

**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT**

**WHITE PINE COUNTY**



**FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**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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Ely, Nevada 89301  
(775) 293-6508 FAX (775) 289-7711

November 17, 2017

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, 2017.

Nevada Revised Statutes (NRS) 254.624 requires the County to issue an annual report on 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, 2017 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 administrative and internal support services that are required to run the County, some of which are mandated through Nevada Revised Statutes (NRS). These include 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, 52 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 mining, quarrying and oil and gas extraction industry is the next largest employer providing 26% of jobs. This is followed by the accommodation and food service industry at 11% and the trade and transportation industry at 10%. With the mining, quarrying and oil and gas extraction industry providing 26% of the jobs, the County's economy is closely tied to this industry.

The largest mine, Robinson Nevada owned by KGHM International, produces primarily copper. Increasing copper prices and demand are resulting in higher levels of production at this mine. In addition, there are several gold mines that operate in White Pine County. Kinross Gold Corporation, operating in the northern part of the County, continues to work on its expansion project. The other gold mine currently in production in the County is Fiore Gold which took over the Pan Project formerly owned by Midway Gold. It is anticipated that the heightened activity at these mines should result in higher net proceeds of mineral revenues over the next several years as long as mineral prices remain steady or increase.

Tourism continues to play a substantial role in the County's economy. Eleven percent of jobs in the County are through the accommodation and food service industry. The County works to promote tourism

by hosting events such as the National Speleological Society for their annual convention in 2016 and the Air Race Challenge in 2018.

Tax revenues peaked in fiscal year 2012 at \$11,092,804 and were consistently declining in subsequent fiscal years: 2013 (\$9,950,725), 2014 (\$8,341,891) and 2015 (\$8,293,087). These decreases were due to a combination of factors including but not limited to steadily dropping mineral prices impacting the mines, sunset of the electric franchise fee and abatements and exemptions on real and personal property taxes provided pursuant to Nevada Revised Statutes and outside the control of the County. However, over the past two years this trend is reversing. Fiscal year 2016 recorded tax revenues of \$8,805,968 and in fiscal year 2017 this increased to \$10,288,939. Reasons for this revenue trend include increasing mineral prices spurring mining activity within the County and the County Commission action to reinstitute the electric franchise fee that had previously been allowed to sunset.

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. This has a limiting effect on economic development in the County. The County continues to work on 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 was put on notice by Advanced Data Systems (ADS) of its intent to close its business on December 31, 2019. ADS is the company that owns and operates the software systems utilized by the Assessor, Treasurer, Recorder, Clerk, District Courts, Finance, Human Resources and Building and Planning. Each department involved has been working with their respective statewide associations to identify new software programs that will be able to meet the unique needs of Nevada counties. It is estimated that replacement of all of these systems including the software, hardware and networking will cost \$1,000,000. A portion of the County's general fund balance will be utilized to fund this project.
- The County is moving forward with its Justice Center Project. This project will construct a new, secure courthouse connected to the existing public safety building via a secure sally port, expand the jail to provide for the needed increased capacity and upgrade the public safety building. It is estimated that this project will cost between \$20 and \$25 million.
- The County Airport is a vital asset for the citizens of White Pine County. The County works to maintain the major infrastructure assets at the airport by leveraging Federal Aviation Administration (FAA) grant funds. Under the grant program the FAA provides 93.75% of project costs and the County is required to match federal funds with 6.25% of costs. The County just completed a \$4.8 million project to reconstruct a portion of airport runway 18/36 (the main runway at the airport) and is pursuing additional FAA funding to complete the reconstruction of this runway as well as renovate Taxiway A.
- The County continues to utilize Bureau of Land Management funding made available through the Southern Nevada Public Land Management Act to upgrade parks throughout the County. The upgrades to Camp Success were completed this year. The County continues to work on the White

Pine County Fairgrounds project and is anticipating an award that will allow the County to upgrade the duck pond.

- The County continues its efforts to implement an Enhanced 911 (E911) System. White Pine County is classified as a frontier county. Many homes are very remote and not located on any type of map. This system will assist the County's public safety departments to respond faster to emergency calls by showing the locations of homes and businesses in the County on a GIS system. Last fiscal year the County Commission passed a 911 Surcharge in order to help fund this system. Progress is being made to get all County roads into an accurate GIS database which is the first step in implementing the E911 System.
- 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.
- The County has been working with a company that desires to build a solar farm north of the County Airport. Contract talks have commenced. This project would provide over 100 jobs during the 18 month construction phase of the project as well as long-term lease revenues and increased personal property tax for the thirty year duration of the project.

## **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 many of the projects described in the Major Initiatives section of this letter.

As mentioned earlier the County is undertaking a Justice Center Project. The County has been working to save funds for this project and at the end of fiscal year 2017 there was \$8,673,863 available. Additional funds for this project will be through a one quarter cent sales tax authorized under Senate Bill (SB) 74, a loan through the United States Department of Agriculture Rural Development (USDA-RD) and net proceeds of minerals revenues. The thirty-year USDA-RD loan will be repaid utilizing the SB 74 sales tax.

The County is working to set aside necessary funds for future projects at the airport as mentioned earlier. It is estimated that to complete reconstruction of runway 18/36 and renovate Taxiway A the County will need to have \$600,000 available as match money to an FAA grant. To accomplish this the County transferred \$300,000 from the general fund in fiscal year 2017 and has budgeted an additional \$300,000 transfer from the general fund in fiscal year 2018.

The ending general fund balance has \$2,161,613 assigned for the fiscal year 2018 budget appropriation which increased from last year when \$646,250 was assigned for subsequent year budget appropriation. Much of the appropriation for fiscal year 2018 is for one-time expenditures including \$1,000,000 for replacement of the ADS software systems, \$600,000 for the Justice Center Project and \$300,000 for the reconstruction of one of the airports main runways.

## **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.

In order to increase security related to cash handling, a county ordinance was finalized during fiscal year 2017. It did go to first reading in fiscal year 2018 and is anticipated to be adopted. This ordinance will provide guidelines for receipting, depositing and recording funds received by county employees; documentation of departmental policies related to cash handling; opening or closing bank accounts; and internal audit requirements.

The County's Purchase Order Policy ensures that budget is available and legal requirements are met before purchases over \$250 are made. The Grant Management Policy expands on this by providing additional oversight to funding received through the State of Federal Government.

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, 2016. This is the second year that the County has achieved this prestigious 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 dedication and leadership 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

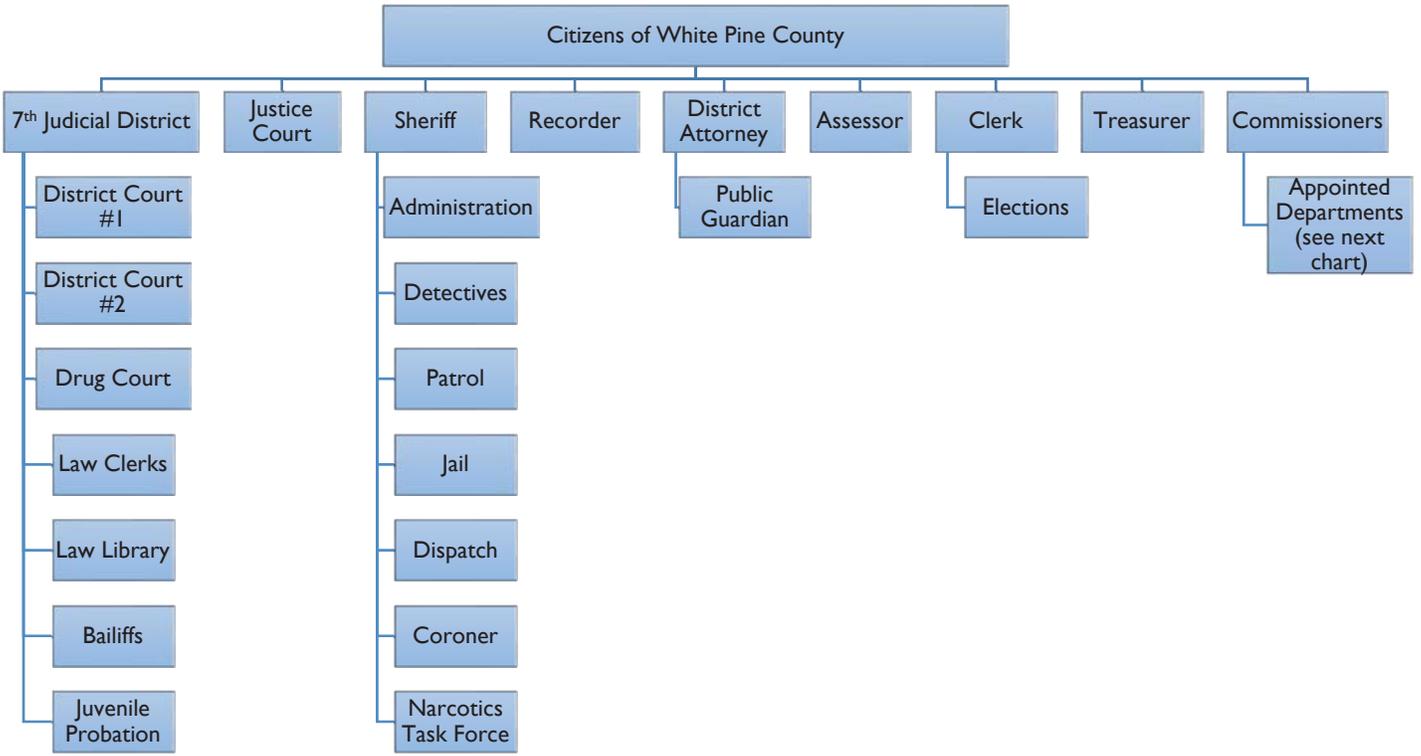
**White Pine County  
Nevada**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2016**

Executive Director/CEO

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

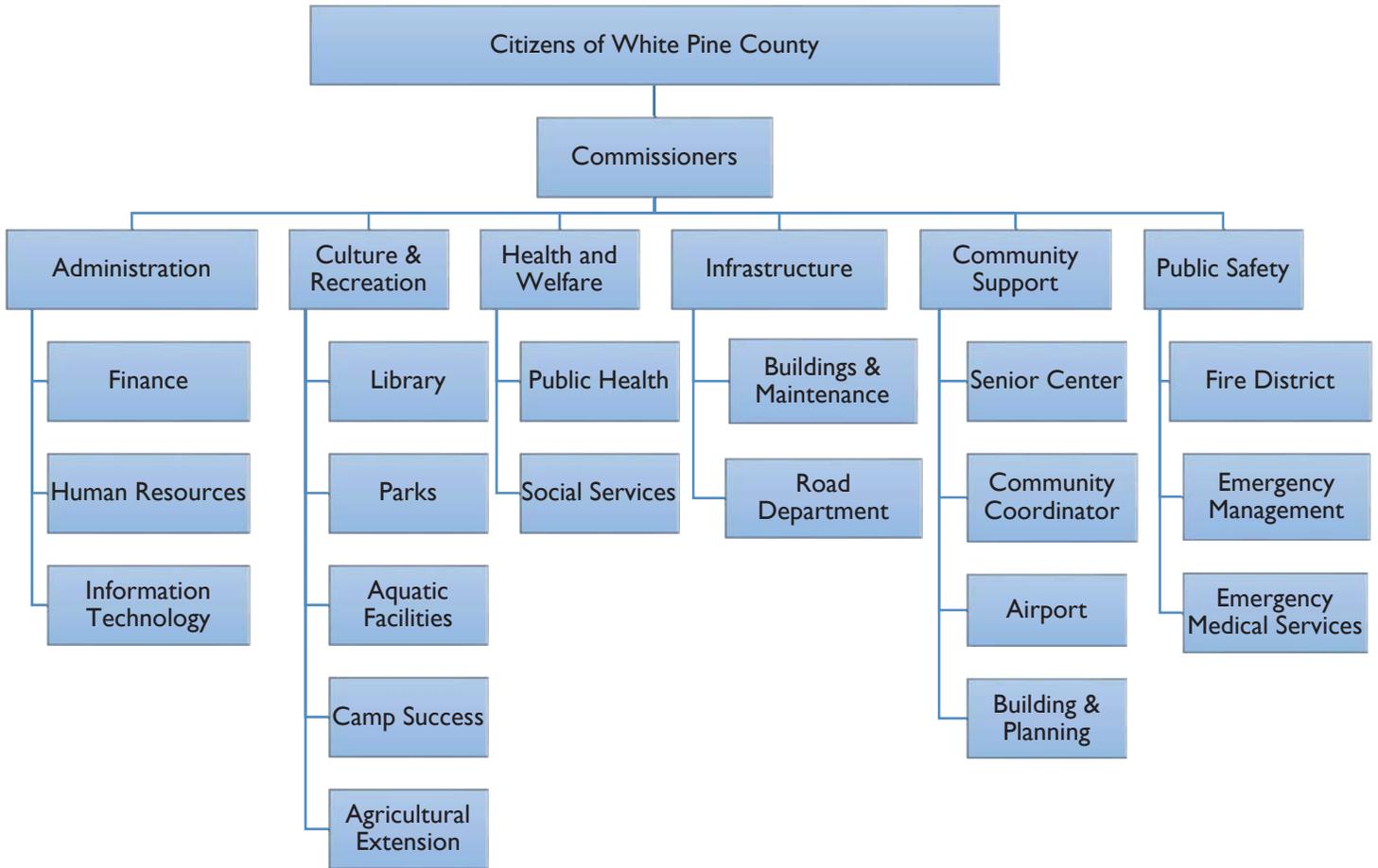


**Elected Officials**

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

Richard Howe  
 Steven Stork  
 Gary Perea  
 Carol McKenzie  
 Shane Bybee  
 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/Senior Program Administrator	Lori Romero
Maintenance/Parks Superintendent	Bill Calderwood
Aquatic Facilities Director	Megan Brown
Agricultural Extension Director	Juan Carlos Cervantes
Public Health Nurse	Nicole Rowe
Social Services Director	Desiree Barnson
Road Superintendent	Bill Miller
Community Coordinator	Elaine Blackham
Airport Manager	Lance Gale
Fire Chief/EMS/Emergency Manager	Tim Woolever

**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, 2017, 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 States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant 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, 2017, 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 Detailed Comparative Information*

We have previously audited White Pine County's financial statements for the year ended June 30, 2016, and our report dated November 11, 2016, expressed an unmodified opinion on those audited financial statements. In our opinion, the detailed comparative information presented herein as of and for the year ended June 30, 2016, 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, budgetary comparison information for the major funds, 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 budgetary comparison information for the major funds, 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 budgetary comparison for the major funds, 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 15, 2017, 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 15, 2017

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WHITE PINE COUNTY, NEVADA  
Management's Discussion and Analysis  
June 30, 2017

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 \$55,299,273 at the end of fiscal year 2017 and \$48,967,676 at the end of fiscal year 2016. This is an increase in the net position of governmental activities of \$6,331,597 between fiscal years 2016 and 2017. Net position for business-type activities totaled \$0 and \$1,097,717 at the end of fiscal years 2017 and 2016 respectively.
- For 2017, unrestricted net position totaled a negative \$3,683,025 for governmental activities. This is an increase of \$68,768 from 2016. Unrestricted net position for business-type activities totaled \$0 which was a decrease of \$293,217 from 2016.
- 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 in fiscal year 2015. This is the continued cause of the negative unrestricted net position for government activities in the current fiscal year.
- At the end of the fiscal year 2017, the unassigned fund balance for the General Fund was \$3,723,559 or 30% of total General Fund expenditures and transfers. For fiscal year 2016, the General Fund unassigned fund balance was \$5,403,713. The decrease in unassigned fund balance of \$1,680,154 is a result of expenditures exceeding revenues and transfers by a total of \$163,017, the increase to nonspendable fund balance in the amount of \$1,774 and the increase to fund balance assigned for budgetary appropriations of \$1,515,363.
- The County's primary revenue sources for governmental activities during 2017 are Ad Valorem property taxes of \$5,253,107 and unrestricted intergovernmental revenues in the form of consolidated taxes of \$3,262,803. These two revenue sources comprise 32% and 20%, respectively, or 52% of total general governmental revenues for 2017. During fiscal 2016, Ad Valorem property taxes were \$5,585,974 and consolidated taxes were \$3,150,765. These revenue sources comprised 35% and 20%, respectively, or 55% of total general governmental revenues for 2016.
- The County's total expenses were \$20,232,652 for 2017 and \$19,933,866 for 2016. The greatest expenses were in the following activities: public safety, general government and public works. (Please refer to the table on page 21.)
- Total capital assets being depreciated in governmental activities were \$101,419,984 for 2017 and \$93,507,975 for 2016. Total capital assets being depreciated in business-type activities were \$0 for 2017 and \$2,001,487 for 2016. 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, 2017 and June 30, 2016, is summarized and analyzed below:

	Governmental activities		Business-type activities		Combined total	
	2017	2016	2017	2016	2017	2016
Current and other assets	\$ 42,578,554	\$ 41,516,259	\$ -	\$ 325,415	\$ 42,578,554	\$ 41,841,674
Capital assets	31,790,717	27,706,012	-	804,500	31,790,717	28,510,512
Total assets	74,369,271	69,222,271	-	1,129,915	74,369,271	70,352,186
Deferred outflows of resources	4,127,092	2,532,360	-	-	4,127,092	2,532,360
Long-term liabilities outstanding	18,977,231	17,044,643	-	-	18,977,231	17,044,643
Other liabilities	1,829,751	2,405,417	-	32,198	1,829,751	2,437,615
Total liabilities	20,806,982	19,450,060	-	32,198	20,806,982	19,482,258
Deferred inflows of resources	2,390,108	3,336,895	-	-	2,390,108	3,336,895
Net position:						
Net investment in capital assets	31,902,122	27,706,012	-	804,500	31,902,122	28,510,512
Restricted	27,080,176	25,013,457	-	-	27,080,176	25,013,457
Unrestricted	(3,683,025)	(3,751,793)	-	293,217	(3,683,025)	(3,458,576)
Total net position	\$ 55,299,273	\$ 48,967,676	\$ -	\$ 1,097,717	\$ 55,299,273	\$ 50,065,393

- 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 \$55,299,273 as of June 30, 2017 and \$48,967,676 as of June 30, 2016. Business-type activities assets exceeded liabilities and deferred inflows by \$0 as of June 30, 2017 and \$1,097,717 as of June 30, 2016. In fiscal year 2017 the business-type activities were moved into special revenue funds and the balance of the assets and liabilities are now included in governmental activities.
- 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, 14% is for net proceeds mitigation, 1% is for capital projects, and the remainder is restricted for the County's special revenue funds.
- Unrestricted investment earnings for the County for the year ended June 30, 2017 were \$173,131. This is a 79% decrease from the prior fiscal year. This decrease was the result of unrealized losses. As the market decreased the long-term investments showed losses. These losses will only be realized if the County converts the held investments prematurely. The County has adequate cash liquidity that this will not happen.
- At June 30, 2017 and June 30, 2016, 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, 2017 and June 30, 2016, are summarized below:

	Governmental Activities		Business-type activities		Combined total	
	2017	2016	2017	2016	2017	2016
<b>Revenues:</b>						
<b>Program revenues:</b>						
Charges for services	\$ 2,952,642	\$ 2,713,402	\$ -	\$ 221,061	\$ 2,952,642	\$ 2,934,463
Operating grants and contributions	705,668	1,244,485	-	-	705,668	1,244,485
Capital grants and contributions	5,254,543	1,631,220	-	-	5,254,543	1,631,220
<b>General revenues:</b>						
Taxes	10,776,389	10,918,260	-	-	10,776,389	10,918,260
State gaming licenses	137,003	138,096	-	-	137,003	138,096
Net proceeds from mines	2,132,738	583,267	-	-	2,132,738	583,267
Unrestricted investment earnings	173,131	815,948	-	2,986	173,131	818,934
Unrestricted Intergovernmental Rev *	3,262,803	3,150,765	-	-	3,262,803	3,150,765
Gains on sale of capital assets	18,423	11,227	-	-	18,423	11,227
Other revenue/(expense)	53,190	134,516	-	-	53,190	134,516
<b>Total revenues</b>	<b>25,466,530</b>	<b>21,341,186</b>	<b>-</b>	<b>224,047</b>	<b>25,466,530</b>	<b>21,565,233</b>
<b>Expenses:</b>						
General government	4,977,557	4,451,854	-	-	4,977,557	4,451,854
Judicial	2,761,440	2,608,195	-	-	2,761,440	2,608,195
Public safety	5,860,495	5,972,598	-	-	5,860,495	5,972,598
Public works	3,444,417	3,351,773	-	-	3,444,417	3,351,773
Health and sanitation	116,308	118,943	-	-	116,308	118,943
Welfare	631,408	699,351	-	-	631,408	699,351
Culture and recreation	1,986,427	1,929,826	-	-	1,986,427	1,929,826
Community support	454,600	477,283	-	-	454,600	477,283
Intergovernmental **	-	-	-	-	-	-
Golf	-	-	-	206,713	-	206,713
Building and planning	-	-	-	117,330	-	117,330
<b>Total expenses</b>	<b>20,232,652</b>	<b>19,609,823</b>	<b>-</b>	<b>324,043</b>	<b>20,232,652</b>	<b>19,933,866</b>
Increase(Decrease) in net position before transfers and contributions	5,233,878	1,731,363	-	(99,996)	5,233,878	1,631,367
Capital contributions	-	-	-	-	-	-
Transfers	1,097,719	31,101	(1,097,719)	(31,101)	-	-
Increase(Decrease) in net position	6,331,597	1,762,464	(1,097,719)	(131,097)	5,233,878	1,631,367
Net position, beginning	48,967,676	47,205,212	1,097,719	1,228,814	50,065,395	48,434,026
Restatement adjustments	-	-	-	-	-	-
<b>Net position, ending</b>	<b>\$ 55,299,273</b>	<b>\$ 48,967,676</b>	<b>\$ -</b>	<b>\$ 1,097,717</b>	<b>\$ 55,299,273</b>	<b>\$ 50,065,393</b>

\* Consolidated taxes (CTX) were classified with taxes in FY2015 and reclassified as unrestricted intergovernmental revenues in FY2017 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 \$41,170,730 and \$38,879,432 for years 2017 and 2016 respectively. This is an increase of \$2,291,298 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 \$14,019,083 at the end of 2017 and was \$14,182,100 at the end of 2016. The fund balance of the County's General Fund decreased by \$163,017 during the current fiscal year.
  - The SB 74 Fund is utilized to track sales tax revenues specifically dedicated to public safety infrastructure. Comparatively, the fund balance of the SB 74 Fund was \$8,673,863 at the end of 2017 and was \$4,240,237 at the end of 2016. The fund balance of the SB 74 Fund increased by \$4,433,626 during the current fiscal year. The County intends to utilize these funds to build a new courthouse to replace the existing courthouse built in 1908, expand the county jail and upgrade the public safety building.

## 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 \$13,306,776. This budget represents anticipated expenses/other financing uses over revenues/other financing sources in the amount of \$1,676,251. Actual expenditures and transfers out were \$715,250 less than the final budget.
- Revenues and other financing sources received in the general fund were more than budgeted by \$797,985. The net result of higher revenues/other financing sources and lower expenditures/other financing uses was an decrease in the general fund balance of \$163,017. This decrease is a \$1,513,234 favorable variance over the budgeted ending fund balance.
- The final amended budget for expenditures in the SB 74 Fund reflected the intent of the County to move forward with the new courthouse, jail expansion and public safety building remodel. However, failure of the State Legislature to appropriate funds for this project resulted in a delay. Therefore, of the \$7,000,000 budgeted nothing was spent. Total revenues and transfers in exceeded the budgeted amount of \$4,429,527 by \$4,099. The result of no expenditures and increased revenues was a \$7,004,099 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. Mineral prices increased throughout the fiscal year spurring mining operations in the County. The Robinson Nevada Mine owned by KGHM International, Limited is the largest employer in the County and

its primary production is copper. Kinross Gold Corporation continues mine gold in the County. Fiore Gold took over the Pan Mine and is also actively producing gold.

- Even though mining activity is increasing, it cannot be relied on as a stable future economic factor for the County. Therefore, the County continues to promote expansion through renewable energy, 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.

#### Capital Asset Activity and Debt Administration

- White Pine County tracks capital assets with a value of \$5,000 or more including real property, buildings and upgrades to them, vehicles, equipment and infrastructure such as roads and bridges.
- Changes to the County’s capital assets are summarized in the following table:

	Governmental Activities		Business Type Activities		Combined Total	
	Balance	Balance	Balance	Balance	Balance	Balance
	6/30/2017	6/30/2016	6/30/2017	6/30/2016	6/30/2017	6/30/2016
Capital assets not being depreciated	\$ 3,594,978	\$ 3,832,894	\$ -	\$ 4,200	\$ 3,594,978	\$ 3,837,094
Capital assets being depreciated	101,419,984	93,507,975	-	2,001,487	101,419,984	95,509,462
Less accumulated depreciation	<u>(73,224,245)</u>	<u>(69,634,857)</u>	-	<u>(1,201,187)</u>	<u>(73,224,245)</u>	<u>(70,836,044)</u>
Total capital assets net of depreciation	<u>\$ 31,790,717</u>	<u>\$ 27,706,012</u>	<u>\$ -</u>	<u>\$ 804,500</u>	<u>\$ 31,790,717</u>	<u>\$ 28,510,512</u>

- The major increases to capital assets occurred for the following reasons:
  - The upgrades to Camp Success were completed.
  - The construction to upgrade airport runway 18/36 was completed.
- The Golf Course Enterprise Fund and the Building and Planning Enterprise Fund (the County’s business type activities) were moved into special revenue funds in fiscal year 2017. Therefore, the related capital assets were disposed of in the enterprise funds and were added in the governmental funds in the fiscal year ended June 30, 2017.
- Additional information related to capital asset activity can be found in the Notes to the Financial Statements – Note 6, Capital Assets.
- The County currently has no debt. However, the United States Department of Agriculture Rural Development (USDA-RD) has obligated \$9,161,000 as a Community Facilities Loan to the County for the construction of a new courthouse, jail expansion and public safety building remodel. The loan will have a 30 year term and a rate of 3.25%. The quarter cent sales tax allowed under SB 74 will be utilized to service the debt on this loan.

