$ 13,904,776	\$ 13,904,776	0.0%	\$ 5,419,587	256.6%

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**SUPPLEMENTARY INFORMATION**

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS**

**NONMAJOR PROPRIETARY  
INDIVIDUAL FUND  
FINANCIAL STATEMENTS**

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2016**

	Agricultural District 13	Emergency Medical Serv.	Agricultural Extension	Indigent	CSBG Fed Grnt/Indigent	WSAP Grant Indigent	Private Grants/Welfare	Road Fund
<b>Assets</b>								
Cash and investments	\$ 246,778	\$ 372,190	\$ 128,307	\$ 1,643,604	\$ 31	\$ -	\$ 36,869	\$ 2,505,556
Accounts receivable	-	29,933	-	-	6,578	-	-	-
Property taxes receivable	1,799	1,801	512	5,160	-	-	-	-
Prepaid expense	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	17,928	-	996	-	249,880
<b>Total assets</b>	<b>\$ 248,577</b>	<b>\$ 403,924</b>	<b>\$ 128,819</b>	<b>\$ 1,666,692</b>	<b>\$ 6,609</b>	<b>\$ 996</b>	<b>\$ 36,869</b>	<b>\$ 2,755,436</b>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>								
Liabilities:								
Accounts payable	\$ 3,931	\$ 25,689	\$ 920	\$ 3,715	\$ 3,625	\$ -	\$ -	\$ 17,458
Accrued liabilities	578	13,866	5,647	12,546	-	-	-	92,126
Unearned revenue	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	777	-	-
<b>Total liabilities</b>	<b>4,509</b>	<b>39,555</b>	<b>6,567</b>	<b>16,261</b>	<b>3,625</b>	<b>777</b>	<b>-</b>	<b>109,584</b>
Deferred inflows of resources:								
Deferred revenue - net proceeds	11,385	11,385	3,253	32,529	-	-	-	-
Unavailable revenue - property taxes	2,057	2,057	-	6,171	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>13,442</b>	<b>13,442</b>	<b>3,253</b>	<b>38,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances:								
Nonspendable - prepaids	-	-	-	-	-	-	-	-
Restricted for:								
General government	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	2,645,852
Welfare	-	-	-	-	2,984	219	36,869	-
Community support	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Catastrophic events	-	-	-	-	-	-	-	-
Committed for:								
Culture and recreation	230,626	-	118,999	-	-	-	-	-
Public safety	-	350,927	-	-	-	-	-	-
Welfare	-	-	-	1,611,731	-	-	-	-
<b>Total fund balances</b>	<b>230,626</b>	<b>350,927</b>	<b>118,999</b>	<b>1,611,731</b>	<b>2,984</b>	<b>219</b>	<b>36,869</b>	<b>2,645,852</b>
<b>Total liabilities, deferred inflows, &amp; fund balances</b>	<b>\$ 248,577</b>	<b>\$ 403,924</b>	<b>\$ 128,819</b>	<b>\$ 1,666,692</b>	<b>\$ 6,609</b>	<b>\$ 996</b>	<b>\$ 36,869</b>	<b>\$ 2,755,436</b>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2016**

	Public Transit Fund	Regional Transportation	Recorder Tech. Fees	Assessor Tech. Fees	Clerk Tech. Fees	Mining Map Rev Fund	Library Gift Fund
<b>Assets</b>							
Cash and investments	\$ 2,496,650	\$ 1,974,055	\$ 23,322	\$ 163,406	\$ 503	\$ 103,240	\$ 67,377
Accounts receivable	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-
Prepaid expense	-	-	-	-	-	-	-
Due from other governments	85,749	119,736	-	-	-	-	392
Total assets	<u>\$ 2,582,399</u>	<u>\$ 2,093,791</u>	<u>\$ 23,322</u>	<u>\$ 163,406</u>	<u>\$ 503</u>	<u>\$ 103,240</u>	<u>\$ 67,769</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ 355,312	\$ 7,720	\$ -	\$ 1,151	\$ -	\$ 3,007	\$ 1,113
Accrued liabilities	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	<u>355,312</u>	<u>7,720</u>	<u>-</u>	<u>1,151</u>	<u>-</u>	<u>3,007</u>	<u>1,113</u>
Deferred inflows of resources:							
Deferred revenue - net proceeds	-	-	-	23,900	-	-	2,329
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,900</u>	<u>-</u>	<u>-</u>	<u>2,329</u>
Fund balances:							
Nonspendable - prepaids	-	-	-	-	-	-	-
Restricted for:							
General government	-	-	23,322	138,355	503	100,233	-
Judicial	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public works	2,227,087	2,086,071	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-
Catastrophic events	-	-	-	-	-	-	-
Committed for:							
Culture and recreation	-	-	-	-	-	-	64,327
Public safety	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Total fund balances	<u>2,227,087</u>	<u>2,086,071</u>	<u>23,322</u>	<u>138,355</u>	<u>503</u>	<u>100,233</u>	<u>64,327</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 2,582,399</u>	<u>\$ 2,093,791</u>	<u>\$ 23,322</u>	<u>\$ 163,406</u>	<u>\$ 503</u>	<u>\$ 103,240</u>	<u>\$ 67,769</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2016**

	Genetic Marker Test	Range Improvement	Lund Town	McGill Town	Ruth Town	Fire District Operating	Wildlife Mgmt Fund	Senior Center
<b>Assets</b>								
Cash and investments	\$ 1,367	\$ 23,155	\$ 53,849	\$ 243,601	\$ 104,177	\$ 2,180,498	\$ 4,300	\$ 128,260
Accounts receivable	-	-	-	-	-	28,187	-	-
Property taxes receivable	-	-	-	-	-	-	-	2,572
Prepaid expense	-	-	-	-	-	-	-	-
Due from other governments	-	-	2,642	15,693	7,606	-	-	-
Total assets	<u>\$ 1,367</u>	<u>\$ 23,155</u>	<u>\$ 56,491</u>	<u>\$ 259,294</u>	<u>\$ 111,783</u>	<u>\$ 2,208,685</u>	<u>\$ 4,300</u>	<u>\$ 130,832</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>								
Liabilities:								
Accounts payable	\$ 1,367	\$ 22,247	\$ 2,549	\$ 9,135	\$ 4,387	\$ 119,238	\$ 1,538	\$ 5,142
Accrued liabilities	-	-	90	2,985	-	29,204	-	11,493
Unearned revenue	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	82,100	31,285	-	-	-
Total liabilities	<u>1,367</u>	<u>22,247</u>	<u>2,639</u>	<u>94,220</u>	<u>35,672</u>	<u>148,442</u>	<u>1,538</u>	<u>16,635</u>
Deferred inflows of resources:								
Deferred revenue - net proceeds	-	-	96	560	112	-	-	27,858
Unavailable revenue - property taxes	-	-	-	-	-	-	-	2,057
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>96</u>	<u>560</u>	<u>112</u>	<u>-</u>	<u>-</u>	<u>29,915</u>
Fund balances:								
Nonspendable - prepaids	-	-	-	-	-	-	-	-
Restricted for:								
General government	-	908	53,756	164,514	75,999	-	2,762	-
Judicial	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-	84,282
Capital projects	-	-	-	-	-	-	-	-
Catastrophic events	-	-	-	-	-	1,000,000	-	-
Committed for:								
Culture and recreation	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	1,060,243	-	-
Welfare	-	-	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>908</u>	<u>53,756</u>	<u>164,514</u>	<u>75,999</u>	<u>2,060,243</u>	<u>2,762</u>	<u>84,282</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 1,367</u>	<u>\$ 23,155</u>	<u>\$ 56,491</u>	<u>\$ 259,294</u>	<u>\$ 111,783</u>	<u>\$ 2,208,685</u>	<u>\$ 4,300</u>	<u>\$ 130,832</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2016**

	Industrial Park	Great Basin RDA Fund	Justice Crt Admin Fees	Juvenile Crt Admin Fees	Justice Crt Facilities	Ely Justice Court Collect.	Drug Rehab Program
<b>Assets</b>							
Cash and investments	\$ 226,564	\$ 46,773	\$ 103,841	\$ 72,800	\$ 413,360	\$ 86,631	\$ 146,416
Accounts receivable	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-
Prepaid expense	-	-	2,950	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Total assets	<u>\$ 226,564</u>	<u>\$ 46,773</u>	<u>\$ 106,791</u>	<u>\$ 72,800</u>	<u>\$ 413,360</u>	<u>\$ 86,631</u>	<u>\$ 146,416</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ 355	\$ -	\$ 376	\$ 514	\$ -	\$ 2,108	\$ 710
Accrued liabilities	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	<u>355</u>	<u>-</u>	<u>376</u>	<u>514</u>	<u>-</u>	<u>2,108</u>	<u>710</u>
Deferred inflows of resources:							
Deferred revenue - net proceeds	-	-	-	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:							
Nonspendable - prepaids	-	-	2,950	-	-	-	-
Restricted for:							
General government	-	46,773	-	-	-	-	-
Judicial	-	-	103,465	72,286	413,360	84,523	145,706
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Community support	226,209	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-
Catastrophic events	-	-	-	-	-	-	-
Committed for:							
Culture and recreation	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Total fund balances	<u>226,209</u>	<u>46,773</u>	<u>106,415</u>	<u>72,286</u>	<u>413,360</u>	<u>84,523</u>	<u>145,706</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 226,564</u>	<u>\$ 46,773</u>	<u>\$ 106,791</u>	<u>\$ 72,800</u>	<u>\$ 413,360</u>	<u>\$ 86,631</u>	<u>\$ 146,416</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2016**

	Victim Impact Panel	District Court House Arrest	Grant Projects	Justice Court House Arrest	Dist Crt Admin Fees	Legal Aid	Forensic Services
<b>Assets</b>							
Cash and investments	\$ 3,617	\$ 3,019	\$ -	\$ 3,984	\$ 91,852	\$ 8,872	\$ 49,945
Accounts receivable	-	-	44,890	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-
Prepaid expense	-	-	-	-	-	-	-
Due from other governments	-	-	269,279	-	-	-	-
Total assets	<u>\$ 3,617</u>	<u>\$ 3,019</u>	<u>\$ 314,169</u>	<u>\$ 3,984</u>	<u>\$ 91,852</u>	<u>\$ 8,872</u>	<u>\$ 49,945</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 103,364	\$ -	\$ -	\$ -	\$ 105
Accrued liabilities	-	-	2,709	-	-	-	-
Unearned revenue	-	-	390	-	-	-	-
Due to other funds	-	-	207,706	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>314,169</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>105</u>
Deferred inflows of resources:							
Deferred revenue - net proceeds	-	-	-	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:							
Nonspendable - prepaids	-	-	-	-	-	-	-
Restricted for:							
General government	-	-	-	-	-	-	49,840
Judicial	3,617	3,019	-	3,984	91,852	-	-
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-
Catastrophic events	-	-	-	-	-	-	-
Committed for:							
Culture and recreation	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	8,872	-
Total fund balances	<u>3,617</u>	<u>3,019</u>	<u>-</u>	<u>3,984</u>	<u>91,852</u>	<u>8,872</u>	<u>49,840</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 3,617</u>	<u>\$ 3,019</u>	<u>\$ 314,169</u>	<u>\$ 3,984</u>	<u>\$ 91,852</u>	<u>\$ 8,872</u>	<u>\$ 49,945</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2016**

	Domestic Violence	Youth Drug Prevention	Ely Pool Building	Aquatic Facilities Operations	Camp Success	St of NV China Springs	State Indigent	St of NV Child Support	Emergency Management
<b>Assets</b>									
Cash and investments	\$ 75	\$ 237	\$ 20,589	\$ 2,780,212	\$ 196,359	\$ 35,674	\$ 1,207,933	\$ 1,259	\$ 34
Accounts receivable	-	-	-	5,124	-	-	-	-	120,281
Property taxes receivable	-	-	-	-	-	266	-	-	-
Prepaid expense	-	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	85,600	-	-	-	-	-
<b>Total assets</b>	<b>\$ 75</b>	<b>\$ 237</b>	<b>\$ 20,589</b>	<b>\$ 2,870,936</b>	<b>\$ 196,359</b>	<b>\$ 35,940</b>	<b>\$ 1,207,933</b>	<b>\$ 1,259</b>	<b>\$ 120,315</b>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>									
<b>Liabilities:</b>									
Accounts payable	\$ 75	\$ -	\$ -	\$ 30,229	\$ -	\$ 24	\$ 8,137	\$ 1,206	\$ 35,592
Accrued liabilities	-	-	-	23,947	-	-	-	-	290
Unearned revenue	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	73,901
<b>Total liabilities</b>	<b>75</b>	<b>-</b>	<b>-</b>	<b>54,176</b>	<b>-</b>	<b>24</b>	<b>8,137</b>	<b>1,206</b>	<b>109,783</b>
<b>Deferred inflows of resources:</b>									
Deferred revenue - net proceeds	-	-	-	-	-	1,691	32,529	-	-
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,691</b>	<b>32,529</b>	<b>-</b>	<b>-</b>
<b>Fund balances:</b>									
Nonspendable - prepaids	-	-	-	-	-	-	-	-	-
Restricted for:									
General government	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-
Public safety	-	237	-	-	-	-	-	-	10,532
Public works	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-	53	-
Capital projects	-	-	-	-	-	-	-	-	-
Catastrophic events	-	-	-	-	-	-	-	-	-
Committed for:									
Culture and recreation	-	-	20,589	2,816,760	196,359	-	-	-	-
Public safety	-	-	-	-	-	34,225	-	-	-
Welfare	-	-	-	-	-	-	1,167,267	-	-
<b>Total fund balances</b>	<b>-</b>	<b>237</b>	<b>20,589</b>	<b>2,816,760</b>	<b>196,359</b>	<b>34,225</b>	<b>1,167,267</b>	<b>53</b>	<b>10,532</b>
<b>Total liabilities, deferred inflows, &amp; fund balances</b>	<b>\$ 75</b>	<b>\$ 237</b>	<b>\$ 20,589</b>	<b>\$ 2,870,936</b>	<b>\$ 196,359</b>	<b>\$ 35,940</b>	<b>\$ 1,207,933</b>	<b>\$ 1,259</b>	<b>\$ 120,315</b>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2016**

	Task Force Grnt/Sheriff	Violence Against Women	CCPBG Grant	Airport Improvements	Capital Improvement	Total Nonmajor Gvtl. Funds
<b>Assets</b>						
Cash and investments	\$ 30,271	\$ 8,143	\$ -	\$ 291,972	\$ 2,546,273	\$ 20,877,800
Accounts receivable	1,887	-	-	5,413	40,197	282,490
Property taxes receivable	-	-	-	-	2,578	14,688
Prepaid expense	-	-	-	-	-	2,950
Due from other governments	18,868	5,232	-	-	-	879,601
<b>Total assets</b>	<b>\$ 51,026</b>	<b>\$ 13,375</b>	<b>\$ -</b>	<b>\$ 297,385</b>	<b>\$ 2,589,048</b>	<b>\$ 22,057,529</b>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>						
Liabilities:						
Accounts payable	\$ 4,451	\$ -	\$ -	\$ 4,344	\$ 40,992	\$ 821,826
Accrued liabilities	13,045	-	-	-	-	208,526
Unearned revenue	-	-	-	-	-	390
Due to other funds	-	-	-	-	-	395,769
<b>Total liabilities</b>	<b>17,496</b>	<b>-</b>	<b>-</b>	<b>4,344</b>	<b>40,992</b>	<b>1,426,511</b>
Deferred inflows of resources:						
Deferred revenue - net proceeds	-	-	-	-	11,897	159,524
Unavailable revenue - property taxes	-	-	-	-	2,057	14,399
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,954</b>	<b>173,923</b>
Fund balances:						
Nonspendable - prepaids	-	-	-	-	-	2,950
Restricted for:						
General government	-	-	-	-	-	656,965
Judicial	-	-	-	-	-	921,812
Public safety	33,530	13,375	-	-	-	57,674
Public works	-	-	-	-	-	6,959,010
Welfare	-	-	-	-	-	40,072
Community support	-	-	-	-	-	310,544
Capital projects	-	-	-	293,041	2,534,102	2,827,143
Catastrophic events	-	-	-	-	-	1,000,000
Committed for:						
Culture and recreation	-	-	-	-	-	3,447,660
Public safety	-	-	-	-	-	1,445,395
Welfare	-	-	-	-	-	2,787,870
<b>Total fund balances</b>	<b>33,530</b>	<b>13,375</b>	<b>-</b>	<b>293,041</b>	<b>2,534,102</b>	<b>20,457,095</b>
<b>Total liabilities, deferred inflows, &amp; fund balances</b>	<b>\$ 51,026</b>	<b>\$ 13,375</b>	<b>\$ -</b>	<b>\$ 297,385</b>	<b>\$ 2,589,048</b>	<b>\$ 22,057,529</b>

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**June 30, 2016**

	Agricultural Dist. 13	Emergency Med. Serv.	Agricultural Extension	Indigent	CSBG FED Grant/Indigent	WSAP Grant Indigent	Private Grants/Welfare	Road Fund
<b>REVENUES:</b>								
Taxes	\$ 111,682	\$ 111,686	\$ 31,901	\$ 319,104	\$ -	\$ -	\$ -	\$ 42,153
Licenses, permits and fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	114,810	98,154	10,142	-	1,662,579
Charges for services	-	345,374	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	30,716
Miscellaneous	36,465	-	1,928	5,110	-	-	10,196	110,392
Total	148,147	457,060	33,829	439,024	98,154	10,142	10,196	1,845,840
<b>EXPENDITURES:</b>								
Current:								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	509,730	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	1,522,439
Welfare	-	-	-	359,847	98,154	10,142	8,812	-
Culture and Recreation	62,122	-	40,778	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-
Capital Outlay:								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-
Culture and Recreation	68,750	-	-	-	-	-	-	-
Total	130,872	509,730	40,778	359,847	98,154	10,142	8,812	1,522,439
Excess of revenues over (under) expenditures	17,275	(52,670)	(6,949)	79,177	-	-	1,384	323,401
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	17,275	(52,670)	(6,949)	79,177	-	-	1,384	323,401
Fund Balances - Beginning	213,351	403,597	125,948	1,532,554	2,984	219	35,485	2,322,451
Fund Balances - Ending	\$ 230,626	\$ 350,927	\$ 118,999	\$ 1,611,731	\$ 2,984	\$ 219	\$ 36,869	\$ 2,645,852

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**June 30, 2016**

	Public Transit	Regional Transportation	Recorder Tech. Fees	Assessor Tech. Fees	Clerk Tech. Fees	Mining Map Revenue	Library Gift Fund
<b>REVENUES:</b>							
Taxes	\$ 541,719	\$ 637,208	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	7,514
Charges for services	-	-	7,857	104,729	40	5,030	-
Fines and forfeitures	-	-	-	-	-	-	-
Investment Earnings	18,201	-	-	-	-	-	948
Miscellaneous	-	18,538	-	-	-	-	24,901
<b>Total</b>	<b>559,920</b>	<b>655,746</b>	<b>7,857</b>	<b>104,729</b>	<b>40</b>	<b>5,030</b>	<b>33,363</b>
<b>EXPENDITURES:</b>							
Current:							
General Government	-	-	5,392	113,823	-	6,673	-
Public Safety	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public Works	257,041	16,289	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	31,059
Community Support	-	-	-	-	-	-	-
Capital Outlay:							
General Government	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Public Works	370,956	145,634	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
<b>Total</b>	<b>627,997</b>	<b>161,923</b>	<b>5,392</b>	<b>113,823</b>	<b>-</b>	<b>6,673</b>	<b>31,059</b>
Excess of revenues over (under) expenditures	(68,077)	493,823	2,465	(9,094)	40	(1,643)	2,304
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	(2,557)	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,557)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(68,077)	493,823	2,465	(11,651)	40	(1,643)	2,304
Fund Balances - Beginning	2,295,164	1,592,248	20,857	150,006	463	101,876	62,023
Fund Balances - Ending	\$ 2,227,087	\$ 2,086,071	\$ 23,322	\$ 138,355	\$ 503	\$ 100,233	\$ 64,327

