

Appendix F:

Audited Annual Comprehensive Financial
Report

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

WHITE PINE COUNTY



FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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 29, 2021

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, 2021.

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, 2021 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 2020 was 10,826. 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 has the same governing board. Therefore, it 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, 45 Special Revenue Funds, 2 Capital Improvement Funds, and 12 Custodial 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.

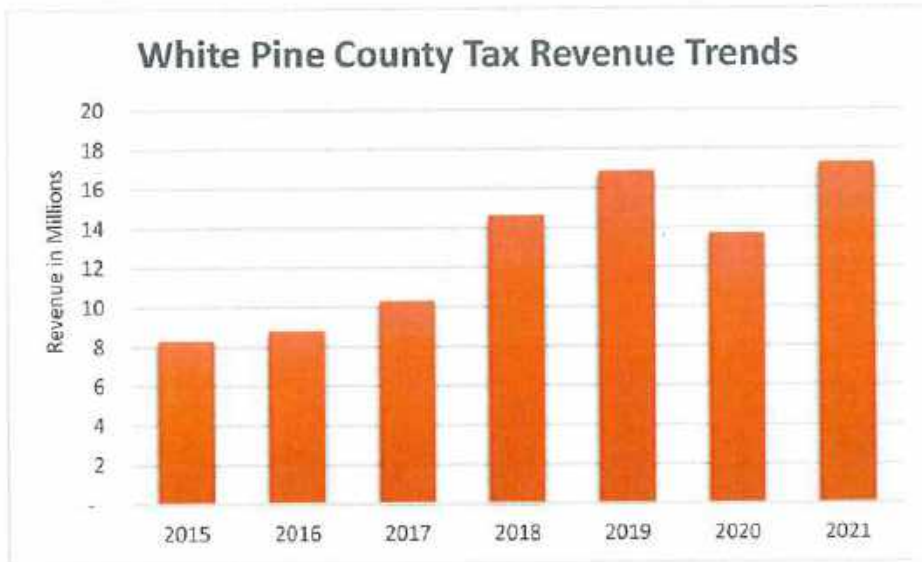
LOCAL ECONOMIC CONDITION AND OUTLOOK

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.

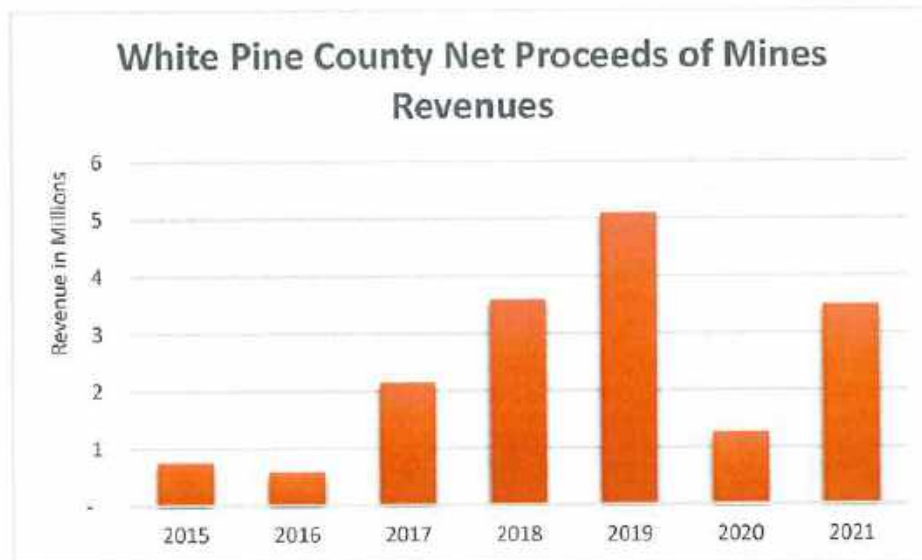
The largest mine, Robinson Nevada owned by KGHM International, produces primarily copper. There are also multiple gold mines in the County currently in production. Strong mineral prices throughout the fiscal year contributed to substantially higher mining tax revenues for the County than had been projected by the Nevada Department of Taxation. Actual revenues exceeded budgets by \$953,680 or 37%.

Tourism continues to play a substantial role in the County's economy. This portion of the economy was significantly impacted due to the pandemic initially but showed signs of recovery this year. 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.

Tax revenues are the largest source of revenues in the County's governmental funds. They have been increasing since fiscal year 2015 except for fiscal year 2020 which is the year that was adversely impacted by business shutdowns due to the pandemic. Fiscal year tax revenues were \$8,293,087 in 2015, \$8,805,968 in 2016, \$10,288,939 in 2017, \$14,611,106 in 2018, \$16,848,053 in 2019, \$13,688,745 in 2020 (due to the pandemic) and in fiscal year 2021 it continued its previous trend increasing to \$17,286,116 exceeding fiscal year 2019.



Net proceeds of mines revenues prove to be more unpredictable as shown in the following chart:



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. Because of this the County maintains an \$8 million net proceeds mitigation reserve to counter future challenges when the mines do close.

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.

The coronavirus pandemic did continue to impact the County's operations as well as its finances. Tourism revenue generators such as the horse races, county fair, Silver State Classic Road Race and the Arts is the Park Festival were put on hold during the fiscal year following State directives meant to encourage social distancing. However, other aspects of tourism did increase such as visits to Great Basin National Park, camping, fishing and mountain biking. These outdoor activities allowed individuals and families to find recreation without congregation in large groups. The County has been working with FEMA and other federal and state agencies to obtain financial assistance in order to help mitigate the impacts.

MAJOR INITIATIVES

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

- The County continued with construction of its Justice Center Project. When finished this project will provide 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 2021 fiscal year the added construction costs were \$17,470,792 bringing the total outlay for the project to \$27,746,019 of the \$34.5 million total cost. Construction will continue in fiscal year 2022 with completion of the project anticipated in January 2022.
- As the County completes the Justice Center Project, two other major construction initiatives are being undertaken and planning stages for them have commenced:
 - Renovation of the historic courthouse for utilization by County administrative offices
 - Design and construction of a community services building to be located at the site of the old County Annex which will house public health, social services, bus services and juvenile probation
- 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. The five year capital improvement plan for the airport includes the following:
 - Crack Seal of Runway 12/30 (locally funded)
 - Pavement Maintenance of Runway 18/36, Taxiway A and Main Apron (grant funded)
 - Seal and Remark Runway 12/30 (locally funded)
 - Perimeter Fence-23,405 linear feet-design and construction (grant funded)
 - Reconstruct Terminal Area Apron-design and construction (grant funded)
- 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

- Phase 2 upgrade of the Nevada Northern Railroad
- Upgrades to the County's Historic Courthouse Duck Pond
- Phase 2 for the City of Ely's Jack Caylor Park upgrades
- Construction of the Town of Ruth's Memorial Mining Park.

Additionally, in fiscal year 2021 the County applied for and was recently awarded approximately \$47.5 million for the following projects that should commence in fiscal year 2022:

- Heritage Park for the County
 - Phase 3 upgrade of the Nevada Northern Railroad (renovation of tracks/McGill depot)
 - Upgrades to the County Fairgrounds including an all-weather event center
- 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. All County roads are now in an accurate GIS database which is the first step in implementing the E911 System. During the fiscal year the County began work on adding non-county roads and identifying outlying addresses.
 - 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. The Justice Center Project will include a one gigabit connection and an E-Rate award will bring high speed internet into the County Library in fiscal year 2022.
 - Water rights and transfer of water from one basin to another is an ongoing issue. The County continued its efforts to prevent the Southern Nevada Water Authority (SNWA) from transferring water in basins located in White Pine County to Clark County. Although this has been a quiet year related to this issue, it is the intent of the Board of County Commissioners to remain vigilant in safeguarding this vital asset.

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 continuing construction on the Justice Center Project. Funds for this project include a one quarter cent sales tax authorized under Senate Bill (SB) 74, net proceeds of mines transferred in from the general fund during multiple fiscal years, a legislative appropriation from the State of Nevada, a transfer from the justice court facilities fund and district court administrative fund, a 2.25% 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. Both USDA loans were drawn on starting in fiscal year 2021 and will be repaid utilizing the SB 74 sales tax revenues.

The ending general fund balance has \$1,868,731 assigned for the fiscal year 2022 budget appropriation which increased from last year when \$1,588,375 was assigned for subsequent year budget appropriation. All of the appropriation for fiscal year 2022 is for one-time expenditures for the Justice Center Project and renovation of the historic courthouse. 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.

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 reported a substantial unrealized loss during the fiscal year due to the current situation in the markets. Unrealized gains and losses are not relied on unless investments are converted and the gains/losses become actual as opposed to unrealized. Due to the strong cash position of the County, investments are normally held until maturity. The Treasurer and the Finance Director work closely to ensure adequate cash flow for all ongoing activities. 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, 2019. 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. The County did submit its June 30, 2020 Comprehensive Annual Financial Report for eligibility. However, due to the pandemic the GFOA is behind and our 2020 report is still under review. We believe that both June 30, 2020 and our current Comprehensive Annual Financial Report continue to meet the Certificate of Achievement Program's requirements. We anticipate award of the Certificate of Achievement for June 30, 2020 report and will submit the June 30, 2021 report to 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**

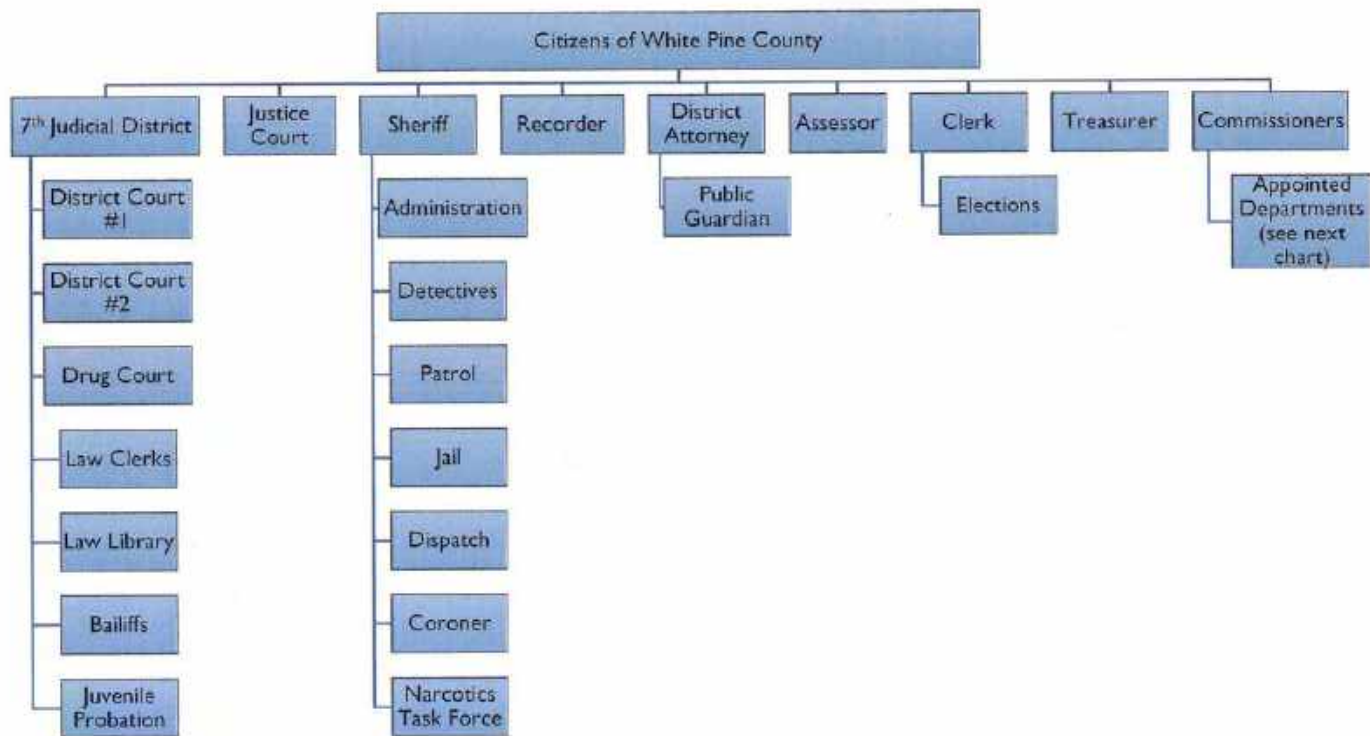
For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2019

Christopher P. Morill

Executive Director/CEO

WHITE PINE COUNTY ORGANIZATIONAL CHART ELECTED OFFICIALS/JUDICIAL

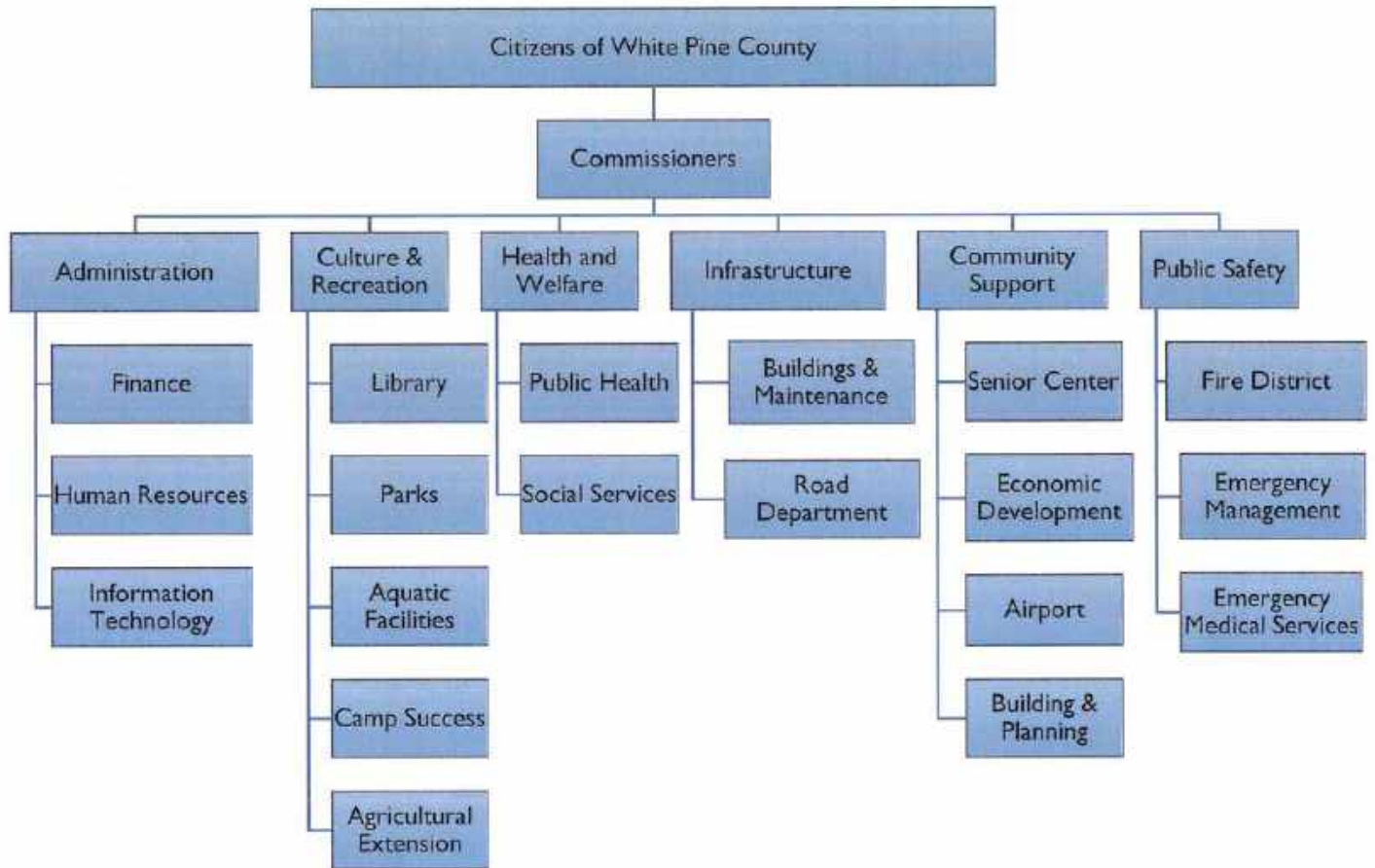


Elected Officials

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
 James Beecher
 Stephen Bishop
 Martha Rivera Sindelar
 Scott Henriod
 Catherine Bakaric

COUNTY COMMISSION ORGANIZATIONAL CHART



Appointed Officials

Finance Director/IT Supervisor	Elizabeth Frances
Human Resources Director	Elizabeth Frances/Elanie Eldridge
Library Director/Senior Program Administrator	Lori Romero
Public Works Director	Bill Calderwood
Aquatic Facilities Director	Kristi Lynch-Rozich
Agricultural Extension Director	Vacant
Public Health Nurse	Shannin Pierce
Social Services Director	Desiree Barnson
Airport Manager	Mark Holloway
Fire Chief/EMS	Brett North
Emergency Manager	Brett North

FINANCIAL SECTION

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Independent Auditor's 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, 2021, 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

White Pine County's 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, 2021, 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.

Change in Accounting Principle

As described in Note 1 to the financial statements, in fiscal year 2021, the District implemented the provisions of GASB Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

Other Matters

Report on Detailed Comparative Information

We have previously audited White Pine County's financial statements for the year ended June 30, 2020, and our report dated January 12, 2021, 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, 2020, 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, 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 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 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 19, 2021, 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 19, 2021



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WHITE PINE COUNTY, NEVADA
Management's Discussion and Analysis
June 30, 2021

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 \$95,577,546 at the end of fiscal year 2021 and \$88,352,659 at the end of fiscal year 2020. This is an increase in total net position of governmental activities of \$7,224,886 between fiscal years 2020 and 2021. Of total net position, the unrestricted net position at the end of fiscal year 2021 was a negative \$1,386,930 for governmental activities. This is a decrease of \$13,090,082 from 2020.
- 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 2021 totaled \$122,185,309 and at the end of fiscal year 2020 totaled \$112,476,565. This is an increase of \$9,708,755 from fiscal year 2020.
 - Total deferred outflows of resources for governmental activities at the end of fiscal year 2021 totaled \$2,674,292 and at the end of fiscal year 2020 totaled \$3,065,088. This is a decrease of \$390,796 from fiscal year 2020.
 - Total liabilities for governmental activities at the end of fiscal year 2021 totaled \$26,752,416 and at the end of fiscal year 2020 totaled \$24,577,826. This is an increase of \$2,174,590 from fiscal year 2020.
 - Total deferred inflows of resources for governmental activities at the end of fiscal year 2021 totaled \$2,529,640 and at the end of fiscal year 2020 totaled \$2,611,168. This is a decrease of \$81,528 from fiscal year 2020.
- At the end of the fiscal year 2021, the unassigned fund balance for the General Fund was \$7,118,536 or 42% of total General Fund expenditures and transfers. For fiscal year 2020, the General Fund unassigned fund balance was \$6,861,867. The increase in unassigned fund balance of \$256,669 is a result of revenues exceeding expenditures and transfers by a total of \$553,838, the decrease to prepaid fund balance in the amount of \$2,117, the increase to inventory of \$18,930 and the increase to subsequent year budget appropriations in the amount of \$280,356.
- The County's primary general revenue sources for governmental activities during 2021 are Ad Valorem property taxes of \$7,855,093, unrestricted intergovernmental revenues in the form of consolidated taxes of \$3,563,990 and proceeds from mines of 3,487,643. These three revenue sources comprise 34%, 15% and 15%, respectively, of total general governmental revenues for 2021. During fiscal 2020 the primary general revenue sources were Ad Valorem property taxes of \$6,904,724, unrestricted intergovernmental revenues in the form of consolidated taxes of \$3,742,471 and sales taxes of \$2,619,462. These three revenue sources comprised 32%, 18% and 12%, respectively, or 62% of total general governmental revenues for 2020.