- In addition to the USDA-RD Community Facilities Loan, the County is also pursuing a USDA-RD Rural Economic Development Loan. This program provides funding for rural projects through local utility organizations. White Pine County is working with Mount Wheeler Power to obtain these funds. The loan amount being sought is \$1,000,000, will be a for a 10 year term and be interest-free. Again, the quarter cent sales tax allowed under SB 74 will be utilized to service the debt on this loan.

#### Requests for Information

- This report is designed to provide a general overview of White Pine County's finances for all interested parties. Questions concerning information contained in this report or requests for additional financial information should be addressed to Elizabeth Frances, Finance Director, at 297 Nevada Northern Rail Way, Suite 1, Ely, Nevada 89301.

**BASIC FINANCIAL STATEMENTS**

**WHITE PINE COUNTY**  
**Statement of Net Position**  
**June 30, 2017**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Assets</b>			
Cash and investments	\$ 40,307,124	\$ -	\$ 40,307,124
Receivables (net of allowance for uncollectibles)	2,134,254	-	2,134,254
Prepaid Expenses	112,890	-	112,890
Inventory	24,286	-	24,286
Capital assets not being depreciated			
Land	1,052,324	-	1,052,324
Construction in progress	2,542,654	-	2,542,654
Capital assets being depreciated, net of accumulated depreciation			
Equipment and vehicles	3,101,483	-	3,101,483
Improvements other than buildings	8,752,623	-	8,752,623
Buildings	12,174,439	-	12,174,439
Infrastructure	4,167,194	-	4,167,194
Total assets	<u>74,369,271</u>	<u>-</u>	<u>74,369,271</u>
<b>Deferred Outflows of Resources</b>			
Deferred outflows related to pensions	4,127,092	-	4,127,092
Total deferred outflows of resources	<u>4,127,092</u>	<u>-</u>	<u>4,127,092</u>
<b>Liabilities</b>			
Accounts payable and other current liabilities	1,311,255	-	1,311,255
Unearned revenue	-	-	-
Noncurrent liabilities:			
Due within one year	518,496	-	518,496
Due in more than one year	18,977,231	-	18,977,231
Total liabilities	<u>20,806,982</u>	<u>-</u>	<u>20,806,982</u>
<b>Deferred Inflows of Resources</b>			
Deferred revenue -net proceeds	8,039	-	8,039
Deferred inflows related to pensions	2,382,069	-	2,382,069
Total deferred inflows of resources	<u>2,390,108</u>	<u>-</u>	<u>2,390,108</u>
<b>Net Position</b>			
Net investment in capital assets	31,902,122	-	31,902,122
Restricted for:			
General government	745,806	-	745,806
Judicial	998,415	-	998,415
Public safety	8,765,487	-	8,765,487
Public works	6,722,578	-	6,722,578
Welfare	40,130	-	40,130
Community support	439,058	-	439,058
Capital projects	368,702	-	368,702
Net proceeds mitigation	8,000,000	-	8,000,000
Catastrophic events	1,000,000	-	1,000,000
Unrestricted	(3,683,025)	-	(3,683,025)
Total net position	<u>\$ 55,299,273</u>	<u>\$ -</u>	<u>\$ 55,299,273</u>

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Statement of Activities**  
**For the Year Ended June 30, 2017**

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	\$ 4,977,557	\$ 770,000	\$ 4,643	\$ 4,392,762	\$ 189,848	\$ -	\$ 189,848
Judicial	2,761,440	667,230	-	-	(2,094,210)	-	(2,094,210)
Public safety	5,860,495	882,065	349,708	20,692	(4,608,030)	-	(4,608,030)
Public works	3,444,417	273,134	10,080	170,833	(2,990,370)	-	(2,990,370)
Health and sanitation	116,308	12,027	-	-	(104,281)	-	(104,281)
Welfare	631,408	140	214,312	-	(416,956)	-	(416,956)
Culture and recreation	1,986,427	305,656	26,131	670,256	(984,384)	-	(984,384)
Community support	454,600	42,390	100,794	-	(311,416)	-	(311,416)
Total governmental activities	<u>20,232,652</u>	<u>2,952,642</u>	<u>705,668</u>	<u>5,254,543</u>	<u>(11,319,799)</u>	<u>-</u>	<u>(11,319,799)</u>
Business-type activities:							
Golf	-	-	-	-	-	-	-
Building and Planning	-	-	-	-	-	-	-
Total business-type activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 20,232,652</u>	<u>\$ 2,952,642</u>	<u>\$ 705,668</u>	<u>\$ 5,254,543</u>	<u>(11,319,799)</u>	<u>-</u>	<u>(11,319,799)</u>
General revenues:							
Ad valorem taxes					5,253,107	-	5,253,107
Unrestricted intergovernmental revenues (consolidated taxes - from the State of Nevada)					3,262,803	-	3,262,803
Motor vehicle fuel tax					2,117,594	-	2,117,594
Sales taxes					1,763,174	-	1,763,174
Room taxes					10,781	-	10,781
Franchise taxes					260,540	-	260,540
Occupancy taxes					52,462	-	52,462
Government services tax					-	-	-
Payment in lieu of taxes					1,318,731	-	1,318,731
State gaming licenses					137,003	-	137,003
Net proceeds from mines					2,132,738	-	2,132,738
Unrestricted investment earnings					173,131	-	173,131
Gain on sale of capital assets					18,423	-	18,423
Other revenues					53,190	-	53,190
Transfers					1,097,719	(1,097,719)	-
Total general revenues					<u>17,651,396</u>	<u>(1,097,719)</u>	<u>16,553,677</u>
Change in net position					6,331,597	(1,097,719)	5,233,878
Net position - beginning					48,967,676	1,097,719	50,065,395
Net position - ending					<u>\$ 55,299,273</u>	<u>\$ -</u>	<u>\$ 55,299,273</u>

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2017**

	General Fund	SB 74 Fund	Airport Improvement Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Cash and investments	\$ 13,411,704	\$ 8,554,791	\$ 169,266	\$ 18,171,363	\$ 40,307,124
Accounts receivable	125,701	-	-	158,416	284,117
Property taxes receivable	134,423	1,278	217,582	12,381	365,664
Due from other governments	583,357	119,565	-	781,551	1,484,473
Due from other funds	217,182	-	-	-	217,182
Prepaid expenses	109,625	-	-	3,265	112,890
Inventory	24,286	-	-	-	24,286
Total assets	<u>\$ 14,606,278</u>	<u>\$ 8,675,634</u>	<u>\$ 386,848</u>	<u>\$ 19,126,976</u>	<u>\$ 42,795,736</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>					
Liabilities:					
Accounts payable	\$ 334,817	\$ -	\$ 228,439	\$ 478,958	\$ 1,042,214
Accrued liabilities	173,514	-	-	95,527	269,041
Due to other funds	-	-	-	217,182	217,182
Total liabilities	<u>508,331</u>	<u>-</u>	<u>228,439</u>	<u>791,667</u>	<u>1,528,437</u>
Deferred inflows of resources:					
Deferred revenue - net proceeds	4,501	-	-	3,538	8,039
Unavailable revenue - property taxes	74,363	1,771	-	12,396	88,530
Total deferred inflows of resources	<u>78,864</u>	<u>1,771</u>	<u>-</u>	<u>15,934</u>	<u>96,569</u>
Fund balances:					
Nonspendable:					
Prepays	109,625	-	-	3,265	112,890
Inventory	24,286	-	-	-	24,286
Restricted for:					
General government	-	-	-	745,806	745,806
Culture and recreation	-	-	-	137,050	137,050
Judicial	-	-	-	998,415	998,415
Public safety	-	-	-	91,624	91,624
Public works	-	-	-	6,722,578	6,722,578
Welfare	-	-	-	40,130	40,130
Community support	-	-	-	439,058	439,058
Capital projects	-	-	158,409	210,293	368,702
Net proceeds mitigation	8,000,000	-	-	-	8,000,000
Catastrophic events	-	-	-	1,000,000	1,000,000
Committed for:					
Culture and recreation	-	-	-	3,702,289	3,702,289
Public safety	-	8,673,863	-	1,360,071	10,033,934
Welfare	-	-	-	2,868,796	2,868,796
Assigned for:					
Subsequent year budget appropriation	2,161,613	-	-	-	2,161,613
Unassigned	3,723,559	-	-	-	3,723,559
Total fund balances	<u>14,019,083</u>	<u>8,673,863</u>	<u>158,409</u>	<u>18,319,375</u>	<u>41,170,730</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 14,606,278</u>	<u>\$ 8,675,634</u>	<u>\$ 386,848</u>	<u>\$ 19,126,976</u>	<u>\$ 42,795,736</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, 2017**

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

Total fund balances - total governmental funds		\$ 41,170,730
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Governmental capital assets	\$ 105,014,962		
Accumulated depreciation	<u>(73,224,245)</u>		31,790,717

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	\$ 4,127,092		
Deferred inflows related to pensions	<u>(2,382,069)</u>		1,745,023

Revenues considered unavailable not reported in the funds.		88,530
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Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

Compensated absences	\$ (997,107)		
Net pension liability	(17,492,328)		
Net OPEB obligation	<u>(1,006,292)</u>		<u>(19,495,727)</u>

Net position of governmental activities		<u>\$ 55,299,273</u>
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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, 2017**

	General Fund	SB 74 Fund	Airport Improvement Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Taxes	\$ 6,370,448	\$ 737,466	\$ -	\$ 3,181,025	\$ 10,288,939
Licenses and permits	46,967	-	-	64,740	111,707
Intergovernmental	5,160,444	-	4,392,762	3,110,279	12,663,485
Charges for services	427,901	-	-	755,922	1,183,823
Fines and forfeitures	383,157	-	-	121,187	504,344
Investment earnings (losses)	(181,881)	-	-	148,757	(33,124)
Miscellaneous revenue	198,926	-	-	544,325	743,251
Total revenues	<u>12,405,962</u>	<u>737,466</u>	<u>4,392,762</u>	<u>7,926,235</u>	<u>25,462,425</u>
<b>Expenditures</b>					
Current:					
General government	3,482,567	-	-	258,080	3,740,647
Judicial	2,508,318	-	-	228,266	2,736,584
Public Safety	4,007,985	-	-	1,537,061	5,545,046
Public Works	-	-	-	2,287,266	2,287,266
Health and Sanitation	117,422	-	-	-	117,422
Welfare	-	-	-	634,280	634,280
Culture and Recreation	653,387	-	-	893,097	1,546,484
Community Support	-	-	-	454,718	454,718
Capital outlay:					
General government	-	-	4,683,394	762,410	5,445,804
Judicial	-	-	-	16,214	16,214
Public Safety	-	-	-	27,268	27,268
Public Works	-	-	-	915,634	915,634
Culture and Recreation	-	-	-	37,153	37,153
Community Support	-	-	-	5,000	5,000
Total expenditures	<u>10,769,679</u>	<u>-</u>	<u>4,683,394</u>	<u>8,056,447</u>	<u>23,509,520</u>
Excess revenues over (under) expenditures	<u>1,636,283</u>	<u>737,466</u>	<u>(290,632)</u>	<u>(130,212)</u>	<u>1,952,905</u>
<b>Other financing sources (uses)</b>					
Sale of capital assets	22,547	-	-	22,627	45,174
Transfers in	-	3,696,160	156,000	762,906	4,615,066
Transfers out	(1,821,847)	-	-	(2,500,000)	(4,321,847)
Total other financing sources and uses	<u>(1,799,300)</u>	<u>3,696,160</u>	<u>156,000</u>	<u>(1,714,467)</u>	<u>338,393</u>
Net change in fund balances	(163,017)	4,433,626	(134,632)	(1,844,679)	2,291,298
Fund balances - beginning of year	14,182,100	4,240,237	293,041	20,164,054	38,879,432
Fund balances - end of year	<u>\$ 14,019,083</u>	<u>\$ 8,673,863</u>	<u>\$ 158,409</u>	<u>\$ 18,319,375</u>	<u>\$ 41,170,730</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, 2017**

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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	\$	2,291,298
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.		(14,319)
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	\$	5,889,960
Depreciation expense		<u>(2,583,004)</u>
		3,306,956
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	\$	1,968,424
Pension expense		<u>(2,126,778)</u>
		(158,354)
Governmental funds report current resources and do not report capital assets. Transfers of capital assets from business-type activities to governmental activities are not reported in the fund financial statements but are reported as capital assets and transfers on the government wide financial statements. This is the net amount of capital assets transferred in the current period.		804,500
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and disposals) is to decrease net position.		(26,751)
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	\$	111,405
Net change in OPEB obligation		<u>16,862</u>
		<u>128,267</u>
Change in net position of governmental activities	\$	<u><u>6,331,597</u></u>

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2017**

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	<u>Nonmajor Golf Course Fund</u>	<u>Nonmajor Building &amp; Planning Fund</u>	<u>Combined Total</u>
<b>Assets</b>			
Current Assets:			
Total current assets	\$ -	\$ -	\$ -
<b>Total Assets</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Liabilities</b>			
Current Liabilities:			
Total current liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Position</b>			
Net investment in capital assets	-	-	-
Restricted	-	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>
Total net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2017**

	Nonmajor Golf Course Fund	Nonmajor Building & Planning Fund	Combined Total
<b>Operating Revenues</b>			
Total Operating Revenues	\$ -	\$ -	\$ -
<b>Operating Expenses</b>			
Total Operating Expenses	-	-	-
Operating Income (Loss)	-	-	-
<b>Non-operating Revenues (Expenses)</b>			
Contributions to governmental funds	(785,680)	(18,820)	
Total Non-Operating Revenue (Expense)	(785,680)	(18,820)	-
<b>Income (loss) before contributions and transfers</b>	(785,680)	(18,820)	(804,500)
Transfers Out	(107,659)	(185,560)	(293,219)
<b>Change in net position</b>	(893,339)	(204,380)	(1,097,719)
Total net position, Beginning of Year	893,339	204,380	1,097,719
<b>Total net position, End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2017**

	Nonmajor Golf Course Fund	Nonmajor Building & Planning Fund	Combined Total
<b>Cash Flows From Operating Activities:</b>			
Net cash flows from operating activities	\$ -	\$ -	\$ -
<b>Cash Flows From Noncapital Financing Activities:</b>			
Transfers from/(to) other funds	(130,364)	(191,600)	(321,964)
Net cash flows from noncapital financing activities	(130,364)	(191,600)	(321,964)
<b>Cash Flows From Capital and Related Financing Activities:</b>			
Net cash flows from capital and related financing activities	-	-	-
<b>Cash Flows From Investing Activities:</b>			
Net cash flows from investing activities	-	-	-
Net change in Cash and Cash Equivalents	(130,364)	(191,600)	(321,964)
Cash and Cash Equivalents, Beginning of Year	130,364	191,600	321,964
<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Reconciliation of Operating Income to Net Cash Flows From Operating Activities:			
Net Operating Income/(Loss)	\$ -	\$ -	\$ -
Adjustments to reconcile net income/(loss) to net cash provided by operating activities:			
Depreciation/amortization	-	-	-
Changes in operating assets and liabilities:			
(Increase)/Decrease in receivables	-	-	-
Increase/(Decrease) in payables	-	-	-
Increase/(Decrease) in accrued liabilities & deposits	-	-	-
Increase/(Decrease) in unearned revenue	-	-	-
Net cash flows from operating activities	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Combined Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2017**

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	Agency Funds	Investment Trust Fund
<b>Assets</b>		
Cash and investments	\$ 1,502,201	\$ 807,600
Accounts receivable	1,865	-
Total Assets	\$ 1,504,066	\$ 807,600
<b>Liabilities</b>		
Due to other governments	\$ 169,748	\$ -
Funds held in trust	1,334,318	-
Total Liabilities	1,504,066	-
<b>Net Position</b>		
Funds held in trust for pool participants	-	807,600
Total Net Position	\$ -	\$ 807,600

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Year Ended June 30, 2017**

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	<u>Investment Trust Fund</u>
<b>Additions</b>	
Investment income	\$ 12,106
Capital share transactions	<u>(54,467)</u>
Total Additions	<u>(42,361)</u>
Change in Net Position	(42,361)
Net Position, beginning of year	<u>849,961</u>
Net Position, end of year	<u><u>\$ 807,600</u></u>

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2017**

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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 and is a blended component unit of the County as the County appoints a voting majority of the District's board and the district operates almost exclusively for the benefit of the County and its constituents. 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, 2017**

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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.

**Airport Improvement** – The airport improvement fund is used to account for revenues and expenses related to the capital improvements made at the airport.

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

**Investment Trust Fund** – 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.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2017**

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

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

**Measurement Focus and Basis of Accounting**

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

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, 2017**

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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, donated works of art, and similar items, and capital assets received in a service concession arrangement are reported at acquisition value.

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, 2017**

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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, 2017**

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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, 2017**

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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, 2017**

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

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**Prior-Year Detailed Comparative Information**

Comparative data for the prior year has been extracted from the 2015-2016 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, 2016, from which the detailed information was derived.

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**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2017**

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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 27.

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 29.

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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, 2017**

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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 Genetic Marker Testing fund, Golf Course Proprietary fund, and Building and Permits Proprietary 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, 2017, \$0 of the County's bank balance of \$6,391,032 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, 2017**

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

As of June 30, 2017 the County had the following investments, ratings, and maturities:

	Fair Value	Credit Rating (1)	Weighted Average Maturity (2)
Investments:			
Local Government Investment Pool	\$ 2,225,959	*	310 days
Money Market	4,349,124	AAA/Aaa	N/A
US Government Securities	2,727,450	AA+	1228 days
Federal Agency Issues	3,890,098	AA+	862 days
Negotiable Certificates of Deposit	<u>22,751,864</u>	FDIC Insured	556 days
Total investments	<u>\$ 35,944,495</u>		

\* 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 County has no specific policy in relation to credit risk of investments.

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 government securities and 10.22% of the Nevada Local Government Pooled Investment Fund, as listed above, are valued using quoted market prices (Level 1 inputs). The money market mutual funds, certificates of deposit, and 89.78% of the Nevada Local Government Pooled Investment Fund, as listed above, are valued using significant other observable inputs (Level 2 inputs).

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2017**

**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
	<u>          </u>	<u>          </u>
SB 74	\$ 95,909	\$ 95,909
Airport Improvement	1,831	1,831
Non-major Governmental Funds		
Agriculture District 13	3,206	3,206
Emergency Medical Service	3,711	3,711
Agricultural Extension	1,569	1,569
General Indigent	17,976	17,976
Private Grants / Welfare	400	400
Road Fund	26,027	26,027
Public Transit Fund	22,300	22,300
Regional Transportation	21,111	21,111
Capital Improvements	2,268	2,268
Recorder Technology Fees	262	262
Recorder Technology Fees	2,606	2,606
Clerk's Technology Fees	6	6
Recorder's Mining Map	1,093	1,093
Library Gift Fund	670	670
Genetic Marker Testing	26	26
Range Improvement	257	257
Lund Town	646	646
McGill Town	2,709	2,709
Ruth Town	1,277	1,277
Fire District Operating	21,982	21,982
Wildlife Management Fund	33	33
Senior Center	1,013	1,013
Industrial Park	2,388	2,388
Justice Court Admin Fees	1,162	1,162
Juvenile Court Admin Fees	733	733
Justice Court Facilities	4,838	4,838
Ely Justice Court Collection	1,088	1,088
Drug Rehab Program	1,882	1,882

(continued)

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2017**

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

	Allocation of Unrealized Gains and Losses	Assigned to General Fund
Victim Impact Panel	44	44
Victim Impact Panel	34	34
Grant Projects	44	44
District Court Admin Fees	1,129	1,129
Ely Senior Center ADA	144	144
Forensic Services	534	534
911 Surcharge	54	54
Property Sales Trust	863	863
Building and Planning	1,571	1,571
Domestic Violence	2	2
D.A.R.E. Grant	3	3
Golf Course	1,512	1,512
Ely Pool Building Fund	320	320
Ely Pool Operating Fund	31,520	31,520
McGill Pool	2,134	2,134
Baker TV District	52	52
WPC TV District	8,682	8,682
Lund Irrigation AF	4	4
City of Ely	89	89
WPC School District	104	104
State of Nevada	1,377	1,377
China Springs	329	329
State Indigent	13,291	13,291
Indigent	186	186
State of NV Child Support	1	1
WPC Hospital District	56	56
EMPG (FEMA)	9	9
Task Force Grant / Sherriff	590	590
Non-major Enterprise Funds:		
Total	\$ 302,261	\$ 302,261

**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, 2017**

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

<u>Investment Type</u>	<u>Fair Value/ Carrying Amount</u>	<u>Principal Amount/ Number of Shares</u>	<u>Interest Rate</u>	<u>Maturity Date</u>
Wells Fargo Investments	\$ 27,008,779	\$ 27,043,915	Variable	Variable
Total	<u>\$ 27,008,779</u>	<u>\$ 27,043,915</u>		

**External Investment Pool Condensed Financial Statements**  
**Statement of Net Position**  
**6/30/2017**

Assets:	
Wells Fargo Investments	<u>\$ 27,008,779</u>
Total Assets	<u><u>\$ 27,008,779</u></u>
Net Position Held in Trust for Pool Participants:	
Net Position consists of:	
Internal participant shares	\$ 26,201,179
External participant shares	<u>807,600</u>
Total Participant Shares Outstanding (\$1.00 par)	<u><u>\$ 27,008,779</u></u>
Price per share (\$27,008,779/27,043,915)	\$ 0.99

**External Investment Pool Condensed Financial Statements**  
**Statement of Changes in Net Position**  
**For the Year Ended June 30, 2017**

Net Increase in Net Position Resulting from Operations:	
Investment income	\$ 343,941
Capital share transactions	<u>(284,477)</u>
Total increase/(decrease) in net position	59,464
Net Position, beginning of year	<u>26,949,315</u>
Net Position, end of year	<u><u>\$ 27,008,779</u></u>

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2017**

**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, 2017 is as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$ 217,182	\$ -
Nonmajor governmental funds	-	217,182
Total	\$ 217,182	\$ 217,182

For legally distinct governments which are reported as blended component units, intergovernmental loans are reported in the financial statements as interfund due to other funds or due from other funds. For budgeting and other reporting requirements under Nevada Revised Statutes, they are treated as intergovernmental loans. The details of intergovernmental loans between the County and its blended component units are:

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 \$3,483 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, 2017 are shown in the following table:

<b>Transfer in:</b>	<b>Transfers out:</b>			
	General	Capital Improvements	Nonmajor Proprietary	Total
Airport Improvement, CPF	\$ 156,000	\$ -	\$ -	\$ 156,000
SB 74 Fund	1,196,160	2,500,000	-	3,696,160
Nonmajor governmental funds	469,687	-	293,219	762,906
Total	\$ 1,821,847	\$ 2,500,000	\$ 293,219	\$ 4,615,066

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2017**

**NOTE 6. Capital Assets**

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

<b>Governmental Activities:</b>	<b>Balance 6/30/2016</b>	<b>Additions</b>	<b>Deletions</b>	<b>Transfers*</b>	<b>Balance 6/30/2017</b>
Capital assets, not being depreciated:					
Land	\$ 1,061,044	\$ -	\$ (12,920)	\$ 4,200	\$ 1,052,324
Construction in progress	2,771,850	5,327,702	(5,556,898)	-	2,542,654
Total capital assets, not being depreciated:	<u>3,832,894</u>	<u>5,327,702</u>	<u>(5,569,818)</u>	<u>4,200</u>	<u>3,594,978</u>
Capital assets, being depreciated:					
Improvements other than buildings	7,604,818	4,805,683	-	1,569,199	13,979,700
Buildings	16,128,776	756,945	(13,050)	114,208	16,986,879
Equipment & vehicles	13,281,919	556,528	(195,584)	318,080	13,960,943
Infrastructure	56,492,462	-	-	-	56,492,462
Total capital assets, being depreciated:	<u>93,507,975</u>	<u>6,119,156</u>	<u>(208,634)</u>	<u>2,001,487</u>	<u>101,419,984</u>
Less accumulated depreciation for:					
Improvements other than buildings	(3,854,779)	(496,184)	-	(876,114)	(5,227,077)
Buildings	(4,312,851)	(454,156)	12,282	(57,715)	(4,812,440)
Equipment & vehicles	(9,995,080)	(779,543)	182,521	(267,358)	(10,859,460)
Infrastructure	(51,472,147)	(853,121)	-	-	(52,325,268)
Total accumulated depreciation	<u>(69,634,857)</u>	<u>(2,583,004)</u>	<u>194,803</u>	<u>(1,201,187)</u>	<u>(73,224,245)</u>
Total capital assets, being depreciated, net	<u>23,873,118</u>	<u>3,536,152</u>	<u>(13,831)</u>	<u>800,300</u>	<u>28,195,739</u>
Governmental activities capital assets, net	<u>\$ 27,706,012</u>	<u>\$ 8,863,854</u>	<u>\$ (5,583,649)</u>	<u>\$ 804,500</u>	<u>\$ 31,790,717</u>

\*Activities managed in proprietary funds (business-type activities) in previous years were moved to special revenue funds in fiscal year 2017. The related capital assets were disposed of in the business-type activities and were added in the governmental activities in the year ended June 30, 2017.