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**June 30, 2016**

	Genetic Marker	Range Improvement	Lund Town	McGill Town	Ruth Town	Fire District Operating	Wildlife Mngmt Fund	Senior Center
<b>REVENUES:</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,358	\$ -	\$ 159,562
Licenses, permits and fees	-	-	-	225	450	-	-	-
Intergovernmental	-	-	16,663	103,419	46,363	140,580	-	81,670
Charges for services	-	22,344	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	1,700	-	-
Miscellaneous	9,462	-	-	2,086	250	98	2,312	85,780
<b>Total</b>	<b>9,462</b>	<b>22,344</b>	<b>16,663</b>	<b>105,730</b>	<b>47,063</b>	<b>260,736</b>	<b>2,312</b>	<b>327,012</b>
<b>EXPENDITURES:</b>								
Current:								
General Government	9,462	22,247	-	10,576	1,747	-	2,916	-
Public Safety	-	-	-	91,677	36,754	664,214	-	-
Judicial	-	-	-	-	-	-	-	-
Public Works	-	-	12,728	58,133	12,776	-	-	-
Welfare	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	35,138	20,300	-	-	-
Community Support	-	-	-	-	-	-	-	329,526
Capital Outlay:								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	137,058	-	-
Public Works	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
<b>Total</b>	<b>9,462</b>	<b>22,247</b>	<b>12,728</b>	<b>195,524</b>	<b>71,577</b>	<b>801,272</b>	<b>2,916</b>	<b>338,516</b>
Excess of revenues over (under) expenditures	-	97	3,935	(89,794)	(24,514)	(540,536)	(604)	(11,504)
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	21,980	-	-
Transfers in	-	-	-	-	-	522,214	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>544,194</b>	<b>-</b>	<b>-</b>
Net change in fund balances	-	97	3,935	(89,794)	(24,514)	3,658	(604)	(11,504)
Fund Balances - Beginning	-	811	49,821	254,308	100,513	2,056,585	3,366	95,786
Fund Balances - Ending	\$ -	\$ 908	\$ 53,756	\$ 164,514	\$ 75,999	\$ 2,060,243	\$ 2,762	\$ 84,282

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**June 30, 2016**

	Industrial Park	Great Basin RDA Fund	Justice Court Admin Fees	Juvenile Crt Admin Fee	Justice Court Facilities	Ely Justice Court Collect.	Drug Rehab Program
<b>REVENUES:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-
Intergovernmental	-	90,000	-	-	-	-	-
Charges for services	-	-	-	19,976	-	-	-
Fines and forfeitures	-	-	17,038	-	28,727	29,612	-
Investment Earnings	5,157	-	-	-	5,445	-	-
Miscellaneous	-	-	-	-	-	-	53,816
Total	<u>5,157</u>	<u>90,000</u>	<u>17,038</u>	<u>19,976</u>	<u>34,172</u>	<u>29,612</u>	<u>53,816</u>
<b>EXPENDITURES:</b>							
Current:							
General Government	-	60,958	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Judicial	-	-	15,880	5,231	4,999	20,108	23,813
Public Works	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Community Support	134,219	-	-	-	-	-	-
Capital Outlay:							
General Government	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Total	<u>134,219</u>	<u>60,958</u>	<u>15,880</u>	<u>5,231</u>	<u>4,999</u>	<u>20,108</u>	<u>23,813</u>
Excess of revenues over (under) expenditures	<u>(129,062)</u>	<u>29,042</u>	<u>1,158</u>	<u>14,745</u>	<u>29,173</u>	<u>9,504</u>	<u>30,003</u>
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(129,062)</u>	<u>29,042</u>	<u>1,158</u>	<u>14,745</u>	<u>29,173</u>	<u>9,504</u>	<u>30,003</u>
Fund Balances - Beginning	<u>355,271</u>	<u>17,731</u>	<u>105,257</u>	<u>57,541</u>	<u>384,187</u>	<u>75,019</u>	<u>115,703</u>
Fund Balances - Ending	<u>\$ 226,209</u>	<u>\$ 46,773</u>	<u>\$ 106,415</u>	<u>\$ 72,286</u>	<u>\$ 413,360</u>	<u>\$ 84,523</u>	<u>\$ 145,706</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**June 30, 2016**

	Victim Impact Panel	District Court House Arrest	Grant Projects	Justice Court House Arrest	Dist Court Admn Fees	Legal Aid	Forensic Services
<b>REVENUES:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-
Intergovernmental	-	-	1,420,099	-	-	-	-
Charges for services	-	-	-	-	-	-	7,465
Fines and forfeitures	-	-	-	-	12,607	5,971	-
Investment Earnings	-	-	-	-	-	-	-
Miscellaneous	525	1,153	45,910	1,490	-	-	-
<b>Total</b>	<b>525</b>	<b>1,153</b>	<b>1,466,009</b>	<b>1,490</b>	<b>12,607</b>	<b>5,971</b>	<b>7,465</b>
<b>EXPENDITURES:</b>							
Current:							
General Government	-	-	32,924	-	-	-	8,930
Public Safety	-	-	-	-	-	-	-
Judicial	-	2,125	-	2,161	9,321	-	-
Public Works	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	6,047	-
Culture and Recreation	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-
Capital Outlay:							
General Government	-	-	1,433,085	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>2,125</b>	<b>1,466,009</b>	<b>2,161</b>	<b>9,321</b>	<b>6,047</b>	<b>8,930</b>
Excess of revenues over (under) expenditures	525	(972)	-	(671)	3,286	(76)	(1,465)
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	2,500	-	-	2,500
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>2,500</b>
Net change in fund balances	525	(972)	-	1,829	3,286	(76)	1,035
Fund Balances - Beginning	3,092	3,991	-	2,155	88,566	8,948	48,805
Fund Balances - Ending	\$ 3,617	\$ 3,019	\$ -	\$ 3,984	\$ 91,852	\$ 8,872	\$ 49,840

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**June 30, 2016**

	Domestic Violence	Youth Drug Prevention	Ely Pool Building	Aquatic Facilities Operations	Camp Success	ST of NV China Springs	State Indigent	ST of NV Child Support
<b>REVENUES:</b>								
Taxes	\$ -	\$ -	\$ 6,390	\$ 541,535	\$ -	\$ 16,591	\$ 318,783	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	11,063	-	-	-	-
Miscellaneous	1,100	20	-	104,849	-	-	-	15,720
<b>Total</b>	<b>1,100</b>	<b>20</b>	<b>6,390</b>	<b>657,447</b>	<b>-</b>	<b>16,591</b>	<b>318,783</b>	<b>15,720</b>
<b>EXPENDITURES:</b>								
Current:								
General Government	-	-	-	-	-	-	-	-
Public Safety	1,100	4,800	-	-	-	22,842	-	-
Judicial	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	218,485	-
Culture and Recreation	-	-	-	506,900	7,181	-	-	-
Community Support	-	-	-	-	-	-	-	15,720
Capital Outlay:								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	9,368	-	-	-	-
<b>Total</b>	<b>1,100</b>	<b>4,800</b>	<b>-</b>	<b>516,268</b>	<b>7,181</b>	<b>22,842</b>	<b>218,485</b>	<b>15,720</b>
Excess of revenues over (under) expenditures	-	(4,780)	6,390	141,179	(7,181)	(6,251)	100,298	-
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	22,111	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,111</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	-	(4,780)	6,390	163,290	(7,181)	(6,251)	100,298	-
Fund Balances - Beginning	-	5,017	14,199	2,653,470	203,540	40,476	1,066,969	53
Fund Balances - Ending	\$ -	\$ 237	\$ 20,589	\$ 2,816,760	\$ 196,359	\$ 34,225	\$ 1,167,267	\$ 53

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**June 30, 2016**

	Emergency Management	Task Force Grant/Sheriff	Violence Against Women	CCPBG Grant	Airport Improvements	Capital Improvement	Total Nonmajor Gvtl. Funds
<b>REVENUES:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,741	\$ 3,073,413
Licenses, permits and fees	-	-	-	-	-	-	675
Intergovernmental	254,790	107,191	39,987	1,503	189,346	-	4,384,810
Charges for services	-	-	-	-	-	-	512,815
Fines and forfeitures	-	-	-	-	-	-	93,955
Investment Earnings	-	-	-	-	-	50,464	123,694
Miscellaneous	-	-	17,801	-	-	52,197	602,099
<b>Total</b>	<b>254,790</b>	<b>107,191</b>	<b>57,788</b>	<b>1,503</b>	<b>189,346</b>	<b>219,402</b>	<b>8,791,461</b>
<b>EXPENDITURES:</b>							
Current:							
General Government	-	-	-	-	-	-	275,648
Public Safety	245,819	132,342	66,062	-	-	-	1,775,340
Judicial	-	-	-	1,503	-	-	85,141
Public Works	-	-	-	-	-	-	1,879,406
Welfare	-	-	-	-	-	-	701,487
Culture and Recreation	-	-	-	-	-	-	703,478
Community Support	-	-	-	-	-	-	479,465
Capital Outlay:							
General Government	-	-	-	-	204,536	1,318,767	2,956,388
Public Safety	8,971	-	-	-	-	-	146,029
Public Works	-	-	-	-	-	-	516,590
Culture and Recreation	-	-	-	-	-	-	78,118
<b>Total</b>	<b>254,790</b>	<b>132,342</b>	<b>66,062</b>	<b>1,503</b>	<b>204,536</b>	<b>1,318,767</b>	<b>9,606,080</b>
Excess of revenues over (under) expenditures	-	(25,151)	(8,274)	-	(15,190)	(1,099,365)	(814,619)
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	21,980
Transfers in	-	49,500	7,500	-	-	-	606,325
Transfers out	-	-	-	-	-	-	(2,557)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>49,500</b>	<b>7,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>625,748</b>
Net change in fund balances	-	24,349	(774)	-	(15,190)	(1,099,365)	(188,871)
Fund Balances - Beginning	10,532	9,181	14,149	-	308,231	3,633,467	20,645,966
Fund Balances - Ending	\$ 10,532	\$ 33,530	\$ 13,375	\$ -	\$ 293,041	\$ 2,534,102	\$ 20,457,095

**WHITE PINE COUNTY**  
**AGRICULTURAL DISTRICT 13**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 65,178	\$ 65,115	\$ (63)
Personal Property	36,317	36,105	(212)
Oil and Gas	200	184	(16)
Net Proceeds	4,229	10,278	6,049
Total Taxes	<u>105,924</u>	<u>111,682</u>	<u>5,758</u>
Other Revenue:			
Miscellaneous	20,000	36,465	16,465
Total Other	<u>20,000</u>	<u>36,465</u>	<u>16,465</u>
Total Revenues	<u>125,924</u>	<u>148,147</u>	<u>22,223</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	15,000	11,119	3,881
Employee Benefits	2,564	1,390	1,174
Services and Supplies	77,510	49,613	27,897
Capital Outlay	95,000	68,750	26,250
Total Expenditures	<u>190,074</u>	<u>130,872</u>	<u>59,202</u>
Excess of Revenues Over (Under) Expenditures	(64,150)	17,275	81,425
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(64,150)	17,275	81,425
Fund Balance, Beginning of Year	<u>213,351</u>	<u>213,351</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 149,201</u>	<u>\$ 230,626</u>	<u>\$ 81,425</u>

**WHITE PINE COUNTY**  
**EMERGENCY MEDICAL SERVICE**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 65,182	\$ 65,120	\$ (62)
Personal Property	36,317	36,104	(213)
Oil and Gas	200	184	(16)
Net Proceeds	4,229	10,278	6,049
Total Taxes	<u>105,928</u>	<u>111,686</u>	<u>5,758</u>
Charges for Services			
Ambulance Fees	305,000	345,374	40,374
Total Charges for Services	<u>305,000</u>	<u>345,374</u>	<u>40,374</u>
Other Revenue			
Miscellaneous	1,500	-	(1,500)
Total Other	<u>1,500</u>	<u>-</u>	<u>(1,500)</u>
Total Revenues	<u>412,428</u>	<u>457,060</u>	<u>44,632</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	249,182	236,850	12,332
Employee Benefits	141,115	129,109	12,006
Services and Supplies	169,468	143,771	25,697
Total Expenditures	<u>559,765</u>	<u>509,730</u>	<u>50,035</u>
Excess of Revenues			
Over (Under) Expenditures	(147,337)	(52,670)	94,667
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(147,337)	(52,670)	94,667
Fund Balance, Beginning of Year	403,597	403,597	-
Fund Balance, End of Year	<u>\$ 256,260</u>	<u>\$ 350,927</u>	<u>\$ 94,667</u>

**WHITE PINE COUNTY**  
**AGRICULTURAL EXTENSION**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 19,078	\$ 18,597	\$ (481)
Personal Property	9,833	10,315	482
Oil and Gas	150	52	(98)
Net Proceeds	1,208	2,937	1,729
Total Taxes	<u>30,269</u>	<u>31,901</u>	<u>1,632</u>
Other Revenue			
Investment Earnings	200	1,928	1,728
Miscellaneous	500	-	(500)
Total Other	<u>700</u>	<u>1,928</u>	<u>1,228</u>
Total Revenues	<u>30,969</u>	<u>33,829</u>	<u>2,860</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	26,602	26,502	100
Employee Benefits	5,190	4,990	200
Services and Supplies	12,307	9,286	3,021
Total Expenditures	<u>44,099</u>	<u>40,778</u>	<u>3,321</u>
Excess of Revenues Over (Under) Expenditures	(13,130)	(6,949)	6,181
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(13,130)	(6,949)	6,181
Fund Balance, Beginning of Year	<u>125,948</u>	<u>125,948</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 112,818</u>	<u>\$ 118,999</u>	<u>\$ 6,181</u>

**WHITE PINE COUNTY**  
**INDIGENT**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 186,100	\$ 186,061	\$ (39)
Personal Property	103,933	103,152	(781)
Oil and Gas	600	525	(75)
Net Proceeds	<u>12,083</u>	<u>29,366</u>	<u>17,283</u>
Total Taxes	<u>302,716</u>	<u>319,104</u>	<u>16,388</u>
Intergovernmental			
Federal Grant	171,088	94,810	(76,278)
State Grant	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Total Intergovernmental	<u>191,088</u>	<u>114,810</u>	<u>(76,278)</u>
Other Revenue			
Miscellaneous	<u>26,200</u>	<u>5,110</u>	<u>(21,090)</u>
Total Other	<u>26,200</u>	<u>5,110</u>	<u>(21,090)</u>
Total Revenues	<u>520,004</u>	<u>439,024</u>	<u>(80,980)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	113,196	112,397	799
Employee Benefits	48,446	47,826	620
Services and Supplies	<u>360,972</u>	<u>199,624</u>	<u>161,348</u>
Total Expenditures	<u>522,614</u>	<u>359,847</u>	<u>162,767</u>
Excess of Revenues			
Over (Under) Expenditures	(2,610)	79,177	81,787
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(2,610)	79,177	81,787
Fund Balance, Beginning of Year	<u>1,532,554</u>	<u>1,532,554</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,529,944</u>	<u>\$ 1,611,731</u>	<u>\$ 81,787</u>

**WHITE PINE COUNTY**  
**CSBG FED GRANT/INDIGENT**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
State Grants	\$ 15,500	\$ 12,171	\$ (3,329)
Federal Grants	113,426	85,983	(27,443)
Total Intergovernmental	<u>128,926</u>	<u>98,154</u>	<u>(30,772)</u>
Total Revenues	<u>128,926</u>	<u>98,154</u>	<u>(30,772)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	128,926	98,154	30,772
Total Expenditures	<u>128,926</u>	<u>98,154</u>	<u>30,772</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	-	-
Fund Balance, Beginning of Year	2,984	2,984	-
Fund Balance, End of Year	<u>\$ 2,984</u>	<u>\$ 2,984</u>	<u>\$ -</u>

**WHITE PINE COUNTY**  
**WSAP GRANT / INDIGENT**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
State Grant	\$ 11,869	\$ 10,142	\$ (1,727)
Total Intergovernmental	11,869	10,142	(1,727)
Total Revenues	11,869	10,142	(1,727)
<b>EXPENDITURES:</b>			
Services and Supplies	11,869	10,142	1,727
Total Expenditures	11,869	10,142	1,727
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	-	-
Fund Balance, Beginning of Year	219	219	-
Fund Balance, End of Year	\$ 219	\$ 219	\$ -

**WHITE PINE COUNTY  
PRIVATE GRANTS/WELFARE  
Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue			
Miscellaneous receipts	\$ 8,000	\$ 10,196	\$ 2,196
Total Other	8,000	10,196	2,196
Total Revenues	8,000	10,196	2,196
<b>EXPENDITURES:</b>			
Services and Supplies	10,196	8,812	1,384
Total Expenditures	10,196	8,812	1,384
Excess of Revenues Over (Under) Expenditures	(2,196)	1,384	3,580
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	(2,196)	1,384	3,580
Fund Balance, Beginning of Year	35,485	35,485	-
Fund Balance, End of Year	\$ 33,289	\$ 36,869	\$ 3,580

**WHITE PINE COUNTY**  
**ROAD FUND**  
**Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
County Motor Vehicle	\$ 41,911	\$ 42,153	\$ 242
Total Tax Revenue	<u>41,911</u>	<u>42,153</u>	<u>242</u>
Intergovernmental			
National Forest Wild	194,018	228,309	34,291
State Motor Vehicle - 1.25 & 1.75	609,269	610,654	1,385
State Motor Vehicle - 2.35	823,616	823,616	-
Total Intergovernmental	<u>1,626,903</u>	<u>1,662,579</u>	<u>35,676</u>
Other Revenue			-
Investment Earnings	8,000	30,716	22,716
Miscellaneous	100,000	110,392	10,392
Total Other	<u>108,000</u>	<u>141,108</u>	<u>33,108</u>
Total Revenues	<u>1,776,814</u>	<u>1,845,840</u>	<u>69,026</u>
<b>EXPENDITURES:</b>			
Public Works			
Salaries	943,651	813,315	130,336
Employee Benefits	358,611	301,947	56,664
Services and Supplies	548,053	407,177	140,876
Capital Outlay	1,500	-	1,500
Total Expenditures	<u>1,851,815</u>	<u>1,522,439</u>	<u>329,376</u>
Excess of Revenues Over/(Under) Expenditures	(75,001)	323,401	398,402
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	(75,001)	323,401	398,402
Fund Balance, Beginning of Year	<u>2,322,451</u>	<u>2,322,451</u>	-
Fund Balance, End of Year	<u>\$ 2,247,450</u>	<u>\$ 2,645,852</u>	<u>\$ 398,402</u>