- The County's total expenses were \$24,497,013 for 2021 and \$23,573,367 for 2020. The greatest expenses in fiscal year 2021 were in the following activities: general government, public safety and public works. (Please refer to the table on page 21.)
- Total capital assets being depreciated in governmental activities were \$124,924,882 for 2021 and \$122,524,330 for 2020. 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, the Grants 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.

Custodial Funds

- The County's fiscal year 2020 fiduciary funds have been reclassified to custodial funds pursuant to GASB Statement No. 84. The reclassification is meant to provide better consistency in reporting fiduciary activities. Under the new guidance the 25 trust and agency accounts within 14 funds reported in fiscal year 2020 are now shown as 12 custodial funds and 2 investment trust funds in fiscal year 2021.

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, 2021 and June 30, 2020, is summarized and analyzed below:

	Governmental activities	
	2021	2020
Current and other assets	\$ 51,028,853	\$ 59,387,454
Capital assets	71,197,221	53,089,111
Total assets	122,226,074	112,476,565
Deferred outflows of resources	2,674,292	3,065,088
Long-term liabilities outstanding	22,334,177	19,342,977
Other liabilities	4,459,003	5,234,849
Total liabilities	26,793,180	24,577,826
Deferred inflows of resources	2,529,640	2,611,168
Net position:		
Net investment in capital assets	71,197,221	53,089,111
Restricted	25,767,254	23,560,396
Unrestricted	(1,386,929)	11,703,152
Total net position	\$ 95,577,546	\$ 88,352,659

- 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 \$95,577,546 as of June 30, 2021 and \$88,352,659 as of June 30, 2020. The majority of this \$18,108,110 increase is attributable to one item – the construction of the new Justice Center. The County has been working on the new Justice Center which will provide a new, secure courthouse and an expansion of the existing jail facility at an estimated cost of \$34.5 million with funding provided primarily through sales tax revenues, net proceeds of mines revenues and an appropriation from the State of Nevada for the new courthouse. There were additional impacts from the project including a decrease to current assets for cash payments made during the course of construction as well as an increase to long-term liabilities outstanding as the county utilizes USDA debt instruments to fund the project.
- 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, 31% is for net proceeds mitigation, 31% is for public works 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, 2021 was \$271,366. This is an 86% decrease from the prior fiscal year. The decrease is largely due to low interest rates and unrealized losses booked.
- At June 30, 2021 and June 30, 2020, 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, 2021 and June 30, 2020, are summarized below:

	Governmental Activities	
	2021	2020
Revenues:		
Program revenues:		
Charges for services	\$ 4,930,475	\$ 4,547,769
Operating grants and contributions	2,912,312	1,536,720
Capital grants and contributions	875,106	6,593,682
General revenues:		
Taxes	15,152,576	13,771,746
State gaming licenses	114,316	127,436
Net proceeds from mines	3,487,643	1,264,964
Unrestricted investment earnings	271,366	1,908,052
Unrestricted Intergovernmental Rev *	3,563,990	3,742,471
Other revenue/(expense)	414,114	44,064
Total revenues	<u>31,721,898</u>	<u>33,536,904</u>
Expenses:		
General government	6,697,546	5,399,373
Judicial	3,069,993	2,606,747
Public safety	5,862,095	5,824,816
Public works	4,301,728	3,865,313
Health and sanitation	98,801	98,355
Welfare	778,077	735,302
Culture and recreation	3,009,904	4,496,255
Community support	670,090	547,206
Total expenses	<u>24,497,011</u>	<u>23,573,367</u>
Increase(Decrease) in net position		
before transfers, contributions, and special items	7,224,887	9,963,537
Special item - government combination	-	432,617
Increase(Decrease) in net position	7,224,887	10,396,154
Net position, beginning	88,352,659	77,703,287
Prior period adjustment	-	253,218
Net position, ending	<u>\$ 95,577,546</u>	<u>\$ 88,352,659</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 \$47,301,272 and \$54,639,269 for years 2021 and 2020 respectively. This is a decrease of \$7,337,896 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 \$17,149,868 at the end of 2021 and was \$16,596,030 at the end of 2020. The fund balance of the County's General Fund increased by \$553,838 during the current fiscal year. This increase was due to a mixture of events including some revenues being higher than anticipated (personal property tax, net proceeds for mines and consolidated tax), some revenues being lower than anticipated (investment earnings) and mid-year appropriation of excess revenues for transfer to capital improvements in anticipation of the historic courthouse renovation and the community services building projects.
- The SB 74 Fund tracks activities for public safety and judicial improvements funded through a quarter cent sales tax dedicated for that purpose. This is the fund being utilized for the justice center project. Comparatively, the fund balance of the SB 74 Fund was \$5,611,947 at the end of 2021 and was \$15,647,823 at the end of 2020. The fund balance decreased by \$10,035,876 during the current fiscal year and this was due to the ongoing justice center project. This accounts for the majority of the governmental funds reported decrease offset by other funds increases.

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 \$18,110,239. This budget represents anticipated expenses/other financing uses over revenues/other financing sources in the amount of \$3,658,193. Actual expenditures and transfers out were \$1,303,679 less than the final budget. Much of this was a result of savings in judicial caseload, staff turnover and items being deferred until fiscal year 2022 due to supply chain issues. Judicial contributed \$474,005 or 36% of total reductions, General Government contributed \$466,517 or 36% of total reductions and Public Safety \$278,745 or 21%.
- Revenues and other financing sources received in the general fund were more than budgeted by \$2,908,352. The net result of higher revenues and lower expenditures/other financing uses was an increase in the general fund balance of \$553,838. This increase is a \$4,212,031 favorable variance over the budgeted ending fund balance.
- The budget for expenditures in Grant Special Revenue Fund went from a beginning budget of \$0 to \$6,074,435. This happens because under Nevada Revised Statutes grant revenues are automatic

augmentations and grants are budgeted as carry forward amounts are known or new grants are awarded. There were two main sources from which grant funds were augmented, the Southern Nevada Public Lands Management Act (SNPLMA) and CARES Act. These grants increased the overall budget by \$3,158,579 and \$1,065,325 respectively for a total of \$4,223,904. Through the CARES Act funding the County was able to assist 52 small businesses with \$640,000 in business assistance grants.

Economic Factors

- Mining continues to play a significant role in the economy of White Pine County. Mineral prices remained strong throughout the fiscal year resulting in mining revenues that were \$953,680 over projections. This is in contrast to last year when the County had a negative variance from budget of \$1,968,184. This demonstrates the volatility of mining and why mining revenues are not relied on for ongoing operations. Instead, these revenues are dedicated to one-time capital projects which included the justice center project and the historic courthouse renovation in fiscal year 2021.
- Even though mining activity is currently on the increase, it cannot be relied on as a stable future economic factor for the County. Therefore, the County continues to promote expansion through renewable energy, energy transmission, and 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 company is continuing to move forward with the preliminary steps required for a stored energy project. The proposed stored energy project would gravity feed water from the top of a mountain to the valley below generating electricity during peak loads. The water would then be pumped back up the mountain when demand was low. The topography of the County provides an excellent location for this project and it will assist White Pine County in leasing water rights at risk of reverting to the State. It is estimated that this will be a one hundred year, multi-billion dollar project providing many jobs during construction and 25 regular full-time job during operations.
- The County is continuing its work with the Federal Government to transfer federal lands to the County. These additional lands may provide the County with future opportunities for economic development and additional tax revenues.

Capital Asset Activity and Debt Administration

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

	Governmental Activities	
	Balance	Balance
	6/30/2021	6/30/2020
Capital assets not being depreciated	\$ 31,156,013	\$ 12,405,234
Capital assets being depreciated	124,924,882	122,524,330
Less accumulated depreciation	(84,883,674)	(81,840,453)
Total capital assets net of depreciation	<u>\$ 71,197,221</u>	<u>\$ 53,089,111</u>

- The major increases to capital assets occurred for the following reasons:
 - The Justice Center Project added \$17.47 million to construction in progress. The majority of funds for this project are through a one quarter cent sales tax (which will be utilized to service the USDA loans discussed below) and transfers from the County's General Fund.
 - Other large additions to construction in progress included \$764,145 for park improvements, \$543,667 for fire station improvements and \$452,334 for renovation of the senior center.
 - Capital assets being depreciated increased \$1.9 million primarily for road department vehicles (\$1,301,624), emergency medical services equipment (\$274,176) and buses for public transportation (\$165,814).
 - An additional \$786,297 was transferred into capital assets being depreciated from construction in progress as various projects were completed during the fiscal year.
- Additional information related to capital asset activity can be found in the Notes to the Financial Statements – Note 6, Capital Assets.
- During fiscal year 2021 the County began incurring debt through United States Department of Agriculture Rural Development (USDA-RD) Community Facilities Loan to the County for the construction of the justice center project. The loan will have a 32-year term with the first two years for construction requiring annual interest-only payments with the first payment of interest due in August 2021. The next 30 years will require principal and interest payments. The rate on the loan is 2.25%. The quarter cent sales tax allowed under SB 74 will be utilized to service the debt on this loan. The amount drawn as of June 30, 2021 was \$2,485,673.
- In addition to the USDA-RD Community Facilities Loan, the County also utilized a USDA-RD Rural Economic Development Loan. This program provides funding for rural projects through local utility organizations. White Pine County worked with Mount Wheeler Power to obtain these funds and the County is very grateful for Mount Wheeler Power's assistance. The loan amount obtained was \$1,000,000 and it is medium term, 10-year and interest-free. It was issued in September 2020 and repayment began in November 2020. The quarter cent sales tax allowed under SB 74 is being utilized to service the debt on this loan the outstanding amount at June 30, 2021 was \$932,773.

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, 2021

	Governmental Activities
Assets	
Cash and investments	\$ 46,430,072
Receivables (net of allowance for uncollectibles)	4,414,535
Prepaid Expenses	158,926
Inventory	25,320
Capital assets not being depreciated	
Land	1,052,324
Construction in progress	30,103,689
Capital assets being depreciated, net of accumulated depreciation	
Equipment and vehicles	5,310,111
Improvements other than buildings	21,110,641
Buildings	12,585,841
Infrastructure	1,034,615
Total assets	<u>122,226,074</u>
Deferred Outflows of Resources	
Deferred outflows related to pensions	2,512,075
Deferred outflows related to OPEB	162,217
Total deferred outflows of resources	<u>2,674,292</u>
Liabilities	
Accounts payable and other current liabilities	2,579,994
Accrued interest payable	8,777
Unearned revenue	1,087,044
Noncurrent liabilities:	
Due within one year	783,188
Due in more than one year	3,947,465
Net pension liability	16,241,303
Other postemployment benefits liability	2,145,409
Total liabilities	<u>26,793,180</u>
Deferred Inflows of Resources	
Deferred revenue - net proceeds	5,878
Deferred inflows related to pensions	2,293,397
Deferred inflows related to OPEB	230,365
Total deferred inflows of resources	<u>2,529,640</u>
Net Position	
Net investment in capital assets	71,197,221
Restricted for:	
General government	1,307,616
Judicial	582,956
Public safety	225,096
Public works	7,879,934
Welfare	3,846,884
Community support	365,687
Capital projects	2,559,081
Net proceeds mitigation	8,000,000
Catastrophic events	1,000,000
Unrestricted	(1,386,929)
Total net position	<u>\$ 95,577,546</u>

The accompanying notes are an integral part of the financial statements

WHITE PINE COUNTY
Statement of Activities
For the Year Ended June 30, 2021

Functions/Programs	Program Revenues				Net (Expense) /
					Revenue and Change in Net Position
Primary government:					
Governmental activities:	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
General government	\$ 6,697,546	\$ 2,156,671	\$ 28,320	\$ 285,865	\$ (4,226,690)
Judicial	3,069,993	513,667	12,350	44,460	(2,499,516)
Public safety	5,862,095	707,396	1,853,650	-	(3,301,049)
Public works	4,301,728	226,233	188,758	252,422	(3,634,315)
Health and sanitation	98,801	-	-	-	(98,801)
Welfare	778,077	304,017	131,489	-	(342,571)
Culture and recreation	3,009,904	951,386	592,402	292,359	(1,173,757)
Community support	670,090	71,105	105,343	-	(493,642)
Interest on long-term debt	8,777	-	-	-	(8,777)
Total primary government	<u>\$ 24,497,011</u>	<u>\$ 4,930,475</u>	<u>\$ 2,912,312</u>	<u>\$ 875,106</u>	<u>(15,779,118)</u>
General revenues:					
Ad valorem taxes					7,855,093
Unrestricted intergovernmental revenues (consolidated taxes - from the State of Nevada)					3,563,990
Motor vehicle fuel tax					2,590,753
Sales taxes					2,525,132
Franchise taxes					700,479
Occupancy taxes					48,623
Payment in lieu of taxes					1,432,496
State gaming licenses					114,316
Net proceeds from mines					3,487,643
Unrestricted investment earnings - gain (loss)					271,366
Other revenues					414,114
Total general revenues					<u>23,004,005</u>
Change in net position					7,224,887
Net position - beginning					88,352,659
Net position - ending					<u>\$ 95,577,546</u>

The accompanying notes are an integral part of the financial statements

WHITE PINE COUNTY
Balance Sheet
Governmental Funds
June 30, 2021

	General Fund	Grant Projects	SB 74 Fund	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and investments	\$ 16,366,005	\$ -	\$ 6,093,259	\$ 23,972,691	\$ 46,431,955
Accounts receivable	425,312	-	-	454,008	879,320
Property taxes receivable	75,519	-	5	8,444	83,968
Due from other governments	905,697	1,434,689	214,449	894,528	3,449,363
Due from other funds	354,471	-	-	-	354,471
Prepaid items	137,281	-	-	21,645	158,926
Inventory	25,320	-	-	-	25,320
Total assets	<u>\$ 18,289,605</u>	<u>\$ 1,434,689</u>	<u>\$ 6,307,713</u>	<u>\$ 25,351,316</u>	<u>\$ 51,383,323</u>
Liabilities, Deferred Inflows, and Fund Balances					
Liabilities:					
Accounts payable	\$ 319,595	\$ -	\$ 694,675	\$ 539,915	\$ 1,554,185
Accrued liabilities	774,308	104,355	-	147,146	1,025,809
Unearned revenue	-	1,087,044	-	-	1,087,044
Due to other funds	-	149,759	-	204,712	354,471
Total liabilities	<u>1,093,903</u>	<u>1,341,158</u>	<u>694,675</u>	<u>891,773</u>	<u>4,021,509</u>
Deferred inflows of resources:					
Deferred revenue - net proceeds	-	-	-	5,878	5,878
Unavailable revenue - property taxes	45,834	-	1,091	7,638	54,563
Total deferred inflows of resources	<u>45,834</u>	<u>-</u>	<u>1,091</u>	<u>13,516</u>	<u>60,441</u>
Fund balances:					
Nonspendable:					
Prepays	137,281	-	-	21,645	158,926
Inventory	25,320	-	-	-	25,320
Restricted for:					
General government	-	-	-	1,307,616	1,307,616
Judicial	-	-	-	582,956	582,956
Public safety	-	-	-	225,096	225,096
Public works	-	-	-	7,879,934	7,879,934
Welfare	-	-	-	3,846,884	3,846,884
Community support	-	-	-	365,687	365,687
Capital projects	-	-	-	2,559,081	2,559,081
Net proceeds mitigation	8,000,000	-	-	-	8,000,000
Catastrophic events	-	-	-	1,000,000	1,000,000
Committed for:					
Culture and recreation	-	93,531	-	5,440,354	5,533,885
Public safety	-	-	5,611,947	932,085	6,544,032
Welfare	-	-	-	70,512	70,512
Community support	-	-	-	214,177	214,177
Assigned for:					
Subsequent year budget appropriation	1,868,731	-	-	-	1,868,731
Unassigned	7,118,536	-	-	-	7,118,536
Total fund balances	<u>17,149,868</u>	<u>93,531</u>	<u>5,611,947</u>	<u>24,446,027</u>	<u>47,301,373</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 18,289,605</u>	<u>\$ 1,434,689</u>	<u>\$ 6,307,713</u>	<u>\$ 25,351,316</u>	<u>\$ 51,383,323</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, 2021

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

Total fund balances - total governmental funds	\$ 47,301,373
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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	\$ 156,080,895	
Accumulated depreciation	<u>(84,883,674)</u>	71,197,221

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	\$ 2,512,075	
Deferred inflows related to pensions	(2,293,397)	
Deferred outflows related to OPEB	162,217	
Deferred inflows related to OPEB	<u>(230,365)</u>	150,530

Revenues considered unavailable not reported in the funds.	54,563
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Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

Bonds payable	\$ (3,418,446)	
Compensated absences	(1,312,207)	
Net pension liability	(16,241,303)	
Net OPEB obligation	(2,145,409)	
Accrued interest payable	<u>(8,777)</u>	<u>(23,126,142)</u>

Net position of governmental activities	<u>\$ 95,577,545</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, 2021