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

<b>Governmental Activities:</b>	
General government	\$ 809,069
Judicial	13,183
Public safety	257,705
Public works	1,132,696
Culture and recreation	370,351
Total depreciation expense - governmental activities	<u>\$ 2,583,004</u>

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2017**

**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 6/30/2016</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/2017</b>
Capital assets, not being depreciated:				
Land	\$ 4,200	\$ -	\$ (4,200)	\$ -
Total capital assets, not being depreciated:	<u>4,200</u>	<u>-</u>	<u>(4,200)</u>	<u>-</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>(2,001,487)</u>	<u>-</u>
Less accumulated depreciation for:				
Improvements other than buildings	(876,114)	-	876,114	-
Buildings	(57,715)	-	57,715	-
Equipment & vehicles	(267,358)	-	267,358	-
Total accumulated depreciation	<u>(1,201,187)</u>	<u>-</u>	<u>1,201,187</u>	<u>-</u>
Total capital assets, being depreciated, net	<u>800,300</u>	<u>-</u>	<u>(800,300)</u>	<u>-</u>
Business type activities capital assets, net	<u>\$ 804,500</u>	<u>\$ -</u>	<u>\$ (804,500)</u>	<u>\$ -</u>

The County is currently working on the following projects: camp success, jail/courthouse expansion, round 14 fairgrounds upgrades, Kinnear library interior upgrade, and an industrial park waterline extension.

**NOTE 7. Long-Term Liabilities**

The following is a summary of changes in long-term debt for the year ended June 30, 2017:

<b>Governmental activities:</b>	<b>Balance 6/30/2016</b>	<b>Additions</b>	<b>Retirements</b>	<b>Balance 6/30/2017</b>	<b>Current Portion</b>
Accrued Compensated Absences	\$ 1,108,512	\$ 523,999	\$ (635,404)	\$ 997,107	\$ 518,496
Net OPEB Obligation	1,023,154	146,430	(163,292)	1,006,292	-
Net Pension Liability	15,489,403	3,860,048	(1,857,123)	17,492,328	-
 Total long term debt	 <u>\$ 17,621,069</u>	 <u>\$ 4,530,477</u>	 <u>\$ (2,655,819)</u>	 <u>\$ 19,495,727</u>	 <u>\$ 518,496</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, 2017**

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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.

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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, 2017, the general obligation debt limit of White Pine County was \$32,910,377. The County has general obligation long-term debt outstanding at year end of \$0. Accordingly, its legal borrowing capacity is \$32,910,377 at June 30, 2017.

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, 2017, the general obligation debt limit of the unincorporated towns of Lund, McGill and Ruth was \$673,537, \$2,446,435 and \$866,880 respectively. As none of these towns had general obligation debt at June 30, 2017, these amounts are also their available borrowing capacity amounts.

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**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2017**

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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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The following special revenue funds were added during the year ended June 30, 2017: 911 Surcharge fund, Building and Planning fund, and the Golf Course .

No capital projects funds were added or closed during the year ended June 30, 2017.

The Building and Planning and Golf Course proprietary funds were closed and transferred to the corresponding special revenue funds listed above during the year ended June 30, 2017.

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**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2017**

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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, and July 1, 2015. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits.

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

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

***Vesting***

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

Police/Fire members entering the System prior to January 1, 2010, are eligible for retirement at age 65 with 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, 2017**

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

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, 2014, and 2015, the Statutory Employer/employee matching rate was 13.25% for Regular and 20.75% for Police/Fire.

For the fiscal years ended June 30, 2016 and June 30, 2017 the statutory Employer/employee matching rate was 14.50% for Regular and 20.75% for Police/Fire. The Employer-pay contribution (EPC) rate was 28.00 % for Regular 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
2015	\$ 710,285	\$ 1,117,147
2016	788,968	1,141,186
2017	813,108	1,155,315

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2017**

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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, 2016:

<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, 2016, PERS' long-term inflation assumption was 3.50%.

**Pension liability**

*Net pension liability*

At June 30, 2017, the County reported a liability of \$17,492,328 for its proportionate share of the PERS' net pension liability. The net pension liability was measured as of June 30, 2016, 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, 2016. The County's proportion measured as of June 30, 2016, was 0.129980 percent, which was a decrease of 0.005190 percent from its proportion measured as of June 30, 2015.

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**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2017**

**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, 2016, 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:

	(7.00%)	(8.00%)	(9.00%)
Proportionate share of			
Net pension (asset) / liability	\$ 25,640,336	\$ 17,492,328	\$ 10,713,286

*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, 2016, 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, 2016 funding actuarial valuation

Actuarial assumptions used in the June 30, 2016 valuation were based on the results of the experience review completed in 2013.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2017**

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

The discount rate used to measure the total pension liability was 8.00% as of June 30, 2016 and June 30, 2015. 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, 2016, 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, 2016 and June 30, 2015.

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

For the year ended June 30, 2017, the County recognized pension expense for PERS of \$2,126,778. At June 30, 2017, the measurement date, 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	\$ -	\$ 1,171,331
Net difference between projected and actual earnings on pension plan investments	1,626,130	-
Subtotal	1,626,130	1,171,331
Changes in proportion and differences between contributions and proportional share of contributions	532,538	1,210,738
Contributions subsequent to the measurement date	1,968,424	-
Total	\$ 4,127,092	\$ 2,382,069
 Governmental activities	 \$ 4,127,092	 \$ 2,382,069
	\$ 4,127,092	\$ 2,382,069

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**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2017**

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

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The \$1,968,424 reported as deferred outflows of resources related to PERS pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to PERS pensions will be recognized in pension expense as follows:

Year Ending June 30,	Deferred Outflows (Inflows) of Resources
2018	\$ (134,800)
2019	(134,800)
2020	576,561
2021	278,873
2022	(107,367)
2023	(23,669)
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, 2017. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past 3 fiscal years.

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**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2017**

**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 2017.

<b>Related Party</b>	<b>Relationship</b>	<b>Goods or Services</b>	<b>Total Purchases</b>
Bath Lumber	Assessor, Burton Hilton	Operating/maintenance supplies	\$50,619
Gust Electric	Chief Juvenile Probation Officer, Lynette Gust	Electrical supplies and services	\$4,144
Gale Oil & Tire	Airport Manager, Lance Gale	Tires & services	\$16,743
Schell Creek	Maintenance Superintendent, Bill Calderwood	Building improvement services	\$153,123
Patrick Stork	County Commissioner, Steven Stork	Fire extinguisher inspection	\$2,582
Allred, Sheila	County Commissioner, Carol McKenzie	Event supplies	\$731
Ramada Copper Queen	County Commissioner, Shane Bybee	Hotel Room & meals	\$180

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, 2017**

**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 2017, the County contributed \$163,292 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 2017 the County's annual OPEB cost (expense) of \$146,430 for the PEBP and County plan was equal to the ARC of \$178,435 plus interest on the net OPEB obligation of \$40,926 less adjustments to the annual required contributions of \$(72,931). The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligations for fiscal years 2015 through 2017 are as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
6/30/2017	\$ 146,430	112%	\$ 1,006,292
6/30/2016	145,739	119%	1,023,154
6/30/2015	144,989	121%	1,050,926

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	\$ 178,435
Interest on net OPEB obligation	40,926
Adjustments to annual required contributions	(72,931)
Annual OPEB cost (expense)	146,430
Contributions made	(163,292)
Change in net OPEB obligation	(16,862)
Net OPEB obligation - beginning of year	1,023,154
Net OPEB obligation - end of year	\$ 1,006,292

**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 \$1,885,604 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 \$6,964,224 and the ratio of the UAAL to the covered payroll was 27.1%.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2017**

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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, 2017 is 22 years.

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**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2017**

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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, 2017, the County complied with the provisions of this section

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**REQUIRED SUPPLEMENTARY INFORMATION**

**WHITE PINE COUNTY**  
**Schedule of the Proportionate Share of the Net Pension Liability**  
**Public Employees' Retirement System of Nevada**  
**June 30, 2017**  
**Last 10 Fiscal Years**

	<b>Reporting Fiscal Year (Measurement Date)</b>	<b>Reporting Fiscal Year (Measurement Date)</b>	<b>Reporting Fiscal Year (Measurement Date)</b>
	<b>2017 (2016)</b>	<b>2016 (2015)</b>	<b>2015 (2014)</b>
Proportion of the net pension liability (asset)	0.129980%	0.135170%	0.133650%
Proportionate share of the net pension liability (asset)	\$ 17,492,328	\$ 15,489,403	\$ 13,929,159
Covered payroll	\$ 6,843,945	\$ 6,496,053	\$ 6,581,223
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	255.59%	238.44%	211.65%
Plan fiduciary net position as a percentage of the total pension liability	72.2%	75.1%	76.3%

Note: In accordance with GASB68, employers will need to disclose a 10-year history for the pension schedule above. Additional information will be displayed as it becomes available.

**WHITE PINE COUNTY**  
**Schedule of Contributions**  
**Public Employees' Retirement System of Nevada**  
**June 30, 2017**  
**Last 10 Fiscal Years**

	<b>Reporting Fiscal Year (Measurement Date)</b>		
	<b>2017 (2016)</b>	<b>2016 (2015)</b>	<b>2015 (2014)</b>
Contractually required contribution	\$ 1,930,154	\$ 1,827,432	\$ 1,695,772
Contributions in relation to the contractually required contribution	\$ (1,930,154)	\$ (1,827,432)	\$ (1,695,772)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 6,843,945	\$ 6,496,053	\$ 6,581,223
Contributions as a percentage of covered payroll	28.20%	28.13%	25.77%

Note: In accordance with GASB68, employers will need to disclose a 10-year history for the pension schedule above. Additional information will be displayed as it becomes available.

**WHITE PINE COUNTY**  
**GENERAL FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (GAAP basis)**  
**For the Year Ended June 30, 2017**  
**(With Comparative Totals for June 30, 2016)**

REVENUES:	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2016
	Original	Final			
<b>Taxes:</b>					
Ad Valorem					
Real Property	\$ 3,669,664	\$ 3,136,664	\$ 2,994,993	\$ (141,671)	\$ 2,887,767
Personal Property	869,440	1,292,440	1,290,065	(2,375)	1,599,749
Oil and Gas	21,700	7,700	8,334	634	13,104
Net Proceeds of Mines	615,660	615,660	1,815,760	1,200,100	487,769
Franchise	255,000	255,000	260,540	5,540	201,459
Real Property Transfer Tax	1,000	1,000	756	(244)	1,163
Total Taxes	<u>5,432,464</u>	<u>5,308,464</u>	<u>6,370,448</u>	<u>1,061,984</u>	<u>5,191,011</u>
<b>Licenses and Permits:</b>					
Business Licenses and Permits					
Liquor Licenses	4,100	4,100	5,060	960	4,545
County Gaming Licenses	25,300	25,300	33,768	8,468	35,710
Miscellaneous Licenses and Permits	6,810	6,810	8,139	1,329	9,014
Total licenses and permits	<u>36,210</u>	<u>36,210</u>	<u>46,967</u>	<u>10,757</u>	<u>49,269</u>
<b>Intergovernmental:</b>					
State Shared Revenues					
Consolidated Tax	3,105,717	3,105,717	3,103,269	(2,448)	2,996,395
State Gaming License	140,000	140,000	137,003	(2,997)	138,096
CED/CDBG	45,000	45,000	-	(45,000)	45,000
Other Governmental Shared Revenues					
Payment in Lieu of Taxes	1,160,000	1,160,000	1,318,731	158,731	1,380,866
Tri-County Co-op	130,000	130,000	131,476	1,476	128,784
Interlocal Sheriff Co-op	464,715	464,715	469,965	5,250	493,545
Total Intergovernmental	<u>5,045,432</u>	<u>5,045,432</u>	<u>5,160,444</u>	<u>115,012</u>	<u>5,182,686</u>
<b>Fines and Forfeitures:</b>					
Court Fines	64,000	44,000	45,340	1,340	49,193
Forfeited Bail	85,000	105,000	156,810	51,810	123,246
Administrative Fees	58,000	182,000	181,007	(993)	72,715
Total Fines and Forfeitures	<u>207,000</u>	<u>331,000</u>	<u>383,157</u>	<u>52,157</u>	<u>245,154</u>
<b>Charges for Services:</b>					
Clerk's Fees	26,500	26,500	26,681	181	24,759
Recorder's Fees	90,000	90,000	86,019	(3,981)	83,973
Assessors Commissions	220,000	220,000	195,268	(24,732)	249,702
Sheriff Fees	12,500	12,500	8,444	(4,056)	8,921

(continued)

**WHITE PINE COUNTY**  
**GENERAL FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (GAAP Basis) (Continued)**  
**For the Year Ended June 30, 2017**  
**(With Comparative Totals for June 30, 2016)**

<b>REVENUES (Continued):</b>	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2016
	Original	Final			
<b>Charges for Services Cont.</b>					
Prisoner Board	1,000	1,000	375	(625)	1,200
Justice Court Fees	15,000	15,000	17,364	2,364	17,364
Public Defender Fees	3,500	3,500	5,284	1,784	7,503
Concession Stand Fees	300	300	270	(30)	0
Airport User/Flowage Fees	7,000	7,000	5,185	(1,815)	4,575
Airport Rental	28,800	28,800	50,700	21,900	41,045
Library User Fees	5,000	5,000	7,089	2,089	5,563
Juvenile Detention Fees	4,500	4,500	7,393	2,893	4,618
County Park Use Fees	12,000	12,000	12,175	175	11,600
Other	7,450	7,450	5,654	(1,796)	6,283
Total Charges for Services	433,550	433,550	427,901	(5,649)	467,106
<b>Miscellaneous</b>					
Investment earnings (losses)	135,000	135,000	(181,881)	(316,881)	599,072
Miscellaneous Revenue	284,462	291,154	181,507	(109,647)	175,376
Sales of Tax Deed	-	-	-	-	-
Insurance Reimbursement	-	-	1,267	1,267	19,388
Security Reimbursement	23,000	23,000	16,152	(6,848)	17,681
Total Miscellaneous	442,462	449,154	17,045	(432,109)	811,517
<b>TOTAL REVENUES</b>	<b>\$ 11,597,118</b>	<b>\$ 11,603,810</b>	<b>\$ 12,405,962</b>	<b>\$ 802,152</b>	<b>\$ 11,946,743</b> (continued)

**WHITE PINE COUNTY**  
**GENERAL FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (GAAP Basis) (Continued)**  
**For the Year Ended June 30, 2017**  
**(With Comparative Totals for June 30, 2016)**

<b>EXPENDITURES:</b>	<u>Budget</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u> <u>2016</u>
	<u>Original</u>	<u>Final</u>			
<b>GENERAL GOVERNMENT</b>					
Legislative Activity					
<b>Commissioners</b>					
Salaries and Wages	\$ 125,093	\$ 124,493	\$ 118,983	\$ 5,510	\$ 129,420
Employee Benefits	71,349	61,949	54,129	7,820	61,924
Services and Supplies	175,530	115,266	30,590	84,676	21,835
Total legislative	<u>371,972</u>	<u>301,708</u>	<u>203,702</u>	<u>98,006</u>	<u>213,179</u>
Executive Activity					
<b>Clerk</b>					
Salaries and Wages	252,259	251,238	249,353	1,885	241,915
Employee Benefits	118,333	117,033	116,157	876	111,487
Services and Supplies	17,373	20,410	19,310	1,100	14,162
	<u>387,965</u>	<u>388,681</u>	<u>384,820</u>	<u>3,861</u>	<u>367,564</u>
<b>Assessor</b>					
Salaries and Wages	231,956	231,256	230,992	264	218,618
Employee Benefits	99,547	100,247	99,813	434	92,906
Services and Supplies	15,435	19,935	12,687	7,248	11,144
	<u>346,938</u>	<u>351,438</u>	<u>343,492</u>	<u>7,946</u>	<u>322,668</u>
Total Executive	<u>734,903</u>	<u>740,119</u>	<u>728,312</u>	<u>11,807</u>	<u>690,232</u>
Elections Activity					
<b>Election Department</b>					
Salaries and Wages	2,200	2,700	2,675	25	564
Employee Benefits	189	789	752	37	31
Services and Supplies	28,413	30,897	25,693	5,204	19,496
Total Elections Activity	<u>30,802</u>	<u>34,386</u>	<u>29,120</u>	<u>5,266</u>	<u>20,091</u>
Finance Activity					
<b>Recorder</b>					
Salaries and Wages	177,222	173,222	172,509	713	173,604
Employee Benefits	77,368	77,368	75,309	2,059	71,905
Services and Supplies	12,469	12,469	10,597	1,872	6,981
	<u>267,059</u>	<u>263,059</u>	<u>258,415</u>	<u>4,644</u>	<u>252,490</u>
<b>Finance Department</b>					
Salaries and Wages	225,001	232,801	232,583	218	222,929
Employee Benefits	95,716	95,416	94,319	1,097	86,563
Services and Supplies	29,791	30,991	28,151	2,840	23,583
	<u>350,508</u>	<u>359,208</u>	<u>355,053</u>	<u>4,155</u>	<u>333,075</u>

(continued)

**WHITE PINE COUNTY**  
**GENERAL FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (GAAP Basis) (Continued)**  
**For the Year Ended June 30, 2017**  
**(With Comparative Totals for June 30, 2016)**

<b>EXPENDITURES (Continued):</b>	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2016
	Original	Final			
<b>Treasurer</b>					
Salaries and Wages	142,404	153,735	153,709	26	144,722
Employee Benefits	60,137	60,405	58,862	1,543	55,228
Services and Supplies	20,120	20,120	12,042	8,078	15,739
	222,661	234,260	224,613	9,647	215,689
<b>Information Technology</b>					
Salaries and Wages	59,503	60,803	60,481	322	57,826
Employee Benefits	21,997	23,597	23,078	519	22,050
Services and Supplies	178,127	180,843	164,890	15,953	199,243
	259,627	265,243	248,449	16,794	279,119
Total Finance Activity	1,099,855	1,121,770	1,086,530	35,240	1,080,373
Other General Government Activities					
<b>Buildings and Maintenance</b>					
Salaries and Wages	330,014	325,014	306,124	18,890	362,833
Employee Benefits	164,403	144,503	142,992	1,511	176,428
Services and Supplies	115,300	157,200	103,757	53,443	111,271
Capital Outlay	10,000	6,500	6,500	-	-
	619,717	633,217	559,373	73,844	650,532
<b>Airport Operating</b>					
Salaries and Wages	27,067	27,067	24,201	2,866	23,493
Employee Benefits	10,921	10,921	6,068	4,853	10,177
Services and Supplies	43,763	43,763	31,233	12,530	54,667
	81,751	81,751	61,502	20,249	88,337
<b>Economic Development</b>					
Salaries and Wages	80,156	101,256	101,158	98	125,774
Employee Benefits	46,680	32,980	32,626	354	58,786
Services and Supplies	9,840	12,940	12,426	514	8,104
	136,676	147,176	146,210	966	192,664
<b>Human Resources</b>					
Salaries and Wages	81,299	81,799	81,603	196	80,153
Employee Benefits	35,215	35,615	35,126	489	34,852
Services and Supplies	6,615	8,959	7,043	1,916	8,523
	123,129	126,373	123,772	2,601	123,528
<b>Other</b>					
Employee Benefits	169,000	167,000	152,152	14,848	164,246
Services and Supplies	402,655	416,655	391,894	24,761	398,340
	571,655	583,655	544,046	39,609	562,586
Total Other General Government	1,532,928	1,572,172	1,434,903	137,269	1,617,647
Total General Government	3,770,460	3,770,155	3,482,567	287,588	3,621,522

(continued)

**WHITE PINE COUNTY**  
**GENERAL FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (GAAP Basis) (Continued)**  
**For the Year Ended June 30, 2017**  
**(With Comparative Totals for June 30, 2016)**

EXPENDITURES (Continued):	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2016
	Original	Final			
<b>PUBLIC SAFETY</b>					
<b>Sheriff</b>					
<b>Administration</b>					
Salaries and Wages	159,314	161,614	161,556	58	164,232
Employee Benefits	88,574	89,674	89,414	260	86,271
Services and Supplies	19,235	20,219	17,497	2,722	14,822
	<u>267,123</u>	<u>271,507</u>	<u>268,467</u>	<u>3,040</u>	<u>265,325</u>
<b>Detective</b>					
Salaries and Wages	152,640	145,640	138,931	6,709	150,372
Employee Benefits	98,393	97,393	84,230	13,163	95,527
Services and Supplies	8,730	7,730	4,087	3,643	6,033
	<u>259,763</u>	<u>250,763</u>	<u>227,248</u>	<u>23,515</u>	<u>251,932</u>
<b>Patrol</b>					
Salaries and Wages	1,322,851	1,367,451	1,339,470	27,981	1,272,006
Employee Benefits	804,465	780,565	737,089	43,476	779,651
Services and Supplies	126,500	121,492	99,875	21,617	90,371
Capital Outlay	130,500	149,721	149,703	18	-
	<u>2,384,316</u>	<u>2,419,229</u>	<u>2,326,137</u>	<u>93,092</u>	<u>2,142,028</u>
<b>Jail</b>					
Salaries and Wages	378,065	339,465	331,596	7,869	345,813
Employee Benefits	272,359	235,859	227,951	7,908	225,458
Services and Supplies	101,245	132,745	122,480	10,265	121,829
	<u>751,669</u>	<u>708,069</u>	<u>682,027</u>	<u>26,042</u>	<u>693,100</u>
<b>Dispatch</b>					
Salaries and Wages	276,583	308,483	306,096	2,387	276,788
Employee Benefits	132,033	132,133	123,945	8,188	128,276
Services and Supplies	20,168	20,168	16,504	3,664	16,354
	<u>428,784</u>	<u>460,784</u>	<u>446,545</u>	<u>14,239</u>	<u>421,418</u>
<b>Coroner</b>					
Services and Supplies	24,750	24,750	20,158	4,592	19,318
	<u>24,750</u>	<u>24,750</u>	<u>20,158</u>	<u>4,592</u>	<u>19,318</u>
Total Sheriff	<u>4,116,405</u>	<u>4,135,102</u>	<u>3,970,582</u>	<u>164,520</u>	<u>3,793,121</u>
Fire Activity					
<b>Fire Protection - See Transfers</b>					
Total Fire Activity	-	-	-	-	-
<b>Office of Emergency Management</b>					
Employee Benefits	606	106	60	46	69
Services and Supplies	8,945	9,445	6,893	2,552	7,082
	<u>9,551</u>	<u>9,551</u>	<u>6,953</u>	<u>2,598</u>	<u>7,151</u>
<b>Cooperative agreement</b>					
Animal control	30,450	30,450	30,450	-	30,000
	<u>30,450</u>	<u>30,450</u>	<u>30,450</u>	<u>-</u>	<u>30,000</u>
Total Public Safety	<u>4,156,406</u>	<u>4,175,103</u>	<u>4,007,985</u>	<u>167,118</u>	<u>3,830,272</u>
<b>JUDICIAL</b>					
<b>District Attorney</b>					
Salaries and Wages	489,539	477,539	457,607	19,932	416,614
Employee Benefits	215,109	206,559	185,667	20,892	177,438
Services and Supplies	51,255	53,155	32,340	20,815	56,542
	<u>755,903</u>	<u>737,253</u>	<u>675,614</u>	<u>61,639</u>	<u>650,594</u>

(continued)

**WHITE PINE COUNTY**  
**GENERAL FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (GAAP Basis) (Continued)**  
**For the Year Ended June 30, 2017**  
**(With Comparative Totals for June 30, 2016)**

EXPENDITURES (Continued):	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2016
	Original	Final			
<b>District Court Bailiffs</b>					
Salaries and Wages	135,233	135,733	132,617	3,116	133,813
Employee Benefits	68,763	68,463	50,470	17,993	64,465
Services and Supplies	3,735	3,535	2,049	1,486	2,560
	207,731	207,731	185,136	22,595	200,838
<b>Law Library</b>					
Services and Supplies	25,200	25,200	23,521	1,679	23,975
	25,200	25,200	23,521	1,679	23,975
<b>Justice of the Peace - Ely</b>					
Salaries and Wages	200,707	200,807	200,729	78	197,362
Employee Benefits	97,727	98,227	97,883	344	91,043
Services and Supplies	3,780	5,780	3,945	1,835	5,584
	302,214	304,814	302,557	2,257	293,989
<b>Judicial Related Costs</b>					
Services and Supplies	541,500	533,200	476,351	56,849	515,833
Capital Outlay	-	-	-	-	20,593
	541,500	533,200	476,351	56,849	536,426
<b>Court Judicial Support</b>					
Services and Supplies	27,944	27,944	23,755	4,189	24,569
Capital Outlay	-	-	-	-	3,153
	27,944	27,944	23,755	4,189	27,722
<b>District Court Department 1</b>					
Salaries and Wages	120,471	125,271	123,878	1,393	113,524
Employee Benefits	41,759	41,959	40,389	1,570	37,802
Services and Supplies	11,475	11,475	5,028	6,447	4,365
	173,705	178,705	169,295	9,410	155,691
<b>District Court Department 2</b>					
Salaries and Wages	116,700	116,700	110,734	5,966	116,435
Employee Benefits	41,158	40,258	37,862	2,396	38,432
Services and Supplies	164,599	165,499	139,370	26,129	148,197
	322,457	322,457	287,966	34,491	303,064
<b>Juvenile Probation</b>					
Salaries and Wages	198,490	190,890	185,763	5,127	181,308
Employee Benefits	103,994	102,394	101,475	919	96,563
Services and Supplies	15,950	23,050	20,994	2,056	14,809
Capital Outlay	28,000	31,700	31,697	3	-
	346,434	348,034	339,929	8,105	292,680
<b>Juvenile Detention</b>					
Services and Supplies	26,390	24,790	24,194	596	26,928
	26,390	24,790	24,194	596	26,928
Total Judicial	2,729,478	2,710,128	2,508,318	201,810	2,511,907