**WHITE PINE COUNTY  
PUBLIC TRANSIT FUND  
Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Taxes - 1/4 Optional Sale	\$ 604,820	\$ 541,719	\$ (63,101)
Total Taxes	<u>604,820</u>	<u>541,719</u>	<u>(63,101)</u>
Other Revenue:			
Investment Earnings	1,500	18,201	16,701
Total Other	<u>1,500</u>	<u>18,201</u>	<u>16,701</u>
Total Revenues	<u>606,320</u>	<u>559,920</u>	<u>(46,400)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	396,000	257,041	138,959
Capital Outlay	<u>408,500</u>	<u>370,956</u>	<u>37,544</u>
Total Expenditures	<u>804,500</u>	<u>627,997</u>	<u>176,503</u>
Excess of Revenues Over (Under) Expenditures	(198,180)	(68,077)	130,103
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(198,180)	(68,077)	130,103
Fund Balance, Beginning of Year	<u>2,295,164</u>	<u>2,295,164</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,096,984</u>	<u>\$ 2,227,087</u>	<u>\$ 130,103</u>

**WHITE PINE COUNTY  
REGIONAL TRANSPORTATION  
Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
County Motor Vehicle	\$ 633,497	\$ 637,208	\$ 3,711
Total Taxes	<u>633,497</u>	<u>637,208</u>	<u>3,711</u>
Other Revenue			
Investment Earnings	1,500	18,538	17,038
Total Other	<u>1,500</u>	<u>18,538</u>	<u>17,038</u>
Total Revenues	<u>634,997</u>	<u>655,746</u>	<u>20,749</u>
<b>EXPENDITURES:</b>			
Public Works			
Employee Benefits	250	69	181
Services and Supplies	67,000	16,220	50,780
Capital Outlay	753,825	145,634	608,191
Total Expenditures	<u>821,075</u>	<u>161,923</u>	<u>659,152</u>
Excess of Revenues Over (Under) Expenditures	(186,078)	493,823	679,901
Fund Balance, Beginning of Year	<u>1,592,248</u>	<u>1,592,248</u>	-
Fund Balance, End of Year	<u>\$ 1,406,170</u>	<u>\$ 2,086,071</u>	<u>\$ 679,901</u>

**WHITE PINE COUNTY**  
**RECORDER TECHNOLOGY FEES**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Recorder Technology Fees	\$ 8,000	\$ 7,770	\$ (230)
Foreclosure Fees	80	87	7
Total Charges for Services	<u>8,080</u>	<u>7,857</u>	<u>(223)</u>
Total Revenues	<u>8,080</u>	<u>7,857</u>	<u>(223)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>8,000</u>	<u>5,392</u>	<u>2,608</u>
Total Expenditures	<u>8,000</u>	<u>5,392</u>	<u>2,608</u>
Excess of Revenues Over (Under) Expenditures	80	2,465	2,385
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	80	2,465	2,385
Fund Balance, Beginning of Year	20,857	20,857	-
Fund Balance, End of Year	<u>\$ 20,937</u>	<u>\$ 23,322</u>	<u>\$ 2,385</u>

**WHITE PINE COUNTY**  
**ASSESSOR TECHNOLOGY FEES**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Assessor Technology Fees	\$ 150,000	\$ 104,729	\$ (45,271)
Total Charges for Services	<u>150,000</u>	<u>104,729</u>	<u>(45,271)</u>
Total Revenues	<u>150,000</u>	<u>104,729</u>	<u>(45,271)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	150,000	113,823	36,177
Total Expenditures	<u>150,000</u>	<u>113,823</u>	<u>36,177</u>
Excess of Revenues Over (Under) Expenditures	-	(9,094)	(9,094)
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
Transfers Out	(10,917)	(2,557)	8,360
<b>Net Change in Fund Balance</b>	(10,917)	(11,651)	(734)
Fund Balance, Beginning of Year	150,006	150,006	-
Fund Balance, End of Year	<u>\$ 139,089</u>	<u>\$ 138,355</u>	<u>\$ (734)</u>

**WHITE PINE COUNTY**  
**CLERK TECHNOLOGY FUND**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Clerk Technology Fees	\$ -	\$ 40	\$ 40
Total Charges for Services	-	40	40
Total Revenues	-	40	40
<b>EXPENDITURES:</b>			
Services and Supplies	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	40	40
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	40	40
Fund Balance, Beginning of Year	463	463	-
Fund Balance, End of Year	\$ 463	\$ 503	\$ 40

**WHITE PINE COUNTY**  
**MINING MAP REVENUE FUND**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Mining Map Fees	\$ 26,000	\$ 5,030	\$ (20,970)
Total Charges for Services	<u>26,000</u>	<u>5,030</u>	<u>(20,970)</u>
Total Revenues	<u>26,000</u>	<u>5,030</u>	<u>(20,970)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	661	-	661
Employee Benefits	1,222	-	1,222
Travel and Training	1,233	592	641
Services and Supplies	15,300	6,081	9,219
Total Expenditures	<u>18,416</u>	<u>6,673</u>	<u>11,743</u>
Excess of Revenues Over (Under) Expenditures	7,584	(1,643)	(9,227)
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	7,584	(1,643)	(9,227)
Fund Balance, Beginning of Year	101,876	101,876	-
Fund Balance, End of Year	<u>\$ 109,460</u>	<u>\$ 100,233</u>	<u>\$ (9,227)</u>

**WHITE PINE COUNTY**  
**LIBRARY GIFT FUND**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 6,318	\$ 6,123	\$ (195)
State Grants	1,391	1,391	-
Total Intergovernmental	<u>7,709</u>	<u>7,514</u>	<u>(195)</u>
Other Revenue			
Investment Earnings	180	948	768
Miscellaneous Revenue	27,550	24,901	(2,649)
Total Other	<u>27,730</u>	<u>25,849</u>	<u>(1,881)</u>
Total Revenues	<u>35,439</u>	<u>33,363</u>	<u>(2,076)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	23,759	19,559	4,200
Capital Outlay	11,500	11,500	-
Total Expenditures	<u>35,259</u>	<u>31,059</u>	<u>4,200</u>
Excess of Revenues Over (Under) Expenditures	180	2,304	2,124
<b>Other Financing Sources (Uses):</b>			
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	180	2,304	2,124
Fund Balance, Beginning of Year	<u>62,023</u>	<u>62,023</u>	-
Fund Balance, End of Year	<u>\$ 62,203</u>	<u>\$ 64,327</u>	<u>\$ 2,124</u>

**WHITE PINE COUNTY  
GENETIC MARKER TESTING  
Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue			
Miscellaneous Revenue	\$ 10,000	\$ 9,462	\$ (538)
Total Revenues	<u>10,000</u>	<u>9,462</u>	<u>(538)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	10,000	9,462	538
Total Expenditures	<u>10,000</u>	<u>9,462</u>	<u>538</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**WHITE PINE COUNTY  
RANGE IMPROVEMENT  
Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Grazing Fees	\$ 22,344	\$ 22,344	\$ -
Total Charges for Services	<u>22,344</u>	<u>22,344</u>	<u>-</u>
Total Revenues	<u>22,344</u>	<u>22,344</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Services and Supplies	22,344	22,247	97
Total Expenditures	<u>22,344</u>	<u>22,247</u>	<u>97</u>
Excess of Revenues Over (Under) Expenditures	-	97	97
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	97	97
Fund Balance, Beginning of Year	811	811	-
Fund Balance, End of Year	<u>\$ 811</u>	<u>\$ 908</u>	<u>\$ 97</u>

**WHITE PINE COUNTY**  
**LUND TOWN**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Consolidated Tax	\$ 15,659	\$ 15,723	\$ 64
Other	716	940	224
Total Intergovernmental	<u>16,375</u>	<u>16,663</u>	<u>288</u>
Total Revenues	<u>16,375</u>	<u>16,663</u>	<u>288</u>
<b>EXPENDITURES:</b>			
Public Works			
Salaries and Wages	1,456	960	496
Employee Benefits	810	183	627
Services and Supplies	13,300	11,585	1,715
Total Expenditures	<u>15,566</u>	<u>12,728</u>	<u>2,838</u>
Excess of Revenues Over (Under) Expenditures	809	3,935	3,126
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	809	3,935	3,126
Fund Balance, Beginning of Year	<u>49,821</u>	<u>49,821</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 50,630</u>	<u>\$ 53,756</u>	<u>\$ 3,126</u>

**WHITE PINE COUNTY  
MCGILL TOWN  
Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Licenses and Permits			
County Gaming License	\$ 800	\$ 225	\$ (575)
	<u>800</u>	<u>225</u>	<u>(575)</u>
Intergovernmental			
Consolidated Tax	93,007	93,384	377
Other	6,702	10,035	3,333
Total Intergovernmental	<u>99,709</u>	<u>103,419</u>	<u>3,710</u>
Other Revenue			
Miscellaneous Revenue	1,300	2,086	786
Total Other	<u>1,300</u>	<u>2,086</u>	<u>786</u>
Total Revenues	<u>101,809</u>	<u>105,730</u>	<u>3,921</u>
<b>EXPENDITURES:</b>			
Culture and Recreation			
Salaries and Wages	25,000	18,493	6,507
Employee Benefits	2,897	2,299	598
Services and Supplies	21,550	14,346	7,204
Total Culture and Recreation	<u>49,447</u>	<u>35,138</u>	<u>14,309</u>
General Government			
Salaries and Wages	3,000	2,810	190
Employee Benefits	582	291	291
Services and Supplies	8,550	7,475	1,075
Total General Government	<u>12,132</u>	<u>10,576</u>	<u>1,556</u>
Public Safety			
Services and Supplies	2,900	677	2,223
Capital Outlay	91,000	91,000	-
Total Public Safety	<u>93,900</u>	<u>91,677</u>	<u>2,223</u>
Public Works			
Services and Supplies	69,640	58,133	11,507
Total Public Works	<u>69,640</u>	<u>58,133</u>	<u>11,507</u>
Total Expenditures	<u>225,119</u>	<u>195,524</u>	<u>29,595</u>
Excess of Revenues			
Over (Under) Expenditures	(123,310)	(89,794)	33,516
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	<b>(123,310)</b>	<b>(89,794)</b>	<b>33,516</b>
Fund Balance, Beginning of Year	254,308	254,308	-
Fund Balance, End of Year	<u>\$ 130,998</u>	<u>\$ 164,514</u>	<u>\$ 33,516</u>

**WHITE PINE COUNTY**  
**RUTH TOWN**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Licenses and Permits			
County Gaming License	\$ 800	\$ 450	\$ (350)
Total Licenses and Permits	<u>800</u>	<u>450</u>	<u>(350)</u>
Intergovernmental			
Consolidated Tax	45,080	45,263	183
Other	<u>838</u>	<u>1,100</u>	<u>262</u>
Total Intergovernmental	<u>45,918</u>	<u>46,363</u>	<u>445</u>
Other Revenue			
Miscellaneous Revenue	-	250	250
Total Other	<u>-</u>	<u>250</u>	<u>250</u>
Total Revenues	<u>46,718</u>	<u>47,063</u>	<u>345</u>
<b>EXPENDITURES:</b>			
General Government			
Salaries and Wages	7,500	1,500	6,000
Employee Benefits	<u>410</u>	<u>247</u>	<u>163</u>
Total General Government	<u>7,910</u>	<u>1,747</u>	<u>6,163</u>
Public Works			
Services and Supplies	<u>15,893</u>	<u>12,776</u>	<u>3,117</u>
Total Public Works	<u>15,893</u>	<u>12,776</u>	<u>3,117</u>
Public Safety			
Services and Supplies	3,300	2,479	821
Capital Outlay	<u>37,285</u>	<u>34,275</u>	<u>3,010</u>
Total Public Safety	<u>40,585</u>	<u>36,754</u>	<u>3,831</u>
Culture and Recreation			
Salaries and Wages	11,400	7,824	3,576
Employee Benefits	5,728	5,258	470
Services and Supplies	<u>15,000</u>	<u>7,218</u>	<u>7,782</u>
Total Culture and Recreation	<u>32,128</u>	<u>20,300</u>	<u>11,828</u>
Total Expenditures	<u>96,516</u>	<u>71,577</u>	<u>24,939</u>
Excess of Revenues Over (Under) Expenditures	(49,798)	(24,514)	25,284
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	(49,798)	(24,514)	25,284
Fund Balance, Beginning of Year	<u>100,513</u>	<u>100,513</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 50,715</u>	<u>\$ 75,999</u>	<u>\$ 25,284</u>

**WHITE PINE COUNTY**  
**FIRE DISTRICT OPERATING**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Taxes			
Franchise Taxes	\$ 110,000	\$ 118,358	\$ 8,358
Total taxes	<u>110,000</u>	<u>118,358</u>	<u>8,358</u>
Intergovernmental			
Federal	102,930	140,580	37,650
Total Intergovernmental	<u>102,930</u>	<u>140,580</u>	<u>37,650</u>
Other Revenue			
Investment Earnings	5,000	1,700	(3,300)
Miscellaneous Revenue	-	98	98
Total Other	<u>5,000</u>	<u>1,798</u>	<u>(3,202)</u>
Total Revenues	<u>217,930</u>	<u>260,736</u>	<u>42,806</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	224,177	217,378	6,799
Employee Benefits	145,686	140,461	5,225
Services and Supplies	409,052	306,375	102,677
Capital Outlay	137,150	137,058	92
Total Expenditures	<u>916,065</u>	<u>801,272</u>	<u>114,793</u>
Excess of Revenues Over (Under) Expenditures	(698,135)	(540,536)	157,599
<b>Other Financing Sources (Uses):</b>			
Transfers In	522,214	522,214	-
Sale of Capital Assets	20,430	21,980	1,550
Total Other Financing Sources	<u>542,644</u>	<u>544,194</u>	<u>1,550</u>
<b>Net Change in Fund Balance</b>	(155,491)	3,658	159,149
Fund Balance, Beginning of Year	<u>2,056,585</u>	<u>2,056,585</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,901,094</u>	<u>\$ 2,060,243</u>	<u>\$ 159,149</u>

**WHITE PINE COUNTY  
WILDLIFE MANAGEMENT FUND  
Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
State Grants	\$ -	\$ -	\$ -
Total Intergovernmental	<u>-</u>	<u>-</u>	<u>-</u>
Other Revenue			
Miscellaneous Revenue	\$ 3,000	\$ 2,312	\$ (688)
Total Other	<u>3,000</u>	<u>2,312</u>	<u>(688)</u>
Total Revenues	<u>3,000</u>	<u>2,312</u>	<u>(688)</u>
<b>EXPENDITURES:</b>			
Employee Benefits	100	69	31
Services and Supplies	<u>2,900</u>	<u>2,847</u>	<u>53</u>
Total Expenditures	<u>3,000</u>	<u>2,916</u>	<u>84</u>
Excess of Revenues Over (Under) Expenditures	-	(604)	(604)
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	(604)	(604)
Fund Balance, Beginning of Year	<u>3,366</u>	<u>3,366</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3,366</u>	<u>\$ 2,762</u>	<u>\$ (604)</u>

**WHITE PINE COUNTY**  
**SENIOR CENTER**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 93,099	\$ 93,054	\$ (45)
Personal Property	52,067	51,563	(504)
Oil and Gas	300	262	(38)
Net Proceeds	6,041	14,683	8,642
Total Taxes	<u>151,507</u>	<u>159,562</u>	<u>8,055</u>
Intergovernmental			
Federal Grant	85,720	81,670	(4,050)
Total Intergovernmental	<u>85,720</u>	<u>81,670</u>	<u>(4,050)</u>
Other Revenue			
Private Grant	24,638	20,992	(3,646)
Miscellaneous Revenue	63,831	64,788	957
Total Other	<u>88,469</u>	<u>85,780</u>	<u>(2,689)</u>
Total Revenues	<u>325,696</u>	<u>327,012</u>	<u>1,316</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	150,127	148,894	1,233
Employee Benefits	63,029	62,094	935
Services and Supplies	128,274	118,538	9,736
Capital Outlay	13,990	8,990	5,000
Total Expenditures	<u>355,420</u>	<u>338,516</u>	<u>16,904</u>
Excess of Revenues Over (Under) Expenditures	(29,724)	(11,504)	18,220
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	(29,724)	(11,504)	18,220
Fund Balance, Beginning of Year	95,786	95,786	-
Fund Balance, End of Year	<u>\$ 66,062</u>	<u>\$ 84,282</u>	<u>\$ 18,220</u>

**WHITE PINE COUNTY  
INDUSTRIAL PARK  
Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue			
Investment Earnings	\$ 1,000	\$ 5,157	\$ 4,157
Total Other	1,000	5,157	4,157
Total Revenues	1,000	5,157	4,157
<b>EXPENDITURES:</b>			
Services and Supplies	228,300	134,219	94,081
Total Expenditures	228,300	134,219	94,081
Excess of Revenues Over (Under) Expenditures	(227,300)	(129,062)	98,238
<b>Other Financing Sources (Uses):</b>			
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	(227,300)	(129,062)	98,238
Fund Balance, Beginning of Year	355,271	355,271	-
Fund Balance, End of Year	\$ 127,971	\$ 226,209	\$ 98,238

**WHITE PINE COUNTY  
GREAT BASIN RDA FUND  
Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
State Grants	\$ 80,000	\$ 90,000	\$ 10,000
Total Intergovernmental	<u>80,000</u>	<u>90,000</u>	<u>10,000</u>
Total Revenues	<u>80,000</u>	<u>90,000</u>	<u>10,000</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>97,731</u>	<u>60,958</u>	<u>36,773</u>
Total Expenditures	<u>97,731</u>	<u>60,958</u>	<u>36,773</u>
Excess of Revenues Over (Under) Expenditures	(17,731)	29,042	46,773
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(17,731)	29,042	46,773
Fund Balance, Beginning of Year	<u>17,731</u>	<u>17,731</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 46,773</u>	<u>\$ 46,773</u>

**WHITE PINE COUNTY**  
**JUSTICE COURT ADMIN FEE**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Fines and Forfeitures			
Administrative Fees	\$ 16,000	\$ 17,038	\$ 1,038
Total Fines and Forfeitures	<u>16,000</u>	<u>17,038</u>	<u>1,038</u>
Total Revenues	<u>16,000</u>	<u>17,038</u>	<u>1,038</u>
<b>EXPENDITURES:</b>			
Services and Supplies	17,000	15,880	1,120
Capital Outlay	<u>10,000</u>	-	<u>10,000</u>
Total Expenditures	<u>27,000</u>	<u>15,880</u>	<u>11,120</u>
Excess of Revenues Over (Under) Expenditures	(11,000)	1,158	12,158
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(11,000)	1,158	12,158
Fund Balance, Beginning of Year	<u>105,257</u>	<u>105,257</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 94,257</u>	<u>\$ 106,415</u>	<u>\$ 12,158</u>

**WHITE PINE COUNTY**  
**JUVENILE COURT ADMIN FEE**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Juvenile Detention Fee	\$ 26,985	\$ 19,976	\$ (7,009)
Total Charges for Services	<u>26,985</u>	<u>19,976</u>	<u>(7,009)</u>
Other Revenue:			
Miscellaneous Revenue	100	-	(100)
Total Other	<u>100</u>	<u>-</u>	<u>(100)</u>
Total Revenues	<u>27,085</u>	<u>19,976</u>	<u>(7,109)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	29,185	5,231	23,954
Capital Outlay	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Expenditures	<u>34,185</u>	<u>5,231</u>	<u>28,954</u>
Excess of Revenues Over (Under) Expenditures	(7,100)	14,745	21,845
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(7,100)	14,745	21,845
Fund Balance, Beginning of Year	<u>57,541</u>	<u>57,541</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 50,441</u>	<u>\$ 72,286</u>	<u>\$ 21,845</u>

