

**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT**

**WHITE PINE COUNTY**



**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**WITH REPORT OF**

**INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS**

**PREPARED BY:**

**WHITE PINE COUNTY FINANCE DEPARTMENT**

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



**White Pine County**  
**Department of Finance**  
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Ely, Nevada 89301  
(775) 293-6508 FAX (775) 289-7711

November 15, 2019

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, 2019.

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, 2019 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 2018 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 14 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.

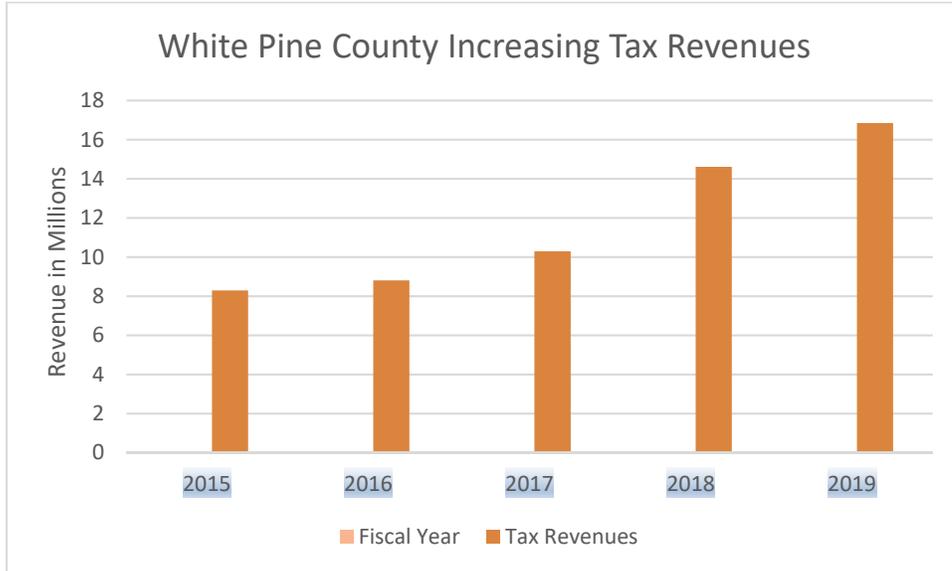
## **LOCAL ECONOMIC CONDITION AND OUTLOOK**

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.

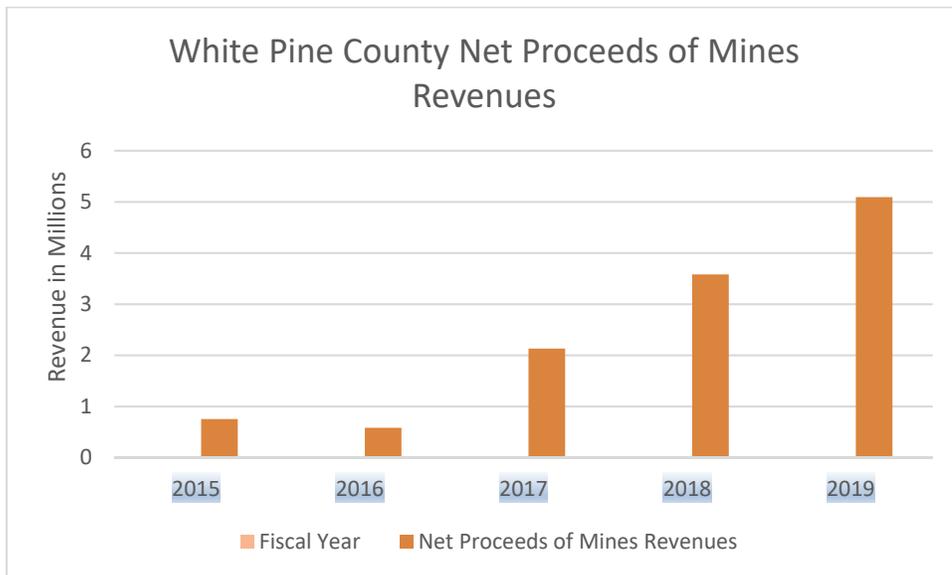
The largest mine, Robinson Nevada owned by KGHM International, produces primarily copper. There are also multiple gold mines in the County currently in production. Although mineral prices fluctuated throughout the fiscal year, mining remained strong contributing to the higher net proceeds of mines revenues and overall tax revenues for the County.

Tourism continues to play a substantial role in the County's economy. White Pine County has much to offer including hunting and fishing, camping and hiking, golfing and mountain biking, indoor and outdoor aquatic facilities, car shows and car racing, rich cultural history, a historic railroad and art festivals and murals. The County continues to promote these offerings in order to bring visitors to the area.

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, in fiscal year 2018 it reached \$14,611,106 and in fiscal year 2019 it reached \$16,848,053. The major reasons for this revenue trend are increased mining activity within the County and the County Commission action to reinstitute the electric franchise fee that had previously been allowed to sunset.



Comparing overall tax revenues to increasing net proceeds of mines revenues over the same period it is easy to see a correlation between the two:



This demonstrates the County’s need to ensure that net proceeds of mines revenues are not relied on for ongoing operations. All types of revenues increase while the mines are in operation including real property and personal property ad valorem tax, sales tax, consolidated tax and other miscellaneous revenues. These will all decrease in kind when the mines cease operations.

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 more time.

## **MAJOR INITIATIVES**

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

- The County was put on notice in fiscal year 2017 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. Original estimates for replacement of all of these systems including the software, hardware and networking were \$1,000,000. At the completion of the current fiscal year the Recorder's Office had converted to their new system and substantial work on conversion had been completed by all other departments. All system conversions are anticipated to be complete in the first half of fiscal year 2020.
- 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. During the 2019 Nevada State Legislative Session an appropriation bill was passed providing the County with \$5 million to assist with the courthouse portion of the project. This made the project a reality. At the end of the fiscal year 2019 the County had reached 100% schematic design on the project and construction documents were started. The construction budget for the project is \$27 million and the County will break ground on the project in fiscal year 2020.
- The County Airport is a vital asset for the citizens of White Pine County. It provides the only commercial runway for freight and mail in the area as well as for critical life flight services. 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. During fiscal year 2019 the County reached substantial completion on renovation of airport runway 18/36 (the main runway at the airport) and Taxiway A.
- The County continues to utilize Bureau of Land Management funding made available through the Southern Nevada Public Lands Management Act to upgrade its parks and assist other entities in the upgrade of their parks and facilities. Ongoing projects include the upgrades to the McGill Ball Park for the County and upgrade of the Nevada Northern Railroad. Additionally, the County received notice of new grant awards for upgrades to the County's Courthouse Duck Pond, to the City of Ely's Jack Caylor Park and the Town of Ruth's Memorial Mining Park.
- 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. The County Commission passed a 911 Surcharge in fiscal year 2017 in order to help fund this system. Progress is slow but being made to get all County roads into an accurate GIS

database which is the first step in implementing the E911 System.

- Another initiative closely related to the E911 System is the broadband initiative. White Pine County is working with the Governor’s Office of Science, Innovation and Technology and other entities within the County to bring broadband services to communities throughout the County. High quality broadband is essential to emergency communications, economic development and service to citizens.
- 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 2019 there was \$15,509,578 available. Additional funds for this project will be through a one quarter cent sales tax authorized under Senate Bill (SB) 74, net proceeds of mines transferred in from the general fund during fiscal year 2020, a legislative appropriation from the State of Nevada, a transfer from the justice court facilities fund and district court administrative fund, a loan through the United States Department of Agriculture Rural Development (USDA-RD) in the amount of \$9,161,000 and 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 \$416,844 assigned for the fiscal year 2020 budget appropriation which decreased from last year when \$817,968 was assigned for subsequent year budget appropriation. All of the appropriation for fiscal year 2020 is for one-time expenditures including replacement of the ADS software systems, the Justice Center Project and the geographic information system (GIS) related hardware and software that will provide enhanced 911 response by our public safety departments. 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.

During fiscal year 2019 the County adopted an amendment to the Grant Management Policy providing additional oversight to funding received through the State of Nevada and the Federal Government. 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. Reported revenues are required to include unrealized gains and losses. The County's portfolio has heavy reliance on certificates of deposit (CDs). The CDs and other held investments are reporting a substantial unrealized gain due to the current situation in the markets. These are not relied on unless an investment is converted and the gain becomes actual as opposed to unrealized. The Treasurer and the Finance Director work closely to ensure that there is adequate cash flow for all ongoing activities of the County. The Treasurer is currently working on updating the investment policy and it is anticipated that this will come before the County Commission during fiscal year 2020. 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, 2018. This is the fourth 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 leadership and dedication to the financial success of White Pine County.

Respectfully submitted,



Elizabeth Frances  
Finance Director



Government Finance Officers Association

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

Presented to

**White Pine County  
Nevada**

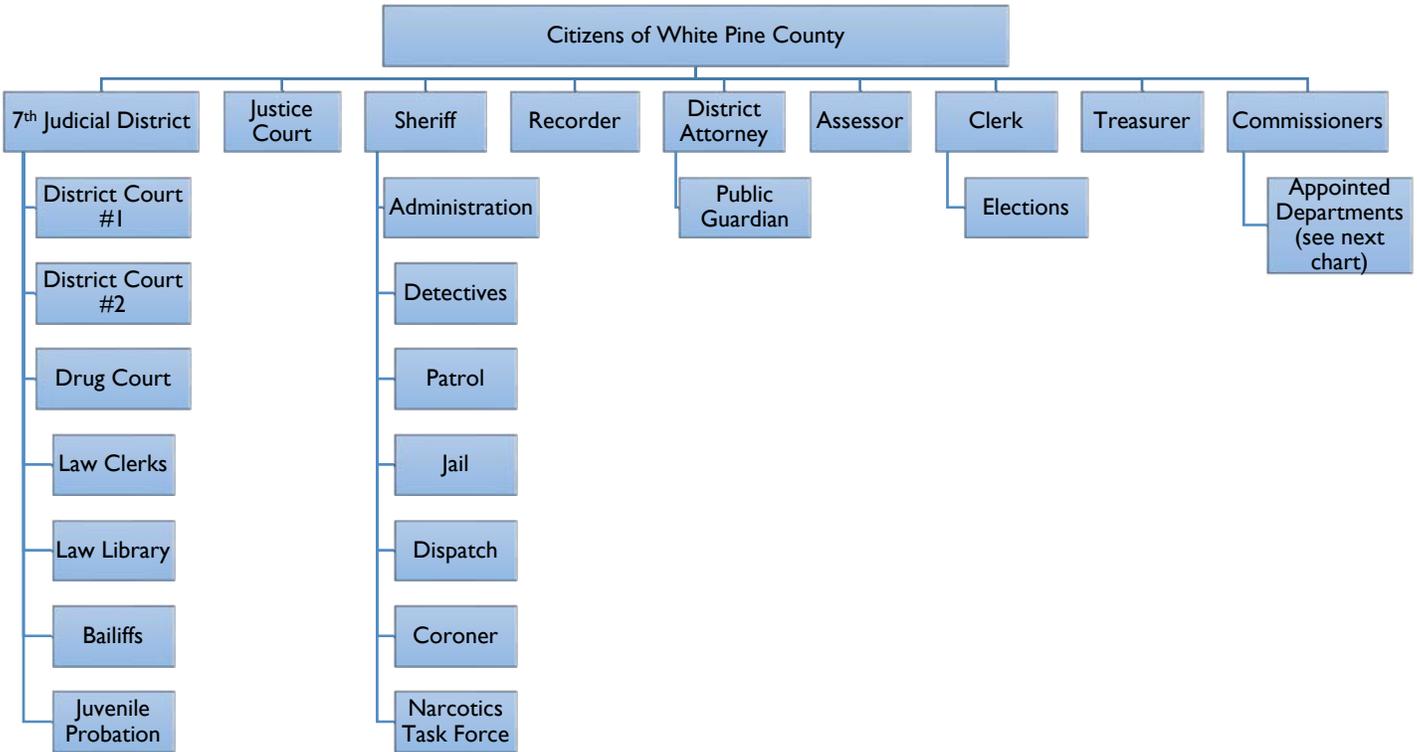
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2018**

*Christopher P. Morill*

Executive Director/CEO

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

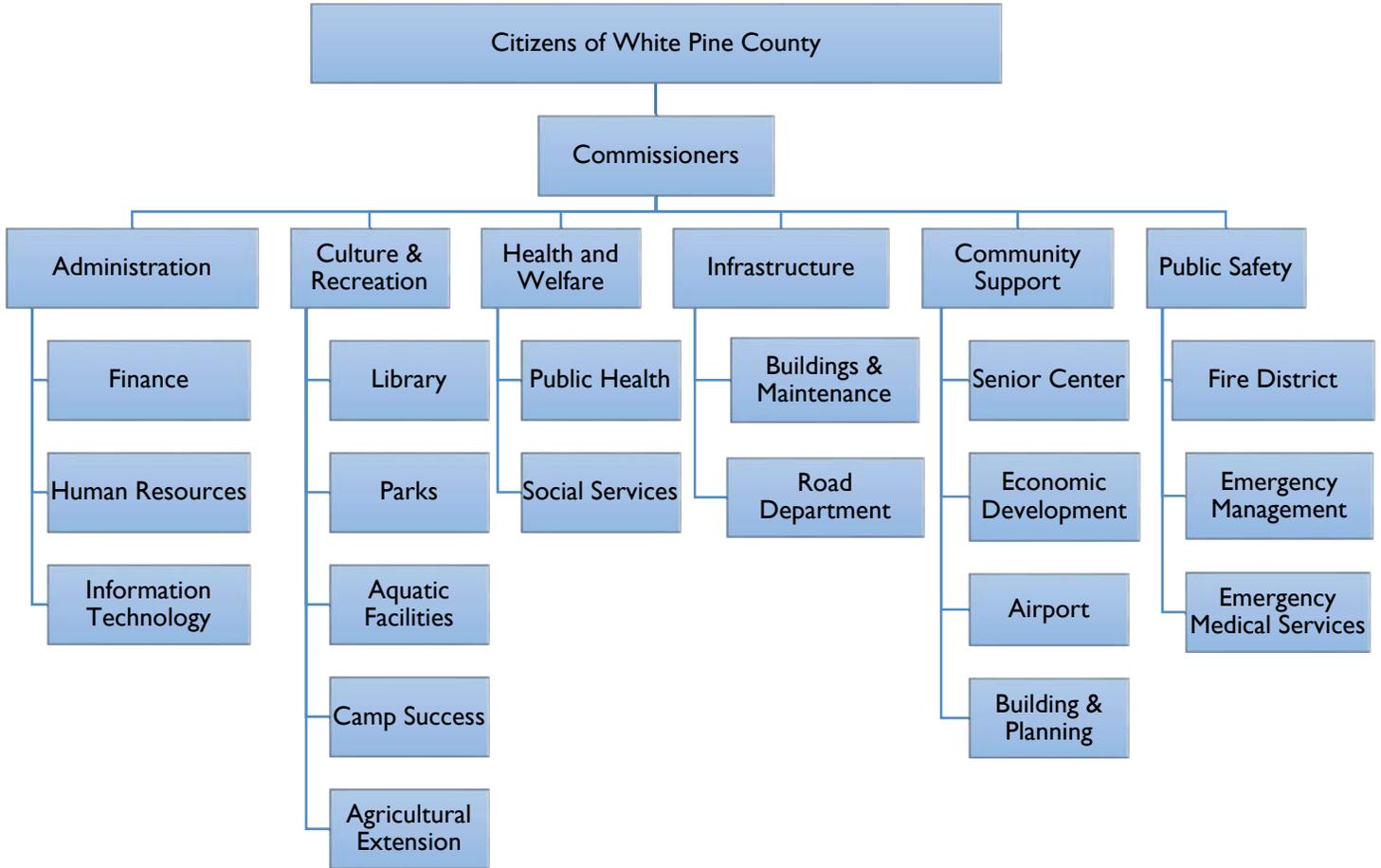


**Elected Officials**

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

Richard Howe  
 Travis Godon  
 Shane Bybee  
 Ian Bullis  
 Laurie L. Carson  
 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	Timothy Bunch
Library Director/Senior Program Administrator	Lori Romero
Public Works Director	Bill Calderwood
Aquatic Facilities Director	Kristi Lynch-Rozich
Agricultural Extension Director	Juan Carlos Cervantes
Public Health Nurse	Nicole Rowe
Social Services Director	Desiree Barnson
Airport Manager	Lance Gale
Fire Chief/EMS	Ralph McClintock, Interim Fire District Coordinator
Emergency Manager	Vacant

**FINANCIAL SECTION**

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## **Independent Auditors' Report**

The Honorable County Commissioners  
White Pine County  
Ely, Nevada

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of White Pine County, Nevada, as of and for the year ended June 30, 2019, 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 opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of 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, 2019, 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.

## ***Other Matters***

### ***Report on Detailed Comparative Information***

We have previously audited White Pine County's financial statements for the year ended June 30, 2018, and our report dated November 15, 2018, 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, 2018, 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, 2019, 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, 2019

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WHITE PINE COUNTY, NEVADA  
Management's Discussion and Analysis  
June 30, 2019

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.
- Total net position for governmental activities totaled \$77,703,287 at the end of fiscal year 2019 and \$57,419,238 at the end of fiscal year 2018. This is an increase in total net position of governmental activities of \$20,284,049 between fiscal years 2018 and 2019. Of total net position, the unrestricted net position at the end of fiscal year 2019 was \$1,711,888 for governmental activities. This is an increase of \$2,807,844 from 2018.
- Net position is the result of four financial components in the following equation: Total Assets + Total Deferred Outflows of Resources – Total Liabilities – Total Deferred Inflows of Resources = Total Net Position. The total for each of these components with comparative totals for the prior fiscal year are as follows:
  - Total assets for governmental activities at the end of fiscal year 2019 totaled \$98,874,400 and at the end of fiscal year 2018 totaled \$78,618,876. This is an increase of \$20,255,524 from 2018.
  - Total deferred outflows of resources for governmental activities at the end of fiscal year 2019 totaled \$3,041,378 and at the end of fiscal year 2018 totaled \$2,917,841. This is an increase of \$123,537 from fiscal year 2018.
  - Total liabilities for governmental activities at the end of fiscal year 2019 totaled \$21,750,989 and at the end of fiscal year 2018 totaled \$21,890,956. This is a decrease of \$139,967.
  - Total deferred inflows of resources for governmental activities at the end of fiscal year 2019 totaled \$2,461,502 and at the end of fiscal year 2018 totaled \$2,226,523. This is an increase of \$234,979 from fiscal year 2018.
- At the end of the fiscal year 2019, the unassigned fund balance for the General Fund was \$7,063,532 or 45% of total General Fund expenditures and transfers. For fiscal year 2018, the General Fund unassigned fund balance was \$4,548,885. The increase in unassigned fund balance of \$2,514,647 is a result of revenues exceeding expenditures and transfers by a total of \$1,994,924, the decrease to nonspendable fund balance in the amount of \$118,599 and the decrease to subsequent year budget appropriations in the amount of \$401,124.
- The County's primary revenue sources for governmental activities during 2019 are Ad Valorem property taxes of \$5,811,684, net proceeds of mines of \$5,092,882 and unrestricted intergovernmental revenues in the form of consolidated taxes of \$3,670,942. These three revenue sources comprise 25%, 22% and 16%, respectively, or 63% of total general governmental revenues for 2019. During fiscal 2018, Ad Valorem property taxes were \$5,485,773, net proceeds of mines of \$3,581,391 and consolidated taxes were \$3,500,400. These revenue sources comprised 29%, 19% and 18%, respectively, or 66% of total general governmental revenues for 2018.

- The County's total expenses were \$20,840,426 for 2019 and \$21,082,244 for 2018. 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 \$106,802,816 for 2019 and \$105,182,516 for 2018. 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.

#### Fiduciary Funds

- The County's fiduciary funds consist of 25 trust and agency accounts consolidated into 14 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, 2019 and June 30, 2018, is summarized and analyzed below:

	Governmental activities	
	2019	2018
Current and other assets	\$ 54,766,454	\$ 47,214,271
Capital assets	44,107,946	31,404,605
Total assets	<u>98,874,400</u>	<u>78,618,876</u>
Deferred outflows of resources	3,041,378	2,917,841
Long-term liabilities outstanding	19,113,923	19,377,322
Other liabilities	2,637,066	2,513,634
Total liabilities	<u>21,750,989</u>	<u>21,890,956</u>
Deferred inflows of resources	2,461,502	2,226,523
Net position:		
Net investment in capital assets	44,107,946	31,404,605
Restricted	31,883,453	27,110,589
Unrestricted	1,711,888	(1,095,956)
Total net position	<u>\$ 77,703,287</u>	<u>\$ 57,419,238</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 \$77,703,287 as of June 30, 2019 and \$57,419,238 as of June 30, 2018. The majority of this increase is attributable to two items. The first is an increase in capital assets for construction in progress on one asset. The County has been working on a major renovation of its main runway and taxiway at the County Airport in an amount just over \$13 million with funding provided primarily through federal grants. The other is an increase in the SB 74 Fund in an amount just over \$3.5 million. These funds are for the Justice Center Project (a new courthouse and jail expansion). Most of this increase resulted from net proceeds of mines revenues transferred in from the County's general fund.
- 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 next largest portion of the County's net position for its governmental activities represents resources that are subject to external restrictions on how they may be used. Of the restricted net position, 25% is for net proceeds mitigation, 25% 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, 2019 was \$1,544,421. This is a 3,554% increase from the prior fiscal year. The majority of this increase was the result of unrealized gains and represent investment increases on statement balances only. They offset the prior fiscal year's unrealized losses.
- At June 30, 2019 and June 30, 2018, 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, 2019 and June 30, 2018, are summarized below:

	Governmental Activities	
	2019	2018
Revenues:		
Program revenues:		
Charges for services	\$ 3,169,827	\$ 3,153,921
Operating grants and contributions	2,204,496	1,495,794
Capital grants and contributions	12,848,015	893,986
General revenues:		
Taxes	12,331,625	11,741,591
State gaming licenses	132,469	134,621
Net proceeds from mines	5,092,882	3,581,391
Unrestricted investment earnings	1,544,421	(43,448)
Unrestricted Intergovernmental Rev *	3,670,942	3,500,400
Gains on sale of capital assets	27,541	-
Other revenue/(expense)	102,257	108,465
Total revenues	<u>41,124,475</u>	<u>24,566,721</u>
Expenses:		
General government	4,780,290	4,466,777
Judicial	3,114,778	2,966,670
Public safety	6,110,414	5,784,669
Public works	3,225,528	4,053,130
Health and sanitation	104,137	90,770
Welfare	653,733	656,658
Culture and recreation	2,363,061	2,330,428
Community support	488,485	733,142
Total expenses	<u>20,840,426</u>	<u>21,082,244</u>
Increase(Decrease) in net position before transfers and contributions	20,284,049	3,484,477
Increase(Decrease) in net position	20,284,049	3,484,477
Net position, beginning	57,419,238	55,299,273
Restatement adjustments	-	(1,364,512)
Net position, ending	<u>\$ 77,703,287</u>	<u>\$ 57,419,238</u>

## 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 \$52,562,412 and \$45,064,215 for years 2019 and 2018 respectively. This is an increase of \$7,498,197 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 \$15,508,075 at the end of 2019 and was \$13,513,151 at the end of 2018. The fund balance of the County's General Fund increased by \$1,994,924 during the current fiscal year. This is approximately 27% of the governmental funds reported increase. The majority of this increase was due to revenues being higher than anticipated including investment earnings, net proceeds of mines, personal property tax, consolidated tax and payment in lieu of taxes.
  - 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 \$15,509,578 at the end of 2019 and was \$11,887,950 at the end of 2018. The fund balance of the SB 74 Fund increased by \$3,621,628 during the current fiscal year. This is approximately 48% of the governmental funds reported increase. As noted earlier the increase is due to a transfer from the County's general fund. 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 \$16,990,487. This budget represents anticipated expenses/other financing uses over revenues/other financing sources in the amount of \$961,805. Actual expenditures and transfers out were \$1,240,810 less than the final budget. A substantial portion of this, \$433,770 or 35%, is for the ongoing ADS (Advanced Data Systems is the County's main administrative software for multiple departments) replacement project.
- Revenues and other financing sources received in the general fund were more than budgeted by \$1,703,984. The net result of higher revenues and lower expenditures/other financing uses was an increase in the general fund balance of \$1,994,924. This increase is a \$2,956,729 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 \$22 million budgeted only \$906,510 was spent. Total revenues, transfers in, and debt proceeds were under the budgeted

amount of \$13,224,318 by \$8,696,180. Most of this variance is due to the debt proceeds not being required for the project during the fiscal year. The result of reduced expenditures and increased revenues was an \$12,397,310 favorable variance over the budgeted ending fund balance.