(continued)

**WHITE PINE COUNTY**  
**GENERAL FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (GAAP Basis) (Continued)**  
**For the Year Ended June 30, 2017**  
**(With Comparative Totals for June 30, 2016)**

EXPENDITURES (Continued):	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2016
	Original	Final			
<b>HEALTH AND SANITATION</b>					
<b>Public Health</b>					
Salaries and Wages	53,929	56,229	55,785	444	52,003
Employee Benefits	19,874	20,474	19,992	482	18,985
Services and Supplies	61,449	59,249	41,645	17,604	47,932
Total Health and Sanitation	<u>135,252</u>	<u>135,952</u>	<u>117,422</u>	<u>18,530</u>	<u>118,920</u>
<b>CULTURE AND RECREATION</b>					
<b>Parks Maintenance</b>					
Salaries and Wages	109,083	109,983	108,937	1,046	111,111
Employee Benefits	47,810	48,810	46,792	2,018	46,985
Services and Supplies	88,509	91,609	76,667	14,942	84,892
	<u>245,402</u>	<u>250,402</u>	<u>232,396</u>	<u>18,006</u>	<u>242,988</u>
<b>Library Operating</b>					
Salaries and Wages	183,168	181,068	181,043	25	185,704
Employee Benefits	70,779	71,379	71,008	371	73,322
Services and Supplies	45,492	46,992	43,221	3,771	49,704
	<u>299,439</u>	<u>299,439</u>	<u>295,272</u>	<u>4,167</u>	<u>308,730</u>
<b>Natural Resource Management</b>					
Salaries and Wages	-	1,800	1,050	750	-
Employee Benefits	600	750	164	586	69
Services and Supplies	141,200	141,200	124,505	16,695	123,886
	<u>141,800</u>	<u>143,750</u>	<u>125,719</u>	<u>18,031</u>	<u>123,955</u>
Total Culture and Recreation	<u>686,641</u>	<u>693,591</u>	<u>653,387</u>	<u>40,204</u>	<u>675,673</u>
TOTAL EXPENDITURES	<u>11,478,237</u>	<u>11,484,929</u>	<u>10,769,679</u>	<u>715,250</u>	<u>10,758,294</u>
Excess of Revenues Over/(Under) Expenditures	118,881	118,881	1,636,283	1,517,402	1,188,449
<b>Other Financing Sources (uses):</b>					
Sale of Property	-	-	22,547	22,547	750
Transfers Out					(806,325)
Airport Improvement	(126,000)	(156,000)	(156,000)	-	
Fire District Operating	(385,187)	(385,187)	(385,187)	-	
Justice Court House Arrest	(2,500)	(2,500)	(2,500)	-	
SB74	(196,160)	(1,196,160)	(1,196,160)	-	
Task Force Grant/Sherriff	(72,000)	(72,000)	(72,000)	-	
Violence Against Women	(10,000)	(10,000)	(10,000)	-	
Transfers In	26,715	26,715	-	(26,715)	85,258
Total Other Financing Sources (Uses):	<u>(765,132)</u>	<u>(1,795,132)</u>	<u>(1,799,300)</u>	<u>(4,168)</u>	<u>(720,317)</u>
<b>Net Change in Fund Balance</b>	(646,251)	(\$1,676,251)	(163,017)	1,513,234	468,132
Fund Balance, Beginning of Year	14,182,100	14,182,100	14,182,100	-	13,713,968
Fund Balance, End of Year	<u>\$ 13,535,849</u>	<u>\$ 12,505,849</u>	<u>\$ 14,019,083</u>	<u>\$ 1,513,234</u>	<u>\$ 14,182,100</u>

**WHITE PINE COUNTY**  
**SB 74**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the Year Ended June 30, 2017**  
**(With Comparative Totals for June 30, 2016)**

	Budget		Actual	Variance	Actual 2016
	Original	Final		Favorable (Unfavorable)	
<b>REVENUES:</b>					
Real Property	\$ 95,389	\$ 103,389	\$ 94,963	\$ (8,426)	\$ -
Personal Property	22,000	14,000	11,547	(2,453)	-
Oil and Gas	400	400	10	(390)	-
Net Proceeds	15,578	15,578	42,951	27,373	-
Sales Tax	600,000	600,000	587,995	(12,005)	541,544
Total Taxes	<u>733,367</u>	<u>733,367</u>	<u>737,466</u>	<u>4,099</u>	<u>541,544</u>
Total Revenues	<u>733,367</u>	<u>733,367</u>	<u>737,466</u>	<u>4,099</u>	<u>541,544</u>
<b>EXPENDITURES:</b>					
Services and Supplies	-	-	-	-	-
Capital Outlay	7,000,000	7,000,000	-	7,000,000	-
Total Expenditures	<u>7,000,000</u>	<u>7,000,000</u>	<u>-</u>	<u>7,000,000</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	(6,266,633)	(6,266,633)	737,466	7,004,099	541,544
<b>Other Financing Sources (Uses):</b>					
Transfers In	2,696,160	3,696,160	3,696,160	-	200,000
Total Other Financing Sources (Uses)	<u>2,696,160</u>	<u>3,696,160</u>	<u>3,696,160</u>	<u>-</u>	<u>200,000</u>
<b>Net Change in Fund Balance</b>	(3,570,473)	(2,570,473)	4,433,626	7,004,099	741,544
Fund Balance, Beginning of Year	4,240,237	4,240,237	4,240,237	-	3,498,693
Fund Balance, End of Year	<u>\$ 669,764</u>	<u>\$ 1,669,764</u>	<u>\$ 8,673,863</u>	<u>\$ 7,004,099</u>	<u>\$ 4,240,237</u>

**WHITE PINE COUNTY**  
**Required Supplementary Information**  
**Schedule of Funding Progress**  
**Other Post-Employment Benefits**  
**For the Year Ended June 30, 2017**

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Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued 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%

**SUPPLEMENTARY INFORMATION**

**MAJOR GOVERNMENTAL FUND  
INDIVIDUAL FUND  
FINANCIAL STATEMENTS**

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

**NONMAJOR PROPRIETARY  
INDIVIDUAL FUND  
FINANCIAL STATEMENTS**

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**WHITE PINE COUNTY**  
**Airport Improvement**  
**Capital Projects Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**For the Year Ended June 30, 2017**  
**(With Comparative Totals for June 30, 2016)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2016
	Original	Final			
<b>REVENUES:</b>					
Intergovernmental					
Federal Grants	\$ 4,339,262	\$ 4,432,111	\$ 4,392,762	\$ (39,349)	\$ 189,346
Total Intergovernmental	<u>4,339,262</u>	<u>4,432,111</u>	<u>4,392,762</u>	<u>(39,349)</u>	<u>189,346</u>
Total Revenues	<u>4,339,262</u>	<u>4,432,111</u>	<u>4,392,762</u>	<u>(39,349)</u>	<u>189,346</u>
<b>EXPENDITURES:</b>					
Capital Outlay	4,628,546	4,727,585	4,683,394	44,191	204,536
Total Expenditures	<u>4,628,546</u>	<u>4,727,585</u>	<u>4,683,394</u>	<u>44,191</u>	<u>204,536</u>
Excess of Revenues Over (Under) Expenditures	(289,284)	(295,474)	(290,632)	4,842	(15,190)
<b>Other Financing Sources (Uses):</b>					
Transfers In	126,000	156,000	156,000	-	-
Total Other Financing Sources (Uses)	<u>126,000</u>	<u>156,000</u>	<u>156,000</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(163,284)	(139,474)	(134,632)	4,842	(15,190)
Fund Balance, Beginning of Year	<u>293,041</u>	<u>293,041</u>	<u>293,041</u>	<u>-</u>	<u>308,231</u>
Fund Balance, End of Year	<u>\$ 129,757</u>	<u>\$ 153,567</u>	<u>\$ 158,409</u>	<u>\$ 4,842</u>	<u>\$ 293,041</u>

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2017**

	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	\$ 296,418	\$ 343,187	\$ 145,084	\$ 1,662,198	\$ -	\$ -	\$ 36,977	\$ 2,406,808
Accounts receivable	912	26,834	-	-	-	-	-	-
Property taxes receivable	1,634	1,639	465	3,726	-	-	-	-
Prepaid expense	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	13,914	15,447	1,097	-	250,952
<b>Total assets</b>	<b>\$ 298,964</b>	<b>\$ 371,660</b>	<b>\$ 145,549</b>	<b>\$ 1,679,838</b>	<b>\$ 15,447</b>	<b>\$ 1,097</b>	<b>\$ 36,977</b>	<b>\$ 2,657,760</b>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>								
Liabilities:								
Accounts payable	\$ 12,609	\$ 9,362	\$ -	\$ 14,895	\$ 3,870	\$ -	\$ -	\$ 37,690
Accrued liabilities	391	6,190	-	2,566	-	-	-	46,125
Due to other funds	-	-	-	-	8,623	898	-	-
<b>Total liabilities</b>	<b>13,000</b>	<b>15,552</b>	<b>-</b>	<b>17,461</b>	<b>12,493</b>	<b>898</b>	<b>-</b>	<b>83,815</b>
Deferred inflows of resources:								
Deferred revenue - net proceeds	-	-	-	-	-	-	-	-
Unavailable revenue - property taxes	1,771	1,771	-	5,312	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>1,771</b>	<b>1,771</b>	<b>-</b>	<b>5,312</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances:								
Nonspendable - prepaids	-	-	-	-	-	-	-	-
Restricted for:								
General government	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	2,573,945
Welfare	-	-	-	-	2,954	199	36,977	-
Community support	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Catastrophic events	-	-	-	-	-	-	-	-
Committed for:								
Culture and recreation	284,193	-	145,549	-	-	-	-	-
Public safety	-	354,337	-	-	-	-	-	-
Welfare	-	-	-	1,657,065	-	-	-	-
<b>Total fund balances</b>	<b>284,193</b>	<b>354,337</b>	<b>145,549</b>	<b>1,657,065</b>	<b>2,954</b>	<b>199</b>	<b>36,977</b>	<b>2,573,945</b>
<b>Total liabilities, deferred inflows, &amp; fund balances</b>	<b>\$ 298,964</b>	<b>\$ 371,660</b>	<b>\$ 145,549</b>	<b>\$ 1,679,838</b>	<b>\$ 15,447</b>	<b>\$ 1,097</b>	<b>\$ 36,977</b>	<b>\$ 2,657,760</b>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2017**

	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	\$ 2,062,008	\$ 1,952,072	\$ 24,207	\$ 240,997	\$ 573	\$ 101,099	\$ 61,935
Accounts receivable	-	-	-	1	-	15	-
Property taxes receivable	-	-	-	-	-	-	-
Prepaid expense	-	-	-	-	-	-	-
Due from other governments	119,565	123,111	-	-	-	-	491
Total assets	<u>\$ 2,181,573</u>	<u>\$ 2,075,183</u>	<u>\$ 24,207</u>	<u>\$ 240,998</u>	<u>\$ 573</u>	<u>\$ 101,114</u>	<u>\$ 62,426</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ 99,023	\$ 9,100	\$ -	\$ 1,376	\$ -	\$ 480	\$ 1,398
Accrued liabilities	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	3,255	-
Total liabilities	<u>99,023</u>	<u>9,100</u>	<u>-</u>	<u>1,376</u>	<u>-</u>	<u>3,735</u>	<u>1,398</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	-	-	24,207	239,622	573	97,379	-
Culture and Recreation	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public works	2,082,550	2,066,083	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-
Catastrophic events	-	-	-	-	-	-	-
Committed for:							
Culture and recreation	-	-	-	-	-	-	61,028
Public safety	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Total fund balances	<u>2,082,550</u>	<u>2,066,083</u>	<u>24,207</u>	<u>239,622</u>	<u>573</u>	<u>97,379</u>	<u>61,028</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 2,181,573</u>	<u>\$ 2,075,183</u>	<u>\$ 24,207</u>	<u>\$ 240,998</u>	<u>\$ 573</u>	<u>\$ 101,114</u>	<u>\$ 62,426</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2017**

	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	\$ 2,393	\$ 23,746	\$ 59,722	\$ 250,519	\$ 118,105	\$ 2,032,601	\$ 3,039	\$ 93,699
Accounts receivable	-	-	-	-	-	30,934	-	-
Property taxes receivable	-	-	-	-	-	-	-	2,336
Prepaid expense	-	-	-	-	-	-	-	-
Due from other governments	-	-	2,922	17,204	8,318	-	-	-
Total assets	<u>\$ 2,393</u>	<u>\$ 23,746</u>	<u>\$ 62,644</u>	<u>\$ 267,723</u>	<u>\$ 126,423</u>	<u>\$ 2,063,535</u>	<u>\$ 3,039</u>	<u>\$ 96,035</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>								
Liabilities:								
Accounts payable	\$ 2,393	\$ 22,682	\$ 2,398	\$ 9,989	\$ 9,196	\$ 73,830	\$ 300	\$ 8,337
Accrued liabilities	-	-	90	695	-	14,614	-	6,273
Due to other funds	-	-	-	74,602	28,428	-	-	-
Total liabilities	<u>2,393</u>	<u>22,682</u>	<u>2,488</u>	<u>85,286</u>	<u>37,624</u>	<u>88,444</u>	<u>300</u>	<u>14,610</u>
Deferred inflows of resources:								
Deferred revenue - net proceeds	-	-	-	90	-	-	-	783
Unavailable revenue - property taxes	-	-	-	-	-	-	-	1,771
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>90</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,554</u>
Fund balances:								
Nonspendable - prepaids	-	-	-	-	-	-	-	-
Restricted for:								
General government	-	1,064	60,156	182,347	88,799	-	2,739	-
Culture and Recreation	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-	78,871
Capital projects	-	-	-	-	-	-	-	-
Catastrophic events	-	-	-	-	-	1,000,000	-	-
Committed for:								
Culture and recreation	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	975,091	-	-
Welfare	-	-	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>1,064</u>	<u>60,156</u>	<u>182,347</u>	<u>88,799</u>	<u>1,975,091</u>	<u>2,739</u>	<u>78,871</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 2,393</u>	<u>\$ 23,746</u>	<u>\$ 62,644</u>	<u>\$ 267,723</u>	<u>\$ 126,423</u>	<u>\$ 2,063,535</u>	<u>\$ 3,039</u>	<u>\$ 96,035</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2017**

	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	\$ 220,772	\$ -	\$ 107,460	\$ 67,808	\$ 447,391	\$ 100,619	\$ 174,544
Accounts receivable	-	-	-	21,822	-	-	-
Property taxes receivable	-	-	-	-	-	-	-
Prepaid expense	-	-	-	2,665	-	-	600
Due from other governments	-	-	-	-	-	-	-
Total assets	<u>\$ 220,772</u>	<u>\$ -</u>	<u>\$ 107,460</u>	<u>\$ 92,295</u>	<u>\$ 447,391</u>	<u>\$ 100,619</u>	<u>\$ 175,144</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ 334	\$ -	\$ 1,039	\$ 16,942	\$ -	\$ 2,301	\$ 13,520
Accrued liabilities	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	<u>334</u>	<u>-</u>	<u>1,039</u>	<u>16,942</u>	<u>-</u>	<u>2,301</u>	<u>13,520</u>
Deferred inflows of resources:							
Deferred revenue - net proceeds	-	-	-	2,665	-	-	-
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,665</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:							
Nonspendable - prepaids	-	-	-	2,665	-	-	600
Restricted for:							
General government	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Judicial	-	-	106,421	70,023	447,391	98,318	161,024
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Community support	220,438	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-
Catastrophic events	-	-	-	-	-	-	-
Committed for:							
Culture and recreation	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Total fund balances	<u>220,438</u>	<u>-</u>	<u>106,421</u>	<u>72,688</u>	<u>447,391</u>	<u>98,318</u>	<u>161,624</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 220,772</u>	<u>\$ -</u>	<u>\$ 107,460</u>	<u>\$ 92,295</u>	<u>\$ 447,391</u>	<u>\$ 100,619</u>	<u>\$ 175,144</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2017**

	Victim Impact Panel	District Court House Arrest	Grant Projects	Justice Court House Arrest	Dist Crt Admin Fees	Legal Aid	Forensic Services	911 Surcharge
<b>Assets</b>								
Cash and investments	\$ 4,042	\$ 3,171	\$ -	\$ 4,060	\$ 104,421	\$ 13,325	\$ 49,357	\$ 5,017
Accounts receivable	-	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-	-
Prepaid expense	-	-	-	-	-	-	-	-
Due from other governments	-	-	33,736	-	-	-	-	674
Total assets	<u>\$ 4,042</u>	<u>\$ 3,171</u>	<u>\$ 33,736</u>	<u>\$ 4,060</u>	<u>\$ 104,421</u>	<u>\$ 13,325</u>	<u>\$ 49,357</u>	<u>\$ 5,691</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>								
Liabilities:								
Accounts payable	\$ -	\$ 20	\$ 30,613	\$ 436	\$ -	\$ -	\$ 129	\$ -
Accrued liabilities	-	-	354	-	-	-	308	-
Due to other funds	-	-	2,769	-	-	-	-	-
Total liabilities	<u>-</u>	<u>20</u>	<u>33,736</u>	<u>436</u>	<u>-</u>	<u>-</u>	<u>437</u>	<u>-</u>
Deferred inflows of resources:								
Deferred revenue - net proceeds	-	-	-	-	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:								
Nonspendable - prepaids	-	-	-	-	-	-	-	-
Restricted for:								
General government	-	-	-	-	-	-	48,920	-
Culture and Recreation	-	-	-	-	-	-	-	-
Judicial	4,042	3,151	-	3,624	104,421	-	-	-
Public safety	-	-	-	-	-	-	-	5,691
Public works	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Catastrophic events	-	-	-	-	-	-	-	-
Committed for:								
Culture and recreation	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	13,325	-	-
Total fund balances	<u>4,042</u>	<u>3,151</u>	<u>-</u>	<u>3,624</u>	<u>104,421</u>	<u>13,325</u>	<u>48,920</u>	<u>5,691</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 4,042</u>	<u>\$ 3,171</u>	<u>\$ 33,736</u>	<u>\$ 4,060</u>	<u>\$ 104,421</u>	<u>\$ 13,325</u>	<u>\$ 49,357</u>	<u>\$ 5,691</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2017**

	Building and Planning	Domestic Violence	Youth Drug Prevention	Golf Course Fund	Ely Pool Building	Aquatic Facilities Operations	Camp Success	St of NV China Springs
<b>Assets</b>								
Cash and investments	\$ 145,310	\$ 150	\$ 237	\$ 139,770	\$ 29,623	\$ 2,914,987	\$ 197,313	\$ 30,401
Accounts receivable	-	-	-	6,362	1,747	1,416	-	-
Property taxes receivable	-	-	-	-	-	-	-	242
Prepaid expense	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	119,057	-	-
Total assets	<u>\$ 145,310</u>	<u>\$ 150</u>	<u>\$ 237</u>	<u>\$ 146,132</u>	<u>\$ 31,370</u>	<u>\$ 3,035,460</u>	<u>\$ 197,313</u>	<u>\$ 30,643</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>								
Liabilities:								
Accounts payable	\$ 4,592	\$ 150	\$ -	\$ 6,028	\$ -	\$ 40,490	\$ 3,776	\$ -
Accrued liabilities	969	-	-	3,054	-	8,358	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>5,561</u>	<u>150</u>	<u>-</u>	<u>9,082</u>	<u>-</u>	<u>48,848</u>	<u>3,776</u>	<u>-</u>
Deferred inflows of resources:								
Deferred revenue - net proceeds	-	-	-	-	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:								
Nonspendable - prepaids	-	-	-	-	-	-	-	-
Restricted for:								
General government	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	137,050	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Public safety	-	-	237	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-
Community support	139,749	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Catastrophic events	-	-	-	-	-	-	-	-
Committed for:								
Culture and recreation	-	-	-	-	31,370	2,986,612	193,537	-
Public safety	-	-	-	-	-	-	-	30,643
Welfare	-	-	-	-	-	-	-	-
Total fund balances	<u>139,749</u>	<u>-</u>	<u>237</u>	<u>137,050</u>	<u>31,370</u>	<u>2,986,612</u>	<u>193,537</u>	<u>30,643</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 145,310</u>	<u>\$ 150</u>	<u>\$ 237</u>	<u>\$ 146,132</u>	<u>\$ 31,370</u>	<u>\$ 3,035,460</u>	<u>\$ 197,313</u>	<u>\$ 30,643</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2017**

	State Indigent	St of NV Child Support	Emergency Management	Task Force Grnt/Sheriff	Violence Against Women	Capital Improvement	Total Nonmajor Gvtl. Funds
<b>Assets</b>							
Cash and investments	\$ 1,228,995	\$ 53	\$ 863	\$ 54,562	\$ -	\$ 209,725	\$ 18,171,363
Accounts receivable	-	-	68,373	-	-	-	158,416
Property taxes receivable	-	-	-	-	-	2,339	12,381
Prepaid expense	-	-	-	-	-	-	3,265
Due from other governments	-	1,204	-	13,401	60,458	-	781,551
Total assets	<u>\$ 1,228,995</u>	<u>\$ 1,257</u>	<u>\$ 69,236</u>	<u>\$ 67,963</u>	<u>\$ 60,458</u>	<u>\$ 212,064</u>	<u>\$ 19,126,976</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ 30,589	\$ 1,204	\$ 1,523	\$ 4,396	\$ 1,948	\$ -	\$ 478,958
Accrued liabilities	-	-	-	3,410	2,130	-	95,527
Due to other funds	-	-	57,181	-	41,426	-	217,182
Total liabilities	<u>30,589</u>	<u>1,204</u>	<u>58,704</u>	<u>7,806</u>	<u>45,504</u>	<u>-</u>	<u>791,667</u>
Deferred inflows of resources:							
Deferred revenue - net proceeds	-	-	-	-	-	-	3,538
Unavailable revenue - property taxes	-	-	-	-	-	1,771	12,396
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,771</u>	<u>15,934</u>
Fund balances:							
Nonspendable - prepaids	-	-	-	-	-	-	3,265
Restricted for:							
General government	-	-	-	-	-	-	745,806
Culture and Recreation	-	-	-	-	-	-	137,050
Judicial	-	-	-	-	-	-	998,415
Public safety	-	53	10,532	60,157	14,954	-	91,624
Public works	-	-	-	-	-	-	6,722,578
Welfare	-	-	-	-	-	-	40,130
Community support	-	-	-	-	-	-	439,058
Capital projects	-	-	-	-	-	210,293	210,293
Catastrophic events	-	-	-	-	-	-	1,000,000
Committed for:							
Culture and recreation	-	-	-	-	-	-	3,702,289
Public safety	-	-	-	-	-	-	1,360,071
Welfare	1,198,406	-	-	-	-	-	2,868,796
Total fund balances	<u>1,198,406</u>	<u>53</u>	<u>10,532</u>	<u>60,157</u>	<u>14,954</u>	<u>210,293</u>	<u>18,319,375</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 1,228,995</u>	<u>\$ 1,257</u>	<u>\$ 69,236</u>	<u>\$ 67,963</u>	<u>\$ 60,458</u>	<u>\$ 212,064</u>	<u>\$ 19,126,976</u>

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**June 30, 2017**

<b>REVENUES:</b>	Agricultural Dist. 13	Emergency Med. Serv.	Agricultural Extension	Indigent	CSBG FED Grant/Indigent	WSAP Grant Indigent	Private Grants/Welfare	Road Fund
Taxes	\$ 132,713	\$ 132,716	\$ 37,849	\$ 265,793	\$ -	\$ -	\$ -	\$ 43,143
Licenses, permits and fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	101,995	94,379	7,468	-	1,443,164
Charges for services	-	378,331	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	35,957
Miscellaneous	30,925	-	1,929	140	-	-	10,470	103,658
Total	<u>163,638</u>	<u>511,047</u>	<u>39,778</u>	<u>367,928</u>	<u>94,379</u>	<u>7,468</u>	<u>10,470</u>	<u>1,625,922</u>
<b>EXPENDITURES:</b>								
Current:								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	507,637	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	1,651,484
Welfare	-	-	-	322,594	94,409	7,488	10,362	-
Culture and Recreation	90,050	-	13,355	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-
Capital Outlay:								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	46,345
Culture and Recreation	20,021	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-
Total	<u>110,071</u>	<u>507,637</u>	<u>13,355</u>	<u>322,594</u>	<u>94,409</u>	<u>7,488</u>	<u>10,362</u>	<u>1,697,829</u>
Excess of revenues over (under) expenditures	<u>53,567</u>	<u>3,410</u>	<u>26,423</u>	<u>45,334</u>	<u>(30)</u>	<u>(20)</u>	<u>108</u>	<u>(71,907)</u>
Other financing sources (uses):								
Sale of property	-	-	127	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>127</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	53,567	3,410	26,550	45,334	(30)	(20)	108	(71,907)
Fund Balances - Beginning	230,626	350,927	118,999	1,611,731	2,984	219	36,869	2,645,852
Fund Balances - Ending	<u>\$ 284,193</u>	<u>\$ 354,337</u>	<u>\$ 145,549</u>	<u>\$ 1,657,065</u>	<u>\$ 2,954</u>	<u>\$ 199</u>	<u>\$ 36,977</u>	<u>\$ 2,573,945</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**June 30, 2017**