**WHITE PINE COUNTY  
JUSTICE COURT FACILITIES  
Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Fines and Forfeitures			
Administrative Fees	\$ 24,000	\$ 28,727	\$ 4,727
Total Fines and Forfeitures	<u>24,000</u>	<u>28,727</u>	<u>4,727</u>
Other Revenue:			
Investment Earnings	-	5,445	5,445
Total Other	-	5,445	5,445
Total Revenues	<u>24,000</u>	<u>34,172</u>	<u>10,172</u>
<b>EXPENDITURES:</b>			
Services and Supplies	24,000	4,999	19,001
Capital Outlay	65,000	-	65,000
Total Expenditures	<u>89,000</u>	<u>4,999</u>	<u>84,001</u>
Excess of Revenues Over (Under) Expenditures	(65,000)	29,173	94,173
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	(65,000)	29,173	94,173
Fund Balance, Beginning of Year	384,187	384,187	-
Fund Balance, End of Year	<u>\$ 319,187</u>	<u>\$ 413,360</u>	<u>\$ 94,173</u>

**WHITE PINE COUNTY**  
**ELY JUSTICE COURT COLLECTIONS**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Fines and Forfeitures			
Administrative Fees	\$ 30,000	\$ 29,612	\$ (388)
Total Fines and Forfeitures	<u>30,000</u>	<u>29,612</u>	<u>(388)</u>
 Total Revenues	 <u>30,000</u>	 <u>29,612</u>	 <u>(388)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	30,000	20,108	9,892
Total Expenditures	<u>30,000</u>	<u>20,108</u>	<u>9,892</u>
 Excess of Revenues Over (Under) Expenditures	 -	 9,504	 9,504
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
 <b>Net Change in Fund Balance</b>	 -	 9,504	 9,504
 Fund Balance, Beginning of Year	 <u>75,019</u>	 <u>75,019</u>	 <u>-</u>
Fund Balance, End of Year	<u>\$ 75,019</u>	<u>\$ 84,523</u>	<u>\$ 9,504</u>

**WHITE PINE COUNTY  
DRUG REHAB PROGRAM  
Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 25,000	\$ 53,816	\$ 28,816
Total Other	<u>25,000</u>	<u>53,816</u>	<u>28,816</u>
Total Revenues	<u>25,000</u>	<u>53,816</u>	<u>28,816</u>
<b>EXPENDITURES:</b>			
Services and Supplies	48,000	23,813	24,187
Total Expenditures	<u>48,000</u>	<u>23,813</u>	<u>24,187</u>
Excess of Revenues Over (Under) Expenditures	(23,000)	30,003	53,003
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(23,000)	30,003	53,003
Fund Balance, Beginning of Year	<u>115,703</u>	<u>115,703</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 92,703</u>	<u>\$ 145,706</u>	<u>\$ 53,003</u>

**WHITE PINE COUNTY**  
**VICTIM IMPACT PANEL**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 1,000	\$ 525	\$ (475)
Total Other	<u>1,000</u>	<u>525</u>	<u>(475)</u>
 Total Revenues	 <u>1,000</u>	 <u>525</u>	 <u>(475)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	1,000	-	1,000
Total Expenditures	<u>1,000</u>	<u>-</u>	<u>1,000</u>
 Excess of Revenues Over (Under) Expenditures	 -	 525	 525
<b>Other Financing Sources (Uses):</b>			
Transfers Out	-	-	-
 <b>Net Change in Fund Balance</b>	 -	 525	 525
 Fund Balance, Beginning of Year	 <u>3,092</u>	 <u>3,092</u>	 <u>-</u>
Fund Balance, End of Year	<u>\$ 3,092</u>	<u>\$ 3,617</u>	<u>\$ 525</u>

**WHITE PINE COUNTY  
DISTRICT COURT HOUSE ARREST  
Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue			
Miscellaneous Revenue	\$ 6,500	\$ 1,153	\$ (5,347)
Total Other	6,500	1,153	(5,347)
Total Revenues	6,500	1,153	(5,347)
<b>EXPENDITURES:</b>			
Services and Supplies	6,500	2,125	4,375
Total Expenditures	6,500	2,125	4,375
Excess of Revenues Over (Under) Expenditures	-	(972)	(972)
<b>Other Financing Sources (Uses):</b>			
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	-	(972)	(972)
Fund Balance, Beginning of Year	3,991	3,991	-
Fund Balance, End of Year	\$ 3,991	\$ 3,019	\$ (972)

**WHITE PINE COUNTY**  
**GRANT PROJECTS**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 2,538,636	\$ 1,391,917	\$ (1,146,719)
State Grants	28,200	28,182	(18)
Total Intergovernmental	<u>2,566,836</u>	<u>1,420,099</u>	<u>(1,146,737)</u>
Other Revenue:			
Miscellaneous Revenues	49,800	45,910	(3,890)
Total Other	<u>49,800</u>	<u>45,910</u>	<u>(3,890)</u>
 Total Revenues	 <u>2,616,636</u>	 <u>1,466,009</u>	 <u>(1,150,627)</u>
<b>EXPENDITURES:</b>			
General Government			
Salaries and Wages	29,885	27,260	2,625
Services and Supplies	206,889	5,664	201,225
Capital Outlay	2,379,862	1,433,085	946,777
Total Expenditures	<u>2,616,636</u>	<u>1,466,009</u>	<u>1,150,627</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**WHITE PINE COUNTY**  
**JUSTICE CT HOUSE ARREST**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 3,000	\$ 1,490	\$ (1,510)
Total Other	3,000	1,490	(1,510)
Total Revenues	3,000	1,490	(1,510)
<b>EXPENDITURES:</b>			
Services and Supplies	3,000	2,161	839
Total Expenditures	3,000	2,161	839
Excess of Revenues Over (Under) Expenditures	-	(671)	(671)
<b>Other Financing Sources (Uses):</b>			
Transfers In	2,500	2,500	-
<b>Net Change in Fund Balance</b>	2,500	1,829	(671)
Fund Balance, Beginning of Year	2,155	2,155	-
Fund Balance, End of Year	\$ 4,655	\$ 3,984	\$ (671)

**WHITE PINE COUNTY  
DISTRICT COURT ADMN FEES  
Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Fines and Forfeitures			
Administrative Fees	\$ 14,500	\$ 12,607	\$ (1,893)
Total Fines and Forfeitures	<u>14,500</u>	<u>12,607</u>	<u>(1,893)</u>
Total Revenues	<u>14,500</u>	<u>12,607</u>	<u>(1,893)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	9,678	4,500	5,178
Capital outlay	<u>4,822</u>	<u>4,821</u>	<u>1</u>
Total Expenditures	<u>14,500</u>	<u>9,321</u>	<u>5,179</u>
Excess of Revenues Over (Under) Expenditures	-	3,286	3,286
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	3,286	3,286
Fund Balance, Beginning of Year	<u>88,566</u>	<u>88,566</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 88,566</u>	<u>\$ 91,852</u>	<u>\$ 3,286</u>

**WHITE PINE COUNTY**  
**LEGAL AID**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Fines and Forfeitures			
Court Fines	\$ 6,800	\$ 5,971	\$ (829)
Total Fines and Forfeitures	<u>6,800</u>	<u>5,971</u>	<u>(829)</u>
Total Revenues	<u>6,800</u>	<u>5,971</u>	<u>(829)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>7,000</u>	<u>6,047</u>	<u>953</u>
Total Expenditures	<u>7,000</u>	<u>6,047</u>	<u>953</u>
Excess of Revenues Over (Under) Expenditures	(200)	(76)	124
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(200)	(76)	124
Fund Balance, Beginning of Year	<u>8,948</u>	<u>8,948</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 8,748</u>	<u>\$ 8,872</u>	<u>\$ 124</u>

**WHITE PINE COUNTY  
FORENSIC SERVICES  
Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Other	\$ 12,000	\$ 7,465	\$ (4,535)
Total Charges for Services	<u>12,000</u>	<u>7,465</u>	<u>(4,535)</u>
Total Revenues	<u>12,000</u>	<u>7,465</u>	<u>(4,535)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	8,768	7,982	786
Employee Benefits	<u>1,232</u>	<u>948</u>	<u>284</u>
Total Expenditures	<u>10,000</u>	<u>8,930</u>	<u>1,070</u>
Excess of Revenues Over (Under) Expenditures	2,000	(1,465)	(3,465)
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>2,500</u>	<u>2,500</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	4,500	1,035	(3,465)
Fund Balance, Beginning of Year	<u>48,805</u>	<u>48,805</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 53,305</u>	<u>\$ 49,840</u>	<u>\$ (3,465)</u>

**WHITE PINE COUNTY  
DOMESTIC VIOLENCE  
Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Marriage licenses	\$ 2,000	\$ 1,100	\$ (900)
Total Other	2,000	1,100	(900)
Total Revenues	2,000	1,100	(900)
<b>EXPENDITURES:</b>			
Services and Supplies	2,000	1,100	900
Total Expenditures	2,000	1,100	900
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -

**WHITE PINE COUNTY  
YOUTH DRUG PREVENTION  
Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ -	\$ 20	\$ 20
Total Other	-	20	20
Total Revenues	-	20	20
<b>EXPENDITURES:</b>			
Services and Supplies	5,017	4,800	217
Total Expenditures	5,017	4,800	217
Excess of Revenues Over (Under) Expenditures	(5,017)	(4,780)	237
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	(5,017)	(4,780)	237
Fund Balance, Beginning of Year	5,017	5,017	-
Fund Balance, End of Year	\$ -	\$ 237	\$ 237

**WHITE PINE COUNTY  
ELY POOL PROJECT  
Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Room Tax	\$ 7,000	\$ 6,390	\$ (610)
Total Taxes	7,000	6,390	(610)
Total Revenues	7,000	6,390	(610)
<b>EXPENDITURES:</b>			
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	7,000	6,390	(610)
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	7,000	6,390	(610)
Fund Balance, Beginning of Year	14,199	14,199	-
Fund Balance, End of Year	\$ 21,199	\$ 20,589	\$ (610)

**WHITE PINE COUNTY**  
**AQUATIC FACILITIES OPERATIONS**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Sales Tax	\$ 550,000	\$ 541,535	\$ (8,465)
Total Taxes	<u>550,000</u>	<u>541,535</u>	<u>(8,465)</u>
Other Revenue			
Investment Earnings	1,000	11,063	10,063
Miscellaneous Revenue	50,630	104,849	54,219
Total Other	<u>51,630</u>	<u>115,912</u>	<u>64,282</u>
Total Revenues	<u>601,630</u>	<u>657,447</u>	<u>55,817</u>
<b>EXPENDITURES:</b>			
Culture and Recreation			
Salaries and Wages	261,849	213,240	48,609
Employee Benefits	79,841	47,233	32,608
Services and Supplies	280,927	246,427	34,500
Capital Outlay	9,500	9,368	132
Total Expenditures	<u>632,117</u>	<u>516,268</u>	<u>115,849</u>
Excess of Revenues Over (Under) Expenditures	(30,487)	141,179	171,666
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>22,111</u>	<u>22,111</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(8,376)	163,290	171,666
Fund Balance, Beginning of Year	<u>2,653,470</u>	<u>2,653,470</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,645,094</u>	<u>\$ 2,816,760</u>	<u>\$ 171,666</u>

**WHITE PINE COUNTY**  
**CAMP SUCCESS**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue			
Miscellaneous Revenues	\$ 15,000	\$ -	\$ (15,000)
Total Other	15,000	-	(15,000)
Total Revenues	15,000	-	(15,000)
<b>EXPENDITURES:</b>			
Services and Supplies	16,025	7,181	8,844
Total Expenditures	16,025	7,181	8,844
Excess of Revenues Over (Under) Expenditures	(1,025)	(7,181)	(6,156)
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	(1,025)	(7,181)	(6,156)
Fund Balance, Beginning of Year	203,540	203,540	-
Fund Balance, End of Year	\$ 202,515	\$ 196,359	\$ (6,156)

**WHITE PINE COUNTY**  
**ST OF NV-CHINA SPRINGS**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 12,005	\$ 9,672	\$ (2,333)
Personal Property	3,033	5,365	2,332
Oil and Gas	130	27	(103)
Net Proceeds	628	1,527	899
Total Taxes	<u>15,796</u>	<u>16,591</u>	<u>795</u>
Total Revenues	<u>15,796</u>	<u>16,591</u>	<u>795</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>25,040</u>	<u>22,842</u>	<u>2,198</u>
Total Expenditures	<u>25,040</u>	<u>22,842</u>	<u>2,198</u>
Excess of Revenues Over (Under) Expenditures	(9,244)	(6,251)	2,993
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(9,244)	(6,251)	2,993
Fund Balance, Beginning of Year	<u>40,476</u>	<u>40,476</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 31,232</u>	<u>\$ 34,225</u>	<u>\$ 2,993</u>

**WHITE PINE COUNTY**  
**STATE INDIGENT**  
**Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 190,600	\$ 185,739	\$ (4,861)
Personal Property	98,534	103,153	4,619
Oil and Gas	1,000	525	(475)
Net Proceeds	12,083	29,366	17,283
Total Tax Revenue	<u>302,217</u>	<u>318,783</u>	<u>16,566</u>
Total Revenues	<u>302,217</u>	<u>318,783</u>	<u>16,566</u>
<b>EXPENDITURES:</b>			
Welfare			
Services and Supplies	<u>382,011</u>	<u>218,485</u>	<u>163,526</u>
Total Expenditures	<u>382,011</u>	<u>218,485</u>	<u>163,526</u>
<b>Net Change in Fund Balance</b>	(79,794)	100,298	180,092
Fund Balance, Beginning of Year	<u>1,066,969</u>	<u>1,066,969</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 987,175</u>	<u>\$ 1,167,267</u>	<u>\$ 180,092</u>

**WHITE PINE COUNTY**  
**STATE OF NEVADA CHILD SUPPORT**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 17,500	\$ 15,720	\$ (1,780)
Total Other	17,500	15,720	(1,780)
Total Revenues	17,500	15,720	(1,780)
<b>EXPENDITURES:</b>			
Services and Supplies	17,500	15,720	1,780
Total Expenditures	17,500	15,720	1,780
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	-	-
Fund Balance, Beginning of Year	53	53	-
Fund Balance, End of Year	\$ 53	\$ 53	\$ -

**WHITE PINE COUNTY**  
**EMERGENCY MANAGEMENT GRANT FUND**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 359,826	\$ 254,790	\$ (105,036)
Total Intergovernmental	359,826	254,790	(105,036)
Total Revenues	359,826	254,790	(105,036)
<b>EXPENDITURES:</b>			
Salaries and Wages	65,422	58,546	6,876
Employee Benefits	38,126	34,007	4,119
Services and Supplies	231,678	153,266	78,412
Capital Outlay	24,600	8,971	15,629
Total Expenditures	359,826	254,790	105,036
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	-	-
Fund Balance, Beginning of Year	10,532	10,532	-
Fund Balance, End of Year	\$ 10,532	\$ 10,532	\$ -

**WHITE PINE COUNTY**  
**TASK FORCE GRANT/SHERIFF**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 82,750	\$ 77,191	\$ (5,559)
Participating Agency Revenues	30,000	30,000	-
Total Intergovernmental	<u>112,750</u>	<u>107,191</u>	<u>(5,559)</u>
Total Revenues	<u>112,750</u>	<u>107,191</u>	<u>(5,559)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	98,356	76,907	21,449
Employee Benefits	73,694	55,144	18,550
Services and Supplies	6,700	291	6,409
Total Expenditures	<u>178,750</u>	<u>132,342</u>	<u>46,408</u>
Excess of Revenues Over (Under) Expenditures	(66,000)	(25,151)	40,849
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>66,000</u>	<u>49,500</u>	<u>(16,500)</u>
<b>Net Change in Fund Balance</b>	-	24,349	24,349
Fund Balance, Beginning of Year	<u>9,181</u>	<u>9,181</u>	-
Fund Balance, End of Year	<u>\$ 9,181</u>	<u>\$ 33,530</u>	<u>\$ 24,349</u>

**WHITE PINE COUNTY**  
**VIOLENCE AGAINST WOMEN**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grant	\$ 57,440	\$ 39,987	\$ (17,453)
Total Intergovernmental	<u>57,440</u>	<u>39,987</u>	<u>(17,453)</u>
Other Revenues			
In Kind Revenues	17,801	17,801	-
Total Other	<u>17,801</u>	<u>17,801</u>	<u>-</u>
Total Revenues	<u>75,241</u>	<u>57,788</u>	<u>(17,453)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	67,440	48,261	19,179
In Kind Expenses	<u>17,801</u>	<u>17,801</u>	<u>-</u>
Total Expenditures	<u>85,241</u>	<u>66,062</u>	<u>19,179</u>
Excess of Revenues Over (Under) Expenditures	(10,000)	(8,274)	1,726
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>10,000</u>	<u>7,500</u>	<u>(2,500)</u>
<b>Net Change in Fund Balance</b>	-	(774)	(774)
Fund Balance, Beginning of Year	<u>14,149</u>	<u>14,149</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 14,149</u>	<u>\$ 13,375</u>	<u>\$ (774)</u>

**WHITE PINE COUNTY**  
**CCPBG GRANT**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
State Grant	\$ 1,503	\$ 1,503	\$ -
Total Intergovernmental	1,503	1,503	-
Total Revenues	1,503	1,503	-
<b>EXPENDITURES:</b>			
Services and Supplies	1,503	1,503	-
Total Expenditures	1,503	1,503	-
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -

**WHITE PINE COUNTY**  
**AIRPORT IMPROVEMENTS**  
**Capital Projects Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 2,290,472	\$ 189,346	\$ (2,101,126)
Total Intergovernmental	<u>2,290,472</u>	<u>189,346</u>	<u>(2,101,126)</u>
Total Revenues	<u>2,290,472</u>	<u>189,346</u>	<u>(2,101,126)</u>
<b>EXPENDITURES:</b>			
Capital Outlay	<u>2,445,167</u>	<u>204,536</u>	<u>2,240,631</u>
Total Expenditures	<u>2,445,167</u>	<u>204,536</u>	<u>2,240,631</u>
Excess of Revenues Over (Under) Expenditures	(154,695)	(15,190)	139,505
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(154,695)	(15,190)	139,505
Fund Balance, Beginning of Year	<u>308,231</u>	<u>308,231</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 153,536</u>	<u>\$ 293,041</u>	<u>\$ 139,505</u>

