

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

WHITE PINE COUNTY



FOR THE FISCAL YEAR ENDED JUNE 30, 2018

WITH REPORT OF

INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

PREPARED BY:

WHITE PINE COUNTY FINANCE DEPARTMENT

WHITE PINE COUNTY
Table of Contents

INTRODUCTORY SECTION

Letter of Transmittal	3
Certificate of Achievement of Excellence in Financial Reporting	9
White Pine County Organizational Chart and Elected Officials.....	10
County Commission Organizational Chart and Appointed Officials	11

FINANCIAL SECTION

Independent Auditors' Report.....	13
Management's Discussion and Analysis.....	17
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	26
Statement of Activities	27
Fund Financial Statements:	
Balance Sheet – Governmental Funds.....	28
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	29
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	30
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	31
Combined Statement of Fiduciary Net Position – Fiduciary Funds	32
Statement of Changes in Fiduciary Net Position – Fiduciary Funds.....	33
Notes to the Financial Statements	34
Required Supplementary Information:	
Schedule of the Proportionate Share of the Net Pension Liability	70
Schedule of Contributions	71
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual:	
General Fund (Detailed)	72

WHITE PINE COUNTY
Table of Contents
(Continued)

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual:	
Grants	78
SB 74	79
Schedule of Changes in the Net OPEB Liability and Related Ratios - PEBP	80
Schedule of Changes in the Net OPEB Liability and Related Ratios - WPCEHBP	81
Schedule of OPEB Contributions - PEBP	82
Schedule of OPEB Contributions - WPCEHBP	83
Notes to Required Supplementary Information	84
 Supplementary Information:	
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual: Airport Improvement Capital Project Fund	87
Combining Balance Sheet – Non-major Governmental Funds	88
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Non-major Governmental Funds	95
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual Special Revenue Funds	102
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual Capital Project Funds	146
Combining Statement of Changes in Position and Liabilities - All Trust and Agency Funds	148

STATISTICAL SECTION

Financial Trends:	
Net Position by Component	153
Changes in Net Position	154
Fund Balances – Governmental Funds	156
Changes in Fund Balances – Governmental Funds	157
Revenue Capacity:	
Assessed Value of Estimated Actual Value of Taxable Property	158
Property Tax Rates – Direct and Overlapping Governments	159
Principal Property Tax Payers	160
Property Tax Levies and Collections	161
Taxable Sales by Category	162

WHITE PINE COUNTY
Table of Contents
(Continued)

Direct and Overlapping Sales Tax Rates	163
Debt Capacity:	
Ratios of Outstanding Debt by Type	164
Ratios of General Bonded Debt Outstanding.....	165
Direct and Overlapping Governmental Activities Debt.....	166
Legal Debt Margin.....	167
Demographic Information:	
Demographic and Economic Statistics	168
Principal Employers.....	169
Operating Information:	
Full-time Equivalent County Government Employees by Function/Program.....	170
Operating Indicators by Function/Program	171
Capital Asset Statistics by Function/Program.....	172

OTHER COMMUNICATIONS FROM INDEPENDENT AUDITORS:

Report on Compliance and on Internal Control over Financial Reporting	175
Report on Compliance with State Statutes and Administrative Code.....	177
Nevada Revised Statute 354.6113	180
Schedule of Expenditures of Federal Awards.....	181
Notes to the Schedule of Expenditures of Federal Awards	183
Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program And on Internal Control over Compliance Required by the Uniform Guidance ...	185
Schedule of Findings and Questioned Costs:	
Summary of Auditor's Results.....	187
Financial Statement Findings.....	188
Federal Award Findings and Questioned Costs.....	189

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INTRODUCTORY SECTION

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White Pine County
Department of Finance
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Ely, Nevada 89301
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November 15, 2018

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, 2018.

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, 2018 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 2017 was 10,413. 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 Protection 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, 46 Special Revenue Funds, 2 Capital Improvement Funds, and 12 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

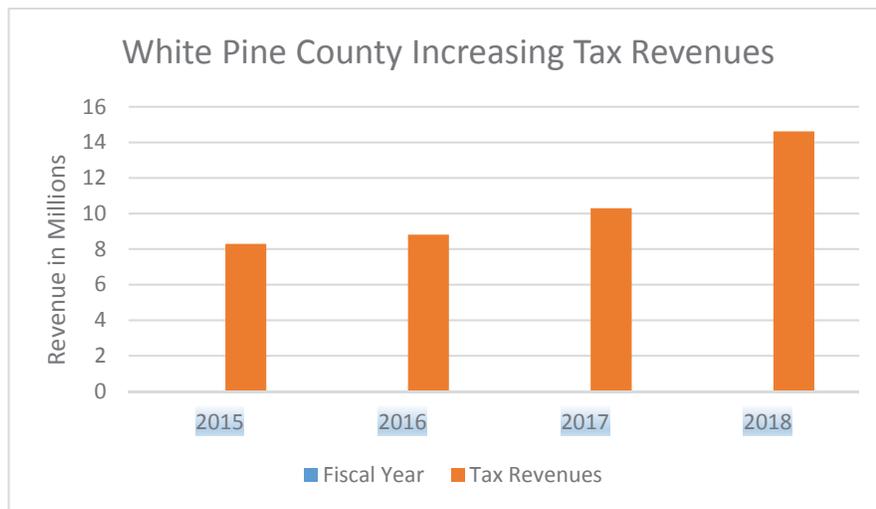
Government (including federal, state and local) remains the largest classification of jobs and employment in the County. This is followed by the mining, quarrying and oil and gas extraction industry and then the accommodation and food service industry. With the mining, quarrying and oil and gas extraction industry providing the second highest number 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. Copper prices at the beginning of the fiscal year were below \$2.60, then maintained an overall increasing trend through most of the fiscal year reaching a high of \$3.30 just prior to the end of June. These increasing prices resulted in higher than projected net proceeds of minerals revenues for the County. In addition, there are multiple gold mines that operate in White Pine County including Alligator Ridge, Bald Mountain and the Pan Mine to name a few. Although gold prices did not have the overall consistency of price increases that copper experienced, prices were up which also contributed to the higher net proceeds of mineral revenues experienced by the County.

Tourism continues to play a substantial role in the County's economy. The County works to promote tourism by hosting new events such as the Air Race Event at the County Airport in June 2018 and the

Sky High Triathlon at the Aquatics Center scheduled for August 2018. In addition, the County's eighteen-hole golf course hosts many tournaments, the Fairground hosts its annual fair and horse race event and the newly renovated Camp Success offers a pristine getaway in the Humboldt Toiyabe National Forest. In addition to providing events, a portion of the annual General Fund budget is now being dedicated to cleaning up various properties in the County to enhance the appearance of our communities.

Tax revenues have been increasing for the County. Starting in fiscal year 2015 tax revenues were \$8,293,087, in fiscal year 2016 they were \$8,805,968, in fiscal year 2017 this increased to \$10,288,939 and in fiscal year 2018 it reached 14,611,106. 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. The County continues to work on an initiative to obtain some of this federal land. The process established to transfer the land is a very slow and involved and will take yet more time.

MAJOR INITIATIVES

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

- The County was put on notice last fiscal year 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. It is estimated that replacement of all of these systems including the software, hardware and networking will cost \$1,000,000. At the completion of the current fiscal year the Recorder's Office had converted to their new system and all other departments selected new software programs and are beginning the process of conversion. The County is on target to be completed prior to the scheduled ADS closure.
- In conjunction with the new software for the Finance Department the County has undertaken a major rewrite of the chart of accounts. The revised chart of accounts will be made more user friendly by reducing the overall number of funds, categorizing funds to more appropriately

reflect their purpose, grouping functions for better summarization and organizing revenue and expense accounts in a more logical fashion. Full implementation of the new chart of accounts will be completed in fiscal year 2019.

- The County is proceeding 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. Lombard, Conrad Architects and CORE Construction have been selected for the project which will utilize a Construction Manager at Risk (CMAR) delivery method to complete the project. At the end of the fiscal year 2018 the County had reached 50% schematic design on the project. The project has been scaled back in order to keep the cost under \$25 million and construction is projected to start in fiscal year 2020. The County does plan to pursue State funding during the upcoming Nevada Legislative to help make up the shortfall that made the project scope reductions necessary and offset the increased costs due to inflation.
- 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 started reconstruction a portion of airport runway 18/36 (the main runway at the airport) in fiscal year 2017 and obtained additional FAA funding to complete the reconstruction of this runway as well as renovate Taxiway A. This project is underway and will be completed in fiscal year 2019.
- The County continues to utilize Bureau of Land Management funding made available through the Southern Nevada Public Lands Management Act to upgrade its parks. Ongoing projects include the White Pine County Fairgrounds project and upgrades to the McGill Ball Park. The County is still anticipating an award that will allow upgrades to the duck pond, however, funds are being held up at the Federal level and no final date as to when they will be released has been provided. Other funding sources have paid for improvements to the shooting range and golf course.
- 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 basins located in White Pine County to Clark County. Progress is being made but the issue is not close to resolution. It is anticipated that this issue will remain ongoing for several more years.

LONG-TERM FINANCIAL PLANNING

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

benefit of getting these major projects completed during the “boom” cycle that the mines are currently experiencing is that they will provide long-term infrastructure assets that can be utilized by the County for decades after the mining cycle once again reverts to a period of inactivity.

As mentioned earlier the County is undertaking a Justice Center Project. The County has been working to save funds for this project for many years and at the end of fiscal year 2018 there was \$11,887,951 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) in the amount of \$10,161,000, another USDA interest free loan in the amount of \$1,000,000. The interest free loan is through a USDA program that provides funding for rural projects through local utility organizations. Mount Wheeler Power, the Local Rural Electric Cooperative that serves the citizens of White Pine County, has agreed to be the pass-through agency for funding through this program to assist with the Justice Center Project and we are deeply appreciative of their efforts. Both USDA loans will be repaid utilizing the SB 74 sales tax revenues.

The ending general fund balance has \$817,968 assigned for the fiscal year 2019 budget appropriation which decreased from last year when \$2,161,613 was assigned for subsequent year budget appropriation. All of the appropriation for fiscal year 2019 is for one-time expenditures including replacement of the ADS software systems, the Justice Center Project and for the reconstruction of the airport’s main runways. This is consistent with utilizing fund balance to cover only one-time large expenses.

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 adopted in fiscal year 2018. This ordinance provides 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. Complete implementation should be achieved in fiscal year 2019.

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. A complete rework of the Grant Management Policy was undertaken in fiscal year 2018 and was adopted early in fiscal year 2019. The updated Grant Management Policy provides a more comprehensive framework to maintain accurate grant accounting and regulatory compliance.

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. The policy is effective even in the current economy that is adversely impacting revenues. Reported revenues are required to include unrealized losses which result when investments are being held as interest rates are rising. The County’s portfolio has heavy reliance on certificates of deposit (CDs). As long as the CDs are not sold prior to their maturity dates the County will never suffer a realized loss and calculated unrealized losses will not adversely impact the County. The Treasurer and the Finance Director work closely to ensure that there is adequate cash available so there is never a need to sell CDs earlier than their maturity. 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, 2017. This is the third 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,

A handwritten signature in blue ink that reads "Elizabeth Frances". The signature is written in a cursive, flowing style.

Elizabeth Frances
Finance Director



Government Finance Officers Association

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

Presented to

**White Pine County
Nevada**

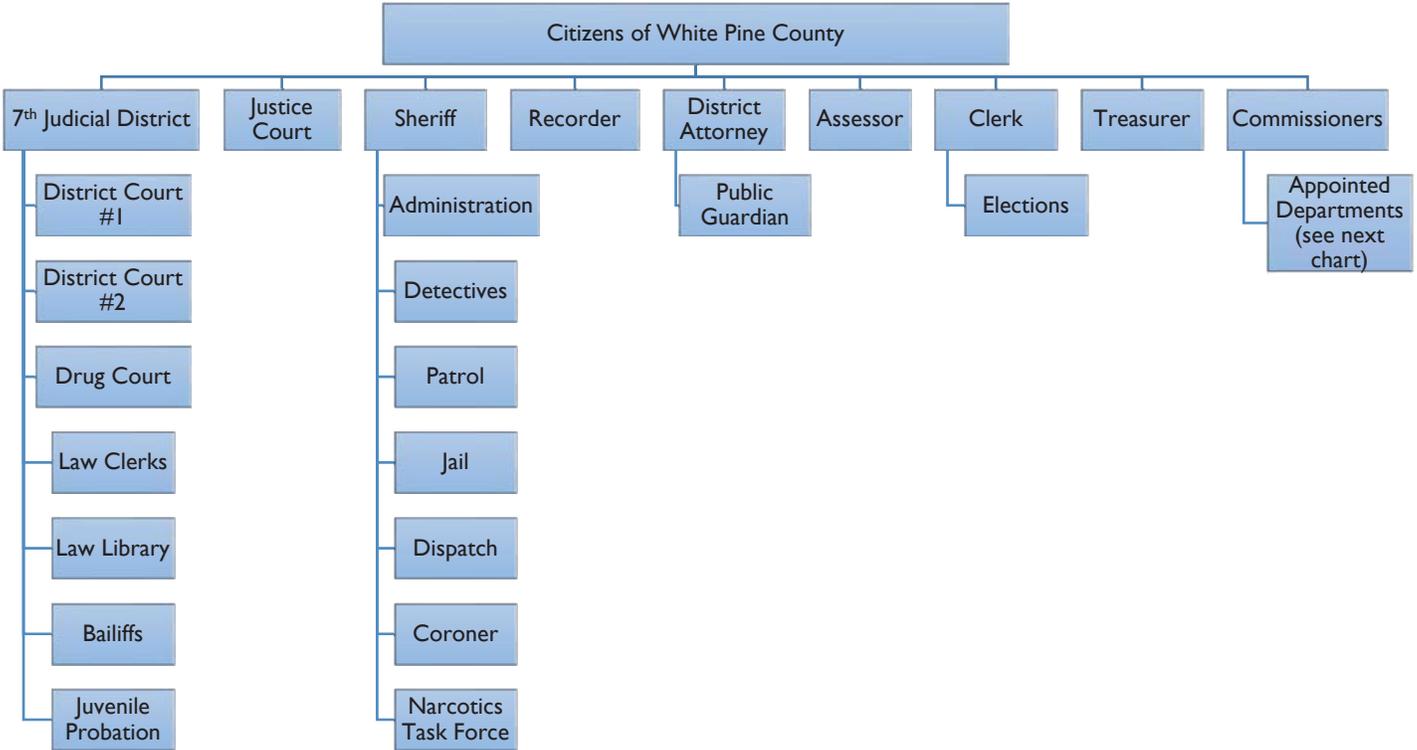
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2017

Christopher P. Morill

Executive Director/CEO

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

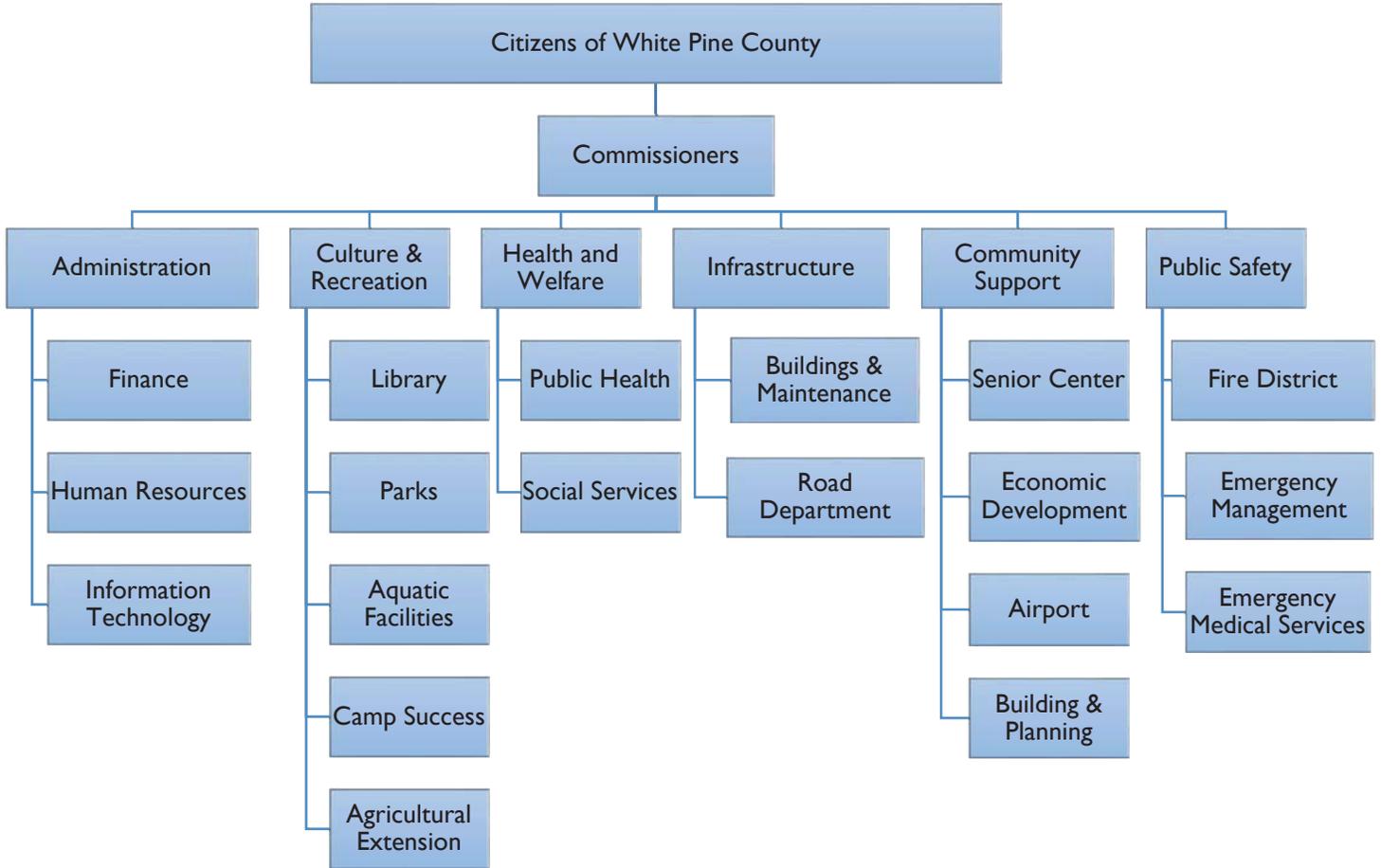


Elected Officials

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

Richard Howe
 Shane Bybee
 Gary Perea
 Carol McKenzie
 Steven Stork
 Burton Hilton
 Nichole Baldwin
 Michael Wheable
 Stephen Bishop
 Martha Rivera Sindelar
 Scott Henriod
 Catherine Bakaric

COUNTY COMMISSION ORGANIZATIONAL CHART



Appointed Officials

Finance Director/IT Supervisor	Elizabeth Frances
Human Resources Director	Kathy Ricci/Timothy Bunch
Library Director/Senior Program Administrator	Lori Romero
Public Works Director	Bill Calderwood
Aquatic Facilities Director	Megan Brown
Agricultural Extension Director	Juan Carlos Cervantes
Public Health Nurse	Nicole Rowe
Social Services Director	Desiree Barnson
Airport Manager	Lance Gale
Fire Chief/EMS	Bill Ward, Interim
Emergency Manager	Vacant

FINANCIAL SECTION



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, each major fund, and the aggregate remaining fund information of White Pine County, Nevada, as of and for the year ended June 30, 2018, 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, each major fund, and the aggregate remaining fund information of White Pine County, Nevada as of June 30, 2018, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Changes in Accounting Principle

As described in Note 1 to the financial statements, in fiscal year 2018, the County implemented the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* and GASB Statement No. 82, *Pension Issues*. Our opinion is not modified with respect to this matter.

Other Matters

Report on Detailed Comparative Information

We have previously audited White Pine County's financial statements for the year ended June 30, 2017, and our report dated November 15, 2017, 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, 2017, 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 OPEB and related notes, 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 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 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, 2018, 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, 2018

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WHITE PINE COUNTY, NEVADA
Management's Discussion and Analysis
June 30, 2018

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 \$57,419,238 at the end of fiscal year 2018 and \$55,299,273 at the end of fiscal year 2017. This is an increase in the net position of governmental activities of \$2,119,965 between fiscal years 2017 and 2018. Business-type activities were transferred into special revenue funds at the beginning of 2017 and, therefore, net position at the end of both fiscal years 2018 and 2017 totaled \$0.
- For 2018, unrestricted net position totaled a negative \$1,095,056 for governmental activities. This is an increase of \$2,587,069 from 2017. Unrestricted net position for business-type activities totaled \$0 for both fiscal years ending 2018 and 2017 as these activities were transferred into special revenue funds as previously noted.
- 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 2018, the unassigned fund balance for the General Fund was \$4,548,885 or 30% of total General Fund expenditures and transfers. For fiscal year 2017, the General Fund unassigned fund balance was \$3,723,559. The increase in unassigned fund balance of \$825,326 is a result of expenditures exceeding revenues and transfers by a total of \$595,708, a positive prior period adjustment of \$89,776, the increase to nonspendable fund balance in the amount of \$12,387 and the decrease to fund balance assigned for budgetary appropriations of \$1,343,645.
- The County's primary revenue sources for governmental activities during 2018 are Ad Valorem property taxes of \$5,485,773, net proceeds of mines of \$3,581,391 and unrestricted intergovernmental revenues in the form of consolidated taxes of \$3,500,400. These three revenue sources comprise 29%, 19% and 18%, respectively, or 66% of total general governmental revenues for 2018. During fiscal 2017, Ad Valorem property taxes were \$5,253,107, net proceeds of mines of \$2,132,738 and consolidated taxes were \$3,262,803. These revenue sources comprised 32%, 13% and 20%, respectively, or 64% of total general governmental revenues for 2017.
- The County's total expenses were \$21,082,244 for 2018 and \$20,232,652 for 2017. 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 \$105,182,516 for 2018 and \$101,419,984 for 2017. Total capital assets being depreciated in business-type activities were \$0 for both fiscal years was \$0 as these activities were transferred into special revenue funds as previously noted. 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, 2018 and June 30, 2017, is summarized and analyzed below:

	Governmental activities	
	2018	2017
Current and other assets	\$ 47,214,271	\$ 42,578,554
Capital assets	31,404,605	31,790,717
Total assets	<u>78,618,876</u>	<u>74,369,271</u>
Deferred outflows of resources	2,917,841	4,127,092
Long-term liabilities outstanding	19,377,322	18,977,231
Other liabilities	2,513,634	1,829,751
Total liabilities	<u>21,890,956</u>	<u>20,806,982</u>
Deferred inflows of resources	2,226,523	2,390,108
Net position:		
Net investment in capital assets	31,404,605	31,902,122
Restricted	27,110,589	27,080,176
Unrestricted	<u>(1,095,956)</u>	<u>(3,683,025)</u>
Total net position	<u>\$ 57,419,238</u>	<u>\$ 55,299,273</u>

- 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 \$57,419,238 as of June 30, 2018 and \$55,299,273 as of June 30, 2017. 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 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, 30% is for net proceeds mitigation, 24% 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, 2018 were negative \$43,448. This is a 125% 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, 2018 and June 30, 2017, 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, 2018 and June 30, 2017, are summarized below:

	Governmental Activities	
	2018	2017
Revenues:		
Program revenues:		
Charges for services	\$ 3,153,921	\$ 2,952,642
Operating grants and contributions	1,495,794	705,668
Capital grants and contributions	893,986	5,254,543
General revenues:		
Taxes	11,741,591	10,776,389
State gaming licenses	134,621	137,003
Net proceeds from mines	3,581,391	2,132,738
Unrestricted investment earnings	(43,448)	173,131
Unrestricted Intergovernmental Rev *	3,500,400	3,262,803
Gains on sale of capital assets	-	18,423
Other revenue/(expense)	108,465	53,190
Total revenues	<u>24,566,721</u>	<u>25,466,530</u>
Expenses:		
General government	4,466,777	4,977,557
Judicial	2,966,670	2,761,440
Public safety	5,784,669	5,860,495
Public works	4,053,130	3,444,417
Health and sanitation	90,770	116,308
Welfare	656,658	631,408
Culture and recreation	2,330,428	1,986,427
Community support	733,142	454,600
Total expenses	<u>21,082,244</u>	<u>20,232,652</u>
Increase(Decrease) in net position before transfers and contributions	3,484,477	5,233,878
Transfers	-	1,097,719
Increase(Decrease) in net position	3,484,477	6,331,597
Net position, beginning	55,299,273	48,967,676
Restatement adjustments	(1,364,512)	-
Net position, ending	<u>\$ 57,419,238</u>	<u>\$ 55,299,273</u>

* 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.