#### Economic Factors

- Mining continues to play a significant role in the economy of White Pine County. Mineral prices fluctuated during the fiscal year but maintained their value overall providing for ongoing 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. There are also multiple other mines actively producing gold. The County always recognizes during its budget process that net proceeds of mines revenues should not be relied on for ongoing operations due to their volatile nature. Therefore, these revenues are dedicated to one-time capital projects. The major projects these have been dedicated to in this fiscal year include the justice center project and the ADS replacement project.
- 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.
- A new industry emerging in the County is hemp farming. A large organic hemp farm opened and began production in the northern part of the County. The 250,000 square foot state-of-the-art greenhouses constructed have the ability to grow 8 million seedlings every five weeks which supports the 10,000 plus acres of production. The company estimates revenues of over \$250M per year. This new industry is diversifying the economy and adding revenues and jobs in the County.
- 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>6/30/2019</u>	<u>6/30/2018</u>
Capital assets not being depreciated	\$ 15,768,758	\$ 2,082,436
Capital assets being depreciated	106,802,816	105,182,516
Less accumulated depreciation	<u>(78,463,628)</u>	<u>(75,860,347)</u>
Total capital assets net of depreciation	<u>\$ 44,107,946</u>	<u>\$ 31,404,605</u>

- The major increases to capital assets occurred for the following reasons:
  - The Airport improvement project to improve the runway and taxiway was substantially completed in 2019. The majority of funds for this project were through federal grants.
- 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, 2019**

	<b>Governmental Activities</b>
<b>Assets</b>	
Cash and investments	\$ 51,399,576
Receivables (net of allowance for uncollectibles)	3,338,967
Prepaid Expenses	2,431
Inventory	25,480
Capital assets not being depreciated	
Land	1,052,324
Construction in progress	14,716,434
Capital assets being depreciated, net of accumulated depreciation	
Equipment and vehicles	3,851,510
Improvements other than buildings	8,691,453
Buildings	13,335,273
Infrastructure	2,460,952
Total assets	98,874,400
<b>Deferred Outflows of Resources</b>	
Deferred outflows related to pensions	2,840,972
Deferred outflows related to OPEB	200,406
Total deferred outflows of resources	3,041,378
<b>Liabilities</b>	
Accounts payable and other current liabilities	2,111,592
Noncurrent liabilities:	
Due within one year	525,474
Due in more than one year	485,052
Net pension liability	16,423,086
Other postemployment benefits liability	2,205,785
Total liabilities	21,750,989
<b>Deferred Inflows of Resources</b>	
Deferred revenue - net proceeds	8,000
Deferred inflows related to pensions	2,420,248
Deferred inflows related to OPEB	33,254
Total deferred inflows of resources	2,461,502
<b>Net Position</b>	
Net investment in capital assets	44,107,946
Restricted for:	
General government	939,984
Judicial	1,094,454
Public safety	9,134,330
Public works	7,404,385
Welfare	3,350,169
Culture and Recreation	7,133
Community support	309,290
Capital projects	643,708
Net proceeds mitigation	8,000,000
Catastrophic events	1,000,000
Unrestricted	1,711,888
Total net position	\$ 77,703,287

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Statement of Activities**  
**For the Year Ended June 30, 2019**

<b>Functions/Programs</b>	Program Revenues				Net (Expense) /
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Change in Net Position
<b>Primary government:</b>					Governmental
Governmental activities:					Activities
General government	\$ 4,780,290	\$ 1,123,020	\$ 5,217	\$ 12,300,724	\$ 8,648,671
Judicial	3,114,778	560,563	-	-	(2,554,215)
Public safety	6,110,414	617,292	1,605,485	-	(3,887,637)
Public works	3,225,528	442,774	219,819	18,587	(2,544,348)
Health and sanitation	104,137	2,572	-	-	(101,565)
Welfare	653,733	19,737	219,954	-	(414,042)
Culture and recreation	2,363,061	348,242	53,715	528,704	(1,432,400)
Community support	488,485	55,627	100,306	-	(332,552)
Total primary government	\$ 20,840,426	\$ 3,169,827	\$ 2,204,496	\$ 12,848,015	(2,618,088)
General revenues:					
Ad valorem taxes					5,811,684
Unrestricted intergovernmental revenues (consolidated taxes - from the State of Nevada)					3,670,942
Motor vehicle fuel tax					2,179,077
Sales taxes					2,425,685
Franchise taxes					525,930
Occupancy taxes					13,952
Payment in lieu of taxes					1,375,297
State gaming licenses					132,469
Net proceeds from mines					5,092,882
Unrestricted investment earnings - gain (loss)					1,544,421
Gain on sale of capital assets					27,541
Other revenues					102,257
Total general revenues					22,902,137
Change in net position					20,284,049
Net position - beginning					57,419,238
Net position - ending					\$ 77,703,287

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2019**

	General Fund	Grant Projects	SB 74 Fund	Airport Improvement Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>						
Cash and investments	\$ 14,685,020	\$ 797	\$ 15,600,444	\$ 323,929	\$ 20,789,386	\$ 51,399,576
Accounts receivable	225,576	-	-	435,333	259,113	920,022
Property taxes receivable	126,463	-	92	-	9,007	135,562
Due from other governments	818,644	380,835	134,095	-	949,809	2,283,383
Due from other funds	190,869	-	-	-	-	190,869
Prepaid items	2,219	-	-	-	212	2,431
Inventory	25,480	-	-	-	-	25,480
Total assets	<u>\$ 16,074,271</u>	<u>\$ 381,632</u>	<u>\$ 15,734,631</u>	<u>\$ 759,262</u>	<u>\$ 22,007,527</u>	<u>\$ 54,957,323</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 347,954	\$ 4	\$ 223,364	\$ 637,465	\$ 411,511	\$ 1,620,298
Accrued liabilities	139,304	316,394	-	-	35,596	491,294
Due to other funds	-	58,101	-	-	132,768	190,869
Total liabilities	<u>487,258</u>	<u>374,499</u>	<u>223,364</u>	<u>637,465</u>	<u>579,875</u>	<u>2,302,461</u>
<b>Deferred inflows of resources:</b>						
Deferred revenue - net proceeds	8,000	-	-	-	-	8,000
Unavailable revenue - property taxes	70,938	-	1,689	-	11,823	84,450
Total deferred inflows of resources	<u>78,938</u>	<u>-</u>	<u>1,689</u>	<u>-</u>	<u>11,823</u>	<u>92,450</u>
<b>Fund balances:</b>						
<b>Nonspendable:</b>						
Prepays	2,219	-	-	-	212	2,431
Inventory	25,480	-	-	-	-	25,480
<b>Restricted for:</b>						
General government	-	-	-	-	939,984	939,984
Culture and recreation	-	-	-	-	-	-
Judicial	-	-	-	-	1,094,454	1,094,454
Public safety	-	-	-	-	171,170	171,170
Public works	-	-	-	-	7,404,385	7,404,385
Welfare	-	-	-	-	3,350,169	3,350,169
Community support	-	-	-	-	309,290	309,290
Capital projects	-	-	-	121,797	521,911	643,708
Net proceeds mitigation	8,000,000	-	-	-	-	8,000,000
Catastrophic events	-	-	-	-	1,000,000	1,000,000
<b>Committed for:</b>						
Culture and recreation	-	7,133	-	-	4,568,955	4,576,088
Public safety	-	-	15,509,578	-	1,848,987	17,358,565
Welfare	-	-	-	-	33,446	33,446
Community support	-	-	-	-	172,866	172,866
<b>Assigned for:</b>						
Subsequent year budget appropriation	416,844	-	-	-	-	416,844
Unassigned	7,063,532	-	-	-	-	7,063,532
Total fund balances	<u>15,508,075</u>	<u>7,133</u>	<u>15,509,578</u>	<u>121,797</u>	<u>21,415,829</u>	<u>52,562,412</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 16,074,271</u>	<u>\$ 381,632</u>	<u>\$ 15,734,631</u>	<u>\$ 759,262</u>	<u>\$ 22,007,527</u>	<u>\$ 54,957,323</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**  
**June 30, 2019**

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

Total fund balances - total governmental funds		\$ 52,562,412
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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	\$ 122,571,574		
Accumulated depreciation	<u>(78,463,628)</u>		44,107,946

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	\$ 2,840,972		
Deferred inflows related to pensions	(2,420,248)		
Deferred outflows related to OPEB	200,406		
Deferred inflows related to OPEB	<u>(33,254)</u>		587,876

Revenues considered unavailable not reported in the funds.		84,450
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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	\$ (1,010,526)		
Net pension liability	(16,423,086)		
Net OPEB obligation	<u>(2,205,785)</u>		<u>(19,639,397)</u>

Net position of governmental activities		<u>\$ 77,703,287</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, 2019**

	General Fund	Grants Fund	SB 74 Fund	Airport Improvement Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>						
Taxes	\$ 9,842,528	\$ 694,100	\$ 779,544	\$ -	\$ 5,531,881	\$ 16,848,053
Licenses and permits	51,094	-	-	-	154,789	205,883
Intergovernmental	5,859,013	-	-	12,231,753	1,233,599	19,324,365
Court Fines and Fees	251,460	-	-	-	147,134	398,594
Charges for services	683,845	-	-	-	1,705,987	2,389,832
Investment earnings (losses)	866,479	-	-	-	-	866,479
Miscellaneous revenue	178,247	7,133	285,276	-	669,157	1,139,813
Total revenues	<u>17,732,666</u>	<u>701,233</u>	<u>1,064,820</u>	<u>12,231,753</u>	<u>9,442,547</u>	<u>41,173,019</u>
<b>Expenditures</b>						
Current:						
General government	3,770,503	2,158	-	-	161,987	3,934,648
Judicial	2,863,928	-	-	-	217,055	3,080,983
Public Safety	3,821,701	65,196	-	-	2,154,970	6,041,867
Public Works	-	-	-	-	2,026,984	2,026,984
Health and Sanitation	104,137	-	-	-	-	104,137
Welfare	-	2,572	-	-	653,988	656,560
Culture and Recreation	726,241	-	-	-	999,501	1,725,742
Community Support	-	37,264	-	-	454,192	491,456
Capital outlay:						
General government	41,132	-	-	12,926,796	111,071	13,078,999
Public Safety	121,479	-	906,510	-	56,975	1,084,964
Public Works	-	-	-	-	769,837	769,837
Culture and Recreation	11,995	586,910	-	-	90,741	689,646
Community Support	-	-	-	-	934	934
Total expenditures	<u>11,461,116</u>	<u>694,100</u>	<u>906,510</u>	<u>12,926,796</u>	<u>7,698,235</u>	<u>33,686,757</u>
Excess revenues over (under) expenditures	<u>6,271,550</u>	<u>7,133</u>	<u>158,310</u>	<u>(695,043)</u>	<u>1,744,312</u>	<u>7,486,262</u>
<b>Other financing sources (uses)</b>						
Sale of capital assets	11,935	-	-	-	-	11,935
Transfers in	-	-	3,463,318	350,000	475,243	4,288,561
Transfers out	(4,288,561)	-	-	-	-	(4,288,561)
Total other financing sources and uses	<u>(4,276,626)</u>	<u>-</u>	<u>3,463,318</u>	<u>350,000</u>	<u>475,243</u>	<u>11,935</u>
Net change in fund balances	1,994,924	7,133	3,621,628	(345,043)	2,219,555	7,498,197
Fund balances - beginning of year	13,513,151	-	11,887,950	466,840	19,196,274	45,064,215
Fund balances - end of year	<u>\$ 15,508,075</u>	<u>\$ 7,133</u>	<u>\$ 15,509,578</u>	<u>\$ 121,797</u>	<u>\$ 21,415,829</u>	<u>\$ 52,562,412</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, 2019**

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

Net changes in fund balances - total governmental funds	\$	7,498,197
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.		(60,479)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.		
Capital outlay	\$	15,560,462
Depreciation expense		(2,848,342)
		12,712,120
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	\$	1,166,347
Pension expense		(826,070)
OPEB contributions		152,502
OPEB expense		(335,378)
		157,401
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and disposals) is to decrease net position.		(8,779)
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		(14,411)
Change in net position of governmental activities	\$	20,284,049

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Combined Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2019**

	Other Agency Funds	Investment Trust Fund	Total Agency Funds
<b>Assets</b>			
Cash and investments	\$ 942,083	\$ 936,197	\$ 1,878,280
Due from other governments	1,571	-	1,571
Total Assets	<u>\$ 943,654</u>	<u>\$ 936,197</u>	<u>\$ 1,879,851</u>
<b>Liabilities</b>			
Due to other governments	\$ 466,428	\$ -	\$ 466,428
Funds held in trust	477,226	-	477,226
Total Liabilities	<u>943,654</u>	<u>-</u>	<u>943,654</u>
<b>Net Position</b>			
Funds held in trust for pool participants	-	936,197	936,197
Total Net Position	<u>\$ -</u>	<u>\$ 936,197</u>	<u>\$ 936,197</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, 2019**

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	Investment Trust Fund
<b>Additions</b>	
Investment income	\$ 19,401
Net increase (decrease) in fair value of investments	115,402
Total Additions	134,803
<b>Deductions</b>	
Total Deductions	-
Change in Net Position	134,803
Net Position, beginning of year	799,843
Net Position, end of year	\$ 934,646

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2019**

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

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**Description of Government-wide Financial Statements**

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

**Reporting Entity**

The County (government) is a political subdivision of the State of Nevada with a County Commission comprised of five commissioners elected at large. The accompanying 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. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The County has no business-type activities.

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, 2019**

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

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All remaining governmental are aggregated and reported as nonmajor funds. Major individual governmental 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.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2019**

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

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

**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.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2019**

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

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

***Deposits and Investments***

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

***Receivables and Payables***

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

***Inventories***

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

***Capital Assets***

Capital assets, which include property, equipment and infrastructure, are reported in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art, and similar items, and capital assets received in a service concession arrangement are reported at acquisition value.

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

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

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

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2019**

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

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

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has 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 and pension expense, information about the fiduciary net position of the Public Employees' Retirement System of Nevada (PERS or System) and additions to/deductions from PERS' 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 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, 2019**

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

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***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, 2019**

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

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*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, 2019**

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

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**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 2017-2018 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, 2018, from which the detailed information was derived.

*This section intentionally left blank*

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2019**

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

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

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

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**Budgets and Budgetary Accounting**

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

1. On or before April 15, the Board files a tentative budget with the Nevada Department of Taxation for all funds other than Fiduciary Funds, which are not required to be budgeted. The appropriated budget is prepared by fund, function and department.
2. Public budget hearings on the tentative budgets are held 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, 2019**

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

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

*Expenditures over Appropriations*

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.

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**NOTE 4. Deposits and Investments**

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**Deposits**

*Custodial Credit Risk*

For deposits this is the risk that in the event of a bank failure, the government's deposit may not be returned to it. The County does not have a formal policy for custodial credit risk. As of June 30, 2019, none of the County's bank balance of \$7,264,876 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, 2019**

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

As of June 30, 2019 the County had the following investments, ratings, and maturities:

	Fair Value	Credit Rating (1)	Weighted Average Maturity (2)
Investments:			
Local Government Investment Pool	\$ 2,311,471	*	116 days
Money Market	2,202,683	AAA/Aaa	N/A
US Government Securities	5,324,186	AA+	662 days
Federal Agency Issues	1,422,465	AA+	226 days
Negotiable Certificates of Deposit - Wells Fargo	29,172,614	FDIC Insured	855 days
Negotiable Certificates of Deposit - Moreton	3,777,288	FDIC Insured	468 days
Total investments	\$ 44,210,706		

\* This information is not readily available.

(1) Ratings are provided where applicable to indicate the associated credit risk. N/A indicates not applicable.

*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 18.43% 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 81.57% 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, 2019**

**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	\$ 181,458	\$ 181,458
Airport Improvement	3,768	3,768
Non-major Governmental Funds		
Agriculture District 13	5,471	5,471
Emergency Medical Service	1,325	1,325
Agricultural Extension	2,254	2,254
General Indigent	22,115	22,115
State Indigent	17,273	17,273
Road Fund	29,562	29,562
Public Transit Fund	24,051	24,051
Regional Transportation	24,538	24,538
Capital Improvements	6,126	6,126
Recorder Technology Fees	441	441
Recorder Technology Fees	3,666	3,666
Clerk's Technology Fees	9	9
Recorder's Mining Map	1,215	1,215
Library Gift Fund	707	707
Lund Town	860	860
McGill Town	3,264	3,264
Ruth Town	1,793	1,793
Fire District Operating	31,847	31,847
Wildlife Management Fund	39	39
Senior Center	2,527	2,527
Industrial Park	1,137	1,137
Justice Court Admin Fees	1,347	1,347
Juvenile Court Admin Fees	946	946
Industrial Park	308	308
Justice Court Facilities	6,011	6,011
Ely Justic Court Collection	1,413	1,413
Drug Rehab Program	1,425	1,425
		(continued)

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2019**

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

	Allocation of Unrealized Gains and (Losses)	Assigned to General Fund
Victim Impact Panel	51	51
District Courthouse Arrest	83	83
Grant Projects	59	59
District Court Admin Fees	1,547	1,547
Ely Senior Center ADA	389	389
Forensic Services	557	557
911 Surcharge	411	411
Property Sales Trust	485	485
Building and Planning	2,069	2,069
D.A.R.E. Grant	3	3
Golf Course	1,993	1,993
Camp Success	2,219	2,219
Ely Pool Building Fund	652	652
Ely Pool Operating Fund	39,015	39,015
Baker TV District	58	58
WPC TV District	10,832	10,832
Lund Irrigation AF	-	-
Genetic Marker Testing	25	25
Range Improvement	335	335
City of Ely	20	20
WPC School District	1,811	1,811
State of Nevada	1,746	1,746
Domestic Violence	1	1
Indigent	500	500
State of NV Child Support	1	1
WPC Hospital District	968	968
EMPG (FEMA)	(0)	(0)
Grant Projects	9	9
CSBG Federal Grant	2	2
Task Force Grant / Sherriff	1,093	1,093
Total	<u>\$ 443,830</u>	<u>\$ 443,830</u>

**External Investment Pool**

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

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2019**

**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	\$ 32,009,394	\$ 32,073,780	Variable	Variable
Total	<u>\$ 32,009,394</u>	<u>\$ 32,073,780</u>		

**External Investment Pool Condensed Financial Statements**  
**Statement of Net Position**  
**June 30, 2019**

Assets:	
Wells Fargo Investments	\$ 32,009,394
Total Assets	<u>\$ 32,009,394</u>
Net Position Held in Trust for Pool Participants:	
Net Position consists of:	
Internal participant shares	\$ 31,073,197
External participant shares	936,197
Total Participant Shares Outstanding (\$1.00 par)	<u>\$ 32,009,394</u>
Price per share (\$32,009,394/32,073,780)	\$ 1.00

**External Investment Pool Condensed Financial Statements**  
**Statement of Changes in Net Position**  
**For the Year Ended June 30, 2019**

Net Increase in Net Position Resulting from Operations:	
Contributions	\$ 5,000,000
Investment income	641,285
Net increase (decrease) in fair value of investments	466,955
Total increase/(decrease) in net position	<u>6,108,239</u>
Net Position, beginning of year	<u>25,901,155</u>
Net Position, end of year	<u>\$ 32,009,394</u>

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2019**

**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, 2019 is as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$ 190,869	\$ -
Grant Projects	-	58,101
Nonmajor governmental funds	-	132,768
<b>Total</b>	<b>\$ 190,869</b>	<b>\$ 190,869</b>

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, 2019 are shown in the following table:

	<b>Transfers out:</b>		
	General	Nonmajor Governmental	Total
<b>Transfer in:</b>			
General Fund	\$ -	\$ -	\$ -
Airport Improvement, CPF	350,000	-	350,000
SB 74 Fund	3,463,318	-	3,463,318
Nonmajor governmental funds	475,243	-	475,243
<b>Total</b>	<b>\$ 4,288,561</b>	<b>\$ -</b>	<b>\$ 4,288,561</b>

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2019**

**NOTE 6. Capital Assets**

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

<b>Governmental Activities:</b>	<b>Balance 6/30/2018</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/2019</b>
Capital assets, not being depreciated:				
Land	\$ 1,052,324	\$ -	\$ -	\$ 1,052,324
Construction in progress	1,030,112	14,380,103	(693,781)	14,716,434
Total capital assets, not being depreciated:	<u>2,082,436</u>	<u>14,380,103</u>	<u>(693,781)</u>	<u>15,768,758</u>
Capital assets, being depreciated:				
Improvements other than buildings	14,350,060	710,341	-	15,060,401
Buildings	19,146,656	32,595	-	19,179,251
Equipment & vehicles	15,193,338	1,131,204	(253,840)	16,070,702
Infrastructure	56,492,462	-	-	56,492,462
Total capital assets, being depreciated:	<u>105,182,516</u>	<u>1,874,140</u>	<u>(253,840)</u>	<u>106,802,816</u>
Less accumulated depreciation for:				
Improvements other than buildings	(5,784,736)	(584,212)	-	(6,368,948)
Buildings	(5,312,165)	(531,813)	-	(5,843,978)
Equipment & vehicles	(11,585,057)	(879,196)	245,061	(12,219,192)
Infrastructure	(53,178,389)	(853,121)	-	(54,031,510)
Total accumulated depreciation	<u>(75,860,347)</u>	<u>(2,848,342)</u>	<u>245,061</u>	<u>(78,463,628)</u>
Total capital assets, being depreciated, net	<u>29,322,169</u>	<u>(974,202)</u>	<u>(8,779)</u>	<u>28,339,188</u>
Governmental activities capital assets, net	<u>\$ 31,404,605</u>	<u>\$ 13,405,901</u>	<u>\$ (702,560)</u>	<u>\$ 44,107,946</u>

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

<b>Governmental Activities:</b>	
General government	\$ 875,115
Judicial	78,984
Public safety	232,359
Public works	1,264,956
Culture and recreation	396,928
Total depreciation expense - governmental activities	<u>\$ 2,848,342</u>

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

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2019**

**NOTE 7. Long-Term Liabilities**

The following is a summary of changes in long-term liabilities for the year ended June 30, 2019:

<b>Governmental activities:</b>	Balance 6/30/2018	Additions	Retirements	Balance 6/30/2019	Current Portion
Accrued Compensated Absences	\$ 996,115	\$ 712,799	\$ (698,388)	\$ 1,010,526	\$ 525,474
Net OPEB Obligation	1,978,649	282,141	(55,005)	2,205,785	-
Net Pension Liability	16,920,538	668,895	(1,166,347)	16,423,086	-
 Total long term debt	 \$ 19,895,302	 \$ 1,663,835	 \$ (1,919,740)	 \$ 19,639,397	 \$ 525,474

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, 2019, the general obligation debt limit of White Pine County was \$60,748,838. The County has general obligation long-term debt outstanding at year end of \$0. Accordingly, its legal borrowing capacity is \$60,748,838 at June 30, 2019.

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, 2019, the general obligation debt limit of the unincorporated towns of Lund, McGill and Ruth was \$651,874, \$2,342,222 and \$942,121 respectively. As none of these towns had general obligation debt at June 30, 2019, these amounts are also their available borrowing capacity amounts.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2019**

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**NOTE 10.      Commitments and Contingencies**

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White Pine County is obligated as follows:

**Grants Received**

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

**Litigation**

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

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**NOTE 11.      Opened/Closed Funds**

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The County opened two new funds during fiscal year 2019, the fixed asset fund and pooled cash fund. Both of these funds were opened due to the software change at the County.

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**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2019**

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**NOTE 12. Retirement and Pension Plan**

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

**Plan description**

PERS administers a cost-sharing, multiple-employer, defined benefit pension plan, 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 20 years of service, or at any age with 30 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, 2019**

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

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

***Contributions***

The authority for establishing and amending the obligation to make contributions and member contribution rates is set by statute. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983, have the option of selecting one of two contribution plans. Contributions are shared equally by employer and employee. Employees can take a reduced salary and have contributions made by the employer (EPC) or can make contributions by a payroll deduction matched by the employer.

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

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

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

For the fiscal years ended June 30, 2018, and 2019, 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
2017	466,782	675,166
2018	456,655	660,516
2019	476,756	689,591

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2019**

**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, 2018:

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

\*As of June 30, 2018, PERS’ long-term inflation assumption was 2.75%.