**WHITE PINE COUNTY**  
**CAPITAL IMPROVEMENTS**  
**Capital Projects Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 115,399	\$ 106,332	\$ (9,067)
Personal Property	29,167	(332)	(29,499)
Net Proceeds	6,041	10,741	4,700
Total Taxes	<u>150,607</u>	<u>116,741</u>	<u>(33,866)</u>
Other Revenue			
Miscellaneous	162,500	52,197	(110,303)
Investment Earnings	10,000	50,464	40,464
Total Other Revenue:	<u>172,500</u>	<u>102,661</u>	<u>(69,839)</u>
Total Revenues:	<u>323,107</u>	<u>219,402</u>	<u>(103,705)</u>
<b>EXPENDITURES:</b>			
Capital Outlay	<u>3,881,733</u>	<u>1,318,767</u>	<u>2,562,966</u>
Total Expenditures	<u>3,881,733</u>	<u>1,318,767</u>	<u>2,562,966</u>
Excess of Revenues Over (Under) Expenditures	(3,558,626)	(1,099,365)	2,459,261
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(3,558,626)	(1,099,365)	2,459,261
Fund Balance, Beginning of Year	<u>3,633,467</u>	<u>3,633,467</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 74,841</u>	<u>\$ 2,534,102</u>	<u>\$ 2,459,261</u>

**WHITE PINE COUNTY  
GOLF COURSE  
Proprietary Fund  
Schedule of Revenues, Expenses, and Changes in Fund Net Position  
Budget and Actual  
For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>Operating Revenues</b>			
Charges for Sales and Services			
Golf Course Fees	\$ 108,000	\$ 109,787	\$ 1,787
Golf Cart Rentals	20,000	18,527	(1,473)
Golf Course Shed Fees	21,050	19,923	(1,127)
Miscellaneous	5,742	5,734	(8)
<b>Total Operating Revenues</b>	<u>154,792</u>	<u>153,971</u>	<u>(821)</u>
<b>Operating Expenses</b>			
Salaries	94,653	82,310	12,343
Employee Benefits	38,559	33,744	4,815
Service, Supplies and Other	63,812	45,553	18,259
Depreciation	-	45,106	(45,106)
<b>Total Operating Expenses</b>	<u>197,024</u>	<u>206,713</u>	<u>(9,689)</u>
Operating Income (Loss)	<u>(42,232)</u>	<u>(52,742)</u>	<u>(10,510)</u>
<b>Income (loss) before contributions and transfers</b>	(42,232)	(52,742)	(10,510)
Transfers Out	<u>(16,837)</u>	<u>(16,837)</u>	<u>-</u>
<b>Change in net position</b>	(59,069)	(69,579)	(10,510)
Total net position, Beginning of Year	<u>962,916</u>	<u>962,916</u>	<u>-</u>
<b>Total net position, End of Year</b>	<u><u>\$ 903,847</u></u>	<u><u>\$ 893,337</u></u>	<u><u>\$ (10,510)</u></u>

**WHITE PINE COUNTY**  
**BUILDING AND PLANNING**  
**Proprietary Fund**  
**Schedule of Revenues, Expenses, and Changes in Fund Net Position**  
**Budget and Actual**  
**For the Year Ended June 30, 2016**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>Operating Revenues</b>			
Charges for Sales and Services			
Building Permit Fees	\$ 100,000	\$ 67,090	\$ (32,910)
Total Operating Revenues	<u>100,000</u>	<u>67,090</u>	<u>(32,910)</u>
<b>Operating Expenses</b>			
Salaries	40,650	40,620	30
Employee Benefits	17,838	17,187	651
Service, Supplies and Other	61,187	41,566	19,621
Depreciation	14,103	17,957	(3,854)
Total Operating Expenses	<u>133,778</u>	<u>117,330</u>	<u>16,448</u>
Operating Income (Loss)	<u>(33,778)</u>	<u>(50,240)</u>	<u>(16,462)</u>
<b>Non-operating Revenues (Expenses)</b>			
Investment Earnings	100	2,986	2,886
Total Non-Operating Revenue (Expense)	<u>100</u>	<u>2,986</u>	<u>2,886</u>
<b>Income (loss) before contributions and transfers</b>	(33,678)	(47,254)	(13,576)
Transfers Out	<u>(14,264)</u>	<u>(14,264)</u>	<u>-</u>
<b>Change in net position</b>	(47,942)	(61,518)	(13,576)
Total net position, Beginning of Year	<u>265,898</u>	<u>265,898</u>	<u>-</u>
<b>Total net position, End of Year</b>	<u>\$ 217,956</u>	<u>\$ 204,380</u>	<u>\$ (13,576)</u>

**COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS**

**Fiduciary Funds  
Trust and Agency**

Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**WHITE PINE COUNTY**  
**All Trust and Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities (Continued)**  
**For the Year Ended June 30, 2016**

	Balance 6/30/2015	Additions	Deductions	Balance 6/30/2016
<b>BAKER TV DISTRICT</b>				
<b>Assets:</b>				
Cash	\$ 4,631	\$ 68	\$ -	\$ 4,699
Total Assets	<u>\$ 4,631</u>	<u>\$ 68</u>	<u>\$ -</u>	<u>\$ 4,699</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 4,631	\$ 68	\$ -	\$ 4,699
Total Liabilities	<u>\$ 4,631</u>	<u>\$ 68</u>	<u>\$ -</u>	<u>\$ 4,699</u>
<b>WHITE PINE TV DISTRICT #1</b>				
<b>Assets:</b>				
Cash	\$ 700,491	\$ 144,771	\$ -	\$ 845,262
Total Assets	<u>\$ 700,491</u>	<u>\$ 144,771</u>	<u>\$ -</u>	<u>\$ 845,262</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 700,491	\$ 144,771	\$ -	\$ 845,262
Total Liabilities	<u>\$ 700,491</u>	<u>\$ 144,771</u>	<u>\$ -</u>	<u>\$ 845,262</u>
<b>PROPERTY SALES TRUST</b>				
<b>Assets:</b>				
Cash	\$ 52,758	\$ -	\$ 52,422	\$ 336
Total Assets	<u>\$ 52,758</u>	<u>\$ -</u>	<u>\$ 52,422</u>	<u>\$ 336</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 52,758	\$ -	\$ 52,422	\$ 336
Total Liabilities	<u>\$ 52,758</u>	<u>\$ -</u>	<u>\$ 52,422</u>	<u>\$ 336</u>
<b>LUND IRRIGATION</b>				
<b>Assets:</b>				
Cash	\$ -	\$ 8,614	\$ 8,576	\$ 38
Total Assets	<u>\$ -</u>	<u>\$ 8,614</u>	<u>\$ 8,576</u>	<u>\$ 38</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ -	\$ 8,614	\$ 8,576	\$ 38
Total Liabilities	<u>\$ -</u>	<u>\$ 8,614</u>	<u>\$ 8,576</u>	<u>\$ 38</u>

**WHITE PINE COUNTY**  
**All Trust and Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities (Continued)**  
**For the Year Ended June 30, 2016**

	Balance 6/30/2015	Additions	Deductions	Balance 6/30/2016
<b>CITY OF ELY</b>				
<b>Assets:</b>				
Cash	\$ 552	\$ 109,759	\$ 99,364	\$ 10,947
Taxes Receivable	891	-	891	-
Total Assets	<u>\$ 1,443</u>	<u>\$ 109,759</u>	<u>\$ 100,255</u>	<u>\$ 10,947</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 1,443	\$ 109,759	\$ 100,255	\$ 10,947
Total Liabilities	<u>\$ 1,443</u>	<u>\$ 109,759</u>	<u>\$ 100,255</u>	<u>\$ 10,947</u>
<b>STATE OF NEVADA</b>				
<b>Assets:</b>				
Cash	\$ 49,865	\$ 1,315,897	\$ 1,299,637	\$ 66,125
Accounts Receivable	13	-	13	-
Total Assets	<u>\$ 49,878</u>	<u>\$ 1,315,897</u>	<u>\$ 1,299,650</u>	<u>\$ 66,125</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 49,878	\$ 1,315,897	\$ 1,299,650	\$ 66,125
Total Liabilities	<u>\$ 49,878</u>	<u>\$ 1,315,897</u>	<u>\$ 1,299,650</u>	<u>\$ 66,125</u>
<b>STATE INDIGENT ACCIDENT</b>				
<b>Assets:</b>				
Cash	\$ 1,826	\$ 52,911	\$ 46,001	\$ 8,736
Accounts Receivable	1,171	-	1,171	-
Total Assets	<u>\$ 2,997</u>	<u>\$ 52,911</u>	<u>\$ 47,172</u>	<u>\$ 8,736</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 2,997	\$ 52,911	\$ 47,172	\$ 8,736
Total Liabilities	<u>\$ 2,997</u>	<u>\$ 52,911</u>	<u>\$ 47,172</u>	<u>\$ 8,736</u>
<b>HOSPITAL DISTRICT</b>				
<b>Assets:</b>				
Cash	\$ 4,490	\$ 1,904,613	\$ 1,893,686	\$ 15,417
Accounts Receivable	42,168	-	42,168	-
Total Assets	<u>\$ 46,658</u>	<u>\$ 1,904,613</u>	<u>\$ 1,935,854</u>	<u>\$ 15,417</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 46,658	\$ 1,904,613	\$ 1,935,854	\$ 15,417
Total Liabilities	<u>\$ 46,658</u>	<u>\$ 1,904,613</u>	<u>\$ 1,935,854</u>	<u>\$ 15,417</u>

**WHITE PINE COUNTY**  
**All Trust and Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities (Continued)**  
**For the Year Ended June 30, 2016**

	Balance 6/30/2015	Additions	Deductions	Balance 6/30/2016
<b>TRUST AND AGENCY ACCOUNTS</b>				
<b>Assets:</b>				
Cash	\$ 414,007	\$ 896,225	\$ 852,359	\$ 457,873
Total Assets	<u>\$ 414,007</u>	<u>\$ 896,225</u>	<u>\$ 852,359</u>	<u>\$ 457,873</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 414,007	\$ 896,225	\$ 852,359	\$ 457,873
Total Liabilities	<u>\$ 414,007</u>	<u>\$ 896,225</u>	<u>\$ 852,359</u>	<u>\$ 457,873</u>
<b>SCHOOL OPERATING FUND</b>				
<b>Assets:</b>				
Cash	\$ 228,138	\$ 3,677,660	\$ 3,877,205	\$ 28,593
Accounts Receivable	78,011	-	78,011	-
Total Assets	<u>\$ 306,149</u>	<u>\$ 3,677,660</u>	<u>\$ 3,955,216</u>	<u>\$ 28,593</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 306,149	\$ 3,677,660	\$ 3,955,216	\$ 28,593
Total Liabilities	<u>\$ 306,149</u>	<u>\$ 3,677,660</u>	<u>\$ 3,955,216</u>	<u>\$ 28,593</u>
<b>TOTAL - ALL TRUST AND AGENCY FUNDS</b>				
	Balance 6/30/2015	Additions	Deductions	Balance 6/30/2016
<b>Assets:</b>				
Cash	\$ 1,456,758	\$ 8,110,518	\$ 8,129,250	\$ 1,438,026
Accounts receivable	121,363	-	121,363	-
Taxes receivable	891	-	891	-
Total Assets	<u>\$ 1,579,012</u>	<u>\$ 8,110,518</u>	<u>\$ 8,251,504</u>	<u>\$ 1,438,026</u>
<b>Liabilities:</b>				
Due to other governments	\$ 1,112,247	\$ 7,205,679	\$ 7,338,147	\$ 979,779
Funds Held in Trust	466,765	904,839	913,357	458,247
Total Liabilities	<u>\$ 1,579,012</u>	<u>\$ 8,110,518</u>	<u>\$ 8,251,504</u>	<u>\$ 1,438,026</u>

**WHITE PINE COUNTY**  
**Statistical Section**  
**(Unaudited)**

This section of White Pine County’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information indicates about the County’s overall financial health.

<b>Contents</b>	<b>Page #</b>
Financial Trends .....	151-155
<i>These schedules contain trend information to help the reader understand how the government’s financial performance and well-being have changed over time.</i>	
Revenue Capacity .....	156-161
<i>These schedules contain information to help the reader assess the government’s most significant local revenues source, the ad valorem tax.</i>	
Debt Capacity .....	162-165
<i>These schedules present information to help the reader assess the affordability of the government’s current levels of outstanding debt and the government’s ability to issue additional debt in the future.</i>	
Demographic and Economic Information .....	166-167
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government’s financial activities take place.</i>	
Operating Information .....	168-170
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the government’s financial report relates to the services the government provides and the activities it performs.</i>	

**Sources:** Unless otherwise noted, the information in these schedules is derived from comprehensive annual financial reports of the relevant year.

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**WHITE PINE COUNTY**  
Net Position by Component  
Last 10 Fiscal Years

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015*	2016
Governmental activities										
Net investment in capital assets	\$ 19,176,661	\$ 20,266,985	\$ 19,708,937	\$ 20,797,409	\$ 21,103,514	\$ 20,639,640	\$ 21,602,624	\$ 27,538,008	\$ 27,211,143	\$ 27,706,012
Restricted	12,226,725	16,997,569	21,033,523	23,362,861	27,017,446	29,510,717	34,241,106	30,684,823	32,144,659	25,013,457
Unrestricted	2,575,503	4,597,257	5,084,775	4,572,950	3,135,547	7,928,127	5,809,496	3,985,096	(12,150,590)	(3,751,793)
Total governmental activities net position	<u>\$ 33,978,889</u>	<u>\$ 41,861,811</u>	<u>\$ 45,827,235</u>	<u>\$ 48,733,220</u>	<u>\$ 51,256,507</u>	<u>\$ 58,078,484</u>	<u>\$ 61,653,226</u>	<u>\$ 62,207,927</u>	<u>\$ 47,205,212</u>	<u>\$ 48,967,676</u>
Business-type activities										
Invested in capital assets, net of related costs	\$ 1,034,786	\$ 989,715	\$ 998,905	\$ 934,927	\$ 890,851	\$ 940,813	\$ 957,110	\$ 935,268	\$ 867,563	\$ 804,500
Unrestricted	428,132	512,915	441,914	400,508	410,532	635,788	577,194	374,448	361,251	293,217
Total business-type activities net position	<u>\$ 1,462,918</u>	<u>\$ 1,502,630</u>	<u>\$ 1,440,819</u>	<u>\$ 1,335,435</u>	<u>\$ 1,301,383</u>	<u>\$ 1,576,601</u>	<u>\$ 1,534,304</u>	<u>\$ 1,309,716</u>	<u>\$ 1,228,814</u>	<u>\$ 1,097,717</u>
Primary government										
Invested in capital assets, net of related debt	\$ 20,211,447	\$ 21,256,700	\$ 20,707,842	\$ 21,732,336	\$ 21,994,365	\$ 21,580,453	\$ 22,559,734	\$ 28,473,276	\$ 28,078,706	\$ 28,510,512
Restricted	12,226,725	16,997,569	21,033,523	23,362,861	27,017,446	29,510,717	34,241,106	30,684,823	32,144,659	25,013,457
Unrestricted	3,003,635	5,110,172	5,526,689	4,973,458	3,546,079	8,563,915	6,386,690	4,359,544	(11,789,339)	(3,458,576)
Total primary government net position	<u>\$ 35,441,807</u>	<u>\$ 43,364,441</u>	<u>\$ 47,268,054</u>	<u>\$ 50,068,655</u>	<u>\$ 52,557,890</u>	<u>\$ 59,655,085</u>	<u>\$ 63,187,530</u>	<u>\$ 63,517,643</u>	<u>\$ 48,434,026</u>	<u>\$ 50,065,393</u>

\*The reduction to Governmental Activities-Unrestricted Net Position in Fiscal Year 2015 is due to the implementation of GASB 68 and 71.

**WHITE PINE COUNTY**  
Changes in Net Position  
Last Ten Fiscal Years

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Expenses</b>										
Governmental activities:										
General government	\$ 3,258,225	\$ 3,561,002	\$ 5,676,706	\$ 6,445,090	\$ 5,620,396	\$ 4,496,943	\$ 4,665,738	\$ 5,147,833	\$ 4,745,169	\$ 4,451,854
Judicial	1,399,872	1,691,442	1,895,669	1,911,898	2,228,559	2,259,626	2,327,103	2,431,232	2,404,617	2,608,195
Public safety	3,605,713	3,497,697	3,588,798	4,485,322	5,065,514	5,566,199	5,651,089	6,101,538	5,806,024	5,972,598
Public works	3,234,352	3,977,617	3,369,238	3,092,415	3,314,751	3,481,823	3,215,312	3,560,203	3,271,677	3,351,773
Health & Sanitation	75,113	78,531	81,048	84,439	81,765	110,436	117,704	109,893	123,844	118,943
Welfare	546,407	378,774	446,953	607,027	740,610	1,096,986	741,314	668,040	686,984	699,351
Culture and recreation	633,409	782,376	885,103	908,526	808,747	1,002,455	968,487	1,111,517	2,220,879	1,929,826
Community support	260,774	297,737	295,532	96,522	350,111	751,699	399,556	427,298	343,817	477,283
Intergovernmental	192,000	192,000	200,000	27,500	-	-	268,200	25,317	22,817	-
Interest on long-term debt	39,875	24,257	11,075	7,588	7,588	-	-	-	-	-
Total governmental activities expenses	<u>13,245,740</u>	<u>14,481,433</u>	<u>16,450,122</u>	<u>17,666,327</u>	<u>18,218,041</u>	<u>18,766,167</u>	<u>18,354,503</u>	<u>19,582,871</u>	<u>19,625,828</u>	<u>19,609,823</u>
Business-type activities:										
Golf	159,076	157,544	158,822	182,211	223,704	201,606	199,321	213,033	208,948	206,713
Building and planning	144,392	106,110	144,321	101,572	91,565	117,743	152,901	236,450	142,730	117,330
Total business-type activities expenses	<u>303,468</u>	<u>263,654</u>	<u>303,143</u>	<u>283,783</u>	<u>315,269</u>	<u>319,349</u>	<u>352,222</u>	<u>449,483</u>	<u>351,678</u>	<u>324,043</u>
Total primary government expenses	<u>\$ 13,549,208</u>	<u>\$ 14,745,087</u>	<u>\$ 16,753,265</u>	<u>\$ 17,950,110</u>	<u>\$ 18,533,310</u>	<u>\$ 19,085,516</u>	<u>\$ 18,706,725</u>	<u>\$ 20,032,354</u>	<u>\$ 19,977,506</u>	<u>\$ 19,933,866</u>
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
General government	\$ 822,863	\$ 877,333	\$ 509,120	\$ 734,615	\$ 827,880	\$ 1,221,976	\$ 829,430	\$ 721,821	\$ 542,596	\$ 722,249
Judicial	393,393	304,048	468,010	443,230	432,425	419,825	428,219	443,740	429,893	501,415
Public safety	752,068	1,061,819	1,001,132	1,028,329	762,980	672,383	738,331	1,054,565	819,754	999,060
Public works	82,112	114,775	92,082	217,246	312,186	213,822	247,933	271,646	274,306	270,478
Health and sanitation	-	150	-	-	-	-	-	18,440	9,742	9,462
Welfare	4,092	5,852	1,197	2,879	1,375	3,305	2,522	430	30	5,110
Culture and recreation	114,062	105,663	117,882	107,253	74,916	79,603	74,040	75,935	174,854	141,272
Community support	50,040	44,388	44,578	40,849	45,580	68,557	50,874	55,333	52,900	64,356
Operating grants & contributions	1,352,763	892,690	1,263,224	1,619,668	1,213,947	1,756,222	1,626,954	1,733,892	1,733,935	1,244,485
Capital grants & contributions	334,823	2,063,407	290,349	1,026,770	84,202	297,847	1,778,818	892,980	1,509,137	1,631,220
Total governmental activities program revenues	<u>3,906,216</u>	<u>5,470,125</u>	<u>3,787,574</u>	<u>5,220,839</u>	<u>3,755,491</u>	<u>4,733,540</u>	<u>5,777,121</u>	<u>5,268,782</u>	<u>5,547,147</u>	<u>5,589,107</u>
Business-type activities:										
Charges for services:										
Golf	231,774	200,570	162,041	142,003	134,477	162,605	152,148	153,053	141,425	153,971
Building and Planning	122,384	116,167	86,950	47,955	118,023	427,826	112,634	90,406	157,549	67,090
Total business-type activities program revenues	<u>354,158</u>	<u>316,737</u>	<u>248,991</u>	<u>189,958</u>	<u>252,500</u>	<u>590,431</u>	<u>264,782</u>	<u>243,459</u>	<u>298,974</u>	<u>221,061</u>
Total primary government program revenue:	<u>\$ 4,260,374</u>	<u>\$ 5,786,862</u>	<u>\$ 4,036,565</u>	<u>\$ 5,410,797</u>	<u>\$ 4,007,991</u>	<u>\$ 5,323,971</u>	<u>\$ 6,041,903</u>	<u>\$ 5,512,241</u>	<u>\$ 5,846,121</u>	<u>\$ 5,810,168</u>