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 \$45,064,215 and \$41,170,730 for years 2018 and 2017 respectively. This is an increase of \$3,893,485 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 \$13,513,151 at the end of 2018 and was \$14,019,083 at the end of 2017. The fund balance of the County's General Fund decreased by \$505,932 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 \$11,887,950 at the end of 2018 and was \$8,673,863 at the end of 2017. The fund balance of the SB 74 Fund increased by \$3,214,087 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 \$16,684,026. This budget represents anticipated expenses/other financing uses over revenues/other financing sources in the amount of \$2,709,375. Actual expenditures and transfers out were \$1,621,131 less than the final budget. A substantial portion of this, \$794,464 or 49%, is for the ongoing ADS replacement project
- Revenues and other financing sources received in the general fund were more than budgeted by \$492,536. The net result of higher revenues/other financing sources, a prior period adjustment and lower expenditures/other financing uses was a decrease in the general fund balance of \$505,932. This decrease is a \$2,203,443 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 (justice center project). The project is underway but progress is slower than anticipated due to the need to scale it back in order to stay within available funds. Therefore, of the \$9,500,000 budgeted only \$100,701 was spent. Expenditures were primarily for architect services. Total revenues and transfers in exceeded the budgeted amount of \$1,205,503 by \$2,008,653. Most of this variance is due to the County Commission's dedication of 80% of all general fund net proceeds from mines revenues to the justice center project. The increased mining activity in the County resulted in revenues well above what was projected. The result of reduced expenditures and increased revenues was an \$11,508,584 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:

	<u>Governmental Activities</u>	
	Balance	Balance
	<u>6/30/2018</u>	<u>6/30/2017</u>
Capital assets not being depreciated	\$ 2,082,436	\$ 3,594,978
Capital assets being depreciated	105,182,516	101,419,984
Less accumulated depreciation	<u>(75,860,347)</u>	<u>(73,224,245)</u>
Total capital assets net of depreciation	<u>\$ 31,404,605</u>	<u>\$ 31,790,717</u>

- The major increases to capital assets occurred for the following reasons:
 - The upgrades to Camp Success were completed and moved from construction in progress to a depreciable asset.
 - The waterline extension for the County’s industrial park was completed and moved from construction in progress to a depreciable asset.
- 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 the justice center project. 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 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, 2018

	Governmental Activities
Assets	
Cash and investments	\$ 44,364,552
Receivables (net of allowance for uncollectibles)	2,702,493
Prepaid Expenses	118,871
Inventory	28,355
Capital assets not being depreciated	
Land	1,052,324
Construction in progress	1,030,112
Capital assets being depreciated, net of accumulated depreciation	
Equipment and vehicles	3,608,281
Improvements other than buildings	8,565,324
Buildings	13,834,491
Infrastructure	3,314,073
Total assets	78,618,876
Deferred Outflows of Resources	
Deferred outflows related to pensions	2,757,415
Deferred outflows related to OPEB	160,426
Total deferred outflows of resources	2,917,841
Liabilities	
Accounts payable and other current liabilities	1,995,654
Noncurrent liabilities:	
Due within one year	517,980
Due in more than one year	478,135
Net pension liability	16,920,538
Other postemployment benefits liability	1,978,649
Total liabilities	21,890,956
Deferred Inflows of Resources	
Deferred revenue - net proceeds	9,473
Deferred inflows related to pensions	2,179,516
Deferred inflows related to OPEB	37,534
Total deferred inflows of resources	2,226,523
Net Position	
Net investment in capital assets	31,404,605
Restricted for:	
General government	778,873
Judicial	1,050,279
Public safety	5,459,119
Public works	6,553,000
Welfare	3,025,625
Community support	395,894
Capital projects	847,799
Net proceeds mitigation	8,000,000
Catastrophic events	1,000,000
Unrestricted	(1,095,956)
Total net position	\$ 57,419,238

The accompanying notes are an integral part of the financial statements

WHITE PINE COUNTY
Statement of Activities
For the Year Ended June 30, 2018

Functions/Programs	Expenses	Program Revenues		Capital Grants and Contributions	Net (Expense) / Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions		
Primary government:					
Governmental activities:					
General government	\$ 4,466,777	\$ 945,493	\$ 128,974	\$ 110,582	\$ (3,281,728)
Judicial	2,966,670	558,397	-	-	(2,408,273)
Public safety	5,784,669	813,647	816,760	334,721	(3,819,541)
Public works	4,053,130	369,950	231,740	146,769	(3,304,671)
Health and sanitation	90,770	42,967	-	-	(47,803)
Welfare	656,658	31,158	194,553	-	(430,947)
Culture and recreation	2,330,428	341,726	12,100	301,914	(1,674,688)
Community support	733,142	50,583	111,667	-	(570,892)
Total primary government	\$ 21,082,244	\$ 3,153,921	\$ 1,495,794	\$ 893,986	(15,538,543)
General revenues:					
Ad valorem taxes					5,485,773
Unrestricted intergovernmental revenues (consolidated taxes - from the State of Nevada)					3,500,400
Motor vehicle fuel tax					2,160,520
Sales taxes					2,238,439
Franchise taxes					450,283
Occupancy taxes					61,590
Payment in lieu of taxes					1,344,986
State gaming licenses					134,621
Net proceeds from mines					3,581,391
Unrestricted investment earnings - gain (loss)					(43,448)
Other revenues					108,465
Total general revenues					19,023,020
Change in net position					3,484,477
Net position - beginning					55,299,273
Restatement and prior period adjustments					(1,364,512)
Net position - ending					\$ 57,419,238

The accompanying notes are an integral part of the financial statements

WHITE PINE COUNTY
Balance Sheet
Governmental Funds
June 30, 2018

	General Fund	Grant Projects	SB 74 Fund	Airport Improvement Fund	Other Governmental Funds	Total Governmental Funds
Assets						
Cash and investments	\$ 12,742,776	\$ -	\$ 11,849,549	\$ 476,015	\$ 19,296,212	\$ 44,364,552
Accounts receivable	79,805	-	-	36,649	144,863	261,317
Property taxes receivable	173,605	-	435	217,582	14,112	405,734
Due from other governments	818,644	261,340	139,537	-	775,281	1,994,802
Due from other funds	232,793	-	-	-	-	232,793
Prepaid items	117,943	-	-	-	928	118,871
Inventory	28,355	-	-	-	-	28,355
Total assets	<u>\$ 14,193,921</u>	<u>\$ 261,340</u>	<u>\$ 11,989,521</u>	<u>\$ 730,246</u>	<u>\$ 20,231,396</u>	<u>\$ 47,406,424</u>
Liabilities, Deferred Inflows, and Fund Balances						
Liabilities:						
Accounts payable	\$ 470,129	\$ 184,302	\$ 99,485	\$ 263,406	\$ 835,280	\$ 1,852,602
Accrued liabilities	115,398	-	-	-	27,654	143,052
Due to other funds	-	77,038	-	-	155,755	232,793
Total liabilities	<u>585,527</u>	<u>261,340</u>	<u>99,485</u>	<u>263,406</u>	<u>1,018,689</u>	<u>2,228,447</u>
Deferred inflows of resources:						
Deferred revenue - net proceeds	7,641	-	-	-	1,832	9,473
Unavailable revenue - property taxes	87,602	-	2,086	-	14,601	104,289
Total deferred inflows of resources	<u>95,243</u>	<u>-</u>	<u>2,086</u>	<u>-</u>	<u>16,433</u>	<u>113,762</u>
Fund balances:						
Nonspendable:						
Prepays	117,943	-	-	-	928	118,871
Inventory	28,355	-	-	-	-	28,355
Restricted for:						
General government	-	-	-	-	778,873	778,873
Culture and recreation	-	-	-	-	178,509	178,509
Judicial	-	-	-	-	1,050,279	1,050,279
Public safety	-	-	-	-	117,587	117,587
Public works	-	-	-	-	6,553,000	6,553,000
Welfare	-	-	-	-	3,025,625	3,025,625
Community support	-	-	-	-	395,894	395,894
Capital projects	-	-	-	466,840	380,959	847,799
Net proceeds mitigation	8,000,000	-	-	-	-	8,000,000
Catastrophic events	-	-	-	-	1,000,000	1,000,000
Committed for:						
Culture and recreation	-	-	-	-	3,986,230	3,986,230
Public safety	-	-	11,887,950	-	1,705,470	13,593,420
Welfare	-	-	-	-	22,920	22,920
Assigned for:						
Subsequent year budget appropriation	817,968	-	-	-	-	817,968
Unassigned	4,548,885	-	-	-	-	4,548,885
Total fund balances	<u>13,513,151</u>	<u>-</u>	<u>11,887,950</u>	<u>466,840</u>	<u>19,196,274</u>	<u>45,064,215</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 14,193,921</u>	<u>\$ 261,340</u>	<u>\$ 11,989,521</u>	<u>\$ 730,246</u>	<u>\$ 20,231,396</u>	<u>\$ 47,406,424</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, 2018

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

Total fund balances - total governmental funds		\$ 45,064,215
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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	\$ 107,264,952		
Accumulated depreciation	<u>(75,860,347)</u>		31,404,605

Deferred outflows and inflows of resources related to pensions and deferred charges or credits on refundings are applicable to future reporting periods and, therefore are not reported in the funds.

Deferred outflows related to pensions	\$ 2,757,415		
Deferred inflows related to pensions	(2,179,516)		
Deferred outflows related to OPEB	160,426		
Deferred inflows related to OPEB	<u>(37,534)</u>		700,791

Revenues considered unavailable not reported in the funds.		144,929
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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	\$ (996,115)		
Net pension liability	(16,920,538)		
Net OPEB obligation	<u>(1,978,649)</u>		<u>(19,895,302)</u>

Net position of governmental activities		<u>\$ 57,419,238</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, 2018

	General Fund	Grants Fund	SB 74 Fund	Airport Improvement Fund	Other Governmental Funds	Total Governmental Funds
Revenues						
Taxes	\$ 8,111,706	\$ 590,884	\$ 716,435	\$ -	\$ 5,192,081	\$ 14,611,106
Licenses and permits	44,205	-	-	-	83,347	127,552
Intergovernmental	5,480,811	-	-	157,228	1,412,134	7,050,173
Court Fines and Fees	214,992	-	-	-	145,480	360,472
Charges for services	658,374	-	-	-	986,019	1,644,393
Miscellaneous revenue	(117,495)	166,449	100,612	1,425	531,357	682,348
Total revenues	<u>14,392,593</u>	<u>757,333</u>	<u>817,047</u>	<u>158,653</u>	<u>8,350,418</u>	<u>24,476,044</u>
Expenditures						
Current:						
General government	3,840,392	69,023	-	875	102,245	4,012,535
Judicial	2,675,532	-	-	-	209,249	2,884,781
Public Safety	3,830,721	25,674	-	-	1,673,654	5,530,049
Public Works	-	-	-	-	2,050,456	2,050,456
Health and Sanitation	90,770	-	-	-	-	90,770
Welfare	-	2,041	-	-	654,478	656,519
Culture and Recreation	729,616	-	-	-	1,026,364	1,755,980
Community Support	-	146,769	-	-	593,447	740,216
Capital outlay:						
General government	111,290	-	-	149,347	150,948	411,585
Public Safety	81,227	-	100,701	-	77,144	259,072
Public Works	-	-	-	-	1,563,850	1,563,850
Culture and Recreation	50,514	513,826	-	-	110,377	674,717
Community Support	-	-	-	-	41,805	41,805
Total expenditures	<u>11,410,062</u>	<u>757,333</u>	<u>100,701</u>	<u>150,222</u>	<u>8,254,017</u>	<u>20,672,335</u>
Excess revenues over (under) expenditures	<u>2,982,531</u>	<u>-</u>	<u>716,346</u>	<u>8,431</u>	<u>96,401</u>	<u>3,803,709</u>
Other financing sources (uses)						
Transfers in	74,594	-	2,497,741	300,000	936,741	3,809,076
Transfers out	(3,652,833)	-	-	-	(156,243)	(3,809,076)
Total other financing sources and uses	<u>(3,578,239)</u>	<u>-</u>	<u>2,497,741</u>	<u>300,000</u>	<u>780,498</u>	<u>-</u>
Net change in fund balances	(595,708)	-	3,214,087	308,431	876,899	3,803,709
Fund balances - beginning of year	14,019,083	-	8,673,863	158,409	18,319,375	41,170,730
Prior period adjustment	89,776	-	-	-	-	89,776
Fund balances - end of year	<u>\$ 13,513,151</u>	<u>\$ -</u>	<u>\$ 11,887,950</u>	<u>\$ 466,840</u>	<u>\$ 19,196,274</u>	<u>\$ 45,064,215</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, 2018

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

Net changes in fund balances - total governmental funds	\$	3,803,709	
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 and long term receivables that are deferred in the funds.			56,398
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 depreciation exceeded capital outlay in the current period.			
Capital outlay	\$	2,337,061	
Depreciation expense		<u>(2,757,451)</u>	(420,390)
Pension and OPEB 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/OPEB liability is measured a year before the report date. Pension expense/OPEB expense, which is the change in the net pension liability/OPEB liability adjusted for changes in deferred outflows and inflows of resources related to pension/OPEB, is reported in the statement of activities.			
Pension contributions	\$	1,117,171	
Pension expense		(1,135,114)	
OPEB contributions		160,426	
OPEB expense		<u>(132,993)</u>	9,490
Governmental funds do not report contributions of capital assets as revenue, unless the assets will be held for sale. However, in the statement of activities, the donation of capital assets is reported as revenue.			34,278
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			<u>992</u>
Change in net position of governmental activities	\$		<u><u>3,484,477</u></u>

The accompanying notes are an integral part of the financial statements

WHITE PINE COUNTY
Combined Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2018

	<u>Agency Funds</u>	<u>Investment Trust Fund</u>
Assets		
Cash and investments	\$ 1,780,373	\$ 799,843
Total Assets	<u>\$ 1,780,373</u>	<u>\$ 799,843</u>
Liabilities		
Due to other governments	\$ 428,215	\$ -
Funds held in trust	<u>1,352,158</u>	<u>-</u>
Total Liabilities	<u>1,780,373</u>	<u>-</u>
Net Position		
Funds held in trust for pool participants	<u>-</u>	<u>799,843</u>
Total Net Position	<u>\$ -</u>	<u>\$ 799,843</u>

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, 2018

	<u>Investment Trust Fund</u>
Additions	
Investment income	\$ 13,932
Total Additions	<u>13,932</u>
Deductions	
Unrealized loss	<u>21,689</u>
Total Deductions	<u>21,689</u>
Change in Net Position	(7,757)
Net Position, beginning of year	<u>807,600</u>
Net Position, end of year	<u><u>\$ 799,843</u></u>

The accompanying notes are an integral part of the financial statements

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 1. Summary of Significant Accounting Policies

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 schedules 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, 2018

NOTE 1. Summary of Significant Accounting Policies, Continued

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.

Grant Projects - The Grant Projects fund is used to account for revenues and expenses related to various grants.

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

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

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, 2018

NOTE 1. Summary of Significant Accounting Policies, Continued

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, 2018

NOTE 1. Summary of Significant Accounting Policies, Continued

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, 2018

NOTE 1. Summary of Significant Accounting Policies, Continued

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 two types of items that qualify for reporting in this category on the statement of net position which is *deferred outflows related to pensions* (see Note 12) and *deferred outflows related to OPEB* (see Note 15).

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 three types of items that qualify for reporting in this category on the statement of net position which are *deferred revenue – net proceeds*, *deferred inflows related to pensions* (see Note 12), and *deferred inflows related to OPEB* (see Note 15). 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.

Postemployment Benefits Other than Pensions (OPEB)

For purposes of measuring the County's OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the County's OPEB plans (the Plans) and additions to/deductions from the Plans' fiduciary net position have been determined based on annual actuarial reports. Benefit payments 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.

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 1. Summary of Significant Accounting Policies, Continued

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.

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.

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 1. Summary of Significant Accounting Policies, Continued

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.

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.

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 1. Summary of Significant Accounting Policies, Continued

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.

Prior-Year Detailed Comparative Information

Comparative data for the prior year has been extracted from the 2016-2017 financial statements and reclassified where necessary. It has been presented in the accompanying schedules 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, 2017, from which the detailed information was derived.

New Pronouncements

For the year ended June 30, 2018, the County implemented the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, as amended by GASB Statement No. 85, *Omnibus 2017*. GASB Statement No. 75 established standards for measuring and recognizing net assets or liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures related to other postemployment benefits (OPEB) provided through defined benefit OPEB plans. In addition, Statement No. 75 requires disclosure of information related to OPEB. Implementation of this new statement resulted in a restatement of beginning net position in the County's government-wide fund financial statements (see Note 17).

For the year ended June 30, 2018, the County implemented the provisions of GASB Statement No. 82, *Pension Issues-an Amendment of GASB Statements No. 67, No. 68, and No. 73*. This Statement addresses classification of employer-paid contributions. This statement requires certain contribution payments made by the employer to be classified as member contributions. Implementation of this new Statement resulted in a restatement of beginning net position in the County's government-wide fund financial statements (see Note 17).

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2018

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

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 of the balance sheet of governmental funds to the statement of net position.

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 of the statement of revenues, expenditures, and changes in fund balance of governmental funds to the statement of activities.

NOTE 3. Stewardship, Compliance and Accountability

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 in May each year. They are held no sooner than the third Monday and not later than the last day of the month.
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, 2018

NOTE 3. Stewardship, Compliance and Accountability, Continued

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

No funds or functions 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.

NOTE 4. Deposits and Investments

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, 2018, none of the County's bank balance of \$12,007,742 was exposed to custodial credit risk because it was either fully insured by FDIC insurance or collateralized by the Office of the State Treasurer of the Nevada Collateral Pool.

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, 2018

NOTE 4. Deposits and Investments, Continued

As of June 30, 2018 the County had the following investments, ratings, and maturities:

	Fair Value	Credit Rating (1)	Weighted Average Maturity (2)
Investments:			
Local Government Investment Pool	\$ 2,257,679	*	142 days
Money Market	2,399,994	AAA/Aaa	N/A
US Government Securities	3,568,712	AA+	1266 days
Federal Agency Issues	2,892,373	AA+	519 days
Negotiable Certificates of Deposit	23,731,866	FDIC Insured	907 days
Total investments	\$ 34,850,622		

* 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 27.52% 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 72.48% 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, 2018

NOTE 4. Deposits and Investments, Continued

Unrealized Gains and Losses on Investments Assigned to Other Funds

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

	Allocation of Unrealized Gains and (Losses)	Assigned to General Fund
SB 74	\$ (160,246)	\$ (160,246)
Airport Improvement	(6,437)	(6,437)
Non-major Governmental Funds		
Agriculture District 13	(4,596)	(4,596)
Emergency Medical Service	(6,050)	(6,050)
Agricultural Extension	(2,389)	(2,389)
General Indigent	(24,234)	(24,234)
State Indigent	(17,794)	(17,794)
Road Fund	(34,408)	(34,408)
Public Transit Fund	(28,156)	(28,156)
Regional Transportation	(26,083)	(26,083)
Capital Improvements	(5,143)	(5,143)
Recorder Technology Fees	(450)	(450)
Recorder Technology Fees	(2,781)	(2,781)
Clerk's Technology Fees	(9)	(9)
Recorder's Mining Map	(1,375)	(1,375)
Library Gift Fund	(829)	(829)
Lund Town	(873)	(873)
McGill Town	(3,649)	(3,649)
Ruth Town	(1,765)	(1,765)
Fire District Operating	(29,959)	(29,959)
Wildlife Management Fund	(23)	(23)
Senior Center	(1,787)	(1,787)
Industrial Park	(1,314)	(1,314)
Justice Court Admin Fees	(1,421)	(1,421)
Juvenile Court Admin Fees	(973)	(973)
Industrial Park	(414)	(414)
Justice Court Facilities	(6,480)	(6,480)
Ely Justice Court Collection	(1,490)	(1,490)
Drug Rehab Program	(2,272)	(2,272)

(continued)

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 4. Deposits and Investments, Continued

	Allocation of Unrealized Gains and (Losses)	Assigned to General Fund
Victim Impact Panel	(58)	(58)
District Courthouse Arrest	(85)	(85)
Grant Projects	(77)	(77)
District Court Admin Fees	(1,622)	(1,622)
Ely Senior Center ADA	(315)	(315)
Forensic Services	(680)	(680)
911 Surcharge	(313)	(313)
Property Sales Trust	(781)	(781)
Building and Planning	(1,882)	(1,882)
D.A.R.E. Grant	(3)	(3)
Golf Course	(2,504)	(2,504)
Camp Success	(2,627)	(2,627)
Ely Pool Building Fund	(560)	(560)
Ely Pool Operating Fund	(42,545)	(42,545)
Baker TV District	(66)	(66)
WPC TV District	(10,751)	(10,751)
Lund Irrigation AF	(4)	(4)
Genetic Marker Testing	(22)	(22)
Range Improvement	(287)	(287)
City of Ely	(400)	(400)
WPC School District	(3,379)	(3,379)
State of Nevada	(1,344)	(1,344)
Domestic Violence	(1)	(1)
Indigent	(440)	(440)
State of NV Child Support	(21)	(21)
WPC Hospital District	(201)	(201)
Task Force Grant / Sherriff	(640)	(640)
Total	\$ (445,008)	\$ (445,008)

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, 2018

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	\$ 25,901,155	\$ 26,451,289	Variable	Variable
Total	<u>\$ 25,901,155</u>	<u>\$ 26,451,289</u>		

External Investment Pool Condensed Financial Statements
Statement of Net Position
June 30, 2018

Assets:	
Wells Fargo Investments	\$ 25,901,155
Total Assets	<u>\$ 25,901,155</u>
Net Position Held in Trust for Pool Participants:	
Net Position consists of:	
Internal participant shares	\$ 25,101,311
External participant shares	799,843
Total Participant Shares Outstanding (\$1.00 par)	<u>\$ 25,901,155</u>
Price per share (\$25,901,155/26,751,289)	\$ 0.98

External Investment Pool Condensed Financial Statements
Statement of Changes in Net Position
For the Year Ended June 30, 2018

Net Decrease in Net Position Resulting from Operations:	
Distributions	\$ (1,000,000)
Investment income	398,943
Unrealized losses	(506,567)
Total increase/(decrease) in net position	<u>(1,107,624)</u>
Net Position, beginning of year	<u>27,008,779</u>
Net Position, end of year	<u>\$ 25,901,155</u>

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2018

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, 2018 is as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$ 232,793	\$ -
Grant Projects	-	77,038
Nonmajor governmental funds	-	155,755
Total	\$ 232,793	\$ 232,793

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, 2018 are shown in the following table:

Transfer in:	Transfers out:		
	General	Nonmajor Governmental	Total
General Fund	\$ -	\$ 74,594	\$ 74,594
Airport Improvement, CPF	300,000	-	300,000
SB 74 Fund	2,497,741	-	2,497,741
Nonmajor governmental funds	855,092	81,649	936,741
Total	\$ 3,652,833	\$ 156,243	\$ 3,809,076

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 6. Capital Assets

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

Governmental Activities:	Balance 6/30/2017	Additions	Deletions	Balance 6/30/2018
Capital assets, not being depreciated:				
Land	\$ 1,052,324	\$ -	\$ -	\$ 1,052,324
Construction in progress	2,542,654	896,842	(2,409,384)	1,030,112
Total capital assets, not being depreciated:	<u>3,594,978</u>	<u>896,842</u>	<u>(2,409,384)</u>	<u>2,082,436</u>
Capital assets, being depreciated:				
Improvements other than buildings	13,979,700	370,360	-	14,350,060
Buildings	16,986,879	2,159,777	-	19,146,656
Equipment & vehicles	13,960,943	1,353,744	(121,349)	15,193,338
Infrastructure	56,492,462	-	-	56,492,462
Total capital assets, being depreciated:	<u>101,419,984</u>	<u>3,883,881</u>	<u>(121,349)</u>	<u>105,182,516</u>
Less accumulated depreciation for:				
Improvements other than buildings	(5,227,077)	(557,659)	-	(5,784,736)
Buildings	(4,812,440)	(499,725)	-	(5,312,165)
Equipment & vehicles	(10,859,460)	(846,946)	121,349	(11,585,057)
Infrastructure	(52,325,268)	(853,121)	-	(53,178,389)
Total accumulated depreciation	<u>(73,224,245)</u>	<u>(2,757,451)</u>	<u>121,349</u>	<u>(75,860,347)</u>
Total capital assets, being depreciated, net	<u>28,195,739</u>	<u>1,126,430</u>	<u>-</u>	<u>29,322,169</u>
Governmental activities capital assets, net	<u>\$ 31,790,717</u>	<u>\$ 2,023,272</u>	<u>\$ (2,409,384)</u>	<u>\$ 31,404,605</u>

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

Governmental Activities:	
General government	\$ 667,316
Judicial	79,536
Public safety	260,671
Public works	1,205,858
Culture and recreation	544,070
Total depreciation expense - governmental activities	<u>\$ 2,757,451</u>

The County is currently working on the following projects: jail/courthouse expansion, round 14 fairgrounds upgrades, McGill park upgrades, Kinnear library interior upgrade, airport runaway construction, and departmental software upgrades.

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 7. Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the year ended June 30, 2018:

Governmental activities:	Balance (Restated) 6/30/2017	Additions	Retirements	Balance 6/30/2018	Current Portion
Accrued Compensated Absences	\$ 997,107	\$ 404,354	\$ (405,346)	\$ 996,115	\$ 517,980
Net OPEB Obligation	2,044,568	97,131	(163,050)	1,978,649	-
Net Pension Liability	17,492,328	1,068,454	(1,640,244)	16,920,538	-
Total long term debt	<u>\$ 20,534,003</u>	<u>\$ 1,569,939</u>	<u>\$ (2,208,640)</u>	<u>\$ 19,895,302</u>	<u>\$ 517,980</u>

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

NOTE 8. Net Proceeds of Mines

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.

NOTE 9. Available Borrowing Capacity

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, 2018, the general obligation debt limit of White Pine County was \$45,412,195. The County has general obligation long-term debt outstanding at year end of \$0. Accordingly, its legal borrowing capacity is \$45,412,195 at June 30, 2018.

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, 2018, the general obligation debt limit of the unincorporated towns of Lund, McGill and Ruth was \$632,127, \$2,374,08 and \$898,557 respectively. As none of these towns had general obligation debt at June 30, 2018, these amounts are also their available borrowing capacity amounts.

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 10. Commitments and Contingencies

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.

NOTE 11. Opened/Closed Funds

No special revenue funds were added during the year ended June 30, 2018. The Domestic Violence and Genetic Marker Testing funds were closed and transferred to the corresponding agency funds listed below during the year June 30, 2018.

No capital projects funds were added or closed during the year ended June 30, 2018.

The following agency funds were added during the year ended June 30, 2018: Domestic Violence and Genetic Marker Testing.

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WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 12. Retirement and Pension Plan

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, 2018

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, 2017, and 2018, 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 contribution 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
2016	450,896	652,190
2017	466,782	675,166
2018	456,655	660,516

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 12. Retirement and Pension Plan, Continued

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, 2017:

Asset Class	Target Allocation	Long-term Geometric Expected Real Rate of Return*
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, 2017, PERS' long-term inflation assumption was 2.75%.

Pension liability

Net pension liability

At June 30, 2018, the County reported a liability of \$16,920,538 for its proportionate share of the PERS' net pension liability. The net pension liability was measured as of June 30, 2017, 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, 2017. The County's proportion measured as of June 30, 2017, was 0.127220 percent, which was a decrease of 0.002760 percent from its proportion measured as of June 30, 2016.

Pension liability discount rate sensitivity

The following presents the net pension liability of the PERS as of June 30, 2017, calculated using the discount rate of 7.50%, 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 (6.50%) or 1-percentage-point higher (8.50%) than the current discount rate:

	1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
Proportionate share of Net pension (asset) / liability	\$ 25,579,129	\$ 16,920,538	\$ 9,729,442

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 12. Retirement and Pension Plan, Continued

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, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	2.75%
Payroll growth	5.00%, including inflation
Investment rate of return	7.50%
Productivity pay increase	0.5%
Projected salary increases	Regular: 4.25% to 9.15%, depending on service Police/Fire: 4.55% to 13.9%, depending on service Rates include inflation and productivity increases
Consumer Price Index	2.75%
Other assumptions	Same as those used in the June 30, 2017 funding actuarial valuation

Actuarial assumptions used in the June 30, 2017 valuation were based on the results of the experience review completed in 2017.