	General Fund	Grants Fund	SB 74 Fund	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes	\$ 10,315,733	\$ -	\$ 813,194	\$ 6,157,189	\$ 17,286,116
Licenses and permits	29,985	-	-	89,880	119,865
Intergovernmental	5,893,980	2,330,269	-	1,665,958	9,890,207
Court Fines and Fees	232,266	-	-	132,972	365,238
Charges for services	950,452	-	-	1,591,661	2,542,113
Investment earnings (losses)	(265,871)	-	-	-	(265,871)
Miscellaneous revenue	197,853	432,049	170,992	670,716	1,471,610
Total revenues	17,354,398	2,762,318	984,186	10,308,376	31,409,278
Expenditures					
Current:					
General government	3,866,969	1,036,955	-	1,034,351	5,938,275
Judicial	2,926,891	124,525	-	199,360	3,250,776
Public Safety	4,216,980	52,697	-	1,521,678	5,791,355
Public Works	-	-	-	2,895,945	2,895,945
Health and Sanitation	98,801	-	-	-	98,801
Welfare	-	-	-	770,724	770,724
Culture and Recreation	633,203	-	-	1,117,352	1,750,555
Community Support	-	148,612	-	525,754	674,366
Capital outlay:					
General government	-	-	-	284,468	284,468
Judicial	92,320	-	17,266,724	-	17,359,044
Public Safety	102,514	16,000	-	678,130	796,644
Public Works	-	-	-	1,362,369	1,362,369
Welfare	-	-	-	165,815	165,815
Culture and Recreation	-	934,333	-	1,654	935,987
Community Support	-	439,049	-	6,447	445,496
Debt service:					
Principal	-	-	67,227	-	67,227
Interest	-	-	-	-	-
Total expenditures	11,937,678	2,752,171	17,333,951	10,564,047	42,587,847
Excess revenues over (under) expenditures	5,416,720	10,147	(16,349,765)	(255,671)	(11,178,569)
Other financing sources (uses)					
Sale of capital assets	6,000	-	-	349,000	355,000
Debt proceeds	-	-	3,485,673	-	3,485,673
Transfers in	-	78,200	2,828,216	2,105,421	5,011,837
Transfers out	(4,868,882)	-	-	(142,955)	(5,011,837)
Total other financing sources and uses	(4,862,882)	78,200	6,313,889	2,311,466	3,840,673
Net change in fund balances	553,838	88,347	(10,035,876)	2,055,795	(7,337,896)
Fund balances - beginning of year	16,596,030	5,184	15,647,823	22,390,232	54,639,269
Fund balances - end of year	\$ 17,149,868	\$ 93,531	\$ 5,611,947	\$ 24,446,027	\$ 47,301,373

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, 2021

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

Net changes in fund balances - total governmental funds	\$	(7,337,896)
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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.		(44,025)
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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	\$	21,491,797	
Depreciation expense		(3,326,887)	18,164,910

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	\$	1,271,800	
Pension expense		(1,042,477)	
OPEB contributions		107,789	
OPEB expense		(227,374)	109,738

Governmental funds do not report contributions of capital assets as revenue, unless the assets will be held for sale. However, in the statement of activities, the donation of capital assets is reported as revenue.		1,646
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The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and disposals) is to decrease net position.		(58,446)
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The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Debt issued or incurred:			
Bonds payable	\$	(3,485,673)	
Principal repayments:			
Bonds payable		67,227	(3,418,446)

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	\$	(183,818)	
Change in accrued interest		(8,777)	(192,595)

Change in net position of governmental activities	\$	7,224,886
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The accompanying notes are an integral part of the financial statements

WHITE PINE COUNTY
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2021

	Custodial Funds	Investment Trust Fund
ASSETS		
Cash and investments	\$ 815,349	\$ 633,940
Due from other governments	26,394	-
Total Assets	<u>\$ 841,743</u>	<u>\$ 633,940</u>
LIABILITIES		
Accounts payable	\$ 63,199	\$ -
Accrued liabilities	1,197	-
Due to other governments	-	-
Total Liabilities	<u>64,396</u>	<u>-</u>
NET POSITION		
Restricted for:		
Individuals, organizations, other governments	<u>777,347</u>	<u>633,940</u>
Total Net Position	<u>\$ 777,347</u>	<u>\$ 633,940</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, 2021

	<u>Custodial Funds</u>	<u>Investment Trust Fund</u>
ADDITIONS		
Contributions from individuals, organizations, other governments	\$ 11,951,567	\$ 160,189
Investment income	<u>2,577</u>	<u>11,892</u>
Total Additions	<u>11,954,144</u>	<u>172,081</u>
DEDUCTIONS		
Distributions to individuals, organizations, other governments	<u>11,678,244</u>	<u>250,000</u>
Total Deductions	<u>11,678,244</u>	<u>250,000</u>
 Change in Fiduciary Net Position	 275,900	 (77,919)
Net Position, beginning of year	<u>501,447</u>	<u>711,859</u>
Net Position, end of year	<u><u>\$ 777,347</u></u>	<u><u>\$ 633,940</u></u>

The accompanying notes are an integral part of the financial statements

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2021

NOTE 1. Summary of Significant Accounting Policies

Description of Government-wide Financial Statements

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

Reporting Entity

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

Blended Component Unit. The White Pine County Fire District organized under NRS 474.460 and is a blended component unit of the County. The County Commission acts as the District's board and the district operates exclusively for the benefit of the County and its constituents. The District is reported as a special revenue fund. The Fire District does not issue separate financial statements.

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, 2021

NOTE 1. Summary of Significant Accounting Policies, Continued

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

The County reports the following major governmental funds:

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

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

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

Additionally the County reports the following fund types:

Fiduciary Funds

Custodial 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, 2021

NOTE 1. Summary of Significant Accounting Policies, Continued

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

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, 2021

NOTE 1. Summary of Significant Accounting Policies, Continued

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

Deposits and Investments

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

Receivables and Payables

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

Inventories

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

Capital Assets

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

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

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

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

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2021

NOTE 1. Summary of Significant Accounting Policies, Continued

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has two types of items that qualify for reporting in this category on the statement of net position which is *deferred outflows related to pensions* (see Note 12) and *deferred outflows related to OPEB* (see Note 15).

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has three types of items that qualify for reporting in this category on the statement of net position which are *deferred revenue – net proceeds*, *deferred inflows related to pensions* (see Note 12), and *deferred inflows related to OPEB* (see Note 15). The governmental funds balance sheet reports *unavailable revenue – property taxes* and *deferred revenue – net proceeds*. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources, 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, 2021

NOTE 1. Summary of Significant Accounting Policies, Continued

Fund Balance Flow Assumptions

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

Fund Balance Policies

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

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

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

Unassigned fund balance represents the residual amount for the general fund that is not contained in the other classifications. The general fund is the only fund that reports a positive unassigned fund balance. Additionally, any deficit fund balance within the other governmental fund types is reported as unassigned.

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2021

NOTE 1. Summary of Significant Accounting Policies, Continued

Revenues and Expenditures/Expenses

Program Revenues

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

Property Taxes

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

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

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.

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2021

NOTE 1. Summary of Significant Accounting Policies, Continued

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.

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 2019-2020 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, 2020 from which the detailed information was derived.

New Pronouncements

For the year ended June 30, 2021, the District implemented the provisions of GASB Statement No. 84, *Fiduciary Activities*. GASB Statement No. 84 improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. Implementation of this new statement resulted in a change of the presentation of the custodial funds.

As of July 1, 2020 the agency funds are now custodial funds, and the related funds are presented as net position rather than liabilities. Although not shown on the statement of changes in fiduciary net position, the amount restated is \$501,447 for the implementation of GASB Statement No. 84, *Fiduciary Activities*.

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2021

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

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

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

NOTE 3. Stewardship, Compliance and Accountability

Budgets and Budgetary Accounting

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

1. On or before April 15, the Board files a tentative budget with the Nevada Department of Taxation for all funds other than Fiduciary Funds, which are not required to be budgeted. The appropriated budget is prepared by fund, function and department.
2. Public budget hearings on the tentative budgets are held in May each year. They are held no sooner than the third Monday and not later than the last day of the month.
3. On or before June 1, the Board indicates changes, if any, to be made to the tentative budget and adopts a final budget by the favorable vote of a majority of the members of the Board. The final budget must then be forwarded to the Nevada Department of Taxation for final approval.
4. Formal budgetary integration in the financial records of all funds is employed to enhance management control during the year.
5. Budgets for the general fund, special revenue and capital projects are adopted on a basis consistent with generally accepted accounting principles (GAAP) except that all capital asset purchases are reported as expenditures when paid, gross proceeds from the sale of assets are reported as revenue when received, payments for notes receivable are reported as revenue when received and loans to businesses are reported as an expenditure when disbursed. Budgets for the debt service funds are adopted on a basis consistent with GAAP except that loan proceeds are treated as other financing sources and principal payments are treated as other expenditures. Uncommitted appropriations lapse at the end of the year.

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2021

NOTE 3. Stewardship, Compliance and Accountability, Continued

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

Expenditures over Appropriations

No funds or functions had expenditures in excess of final budget appropriations.

Encumbrances

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

NOTE 4. Deposits and Investments

Deposits

Custodial Credit Risk

For deposits this is the risk that in the event of a bank failure, the government's deposit may not be returned to it. The County does not have a formal policy for custodial credit risk. As of June 30, 2021, none of the County's bank balance of \$13,379,872 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, 2021

NOTE 4. Deposits and Investments, Continued

As of June 30, 2021 the County had the following investments, ratings, and maturities:

	Fair Value	Credit Rating (1)	Weighted Average Maturity (2)
Investments:			
Local Government Investment Pool	\$ 10,459,538	*	143 days
Money Market	3,227,829	AAA/Ann	N/A
US Government Securities	2,255,217	AA+	716 days
Federal Agency Issues	1,133,887	AA+	1,504 days
Negotiable Certificates of Deposit - Wells Fargo	14,604,941	FDIC Insured	610 days
Negotiable Certificates of Deposit - Moreton	5,638,065	FDIC Insured	628 days
Total investments:	<u>\$ 37,319,477</u>		

* This information is not readily available.

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

Custodial Credit Risk

For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County has no specific policy in relation to credit risk of investments.

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

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

Interest Rate Risk

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

Fair Value of Investments

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

The government securities and 32.68% 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 67.32% 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, 2021

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	\$ (51,039)	\$ (51,039)
Airport Improvement	(2,781)	(2,781)
Non-major Governmental Funds		
Agriculture District 13	(5,160)	(5,160)
Emergency Medical Service	(1,128)	(1,128)
Agricultural Extension	(1,887)	(1,887)
General Indigent	(17,081)	(17,081)
State Indigent	(14,879)	(14,879)
Road Fund	(25,248)	(25,248)
Public Transit Fund	(19,144)	(19,144)
Regional Transportation	(18,135)	(18,135)
Capital Improvements	(18,669)	(18,669)
Recorder Technology Fees	(568)	(568)
Recorder Technology Fees	(4,349)	(4,349)
Clerk's Technology Fees	(23)	(23)
Recorder's Mining Map	(911)	(911)
Library Gift Fund	(493)	(493)
Lund Town	(759)	(759)
McGill Town	(1,917)	(1,917)
Ruth Town	(1,549)	(1,549)
Fire District Operating	(15,659)	(15,659)
Wildlife Management Fund	(32)	(32)
Senior Center	(2,279)	(2,279)
Industrial Park	(821)	(821)
Justice Court Admin Fees	(933)	(933)
Juvenile Court Admin Fees	(770)	(770)
Industrial Park	(305)	(305)
Justice Court Facilities	(878)	(878)
Ely Justice Court Collection	(1,107)	(1,107)
Drug Rehab Program	(528)	(528)
		(continued)

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2021

NOTE 4. Deposits and Investments, Continued

	Allocation of Unrealized Gains and (Losses)	Assigned to General Fund
Victim Impact Panel	(38)	(38)
District Courthouse Arrest	(87)	(87)
Grant Projects	(7)	(7)
District Court Admin Fees	(564)	(564)
Ely Senior Center ADA	(584)	(584)
Forensic Services	(352)	(352)
911 Surcharge	(597)	(597)
Eastern NV Comm. Consort.	(790)	(790)
Property Sales Trust	(2,338)	(2,338)
Building and Planning	(1,843)	(1,843)
D.A.R.E. Grant	(2)	(2)
Golf Course	(1,782)	(1,782)
Camp Success	(1,593)	(1,593)
Ely Pool Operating Fund	(33,422)	(33,422)
Baker TV District	(43)	(43)
WPC TV District	(5,267)	(5,267)
Lund Irrigation AF	(1)	(1)
Genetic Marker Testing	(6)	(6)
City of Ely	(4)	(4)
WPC School District	(34)	(34)
State of Nevada	(35)	(35)
Indigent	(220)	(220)
State of NV Child Support	(0)	(0)
WPC Hospital District	(18)	(18)
EMPG (FEMA)	(98)	(98)
CSBG Federal Grant	(1)	(1)
Task Force Grant / Sherriff	(1,051)	(1,051)
Total	<u>\$ (259,811)</u>	<u>\$ (259,811)</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, 2021

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	<u>\$ 15,422,917</u>	<u>\$ 15,049,975</u>	Variable	Variable
Total	<u><u>\$ 15,422,917</u></u>	<u><u>\$ 15,049,975</u></u>		

External Investment Pool Condensed Financial Statements
Statement of Net Position
June 30, 2021

Assets:	
Wells Fargo Investments	<u>\$ 15,422,917</u>
Total Assets	<u><u>\$ 15,422,917</u></u>
Net Position Held in Trust for Pool Participants:	
Net Position consists of:	
Internal participant shares	\$ 14,788,977
External participant shares	633,940
Total Participant Shares Outstanding (\$1.00 par)	<u><u>\$ 15,422,917</u></u>
Price per share (\$15,422,917/15,049,975)	\$ 1.02

External Investment Pool Condensed Financial Statements
Statement of Changes in Net Position
For the Year Ended June 30, 2021

Net Increase in Net Position Resulting from Operations:	
Distributions	\$ (8,008,951)
Investment income	522,622
Net increase (decrease) in fair value of investments	<u>(414,627)</u>
Total increase/(decrease) in net position	<u>(7,900,956)</u>
Net Position, beginning of year	<u>23,323,873</u>
Net Position, end of year	<u><u>\$ 15,422,917</u></u>

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2021

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, 2021 is as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$ 354,471	\$ -
Grant Projects	-	149,759
Nonmajor governmental funds	-	204,712
Total	<u>\$ 354,471</u>	<u>\$ 354,471</u>

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 \$3,610.

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, 2021 are shown in the following table:

Transfer in:	Transfers out:		
	General	Nonmajor Governmental	Total
SB 74 Fund	\$ 2,828,216	\$ -	\$ 2,828,216
Grants	-	78,200	78,200
Nonmajor governmental funds	2,040,666	64,755	2,105,421
Total	<u>\$ 4,868,882</u>	<u>\$ 142,955</u>	<u>\$ 5,011,837</u>

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2021

NOTE 6. Capital Assets

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

Governmental Activities:	Balance 6/30/2020	Additions	Deletions	Transfers	Balance 6/30/2021
Capital assets, not being depreciated:					
Land	\$ 1,052,324	\$ -	\$ -	\$ -	\$ 1,052,324
Construction in progress	11,352,910	19,537,077	-	(786,297)	30,103,689
Total capital assets, not being depreciated:	12,405,234	19,537,077	-	(786,297)	31,156,013
Capital assets, being depreciated:					
Improvements other than buildings	28,817,183	-	-	560,077	29,377,262
Buildings	19,261,033	-	-	226,220	19,487,253
Equipment & vehicles	17,953,651	1,956,366	(342,112)	-	19,567,905
Infrastructure	56,492,462	-	-	-	56,492,462
Total capital assets, being depreciated:	122,524,329	1,956,366	(342,112)	786,297	124,924,882
Less accumulated depreciation for:					
Improvements other than buildings	(7,310,079)	(956,542)	-	-	(8,266,621)
Buildings	(6,370,602)	(530,811)	-	-	(6,901,412)
Equipment & vehicles	(13,416,326)	(1,125,134)	283,666	-	(14,257,793)
Infrastructure	(54,743,446)	(714,400)	-	-	(55,457,847)
Total accumulated depreciation	(81,840,453)	(3,326,887)	283,666	-	(84,883,674)
Total capital assets, being depreciated, net	40,683,876	(1,370,521)	(58,446)	786,297	40,041,208
Governmental activities capital assets, net	\$ 53,089,110	\$ 18,166,556	\$ (58,446)	\$ -	\$ 71,197,221

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

Governmental Activities:	
General government	\$ 540,098
Judicial	112,788
Public safety	301,609
Public works	1,233,363
Culture and recreation	1,139,029
Total depreciation expense - governmental activities	\$ 3,326,887

The County is currently working on the following projects: Jail/courthouse expansion, Senior center, McGill park, Historic courthouse renovation, Duck pond renovation, Ruth mining memorial park, JAVS court systems, and Baker multi-use path construction.

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2021

NOTE 7. Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the year ended June 30, 2021:

	Balance 6/30/2020	Additions	Retirements	Balance 6/30/2021	Current Portion
Governmental activities					
<i>Direct Placement Bonds Payable:</i>					
Public Safety Revenue Bonds, 2020 Series	\$ -	\$ 2,485,673	\$ -	\$ 2,485,673	\$ -
Medium-Term General Obligation Bonds, 2020 Series	-	1,000,000	(67,227)	932,773	100,840
Total direct placement bonds payable	-	3,485,673	(67,227)	3,418,446	100,840
Total Bonds Payable	-	3,485,673	(67,227)	3,418,446	100,840
 Other Liabilities					
Accrued Compensated Absences	1,128,389	1,134,202	(950,384)	1,312,207	682,348
Net OPEB Obligation	2,270,979	36,647	(162,217)	2,145,409	-
Net Pension Liability	16,530,371	982,732	(1,271,800)	16,241,303	-
 Total long term debt	\$ 19,929,739	\$ 5,639,254	\$ (2,451,628)	\$ 23,117,365	\$ 783,188

The aggregate maturities of notes and bonds payable are as follows:

Period Ending	Principal	Interest	Total
June 30			
2022	100,840	-	100,840
2023	281,548	170,162	451,710
2024	321,545	200,339	521,884
2025	327,110	194,774	521,884
2026	332,254	189,630	521,884
2027-2031	1,666,464	867,329	2,533,793
2032-2036	388,685	306,872	695,557
	<u>\$ 3,418,446</u>	<u>\$ 1,929,106</u>	<u>\$ 5,347,552</u>

The County has pledged future sales tax to repay \$9,161,000 in Public Safety revenue bonds issued in August 2020 with an interest rate of 2.25%. At year-end only \$2,485,673 had been drawn down and used of the loan. Proceeds from the bonds provided financing for the construction of a new public safety facility. The bonds are payable through 2053, if the total amount is used.

The County has pledged future net revenues from the County's available funds and the County's SB74 tax fund to repay \$1,000,000 in Public Safety revenue bonds issued in September 2020 with an interest rate of 0%. Proceeds from the bonds provided financing for the construction of a new public safety facility. The bonds are payable through 2031.

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

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2021

NOTE 7. Long-Term Liabilities, Continued

The following is a listing of long-term liabilities as of June 30, 2021:

	<u>2021</u>
Bonds Payable:	
Governmental Activities:	
Public Safety Sales Tax Revenue Bond, Series 2020, with monthly interest payments ranging between \$6 and \$17,506, and monthly principal payments ranging between \$35,081 and \$17,581, bearing interest of 2.25%, maturing August 2052.	\$ 2,485,673
General Obligation (Limited Tax) Medium-Term Bonds, Series 2020, with monthly principal payments of \$8,403, bearing interest at 0%, maturing September 2030	<u>932,773</u>
Total bonds payable	<u>3,418,446</u>
Accrued Compensated Absences	1,312,207
Net Pension Liability	16,241,303
Net OPEB Liability	<u>2,145,409</u>
Total long-term liabilities	23,117,365
Less current portion:	<u>(783,188)</u>
Net long-term liabilities	<u>\$ 22,334,177</u>

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, 2021, the general obligation debt limit of White Pine County was \$66,077,028. The County has general obligation long-term debt outstanding at year-end of \$3,418,446. Accordingly, its legal borrowing capacity is \$62,658,582 at June 30, 2021.