The System adopted a new target asset allocation in June 2018, with an effective implementation date of July 1, 2018. The new target allocation is as follows: 42% U.S. stock 18% international stock, 28% U.S. bonds, and 12% Private markets.

**Pension liability**

***Net pension liability***

At June 30, 2019, the County reported a liability of \$16,423,086 for its proportionate share of the PERS' net pension liability. The net pension liability was measured as of June 30, 2018, 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, 2018. The County's proportion measured as of June 30, 2018, was 0.1120420 percent, which was a decrease of 0.006800 percent from its proportion measured as of June 30, 2017.

***Pension liability discount rate sensitivity***

The following presents the net pension liability of the PERS as of June 30, 2018, 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	\$ 25,044,541	\$ 16,423,086	\$ 9,259,159

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2019**

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

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*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, 2018, 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, 2018 funding actuarial valuation

Actuarial assumptions used in the June 30, 2018 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, 2018. 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, 2018, 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, 2018.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2019**

**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 \$826,070. 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	\$ 514,489	\$ 762,314
Changes in assumptions	865,393	-
Net difference between projected and actual earnings on pension plan investments	-	78,191
Subtotal	1,379,882	840,505
Changes in proportion and differences between contributions and proportional share of contributions	294,743	1,579,743
Contributions subsequent to the measurement date	1,166,347	-
Total	\$ 2,840,972	\$ 2,420,248
 Governmental activities	 \$ 2,840,972	 \$ 2,420,248
	\$ 2,840,972	\$ 2,420,248
 Average expected remaining service lives	 6.22 years	

The \$1,166,347 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
2020	\$ (519,644)
2021	(138,400)
2022	356,251
2023	(192,801)
2024	(221,054)
2025	(29,975)
Thereafter	-
Total	\$ (745,623)

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2019**

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**NOTE 13. Risk Management**

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The County is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County assesses these risks and manages these risks through commercial insurance companies. There were no significant changes in coverage during the year ended June 30, 2019. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past 3 fiscal years.

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**NOTE 14. Related Party Transactions**

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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 2019.

<b>Related Party</b>	<b>Relationship</b>	<b>Goods or Services</b>	<b>Total Purchases</b>
Bath Lumber	Assessor, Burton Hilton	Operating/maintenance supplies	\$78,531
Gust Electric	Chief Juvenile Probation Officer, Lynette Gust	Electrical supplies and services	\$5,392
Gale Oil & Tire	Airport Manager, Lance Gale	Tires & services	\$10,511
Patrick Stork	County Commissioner, Steven Stork	Fire extinguisher inspection	\$4,182
Ramada Copper Queen	County Commissioner, Shane Bybee	Hotel Room & meals	\$272

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, 2019**

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**NOTE 15. Postemployment Benefits Other Than Pensions (OPEB)**

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**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 PEPB 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, 2019**

**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, 2018, 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.

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. Those who retired from the County prior to September 1, 2007 may also choose to retain coverage in the County's life insurance plan.

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.

Except for certain retirees grandfathered into an older benefit program, the County does not contribute toward retiree health benefits. For this closed group of members, who were in the PEBP program and opted at open enrollment to enroll in the County's plan, the County provides a subsidy, set for each retiree that is not anticipated to increase in future years.

All other retirees may elect to cover themselves and their dependents at their own expense.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2019**

**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				Dental/Vision
	Base Plan Anthem	Buy Up Plan Anthem	Health Savings Account		
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

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).

***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 PEPB coverage.

WPCEHBP

There are 125 active employees for the June 2019 valuation and 118 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 \$55,005 for the year ended June 30, 2019 (measurement date June 30, 2018).

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 \$97,497 for the year ended June 30, 2019 (measurement date June 30, 2018).

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2019**

**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, 2019, the County reported a net OPEB liability of \$817,012 for PEBP and \$1,388,773 for WPCEHBP. The net liability was measured as of June 30, 2018 and the total liability was determined by an actuarial valuation as of June 30, 2019. 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, 2018 reflects a change in the use of discount rates of 3.13% as of June 30, 2017 and 2.98% as of June 30, 2018. 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 2.98%, 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:

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
Net OPEB liability - PEBP	\$ 902,664	\$ 817,012	\$ 744,845
Net OPEB liability - WPCEHBP	1,500,102	1,388,773	1,288,014

*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:

	<u>1% Decrease</u>	<u>Medical Trend</u>	<u>1% Increase</u>
Net OPEB liability - PEBP	\$ 748,902	\$ 817,012	\$ 896,005
Net OPEB liability - WPCEHBP	1,249,300	1,388,773	1,566,055

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2019**

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

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*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% as of June 30, 2017 2.98% as of June 30, 2018
Funding method	Entry age normal cost, closed group, level percent of pay

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, 2018, 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

Disabled life rates for regular employees:

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

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 was changed from 3.15 % as of June 30, 2017 to 2.98% as of June 30, 2018, based on the published change in return for the applicable municipal bond index.

The mortality rate was updated based on MacLeod Watts interpretation of the mortality rates applied in the 2017 Nevada PERS valuation; the effect of this change was to include an additional 8 years of mortality projection from 2008 through 2014, which generally results in longer retiree life expectancy in future years than that assumed previously.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2019**

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

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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	2.98%
Funding method	Entry age normal cost, closed group, level percent of pay

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, 2017, 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

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 was changed from 3.13% as of June 30, 2017 to 2.98% as of June 30, 2018, based on the published change in return for the applicable municipal bond index.

The mortality rate was updated based on MacLeod Watts interpretation of the mortality rates applied in the 2017 Nevada PERS valuation; the effect of this change was to include an additional 8 years of mortality projection from 2008 through 2014, which generally results in longer retiree life expectancy in future years than that assumed previously.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2019**

**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, 2018	\$ 687,511	\$ -	\$ 687,511
Changes during the period:			
Service cost	-		-
Interest cost	20,645		20,645
Expected investment income		-	-
Employer contributions		55,873	(55,873)
Changes of benefit terms			-
Benefit payments	(55,873)	(55,873)	-
Assumption changes	126,184		126,184
Plan experience	38,545		38,545
Investment experience		-	-
Net changes	<u>129,501</u>	<u>-</u>	<u>129,501</u>
Balances at June 30, 2019	<u>\$ 817,012</u>	<u>\$ -</u>	<u>\$ 817,012</u>

WPCEHBP

	Increase (decrease)		
	Total OPEB liability (a)	Plan fiduciary net position (b)	Net OPEB (asset) liability (a) - (b)
Balances at June 30, 2018	\$ 1,291,138	\$ -	\$ 1,291,138
Changes during the period:			
Service cost	106,607		106,607
Interest cost	42,115		42,115
Expected investment income		-	-
Employer contributions		104,453	(104,453)
Changes of benefit terms	-		-
Benefit payments	(104,453)	(104,453)	-
Assumption changes	53,366		53,366
Plan experience	-		-
Investment experience		-	-
Net changes	<u>97,635</u>	<u>-</u>	<u>97,635</u>
Balances at June 30, 2019	<u>\$ 1,388,773</u>	<u>\$ -</u>	<u>\$ 1,388,773</u>

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2019**

**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, 2019, the County recognized OPEB expense for PEBP of 185,274 and for WPCEHBP of \$149,904.

*Deferred outflows/inflows of resources related to OPEB*

At June 30, 2019, 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	\$ 55,005	\$ -
Total	\$ 55,005	\$ -

The amount (\$55,005) 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	\$ 47,904	\$ 33,254
Differences between expected and actual experience	-	-
Net difference between projected and actual earnings on investments	-	-
Contributions subsequent to the measurement date	97,497	-
Total	\$ 145,401	\$ 33,254

Expected average remaining service life: 9.77 years

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2019**

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

The amount (\$97,497) 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	\$ 1,182
2020	\$ 1,182
2021	\$ 1,182
2022	\$ 1,182
2023	\$ 1,182
Thereafter	8,740
Total	<u>\$ 14,650</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, 2019 are as follows:

	PEBP	WPCEHBP	Combined
Net OPEB liability	\$ 817,012	\$ 1,388,773	\$ 2,205,785
Deferred outflows	55,005	145,401	200,406
Deferred inflows	-	33,254	33,254

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2019**

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**NOTE 16. Net Proceeds Mitigation**

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

During the fiscal year ended June 30, 2019, the County complied with the provisions of this section

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**REQUIRED SUPPLEMENTARY INFORMATION**

**WHITE PINE COUNTY**  
**Schedule of the Proportionate Share of the Net Pension Liability**  
**Public Employees' Retirement System of Nevada**  
**June 30, 2019**  
**Last 10 Fiscal Years**

	Reporting Date				
	Measurement Date				
	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
Proportion of the net pension liability (asset)	0.120420%	0.127220%	0.129980%	0.135170%	0.133650%
Proportionate share of the net pension liability (asset)	\$ 16,423,086	\$ 17,492,328	\$ 17,492,328	\$ 15,489,403	\$ 13,929,159
Covered payroll	\$ 7,261,786	\$ 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	226.16%	247.49%	255.59%	238.44%	211.65%
Plan fiduciary net position as a percentage of the total pension liability	75.2%	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, 2019**  
**Last 10 Fiscal Years**

	<b>Reporting Date</b>				
	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Contractually required contribution	\$ 1,166,347	\$ 1,117,171	\$ 1,141,949	\$ 1,103,086	\$ 913,716
Contributions in relation to the contractually required contribution	\$ (1,166,347)	\$ (1,117,171)	\$ (1,141,949)	\$ (1,103,086)	\$ (913,716)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 7,261,786	\$ 7,067,990	\$ 6,843,945	\$ 6,496,053	\$ 6,581,223
Contributions as a percentage of covered payroll	16.06%	15.81%	16.69%	16.98%	13.88%

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, 2019**  
**(With Comparative Totals for June 30, 2018)**

REVENUES:	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2018
	Original	Final			
<b>Taxes:</b>					
Ad Valorem					
Real Property	\$ 3,630,937	\$ 3,155,937	\$ 3,153,152	\$ (2,785)	\$ 3,136,308
Personal Property	980,629	1,460,629	1,692,142	231,513	1,402,618
Oil and Gas	18,714	13,714	1,585	(12,129)	2,780
Net Proceeds of Mines	3,079,147	4,079,147	4,461,134	381,987	3,115,298
Aviation Fuel	2,445	2,445	7,251	4,806	3,596
Other Taxes	493,394	493,394	527,264	33,870	451,106
Total Taxes	<u>8,205,266</u>	<u>9,205,266</u>	<u>9,842,528</u>	<u>637,262</u>	<u>8,111,706</u>
<b>Licenses and Permits:</b>	<u>39,310</u>	<u>39,310</u>	<u>51,094</u>	<u>11,784</u>	<u>44,205</u>
<b>Intergovernmental:</b>					
State Shared Revenues					
Consolidated Tax	3,311,966	3,311,966	3,491,318	179,352	3,329,139
State Gaming License	139,885	139,885	132,469	(7,416)	134,621
Other Governmental Shared Revenues					
Payment in Lieu of Taxes	1,262,000	1,262,000	1,375,297	113,297	1,344,986
Tri-County Co-op	125,525	125,525	129,504	3,979	129,293
Interlocal Sheriff Co-op	533,410	533,410	509,506	(23,904)	454,500
Other	283,073	186,235	220,919	34,684	88,272
Total Intergovernmental	<u>5,655,859</u>	<u>5,559,021</u>	<u>5,859,013</u>	<u>299,992</u>	<u>5,480,811</u>
<b>Court Fines and Forfeitures:</b>	<u>235,400</u>	<u>238,556</u>	<u>251,460</u>	<u>12,904</u>	<u>214,992</u>
<b>Charges for Services:</b>					
Clerk's Fees	27,850	27,850	31,004	3,154	29,954
Recorder's Fees	91,800	91,800	94,581	2,781	90,422
Assessors Commissions	228,250	228,250	249,904	21,654	207,079
Sheriff Fees	7,775	7,775	7,255	(520)	8,402
Airport Fees	36,485	36,485	44,578	8,093	37,757
Other Fees	83,651	255,489	256,523	1,034	284,760
Total Charges for Services	<u>475,811</u>	<u>647,649</u>	<u>683,845</u>	<u>36,196</u>	<u>658,374</u>
<b>Miscellaneous</b>					
Investment earnings (losses)	250,000	250,000	866,479	616,479	(409,627)
Other	5,000	5,000	24,241	19,241	4,989
Donations	20,050	20,050	39,391	19,341	176,749
Rentals and Leases	63,830	63,830	85,720	21,890	59,425
Sale of Tax Deed	-	-	28,895	28,895	50,969
Total Miscellaneous	<u>338,880</u>	<u>338,880</u>	<u>1,044,726</u>	<u>705,846</u>	<u>(117,495)</u>
<b>TOTAL REVENUES</b>	<u>\$ 14,950,526</u>	<u>\$ 16,028,682</u>	<u>\$ 17,732,666</u>	<u>\$ 1,703,984</u>	<u>\$ 14,392,593</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, 2019**  
**(With Comparative Totals for June 30, 2018)**

EXPENDITURES:	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2018
	Original	Final			
<b>GENERAL GOVERNMENT</b>					
Legislative Activity					
<b>Commissioners</b>					
Salaries and Wages	\$ 130,905	\$ 126,405	\$ 124,656	\$ 1,749	\$ 128,585
Employee Benefits	74,590	99,600	95,902	3,698	67,056
Services and Supplies	33,649	48,149	38,539	9,610	24,090
Total legislative	<u>239,144</u>	<u>274,154</u>	<u>259,097</u>	<u>15,057</u>	<u>219,731</u>
Executive Activity					
<b>Clerk</b>					
Salaries and Wages	261,042	265,642	264,626	1,016	255,187
Employee Benefits	127,811	120,811	119,633	1,178	119,837
Services and Supplies	20,028	22,928	19,778	3,150	18,771
Capital Outlay	-	-	-	-	8,726
	<u>408,881</u>	<u>409,381</u>	<u>404,037</u>	<u>5,344</u>	<u>402,521</u>
<b>Assessor</b>					
Salaries and Wages	259,987	259,987	253,753	6,234	243,938
Employee Benefits	108,006	108,006	106,266	1,740	104,030
Services and Supplies	14,950	20,450	13,840	6,610	10,776
	<u>382,943</u>	<u>388,443</u>	<u>373,859</u>	<u>14,584</u>	<u>358,744</u>
Total Executive	<u>791,824</u>	<u>797,824</u>	<u>777,896</u>	<u>19,928</u>	<u>761,265</u>
Elections Activity					
<b>Election Department</b>					
Salaries and Wages	4,700	3,700	2,642	1,058	3,379
Employee Benefits	326	1,326	529	797	642
Services and Supplies	31,515	41,515	38,634	2,881	29,383
Capital Outlay	-	-	-	-	65,829
Total Elections Activity	<u>36,541</u>	<u>46,541</u>	<u>41,805</u>	<u>4,736</u>	<u>99,233</u>
Finance Activity					
<b>Recorder</b>					
Salaries and Wages	188,448	187,448	185,989	1,459	179,344
Employee Benefits	81,290	82,290	80,164	2,126	78,793
Services and Supplies	3,625	6,375	5,747	628	9,502
Capital Outlay	-	1,501	1,501	-	32,215
	<u>273,363</u>	<u>277,614</u>	<u>273,401</u>	<u>4,213</u>	<u>299,854</u>
<b>Finance Department</b>					
Salaries and Wages	235,649	257,089	256,301	788	234,132
Employee Benefits	101,850	107,070	104,924	2,146	98,650
Services and Supplies	38,449	49,749	43,384	6,365	33,614
Capital Outlay	-	107,533	105,834	1,699	160,709
	<u>375,948</u>	<u>521,441</u>	<u>510,443</u>	<u>10,998</u>	<u>527,105</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, 2019**  
**(With Comparative Totals for June 30, 2018)**

EXPENDITURES (Continued):	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2018
	Original	Final			
<b>Treasurer</b>					
Salaries and Wages	\$ 172,670	\$ 175,999	\$ 175,642	\$ 357	\$ 187,315
Employee Benefits	68,131	68,208	67,289	919	70,343
Services and Supplies	20,894	21,752	16,118	5,634	8,033
	<u>261,695</u>	<u>265,959</u>	<u>259,049</u>	<u>6,910</u>	<u>265,691</u>
<b>Information Technology</b>					
Salaries and Wages	65,815	65,425	65,207	218	63,460
Employee Benefits	23,288	25,850	24,570	1,280	24,119
Services and Supplies	197,372	181,199	154,559	26,640	175,179
Capital Outlay	560,400	448,616	14,846	433,770	-
	<u>846,875</u>	<u>721,090</u>	<u>259,182</u>	<u>461,908</u>	<u>262,758</u>
Total Finance Activity	<u>1,757,881</u>	<u>1,786,104</u>	<u>1,302,075</u>	<u>484,029</u>	<u>1,355,408</u>
Other General Government Activities					
<b>Buildings and Maintenance</b>					
Salaries and Wages	296,556	303,435	293,788	9,647	278,133
Employee Benefits	159,718	159,826	151,549	8,277	147,305
Services and Supplies	159,660	184,642	109,522	75,120	87,028
Capital Outlay	43,000	40,000	39,631	369	4,520
	<u>658,934</u>	<u>687,903</u>	<u>594,490</u>	<u>93,413</u>	<u>516,986</u>
<b>Airport Operating</b>					
Salaries and Wages	16,871	16,971	16,871	100	16,947
Employee Benefits	2,473	2,573	2,184	389	2,285
Services and Supplies	67,200	144,500	46,914	97,586	314,226
Capital Outlay	-	75,000	59,261	15,739	-
	<u>86,544</u>	<u>239,044</u>	<u>125,230</u>	<u>113,814</u>	<u>333,458</u>
<b>Economic Development</b>					
Salaries and Wages	22,508	23,508	21,504	2,004	-
Employee Benefits	15,932	10,932	9,366	1,566	190
Services and Supplies	22,766	40,766	28,565	12,201	12,765
Capital Outlay	9,959	9,959	-	9,959	-
	<u>71,165</u>	<u>85,165</u>	<u>59,435</u>	<u>25,730</u>	<u>12,955</u>
<b>Human Resources</b>					
Salaries and Wages	72,363	108,159	108,052	107	89,992
Employee Benefits	33,041	28,406	27,740	666	37,292
Services and Supplies	9,850	10,670	9,812	858	5,252
	<u>115,254</u>	<u>147,235</u>	<u>145,604</u>	<u>1,631</u>	<u>132,536</u>
<b>Other</b>					
Employee Benefits	170,000	131,200	100,460	30,740	122,441
Services and Supplies	425,743	432,886	405,543	27,343	397,669
	<u>595,743</u>	<u>564,086</u>	<u>506,003</u>	<u>58,083</u>	<u>520,110</u>
Total Other General Government	<u>1,527,640</u>	<u>1,723,433</u>	<u>1,430,762</u>	<u>292,671</u>	<u>1,516,045</u>
Total General Government	<u>4,353,030</u>	<u>4,628,056</u>	<u>3,811,635</u>	<u>816,421</u>	<u>3,951,682</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, 2019**  
**(With Comparative Totals for June 30, 2018)**

EXPENDITURES (Continued):	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2018
	Original	Final			
<b>PUBLIC SAFETY</b>					
<b>Sheriff</b>					
<b>Administration</b>					
Salaries and Wages	\$ 135,587	\$ 143,587	\$ 142,932	\$ 655	\$ 177,790
Employee Benefits	80,368	60,368	31,855	28,513	63,529
Services and Supplies	20,235	21,253	17,744	3,509	14,290
	<u>236,190</u>	<u>225,208</u>	<u>192,531</u>	<u>32,677</u>	<u>255,609</u>
<b>Detective</b>					
Salaries and Wages	167,988	169,088	164,921	4,167	121,417
Employee Benefits	103,744	94,144	91,629	2,515	77,781
Services and Supplies	16,710	17,710	13,531	4,179	7,911
	<u>288,442</u>	<u>280,942</u>	<u>270,081</u>	<u>10,861</u>	<u>207,109</u>
<b>Patrol</b>					
Salaries and Wages	1,229,981	1,224,981	1,202,549	22,432	1,267,333
Employee Benefits	768,222	778,122	763,470	14,652	754,683
Services and Supplies	152,378	152,478	124,870	27,608	87,566
Capital Outlay	135,000	134,900	121,479	13,421	81,227
	<u>2,285,581</u>	<u>2,290,481</u>	<u>2,212,368</u>	<u>78,113</u>	<u>2,190,809</u>
<b>Jail</b>					
Salaries and Wages	391,662	392,362	379,603	12,759	384,516
Employee Benefits	276,351	271,251	255,861	15,390	277,654
Services and Supplies	144,200	149,485	105,784	43,701	113,388
	<u>812,213</u>	<u>813,098</u>	<u>741,248</u>	<u>71,850</u>	<u>775,558</u>
<b>Dispatch</b>					
Salaries and Wages	283,370	300,570	300,077	493	282,034
Employee Benefits	138,923	133,223	132,188	1,035	123,631
Services and Supplies	25,000	28,485	27,325	1,160	17,767
	<u>447,293</u>	<u>462,278</u>	<u>459,590</u>	<u>2,688</u>	<u>423,432</u>
<b>Coroner</b>					
Services and Supplies	29,000	29,000	22,589	6,411	22,184
	<u>29,000</u>	<u>29,000</u>	<u>22,589</u>	<u>6,411</u>	<u>22,184</u>
Total Sheriff	<u>4,098,719</u>	<u>4,101,007</u>	<u>3,898,407</u>	<u>202,600</u>	<u>3,874,701</u>
<b>Office of Emergency Management</b>					
Employee Benefits	10,456	6,647	1,994	4,653	761
Services and Supplies	7,620	8,602	6,571	2,031	5,579
	<u>32,076</u>	<u>33,897</u>	<u>13,866</u>	<u>20,031</u>	<u>6,340</u>
<b>Cooperative agreement</b>					
Animal control	31,370	31,370	30,907	463	30,907
Other	-	-	-	-	-
	<u>31,370</u>	<u>31,370</u>	<u>30,907</u>	<u>463</u>	<u>30,907</u>
Total Public Safety	<u>4,162,165</u>	<u>4,166,274</u>	<u>3,943,180</u>	<u>223,094</u>	<u>3,911,948</u>
<b>JUDICIAL</b>					
<b>District Attorney</b>					
Salaries and Wages	522,730	550,410	548,528	1,882	534,958
Employee Benefits	227,412	213,352	212,494	858	208,062
Services and Supplies	46,794	66,540	61,437	5,103	37,897
	<u>796,936</u>	<u>830,302</u>	<u>822,459</u>	<u>7,843</u>	<u>780,917</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, 2019**  
**(With Comparative Totals for June 30, 2018)**

EXPENDITURES (Continued):	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2018
	Original	Final			
<b>District Court Bailiffs</b>					
Salaries and Wages	\$ 150,096	\$ 156,896	\$ 156,605	\$ 291	\$ 143,608
Employee Benefits	65,297	62,297	61,176	1,121	61,175
Services and Supplies	5,300	4,500	2,871	1,629	5,069
	<u>220,693</u>	<u>223,693</u>	<u>220,652</u>	<u>3,041</u>	<u>209,852</u>
<b>Law Library</b>					
Services and Supplies	25,200	25,200	24,240	960	26,192
	<u>25,200</u>	<u>25,200</u>	<u>24,240</u>	<u>960</u>	<u>26,192</u>
<b>Justice of the Peace - Ely</b>					
Salaries and Wages	214,379	213,379	208,873	4,506	207,701
Employee Benefits	102,976	100,876	100,161	715	101,975
Services and Supplies	4,456	7,556	5,749	1,807	9,178
	<u>321,811</u>	<u>321,811</u>	<u>314,783</u>	<u>7,028</u>	<u>318,854</u>
<b>Judicial Related Costs</b>					
Services and Supplies	557,385	574,385	564,414	9,971	518,610
	<u>557,385</u>	<u>574,385</u>	<u>564,414</u>	<u>9,971</u>	<u>518,610</u>
<b>Court Judicial Support</b>					
Services and Supplies	152,632	30,632	21,596	9,036	21,962
Capital Outlay	-	121,000	59,725	61,275	-
	<u>152,632</u>	<u>151,632</u>	<u>81,321</u>	<u>70,311</u>	<u>21,962</u>
<b>District Court Department 1</b>					
Salaries and Wages	123,094	117,525	116,758	767	122,777
Employee Benefits	43,094	41,322	40,397	925	38,020
Services and Supplies	11,475	19,529	12,354	7,175	6,140
	<u>177,663</u>	<u>178,376</u>	<u>169,509</u>	<u>8,867</u>	<u>166,937</u>
<b>District Court Department 2</b>					
Salaries and Wages	123,094	118,225	117,912	313	108,988
Employee Benefits	43,094	42,622	41,586	1,036	35,925
Services and Supplies	161,504	179,057	151,169	27,888	144,858
	<u>327,692</u>	<u>339,904</u>	<u>310,667</u>	<u>29,237</u>	<u>289,771</u>
<b>Juvenile Probation</b>					
Salaries and Wages	202,920	200,920	198,382	2,538	191,990
Employee Benefits	106,782	109,382	106,183	3,199	107,018
Services and Supplies	23,950	19,032	16,503	2,529	14,740
	<u>333,652</u>	<u>329,334</u>	<u>321,068</u>	<u>8,266</u>	<u>313,748</u>
<b>Juvenile Detention</b>					
Services and Supplies	31,300	37,300	34,815	2,485	28,689
	<u>31,300</u>	<u>37,300</u>	<u>34,815</u>	<u>2,485</u>	<u>28,689</u>
Total Judicial	<u>2,944,964</u>	<u>3,011,937</u>	<u>2,863,928</u>	<u>148,009</u>	<u>2,675,532</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, 2019**  
**(With Comparative Totals for June 30, 2018)**