	Public Transit	Regional Transportation	Recorder Tech. Fees	Assessor Tech. Fees	Clerk Tech. Fees	Mining Map Revenue	Library Gift Fund
<b>REVENUES:</b>							
Taxes	\$ 587,847	\$ 635,861	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	16,603
Charges for services	-	-	6,786	143,980	70	4,610	-
Fines and forfeitures	-	-	-	-	-	-	-
Investment Earnings	31,232	-	-	-	-	-	995
Miscellaneous	-	23,319	-	-	-	-	9,390
Total	<u>619,079</u>	<u>659,180</u>	<u>6,786</u>	<u>143,980</u>	<u>70</u>	<u>4,610</u>	<u>26,988</u>
<b>EXPENDITURES:</b>							
Current:							
General Government	-	-	-	42,713	-	7,464	-
Public Safety	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public Works	542,873	30,622	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	26,155
Community Support	-	-	-	-	-	-	-
Capital Outlay:							
General Government	-	-	5,901	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public Works	220,743	648,546	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	4,132
Community Support	-	-	-	-	-	-	-
Total	<u>763,616</u>	<u>679,168</u>	<u>5,901</u>	<u>42,713</u>	<u>-</u>	<u>7,464</u>	<u>30,287</u>
Excess of revenues over (under) expenditures	<u>(144,537)</u>	<u>(19,988)</u>	<u>885</u>	<u>101,267</u>	<u>70</u>	<u>(2,854)</u>	<u>(3,299)</u>
Other financing sources (uses):							
Sale of property	-	-	-	-	-	-	-
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	(144,537)	(19,988)	885	101,267	70	(2,854)	(3,299)
Fund Balances - Beginning	<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>
Fund Balances - Ending	<u>\$ 2,082,550</u>	<u>\$ 2,066,083</u>	<u>\$ 24,207</u>	<u>\$ 239,622</u>	<u>\$ 573</u>	<u>\$ 97,379</u>	<u>\$ 61,028</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**June 30, 2017**

	Genetic Marker	Range Improvement	Lund Town	McGill Town	Ruth Town	Fire District Operating	Wildlife Mngmt Fund	Senior Center
<b>REVENUES:</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119,191	\$ -	\$ 189,406
Licenses, permits and fees	-	-	-	405	450	-	-	-
Intergovernmental	-	-	17,791	101,676	48,096	10,482	74,936	78,288
Charges for services	-	22,838	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	1,658	-	-
Miscellaneous	12,027	-	-	1,354	250	-	3,942	50,253
<b>Total</b>	<b>12,027</b>	<b>22,838</b>	<b>17,791</b>	<b>103,435</b>	<b>48,796</b>	<b>131,331</b>	<b>78,878</b>	<b>317,947</b>
<b>EXPENDITURES:</b>								
Current:								
General Government	12,027	22,682	-	11,484	1,727	-	3,965	-
Public Safety	-	-	-	146	1,941	599,170	-	-
Judicial	-	-	-	-	-	-	-	-
Public Works	-	-	11,391	34,978	15,918	-	-	-
Welfare	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	26,036	15,784	-	-	-
Community Support	-	-	-	-	-	-	-	318,358
Capital Outlay:								
General Government	-	-	-	11,316	-	-	74,936	-
Public Safety	-	-	-	1,642	626	25,000	-	-
Judicial	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	5,000
<b>Total</b>	<b>12,027</b>	<b>22,682</b>	<b>11,391</b>	<b>85,602</b>	<b>35,996</b>	<b>624,170</b>	<b>78,901</b>	<b>323,358</b>
Excess of revenues over (under) expenditures	-	156	6,400	17,833	12,800	(492,839)	(23)	(5,411)
Other financing sources (uses):								
Sale of property	-	-	-	-	-	22,500	-	-
Transfers in	-	-	-	-	-	385,187	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>407,687</b>	<b>-</b>	<b>-</b>
Net change in fund balances	-	156	6,400	17,833	12,800	(85,152)	(23)	(5,411)
Fund Balances - Beginning	-	908	53,756	164,514	75,999	2,060,243	2,762	84,282
Fund Balances - Ending	\$ -	\$ 1,064	\$ 60,156	\$ 182,347	\$ 88,799	\$ 1,975,091	\$ 2,739	\$ 78,871

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**June 30, 2017**

	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	-	-	15,000	-	-	-	109,344
Charges for services	-	-	-	19,293	-	-	-
Fines and forfeitures	-	-	21,255	-	37,746	40,443	-
Investment Earnings	3,389	-	-	-	6,285	-	-
Miscellaneous	-	-	-	1,150	-	-	50,340
Total	<u>3,389</u>	<u>-</u>	<u>36,255</u>	<u>20,443</u>	<u>44,031</u>	<u>40,443</u>	<u>159,684</u>
<b>EXPENDITURES:</b>							
Current:							
General Government	-	46,773	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Judicial	-	-	20,035	20,041	10,000	26,648	143,766
Public Works	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Community Support	9,160	-	-	-	-	-	-
Capital Outlay:							
General Government	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Judicial	-	-	16,214	-	-	-	-
Public Works	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-
Total	<u>9,160</u>	<u>46,773</u>	<u>36,249</u>	<u>20,041</u>	<u>10,000</u>	<u>26,648</u>	<u>143,766</u>
Excess of revenues over (under) expenditures	<u>(5,771)</u>	<u>(46,773)</u>	<u>6</u>	<u>402</u>	<u>34,031</u>	<u>13,795</u>	<u>15,918</u>
Other financing sources (uses):							
Sale of property	-	-	-	-	-	-	-
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>(5,771)</u>	<u>(46,773)</u>	<u>6</u>	<u>402</u>	<u>34,031</u>	<u>13,795</u>	<u>15,918</u>
Fund Balances - Beginning	<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>
Fund Balances - Ending	<u>\$ 220,438</u>	<u>\$ -</u>	<u>\$ 106,421</u>	<u>\$ 72,688</u>	<u>\$ 447,391</u>	<u>\$ 98,318</u>	<u>\$ 161,624</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**June 30, 2017**

	Victim Impact Panel	District Court House Arrest	Grant Projects	Justice Court House Arrest	Dist Court Admn Fees	Legal Aid	Forensic Services	911 Surcharge
<b>REVENUES:</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	683,111	-	-	-	-	-
Charges for services	-	-	-	-	-	-	9,251	5,691
Fines and forfeitures	-	-	-	-	15,590	6,153	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Miscellaneous	425	890	3,177	1,137	-	-	-	-
Total	425	890	686,288	1,137	15,590	6,153	9,251	5,691
<b>EXPENDITURES:</b>								
Current:								
General Government	-	-	99,074	-	-	-	10,171	-
Public Safety	-	-	27,260	-	-	-	-	-
Judicial	-	758	-	3,997	3,021	-	-	-
Public Works	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	1,700	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-
Capital Outlay:								
General Government	-	-	559,954	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-
Total	-	758	686,288	3,997	3,021	1,700	10,171	-
Excess of revenues over (under) expenditures	425	132	-	(2,860)	12,569	4,453	(920)	5,691
Other financing sources (uses):								
Sale of property	-	-	-	-	-	-	-	-
Transfers in	-	-	-	2,500	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	2,500	-	-	-	-
Net change in fund balances	425	132	-	(360)	12,569	4,453	(920)	5,691
Fund Balances - Beginning	3,617	3,019	-	3,984	91,852	8,872	49,840	-
Fund Balances - Ending	\$ 4,042	\$ 3,151	\$ -	\$ 3,624	\$ 104,421	\$ 13,325	\$ 48,920	\$ 5,691

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**June 30, 2017**

	Building and Planning	Domestic Violence	Youth Drug Prevention	Golf Course Fund	Ely Pool Building	Aquatic Facilities Operations	Camp Success	ST of NV China Springs
<b>REVENUES:</b>								
Taxes	\$ -	\$ -	\$ -	\$ 52,462	\$ 10,781	\$ 587,410	\$ -	\$ 19,683
Licenses, permits and fees	63,885	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	165,072	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	2,860	-	-	-	-	27,494	-	-
Miscellaneous	-	1,400	-	8,000	-	87,000	3,700	-
<b>Total</b>	<b>66,745</b>	<b>1,400</b>	<b>-</b>	<b>225,534</b>	<b>10,781</b>	<b>701,904</b>	<b>3,700</b>	<b>19,683</b>
<b>EXPENDITURES:</b>								
Current:								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	1,400	-	-	-	-	-	23,265
Judicial	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	183,143	-	532,052	6,522	-
Community Support	112,556	-	-	-	-	-	-	-
Capital Outlay:								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	13,000	-	-	-	-
Community Support	-	-	-	-	-	-	-	-
<b>Total</b>	<b>112,556</b>	<b>1,400</b>	<b>-</b>	<b>196,143</b>	<b>-</b>	<b>532,052</b>	<b>6,522</b>	<b>23,265</b>
Excess of revenues over (under) expenditures	(45,811)	-	-	29,391	10,781	169,852	(2,822)	(3,582)
Other financing sources (uses):								
Sale of property	-	-	-	-	-	-	-	-
Transfers in	185,560	-	-	107,659	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>185,560</b>	<b>-</b>	<b>-</b>	<b>107,659</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	139,749	-	-	137,050	10,781	169,852	(2,822)	(3,582)
Fund Balances - Beginning	-	-	237	-	20,589	2,816,760	196,359	34,225
Fund Balances - Ending	\$ 139,749	\$ -	\$ 237	\$ 137,050	\$ 31,370	\$ 2,986,612	\$ 193,537	\$ 30,643

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**June 30, 2017**

<b>REVENUES:</b>	State Indigent	ST of NV Child Support	Emergency Management	Task Force Grant/Sheriff	Violence Against Women	Capital Improvement	Total Nonmajor Gvtl. Funds
Taxes	\$ 228,866	\$ -	\$ -	\$ -	\$ -	\$ 137,304	\$ 3,181,025
Licenses, permits and fees	-	-	-	-	-	-	64,740
Intergovernmental	-	-	131,089	96,048	80,809	-	3,110,279
Charges for services	-	-	-	-	-	-	755,922
Fines and forfeitures	-	-	-	-	-	-	121,187
Investment Earnings	-	-	-	-	-	38,887	148,757
Miscellaneous	-	14,644	-	-	14,502	110,303	544,325
Total	<u>228,866</u>	<u>14,644</u>	<u>131,089</u>	<u>96,048</u>	<u>95,311</u>	<u>286,494</u>	<u>7,926,235</u>
<b>EXPENDITURES:</b>							
Current:							
General Government	-	-	-	-	-	-	258,080
Public Safety	-	-	131,089	141,421	103,732	-	1,537,061
Judicial	-	-	-	-	-	-	228,266
Public Works	-	-	-	-	-	-	2,287,266
Welfare	197,727	-	-	-	-	-	634,280
Culture and Recreation	-	-	-	-	-	-	893,097
Community Support	-	14,644	-	-	-	-	454,718
Capital Outlay:							
General Government	-	-	-	-	-	110,303	762,410
Public Safety	-	-	-	-	-	-	27,268
Judicial	-	-	-	-	-	-	16,214
Public Works	-	-	-	-	-	-	915,634
Culture and Recreation	-	-	-	-	-	-	37,153
Community Support	-	-	-	-	-	-	5,000
Total	<u>197,727</u>	<u>14,644</u>	<u>131,089</u>	<u>141,421</u>	<u>103,732</u>	<u>110,303</u>	<u>8,056,447</u>
Excess of revenues over (under) expenditures	<u>31,139</u>	<u>-</u>	<u>-</u>	<u>(45,373)</u>	<u>(8,421)</u>	<u>176,191</u>	<u>(130,212)</u>
Other financing sources (uses):							
Sale of property	-	-	-	-	-	-	22,627
Transfers in	-	-	-	72,000	10,000	-	762,906
Transfers out	-	-	-	-	-	(2,500,000)	(2,500,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,000</u>	<u>10,000</u>	<u>(2,500,000)</u>	<u>(1,714,467)</u>
Net change in fund balances	31,139	-	-	26,627	1,579	(2,323,809)	(1,844,679)
Fund Balances - Beginning	1,167,267	53	10,532	33,530	13,375	2,534,102	20,164,054
Fund Balances - Ending	<u>\$ 1,198,406</u>	<u>\$ 53</u>	<u>\$ 10,532</u>	<u>\$ 60,157</u>	<u>\$ 14,954</u>	<u>\$ 210,293</u>	<u>\$ 18,319,375</u>

**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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 70,460	\$ 66,502	\$ (3,958)
Personal Property	32,250	28,566	(3,684)
Oil and Gas	500	63	(437)
Net Proceeds	13,631	37,582	23,951
Total Taxes	<u>116,841</u>	<u>132,713</u>	<u>15,872</u>
Other Revenue:			
Miscellaneous	20,000	30,925	10,925
Total Other	<u>20,000</u>	<u>30,925</u>	<u>10,925</u>
Total Revenues	<u>136,841</u>	<u>163,638</u>	<u>26,797</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	18,780	12,504	6,276
Employee Benefits	3,049	1,517	1,532
Services and Supplies	85,985	76,029	9,956
Capital Outlay	20,025	20,021	4
Total Expenditures	<u>127,839</u>	<u>110,071</u>	<u>17,768</u>
Excess of Revenues Over (Under) Expenditures	9,002	53,567	44,565
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	9,002	53,567	44,565
Fund Balance, Beginning of Year	230,626	230,626	-
Fund Balance, End of Year	<u>\$ 239,628</u>	<u>\$ 284,193</u>	<u>\$ 44,565</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 71,465	\$ 66,506	\$ (4,959)
Personal Property	31,250	28,565	(2,685)
Oil and Gas	500	63	(437)
Net Proceeds	13,631	37,582	23,951
Total Taxes	<u>116,846</u>	<u>132,716</u>	<u>15,870</u>
Charges for Services			
Ambulance Fees	375,000	378,331	3,331
Total Charges for Services	<u>375,000</u>	<u>378,331</u>	<u>3,331</u>
Other Revenue			
Total Other	-	-	-
Total Revenues	<u>491,846</u>	<u>511,047</u>	<u>19,201</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	248,713	233,366	15,347
Employee Benefits	149,180	139,215	9,965
Services and Supplies	166,897	135,056	31,841
Capital Outlay	6,000	-	6,000
Total Expenditures	<u>570,790</u>	<u>507,637</u>	<u>63,153</u>
Excess of Revenues			
Over (Under) Expenditures	(78,944)	3,410	82,354
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	-	-	-
<b>Net Change in Fund Balance</b>	(78,944)	3,410	82,354
Fund Balance, Beginning of Year	350,927	350,927	-
Fund Balance, End of Year	<u>\$ 271,983</u>	<u>\$ 354,337</u>	<u>\$ 82,354</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 19,346	\$ 18,932	\$ (414)
Personal Property	10,000	8,161	(1,839)
Oil and Gas	150	18	(132)
Net Proceeds	3,895	10,738	6,843
Total Taxes	<u>33,391</u>	<u>37,849</u>	<u>4,458</u>
Other Revenue			
Investment Earnings	200	1,929	1,729
Miscellaneous	300	-	(300)
Total Other	<u>500</u>	<u>1,929</u>	<u>1,429</u>
Total Revenues	<u>33,891</u>	<u>39,778</u>	<u>5,887</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>27,350</u>	<u>13,355</u>	<u>13,995</u>
Total Expenditures	<u>27,350</u>	<u>13,355</u>	<u>13,995</u>
Excess of Revenues			
Over (Under) Expenditures	6,541	26,423	19,882
<b>Other Financing Sources (Uses):</b>			
Sale of Property	<u>200</u>	<u>127</u>	
Total Other Financing Sources (Uses)	<u>200</u>	<u>127</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	6,741	26,550	19,882
Fund Balance, Beginning of Year	<u>118,999</u>	<u>118,999</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 125,740</u>	<u>\$ 145,549</u>	<u>\$ 19,882</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 137,725	\$ 133,261	\$ (4,464)
Personal Property	67,700	57,243	(10,457)
Oil and Gas	1,500	125	(1,375)
Net Proceeds	27,262	75,164	47,902
Total Taxes	<u>234,187</u>	<u>265,793</u>	<u>31,606</u>
Intergovernmental			
Federal Grant	110,130	81,995	(28,135)
State Grant	20,000	20,000	-
Total Intergovernmental	<u>130,130</u>	<u>101,995</u>	<u>(28,135)</u>
Other Revenue			
Miscellaneous	31,200	140	(31,060)
Total Other	<u>31,200</u>	<u>140</u>	<u>(31,060)</u>
Total Revenues	<u>395,517</u>	<u>367,928</u>	<u>(27,589)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	115,311	100,886	14,425
Employee Benefits	47,903	28,470	19,433
Services and Supplies	347,035	193,238	153,797
Capital Outlay	20,000	-	20,000
Total Expenditures	<u>530,249</u>	<u>322,594</u>	<u>207,655</u>
Excess of Revenues Over (Under) Expenditures	(134,732)	45,334	180,066
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(134,732)	45,334	180,066
Fund Balance, Beginning of Year	<u>1,611,731</u>	<u>1,611,731</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,476,999</u>	<u>\$ 1,657,065</u>	<u>\$ 180,066</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
State Grants	\$ 12,000	\$ 11,306	\$ (694)
Federal Grants	93,102	83,073	(10,029)
Total Intergovernmental	<u>105,102</u>	<u>94,379</u>	<u>(10,723)</u>
Total Revenues	<u>105,102</u>	<u>94,379</u>	<u>(10,723)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	105,102	94,409	10,693
Total Expenditures	<u>105,102</u>	<u>94,409</u>	<u>10,693</u>
Excess of Revenues Over (Under) Expenditures	-	(30)	(30)
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	(30)	(30)
Fund Balance, Beginning of Year	<u>2,984</u>	<u>2,984</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,984</u>	<u>\$ 2,954</u>	<u>\$ (30)</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
State Grant	\$ 11,726	\$ 7,468	\$ (4,258)
Total Intergovernmental	<u>11,726</u>	<u>7,468</u>	<u>(4,258)</u>
Total Revenues	<u>11,726</u>	<u>7,468</u>	<u>(4,258)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>11,726</u>	<u>7,488</u>	<u>4,238</u>
Total Expenditures	<u>11,726</u>	<u>7,488</u>	<u>4,238</u>
Excess of Revenues Over (Under) Expenditures	-	(20)	(20)
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	(20)	(20)
Fund Balance, Beginning of Year	<u>219</u>	<u>219</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 219</u>	<u>\$ 199</u>	<u>\$ (20)</u>

**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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue			
Miscellaneous receipts	\$ 10,470	\$ 10,470	\$ -
Total Other	<u>10,470</u>	<u>10,470</u>	<u>-</u>
Total Revenues	<u>10,470</u>	<u>10,470</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>10,470</u>	<u>10,362</u>	<u>108</u>
Total Expenditures	<u>10,470</u>	<u>10,362</u>	<u>108</u>
Excess of Revenues Over (Under) Expenditures	-	108	108
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	108	108
Fund Balance, Beginning of Year	<u>36,869</u>	<u>36,869</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 36,869</u>	<u>\$ 36,977</u>	<u>\$ 108</u>

**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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
County Motor Vehicle	\$ 41,911	\$ 43,143	\$ 1,232
Total Tax Revenue	<u>41,911</u>	<u>43,143</u>	<u>1,232</u>
Intergovernmental			
National Forest Wild	194,018	10,080	(183,938)
State Motor Vehicle - 1.25 & 1.75	612,171	609,468	(2,703)
State Motor Vehicle - 2.35	823,616	823,616	-
Total Intergovernmental	<u>1,629,805</u>	<u>1,443,164</u>	<u>(186,641)</u>
Other Revenue			-
Investment Earnings	8,000	35,957	27,957
Miscellaneous	100,000	103,658	3,658
Total Other	<u>108,000</u>	<u>139,615</u>	<u>31,615</u>
Total Revenues	<u>1,779,716</u>	<u>1,625,922</u>	<u>(153,794)</u>
<b>EXPENDITURES:</b>			
Public Works			
Salaries	993,894	842,589	151,305
Employee Benefits	393,855	339,002	54,853
Services and Supplies	580,053	469,893	110,160
Capital Outlay	200,000	46,345	153,655
Total Expenditures	<u>2,167,802</u>	<u>1,697,829</u>	<u>469,973</u>
Excess of Revenues Over/(Under) Expenditures	(388,086)	(71,907)	316,179
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(388,086)	(71,907)	316,179
Fund Balance, Beginning of Year	<u>2,645,852</u>	<u>2,645,852</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,257,766</u>	<u>\$ 2,573,945</u>	<u>\$ 316,179</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Sales tax	\$ 604,820	\$ 587,847	\$ (16,973)
Total Taxes	<u>604,820</u>	<u>587,847</u>	<u>(16,973)</u>
Other Revenue:			
Investment Earnings	1,500	31,232	29,732
Total Other	<u>1,500</u>	<u>31,232</u>	<u>29,732</u>
Total Revenues	<u>606,320</u>	<u>619,079</u>	<u>12,759</u>
<b>EXPENDITURES:</b>			
Services and Supplies	692,201	542,873	149,328
Capital Outlay	<u>316,000</u>	<u>220,743</u>	<u>95,257</u>
Total Expenditures	<u>1,008,201</u>	<u>763,616</u>	<u>244,585</u>
Excess of Revenues Over (Under) Expenditures	(401,881)	(144,537)	257,344
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(401,881)	(144,537)	257,344
Fund Balance, Beginning of Year	<u>2,227,087</u>	<u>2,227,087</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,825,206</u>	<u>\$ 2,082,550</u>	<u>\$ 257,344</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
County Motor Vehicle	\$ 633,497	\$ 635,861	\$ 2,364
Total Taxes	<u>633,497</u>	<u>635,861</u>	<u>2,364</u>
Other Revenue			
Investment Earnings	1,500	23,319	21,819
Total Other	<u>1,500</u>	<u>23,319</u>	<u>21,819</u>
Total Revenues	<u>634,997</u>	<u>659,180</u>	<u>24,183</u>
<b>EXPENDITURES:</b>			
Public Works			
Employee Benefits	250	60	190
Services and Supplies	65,940	30,562	35,378
Capital Outlay	1,190,382	648,546	541,836
Total Expenditures	<u>1,256,572</u>	<u>679,168</u>	<u>577,404</u>
Excess of Revenues			
Over (Under) Expenditures	(621,575)	(19,988)	601,587
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(621,575)	(19,988)	601,587
Fund Balance, Beginning of Year	2,086,071	2,086,071	-
Fund Balance, End of Year	<u>\$ 1,464,496</u>	<u>\$ 2,066,083</u>	<u>\$ 601,587</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Recorder Technology Fees	\$ 8,000	\$ 6,708	\$ (1,292)
Foreclosure Fees	80	78	(2)
Total Charges for Services	<u>8,080</u>	<u>6,786</u>	<u>(1,294)</u>
Total Revenues	<u>8,080</u>	<u>6,786</u>	<u>(1,294)</u>
<b>EXPENDITURES:</b>			
Capital Outlay	<u>8,000</u>	<u>5,901</u>	<u>2,099</u>
Total Expenditures	<u>8,000</u>	<u>5,901</u>	<u>2,099</u>
Excess of Revenues Over (Under) Expenditures	80	885	805
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	80	885	805
Fund Balance, Beginning of Year	<u>23,322</u>	<u>23,322</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 23,402</u>	<u>\$ 24,207</u>	<u>\$ 805</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Assessor Technology Fees	\$ 135,000	\$ 143,980	\$ 8,980
Total Charges for Services	<u>135,000</u>	<u>143,980</u>	<u>8,980</u>
Total Revenues	<u>135,000</u>	<u>143,980</u>	<u>8,980</u>
<b>EXPENDITURES:</b>			
Services and Supplies	138,354	42,713	95,641
Total Expenditures	<u>138,354</u>	<u>42,713</u>	<u>95,641</u>
Excess of Revenues Over (Under) Expenditures	(3,354)	101,267	104,621
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(3,354)	101,267	104,621
Fund Balance, Beginning of Year	138,355	138,355	-
Fund Balance, End of Year	<u>\$ 135,001</u>	<u>\$ 239,622</u>	<u>\$ 104,621</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Clerk Technology Fees	\$ -	\$ 70	\$ 70
Total Charges for Services	-	70	70
Total Revenues	-	70	70
<b>EXPENDITURES:</b>			
Services and Supplies	463	-	463
Total Expenditures	463	-	463
Excess of Revenues Over (Under) Expenditures	(463)	70	533
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	-	-	-
<b>Net Change in Fund Balance</b>	(463)	70	533
Fund Balance, Beginning of Year	503	503	-
Fund Balance, End of Year	\$ 40	\$ 573	\$ 533