**WHITE PINE COUNTY**  
Changes in Net Position  
Last Ten Fiscal Years

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015*	2016
<b>Net (Expense)/Revenue</b>										
Governmental activities	\$ (9,339,524)	\$ (9,011,308)	\$ (12,662,548)	\$ (12,445,488)	\$ (14,462,550)	\$ (14,032,627)	\$ (12,577,382)	\$ (14,314,089)	\$ (14,078,681)	\$ (14,020,716)
Business-type activities	50,690	53,083	(54,152)	(93,825)	(62,769)	271,082	(87,440)	(206,024)	(52,704)	(102,982)
Total primary governmental net expense	<u>\$ (9,288,834)</u>	<u>\$ (8,958,225)</u>	<u>\$ (12,716,700)</u>	<u>\$ (12,539,313)</u>	<u>\$ (14,525,319)</u>	<u>\$ (13,761,545)</u>	<u>\$ (12,664,822)</u>	<u>\$ (14,520,113)</u>	<u>\$ (14,131,385)</u>	<u>\$ (14,123,698)</u>
<b>General Revenues &amp; Other Changes in Net Assets</b>										
Government activities:										
Taxes										
Ad valorem	\$ 3,016,473	\$ 3,137,361	\$ 3,422,027	\$ 3,627,482	\$ 3,887,338	\$ 5,207,922	\$ 6,117,841	\$ 6,137,975	\$ 6,030,453	\$ 5,585,974
Motor vehicle fuel tax	2,054,172	2,006,575	2,016,919	2,026,356	2,070,742	2,111,337	2,094,405	2,087,710	2,116,996	2,118,599
Sales taxes	955,125	1,335,658	1,088,137	861,221	1,545,940	743,568	660,824	610,525	663,820	1,624,973
Room taxes	5,169	4,040	4,770	5,208	5,539	6,077	6,019	7,007	7,315	6,389
Franchise taxes	465,910	473,528	508,893	545,509	453,995	402,013	13,325	22,635	25,781	201,459
Occupancy taxes	76,703	-	-	-	-	-	-	-	-	-
Government services tax	226,473	234,561	23,689	282	-	-	-	-	-	-
Payments in lieu of taxes	665,274	656,514	1,636,815	1,148,572	1,158,176	1,200,837	1,175,064	1,267,648	1,167,345	1,380,866
State gaming licenses	158,391	153,686	146,896	150,947	144,522	145,020	135,819	145,998	142,504	138,096
Net proceeds from mines	4,803,162	4,615,924	3,687,965	3,504,240	3,892,743	3,909,280	2,379,325	804,237	752,079	583,267
Unrestricted investment earnings	431,620	652,543	367,232	111,937	266,377	289,887	198,700	285,006	356,759	815,948
Unrestricted intergovernmental-consolidated tax	3,189,920	3,269,386	3,378,887	3,102,110	3,269,807	2,988,988	2,990,049	3,007,306	3,179,631	3,150,765
Gain on sale of capital assets	340,935	-	13,025	718	24,847	4,779	44,767	229,473	12,787	11,227
Other revenues	279,193	332,054	310,317	254,977	294,450	198,641	314,625	241,909	424,813	134,516
Transfers	(1,036,578)	22,400	22,400	11,914	(28,639)	21,361	21,361	21,361	31,101	31,101
Total governmental activities	<u>15,631,942</u>	<u>16,894,230</u>	<u>16,627,972</u>	<u>15,351,473</u>	<u>16,985,837</u>	<u>17,229,710</u>	<u>16,152,124</u>	<u>14,868,790</u>	<u>14,911,384</u>	<u>15,783,180</u>
Business-type activities										
Unrestricted investment earnings	11,128	9,029	3,346	355	78	610	664	2,797	2,903	2,986
Capital contributions	-	-	11,395	-	-	24,887	65,840	-	-	-
Transfers	1,036,578	(22,400)	(22,400)	(11,914)	28,639	(21,361)	(21,361)	(21,361)	(31,101)	(31,101)
Total business-type activities	<u>1,047,706</u>	<u>(13,371)</u>	<u>(7,659)</u>	<u>(11,559)</u>	<u>28,717</u>	<u>4,136</u>	<u>45,143</u>	<u>(18,564)</u>	<u>(28,198)</u>	<u>(28,115)</u>
Total primary government	<u>\$ 16,679,648</u>	<u>\$ 16,880,859</u>	<u>\$ 16,620,313</u>	<u>\$ 15,339,914</u>	<u>\$ 17,014,554</u>	<u>\$ 17,233,846</u>	<u>\$ 16,197,267</u>	<u>\$ 14,850,226</u>	<u>\$ 14,883,186</u>	<u>\$ 15,755,065</u>
<b>Change in Net Assets</b>										
Governmental activities	\$ 6,292,418	\$ 7,882,922	\$ 3,965,424	\$ 2,905,985	\$ 2,523,287	\$ 3,197,083	\$ 3,574,742	\$ 554,701	\$ 832,703	\$ 1,762,464
Business-type activities	1,098,396	39,712	(61,811)	(105,384)	(34,052)	275,218	(42,297)	(224,588)	(80,902)	(131,097)
GASB 68 & 71 Restatement Adjustment	-	-	-	-	-	-	-	-	(15,835,418)	-
Total primary government	<u>\$ 7,390,814</u>	<u>\$ 7,922,634</u>	<u>\$ 3,903,613</u>	<u>\$ 2,800,601</u>	<u>\$ 2,489,235</u>	<u>\$ 3,472,301</u>	<u>\$ 3,532,445</u>	<u>\$ 330,113</u>	<u>\$ (15,083,617)</u>	<u>\$ 1,631,367</u>

\*The reduction to Net Assets in Fiscal Year 2015 is due to the implementation of GASB 68 and 71.

**WHITE PINE COUNTY**  
Fund Balances - Governmental Funds  
Last Ten Fiscal Years

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	3,006,191	4,997,789	7,115,298	8,351,616	-	-	-	-	-	-
Non-Spendable	-	-	-	-	-	-	-	12,186	132,202	132,137
Restricted	-	-	-	-	-	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
Committed	-	-	-	-	8,000,000	-	-	-	-	-
Assigned	-	-	-	-	-	-	37,000	806,693	673,035	646,250
Unassigned	-	-	-	-	6,933,222	8,003,318	7,857,626	5,231,122	4,908,731	5,403,713
Total general fund	<u>\$ 3,006,191</u>	<u>\$ 4,997,789</u>	<u>\$ 7,115,298</u>	<u>\$ 8,351,616</u>	<u>\$ 14,933,222</u>	<u>\$ 16,003,318</u>	<u>\$ 15,894,626</u>	<u>\$ 14,050,001</u>	<u>\$ 13,713,968</u>	<u>\$ 14,182,100</u>
All Other Governmental Funds										
Reserved	\$ 12,226,725	\$ 16,997,569	\$ 21,033,523	\$ 23,362,861	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	(7,872)	(12,665)	-	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Debt service funds	-	-	-	-	-	-	-	-	-	-
Non-Spendable	-	-	-	-	-	-	-	-	23,334	2,950
Restricted	-	-	-	-	11,709,257	15,713,976	16,648,265	12,217,464	13,244,096	12,773,220
Committed	-	-	-	-	8,991,118	7,702,851	8,490,268	10,467,359	10,877,229	11,921,162
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	(14)	-	1,104,015	-	-	-
Total all other governmental funds	<u>\$ 12,218,853</u>	<u>\$ 16,984,904</u>	<u>\$ 21,033,523</u>	<u>\$ 23,362,861</u>	<u>\$ 20,700,361</u>	<u>\$ 23,416,827</u>	<u>\$ 26,242,548</u>	<u>\$ 22,684,823</u>	<u>\$ 24,144,659</u>	<u>\$ 24,697,332</u>
Total governmental funds	<u><u>\$ 15,225,044</u></u>	<u><u>\$ 21,982,693</u></u>	<u><u>\$ 28,148,821</u></u>	<u><u>\$ 31,714,477</u></u>	<u><u>\$ 35,633,583</u></u>	<u><u>\$ 39,420,145</u></u>	<u><u>\$ 42,137,174</u></u>	<u><u>\$ 36,734,824</u></u>	<u><u>\$ 37,858,627</u></u>	<u><u>\$ 38,879,432</u></u>

**WHITE PINE COUNTY**  
 Changes in Fund Balances - Governmental Funds  
 Last Ten Fiscal Years

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Revenues</b>										
Taxes	\$ 9,707,324	\$ 9,875,865	\$ 9,254,611	\$ 9,052,767	\$ 10,384,452	\$ 11,092,804	\$ 9,950,725	\$ 8,341,891	\$ 8,293,087	\$ 8,805,968
Licenses and permits	40,655	30,836	29,249	36,415	44,956	43,472	47,914	47,261	42,067	49,944
Intergovernmental	7,918,566	8,835,402	8,700,653	9,070,299	8,056,329	7,469,194	8,940,281	8,747,633	9,169,006	9,567,496
Charges for services	671,067	997,311	830,684	785,662	847,808	997,271	1,043,477	924,453	859,121	979,921
Fines and forfeitures	263,372	254,355	355,406	318,418	340,354	344,596	311,086	308,935	327,648	339,109
Investment earnings	346,440	549,161	342,321	50,385	197,511	994,176	773,483	824,895	257,777	722,766
Sale of property	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	1,960,150	1,783,678	790,140	1,005,105	956,577	1,016,406	826,160	903,541	1,481,205	866,144
<b>Total Revenues</b>	<b>20,907,574</b>	<b>22,326,608</b>	<b>20,303,064</b>	<b>20,319,051</b>	<b>20,827,987</b>	<b>21,957,919</b>	<b>21,893,126</b>	<b>20,098,609</b>	<b>20,429,911</b>	<b>21,331,348</b>
<b>Expenditures</b>										
<b>Current:</b>										
General Government	2,939,927	2,990,141	3,415,681	3,693,042	3,588,568	3,949,791	4,174,668	4,496,592	4,050,944	3,897,170
Judicial	1,433,656	1,682,425	1,886,319	1,950,186	2,259,818	2,300,643	2,265,126	2,390,988	2,392,169	2,597,048
Public Safety	3,475,906	3,297,841	3,446,525	3,997,634	4,261,622	4,701,411	4,744,059	5,250,050	5,314,685	5,605,612
Public Works	2,088,873	2,441,564	1,985,117	1,442,823	1,674,445	2,030,395	1,809,741	1,947,987	1,870,440	1,879,406
Health and Sanitation	76,360	77,563	79,326	84,439	81,075	111,062	116,005	109,340	123,812	118,920
Welfare	550,630	384,371	449,393	611,119	737,158	1,101,370	732,819	652,894	671,438	701,487
Culture and Recreation	658,112	732,118	837,881	826,810	746,706	934,131	885,778	1,010,910	1,309,046	1,379,151
Community Support	264,515	362,284	301,073	94,079	347,348	665,293	396,159	426,195	437,041	479,465
Intergovernmental Expense	192,000	192,000	200,000	27,500	-	-	268,200	25,317	22,817	-
<b>Capital Outlay</b>										
General Government	27,593	1,530,330	287,748	1,962,604	1,948,395	905,566	2,719,924	7,862,951	1,726,812	2,956,388
Judicial	-	-	-	-	-	-	9,000	-	-	-
Public Safety	-	-	-	443,103	498,201	513,538	376,880	247,613	368,591	146,029
Public Works	267,717	1,098,353	1,359,424	1,527,622	709,831	957,613	539,910	1,057,665	668,557	516,590
Culture and Recreation	126,670	20,390	175,172	92,434	27,075	18,031	62,488	43,818	424,396	78,118
Community Support	-	-	-	-	-	-	104,511	-	4,406	8,990
<b>Debt Service:</b>										
Principal	235,000	748,000	-	-	-	-	-	-	-	-
Interest	40,241	33,979	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>12,377,200</b>	<b>15,591,359</b>	<b>14,423,659</b>	<b>16,753,395</b>	<b>16,880,242</b>	<b>18,188,844</b>	<b>19,205,268</b>	<b>25,522,320</b>	<b>19,385,154</b>	<b>20,364,374</b>
Excess of revenues over (under) expenditures	8,530,374	6,735,249	5,879,405	3,565,656	3,947,745	3,769,075	2,687,858	(5,423,711)	1,044,757	966,974
<b>Other Financing Sources (Uses)</b>										
Sale of Capital Assets	-	-	-	-	-	-	7,810	-	47,945	22,730
Transfers in	4,016,959	7,638,076	3,666,324	4,603,631	5,024,159	3,544,452	2,003,589	2,828,474	918,020	839,983
Transfers out	(3,998,009)	(7,615,676)	(3,643,924)	(4,603,631)	(5,052,798)	(3,523,091)	(1,982,228)	(2,807,113)	(886,919)	(808,882)
Debt Proceeds	-	-	264,323	-	-	-	-	-	-	-
Fund balance transfer to agency funds	-	-	-	-	-	(3,874)	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>18,950</b>	<b>22,400</b>	<b>286,723</b>	<b>-</b>	<b>(28,639)</b>	<b>17,487</b>	<b>29,171</b>	<b>21,361</b>	<b>79,046</b>	<b>53,831</b>
Net change in fund balances	8,549,324	6,757,649	6,166,128	3,565,656	3,919,106	3,786,562	2,717,029	(5,402,350)	1,123,803	1,020,805
Fund Balances-beginning of year	\$ 6,675,720	\$ 15,225,044	\$ 21,982,693	\$ 28,148,821	\$ 31,714,477	\$ 35,633,583	\$ 39,420,145	\$ 42,137,174	\$ 36,734,824	\$ 37,858,627
Fund Balances-end of year	<u>\$ 15,225,044</u>	<u>\$ 21,982,693</u>	<u>\$ 28,148,821</u>	<u>\$ 31,714,477</u>	<u>\$ 35,633,583</u>	<u>\$ 39,420,145</u>	<u>\$ 42,137,174</u>	<u>\$ 36,734,824</u>	<u>\$ 37,858,627</u>	<u>\$ 38,879,432</u>
Debt service as a percentage of noncapital expenditures	2.5%	6.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**WHITE PINE COUNTY**

Assessed Value and Estimated Actual Value of Taxable Property  
Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>Assessed Property Value</b>	<b>Net Proceeds of Mines Value</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>	<b>Estimated Actual Value of Taxable Property</b>	<b>Taxable Assessed Value as a Percentage of Actual Taxable Value</b>
2007	155,740,743	75,000,000	230,740,743	1.8991	\$ 659,259,266	35%
2008	189,996,451	90,000,000	279,996,451	1.9510	\$ 799,989,860	35%
2009	198,021,167	160,000,000	358,021,167	1.9510	\$ 1,022,917,620	35%
2010	219,227,193	11,721,270	230,948,463	1.9510	\$ 659,852,751	35%
2011	224,709,939	148,697,415	373,407,354	1.9510	\$ 1,066,878,154	35%
2012	225,451,763	207,614,809	433,066,572	1.9510	\$ 1,237,333,063	35%
2013	343,597,214	104,263,706	447,860,920	1.9510	\$ 1,279,602,629	35%
2014	388,748,225	44,450,713	433,198,938	1.9510	\$ 1,237,711,251	35%
2015	420,613,741	38,826,094	459,439,835	1.9510	\$ 1,312,685,243	35%
2016	424,821,359	17,188,378	442,009,737	1.9510	\$ 1,262,884,963	35%

*Source: Department of Taxation*

**WHITE PINE COUNTY**  
Direct and Overlapping Property Tax Rates  
Last Ten Fiscal Years

Fiscal Year	County Direct Rates											Overlapping Rates			Total Rate	
	General Fund	Agricultural District #13	Agricultural Extension	County Indigent	Debt Service	Senior Citizen Center	Emergency Medical Services	State Indigent	Auto Accident Indigent	China Springs Youth Services	Capital Improve.	Total Direct Rate	White Pine County School District	White Pine County Hospital District		State of Nevada
2007	1.4485	0.0350	0.0260	0.1000	0.0600	0.0200	0.0350	0.1000	0.0150	0.0096	0.0500	1.8991	1.0509	0.5400	0.1700	3.6600
2008	1.5186	0.0350	0.0100	0.1000	0.0600	0.0200	0.0350	0.1000	0.0150	0.0074	0.0500	1.9510	0.9990	0.5400	0.1700	3.6600
2009	1.5186	0.0350	0.0100	0.1000	0.0600	0.0200	0.0350	0.1000	0.0150	0.0074	0.0500	1.9510	0.9990	0.5400	0.1700	3.6600
2010	1.5786	0.0350	0.0100	0.1000	-	0.0200	0.0350	0.1000	0.0150	0.0074	0.0500	1.9510	0.9990	0.5400	0.1700	3.6600
2011	1.5793	0.0350	0.0100	0.1000	-	0.0200	0.0350	0.1000	0.0150	0.0067	0.0500	1.9510	0.9990	0.5400	0.1700	3.6600
2012	1.5504	0.0350	0.0100	0.1000	-	0.0500	0.0350	0.1000	0.0150	0.0056	0.0500	1.9510	0.9990	0.5400	0.1700	3.6600
2013	1.5508	0.0350	0.0100	0.1000	-	0.0500	0.0350	0.1000	0.0150	0.0052	0.0500	1.9510	0.9990	0.5400	0.1700	3.6600
2014	1.5508	0.0350	0.0100	0.1000	-	0.0500	0.0350	0.1000	0.0150	0.0052	0.0500	1.9510	0.9990	0.5400	0.1700	3.6600
2015	1.5508	0.0350	0.0100	0.1000	-	0.0500	0.0350	0.1000	0.0150	0.0052	0.0500	1.9510	0.9990	0.5400	0.1700	3.6600
2016	1.5508	0.0350	0.0100	0.1000	-	0.0500	0.0350	0.1000	0.0150	0.0052	0.0500	1.9510	0.9990	0.5400	0.1700	3.6600