The discount rate used to measure the total pension liability was 7.50% as of June 30, 2017 and 8.00% as of June 30, 2016. 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, 2017, 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, 2017 and June 30, 2016.

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 12. Retirement and Pension Plan, Continued

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

For the year ended June 30, 2018, the County recognized pension expense for PERS of \$1,135,114. At June 30, 2018, 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	\$ -	\$ 1,110,329
Changes in assumptions	1,122,517	-
Net difference between projected and actual earnings on pension plan investments	109,862	-
Subtotal	1,232,379	1,110,329
Changes in proportion and differences between contributions and proportional share of contributions	407,865	1,069,187
Contributions subsequent to the measurement date	1,117,171	-
Total	\$ 2,757,415	\$ 2,179,516
Governmental activities	\$ 2,757,415	\$ 2,179,516
	\$ 2,757,415	\$ 2,179,516

Average expected remaining service lives 6.39

The \$1,117,171 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, excluding the changes in proportion and differences between actual contributions and proportionate share of contributions, will be recognized in pension expense as follows:

Year Ending June 30,	Deferred Outflows (Inflows) of Resources
2019	\$ 1,340,741
2020	(1,735,599)
2021	(448,223)
2022	1,222,103
2023	(631,923)
Thereafter	(286,370)
Total	\$ (539,272)

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 13. Risk Management

The County is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries 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, 2018. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past 3 fiscal years.

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 2018.

Related Party	Relationship	Goods or Services	Total Purchases
Bath Lumber	Assessor, Burton Hilton	Operating/maintenance supplies	\$76,169
Gust Electric	Chief Juvenile Probation Officer, Lynette Gust	Electrical supplies and services	\$3,906
Gale Oil & Tire	Airport Manager, Lance Gale	Tires & services	\$12,052
Border Inn	County Commissioner, Gary Perea	Fuel EMS/Fire	\$37
Patrick Stork	County Commissioner, Steven Stork	Fire extinguisher inspection	\$4,195
Allred, Sheila	County Commissioner, Carol McKenzie	Event supplies	\$300
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.

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 15. Postemployment Benefits Other Than Pensions (OPEB)

Plan description

The County contributes to an agent multiple-employer defined benefit postemployment healthcare plan, Public Employees' Benefits Plan (PEBP). Additionally, the County administers a single-employer defined benefit healthcare plan, White Pine County Employee Health Benefits Plan (WPCEHBP). Each plan provides medical, dental, and vision benefits to eligible retired County employees and beneficiaries. In addition, PEBP provides life insurance benefits.

Benefit provisions for PEBP are administered by the State of Nevada. NRS 287.043 assigns the authority to establish and amend benefit provisions to the PEBP nine-member board of trustees. Benefit provisions for WPCEHBP are established pursuant to NRS 287.023 and amended through negotiations between the County and the respective associations. NRS 288.150 assigns the authority to establish benefit provisions to board of trustees.

Benefits provided

PEBP

PEBP closed to non-State public agency retirees on September 1, 2008 unless the agency's active employees are participating in PEBP. However, the County is responsible for a portion of the PEBP subsidy for a former employee retiring after September 1, 2008 from the State or from a Non-State public agency whose active employees participate in PEBP. For a retiree to participate in the PEBP program, the participant must be receiving a PERS benefit. PERS eligibility requirements vary by employee group and benefit type.

Those retirees and former employees who were eligible and elected PEBP coverage are entitled to a subsidy toward their premium cost based on their years of covered employment under Nevada PERS. The subsidy is shared on a pro-rata basis by the employers for which the retiree has worked and earned PERS service credit. Thus, the County is obligated to subsidize health care premiums for former employees as well as those who retired directly from the County.

The Nevada Legislature changes the benefit subsidies from time to time. The monthly subsidy continues to be based on years of credited service under Nevada PERS, though the level differs for pre-Medicare and Medicare eligible retirees. The subsidy ends at the earlier of the retiree's death or the date he or she discontinues coverage.

There are exceptions to the amounts shown below:

- (a) Participants who retired before January 1, 1994 receive the 15 year subsidy, regardless of their years of covered service and
- (b) Participants do not receive a subsidy if they were hired by their last employer on or after January 1, 2010, retired with less than 15 years of service and were not disabled.

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 15. Postemployment Benefits Other Than Pensions (OPEB) , Continued

Agency subsidy for PEBP coverage for non-state pre-medicare retirees: The subsidy provided to pre-Medicare retirees varies based on the type of plan selected (PPO or HMO) and by the level of coverage taken (e.g., single, two party, family, etc.). The chart below shows our understanding of monthly amounts payable beginning July 2017 for those with 15 years of PERS service. Actual pre-Medicare subsidies for July 2017, as invoiced to the County by individual, were used for the valuation.

Coverage Level	PPO CDHP	Standard HMO	Alternate HMO
	15 Years of PERS Service		
Retiree Only	\$ 709.19	\$ 429.26	\$ 412.43
Retiree + Spouse	1,158.03	678.83	645.18
Retiree + Child(ren)	1,098.13	557.66	530.78
Retiree + Family	1,546.96	807.23	763.52

HRA contributions for non-state medicare retirees covered by the exchange: Amounts paid for Medicare eligible retirees covered by the Exchange do not vary by type of plan or coverage level; they vary only by years of PERS membership service. On July 1, 2017, the monthly subsidy for retirees on the Medicare Exchange is \$12 per month per year of PERS service. The maximum benefit payable is \$240 per month.

Life insurance: For employees retired from the County prior to September 1, 2007 who elected to retain their County life insurance, while under age 70, the death benefit is \$10,000, plus an equal amount of accidental death and dismemberment (AD&D) coverage. The face amount decreases to \$6,500 at age 70. For retirees, premiums are currently at the rate of \$.38 per month per \$1,000 of coverage (including AD&D coverage).

WPCEHBP

Employees who retire from the County are eligible to continue their coverage under the health plans offered by the County to its active employees or, if they retired prior to September 1, 2008, could elect to participate in the Public Employees' Benefit Plan (PEBP).

Retirees may elect to continue their medical, dental, and vision insurance coverage for themselves and their dependents under the programs made available to the County's active employees, but are required to pay 100% of the monthly premiums.

The only conditions to be eligible for coverage as a retiree are:

1. The employee must have qualified for and started his or her retirement benefits from Nevada PERS;
2. The employee was eligible for benefits while employed by the County; and
3. The County is the employee's last Nevada public agency employer.

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 15. Postemployment Benefits Other Than Pensions (OPEB) , Continued

County health plan premium rates: The premium rates applicable to retirees are the same as those for active employees. Even when a retiree is covered by Medicare, the premiums remain at the same rates. Monthly medical and dental/vision premiums for the County were:

Coverage Level	Medical			
	Base Plan Anthem	Buy Up Plan Anthem	Health Savings Account	Dental/Vision
Employee only	\$ 757	\$ 845	\$ 762	\$ 55
Employee Plus One	1,201	1,340	1,206	119
Employee Plus Family	1,434	1,588	1,429	202

Employees covered by benefit terms

PEBP

There are no active County employees covered by or eligible for coverage under PEBP. There are 39 former employees for whom the County pays a subsidy toward the cost of PEBP coverage.

WPCEHBP

There are 125 active employees for the June 2018 valuation and all are participating in the medical program. There are 21 retirees covered by the County’s healthcare and life insurance plans.

Contributions

PEBP

County contributions to the Plan occur as benefits are paid to retirees. In this PEBP program, the only benefit payments occur in the form of direct payments to PEBP on behalf of currently covered retirees. Contributions to the Plan from the County were \$54,301 for the year ended June 30, 2018 (measurement date June 30, 2017).

WPCEHBP

County contributions to the Plan occur as benefits are paid to retirees. Benefit payments may occur in the form of direct payments for premiums and taxes (“explicit subsidies”) and/or indirect payments to retirees in the form of higher premiums for active employees (“implicit subsidies”). Contributions to the Plan from the County were \$107,077 for the year ended June 30, 2018 (measurement date June 30, 2017).

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 15. Postemployment Benefits Other Than Pensions (OPEB) , Continued

Plan financial reports

Information about PEBP's financial report is available at <https://pebp.state.nv.us/>. WPCEHBP does not issue a separate financial report.

OPEB liability

Net OPEB liability

At June 30, 2018, the County reported a net OPEB liability of \$687,511 for PEBP and \$1,291,138 for WPCEHBP. The net liability was measured as of June 30, 2017 and the total liability was determined by an actuarial valuation as of June 30, 2018. An OPEB trust has not been established so the total liability is equal to net liability. There are no assets accumulated in a trust that meet the criteria in GASB 75 (paragraph 4) to pay related benefits. The total OPEB liability as of June 30, 2017 reflects a change in the use of discount rates of 2.68% as of June 30, 2016 and 3.13% as of June 30, 2017. There were no other significant changes of actuarial assumptions. The projections are based on established patterns of practice.

OPEB liability discount rate sensitivity

The following presents the net OPEB liability calculated using the discount rate of 3.13%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease	Discount Rate	1% Increase
Net OPEB liability - PEBP	\$ 754,813	\$ 687,511	\$ 630,336
Net OPEB liability - WPCEHBP	1,386,436	1,291,138	1,204,171

OPEB liability healthcare cost trend rates sensitivity

The following presents the net OPEB liability calculated using current healthcare cost trend rates, as well as what the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than current healthcare cost trend rates:

	1% Decrease	Medical Trend	1% Increase
Net OPEB liability - PEBP	\$ 639,230	\$ 687,511	\$ 742,922
Net OPEB liability - WPCEHBP	1,186,289	1,291,138	1,423,492

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 15. Postemployment Benefits Other Than Pensions (OPEB) , Continued

Actuarial assumptions

PEBP

The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	2.75%
Salary increases	N/A – no active employee in this plan
Discount rate	3.13%
Funding method	Entry age normal cost, closed group, level percent of pay
Healthcare cost trend rates	Pre-Medicare subsidy increase: Actual for 7/1/18, 6.25% for 7/1/19, 6.00% for 7/1/20, 5.75% for 7/1/21, 5.50% for 7/1/22, 5.25% for 7/1/23, 5.00% for 7/1/24 and later years Medicare subsidy increase: 0.00% for 7/1/18 and 4.50% for 7/1/19 and later years

The basic mortality rates used in this valuation are based on the most recently published report of the Nevada Public Employees Retirement System, dated June 30, 2017, except for a different basis used to project future mortality improvements.

Non-disabled life rates for regular employees:

Males and Females: Headcount-Weighted RP-2014
Healthy Annuitant Table set forward 1 year

Disabled life rates for regular employees:

Males and Females: Headcount-Weighted RP-2014
Disabled Retiree Table, set forward 4 years

Pre-retirement life rates for regular employees:

Males and Females: Headcount-Weighted RP-2014
Employee Table

These rates were then adjusted to anticipate future mortality improvement by applying MacLeod Watts Scale 2017 on a generational basis from 2017 forward (i.e. mortality is projected to improve each year until the payments anticipated in any future year occur).

The discount rate used to measure the total OPEB liability was 3.13% as of June 30, 2017. The County funds the PEBP OPEB liability on a pay-as-you-go basis. Therefore, the discount rate used in this valuation is based on the Fidelity Municipal Bond AA 20 Year Maturity Yield.

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 15. Postemployment Benefits Other Than Pensions (OPEB) , Continued

WPCEHBP

The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	2.75%
Salary increases	4.00%
Wage inflation	3.00%; used to determine amortization payments if developed on a level percent of pay basis
Discount rate	3.13%
Funding method	Entry age normal cost, closed group, level percent of pay
Healthcare trend	Medical premium increase: actual for 7/1/18, 6.25% for 7/1/19, 6.00% for 7/1/20, 5.75% for 7/1/21, 5.50% for 7/1/22, 5.25% for 7/1/23, 5.00% for 7/1/24 and later years

The demographic actuarial assumptions used in this valuation are based on the most recently published report of the Nevada Public Employees Retirement System, dated June 30, 2015, which covers the employees included in this valuation except for a different basis used to project future mortality improvements.

Non-disabled life rates for regular employees:

Males and Females: Headcount-Weighted RP-2014
Healthy Annuitant Table set forward 1 year

Disabled life rates for regular employees:

Males and Females: Headcount-Weighted RP-2014
Disabled Retiree Table, set forward 4 years

Pre-retirement life rates for regular employees:

Males and Females: Headcount-Weighted RP-2014
Employee Table

These rates were then adjusted to anticipate future mortality improvement by applying MacLeod Watts Scale 2017 on a generational basis from 2015 forward (i.e. mortality is projected to improve each year until the payments anticipated in any future year occur).

The discount rate used to measure the total OPEB liability was 3.13% as of June 30, 2017. The County funds the PEBP OPEB liability on a pay-as-you-go basis. Therefore, the discount rate used in this valuation is based on the Fidelity Municipal Bond AA 20 Year Maturity Yield.

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 15. Postemployment Benefits Other Than Pensions (OPEB) , Continued

Changes in the net OPEB liability

PEBP

	Increase (decrease)		
	Total OPEB liability (a)	Plan fiduciary net position (b)	Net OPEB (asset) liability (a) - (b)
Balances at June 30, 2017	\$ 751,303	\$ -	\$ 751,303
Changes during the period:			
Service cost	-		-
Interest cost	19,407		19,407
Expected investment income		-	-
Employer contributions		54,301	(54,301)
Changes of benefit terms	-		-
Benefit payments	(54,301)	(54,301)	-
Assumption changes	(28,898)		(28,898)
Plan experience	-		-
Investment experience		-	-
Net changes	<u>(63,792)</u>	<u>-</u>	<u>(63,792)</u>
Balances at June 30, 2018	<u>\$ 687,511</u>	<u>\$ -</u>	<u>\$ 687,511</u>

WPCEHBP

	Increase (decrease)		
	Total OPEB liability (a)	Plan fiduciary net position (b)	Net OPEB (asset) liability (a) - (b)
Balances at June 30, 2017	\$ 1,293,265	\$ -	\$ 1,293,265
Changes during the period:			
Service cost	110,576		110,576
Interest cost	36,188		36,188
Expected investment income		-	-
Employer contributions		107,077	(107,077)
Changes of benefit terms	-		-
Benefit payments	(107,077)	(107,077)	-
Assumption changes	(41,814)		(41,814)
Plan experience	-		-
Investment experience		-	-
Net changes	<u>(2,127)</u>	<u>-</u>	<u>(2,127)</u>
Balances at June 30, 2018	<u>\$ 1,291,138</u>	<u>\$ -</u>	<u>\$ 1,291,138</u>

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 15. Postemployment Benefits Other Than Pensions (OPEB) , Continued

Plan fiduciary net position

Detailed information about PEBP's fiduciary net position is available in a separately issued PEBP financial report. WPCEHBP does not issue a separate financial report.

OPEB expense

For the year ended June 30, 2018, the County recognized OPEB expense for PEBP of (\$9,491) and for WPCEHBP of \$142,484.

Deferred outflows/inflows of resources related to OPEB

At June 30, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

PEBP

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions subsequent to the measurement date	\$ 55,973	\$ -
Total	\$ 55,973	\$ -

The amount (\$55,973) reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the subsequent fiscal year.

WPCEHBP

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ -	\$ 37,534
Differences between expected and actual experience	-	-
Net difference between projected and actual earnings on investments	-	-
Contributions subsequent to the measurement date	104,453	-
Total	\$ 104,453	\$ 37,534

Expected average remaining service life: 9.77 years

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 15. Postemployment Benefits Other Than Pensions (OPEB) , Continued

The amount (\$104,453) reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	Deferred Outflows (Inflows) of Resources
2019	\$ (4,280)
2020	(4,280)
2021	(4,280)
2022	(4,280)
2023	(4,280)
Thereafter	(16,134)
Total	<u>\$ (37,534)</u>

Combined balances for OPEB plans

The combined balances for both the PEBP and WPCEHBP OPEB plans as of and for the year ended June 30, 2018 are as follows:

	PEBP	WPCEHBP	Combined
Net OPEB liability	\$ 687,511	\$ 1,291,138	\$ 1,978,649
Deferred outflows	55,973	104,453	160,426
Deferred inflows	-	37,534	37,534

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 16. Net Proceeds Mitigation

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, 2018, the County complied with the provisions of this section

NOTE 17. Tax Abatements

For the fiscal year ended June 30 2018, White Pine County's revenues were reduced by an amount of \$1,035,432, under an agreement with one organization entered into by White Pine County:

Renewable Energy, Nevada Revised Statute (NRS) 701A.370

Partial abatement of one or more of property and local taxes imposed on renewable energy facilities

Unsecured Property Taxes	\$1,035,431
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WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2018

NOTE 18. Restatement and Prior Period Adjustments

There were several projects using grant funds from the Southern Nevada Public Land Management Act (SNPLMA) completed during fiscal year 2018. The SNPLMA projects completed in the current year did not have administrative costs reimbursed to the finance department until the end of the program. These projects spanned several years and a portion of the administrative costs belonged to prior periods. A prior period adjustment was made to the general fund to increase fund balance as shown below.

Net position as of July 1, 2017 has been restated as follows for the implementation of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (OPEB), as amended by GASB Statement No. 85, *Omnibus 2017* and for the implementation of GASB Statement No. 82, *Pension Issues-An Amendment of GASB Statements No. 67, No. 68, and No. 73*. See Note 1 for further details.

	Governmental Activities
Restatement adjustments -	
Implementation of GASB 75:	
Net OPEB liability	\$ (1,038,276)
Deferred outflows - contributions subsequent to measurement date	161,378
Implementation of GASB 82	(577,390)
Prior period adjustment -	
General Fund	89,776
Total restatement/prior period adjustments	\$ (1,364,512)

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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, 2018
Last 10 Fiscal Years

	<u>Reporting Fiscal Year</u> <u>(Measurement Date)</u>			
	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
Proportion of the net pension liability (asset)	0.127220%	0.129980%	0.135170%	0.133650%
Proportionate share of the net pension liability (asset)	\$ 17,492,328	\$ 17,492,328	\$ 15,489,403	\$ 13,929,159
Covered payroll	\$ 7,067,990	\$ 6,843,945	\$ 6,496,053	\$ 6,581,223
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	247.49%	255.59%	238.44%	211.65%
Plan fiduciary net position as a percentage of the total pension liability	74.4%	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, 2018
Last 10 Fiscal Years

	Reporting Fiscal Year (Measurement Date)			
	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
Contractually required contribution	\$ 1,117,171	\$ 1,141,948	\$ 1,103,086	\$ 1,189,230
Contributions in relation to the contractually required contribution	\$ (1,117,171)	\$ (1,141,948)	\$ (1,103,086)	\$ (1,189,230)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 6,917,906	\$ 7,067,990	\$ 6,843,945	\$ 6,496,053
Contributions as a percentage of covered payroll	16.15%	16.16%	16.12%	18.31%

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, 2018
(With Comparative Totals for June 30, 2017)

REVENUES:	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2017
	Original	Final			
Taxes:					
Ad Valorem					
Real Property	\$ 3,430,677	\$ 3,084,577	\$ 3,136,308	\$ 51,731	\$ 2,994,993
Personal Property	984,315	1,352,715	1,402,618	49,903	1,290,065
Oil and Gas	18,714	3,714	2,780	(934)	8,334
Net Proceeds of Mines	846,615	2,738,853	3,115,298	376,445	1,815,760
Aviation Fuel	2,445	5,445	3,596	(1,849)	-
Other Taxes	431,534	431,634	451,106	19,472	261,296
Total Taxes	<u>5,714,300</u>	<u>7,616,938</u>	<u>8,111,706</u>	<u>494,768</u>	<u>6,370,448</u>
Licenses and Permits:	<u>36,861</u>	<u>37,861</u>	<u>44,205</u>	<u>6,344</u>	<u>46,967</u>
Intergovernmental:					
State Shared Revenues					
Consolidated Tax	3,067,091	3,067,091	3,329,139	262,048	3,103,269
State Gaming License	141,487	141,487	134,621	(6,866)	137,003
Other Governmental Shared Revenues					
Payment in Lieu of Taxes	1,238,352	1,238,352	1,344,986	106,634	1,318,731
Tri-County Co-op	122,103	122,103	129,293	7,190	131,476
Interlocal Sheriff Co-op	490,640	490,640	454,500	(36,140)	469,965
Other	-	-	88,272	88,272	-
Total Intergovernmental	<u>5,059,673</u>	<u>5,059,673</u>	<u>5,480,811</u>	<u>421,138</u>	<u>5,160,444</u>
Court Fines and Forfeitures:	<u>235,524</u>	<u>224,124</u>	<u>214,992</u>	<u>(9,132)</u>	<u>383,157</u>
Charges for Services:					
Clerk's Fees	28,870	28,870	29,954	1,084	26,681
Recorder's Fees	92,808	92,808	90,422	(2,386)	86,019
Assessors Commissions	220,000	220,000	207,079	(12,921)	195,268
Sheriff Fees	7,956	7,956	8,402	446	8,444
Airport Fees	37,160	37,160	37,757	597	55,885
Other Fees	84,076	278,993	284,760	5,767	55,604
Total Charges for Services	<u>470,870</u>	<u>665,787</u>	<u>658,374</u>	<u>(7,413)</u>	<u>427,901</u>
Miscellaneous					
Investment earnings (losses)	144,477	144,477	(409,627)	(554,104)	(181,881)
Other	194,917	-	4,989	4,989	161,065
Donations	50,276	169,791	176,749	6,958	28,640
Rentals and Leases	6,000	56,000	59,425	3,425	9,221
Sale of Tax Deed	-	-	50,969	50,969	-
Total Miscellaneous	<u>395,670</u>	<u>370,268</u>	<u>(117,495)</u>	<u>(487,763)</u>	<u>17,045</u>
TOTAL REVENUES	<u>\$ 11,912,898</u>	<u>\$ 13,974,651</u>	<u>\$ 14,392,593</u>	<u>\$ 417,942</u>	<u>\$ 12,405,962</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, 2018
(With Comparative Totals for June 30, 2017)

EXPENDITURES:	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2017
	Original	Final			
GENERAL GOVERNMENT					
Legislative Activity					
Commissioners					
Salaries and Wages	\$ 127,568	\$ 131,568	\$ 128,585	\$ 2,983	\$ 118,983
Employee Benefits	76,716	68,516	67,056	1,460	54,129
Services and Supplies	22,849	25,349	24,090	1,259	30,590
Total legislative	<u>227,133</u>	<u>225,433</u>	<u>219,731</u>	<u>5,702</u>	<u>203,702</u>
Executive Activity					
Clerk					
Salaries and Wages	260,855	261,355	255,187	6,168	249,353
Employee Benefits	127,149	121,749	119,837	1,912	116,157
Services and Supplies	20,716	23,922	18,771	5,151	19,310
Capital Outlay	9,011	9,011	8,726	285	-
	<u>417,731</u>	<u>416,037</u>	<u>402,521</u>	<u>13,516</u>	<u>384,820</u>
Assessor					
Salaries and Wages	240,945	243,945	243,938	7	230,992
Employee Benefits	107,771	104,371	104,030	341	99,813
Services and Supplies	15,035	17,535	10,776	6,759	12,687
	<u>363,751</u>	<u>365,851</u>	<u>358,744</u>	<u>7,107</u>	<u>343,492</u>
Total Executive	<u>781,482</u>	<u>781,888</u>	<u>761,265</u>	<u>20,623</u>	<u>728,312</u>
Elections Activity					
Election Department					
Salaries and Wages	2,700	3,400	3,379	21	2,675
Employee Benefits	789	989	642	347	752
Services and Supplies	30,190	34,520	29,383	5,137	25,693
Capital Outlay	-	65,831	65,829	2	-
Total Elections Activity	<u>33,679</u>	<u>104,740</u>	<u>99,233</u>	<u>5,507</u>	<u>29,120</u>
Finance Activity					
Recorder					
Salaries and Wages	182,542	182,542	179,344	3,198	172,509
Employee Benefits	83,234	81,334	78,793	2,541	75,309
Services and Supplies	12,007	12,907	9,502	3,405	10,597
Capital Outlay	-	32,215	32,215	-	-
	<u>277,783</u>	<u>308,998</u>	<u>299,854</u>	<u>9,144</u>	<u>258,415</u>
Finance Department					
Salaries and Wages	228,075	235,075	234,132	943	232,583
Employee Benefits	104,260	100,860	98,650	2,210	94,319
Services and Supplies	43,296	45,096	33,614	11,482	28,151
Capital Outlay	-	160,709	160,709	-	-
	<u>375,631</u>	<u>541,740</u>	<u>527,105</u>	<u>14,635</u>	<u>355,053</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, 2018
(With Comparative Totals for June 30, 2017)

EXPENDITURES (Continued):	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2017
	Original	Final			
Treasurer					
Salaries and Wages	\$ 162,244	\$ 189,381	\$ 187,315	\$ 2,066	\$ 153,709
Employee Benefits	68,407	72,884	70,343	2,541	58,862
Services and Supplies	20,894	21,407	8,033	13,374	12,042
	<u>251,545</u>	<u>283,672</u>	<u>265,691</u>	<u>17,981</u>	<u>224,613</u>
Information Technology					
Salaries and Wages	62,563	64,563	63,460	1,103	60,481
Employee Benefits	23,843	25,943	24,119	1,824	23,078
Services and Supplies	194,785	192,102	175,179	16,923	164,890
Capital Outlay	1,000,000	794,464	-	794,464	-
	<u>1,281,191</u>	<u>1,077,072</u>	<u>262,758</u>	<u>814,314</u>	<u>248,449</u>
Total Finance Activity	<u>2,186,150</u>	<u>2,211,482</u>	<u>1,355,408</u>	<u>856,074</u>	<u>1,086,530</u>
Other General Government Activities					
Buildings and Maintenance					
Salaries and Wages	309,750	300,750	278,133	22,617	306,124
Employee Benefits	163,057	159,857	147,305	12,552	142,992
Services and Supplies	161,857	163,357	87,028	76,329	103,757
Capital Outlay	6,200	6,200	4,520	1,680	6,500
	<u>640,864</u>	<u>630,164</u>	<u>516,986</u>	<u>113,178</u>	<u>559,373</u>
Airport Operating					
Salaries and Wages	16,871	17,071	16,947	124	24,201
Employee Benefits	2,545	2,845	2,285	560	6,068
Services and Supplies	48,100	324,615	314,226	10,389	31,233
	<u>67,516</u>	<u>344,531</u>	<u>333,458</u>	<u>11,073</u>	<u>61,502</u>
Economic Development					
Salaries and Wages	-	-	-	-	101,158
Employee Benefits	1,180	200	190	10	32,626
Services and Supplies	14,100	19,875	12,765	7,110	12,426
	<u>15,280</u>	<u>20,075</u>	<u>12,955</u>	<u>7,120</u>	<u>146,210</u>
Human Resources					
Salaries and Wages	100,882	100,882	89,992	10,890	81,603
Employee Benefits	37,517	38,817	37,292	1,525	35,126
Services and Supplies	8,700	7,500	5,252	2,248	7,043
	<u>147,099</u>	<u>147,199</u>	<u>132,536</u>	<u>14,663</u>	<u>123,772</u>
Other					
Employee Benefits	175,000	139,200	122,441	16,759	152,152
Services and Supplies	410,441	413,441	397,669	15,772	391,894
	<u>585,441</u>	<u>552,641</u>	<u>520,110</u>	<u>32,531</u>	<u>544,046</u>
Total Other General Government	<u>1,456,200</u>	<u>1,694,610</u>	<u>1,516,045</u>	<u>178,565</u>	<u>1,434,903</u>
Total General Government	<u>4,684,644</u>	<u>5,018,153</u>	<u>3,951,682</u>	<u>1,066,471</u>	<u>3,482,567</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, 2018
(With Comparative Totals for June 30, 2017)