**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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Mining Map Fees	\$ 10,000	\$ 4,610	\$ (5,390)
Total Charges for Services	<u>10,000</u>	<u>4,610</u>	<u>(5,390)</u>
Total Revenues	<u>10,000</u>	<u>4,610</u>	<u>(5,390)</u>
<b>EXPENDITURES:</b>			
Travel and Training	1,162	1,024	138
Services and Supplies	<u>8,656</u>	<u>6,440</u>	<u>2,216</u>
Total Expenditures	<u>9,818</u>	<u>7,464</u>	<u>2,354</u>
Excess of Revenues Over (Under) Expenditures	182	(2,854)	(3,036)
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	182	(2,854)	(3,036)
Fund Balance, Beginning of Year	<u>100,233</u>	<u>100,233</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 100,415</u>	<u>\$ 97,379</u>	<u>\$ (3,036)</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 15,330	\$ 15,273	\$ (57)
State Grants	1,330	1,330	-
Total Intergovernmental	<u>16,660</u>	<u>16,603</u>	<u>(57)</u>
Other Revenue			
Investment Earnings	700	995	295
Miscellaneous Revenue	11,979	9,390	(2,589)
Total Other	<u>12,679</u>	<u>10,385</u>	<u>(2,294)</u>
Total Revenues	<u>29,339</u>	<u>26,988</u>	<u>(2,351)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	26,940	26,155	785
Capital Outlay	4,132	4,132	-
Total Expenditures	<u>31,072</u>	<u>30,287</u>	<u>785</u>
Excess of Revenues Over (Under) Expenditures	(1,733)	(3,299)	(1,566)
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(1,733)	(3,299)	(1,566)
Fund Balance, Beginning of Year	64,327	64,327	-
Fund Balance, End of Year	<u>\$ 62,594</u>	<u>\$ 61,028</u>	<u>\$ (1,566)</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue			
Miscellaneous Revenue	\$ 10,000	\$ 12,027	\$ 2,027
Total Revenues	<u>10,000</u>	<u>12,027</u>	<u>2,027</u>
<b>EXPENDITURES:</b>			
Services and Supplies	10,000	12,027	(2,027)
Total Expenditures	<u>10,000</u>	<u>12,027</u>	<u>(2,027)</u>
Excess of Revenues			
Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Grazing Fees	\$ 22,838	\$ 22,838	\$ -
Total Charges for Services	<u>22,838</u>	<u>22,838</u>	<u>-</u>
Total Revenues	<u>22,838</u>	<u>22,838</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>22,838</u>	<u>22,682</u>	<u>156</u>
Total Expenditures	<u>22,838</u>	<u>22,682</u>	<u>156</u>
Excess of Revenues Over (Under) Expenditures	-	156	156
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	156	156
Fund Balance, Beginning of Year	<u>908</u>	<u>908</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 908</u>	<u>\$ 1,064</u>	<u>\$ 156</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Consolidated Tax	\$ 15,297	\$ 16,277	\$ 980
Other	1,818	1,514	(304)
Total Intergovernmental	<u>17,115</u>	<u>17,791</u>	<u>676</u>
Total Revenues	<u>17,115</u>	<u>17,791</u>	<u>676</u>
<b>EXPENDITURES:</b>			
Public Works			
Salaries and Wages	960	960	-
Employee Benefits	356	174	182
Services and Supplies	13,796	10,257	3,539
Total Expenditures	<u>15,112</u>	<u>11,391</u>	<u>3,721</u>
Excess of Revenues			
Over (Under) Expenditures	2,003	6,400	4,397
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	2,003	6,400	4,397
Fund Balance, Beginning of Year	<u>53,756</u>	<u>53,756</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 55,759</u>	<u>\$ 60,156</u>	<u>\$ 4,397</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Licenses and Permits			
County Gaming License	\$ 800	\$ 405	\$ (395)
	<u>800</u>	<u>405</u>	<u>(395)</u>
Intergovernmental			
Consolidated Tax	94,691	96,505	1,814
Other	5,314	5,171	(143)
Total Intergovernmental	<u>100,005</u>	<u>101,676</u>	<u>1,671</u>
Other Revenue			
Miscellaneous Revenue	1,400	1,354	(46)
Total Other	<u>1,400</u>	<u>1,354</u>	<u>(46)</u>
Total Revenues	<u>102,205</u>	<u>103,435</u>	<u>1,230</u>
<b>EXPENDITURES:</b>			
Culture and Recreation			
Salaries and Wages	18,500	13,422	5,078
Employee Benefits	2,633	1,549	1,084
Services and Supplies	19,250	11,065	8,185
Total Culture and Recreation	<u>40,383</u>	<u>26,036</u>	<u>14,347</u>
General Government			
Salaries and Wages	3,000	2,468	532
Employee Benefits	521	242	279
Services and Supplies	9,850	8,774	1,076
Total General Government	<u>13,371</u>	<u>11,484</u>	<u>1,887</u>
Public Safety			
Services and Supplies	1,200	146	1,054
Capital Outlay	1,642	1,642	-
Total Public Safety	<u>2,842</u>	<u>1,788</u>	<u>1,054</u>
Public Works			
Services and Supplies	42,100	34,978	7,122
Capital Outlay	100,000	11,316	88,684
Total Public Works	<u>142,100</u>	<u>46,294</u>	<u>95,806</u>
Total Expenditures	<u>198,696</u>	<u>85,602</u>	<u>113,094</u>
Excess of Revenues Over (Under) Expenditures	(96,491)	17,833	114,324
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(96,491)	17,833	114,324
Fund Balance, Beginning of Year	164,514	164,514	-
Fund Balance, End of Year	<u>\$ 68,023</u>	<u>\$ 182,347</u>	<u>\$ 114,324</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, 2017**

	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	46,414	46,752	338
Other	1,457	1,344	(113)
Total Intergovernmental	<u>47,871</u>	<u>48,096</u>	<u>225</u>
Other Revenue			
Miscellaneous Revenue	-	250	250
Total Other	<u>-</u>	<u>250</u>	<u>250</u>
Total Revenues	<u>48,671</u>	<u>48,796</u>	<u>125</u>
<b>EXPENDITURES:</b>			
General Government			
Salaries and Wages	1,500	1,500	-
Employee Benefits	419	227	192
Total General Government	<u>1,919</u>	<u>1,727</u>	<u>192</u>
Public Works			
Services and Supplies	19,209	15,918	3,291
Total Public Works	<u>19,209</u>	<u>15,918</u>	<u>3,291</u>
Public Safety			
Services and Supplies	3,000	1,941	1,059
Capital Outlay	734	626	108
Total Public Safety	<u>3,734</u>	<u>2,567</u>	<u>1,167</u>
Culture and Recreation			
Salaries and Wages	4,900	3,184	1,716
Employee Benefits	1,323	378	945
Services and Supplies	16,900	12,222	4,678
Total Culture and Recreation	<u>23,123</u>	<u>15,784</u>	<u>7,339</u>
Total Expenditures	<u>47,985</u>	<u>35,996</u>	<u>11,989</u>
Excess of Revenues			
Over (Under) Expenditures	686	12,800	12,114
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	686	12,800	12,114
Fund Balance, Beginning of Year	75,999	75,999	-
Fund Balance, End of Year	<u>\$ 76,685</u>	<u>\$ 88,799</u>	<u>\$ 12,114</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Taxes			
Franchise Taxes	\$ 110,000	\$ 119,191	\$ 9,191
Total taxes	<u>110,000</u>	<u>119,191</u>	<u>9,191</u>
Intergovernmental			
Federal	60,000	10,482	(49,518)
Total Intergovernmental	<u>60,000</u>	<u>10,482</u>	<u>(49,518)</u>
Other Revenue			
Investment Earnings	5,000	1,658	(3,342)
Miscellaneous Revenue	-	-	-
Total Other	<u>5,000</u>	<u>1,658</u>	<u>(3,342)</u>
Total Revenues	<u>175,000</u>	<u>131,331</u>	<u>(43,669)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	188,991	174,187	14,804
Employee Benefits	169,126	157,669	11,457
Services and Supplies	391,318	267,314	124,004
Capital Outlay	25,000	25,000	-
Total Expenditures	<u>774,435</u>	<u>624,170</u>	<u>150,265</u>
Excess of Revenues			
Over (Under) Expenditures	(599,435)	(492,839)	106,596
<b>Other Financing Sources (Uses):</b>			
Transfers In - White Pine County	385,187	385,187	-
Sale of Capital Assets	22,500	22,500	-
Total Other Financing Sources (Uses)	<u>407,687</u>	<u>407,687</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(191,748)	(85,152)	106,596
Fund Balance, Beginning of Year	<u>2,060,243</u>	<u>2,060,243</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,868,495</u>	<u>\$ 1,975,091</u>	<u>\$ (106,596)</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
State Grants	\$ 75,000	\$ 74,936	\$ (64)
Total Intergovernmental	<u>75,000</u>	<u>74,936</u>	<u>(64)</u>
Other Revenue			
Miscellaneous Revenue	\$ 3,942	\$ 3,942	\$ -
Total Other	<u>3,942</u>	<u>3,942</u>	<u>-</u>
Total Revenues	<u>78,942</u>	<u>78,878</u>	<u>(64)</u>
<b>EXPENDITURES:</b>			
Employee Benefits	80	60	20
Services and Supplies	3,912	3,905	7
Capital outlay	74,950	74,936	14
Total Expenditures	<u>78,942</u>	<u>78,901</u>	<u>41</u>
Excess of Revenues Over (Under) Expenditures	-	(23)	(23)
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	(23)	(23)
Fund Balance, Beginning of Year	<u>2,762</u>	<u>2,762</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,762</u>	<u>\$ 2,739</u>	<u>\$ (23)</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 96,733	\$ 94,825	\$ (1,908)
Personal Property	50,000	40,803	(9,197)
Oil and Gas	700	89	(611)
Net Proceeds	19,473	53,689	34,216
Total Taxes	<u>166,906</u>	<u>189,406</u>	<u>22,500</u>
Intergovernmental			
Federal Grant	80,068	78,288	(1,780)
Total Intergovernmental	<u>80,068</u>	<u>78,288</u>	<u>(1,780)</u>
Other Revenue			
Private Grant	3,646	2,863	(783)
Miscellaneous Revenue	55,800	47,390	(8,410)
Total Other	<u>59,446</u>	<u>50,253</u>	<u>(9,193)</u>
Total Revenues	<u>306,420</u>	<u>317,947</u>	<u>11,527</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	155,098	151,956	3,142
Employee Benefits	56,780	54,478	2,302
Services and Supplies	115,705	111,924	3,781
Capital Outlay	5,000	5,000	-
Total Expenditures	<u>332,583</u>	<u>323,358</u>	<u>9,225</u>
Excess of Revenues Over (Under) Expenditures	(26,163)	(5,411)	20,752
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(26,163)	(5,411)	20,752
Fund Balance, Beginning of Year	<u>84,282</u>	<u>84,282</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 58,119</u>	<u>\$ 78,871</u>	<u>\$ 20,752</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue			
Investment Earnings	\$ 1,000	\$ 3,389	\$ 2,389
Total Other	1,000	3,389	2,389
Total Revenues	1,000	3,389	2,389
<b>EXPENDITURES:</b>			
Services and Supplies	203,100	9,160	193,940
Total Expenditures	203,100	9,160	193,940
Excess of Revenues Over (Under) Expenditures	(202,100)	(5,771)	196,329
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	-	-	-
<b>Net Change in Fund Balance</b>	(202,100)	(5,771)	196,329
Fund Balance, Beginning of Year	226,209	226,209	-
Fund Balance, End of Year	\$ 24,109	\$ 220,438	\$ 196,329

**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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
State Grants	\$ 100,000	\$ -	\$ (100,000)
Total Intergovernmental	100,000	-	(100,000)
Total Revenues	100,000	-	(100,000)
<b>EXPENDITURES:</b>			
Services and Supplies	89,912	46,773	43,139
Total Expenditures	89,912	46,773	43,139
Excess of Revenues Over (Under) Expenditures	10,088	(46,773)	(56,861)
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	-	-	-
<b>Net Change in Fund Balance</b>	10,088	(46,773)	(56,861)
Fund Balance, Beginning of Year	46,773	46,773	-
Fund Balance, End of Year	\$ 56,861	\$ -	\$ (56,861)

**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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
State Grants	\$ 15,000	\$ 15,000	\$ -
Total Intergovernmental	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Fines and Forfeitures			
Administrative Fees	16,000	21,255	5,255
Total Fines and Forfeitures	<u>16,000</u>	<u>21,255</u>	<u>5,255</u>
Total Revenues	<u>31,000</u>	<u>36,255</u>	<u>5,255</u>
<b>EXPENDITURES:</b>			
Services and Supplies	22,500	20,035	2,465
Capital Outlay	<u>18,000</u>	<u>16,214</u>	<u>1,786</u>
Total Expenditures	<u>40,500</u>	<u>36,249</u>	<u>4,251</u>
Excess of Revenues Over (Under) Expenditures	(9,500)	6	9,506
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(9,500)	6	9,506
Fund Balance, Beginning of Year	106,415	106,415	-
Fund Balance, End of Year	<u>\$ 96,915</u>	<u>\$ 106,421</u>	<u>\$ 9,506</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Juvenile Detention Fee	\$ 26,535	\$ 19,293	\$ (7,242)
Total Charges for Services	<u>26,535</u>	<u>19,293</u>	<u>(7,242)</u>
Other Revenue:			
Miscellaneous Revenue	1,250	1,150	(100)
Total Other	<u>1,250</u>	<u>1,150</u>	<u>(100)</u>
Total Revenues	<u>27,785</u>	<u>20,443</u>	<u>(7,342)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	29,885	20,041	9,844
Capital Outlay	5,000	-	5,000
Total Expenditures	<u>34,885</u>	<u>20,041</u>	<u>14,844</u>
Excess of Revenues Over (Under) Expenditures	(7,100)	402	7,502
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(7,100)	402	7,502
Fund Balance, Beginning of Year	<u>72,286</u>	<u>72,286</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 65,186</u>	<u>\$ 72,688</u>	<u>\$ 7,502</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Fines and Forfeitures			
Administrative Fees	\$ 24,000	\$ 37,746	\$ 13,746
Total Fines and Forfeitures	<u>24,000</u>	<u>37,746</u>	<u>13,746</u>
Other Revenue:			
Investment Earnings	-	6,285	6,285
Total Other	-	6,285	6,285
Total Revenues	<u>24,000</u>	<u>44,031</u>	<u>20,031</u>
<b>EXPENDITURES:</b>			
Services and Supplies	29,000	10,000	19,000
Capital Outlay	60,000	-	60,000
Total Expenditures	<u>89,000</u>	<u>10,000</u>	<u>79,000</u>
Excess of Revenues Over (Under) Expenditures	(65,000)	34,031	99,031
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	-	-	-
<b>Net Change in Fund Balance</b>	(65,000)	34,031	99,031
Fund Balance, Beginning of Year	413,360	413,360	-
Fund Balance, End of Year	<u>\$ 348,360</u>	<u>\$ 447,391</u>	<u>\$ 99,031</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Fines and Forfeitures			
Administrative Fees	\$ 30,000	\$ 40,443	\$ 10,443
Total Fines and Forfeitures	<u>30,000</u>	<u>40,443</u>	<u>10,443</u>
Total Revenues	<u>30,000</u>	<u>40,443</u>	<u>10,443</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>30,000</u>	<u>26,648</u>	<u>3,352</u>
Total Expenditures	<u>30,000</u>	<u>26,648</u>	<u>3,352</u>
Excess of Revenues Over (Under) Expenditures	-	13,795	13,795
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	13,795	13,795
Fund Balance, Beginning of Year	<u>84,523</u>	<u>84,523</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 84,523</u>	<u>\$ 98,318</u>	<u>\$ 13,795</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental:			
Federal Grant	\$ 42,828	\$ 42,828	\$ -
State Grant	66,516	66,516	-
Total Intergovernmental	<u>109,344</u>	<u>109,344</u>	<u>-</u>
Other Revenue:			
Miscellaneous Revenue	25,000	50,340	25,340
Total Other	<u>25,000</u>	<u>50,340</u>	<u>25,340</u>
Total Revenues	<u>134,344</u>	<u>159,684</u>	<u>25,340</u>
<b>EXPENDITURES:</b>			
Services and Supplies	157,344	143,766	13,578
Total Expenditures	<u>157,344</u>	<u>143,766</u>	<u>13,578</u>
Excess of Revenues Over (Under) Expenditures	(23,000)	15,918	38,918
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(23,000)	15,918	38,918
Fund Balance, Beginning of Year	145,706	145,706	-
Fund Balance, End of Year	<u>\$ 122,706</u>	<u>\$ 161,624</u>	<u>\$ 38,918</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 1,000	\$ 425	\$ (575)
Total Other	<u>1,000</u>	<u>425</u>	<u>(575)</u>
 Total Revenues	 <u>1,000</u>	 <u>425</u>	 <u>(575)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Expenditures	<u>1,000</u>	<u>-</u>	<u>1,000</u>
 Excess of Revenues Over (Under) Expenditures	 - 425	 425	 425
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
 <b>Net Change in Fund Balance</b>	 - 425	 425	 425
 Fund Balance, Beginning of Year	 <u>3,617</u>	 <u>3,617</u>	 <u>-</u>
Fund Balance, End of Year	<u>\$ 3,617</u>	<u>\$ 4,042</u>	<u>\$ 425</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue			
Miscellaneous Revenue	\$ 6,500	\$ 890	\$ (5,610)
Total Other	6,500	890	(5,610)
Total Revenues	6,500	890	(5,610)
<b>EXPENDITURES:</b>			
Services and Supplies	6,500	758	5,742
Total Expenditures	6,500	758	5,742
Excess of Revenues Over (Under) Expenditures	-	132	132
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	-	-	-
<b>Net Change in Fund Balance</b>	-	132	132
Fund Balance, Beginning of Year	3,019	3,019	-
Fund Balance, End of Year	\$ 3,019	\$ 3,151	\$ 132

**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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 1,372,742	\$ 683,111	\$ (689,631)
Total Intergovernmental	<u>1,372,742</u>	<u>683,111</u>	<u>(689,631)</u>
Other Revenue:			
Miscellaneous Revenues	3,177	3,177	-
Total Other	<u>3,177</u>	<u>3,177</u>	<u>-</u>
Total Revenues	<u>1,375,919</u>	<u>686,288</u>	<u>(689,631)</u>
<b>EXPENDITURES:</b>			
General Government			
Services and Supplies	237,003	99,074	137,929
Capital Outlay	1,019,740	559,954	459,786
Total Expenditures	<u>1,256,743</u>	<u>659,028</u>	<u>597,715</u>
Public Safety			
Salaries and Wages	39,429	27,260	12,169
Services and Supplies	3,000	-	3,000
Total Expenditures	<u>42,429</u>	<u>27,260</u>	<u>15,169</u>
Parks and Recreation			
Capital Outlay	76,747	-	76,747
Total Expenditures	<u>76,747</u>	<u>-</u>	<u>76,747</u>
Total Expenditures	<u>1,375,919</u>	<u>686,288</u>	<u>689,631</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	-	-	-
<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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 3,000	\$ 1,137	\$ (1,863)
Total Other	<u>3,000</u>	<u>1,137</u>	<u>(1,863)</u>
Total Revenues	<u>3,000</u>	<u>1,137</u>	<u>(1,863)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>5,000</u>	<u>3,997</u>	<u>1,003</u>
Total Expenditures	<u>5,000</u>	<u>3,997</u>	<u>1,003</u>
Excess of Revenues Over (Under) Expenditures	(2,000)	(2,860)	(860)
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>2,500</u>	<u>2,500</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>2,500</u>	<u>2,500</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	500	(360)	(860)
Fund Balance, Beginning of Year	<u>3,984</u>	<u>3,984</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,484</u>	<u>\$ 3,624</u>	<u>\$ (860)</u>

**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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Fines and Forfeitures			
Administrative Fees	\$ 14,500	\$ 15,590	\$ 1,090
Total Fines and Forfeitures	<u>14,500</u>	<u>15,590</u>	<u>1,090</u>
Total Revenues	<u>14,500</u>	<u>15,590</u>	<u>1,090</u>
<b>EXPENDITURES:</b>			
Services and Supplies	14,500	3,021	11,479
Total Expenditures	<u>14,500</u>	<u>3,021</u>	<u>11,479</u>
Excess of Revenues Over (Under) Expenditures	-	12,569	12,569
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	12,569	12,569
Fund Balance, Beginning of Year	<u>91,852</u>	<u>91,852</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 91,852</u>	<u>\$ 104,421</u>	<u>\$ 12,569</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Fines and Forfeitures			
Court Fines	\$ 6,800	\$ 6,153	\$ (647)
Total Fines and Forfeitures	<u>6,800</u>	<u>6,153</u>	<u>(647)</u>
Total Revenues	<u>6,800</u>	<u>6,153</u>	<u>(647)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>8,000</u>	<u>1,700</u>	<u>6,300</u>
Total Expenditures	<u>8,000</u>	<u>1,700</u>	<u>6,300</u>
Excess of Revenues Over (Under) Expenditures	(1,200)	4,453	5,653
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(1,200)	4,453	5,653
Fund Balance, Beginning of Year	<u>8,872</u>	<u>8,872</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 7,672</u>	<u>\$ 13,325</u>	<u>\$ 5,653</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Other	\$ 12,000	\$ 9,251	\$ (2,749)
Total Charges for Services	<u>12,000</u>	<u>9,251</u>	<u>(2,749)</u>
Total Revenues	<u>12,000</u>	<u>9,251</u>	<u>(2,749)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	14,600	9,120	5,480
Employee Benefits	<u>2,286</u>	<u>1,051</u>	<u>1,235</u>
Total Expenditures	<u>16,886</u>	<u>10,171</u>	<u>6,715</u>
Excess of Revenues Over (Under) Expenditures	(4,886)	(920)	3,966
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(4,886)	(920)	3,966
Fund Balance, Beginning of Year	<u>49,840</u>	<u>49,840</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 44,954</u>	<u>\$ 48,920</u>	<u>\$ 3,966</u>

**WHITE PINE COUNTY**  
**911 SURCHARGE**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Other	\$ -	\$ 5,691	\$ 5,691
Total Charges for Services	-	5,691	5,691
Total Revenues	-	5,691	5,691
<b>EXPENDITURES:</b>			
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	5,691	5,691
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	-	-	-
<b>Net Change in Fund Balance</b>	-	5,691	5,691
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ 5,691	\$ 5,691

**WHITE PINE COUNTY  
BUILDING & PLANNING  
Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Sales and Services			
Building Permit Fees	\$ 100,000	\$ 63,885	\$ (36,115)
Total Charges for Services	<u>100,000</u>	<u>63,885</u>	<u>(36,115)</u>
Other Revenue			
Interest Income	100	2,860	2,760
Other Revenue	100	2,860	2,760
Total Revenues	<u>100,100</u>	<u>66,745</u>	<u>(33,355)</u>
<b>EXPENDITURES:</b>			
Salaries	43,123	42,115	1,008
Employee Benefits	19,591	18,108	1,483
Service, Supplies and Other	55,324	52,333	2,991
Total Expenditures	<u>118,038</u>	<u>112,556</u>	<u>5,482</u>
Excess of Revenues			
Over (Under) Expenditures	(17,938)	(45,811)	(27,873)
<b>Other Financing Sources (Uses):</b>			
Transfers In	133,236	185,560	52,324
Total Other Financing Sources (Uses)	<u>133,236</u>	<u>185,560</u>	<u>52,324</u>
<b>Net Change in Fund Balance</b>	115,298	139,749	24,451
Fund Balance, Beginning of Year	-	-	-
<b>Total net position, End of Year</b>	<u>\$ 115,298</u>	<u>\$ 139,749</u>	<u>\$ 24,451</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Marriage licenses	\$ 2,000	\$ 1,400	\$ (600)
Total Other	<u>2,000</u>	<u>1,400</u>	<u>(600)</u>
Total Revenues	<u>2,000</u>	<u>1,400</u>	<u>(600)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>2,000</u>	<u>1,400</u>	<u>600</u>
Total Expenditures	<u>2,000</u>	<u>1,400</u>	<u>600</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	-	-
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**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, 2017**

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	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>237</u>	<u>-</u>	<u>237</u>
Total Expenditures	<u>237</u>	<u>-</u>	<u>237</u>
Excess of Revenues Over (Under) Expenditures	(237)	-	237
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(237)	-	237
Fund Balance, Beginning of Year	<u>237</u>	<u>237</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 237</u>	<u>\$ 237</u>

**WHITE PINE COUNTY**  
**GOLF COURSE**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Occupancy Tax	\$ 43,000	\$ 52,462	\$ 9,462
Total taxes	<u>43,000</u>	<u>52,462</u>	<u>9,462</u>
Charges for Sales and Services			
Golf Course Fees	108,000	126,475	18,475
Golf Cart Rentals	20,000	18,720	(1,280)
Golf Course Shed Fees	21,050	19,877	(1,173)
Total Charges for Services	<u>149,050</u>	<u>165,072</u>	<u>16,022</u>
Other Revenue			
Miscellaneous	18,400	8,000	(10,400)
Total Other	<u>18,400</u>	<u>8,000</u>	<u>(10,400)</u>
Total Revenues	<u>210,450</u>	<u>225,534</u>	<u>15,084</u>
<b>EXPENDITURES:</b>			
Salaries	91,103	86,096	5,007
Employee Benefits	33,247	30,878	2,369
Service, Supplies and Other	74,122	66,169	7,953
Capital Outlay	13,000	13,000	-
Total Expenses	<u>211,472</u>	<u>196,143</u>	<u>15,329</u>
Excess of Revenues			
Over (Under) Expenditures	(1,022)	29,391	30,413
<b>Other Financing Sources</b>			
Transfers In	69,060	107,659	38,599
Total Other Financing Sources (Uses)	<u>69,060</u>	<u>107,659</u>	<u>38,599</u>
<b>Net Change in Fund Balance</b>	68,038	137,050	69,012
Total net position, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total net position, End of Year</b>	<u>68,038</u>	<u>137,050</u>	<u>69,012</u>

**WHITE PINE COUNTY  
ELY POOL BUILDING  
Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Room Tax	\$ 7,000	\$ 10,781	\$ 3,781
Total Taxes	7,000	10,781	3,781
Total Revenues	7,000	10,781	3,781
<b>EXPENDITURES:</b>			
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	7,000	10,781	3,781
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	-	-	-
<b>Net Change in Fund Balance</b>	7,000	10,781	3,781
Fund Balance, Beginning of Year	20,589	20,589	-
Fund Balance, End of Year	\$ 27,589	\$ 31,370	\$ 3,781