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, 2021, the general obligation debt limit of the unincorporated towns of Lund, McGill and Ruth was \$664,639, \$2,529,064 and \$954,979 respectively. As none of these towns had general obligation debt at June 30, 2021, these amounts are also their available borrowing capacity amounts.

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2021

NOTE 10. Commitments and Contingencies

White Pine County is obligated as follows:

Grants Received

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

Litigation

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

NOTE 11. Opened/Closed Funds

The County did not open or close any funds during fiscal year 2021.

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WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2021

NOTE 12. Retirement and Pension Plan

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 5 years of service, at age 60 with 10 years of service, or at any age with 30 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 30 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 5 years of service, at age 55 with 10 years of service, at age 50 with 20 years of service, or at any age with 25 years of service. Police/Fire members entering the System on or after January 1, 2010, are eligible for retirement at 65 with 5 years of service, or age 60 with 10 years of service, or age 50 with 20 years of service, or at any age with 30 years of service. 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, 2021

NOTE 12. Retirement and Pension Plan, Continued

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

Contributions

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

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, 2020, and 2021, the Statutory Employer/employee matching rate was 15.25% and 15.25% for Regular and 22.00% and 22.00% for Police/Fire.

For the fiscal years ended June 30, 2020 and 2021 the Employer-pay contribution (EPC) rate was 29.25% and 29.25 % for Regular and 42.50% and 42.50% 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
2019	476,756	689,591
2020	495,388	719,795
2021	513,031	758,769

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2021

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, 2020:

Asset Class	Target Allocation	Long-term Geometric Expected Real Rate of Return*
Domestic equity	42%	5.50%
International equity	18%	5.50%
Domestic fixed income	28%	0.75%
Private markets	12%	6.65%

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

Pension liability

Net pension liability

At June 30, 2020, the County reported a liability of \$16,241,303 for its proportionate share of the PERS' net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The 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 employer contributions relative to the total employer contributions for all employers for the period ended June 30, 2020. The County's proportion measured as of June 30, 2020, was 0.116750 percent, which was a decrease of 0.004400 percent from its proportion measured as of June 30, 2019.

Pension liability discount rate sensitivity

The following presents the net pension liability of the PERS as of June 30, 2020, 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	\$ 25,330,158	\$ 16,241,303	\$ 8,684,596

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2021

NOTE 12. Retirement and Pension Plan, Continued

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the PERS Comprehensive Annual Financial Report, available on the PERS website. <https://www.nvpers.org>.

Actuarial assumptions

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

Inflation rate	2.75%
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
Other assumptions	Same as those used in the June 30, 2020 funding actuarial valuation

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

The discount rate used to measure the total pension liability was 7.50% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed plan contributions will be made in amounts consistent with statutory provisions and recognizing the plan's current funding policy and cost-sharing mechanism between employers and members. For this purpose, all contributions that are intended to fund benefits for all plan members and their beneficiaries are included, except that projected contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2020.

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2021

NOTE 12. Retirement and Pension Plan, Continued

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

For the year ended June 30, 2020, the County recognized pension expense for PERS of \$1,042,477. At June 30, 2020, 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	\$ 504,606	\$ 209,714
Changes in assumptions	456,201	-
Net difference between projected and actual earnings on pension plan investments	-	613,528
Subtotal	960,807	823,242
Changes in proportion and differences between contributions and proportional share of contributions	279,468	1,470,155
Contributions subsequent to the measurement date	1,271,800	-
Total	<u>\$ 2,512,075</u>	<u>\$ 2,293,397</u>
 Governmental activities	 <u>\$ 2,512,075</u>	 <u>\$ 2,293,397</u>

Average expected remaining service lives 6.13 years

The \$1,271,800 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
2022	\$ 1,966,025
2023	(978,197)
2024	(1,129,699)
2025	(790,380)
2026	(112,888)
2027	(7,984)
Thereafter	-
Total	<u>\$ (1,053,122)</u>

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2021

NOTE 12. Retirement and Pension Plan, Continued

Additional Information

The PERS' CAFR is available on the website: www.nvpers.org under Quick Links – Publications.

NOTE 13. Risk Management

The County is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County assesses these risks and manages these risks through commercial insurance companies. There were no significant changes in coverage during the year ended June 30, 2021. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past 3 fiscal years.

NOTE 14. Related Party Transactions

In the normal course of business dealings in the Community, the County is engaged in several related party transactions during the year. Below is a schedule showing the related parties, the relationship, the types of goods or services purchased during the year and the total purchases for fiscal year 2021.

Related Party	Relationship	Goods or Services	Total Purchases
Bath Lumber	Assessor, Burton Hilton	Operating/maintenance supplies	\$60,541
Gust Electric	Chief Juvenile Probation Officer, Lynette Gust	Electrical supplies and services	\$2,498
White Pine Fire Extinguishers, LLC	Public Works Director Bill Calderwood	Fire extinguisher inspection	\$6,539

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

In addition to the transactions that occur in the normal course of business, White Pine County utilized CARES Act Funding to provide small business assistance to businesses experiencing adverse impact from the pandemic. The County worked through the Nevada Association of Counties who engaged an independent contractor to evaluate each business based on criteria set forth in the CARES Act to determine eligibility ensuring that only objective criteria were utilized in the final decisions. The following amounts were granted to small businesses which would be considered related party.

Business Receiving Assistance	Relationship	Amount Received
Aquila Ventures, LLC	Assessor, Burton Hilton	\$ 10,000
Eastern Nevada Adventures, LLC	Assessor, Burton Hilton	\$ 10,000
Economy Drug	Assessor, Burton Hilton	\$ 20,000
Long Golf, LLC	Golf Pro, Randy Long	\$ 10,000
M.B. Bybee Company, LLC	Commissioner, Shane Bybee	\$ 20,000

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2021

NOTE 15. Postemployment Benefits Other Than Pensions (OPEB)

Plan description

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

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

Benefits provided

PEBP

PEBP closed to non-State public agency retirees on September 1, 2008 unless the agency's active employees are participating in PEBP. However, the County is responsible for a portion of the PEBP subsidy for a former employee retiring after September 1, 2008 from the State or from a Non-State public agency whose active employees participate in PEBP. For a retiree to participate in the 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, 2021

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 2021 for those with 15 years of PERS service. Actual pre-Medicare subsidies for July 2021, as invoiced to the County by individual, were used for the valuation.

Coverage Level	PPO CDHP	PPO Low Deductible	Statewide EPO/HMO
	Base Subsidy	Base Subsidy	Base Subsidy
15 Years of PERS Service			
Retiree Only	\$ 747.69	\$ 773.78	\$ 593.39
Retiree + Spouse	1,386.95	1,439.20	1,078.41
Retiree + Child(ren)	987.39	1,023.31	775.27
Retiree + Family	1,626.68	1,688.73	1,260.28

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, 2020, the monthly subsidy for retirees on the Medicare Exchange is \$13 per month per year of PERS service. The maximum benefit payable is \$260 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 coverage under the programs made available to the County's active employees. 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, 2021

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 in effect from July 1, 2019 to June 30, 2020 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 coverage: 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 122 active employees for the June 2020 valuation and 119 are participating in the medical program while 3 were waiving coverage. There are 14 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 \$48,099 for the year ended June 30, 2021 (measurement date June 30, 2020).

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 ("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 \$59,690 for the year ended June 30, 2021 (measurement date June 30, 2020).

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2021

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, 2021, the County reported a net OPEB liability of \$817,326 for PEBP and \$1,328,083 for WPCEHBP. The net liability was measured as of June 30, 2020 and the total liability was determined by an actuarial valuation as of June 30, 2020. 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, 2021 reflects a change in the use of discount rates of 2.79% as of June 30, 2019 and 2.66% as of June 30, 2020. 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 2.66%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease	Discount Rate	1% Increase
Net OPEB liability - PEBP	\$ 923,858	\$ 817,326	\$ 730,096
Net OPEB liability - WPCEHBP	1,452,015	1,328,083	1,216,494

OPEB liability healthcare cost trend rates sensitivity

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

	1% Decrease	Medical Trend	1% Increase
Net OPEB liability - PEBP	\$ 734,332	\$ 817,326	\$ 916,207
Net OPEB liability - WPCEHBP	1,187,787	1,328,083	1,497,465

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2021

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

Actuarial assumptions

PEBP

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

Inflation rate	2.5%
Salary increases	N/A – no active employee in this plan
Discount rate	2.79% as of June 30, 2019 2.66% as of June 30, 2020
Funding method	Entry age normal cost, 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, 2019, 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 2020 on a generational basis from 2018 forward.

The discount rate was changed from 2.79 % as of June 30, 2019 to 2.66% as of June 30, 2020, based on the published change in return for the applicable municipal bond index.

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2021

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

WPCEHBP

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

Inflation rate	2.50%
Salary increases	3.00%
Discount rate	2.66%
Funding method	Entry age normal cost, 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, 2019, 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 2020 on a generational basis from 2018 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 2.79% as of June 30, 2019 to 2.66% as of June 30, 2020, based on the published change in return for the applicable municipal bond index.

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2021

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, 2019	\$ 799,615	\$ -	\$ 799,615
Changes during the period:			
Service cost	-	-	-
Interest cost	21,441	-	21,441
Expected investment income	-	-	-
Employer contributions	-	62,241	(62,241)
Changes of benefit terms	-	-	-
Benefit payments	(62,241)	(62,241)	-
Assumption changes	5,770	-	5,770
Plan experience	52,741	-	52,741
Investment experience	-	-	-
Net changes	17,711	-	17,711
Balances at June 30, 2020	\$ 817,326	\$ -	\$ 817,326

WPCEHBP

	Increase (decrease)		
	Total OPEB liability (a)	Plan fiduciary net position (b)	Net OPEB (asset) liability (a) - (b)
Balances at June 30, 2020.	\$ 1,471,364	\$ -	\$ 1,471,364
Changes during the period:			
Service cost	123,268	-	123,268
Interest cost	43,352	-	43,352
Expected investment income	-	-	-
Employer contributions	-	81,604	(81,604)
Changes of benefit terms	-	-	-
Benefit payments	(81,604)	(81,604)	-
Assumption changes	(57,104)	-	(57,104)
Plan experience	(171,193)	-	(171,193)
Investment experience	-	-	-
Net changes	(143,281)	-	(143,281)
Balances at June 30, 2020	\$ 1,328,083	\$ -	\$ 1,328,083

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2021

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, 2021, the County recognized OPEB expense for PEBP of \$79,952 and for WPCEHBP of \$147,422.

Deferred outflows/inflows of resources related to OPEB

At June 30, 2021, 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	\$ 48,099	\$ -
Total	<u>\$ 48,099</u>	<u>\$ -</u>

The amount \$48,099 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	\$ 54,428	\$ 76,139
Differences between expected and actual experience	-	154,226
Net difference between projected and actual earnings on investments	-	-
Contributions subsequent to the measurement date	59,690	-
Total	<u>\$ 114,118</u>	<u>\$ 230,365</u>

Expected average remaining service life: 10.09 years

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2021

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

The amount \$59,690 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
2022	\$ (19,198)
2023	(19,198)
2024	(19,198)
2025	(19,198)
2026	(19,198)
Thereafter	(79,947)
Total	<u>\$ (175,937)</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, 2021 are as follows:

	PEBP	WPCEHBP	Combined
Net OPEB liability	\$ 817,326	\$ 1,328,083	\$ 2,145,409
Deferred outflows	48,099	114,118	162,217
Deferred inflows	-	230,365	230,365
OPEB expense	79,952	147,422	227,374

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2021

NOTE 16. Net Proceeds Mitigation

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

During the fiscal year ended June 30, 2021, 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, 2021
Last 10 Fiscal Years

	Reporting Date						
	Measurement Date						
	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
Proportion of the net pension liability (asset)	0.116750%	0.121150%	0.120420%	0.127220%	0.129980%	0.135170%	0.133650%
Proportionate share of the net pension liability (asset)	\$ 16,241,303	\$ 16,530,371	\$ 16,423,086	\$ 17,492,328	\$ 17,492,328	\$ 15,489,403	\$ 13,929,159
Covered employee payroll	\$ 7,354,034	\$ 7,261,786	\$ 6,917,906	\$ 6,718,257	\$ 6,507,811	\$ 6,496,053	\$ 6,581,223
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	220.85%	227.64%	237.40%	260.37%	268.79%	238.44%	211.65%
Plan fiduciary net position as a percentage of the total pension liability	77.0%	76.5%	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, 2021
Last 10 Fiscal Years

	Reporting Date						
	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 1,271,800	\$ 1,215,183	\$ 1,166,347	\$ 1,117,171	\$ 1,141,949	\$ 1,103,086	\$ 913,716
Contributions in relation to the contractually required contribution	\$ (1,271,800)	\$ (1,215,183)	\$ (1,166,347)	\$ (1,117,171)	\$ (1,141,949)	\$ (1,103,086)	\$ (913,716)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$ 7,639,695	\$ 7,354,034	\$ 7,261,786	\$ 6,917,906	\$ 6,718,257	\$ 6,507,811	\$ 6,496,053
Contributions as a percentage of covered payroll	16.65%	16.52%	16.06%	16.15%	17.00%	16.95%	14.07%

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, 2021
(With Comparative Totals for June 30, 2020)

REVENUES:	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
Taxes:					
Ad Valorem					
Real Property	\$ 4,279,244	\$ 4,269,244	\$ 4,060,829	\$ (208,415)	\$ 3,446,245
Personal Property	928,124	938,124	2,514,756	1,576,632	2,345,933
Oil and Gas	1,500	1,500	6,192	4,692	1,253
Net Proceeds of Mines	2,125,833	2,125,833	3,027,732	901,899	1,110,963
Aviation Fuel	2,445	2,445	4,636	2,191	4,871
Other Taxes	656,269	656,269	701,588	45,319	678,110
Total Taxes	7,993,415	7,993,415	10,315,733	2,322,318	7,587,375
Licenses and Permits:	41,487	41,487	29,985	(11,502)	35,150
Total licenses and permits	41,487	41,487	29,985	(11,502)	35,150
Intergovernmental:					
State Shared Revenues					
Consolidated Tax	2,769,127	2,769,127	3,354,333	585,206	3,559,406
State Gaming License	133,000	133,000	114,316	(18,684)	127,436
Other Governmental Shared Revenues					
Payment in Lieu of Taxes	1,350,000	1,350,000	1,432,496	82,496	1,419,181
Tri-County Co-op	148,761	148,761	149,527	766	138,714
Interlocal Sheriff Co-op	540,818	540,818	590,692	49,874	540,178
Other	150,510	150,510	252,616	102,106	140,677
Total Intergovernmental	5,092,216	5,092,216	5,893,980	801,764	5,925,592
Court Fines and Forfeitures:	223,556	223,556	232,266	8,710	203,916
Charges for Services:					
Clerk's Fees	27,461	27,461	29,894	2,433	28,644
Recorder's Fees	86,804	86,804	112,520	25,716	101,120
Assessors Commissions	217,350	217,350	402,276	184,926	346,339
Sheriff Fees	7,405	7,405	7,150	(255)	6,549
Airport Fees	36,485	36,485	62,730	26,245	43,806
Other Fees	302,739	319,669	335,882	16,213	323,562
Total Charges for Services	678,244	695,174	950,452	255,278	850,020
Miscellaneous					
Investment earnings (losses)	250,000	250,000	(265,871)	(515,871)	1,357,882
Other	5,600	7,065	48,679	41,614	18,450
Donations	20,050	36,683	51,779	15,096	26,629
Rentals and Leases	112,450	112,450	97,395	(15,055)	125,120
Sale of Tax Deed	-	-	-	-	29,846
Total Miscellaneous	388,100	406,198	(68,018)	(474,216)	1,557,927
TOTAL REVENUES	\$ 14,417,018	\$ 14,452,046	\$ 17,354,398	\$ 2,902,352	\$ 16,159,980

(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, 2021
(With Comparative Totals for June 30, 2020)

EXPENDITURES:	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
GENERAL GOVERNMENT					
Legislative Activity					
Commissioners					
Salaries and Wages	\$ 130,905	\$ 131,605	\$ 131,531	\$ 74	\$ 131,467
Employee Benefits	88,740	89,240	88,595	645	83,191
Services and Supplies	26,341	42,641	31,045	11,596	30,617
Total legislative	245,986	263,486	251,171	12,315	245,275
Executive Activity					
Clerk					
Salaries and Wages	251,270	251,270	249,741	1,529	275,073
Employee Benefits	131,687	130,517	115,656	14,861	121,368
Services and Supplies	18,309	23,479	17,498	5,981	21,459
Capital Outlay	-	-	-	-	4,275
	401,266	405,266	382,895	22,371	422,175
Assessor					
Salaries and Wages	257,091	257,091	251,861	5,230	271,410
Employee Benefits	105,709	105,709	98,209	7,500	113,235
Services and Supplies	11,781	26,781	25,024	1,757	11,877
	374,581	389,581	375,094	14,487	396,522
Total Executive	775,847	794,847	757,989	36,858	818,697
Elections Activity					
Election Department					
Salaries and Wages	4,700	2,000	1,164	836	5,449
Employee Benefits	363	363	-	363	974
Services and Supplies	48,573	57,273	43,431	13,842	29,085
Total Elections Activity	53,636	59,636	44,595	15,041	35,508
Finance Activity					
Recorder					
Salaries and Wages	196,412	200,482	198,159	2,323	193,095
Employee Benefits	86,992	86,551	84,970	1,581	83,994
Services and Supplies	5,869	9,619	8,907	712	2,553
	289,273	296,652	292,036	4,616	279,642
Finance Department					
Salaries and Wages	297,076	295,876	278,831	17,045	275,779
Employee Benefits	119,804	125,304	124,935	369	113,624
Services and Supplies	39,731	76,647	68,470	8,177	40,558
Capital Outlay	-	-	-	-	26,744
	456,611	497,827	472,236	25,591	456,705

(continued)

(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, 2021
(With Comparative Totals for June 30, 2020)