EXPENDITURES (Continued):	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2017
	Original	Final			
PUBLIC SAFETY					
Sheriff					
Administration					
Salaries and Wages	\$ 166,130	\$ 178,130	\$ 177,790	\$ 340	\$ 161,556
Employee Benefits	94,025	65,525	63,529	1,996	89,414
Services and Supplies	20,235	20,235	14,290	5,945	17,497
	<u>280,390</u>	<u>263,890</u>	<u>255,609</u>	<u>8,281</u>	<u>268,467</u>
Detective					
Salaries and Wages	154,998	125,098	121,417	3,681	138,931
Employee Benefits	101,492	80,992	77,781	3,211	84,230
Services and Supplies	8,710	9,810	7,911	1,899	4,087
	<u>265,200</u>	<u>215,900</u>	<u>207,109</u>	<u>8,791</u>	<u>227,248</u>
Patrol					
Salaries and Wages	1,262,492	1,329,492	1,267,333	62,159	1,339,470
Employee Benefits	805,248	799,448	754,683	44,765	737,089
Services and Supplies	141,311	132,811	87,566	45,245	99,875
Capital Outlay	82,000	82,000	81,227	773	149,703
	<u>2,291,051</u>	<u>2,343,751</u>	<u>2,190,809</u>	<u>152,942</u>	<u>2,326,137</u>
Jail					
Salaries and Wages	375,580	384,680	384,516	164	331,596
Employee Benefits	278,699	284,199	277,654	6,545	227,951
Services and Supplies	125,700	133,985	113,388	20,597	122,480
	<u>779,979</u>	<u>802,864</u>	<u>775,558</u>	<u>27,306</u>	<u>682,027</u>
Dispatch					
Salaries and Wages	269,477	290,477	282,034	8,443	306,096
Employee Benefits	137,543	134,543	123,631	10,912	123,945
Services and Supplies	20,550	23,550	17,767	5,783	16,504
	<u>427,570</u>	<u>448,570</u>	<u>423,432</u>	<u>25,138</u>	<u>446,545</u>
Coroner					
Services and Supplies	28,500	28,500	22,184	6,316	20,158
Total Sheriff	<u>4,101,190</u>	<u>4,103,475</u>	<u>3,874,701</u>	<u>228,774</u>	<u>3,970,582</u>
Office of Emergency Management					
Employee Benefits	1,180	1,080	761	319	60
Services and Supplies	7,620	7,720	5,579	2,141	6,893
	<u>8,800</u>	<u>8,800</u>	<u>6,340</u>	<u>2,460</u>	<u>6,953</u>
Cooperative agreement					
Animal control	30,907	30,907	30,907	-	30,450
	<u>30,907</u>	<u>30,907</u>	<u>30,907</u>	<u>-</u>	<u>30,450</u>
Total Public Safety	<u>4,140,897</u>	<u>4,143,182</u>	<u>3,911,948</u>	<u>231,234</u>	<u>4,007,985</u>
JUDICIAL					
District Attorney					
Salaries and Wages	513,123	536,123	534,958	1,165	457,607
Employee Benefits	232,423	212,723	208,062	4,661	185,667
Services and Supplies	46,809	44,794	37,897	6,897	32,340
	<u>792,355</u>	<u>793,640</u>	<u>780,917</u>	<u>12,723</u>	<u>675,614</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, 2018
(With Comparative Totals for June 30, 2017)

EXPENDITURES (Continued):	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2017
	Original	Final			
District Court Bailiffs					
Salaries and Wages	\$ 142,853	\$ 143,853	\$ 143,608	\$ 245	\$ 132,617
Employee Benefits	65,483	63,383	61,175	2,208	50,470
Services and Supplies	9,800	9,800	5,069	4,731	2,049
	<u>218,136</u>	<u>217,036</u>	<u>209,852</u>	<u>7,184</u>	<u>185,136</u>
Law Library					
Services and Supplies	25,200	27,200	26,192	1,008	23,521
	<u>25,200</u>	<u>27,200</u>	<u>26,192</u>	<u>1,008</u>	<u>23,521</u>
Justice of the Peace - Ely					
Salaries and Wages	204,900	208,400	207,701	699	200,729
Employee Benefits	104,842	102,836	101,975	861	97,883
Services and Supplies	5,450	10,656	9,178	1,478	3,945
Capital Outlay	7,500	3,000	-	3,000	-
	<u>322,692</u>	<u>324,892</u>	<u>318,854</u>	<u>6,038</u>	<u>302,557</u>
Judicial Related Costs					
Services and Supplies	522,585	537,585	518,610	18,975	476,351
	<u>522,585</u>	<u>537,585</u>	<u>518,610</u>	<u>18,975</u>	<u>476,351</u>
Court Judicial Support					
Services and Supplies	150,464	153,464	21,962	131,502	23,755
	<u>150,464</u>	<u>153,464</u>	<u>21,962</u>	<u>131,502</u>	<u>23,755</u>
District Court Department 1					
Salaries and Wages	121,653	125,653	122,777	2,876	123,878
Employee Benefits	44,989	43,589	38,020	5,569	40,389
Services and Supplies	11,475	13,444	6,140	7,304	5,028
	<u>178,117</u>	<u>182,686</u>	<u>166,937</u>	<u>15,749</u>	<u>169,295</u>
District Court Department 2					
Salaries and Wages	119,754	114,754	108,988	5,766	110,734
Employee Benefits	44,685	41,685	35,925	5,760	37,862
Services and Supplies	154,278	169,698	144,858	24,840	139,370
	<u>318,717</u>	<u>326,137</u>	<u>289,771</u>	<u>36,366</u>	<u>287,966</u>
Juvenile Probation					
Salaries and Wages	194,029	195,029	191,990	3,039	185,763
Employee Benefits	109,020	109,120	107,018	2,102	101,475
Services and Supplies	18,250	21,396	14,740	6,656	20,994
Capital Outlay	-	-	-	-	31,697
	<u>321,299</u>	<u>325,545</u>	<u>313,748</u>	<u>11,797</u>	<u>339,929</u>
Juvenile Detention					
Services and Supplies	25,400	30,400	28,689	1,711	24,194
	<u>25,400</u>	<u>30,400</u>	<u>28,689</u>	<u>1,711</u>	<u>24,194</u>
Total Judicial	<u>2,874,965</u>	<u>2,918,585</u>	<u>2,675,532</u>	<u>243,053</u>	<u>2,508,318</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, 2018
(With Comparative Totals for June 30, 2017)

EXPENDITURES (Continued):	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2017
	Original	Final			
HEALTH AND SANITATION					
Public Health					
Salaries and Wages	\$ 27,803	\$ 27,803	\$ 25,535	\$ 2,268	\$ 55,785
Employee Benefits	11,216	11,016	7,837	3,179	19,992
Services and Supplies	79,345	79,545	57,398	22,147	41,645
Total Health and Sanitation	118,364	118,364	90,770	27,594	117,422
CULTURE AND RECREATION					
Parks Maintenance					
Salaries and Wages	113,573	114,573	110,485	4,088	108,937
Employee Benefits	51,462	51,162	47,944	3,218	46,792
Services and Supplies	102,526	105,526	76,154	29,372	76,667
Capital Outlay	11,000	51,500	50,514	986	-
	278,561	322,761	285,097	37,664	232,396
Library Operating					
Salaries and Wages	180,985	189,385	189,289	96	181,043
Employee Benefits	75,394	74,294	72,867	1,427	71,008
Services and Supplies	48,429	49,729	45,827	3,902	43,221
	304,808	313,408	307,983	5,425	295,272
Natural Resource Management					
Salaries and Wages	3,600	7,600	6,625	975	1,050
Employee Benefits	1,597	2,097	1,591	506	164
Services and Supplies	141,200	187,043	178,834	8,209	124,505
	146,397	196,740	187,050	9,690	125,719
Total Culture and Recreation	729,766	832,909	780,130	52,779	653,387
TOTAL EXPENDITURES	12,520,136	13,031,193	11,410,062	1,621,131	10,769,679
Excess of Revenues Over/(Under) Expenditures	(607,238)	943,458	2,982,531	2,039,073	1,636,283
Other Financing Sources (uses):					
Sale of Property	-	-	-	-	22,547
Transfers Out					
Building and Planning	-	(20,803)	(20,803)	-	-
Golf Course	-	(76,593)	(76,593)	-	-
Senior Center	-	(6,285)	(6,285)	-	-
Emergency Medical Service	-	(138,540)	(138,540)	-	-
Airport Improvement	(300,000)	(300,000)	(300,000)	-	(156,000)
Fire District Operating	(385,187)	(560,371)	(560,371)	-	(385,187)
Justice Court House Arrest	(2,500)	(2,500)	(2,500)	-	(2,500)
SB74	(600,000)	(2,497,741)	(2,497,741)	-	(1,196,160)
Task Force Grant/Sherriff	(40,000)	(40,000)	(40,000)	-	(72,000)
Violence Against Women	(10,000)	(10,000)	(10,000)	-	(10,000)
Transfers In	-	-	74,594	74,594	-
Total Other Financing Sources (Uses):	(1,337,687)	(3,652,833)	(3,578,239)	74,594	(1,799,300)
Net Change in Fund Balance	(1,944,925)	(\$2,709,375)	(595,708)	2,113,667	(163,017)
Fund Balance, Beginning of Year	14,019,083	14,019,083	14,019,083	-	14,182,100
Prior period adjustment	-	-	89,776	89,776	-
Fund Balance, End of Year	\$ 12,074,158	\$ 11,309,708	\$ 13,513,151	\$ 2,203,443	\$ 14,019,083

WHITE PINE COUNTY
GRANTS
Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis) (Continued)
For the Year Ended June 30, 2018
(With Comparative Totals for June 30, 2017)

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2017
	Original Budget	Final Budget			
REVENUES:					
Intergovernmental					
Federal Grants	\$ -	\$ 2,743,984	\$ 302,929	\$ (2,441,055)	\$ 559,954
State Grants	-	187,556	106,064	(81,492)	3,177
Federal Grant Through State	-	285,446	181,891	(103,555)	123,157
Total Intergovernmental	-	3,216,986	590,884	(2,626,102)	686,288
Other Revenue:					
Matching Funds	-	166,474	166,449	(25)	-
Total Other	-	166,474	166,449	(25)	-
Total Revenues	-	3,383,460	757,333	(2,626,127)	686,288
EXPENDITURES:					
General Government					
Services and Supplies	-	69,023	69,023	-	3,177
Capital Outlay	-	-	-	-	266,855
Total Expenditures	-	69,023	69,023	-	270,032
Public Safety					
Salaries and Wages	-	35,417	25,307	10,110	27,260
Services and Supplies	-	1,000	367	633	-
Total Expenditures	-	36,417	25,674	10,743	27,260
Parks and Recreation					
Capital Outlay	-	2,956,559	513,826	2,442,733	293,099
Total Expenditures	-	2,956,559	513,826	2,442,733	293,099
Health and Welfare					
Salaries and Wages	-	6,433	414	6,019	-
Employee Benefits	-	1,308	81	1,227	-
Services and Supplies	-	75,791	1,546	74,245	-
Total Expenditures	-	83,532	2,041	81,491	-
Community Support					
Services and Supplies	-	237,929	146,769	91,160	95,897
Total Expenditures	-	237,929	146,769	91,160	95,897
Total Expenditures	-	3,383,460	757,333	2,626,127	686,288
Excess of Revenues					
Over (Under) Expenditures	-	-	-	-	-
Other Financing Sources (Uses):					
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance					
Fund Balance, Beginning of Year	-	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2018
(With Comparative Totals for June 30, 2017)

	Budget		Actual	Variance	Actual 2017
	Original	Final		Favorable (Unfavorable)	
REVENUES:					
Real Property	\$ -	\$ -	\$ -	\$ -	\$ 94,963
Personal Property	-	-	20	20	11,547
Oil and Gas	-	-	-	-	10
Net Proceeds	-	-	-	-	42,951
Other Taxes	600,000	600,000	716,415	116,415	587,994
Total Taxes	<u>600,000</u>	<u>600,000</u>	<u>716,435</u>	<u>116,435</u>	<u>737,465</u>
Other Revenue:					
Investment Earnings	-	-	100,612	100,612	-
Total Other	-	-	100,612	100,612	-
Total Revenues	<u>600,000</u>	<u>600,000</u>	<u>817,047</u>	<u>217,047</u>	<u>737,465</u>
EXPENDITURES:					
Capital Outlay	9,500,000	9,500,000	100,701	9,399,299	-
Total Expenditures	<u>9,500,000</u>	<u>9,500,000</u>	<u>100,701</u>	<u>9,399,299</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	(8,900,000)	(8,900,000)	716,346	9,616,346	737,465
Other Financing Sources (Uses):					
Transfers In	600,000	605,503	2,497,741	1,892,238	3,696,160
Total Other Financing Sources (Uses)	<u>600,000</u>	<u>605,503</u>	<u>2,497,741</u>	<u>1,892,238</u>	<u>3,696,160</u>
Net Change in Fund Balance	(8,300,000)	(8,294,497)	3,214,087	11,508,584	4,433,625
Fund Balance, Beginning of Year	8,673,863	8,673,863	8,673,863	-	4,240,238
Fund Balance, End of Year	<u>\$ 373,863</u>	<u>\$ 379,366</u>	<u>\$ 11,887,950</u>	<u>\$ 11,508,584</u>	<u>\$ 8,673,863</u>

WHITE PINE COUNTY
Required Supplementary Information
Schedule of Changes in the Net OPEB Liability and Related Ratios
PEBP
June 30, 2018
Last 10 Fiscal Years

	Reporting Fiscal Year (Measurement Date)
	2018 (2017)
Total OPEB liability	
Service cost	\$ -
Interest cost	19,407
Changes of benefit terms	-
Benefit payments	(54,301)
Assumption changes	(28,898)
Plan experience	-
Net change in total OPEB liability	(63,792)
Total OPEB liability - beginning	751,303
Total OPEB liability - ending (a)	\$ 687,511
Plan fiduciary net position	
Employer contributions	\$ 54,301
Net investment income	-
Benefit payments	(54,301)
Investment experience	-
Net change in plan fiduciary net position	-
Plan fiduciary net position - beginning	-
Plan fiduciary net position - ending (b)	\$ -
Net OPEB liability - ending (a) - (b)	\$ 687,511
Covered payroll	N/A*
Net OPEB liability as a percentage of covered payroll	0.00%

The County implemented GASB 75 in fiscal year 2018. Prior year information is not available.

* The Public Employee Benefit Program is a closed plan and, therefore, there is no covered payroll

WHITE PINE COUNTY
Required Supplementary Information
Schedule of Changes in the Net OPEB Liability and Related Ratios
WPCEHBP
June 30, 2018
Last 10 Fiscal Years

	Reporting Fiscal Year (Measurement Date)
	2018 (2017)
Total OPEB liability	
Service cost	\$ 110,576
Interest cost	36,188
Changes of benefit terms	-
Benefit payments	(107,077)
Assumption changes	(41,814)
Plan experience	-
Net change in total OPEB liability	(2,127)
Total OPEB liability - beginning	1,293,265
Total OPEB liability - ending (a)	\$ 1,291,138
Plan fiduciary net position	
Employer contributions	\$ 107,077
Net investment income	-
Benefit payments	(107,077)
Investment experience	-
Net change in plan fiduciary net position	-
Plan fiduciary net position - beginning	-
Plan fiduciary net position - ending (b)	\$ -
Net OPEB liability - ending (a) - (b)	\$ 1,291,138
Plan fiduciary net position as a percentage of the total OPEB liability	0%
Covered-employee payroll	\$ 6,715,727
Net OPEB liability as a percentage of covered payroll	19.23%

The County implemented GASB 75 in fiscal year 2018. Prior year information is not available.

WHITE PINE COUNTY
Required Supplementary Information
Schedule of OPEB Contributions
PEBP
June 30, 2018
Last 10 Fiscal Years

	Reporting Fiscal Year (Measurement Date)
	2018 (2017)
Contractually required contributions	\$ 54,301
Contributions in relation to the contractually required contribution	(54,301)
Contribution deficiency (excess)	\$ -
Covered payroll	N/A*
Contributions as a percentage of covered payroll	0.00%

The County implemented GASB 75 in fiscal year 2018. Prior year information is not available.

* The Public Employee Benefit Program is a closed plan and, therefore, there is no covered payroll

WHITE PINE COUNTY
Required Supplementary Information
Schedule of OPEB Contributions
WPCEHBP
June 30, 2018
Last 10 Fiscal Years

	Reporting Fiscal Year (Measurement Date)
	2018 (2017)
Contractually required contributions	\$ 107,077
Contributions in relation to the contractually required contribution	(107,077)
Contribution deficiency (excess)	\$ -
Covered-employee payroll	\$ 6,715,727
Contributions as a percentage of covered payroll	1.59%

The County implemented GASB 75 in fiscal year 2018. Prior year information is not available.

WHITE PINE COUNTY
Notes to Required Supplementary Information
June 30, 2018

NOTE 1. OPEB – Factors that Affect Trends

There are no factors (e.g. changes in benefit terms, the use of different assumptions, changes in investment policies) that significantly affect trends in the amounts reported in the required schedules.

NOTE 2. OPEB – Plan Assets

There are no assets accumulated in a trust that meet the criteria in GASB 75 (paragraph 4) to pay related benefits.

SUPPLEMENTARY INFORMATION

**MAJOR GOVERNMENTAL FUND
INDIVIDUAL FUND
FINANCIAL STATEMENTS**

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING AND 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, 2018
(With Comparative Totals for June 30, 2017)

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2017
	Original	Final			
REVENUES:					
Intergovernmental					
Federal Grants	\$ -	\$ 202,665	\$ 140,367	\$ (62,298)	\$ 4,392,762
State Grants	-	16,861	16,861	-	-
Total Intergovernmental	-	219,526	157,228	(62,298)	4,392,762
Other Revenue:					
Miscellaneous	-	-	1,425	1,425	-
Total Other	-	-	1,425	1,425	-
Total Revenues	-	219,526	158,653	(60,873)	4,392,762
EXPENDITURES:					
Services and Supplies	-	1,000	875	125	-
Capital Outlay	-	215,146	149,347	65,799	4,683,394
Total Expenditures	-	216,146	150,222	65,924	4,683,394
Excess of Revenues Over (Under) Expenditures	-	3,380	8,431	5,051	(290,632)
Other Financing Sources (Uses):					
Transfers In	300,000	300,000	300,000	-	156,000
Total Other Financing Sources (Uses)	300,000	300,000	300,000	-	156,000
Net Change in Fund Balance	300,000	303,380	308,431	5,051	(134,632)
Fund Balance, Beginning of Year	158,409	158,409	158,409	-	293,041
Fund Balance, End of Year	\$ 458,409	\$ 461,789	\$ 466,840	\$ 5,051	\$ 158,409

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018

	Agricultural District 13	Emergency Medical Serv.	Agricultural Extension	Indigent	State Indigent	Road Fund
Assets						
Cash and investments	\$ 339,836	\$ 447,386	\$ 176,632	\$ 1,792,022	\$ 1,315,796	\$ 2,544,443
Accounts receivable	4,426	-	-	-	-	-
Property taxes receivable	1,902	1,912	542	3,995	-	-
Prepaid items	-	-	-	133	-	-
Due from other governments	-	-	-	27,994	-	251,550
Total assets	\$ 346,164	\$ 449,298	\$ 177,174	\$ 1,824,144	\$ 1,315,796	\$ 2,795,993
Liabilities, Deferred Inflows, and Fund Balances						
Liabilities:						
Accounts payable	\$ 3,966	\$ 1,610	\$ 15,303	\$ 18,403	\$ 36,521	\$ 172,699
Accrued liabilities	-	3,538	-	1,012	-	14,620
Due to other funds	-	-	-	7,125	-	-
Total liabilities	3,966	5,148	15,303	26,540	36,521	187,319
Deferred inflows of resources:						
Deferred revenue - net proceeds	-	-	-	-	-	-
Unavailable revenue - property taxes	2,086	2,086	-	6,257	-	-
Total deferred inflows of resources	2,086	2,086	-	6,257	-	-
Fund balances:						
Nonspendable - prepaids	-	-	-	133	-	-
Restricted for:						
General government	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	2,608,674
Welfare	-	-	-	1,746,350	1,279,275	-
Community support	-	-	-	44,864	-	-
Capital projects	-	-	-	-	-	-
Catastrophic events	-	-	-	-	-	-
Committed for:						
Culture and recreation	340,112	-	161,871	-	-	-
Public safety	-	442,064	-	-	-	-
Welfare	-	-	-	-	-	-
Total fund balances	340,112	442,064	161,871	1,791,347	1,279,275	2,608,674
Total liabilities, deferred inflows, & fund balances	\$ 346,164	\$ 449,298	\$ 177,174	\$ 1,824,144	\$ 1,315,796	\$ 2,795,993

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018

	Public Transit Fund	Regional Transportation	Recorder Tech. Fees	Assessor Tech. Fees	Clerk Tech. Fees	Mining Map Rev Fund	Library Gift Fund
Assets							
Cash and investments	\$ 2,082,014	\$ 1,928,736	\$ 33,259	\$ 205,631	\$ 658	\$ 101,701	\$ 61,270
Accounts receivable	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Due from other governments	139,537	123,052	-	-	-	-	1,927
Total assets	<u>\$ 2,221,551</u>	<u>\$ 2,051,788</u>	<u>\$ 33,259</u>	<u>\$ 205,631</u>	<u>\$ 658</u>	<u>\$ 101,701</u>	<u>\$ 63,197</u>
Liabilities, Deferred Inflows, and Fund Balances							
Liabilities:							
Accounts payable	\$ 199,401	\$ 129,612	\$ 620	\$ 1,168	\$ -	\$ 1,845	\$ 774
Accrued liabilities	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	<u>199,401</u>	<u>129,612</u>	<u>620</u>	<u>1,168</u>	<u>-</u>	<u>1,845</u>	<u>774</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	-	-	32,639	204,463	658	99,856	-
Culture and Recreation	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public works	2,022,150	1,922,176	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-
Catastrophic events	-	-	-	-	-	-	-
Committed for:							
Culture and recreation	-	-	-	-	-	-	62,423
Public safety	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Total fund balances	<u>2,022,150</u>	<u>1,922,176</u>	<u>32,639</u>	<u>204,463</u>	<u>658</u>	<u>99,856</u>	<u>62,423</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 2,221,551</u>	<u>\$ 2,051,788</u>	<u>\$ 33,259</u>	<u>\$ 205,631</u>	<u>\$ 658</u>	<u>\$ 101,701</u>	<u>\$ 63,197</u>

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018

	Lund Town	McGill Town	Ruth Town	Fire District Operating	Wildlife Mgmt Fund	Senior Center	Industrial Park
Assets							
Cash and investments	\$ 64,565	\$ 269,844	\$ 130,493	\$ 2,215,343	\$ 1,686	\$ 132,163	\$ 97,196
Accounts receivable	-	-	-	75,146	1,830	-	-
Property taxes receivable	-	-	-	-	-	2,725	-
Prepaid items	-	-	-	-	-	-	-
Due from other governments	3,119	18,428	8,922	-	-	-	-
Total assets	<u>\$ 67,684</u>	<u>\$ 288,272</u>	<u>\$ 139,415</u>	<u>\$ 2,290,489</u>	<u>\$ 3,516</u>	<u>\$ 134,888</u>	<u>\$ 97,196</u>
Liabilities, Deferred Inflows, and Fund Balances							
Liabilities:							
Accounts payable	\$ 1,441	\$ 9,418	\$ 2,855	\$ 54,081	\$ 1,192	\$ 10,431	\$ 374
Accrued liabilities	-	-	-	3,919	-	-	-
Due to other funds	-	66,954	25,514	-	1,830	-	-
Total liabilities	<u>1,441</u>	<u>76,372</u>	<u>28,369</u>	<u>58,000</u>	<u>3,022</u>	<u>10,431</u>	<u>374</u>
Deferred inflows of resources:							
Deferred revenue - net proceeds	-	90	-	-	-	1,742	-
Unavailable revenue - property taxes	-	-	-	-	-	2,086	-
Total deferred inflows of resources	<u>-</u>	<u>90</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,828</u>	<u>-</u>
Fund balances:							
Nonspendable - prepaids	-	-	-	-	-	-	-
Restricted for:							
General government	66,243	211,810	111,046	-	494	-	-
Culture and Recreation	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Community support	-	-	-	-	-	120,629	96,822
Capital projects	-	-	-	-	-	-	-
Catastrophic events	-	-	-	1,000,000	-	-	-
Committed for:							
Culture and recreation	-	-	-	-	-	-	-
Public safety	-	-	-	1,232,489	-	-	-
Welfare	-	-	-	-	-	-	-
Total fund balances	<u>66,243</u>	<u>211,810</u>	<u>111,046</u>	<u>2,232,489</u>	<u>494</u>	<u>120,629</u>	<u>96,822</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 67,684</u>	<u>\$ 288,272</u>	<u>\$ 139,415</u>	<u>\$ 2,290,489</u>	<u>\$ 3,516</u>	<u>\$ 134,888</u>	<u>\$ 97,196</u>