Source: Nevada Department of Taxation

**WHITE PINE COUNTY**  
Principal Property Tax Payers  
Current Year and Nine Years Ago

<u>Taxpayer</u>	<u>2016</u>			<u>2007</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total County Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total County Taxable Assessed Value</u>
Bald Mountain Mine	72,481,072	1	16.40%	12,561,980	2	5.44%
Robinson Nevada Mining Company	68,548,815	2	15.51%	26,527,175	1	11.50%
Spring Valley Wind	59,681,123	3	13.50%			0.00%
N A Degerstom, Inc.	4,887,395	4	1.11%			0.00%
AT&T Communications	2,728,711	5	0.62%			0.00%
West Wasatch Hotels, LLC	2,014,188	6	0.46%			0.00%
Prospector Enterprises, LLC	1,426,574	7	0.32%	1,197,676	5	0.52%
CJM Limited Partnership	1,285,929	8	0.29%	1,265,579	3	0.55%
Hotel Nevada & Gambling Hall	1,274,138	9	0.29%	1,123,557	6	0.49%
M B Bybee Company, Inc.	1,149,306	10	0.26%			0.00%
Southern Nevada Water Authority*				1,222,766	4	0.53%
Goeringer Real Estate, LLC				827,573	8	0.36%
Bath Lumber Company				714,144	10	0.31%
John Uhalde & Co				776,871	9	0.34%
Reed Inc.				973,664	7	0.42%
<b>Total</b>	<u>\$215,477,251</u>		<u>49%</u>	<u>\$47,190,985</u>		<u>20%</u>

In 2016 Southern Nevada Water Authority made payment in lieu of taxes to the County

Source: White Pine County Assessor

**WHITE PINE COUNTY**  
Property Tax Levies and Collections  
Last Ten Fiscal Years

<b>Fiscal Year Ended June 30,</b>	<b>Taxes Levied for the Fiscal Year*</b>	<b>Collected within the Fiscal Year of the Levy</b>		<b>Collections in Subsequent Years</b>	<b>Total Collections to Date</b>	
		<b>Amount</b>	<b>Percentage of Levy</b>		<b>Amount</b>	<b>Percentage of Levy</b>
2007	Not Available					
2008	Not Available					
2009	Not Available					
2010	Not Available					
2011	\$ 4,992,758	4,987,513	99.89%	392	4,987,905	99.90%
2012	\$ 5,247,279	5,150,135	98.15%	91,437	5,241,573	99.89%
2013	\$ 6,772,397	6,654,851	98.26%	109,534	6,764,384	99.88%
2014	\$ 6,725,300	6,594,960	98.06%	113,156	6,708,116	99.74%
2015	\$ 6,372,131	6,251,947	98.11%	79,635	6,331,582	99.36%
2016	\$ 6,409,003	6,291,360	98.16%	-	6,291,360	98.16%

Source: White Pine County Treasurer

\*Prior year data in the Treasurer's system was purged in 2011. Information for 2007 through 2010 are not available

**WHITE PINE COUNTY**  
Taxable Sales by Category  
Last Ten Calendar Years

	Calendar Year									
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Mining/Oil & Gas	\$ 13,936,114	\$ 12,854,265	\$ 14,502,264	\$ 18,902,579	\$ 39,782,695	\$ 25,131,820	\$ 26,151,037	\$ 19,387,000	\$ 15,464,946	\$ 19,497,606
Utilities	1,320,054	1,836,155	3,326,080	547,035	1,176,857	176,341,980	22,484,926	5,562,552	7,001,167	753,255
Construction	3,873,093	5,316,822	4,178,645	3,572,959	8,996,591	35,580,101	21,471,312	11,733,544	12,300,642	7,024,641
Manufacturing	18,792,612	29,841,774	28,428,258	25,832,618	85,092,235	62,201,394	48,380,637	51,477,107	67,421,761	46,427,709
Wholesale Trade	34,001,960	53,162,581	80,056,754	44,166,894	80,311,811	66,704,879	72,984,162	72,658,118	76,595,541	57,156,004
Retail Trade:										
Mortor Vehicles & Parts	11,961,128	14,010,998	14,165,223	15,734,849	20,461,989	24,165,589	24,962,600	21,451,163	24,732,461	23,905,936
Building Materials/Gardening	26,961,018	9,236,479	8,917,176	6,957,911	8,977,958	10,202,639	10,020,083	10,074,168	10,432,424	9,255,806
Food & Beverage	6,971,847	6,622,803	6,851,183	7,829,554	10,689,750	9,588,500	7,792,257	7,347,120	7,707,250	7,334,522
Gasoline Stations	3,947,574	4,693,638	4,809,048	4,697,685	4,816,441	4,133,495	3,970,970	4,138,845	4,230,987	4,017,803
All Other Retail	29,176,274	26,583,876	24,434,160	19,337,282	21,058,535	17,822,641	17,687,186	18,690,486	18,862,230	17,630,765
Rental & Leasing	3,590,399	3,806,732	3,842,705	3,916,958	4,952,608	4,401,295	13,984,994	5,634,159	5,081,132	3,176,691
Food Services/Drinking Places	10,582,506	12,092,664	11,360,036	11,082,427	12,820,554	13,871,615	13,384,515	13,641,397	12,227,088	12,431,383
All Other Categories	27,762,463	17,759,082	15,943,226	12,126,537	15,096,511	19,591,285	13,323,037	11,246,036	13,826,444	11,747,576
<b>Total</b>	<b>\$ 192,877,042</b>	<b>\$ 197,817,869</b>	<b>\$ 220,814,758</b>	<b>\$ 174,705,288</b>	<b>\$ 314,234,535</b>	<b>\$ 469,737,233</b>	<b>\$ 296,597,716</b>	<b>\$ 253,041,695</b>	<b>\$ 275,884,073</b>	<b>\$ 220,359,697</b>
County direct sales tax rate	7.125%	7.375%	7.375%	7.725%	7.725%	7.725%	7.725%	7.725%	7.725%	7.725%

Source: Nevada Department of Taxation

**WHITE PINE COUNTY**  
 Direct and Overlapping Sales Tax Rates  
 Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>State Rate</b>	<b>Basic City County Relief Tax</b>	<b>Supplemental City County Relief Tax</b>	<b>Local School Support Tax</b>	<b>Optional Public Transit</b>	<b>Optional School Capital Improvement</b>	<b>Optional Pool Operating</b>	<b>Optional Public Safety Infrastructure</b>	<b>Total Tax</b>
2007	2.00%	0.50%	1.75%	2.25%	0.25%	0.125%	0.25%	0.00%	7.125%
2008	2.00%	0.50%	1.75%	2.25%	0.25%	0.125%	0.25%	0.25%	7.375%
2009	2.00%	0.50%	1.75%	2.25%	0.25%	0.125%	0.25%	0.25%	7.375%
2010	2.00%	0.50%	1.75%	2.60%	0.25%	0.125%	0.25%	0.25%	7.725%
2011	2.00%	0.50%	1.75%	2.60%	0.25%	0.125%	0.25%	0.25%	7.725%
2012	2.00%	0.50%	1.75%	2.60%	0.25%	0.125%	0.25%	0.25%	7.725%
2013	2.00%	0.50%	1.75%	2.60%	0.25%	0.125%	0.25%	0.25%	7.725%
2014	2.00%	0.50%	1.75%	2.60%	0.25%	0.125%	0.25%	0.25%	7.725%
2015	2.00%	0.50%	1.75%	2.60%	0.25%	0.125%	0.25%	0.25%	7.725%
2016	2.00%	0.50%	1.75%	2.60%	0.25%	0.125%	0.25%	0.25%	7.725%

*Source: Nevada Department of Taxation*

**WHITE PINE COUNTY**  
Ratios of Outstanding Debt by Type  
Last Ten Fiscal Years

<b>Governmental Activities</b>						
<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Capital Lease</b>	<b>Notes Payable</b>	<b>Total Primary Government</b>	<b>Percentage of Personal Income</b>	<b>Per Capita</b>
2007	745,000	12,965	-	757,965	0.21%	78
2008	-	5,764	-	5,764	0.00%	1
2009	-	192,602	-	192,602	0.05%	19
2010	-	131,956	-	131,956	0.04%	13
2011	-	67,822	-	67,822	0.02%	7
2012	-	-	-	-	0.00%	-
2013	-	-	-	-	0.00%	-
2014	-	-	-	-	0.00%	-
2015	-	-	-	-	N/A	-
2016	-	-	-	-	N/A	-

*Debt related activity for White Pine County were for Governmental Activities only. There was no debt for business type activites.*

**WHITE PINE COUNTY**  
Ratios of General Bonded Debt Outstanding  
Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>General Bonded Debt Outstanding</b>			<b>Percentage of Actual Taxable Value of Property</b>	<b>Per Capita</b>
	<b>General Obligation Bonds</b>	<b>Special Revenue Bonds</b>	<b>Total</b>		
2007	745,000	-	745,000	0.20%	77.03
2008	-	-	-	0.00%	-
2009	-	-	-	0.00%	-
2010	-	-	-	0.00%	-
2011	-	-	-	0.00%	-
2012	-	-	-	0.00%	-
2013	-	-	-	0.00%	-
2014	-	-	-	0.00%	-
2015	-	-	-	0.00%	-
2016	-	-	-	0.00%	-

**WHITE PINE COUNTY**  
 Direct and Overlapping Governmental Activities Debt  
 As of June 30, 2016

<u>Government Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct &amp; Overlapping Debt</u>
White Pine County School District	\$ 9,756,315	100.000%	\$ 9,756,315
City of Ely	3,092,030	100.000%	3,092,030
Town of McGill*	82,100	100.000%	82,100
Town of Ruth*	36,700	100.000%	36,700
Baker Water and Sewer	220,353	100.000%	220,353
McGill/Ruth Water and Sewer	1,193,522	100.000%	1,193,522
White Pine County Hospital	429,527	100.000%	429,527
Subtotal, overlapping debt			14,810,547
<b>County direct debt</b>			<u>-</u>
<b>Total direct and overlapping debt</b>			<u>\$ 14,810,547</u>

\*The towns of McGill and Ruth utilized interfund loans from the County's General Fund. Even though outside funding was not obtained, it does count against their debt limit.

Source: Nevada Department of Taxation

**WHITE PINE COUNTY**  
 Legal Debt Margin Information  
 Last Ten Fiscal Years

**Legal Debt Margin Calculation for Fiscal Year 2016**

Assessed Value	\$ 442,009,737
Debt Limit (10% of assessed value)	44,200,974
Debt applicable to limit:	
General obligation debt	-
Less: Amount set aside for repayment of general obligation debt	-
Total net debt applicable to limit	-
Legal debt margin	<u>\$ 44,200,974</u>

	Fiscal Year									
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Debt limit	\$ 23,074,074	\$ 27,999,645	\$ 35,802,117	\$ 23,094,846	\$ 37,340,735	\$ 43,306,657	\$ 44,786,092	\$ 43,319,894	\$ 45,943,984	\$ 44,200,974
Total net debt applicable to limit	<u>745,000</u>	<u>-</u>								
Legal debt margin	<u>\$ 22,329,074</u>	<u>\$ 27,999,645</u>	<u>\$ 35,802,117</u>	<u>\$ 23,094,846</u>	<u>\$ 37,340,735</u>	<u>\$ 43,306,657</u>	<u>\$ 44,786,092</u>	<u>\$ 43,319,894</u>	<u>\$ 45,943,984</u>	<u>\$ 44,200,974</u>
Total net debt applicable to limit as a percentage of debt limit.	3.23%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**WHITE PINE COUNTY**  
Demographic and Economic Statistics,  
Last Ten Calendar Years

<b>Calendar Year</b>	<b>Population</b>	<b>Personal Income</b> <i>(thousands of dollars)</i>	<b>Per Capita Personal Income</b>	<b>Median Age</b>	<b>School Enrollment</b>	<b>Unemployment Rate</b>
2007	9,672	362,411	37,470	41.0	1,422	3.6%
2008	9,821	377,438	38,432	41.0	1,417	4.7%
2009	9,954	364,892	36,658	41.9	1,427	6.9%
2010	10,092	375,539	37,212	41.8	1,403	9.2%
2011	10,002	399,404	39,932	42.6	1,380	8.7%
2012	9,945	416,174	41,848	42.0	1,527	7.7%
2013	10,095	405,210	40,140	40.9	1,474	7.1%
2014	10,218	393,000	52,205	41.0	1,410	6.0%
2015	10,262	N/A	53,482	40.8	1,434	5.8%
2016	10,264	N/A	55,337	40.8	1,432	4.9%

*Source: White Pine County Economic Development*

**WHITE PINE COUNTY**  
Principal Employers  
Current Year and Nine Years Ago

<u>Employer</u>	<u>2016</u>			<u>2007</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Robinson Nevada Mining (KGHM)	522	1	11.43%	640	1	14.85%
Bald Mountain Mine (Barrack Gold)	510	2	11.17%	343	2	7.96%
Dept. Of Corrections (State of NV)	322	3	7.05%	343	3	7.96%
White Pine County	161	4	3.53%	121	7	2.81%
William Bee Ririe Hospital	157	5	3.44%	144	5	3.34%
Bureau of Land Management	120	6	2.63%	130	6	3.02%
White Pine School District*	116	7	2.54%	184	4	4.27%
Hotel Nevada & Gambling Hall**	106	8	2.32%	N/A		0.00%
Ridleys Family Markets***	82	9	1.80%	N/A		0.00%
Dept. of Transportation ( State of NV)	62	10	1.36%	68	8	1.58%
Total Top Ten	<u>2,158</u>		<u>47.27%</u>	<u>1,973</u>		<u>45.79%</u>
Total County Employment	<u>4,565</u>			<u>4,309</u>		

*Source: White Pine County Economic Development Department, Nevada Department of Employment, Training & Rehabilitation*

\* Numbers for the School District contains full time/full time equivalent

\*\* Hotel Nevada-New owners took over in 2014 they don't have numbers for 2007 although it was open and considered to be a principal employer at that time

\*\*\* Ridleys were not owners until October 2007 and the corporate office had no numbers

**WHITE PINE COUNTY**

Full-time-Equivalent County Government Employees by Function/Program  
Last Ten Fiscal Years

<u>Function/Program</u>	<u>Full-time-Equivalent Employees as of June 30,</u>									
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General Government										
Executive*	10.27	11.50	11.50	11.50	10.82	13.24	13.50	12.43	11.64	11.75
Finance**	7.00	7.00	7.87	9.39	9.00	9.82	9.60	10.23	10.55	9.50
Other***	2.70	2.42	3.74	4.40	4.49	4.50	4.50	4.50	4.50	3.25
Elections	0.34	0.18	0.19	0.05	0.06	0.07	0.04	-	0.04	0.22
Public Safety										
Sheriff-Administration	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Sheriff-Detective	1.00	1.00	1.00	1.00	1.00	1.92	1.27	2.00	2.00	2.00
Sheriff-Patrol/Task Force	16.50	17.98	17.46	18.33	19.07	17.60	19.77	18.75	18.65	18.50
Sheriff-Jail	5.00	5.00	5.00	5.00	4.77	5.75	5.79	5.75	5.58	6.00
Sheriff-Dispatch	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.90	4.61	5.00
Fire****	-	-	0.75	1.00	2.44	3.00	1.68	1.50	2.25	2.25
Emergency Medical	1.00	1.92	2.61	2.40	3.27	4.00	4.75	5.10	5.25	5.25
Emergency Management	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50
Nuclear Waste	2.48	2.58	3.29	3.42	3.13	3.00	2.44	0.76	-	-
Judicial										
District Attorney	4.00	4.06	5.84	5.93	6.11	5.88	5.88	5.88	5.88	6.88
Courts	10.07	11.54	11.80	11.91	12.82	12.00	11.95	12.61	12.18	13.50
Public Health	1.00	1.00	1.00	1.00	0.91	1.00	1.00	1.00	1.00	1.00
Culture and Recreation										
Library/Ag Extension	4.38	4.50	4.37	4.78	5.31	5.23	4.90	4.97	4.60	4.26
Parks/Fair/Golf	4.82	3.69	3.94	3.62	3.60	5.06	4.82	4.62	4.40	6.00
Pools	0.32	1.58	1.37	1.42	1.60	1.73	1.81	2.04	7.54	14.00
Public Works										
Buildings/Maintenance	4.15	3.35	6.31	6.51	6.51	5.14	6.89	7.27	6.90	7.00
Roads	18.00	17.53	15.62	16.48	17.25	16.62	14.82	15.59	15.81	15.00
Planning	2.00	1.21	1.00	1.00	1.00	1.49	1.93	2.00	1.00	1.00
Community Support										
Social Services	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.90	2.00	2.00
Senior Center	3.72	3.67	3.58	3.96	3.82	4.15	4.17	4.29	4.20	4.35
Townships	0.89	0.30	0.42	0.37	0.52	0.63	1.06	1.34	1.45	1.90
Child Support	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>109.64</b>	<b>112.01</b>	<b>118.66</b>	<b>123.47</b>	<b>127.50</b>	<b>131.83</b>	<b>132.57</b>	<b>131.93</b>	<b>134.53</b>	<b>143.11</b>

Source: White Pine County Finance Office

**Note:** A full-time employee (FTE) is scheduled to work 40 hours per week (including vacation and sick leave). FTEs at 6/30/2016 is calculated by dividing total labor hours for the pay period including 6/30 and dividing by 40 hours per week.

\*General Government Executive includes the County Commission, County Clerk and County Assessor

\*\*General Government Finance includes the County Recorder, County Treasurer, Information Technology and Finance

\*\*\*General Government Other includes Human Resources, Economic Development and the Airport

\*\*\*\*The Fire District was under the Nevada Division of Forestry until part way through FY2009.

**WHITE PINE COUNTY**  
 Operating Indicators by Function/Program  
 Last Ten Fiscal Years

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Building Department										
Building permits issued	111	175	94	68	79	169	109	103	165	127
Building inspections conducted	N/A	N/A	N/A	N/A	N/A	N/A	51	113	221	200
Sheriff - Patrol										
Physical arrests	431	475	420	468	795	872	849	595	626	699
Traffic violations	1,134	1,495	1,136	734	1,210	1,370	1,212	1,168	1,090	1,330
Sheriff - Jail										
Inmates housed	659	743	742	516	803	867	850	686	701	733
Average daily population	22	21	18	15	24	30	33	30	41	35
Average days served	8	6	8	15	12	14	16	20	25	18
Sheriff-Dispatch										
Call volume	5,966	5,784	6,676	9,262	11,528	11,301	12,030	12,697	12,376	12,443
Fire*										
Emergency responses	101	100	25	210	242	173	208	134	73	N/A
Fires extinguished	46	34	12	49	42	32	56	52	25	N/A
Inspections	-	-	10	10	10	10	10	12	8	N/A
EMS*										
Emergency responses	701	784	755	848	663	637	669	674	254	N/A
Other public works										
Road miles maintained	961	961	961	961	961	961	961	961	961	988
Bridges	2	2	2	2	2	2	2	2	2	1
Parks and recreation										
Number of parks maintained	14	14	14	14	14	14	14	14	14	14
Number of pools operated	1	1	1	1	1	1	1	1	2	2
Library										
Volumes in collection	38,402	38,755	39,583	39,395	40,955	41,736	42,243	44,204	45,003	41,168
Total Circulation	26,275	27,935	30,227	30,002	33,283	29,172	30,904	31,583	31,657	25,049
Number of Uses of Public Internet	7,345	7,348	7,353	7,364	7,336	7,347	8,467	8,047	8,860	7,382
Total Library Visits	23,545	23,638	23,756	24,943	24,920	25,415	25,424	25,564	25,687	25,562
Total Library Programs	165	131	121	191	256	245	242	212	210	270
Transit-Ely Bus-Started mid-2011										
Total route miles	-	-	-	-	10,277	39,479	35,962	41,279	41,111	38,603
Passengers	-	-	-	-	3,714	15,276	11,332	12,536	13,578	13,152
Total hours	-	-	-	-	686	2,739	2,410	2,547	2,590	2,577

Source: White Pine County Department Heads

\*Due to turnover in the Fire Chief, stats for FY2016 were not available.