EXPENDITURES (Continued):	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
Treasurer					
Salaries and Wages	\$ 191,752	\$ 197,052	\$ 189,926	\$ 7,126	\$ 195,020
Employee Benefits	80,266	82,566	81,975	591	80,747
Services and Supplies	17,797	40,247	37,109	3,138	14,481
	<u>289,815</u>	<u>319,865</u>	<u>309,010</u>	<u>10,855</u>	<u>290,248</u>
Information Technology					
Salaries and Wages	94,567	94,767	94,434	333	88,844
Employee Benefits	40,661	41,361	40,907	454	34,268
Services and Supplies	165,632	175,182	167,157	8,025	137,010
Capital Outlay	50,000	150	-	150	10,135
	<u>350,860</u>	<u>311,460</u>	<u>302,498</u>	<u>8,962</u>	<u>270,257</u>
Total Finance Activity	<u>1,386,559</u>	<u>1,425,804</u>	<u>1,375,780</u>	<u>50,024</u>	<u>1,296,852</u>
Other General Government Activities					
Buildings and Maintenance					
Salaries and Wages	393,522	392,522	368,515	24,007	335,518
Employee Benefits	197,565	197,565	189,255	8,310	166,629
Services and Supplies	138,762	150,347	76,076	74,271	124,185
Capital Outlay	-	160,000	-	160,000	-
	<u>729,849</u>	<u>900,434</u>	<u>633,846</u>	<u>266,588</u>	<u>626,332</u>
Airport Operating					
Salaries and Wages	16,936	16,936	2,531	14,405	17,001
Employee Benefits	2,727	2,727	430	2,297	2,222
Services and Supplies	51,484	52,591	16,002	36,589	36,622
Capital Outlay	13,536	49,936	99,755	(49,819)	15,739
	<u>84,683</u>	<u>122,190</u>	<u>118,718</u>	<u>3,472</u>	<u>71,584</u>
Economic Development					
Salaries and Wages	26,152	29,252	3,938	25,314	14,844
Employee Benefits	17,204	14,604	14,310	294	5,858
Services and Supplies	15,768	14,668	7,441	7,227	26,048
	<u>59,124</u>	<u>58,524</u>	<u>25,689</u>	<u>32,835</u>	<u>46,750</u>
Human Resources					
Salaries and Wages	91,955	95,955	95,573	382	92,610
Employee Benefits	27,642	27,142	26,395	747	27,300
Services and Supplies	8,117	4,617	3,099	1,518	7,036
	<u>127,714</u>	<u>127,714</u>	<u>125,067</u>	<u>2,647</u>	<u>126,946</u>
Other					
Employee Benefits	153,600	91,300	59,816	31,484	100,307
Services and Supplies	498,651	489,551	474,298	15,253	431,214
Capital Outlay	-	-	-	-	34,000
	<u>652,251</u>	<u>580,851</u>	<u>534,114</u>	<u>46,737</u>	<u>565,521</u>
Total Other General Government	<u>1,653,621</u>	<u>1,789,713</u>	<u>1,437,434</u>	<u>352,279</u>	<u>1,437,133</u>
Total General Government	<u>4,115,649</u>	<u>4,333,486</u>	<u>3,866,969</u>	<u>466,517</u>	<u>3,833,465</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, 2021
(With Comparative Totals for June 30, 2020)

EXPENDITURES (Continued):	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
PUBLIC SAFETY					
Sheriff					
Administration					
Salaries and Wages	\$ 149,239	\$ 149,239	\$ 148,837	\$ 402	\$ 147,810
Employee Benefits	41,649	42,649	40,112	2,537	39,357
Services and Supplies	17,024	36,464	25,810	10,654	15,518
Capital Outlay	-	49,400	49,343	57	-
	<u>207,912</u>	<u>277,752</u>	<u>264,102</u>	<u>13,650</u>	<u>202,685</u>
Detective					
Salaries and Wages	166,313	168,113	167,880	233	164,148
Employee Benefits	111,691	114,691	111,847	2,844	110,192
Services and Supplies	9,206	8,971	6,659	2,312	17,294
	<u>287,210</u>	<u>291,775</u>	<u>286,386</u>	<u>5,389</u>	<u>291,634</u>
Patrol					
Salaries and Wages	1,288,298	1,284,298	1,257,457	26,841	1,144,186
Employee Benefits	858,431	860,431	826,621	33,810	777,132
Services and Supplies	152,973	161,450	141,472	19,978	140,238
Capital Outlay	95,460	111,534	102,514	9,020	96,173
	<u>2,395,162</u>	<u>2,417,713</u>	<u>2,328,064</u>	<u>89,649</u>	<u>2,157,729</u>
Jail					
Salaries and Wages	432,619	432,619	430,249	2,370	368,711
Employee Benefits	311,348	311,648	307,200	4,448	279,790
Services and Supplies	131,440	235,928	121,413	114,515	98,007
	<u>875,407</u>	<u>980,195</u>	<u>858,862</u>	<u>121,333</u>	<u>746,508</u>
Dispatch					
Salaries and Wages	318,943	323,843	320,793	3,050	310,520
Employee Benefits	141,420	140,920	138,923	1,997	146,536
Services and Supplies	26,583	26,183	15,263	10,920	22,589
Capital Outlay	-	-	-	-	150,103
	<u>486,946</u>	<u>490,946</u>	<u>474,979</u>	<u>15,967</u>	<u>629,748</u>
Coroner					
Services and Supplies	22,389	22,389	18,134	4,255	28,787
Total Sheriff	<u>4,275,026</u>	<u>4,480,770</u>	<u>4,230,527</u>	<u>250,243</u>	<u>4,057,091</u>
Office of Emergency Management					
Salaries and Wages	20,000	21,600	17,575	4,025	20,211
Employee Benefits	10,527	14,927	12,488	2,439	6,624
Services and Supplies	26,623	48,623	26,585	22,038	11,997
	<u>57,150</u>	<u>85,150</u>	<u>56,648</u>	<u>28,502</u>	<u>38,832</u>
Cooperative agreement					
Animal control	32,319	32,319	32,319	-	31,370
Total Public Safety	<u>4,364,495</u>	<u>4,598,239</u>	<u>4,319,494</u>	<u>278,745</u>	<u>4,127,293</u>
JUDICIAL					
District Attorney					
Salaries and Wages	614,625	614,625	590,576	24,049	611,204
Employee Benefits	238,466	237,466	215,784	21,682	232,940
Services and Supplies	64,689	76,023	19,329	56,694	27,322
Capital Outlay	-	-	-	-	8,054
	<u>917,780</u>	<u>928,114</u>	<u>825,689</u>	<u>102,425</u>	<u>879,520</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, 2021
(With Comparative Totals for June 30, 2020)

EXPENDITURES (Continued):	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
District Court Bailiffs					
Salaries and Wages	\$ 138,002	\$ 150,141	\$ 99,982	\$ 50,159	\$ 120,715
Employee Benefits	64,183	64,353	18,570	45,783	41,879
Services and Supplies	6,607	6,607	650	5,957	1,234
	<u>208,792</u>	<u>221,101</u>	<u>119,202</u>	<u>101,899</u>	<u>163,828</u>
Law Library					
Services and Supplies	23,220	23,220	23,050	170	24,890
	<u>23,220</u>	<u>23,220</u>	<u>23,050</u>	<u>170</u>	<u>24,890</u>
Justice of the Peace - Ely					
Salaries and Wages	216,185	222,785	222,236	549	209,195
Employee Benefits	109,147	111,547	110,878	669	105,010
Services and Supplies	6,622	7,122	6,673	449	3,154
	<u>331,954</u>	<u>341,454</u>	<u>339,787</u>	<u>1,667</u>	<u>317,359</u>
Judicial Related Costs					
Services and Supplies	746,000	742,500	661,523	80,977	608,363
	<u>746,000</u>	<u>742,500</u>	<u>661,523</u>	<u>80,977</u>	<u>608,363</u>
Court Judicial Support					
Services and Supplies	97,927	97,585	50,566	47,019	42,431
Capital Outlay	-	193,592	92,320	101,272	145,401
	<u>97,927</u>	<u>291,177</u>	<u>142,886</u>	<u>148,291</u>	<u>187,832</u>
District Court Department 1					
Salaries and Wages	126,988	128,488	128,461	27	115,231
Employee Benefits	67,742	71,142	69,034	2,108	60,115
Services and Supplies	5,518	5,618	4,535	1,083	4,562
	<u>200,248</u>	<u>205,248</u>	<u>202,030</u>	<u>3,218</u>	<u>179,908</u>
District Court Department 2					
Salaries and Wages	126,988	129,388	129,320	68	121,151
Employee Benefits	45,777	44,377	42,947	1,430	42,205
Services and Supplies	182,716	187,216	163,116	24,100	165,366
	<u>355,481</u>	<u>360,981</u>	<u>335,383</u>	<u>25,598</u>	<u>328,722</u>
Juvenile Probation					
Salaries and Wages	212,737	212,952	210,343	2,609	212,716
Employee Benefits	118,139	118,739	116,486	2,253	115,003
Services and Supplies	18,910	18,560	15,979	2,581	19,251
	<u>349,786</u>	<u>350,251</u>	<u>342,808</u>	<u>7,443</u>	<u>346,970</u>
Juvenile Detention					
Services and Supplies	28,170	29,170	26,853	2,317	33,835
	<u>28,170</u>	<u>29,170</u>	<u>26,853</u>	<u>2,317</u>	<u>33,835</u>
Total Judicial	<u>3,259,358</u>	<u>3,493,216</u>	<u>3,019,211</u>	<u>474,005</u>	<u>3,071,227</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, 2021
(With Comparative Totals for June 30, 2020)

	Budget		Actual	Variance	Actual
EXPENDITURES (Continued):	Original	Final	Amounts	Favorable (Unfavorable)	2020
HEALTH AND SANITATION					
Public Health					
Salaries and Wages	\$ 26,229	\$ 26,429	\$ 26,324	\$ 105	\$ 25,526
Employee Benefits	10,893	11,693	11,481	212	10,367
Services and Supplies	65,844	65,844	60,996	4,848	62,462
Total Health and Sanitation	102,966	103,966	98,801	5,165	98,355
CULTURE AND RECREATION					
Parks Maintenance					
Salaries and Wages	124,823	124,823	95,658	29,165	118,770
Employee Benefits	59,747	59,447	54,914	4,533	53,929
Services and Supplies	79,176	91,607	81,271	10,336	114,815
Capital Outlay	-	-	-	-	8,311
	263,746	275,877	231,843	44,034	295,825
Library Operating					
Salaries and Wages	194,516	197,916	197,852	64	197,361
Employee Benefits	80,546	78,646	77,868	778	78,436
Services and Supplies	49,486	48,686	41,909	6,777	52,362
	324,548	325,248	317,629	7,619	328,159
Natural Resource Management					
Salaries and Wages	3,600	3,600	2,850	750	2,900
Employee Benefits	1,558	1,558	990	568	810
Services and Supplies	74,667	106,167	79,891	26,276	151,548
	79,825	111,325	83,731	27,594	155,258
Total Culture and Recreation	668,119	712,450	633,203	79,247	779,242
TOTAL EXPENDITURES	12,510,587	13,241,357	11,937,678	1,303,679	11,909,582
Excess of Revenues Over/(Under) Expenditures	1,906,431	1,210,689	5,416,720	4,206,031	4,250,398
Other Financing Sources (uses):					
Sale of Property	-	-	6,000	6,000	500
Transfers Out					
Agricultural District 13	-	-	-	-	(30,000)
Fire District Operating	(308,000)	(308,000)	(308,000)	-	(306,000)
Justice Court House Arrest	(1,290)	(1,290)	(1,290)	-	(1,500)
SB74	(2,828,216)	(2,828,216)	(2,828,216)	-	(2,679,443)
Task Force Grant/Sherriff	(47,300)	(47,300)	(47,300)	-	(136,000)
Capital Improvement	-	(1,655,000)	(1,655,000)	-	-
China Springs	-	(29,076)	(29,076)	-	-
Violence Against Women	-	-	-	-	(10,000)
Total Other Financing Sources (Uses):	(3,184,806)	(4,868,882)	(4,862,882)	6,000	(3,162,443)
Net Change in Fund Balance	(1,278,375)	(3,658,193)	553,838	4,212,031	1,087,955
Fund Balance, Beginning of Year	16,596,030	16,596,030	16,596,030	-	15,508,075
Fund Balance, End of Year	\$ 15,317,655	\$ 12,937,837	\$ 17,149,868	\$ 4,212,031	\$ 16,596,030

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, 2021
(With Comparative Totals for June 30, 2020)

	Budget			Variance	
	Original Budget	Final Budget	Actual	Favorable (Unfavorable)	Actual 2020
REVENUES:					
Intergovernmental					
Federal Grants	\$ -	\$ 3,158,481	\$ 877,280	\$ (2,281,201)	\$ 1,417,189
State Grants	-	64,480	57,034	(7,446)	57,567
Federal Grant Through State	-	2,253,141	1,395,955	(857,186)	131,509
Total Intergovernmental	-	5,476,102	2,330,269	(3,145,833)	1,606,265
Other Revenue:					
Miscellaneous Private Grants	-	573,008	419,049	(153,959)	83,664
Matching Funds	-	29,139	13,000	(16,139)	112,354
Total Other	-	602,147	432,049	(170,098)	196,018
Total Revenues	-	6,078,249	2,762,318	(3,315,931)	1,802,283
EXPENDITURES:					
General Government					
Salaries and Wages	-	-	-	-	8,931
Employee Benefits	-	-	-	-	4,194
Services and Supplies	-	827,098	794,342	32,756	16,307
Capital Outlay	-	243,613	242,613	1,000	-
Total Expenditures	-	1,070,711	1,036,955	33,756	29,432
Judicial					
Services and Supplies	-	27,544	23,664	67,880	5,765
Capital Outlay	-	172,306	100,861	7,445	-
Total Expenditures	-	199,850	124,525	75,325	5,765
Public Safety					
Salaries and Wages	-	37,005	28,414	8,591	20,345
Services and Supplies	-	25,350	24,283	1,067	10,231
Capital Outlay	-	16,000	16,000	-	9,995
Total Expenditures	-	78,355	68,697	9,658	40,571
Parks and Recreation					
Capital Outlay	-	3,844,962	934,333	2,910,629	1,609,725
Total Expenditures	-	3,844,962	934,333	2,910,629	1,609,725
Community Support					
Salaries and Wages	-	4,237	4,237	-	-
Employee Benefits	-	549	549	-	-
Services and Supplies	-	311,763	163,826	147,937	35,075
Capital Outlay	-	573,008	419,049	153,959	83,664
Total Expenditures	-	889,557	587,661	301,896	118,739
Total Expenditures	-	6,083,435	2,752,171	3,255,939	1,804,232
Excess of Revenues					
Over (Under) Expenditures	-	(5,186)	10,147	(59,992)	(1,949)
Other Financing Sources (Uses):					
Transfers In	-	58,200	78,200	20,000	-
Total Other Financing Sources (Uses)	-	58,200	78,200	20,000	-
Net Change in Fund Balance	-	53,014	88,347	(39,992)	(1,949)
Fund Balance, Beginning of Year	-	5,184	5,184	-	7,133
Fund Balance, End of Year	\$ -	\$ 58,198	\$ 93,531	\$ (39,992)	\$ 5,184

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, 2021
(With Comparative Totals for June 30, 2020)

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2020
	Original	Final			
REVENUES:					
Real Property	\$ -	\$ -	\$ 886	\$ 886	\$ (291)
Other Taxes	600,000	600,000	812,308	212,308	843,738
Total Taxes	600,000	600,000	813,194	213,194	843,447
Intergovernmental					
State Revenues	5,000,000	5,000,000	-	(5,000,000)	5,000,000
Total Intergovernmental	5,000,000	5,000,000	-	(5,000,000)	5,000,000
Other Revenue:					
Investment Earnings	-	-	170,992	170,992	248,233
Total Other	-	-	170,992	170,992	248,233
Total Revenues	5,600,000	5,600,000	984,186	(4,615,814)	6,091,680
EXPENDITURES:					
Capital Outlay	30,593,489	30,523,489	17,266,724	13,256,765	9,157,878
Debt Service - Principal	-	70,000	67,227	2,773	-
Total Expenditures	30,593,489	30,593,489	17,333,951	13,259,538	9,157,878
Excess of Revenues					
Over (Under) Expenditures	(24,993,489)	(24,993,489)	(16,349,765)	8,643,724	(3,066,198)
Other Financing Sources (Uses):					
Transfers In	2,828,216	2,828,216	2,828,216	-	3,204,443
Debt Proceeds	10,161,000	10,161,000	3,485,673	(6,675,327)	-
Total Other Financing Sources (Uses)	12,989,216	12,989,216	6,313,889	(6,675,327)	3,204,443
Net Change in Fund Balance	(12,004,273)	(12,004,273)	(10,035,876)	1,968,397	138,245
Fund Balance, Beginning of Year	15,647,823	15,647,823	15,647,823	-	15,509,578
Fund Balance, End of Year	\$ 3,643,550	\$ 3,643,550	\$ 5,611,947	\$ 1,968,397	\$ 15,647,823

WHITE PINE COUNTY
Required Supplementary Information
Schedule of Changes in the Net OPEB Liability and Related Ratios
PEBP
June 30, 2021
Last 10 Fiscal Years

	Reporting Fiscal Year (Measurement Date)			
	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)
Total OPEB liability				
Service cost	\$ -	\$ -	\$ -	\$ -
Interest cost	21,441	23,527	20,645	19,407
Changes of benefit terms	-	-	-	-
Benefit payments	(62,241)	(55,005)	(55,873)	(54,301)
Assumption changes	5,770	14,081	126,184	(28,898)
Plan experience	52,741	-	38,545	-
Net change in total OPEB liability	17,711	(17,397)	129,501	(63,792)
Total OPEB liability - beginning	799,615	817,012	687,511	751,303
Total OPEB liability - ending (a)	<u>\$ 817,326</u>	<u>\$ 799,615</u>	<u>\$ 817,012</u>	<u>\$ 687,511</u>
Plan fiduciary net position				
Employer contributions	\$ 62,241	\$ 55,005	\$ 55,873	\$ 54,301
Net investment income	-	-	-	-
Benefit payments	(62,241)	(55,005)	(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>	<u>\$ -</u>	<u>\$ -</u>
Net OPEB liability - ending (a) - (b)	\$ 817,326	\$ 799,615	\$ 817,012	\$ 687,511
Covered employee payroll	N/A*	N/A*	N/A*	N/A*
Net OPEB liability as a percentage of covered payroll	0.00%	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 Changes in the Net OPEB Liability and Related Ratios
WPCEHBP
June 30, 2021
Last 10 Fiscal Years

	Reporting Fiscal Year			
	(Measurement Date)			
	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)
Total OPEB liability				
Service cost	\$ 123,268	\$ 114,794	\$ 106,607	\$ 110,576
Interest cost	43,352	43,354	42,115	36,188
Changes of benefit terms	-	-	-	-
Benefit payments	(81,604)	(97,497)	(104,453)	(107,077)
Assumption changes	(57,104)	21,940	53,366	(41,814)
Plan experience	(171,193)	-	-	-
Net change in total OPEB liability	(143,281)	82,591	97,635	(2,127)
Total OPEB liability - beginning	1,471,364	1,388,773	1,291,138	1,293,265
Total OPEB liability - ending (a)	\$ 1,328,083	\$ 1,471,364	\$ 1,388,773	\$ 1,291,138
Plan fiduciary net position				
Employer contributions	\$ 81,604	\$ 97,497	\$ 104,453	\$ 107,077
Net investment income	-	-	-	-
Benefit payments	(81,604)	(97,497)	(104,453)	(107,077)
Investment experience	-	-	-	-
Net change in plan fiduciary net position	-	-	-	-
Plan fiduciary net position - beginning	-	-	-	-
Plan fiduciary net position - ending (b)	\$ -	\$ -	\$ -	\$ -
Net OPEB liability - ending (a) - (b)	\$ 1,328,083	\$ 1,471,364	\$ 1,388,773	\$ 1,291,138
Plan fiduciary net position as a percentage of the total OPEB liability	0%	0%	0%	0%
Covered employee payroll	\$ 7,476,235	\$ 7,146,767	\$ 6,562,302	\$ 6,715,727
Net OPEB liability as a percentage of covered payroll	17.76%	20.59%	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, 2021
Last 10 Fiscal Years