EXPENDITURES (Continued):	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2018
	Original	Final			
<b>HEALTH AND SANITATION</b>					
<b>Public Health</b>					
Salaries and Wages	\$ 25,716	\$ 25,716	\$ 24,687	\$ 1,029	\$ 25,535
Employee Benefits	10,254	10,554	10,080	474	7,837
Services and Supplies	79,545	77,245	69,370	7,875	57,398
Total Health and Sanitation	<u>115,515</u>	<u>113,515</u>	<u>104,137</u>	<u>9,378</u>	<u>90,770</u>
<b>CULTURE AND RECREATION</b>					
<b>Parks Maintenance</b>					
Salaries and Wages	117,892	117,892	114,782	3,110	110,485
Employee Benefits	50,173	50,173	48,046	2,127	47,944
Services and Supplies	132,382	129,382	99,686	29,696	76,154
Capital Outlay	12,000	12,000	11,995	5	50,514
	<u>312,447</u>	<u>309,447</u>	<u>274,509</u>	<u>34,938</u>	<u>285,097</u>
<b>Library Operating</b>					
Salaries and Wages	183,360	191,382	191,378	4	189,289
Employee Benefits	73,700	75,107	74,723	384	72,867
Services and Supplies	48,429	51,229	46,724	4,505	45,827
	<u>305,489</u>	<u>317,718</u>	<u>312,825</u>	<u>4,893</u>	<u>307,983</u>
<b>Natural Resource Management</b>					
Salaries and Wages	3,600	4,900	4,800	100	6,625
Employee Benefits	1,521	1,721	1,200	521	1,591
Services and Supplies	142,358	148,358	144,902	3,456	178,834
	<u>147,479</u>	<u>154,979</u>	<u>150,902</u>	<u>4,077</u>	<u>187,050</u>
Total Culture and Recreation	<u>765,415</u>	<u>782,144</u>	<u>738,236</u>	<u>43,908</u>	<u>780,130</u>
TOTAL EXPENDITURES	<u>12,341,089</u>	<u>12,701,926</u>	<u>11,461,116</u>	<u>1,240,810</u>	<u>11,410,062</u>
Excess of Revenues Over/(Under) Expenditures	2,609,437	3,326,756	6,271,550	2,944,794	2,982,531
<b>Other Financing Sources (uses):</b>					
Sale of Property	-	-	11,935	11,935	-
<b>Transfers Out</b>					
Agricultural District 13	-	(11,000)	(11,000)	-	-
Building and Planning	-	-	-	-	(20,803)
Golf Course	-	-	-	-	(76,593)
Senior Center	-	-	-	-	(6,285)
Emergency Medical Service	-	-	-	-	(138,540)
Airport Improvement	(350,000)	(350,000)	(350,000)	-	(300,000)
Fire District Operating	(396,743)	(396,743)	(396,743)	-	(560,371)
Justice Court House Arrest	(2,500)	(2,500)	(2,500)	-	(2,500)
SB74	(2,463,318)	(3,463,318)	(3,463,318)	-	(2,497,741)
Task Force Grant/Sherriff	(55,000)	(55,000)	(55,000)	-	(40,000)
Violence Against Women	(10,000)	(10,000)	(10,000)	-	(10,000)
Transfers In	-	-	-	-	74,594
Total Other Financing Sources (Uses):	<u>(3,277,561)</u>	<u>(4,288,561)</u>	<u>(4,276,626)</u>	<u>11,935</u>	<u>(3,578,239)</u>
<b>Net Change in Fund Balance</b>	(668,124)	(\$961,805)	1,994,924	2,956,729	(595,708)
Fund Balance, Beginning of Year	<u>11,883,737</u>	<u>12,036,929</u>	<u>13,513,151</u>	<u>(1,476,222)</u>	<u>14,108,859</u>
Fund Balance, End of Year	<u>\$ 11,215,613</u>	<u>\$ 11,075,124</u>	<u>\$ 15,508,075</u>	<u>\$ 1,480,507</u>	<u>\$ 13,513,151</u>

**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, 2019**  
**(With Comparative Totals for June 30, 2018)**

	Budget		Actual	Variance	Actual 2018
	Original Budget	Final Budget		Favorable (Unfavorable)	
<b>REVENUES:</b>					
Intergovernmental					
Federal Grants	\$ -	\$ 2,440,970	\$ 586,910	\$ (1,854,060)	\$ 302,929
State Grants	-	27,914	4,730	(23,184)	106,064
Federal Grant Through State	-	288,713	102,460	(186,253)	181,891
Total Intergovernmental	-	<u>2,757,597</u>	<u>694,100</u>	<u>(2,063,497)</u>	<u>590,884</u>
Other Revenue:					
Matching Funds	-	-	7,133	7,133	166,449
Total Other	-	-	7,133	7,133	166,449
Total Revenues	-	<u>2,757,597</u>	<u>701,233</u>	<u>(2,056,364)</u>	<u>757,333</u>
<b>EXPENDITURES:</b>					
General Government					
Services and Supplies	-	2,158	2,158	-	69,023
Total Expenditures	-	<u>2,158</u>	<u>2,158</u>	-	<u>69,023</u>
Public Safety					
Salaries and Wages	-	29,143	24,263	4,880	25,307
Services and Supplies	-	40,983	40,933	50	367
Total Expenditures	-	<u>70,126</u>	<u>65,196</u>	<u>4,930</u>	<u>25,674</u>
Parks and Recreation					
Capital Outlay	-	2,440,970	586,910	1,854,060	513,826
Total Expenditures	-	<u>2,440,970</u>	<u>586,910</u>	<u>1,854,060</u>	<u>513,826</u>
Health and Welfare					
Salaries and Wages	-	2,799	1,481	1,318	414
Employee Benefits	-	577	281	296	81
Services and Supplies	-	22,380	810	21,570	1,546
Total Expenditures	-	<u>25,756</u>	<u>2,572</u>	<u>23,184</u>	<u>2,041</u>
Community Support					
Services and Supplies	-	218,587	37,264	181,323	146,769
Total Expenditures	-	<u>218,587</u>	<u>37,264</u>	<u>181,323</u>	<u>146,769</u>
Total Expenditures	-	<u>2,757,597</u>	<u>694,100</u>	<u>2,063,497</u>	<u>757,333</u>
Excess of Revenues					
Over (Under) Expenditures	-	-	7,133	7,133	-
<b>Other Financing Sources (Uses):</b>					
Total Other Financing Sources (Uses)	-	-	-	-	-
<b>Net Change in Fund Balance</b>	-	-	7,133	7,133	-
Fund Balance, Beginning of Year	-	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,133</u>	<u>\$ 7,133</u>	<u>\$ -</u>

**WHITE PINE COUNTY**  
**SB 74**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the Year Ended June 30, 2019**  
**(With Comparative Totals for June 30, 2018)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2018
	Original	Final			
<b>REVENUES:</b>					
Real Property	\$ -	\$ -	\$ 396	\$ 396	\$ -
Personal Property	-	-	6	6	20
Other Taxes	600,000	600,000	779,142	179,142	716,415
Total Taxes	<u>600,000</u>	<u>600,000</u>	<u>779,544</u>	<u>179,544</u>	<u>716,435</u>
Other Revenue:					
Investment Earnings	-	-	285,276	285,276	100,612
Total Other	-	-	285,276	285,276	100,612
Total Revenues	<u>600,000</u>	<u>600,000</u>	<u>1,064,820</u>	<u>464,820</u>	<u>817,047</u>
<b>EXPENDITURES:</b>					
Capital Outlay	22,000,000	22,000,000	906,510	21,093,490	100,701
Total Expenditures	<u>22,000,000</u>	<u>22,000,000</u>	<u>906,510</u>	<u>21,093,490</u>	<u>100,701</u>
Excess of Revenues Over (Under) Expenditures	(21,400,000)	(21,400,000)	158,310	21,558,310	716,346
<b>Other Financing Sources (Uses):</b>					
Transfers In	2,463,318	2,463,318	3,463,318	1,000,000	2,497,741
Debt Proceeds	10,161,000	10,161,000	-	(10,161,000)	-
Total Other Financing Sources (Uses)	<u>12,624,318</u>	<u>12,624,318</u>	<u>3,463,318</u>	<u>(9,161,000)</u>	<u>2,497,741</u>
<b>Net Change in Fund Balance</b>	(8,775,682)	(8,775,682)	3,621,628	12,397,310	3,214,087
Fund Balance, Beginning of Year	9,379,367	11,887,950	11,887,950	-	8,673,863
Fund Balance, End of Year	<u>\$ 603,685</u>	<u>\$ 3,112,268</u>	<u>\$ 15,509,578</u>	<u>\$ 12,397,310</u>	<u>\$ 11,887,950</u>

**WHITE PINE COUNTY**  
**Required Supplementary Information**  
**Schedule of Changes in the Net OPEB Liability and Related Ratios**  
**PEBP**  
**June 30, 2019**  
**Last 10 Fiscal Years**

	<b>Reporting Fiscal Year</b>	
	<b>(Measurement Date)</b>	
	<b>2019</b>	<b>2018</b>
	<b>(2018)</b>	<b>(2017)</b>
Total OPEB liability		
Service cost	\$ -	\$ -
Interest cost	20,645	19,407
Changes of benefit terms	-	-
Benefit payments	(55,873)	(54,301)
Assumption changes	126,184	(28,898)
Plan experience	38,545	-
Net change in total OPEB liability	129,501	(63,792)
Total OPEB liability - beginning	687,511	751,303
Total OPEB liability - ending (a)	<u>\$ 817,012</u>	<u>\$ 687,511</u>
Plan fiduciary net position		
Employer contributions	\$ 55,873	\$ 54,301
Net investment income	-	-
Benefit payments	(55,873)	(54,301)
Investment experience	-	-
Net change in plan fiduciary net position	-	-
Plan fiduciary net position - beginning	-	-
Plan fiduciary net position - ending (b)	<u>\$ -</u>	<u>\$ -</u>
Net OPEB liability - ending (a) - (b)	\$ 817,012	\$ 687,511
Covered payroll	N/A*	N/A*
Net OPEB liability as a percentage of covered payroll	0.00%	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, 2019**  
**Last 10 Fiscal Years**

	<b>Reporting Fiscal Year</b>	
	<b>(Measurement Date)</b>	
	<b>2019</b>	<b>2018</b>
	<b>(2018)</b>	<b>(2017)</b>
Total OPEB liability		
Service cost	\$ 106,607	\$ 110,576
Interest cost	42,115	36,188
Changes of benefit terms	-	-
Benefit payments	(104,453)	(107,077)
Assumption changes	53,366	(41,814)
Plan experience	-	-
Net change in total OPEB liability	97,635	(2,127)
Total OPEB liability - beginning	1,291,138	1,293,265
Total OPEB liability - ending (a)	<u>\$ 1,388,773</u>	<u>\$ 1,291,138</u>
Plan fiduciary net position		
Employer contributions	\$ 104,453	\$ 107,077
Net investment income	-	-
Benefit payments	(104,453)	(107,077)
Investment experience	-	-
Net change in plan fiduciary net position	-	-
Plan fiduciary net position - beginning	-	-
Plan fiduciary net position - ending (b)	<u>\$ -</u>	<u>\$ -</u>
Net OPEB liability - ending (a) - (b)	\$ 1,388,773	\$ 1,291,138
Plan fiduciary net position as a percentage of the total OPEB liability	0%	0%
Covered-employee payroll	\$ 6,562,302	\$ 6,715,727
Net OPEB liability as a percentage of covered payroll	21.16%	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, 2019**  
**Last 10 Fiscal Years**

	<b>Reporting Fiscal Year</b>		
	<b>2019</b>	<b>2018</b>	<b>2017</b>
Contractually required contributions	\$ 55,005	\$ 55,873	\$ 54,301
Contributions in relation to the contractually required contribution	(55,005)	(55,873)	\$ (54,301)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	N/A*	N/A*	N/A*
Contributions as a percentage of covered payroll	0.00%	0.00%	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, 2019**  
**Last 10 Fiscal Years**

	<b>Reporting Fiscal Year</b>		
	<b>2019</b>	<b>2018</b>	<b>2017</b>
Contractually required contributions	\$ 97,497	\$ 104,453	\$ 107,077
Contributions in relation to the contractually required contribution	(97,497)	\$ (104,453)	\$ (107,077)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 6,131,887	\$ 6,562,302	\$ 6,715,727
Contributions as a percentage of covered payroll	1.59%	1.59%	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, 2019**

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**NOTE 1. OPEB – Factors that Affect Trends**

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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.

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**NOTE 2. OPEB – Plan Assets**

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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, 2019**  
**(With Comparative Totals for June 30, 2018)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2018
	Original	Final			
<b>REVENUES:</b>					
Intergovernmental					
Federal Grants	\$ 12,000,000	\$ 13,049,110	\$ 12,186,110	\$ (863,000)	\$ 140,367
State Grants	-	45,643	45,643	-	16,861
Total Intergovernmental	<u>12,000,000</u>	<u>13,094,753</u>	<u>12,231,753</u>	<u>(863,000)</u>	<u>157,228</u>
Other Revenue:					
Miscellaneous	-	-	-	-	1,425
Total Other	-	-	-	-	1,425
Total Revenues	<u>12,000,000</u>	<u>13,094,753</u>	<u>12,231,753</u>	<u>(863,000)</u>	<u>158,653</u>
<b>EXPENDITURES:</b>					
Services and Supplies	-	-	-	-	875
Capital Outlay	12,800,000	13,573,262	12,926,796	646,466	149,347
Total Expenditures	<u>12,800,000</u>	<u>13,573,262</u>	<u>12,926,796</u>	<u>646,466</u>	<u>150,222</u>
Excess of Revenues Over (Under) Expenditures	(800,000)	(478,509)	(695,043)	(216,534)	8,431
<b>Other Financing Sources (Uses):</b>					
Transfers In	350,000	350,000	350,000	-	300,000
Total Other Financing Sources (Uses)	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>-</u>	<u>300,000</u>
<b>Net Change in Fund Balance</b>	(450,000)	(128,509)	(345,043)	(216,534)	308,431
Fund Balance, Beginning of Year	452,637	466,840	466,840	-	158,409
Fund Balance, End of Year	<u>\$ 2,637</u>	<u>\$ 338,331</u>	<u>\$ 121,797</u>	<u>\$ (216,534)</u>	<u>\$ 466,840</u>

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2019**

	Agricultural District 13	Emergency Medical Serv.	Agricultural Extension	Indigent	State Indigent	Road Fund	Public Transit Fund
<b>Assets</b>							
Cash and investments	\$ 470,400	\$ 113,950	\$ 193,778	\$ 1,901,265	\$ 1,484,977	\$ 2,541,559	\$ 2,067,703
Accounts receivable	-	-	-	-	-	-	-
Property taxes receivable	1,222	1,223	348	2,506	-	-	-
Prepaid items	-	-	-	-	-	-	-
Due from other governments	-	-	-	57,290	-	490,573	130,592
Total assets	<u>\$ 471,622</u>	<u>\$ 115,173</u>	<u>\$ 194,126</u>	<u>\$ 1,961,061</u>	<u>\$ 1,484,977</u>	<u>\$ 3,032,132</u>	<u>\$ 2,198,295</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ 20,052	\$ -	\$ 2,248	\$ 26,976	\$ 61,778	\$ 47,812	\$ 42,521
Accrued liabilities	-	-	-	2,048	-	16,492	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	<u>20,052</u>	<u>-</u>	<u>2,248</u>	<u>29,024</u>	<u>61,778</u>	<u>64,304</u>	<u>42,521</u>
Deferred inflows of resources:							
Unavailable revenue - property taxes	<u>1,689</u>	<u>1,689</u>	<u>-</u>	<u>5,067</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>1,689</u>	<u>1,689</u>	<u>-</u>	<u>5,067</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:							
Nonspendable - prepaids	-	-	-	-	-	-	-
Restricted for:							
General government	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	2,967,828	2,155,774
Welfare	-	-	-	1,926,970	1,423,199	-	-
Community support	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Catastrophic events	-	-	-	-	-	-	-
Committed for:							
Culture and recreation	449,881	-	191,878	-	-	-	-
Public safety	-	113,484	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-
Total fund balances	<u>449,881</u>	<u>113,484</u>	<u>191,878</u>	<u>1,926,970</u>	<u>1,423,199</u>	<u>2,967,828</u>	<u>2,155,774</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 471,622</u>	<u>\$ 115,173</u>	<u>\$ 194,126</u>	<u>\$ 1,961,061</u>	<u>\$ 1,484,977</u>	<u>\$ 3,032,132</u>	<u>\$ 2,198,295</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2019**

	Regional Transportation	Recorder Tech. Fees	Assessor Tech. Fees	Clerk Tech. Fees	Mining Map Rev Fund	Library Gift Fund	Lund Town
<b>Assets</b>							
Cash and investments	\$ 2,109,572	\$ 37,923	\$ 315,184	\$ 768	\$ 104,452	\$ 60,772	\$ 73,972
Accounts receivable	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Due from other governments	180,892	-	-	-	-	1,906	3,219
Total assets	<u>\$ 2,290,464</u>	<u>\$ 37,923</u>	<u>\$ 315,184</u>	<u>\$ 768</u>	<u>\$ 104,452</u>	<u>\$ 62,678</u>	<u>\$ 77,191</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ 9,681	\$ -	\$ 5,057	\$ -	\$ 304	\$ 433	\$ 1,948
Accrued liabilities	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	<u>9,681</u>	<u>-</u>	<u>5,057</u>	<u>-</u>	<u>304</u>	<u>433</u>	<u>1,948</u>
Deferred inflows of resources:							
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	-	37,923	310,127	768	104,148	-	75,243
Judicial	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public works	2,280,783	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Catastrophic events	-	-	-	-	-	-	-
Committed for:							
Culture and recreation	-	-	-	-	-	62,245	-
Public safety	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-
Total fund balances	<u>2,280,783</u>	<u>37,923</u>	<u>310,127</u>	<u>768</u>	<u>104,148</u>	<u>62,245</u>	<u>75,243</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 2,290,464</u>	<u>\$ 37,923</u>	<u>\$ 315,184</u>	<u>\$ 768</u>	<u>\$ 104,452</u>	<u>\$ 62,678</u>	<u>\$ 77,191</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2019**

	McGill Town	Ruth Town	Fire District Operating	Wildlife Mgmt Fund	Senior Center	Industrial Park	Justice Crt Admin Fees
<b>Assets</b>							
Cash and investments	\$ 280,592	\$ 154,153	\$ 2,737,965	\$ 3,366	\$ 217,214	\$ 97,766	\$ 115,777
Accounts receivable	-	-	33,453	-	2,772	-	-
Property taxes receivable	-	-	-	-	1,745	-	-
Prepaid items	-	-	212	-	-	-	-
Due from other governments	18,972	9,202	-	-	-	-	-
Total assets	<u>\$ 299,564</u>	<u>\$ 163,355</u>	<u>\$ 2,771,630</u>	<u>\$ 3,366</u>	<u>\$ 221,731</u>	<u>\$ 97,766</u>	<u>\$ 115,777</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ 4,230	\$ 6,086	\$ 58,634	\$ 1,039	\$ 7,832	\$ 242	\$ -
Accrued liabilities	2,818	4,742	3,969	-	444	-	-
Due to other funds	59,153	22,541	-	1,830	-	-	-
Total liabilities	<u>66,201</u>	<u>33,369</u>	<u>62,603</u>	<u>2,869</u>	<u>8,276</u>	<u>242</u>	<u>-</u>
Deferred inflows of resources:							
Unavailable revenue - property taxes	-	-	-	-	1,689	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,689</u>	<u>-</u>	<u>-</u>
Fund balances:							
Nonspendable - prepaids	-	-	212	-	-	-	-
Restricted for:							
General government	233,363	129,986	-	497	-	-	-
Judicial	-	-	-	-	-	-	115,777
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Community support	-	-	-	-	211,766	97,524	-
Capital outlay	-	-	-	-	-	-	-
Catastrophic events	-	-	1,000,000	-	-	-	-
Committed for:							
Culture and recreation	-	-	-	-	-	-	-
Public safety	-	-	1,708,815	-	-	-	-
Welfare	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-
Total fund balances	<u>233,363</u>	<u>129,986</u>	<u>2,709,027</u>	<u>497</u>	<u>211,766</u>	<u>97,524</u>	<u>115,777</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 299,564</u>	<u>\$ 163,355</u>	<u>\$ 2,771,630</u>	<u>\$ 3,366</u>	<u>\$ 221,731</u>	<u>\$ 97,766</u>	<u>\$ 115,777</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2019**

	Juvenile Crt Admin Fees	St of NV China Springs	Justice Crt Facilities	Ely Justice Court Collect.	Drug Rehab Program	Victim Impact Panel	District Court House Arrest
<b>Assets</b>							
Cash and investments	\$ 81,332	\$ 26,479	\$ 516,815	\$ 121,517	\$ 122,545	\$ 4,402	\$ 7,168
Accounts receivable	6,292	-	-	-	-	-	-
Property taxes receivable	-	209	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Total assets	<u>\$ 87,624</u>	<u>\$ 26,688</u>	<u>\$ 516,815</u>	<u>\$ 121,517</u>	<u>\$ 122,545</u>	<u>\$ 4,402</u>	<u>\$ 7,168</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ 8,054	\$ -	\$ -	\$ 2,406	\$ 6,921	\$ -	\$ 189
Accrued liabilities	-	-	-	-	1,328	-	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	<u>8,054</u>	<u>-</u>	<u>-</u>	<u>2,406</u>	<u>8,249</u>	<u>-</u>	<u>189</u>
Deferred inflows of resources:							
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	-	-	-	-	-	-	-
Judicial	79,570	-	516,815	119,111	114,296	4,402	6,979
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Catastrophic events	-	-	-	-	-	-	-
Committed for:							
Culture and recreation	-	-	-	-	-	-	-
Public safety	-	26,688	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-
Total fund balances	<u>79,570</u>	<u>26,688</u>	<u>516,815</u>	<u>119,111</u>	<u>114,296</u>	<u>4,402</u>	<u>6,979</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 87,624</u>	<u>\$ 26,688</u>	<u>\$ 516,815</u>	<u>\$ 121,517</u>	<u>\$ 122,545</u>	<u>\$ 4,402</u>	<u>\$ 7,168</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2019**

	Justice Court House Arrest	Dist Crt Admin Fees	Legal Aid	Forensic Services	911 Surcharge	Building and Planning	Youth Drug Prevention
<b>Assets</b>							
Cash and investments	\$ 5,041	\$ 133,036	\$ 33,446	\$ 47,918	\$ 35,351	\$ 177,878	\$ 237
Accounts receivable	-	-	-	105	96	-	-
Property taxes receivable	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Total assets	<u>\$ 5,041</u>	<u>\$ 133,036</u>	<u>\$ 33,446</u>	<u>\$ 48,023</u>	<u>\$ 35,447</u>	<u>\$ 177,878</u>	<u>\$ 237</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ 573	\$ -	\$ -	\$ 94	\$ -	\$ 2,662	\$ -
Accrued liabilities	-	-	-	-	-	2,350	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	<u>573</u>	<u>-</u>	<u>-</u>	<u>94</u>	<u>-</u>	<u>5,012</u>	<u>-</u>
Deferred inflows of resources:							
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	-	-	-	47,929	-	-	-
Judicial	4,468	133,036	-	-	-	-	-
Public safety	-	-	-	-	35,447	-	237
Public works	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Catastrophic events	-	-	-	-	-	-	-
Committed for:							
Culture and recreation	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Welfare	-	-	33,446	-	-	-	-
Community support	-	-	-	-	-	172,866	-
Total fund balances	<u>4,468</u>	<u>133,036</u>	<u>33,446</u>	<u>47,929</u>	<u>35,447</u>	<u>172,866</u>	<u>237</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 5,041</u>	<u>\$ 133,036</u>	<u>\$ 33,446</u>	<u>\$ 48,023</u>	<u>\$ 35,447</u>	<u>\$ 177,878</u>	<u>\$ 237</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2019**