**WHITE PINE COUNTY**  
 Capital Asset Statistics by Function/Program  
 Last Ten Fiscal Years

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	15	15	15	15	15	15	15	15	15	13
Fire Stations	6	6	6	6	6	7	7	7	7	7
Other public works										
Roads (miles)	961	961	961	961	961	961	961	961	961	988
Bridges	2	2	2	2	2	2	2	2	2	1
Parks and recreation										
Acreage	57	57	57	57	57	57	57	57	57	57
Playgrounds	7	7	7	7	7	7	7	7	7	7
Baseball/softball diamonds	8	8	8	8	8	8	8	8	8	8
Soccer/football fields	1	1	1	1	1	1	1	1	1	1
Senior centers	1	1	1	1	1	1	1	1	1	1
Transit-minibuses	-	-	-	-	2	2	2	2	2	2

*Source: White Pine County Department Heads*

**OTHER COMMUNICATIONS FROM INDEPENDENT AUDITORS**

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

The Honorable County Commission  
White Pine County  
Ely, Nevada

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of White Pine County, Nevada, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 11, 2016.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered White Pine County, Nevada's internal control over financial reporting (internal control) to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

2011-002      Timeliness of Deposits

## **Compliance and Other Matters**

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

## **White Pine County, Nevada's Response to Findings**

White Pine County, Nevada's response to the findings identified in our audit is described in the accompanying corrective action plan. White Pine County's response was not subjected to the auditing procedures applies in the audit of the financial statements and, accordingly, we express no opinion on it.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



HintonBurdick, PLLC  
St. George, Utah  
November 11, 2016

**Independent Auditors' Report on Compliance  
With Statutes and Administrative Code in Accordance with  
NRS 354.624(4)(C) and 354.6241**

The Honorable County Commissioners  
White Pine County  
Ely, Nevada

We have audited the basic financial statements of White Pine County, Nevada, for the year ended June 30, 2016, and have issued our report thereon dated November 11, 2016. Our audit also included test work on White Pine County, Nevada's compliance with selected requirements identified in the State of Nevada Revised Statutes (NRS) including, but not limited to, NRS section 354.624 and section 354.6241.

The management of White Pine County, Nevada is responsible for the County's compliance with the NRS and regulations (Nevada Administrative Code). Our responsibility is to express an opinion on compliance with those requirements based on our audit and make specific statements regarding funds established and the status of prior year findings and recommendations; accordingly, we make the following statements:

The County did not have any prior year compliance findings that needed to be resolved. We noted one new instance of noncompliance during fiscal year 2016; see 2016-001 on page 187.

White Pine County has established several funds in accordance with NRS 354.624 as follows:

Funds whose balance is required to be used only for specific purposes or carried forward to the succeeding fiscal year in any designated amount:

Fiduciary Funds:

Baker TV District	White Pine TV District #1
Property Sales Trust	Lund Irrigation
City of Ely	State of Nevada
State Indigent Accident	Hospital District
Trust and Agency Accounts	School Operating Fund

Special Revenue Funds:

Road Fund	Regional Transportation
Agricultural District 13	Emergency Medical Services
Agricultural Extension	Indigent
Recorder Technology Fees	Assessor Technology Fees
Clerk Technology Fees	Mining Map Revenue
Library Gift Fund	Genetic Marker Test
Range Improvement	SB74 Fund
Lund Town	McGill Town
Ruth Town	Wildlife Management Fund
Victim Impact Panel	Senior Center
Nuclear Waste	Juvenile Court Admin Fees
Industrial Park	Justice Court Facilities
Ely Justice Court Collections	Drug Rehab Program
District Court Admin Fees	D.A.R.E. Grant
Ely Pool Project	Great Basin RDA Fund
State of Nevada China Springs	State Indigent
State of Nevada Child Support	Legal Aid
Forensic Services	Emergency Management Grant
Justice Court Admin Fees	Domestic Violence
Grant Projects	CSBG Fed Grant/Indigent
Task Force Grant/Sheriff	Fire District Operating
Ely Pool Sales Tax	Camp Success
WSAP Grant Indigent	Private Grants/ Welfare
CCPBG Grant	Justice Court House Arrest
Violence Against Women	Public Transit Fund
District Court House Arrest	E.L. Cord P/T Positions

Capital Project Funds:

Airport Improvements	Capital Improvements
----------------------	----------------------

White Pine County appears to be using the above listed funds expressly for the purposes for which they were created in accordance with NRS 354.624. The funds are being administered in accordance with Generally Accepted Accounting Principles and the reserves, as applicable, appear reasonable and necessary to carry out the purposes of the funds. Sources of revenues available and fund balances are reflected in the individual fund financial statements.

The County has complied with the provision of NRS 354.6115. The County has a stabilization fund that is combined with the general fund for reporting purposes.

NRS 354.624 requires that a schedule of all fees imposed by the County which are subject to the provisions of NRS 354.5989 be presented. The County does not impose any fees that are subject to NRS 354.5989.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, White Pine County complied, in all material respects, with the requirements identified above for the year ended June 30, 2016.

This report is intended solely for the use of White Pine County, the State of Nevada, and other audit agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which upon acceptance by White Pine County is a matter of public record.

A handwritten signature in cursive script that reads "Hinton Burdick, PLLC".

HintonBurdick, PLLC  
St. George, Utah  
November 11, 2016

**WHITE PINE COUNTY**  
**Nevada Revised Statute 354.6113**  
**For the Year Ended June 30, 2016**

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The County created the Capital Improvement Fund under the authority of NRS 354.6113. This statute provides for construction of capital projects. The following are affirmative statements pertaining to the items required by the statute.

- Interest earned on the cash balance of the fund was credited to the fund.
- The money in the fund was used only for the construction of capital projects which were included in the plan for capital improvement of the local government prepared pursuant to NRS 350.013.
- In fiscal year 2016, the money from the fund was used to construct the administration building storage, expand the County library, demolish the annex building, and begin the design on the public safety facility as specified in the capital improvement plan for the County.
- According to the fiscal year 2017 budget, an allocation of ad valorem taxes, net proceeds of minerals, and interest income will be deposited in the fund next year.
- In the next fiscal year, the County plans to use the remaining funds to continue construction on the public safety facility.
- According to the fiscal year 2017 approved budget, there is no planned accumulation of money in the fund.

The County complied with the provisions of NRS 354.6113.

**WHITE PINE COUNTY**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2016**

<u>Federal Grantor/Pass Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Pass-Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
<b><u>US Department of Agriculture</u></b>				
Schools and Roads - Grants to Counties	10.666		\$ -	\$ 228,309
<b><u>US Department of Housing and Urban Development</u></b>				
Passed through NV Commission on Economic Development				
Community Dev Block Grants/State's Program				
McGill/Ruth GID Test Well	14.228	14/PF/17	127,310	257,311
WPC Housing Rehabilitation	14.228	15/HS/19	16,174	16,174
Total US Department of Housing and Urban Development			<u>143,484</u>	<u>273,485</u>
<b><u>US Department of Interior</u></b>				
Passed through Bureau of Land Management - Nevada State Office				
Recreation Resource Management	15.235	L11AC20021	-	589,580
Recreation Resource Management	15.235	L12AC20356	-	482,022
Recreation Resource Management	15.235	L14AC00131	-	16,407
			<u>-</u>	<u>1,088,009</u>
FWS National Wildlife Refuge Fund	15.659		-	4,382
Total US Department of Interior			<u>-</u>	<u>1,092,391</u>
<b><u>US Department of Justice</u></b>				
Passed through Dept of Public Safety Byrne Formula Grant Program				
Edward Byrne Memorial Formula Grant Program	16.738	15-JAG-33	-	77,191
Passed through NV Office of the Attorney General				
Violence Against Women Formula Grant	16.588	2015-WF-AX-0051	-	35,011
Violence Against Women Formula Grant	16.590	2009-WE-AX-0010	-	4,977
Total US Department of Justice			<u>-</u>	<u>117,179</u>
<b><u>US Department of Transportation</u></b>				
Federal Aviation Administration				
Airport Improvement Program	20.106	3-32-0006-017-2013	-	3,321
Airport Improvement Program	20.106	3-32-0006-018-2014	-	22,625
Airport Improvement Program	20.106	3-32-0006-016-2013	-	1,875
Airport Improvement Program	20.106	3-32-0006-019-2015	-	160,213
Airport Improvement Program	20.106	3-32-0006-020-2016	-	1,313
			<u>-</u>	<u>189,347</u>
Federal Highway Administration				
Highway Safety Grant	20.600	JF-2015-WPSO-00036	-	8,916
Highway Safety Grant	20.600	JF-2016-WPSO-00048	-	18,344
			<u>-</u>	<u>27,260</u>
Passed through NV Department of Transportation				
Capital Assistance Program for Elderly Persons and Persons with Disabilities	20.513	PR419-14-802	-	3,513
Enhance Access of People in Small Urban and Rural Areas to Activities	20.509	PR389-14-802	-	21,219
Enhance Access of People in Small Urban and Rural Areas to Activities	20.509	PR524-15-802	-	64,000
Enhance Access of People in Small Urban and Rural Areas to Activities	20.509	PR524-15-802	-	6,078
			<u>-</u>	<u>91,297</u>
Passed through NV Emergency Response Commission				
State Emergency Response Commission	20.703	15-HMEP-17-02	-	10,285
State Emergency Response Commission	20.703	15-HMEP-17-01	-	19,800
State Emergency Response Commission	20.703	16-SERC-17-01	-	25,433
State Emergency Response Commission	20.703	16-HMEP-17-01	-	5,000
			<u>-</u>	<u>60,518</u>
Total US Department of Transportation			<u>-</u>	<u>371,935</u>

continued

**WHITE PINE COUNTY**  
**Schedule of Expenditures of Federal Awards, Continued**  
**For the Year Ended June 30, 2016**

<b>Federal Grantor/Pass Through Grantor/Program or Cluster Title</b>	<b>CFDA</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Pass-Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b><u>Institute of Museum &amp; library services, National Foundation on the Arts &amp; Humanities</u></b>				
Passed through NV Department of Library & Archives				
State Library Summer Reading Program	45.310	2015-20	-	3,000
State Library Postage Program	45.310	LSTA LOAN POSTAGE	-	1,605
E-Book Access	45.310	2015-08	-	1,518
Total Institute of Museum & Library Services, NFAH			-	6,123
<b><u>US Department of Energy</u></b>				
Passed through NV Department of Public Safety-Division of Emergency Mgmt				
Renewable Energy Feasibility Study and Resources Assessment	81.087	DE-EE0003139	-	3,163
Emergency Preparedness Working Group	81.502	FFY 2012 81502.12A	-	3,069
Emergency Preparedness Working Group	81.502	FFY 2013 81502.13A	-	6,237
Emergency Preparedness Working Group	81.502	FFY 2013 81502.13A	-	38,690
Emergency Preparedness Working Group	81.502	FFY 2014 81502.14A	-	44,058
Emergency Preparedness Working Group	81.502	FFY 2015 81502.15A	-	83,570
Total US Department of Energy			-	178,787
<b><u>US Department of Health and Human Services</u></b>				
Passed through NV Division of Aging Services				
Special Programs for the Aging-Title III,Part C-Nutrition Services				
C-1 Congregate	93.045	17-000-07-13-16	-	18,983
C-2 Homebound	93.045	17-000-04-24-16	-	41,286
NSIP	93.053	17-000-57-NX-15	-	8,950
NSIP	93.053	17-000-57-NX-16	-	8,652
			-	77,871
Federal Food Assistance for the Nutrition Services Incentive Program (NSIP)	93.053	USDA Commodity Assistance	-	3,798
Passed through Nevada Department of Human Resources				
Community Services Block Grant	93.569	251.1	-	85,983
Total US Department of Health and Human Services			-	167,652
<b><u>US Department of Homeland Security</u></b>				
Passed through NV Dept of Public Safety-division of Emergency Management				
Emergency Management Performance Grant	97.042	FFY15 EMPG	-	18,647
<b>TOTAL FEDERAL ASSISTANCE EXPENDED</b>			<b>\$ 143,484</b>	<b>\$ 2,454,508</b>

**WHITE PINE COUNTY**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2016**

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**Reporting Entity:**

The accompanying schedule of expenditures of federal awards presents the activity or expenditure of all federal awards programs of White Pine County, Nevada (the County) for the year ended June 30, 2016. The County's reporting entity is defined in Note 1 of the basic financial statements. All expenditure of federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the schedule.

**Basis of Accounting:**

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

**Relationship to Basic Financial Statements:**

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

Governmental-Type Activities:		
General fund	\$	4,382
Non-major funds:		
Road fund		228,309
Grants Projects		1,391,917
Task Force		77,191
Violence Against Women		39,988
Airport Improvement fund		189,347
Indigent		94,810
Emergency Management Grant fund		254,789
Library Gift Fund		6,123
Senior Center		81,669
CSBG Fed Grant/Indigent		85,983
Total	\$	<u>2,454,508</u>

**Indirect Cost Rate:**

The County did not elect to use the 10% de minimis indirect cost rate for fiscal year 2016.

**Federal Loans and Loan Guarantee Programs Outstanding:**

The County did not have any federal loans outstanding at June 30, 2016.

**Subrecipients:**

The County had subrecipients for the following programs in fiscal year 2016:

- 14.228 – McGill/Ruth GID Test Well
- 14.228 – WPC Housing Rehabilitation

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

The Honorable County Commissioners  
White Pine County  
Ely, Nevada

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

We have audited White Pine County, Nevada’s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of White Pine County, Nevada’s major federal programs for the year ended June 30, 2016. White Pine County, Nevada’s major federal programs are identified in the summary of auditors’ results section of the accompanying schedule of findings and questioned costs.

***Management’s Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal programs.

***Auditor’s Responsibility***

Our responsibility is to express an opinion on compliance for each of White Pine County, Nevada’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 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 White Pine County, Nevada’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

***Opinion on Each Major Federal Program***

In our opinion, White Pine County, Nevada, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

## Report on Internal Control over Compliance

Management of White Pine County, Nevada is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered White Pine County, Nevada's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 White Pine County, Nevada's internal control over compliance.

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

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

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



HintonBurdick, PLLC  
St. George, Utah  
November 11, 2016

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2016**

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**Section I - Summary of Auditors' Results**

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Financial Statements

Type of auditor's report issued: Unmodified  
Internal control over financial reporting:

- Material weakness (es) identified?  yes  no
- Significant deficiency (ies) identified that are not considered to be material weaknesses?  yes  none reported

Noncompliance material to financial statements noted?  yes  no

Federal Awards

Internal Control over major programs:

- Material weakness (es) identified?  yes  no
- Significant deficiency (ies) identified that are not considered to be material weaknesses?  yes  none reported

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

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?  yes  no

Identification of major programs.

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.228	Community Development Block Grant
15.235	Recreation Resource Management

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee?  yes  no

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2016**

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**Section II - Financial Statement Findings**

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**INTERNAL CONTROL OVER FINANCIAL REPORTING**

**Material Weaknesses:**

No material weaknesses noted in fiscal year 2016.

**Significant Deficiencies:**

2011-002      Timeliness of Deposits

*Condition:* We observed from our test work that multiple County departments deposit County funds only on an “as needed” basis. This condition pertains to the following departments: County Clerk, Sheriff’s Department, and Justice Court.

*Effect:* Deposits can sometime accumulate for more than 5 to 10 business days creating a risk of misappropriation.

*Cause:* The County’s policies and procedures don’t require that deposits be made within a certain timeframe.

*Criteria:* At a minimum, County receipts should be deposited within three to five business days.

*Recommendation:* We recommend that the County Commission and Management establish a procedure to require all County departments to deposit funds within a certain number of business days from the time of receipt. We have observed within our audit practice that a minimum requirement for most local governments is to make a deposit within three to five business days from the time of receipt.

*Current Status:* The audit committee has drafted a cash handling policy which specifies the County’s policy for depositing funds. The policy was drafted in FY15 and is anticipated to be approved in FY17 by the County Commission. Implementation of the policy is expected to take place in FY17.

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2016**

**COMPLIANCE AND OTHER MATTERS**

**Compliance:**

2016-001      Budgetary Compliance

*Condition:* Expenditures in the Golf Course Fund exceeded final budget appropriations for fiscal year 2016.

*Effect:* The County did not comply with Nevada Revised Statute (NRS) 354.626 for fiscal year 2016.

*Cause:* The County did not budget for depreciation expense as required by the State budgeting forms.

*Criteria:* NRS 354.626 states, “No governing body or member thereof, officer, office, department or agency may, during any fiscal year, expend or contract to expend any money or incur any liability, or enter into any contract which by its terms involves the expenditure of money, in excess of the amounts appropriated for that function,”

*Recommendation:* We recommend the County budget for depreciation expense in the proprietary funds as required on the State budgeting forms and establish controls to ensure compliance with NRS 354.626 as soon as possible.

**Other Matters:**

No other matters reported in fiscal year 2016.

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2016**

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**Section III - Federal Award Findings and Questioned Costs**

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**INTERNAL CONTROL OVER FEDERAL AWARDS**

No internal control items noted in fiscal year 2016.

**COMPLIANCE AND OTHER MATTERS**

**Compliance:**

No compliance findings noted in fiscal year 2016.

**Other Matters:**

No other matters reported in fiscal year 2016.

Summary Schedule of Prior Year Audit Findings

**Prior Year Material Weaknesses Pertaining to Federal Awards:**

None noted

**Prior Year Significant Deficiencies Related to Federal Awards:**

None noted

Elizabeth Frances  
Finance Director  
White Pine County, NV

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**White Pine County  
Department of Finance**

297 11 Street East, Suite 1  
Ely, Nevada 89301  
(775) 293-6508 FAX (775) 289-7711

**Corrective Action Plan for White Pine county Audit  
for Fiscal Year Ended June 30, 2016**

**INTERNAL CONTROL OVER FINANCIAL REPORTING**

**Significant Deficiencies**

**2011-002 Timeliness of Deposits**

We observed from our test work that multiple County departments deposit County funds only on an “as needed” basis. This condition pertains to the following departments: County Clerk, Sheriff’s Department, and Justice Court.

**Corrective Action**

The Treasurer and Finance Director have drafted a cash handling ordinance which specifies the County’s requirements for depositing funds. The ordinance was drafted in FY2015 and was reviewed by the Audit Committee in FY2016. It is anticipated to be approved by the County Commission in FY2017. Implementation of the policy is expected to take place in FY2017.

**COMPLIANCE AND OTHER MATTERS**

**2016-001 Budgetary Compliance**

Expenditures in the Golf Course Fund exceeded final budget appropriations for fiscal year 2016.

**Corrective Action**

Budgeting for the depreciation expense in the Golf Course Enterprise Fund was omitted. This is a general ledger entry only and is relevant only to Enterprise Funds. As the Golf Course Enterprise Fund is being moved to a Special Revenue Fund in FY2017, this entry will no longer be required.

Elizabeth Frances  
Finance Director  
White Pine County