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018

	Justice Crt Admin Fees	Juvenile Crt Admin Fees	St of NV China Springs	Justice Crt Facilities	Ely Justice Court Collect.	Drug Rehab Program
Assets						
Cash and investments	\$ 105,083	\$ 71,933	\$ 30,602	\$ 479,192	\$ 110,186	\$ 168,529
Accounts receivable	-	-	-	-	-	-
Property taxes receivable	-	-	315	-	-	-
Prepaid items	795	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Total assets	<u>\$ 105,878</u>	<u>\$ 71,933</u>	<u>\$ 30,917</u>	<u>\$ 479,192</u>	<u>\$ 110,186</u>	<u>\$ 168,529</u>
Liabilities, Deferred Inflows, and Fund Balances						
Liabilities:						
Accounts payable	\$ 538	\$ 2,925	\$ -	\$ -	\$ 1,258	\$ 15,563
Accrued liabilities	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>538</u>	<u>2,925</u>	<u>-</u>	<u>-</u>	<u>1,258</u>	<u>15,563</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>
Fund balances:						
Nonspendable - prepaids	795	-	-	-	-	-
Restricted for:						
General government	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Judicial	104,545	69,008	-	479,192	108,928	152,966
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Community support	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-
Catastrophic events	-	-	-	-	-	-
Committed for:						
Culture and recreation	-	-	-	-	-	-
Public safety	-	-	30,917	-	-	-
Welfare	-	-	-	-	-	-
Total fund balances	<u>105,340</u>	<u>69,008</u>	<u>30,917</u>	<u>479,192</u>	<u>108,928</u>	<u>152,966</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 105,878</u>	<u>\$ 71,933</u>	<u>\$ 30,917</u>	<u>\$ 479,192</u>	<u>\$ 110,186</u>	<u>\$ 168,529</u>

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018

	Victim Impact Panel	District Court House Arrest	Justice Court House Arrest	Dist Crt Admin Fees	Legal Aid	Forensic Services	911 Surcharge
Assets							
Cash and investments	\$ 4,322	\$ 6,283	\$ 5,698	\$ 119,909	\$ 23,280	\$ 50,250	\$ 23,175
Accounts receivable	-	-	-	-	-	210	8,063
Property taxes receivable	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	674
Total assets	<u>\$ 4,322</u>	<u>\$ 6,283</u>	<u>\$ 5,698</u>	<u>\$ 119,909</u>	<u>\$ 23,280</u>	<u>\$ 50,460</u>	<u>\$ 31,912</u>
Liabilities, Deferred Inflows, and Fund Balances							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 572	\$ -	\$ 360	\$ 50	\$ -
Accrued liabilities	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>572</u>	<u>-</u>	<u>360</u>	<u>50</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>
Fund balances:							
Nonspendable - prepaids	-	-	-	-	-	-	-
Restricted for:							
General government	-	-	-	-	-	50,410	-
Culture and Recreation	-	-	-	-	-	-	-
Judicial	4,322	6,283	5,126	119,909	-	-	-
Public safety	-	-	-	-	-	-	31,912
Public works	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-
Catastrophic events	-	-	-	-	-	-	-
Committed for:							
Culture and recreation	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Welfare	-	-	-	-	22,920	-	-
Total fund balances	<u>4,322</u>	<u>6,283</u>	<u>5,126</u>	<u>119,909</u>	<u>22,920</u>	<u>50,410</u>	<u>31,912</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 4,322</u>	<u>\$ 6,283</u>	<u>\$ 5,698</u>	<u>\$ 119,909</u>	<u>\$ 23,280</u>	<u>\$ 50,460</u>	<u>\$ 31,912</u>

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018

	Building and Planning	Youth Drug Prevention	Golf Course Fund	Ely Pool Building	Aquatic Facilities Operations	Camp Success
Assets						
Cash and investments	\$ 139,188	\$ 237	\$ 185,144	\$ 41,407	\$ 3,146,429	\$ 194,266
Accounts receivable	-	-	6,801	1,475	-	-
Property taxes receivable	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Due from other governments	-	-	-	-	142,955	-
Total assets	<u>\$ 139,188</u>	<u>\$ 237</u>	<u>\$ 191,945</u>	<u>\$ 42,882</u>	<u>\$ 3,289,384</u>	<u>\$ 194,266</u>
Liabilities, Deferred Inflows, and Fund Balances						
Liabilities:						
Accounts payable	\$ 3,259	\$ -	\$ 13,436	\$ -	\$ 101,304	\$ 2,804
Accrued liabilities	2,350	-	-	-	600	-
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>5,609</u>	<u>-</u>	<u>13,436</u>	<u>-</u>	<u>101,904</u>	<u>2,804</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>
Fund balances:						
Nonspendable - prepaids	-	-	-	-	-	-
Restricted for:						
General government	-	-	-	-	-	-
Culture and Recreation	-	-	178,509	-	-	-
Judicial	-	-	-	-	-	-
Public safety	-	237	-	-	-	-
Public works	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Community support	133,579	-	-	-	-	-
Capital projects	-	-	-	-	-	-
Catastrophic events	-	-	-	-	-	-
Committed for:						
Culture and recreation	-	-	-	42,882	3,187,480	191,462
Public safety	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Total fund balances	<u>133,579</u>	<u>237</u>	<u>178,509</u>	<u>42,882</u>	<u>3,187,480</u>	<u>191,462</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 139,188</u>	<u>\$ 237</u>	<u>\$ 191,945</u>	<u>\$ 42,882</u>	<u>\$ 3,289,384</u>	<u>\$ 194,266</u>

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018

	Range Improvement	St of NV Child Support	Emergency Management	Task Force Grnt/Sheriff	Violence Against Women	Capital Improvement	Total Nonmajor Gvtl. Funds
Assets							
Cash and investments	\$ 21,222	\$ 1,526	\$ -	\$ 47,353	\$ -	\$ 380,324	\$ 19,296,212
Accounts receivable	20	-	46,892	-	-	-	144,863
Property taxes receivable	-	-	-	-	-	2,721	14,112
Prepaid items	-	-	-	-	-	-	928
Due from other governments	-	-	-	17,506	39,617	-	775,281
Total assets	<u>\$ 21,242</u>	<u>\$ 1,526</u>	<u>\$ 46,892</u>	<u>\$ 64,859</u>	<u>\$ 39,617</u>	<u>\$ 383,045</u>	<u>\$ 20,231,396</u>
Liabilities, Deferred Inflows, and Fund Balances							
Liabilities:							
Accounts payable	\$ 19,988	\$ 1,473	\$ 1,419	\$ 5,011	\$ 3,606	\$ -	\$ 835,280
Accrued liabilities	-	-	-	1,615	-	-	27,654
Due to other funds	-	-	34,941	-	19,391	-	155,755
Total liabilities	<u>19,988</u>	<u>1,473</u>	<u>36,360</u>	<u>6,626</u>	<u>22,997</u>	<u>-</u>	<u>1,018,689</u>
Deferred inflows of resources:							
Deferred revenue - net proceeds	-	-	-	-	-	-	1,832
Unavailable revenue - property taxes	-	-	-	-	-	2,086	14,601
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,086</u>	<u>16,433</u>
Fund balances:							
Nonspendable - prepaids	-	-	-	-	-	-	928
Restricted for:							
General government	1,254	-	-	-	-	-	778,873
Culture and Recreation	-	-	-	-	-	-	178,509
Judicial	-	-	-	-	-	-	1,050,279
Public safety	-	53	10,532	58,233	16,620	-	117,587
Public works	-	-	-	-	-	-	6,553,000
Welfare	-	-	-	-	-	-	3,025,625
Community support	-	-	-	-	-	-	395,894
Capital projects	-	-	-	-	-	380,959	380,959
Catastrophic events	-	-	-	-	-	-	1,000,000
Committed for:							
Culture and recreation	-	-	-	-	-	-	3,986,230
Public safety	-	-	-	-	-	-	1,705,470
Welfare	-	-	-	-	-	-	22,920
Total fund balances	<u>1,254</u>	<u>53</u>	<u>10,532</u>	<u>58,233</u>	<u>16,620</u>	<u>380,959</u>	<u>19,196,274</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 21,242</u>	<u>\$ 1,526</u>	<u>\$ 46,892</u>	<u>\$ 64,859</u>	<u>\$ 39,617</u>	<u>\$ 383,045</u>	<u>\$ 20,231,396</u>

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018

REVENUES:	Agricultural Dist. 13	Emergency Med. Serv.	Agricultural Extension	Indigent	State Indigent
Taxes	\$ 160,538	\$ 160,543	\$ 45,963	\$ 320,820	\$ 275,729
Licenses, permits and fees	-	-	-	-	-
Intergovernmental	-	-	-	198,573	-
Court Fines and Fees	-	-	-	-	-
Charges for services	-	256,026	-	-	-
Miscellaneous	44,294	-	2,492	27,139	-
Total	<u>204,832</u>	<u>416,569</u>	<u>48,455</u>	<u>546,532</u>	<u>275,729</u>
EXPENDITURES:					
Current:					
General Government	-	-	-	-	-
Public Safety	-	385,733	-	-	-
Judicial	-	-	-	-	-
Public Works	-	-	-	-	-
Welfare	-	-	-	452,380	194,860
Culture and Recreation	96,938	-	32,133	-	-
Community Support	-	-	-	-	-
Capital Outlay:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	51,975	-	-	-	-
Community Support	-	-	-	-	-
Total	<u>148,913</u>	<u>385,733</u>	<u>32,133</u>	<u>452,380</u>	<u>194,860</u>
Excess of revenues over (under) expenditures	<u>55,919</u>	<u>30,836</u>	<u>16,322</u>	<u>94,152</u>	<u>80,869</u>
Other financing sources (uses):					
Transfers in	-	138,540	-	-	-
Transfers out	-	(81,649)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>56,891</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	55,919	87,727	16,322	94,152	80,869
Fund Balances - Beginning	<u>284,193</u>	<u>354,337</u>	<u>145,549</u>	<u>1,697,195</u>	<u>1,198,406</u>
Fund Balances - Ending	<u>\$ 340,112</u>	<u>\$ 442,064</u>	<u>\$ 161,871</u>	<u>\$ 1,791,347</u>	<u>\$ 1,279,275</u>

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018

REVENUES:	Road Fund	Public Transit	Regional Transportation	Recorder Tech. Fees	Assessor Tech. Fees	Clerk Tech. Fees	Mining Map Revenue
Taxes	\$ 1,485,128	\$ 716,747	\$ 671,797	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-
Intergovernmental	231,740	-	-	-	-	-	-
Court Fines and Fees	-	-	-	-	-	-	-
Charges for services	-	-	-	14,963	201,323	85	22,965
Miscellaneous	199,312	35,293	26,206	109	-	-	-
Total	<u>1,916,180</u>	<u>752,040</u>	<u>698,003</u>	<u>15,072</u>	<u>201,323</u>	<u>85</u>	<u>22,965</u>
EXPENDITURES:							
Current:							
General Government	-	-	-	1,457	39,166	-	12,153
Public Safety	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public Works	1,673,010	281,040	27,212	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-
Capital Outlay:							
General Government	-	-	-	5,183	122,722	-	8,335
Public Safety	-	-	-	-	-	-	-
Public Works	208,441	531,400	814,698	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-
Total	<u>1,881,451</u>	<u>812,440</u>	<u>841,910</u>	<u>6,640</u>	<u>161,888</u>	<u>-</u>	<u>20,488</u>
Excess of revenues over (under) expenditures	<u>34,729</u>	<u>(60,400)</u>	<u>(143,907)</u>	<u>8,432</u>	<u>39,435</u>	<u>85</u>	<u>2,477</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(74,594)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(74,594)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	34,729	(60,400)	(143,907)	8,432	(35,159)	85	2,477
Fund Balances - Beginning	<u>2,573,945</u>	<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>
Fund Balances - Ending	<u>\$ 2,608,674</u>	<u>\$ 2,022,150</u>	<u>\$ 1,922,176</u>	<u>\$ 32,639</u>	<u>\$ 204,463</u>	<u>\$ 658</u>	<u>\$ 99,856</u>

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018

	Library Gift Fund	Lund Town	McGill Town	Ruth Town	Fire District Operating	Wildlife Mngmt Fund	Senior Center
REVENUES:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 124,988	\$ -	\$ 229,421
Licenses, permits and fees	-	-	360	675	-	-	-
Intergovernmental	14,336	18,854	109,900	51,751	38,169	-	121,044
Court Fines and Fees	-	-	-	-	-	-	-
Charges for services	-	-	-	-	161,369	-	44,659
Miscellaneous	7,524	-	768	-	23,864	4,047	23,914
Total	21,860	18,854	111,028	52,426	348,390	4,047	419,038
EXPENDITURES:							
Current:							
General Government	-	-	11,365	1,871	-	6,292	-
Public Safety	-	-	208	153	733,012	-	-
Judicial	-	-	-	-	-	-	-
Public Works	-	12,767	42,487	13,940	-	-	-
Welfare	-	-	-	-	-	-	-
Culture and Recreation	20,465	-	16,702	13,646	-	-	-
Community Support	-	-	-	-	-	-	341,760
Capital Outlay:							
General Government	-	-	-	-	-	-	-
Public Safety	-	-	1,492	569	-	-	-
Public Works	-	-	9,311	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	41,805
Total	20,465	12,767	81,565	30,179	733,012	6,292	383,565
Excess of revenues over (under) expenditures	1,395	6,087	29,463	22,247	(384,622)	(2,245)	35,473
Other financing sources (uses):							
Transfers in	-	-	-	-	642,020	-	6,285
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	642,020	-	6,285
Net change in fund balances	1,395	6,087	29,463	22,247	257,398	(2,245)	41,758
Fund Balances - Beginning	61,028	60,156	182,347	88,799	1,975,091	2,739	78,871
Fund Balances - Ending	\$ 62,423	\$ 66,243	\$ 211,810	\$ 111,046	\$ 2,232,489	\$ 494	\$ 120,629

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018

	Industrial Park	Justice Court Admin Fees	Juvenile Cr Admin Fee	ST of NV China Springs	Justice Court Facilities	Ely Justice Court Collect.	Drug Rehab Program
REVENUES:							
Taxes	\$ -	\$ -	\$ -	\$ 28,039	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-
Intergovernmental	-	-	12,544	-	-	-	82,508
Court Fines and Fees	-	14,560	6,120	-	20,705	28,951	42,966
Charges for services	-	-	-	-	11,818	-	-
Miscellaneous	2,365	-	5,982	-	6,778	-	-
Total	<u>2,365</u>	<u>14,560</u>	<u>24,646</u>	<u>28,039</u>	<u>39,301</u>	<u>28,951</u>	<u>125,474</u>
EXPENDITURES:							
Current:							
General Government	-	-	-	-	-	-	-
Public Safety	-	-	-	27,765	-	-	-
Judicial	-	15,641	28,326	-	7,500	18,341	134,132
Public Works	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Community Support	125,981	-	-	-	-	-	-
Capital Outlay:							
General Government	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-
Total	<u>125,981</u>	<u>15,641</u>	<u>28,326</u>	<u>27,765</u>	<u>7,500</u>	<u>18,341</u>	<u>134,132</u>
Excess of revenues over (under) expenditures	<u>(123,616)</u>	<u>(1,081)</u>	<u>(3,680)</u>	<u>274</u>	<u>31,801</u>	<u>10,610</u>	<u>(8,658)</u>
Other financing sources (uses):							
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	(123,616)	(1,081)	(3,680)	274	31,801	10,610	(8,658)
Fund Balances - Beginning	<u>220,438</u>	<u>106,421</u>	<u>72,688</u>	<u>30,643</u>	<u>447,391</u>	<u>98,318</u>	<u>161,624</u>
Fund Balances - Ending	<u>\$ 96,822</u>	<u>\$ 105,340</u>	<u>\$ 69,008</u>	<u>\$ 30,917</u>	<u>\$ 479,192</u>	<u>\$ 108,928</u>	<u>\$ 152,966</u>

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018

	Victim Impact Panel	District Court House Arrest	Justice Court House Arrest	Dist Court Admn Fees	Legal Aid	Forensic Services	911 Surcharge	Building and Planning
REVENUES:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,221	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-	82,312
Intergovernmental	-	-	-	-	-	-	-	-
Court Fines and Fees	-	-	-	15,488	16,690	-	-	-
Charges for services	-	4,273	3,130	-	-	11,443	-	-
Miscellaneous	320	-	-	-	143	-	-	2,862
Total	320	4,273	3,130	15,488	16,833	11,443	26,221	85,174
EXPENDITURES:								
Current:								
General Government	-	-	-	-	-	9,953	-	-
Public Safety	-	-	-	-	-	-	-	-
Judicial	40	1,141	4,128	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	7,238	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	112,147
Capital Outlay:								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-
Total	40	1,141	4,128	-	7,238	9,953	-	112,147
Excess of revenues over (under) expenditures	280	3,132	(998)	15,488	9,595	1,490	26,221	(26,973)
Other financing sources (uses):								
Transfers in	-	-	2,500	-	-	-	-	20,803
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	2,500	-	-	-	-	20,803
Net change in fund balances	280	3,132	1,502	15,488	9,595	1,490	26,221	(6,170)
Fund Balances - Beginning	4,042	3,151	3,624	104,421	13,325	48,920	5,691	139,749
Fund Balances - Ending	\$ 4,322	\$ 6,283	\$ 5,126	\$ 119,909	\$ 22,920	\$ 50,410	\$ 31,912	\$ 133,579

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018

REVENUES:	Youth Drug Prevention	Golf Course Fund	Ely Pool Building	Aquatic Facilities Operations	Camp Success
Taxes	\$ -	\$ 50,500	\$ 11,090	\$ 716,673	\$ -
Licenses, permits and fees	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Court Fines and Fees	-	-	-	-	-
Charges for services	-	151,984	-	94,341	7,640
Miscellaneous	-	3,384	422	44,019	-
Total	<u>-</u>	<u>205,868</u>	<u>11,512</u>	<u>855,033</u>	<u>7,640</u>
EXPENDITURES:					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Judicial	-	-	-	-	-
Public Works	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and Recreation	-	241,002	-	595,763	9,715
Community Support	-	-	-	-	-
Capital Outlay:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	58,402	-
Community Support	-	-	-	-	-
Total	<u>-</u>	<u>241,002</u>	<u>-</u>	<u>654,165</u>	<u>9,715</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(35,134)</u>	<u>11,512</u>	<u>200,868</u>	<u>(2,075)</u>
Other financing sources (uses):					
Transfers in	-	76,593	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>76,593</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	41,459	11,512	200,868	(2,075)
Fund Balances - Beginning	237	137,050	31,370	2,986,612	193,537
Fund Balances - Ending	<u>\$ 237</u>	<u>\$ 178,509</u>	<u>\$ 42,882</u>	<u>\$ 3,187,480</u>	<u>\$ 191,462</u>

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018

	Range Improvement	ST of NV Child Support	Emergency Management	Task Force Grant/Sheriff	Violence Against Women	Capital Improvement	Total Nonmajor Gvtl. Funds
REVENUES:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 167,884	\$ 5,192,081
Licenses, permits and fees	-	-	-	-	-	-	83,347
Intergovernmental	-	-	271,371	112,772	148,572	-	1,412,134
Court Fines and Fees	-	-	-	-	-	-	145,480
Charges for services	-	-	-	-	-	-	986,019
Miscellaneous	20,178	13,559	-	-	18,893	17,490	531,357
Total	20,178	13,559	271,371	112,772	167,465	185,374	8,350,418
EXPENDITURES:							
Current:							
General Government	19,988	-	-	-	-	-	102,245
Public Safety	-	-	196,288	154,696	175,799	-	1,673,654
Judicial	-	-	-	-	-	-	209,249
Public Works	-	-	-	-	-	-	2,050,456
Welfare	-	-	-	-	-	-	654,478
Culture and Recreation	-	-	-	-	-	-	1,026,364
Community Support	-	13,559	-	-	-	-	593,447
Capital Outlay:							
General Government	-	-	-	-	-	14,708	150,948
Public Safety	-	-	75,083	-	-	-	77,144
Public Works	-	-	-	-	-	-	1,563,850
Culture and Recreation	-	-	-	-	-	-	110,377
Community Support	-	-	-	-	-	-	41,805
Total	19,988	13,559	271,371	154,696	175,799	14,708	8,254,017
Excess of revenues over (under) expenditures	190	-	-	(41,924)	(8,334)	170,666	96,401
Other financing sources (uses):							
Transfers in	-	-	-	40,000	10,000	-	936,741
Transfers out	-	-	-	-	-	-	(156,243)
Total other financing sources (uses)	-	-	-	40,000	10,000	-	780,498
Net change in fund balances	190	-	-	(1,924)	1,666	170,666	876,899
Fund Balances - Beginning	1,064	53	10,532	60,157	14,954	210,293	18,319,375
Fund Balances - Ending	\$ 1,254	\$ 53	\$ 10,532	\$ 58,233	\$ 16,620	\$ 380,959	\$ 19,196,274

**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, 2018**

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ 67,524	\$ 67,149	\$ (375)
Personal Property	28,167	30,306	2,139
Oil and Gas	200	61	(139)
Net Proceeds	35,577	63,022	27,445
Total Taxes	<u>131,468</u>	<u>160,538</u>	<u>29,070</u>
Other Revenue:			
Donations	23,500	44,294	20,794
Total Other	<u>23,500</u>	<u>44,294</u>	<u>20,794</u>
Total Revenues	<u>154,968</u>	<u>204,832</u>	<u>49,864</u>
EXPENDITURES:			
Salaries and Wages	19,400	12,011	7,389
Employee Benefits	3,536	2,071	1,465
Services and Supplies	102,888	82,856	20,032
Capital Outlay	57,000	51,975	5,025
Total Expenditures	<u>182,824</u>	<u>148,913</u>	<u>33,911</u>
Excess of Revenues Over (Under) Expenditures	(27,856)	55,919	83,775
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(27,856)	55,919	83,775
Fund Balance, Beginning of Year	284,193	284,193	-
Fund Balance, End of Year	<u>\$ 256,337</u>	<u>\$ 340,112</u>	<u>\$ 83,775</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, 2018

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ 67,524	\$ 67,154	\$ (370)
Personal Property	28,167	30,306	2,139
Oil and Gas	200	61	(139)
Net Proceeds	35,577	63,022	27,445
Total Taxes	<u>131,468</u>	<u>160,543</u>	<u>29,075</u>
Charges for Services	<u>305,000</u>	<u>256,026</u>	<u>(48,974)</u>
Other Revenue			
Private Grants	1,500	-	(1,500)
Total Other	<u>1,500</u>	<u>-</u>	<u>(1,500)</u>
Total Revenues	<u>437,968</u>	<u>416,569</u>	<u>(21,399)</u>
EXPENDITURES:			
Salaries and Wages	246,789	175,260	71,529
Employee Benefits	152,765	93,049	59,716
Services and Supplies	167,457	117,424	50,033
Capital Outlay	9,500	-	9,500
Total Expenditures	<u>576,511</u>	<u>385,733</u>	<u>190,778</u>
Excess of Revenues Over (Under) Expenditures	(138,543)	30,836	169,379
Other Financing Sources (Uses):			
Transfers In	138,540	138,540	-
Transfers Out	(81,649)	(81,649)	-
Total Other Financing Sources (Uses)	<u>56,891</u>	<u>56,891</u>	<u>-</u>
Net Change in Fund Balance	(81,652)	87,727	169,379
Fund Balance, Beginning of Year	<u>354,337</u>	<u>354,337</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 272,685</u>	<u>\$ 442,064</u>	<u>\$ 169,379</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, 2018

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ 19,478	\$ 19,279	\$ (199)
Personal Property	7,776	8,659	883
Oil and Gas	150	19	(131)
Net Proceeds	10,165	18,006	7,841
Total Taxes	<u>37,569</u>	<u>45,963</u>	<u>8,394</u>
Other Revenue			
Investment Earnings	200	2,492	2,292
Miscellaneous	500	-	(500)
Total Other	<u>700</u>	<u>2,492</u>	<u>1,792</u>
Total Revenues	<u>38,269</u>	<u>48,455</u>	<u>10,186</u>
EXPENDITURES:			
Services and Supplies	44,933	32,133	12,800
Total Expenditures	<u>44,933</u>	<u>32,133</u>	<u>12,800</u>
Excess of Revenues			
Over (Under) Expenditures	(6,664)	16,322	22,986
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(6,664)	16,322	22,986
Fund Balance, Beginning of Year	145,549	145,549	-
Fund Balance, End of Year	<u>\$ 138,885</u>	<u>\$ 161,871</u>	<u>\$ 22,986</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, 2018

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ 133,748	\$ 134,019	\$ 271
Personal Property	58,335	60,622	2,287
Oil and Gas	200	135	(65)
Net Proceeds	71,154	126,044	54,890
Total Taxes	<u>263,437</u>	<u>320,820</u>	<u>57,383</u>
Intergovernmental			
State Grant	39,164	38,485	(679)
Fed Grant Through State	283,492	160,088	(123,404)
Total Invergovernmental	<u>322,656</u>	<u>198,573</u>	<u>(124,083)</u>
Other Revenue			
Donations	9,000	15,959	6,959
Matching Funds	30,000	6,000	(24,000)
Private Grants	5,180	5,180	-
Total Other	<u>44,180</u>	<u>27,139</u>	<u>(17,041)</u>
Total Revenues	<u>630,273</u>	<u>546,532</u>	<u>(83,741)</u>
EXPENDITURES:			
Salaries and Wages	107,893	107,606	287
Employee Benefits	41,647	41,215	432
Services and Supplies	517,888	303,559	214,329
Capital Outlay	71,000	-	71,000
Total Expenditures	<u>738,428</u>	<u>452,380</u>	<u>286,048</u>
Excess of Revenues Over (Under) Expenditures	(108,155)	94,152	202,307
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(108,155)	94,152	202,307
Fund Balance, Beginning of Year	<u>1,697,195</u>	<u>1,697,195</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,589,040</u>	<u>\$ 1,791,347</u>	<u>\$ 202,307</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, 2018

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ 115,770	\$ 115,605	\$ (165)
Personal Property	48,559	51,966	3,407
Oil and Gas	200	120	(80)
Net Proceeds	60,990	108,038	47,048
Total Tax Revenue	<u>225,519</u>	<u>275,729</u>	<u>50,210</u>
Total Revenues	<u>225,519</u>	<u>275,729</u>	<u>50,210</u>
EXPENDITURES:			
Welfare			
Services and Supplies	366,433	194,860	171,573
Total Expenditures	<u>366,433</u>	<u>194,860</u>	<u>171,573</u>
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(140,914)	80,869	221,783
Fund Balance, Beginning of Year	<u>1,198,406</u>	<u>1,198,406</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,057,492</u>	<u>\$ 1,279,275</u>	<u>\$ 221,783</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, 2018