	Reporting Fiscal Year				
	2021	2020	2019	2018	2017
Contractually required contributions	\$ 48,099	\$ 62,241	\$ 55,005	\$ 55,873	\$ 54,301
Contributions in relation to the contractually required contribution	(48,099)	(62,241)	(55,005)	(55,873)	(54,301)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	N/A*	N/A*	N/A*	N/A*	N/A*
Contributions as a percentage of covered payroll	0.00%	0.00%	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, 2021
Last 10 Fiscal Years

	Reporting Fiscal Year				
	2021	2020	2019	2018	2017
Contractually required contributions	\$ 59,690	\$ 81,604	\$ 97,497	\$ 104,453	\$ 107,077
Contributions in relation to the contractually required contribution	(59,690)	(81,604)	(97,497)	(104,453)	(107,077)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	\$ 7,571,207	\$ 7,476,235	\$ 7,146,767	\$ 6,562,302	\$ 6,715,727
Contributions as a percentage of covered payroll	0.79%	1.09%	1.36%	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, 2021

NOTE 1. OPEB – Factors that Affect Trends

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

NOTE 2. OPEB – Plan Assets

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

SUPPLEMENTARY INFORMATION

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

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021

	Agricultural District 13	Emergency Medical Serv.	Agricultural Extension	Indigent	State Indigent	Road Fund	Public Transit Fund
Assets							
Cash and investments	\$ 616,018	\$ 134,606	\$ 225,323	\$ 2,039,168	\$ 1,776,286	\$ 3,014,147	\$ 2,285,487
Accounts receivable	-	-	-	-	-	-	-
Property taxes receivable	1,082	1,223	348	2,506	-	-	-
Prepaid items	17,000	-	-	-	-	-	-
Due from other governments	-	-	-	103,004	-	261,865	211,249
Total assets	\$ 634,100	\$ 135,829	\$ 225,671	\$ 2,144,678	\$ 1,776,286	\$ 3,276,012	\$ 2,496,736
Liabilities, Deferred Inflows, and Fund Balances							
Liabilities:							
Accounts payable	\$ 6,907	\$ -	\$ 7,079	\$ 5,814	\$ -	\$ 92,383	\$ 52,419
Accrued liabilities	-	-	-	36,414	27,674	10,077	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	6,907	-	7,079	42,228	27,674	102,460	52,419
Deferred inflows of resources:							
Deferred revenue - net proceeds	-	-	-	904	-	-	-
Unavailable revenue - property taxes	1,091	1,091	-	3,274	-	-	-
Total deferred inflows of resources	1,091	1,091	-	4,178	-	-	-
Fund balances:							
Nonspendable - prepaids	17,000	-	-	-	-	-	-
Restricted for:							
General government	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	3,173,552	2,444,317
Welfare	-	-	-	2,098,272	1,748,612	-	-
Community support	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Catastrophic events	-	-	-	-	-	-	-
Committed for:							
Culture and recreation	609,102	-	218,592	-	-	-	-
Public safety	-	134,738	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-
Total fund balances	626,102	134,738	218,592	2,098,272	1,748,612	3,173,552	2,444,317
Total liabilities, deferred inflows, & fund balances	\$ 634,100	\$ 135,829	\$ 225,671	\$ 2,144,678	\$ 1,776,286	\$ 3,276,012	\$ 2,496,736

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021

	Regional Transportation	Recorder Tech. Fees	Assessor Tech. Fees	Clerk Tech. Fees	Mining Map Rev Fund	Library Gift Fund	Lund Town
Assets							
Cash and investments	\$ 2,165,054	\$ 67,783	\$ 519,197	\$ 2,724	\$ 108,789	\$ 58,897	\$ 90,653
Accounts receivable	-	65	-	87	-	90	-
Property taxes receivable	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	2,400
Due from other governments	203,504	-	-	-	-	6,786	4,750
Total assets	<u>\$ 2,368,558</u>	<u>\$ 67,848</u>	<u>\$ 519,197</u>	<u>\$ 2,811</u>	<u>\$ 108,789</u>	<u>\$ 65,773</u>	<u>\$ 97,803</u>
Liabilities, Deferred Inflows, and Fund Balances							
Liabilities:							
Accounts payable	\$ 106,493	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,574
Accrued liabilities	-	177	783	-	3,904	409	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	<u>106,493</u>	<u>177</u>	<u>783</u>	<u>-</u>	<u>3,904</u>	<u>409</u>	<u>1,574</u>
Deferred inflows of resources:							
Deferred revenue - net proceeds	-	-	-	-	-	75	-
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75</u>	<u>-</u>
Fund balances:							
Nonspendable - prepaids	-	-	-	-	-	-	2,400
Restricted for:							
General government	-	67,671	518,414	2,811	104,885	-	93,829
Judicial	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public works	2,262,065	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Catastrophic events	-	-	-	-	-	-	-
Committed for:							
Culture and recreation	-	-	-	-	-	65,289	-
Public safety	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-
Total fund balances	<u>2,262,065</u>	<u>67,671</u>	<u>518,414</u>	<u>2,811</u>	<u>104,885</u>	<u>65,289</u>	<u>96,229</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 2,368,558</u>	<u>\$ 67,848</u>	<u>\$ 519,197</u>	<u>\$ 2,811</u>	<u>\$ 108,789</u>	<u>\$ 65,773</u>	<u>\$ 97,803</u>

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021

	McGill Town	Ruth Town	Fire District Operating	Wildlife Mgmt Fund	Senior Center	Industrial Park	Justice Crt Admin Fees
Assets							
Cash and investments	\$ 228,884	\$ 184,964	\$ 1,869,394	\$ 3,808	\$ 272,117	\$ 97,959	\$ 111,354
Accounts receivable	-	-	36,084	-	9,823	-	619
Property taxes receivable	-	-	-	-	1,547	-	-
Prepaid items	-	-	-	-	-	-	-
Due from other governments	28,077	13,613	-	-	-	-	-
Total assets	<u>\$ 256,961</u>	<u>\$ 198,577</u>	<u>\$ 1,905,478</u>	<u>\$ 3,808</u>	<u>\$ 283,487</u>	<u>\$ 97,959</u>	<u>\$ 111,973</u>
Liabilities, Deferred Inflows, and Fund Balances							
Liabilities:							
Accounts payable	\$ 1,078	\$ 882	\$ 144,755	\$ 150	\$ 4,215	\$ 420	\$ -
Accrued liabilities	9,702	3,741	-	-	5,134	-	-
Due to other funds	43,081	16,416	-	-	-	-	-
Total liabilities	<u>53,861</u>	<u>21,039</u>	<u>144,755</u>	<u>150</u>	<u>9,349</u>	<u>420</u>	<u>-</u>
Deferred inflows of resources:							
Deferred revenue - net proceeds	-	-	-	-	4,899	-	-
Unavailable revenue - property taxes	-	-	-	-	1,091	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,990</u>	<u>-</u>	<u>-</u>
Fund balances:							
Nonspendable - prepaids	-	-	-	-	-	-	-
Restricted for:							
General government	203,100	177,538	-	3,658	-	-	-
Judicial	-	-	-	-	-	-	111,973
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Community support	-	-	-	-	268,148	97,539	-
Capital outlay	-	-	-	-	-	-	-
Catastrophic events	-	-	1,000,000	-	-	-	-
Committed for:							
Culture and recreation	-	-	-	-	-	-	-
Public safety	-	-	760,723	-	-	-	-
Welfare	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-
Total fund balances	<u>203,100</u>	<u>177,538</u>	<u>1,760,723</u>	<u>3,658</u>	<u>268,148</u>	<u>97,539</u>	<u>111,973</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 256,961</u>	<u>\$ 198,577</u>	<u>\$ 1,905,478</u>	<u>\$ 3,808</u>	<u>\$ 283,487</u>	<u>\$ 97,959</u>	<u>\$ 111,973</u>

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021

	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
Assets							
Cash and investments	\$ 91,893	\$ 36,435	\$ 104,831	\$ 132,139	\$ 63,023	\$ 4,527	\$ 10,421
Accounts receivable	6,758	-	1,484	1,672	-	-	-
Property taxes receivable	-	190	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Total assets	<u>\$ 98,651</u>	<u>\$ 36,625</u>	<u>\$ 106,315</u>	<u>\$ 133,811</u>	<u>\$ 63,023</u>	<u>\$ 4,527</u>	<u>\$ 10,421</u>
Liabilities, Deferred Inflows, and Fund Balances							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 5,717	\$ -	\$ -
Accrued liabilities	6,572	-	-	71	2,710	-	275
Due to other funds	-	-	-	-	-	-	-
Total liabilities	<u>6,572</u>	<u>-</u>	<u>-</u>	<u>71</u>	<u>8,427</u>	<u>-</u>	<u>275</u>
Deferred inflows of resources:							
Deferred revenue - net proceeds	-	-	-	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:							
Nonspendable - prepaids	-	-	-	-	-	-	-
Restricted for:							
General government	-	-	-	-	-	-	-
Judicial	92,079	-	106,315	133,740	54,596	4,527	10,146
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Catastrophic events	-	-	-	-	-	-	-
Committed for:							
Culture and recreation	-	-	-	-	-	-	-
Public safety	-	36,625	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-
Total fund balances	<u>92,079</u>	<u>36,625</u>	<u>106,315</u>	<u>133,740</u>	<u>54,596</u>	<u>4,527</u>	<u>10,146</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 98,651</u>	<u>\$ 36,625</u>	<u>\$ 106,315</u>	<u>\$ 133,811</u>	<u>\$ 63,023</u>	<u>\$ 4,527</u>	<u>\$ 10,421</u>

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021

	Justice Court House Arrest	Dist Crt Admin Fees	Legal Aid	Forensic Services	911 Surcharge	Tri-County Weed	Building and Planning
Assets							
Cash and investments	\$ 789	\$ 67,344	\$ 69,698	\$ 42,069	\$ 69,367	\$ 94,343	\$ 220,063
Accounts receivable	-	1,745	814	60	1,942	44,012	-
Property taxes receivable	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	1,295	-
Due from other governments	-	-	-	-	-	-	-
Total assets	\$ 789	\$ 69,089	\$ 70,512	\$ 42,129	\$ 71,309	\$ 139,650	\$ 220,063
Liabilities, Deferred Inflows, and Fund Balances							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,638	\$ 1,936
Accrued liabilities	298	-	-	105	-	30,031	3,950
Due to other funds	-	-	-	-	-	-	-
Total liabilities	298	-	-	105	-	44,669	5,886
Deferred inflows of resources:							
Deferred revenue - net proceeds	-	-	-	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
Fund balances:							
Nonspendable - prepaids	-	-	-	-	-	1,295	-
Restricted for:							
General government	-	-	-	42,024	-	93,686	-
Judicial	491	69,089	-	-	-	-	-
Public safety	-	-	-	-	71,309	-	-
Public works	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Catastrophic events	-	-	-	-	-	-	-
Committed for:							
Culture and recreation	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Welfare	-	-	70,512	-	-	-	-
Community support	-	-	-	-	-	-	214,177
Total fund balances	491	69,089	70,512	42,024	71,309	94,981	214,177
Total liabilities, deferred inflows, & fund balances	\$ 789	\$ 69,089	\$ 70,512	\$ 42,129	\$ 71,309	\$ 139,650	\$ 220,063

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021

	Youth Drug Prevention	Golf Course Fund	Ely Pool Building	Aquatic Facilities Operations	Camp Success	Emergency Management	Task Force Grnt/Sheriff
Assets							
Cash and investments	\$ 237	\$ 212,791	\$ -	\$ 3,990,040	\$ 190,167	\$ 11,692	\$ 125,443
Accounts receivable	-	17,392	-	214,846	-	118,398	-
Property taxes receivable	-	-	-	-	-	-	-
Prepaid items	-	-	-	134	-	-	816
Due from other governments	-	-	-	-	-	-	14,601
Total assets	<u>\$ 237</u>	<u>\$ 230,183</u>	<u>\$ -</u>	<u>\$ 4,205,020</u>	<u>\$ 190,167</u>	<u>\$ 130,090</u>	<u>\$ 140,860</u>
Liabilities, Deferred Inflows, and Fund Balances							
Liabilities:							
Accounts payable	\$ -	\$ 22,277	\$ -	\$ 54,298	\$ -	\$ -	\$ 15,012
Accrued liabilities	-	-	-	10	1,280	1,679	-
Due to other funds	-	-	-	-	-	117,879	-
Total liabilities	<u>-</u>	<u>22,277</u>	<u>-</u>	<u>54,308</u>	<u>1,280</u>	<u>119,558</u>	<u>15,012</u>
Deferred inflows of resources:							
Deferred revenue - net proceeds	-	-	-	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:							
Nonspendable - prepaids	-	-	-	134	-	-	816
Restricted for:							
General government	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public safety	237	-	-	-	-	10,532	125,032
Public works	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Catastrophic events	-	-	-	-	-	-	-
Committed for:							
Culture and recreation	-	207,906	-	4,150,578	188,887	-	-
Public safety	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-
Total fund balances	<u>237</u>	<u>207,906</u>	<u>-</u>	<u>4,150,712</u>	<u>188,887</u>	<u>10,532</u>	<u>125,848</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 237</u>	<u>\$ 230,183</u>	<u>\$ -</u>	<u>\$ 4,205,020</u>	<u>\$ 190,167</u>	<u>\$ 130,090</u>	<u>\$ 140,860</u>

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021

	Violence Against Women	Airport Improvements	Capital Improvement	Total Nonmajor Govt. Funds
Assets				
Cash and investments	\$ 111	\$ 332,014	\$ 2,228,759	\$ 23,972,691
Accounts receivable	-	-	-	454,008
Property taxes receivable	-	-	1,549	8,444
Prepaid items	-	-	-	21,645
Due from other governments	47,079	-	-	894,528
Total assets	\$ 47,190	\$ 332,014	\$ 2,230,308	\$ 25,351,316
Liabilities, Deferred Inflows, and Fund Balances				
Liabilities:				
Accounts payable	\$ 1,868	\$ -	\$ -	\$ 539,915
Accrued liabilities	-	-	2,150	147,146
Due to other funds	27,336	-	-	204,712
Total liabilities	29,204	-	2,150	891,773
Deferred inflows of resources:				
Deferred revenue - net proceeds	-	-	-	5,878
Unavailable revenue - property taxes	-	-	1,091	7,638
Total deferred inflows of resources	-	-	1,091	13,516
Fund balances:				
Nonspendable - prepaids	-	-	-	21,645
Restricted for:				
General government	-	-	-	1,307,616
Judicial	-	-	-	582,956
Public safety	17,986	-	-	225,096
Public works	-	-	-	7,879,934
Welfare	-	-	-	3,846,884
Community support	-	-	-	365,687
Capital outlay	-	332,014	2,227,067	2,559,081
Catastrophic events	-	-	-	1,000,000
Committed for:				
Culture and recreation	-	-	-	5,440,354
Public safety	-	-	-	932,085
Welfare	-	-	-	70,512
Community support	-	-	-	214,177
Total fund balances	17,986	332,014	2,227,067	24,446,027
Total liabilities, deferred inflows, & fund balances	\$ 47,190	\$ 332,014	\$ 2,230,308	\$ 25,351,316

WHITE PINE COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
June 30, 2021

	Agricultural Dist. 13	Emergency Med. Serv.	Agricultural Extension	Indigent	State Indigent	Road Fund	Public Transit
REVENUES:							
Taxes	\$ 200,055	\$ 201,569	\$ 57,335	\$ 404,262	\$ 343,031	\$ 1,494,943	\$ 812,303
Licenses, permits and fees	-	-	-	-	-	-	-
Intergovernmental	-	-	-	454,696	-	188,758	-
Court Fines and Fees	-	-	-	-	-	-	-
Charges for services	-	-	-	1,142	-	-	-
Miscellaneous	33,861	-	3,783	18,938	41,609	311,367	42,334
Total	233,916	201,569	61,118	879,038	384,640	1,995,068	854,637
EXPENDITURES:							
Current:							
General Government	-	-	-	-	-	-	-
Public Safety	-	158,493	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	1,782,286	271,488
Welfare	-	-	-	609,152	154,652	-	-
Culture and Recreation	110,247	-	34,492	-	-	-	-
Community Support	-	-	-	-	-	-	-
Capital Outlay:							
General Government	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	879	943,453
Welfare	-	-	-	165,815	-	-	-
Culture and Recreation	1,654	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-
Total	111,901	158,493	34,492	774,967	154,652	1,783,165	1,214,941
Excess of revenues over (under) expenditures	122,015	43,076	26,626	104,071	229,988	211,903	(360,304)
Other financing sources (uses):							
Sale of property	-	-	-	-	-	82,000	267,000
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	82,000	267,000
Net change in fund balance	122,015	43,076	26,626	104,071	229,988	293,903	(93,304)
Fund Balances - Beginning	504,087	91,662	191,966	1,994,201	1,518,624	2,879,649	2,537,621
Fund Balances - Ending	\$ 626,102	\$ 134,738	\$ 218,592	\$ 2,098,272	\$ 1,748,612	\$ 3,173,552	\$ 2,444,317

(Continued)

WHITE PINE COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
June 30, 2021

	Regional Transportation	Recorder Tech. Fees	Assessor Tech. Fees	Clerk Tech. Fees	Mining Map Revenue	Library Gift Fund	Lund Town
REVENUES:							
Taxes	\$ 1,091,174	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	15,698	24,602
Court Fines and Fees	-	-	-	-	-	-	-
Charges for services	-	17,990	258,428	1,097	19,330	-	-
Miscellaneous	41,943	11	-	-	-	8,712	-
Total	1,133,117	18,001	258,428	1,097	19,330	24,410	24,602
EXPENDITURES:							
Current:							
General Government	-	249	97,207	-	14,056	-	-
Public Safety	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public Works	782,472	-	-	-	-	-	11,345
Welfare	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	22,317	-
Community Support	-	-	-	-	-	-	-
Capital Outlay:							
General Government	-	1,907	-	-	16,715	-	-
Public Safety	-	-	-	-	-	-	-
Public Works	392,170	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-
Total	1,174,642	2,156	97,207	-	30,771	22,317	11,345
Excess of revenues over (under) expenditures	(41,525)	15,845	161,221	1,097	(11,441)	2,093	13,257
Other financing sources (uses):							
Sale of property	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	(78,200)	-	-	-	-	-	-
Total other financing sources (uses)	(78,200)	-	-	-	-	-	-
Net change in fund balance	(119,725)	15,845	161,221	1,097	(11,441)	2,093	13,257
Fund Balances - Beginning	2,381,790	51,826	357,193	1,714	116,326	63,196	82,972
Fund Balances - Ending	\$ 2,262,065	\$ 67,671	\$ 518,414	\$ 2,811	\$ 104,885	\$ 65,289	\$ 96,229