**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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Sales Tax	\$ 575,000	\$ 587,410	\$ 12,410
Total Taxes	<u>575,000</u>	<u>587,410</u>	<u>12,410</u>
Other Revenue			
Investment Earnings	1,000	27,494	26,494
Miscellaneous Revenue	70,000	87,000	17,000
Total Other	<u>71,000</u>	<u>114,494</u>	<u>43,494</u>
Total Revenues	<u>646,000</u>	<u>701,904</u>	<u>55,904</u>
<b>EXPENDITURES:</b>			
Culture and Recreation			
Salaries and Wages	294,265	259,015	35,250
Employee Benefits	78,977	68,480	10,497
Services and Supplies	256,779	204,557	52,222
Capital Outlay	66,000	-	66,000
Total Expenditures	<u>696,021</u>	<u>532,052</u>	<u>163,969</u>
Excess of Revenues Over (Under) Expenditures	(50,021)	169,852	219,873
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(50,021)	169,852	219,873
Fund Balance, Beginning of Year	<u>2,816,760</u>	<u>2,816,760</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,766,739</u>	<u>\$ 2,986,612</u>	<u>\$ 219,873</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue			
Miscellaneous Revenues	\$ 15,000	\$ 3,700	\$ (11,300)
Total Other	<u>15,000</u>	<u>3,700</u>	<u>(11,300)</u>
Total Revenues	<u>15,000</u>	<u>3,700</u>	<u>(11,300)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>10,350</u>	<u>6,522</u>	<u>3,828</u>
Total Expenditures	<u>10,350</u>	<u>6,522</u>	<u>3,828</u>
Excess of Revenues Over (Under) Expenditures	4,650	(2,822)	(7,472)
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	4,650	(2,822)	(7,472)
Fund Balance, Beginning of Year	<u>196,359</u>	<u>196,359</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 201,009</u>	<u>\$ 193,537</u>	<u>\$ (7,472)</u>

**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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 10,652	\$ 9,847	\$ (805)
Personal Property	4,610	4,243	(367)
Oil and Gas	130	9	(121)
Net Proceeds	2,025	5,584	3,559
Total Taxes	<u>17,417</u>	<u>19,683</u>	<u>2,266</u>
Total Revenues	<u>17,417</u>	<u>19,683</u>	<u>2,266</u>
<b>EXPENDITURES:</b>			
Services and Supplies	24,000	23,265	735
Total Expenditures	<u>24,000</u>	<u>23,265</u>	<u>735</u>
Excess of Revenues Over (Under) Expenditures	(6,583)	(3,582)	3,001
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(6,583)	(3,582)	3,001
Fund Balance, Beginning of Year	<u>34,225</u>	<u>34,225</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 27,642</u>	<u>\$ 30,643</u>	<u>\$ 3,001</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 125,380	\$ 115,215	\$ (10,165)
Personal Property	50,700	49,118	(1,582)
Oil and Gas	1,000	107	(893)
Net Proceeds	23,368	64,426	41,058
Total Tax Revenue	<u>200,448</u>	<u>228,866</u>	<u>28,418</u>
Total Revenues	<u>200,448</u>	<u>228,866</u>	<u>28,418</u>
<b>EXPENDITURES:</b>			
Welfare			
Services and Supplies	366,433	197,727	168,706
Total Expenditures	<u>366,433</u>	<u>197,727</u>	<u>168,706</u>
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(165,985)	31,139	197,124
Fund Balance, Beginning of Year	<u>1,167,267</u>	<u>1,167,267</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,001,282</u>	<u>\$ 1,198,406</u>	<u>\$ 197,124</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 18,000	\$ 14,644	\$ (3,356)
Total Other	<u>18,000</u>	<u>14,644</u>	<u>(3,356)</u>
Total Revenues	<u>18,000</u>	<u>14,644</u>	<u>(3,356)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>18,000</u>	<u>14,644</u>	<u>3,356</u>
Total Expenditures	<u>18,000</u>	<u>14,644</u>	<u>3,356</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	-	-
Fund Balance, Beginning of Year	<u>53</u>	<u>53</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 53</u>	<u>\$ 53</u>	<u>\$ -</u>

**WHITE PINE COUNTY  
EMERGENCY MANAGEMENT  
Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 370,816	\$ 131,089	\$ (239,727)
Total Intergovernmental	<u>370,816</u>	<u>131,089</u>	<u>(239,727)</u>
Total Revenues	<u>370,816</u>	<u>131,089</u>	<u>(239,727)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	74,603	58,571	16,032
Employee Benefits	42,751	36,997	5,754
Services and Supplies	168,468	35,521	132,947
Capital Outlay	84,994	-	84,994
Total Expenditures	<u>370,816</u>	<u>131,089</u>	<u>239,727</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	-	-
Fund Balance, Beginning of Year	<u>10,532</u>	<u>10,532</u>	-
Fund Balance, End of Year	<u>\$ 10,532</u>	<u>\$ 10,532</u>	<u>\$ -</u>

**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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 90,000	\$ 66,048	\$ (23,952)
Participating Agency Revenues	30,000	30,000	-
Total Intergovernmental	<u>120,000</u>	<u>96,048</u>	<u>(23,952)</u>
Total Revenues	<u>120,000</u>	<u>96,048</u>	<u>(23,952)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	107,658	83,635	24,023
Employee Benefits	79,431	55,586	23,845
Services and Supplies	6,600	2,200	4,400
Total Expenditures	<u>193,689</u>	<u>141,421</u>	<u>52,268</u>
Excess of Revenues Over (Under) Expenditures	(73,689)	(45,373)	28,316
<b>Other Financing Sources (Uses):</b>			
Transfers In	72,000	72,000	-
Total Other Financing Sources (Uses)	<u>72,000</u>	<u>72,000</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(1,689)	26,627	28,316
Fund Balance, Beginning of Year	33,530	33,530	-
Fund Balance, End of Year	<u>\$ 31,841</u>	<u>\$ 60,157</u>	<u>\$ 28,316</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grant	\$ 501,173	\$ 80,809	\$ (420,364)
Total Intergovernmental	<u>501,173</u>	<u>80,809</u>	<u>(420,364)</u>
Other Revenues			
In Kind Revenues	14,502	14,502	-
Total Other	<u>14,502</u>	<u>14,502</u>	<u>-</u>
Total Revenues	<u>515,675</u>	<u>95,311</u>	<u>(420,364)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	252,971	35,975	216,996
Employee Benefits	121,452	15,383	106,069
Services and Supplies	<u>151,252</u>	<u>52,374</u>	<u>98,878</u>
Total Expenditures	<u>525,675</u>	<u>103,732</u>	<u>421,943</u>
Excess of Revenues Over (Under) Expenditures	(10,000)	(8,421)	1,579
<b>Other Financing Sources (Uses):</b>			
Transfers In	10,000	10,000	-
Total Other Financing Sources (Uses)	<u>10,000</u>	<u>10,000</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	1,579	1,579
Fund Balance, Beginning of Year	<u>13,375</u>	<u>13,375</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 13,375</u>	<u>\$ 14,954</u>	<u>\$ 1,579</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 107,219	\$ 98,025	\$ (9,194)
Personal Property	7,500	6	(7,494)
Net Proceeds	14,245	39,273	25,028
Total Taxes	<u>128,964</u>	<u>137,304</u>	<u>8,340</u>
Other Revenue			
Miscellaneous	110,303	110,303	-
Investment Earnings	10,000	38,887	28,887
Total Other Revenue:	<u>120,303</u>	<u>149,190</u>	<u>28,887</u>
Total Revenues:	<u>249,267</u>	<u>286,494</u>	<u>37,227</u>
<b>EXPENDITURES:</b>			
Capital Outlay	<u>205,303</u>	<u>110,303</u>	<u>95,000</u>
Total Expenditures	<u>205,303</u>	<u>110,303</u>	<u>95,000</u>
Excess of Revenues			
Over (Under) Expenditures	43,964	176,191	132,227
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>(2,500,000)</u>	<u>(2,500,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(2,500,000)</u>	<u>(2,500,000)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(2,456,036)	(2,323,809)	132,227
Fund Balance, Beginning of Year	<u>2,534,102</u>	<u>2,534,102</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 78,066</u>	<u>\$ 210,293</u>	<u>\$ 132,227</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>Operating Revenues</b>			
Total Operating Revenues	\$ -	\$ -	\$ -
<b>Operating Expenses</b>			
Total Operating Expenses	-	-	-
Operating Income (Loss)	-	-	-
<b>Non-operating Revenues (Expenses)</b>			
Contributions to governmental funds	-	(785,680)	(785,680)
Total Non-Operating Revenue (Expense)	-	(785,680)	(785,680)
<b>Income (loss) before contributions and transfers</b>	-	(785,680)	(785,680)
Transfers Out	(107,659)	(107,659)	-
<b>Change in net position</b>	(107,659)	(893,339)	(785,680)
Total net position, Beginning of Year	893,339	893,339	-
<b>Total net position, End of Year</b>	<u>\$ 785,680</u>	<u>\$ -</u>	<u>\$ (785,680)</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, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>Operating Revenues</b>			
Total Operating Revenues	\$ -	\$ -	\$ -
<b>Operating Expenses</b>			
Total Operating Expenses	-	-	-
Operating Income (Loss)	-	-	-
<b>Non-operating Revenues (Expenses)</b>			
Contributions to governmental funds	-	(18,820)	(18,820)
Total Non-Operating Revenue (Expense)	-	(18,820)	(18,820)
<b>Income (loss) before contributions and transfers</b>	-	(18,820)	(18,820)
Transfers Out	(185,560)	(185,560)	-
<b>Change in net position</b>	(185,560)	(204,380)	(18,820)
Total net position, Beginning of Year	204,380	204,380	-
<b>Total net position, End of Year</b>	<u>\$ 18,820</u>	<u>\$ -</u>	<u>\$ (18,820)</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**  
**For the Year Ended June 30, 2017**

	Balance 6/30/2016	Additions	Deductions	Balance 6/30/2017
<b>BAKER TV DISTRICT</b>				
<b>Assets:</b>				
Cash	\$ 4,699	\$ 70	\$ -	\$ 4,769
Total Assets	<u>\$ 4,699</u>	<u>\$ 70</u>	<u>\$ -</u>	<u>\$ 4,769</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 4,699	\$ 70	\$ -	\$ 4,769
Total Liabilities	<u>4,699</u>	<u>\$ 70</u>	<u>\$ -</u>	<u>\$ 4,769</u>
<b>WHITE PINE TV DISTRICT #1</b>				
<b>Assets:</b>				
Cash	\$ 845,262	\$ 147,569	\$ 190,000	\$ 802,831
Total Assets	<u>\$ 845,262</u>	<u>\$ 147,569</u>	<u>\$ 190,000</u>	<u>\$ 802,831</u>
<b>Liabilities:</b>				
Funds Held in Trust	845,262	\$ 147,569	\$ 190,000	\$ 802,831
Total Liabilities	<u>\$ 845,262</u>	<u>\$ 147,569</u>	<u>\$ 190,000</u>	<u>\$ 802,831</u>
<b>PROPERTY SALES TRUST</b>				
<b>Assets:</b>				
Cash	\$ 336	\$ 79,801	\$ 336	\$ 79,801
Total Assets	<u>\$ 336</u>	<u>\$ 79,801</u>	<u>\$ 336</u>	<u>\$ 79,801</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 336	\$ 79,801	\$ 336	\$ 79,801
Total Liabilities	<u>\$ 336</u>	<u>\$ 79,801</u>	<u>\$ 336</u>	<u>\$ 79,801</u>
<b>LUND IRRIGATION</b>				
<b>Assets:</b>				
Cash	\$ 38	\$ 8,688	\$ 8,382	\$ 344
Total Assets	<u>\$ 38</u>	<u>\$ 8,688</u>	<u>\$ 8,382</u>	<u>\$ 344</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 38	\$ 8,688	\$ 8,382	\$ 344
Total Liabilities	<u>\$ 38</u>	<u>\$ 8,688</u>	<u>\$ 8,382</u>	<u>\$ 344</u>

(continued)

**WHITE PINE COUNTY**  
**All Trust and Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities (Continued)**  
**For the Year Ended June 30, 2017**

	Balance 6/30/2016	Additions	Deductions	Balance 6/30/2017
<b>CITY OF ELY</b>				
<b>Assets:</b>				
Cash	\$ 10,947	\$ 104,714	\$ 107,394	\$ 8,267
Total Assets	<u>\$ 10,947</u>	<u>\$ 104,714</u>	<u>\$ 107,394</u>	<u>\$ 8,267</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 10,947	\$ 104,714	\$ 107,394	\$ 8,267
Total Liabilities	<u>\$ 10,947</u>	<u>\$ 104,714</u>	<u>\$ 107,394</u>	<u>\$ 8,267</u>
<b>STATE OF NEVADA</b>				
<b>Assets:</b>				
Cash	\$ 66,125	\$ 1,266,110	\$ 1,204,919	\$ 127,316
Total Assets	<u>\$ 66,125</u>	<u>\$ 1,266,110</u>	<u>\$ 1,204,919</u>	<u>\$ 127,316</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 66,125	\$ 1,266,110	\$ 1,204,919	\$ 127,316
Total Liabilities	<u>\$ 66,125</u>	<u>\$ 1,266,110</u>	<u>\$ 1,204,919</u>	<u>\$ 127,316</u>
<b>STATE INDIGENT ACCIDENT</b>				
<b>Assets:</b>				
Cash	\$ 8,736	\$ 51,949	\$ 43,524	\$ 17,161
Total Assets	<u>\$ 8,736</u>	<u>\$ 51,949</u>	<u>\$ 43,524</u>	<u>\$ 17,161</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 8,736	\$ 51,949	\$ 43,524	\$ 17,161
Total Liabilities	<u>\$ 8,736</u>	<u>\$ 51,949</u>	<u>\$ 43,524</u>	<u>\$ 17,161</u>
<b>HOSPITAL DISTRICT</b>				
<b>Assets:</b>				
Cash	\$ 15,417	\$ 1,870,066	\$ 1,880,315	\$ 5,168
Accounts Receivable	-	9	-	9
Total Assets	<u>\$ 15,417</u>	<u>\$ 1,870,075</u>	<u>\$ 1,880,315</u>	<u>\$ 5,177</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 15,417	\$ 1,870,075	\$ 1,880,315	\$ 5,177
Total Liabilities	<u>\$ 15,417</u>	<u>\$ 1,870,075</u>	<u>\$ 1,880,315</u>	<u>\$ 5,177</u>

(continued)

**WHITE PINE COUNTY**  
**All Trust and Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities (Continued)**  
**For the Year Ended June 30, 2017**

	Balance 6/30/2016	Additions	Deductions	Balance 6/30/2017
<b>TRUST AND AGENCY ACCOUNTS</b>				
<b>Assets:</b>				
Cash	\$ 457,873	\$ 1,069,717	\$ 1,080,673	\$ 446,917
Total Assets	<u>\$ 457,873</u>	<u>\$ 1,069,717</u>	<u>\$ 1,080,673</u>	<u>\$ 446,917</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 457,873	\$ 1,069,717	\$ 1,080,673	\$ 446,917
Total Liabilities	<u>\$ 457,873</u>	<u>\$ 1,069,717</u>	<u>\$ 1,080,673</u>	<u>\$ 446,917</u>
<b>SCHOOL OPERATING FUND</b>				
<b>Assets:</b>				
Cash	\$ 28,593	\$ 3,472,105	\$ 3,491,071	\$ 9,627
Accounts Receivable	-	1,856	-	1,856
Total Assets	<u>\$ 28,593</u>	<u>\$ 3,473,961</u>	<u>\$ 3,491,071</u>	<u>\$ 11,483</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 28,593	\$ 3,473,961	\$ 3,491,071	\$ 11,483
Total Liabilities	<u>\$ 28,593</u>	<u>\$ 3,473,961</u>	<u>\$ 3,491,071</u>	<u>\$ 11,483</u>
<b>TOTAL - ALL TRUST AND AGENCY FUNDS</b>				
	Balance 6/30/2016	Additions	Deductions	Balance 6/30/2017
<b>Assets:</b>				
Cash	\$ 1,438,026	\$ 8,070,789	\$ 8,006,614	\$ 1,502,201
Accounts receivable	-	1,865	-	1,865
Total Assets	<u>\$ 1,438,026</u>	<u>\$ 8,072,654</u>	<u>\$ 8,006,614</u>	<u>\$ 1,504,066</u>
<b>Liabilities:</b>				
Due to other governments	\$ 129,856	\$ 6,775,497	\$ 6,735,605	\$ 169,748
Funds Held in Trust	1,308,170	1,297,157	1,271,009	1,334,318
Total Liabilities	<u>\$ 1,438,026</u>	<u>\$ 8,072,654</u>	<u>\$ 8,006,614</u>	<u>\$ 1,504,066</u>

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**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 .....	157-161
<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 .....	162-167
<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 .....	168-171
<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 .....	172-173
<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 .....	174-176
<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									
	2008	2009	2010	2011	2012	2013	2014	2015*	2016	2017
Governmental activities										
Net investment in capital assets	\$ 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	\$ 31,902,122
Restricted	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	27,080,176
Unrestricted	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)	(3,683,025)
Total governmental activities net position	<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>	<u>\$ 55,299,273</u>
Business-type activities**										
Invested in capital assets, net of related costs	\$ 989,715	\$ 998,905	\$ 934,927	\$ 890,851	\$ 940,813	\$ 957,110	\$ 935,268	\$ 867,563	\$ 804,500	\$ -
Unrestricted	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>\$ 1,502,630</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>	<u>\$ -</u>
Primary government										
Invested in capital assets, net of related debt	\$ 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	\$ 31,902,122
Restricted	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	27,080,176
Unrestricted	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)	(3,683,025)
Total primary government net position	<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>	<u>\$ 55,299,273</u>

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

\*\*In Fiscal Year 2017 the business-type activities were moved into special revenue funds in governmental activities.

**WHITE PINE COUNTY**

Changes in Net Position  
Last Ten Fiscal Years

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Expenses</b>										
Governmental activities:										
General government	\$ 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	\$ 4,977,557
Judicial	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	2,761,440
Public safety	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	5,860,495
Public works	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	3,444,417
Health & Sanitation	78,531	81,048	84,439	81,765	110,436	117,704	109,893	123,844	118,943	116,308
Welfare	378,774	446,953	607,027	740,610	1,096,986	741,314	668,040	686,984	699,351	631,408
Culture and recreation	782,376	885,103	908,526	808,747	1,002,455	968,487	1,111,517	2,220,879	1,929,826	1,986,427
Community support	297,737	295,532	96,522	350,111	751,699	399,556	427,298	343,817	477,283	454,600
Intergovernmental	192,000	200,000	27,500	-	-	268,200	25,317	22,817	-	-
Interest on long-term debt	24,257	11,075	7,588	7,588	-	-	-	-	-	-
Total governmental activities expenses	14,481,433	16,450,122	17,666,327	18,218,041	18,766,167	18,354,503	19,582,871	19,625,828	19,609,823	20,232,652
Business-type activities:										
Golf	157,544	158,822	182,211	223,704	201,606	199,321	213,033	208,948	206,713	-
Building and planning	106,110	144,321	91,572	91,565	117,743	152,901	236,450	142,730	117,330	-
Total business-type activities expenses	263,654	303,143	283,783	315,269	319,349	352,222	449,483	351,678	324,043	-
Total primary government expenses	\$ 14,745,087	\$ 16,753,265	\$ 17,950,110	\$ 18,533,310	\$ 19,085,516	\$ 18,706,725	\$ 20,032,354	\$ 19,977,506	\$ 19,933,866	\$ 20,232,652
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
General government	\$ 877,333	\$ 509,120	\$ 734,615	\$ 827,880	\$ 1,221,976	\$ 829,430	\$ 721,821	\$ 542,596	\$ 722,249	\$ 770,000
Judicial	304,048	468,010	443,230	432,425	419,825	428,219	443,740	429,893	501,415	667,230
Public safety	1,061,819	1,001,132	1,028,329	762,980	672,383	738,331	1,054,565	819,754	999,060	882,065
Public works	114,775	92,082	217,246	312,186	213,822	247,933	271,646	274,306	270,478	273,134
Health and sanitation	150	-	-	-	-	-	18,440	9,742	9,462	12,027
Welfare	5,852	1,197	2,879	1,375	3,305	2,522	430	30	5,110	140
Culture and recreation	105,663	117,882	107,253	74,916	79,603	74,040	75,935	174,854	141,272	305,656
Community support	44,388	44,578	40,849	45,580	68,557	50,874	55,333	52,900	64,356	42,390
Operating grants & contributions	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	705,668
Capital grants & contributions	2,063,407	290,349	1,026,770	84,202	297,847	1,778,818	892,980	1,509,137	1,631,220	5,254,543
Total governmental activities program revenues	5,470,125	3,787,574	5,220,839	3,755,491	4,733,540	5,777,121	5,268,782	5,547,147	5,589,107	8,912,853
Business-type activities:										
Charges for services:										
Golf	200,570	162,041	142,003	134,477	162,605	152,148	153,053	141,425	153,971	-
Building and Planning	116,167	86,950	47,955	118,023	427,826	112,634	90,406	157,549	67,090	-
Total business-type activities program revenues	316,737	248,991	189,958	252,500	590,431	264,782	243,459	298,974	221,061	-
Total primary government program revenues	\$ 5,786,862	\$ 4,036,565	\$ 5,410,797	\$ 4,007,991	\$ 5,323,971	\$ 6,041,903	\$ 5,512,241	\$ 5,846,121	\$ 5,810,168	\$ 8,912,853

**WHITE PINE COUNTY**

Changes in Net Position  
Last Ten Fiscal Years

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015*	2016	2017
<b>Net (Expense)/Revenue</b>										
Governmental activities	\$ (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)	\$ (11,319,799)
Business-type activities	53,083	(54,152)	(93,825)	(62,769)	271,082	(87,440)	(206,024)	(52,704)	(102,982)	-
Total primary governmental net expense	\$ (8,958,225)	\$ (12,716,700)	\$ (12,539,313)	\$ (14,525,319)	\$ (13,761,545)	\$ (12,664,822)	\$ (14,520,113)	\$ (14,131,385)	\$ (14,123,698)	\$ (11,319,799)
<b>General Revenues &amp; Other Changes in Net Assets</b>										
Government activities:										
Taxes										
Ad valorem	\$ 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	\$ 5,253,107
Motor vehicle fuel tax	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	2,117,594
Sales taxes	1,335,658	1,088,137	861,221	1,545,940	743,568	660,824	610,525	663,820	1,624,973	1,763,174
Room taxes	4,040	4,770	5,208	5,539	6,077	6,019	7,007	7,315	6,389	10,781
Franchise taxes	473,528	508,893	545,509	453,995	402,013	13,325	22,635	25,781	201,459	260,540
Occupancy taxes	-	-	-	-	-	-	-	-	-	52,462
Government services tax	234,561	23,689	282	-	-	-	-	-	-	-
Payments in lieu of taxes	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	1,318,731
State gaming licenses	153,686	146,896	150,947	144,522	145,020	135,819	145,998	142,504	138,096	137,003
Net proceeds from mines	4,615,924	3,687,965	3,504,240	3,892,743	3,909,280	2,379,325	804,237	752,079	583,267	2,132,738
Unrestricted investment earnings	652,543	367,232	111,937	266,377	289,887	198,700	285,006	356,759	815,948	173,131
Unrestricted intergovernmental-consolidated tax	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	3,262,803
Gain on sale of capital assets	-	13,025	718	24,847	4,779	44,767	229,473	12,787	11,227	18,423
Other revenues	332,054	310,317	254,977	294,450	198,641	314,625	241,909	424,813	134,516	53,190
Transfers	22,400	22,400	11,914	(28,639)	21,361	21,361	21,361	31,101	31,101	1,097,719
Total governmental activities	16,894,230	16,627,972	15,351,473	16,985,837	17,229,710	16,152,124	14,868,790	14,911,384	15,783,180	17,651,396
Business-type activities										
Unrestricted investment earnings	9,029	3,346	355	78	610	664	2,797	2,903	2,986	-
Capital contributions	-	11,395	-	-	24,887	65,840	-	-	-	-
Transfers	(22,400)	(22,400)	(11,914)	28,639	(21,361)	(21,361)	(21,361)	(31,101)	(31,101)	(1,097,719)
Total business-type activities	(13,371)	(7,659)	(11,559)	28,717	4,136	45,143	(18,564)	(28,198)	(28,115)	(1,097,719)
Total primary government	\$ 16,880,859	\$ 16,620,313	\$ 15,339,914	\$ 17,014,554	\$ 17,233,846	\$ 16,197,267	\$ 14,850,226	\$ 14,883,186	\$ 15,755,065	\$ 16,553,677
<b>Change in Net Assets</b>										
Governmental activities	\$ 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	\$ 6,331,597
Business-type activities	39,712	(61,811)	(105,384)	(34,052)	275,218	(42,297)	(224,588)	(80,902)	(131,097)	(1,097,719)
GASB 68 & 71 Restatement Adjustment	-	-	-	-	-	-	-	(15,835,418)	-	-
Total primary government	\$ 7,922,634	\$ 3,903,613	\$ 2,800,601	\$ 2,489,235	\$ 3,472,301	\$ 3,532,445	\$ 330,113	\$ (15,083,617)	\$ 1,631,367	\$ 5,233,878

\*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									
	2008	2009	2010	2011*	2012	2013	2014	2015	2016	2017
General Fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	4,997,789	7,115,298	8,351,616	-	-	-	-	-	-	-
Non-Spendable	-	-	-	-	-	-	12,186	132,202	132,137	133,911
Restricted	-	-	-	-	8,000,000	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	2,161,613
Unassigned	-	-	-	6,933,222	8,003,318	7,857,626	5,231,122	4,908,731	5,403,713	3,723,559
Total general fund	<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>	<u>\$ 14,019,083</u>
All Other Governmental Funds										
Reserved	\$ 16,997,569	\$ 21,033,523	\$ 23,362,861	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	(12,665)	-	-	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Debt service funds	-	-	-	-	-	-	-	-	-	-
Non-Spendable	-	-	-	-	-	-	-	23,334	2,950	3,265
Restricted	-	-	-	11,709,257	15,713,976	16,648,265	12,217,464	13,244,096	12,773,220	10,543,363
Committed	-	-	-	8,991,118	7,702,851	8,490,268	10,467,359	10,877,229	11,921,162	16,605,019
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	(14)	-	1,104,015	-	-	-	-
Total all other governmental funds	<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>	<u>\$ 27,151,647</u>
Total governmental funds	<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>	<u>\$ 41,170,730</u>

\*In 2011 the County implemented GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. This replaced the categories that were previously utilized to classify fund balance. The old categories of reserved and unreserved were replaced with categories that provide better definition of the status of funds. Reserved fund balance was replaced with the non-spendable, restricted, committed and assigned fund balance. Unreserved fund balance was replaced with unassigned fund balance.