	Golf Course Fund	Ely Pool Building	Aquatic Facilities Operations	Camp Success	Range Improvement	St of NV Child Support	Emergency Management
<b>Assets</b>							
Cash and investments	\$ 171,322	\$ 56,030	\$ 3,354,197	\$ 190,738	\$ -	\$ -	\$ -
Accounts receivable	4,402	1,872	134,145	-	-	-	75,976
Property taxes receivable	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Total assets	<u>\$ 175,724</u>	<u>\$ 57,902</u>	<u>\$ 3,488,342</u>	<u>\$ 190,738</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,976</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ 11,192	\$ -	\$ 36,215	\$ 298	\$ -	\$ -	\$ 36,064
Accrued liabilities	-	-	50	-	-	-	-
Due to other funds	-	-	-	-	-	-	29,380
Total liabilities	<u>11,192</u>	<u>-</u>	<u>36,265</u>	<u>298</u>	<u>-</u>	<u>-</u>	<u>65,444</u>
Deferred inflows of resources:							
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	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	10,532
Public works	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Catastrophic events	-	-	-	-	-	-	-
Committed for:							
Culture and recreation	164,532	57,902	3,452,077	190,440	-	-	-
Public safety	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-
Total fund balances	<u>164,532</u>	<u>57,902</u>	<u>3,452,077</u>	<u>190,440</u>	<u>-</u>	<u>-</u>	<u>10,532</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 175,724</u>	<u>\$ 57,902</u>	<u>\$ 3,488,342</u>	<u>\$ 190,738</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,976</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2019**

	Task Force Grnt/Sheriff	Violence Against Women	Capital Improvement	Total Nonmajor Gvtl. Funds
<b>Assets</b>				
Cash and investments	\$ 93,979	\$ 137	\$ 526,710	\$ 20,789,386
Accounts receivable	-	-	-	259,113
Property taxes receivable	-	-	1,754	9,007
Prepaid items	-	-	-	212
Due from other governments	18,440	38,723	-	949,809
Total assets	<u>\$ 112,419</u>	<u>\$ 38,860</u>	<u>\$ 528,464</u>	<u>\$ 22,007,527</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ 3,760	\$ 1,346	\$ 4,864	\$ 411,511
Accrued liabilities	1,355	-	-	35,596
Due to other funds	-	19,864	-	132,768
Total liabilities	<u>5,115</u>	<u>21,210</u>	<u>4,864</u>	<u>579,875</u>
Deferred inflows of resources:				
Unavailable revenue - property taxes	-	-	1,689	11,823
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>1,689</u>	<u>11,823</u>
Fund balances:				
Nonspendable - prepaids	-	-	-	212
Restricted for:				
General government	-	-	-	939,984
Judicial	-	-	-	1,094,454
Public safety	107,304	17,650	-	171,170
Public works	-	-	-	7,404,385
Welfare	-	-	-	3,350,169
Community support	-	-	-	309,290
Capital outlay	-	-	521,911	521,911
Catastrophic events	-	-	-	1,000,000
Committed for:				
Culture and recreation	-	-	-	4,568,955
Public safety	-	-	-	1,848,987
Welfare	-	-	-	33,446
Community support	-	-	-	172,866
Total fund balances	<u>107,304</u>	<u>17,650</u>	<u>521,911</u>	<u>21,415,829</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 112,419</u>	<u>\$ 38,860</u>	<u>\$ 528,464</u>	<u>\$ 22,007,527</u>

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**June 30, 2019**

<b>REVENUES:</b>	Agricultural Dist. 13	Emergency Med. Serv.	Agricultural Extension	Indigent	State Indigent	Road Fund	Public Transit
Taxes	\$ 189,639	\$ 189,647	\$ 54,069	\$ 379,661	\$ 326,136	\$ 1,490,952	\$ 779,157
Licenses, permits and fees	-	-	-	-	-	-	-
Intergovernmental	-	-	-	205,138	-	219,819	-
Court Fines and Fees	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Miscellaneous	35,539	1,008	3,871	15,876	-	309,614	39,655
Total	<u>225,178</u>	<u>190,655</u>	<u>57,940</u>	<u>600,675</u>	<u>326,136</u>	<u>2,020,385</u>	<u>818,812</u>
<b>EXPENDITURES:</b>							
Current:							
General Government	-	-	-	-	-	-	-
Public Safety	-	519,235	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	1,606,766	227,063
Welfare	-	-	-	465,052	182,212	-	-
Culture and Recreation	112,403	-	27,933	-	-	-	-
Community Support	-	-	-	-	-	-	-
Capital Outlay:							
General Government	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	54,465	458,125
Culture and Recreation	14,006	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-
Total	<u>126,409</u>	<u>519,235</u>	<u>27,933</u>	<u>465,052</u>	<u>182,212</u>	<u>1,661,231</u>	<u>685,188</u>
Excess of revenues over (under) expenditures	<u>98,769</u>	<u>(328,580)</u>	<u>30,007</u>	<u>135,623</u>	<u>143,924</u>	<u>359,154</u>	<u>133,624</u>
Other financing sources (uses):							
Transfers in	11,000	-	-	-	-	-	-
Total other financing sources (uses)	<u>11,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	109,769	(328,580)	30,007	135,623	143,924	359,154	133,624
Fund Balances - Beginning	340,112	442,064	161,871	1,791,347	1,279,275	2,608,674	2,022,150
Fund Balances - Ending	<u>\$ 449,881</u>	<u>\$ 113,484</u>	<u>\$ 191,878</u>	<u>\$ 1,926,970</u>	<u>\$ 1,423,199</u>	<u>\$ 2,967,828</u>	<u>\$ 2,155,774</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**June 30, 2019**

<b>REVENUES:</b>	Regional Transportation	Recorder Tech. Fees	Assessor Tech. Fees	Clerk Tech. Fees	Mining Map Revenue	Library Gift Fund	Lund Town
Taxes	\$ 680,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	8,594	20,282
Court Fines and Fees	-	-	-	-	-	-	-
Charges for services	-	13,275	266,498	110	12,145	-	-
Miscellaneous	45,819	64	-	-	-	7,609	-
Total	<u>726,694</u>	<u>13,339</u>	<u>266,498</u>	<u>110</u>	<u>12,145</u>	<u>16,203</u>	<u>20,282</u>
<b>EXPENDITURES:</b>							
Current:							
General Government	-	25	125,064	-	7,853	-	-
Public Safety	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public Works	129,374	-	-	-	-	-	11,282
Welfare	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	16,381	-
Community Support	-	-	-	-	-	-	-
Capital Outlay:							
General Government	-	8,030	35,770	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Public Works	238,713	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-
Total	<u>368,087</u>	<u>8,055</u>	<u>160,834</u>	<u>-</u>	<u>7,853</u>	<u>16,381</u>	<u>11,282</u>
Excess of revenues over (under) expenditures	<u>358,607</u>	<u>5,284</u>	<u>105,664</u>	<u>110</u>	<u>4,292</u>	<u>(178)</u>	<u>9,000</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Net change in fund balances	358,607	5,284	105,664	110	4,292	(178)	9,000
Fund Balances - Beginning	1,922,176	32,639	204,463	658	99,856	62,423	66,243
Fund Balances - Ending	<u>\$ 2,280,783</u>	<u>\$ 37,923</u>	<u>\$ 310,127</u>	<u>\$ 768</u>	<u>\$ 104,148</u>	<u>\$ 62,245</u>	<u>\$ 75,243</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**June 30, 2019**

<b>REVENUES:</b>	McGill Town	Ruth Town	Fire District Operating	Wildlife Mngmt Fund	Senior Center	Industrial Park	Justice Court Admin Fees
Taxes	\$ -	\$ -	\$ 126,099	\$ -	\$ 270,750	\$ -	\$ -
Licenses, permits and fees	270	675	-	-	-	-	-
Intergovernmental	115,798	54,478	36,205	-	99,390	-	-
Court Fines and Fees	-	-	-	-	-	-	17,517
Charges for services	-	-	1,111,508	-	42,844	-	-
Miscellaneous	5,596	325	56,814	3,117	13,698	2,125	-
Total	<u>121,664</u>	<u>55,478</u>	<u>1,330,626</u>	<u>3,117</u>	<u>426,682</u>	<u>2,125</u>	<u>17,517</u>
<b>EXPENDITURES:</b>							
Current:							
General Government	11,684	1,862	-	3,114	-	-	-
Public Safety	111	2,039	1,211,931	-	-	-	-
Judicial	-	-	-	-	-	-	7,080
Public Works	34,674	17,825	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture and Recreation	33,769	14,302	-	-	-	-	-
Community Support	-	-	-	-	334,611	1,423	-
Capital Outlay:							
General Government	-	-	-	-	-	-	-
Public Safety	1,339	510	38,900	-	-	-	-
Public Works	18,534	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Community Support	-	-	-	-	934	-	-
Total	<u>100,111</u>	<u>36,538</u>	<u>1,250,831</u>	<u>3,114</u>	<u>335,545</u>	<u>1,423</u>	<u>7,080</u>
Excess of revenues over (under) expenditures	<u>21,553</u>	<u>18,940</u>	<u>79,795</u>	<u>3</u>	<u>91,137</u>	<u>702</u>	<u>10,437</u>
Other financing sources (uses):							
Transfers in	-	-	396,743	-	-	-	-
Total other financing sources (uses)	-	-	396,743	-	-	-	-
Net change in fund balances	21,553	18,940	476,538	3	91,137	702	10,437
Fund Balances - Beginning	211,810	111,046	2,232,489	494	120,629	96,822	105,340
Fund Balances - Ending	<u>\$ 233,363</u>	<u>\$ 129,986</u>	<u>\$ 2,709,027</u>	<u>\$ 497</u>	<u>\$ 211,766</u>	<u>\$ 97,524</u>	<u>\$ 115,777</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**June 30, 2019**

<b>REVENUES:</b>	Juvenile Crt Admin Fee	ST of NV China Springs	Justice Court Facilities	Ely Justice Court Collect.	Drug Rehab Program	Victim Impact Panel	District Court House Arrest
Taxes	\$ -	\$ 32,986	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-
Intergovernmental	18,473	-	-	-	85,882	-	-
Court Fines and Fees	7,110	-	25,065	32,390	33,156	-	-
Charges for services	-	-	9,372	-	-	-	3,138
Miscellaneous	-	-	10,687	-	-	80	-
Total	<u>25,583</u>	<u>32,986</u>	<u>45,124</u>	<u>32,390</u>	<u>119,038</u>	<u>80</u>	<u>3,138</u>
<b>EXPENDITURES:</b>							
Current:							
General Government	-	-	-	-	-	-	-
Public Safety	-	37,215	-	-	-	-	-
Judicial	15,021	-	7,501	22,207	157,708	-	2,442
Public Works	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-
Capital Outlay:							
General Government	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-
Total	<u>15,021</u>	<u>37,215</u>	<u>7,501</u>	<u>22,207</u>	<u>157,708</u>	<u>-</u>	<u>2,442</u>
Excess of revenues over (under) expenditures	<u>10,562</u>	<u>(4,229)</u>	<u>37,623</u>	<u>10,183</u>	<u>(38,670)</u>	<u>80</u>	<u>696</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Net change in fund balances	10,562	(4,229)	37,623	10,183	(38,670)	80	696
Fund Balances - Beginning	69,008	30,917	479,192	108,928	152,966	4,322	6,283
Fund Balances - Ending	<u>\$ 79,570</u>	<u>\$ 26,688</u>	<u>\$ 516,815</u>	<u>\$ 119,111</u>	<u>\$ 114,296</u>	<u>\$ 4,402</u>	<u>\$ 6,979</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**June 30, 2019**

<b>REVENUES:</b>	Justice Court House Arrest	Dist Court Admn Fees	Legal Aid	Forensic Services	911 Surcharge	Building and Planning	Youth Drug Prevention
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 19,761	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	153,844	-
Intergovernmental	-	-	-	-	-	-	-
Court Fines and Fees	-	14,730	17,166	-	-	-	-
Charges for services	335	-	-	8,650	-	-	-
Miscellaneous	-	-	84	-	-	3,548	-
Total	<u>335</u>	<u>14,730</u>	<u>17,250</u>	<u>8,650</u>	<u>19,761</u>	<u>157,392</u>	<u>-</u>
<b>EXPENDITURES:</b>							
Current:							
General Government	-	-	-	11,131	-	-	-
Public Safety	-	-	-	-	-	-	-
Judicial	3,493	1,603	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Welfare	-	-	6,724	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	118,105	-
Capital Outlay:							
General Government	-	-	-	-	-	-	-
Public Safety	-	-	-	-	16,226	-	-
Public Works	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-
Total	<u>3,493</u>	<u>1,603</u>	<u>6,724</u>	<u>11,131</u>	<u>16,226</u>	<u>118,105</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(3,158)</u>	<u>13,127</u>	<u>10,526</u>	<u>(2,481)</u>	<u>3,535</u>	<u>39,287</u>	<u>-</u>
Other financing sources (uses):							
Transfers in	<u>2,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>2,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(658)	13,127	10,526	(2,481)	3,535	39,287	-
Fund Balances - Beginning	<u>5,126</u>	<u>119,909</u>	<u>22,920</u>	<u>50,410</u>	<u>31,912</u>	<u>133,579</u>	<u>237</u>
Fund Balances - Ending	<u>\$ 4,468</u>	<u>\$ 133,036</u>	<u>\$ 33,446</u>	<u>\$ 47,929</u>	<u>\$ 35,447</u>	<u>\$ 172,866</u>	<u>\$ 237</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**June 30, 2019**

<b>REVENUES:</b>	Golf Course Fund	Ely Pool Building	Aquatic Facilities Operations	Camp Success	Range Improvement	ST of NV Child Support	Emergency Management
Taxes	\$ -	\$ 13,952	\$ 779,135	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	102,285
Court Fines and Fees	-	-	-	-	-	-	-
Charges for services	154,947	-	75,715	7,450	-	-	-
Miscellaneous	33,201	1,068	70,598	-	-	-	-
Total	188,148	15,020	925,448	7,450	-	-	102,285
<b>EXPENDITURES:</b>							
Current:							
General Government	-	-	-	-	1,254	-	-
Public Safety	-	-	-	-	-	-	102,285
Judicial	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture and Recreation	172,237	-	614,004	8,472	-	-	-
Community Support	-	-	-	-	-	53	-
Capital Outlay:							
General Government	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Culture and Recreation	29,888	-	46,847	-	-	-	-
Community Support	-	-	-	-	-	-	-
Total	202,125	-	660,851	8,472	1,254	53	102,285
Excess of revenues over (under) expenditures	(13,977)	15,020	264,597	(1,022)	(1,254)	(53)	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Net change in fund balances	(13,977)	15,020	264,597	(1,022)	(1,254)	(53)	-
Fund Balances - Beginning	178,509	42,882	3,187,480	191,462	1,254	53	10,532
Fund Balances - Ending	\$ 164,532	\$ 57,902	\$ 3,452,077	\$ 190,440	\$ -	\$ -	\$ 10,532

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**June 30, 2019**

<b>REVENUES:</b>	Task Force Grant/Sheriff	Violence Against Women	Capital Improvement	Total Nonmajor Gvtl. Funds
Taxes	\$ -	\$ -	\$ 199,062	\$ 5,531,881
Licenses, permits and fees	-	-	-	154,789
Intergovernmental	113,518	153,737	-	1,233,599
Court Fines and Fees	-	-	-	147,134
Charges for services	-	-	-	1,705,987
Miscellaneous	-	-	9,161	669,157
Total	<u>113,518</u>	<u>153,737</u>	<u>208,223</u>	<u>9,442,547</u>
<b>EXPENDITURES:</b>				
Current:				
General Government	-	-	-	161,987
Public Safety	119,447	162,707	-	2,154,970
Judicial	-	-	-	217,055
Public Works	-	-	-	2,026,984
Welfare	-	-	-	653,988
Culture and Recreation	-	-	-	999,501
Community Support	-	-	-	454,192
Capital Outlay:				
General Government	-	-	67,271	111,071
Public Safety	-	-	-	56,975
Public Works	-	-	-	769,837
Culture and Recreation	-	-	-	90,741
Community Support	-	-	-	934
Total	<u>119,447</u>	<u>162,707</u>	<u>67,271</u>	<u>7,698,235</u>
Excess of revenues over (under) expenditures	<u>(5,929)</u>	<u>(8,970)</u>	<u>140,952</u>	<u>1,744,312</u>
Other financing sources (uses):				
Transfers in	<u>55,000</u>	<u>10,000</u>	<u>-</u>	<u>475,243</u>
Total other financing sources (uses)	<u>55,000</u>	<u>10,000</u>	<u>-</u>	<u>475,243</u>
Net change in fund balances	49,071	1,030	140,952	2,219,555
Fund Balances - Beginning	<u>58,233</u>	<u>16,620</u>	<u>380,959</u>	<u>19,196,274</u>
Fund Balances - Ending	<u>\$ 107,304</u>	<u>\$ 17,650</u>	<u>\$ 521,911</u>	<u>\$ 21,415,829</u>

**WHITE PINE COUNTY**  
**AGRICULTURAL DISTRICT 13**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 78,451	\$ 68,529	\$ (9,922)
Personal Property	21,188	36,562	15,374
Oil and Gas	500	34	(466)
Net Proceeds	66,529	84,514	17,985
Total Taxes	<u>166,668</u>	<u>189,639</u>	<u>22,971</u>
Other Revenue:			
Donations	24,760	35,539	10,779
Total Other	<u>24,760</u>	<u>35,539</u>	<u>10,779</u>
Total Revenues	<u>191,428</u>	<u>225,178</u>	<u>33,750</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	22,000	14,434	7,566
Employee Benefits	3,278	2,260	1,018
Services and Supplies	117,605	95,709	21,896
Capital Outlay	106,500	14,006	92,494
Total Expenditures	<u>249,383</u>	<u>126,409</u>	<u>122,974</u>
Excess of Revenues Over (Under) Expenditures	(57,955)	98,769	156,724
<b>Other Financing Sources (Uses):</b>			
Transfers in	11,000	11,000	-
Total Other Financing Sources (Uses)	<u>11,000</u>	<u>11,000</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(46,955)	109,769	156,724
Fund Balance, Beginning of Year	340,112	340,112	-
Fund Balance, End of Year	<u>\$ 293,157</u>	<u>\$ 449,881</u>	<u>\$ 156,724</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 78,451	\$ 68,537	\$ (9,914)
Personal Property	21,188	36,562	15,374
Oil and Gas	500	34	(466)
Net Proceeds	66,529	84,514	17,985
Total Taxes	<u>166,668</u>	<u>189,647</u>	<u>22,979</u>
Other Revenue			
Sale of County Assets	-	1,008	1,008
Total Revenues	<u>166,668</u>	<u>190,655</u>	<u>23,987</u>
<b>EXPENDITURES:</b>			
Employee Benefits	-	(1,743)	1,743
Services and Supplies	521,004	520,978	26
Total Expenditures	<u>521,004</u>	<u>519,235</u>	<u>1,769</u>
Excess of Revenues Over (Under) Expenditures	(354,336)	(328,580)	25,756
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(354,336)	(328,580)	25,756
Fund Balance, Beginning of Year	<u>442,064</u>	<u>442,064</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 87,728</u>	<u>\$ 113,484</u>	<u>\$ 25,756</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 20,215	\$ 19,467	\$ (748)
Personal Property	8,254	10,445	2,191
Oil and Gas	150	10	(140)
Net Proceeds	19,008	24,147	5,139
County Motor Vehicle	-	-	-
Total Taxes	<u>47,627</u>	<u>54,069</u>	<u>6,442</u>
Other Revenue			
Investment Earnings	200	3,871	3,671
Miscellaneous	500	-	(500)
Total Other	<u>700</u>	<u>3,871</u>	<u>3,171</u>
Total Revenues	<u>48,327</u>	<u>57,940</u>	<u>9,613</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Services and Supplies	36,359	27,933	8,426
Capital Outlay	-	-	-
Total Expenditures	<u>36,359</u>	<u>27,933</u>	<u>8,426</u>
Excess of Revenues			
Over (Under) Expenditures	11,968	30,007	18,039
<b>Other Financing Sources (Uses):</b>			
Sale of Property	500	-	(500)
Total Other Financing Sources (Uses)	<u>500</u>	<u>-</u>	<u>(500)</u>
<b>Net Change in Fund Balance</b>	12,468	30,007	17,539
Fund Balance, Beginning of Year	<u>161,871</u>	<u>161,871</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 174,339</u>	<u>\$ 191,878</u>	<u>\$ 17,539</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 156,502	\$ 137,441	\$ (19,061)
Personal Property	42,775	73,125	30,350
Oil and Gas	1,500	68	(1,432)
Net Proceeds	133,058	169,027	35,969
Total Taxes	<u>333,835</u>	<u>379,661</u>	<u>45,826</u>
Intergovernmental			
State Grant	41,485	43,587	2,102
Fed Grant Through State	348,950	161,551	(187,399)
Total Invergovernmental	<u>390,435</u>	<u>205,138</u>	<u>(185,297)</u>
Other Revenue			
Donations	9,000	11,379	2,379
Private Grants	5,168	4,497	(671)
Total Other	<u>14,168</u>	<u>15,876</u>	<u>1,708</u>
Total Revenues	<u>738,438</u>	<u>600,675</u>	<u>(137,763)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	118,135	113,169	4,966
Employee Benefits	52,538	41,993	10,545
Services and Supplies	534,635	290,173	244,462
Capital Outlay	80,200	19,717	60,483
Total Expenditures	<u>785,508</u>	<u>465,052</u>	<u>320,456</u>
Excess of Revenues			
Over (Under) Expenditures	(47,070)	135,623	182,693
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(47,070)	135,623	182,693
Fund Balance, Beginning of Year	<u>1,791,347</u>	<u>1,791,347</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,744,277</u>	<u>\$ 1,926,970</u>	<u>\$ 182,693</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 134,487	\$ 118,517	\$ (15,970)
Personal Property	36,322	62,679	26,357
Oil and Gas	1,000	59	(941)
Net Proceeds	114,050	144,881	30,831
Total Tax Revenue	<u>285,859</u>	<u>326,136</u>	<u>40,277</u>
Total Revenues	<u>285,859</u>	<u>326,136</u>	<u>40,277</u>
<b>EXPENDITURES:</b>			
Welfare			
Services and Supplies	366,433	182,212	184,221
Total Expenditures	<u>366,433</u>	<u>182,212</u>	<u>184,221</u>
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(80,574)	143,924	224,498
Fund Balance, Beginning of Year	<u>1,279,275</u>	<u>1,279,275</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,198,701</u>	<u>\$ 1,423,199</u>	<u>\$ 224,498</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
County Motor Vehicle	\$ 1,486,964	\$ 1,490,952	\$ 3,988
Total Tax Revenue	<u>1,486,964</u>	<u>1,490,952</u>	<u>3,988</u>
Intergovernmental			
Federal Grants	10,000	219,819	209,819
Total Intergovernmental	<u>10,000</u>	<u>219,819</u>	<u>209,819</u>
Other Revenue			
Investment Earnings	30,000	53,977	23,977
Donations	331,146	234,846	(96,300)
Sale of county property	-	20,099	20,099
Miscellaneous	-	692	692
Total Other	<u>361,146</u>	<u>309,614</u>	<u>(51,532)</u>
Total Revenues	<u>1,858,110</u>	<u>2,020,385</u>	<u>162,275</u>
<b>EXPENDITURES:</b>			
Public Works			
Salaries	921,103	863,877	57,226
Employee Benefits	364,168	355,054	9,114
Services and Supplies	829,314	387,835	441,479
Capital Outlay	151,506	54,465	97,041
Total Expenditures	<u>2,266,091</u>	<u>1,661,231</u>	<u>604,860</u>
Excess of Revenues Over/(Under) Expenditures	(407,981)	359,154	767,135
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	-	-	-
<b>Net Change in Fund Balance</b>	(407,981)	359,154	767,135
Fund Balance, Beginning of Year	<u>2,608,674</u>	<u>2,608,674</u>	-
Fund Balance, End of Year	<u>\$ 2,200,693</u>	<u>\$ 2,967,828</u>	<u>\$ 767,135</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Other Taxes	\$ 600,000	\$ 779,157	\$ 179,157
Total Taxes	<u>600,000</u>	<u>779,157</u>	<u>179,157</u>
Other Revenue:			
Investment Earnings	25,000	39,655	14,655
Total Other	<u>25,000</u>	<u>39,655</u>	<u>14,655</u>
Total Revenues	<u>625,000</u>	<u>818,812</u>	<u>193,812</u>
<b>EXPENDITURES:</b>			
Services and Supplies	415,779	227,063	188,716
Capital Outlay	<u>511,500</u>	<u>458,125</u>	<u>53,375</u>
Total Expenditures	<u>927,279</u>	<u>685,188</u>	<u>242,091</u>
Excess of Revenues Over (Under) Expenditures	(302,279)	133,624	435,903
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(302,279)	133,624	435,903
Fund Balance, Beginning of Year	<u>2,022,150</u>	<u>2,022,150</u>	-
Fund Balance, End of Year	<u>\$ 1,719,871</u>	<u>\$ 2,155,774</u>	<u>\$ 435,903</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
County Motor Vehicle	\$ 664,821	\$ 680,875	\$ 16,054
Total Taxes	<u>664,821</u>	<u>680,875</u>	<u>16,054</u>
Other Revenue			
Investment Earnings	18,000	45,819	27,819
Total Other	<u>18,000</u>	<u>45,819</u>	<u>27,819</u>
Total Revenues	<u>682,821</u>	<u>726,694</u>	<u>43,873</u>
<b>EXPENDITURES:</b>			
Public Works			
Employee Benefits	450	380	70
Services and Supplies	638,100	128,994	509,106
Capital Outlay	<u>240,000</u>	<u>238,713</u>	<u>1,287</u>
Total Expenditures	<u>878,550</u>	<u>368,087</u>	<u>510,463</u>
Excess of Revenues			
Over (Under) Expenditures	(195,729)	358,607	554,336
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(195,729)	358,607	554,336
Fund Balance, Beginning of Year	<u>1,922,176</u>	<u>1,922,176</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,726,447</u>	<u>\$ 2,280,783</u>	<u>\$ 554,336</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services	\$ 13,500	\$ 13,275	\$ (225)
Other Revenue			
Agency	80	64	(16)
Total Other	80	64	(16)
Total Revenues	13,580	13,339	(241)
<b>EXPENDITURES:</b>			
Services and Supplies	6,544	25	6,519
Capital Outlay	13,500	8,030	5,470
Total Expenditures	20,044	8,055	11,989
Excess of Revenues Over (Under) Expenditures	(6,464)	5,284	11,748
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	-	-	-
<b>Net Change in Fund Balance</b>	(6,464)	5,284	11,748
Fund Balance, Beginning of Year	32,639	32,639	-
Fund Balance, End of Year	\$ 26,175	\$ 37,923	\$ 11,748