(Continued)

WHITE PINE COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
June 30, 2021

	McGill Town	Ruth Town	Fire District Operating	Wildlife Mngmt Fund	Senior Center	Industrial Park	Justice Court Admin Fees
REVENUES:							
Taxes	\$ -	\$ -	\$ 139,552	\$ -	\$ 283,919	\$ -	\$ -
Licenses, permits and fees	-	900	-	-	-	-	-
Intergovernmental	134,722	61,846	81,090	-	100,630	-	-
Court Fines and Fees	-	-	-	-	-	-	13,013
Charges for services	-	-	191,110	-	62,863	-	-
Miscellaneous	2,465	1,099	27,090	-	17,135	1,778	-
Total	137,187	63,845	438,842	-	464,547	1,778	13,013
EXPENDITURES:							
Current:							
General Government	13,352	1,929	-	1,148	-	-	-
Public Safety	412	1,126	716,596	-	-	-	-
Judicial	-	-	-	-	-	-	10,251
Public Works	28,993	19,361	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture and Recreation	60,049	19,389	-	-	-	-	-
Community Support	-	-	-	-	393,811	1,658	-
Capital Outlay:							
General Government	-	-	-	-	-	-	-
Public Safety	1,024	390	726,716	-	-	-	-
Public Works	25,867	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture and Recreation	16,302	-	-	-	-	-	-
Community Support	-	-	-	-	6,447	-	-
Total	145,999	42,195	1,443,312	1,148	400,258	1,658	10,251
Excess of revenues over (under) expenditures	(8,812)	21,650	(1,004,470)	(1,148)	64,289	120	2,762
Other financing sources (uses):							
Sale of property	-	-	-	-	-	-	-
Transfers in	-	-	308,000	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	308,000	-	-	-	-
Net change in fund balance	(8,812)	21,650	(696,470)	(1,148)	64,289	120	2,762
Fund Balances - Beginning	211,912	155,888	2,457,193	4,806	203,859	97,419	109,211
Fund Balances - Ending	\$ 203,100	\$ 177,538	\$ 1,760,723	\$ 3,658	\$ 268,148	\$ 97,539	\$ 111,973

(Continued)

WHITE PINE COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
June 30, 2021

	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
REVENUES:							
Taxes	\$ -	\$ 34,710	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	98,847	-	-
Court Fines and Fees	10,269	-	18,533	20,486	24,313	-	-
Charges for services	-	-	6,369	-	-	-	3,320
Miscellaneous	-	-	1,758	-	2,000	75	-
Total	10,269	34,710	26,660	20,486	125,160	75	3,320
EXPENDITURES:							
Current:							
General Government	-	-	-	-	-	-	-
Public Safety	-	47,285	-	-	-	-	-
Judicial	6,963	-	7,501	13,494	148,502	-	971
Public Works	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-
Capital Outlay:							
General Government	-	-	-	-	-	-	-
Public Safety	-	-	7,479	-	-	-	-
Public Works	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-
Total	6,963	47,285	14,980	13,494	148,502	-	971
Excess of revenues over (under) expenditures	3,306	(12,575)	11,680	6,992	(23,342)	75	2,349
Other financing sources (uses):							
Sale of property	-	-	-	-	-	-	-
Transfers in	-	29,076	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	29,076	-	-	-	-	-
Net change in fund balance	3,306	16,501	11,680	6,992	(23,342)	75	2,349
Fund Balances - Beginning	88,773	20,124	94,635	126,748	77,938	4,452	7,797
Fund Balances - Ending	\$ 92,079	\$ 36,625	\$ 106,315	\$ 133,740	\$ 54,596	\$ 4,527	\$ 10,146

(Continued)

WHITE PINE COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
June 30, 2021

	Justice Court House Arrest	Dist Court Admn Fees	Legal Aid	Forensic Services	911 Surcharge	Tri-County Weed	Building and Planning
REVENUES:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 23,260	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	88,980
Intergovernmental	-	-	-	-	-	-	-
Court Fines and Fees	-	18,267	28,091	-	-	-	-
Charges for services	488	-	-	6,585	-	771,214	-
Miscellaneous	-	-	-	-	-	79	4,334
Total	488	18,267	28,091	6,585	23,260	771,293	93,314
EXPENDITURES:							
Current:							
General Government	-	-	-	9,982	-	896,428	-
Public Safety	-	-	-	-	9,632	-	-
Judicial	3,693	506	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Welfare	-	-	6,920	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	130,285
Capital Outlay:							
General Government	-	-	-	-	-	16,562	-
Public Safety	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-
Total	3,693	506	6,920	9,982	9,632	912,990	130,285
Excess of revenues over (under) expenditures	(3,205)	17,761	21,171	(3,397)	13,628	(141,697)	(36,971)
Other financing sources (uses):							
Sale of property	-	-	-	-	-	-	-
Transfers in	1,290	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	1,290	-	-	-	-	-	-
Net change in fund balance	(1,915)	17,761	21,171	(3,397)	13,628	(141,697)	(36,971)
Fund Balances - Beginning	2,406	51,328	49,341	45,421	57,681	236,678	251,148
Fund Balances - Ending	\$ 491	\$ 69,089	\$ 70,512	\$ 42,024	\$ 71,309	\$ 94,981	\$ 214,177

(Continued)

WHITE PINE COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
June 30, 2021

	Youth Drug Prevention	Golf Course Fund	Ely Pool Building	Aquatic Facilities Operations	Camp Success	Emergency Management	Task Force Grant/Sheriff
REVENUES:							
Taxes	\$ -	\$ 48,623	\$ -	\$ 812,286	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-
Intergovernmental	-	-	-	1,563	-	188,643	119,009
Court Fines and Fees	-	-	-	-	-	-	-
Charges for services	-	178,774	-	63,101	9,850	-	-
Miscellaneous	-	17,152	8	72,098	-	-	-
Total	-	244,549	8	949,048	9,850	188,643	119,009
EXPENDITURES:							
Current:							
General Government	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	188,643	226,728
Judicial	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture and Recreation	-	196,432	-	650,559	7,565	-	-
Community Support	-	-	-	-	-	-	-
Capital Outlay:							
General Government	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-
Total	-	196,432	-	650,559	7,565	188,643	226,728
Excess of revenues over (under) expenditures	-	48,117	8	298,489	2,285	-	(107,719)
Other financing sources (uses):							
Sale of property	-	-	-	-	-	-	-
Transfers in	-	-	-	64,755	-	-	47,300
Transfers out	-	-	(64,755)	-	-	-	-
Total other financing sources (uses)	-	-	(64,755)	64,755	-	-	47,300
Net change in fund balance	-	48,117	(64,747)	363,244	2,285	-	(60,419)
Fund Balances - Beginning	237	159,789	64,747	3,787,468	186,602	10,532	186,267
Fund Balances - Ending	\$ 237	\$ 207,906	\$ -	\$ 4,150,712	\$ 188,887	\$ 10,532	\$ 125,848

(Continued)

WHITE PINE COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
June 30, 2021

	Violence Against Women	Airport Improvements	Capital Improvement	Total Nonmajor Gvtl. Funds
REVENUES:				
Taxes	\$ -	\$ -	\$ 210,167	\$ 6,157,189
Licenses, permits and fees	-	-	-	89,880
Intergovernmental	118,611	77,242	-	1,665,958
Court Fines and Fees	-	-	-	132,972
Charges for services	-	-	-	1,591,661
Miscellaneous	4,121	-	16,966	670,716
Total	122,732	77,242	227,133	10,308,376
EXPENDITURES:				
Current:				
General Government	-	-	-	1,034,351
Public Safety	122,761	-	-	1,521,678
Judicial	-	-	-	199,360
Public Works	-	-	-	2,895,945
Welfare	-	-	-	770,724
Culture and Recreation	-	-	-	1,117,352
Community Support	-	-	-	525,754
Capital Outlay:				
General Government	-	82,393	166,891	284,468
Public Safety	-	-	-	678,130
Public Works	-	-	-	1,362,369
Welfare	-	-	-	165,815
Culture and Recreation	-	-	-	1,654
Community Support	-	-	-	6,447
Total	122,761	82,393	166,891	10,564,047
Excess of revenues over (under) expenditures	(29)	(5,151)	60,242	(255,671)
Other financing sources (uses):				
Sale of property	-	-	-	349,000
Transfers in	-	-	1,655,000	2,105,421
Transfers out	-	-	-	(142,955)
Total other financing sources (uses)	-	-	1,655,000	2,311,466
Net change in fund balance	(29)	(5,151)	1,715,242	2,055,795
Fund Balances - Beginning	18,015	337,165	511,825	22,390,232
Fund Balances - Ending	\$ 17,986	\$ 332,014	\$ 2,227,067	\$ 24,446,027

**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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ 92,459	\$ 89,724	\$ (2,735)
Personal Property	20,053	52,838	32,785
Oil and Gas	50	134	84
Net Proceeds	45,931	57,359	11,428
Total Taxes	<u>158,493</u>	<u>200,055</u>	<u>41,562</u>
Other Revenue:			
Donations	25,000	33,861	8,861
Total Other	<u>25,000</u>	<u>33,861</u>	<u>8,861</u>
Total Revenues	<u>183,493</u>	<u>233,916</u>	<u>50,423</u>
EXPENDITURES:			
Salaries and Wages	32,560	30,870	1,690
Employee Benefits	15,977	7,551	8,426
Services and Supplies	161,606	71,826	89,780
Capital Outlay	171,000	1,654	169,346
Total Expenditures	<u>381,143</u>	<u>111,901</u>	<u>269,242</u>
Excess of Revenues Over (Under) Expenditures	(197,650)	122,015	319,665
Other Financing Sources (Uses):			
Transfers in	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(197,650)	122,015	319,665
Fund Balance, Beginning of Year	504,087	504,087	-
Fund Balance, End of Year	<u>\$ 306,437</u>	<u>\$ 626,102</u>	<u>\$ 319,665</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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ 92,459	\$ 91,238	\$ (1,221)
Personal Property	20,053	52,838	32,785
Oil and Gas	50	134	84
Net Proceeds	45,931	57,359	11,428
Total Taxes	158,493	201,569	43,076
Total Revenues	158,493	201,569	43,076
EXPENDITURES:			
Services and Supplies	158,493	158,493	-
Total Expenditures	158,493	158,493	-
Excess of Revenues Over (Under) Expenditures	-	43,076	43,076
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	43,076	43,076
Fund Balance, Beginning of Year	91,662	91,662	-
Fund Balance, End of Year	\$ 91,662	\$ 134,738	\$ 43,076

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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ 26,416	\$ 25,811	\$ (605)
Personal Property	5,730	15,098	9,368
Oil and Gas	10	38	28
Net Proceeds	13,123	16,388	3,265
Total Taxes	<u>45,279</u>	<u>57,335</u>	<u>12,056</u>
Other Revenue			
Investment Earnings	200	3,783	3,583
Total Other	<u>200</u>	<u>3,783</u>	<u>3,583</u>
Total Revenues	<u>45,479</u>	<u>61,118</u>	<u>15,639</u>
EXPENDITURES:			
Salaries and Wages	7,202	-	7,202
Employee Benefits	7,559	-	7,559
Services and Supplies	45,394	34,492	10,902
Total Expenditures	<u>60,155</u>	<u>34,492</u>	<u>25,663</u>
Excess of Revenues			
Over (Under) Expenditures	(14,676)	26,626	41,302
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(14,676)	26,626	41,302
Fund Balance, Beginning of Year	191,966	191,966	-
Fund Balance, End of Year	<u>\$ 177,290</u>	<u>\$ 218,592</u>	<u>\$ 41,302</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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ 184,917	\$ 183,602	\$ (1,315)
Personal Property	40,107	105,675	65,568
Oil and Gas	55	268	213
Net Proceeds	91,863	114,717	22,854
Total Taxes	<u>316,942</u>	<u>404,262</u>	<u>87,320</u>
Intergovernmental			
State Grant	40,383	38,029	(2,354)
Fed Grant Through State	635,728	416,667	(219,061)
Total Invergovernmental	<u>676,111</u>	<u>454,696</u>	<u>(221,415)</u>
Charges for services	<u>-</u>	<u>1,142</u>	<u>1,142</u>
Other Revenue			
Donations	11,000	10,169	(831)
Private Grants	15,412	8,769	(6,643)
Total Other	<u>26,412</u>	<u>18,938</u>	<u>(7,474)</u>
Total Revenues	<u>1,019,465</u>	<u>879,038</u>	<u>(140,427)</u>
EXPENDITURES:			
Salaries and Wages	321,124	263,749	57,375
Employee Benefits	126,164	95,952	30,212
Services and Supplies	531,648	249,451	282,197
Capital Outlay	199,780	165,815	33,965
Total Expenditures	<u>1,178,716</u>	<u>774,967</u>	<u>403,749</u>
Excess of Revenues			
Over (Under) Expenditures	(159,251)	104,071	263,322
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(159,251)	104,071	263,322
Fund Balance, Beginning of Year	<u>1,994,201</u>	<u>1,994,201</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,834,950</u>	<u>\$ 2,098,272</u>	<u>\$ 263,322</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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ 158,500	\$ 153,894	\$ (4,606)
Personal Property	34,377	90,579	56,202
Oil and Gas	55	229	174
Net Proceeds	78,738	98,329	19,591
Total Tax Revenue	<u>271,670</u>	<u>343,031</u>	<u>71,361</u>
Other Revenue			
Donations	-	41,609	41,609
Total Other	<u>-</u>	<u>41,609</u>	<u>41,609</u>
Total Revenues	<u>271,670</u>	<u>384,640</u>	<u>112,970</u>
EXPENDITURES:			
Welfare			
Services and Supplies	257,167	154,652	102,515
Total Expenditures	<u>257,167</u>	<u>154,652</u>	<u>102,515</u>
Other Financing Sources (Uses):			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	14,503	229,988	215,485
Fund Balance, Beginning of Year	<u>1,518,624</u>	<u>1,518,624</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,533,127</u>	<u>\$ 1,748,612</u>	<u>\$ 215,485</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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
County Motor Vehicle	\$ 1,493,475	\$ 1,494,943	\$ 1,468
Total Tax Revenue	<u>1,493,475</u>	<u>1,494,943</u>	<u>1,468</u>
Intergovernmental			
Federal Grants	10,000	188,758	178,758
Total Intergovernmental	<u>10,000</u>	<u>188,758</u>	<u>178,758</u>
Other Revenue			
Investment Earnings	30,000	50,994	20,994
Miscellaneous	286,422	260,373	(26,049)
Total Other	<u>316,422</u>	<u>311,367</u>	<u>(5,055)</u>
Total Revenues	<u>1,819,897</u>	<u>1,995,068</u>	<u>175,171</u>
EXPENDITURES:			
Public Works			
Salaries	1,047,599	920,743	126,856
Employee Benefits	407,512	364,776	42,736
Services and Supplies	865,598	496,767	368,831
Capital Outlay	50,000	879	49,121
Total Expenditures	<u>2,370,709</u>	<u>1,783,165</u>	<u>587,544</u>
Excess of Revenues Over/(Under) Expenditures	(550,812)	211,903	762,715
Other Financing Sources (Uses):			
Sale of property	-	82,000	82,000
Total Other Financing Sources (Uses)	<u>-</u>	<u>82,000</u>	<u>82,000</u>
Net Change in Fund Balance	(550,812)	293,903	844,715
Fund Balance, Beginning of Year	<u>2,879,649</u>	<u>2,879,649</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,328,837</u>	<u>\$ 3,173,552</u>	<u>\$ 844,715</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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Other Taxes	\$ 600,000	\$ 812,303	\$ 212,303
Total Taxes	<u>600,000</u>	<u>812,303</u>	<u>212,303</u>
Other Revenue:			
Investment Earnings	25,000	42,334	17,334
Total Other	<u>25,000</u>	<u>42,334</u>	<u>17,334</u>
Total Revenues	<u>625,000</u>	<u>854,637</u>	<u>229,637</u>
EXPENDITURES:			
Services and Supplies	508,380	271,488	236,892
Capital Outlay	722,600	943,453	(220,853)
Total Expenditures	<u>1,230,980</u>	<u>1,214,941</u>	<u>16,039</u>
Excess of Revenues Over (Under) Expenditures	(605,980)	(360,304)	245,676
Other Financing Sources (Uses):			
Sale of Property	-	267,000	267,000
Total Other Financing Sources (Uses)	<u>-</u>	<u>267,000</u>	<u>267,000</u>
Net Change in Fund Balance	(605,980)	(93,304)	512,676
Fund Balance, Beginning of Year	<u>2,537,621</u>	<u>2,537,621</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,931,641</u>	<u>\$ 2,444,317</u>	<u>\$ 512,676</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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
County Motor Vehicle	\$ 405,000	\$ 381,486	\$ (23,514)
Highway User	688,966	709,688	20,722
Total Taxes	<u>1,093,966</u>	<u>1,091,174</u>	<u>(2,792)</u>
Other Revenue			
Investment Earnings	18,000	41,943	23,943
Total Other	<u>18,000</u>	<u>41,943</u>	<u>23,943</u>
Total Revenues	<u>1,111,966</u>	<u>1,133,117</u>	<u>21,151</u>
EXPENDITURES:			
Public Works			
Employee Benefits	550	497	53
Services and Supplies	947,360	781,975	165,385
Capital Outlay	491,000	392,170	98,830
Total Expenditures	<u>1,438,910</u>	<u>1,174,642</u>	<u>264,268</u>
Excess of Revenues			
Over (Under) Expenditures	(326,944)	(41,525)	285,419
Other Financing Sources (Uses):			
Transfers Out	(78,200)	(78,200)	-
Total Other Financing Sources (Uses)	<u>(78,200)</u>	<u>(78,200)</u>	<u>-</u>
Net Change in Fund Balance	(405,144)	(119,725)	285,419
Fund Balance, Beginning of Year	<u>2,381,790</u>	<u>2,381,790</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,976,646</u>	<u>\$ 2,262,065</u>	<u>\$ 285,419</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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Charges for Services	\$ 15,000	\$ 17,990	\$ 2,990
Other Revenue			
Agency	80	11	(69)
Total Other	80	11	(69)
Total Revenues	15,080	18,001	2,921
EXPENDITURES:			
Services and Supplies	6,544	249	6,295
Capital Outlay	16,200	1,907	14,293
Total Expenditures	22,744	2,156	20,588
Excess of Revenues Over (Under) Expenditures	(7,664)	15,845	23,509
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(7,664)	15,845	23,509
Fund Balance, Beginning of Year	51,826	51,826	-
Fund Balance, End of Year	\$ 44,162	\$ 67,671	\$ 23,509