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

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Revenues</b>										
Taxes	\$ 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	\$ 10,288,939
Licenses and permits	30,836	29,249	36,415	44,956	43,472	47,914	47,261	42,067	49,944	111,707
Intergovernmental	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	12,663,485
Charges for services	997,311	830,684	785,662	847,808	997,271	1,043,477	924,453	859,121	979,921	1,183,823
Fines and forfeitures	254,355	355,406	318,418	340,354	344,596	311,086	308,935	327,648	339,109	504,344
Investment earnings	549,161	342,321	50,385	197,511	994,176	773,483	824,895	257,777	722,766	(33,124)
Sale of property	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	1,783,678	790,140	1,005,105	956,577	1,016,406	826,160	903,541	1,481,205	866,144	743,251
<b>Total Revenues</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>25,462,425</b>
<b>Expenditures</b>										
<b>Current:</b>										
General Government	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	3,740,647
Judicial	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	2,736,584
Public Safety	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	5,545,046
Public Works	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	2,287,266
Health and Sanitation	77,563	79,326	84,439	81,075	111,062	116,005	109,340	123,812	118,920	117,422
Welfare	384,371	449,393	611,119	737,158	1,101,370	732,819	652,894	671,438	701,487	634,280
Culture and Recreation	732,118	837,881	826,810	746,706	934,131	885,778	1,010,910	1,309,046	1,379,151	1,546,484
Community Support	362,284	301,073	94,079	347,348	665,293	396,159	426,195	437,041	479,465	454,718
Intergovernmental Expense	192,000	200,000	27,500	-	-	268,200	25,317	22,817	-	-
<b>Capital Outlay</b>										
General Government	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	5,445,804
Judicial	-	-	-	-	-	9,000	-	-	-	16,214
Public Safety	-	-	443,103	498,201	513,538	376,880	247,613	368,591	146,029	27,268
Public Works	1,098,353	1,359,424	1,527,622	709,831	957,613	539,910	1,057,665	668,557	516,590	915,634
Culture and Recreation	20,390	175,172	92,434	27,075	18,031	62,488	43,818	424,396	78,118	37,153
Community Support	-	-	-	-	-	104,511	-	4,406	8,990	5,000
<b>Debt Service:</b>										
Principal	748,000	-	-	-	-	-	-	-	-	-
Interest	33,979	-	-	-	-	-	-	-	-	-
<b>Total expenditures</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>	<b>23,509,520</b>
Excess of revenues over (under) expenditures	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	1,952,905
<b>Other Financing Sources (Uses)</b>										
Sale of Capital Assets	-	-	-	-	-	7,810	-	47,945	22,730	45,174
Transfers in	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	4,615,066
Transfers out	(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)	(4,321,847)
Debt Proceeds	-	264,323	-	-	-	-	-	-	-	-
Fund balance transfer to agency funds	-	-	-	-	(3,874)	-	-	-	-	-
<b>Total other financing sources (uses)</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>	<b>338,393</b>
Net change in fund balances	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	2,291,298
Fund Balances-beginning of year	\$ 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	\$ 38,879,432
Fund Balances-end of year	\$ 21,982,693	\$ 28,148,821	\$ 31,714,477	\$ 35,633,583	\$ 39,420,145	\$ 42,137,174	\$ 36,734,824	\$ 37,858,627	\$ 38,879,432	\$ 41,170,730
Debt service as a percentage of noncapital expenditures	6.7%	0.0%	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>
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%
2017	411,337,443	11,259,102	422,596,545	1.9510	\$ 1,207,418,700	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	SB 74 Fund	Capital Improve.	Total Direct Rate	White Pine County School District	White Pine County Hospital District		State of Nevada
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
2017	1.5808	0.0350	0.0100	0.0700	-	0.0500	0.0350	0.0600	0.0150	0.0052	0.0400	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

<b>Taxpayer</b>	<b>2017</b>			<b>2008</b>		
	<b>Taxable Assessed Value</b>	<b>Rank</b>	<b>Percentage of Total County Taxable Assessed Value</b>	<b>Taxable Assessed Value</b>	<b>Rank</b>	<b>Percentage of Total County Taxable Assessed Value</b>
Robinson Nevada Mining Company	67,633,666	1	16.00%	20,949,489	1	7.48%
Bald Mountain Mine	61,194,690	2	14.48%	16,977,340	2	6.06%
Spring Valley Wind	54,985,986	3	13.01%			
Ledcor CMI, Inc.	4,539,620	4	1.07%			
AT&T Communications	2,337,841	5	0.55%			
West Wasatch Hotels, LLC	1,985,130	6	0.47%	772,207	10	0.28%
Prospector Enterprises, LLC	1,496,598	7	0.35%	1,462,633	3	0.52%
AT&T Nevada	1,449,558	8	0.34%			
CJM Limited Partnership	1,287,977	9	0.30%	1,309,503	6	0.47%
Hotel Nevada & Gambling Hall	1,218,518	10	0.29%	1,427,978	5	0.51%
John Uhalde & Co				1,444,753	4	0.52%
M.B. Bybee Company, Inc.				1,107,912	7	0.40%
Reed Inc.				1,017,161	8	0.36%
Goeringer Real Estate, LLC				917,341	9	0.33%
<b>Total</b>	<b>\$198,129,584</b>		<b>47%</b>	<b>\$47,386,317</b>		<b>17%</b>

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>
2008	Not Available					
2009	Not Available					
2010	Not Available					
2011	\$ 4,992,758	4,987,513	99.89%	1,602	4,989,115	99.93%
2012	\$ 5,247,279	5,150,135	98.15%	92,698	5,242,833	99.92%
2013	\$ 6,772,397	6,654,851	98.26%	111,772	6,766,622	99.91%
2014	\$ 6,725,300	6,594,960	98.06%	123,905	6,718,865	99.90%
2015	\$ 6,372,131	6,251,947	98.11%	109,205	6,361,152	99.83%
2016	\$ 6,409,003	6,291,360	98.16%	86,267	6,377,627	99.51%
2017	\$ 6,394,082	6,276,768	98.17%	-	6,276,768	98.17%

Source: White Pine County Treasurer

\*Prior year data in the Treasurer's system was purged in 2011. Information for 2008 through 2010 are not available.

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

	Fiscal Year Ending June 30,									
	<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>	<u>2017</u>
Mining/Oil & Gas	\$ 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	\$ 18,690,453
Utilities	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	838,604
Construction	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	3,606,417
Manufacturing	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	55,082,625
Wholesale Trade	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	59,673,054
Retail Trade:										
Mortor Vehicles & Parts	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	29,137,196
Building Materials/Gardening	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	10,695,438
Food & Beverage	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	7,257,780
Gasoline Stations	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	4,280,878
All Other Retail	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	19,883,226
Rental & Leasing	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	4,896,930
Food Services/Drinking Places	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	13,672,373
All Other Categories	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	12,074,012
<b>Total</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>	<b>\$ 239,788,986</b>
County direct sales tax rate	7.375%	7.375%	7.725%	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>
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%
2017	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>
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	-	-	-	-	0.00%	-
2016	-	-	-	-	0.00%	-
2017	-	-	-	-	0.00%	-

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

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

Fiscal Year	General Bonded Debt Outstanding			Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds	Special Revenue Bonds	Total		
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%	-
2017	-	-	-	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	\$ 8,848,381	100.000%	\$ 8,848,381
City of Ely	2,964,105	100.000%	2,964,105
Town of McGill*	74,602	100.000%	74,602
Town of Ruth*	28,428	100.000%	28,428
Baker Water and Sewer	212,830	100.000%	212,830
McGill/Ruth Water and Sewer	1,171,176	100.000%	1,171,176
White Pine County Hospital	213,531	100.000%	213,531
Subtotal, overlapping debt			13,513,053
<b>County direct debt</b>			<u>-</u>
<b>Total direct and overlapping debt</b>			<u><u>\$ 13,513,053</u></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	\$ 422,596,545
Debt Limit (10% of assessed value)	42,259,655
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>\$ 42,259,655</u>

	<u>Fiscal Year</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>	<u>2017</u>
Debt limit	\$ 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	\$ 42,259,655
Total net debt applicable to limit	<u>-</u>									
Legal debt margin	<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>	<u>\$ 42,259,655</u>
Total net debt applicable to limit as a percentage of debt limit.	0.00%	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>
2008	9,821	377,438	38,432	41.0	1,402	4.7%
2009	9,954	364,892	36,658	41.9	1,398	6.9%
2010	10,092	375,539	37,212	41.8	1,404	9.2%
2011	10,002	399,404	39,932	42.6	1,385	8.7%
2012	9,945	416,174	41,848	42.0	1,354	7.7%
2013	10,095	405,210	40,140	40.9	1,382	7.1%
2014	10,218	393,000	52,205	41.0	1,303	6.0%
2015	10,262	408,582	53,482	40.8	1,203	5.8%
2016	10,336	N/A	55,337	40.8	1,195	4.9%
2017	10,413	N/A	N/A	39.6	1,390	4.1%

*Source: Nevada Department of Employment, Training & Rehabilitation, Nevada Governor's Office of Economic Development and Nevada Department of Education*

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

<u>Employer</u>	<u>2017</u>			<u>2008</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>
Bald Mountain Mine (Barrack Gold)	550	1	12.05%	150	5	3.21%
Robinson Nevada Mining (KGHM)	550	2	12.05%	550	1	11.77%
Dept. Of Corrections (State of NV)	350	3	7.67%	350	2	7.49%
White Pine School District	250	4	5.48%	350	3	7.49%
William Bee Ririe Hospital	150	5	3.29%	150	4	3.21%
White Pine County	150	6	3.29%	150	6	3.21%
Hotel Nevada & Gambling Hall	75	8	1.64%	150	7	0.00%
Bureau of Land Management	75	7	1.64%	150	8	3.21%
Ridleys Family Markets	65	9	1.42%	85	9	1.82%
Dept. of Transportation ( State of NV)	65	10	1.42%			
Goeringer Const/Schell Creek				75	10	1.60%
Total Top Ten	<u>2,280</u>		<u>49.96%</u>	<u>2,160</u>		<u>43.00%</u>
Total County Employment	<u>4,564</u>			<u>4,674</u>		

*Source: Nevada Department of Employment, Training & Rehabilitation*

Note: Number of employees is estimated using midpoint range.

**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>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>	<u>2017</u>
General Government										
Executive*	11.50	11.50	11.50	10.82	13.24	13.50	12.43	11.64	11.64	11.50
Finance**	7.00	7.87	9.39	9.00	9.82	9.60	10.23	10.55	10.55	10.75
Other***	2.42	3.74	4.40	4.49	4.50	4.50	4.50	4.50	4.50	2.38
Elections	0.18	0.19	0.05	0.06	0.07	0.04	-	0.04	0.04	0.04
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	1.92	1.27	2.00	2.00	2.00	2.00
Sheriff-Patrol/Task Force	17.98	17.46	18.33	19.07	17.60	19.77	18.75	18.65	18.65	19.00
Sheriff-Jail	5.00	5.00	5.00	4.77	5.75	5.79	5.75	5.58	5.58	7.00
Sheriff-Dispatch	5.00	5.00	5.00	5.00	5.00	5.00	4.90	4.61	4.61	5.00
Fire****	-	0.75	1.00	2.44	3.00	1.68	1.50	2.25	2.25	2.25
Emergency Medical	1.92	2.61	2.40	3.27	4.00	4.75	5.10	5.25	5.25	5.25
Emergency Management	1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50
Nuclear Waste	2.58	3.29	3.42	3.13	3.00	2.44	0.76	-	-	-
Judicial										
District Attorney	4.06	5.84	5.93	6.11	5.88	5.88	5.88	5.88	5.88	5.88
Courts	11.54	11.80	11.91	12.82	12.00	11.95	12.61	12.18	12.18	12.63
Public Health	1.00	1.00	1.00	0.91	1.00	1.00	1.00	1.00	1.00	1.00
Culture and Recreation										
Library/Ag Extension	4.50	4.37	4.78	5.31	5.23	4.90	4.97	4.60	4.60	3.88
Parks/Fair/Golf	3.69	3.94	3.62	3.60	5.06	4.82	4.62	4.40	4.40	4.58
Pools	1.58	1.37	1.42	1.60	1.73	1.81	2.04	7.54	7.54	9.47
Public Works										
Buildings/Maintenance	3.35	6.31	6.51	6.51	5.14	6.89	7.27	6.90	6.90	6.50
Roads	17.53	15.62	16.48	17.25	16.62	14.82	15.59	15.81	15.81	16.50
Planning	1.21	1.00	1.00	1.00	1.49	1.93	2.00	1.00	1.00	1.00
Community Support										
Social Services	2.00	2.00	2.00	2.00	2.00	2.00	1.90	2.00	2.00	2.00
Senior Center	3.67	3.58	3.96	3.82	4.15	4.17	4.29	4.20	4.20	4.00
Townships	0.30	0.42	0.37	0.52	0.63	1.06	1.34	1.45	1.45	1.45
<b>Total</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>134.53</b>	<b>136.55</b>

Source: White Pine County Finance Office

**Note:** A full-time employee is scheduled to work 2,080 hours per year (including vacation and sick leave). Full-time-equivalent employment is calculated by dividing total labor hours by 2,080.

\*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>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>	<u>2017</u>
Building Department										
Building permits issued	175	94	68	79	169	109	103	165	127	111
Building inspections conducted	N/A	N/A	N/A	N/A	N/A	51	113	221	200	166
Sheriff - Patrol										
Physical arrests	475	420	468	795	872	849	595	626	699	596
Traffic violations	1,495	1,136	734	1,210	1,370	1,212	1,168	1,090	1,330	1,055
Patrol Units	15	15	15	15	15	15	15	15	13	13
Sheriff - Jail										
Inmates housed	743	742	516	803	867	850	686	701	733	895
Average daily population	21	18	15	24	30	33	30	41	35	47
Average days served	6	8	15	12	14	16	20	25	18	21
Sheriff-Dispatch										
Call volume	5,784	6,676	9,262	11,528	11,301	12,030	12,697	12,376	12,433	11,860
Fire*										
Emergency responses	100	25	210	242	173	208	134	73	N/A	N/A
Fires extinguished	34	12	49	42	32	56	52	25	N/A	N/A
Inspections	-	10	10	10	10	10	12	8	N/A	N/A
EMS*										
Emergency responses	784	755	848	663	637	669	674	254	N/A	N/A
Other public works										
Road miles maintained	961	961	961	961	961	961	961	961	988	988
Bridges	2	2	2	2	2	2	2	2	1	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	2	2	2
Library										
Volumes in collection	38,755	39,583	39,395	40,955	41,736	42,243	44,204	45,003	41,168	43,650
Total Circulation	27,935	30,227	30,002	33,283	29,172	30,904	31,583	31,657	25,049	25,547
Number of Uses of Public Internet	7,348	7,353	7,364	7,336	7,347	8,467	8,047	8,860	7,382	6,960
Total Library Visits	23,638	23,756	24,943	24,920	25,415	25,424	25,564	25,687	25,562	25,714
Total Library Programs	131	121	191	256	245	242	212	210	270	290
Transit-Ely Bus-Started mid-2011										
Total route miles	-	-	-	10,277	39,479	35,962	41,279	41,111	38,603	32,565
Passengers	-	-	-	3,714	15,276	11,332	12,536	13,578	13,152	13,036
Total hours	-	-	-	686	2,739	2,410	2,547	2,590	2,577	2,471
Senior Center										
Total meals served	22,345	21,257	20,466	23,504	22,816	23,401	21,881	23,153	19,143	24,122
Homebound	14,055	13,215	13,940	14,213	13,951	14,637	12,901	13,585	11,730	15,495
Congregate	8,290	8,042	6,526	9,291	8,865	8,764	8,980	9,568	7,413	8,627

\*Fire and EMS have not provided data for the last two fiscal years.

Source: White Pine County Department Heads

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

<u>Function/Program</u>	<u>Fiscal Year</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>	<u>2017</u>
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	15	15	15	15	15	15	15	15	15	15
Fire Stations	6	6	6	6	7	7	7	7	7	7
Other public works										
Roads (miles)	961	961	961	961	961	961	961	961	988	988
Bridges	2	2	2	2	2	2	2	2	1	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	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, 2017, 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 15, 2017.

**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 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 15, 2017

**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, 2017, and have issued our report thereon dated November 15, 2017. 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 had one prior year compliance finding that was resolved during fiscal year 2017. We noted one new instance of noncompliance during fiscal year 2017; see 2017-001 on page 189.

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
911 Surcharge	Building and Planning
Golf Course	

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, 2017.

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 15, 2017

**WHITE PINE COUNTY**  
**Nevada Revised Statute 354.6113**  
**For the Year Ended June 30, 2017**

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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 2017, the money from the fund was used to expand the County library as specified in the capital improvement plan for the County.
- According to the fiscal year 2018 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 2018 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, 2017**

<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		\$ -	\$ 10,080
<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				
WPC Housing Rehabilitation	14.228	15/HS/19	33,826	33,826
WPC Housing Rehabilitation	14.228	16/R-HS/15	62,071	62,071
Total US Department of Housing and Urban Development			<u>95,897</u>	<u>95,897</u>
<b><u>US Department of Interior</u></b>				
Passed through Bureau of Land Management - Nevada State Office				
Recreation Resource Management	15.235	L11AC20021	-	293,099
Recreation Resource Management	15.235	L12AC20356	-	255,573
Recreation Resource Management	15.235	L14AC00131	-	11,282
			<u>-</u>	<u>559,954</u>
FWS National Wildlife Refuge Fund	15.659		-	4,975
Total US Department of Interior			<u>-</u>	<u>564,929</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	-	47,394
Edward Byrne Memorial Formula Grant Program	16.738	16-JAG-29	-	18,654
Passed through NV Office of the Attorney General				
Violence Against Women Formula Grant	16.588	2015-WF-AX-0030/ 2015-KF-AX-0056	-	19,586
Violence Against Women Formula Grant	16.590	2009-WE-AX-0010	-	2,365
Violence Against Women Formula Grant	16.590	2016-WE-AX-0047	-	58,858
Total US Department of Justice			<u>-</u>	<u>146,857</u>
<b><u>US Department of Transportation</u></b>				
Federal Aviation Administration				
Airport Improvement Program	20.106	3-32-0006-019-2015	-	1,939,594
Airport Improvement Program	20.106	3-32-0006-020-2016	-	2,453,168
			<u>-</u>	<u>4,392,762</u>
Federal Highway Administration				
Highway Safety Grant	20.600	JF-2016-WPSO-00048	-	7,206
Highway Safety Grant	20.600	JF-2017-WPSO-00036	-	20,055
			<u>-</u>	<u>27,261</u>
Enhance Access of People in Small Urban and Rural Areas to Activities	20.509	PR524-15-802	-	20,694
Enhance Access of People in Small Urban and Rural Areas to Activities	20.509	PR524-16-802	-	61,301
			<u>-</u>	<u>81,995</u>
Passed through NV Emergency Response Commission				
State Emergency Response Commission	20.703	17-UWS-17-01	-	6,134
State Emergency Response Commission	20.703	17-SERC-17-01	-	23,234
			<u>-</u>	<u>29,368</u>
Total US Department of Transportation			<u>-</u>	<u>4,531,386</u>

(continued)

**WHITE PINE COUNTY**  
**Schedule of Expenditures of Federal Awards, Continued**  
**For the Year Ended June 30, 2017**

<u>Federal Grantor/Pass Through Grantor/Program or Cluster Title</u>	<u>CFDA</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Pass-Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
<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	2016-20	-	2,800
State Library Postage Program	45.310	LSTA LOAN POSTAGE	-	1,843
E-Book Access	45.310	2016-15	-	10,630
Total Institute of Museum & Library Services, NFAH			-	15,273
<b><u>US Department of Energy</u></b>				
Passed through NV Department of Public Safety-Division of Emergency Mgmt				
Emergency Preparedness Working Group	81.502	FFY 2012 81502.12A	-	316
Emergency Preparedness Working Group	81.502	FFY 2013 81502.13A	-	426
Emergency Preparedness Working Group	81.502	FFY 2014 81502.14A	-	924
Emergency Preparedness Working Group	81.502	FFY 2015 81502.15A	-	14,735
Emergency Preparedness Working Group	81.502	FFY 2016 81502.16A	-	67,537
Total US Department of Energy			-	83,938
<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	-	1,027
C-1 Congregate	93.045	17-000-07-13-17	-	19,220
C-2 Homebound	93.045	17-000-04-24-16	-	1,921
C-2 Homebound	93.045	17-000-04-24-17	-	42,400
NSIP	93.053	17-000-57-NX-16	-	3,374
NSIP	93.053	17-000-57-NX-17	-	6,992
			-	74,934
Federal Food Assistance for the Nutrition Services Incentive Program (NSIP)	93.053	USDA Commodity Assistance	-	3,354
Eastern Regional Drug Court Partnership	93.243		-	42,828
Passed through Nevada Department of Human Resources				
Community Services Block Grant	93.569	CSBG 251.10	-	83,073
Total US Department of Health and Human Services			-	204,189
<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	FFY16 EMPG	-	17,784
<b>TOTAL FEDERAL ASSISTANCE EXPENDED</b>			<b>\$ 95,897</b>	<b>\$ 5,670,333</b>

**WHITE PINE COUNTY**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2017**

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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, 2017. 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	\$ 4,975
Airport Improvement fund	4,392,762
Non-major funds:	
Road fund	10,080
Grants Projects	683,112
Task Force	66,048
Violence Against Women	80,809
Indigent	81,995
Emergency Management Grant fund	131,090
Library Gift Fund	15,273
Senior Center	78,288
Drug Rehab	42,828
CSBG Fed Grant/Indigent	<u>83,073</u>
Total	<u>\$ 5,670,333</u>

**Indirect Cost Rate:**

The County did not elect to use the 10% de minimis indirect cost rate for fiscal year 2017.

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

The County did not have any federal loans outstanding at June 30, 2017.

**Subrecipients:**

The County had subrecipients for the following programs in fiscal year 2017:

- 14.228 – WPC Housing Rehabilitation
- 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, 2017. 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, 2017.

## 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 15, 2017

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2017**

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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>
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20.106	Airport Improvement Program
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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, 2017**

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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 2017.

**Significant Deficiencies:**

2011-002      Timeliness of Deposits

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

*Condition:* Multiple County departments deposit County funds only on an “as needed” basis.

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

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

*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, has been reviewed, is in the approval process, and the County anticipates its approval in FY18 by the County Commission.

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2017**

**COMPLIANCE AND OTHER MATTERS**

**Compliance:**

2017-001      Budgetary Compliance

*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,”

*Condition:* Expenditures in the Genetic Marker Testing fund, Golf Course Proprietary fund, and Building and Planning Proprietary fund exceeded final budget appropriations for fiscal year 2017.

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

*Effect:* The County did not comply with Nevada Revised Statute (NRS) 354.626 for fiscal year 2017.

*Recommendation:* The County should design and implement controls over budgeting to ensure that all possible expenditures for each fiscal year are properly included in the final budget appropriations.

**Other Matters:**

No other matters reported in fiscal year 2017.

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2017**

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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 2017.

**COMPLIANCE AND OTHER MATTERS**

**Compliance:**

No compliance findings noted in fiscal year 2017.

**Other Matters:**

No other matters reported in fiscal year 2017.

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 Nevada Northern Rail Way, 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, 2017**

### **INTERNAL CONTROL OVER FINANCIAL REPORTING**

#### **Significant Deficiencies**

##### **2011-002 Timeliness of Deposits**

Multiple County departments deposit County funds only on an “as needed” basis.

#### **Corrective Action**

The Finance Director and County Treasurer have drafted a cash handling ordinance requiring all departments that receive payments to make deposits no less than five business days from the time payment is received. This ordinance was reviewed by the District Attorney and has been brought to the Board of County Commissioners for adoption in FY2018. Compliance with this ordinance shall be verified through the internal audit process. This ordinance shall be implemented no later than June 30, 2018.

### **COMPLIANCE AND OTHER MATTERS**

#### **Compliance**

##### **2017-001 Budgetary Compliance**

Expenditures in the Genetic Marker Testing Fund, Golf Course Proprietary Fund, and the Building and Planning Proprietary Fund exceeded final budget appropriations for fiscal year 2017.

#### **Corrective Action**

The Genetic Marker Testing Fund was established as a special revenue fund. However, the nature of this fund has changed so that the County no longer maintains a fund balance. The money received must be paid out as required pursuant to NRS. Therefore, this fund should be reclassified as an agency fund and no budgeting will be required.

The Golf Course and Building and Planning Proprietary Funds were moved into special revenue funds in fiscal year 2017. During the budgeting process these funds were budgeted as net transfers from their proprietary funds into their respective special revenue funds. However, it was identified during final audit that the proper GAAP procedure is to capitalize assets and expense them prior to transferring them. The net effect was the same, however, the steps required to get the net transfer out were skipped during the budget process. It was too late when the budgeting problem was identified to correct it. Both of the County’s proprietary funds are closed and this one-time adjustment will not be required in the future.

Elizabeth Frances  
Finance Director  
White Pine County, Nevada