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
County Motor Vehicle	\$ 1,479,209	\$ 1,485,128	\$ 5,919
Total Tax Revenue	<u>1,479,209</u>	<u>1,485,128</u>	<u>5,919</u>
Intergovernmental			
Federal Grants	10,000	231,740	221,740
Other Intergovernmental	-	-	-
Total Intergovernmental	<u>10,000</u>	<u>231,740</u>	<u>221,740</u>
Other Revenue			
Investment Earnings	8,000	40,253	32,253
Donations	100,000	159,059	59,059
Total Other	<u>108,000</u>	<u>199,312</u>	<u>91,312</u>
Total Revenues	<u>1,597,209</u>	<u>1,916,180</u>	<u>318,971</u>
EXPENDITURES:			
Public Works			
Salaries	917,330	833,711	83,619
Employee Benefits	396,553	331,722	64,831
Services and Supplies	635,595	507,577	128,018
Capital Outlay	484,025	208,441	275,584
Total Expenditures	<u>2,433,503</u>	<u>1,881,451</u>	<u>552,052</u>
Excess of Revenues Over/(Under) Expenditures	(836,294)	34,729	871,023
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(836,294)	34,729	871,023
Fund Balance, Beginning of Year	<u>2,573,945</u>	<u>2,573,945</u>	-
Fund Balance, End of Year	<u>\$ 1,737,651</u>	<u>\$ 2,608,674</u>	<u>\$ 871,023</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, 2018**

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Other Taxes	\$ 600,000	\$ 716,747	\$ 116,747
Total Taxes	<u>600,000</u>	<u>716,747</u>	<u>116,747</u>
Other Revenue:			
Investment Earnings	1,500	35,293	33,793
Total Other	<u>1,500</u>	<u>35,293</u>	<u>33,793</u>
Total Revenues	<u>601,500</u>	<u>752,040</u>	<u>150,540</u>
EXPENDITURES:			
Services and Supplies	437,201	281,040	156,161
Capital Outlay	<u>623,610</u>	<u>531,400</u>	<u>92,210</u>
Total Expenditures	<u>1,060,811</u>	<u>812,440</u>	<u>248,371</u>
Excess of Revenues Over (Under) Expenditures	(459,311)	(60,400)	398,911
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(459,311)	(60,400)	398,911
Fund Balance, Beginning of Year	<u>2,082,550</u>	<u>2,082,550</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,623,239</u>	<u>\$ 2,022,150</u>	<u>\$ 398,911</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, 2018**

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
County Motor Vehicle	\$ 647,054	\$ 671,797	\$ 24,743
Total Taxes	<u>647,054</u>	<u>671,797</u>	<u>24,743</u>
Other Revenue			
Investment Earnings	1,500	26,206	24,706
Total Other	<u>1,500</u>	<u>26,206</u>	<u>24,706</u>
Total Revenues	<u>648,554</u>	<u>698,003</u>	<u>49,449</u>
EXPENDITURES:			
Public Works			
Employee Benefits	450	380	70
Services and Supplies	69,660	26,832	42,828
Capital Outlay	1,139,390	814,698	324,692
Total Expenditures	<u>1,209,500</u>	<u>841,910</u>	<u>367,590</u>
Excess of Revenues			
Over (Under) Expenditures	(560,946)	(143,907)	417,039
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(560,946)	(143,907)	417,039
Fund Balance, Beginning of Year	<u>2,066,083</u>	<u>2,066,083</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,505,137</u>	<u>\$ 1,922,176</u>	<u>\$ 417,039</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, 2018

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Charges for Services	\$ 8,000	\$ 14,963	\$ 6,963
Other Revenue			
Agency	80	109	29
Total Other	80	109	29
Total Revenues	8,080	15,072	6,992
EXPENDITURES:			
Services and Supplies	5,000	1,457	3,543
Capital Outlay	8,000	5,183	2,817
Total Expenditures	13,000	6,640	6,360
Excess of Revenues Over (Under) Expenditures	(4,920)	8,432	13,352
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(4,920)	8,432	13,352
Fund Balance, Beginning of Year	24,207	24,207	-
Fund Balance, End of Year	\$ 19,287	\$ 32,639	\$ 13,352

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, 2018

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Charges for Services	\$ 120,000	\$ 201,323	\$ 81,323
Total Revenues	<u>120,000</u>	<u>201,323</u>	<u>81,323</u>
EXPENDITURES:			
Services and Supplies	94,157	39,166	54,991
Capital Outlay	<u>136,243</u>	<u>122,722</u>	<u>13,521</u>
Total Expenditures	<u>230,400</u>	<u>161,888</u>	<u>68,512</u>
Excess of Revenues Over (Under) Expenditures	(110,400)	39,435	149,835
Other Financing Sources (Uses):			
Transfers Out	<u>(74,600)</u>	<u>(74,594)</u>	<u>6</u>
Total Other Financing Sources (Uses)	<u>(74,600)</u>	<u>(74,594)</u>	<u>6</u>
Net Change in Fund Balance	(185,000)	(35,159)	149,841
Fund Balance, Beginning of Year	<u>239,622</u>	<u>239,622</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 54,622</u>	<u>\$ 204,463</u>	<u>\$ 149,841</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, 2018**

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Charges for Services	\$ -	\$ 85	\$ 85
Total Revenues	-	85	85
EXPENDITURES:			
Services and Supplies	503	-	503
Total Expenditures	503	-	503
Excess of Revenues Over (Under) Expenditures	(503)	85	588
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(503)	85	588
Fund Balance, Beginning of Year	573	573	-
Fund Balance, End of Year	\$ 70	\$ 658	\$ 588

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, 2018

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Charges for Services	\$ 10,000	\$ 22,965	\$ 12,965
Total Revenues	<u>10,000</u>	<u>22,965</u>	<u>12,965</u>
EXPENDITURES:			
Services and Supplies	56,168	12,153	44,015
Capital Outlay	<u>8,735</u>	<u>8,335</u>	<u>400</u>
Total Expenditures	<u>64,903</u>	<u>20,488</u>	<u>44,415</u>
Excess of Revenues Over (Under) Expenditures	(54,903)	2,477	57,380
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(54,903)	2,477	57,380
Fund Balance, Beginning of Year	<u>97,379</u>	<u>97,379</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 42,476</u>	<u>\$ 99,856</u>	<u>\$ 57,380</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, 2018**

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Federal Grants	\$ 11,597	\$ 11,459	\$ (138)
State Grants	2,877	2,877	-
Total Intergovernmental	<u>14,474</u>	<u>14,336</u>	<u>(138)</u>
Other Revenue			
Investment Earnings	800	1,068	268
Miscellaneous - Private Grants	7,500	6,456	(1,044)
Total Other	<u>8,300</u>	<u>7,524</u>	<u>(776)</u>
Total Revenues	<u>22,774</u>	<u>21,860</u>	<u>(914)</u>
EXPENDITURES:			
Services and Supplies	<u>22,574</u>	<u>20,465</u>	<u>2,109</u>
Total Expenditures	<u>22,574</u>	<u>20,465</u>	<u>2,109</u>
Excess of Revenues Over (Under) Expenditures	200	1,395	1,195
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	200	1,395	1,195
Fund Balance, Beginning of Year	<u>61,028</u>	<u>61,028</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 61,228</u>	<u>\$ 62,423</u>	<u>\$ 1,195</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, 2018**

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Other	\$ 17,019	\$ 18,854	\$ 1,835
Total Revenues	<u>17,019</u>	<u>18,854</u>	<u>1,835</u>
EXPENDITURES:			
Public Works			
Salaries and Wages	960	960	-
Employee Benefits	456	306	150
Services and Supplies	14,106	11,501	2,605
Total Expenditures	<u>15,522</u>	<u>12,767</u>	<u>2,755</u>
Excess of Revenues			
Over (Under) Expenditures	1,497	6,087	4,590
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	1,497	6,087	4,590
Fund Balance, Beginning of Year	<u>60,156</u>	<u>60,156</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 61,653</u>	<u>\$ 66,243</u>	<u>\$ 4,590</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, 2018**

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Licenses and Permits	\$ 500	\$ 360	\$ (140)
Intergovernmental Other	100,198	109,900	9,702
Other Revenue			
Donations	800	768	(32)
Total Other	800	768	(32)
Total Revenues	101,498	111,028	9,530
EXPENDITURES:			
Culture and Recreation			
Salaries and Wages	16,500	5,355	11,145
Employee Benefits	2,606	584	2,022
Services and Supplies	24,350	10,763	13,587
Total Culture and Recreation	43,456	16,702	26,754
General Government			
Salaries and Wages	3,000	2,093	907
Employee Benefits	864	331	533
Services and Supplies	10,115	8,941	1,174
Total General Government	13,979	11,365	2,614
Public Safety			
Services and Supplies	850	208	642
Capital Outlay	1,642	1,492	150
Total Public Safety	2,492	1,700	792
Public Works			
Services and Supplies	55,150	42,487	12,663
Capital Outlay	77,464	9,311	68,153
Total Public Works	132,614	51,798	80,816
Total Expenditures	192,541	81,565	110,976
Excess of Revenues Over (Under) Expenditures	(91,043)	29,463	120,506
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(91,043)	29,463	120,506
Fund Balance, Beginning of Year	182,347	182,347	-
Fund Balance, End of Year	\$ 91,304	\$ 211,810	\$ 120,506

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, 2018

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Licenses and Permits	\$ 800	\$ 675	\$ (125)
Intergovernmental			
Other	47,412	51,751	4,339
Total Intergovernmental	47,412	51,751	4,339
Total Revenues	48,212	52,426	4,214
EXPENDITURES:			
General Government			
Salaries and Wages	1,500	1,500	-
Employee Benefits	764	371	393
Total General Government	2,264	1,871	393
Public Works			
Services and Supplies	19,674	13,940	5,734
Total Public Works	19,674	13,940	5,734
Public Safety			
Services and Supplies	3,000	153	2,847
Capital Outlay	569	569	-
Total Public Safety	3,569	722	2,847
Culture and Recreation			
Salaries and Wages	11,300	4,432	6,868
Employee Benefits	1,310	562	748
Services and Supplies	22,900	8,652	14,248
Total Culture and Recreation	35,510	13,646	21,864
Total Expenditures	61,017	30,179	30,838
Excess of Revenues Over (Under) Expenditures	(12,805)	22,247	35,052
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(12,805)	22,247	35,052
Fund Balance, Beginning of Year	88,799	88,799	-
Fund Balance, End of Year	\$ 75,994	\$ 111,046	\$ 35,052

**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, 2018**

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Taxes			
Other Taxes	\$ 113,000	\$ 124,988	\$ 11,988
Total taxes	<u>113,000</u>	<u>124,988</u>	<u>11,988</u>
Intergovernmental			
Federal	-	38,169	38,169
Other	50,000	-	(50,000)
Total Intergovernmental	<u>50,000</u>	<u>38,169</u>	<u>(11,831)</u>
Charges for Services	<u>64,652</u>	<u>161,369</u>	<u>96,717</u>
Other Revenue			
Investment Earnings	6,100	23,864	17,764
Total Other	<u>6,100</u>	<u>23,864</u>	<u>17,764</u>
Total Revenues	<u>233,752</u>	<u>348,390</u>	<u>114,638</u>
EXPENDITURES:			
Salaries and Wages	288,685	263,319	25,366
Employee Benefits	205,873	186,617	19,256
Services and Supplies	407,810	283,076	124,734
Total Expenditures	<u>902,368</u>	<u>733,012</u>	<u>169,356</u>
Excess of Revenues			
Over (Under) Expenditures	(668,616)	(384,622)	283,994
Other Financing Sources (Uses):			
Transfers In - White Pine County	642,020	642,020	-
Total Other Financing Sources (Uses)	<u>642,020</u>	<u>642,020</u>	<u>-</u>
Net Change in Fund Balance	(26,596)	257,398	283,994
Fund Balance, Beginning of Year	<u>1,975,091</u>	<u>1,975,091</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,948,495</u>	<u>\$ 2,232,489</u>	<u>\$ 283,994</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, 2018**

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Other Revenue			
Donations	\$ 2,216	\$ 4,047	\$ 1,831
Total Revenues	<u>2,216</u>	<u>4,047</u>	<u>1,831</u>
EXPENDITURES:			
Employee Benefits	200	190	10
Services and Supplies	<u>6,102</u>	<u>6,102</u>	<u>-</u>
Total Expenditures	<u>6,302</u>	<u>6,292</u>	<u>10</u>
Excess of Revenues Over (Under) Expenditures	(4,086)	(2,245)	1,841
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(4,086)	(2,245)	1,841
Fund Balance, Beginning of Year	<u>2,739</u>	<u>2,739</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (1,347)</u>	<u>\$ 494</u>	<u>\$ 1,841</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, 2018

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ 96,192	\$ 96,016	\$ (176)
Personal Property	40,582	43,295	2,713
Oil and Gas	200	78	(122)
Net Proceeds	50,825	90,032	39,207
Total Taxes	<u>187,799</u>	<u>229,421</u>	<u>41,622</u>
Intergovernmental			
Federal Grant	40,926	40,926	-
Federal Grant Through State	78,540	80,118	1,578
Total Intergovernmental	<u>119,466</u>	<u>121,044</u>	<u>1,578</u>
Charges for Services	<u>43,500</u>	<u>44,659</u>	<u>1,159</u>
Other Revenue			
Donations	25,906	23,830	(2,076)
Private Grants	1,000	84	(916)
Total Other	<u>26,906</u>	<u>23,914</u>	<u>(2,992)</u>
Total Revenues	<u>377,671</u>	<u>419,038</u>	<u>41,367</u>
EXPENDITURES:			
Salaries and Wages	148,375	147,978	397
Employee Benefits	65,131	64,816	315
Services and Supplies	134,525	128,966	5,559
Capital Outlay	42,426	41,805	621
Total Expenditures	<u>390,457</u>	<u>383,565</u>	<u>6,892</u>
Excess of Revenues Over (Under) Expenditures	(12,786)	35,473	48,259
Other Financing Sources (Uses):			
Transfers In	6,285	6,285	-
Total Other Financing Sources (Uses)	<u>6,285</u>	<u>6,285</u>	<u>-</u>
Net Change in Fund Balance	(6,501)	41,758	48,259
Fund Balance, Beginning of Year	<u>78,871</u>	<u>78,871</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 72,370</u>	<u>\$ 120,629</u>	<u>\$ 48,259</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, 2018**

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Other Revenue			
Investment Earnings	\$ 1,000	\$ 2,365	\$ 1,365
Total Revenues	<u>1,000</u>	<u>2,365</u>	<u>1,365</u>
EXPENDITURES:			
Services and Supplies	198,400	125,981	72,419
Total Expenditures	<u>198,400</u>	<u>125,981</u>	<u>72,419</u>
Excess of Revenues Over (Under) Expenditures	(197,400)	(123,616)	73,784
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(197,400)	(123,616)	73,784
Fund Balance, Beginning of Year	220,438	220,438	-
Fund Balance, End of Year	<u>\$ 23,038</u>	<u>\$ 96,822</u>	<u>\$ 73,784</u>

WHITE PINE COUNTY
JUSTICE COURT ADMIN FEE
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2018

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Court Fines and Fees	\$ 16,000	\$ 14,560	\$ (1,440)
Total Revenues	<u>16,000</u>	<u>14,560</u>	<u>(1,440)</u>
EXPENDITURES:			
Services and Supplies	23,000	15,641	7,359
Capital Outlay	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Expenditures	<u>28,000</u>	<u>15,641</u>	<u>12,359</u>
Excess of Revenues Over (Under) Expenditures	(12,000)	(1,081)	10,919
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(12,000)	(1,081)	10,919
Fund Balance, Beginning of Year	106,421	106,421	-
Fund Balance, End of Year	<u>\$ 94,421</u>	<u>\$ 105,340</u>	<u>\$ 10,919</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, 2018

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Court Fines and Fees	\$ 8,900	\$ 6,120	\$ (2,780)
Intergovernmental			
State Grant	17,635	12,544	(5,091)
Total Intergovernmental	17,635	12,544	(5,091)
Other Revenue:			
Miscellaneous Revenue	6,081	5,982	(99)
Total Revenues	32,616	24,646	(7,970)
EXPENDITURES:			
Services and Supplies	36,716	28,326	8,390
Total Expenditures	36,716	28,326	8,390
Excess of Revenues Over (Under) Expenditures	(4,100)	(3,680)	420
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(4,100)	(3,680)	420
Fund Balance, Beginning of Year	72,688	72,688	-
Fund Balance, End of Year	\$ 68,588	\$ 69,008	\$ 420

**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, 2018**

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ 11,119	\$ 11,764	\$ 645
Personal Property	5,507	5,280	(227)
Oil and Gas	130	11	(119)
Net Proceeds	6,201	10,984	4,783
Total Revenues	<u>22,957</u>	<u>28,039</u>	<u>5,082</u>
EXPENDITURES:			
Services and Supplies	<u>40,000</u>	<u>27,765</u>	<u>12,235</u>
Total Expenditures	<u>40,000</u>	<u>27,765</u>	<u>12,235</u>
Excess of Revenues Over (Under) Expenditures	(17,043)	274	17,317
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(17,043)	274	17,317
Fund Balance, Beginning of Year	<u>30,643</u>	<u>30,643</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 13,600</u>	<u>\$ 30,917</u>	<u>\$ 17,317</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, 2018**

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Court Fines and Fees	\$ 24,000	\$ 20,705	\$ (3,295)
Charges for Services	-	11,818	11,818
Other Revenue:			
Investment Earnings	-	6,778	6,778
Total Revenues	24,000	39,301	15,301
EXPENDITURES:			
Services and Supplies	29,000	7,500	21,500
Capital Outlay	60,000	-	60,000
Total Expenditures	89,000	7,500	81,500
Excess of Revenues Over (Under) Expenditures	(65,000)	31,801	96,801
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(65,000)	31,801	96,801
Fund Balance, Beginning of Year	447,391	447,391	-
Fund Balance, End of Year	\$ 382,391	\$ 479,192	\$ 96,801

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, 2018

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Court Fines and Fees	\$ 30,000	\$ 28,951	\$ (1,049)
Total Revenues	<u>30,000</u>	<u>28,951</u>	<u>(1,049)</u>
EXPENDITURES:			
Services and Supplies	30,000	18,341	11,659
Total Expenditures	<u>30,000</u>	<u>18,341</u>	<u>11,659</u>
Excess of Revenues Over (Under) Expenditures	-	10,610	10,610
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	10,610	10,610
Fund Balance, Beginning of Year	<u>98,318</u>	<u>98,318</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 98,318</u>	<u>\$ 108,928</u>	<u>\$ 10,610</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, 2018**

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental:			
State Grant	\$ 85,882	\$ 82,508	\$ (3,374)
Total Intergovernmental	<u>85,882</u>	<u>82,508</u>	<u>(3,374)</u>
Court Fines and Fees	<u>25,000</u>	<u>42,966</u>	<u>17,966</u>
Total Revenues	<u>110,882</u>	<u>125,474</u>	<u>14,592</u>
EXPENDITURES:			
Services and Supplies	<u>158,882</u>	<u>134,132</u>	<u>24,750</u>
Total Expenditures	<u>158,882</u>	<u>134,132</u>	<u>24,750</u>
Excess of Revenues Over (Under) Expenditures	(48,000)	(8,658)	39,342
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(48,000)	(8,658)	39,342
Fund Balance, Beginning of Year	<u>161,624</u>	<u>161,624</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 113,624</u>	<u>\$ 152,966</u>	<u>\$ 39,342</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, 2018**

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Other Revenue:			
Donations	\$ 1,000	\$ 320	\$ (680)
Total Other	<u>1,000</u>	<u>320</u>	<u>(680)</u>
Total Revenues	<u>1,000</u>	<u>320</u>	<u>(680)</u>
EXPENDITURES:			
Services and Supplies	<u>1,000</u>	<u>40</u>	<u>960</u>
Total Expenditures	<u>1,000</u>	<u>40</u>	<u>960</u>
Excess of Revenues Over (Under) Expenditures	-	280	280
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	280	280
Fund Balance, Beginning of Year	<u>4,042</u>	<u>4,042</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,042</u>	<u>\$ 4,322</u>	<u>\$ 280</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, 2018

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Charges for Services	\$ 6,500	\$ 4,273	\$ (2,227)
Total Revenues	<u>6,500</u>	<u>4,273</u>	<u>(2,227)</u>
EXPENDITURES:			
Services and Supplies	6,500	1,141	5,359
Total Expenditures	<u>6,500</u>	<u>1,141</u>	<u>5,359</u>
Excess of Revenues Over (Under) Expenditures	-	3,132	3,132
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	3,132	3,132
Fund Balance, Beginning of Year	<u>3,151</u>	<u>3,151</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3,151</u>	<u>\$ 6,283</u>	<u>\$ 3,132</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, 2018

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Charges for Services	\$ 3,000	\$ 3,130	\$ 130
Total Revenues	<u>3,000</u>	<u>3,130</u>	<u>130</u>
EXPENDITURES:			
Services and Supplies	5,500	4,128	1,372
Total Expenditures	<u>5,500</u>	<u>4,128</u>	<u>1,372</u>
Excess of Revenues Over (Under) Expenditures	(2,500)	(998)	1,502
Other Financing Sources (Uses):			
Transfers In	2,500	2,500	-
Total Other Financing Sources (Uses)	<u>2,500</u>	<u>2,500</u>	<u>-</u>
Net Change in Fund Balance	-	1,502	1,502
Fund Balance, Beginning of Year	3,624	3,624	-
Fund Balance, End of Year	<u>\$ 3,624</u>	<u>\$ 5,126</u>	<u>\$ 1,502</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, 2018**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Court Fines and Fees	\$ 14,500	\$ 15,488	\$ 988
Total Revenues	<u>14,500</u>	<u>15,488</u>	<u>988</u>
EXPENDITURES:			
Services and Supplies	<u>14,500</u>	<u>-</u>	<u>14,500</u>
Total Expenditures	<u>14,500</u>	<u>-</u>	<u>14,500</u>
Excess of Revenues Over (Under) Expenditures	-	15,488	15,488
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	15,488	15,488
Fund Balance, Beginning of Year	<u>104,421</u>	<u>104,421</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 104,421</u>	<u>\$ 119,909</u>	<u>\$ 15,488</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, 2018

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Court Fines and Fees	\$ 6,500	\$ 16,690	\$ 10,190
Other Revenue:			
Agency	300	143	(157)
Total Revenues	<u>6,800</u>	<u>16,833</u>	<u>10,033</u>
EXPENDITURES:			
Services and Supplies	8,000	7,238	762
Total Expenditures	<u>8,000</u>	<u>7,238</u>	<u>762</u>
Excess of Revenues Over (Under) Expenditures	(1,200)	9,595	10,795
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(1,200)	9,595	10,795
Fund Balance, Beginning of Year	<u>13,325</u>	<u>13,325</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 12,125</u>	<u>\$ 22,920</u>	<u>\$ 10,795</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, 2018**

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Charges for Services	\$ 10,000	\$ 11,443	\$ 1,443
Total Revenues	<u>10,000</u>	<u>11,443</u>	<u>1,443</u>
EXPENDITURES:			
Salaries and Wages	14,600	8,835	5,765
Employee Benefits	<u>2,286</u>	<u>1,118</u>	<u>1,168</u>
Total Expenditures	<u>16,886</u>	<u>9,953</u>	<u>6,933</u>
Excess of Revenues Over (Under) Expenditures	(6,886)	1,490	8,376
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(6,886)	1,490	8,376
Fund Balance, Beginning of Year	<u>48,920</u>	<u>48,920</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 42,034</u>	<u>\$ 50,410</u>	<u>\$ 8,376</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, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Taxes			
Other Taxes	\$ -	\$ 26,221	\$ 26,221
Total Revenues	<u>-</u>	<u>26,221</u>	<u>26,221</u>
EXPENDITURES:			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues			
Over (Under) Expenditures	-	26,221	26,221
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	26,221	26,221
Fund Balance, Beginning of Year	<u>5,691</u>	<u>5,691</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 5,691</u>	<u>\$ 31,912</u>	<u>\$ 26,221</u>

**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, 2018**

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Licenses and Permits	\$ 92,000	\$ 82,312	\$ (9,688)
Other Revenue			
Interest Income	2,300	2,862	562
Total Revenues	<u>94,300</u>	<u>85,174</u>	<u>(9,126.00)</u>
EXPENDITURES:			
Salaries	44,541	44,397	144
Employee Benefits	19,311	19,145	166
Service, Supplies and Other	51,251	48,605	2,646
Total Expenditures	<u>115,103</u>	<u>112,147</u>	<u>2,956</u>
Excess of Revenues			
Over (Under) Expenditures	(20,803)	(26,973)	(6,170)
Other Financing Sources (Uses):			
Transfers In	20,803	20,803	-
Total Other Financing Sources (Uses)	<u>20,803</u>	<u>20,803</u>	<u>-</u>
Net Change in Fund Balance	-	(6,170)	(6,170)
Fund Balance, Beginning of Year	139,749	139,749	-
Total net position, End of Year	<u>\$ 139,749</u>	<u>\$ 133,579</u>	<u>\$ (6,170)</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, 2018**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES:			
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
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(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, 2018

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Other Taxes	\$ 50,500	\$ 50,500	\$ -
Total taxes	<u>50,500</u>	<u>50,500</u>	<u>-</u>
Charges for Sales and Services	<u>149,050</u>	<u>151,984</u>	<u>2,934</u>
Other Revenue			
Miscellaneous	3,384	3,384	-
Total Other	<u>3,384</u>	<u>3,384</u>	<u>-</u>
Total Revenues	<u>202,934</u>	<u>205,868</u>	<u>2,934</u>
EXPENDITURES:			
Salaries	94,281	79,928	14,353
Employee Benefits	31,134	25,326	5,808
Service, Supplies and Other	154,112	135,748	18,364
Total Expenses	<u>279,527</u>	<u>241,002</u>	<u>38,525</u>
Excess of Revenues			
Over (Under) Expenditures	(76,593)	(35,134)	41,459
Other Financing Sources			
Transfers In	76,593	76,593	-
Total Other Financing Sources (Uses)	<u>76,593</u>	<u>76,593</u>	<u>-</u>
Net Change in Fund Balance	0	41,459	41,459
Total net position, Beginning of Year	<u>137,050</u>	<u>137,050</u>	<u>-</u>
Total net position, End of Year	<u>\$ 137,050</u>	<u>\$ 178,509</u>	<u>\$ 41,459</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, 2018**

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Room Tax	\$ 7,000	\$ 11,090	\$ 4,090
Total Taxes	<u>7,000</u>	<u>11,090</u>	<u>4,090</u>
Other Revenue			
Investment Earnings	-	422	422
Total Other	<u>-</u>	<u>422</u>	<u>422</u>
Total Revenues	<u>7,000</u>	<u>11,512</u>	<u>4,512</u>
EXPENDITURES:			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	7,000	11,512	4,512
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	7,000	11,512	4,512
Fund Balance, Beginning of Year	<u>31,370</u>	<u>31,370</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 38,370</u>	<u>\$ 42,882</u>	<u>\$ 4,512</u>