**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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services	\$ 120,000	\$ 266,498	\$ 146,498
Total Revenues	<u>120,000</u>	<u>266,498</u>	<u>146,498</u>
<b>EXPENDITURES:</b>			
Services and Supplies	168,693	125,064	43,629
Capital Outlay	35,770	35,770	-
Total Expenditures	<u>204,463</u>	<u>160,834</u>	<u>43,629</u>
Excess of Revenues Over (Under) Expenditures	(84,463)	105,664	190,127
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(84,463)	105,664	190,127
Fund Balance, Beginning of Year	<u>204,463</u>	<u>204,463</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 120,000</u>	<u>\$ 310,127</u>	<u>\$ 190,127</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services	\$ -	\$ 110	\$ 110
Total Revenues	<u>-</u>	<u>110</u>	<u>110</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>573</u>	<u>-</u>	<u>573</u>
Total Expenditures	<u>573</u>	<u>-</u>	<u>573</u>
Excess of Revenues Over (Under) Expenditures	(573)	110	683
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(573)	110	683
Fund Balance, Beginning of Year	<u>658</u>	<u>658</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 85</u>	<u>\$ 768</u>	<u>\$ 683</u>

**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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services	\$ 18,000	\$ 12,145	\$ (5,855)
Total Revenues	<u>18,000</u>	<u>12,145</u>	<u>(5,855)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	57,007	7,853	49,154
Capital Outlay	400	-	400
Total Expenditures	<u>57,407</u>	<u>7,853</u>	<u>49,554</u>
Excess of Revenues Over (Under) Expenditures	(39,407)	4,292	43,699
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(39,407)	4,292	43,699
Fund Balance, Beginning of Year	<u>99,856</u>	<u>99,856</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 60,449</u>	<u>\$ 104,148</u>	<u>\$ 43,699</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 8,145	\$ 5,962	\$ (2,183)
State Grants	2,632	2,632	-
Total Intergovernmental	<u>10,777</u>	<u>8,594</u>	<u>(2,183)</u>
Other Revenue			
Investment Earnings	1,000	1,366	366
Miscellaneous - Private Grants	8,300	6,243	(2,057)
Total Other	<u>9,300</u>	<u>7,609</u>	<u>(1,691)</u>
Total Revenues	<u>20,077</u>	<u>16,203</u>	<u>(3,874)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	19,077	16,381	2,696
Total Expenditures	<u>19,077</u>	<u>16,381</u>	<u>2,696</u>
Excess of Revenues Over (Under) Expenditures	1,000	(178)	(1,178)
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	1,000	(178)	(1,178)
Fund Balance, Beginning of Year	<u>62,423</u>	<u>62,423</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 63,423</u>	<u>\$ 62,245</u>	<u>\$ (1,178)</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Other	\$ 18,601	\$ 20,282	\$ 1,681
Total Revenues	<u>18,601</u>	<u>20,282</u>	<u>1,681</u>
<b>EXPENDITURES:</b>			
Public Works			
Salaries and Wages	960	960	-
Employee Benefits	434	301	133
Services and Supplies	14,065	10,021	4,044
Total Expenditures	<u>15,459</u>	<u>11,282</u>	<u>4,177</u>
Excess of Revenues			
Over (Under) Expenditures	3,142	9,000	5,858
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	3,142	9,000	5,858
Fund Balance, Beginning of Year	<u>66,243</u>	<u>66,243</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 69,385</u>	<u>\$ 75,243</u>	<u>\$ 5,858</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Licenses and Permits	\$ 450	\$ 270	\$ (180)
	<u>450</u>	<u>270</u>	<u>(180)</u>
Intergovernmental Other	<u>108,915</u>	<u>115,798</u>	<u>6,883</u>
Other Revenue			
Donations	1,410	1,280	(130)
Other	-	4,316	4,316
Total Other	<u>1,410</u>	<u>5,596</u>	<u>4,186</u>
Total Revenues	<u>110,775</u>	<u>121,664</u>	<u>10,889</u>
<b>EXPENDITURES:</b>			
Culture and Recreation			
Salaries and Wages	18,500	15,770	2,730
Employee Benefits	5,442	3,458	1,984
Services and Supplies	27,150	14,541	12,609
Total Culture and Recreation	<u>51,092</u>	<u>33,769</u>	<u>17,323</u>
General Government			
Salaries and Wages	3,100	3,025	75
Employee Benefits	823	426	397
Services and Supplies	8,857	8,233	624
Total General Government	<u>12,780</u>	<u>11,684</u>	<u>1,096</u>
Public Safety			
Services and Supplies	1,200	111	1,089
Capital Outlay	1,340	1,339	1
Total Public Safety	<u>2,540</u>	<u>1,450</u>	<u>1,090</u>
Public Works			
Services and Supplies	53,200	34,674	18,526
Capital Outlay	63,096	18,534	44,562
Total Public Works	<u>116,296</u>	<u>53,208</u>	<u>63,088</u>
Total Expenditures	<u>182,708</u>	<u>100,111</u>	<u>82,597</u>
Excess of Revenues Over (Under) Expenditures	(71,933)	21,553	93,486
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	-	-	-
<b>Net Change in Fund Balance</b>	(71,933)	21,553	93,486
Fund Balance, Beginning of Year	211,810	211,810	-
Fund Balance, End of Year	<u>\$ 139,877</u>	<u>\$ 233,363</u>	<u>\$ 93,486</u>

**WHITE PINE COUNTY**  
**RUTH TOWN**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Licenses and Permits	\$ 450	\$ 675	\$ 225
Intergovernmental			
Other	51,459	54,478	3,019
Total Intergovernmental	51,459	54,478	3,019
Other Revenue			
Donations	-	325	325
Total Other	-	325	325
Total Revenues	51,909	55,478	3,569
<b>EXPENDITURES:</b>			
General Government			
Salaries and Wages	1,500	1,500	-
Employee Benefits	727	362	365
Total General Government	2,227	1,862	365
Public Works			
Services and Supplies	21,046	17,825	3,221
Total Public Works	21,046	17,825	3,221
Public Safety			
Services and Supplies	3,000	2,039	961
Capital Outlay	511	510	1
Total Public Safety	3,511	2,549	962
Culture and Recreation			
Salaries and Wages	9,300	4,240	5,060
Employee Benefits	1,284	500	784
Services and Supplies	13,300	9,562	3,738
Total Culture and Recreation	23,884	14,302	9,582
Total Expenditures	50,668	36,538	14,130
Excess of Revenues Over (Under) Expenditures	1,241	18,940	17,699
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	-	-	-
<b>Net Change in Fund Balance</b>	1,241	18,940	17,699
Fund Balance, Beginning of Year	111,046	111,046	-
Fund Balance, End of Year	\$ 112,287	\$ 129,986	\$ 17,699

**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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Taxes			
Other Taxes	\$ 119,000	\$ 126,099	\$ 7,099
Total taxes	<u>119,000</u>	<u>126,099</u>	<u>7,099</u>
Intergovernmental			
Federal	-	36,205	36,205
State	17,800	-	(17,800)
Total Intergovernmental	<u>17,800</u>	<u>36,205</u>	<u>18,405</u>
Charges for Services	<u>911,004</u>	<u>1,111,508</u>	<u>200,504</u>
Other Revenue			
Investment Earnings	30,000	51,028	21,028
Donations	-	5,727	5,727
Miscellaneous Revenue	1,500	59	(1,441)
Total Other	<u>31,500</u>	<u>56,814</u>	<u>25,314</u>
Total Revenues	<u>1,079,304</u>	<u>1,330,626</u>	<u>251,322</u>
<b>EXPENDITURES:</b>			
<b>Fire</b>			
Salaries and Wages	301,750	292,199	9,551
Employee Benefits	168,715	142,627	26,088
Services and Supplies	385,076	293,362	91,714
Capital Outlay	46,500	38,900	7,600
	<u>902,041</u>	<u>767,088</u>	<u>134,953</u>
<b>EMS</b>			
Salaries and Wages	244,411	240,688	3,723
Employee Benefits	146,960	136,509	10,451
Services and Supplies	139,446	106,546	32,900
	<u>530,817</u>	<u>483,743</u>	<u>47,074</u>
Total Expenditures	<u>1,432,858</u>	<u>1,250,831</u>	<u>182,027</u>
Excess of Revenues			
Over (Under) Expenditures	(353,554)	79,795	433,349
<b>Other Financing Sources (Uses):</b>			
Transfers In - White Pine County	396,743	396,743	-
Total Other Financing Sources (Uses)	<u>396,743</u>	<u>396,743</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	43,189	476,538	433,349
Fund Balance, Beginning of Year	<u>2,232,489</u>	<u>2,232,489</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,275,678</u>	<u>\$ 2,709,027</u>	<u>\$ 433,349</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue			
Donations	\$ 7,000	\$ 3,117	\$ (3,883)
Total Revenues	<u>7,000</u>	<u>3,117</u>	<u>(3,883)</u>
<b>EXPENDITURES:</b>			
Employee Benefits	225	190	35
Services and Supplies	6,850	2,924	3,926
Total Expenditures	<u>7,075</u>	<u>3,114</u>	<u>3,961</u>
Excess of Revenues Over (Under) Expenditures	(75)	3	78
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(75)	3	78
Fund Balance, Beginning of Year	494	494	-
Fund Balance, End of Year	<u>\$ 419</u>	<u>\$ 497</u>	<u>\$ 78</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 108,273	\$ 97,736	\$ (10,537)
Personal Property	34,068	52,231	18,163
Oil and Gas	700	49	(651)
Net Proceeds	95,041	120,734	25,693
Total Taxes	<u>238,082</u>	<u>270,750</u>	<u>32,668</u>
Intergovernmental			
Federal Grant	-	-	-
Federal Grant Through State	90,650	99,390	8,740
Total Intergovernmental	<u>90,650</u>	<u>99,390</u>	<u>8,740</u>
Charges for Services	<u>43,500</u>	<u>42,844</u>	<u>(656)</u>
Other Revenue			
Donations	17,000	12,782	(4,218)
Private Grants	916	916	-
Total Other	<u>17,916</u>	<u>13,698</u>	<u>(4,218)</u>
Total Revenues	<u>390,148</u>	<u>426,682</u>	<u>36,534</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	150,575	147,296	3,279
Employee Benefits	64,175	63,481	694
Services and Supplies	134,118	123,834	10,284
Capital Outlay	934	934	-
Total Expenditures	<u>349,802</u>	<u>335,545</u>	<u>14,257</u>
Excess of Revenues Over (Under) Expenditures	40,346	91,137	50,791
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	40,346	91,137	50,791
Fund Balance, Beginning of Year	<u>120,629</u>	<u>120,629</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 160,975</u>	<u>\$ 211,766</u>	<u>\$ 50,791</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue			
Investment Earnings	\$ 3,000	\$ 2,125	\$ (875)
Total Revenues	<u>3,000</u>	<u>2,125</u>	<u>(875)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	3,300	1,423	1,877
Total Expenditures	<u>3,300</u>	<u>1,423</u>	<u>1,877</u>
Excess of Revenues Over (Under) Expenditures	(300)	702	1,002
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(300)	702	1,002
Fund Balance, Beginning of Year	<u>96,822</u>	<u>96,822</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 96,522</u>	<u>\$ 97,524</u>	<u>\$ 1,002</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Court Fines and Fees	\$ 16,000	\$ 17,517	\$ 1,517
Total Revenues	<u>16,000</u>	<u>17,517</u>	<u>1,517</u>
<b>EXPENDITURES:</b>			
Services and Supplies	23,000	7,080	15,920
Capital Outlay	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Expenditures	<u>28,000</u>	<u>7,080</u>	<u>20,920</u>
Excess of Revenues Over (Under) Expenditures	(12,000)	10,437	22,437
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(12,000)	10,437	22,437
Fund Balance, Beginning of Year	<u>105,340</u>	<u>105,340</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 93,340</u>	<u>\$ 115,777</u>	<u>\$ 22,437</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Court Fines and Fees	\$ 8,900	\$ 7,110	\$ (1,790)
Intergovernmental State Grant	17,635	18,473	838
Other Revenue:			
Miscellaneous Revenue	100	-	(100)
Total Revenues	<u>26,635</u>	<u>25,583</u>	<u>(1,052)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	36,716	15,021	21,695
Total Expenditures	<u>36,716</u>	<u>15,021</u>	<u>21,695</u>
Excess of Revenues Over (Under) Expenditures	(10,081)	10,562	20,643
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(10,081)	10,562	20,643
Fund Balance, Beginning of Year	<u>69,008</u>	<u>69,008</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 58,927</u>	<u>\$ 79,570</u>	<u>\$ 20,643</u>

**WHITE PINE COUNTY  
ST OF NV-CHINA SPRINGS  
Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 13,673	\$ 11,879	\$ (1,794)
Personal Property	3,693	6,371	2,678
Oil and Gas	130	6	(124)
Net Proceeds	11,595	14,730	3,135
Total Revenues	<u>29,091</u>	<u>32,986</u>	<u>3,895</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>37,215</u>	<u>37,215</u>	<u>-</u>
Total Expenditures	<u>37,215</u>	<u>37,215</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	(8,124)	(4,229)	3,895
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(8,124)	(4,229)	3,895
Fund Balance, Beginning of Year	<u>30,917</u>	<u>30,917</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 22,793</u>	<u>\$ 26,688</u>	<u>\$ 3,895</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Court Fines and Fees	\$ 24,000	\$ 25,065	\$ 1,065
Charges for Services	-	9,372	9,372
Other Revenue:			
Investment Earnings	-	10,687	10,687
Total Revenues	24,000	45,124	21,124
<b>EXPENDITURES:</b>			
Services and Supplies	29,000	7,501	21,499
Capital Outlay	10,000	-	10,000
Total Expenditures	39,000	7,501	31,499
Excess of Revenues Over (Under) Expenditures	(15,000)	37,623	52,623
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	-	-	-
<b>Net Change in Fund Balance</b>	(15,000)	37,623	52,623
Fund Balance, Beginning of Year	479,192	479,192	-
Fund Balance, End of Year	\$ 464,192	\$ 516,815	\$ 52,623

**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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Court Fines and Fees	\$ 30,000	\$ 32,390	\$ 2,390
Total Revenues	<u>30,000</u>	<u>32,390</u>	<u>2,390</u>
<b>EXPENDITURES:</b>			
Services and Supplies	30,000	22,207	7,793
Total Expenditures	<u>30,000</u>	<u>22,207</u>	<u>7,793</u>
Excess of Revenues Over (Under) Expenditures	-	10,183	10,183
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	10,183	10,183
Fund Balance, Beginning of Year	<u>108,928</u>	<u>108,928</u>	-
Fund Balance, End of Year	<u>\$ 108,928</u>	<u>\$ 119,111</u>	<u>\$ 10,183</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental:			
State Grant	\$ 85,882	\$ 85,882	\$ -
Total Intergovernmental	<u>85,882</u>	<u>85,882</u>	<u>-</u>
 Court Fines and Fees	 25,000	 33,156	 8,156
 Total Revenues	 <u>110,882</u>	 <u>119,038</u>	 <u>8,156</u>
<b>EXPENDITURES:</b>			
Salaries	41,546	39,328	2,218
Employee Benefits	8,300	7,973	327
Services and Supplies	109,036	110,407	(1,371)
Total Expenditures	<u>158,882</u>	<u>157,708</u>	<u>1,174</u>
 Excess of Revenues Over (Under) Expenditures	 (48,000)	 (38,670)	 9,330
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
 <b>Net Change in Fund Balance</b>	 (48,000)	 (38,670)	 9,330
 Fund Balance, Beginning of Year	 <u>152,966</u>	 <u>152,966</u>	 <u>-</u>
Fund Balance, End of Year	<u>\$ 104,966</u>	<u>\$ 114,296</u>	<u>\$ 9,330</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Donations	\$ 1,000	\$ 80	\$ (920)
Total Other	1,000	80	(920)
Total Revenues	1,000	80	(920)
<b>EXPENDITURES:</b>			
Services and Supplies	1,000	-	1,000
Total Expenditures	1,000	-	1,000
Excess of Revenues Over (Under) Expenditures	-	80	80
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	-	-	-
<b>Net Change in Fund Balance</b>	-	80	80
Fund Balance, Beginning of Year	4,322	4,322	-
Fund Balance, End of Year	\$ 4,322	\$ 4,402	\$ 80

**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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services	\$ 6,500	\$ 3,138	\$ (3,362)
Total Revenues	<u>6,500</u>	<u>3,138</u>	<u>(3,362)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	6,500	2,442	4,058
Total Expenditures	<u>6,500</u>	<u>2,442</u>	<u>4,058</u>
Excess of Revenues Over (Under) Expenditures	-	696	696
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	696	696
Fund Balance, Beginning of Year	<u>6,283</u>	<u>6,283</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 6,283</u>	<u>\$ 6,979</u>	<u>\$ 696</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services	\$ 1,500	\$ 335	\$ (1,165)
Total Revenues	<u>1,500</u>	<u>335</u>	<u>(1,165)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	5,500	3,493	2,007
Total Expenditures	<u>5,500</u>	<u>3,493</u>	<u>2,007</u>
Excess of Revenues Over (Under) Expenditures	(4,000)	(3,158)	842
<b>Other Financing Sources (Uses):</b>			
Transfers In	2,500	2,500	-
Total Other Financing Sources (Uses)	<u>2,500</u>	<u>2,500</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(1,500)	(658)	842
Fund Balance, Beginning of Year	5,126	5,126	-
Fund Balance, End of Year	<u>\$ 3,626</u>	<u>\$ 4,468</u>	<u>\$ 842</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Court Fines and Fees	\$ 15,450	\$ 14,730	\$ (720)
Total Revenues	<u>15,450</u>	<u>14,730</u>	<u>(720)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	14,500	1,603	12,897
Total Expenditures	<u>14,500</u>	<u>1,603</u>	<u>12,897</u>
Excess of Revenues Over (Under) Expenditures	950	13,127	12,177
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	950	13,127	12,177
Fund Balance, Beginning of Year	<u>119,909</u>	<u>119,909</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 120,859</u>	<u>\$ 133,036</u>	<u>\$ 12,177</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Court Fines and Fees	\$ 6,200	\$ 17,166	\$ 10,966
Other Revenue:			
Agency	125	84	(41)
Total Revenues	<u>6,325</u>	<u>17,250</u>	<u>10,925</u>
<b>EXPENDITURES:</b>			
Services and Supplies	8,000	6,724	1,276
Total Expenditures	<u>8,000</u>	<u>6,724</u>	<u>1,276</u>
Excess of Revenues Over (Under) Expenditures	(1,675)	10,526	12,201
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(1,675)	10,526	12,201
Fund Balance, Beginning of Year	<u>22,920</u>	<u>22,920</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 21,245</u>	<u>\$ 33,446</u>	<u>\$ 12,201</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services	\$ 11,750	\$ 8,650	\$ (3,100)
Total Revenues	<u>11,750</u>	<u>8,650</u>	<u>(3,100)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	14,600	9,965	4,635
Employee Benefits	2,286	1,166	1,120
Total Expenditures	<u>16,886</u>	<u>11,131</u>	<u>5,755</u>
Excess of Revenues Over (Under) Expenditures	(5,136)	(2,481)	2,655
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(5,136)	(2,481)	2,655
Fund Balance, Beginning of Year	<u>50,410</u>	<u>50,410</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 45,274</u>	<u>\$ 47,929</u>	<u>\$ 2,655</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Taxes			
Other Taxes	\$ -	\$ 19,761	\$ 19,761
Total Revenues	<u>-</u>	<u>19,761</u>	<u>19,761</u>
<b>EXPENDITURES:</b>			
Capital Outlay	18,050	16,226	1,824
Total Expenditures	<u>18,050</u>	<u>16,226</u>	<u>1,824</u>
Excess of Revenues Over (Under) Expenditures	(18,050)	3,535	21,585
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(18,050)	3,535	21,585
Fund Balance, Beginning of Year	31,912	31,912	-
Fund Balance, End of Year	<u>\$ 13,862</u>	<u>\$ 35,447</u>	<u>\$ 21,585</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Licenses and Permits	\$ 86,700	\$ 153,844	\$ 67,144
Other Revenue			
Interest Income	2,200	3,548	1,348
Total Revenues	<u>88,900</u>	<u>157,392</u>	<u>68,492.00</u>
<b>EXPENDITURES:</b>			
Salaries	46,089	46,206	(117)
Employee Benefits	19,637	19,393	244
Service, Supplies and Other	54,043	52,506	1,537
Total Expenditures	<u>119,769</u>	<u>118,105</u>	<u>1,664</u>
Excess of Revenues			
Over (Under) Expenditures	(30,869)	39,287	70,156
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(30,869)	39,287	70,156
Fund Balance, Beginning of Year	133,579	133,579	-
<b>Total net position, End of Year</b>	<u>\$ 102,710</u>	<u>\$ 172,866</u>	<u>\$ 70,156</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, 2019**