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, 2018

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Other taxes	\$ 600,000	\$ 716,673	\$ 116,673
Total Taxes	<u>600,000</u>	<u>716,673</u>	<u>116,673</u>
Charges for Services	<u>70,000</u>	<u>94,341</u>	<u>24,341</u>
Other Revenue			
Investment Earnings	1,000	43,395	42,395
Miscellaneous Revenue	-	624	624
Total Other	<u>1,000</u>	<u>44,019</u>	<u>43,019</u>
Total Revenues	<u>671,000</u>	<u>855,033</u>	<u>184,033</u>
EXPENDITURES:			
Culture and Recreation			
Salaries and Wages	277,290	247,981	29,309
Employee Benefits	98,034	82,336	15,698
Services and Supplies	297,575	265,446	32,129
Capital Outlay	97,500	58,402	39,098
Total Expenditures	<u>770,399</u>	<u>654,165</u>	<u>116,234</u>
Excess of Revenues Over (Under) Expenditures	(99,399)	200,868	300,267
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(99,399)	200,868	300,267
Fund Balance, Beginning of Year	<u>2,986,612</u>	<u>2,986,612</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 2,887,213</u></u>	<u><u>\$ 3,187,480</u></u>	<u><u>\$ 300,267</u></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, 2018

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Charges for Services	\$ 15,000	\$ 7,640	\$ (7,360)
Total Revenues	<u>15,000</u>	<u>7,640</u>	<u>(7,360)</u>
EXPENDITURES:			
Services and Supplies	10,350	9,715	635
Total Expenditures	<u>10,350</u>	<u>9,715</u>	<u>635</u>
Excess of Revenues Over (Under) Expenditures	4,650	(2,075)	(6,725)
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	4,650	(2,075)	(6,725)
Fund Balance, Beginning of Year	<u>193,537</u>	<u>193,537</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 198,187</u>	<u>\$ 191,462</u>	<u>\$ (6,725)</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, 2018**

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Other Revenue			
Agency	\$ 20,000	\$ 20,178	\$ 178
Total Other	<u>20,000</u>	<u>20,178</u>	<u>178</u>
Total Revenues	<u>20,000</u>	<u>20,178</u>	<u>178</u>
EXPENDITURES:			
Services and Supplies	20,000	19,988	12
Total Expenditures	<u>20,000</u>	<u>19,988</u>	<u>12</u>
Excess of Revenues Over (Under) Expenditures	-	190	190
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	190	190
Fund Balance, Beginning of Year	<u>1,064</u>	<u>1,064</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,064</u>	<u>\$ 1,254</u>	<u>\$ 190</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, 2018

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Other Revenue:			
Agency	\$ 18,000	\$ 13,559	\$ (4,441)
Total Other	<u>18,000</u>	<u>13,559</u>	<u>(4,441)</u>
Total Revenues	<u>18,000</u>	<u>13,559</u>	<u>(4,441)</u>
EXPENDITURES:			
Services and Supplies	<u>18,000</u>	<u>13,559</u>	<u>4,441</u>
Total Expenditures	<u>18,000</u>	<u>13,559</u>	<u>4,441</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
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, 2018**

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Federal Grants	\$ 344,708	\$ 259,642	\$ (85,066)
State Grants	24,901	11,729	(13,172)
Total Intergovernmental	<u>369,609</u>	<u>271,371</u>	<u>(98,238)</u>
Total Revenues	<u>369,609</u>	<u>271,371</u>	<u>(98,238)</u>
EXPENDITURES:			
Salaries and Wages	79,173	52,872	26,301
Employee Benefits	46,757	32,965	13,792
Services and Supplies	158,685	110,451	48,234
Capital Outlay	84,994	75,083	9,911
Total Expenditures	<u>369,609</u>	<u>271,371</u>	<u>98,238</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
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, 2018

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Other	\$ 30,000	\$ 30,000	\$ -
Federal Grant Through State	90,000	82,772	(7,228)
Total Intergovernmental	<u>120,000</u>	<u>112,772</u>	<u>(7,228)</u>
Total Revenues	<u>120,000</u>	<u>112,772</u>	<u>(7,228)</u>
EXPENDITURES:			
Salaries and Wages	100,560	83,231	17,329
Employee Benefits	77,063	66,383	10,680
Services and Supplies	8,287	5,082	3,205
Total Expenditures	<u>185,910</u>	<u>154,696</u>	<u>31,214</u>
Excess of Revenues Over (Under) Expenditures	(65,910)	(41,924)	23,986
Other Financing Sources (Uses):			
Transfers In	40,000	40,000	-
Total Other Financing Sources (Uses)	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Net Change in Fund Balance	(25,910)	(1,924)	23,986
Fund Balance, Beginning of Year	60,157	60,157	-
Fund Balance, End of Year	<u>\$ 34,247</u>	<u>\$ 58,233</u>	<u>\$ 23,986</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, 2018**

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Federal Grant	\$ 390,824	\$ 129,109	\$ (261,715)
Federal Grant Through State	37,500	19,463	(18,037)
Total Intergovernmental	<u>428,324</u>	<u>148,572</u>	<u>(279,752)</u>
Other Revenues			
Matching	18,900	18,893	(7)
Total Other	<u>18,900</u>	<u>18,893</u>	<u>(7)</u>
Total Revenues	<u>447,224</u>	<u>167,465</u>	<u>(279,759)</u>
EXPENDITURES:			
Salaries and Wages	216,996	84,820	132,176
Employee Benefits	106,069	36,571	69,498
Services and Supplies	134,159	54,408	79,751
Total Expenditures	<u>457,224</u>	<u>175,799</u>	<u>281,425</u>
Excess of Revenues Over (Under) Expenditures	(10,000)	(8,334)	1,666
Other Financing Sources (Uses):			
Transfers In	10,000	10,000	-
Total Other Financing Sources (Uses)	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Net Change in Fund Balance	-	1,666	1,666
Fund Balance, Beginning of Year	14,954	14,954	-
Fund Balance, End of Year	<u>\$ 14,954</u>	<u>\$ 16,620</u>	<u>\$ 1,666</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, 2018**

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ 105,892	\$ 102,026	\$ (3,866)
Personal Property	30,382	-	(30,382)
Net Proceeds	50,825	65,858	15,033
Total Taxes	<u>187,099</u>	<u>167,884</u>	<u>(19,215)</u>
Other Revenue			
Investment Earnings	10,000	17,490	7,490
Total Other Revenue:	<u>10,000</u>	<u>17,490</u>	<u>7,490</u>
Total Revenues:	<u>197,099</u>	<u>185,374</u>	<u>(11,725)</u>
EXPENDITURES:			
Capital Outlay	<u>210,000</u>	<u>14,708</u>	<u>195,292</u>
Total Expenditures	<u>210,000</u>	<u>14,708</u>	<u>195,292</u>
Excess of Revenues			
Over (Under) Expenditures	(12,901)	170,666	183,567
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(12,901)	170,666	183,567
Fund Balance, Beginning of Year	<u>210,293</u>	<u>210,293</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 197,392</u>	<u>\$ 380,959</u>	<u>\$ 183,567</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, 2018

	Balance 6/30/2017	Additions	Deductions	Balance 6/30/2018
BAKER TV DISTRICT				
Assets:				
Cash	\$ 4,769	\$ 81	\$ -	\$ 4,850
Total Assets	<u>\$ 4,769</u>	<u>\$ 81</u>	<u>\$ -</u>	<u>\$ 4,850</u>
Liabilities:				
Funds Held in Trust	\$ 4,769	\$ 81	\$ -	\$ 4,850
Total Liabilities	<u>\$ 4,769</u>	<u>\$ 81</u>	<u>\$ -</u>	<u>\$ 4,850</u>
WHITE PINE TV DISTRICT #1				
Assets:				
Cash	\$ 802,831	\$ 142,163	\$ 150,000	\$ 794,994
Total Assets	<u>\$ 802,831</u>	<u>\$ 142,163</u>	<u>\$ 150,000</u>	<u>\$ 794,994</u>
Liabilities:				
Funds Held in Trust	\$ 802,831	\$ 142,163	\$ 150,000	\$ 794,994
Total Liabilities	<u>\$ 802,831</u>	<u>\$ 142,163</u>	<u>\$ 150,000</u>	<u>\$ 794,994</u>
PROPERTY SALES TRUST				
Assets:				
Cash	\$ 79,801	\$ -	\$ 22,013	\$ 57,788
Total Assets	<u>\$ 79,801</u>	<u>\$ -</u>	<u>\$ 22,013</u>	<u>\$ 57,788</u>
Liabilities:				
Funds Held in Trust	\$ 79,801	\$ -	\$ 22,013	\$ 57,788
Total Liabilities	<u>\$ 79,801</u>	<u>\$ -</u>	<u>\$ 22,013</u>	<u>\$ 57,788</u>
LUND IRRIGATION				
Assets:				
Cash	\$ 344	\$ 8,614	\$ 8,669	\$ 289
Total Assets	<u>\$ 344</u>	<u>\$ 8,614</u>	<u>\$ 8,669</u>	<u>\$ 289</u>
Liabilities:				
Due to Other Governments	\$ 344	\$ 8,614	\$ 8,669	\$ 289
Total Liabilities	<u>\$ 344</u>	<u>\$ 8,614</u>	<u>\$ 8,669</u>	<u>\$ 289</u>
GENETIC MARKER TESTING				
Assets:				
Cash	\$ -	\$ 12,643	\$ 11,033	\$ 1,610
Total Assets	<u>\$ -</u>	<u>\$ 12,643</u>	<u>\$ 11,033</u>	<u>\$ 1,610</u>
Liabilities:				
Due to Other Governments	\$ -	\$ 12,643	\$ 11,033	\$ 1,610
Total Liabilities	<u>\$ -</u>	<u>\$ 12,643</u>	<u>\$ 11,033</u>	<u>\$ 1,610</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, 2018

	Balance 6/30/2017	Additions	Deductions	Balance 6/30/2018
CITY OF ELY				
Assets:				
Cash	\$ 8,267	\$ 118,239	\$ 96,962	\$ 29,544
Total Assets	<u>\$ 8,267</u>	<u>\$ 118,239</u>	<u>\$ 96,962</u>	<u>\$ 29,544</u>
Liabilities:				
Due to Other Governments	\$ 8,267	\$ 118,239	\$ 96,962	\$ 29,544
Total Liabilities	<u>\$ 8,267</u>	<u>\$ 118,239</u>	<u>\$ 96,962</u>	<u>\$ 29,544</u>
STATE OF NEVADA				
Assets:				
Cash	\$ 127,316	\$ 1,213,418	\$ 1,241,349	\$ 99,385
Total Assets	<u>\$ 127,316</u>	<u>\$ 1,213,418</u>	<u>\$ 1,241,349</u>	<u>\$ 99,385</u>
Liabilities:				
Due to Other Governments	\$ 127,316	\$ 1,213,418	\$ 1,241,349	\$ 99,385
Total Liabilities	<u>\$ 127,316</u>	<u>\$ 1,213,418</u>	<u>\$ 1,241,349</u>	<u>\$ 99,385</u>
DOMESTIC VIOLENCE				
Assets:				
Cash	\$ -	\$ 150	\$ 50	\$ 100
Total Assets	<u>\$ -</u>	<u>\$ 150</u>	<u>\$ 50</u>	<u>\$ 100</u>
Liabilities:				
Due to Other Governments	\$ -	\$ 150	\$ 50	\$ 100
Total Liabilities	<u>\$ -</u>	<u>\$ 150</u>	<u>\$ 50</u>	<u>\$ 100</u>
STATE INDIGENT ACCIDENT				
Assets:				
Cash	\$ 17,161	\$ 68,827	\$ 53,433	\$ 32,555
Total Assets	<u>\$ 17,161</u>	<u>\$ 68,827</u>	<u>\$ 53,433</u>	<u>\$ 32,555</u>
Liabilities:				
Due to Other Governments	\$ 17,161	\$ 68,827	\$ 53,433	\$ 32,555
Total Liabilities	<u>\$ 17,161</u>	<u>\$ 68,827</u>	<u>\$ 53,433</u>	<u>\$ 32,555</u>
HOSPITAL DISTRICT				
Assets:				
Cash	\$ 5,168	\$ 2,477,618	\$ 2,467,947	\$ 14,839
Accounts Receivable	9	-	9	-
Total Assets	<u>\$ 5,177</u>	<u>\$ 2,477,618</u>	<u>\$ 2,467,956</u>	<u>\$ 14,839</u>
Liabilities:				
Due to Other Governments	\$ 5,177	\$ 2,477,618	\$ 2,467,956	\$ 14,839
Total Liabilities	<u>\$ 5,177</u>	<u>\$ 2,477,618</u>	<u>\$ 2,467,956</u>	<u>\$ 14,839</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, 2018

	Balance 6/30/2017	Additions	Deductions	Balance 6/30/2018
TRUST AND AGENCY ACCOUNTS				
Assets:				
Cash	\$ 446,917	\$ 957,447	\$ 909,838	\$ 494,526
Total Assets	<u>\$ 446,917</u>	<u>\$ 957,447</u>	<u>\$ 909,838</u>	<u>\$ 494,526</u>
Liabilities:				
Funds Held in Trust	\$ 446,917	\$ 957,447	\$ 909,838	\$ 494,526
Total Liabilities	<u>\$ 446,917</u>	<u>\$ 957,447</u>	<u>\$ 909,838</u>	<u>\$ 494,526</u>
SCHOOL OPERATING FUND				
Assets:				
Cash	\$ 9,627	\$ 4,819,294	\$ 4,579,028	\$ 249,893
Accounts Receivable	1,856	-	1,856	-
Total Assets	<u>\$ 11,483</u>	<u>\$ 4,819,294</u>	<u>\$ 4,580,884</u>	<u>\$ 249,893</u>
Liabilities:				
Due to Other Governments	\$ 11,483	\$ 4,819,294	\$ 4,580,884	\$ 249,893
Total Liabilities	<u>\$ 11,483</u>	<u>\$ 4,819,294</u>	<u>\$ 4,580,884</u>	<u>\$ 249,893</u>
TOTAL - ALL TRUST AND AGENCY FUNDS				
	Balance 6/30/2017	Additions	Deductions	Balance 6/30/2018
Assets:				
Cash	\$ 1,504,744	\$ 9,815,951	\$ 9,540,322	\$ 1,780,373
Accounts receivable	1,865	-	1,865	-
Total Assets	<u>\$ 1,506,609</u>	<u>\$ 9,815,951</u>	<u>\$ 9,542,187</u>	<u>\$ 1,780,373</u>
Liabilities:				
Due to other governments	\$ 172,291	\$ 8,716,260	\$ 8,460,336	\$ 428,215
Funds Held in Trust	1,334,318	1,099,691	1,081,851	1,352,158
Total Liabilities	<u>\$ 1,506,609</u>	<u>\$ 9,815,951</u>	<u>\$ 9,542,187</u>	<u>\$ 1,780,373</u>

WHITE PINE COUNTY
Statistical Section
(Unaudited)

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

Contents	Page #
Financial Trends	153-157
<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	158-163
<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	164-167
<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	168-169
<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	170-172
<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									
	2009	2010	2011	2012	2013	2014	2015*	2016	2017	2018
Governmental activities										
Net investment in capital assets	\$ 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	\$ 31,404,605
Restricted	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	27,110,589
Unrestricted	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)	(1,095,956)
Total governmental activities net position	<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>	<u>\$ 57,419,238</u>
Business-type activities**										
Invested in capital assets, net of related costs	\$ 998,905	\$ 934,927	\$ 890,851	\$ 940,813	\$ 957,110	\$ 935,268	\$ 867,563	\$ 804,500	\$ -	\$ -
Unrestricted	441,914	400,508	410,532	635,788	577,194	374,448	361,251	293,217	-	-
Total business-type activities net position	<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>	<u>\$ -</u>
Primary government										
Invested in capital assets, net of related debt	\$ 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	\$ 31,404,605
Restricted	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	27,110,589
Unrestricted	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)	(1,095,956)
Total primary government net position	<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>	<u>\$ 57,419,238</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 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									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Expenses										
Governmental activities:										
General government	\$ 5,676,706	\$ 6,445,090	\$ 5,620,396	\$ 4,496,943	\$ 4,665,738	\$ 5,147,833	\$ 4,745,169	\$ 4,715,974	\$ 4,977,557	\$ 4,466,777
Judicial	1,895,669	1,911,898	2,228,559	2,259,626	2,327,103	2,431,232	2,404,617	2,606,950	2,761,440	2,966,670
Public safety	3,588,798	4,485,322	5,065,514	5,566,199	5,651,089	6,101,538	5,806,024	5,927,612	5,860,495	5,784,669
Public works	3,369,238	3,092,415	3,314,751	3,481,823	3,215,312	3,560,203	3,271,677	3,325,370	3,444,417	4,053,130
Health & Sanitation	81,048	84,439	81,765	110,436	117,704	109,893	123,844	118,943	116,308	90,770
Welfare	446,953	607,027	740,610	1,096,986	741,314	668,040	686,984	699,351	631,408	656,658
Culture and recreation	885,103	908,526	808,747	1,002,455	968,487	1,111,517	2,220,879	1,729,350	1,986,427	2,330,428
Community support	295,532	96,522	350,111	751,699	399,556	427,298	343,817	486,273	454,600	733,142
Intergovernmental	200,000	27,500	-	-	268,200	25,317	22,817	-	-	-
Interest on long-term debt	11,075	7,588	7,588	-	-	-	-	-	-	-
Total governmental activities expenses	<u>16,450,122</u>	<u>17,666,327</u>	<u>18,218,041</u>	<u>18,766,167</u>	<u>18,354,503</u>	<u>19,582,871</u>	<u>19,625,828</u>	<u>19,609,823</u>	<u>20,232,652</u>	<u>21,082,244</u>
Business-type activities:										
Golf	158,822	182,211	223,704	201,606	199,321	213,033	208,948	206,713	-	-
Building and planning	144,321	101,572	91,565	117,743	152,901	236,450	142,730	117,330	-	-
Total business-type activities expenses	<u>303,143</u>	<u>283,783</u>	<u>315,269</u>	<u>319,349</u>	<u>352,222</u>	<u>449,483</u>	<u>351,678</u>	<u>324,043</u>	<u>-</u>	<u>-</u>
Total primary government expenses	<u>\$ 16,753,265</u>	<u>\$ 17,950,110</u>	<u>\$ 18,533,310</u>	<u>\$ 19,085,516</u>	<u>\$ 18,706,725</u>	<u>\$ 20,032,354</u>	<u>\$ 19,977,506</u>	<u>\$ 19,933,866</u>	<u>\$ 20,232,652</u>	<u>\$ 21,082,244</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 509,120	\$ 734,615	\$ 827,880	\$ 1,221,976	\$ 829,430	\$ 721,821	\$ 542,596	\$ 722,249	\$ 770,000	\$ 945,493
Judicial	468,010	443,230	432,425	419,825	428,219	443,740	429,893	501,415	667,230	558,397
Public safety	1,001,132	1,028,329	762,980	672,383	738,331	1,054,565	819,754	999,060	882,065	813,647
Public works	92,082	217,246	312,186	213,822	247,933	271,646	274,306	270,478	273,134	369,950
Health and sanitation	-	-	-	-	-	18,440	9,742	9,462	12,027	42,967
Welfare	1,197	2,879	1,375	3,305	2,522	430	30	5,110	140	31,158
Culture and recreation	117,882	107,253	74,916	79,603	74,040	75,935	174,854	141,272	305,656	341,726
Community support	44,578	40,849	45,580	68,557	50,874	55,333	52,900	64,356	42,390	50,583
Operating grants & contributions	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	1,495,794
Capital grants & contributions	290,349	1,026,770	84,202	297,847	1,778,818	892,980	1,509,137	1,631,220	5,254,543	893,986
Total governmental activities program revenues	<u>3,787,574</u>	<u>5,220,839</u>	<u>3,755,491</u>	<u>4,733,540</u>	<u>5,777,121</u>	<u>5,268,782</u>	<u>5,547,147</u>	<u>5,589,107</u>	<u>8,912,853</u>	<u>5,543,701</u>
Business-type activities:										
Charges for services:										
Golf	162,041	142,003	134,477	162,605	152,148	153,053	141,425	153,971	-	-
Building and Planning	86,950	47,955	118,023	427,826	112,634	90,406	157,549	67,090	-	-
Total business-type activities program revenues	<u>248,991</u>	<u>189,958</u>	<u>252,500</u>	<u>590,431</u>	<u>264,782</u>	<u>243,459</u>	<u>298,974</u>	<u>221,061</u>	<u>-</u>	<u>-</u>
Total primary government program revenues	<u>\$ 4,036,565</u>	<u>\$ 5,410,797</u>	<u>\$ 4,007,991</u>	<u>\$ 5,323,971</u>	<u>\$ 6,041,903</u>	<u>\$ 5,512,241</u>	<u>\$ 5,846,121</u>	<u>\$ 5,810,168</u>	<u>\$ 8,912,853</u>	<u>\$ 5,543,701</u>

WHITE PINE COUNTY

Changes in Net Position
Last Ten Fiscal Years

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015*	2016	2017	2018
Net (Expense)/Revenue										
Governmental activities	\$ (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)	\$ (15,538,543)
Business-type activities	(54,152)	(93,825)	(62,769)	271,082	(87,440)	(206,024)	(52,704)	(102,982)	-	-
Total primary governmental net expense	<u>\$ (12,716,700)</u>	<u>\$ (12,539,313)</u>	<u>\$ (14,525,319)</u>	<u>\$ (13,761,545)</u>	<u>\$ (12,664,822)</u>	<u>\$ (14,520,113)</u>	<u>\$ (14,131,385)</u>	<u>\$ (14,123,698)</u>	<u>\$ (11,319,799)</u>	<u>\$ (15,538,543)</u>
General Revenues & Other Changes in Net Position										
Government activities:										
Taxes										
Ad valorem	\$ 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	\$ 5,485,773
Motor vehicle fuel tax	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	2,160,520
Sales taxes	1,088,137	861,221	1,545,940	743,568	660,824	610,525	663,820	1,624,973	1,763,174	2,238,439
Room taxes	4,770	5,208	5,539	6,077	6,019	7,007	7,315	6,389	10,781	61,590
Franchise taxes	508,893	545,509	453,995	402,013	13,325	22,635	25,781	201,459	260,540	450,283
Occupancy taxes	-	-	-	-	-	-	-	-	52,462	-
Government services tax	23,689	282	-	-	-	-	-	-	-	-
Payments in lieu of taxes	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	1,344,986
State gaming licenses	146,896	150,947	144,522	145,020	135,819	145,998	142,504	138,096	137,003	134,621
Net proceeds from mines	3,687,965	3,504,240	3,892,743	3,909,280	2,379,325	804,237	752,079	583,267	2,132,738	3,581,391
Unrestricted investment earnings	367,232	111,937	266,377	289,887	198,700	285,006	356,759	815,948	173,131	(43,448)
Unrestricted intergovernmental-consolidated tax	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	3,500,400
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	310,317	254,977	294,450	198,641	314,625	241,909	424,813	134,516	53,190	108,465
Transfers	22,400	11,914	(28,639)	21,361	21,361	21,361	31,101	31,101	1,097,719	-
Total governmental activities	<u>16,627,972</u>	<u>15,351,473</u>	<u>16,985,837</u>	<u>17,229,710</u>	<u>16,152,124</u>	<u>14,868,790</u>	<u>14,911,384</u>	<u>15,783,180</u>	<u>17,651,396</u>	<u>19,023,020</u>
Business-type activities										
Unrestricted investment earnings	3,346	355	78	610	664	2,797	2,903	2,986	-	-
Capital contributions	11,395	-	-	24,887	65,840	-	-	-	-	-
Transfers	(22,400)	(11,914)	28,639	(21,361)	(21,361)	(21,361)	(31,101)	(31,101)	(1,097,719)	-
Total business-type activities	<u>(7,659)</u>	<u>(11,559)</u>	<u>28,717</u>	<u>4,136</u>	<u>45,143</u>	<u>(18,564)</u>	<u>(28,198)</u>	<u>(28,115)</u>	<u>(1,097,719)</u>	<u>-</u>
Total primary government	<u>\$ 16,620,313</u>	<u>\$ 15,339,914</u>	<u>\$ 17,014,554</u>	<u>\$ 17,233,846</u>	<u>\$ 16,197,267</u>	<u>\$ 14,850,226</u>	<u>\$ 14,883,186</u>	<u>\$ 15,755,065</u>	<u>\$ 16,553,677</u>	<u>\$ 19,023,020</u>
Change in Net Position										
Governmental activities	\$ 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	\$ 3,484,477
Business-type activities	(61,811)	(105,384)	(34,052)	275,218	(42,297)	(224,588)	(80,902)	(131,097)	(1,097,719)	-
Restatement & Prior Period Adjustment	-	-	-	-	-	-	(15,835,418)	-	-	(1,364,512)
Total primary government	<u>\$ 3,903,613</u>	<u>\$ 2,800,601</u>	<u>\$ 2,489,235</u>	<u>\$ 3,472,301</u>	<u>\$ 3,532,445</u>	<u>\$ 330,113</u>	<u>\$ (15,083,617)</u>	<u>\$ 1,631,367</u>	<u>\$ 5,233,878</u>	<u>\$ 2,119,965</u>

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

*The reduction to Net Position in Fiscal Year 2018 is due to the combination of implementation of GASB 75 and a prior period adjustment for administrative services in a grant.