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

**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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Other Taxes	\$ 19,303	\$ -	\$ (19,303)
Total taxes	<u>19,303</u>	<u>-</u>	<u>(19,303)</u>
Charges for Sales and Services	<u>157,000</u>	<u>154,947</u>	<u>(2,053)</u>
Other Revenue			
Miscellaneous	44,197	33,201	(10,996)
Total Other	<u>44,197</u>	<u>33,201</u>	<u>(10,996)</u>
Total Revenues	<u>220,500</u>	<u>188,148</u>	<u>(32,352)</u>
<b>EXPENDITURES:</b>			
Salaries	98,466	73,809	24,657
Employee Benefits	29,352	23,959	5,393
Service, Supplies and Other	99,937	74,469	25,468
Capital Outlay	42,000	29,888	12,112
Total Expenses	<u>269,755</u>	<u>202,125</u>	<u>67,630</u>
Excess of Revenues			
Over (Under) Expenditures	(49,255)	(13,977)	35,278
<b>Other Financing Sources</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(49,255)	(13,977)	35,278
Total net position, Beginning of Year	<u>178,509</u>	<u>178,509</u>	<u>-</u>
<b>Total net position, End of Year</b>	<u>\$ 129,254</u>	<u>\$ 164,532</u>	<u>\$ 35,278</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Room Tax	\$ 10,000	\$ 13,952	\$ 3,952
Total Taxes	<u>10,000</u>	<u>13,952</u>	<u>3,952</u>
Other Revenue			
Investment Earnings	-	1,068	1,068
Total Other	-	1,068	1,068
Total Revenues	<u>10,000</u>	<u>15,020</u>	<u>5,020</u>
<b>EXPENDITURES:</b>			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	10,000	15,020	5,020
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	10,000	15,020	5,020
Fund Balance, Beginning of Year	<u>42,882</u>	<u>42,882</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 52,882</u>	<u>\$ 57,902</u>	<u>\$ 5,020</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Other taxes	\$ 600,000	\$ 779,135	\$ 179,135
Total Taxes	<u>600,000</u>	<u>779,135</u>	<u>179,135</u>
Charges for Services	<u>93,000</u>	<u>75,715</u>	<u>(17,285)</u>
Other Revenue			
Investment Earnings	25,000	70,248	45,248
Miscellaneous Revenue	<u>20,000</u>	<u>350</u>	<u>(19,650)</u>
Total Other	<u>45,000</u>	<u>70,598</u>	<u>25,598</u>
Total Revenues	<u>738,000</u>	<u>925,448</u>	<u>187,448</u>
<b>EXPENDITURES:</b>			
Culture and Recreation			
Salaries and Wages	288,248	268,786	19,462
Employee Benefits	91,366	82,667	8,699
Services and Supplies	321,004	262,551	58,453
Capital Outlay	<u>141,910</u>	<u>46,847</u>	<u>95,063</u>
Total Expenditures	<u>842,528</u>	<u>660,851</u>	<u>181,677</u>
Excess of Revenues Over (Under) Expenditures	(104,528)	264,597	369,125
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(104,528)	264,597	369,125
Fund Balance, Beginning of Year	<u>3,187,480</u>	<u>3,187,480</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3,082,952</u>	<u>\$ 3,452,077</u>	<u>\$ 369,125</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services	\$ 15,000	\$ 7,450	\$ (7,550)
Total Revenues	<u>15,000</u>	<u>7,450</u>	<u>(7,550)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	15,650	8,472	7,178
Total Expenditures	<u>15,650</u>	<u>8,472</u>	<u>7,178</u>
Excess of Revenues Over (Under) Expenditures	(650)	(1,022)	(372)
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(650)	(1,022)	(372)
Fund Balance, Beginning of Year	<u>191,462</u>	<u>191,462</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 190,812</u>	<u>\$ 190,440</u>	<u>\$ (372)</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, 2019**

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

**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, 2019**

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

**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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 194,131	\$ 74,668	\$ (119,463)
State Grants	37,062	27,617	(9,445)
Total Intergovernmental	<u>231,193</u>	<u>102,285</u>	<u>(128,908)</u>
Total Revenues	<u>231,193</u>	<u>102,285</u>	<u>(128,908)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	61,809	22,649	39,160
Employee Benefits	37,350	7,135	30,215
Services and Supplies	122,123	72,501	49,622
Capital Outlay	9,911	-	9,911
Total Expenditures	<u>231,193</u>	<u>102,285</u>	<u>128,908</u>
Excess of Revenues			
Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	-	-
Fund Balance, Beginning of Year	<u>10,532</u>	<u>10,532</u>	<u>-</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Other	\$ 30,000	\$ 45,000	\$ 15,000
Federal Grant Through State	93,328	68,518	(24,810)
Total Intergovernmental	<u>123,328</u>	<u>113,518</u>	<u>(9,810)</u>
Total Revenues	<u>123,328</u>	<u>113,518</u>	<u>(9,810)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	105,987	59,303	46,684
Employee Benefits	76,802	43,630	33,172
Services and Supplies	19,615	16,514	3,101
Total Expenditures	<u>202,404</u>	<u>119,447</u>	<u>82,957</u>
Excess of Revenues Over (Under) Expenditures	(79,076)	(5,929)	73,147
<b>Other Financing Sources (Uses):</b>			
Transfers In	55,000	55,000	-
Total Other Financing Sources (Uses)	<u>55,000</u>	<u>55,000</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(24,076)	49,071	73,147
Fund Balance, Beginning of Year	58,233	58,233	-
Fund Balance, End of Year	<u>\$ 34,157</u>	<u>\$ 107,304</u>	<u>\$ 73,147</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grant	\$ 299,215	\$ 153,737	\$ (145,478)
Federal Grant Through State	-	-	-
Total Intergovernmental	<u>299,215</u>	<u>153,737</u>	<u>(145,478)</u>
Total Revenues	<u>299,215</u>	<u>153,737</u>	<u>(145,478)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	137,176	88,466	48,710
Employee Benefits	69,498	37,200	32,298
Services and Supplies	102,541	37,041	65,500
Total Expenditures	<u>309,215</u>	<u>162,707</u>	<u>146,508</u>
Excess of Revenues Over (Under) Expenditures	(10,000)	(8,970)	1,030
<b>Other Financing Sources (Uses):</b>			
Transfers In	10,000	10,000	-
Total Other Financing Sources (Uses)	<u>10,000</u>	<u>10,000</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	1,030	1,030
Fund Balance, Beginning of Year	<u>16,620</u>	<u>16,620</u>	-
Fund Balance, End of Year	<u>\$ 16,620</u>	<u>\$ 17,650</u>	<u>\$ 1,030</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, 2019**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 112,073	\$ 110,746	\$ (1,327)
Personal Property	30,268	-	(30,268)
Net Proceeds	95,041	88,316	(6,725)
Total Taxes	<u>237,382</u>	<u>199,062</u>	<u>(38,320)</u>
Other Revenue			
Investment Earnings	10,000	9,161	(839)
Total Other Revenue:	<u>10,000</u>	<u>9,161</u>	<u>(839)</u>
Total Revenues:	<u>247,382</u>	<u>208,223</u>	<u>(39,159)</u>
<b>EXPENDITURES:</b>			
Capital Outlay	505,000	67,271	437,729
Total Expenditures	<u>505,000</u>	<u>67,271</u>	<u>437,729</u>
Excess of Revenues Over (Under) Expenditures	(257,618)	140,952	398,570
<b>Other Financing Sources (Uses):</b>			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(257,618)	140,952	398,570
Fund Balance, Beginning of Year	<u>380,959</u>	<u>380,959</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 123,341</u>	<u>\$ 521,911</u>	<u>\$ 398,570</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, 2019**

	Balance 6/30/2018	Additions	Deductions	Balance 6/30/2019
<b>BAKER TV DISTRICT</b>				
<b>Assets:</b>				
Cash	\$ 4,850	\$ 106	\$ -	\$ 4,956
Total Assets	<u>\$ 4,850</u>	<u>\$ 106</u>	<u>\$ -</u>	<u>\$ 4,956</u>
<b>Net Position:</b>				
Funds held in trust for pool participants	\$ 4,850	\$ 106	\$ -	\$ 4,956
Total Liabilities	<u>\$ 4,850</u>	<u>\$ 106</u>	<u>\$ -</u>	<u>\$ 4,956</u>
<b>WHITE PINE TV DISTRICT #1</b>				
<b>Assets:</b>				
Cash	\$ 794,994	\$ 186,247	\$ 50,000	\$ 931,241
Total Assets	<u>\$ 794,994</u>	<u>\$ 186,247</u>	<u>\$ 50,000</u>	<u>\$ 931,241</u>
<b>Net Position:</b>				
Funds held in trust for pool participants	\$ 794,994	\$ 186,247	\$ 50,000	\$ 931,241
Total Liabilities	<u>\$ 794,994</u>	<u>\$ 186,247</u>	<u>\$ 50,000</u>	<u>\$ 931,241</u>
<b>PROPERTY SALES TRUST</b>				
<b>Assets:</b>				
Cash	\$ 57,788	\$ 42,216	\$ 58,335	\$ 41,669
Total Assets	<u>\$ 57,788</u>	<u>\$ 42,216</u>	<u>\$ 58,335</u>	<u>\$ 41,669</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 57,788	\$ 42,216	\$ 58,335	\$ 41,669
Total Liabilities	<u>\$ 57,788</u>	<u>\$ 42,216</u>	<u>\$ 58,335</u>	<u>\$ 41,669</u>
<b>LUND IRRIGATION</b>				
<b>Assets:</b>				
Cash	\$ 289	\$ 8,201	\$ 8,490	\$ -
Total Assets	<u>\$ 289</u>	<u>\$ 8,201</u>	<u>\$ 8,490</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 289	\$ 8,201	\$ 8,490	\$ -
Total Liabilities	<u>\$ 289</u>	<u>\$ 8,201</u>	<u>\$ 8,490</u>	<u>\$ -</u>
<b>GENETIC MARKER TESTING</b>				
<b>Assets:</b>				
Cash	\$ 1,610	\$ 10,866	\$ 10,321	\$ 2,155
Total Assets	<u>\$ 1,610</u>	<u>\$ 10,866</u>	<u>\$ 10,321</u>	<u>\$ 2,155</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 1,610	\$ 10,866	\$ 10,321	\$ 2,155
Total Liabilities	<u>\$ 1,610</u>	<u>\$ 10,866</u>	<u>\$ 10,321</u>	<u>\$ 2,155</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, 2019**

	Balance 6/30/2018	Additions	Deductions	Balance 6/30/2019
<b>RANGE IMPROVEMENT</b>				
<b>Assets:</b>				
Cash	\$ -	\$ 30,052	\$ 1,269	\$ 28,783
Total Assets	<u>\$ -</u>	<u>\$ 30,067</u>	<u>\$ 1,269</u>	<u>\$ 28,798</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ -	\$ 30,067	\$ 1,269	\$ 28,798
Total Liabilities	<u>\$ -</u>	<u>\$ 30,067</u>	<u>\$ 1,269</u>	<u>\$ 28,798</u>
<b>CITY OF ELY</b>				
<b>Assets:</b>				
Cash	\$ 29,544	\$ 192,762	\$ 220,548	\$ 1,758
Total Assets	<u>\$ 29,544</u>	<u>\$ 192,762</u>	<u>\$ 220,548</u>	<u>\$ 1,758</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 29,544	\$ 192,762	\$ 220,548	\$ 1,758
Total Liabilities	<u>\$ 29,544</u>	<u>\$ 192,762</u>	<u>\$ 220,548</u>	<u>\$ 1,758</u>
<b>STATE OF NEVADA</b>				
<b>Assets:</b>				
Cash	\$ 99,385	\$ 1,310,176	\$ 1,259,445	\$ 150,116
Total Assets	<u>\$ 99,385</u>	<u>\$ 1,310,176</u>	<u>\$ 1,259,445</u>	<u>\$ 150,116</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 99,385	\$ 1,310,176	\$ 1,259,445	\$ 150,116
Total Liabilities	<u>\$ 99,385</u>	<u>\$ 1,310,176</u>	<u>\$ 1,259,445</u>	<u>\$ 150,116</u>
<b>DOMESTIC VIOLENCE</b>				
<b>Assets:</b>				
Cash	\$ 100	\$ 150	\$ 125	\$ 125
Total Assets	<u>\$ 100</u>	<u>\$ 150</u>	<u>\$ 125</u>	<u>\$ 125</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 100	\$ 150	\$ 125	\$ 125
Total Liabilities	<u>\$ 100</u>	<u>\$ 150</u>	<u>\$ 125</u>	<u>\$ 125</u>
<b>STATE INDIGENT ACCIDENT</b>				
<b>Assets:</b>				
Cash	\$ 32,554	\$ 81,401	\$ 71,003	\$ 42,952
Total Assets	<u>\$ 32,554</u>	<u>\$ 81,401</u>	<u>\$ 71,003</u>	<u>\$ 42,952</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 32,554	\$ 81,401	\$ 71,003	\$ 42,952
Total Liabilities	<u>\$ 32,554</u>	<u>\$ 81,401</u>	<u>\$ 71,003</u>	<u>\$ 42,952</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, 2019**

	Balance 6/30/2018	Additions	Deductions	Balance 6/30/2019
<b>STATE OF NEVADA CHILD SUPPORT</b>				
<b>Assets:</b>				
Cash	\$ -	17,012	16,959	\$ 53
Due from Other Governments	-	1,556	-	1,556
Total Assets	<u>\$ -</u>	<u>\$ 18,568</u>	<u>\$ 16,959</u>	<u>\$ 1,609</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ -	\$ 18,568	\$ 16,959	1,609
Total Liabilities	<u>\$ -</u>	<u>\$ 18,568</u>	<u>\$ 16,959</u>	<u>\$ 1,609</u>
<b>HOSPITAL DISTRICT</b>				
<b>Assets:</b>				
Cash	\$ 14,839	\$ 2,930,350	\$ 2,861,962	\$ 83,227
Total Assets	<u>\$ 14,839</u>	<u>\$ 2,930,350</u>	<u>\$ 2,861,962</u>	<u>\$ 83,227</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 14,839	\$ 2,930,350	\$ 2,861,962	\$ 83,227
Total Liabilities	<u>\$ 14,839</u>	<u>\$ 2,930,350</u>	<u>\$ 2,861,962</u>	<u>\$ 83,227</u>
<b>TRUST AND AGENCY ACCOUNTS</b>				
<b>Assets:</b>				
Cash	\$ 494,526	\$ 891,132	\$ 950,101	\$ 435,557
Total Assets	<u>\$ 494,526</u>	<u>\$ 891,132</u>	<u>\$ 950,101</u>	<u>\$ 435,557</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 494,526	\$ 891,132	\$ 950,101	\$ 435,557
Total Liabilities	<u>\$ 494,526</u>	<u>\$ 891,132</u>	<u>\$ 950,101</u>	<u>\$ 435,557</u>
<b>SCHOOL OPERATING FUND</b>				
<b>Assets:</b>				
Cash	\$ 249,893	\$ 5,650,053	\$ 5,744,258	\$ 155,688
Total Assets	<u>\$ 249,893</u>	<u>\$ 5,650,053</u>	<u>\$ 5,744,258</u>	<u>\$ 155,688</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 249,893	\$ 5,650,053	\$ 5,744,258	\$ 155,688
Total Liabilities	<u>\$ 249,893</u>	<u>\$ 5,650,053</u>	<u>\$ 5,744,258</u>	<u>\$ 155,688</u>
<b>TOTAL - ALL TRUST AND AGENCY FUNDS</b>				
<b>Assets:</b>				
Cash	\$ 1,780,372	\$ 11,350,724	\$ 11,252,816	\$ 1,878,280
Due from Other Governments	-	1,571	-	1,571
Total Assets	<u>\$ 1,780,372</u>	<u>\$ 11,352,295</u>	<u>\$ 11,252,816</u>	<u>\$ 1,879,851</u>
<b>Liabilities:</b>				
Due to other governments	\$ 428,214	\$ 10,232,594	\$ 10,194,380	\$ 466,428
Funds Held in Trust	552,314	933,348	1,008,436	477,226
Total Liabilities	<u>\$ 980,528</u>	<u>\$ 11,165,942</u>	<u>\$ 11,202,816</u>	<u>\$ 943,654</u>
<b>Net Position</b>				
Funds held in trust for pool participants	799,844	186,353	50,000	936,197
Total Net Position	<u>\$ 799,844</u>	<u>\$ 186,353</u>	<u>\$ 50,000</u>	<u>\$ 936,197</u>

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

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

<b>Contents</b>	<b>Page #</b>
Financial Trends .....	152-159
<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 .....	160-165
<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 .....	166-169
<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 .....	170-171
<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 .....	172-174
<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.

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

	Fiscal Year									
	2010	2011	2012	2013	2014	2015*	2016	2017	2018	2019
Governmental activities										
Net investment in capital assets	\$ 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	\$ 44,107,946
Restricted	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	31,883,453
Unrestricted	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)	1,711,888
Total governmental activities net position	<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>	<u>\$ 77,703,287</u>
Business-type activities**										
Invested in capital assets, net of related costs	\$ 934,927	\$ 890,851	\$ 940,813	\$ 957,110	\$ 935,268	\$ 867,563	\$ 804,500	\$ -	\$ -	\$ -
Unrestricted	400,508	410,532	635,788	577,194	374,448	361,251	293,217	-	-	-
Total business-type activities net position	<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>	<u>\$ -</u>
Primary government										
Invested in capital assets, net of related debt	\$ 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	\$ 44,107,946
Restricted	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	31,883,453
Unrestricted	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)	1,711,888
Total primary government net position	<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>	<u>\$ 77,703,287</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.

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

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Expenses</b>										
Governmental activities:										
General government	\$ 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	\$ 4,780,290
Judicial	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	3,114,778
Public safety	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	6,110,414
Public works	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	3,225,528
Health & Sanitation	84,439	81,765	110,436	117,704	109,893	123,844	118,943	116,308	90,770	104,137
Welfare	607,027	740,610	1,096,986	741,314	668,040	686,984	699,351	631,408	656,658	653,733
Culture and recreation	908,526	808,747	1,002,455	968,487	1,111,517	2,220,879	1,729,350	1,986,427	2,330,428	2,363,061
Community support	96,522	350,111	751,699	399,556	427,298	343,817	486,273	454,600	733,142	488,485
Intergovernmental	27,500	-	-	268,200	25,317	22,817	-	-	-	-
Interest on long-term debt	7,588	7,588	-	-	-	-	-	-	-	-
Total governmental activities expenses	<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>	<u>20,840,426</u>
Business-type activities:										
Golf	182,211	223,704	201,606	199,321	213,033	208,948	206,713	-	-	-
Building and planning	101,572	91,565	117,743	152,901	236,450	142,730	117,330	-	-	-
Total business-type activities expenses	<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>	<u>-</u>
Total primary government expenses	<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>	<u>\$ 20,840,426</u>
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
General government	\$ 734,615	\$ 827,880	\$ 1,221,976	\$ 829,430	\$ 721,821	\$ 542,596	\$ 722,249	\$ 770,000	\$ 945,493	\$ 1,123,020
Judicial	443,230	432,425	419,825	428,219	443,740	429,893	501,415	667,230	558,397	560,563
Public safety	1,028,329	762,980	672,383	738,331	1,054,565	819,754	999,060	882,065	813,647	617,292
Public works	217,246	312,186	213,822	247,933	271,646	274,306	270,478	273,134	369,950	442,774
Health and sanitation	-	-	-	-	18,440	9,742	9,462	12,027	42,967	2,572
Welfare	2,879	1,375	3,305	2,522	430	30	5,110	140	31,158	19,737
Culture and recreation	107,253	74,916	79,603	74,040	75,935	174,854	141,272	305,656	341,726	348,242
Community support	40,849	45,580	68,557	50,874	55,333	52,900	64,356	42,390	50,583	55,627
Operating grants & contributions	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	2,204,496
Capital grants & contributions	1,026,770	84,202	297,847	1,778,818	892,980	1,509,137	1,631,220	5,254,543	893,986	12,848,015
Total governmental activities program revenues	<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>	<u>18,222,338</u>
Business-type activities:										
Charges for services:										
Golf	142,003	134,477	162,605	152,148	153,053	141,425	153,971	-	-	-
Building and Planning	47,955	118,023	427,826	112,634	90,406	157,549	67,090	-	-	-
Total business-type activities program revenues	<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>	<u>-</u>
Total primary government program revenues	<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>	<u>\$ 18,222,338</u>

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

	Fiscal Year									
	2010	2011	2012	2013	2014	2015*	2016	2017	2018	2019
<b>Net (Expense)/Revenue</b>										
Governmental activities	\$ (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)	\$ (2,618,088)
Business-type activities	(93,825)	(62,769)	271,082	(87,440)	(206,024)	(52,704)	(102,982)	-	-	-
Total primary governmental net expense	<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>	<u>\$ (2,618,088)</u>
<b>General Revenues &amp; Other Changes in Net Position</b>										
Government activities:										
Taxes										
Ad valorem	\$ 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	\$ 5,811,684
Motor vehicle fuel tax	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	2,179,077
Sales taxes	861,221	1,545,940	743,568	660,824	610,525	663,820	1,624,973	1,763,174	2,238,439	2,425,685
Room taxes	5,208	5,539	6,077	6,019	7,007	7,315	6,389	10,781	-	-
Franchise taxes	545,509	453,995	402,013	13,325	22,635	25,781	201,459	260,540	450,283	525,930
Occupancy taxes	-	-	-	-	-	-	-	52,462	61,590	13,952
Government services tax	282	-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	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	1,375,297
State gaming licenses	150,947	144,522	145,020	135,819	145,998	142,504	138,096	137,003	134,621	132,469
Net proceeds from mines	3,504,240	3,892,743	3,909,280	2,379,325	804,237	752,079	583,267	2,132,738	3,581,391	5,092,882
Unrestricted investment earnings	111,937	266,377	289,887	198,700	285,006	356,759	815,948	173,131	(43,448)	1,544,421
Unrestricted intergovernmental-consolidated tax	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	3,670,942
Gain on sale of capital assets	718	24,847	4,779	44,767	229,473	12,787	11,227	18,423	-	27,541
Other revenues	254,977	294,450	198,641	314,625	241,909	424,813	134,516	53,190	108,465	102,257
Transfers	11,914	(28,639)	21,361	21,361	21,361	31,101	31,101	1,097,719	-	-
Total governmental activities	<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>	<u>22,902,137</u>
Business-type activities										
Unrestricted investment earnings	355	78	610	664	2,797	2,903	2,986	-	-	-
Capital contributions	-	-	24,887	65,840	-	-	-	-	-	-
Transfers	(11,914)	28,639	(21,361)	(21,361)	(21,361)	(31,101)	(31,101)	(1,097,719)	-	-
Total business-type activities	<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>	<u>-</u>
Total primary government	<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>	<u>\$ 22,902,137</u>
<b>Change in Net Position</b>										
Governmental activities	\$ 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	\$ 20,284,049
Business-type activities	(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>\$ 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>	<u>\$ 20,284,049</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									
	2010	2011*	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	8,351,616	-	-	-	-	-	-	-	-	-
Non-Spendable	-	-	-	-	12,186	132,202	132,137	133,911	146,298	27,699
Restricted	-	-	8,000,000	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	416,844
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	7,063,532
Total general fund	<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>	<u>\$ 15,508,075</u>
All Other Governmental Funds										
Reserved	\$ 23,362,861	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Debt service funds	-	-	-	-	-	-	-	-	-	-
Non-Spendable	-	-	-	-	-	23,334	2,950	3,265	928	212
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	14,913,160
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	22,140,965
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	(14)	-	1,104,015	-	-	-	-	-	-
Total all other governmental funds	<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>	<u>\$ 37,054,337</u>
Total governmental funds	<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>	<u>\$ 52,562,412</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.