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

	Fiscal Year									
	2009	2010	2011*	2012	2013	2014	2015	2016	2017	2018
General Fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	7,115,298	8,351,616	-	-	-	-	-	-	-	-
Non-Spendable	-	-	-	-	-	12,186	132,202	132,137	133,911	146,298
Restricted	-	-	-	8,000,000	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	817,968
Unassigned	-	-	6,933,222	8,003,318	7,857,626	5,231,122	4,908,731	5,403,713	3,723,559	4,548,885
Total general fund	<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>	<u>\$ 13,513,151</u>
All Other Governmental Funds										
Reserved	\$ 21,033,523	\$ 23,362,861	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Debt service funds	-	-	-	-	-	-	-	-	-	-
Non-Spendable	-	-	-	-	-	-	23,334	2,950	3,265	928
Restricted	-	-	11,709,257	15,713,976	16,648,265	12,217,464	13,244,096	12,773,220	10,543,363	13,947,566
Committed	-	-	8,991,118	7,702,851	8,490,268	10,467,359	10,877,229	11,921,162	16,605,019	17,602,570
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	(14)	-	1,104,015	-	-	-	-	-
Total all other governmental funds	<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>	<u>\$ 31,551,064</u>
Total governmental funds	<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>	<u>\$ 45,064,215</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									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Revenues										
Taxes	\$ 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	\$ 14,611,106
Licenses and permits	29,249	36,415	44,956	43,472	47,914	47,261	42,067	49,944	111,707	127,552
Intergovernmental	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	7,050,173
Charges for services	830,684	785,662	847,808	997,271	1,043,477	924,453	859,121	979,921	1,183,823	1,644,393
Fines and forfeitures	355,406	318,418	340,354	344,596	311,086	308,935	327,648	339,109	504,344	360,472
Investment earnings	342,321	50,385	197,511	994,176	773,483	824,895	257,777	722,766	(33,124)	-
Sale of property	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	790,140	1,005,105	956,577	1,016,406	826,160	903,541	1,481,205	866,144	743,251	682,348
Total Revenues	20,303,064	20,319,051	20,827,987	21,957,919	21,893,126	20,098,609	20,429,911	21,331,348	25,462,425	24,476,044
Expenditures										
Current:										
General Government	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	4,012,535
Judicial	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	2,884,781
Public Safety	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	5,530,049
Public Works	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	2,050,456
Health and Sanitation	79,326	84,439	81,075	111,062	116,005	109,340	123,812	118,920	117,422	90,770
Welfare	449,393	611,119	737,158	1,101,370	732,819	652,894	671,438	701,487	634,280	656,519
Culture and Recreation	837,881	826,810	746,706	934,131	885,778	1,010,910	1,309,046	1,379,151	1,546,484	1,755,980
Community Support	301,073	94,079	347,348	665,293	396,159	426,195	437,041	479,465	454,718	740,216
Intergovernmental Expense	200,000	27,500	-	-	268,200	25,317	22,817	-	-	-
Capital Outlay										
General Government	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	411,585
Judicial	-	-	-	-	9,000	-	-	-	16,214	-
Public Safety	-	443,103	498,201	513,538	376,880	247,613	368,591	146,029	27,268	259,072
Public Works	1,359,424	1,527,622	709,831	957,613	539,910	1,057,665	668,557	516,590	915,634	1,563,850
Culture and Recreation	175,172	92,434	27,075	18,031	62,488	43,818	424,396	78,118	37,153	674,717
Community Support	-	-	-	-	104,511	-	4,406	8,990	5,000	41,805
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Total expenditures	14,423,659	16,753,395	16,880,242	18,188,844	19,205,268	25,522,320	19,385,154	20,364,374	23,509,520	20,672,335
Excess of revenues over (under) expenditures	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	3,803,709
Other Financing Sources (Uses)										
Sale of Capital Assets	-	-	-	-	7,810	-	47,945	22,730	45,174	-
Transfers in	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	3,809,076
Transfers out	(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)	(3,809,076)
Debt Proceeds	264,323	-	-	-	-	-	-	-	-	-
Fund balance transfer to agency funds	-	-	-	(3,874)	-	-	-	-	-	-
Total other financing sources (uses)	286,723	-	(28,639)	17,487	29,171	21,361	79,046	53,831	338,393	-
Net change in fund balances	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	3,803,709
Prior period adjustment	-	-	-	-	-	-	-	-	-	89,776
Fund Balances-beginning 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
Fund Balances-end of year	\$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	\$ 45,064,215
Debt service as a percentage of noncapital expenditures	0.0%	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

Fiscal Year	Assessed Property Value	Net Proceeds of Mines Value	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Value of Taxable Property	Taxable Assessed Value as a Percentage of Actual Taxable Value
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%
2018	352,472,759	101,649,188	454,121,947	1.9510	\$1,297,491,277	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				
	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	Total Rate
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
2018	1.6199	0.0350	0.0100	0.0700	-	0.0500	0.0350	0.0600	0.0150	0.0061	-	0.0500	1.9510	0.9990	0.5400	0.1700	3.6600

Source: Nevada Department of Taxation

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

<u>Taxpayer</u>	<u>2018</u>			<u>2009</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total County Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total County Taxable Assessed Value</u>
Bald Mountain Mine	56,133,821	1	12.36%	18,713,850	2	5.23%
Spring Valley Wind	51,437,237	2	11.33%			
Robinson Nevada Mining Company	39,957,921	3	8.80%	28,210,863	1	7.88%
Ledcor CMI, Inc.	3,629,364	4	0.80%			
GRP Minerals LLC	2,092,217	5	0.46%			
West Wasatch Hotels, LLC	2,023,164	6	0.45%			
AT&T Communications	1,954,239	7	0.43%			
Prospector Enterprises, LLC	1,519,759	8	0.33%	1,407,367	4	0.39%
CJM Limited Partnership	1,264,208	9	0.28%			
Hotel Nevada & Gambling Hall	1,255,165	10	0.28%	1,405,665	5	0.39%
John Uhalde & Co				1,724,918	3	0.48%
CJM Limited Partnership				1,338,069	6	0.37%
M.B. Bybee Company, Inc.				1,132,821	7	0.32%
Reed Inc.				1,042,045	8	0.29%
Goeringer Real Estate, LLC				921,483	9	0.26%
Goeringer Real Estate, LLC				878,420	10	0.25%
Total	<u>\$161,267,095</u>		<u>36%</u>	<u>\$56,775,501</u>		<u>16%</u>

Source: White Pine County Assessor

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

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year*	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2009	Not Available					
2010	Not Available					
2011	\$ 4,992,758	4,987,513	99.89%	3,001	4,990,514	99.96%
2012	\$ 5,247,279	5,150,135	98.15%	92,939	5,243,074	99.92%
2013	\$ 6,772,397	6,654,851	98.26%	112,770	6,767,620	99.93%
2014	\$ 6,725,300	6,594,960	98.06%	123,702	6,718,661	99.90%
2015	\$ 6,372,131	6,251,947	98.11%	111,672	6,363,619	99.87%
2016	\$ 6,409,003	6,291,360	98.16%	100,485	6,391,845	99.73%
2017	\$ 6,394,082	6,276,768	98.17%	64,898	6,341,666	99.18%
2018	Not Available					

Source: White Pine County Treasurer

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

Due to system reporting difficulties updates to fiscal year 2017 and data on fiscal year 2018 are not available.

WHITE PINE COUNTY

Taxable Sales by Category
Last Ten Calendar Years

	Calendar Year									
	<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>	<u>2018</u>
Mining/Oil & Gas	\$ 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	\$ 27,734,080
Utilities	3,326,080	547,035	1,176,857	176,341,980	22,484,926	5,562,552	7,001,167	753,255	838,604	814,114
Construction	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	3,459,517
Manufacturing	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	75,644,471
Wholesale Trade	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	74,184,774
Retail Trade:										
Mortor Vehicles & Parts	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	35,609,315
Building Materials/Gardening	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	10,801,269
Food & Beverage	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	10,170,785
Gasoline Stations	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	3,783,676
All Other Retail	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	21,749,106
Rental & Leasing	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	3,690,517
Food Services/Drinking Places	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	12,696,461
All Other Categories	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	11,357,273
Total	\$ 220,814,758	\$ 174,705,288	\$ 314,234,535	\$ 469,737,233	\$ 296,597,716	\$ 253,041,695	\$ 275,884,073	\$ 220,359,697	\$ 239,788,986	\$ 291,695,358
County direct sales tax rate	7.375%	7.725%	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

Fiscal Year	State Rate	Basic City County Relief Tax	Supplemental City County Relief Tax	Local School Support Tax	Optional Public Transit	Optional School Capital Improvement	Optional Pool Operating	Optional Public Safety Infrastructure	Total Tax
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%
2018	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

Governmental Activities						
Fiscal Year	General Obligation Bonds	Capital Lease	Notes Payable	Total Primary Government	Percentage of Personal Income	Per Capita
2009	-	192,602	-	192,602	0.05%	20
2010	-	131,956	-	131,956	0.03%	14
2011	-	67,822	-	67,822	0.02%	7
2012	-	-	-	-	0.00%	-
2013	-	-	-	-	0.00%	-
2014	-	-	-	-	0.00%	-
2015	-	-	-	-	N/A	-
2016	-	-	-	-	N/A	-
2017	-	-	-	-	N/A	-
2018	-	-	-	-	N/A	-

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		
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%	-
2018	-	-	-	0.00%	-

WHITE PINE COUNTY
 Direct and Overlapping Governmental Activities Debt
 As of June 30, 2018

<u>Government Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct & Overlapping Debt</u>
White Pine County School District	\$ 8,053,159	100.000%	\$ 8,053,159
City of Ely	2,834,843	100.000%	2,834,843
Town of McGill*	66,954	100.000%	66,954
Town of Ruth*	25,514	100.000%	25,514
Baker Water and Sewer	204,902	100.000%	204,902
McGill/Ruth Water and Sewer	1,147,691	100.000%	1,147,691
White Pine County Hospital	139,333	100.000%	139,333
Subtotal, overlapping debt			12,472,396
County direct debt			<u>-</u>
Total direct and overlapping debt			<u><u>\$ 12,472,396</u></u>

Source: Nevada Department of Taxation

WHITE PINE COUNTY
 Legal Debt Margin Information
 Last Ten Fiscal Years

Legal Debt Margin Calculation for Fiscal Year 2018

Assessed Value	\$ 454,121,947
Debt Limit (10% of assessed value)	45,412,195
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	\$ 45,412,195

	<u>Fiscal Year</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>	<u>2018</u>
Debt limit	\$ 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	\$ 45,412,195
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 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	\$ 45,412,195
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

Calendar Year	Population	Personal Income <i>(thousands of dollars)</i>	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2008	9,694	329,098	33,816	41.0	1,417	4.7%
2009	9,570	352,401	35,596	41.9	1,427	6.9%
2010	9,503	384,634	38,348	40.5	1,403	9.2%
2011	10,002	384,227	37,926	40.4	1,380	8.7%
2012	9,945	375,018	37,434	40.2	1,407	7.7%
2013	10,095	370,473	36,863	39.8	1,334	7.2%
2014	10,218	378,191	37,676	39.2	1,250	6.0%
2015	10,336	392,114	39,744	39.3	1,237	5.3%
2016	10,413	383,223	39,329	39.9	1,390	4.6%
2017	10,705	413,396	43,098	40.1	1,955	4.0%

Source: Nevada Governor's Office on Economic Development

WHITE PINE COUNTY

Principal Employers

Fiscal Year 2018

<u>Employer</u>	<u>Employees</u>	<u>Rank</u>
Nevada Ely State Prison	500 - 999	1
Robinson Nevada Mining Co	500 - 999	2
Bald Mountain Mine	250 - 499	3
White Pine County School District	100-249	4
White Pine County	100-249	5
William Bee Ririe Hosp-Dial	50 - 99	6
Hotel Nevada & Gambling Hall	50 - 99	8
Ramada-Copper Queen Casino	50 - 99	7
Nevada Dept of Transportation	50 - 99	9
US Land Management Bureau	50 - 99	10
Goeringer Const/Schell Creek		

Source: Nevada Department of Employment, Training & Rehabilitation

Note: The Nevada Department of Employment, Training and Rehabilitation has recently changed data sources. Therefore, comparative data from ten years ago is not available and specific employment levels are not available, just ranges.

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 for Fiscal Year Ended</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>	<u>2018</u>
General Government										
Executive*	11.50	11.50	10.82	13.24	13.50	12.43	11.64	11.64	11.50	11.50
Finance**	7.87	9.39	9.00	9.82	9.60	10.23	10.55	10.55	10.75	10.25
Other***	3.74	4.40	4.49	4.50	4.50	4.50	4.50	4.50	2.38	1.38
Elections	0.19	0.05	0.06	0.07	0.04	-	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	1.92	1.27	2.00	2.00	2.00	2.00	2.00
Sheriff-Patrol/Task Force	17.46	18.33	19.07	17.60	19.77	18.75	18.65	18.65	19.00	18.97
Sheriff-Jail	5.00	5.00	4.77	5.75	5.79	5.75	5.58	5.58	7.00	7.23
Sheriff-Dispatch	5.00	5.00	5.00	5.00	5.00	4.90	4.61	4.61	5.00	5.42
Fire****	0.75	1.00	2.44	3.00	1.68	1.50	2.25	2.25	2.25	2.25
Emergency Medical	2.61	2.40	3.27	4.00	4.75	5.10	5.25	5.25	5.25	5.25
Emergency Management	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50
Nuclear Waste	3.29	3.42	3.13	3.00	2.44	0.76	-	-	-	-
Judicial										
District Attorney	5.84	5.93	6.11	5.88	5.88	5.88	5.88	5.88	5.88	6.88
Courts	11.80	11.91	12.82	12.00	11.95	12.61	12.18	12.18	12.63	13.35
Public Health	1.00	1.00	0.91	1.00	1.00	1.00	1.00	1.00	1.00	0.50
Culture and Recreation										
Library/Ag Extension	4.37	4.78	5.31	5.23	4.90	4.97	4.60	4.60	3.88	3.88
Parks/Fair/Golf	3.94	3.62	3.60	5.06	4.82	4.62	4.40	4.40	4.58	5.10
Pools	1.37	1.42	1.60	1.73	1.81	2.04	7.54	7.54	9.47	9.50
Public Works										
Buildings/Maintenance	6.31	6.51	6.51	5.14	6.89	7.27	6.90	6.90	6.50	6.00
Roads	15.62	16.48	17.25	16.62	14.82	15.59	15.81	15.81	16.50	16.50
Planning	1.00	1.00	1.00	1.49	1.93	2.00	1.00	1.00	1.00	1.00
Community Support										
Social Services	2.00	2.00	2.00	2.00	2.00	1.90	2.00	2.00	2.00	2.00
Senior Center	3.58	3.96	3.82	4.15	4.17	4.29	4.20	4.20	4.00	4.00
Townships	0.42	0.37	0.52	0.63	1.06	1.34	1.45	1.45	1.45	1.33
Child Support	-	-	-	-	-	-	-	-	-	-
Total	118.66	123.47	127.50	131.83	132.57	131.93	134.53	134.53	136.55	136.81

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>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>	<u>2018</u>
Building Department										
Building permits issued	94	68	79	169	109	103	165	127	111	151
Building inspections conducted	N/A	N/A	N/A	N/A	51	113	221	200	166	200
Sheriff - Patrol										
Physical arrests	420	468	795	872	849	595	626	699	596	651
Traffic violations	1,136	734	1,210	1,370	1,212	1,168	1,090	1,330	1,055	949
Sheriff - Jail										
Inmates housed	742	516	803	867	850	686	701	733	895	662
Average daily population	18	15	24	30	33	30	41	35	47	33
Average days served	8	15	12	14	16	20	25	18	21	20
Sheriff-Dispatch										
Call volume	6,676	9,262	11,528	11,301	12,030	12,697	12,376	12,433	11,860	10,083
Fire										
Emergency responses	25	210	242	173	208	134	73	N/A	52	42
Fires extinguished	12	49	42	32	56	52	25	N/A	20	13
Inspections	10	10	10	10	10	12	8	N/A	10	3
EMS										
Emergency responses	755	848	663	637	669	674	254	N/A	601	626
Other public works										
Road miles maintained	961	961	961	961	961	961	961	988	988	988
Bridges	2	2	2	2	2	2	2	1	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	2	2	2	2
Library										
Volumes in collection	39,583	39,395	40,955	41,736	42,243	44,204	45,003	41,168	43,650	43,708
Total Circulation	30,227	30,002	33,283	29,172	30,904	31,583	31,657	25,049	25,547	26,225
Number of Uses of Public Internet	7,353	7,364	7,336	7,347	8,467	8,047	8,860	7,382	6,960	6,744
Total Library Visits	23,756	24,943	24,920	25,415	25,424	25,564	25,687	25,562	25,714	25,786
Total Library Programs	121	191	256	245	242	212	210	270	290	271
Transit-Ely Bus-Started mid-2011										
Total route miles	-	-	10,277	39,479	35,962	41,279	41,111	38,603	32,565	33,795
Passengers	-	-	3,714	15,276	11,332	12,536	13,578	13,152	13,036	11,626
Total hours	-	-	686	2,739	2,410	2,547	2,590	2,577	2,471	2,335
Senior Center										
Total meals served	21,257	20,466	23,504	22,816	23,401	21,881	23,153	19,143	24,122	24,116
Homebound	13,215	13,940	14,213	13,951	14,637	12,901	13,585	11,730	15,495	14,162
Congregate	8,042	6,526	9,291	8,865	8,764	8,980	9,568	7,413	8,627	9,954

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>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Police							
Stations	1	1	1	1	1	1	1
Patrol units	15	15	15	15	15	15	15
Fire Stations	6	6	6	7	7	7	7
Other public works							
Roads (miles)	961	961	961	961	961	961	961
Bridges	2	2	2	2	2	2	2
Parks and recreation							
Acreage	57	57	57	57	57	57	57
Playgrounds	7	7	7	7	7	7	7
Baseball/softball diamonds	8	8	8	8	8	8	8
Soccer/football fields	1	1	1	1	1	1	1
Senior centers	1	1	1	1	1	1	1
Transit-minibuses	-	-	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 each major fund, and the aggregate remaining fund information of White Pine County, Nevada, as of and for the year ended June 30, 2018, 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, 2018.

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.

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*.

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.



Hinton Burdick, PLLC

HintonBurdick, PLLC
St. George, Utah
November 15, 2018





**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, 2018, and have issued our report thereon dated November 15, 2018. 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 2018. We noted no new instances of noncompliance during fiscal year 2018.

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
Genetic Marker Testing	City of Ely
State of Nevada	Domestic Violence
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	Range Improvement
SB74 Fund	Lund Town
McGill Town	Ruth Town
Wildlife Management Fund	Victim Impact Panel
Senior Center	Ely Pool Sales Tax
Juvenile Court Admin Fees	Industrial Park
Justice Court Facilities	Ely Justice Court Collections
Drug Rehab Program	911 Surcharge
District Court Admin Fees	D.A.R.E. Grant
Ely Pool Project	Camp Success
State of Nevada China Springs	State Indigent
State of Nevada Child Support	Legal Aid
Forensic Services	Emergency Management Grant
Justice Court Admin Fees	Fire District Operating
Grant Projects	Task Force Grant/Sheriff
CCPBG Grant	Justice Court House Arrest
Violence Against Women	Public Transit Fund
District Court House Arrest	Golf Course
Building and Planning	

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, 2018.

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.

HintonBurdick, PLLC

HintonBurdick, PLLC
St. George, Utah
November 15, 2018



WHITE PINE COUNTY
Nevada Revised Statute 354.6113
For the Year Ended June 30, 2018

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 2018, the money from the fund was used for improvements to the County library as specified in the capital improvement plan for the County.
- According to the fiscal year 2019 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 2019 approved budget, the County plans the accumulation of \$81,774 in the fund for use as specified in the County's capital improvement plan.

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, 2018

<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>
<u>US Department of Agriculture</u>				
Passed through Nevada Division of Forestry Consolidated Payment Grant	10.664	USDA/UF/17/08	\$ -	\$ 9,448
Passed through State of Nevada Schools and Roads - Grants to Counties Total US Department of Agriculture	10.666	TITLE I & TITLE II	-	231,740
			-	241,188
<u>US Department of Housing and Urban Development</u>				
Passed through NV Commission on Economic Development Community Dev Block Grants/State's Program WPC Housing Rehabilitation	14.228	16/R-HS/15	65,356	65,356
WPC Housing Rehabilitation Total US Department of Housing and Urban Development	14.228	17/R-HS/15	81,413	81,413
			146,769	146,769
<u>US Department of Interior</u>				
Passed through Bureau of Land Management - Nevada State Office Recreation Resource Management	15.235	L11AC20021	-	41,706
Recreation Resource Management	15.235	L12AC20356	-	61,849
Recreation Resource Management	15.235	L14AC00131	-	157,858
Recreation Resource Management	15.235	L17AC00043	-	1,015
Recreation Resource Management	15.235	L17AC00044	-	40,500
			-	302,928
FWS National Wildlife Refuge Fund Total US Department of Interior	15.659		-	4,052
			-	306,980
<u>US Department of Justice</u>				
Passed through Dept of Public Safety Byrne Formula Grant Program Edward Byrne Memorial Formula Grant Program	16.738	16-JAG-29	-	25,267
Edward Byrne Memorial Formula Grant Program	16.738	16-JAG-44A17	-	40,000
Edward Byrne Memorial Formula Grant Program	16.738	17-JAG-36	-	17,506
Passed through NV Office of the Attorney General Violence Against Women Formula Grant	16.588	2016-WF-AX-0033	-	19,463
Violence Against Women Formula Grant Total US Department of Justice	16.590	2016-WE-AX-0047	-	129,109
			-	231,345
<u>US Department of Transportation</u>				
Federal Aviation Administration Airport Improvement Program	20.106	3-32-0006-019-2015	-	10,222
Airport Improvement Program	20.106	3-32-0006-020-2016	-	14,122
Airport Improvement Program	20.106	3-32-0006-021-2018	-	115,669
			-	140,013
Federal Highway Administration Highway Safety Grant	20.600	JF-2017-WPSO-00036	-	7,967
Highway Safety Grant	20.600	JF-2018-WPSO-00035	-	17,706
			-	25,673
Enhance Access of People in Small Urban and Rural Areas to Activities	20.509	PR-491-17-802	-	59,513
Enhance Access of People in Small Urban and Rural Areas to Activities	20.509	PR-491-17-802	-	4,019
Enhance Access of People in Small Urban and Rural Areas to Activities	20.509	PR-624-16-802	-	21,835
			-	85,367
Passed through NV Emergency Response Commission State Emergency Response Commission	20.703	18-HMEP-17-01	-	11,729
			-	11,729
Total US Department of Transportation			-	262,782

(continued)

WHITE PINE COUNTY
Schedule of Expenditures of Federal Awards, Continued
For the Year Ended June 30, 2018

<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>
<u>Institute of Museum & library services, National Foundation on the Arts & Humanities</u>				
Passed through NV Department of Library & Archives				
Engage Families & Create Lifelong Readers	45.310	2017-20	-	3,000
Postage Program	45.310	LSTA LOAN POSTAGE	-	2,090
3D Printing Exploration	45.310	2017-29	-	4,497
From Beginning to End	45.310	2017-20	-	2,000
Total Institute of Museum & Library Services, NFAH			<u>-</u>	<u>11,587</u>
<u>US Department of Energy</u>				
Passed through NV Department of Public Safety-Division of Emergency Mgmt				
Emergency Preparedness Working Group	81.502	FFY 2012 81502.12A	-	36
Emergency Preparedness Working Group	81.502	FFY 2014 81502.14A	-	49,518
Emergency Preparedness Working Group	81.502	FFY 2015 81502.15A	-	14,994
Emergency Preparedness Working Group	81.502	FFY 2016 81502.16A	-	121,214
Emergency Preparedness Working Group	81.502	FFY 2017 81502.17A	-	54,056
Total US Department of Energy			<u>-</u>	<u>239,818</u>
<u>US Department of Health and Human Services</u>				
Passed through NV Division of Aging Services				
Special Programs for the Aging-Title III,Part C-Nutrition Services				
C-1 Congregate	93.045	17-000-07-1X-18	-	19,220
C-2 Homebound	93.045	17-000-04-24-18	-	29,024
NSIP	93.053	17-000-57-NX-17	-	6,863
NSIP	93.053	17-000-57-NX-18	-	6,557
NSIP	93.045	17-000-66-2H-18	-	3,076
			<u>-</u>	<u>64,740</u>
Federal Food Assistance for the Nutrition Services Incentive Program (NSIP)	93.053	USDA Commodity Assistance	-	5,904
Passed through Nevada Department of Human Resources				
Community Services Block Grant	93.569	CSBG 251.11	-	74,721
Total US Department of Health and Human Services			<u>-</u>	<u>145,365</u>
<u>US Department of Homeland Security</u>				
Passed through NV Dept of Public Safety-division of Emergency Management				
Emergency Management Performance Grant	97.042	FFY17 EMPG	-	19,824
TOTAL FEDERAL ASSISTANCE EXPENDED			<u>\$ 146,769</u>	<u>\$ 1,605,658</u>

WHITE PINE COUNTY
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018

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, 2018. 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	\$ 4,052
Airport Improvement fund	140,013
Grant Projects	484,818
Non-major funds:	
Road fund	231,740
Task Force	82,773
Violence Against Women	148,572
Indigent	85,367
Emergency Management Grant fund	271,371
Library Gift Fund	11,587
Senior Center	70,644
CSBG Fed Grant/Indigent	<u>74,721</u>
Total	<u>\$ 1,605,658</u>

Indirect Cost Rate:

The County did not elect to use the 10% de minimis indirect cost rate for fiscal year 2018.

Federal Loans and Loan Guarantee Programs Outstanding:

The County did not have any federal loans outstanding at June 30, 2018.

Subrecipients:

The County had subrecipients for the following programs in fiscal year 2018:

- 14.228 – WPC Housing Rehabilitation
- 14.228 – WPC Housing Rehabilitation

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HINTONBURDICK
CPAs & ADVISORS

**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, 2018. 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, 2018.

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, 2018



WHITE PINE COUNTY
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2018

Section I - Summary of Auditors' Results

Financial Statements

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

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

Noncompliance material to financial statements noted? ___ yes X no

Federal Awards

Internal Control over major programs:

- Material weakness (es) identified? ___ yes X no
- Significant deficiency (ies) identified that are not
 considered to be material weaknesses? ___ yes X 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 X no

Identification of major programs.

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
15.235	Recreation Resource Management
16.738	Edward Byrne Memorial Formula Grant Program

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

Auditee qualified as low-risk auditee? X yes ___no

WHITE PINE COUNTY
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2018

Section II - Financial Statement Findings

INTERNAL CONTROL OVER FINANCIAL REPORTING

Material Weaknesses:

No material weaknesses noted in fiscal year 2018.

Significant Deficiencies:

No significant deficiencies noted in fiscal year 2018.

COMPLIANCE AND OTHER MATTERS

Compliance:

No compliance findings noted in fiscal year 2018.

Other Matters:

No other matters reported in fiscal year 2018.

WHITE PINE COUNTY
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2018

Section III - Federal Award Findings and Questioned Costs

INTERNAL CONTROL OVER FEDERAL AWARDS

No internal control items noted in fiscal year 2018.

COMPLIANCE AND OTHER MATTERS

Compliance:

No compliance findings noted in fiscal year 2018.

Other Matters:

No other matters reported in fiscal year 2018.

Section IV – Summary Schedule of Prior Audit Findings

Not applicable.

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