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

	Fiscal Year									
	<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>	<u>2019</u>
<b>Revenues</b>										
Taxes	\$ 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	\$ 16,848,053
Licenses and permits	36,415	44,956	43,472	47,914	47,261	42,067	49,944	111,707	127,552	205,883
Intergovernmental	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	19,324,365
Charges for services	785,662	847,808	997,271	1,043,477	924,453	859,121	979,921	1,183,823	1,644,393	2,389,832
Fines and forfeitures	318,418	340,354	344,596	311,086	308,935	327,648	339,109	504,344	360,472	398,594
Investment earnings	50,385	197,511	994,176	773,483	824,895	257,777	722,766	(33,124)	-	866,479
Sale of property	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	1,005,105	956,577	1,016,406	826,160	903,541	1,481,205	866,144	743,251	682,348	1,139,813
<b>Total Revenues</b>	<b>20,319,051</b>	<b>20,827,987</b>	<b>21,957,919</b>	<b>21,893,126</b>	<b>20,098,609</b>	<b>20,429,911</b>	<b>21,331,348</b>	<b>25,462,425</b>	<b>24,476,044</b>	<b>41,173,019</b>
<b>Expenditures</b>										
<b>Current:</b>										
General Government	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	3,934,648
Judicial	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	3,080,983
Public Safety	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	6,041,867
Public Works	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	2,026,984
Health and Sanitation	84,439	81,075	111,062	116,005	109,340	123,812	118,920	117,422	90,770	104,137
Welfare	611,119	737,158	1,101,370	732,819	652,894	671,438	701,487	634,280	656,519	656,560
Culture and Recreation	826,810	746,706	934,131	885,778	1,010,910	1,309,046	1,379,151	1,546,484	1,755,980	1,725,742
Community Support	94,079	347,348	665,293	396,159	426,195	437,041	479,465	454,718	740,216	491,456
Intergovernmental Expense	27,500	-	-	268,200	25,317	22,817	-	-	-	-
<b>Capital Outlay</b>										
General Government	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	13,078,999
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	1,084,964
Public Works	1,527,622	709,831	957,613	539,910	1,057,665	668,557	516,590	915,634	1,563,850	769,837
Culture and Recreation	92,434	27,075	18,031	62,488	43,818	424,396	78,118	37,153	674,717	689,646
Community Support	-	-	-	104,511	-	4,406	8,990	5,000	41,805	934
<b>Debt Service:</b>										
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>16,753,395</b>	<b>16,880,242</b>	<b>18,188,844</b>	<b>19,205,268</b>	<b>25,522,320</b>	<b>19,385,154</b>	<b>20,364,374</b>	<b>23,509,520</b>	<b>20,672,335</b>	<b>33,686,757</b>
<b>Excess of revenues over (under) expenditures</b>	<b>3,565,656</b>	<b>3,947,745</b>	<b>3,769,075</b>	<b>2,687,858</b>	<b>(5,423,711)</b>	<b>1,044,757</b>	<b>966,974</b>	<b>1,952,905</b>	<b>3,803,709</b>	<b>7,486,262</b>

**Other Financing Sources (Uses)**

Sale of Capital Assets	-	-	-	7,810	-	47,945	22,730	45,174	-	11,935
Transfers in	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	4,288,561
Transfers out	(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)	(4,288,561)
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Fund balance transfer to agency funds	-	-	(3,874)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(28,639)	17,487	29,171	21,361	79,046	53,831	338,393	-	11,935
Net change in fund balances	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	7,498,197
Prior period adjustment	-	-	-	-	-	-	-	-	89,776	-
Fund Balances-beginning 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
Fund Balances-end of year	\$ 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	\$ 52,562,412

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%	0.0%
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**WHITE PINE COUNTY**

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

<b>Fiscal Year</b>	<b>Assessed Property Value</b>	<b>Net Proceeds of Mines Value</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>	<b>Estimated Actual Value of Taxable Property</b>	<b>Taxable Assessed Value as a Percentage of Actual Taxable Value</b>
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%
2019	417,405,869	190,082,506	607,488,375	1.9510	\$ 1,735,681,071	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
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
2019	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>2019</u>			<u>2010</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>
Robinson Nevada Mining Company	68,478,701	1	11.27%	39,546,427	1	17.12%
Bald Mountain Mine	53,958,699	2	8.88%	18,323,760	2	7.93%
Spring Valley Wind	48,237,602	3	7.94%			
Ledcor CMI, Inc.	3,585,425	4	0.59%			
GRP Minerals LLC	2,175,273	5	0.36%			
West Wasatch Hotels, LLC	2,130,909	6	0.35%	1,373,716	3	0.59%
AT&T Communications	1,897,707	7	0.31%			
Love's Travel Stops	1,503,791	8	0.25%			
Prospector Enterprises, LLC	1,497,427	9	0.25%	1,351,851	4	0.59%
Nevada Bell Telephone Company	1,400,922	10	0.23%			
CJM Limited Partnership				1,320,501	5	0.57%
Hotel Nevada & Gambling Hall				1,320,381	6	0.57%
Reed Inc.				1,169,547	7	0.51%
M.B. Bybee Company, Inc.				1,110,243	8	0.48%
Goeringer Real Estate, LLC				908,130	9	0.39%
Bath Lumber Company				693,727	10	0.30%
Total	<u>\$184,866,456</u>		<u>30%</u>	<u>\$67,118,283</u>		<u>29%</u>

Source: White Pine County Assessor

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

<b>Fiscal Year Ended June 30,</b>	<b>Taxes Levied for the Fiscal Year*</b>	<b>Collected within the Fiscal Year of the Levy</b>		<b>Collections in Subsequent Years</b>	<b>Total Collections to Date</b>	
		<b>Amount</b>	<b>Percentage of Levy</b>		<b>Amount</b>	<b>Percentage of Levy</b>
2010	Not Available					
2011	\$ 4,992,758	4,987,513	99.89%	3,114	4,990,627	99.96%
2012	\$ 5,247,279	5,150,135	98.15%	95,070	5,245,206	99.96%
2013	\$ 6,772,397	6,654,851	98.26%	114,889	6,769,739	99.96%
2014	\$ 6,725,300	6,594,960	98.06%	127,331	6,722,291	99.96%
2015	\$ 6,372,131	6,251,947	98.11%	117,035	6,368,982	99.95%
2016	\$ 6,409,003	6,291,360	98.16%	112,979	6,404,339	99.93%
2017	\$ 6,394,082	6,276,768	98.17%	107,454	6,384,221	99.85%
2018	\$ 6,645,759	6,506,411	97.90%	107,963	6,614,374	99.53%
2019	\$ 6,770,679	6,688,166	98.78%			

*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>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>	<u>2019</u>
Mining/Oil & Gas	\$ 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	\$ 27,329,439
Utilities	547,035	1,176,857	176,341,980	22,484,926	5,562,552	7,001,167	753,255	838,604	814,114	517,579
Construction	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	9,686,675
Manufacturing	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	82,186,035
Wholesale Trade	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	77,261,758
Retail Trade:										
Mortor Vehicles & Parts	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	28,755,219
Building Materials/Gardening	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	12,795,503
Food & Beverage	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	9,924,427
Gasoline Stations	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	4,117,829
All Other Retail	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	25,197,833
Rental & Leasing	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	2,919,284
Food Services/Drinking Places	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	13,929,823
All Other Categories	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	22,566,416
<b>Total</b>	<b>\$ 174,705,288</b>	<b>\$ 314,234,535</b>	<b>\$ 469,737,233</b>	<b>\$ 296,597,716</b>	<b>\$ 253,041,695</b>	<b>\$ 275,884,073</b>	<b>\$ 220,359,697</b>	<b>\$ 239,788,986</b>	<b>\$ 291,695,358</b>	<b>\$ 317,187,820</b>
County direct sales tax rate	7.725%	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

<b>Fiscal Year</b>	<b>State Rate</b>	<b>Basic City County Relief Tax</b>	<b>Supplemental City County Relief Tax</b>	<b>Local School Support Tax</b>	<b>Optional Public Transit</b>	<b>Optional School Capital Improvement</b>	<b>Optional Pool Operating</b>	<b>Optional Public Safety Infrastructure</b>	<b>Total Tax</b>
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%
2019	2.00%	0.50%	1.75%	2.60%	0.25%	0.125%	0.25%	0.25%	7.725%

*Source: Nevada Department of Taxation*

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

<b>Governmental Activities</b>						
<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Capital Lease</b>	<b>Notes Payable</b>	<b>Total Primary Government</b>	<b>Percentage of Personal Income</b>	<b>Per Capita</b>
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	-
2019	-	-	-	-	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

<b>Fiscal Year</b>	<b>General Bonded Debt Outstanding</b>			<b>Percentage of Actual Taxable Value of Property</b>	<b>Per Capita</b>
	<b>General Obligation Bonds</b>	<b>Special Revenue Bonds</b>	<b>Total</b>		
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%	-
2019	-	-	-	0.00%	-

**WHITE PINE COUNTY**  
 Direct and Overlapping Governmental Activities Debt  
 As of June 30, 2019

<u>Government Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct &amp; Overlapping Debt</u>
White Pine County School District	\$ 7,452,370	100.000%	\$ 7,452,370
City of Ely	2,860,644	100.000%	2,860,644
Town of McGill	59,153	100.000%	59,153
Town of Ruth	22,541	100.000%	22,541
Baker Water and Sewer	196,549	100.000%	196,549
McGill/Ruth Water and Sewer	1,123,004	100.000%	1,123,004
White Pine County Hospital	62,831	100.000%	62,831
Subtotal, overlapping debt			11,777,092
<b>County direct debt</b>			<u>-</u>
<b>Total direct and overlapping debt</b>			<u><u>\$ 11,777,092</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 2019**

Assessed Value	\$ 607,488,375
Debt Limit (10% of assessed value)	60,748,838
Debt applicable to limit:	
General obligation debt	-
Less: Amount set aside for repayment of general obligation debt	-
Total net debt applicable to limit	-
Legal debt margin	<u>\$ 60,748,838</u>

	<u>Fiscal Year</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>	<u>2019</u>
Debt limit	\$ 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	\$ 60,748,838
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	<u>\$ 23,094,846</u>	<u>\$ 37,340,735</u>	<u>\$ 43,306,657</u>	<u>\$ 44,786,092</u>	<u>\$ 43,319,894</u>	<u>\$ 45,943,984</u>	<u>\$ 44,200,974</u>	<u>\$ 42,259,655</u>	<u>\$ 45,412,195</u>	<u>\$ 60,748,838</u>
Total net debt applicable to limit as a percentage of debt limit.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

<b>Calendar Year</b>	<b>Population</b>	<b>Personal Income</b> <i>(thousands of dollars)</i>	<b>Per Capita Personal Income</b>	<b>Median Age</b>	<b>School Enrollment</b>	<b>Unemployment Rate</b>
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%
2018	10,678	423,875	44,736	40.2	1,655	3.7%

*Source: Nevada Governor's Office on Economic Development*

## WHITE PINE COUNTY

Principal Employers

Fiscal Year 2019

<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 Hospital & Clinic	50 - 99	6
Hotel Nevada & Gambling Hall	50 - 99	8
Nevada Dept of Transportation	50 - 99	7
Ridley's Family Markets	50 - 99	9
Jail House Casino and Motel	50 - 99	10

*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>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>	<u>2019</u>
General Government										
Executive*	11.50	10.82	13.24	13.50	12.43	11.64	11.64	11.50	11.50	11.50
Finance**	9.39	9.00	9.82	9.60	10.23	10.55	10.55	10.75	10.25	10.25
Other***	4.40	4.49	4.50	4.50	4.50	4.50	4.50	2.38	1.38	1.88
Elections	0.05	0.06	0.07	0.04	-	0.04	0.04	0.04	0.04	0.10
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	1.92	1.27	2.00	2.00	2.00	2.00	2.00	2.00
Sheriff-Patrol/Task Force	18.33	19.07	17.60	19.77	18.75	18.65	18.65	19.00	18.97	19.00
Sheriff-Jail	5.00	4.77	5.75	5.79	5.75	5.58	5.58	7.00	7.23	7.00
Sheriff-Dispatch	5.00	5.00	5.00	5.00	4.90	4.61	4.61	5.00	5.42	5.00
Fire****	1.00	2.44	3.00	1.68	1.50	2.25	2.25	2.25	2.25	2.25
Emergency Medical	2.40	3.27	4.00	4.75	5.10	5.25	5.25	5.25	5.25	4.63
Emergency Management	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50	0.88
Nuclear Waste	3.42	3.13	3.00	2.44	0.76	-	-	-	-	-
Judicial										
District Attorney	5.93	6.11	5.88	5.88	5.88	5.88	5.88	5.88	6.88	6.88
Courts	11.91	12.82	12.00	11.95	12.61	12.18	12.18	12.63	13.35	13.35
Public Health	1.00	0.91	1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50
Culture and Recreation										
Library/Ag Extension	4.78	5.31	5.23	4.90	4.97	4.60	4.60	3.88	3.88	3.88
Parks/Fair/Golf	3.62	3.60	5.06	4.82	4.62	4.40	4.40	4.58	5.10	5.65
Pools	1.42	1.60	1.73	1.81	2.04	7.54	7.54	9.47	9.50	9.50
Public Works										
Buildings/Maintenance	6.51	6.51	5.14	6.89	7.27	6.90	6.90	6.50	6.00	5.90
Roads	16.48	17.25	16.62	14.82	15.59	15.81	15.81	16.50	16.50	15.47
Planning	1.00	1.00	1.49	1.93	2.00	1.00	1.00	1.00	1.00	1.00
Community Support										
Social Services	2.00	2.00	2.00	2.00	1.90	2.00	2.00	2.00	2.00	2.20
Senior Center	3.96	3.82	4.15	4.17	4.29	4.20	4.20	4.00	4.00	4.00
Townships	0.37	0.52	0.63	1.06	1.34	1.45	1.45	1.45	1.33	1.33
Child Support	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>123.47</b>	<b>127.50</b>	<b>131.83</b>	<b>132.57</b>	<b>131.93</b>	<b>134.53</b>	<b>134.53</b>	<b>136.55</b>	<b>136.81</b>	<b>136.13</b>

Source: White Pine County Finance Office

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

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

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

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

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

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

<b>Function/Program</b>	<b>Fiscal Year</b>									
	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Building Department										
Building permits issued	68	79	169	109	103	165	127	111	151	120
Building inspections conducted	N/A	N/A	N/A	51	113	221	200	166	200	172
Sheriff - Patrol										
Physical arrests	468	795	872	849	595	626	699	596	651	787
Traffic violations	734	1,210	1,370	1,212	1,168	1,090	1,330	1,055	949	1,075
Sheriff - Jail										
Inmates housed	516	803	867	850	686	701	733	895	662	730
Average daily population	15	24	30	33	30	41	35	47	33	26
Average days served	15	12	14	16	20	25	18	21	20	28
Sheriff-Dispatch										
Call volume	9,262	11,528	11,301	12,030	12,697	12,376	12,433	11,860	10,083	15,973
Fire										
Emergency responses	210	242	173	208	134	73	N/A	52	42	54
Fires extinguished	49	42	32	56	52	25	N/A	20	13	38
Inspections	10	10	10	10	12	8	N/A	10	3	-
EMS										
Emergency responses	848	663	637	669	674	254	N/A	601	626	346
Other public works										
Road miles maintained	961	961	961	961	961	961	988	988	988	988
Bridges	2	2	2	2	2	2	1	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	2	2	2	2	2
Library										
Volumes in collection	39,395	40,955	41,736	42,243	44,204	45,003	41,168	43,650	43,708	41,823
Total Circulation	30,002	33,283	29,172	30,904	31,583	31,657	25,049	25,547	26,225	24,943
Number of Uses of Public Internet	7,364	7,336	7,347	8,467	8,047	8,860	7,382	6,960	6,744	6,616
Total Library Visits	24,943	24,920	25,415	25,424	25,564	25,687	25,562	25,714	25,786	25,817
Total Library Programs	191	256	245	242	212	210	270	290	271	307
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	31,942
Passengers	-	3,714	15,276	11,332	12,536	13,578	13,152	13,036	11,626	13,250
Total hours	-	686	2,739	2,410	2,547	2,590	2,577	2,471	2,335	2,329
Senior Center										
Total meals served	20,466	23,504	22,816	23,401	21,881	23,153	19,143	24,122	24,116	25,973
Homebound	13,940	14,213	13,951	14,637	12,901	13,585	11,730	15,495	14,162	15,440
Congregate	6,526	9,291	8,865	8,764	8,980	9,568	7,413	8,627	9,954	10,533

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>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>	<u>2019</u>
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	15	15	15	15	15	15	13	13	14	14
Fire Stations	6	6	7	7	7	7	7	7	7	7
Other public works										
Roads (miles)	961	961	961	961	961	961	988	988	988	988
Bridges	2	2	2	2	2	2	1	1	1	1
Parks and recreation										
Acreage	57	57	57	57	57	57	57	57	57	57
Playgrounds	7	7	7	7	7	7	7	7	7	7
Baseball/softball diamonds	8	8	8	8	8	8	8	8	8	8
Soccer/football fields	1	1	1	1	1	1	1	1	1	1
Senior centers	1	1	1	1	1	1	1	1	1	1
Transit-minibuses	-	2	2	2	2	2	2	2	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, 2019, 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, 2019.

**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.



HintonBurdick, PLLC  
St. George, Utah  
November 15, 2019



**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, 2019, and have issued our report thereon dated November 15, 2019. 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:

There were no prior year compliance findings. We noted no new instances of noncompliance during fiscal year 2019.

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
Range Improvement	State of Nevada Child Support

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	Lund Town
SB74 Fund	Golf Course
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
Forensic Services	Legal Aid
Justice Court Admin Fees	Emergency Management Grant
Grant Projects	Fire District Operating
CCPBG Grant	Task Force Grant/Sheriff
Violence Against Women	Justice Court House Arrest
District Court House Arrest	Public Transit Fund
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, 2019.

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  
St. George, Utah  
November 15, 2019

**WHITE PINE COUNTY**  
**Nevada Revised Statute 354.6113**  
**For the Year Ended June 30, 2019**

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

- Interest earned on the cash balance of the fund was credited to the fund.
- The money in the fund was used only for the construction of capital projects which were included in the plan for capital improvement of the local government prepared pursuant to NRS 350.013.
- In fiscal year 2019, the money from the fund was used for improvements to the courthouse as specified in the capital improvement plan for the County.
- According to the fiscal year 2020 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 courthouse and make other improvements to the golf course, library, and senior center.
- According to the fiscal year 2020 approved budget, the County plans the accumulation of \$171,567 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, 2019**

<u>Federal Grantor/Pass Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Pass-Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
<b><u>US Department of Agriculture</u></b>				
Passed through Nevada Division of Forestry				
Consolidated Payment Grant	10.666	TITLE I & TITLE II	\$ -	\$ 219,819
Total US Department of Agriculture			-	219,819
<b><u>US Department of Housing and Urban Development</u></b>				
Passed through NV Commission on Economic Development				
Community Dev Block Grants/State's Program				
WPC Housing Rehabilitation	14.228	17/R-HS/15	18,587	18,587
WPC Housing Rehabilitation	14.228	18/ACQ/09	-	18,677
Total US Department of Housing and Urban Development			18,587	37,264
<b><u>US Department of Interior</u></b>				
Passed through Bureau of Land Management - Nevada State Office				
Recreation Resource Management	15.235	L14AC00131	-	198,287
Recreation Resource Management	15.235	L17AC00043	-	58,206
Recreation Resource Management	15.235	L17AC00044	-	330,416
			-	586,909
FWS National Wildlife Refuge Fund	15.659		-	4,642
Total US Department of Interior			-	591,551
<b><u>US Department of Justice</u></b>				
Passed through Dept of Public Safety Byrne Formula Grant Program				
Edward Byrne Memorial Formula Grant Program	16.738	17-JAG-36	-	23,494
Edward Byrne Memorial Formula Grant Program	16.738	18-JAG-25	-	32,696
Passed through NV Office of the Attorney General				
Violence Against Women Formula Grant	16.588	2016-WF-AX-0033	-	21,328
Violence Against Women Formula Grant	16.590	2016-WE-AX-0047	-	132,409
Total US Department of Justice			-	209,927
<b><u>US Department of Transportation</u></b>				
Federal Aviation Administration				
Airport Improvement Program	20.106		-	7,312,025
Airport Improvement Program	20.106		-	4,874,085
			-	12,186,110
Passed through NV Department of Transportation				
Highway Safety Grant	20.600	JF-2019-WPSO-000011	-	16,509
Highway Safety Grant	20.600	JF-2018-WPSO-00035	-	8,804
			-	25,313
Passed through NV Department of Transportation				
National Priority Safety Programs	20.616		-	39,883
Passed through NV Department of Transportation				
Enhance Access of People in Small Urban and Rural Areas to Activities	20.509	PR-491-17-802	-	21,050
Enhance Access of People in Small Urban and Rural Areas to Activities	20.509	PR-491-17-802	-	3,049
Enhance Access of People in Small Urban and Rural Areas to Activities	20.509	PR-413-18-802	-	67,460
			-	91,559
Passed through NV Emergency Response Commission				
State Emergency Response Commission	20.703	18-HMEP-17-01	-	2,794
			-	2,794
Total US Department of Transportation			-	12,345,659

(continued)

**WHITE PINE COUNTY**  
**Schedule of Expenditures of Federal Awards, Continued**  
**For the Year Ended June 30, 2019**

<u>Federal Grantor/Pass Through Grantor/Program or Cluster Title</u>	<u>CFDA</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Pass-Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
<b><u>Institute of Museum &amp; library services, National Foundation on the Arts &amp; Humanities</u></b>				
Passed through NV Department of Library & Archives				
Community Strength through Family Literacy	45.310	2018-20	-	3,000
Postage Program	45.310	LSTA LOAN POSTAGE	-	2,217
January 2019 NCLab Workshop	45.310	2018-20	-	270
NASA StarNet	45.310	2018-20	-	474
Total Institute of Museum & Library Services, NFAH			-	5,961
<b><u>US Department of Energy</u></b>				
Passed through NV Department of Public Safety-Division of Emergency Mgmt				
Emergency Preparedness Working Group	81.502	FFY 2014 81502.14A	-	567
Emergency Preparedness Working Group	81.502	FFY 2016 81502.16A	-	492
Emergency Preparedness Working Group	81.502	FFY 2017 81502.17A	-	26,100
Emergency Preparedness Working Group	81.502	FFY 2018 81502.18A	-	35,901
Total US Department of Energy			-	63,060
<b><u>US Department of Health and Human Services</u></b>				
Passed through NV Division of Aging Services				
Special Programs for the Aging-Title III,Part C-Nutrition Services (Aging Cluster)				
C-1 Congregate	93.045	17-000-07-1X-18	-	19,819
C-2 Homebound	93.045	17-000-04-2H-18	-	36,375
NSIP	93.053	17-000-57-NX-19	-	12,643
NSIP	93.053	17-000-57-NX-18	-	7,772
NSIP	93.053	USDA Commodity Assistance	-	6,541
Total Aging Cluster			-	83,150
Passed through Nevada Department of Human Resources				
Community Services Block Grant	93.569	G-17INVCOSR	-	69,992
Total US Department of Health and Human Services			-	153,142
<b><u>US Department of Homeland Security</u></b>				
Passed through NV Dept of Public Safety-division of Emergency Management				
Emergency Management Performance Grant	97.042	FFY17 EMPG	-	11,571
TOTAL FEDERAL ASSISTANCE EXPENDED			\$ 18,587	\$ 13,637,954

**WHITE PINE COUNTY**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2019**

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**Reporting Entity:**

The accompanying schedule of expenditures of federal awards presents the activity or expenditure of all federal awards programs of White Pine County, Nevada (the County) for the year ended June 30, 2019. 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	\$ 4,642
Airport Improvement fund	12,186,110
Grant Projects	909,188
Non-major funds:	
Task Force	56,190
Violence Against Women	153,737
Indigent	91,559
Emergency Management Grant fund	77,425
Library Gift Fund	5,961
Senior Center	83,150
CSBG Fed Grant/Indigent	69,992
Total	<u>\$ 13,637,954</u>

**Indirect Cost Rate:**

The County did not elect to use the 10% de minimis indirect cost rate for fiscal year 2019.

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

The County did not have any federal loans outstanding at June 30, 2019.

**Subrecipients:**

The County had subrecipients for the following programs in fiscal year 2019:

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, 2019. 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, 2019.

## 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, 2019

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2019**

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

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Financial Statements

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

- Material weakness (es) identified?                    \_\_\_ yes    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.

CFDA Number(s)                    Name of Federal Program or Cluster

20.106                                    Airport Improvement 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, 2019**

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**Section II - Financial Statement Findings**

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**INTERNAL CONTROL OVER FINANCIAL REPORTING**

**Material Weaknesses:**

No material weaknesses noted in fiscal year 2019.

**Significant Deficiencies:**

No significant deficiencies noted in fiscal year 2019.

**COMPLIANCE AND OTHER MATTERS**

**Compliance:**

No compliance findings noted in fiscal year 2019.

**Other Matters:**

No other matters reported in fiscal year 2019.

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2019**

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

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**INTERNAL CONTROL OVER FEDERAL AWARDS**

No internal control items noted in fiscal year 2019.

**COMPLIANCE AND OTHER MATTERS**

**Compliance:**

No compliance findings noted in fiscal year 2019.

**Other Matters:**

No other matters reported in fiscal year 2019.

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**Section IV – Summary Schedule of Prior Audit Findings**

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Not applicable.