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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Charges for Services	\$ 130,000	\$ 258,428	\$ 128,428
Total Revenues	<u>130,000</u>	<u>258,428</u>	<u>128,428</u>
EXPENDITURES:			
Salaries and Wages	18,886	17,827	1,059
Employee Benefits	2,080	-	2,080
Services and Supplies	415,500	79,380	336,120
Capital Outlay	30,000	-	30,000
Total Expenditures	<u>466,466</u>	<u>97,207</u>	<u>369,259</u>
Excess of Revenues			
Over (Under) Expenditures	(336,466)	161,221	497,687
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(336,466)	161,221	497,687
Fund Balance, Beginning of Year	<u>357,193</u>	<u>357,193</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 20,727</u>	<u>\$ 518,414</u>	<u>\$ 497,687</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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Charges for Services	\$ -	\$ 1,097	\$ 1,097
Total Revenues	<u>-</u>	<u>1,097</u>	<u>1,097</u>
EXPENDITURES:			
Services and Supplies	768	-	768
Total Expenditures	<u>768</u>	<u>-</u>	<u>768</u>
Excess of Revenues Over (Under) Expenditures	(768)	1,097	1,865
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(768)	1,097	1,865
Fund Balance, Beginning of Year	1,714	1,714	-
Fund Balance, End of Year	<u>\$ 946</u>	<u>\$ 2,811</u>	<u>\$ 1,865</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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Charges for Services	\$ 20,000	\$ 19,330	\$ (670)
Total Revenues	<u>20,000</u>	<u>19,330</u>	<u>(670)</u>
EXPENDITURES:			
Services and Supplies	57,485	14,056	43,429
Capital Outlay	<u>25,400</u>	<u>16,715</u>	<u>8,685</u>
Total Expenditures	<u>82,885</u>	<u>30,771</u>	<u>52,114</u>
Excess of Revenues Over (Under) Expenditures	(62,885)	(11,441)	51,444
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(62,885)	(11,441)	51,444
Fund Balance, Beginning of Year	<u>116,326</u>	<u>116,326</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 53,441</u>	<u>\$ 104,885</u>	<u>\$ 51,444</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, 2021**

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Federal Grants	\$ 25,414	\$ 14,180	\$ (11,234)
State Grants	1,518	1,518	-
Total Intergovernmental	<u>26,932</u>	<u>15,698</u>	<u>(11,234)</u>
Other Revenue			
Investment Earnings	500	1,074	574
Donations	8,750	7,497	(1,253)
Miscellaneous - Private Grants	216	141	(75)
Total Other	<u>9,466</u>	<u>8,712</u>	<u>(754)</u>
Total Revenues	<u>36,398</u>	<u>24,410</u>	<u>(11,988)</u>
EXPENDITURES:			
Services and Supplies	<u>36,338</u>	<u>22,317</u>	<u>14,021</u>
Total Expenditures	<u>36,338</u>	<u>22,317</u>	<u>14,021</u>
Excess of Revenues Over (Under) Expenditures	60	2,093	2,033
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	60	2,093	2,033
Fund Balance, Beginning of Year	<u>63,196</u>	<u>63,196</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 63,256</u>	<u>\$ 65,289</u>	<u>\$ 2,033</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, 2021**

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Other	\$ 20,299	\$ 24,602	\$ 4,303
Total Revenues	<u>20,299</u>	<u>24,602</u>	<u>4,303</u>
EXPENDITURES:			
Public Works			
Salaries and Wages	1,200	1,100	100
Employee Benefits	538	382	156
Services and Supplies	19,116	9,863	9,253
Total Expenditures	<u>20,854</u>	<u>11,345</u>	<u>9,509</u>
Excess of Revenues			
Over (Under) Expenditures	(555)	13,257	13,812
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(555)	13,257	13,812
Fund Balance, Beginning of Year	82,972	82,972	-
Fund Balance, End of Year	<u>\$ 82,417</u>	<u>\$ 96,229</u>	<u>\$ 13,812</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, 2021**

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Licenses and Permits	\$ 450	\$ -	\$ (450)
Intergovernmental			
Other	111,407	134,722	23,315
Other Revenue			
Donations	1,410	2,465	1,055
Total Revenues	113,267	137,187	23,920
EXPENDITURES:			
Culture and Recreation			
Salaries and Wages	20,149	19,496	653
Employee Benefits	2,912	2,284	628
Services and Supplies	42,333	38,269	4,064
Capital Outlay	16,302	16,302	-
Total Culture and Recreation	81,696	76,351	5,345
General Government			
Salaries and Wages	3,000	2,660	340
Employee Benefits	963	468	495
Services and Supplies	10,504	10,224	280
Total General Government	14,467	13,352	1,115
Public Safety			
Services and Supplies	2,700	412	2,288
Capital Outlay	1,024	1,024	-
Total Public Safety	3,724	1,436	2,288
Public Works			
Services and Supplies	39,100	28,993	10,107
Capital Outlay	35,500	25,867	9,633
Total Public Works	74,600	54,860	19,740
Total Expenditures	174,487	145,999	28,488
Excess of Revenues Over (Under) Expenditures	(61,220)	(8,812)	52,408
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(61,220)	(8,812)	52,408
Fund Balance, Beginning of Year	211,912	211,912	-
Fund Balance, End of Year	\$ 150,692	\$ 203,100	\$ 52,408

**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, 2021**

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Licenses and Permits	\$ 450	\$ 900	\$ 450
Intergovernmental			
Other	51,190	61,846	10,656
Total Intergovernmental	51,190	61,846	10,656
Other Revenue			
Donations	-	150	150
Insurance Reimbursement	-	949	949
Total Other	-	1,099	1,099
Total Revenues	51,640	63,845	12,205
EXPENDITURES:			
General Government			
Salaries and Wages	1,500	1,500	-
Employee Benefits	855	429	426
Total General Government	2,355	1,929	426
Public Works			
Services and Supplies	24,002	19,361	4,641
Total Public Works	24,002	19,361	4,641
Public Safety			
Services and Supplies	1,200	1,126	74
Capital Outlay	391	390	1
Total Public Safety	1,591	1,516	75
Culture and Recreation			
Salaries and Wages	10,800	6,282	4,518
Employee Benefits	1,372	742	630
Services and Supplies	20,200	12,365	7,835
Total Culture and Recreation	32,372	19,389	12,983
Total Expenditures	60,320	42,195	18,125
Excess of Revenues			
Over (Under) Expenditures	(8,680)	21,650	30,330
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(8,680)	21,650	30,330
Fund Balance, Beginning of Year	155,888	155,888	-
Fund Balance, End of Year	\$ 147,208	\$ 177,538	\$ 30,330

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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Taxes			
Other Taxes	\$ 125,000	\$ 139,552	\$ 14,552
Total taxes	125,000	139,552	14,552
Intergovernmental			
Federal	50,000	81,090	31,090
Total Intergovernmental	50,000	81,090	31,090
Charges for Services	182,054	191,110	9,056
Other Revenue			
Investment Earnings	30,000	17,538	(12,462)
Donations	-	1,153	1,153
Insurance Reimbursement	-	949	949
Miscellaneous Revenue	7,450	7,450	-
Total Other	37,450	27,090	(10,360)
Total Revenues	394,504	438,842	44,338
EXPENDITURES:			
Fire			
Salaries and Wages	21,962	20,162	1,800
Employee Benefits	45,979	44,270	1,709
Services and Supplies	546,464	420,824	125,640
Capital Outlay	822,000	551,540	270,460
	1,436,405	1,036,796	399,609
EMS			
Salaries and Wages	16,000	13,974	2,026
Employee Benefits	37,734	34,500	3,234
Services and Supplies	226,030	182,866	43,164
Capital Outlay	320,000	175,176	144,824
	599,764	406,516	193,248
Total Expenditures	2,036,169	1,443,312	592,857
Excess of Revenues			
Over (Under) Expenditures	(1,641,665)	(1,004,470)	637,195
Other Financing Sources (Uses):			
Transfers In - White Pine County	308,000	308,000	-
Total Other Financing Sources (Uses)	308,000	308,000	-
Net Change in Fund Balance	(1,333,665)	(696,470)	637,195
Fund Balance, Beginning of Year	2,457,193	2,457,193	-
Fund Balance, End of Year	\$ 1,123,528	\$ 1,760,723	\$ 637,195

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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Other Revenue			
Donations	\$ 6,602	\$ -	\$ (6,602)
Total Revenues	<u>6,602</u>	<u>-</u>	<u>(6,602)</u>
EXPENDITURES:			
Employee Benefits	1,169	249	920
Services and Supplies	<u>5,433</u>	<u>899</u>	<u>4,534</u>
Total Expenditures	<u>6,602</u>	<u>1,148</u>	<u>5,454</u>
Excess of Revenues			
Over (Under) Expenditures	-	(1,148)	(1,148)
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	(1,148)	(1,148)
Fund Balance, Beginning of Year	<u>4,806</u>	<u>4,806</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 4,806</u></u>	<u><u>\$ 3,658</u></u>	<u><u>\$ (1,148)</u></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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ 132,084	\$ 126,304	\$ (5,780)
Personal Property	28,648	75,483	46,835
Oil and Gas	55	191	136
Net Proceeds	65,616	81,941	16,325
Total Taxes	<u>226,403</u>	<u>283,919</u>	<u>57,516</u>
Intergovernmental			
Federal Grant Through State	113,730	100,630	(13,100)
Total Intergovernmental	<u>113,730</u>	<u>100,630</u>	<u>(13,100)</u>
Charges for Services	39,100	62,863	23,763
Other Revenue			
Donations	22,593	17,135	(5,458)
Total Other	<u>22,593</u>	<u>17,135</u>	<u>(5,458)</u>
Total Revenues	<u>401,826</u>	<u>464,547</u>	<u>62,721</u>
EXPENDITURES:			
Salaries and Wages	173,293	165,617	7,676
Employee Benefits	75,145	68,436	6,709
Services and Supplies	180,272	159,758	20,514
Capital Outlay	20,000	6,447	13,553
Total Expenditures	<u>448,710</u>	<u>400,258</u>	<u>48,452</u>
Excess of Revenues			
Over (Under) Expenditures	(46,884)	64,289	111,173
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(46,884)	64,289	111,173
Fund Balance, Beginning of Year	203,859	203,859	-
Fund Balance, End of Year	<u>\$ 156,975</u>	<u>\$ 268,148</u>	<u>\$ 111,173</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, 2021**

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Other Revenue			
Investment Earnings	\$ 1,500	\$ 1,778	\$ 278
Total Revenues	<u>1,500</u>	<u>1,778</u>	<u>278</u>
EXPENDITURES:			
Services and Supplies	91,600	1,658	89,942
Total Expenditures	<u>91,600</u>	<u>1,658</u>	<u>89,942</u>
Excess of Revenues Over (Under) Expenditures	(90,100)	120	90,220
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(90,100)	120	90,220
Fund Balance, Beginning of Year	97,419	97,419	-
Fund Balance, End of Year	<u>\$ 7,319</u>	<u>\$ 97,539</u>	<u>\$ 90,220</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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Court Fines and Fees	\$ 16,000	\$ 13,013	\$ (2,987)
Total Revenues	<u>16,000</u>	<u>13,013</u>	<u>(2,987)</u>
EXPENDITURES:			
Services and Supplies	23,500	10,251	13,249
Total Expenditures	<u>23,500</u>	<u>10,251</u>	<u>13,249</u>
Excess of Revenues Over (Under) Expenditures	(7,500)	2,762	10,262
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(7,500)	2,762	10,262
Fund Balance, Beginning of Year	109,211	109,211	-
Fund Balance, End of Year	<u>\$ 101,711</u>	<u>\$ 111,973</u>	<u>\$ 10,262</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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Court Fines and Fees	\$ 8,900	\$ 10,269	\$ 1,369
Intergovernmental State Grant	17,635	-	(17,635)
Other Revenue:			
Miscellaneous Revenue	100	-	(100)
Total Revenues	26,635	10,269	(16,366)
EXPENDITURES:			
Services and Supplies	36,716	6,963	29,753
Total Expenditures	36,716	6,963	29,753
Excess of Revenues Over (Under) Expenditures	(10,081)	3,306	13,387
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(10,081)	3,306	13,387
Fund Balance, Beginning of Year	88,773	88,773	-
Fund Balance, End of Year	\$ 78,692	\$ 92,079	\$ 13,387

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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ 16,114	\$ 15,481	\$ (633)
Personal Property	3,495	9,209	5,714
Oil and Gas	5	23	18
Net Proceeds	8,005	9,997	1,992
Total Revenues	<u>27,619</u>	<u>34,710</u>	<u>7,091</u>
EXPENDITURES:			
Services and Supplies	47,285	47,285	-
Total Expenditures	<u>47,285</u>	<u>47,285</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	(19,666)	(12,575)	7,091
Other Financing Sources (Uses):			
Transfers In	10,070	29,076	19,006
Total Other Financing Sources (Uses)	<u>10,070</u>	<u>29,076</u>	<u>19,006</u>
Net Change in Fund Balance	(9,596)	16,501	26,097
Fund Balance, Beginning of Year	20,124	20,124	-
Fund Balance, End of Year	<u>\$ 10,528</u>	<u>\$ 36,625</u>	<u>\$ 26,097</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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Court Fines and Fees	\$ 24,000	\$ 18,533	\$ (5,467)
Charges for Services	-	6,369	6,369
Other Revenue:			
Investment Earnings	-	1,758	1,758
Total Revenues	24,000	26,660	2,660
EXPENDITURES:			
Services and Supplies	9,000	7,501	1,499
Capital Outlay	30,000	7,479	22,521
Total Expenditures	39,000	14,980	24,020
Excess of Revenues Over (Under) Expenditures	(15,000)	11,680	26,680
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(15,000)	11,680	26,680
Fund Balance, Beginning of Year	94,635	94,635	-
Fund Balance, End of Year	\$ 79,635	\$ 106,315	\$ 26,680

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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Court Fines and Fees	\$ 30,000	\$ 20,486	\$ (9,514)
Total Revenues	<u>30,000</u>	<u>20,486</u>	<u>(9,514)</u>
EXPENDITURES:			
Services and Supplies	31,000	13,494	17,506
Total Expenditures	<u>31,000</u>	<u>13,494</u>	<u>17,506</u>
Excess of Revenues Over (Under) Expenditures	(1,000)	6,992	7,992
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(1,000)	6,992	7,992
Fund Balance, Beginning of Year	126,748	126,748	-
Fund Balance, End of Year	<u>\$ 125,748</u>	<u>\$ 133,740</u>	<u>\$ 7,992</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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental:			
State Grant	\$ 98,847	\$ 98,847	\$ -
Total Intergovernmental	98,847	98,847	-
Court Fines and Fees	40,000	24,313	(15,687)
Other Revenue			
Donations	2,000	2,000	-
Total Revenues	140,847	125,160	(15,687)
EXPENDITURES:			
Salaries	74,757	68,880	5,877
Employee Benefits	4,114	3,122	992
Services and Supplies	100,722	76,500	24,222
Total Expenditures	179,593	148,502	31,091
Excess of Revenues			
Over (Under) Expenditures	(38,746)	(23,342)	15,404
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(38,746)	(23,342)	15,404
Fund Balance, Beginning of Year	77,938	77,938	-
Fund Balance, End of Year	\$ 39,192	\$ 54,596	\$ 15,404

**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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Other Revenue:			
Donations	\$ 1,000	\$ 75	\$ (925)
Total Other	1,000	75	(925)
Total Revenues	1,000	75	(925)
EXPENDITURES:			
Services and Supplies	1,000	-	1,000
Total Expenditures	1,000	-	1,000
Excess of Revenues			
Over (Under) Expenditures	-	75	75
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	75	75
Fund Balance, Beginning of Year	4,452	4,452	-
Fund Balance, End of Year	\$ 4,452	\$ 4,527	\$ 75

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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Charges for Services	\$ 6,500	\$ 3,320	\$ (3,180)
Total Revenues	<u>6,500</u>	<u>3,320</u>	<u>(3,180)</u>
EXPENDITURES:			
Services and Supplies	6,500	971	5,529
Total Expenditures	<u>6,500</u>	<u>971</u>	<u>5,529</u>
Excess of Revenues Over (Under) Expenditures	-	2,349	2,349
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	2,349	2,349
Fund Balance, Beginning of Year	<u>7,797</u>	<u>7,797</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 7,797</u>	<u>\$ 10,146</u>	<u>\$ 2,349</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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Charges for Services	\$ 3,000	\$ 488	\$ (2,512)
Total Revenues	<u>3,000</u>	<u>488</u>	<u>(2,512)</u>
EXPENDITURES:			
Services and Supplies	5,500	3,693	1,807
Total Expenditures	<u>5,500</u>	<u>3,693</u>	<u>1,807</u>
Excess of Revenues Over (Under) Expenditures	(2,500)	(3,205)	(705)
Other Financing Sources (Uses):			
Transfers In	1,290	1,290	-
Total Other Financing Sources (Uses)	<u>1,290</u>	<u>1,290</u>	<u>-</u>
Net Change in Fund Balance	(1,210)	(1,915)	(705)
Fund Balance, Beginning of Year	2,406	2,406	-
Fund Balance, End of Year	<u>\$ 1,196</u>	<u>\$ 491</u>	<u>\$ (705)</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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Court Fines and Fees	\$ 15,450	\$ 18,267	\$ 2,817
Total Revenues	<u>15,450</u>	<u>18,267</u>	<u>2,817</u>
EXPENDITURES:			
Services and Supplies	44,500	506	43,994
Total Expenditures	<u>44,500</u>	<u>506</u>	<u>43,994</u>
Excess of Revenues Over (Under) Expenditures	(29,050)	17,761	46,811
Other Financing Sources (Uses):			
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(29,050)	17,761	46,811
Fund Balance, Beginning of Year	51,328	51,328	-
Fund Balance, End of Year	<u>\$ 22,278</u>	<u>\$ 69,089</u>	<u>\$ 46,811</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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Court Fines and Fees	\$ 13,825	\$ 28,091	\$ 14,266
Total Revenues	<u>13,825</u>	<u>28,091</u>	<u>14,266</u>
EXPENDITURES:			
Services and Supplies	18,000	6,920	11,080
Total Expenditures	<u>18,000</u>	<u>6,920</u>	<u>11,080</u>
Excess of Revenues Over (Under) Expenditures	(4,175)	21,171	25,346
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(4,175)	21,171	25,346
Fund Balance, Beginning of Year	49,341	49,341	-
Fund Balance, End of Year	<u>\$ 45,166</u>	<u>\$ 70,512</u>	<u>\$ 25,346</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, 2021**

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Charges for Services	\$ 11,750	\$ 6,585	\$ (5,165)
Total Revenues	<u>11,750</u>	<u>6,585</u>	<u>(5,165)</u>
EXPENDITURES:			
Salaries and Wages	14,725	8,930	5,795
Employee Benefits	1,787	1,052	735
Total Expenditures	<u>16,512</u>	<u>9,982</u>	<u>6,530</u>
Excess of Revenues Over (Under) Expenditures	(4,762)	(3,397)	1,365
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(4,762)	(3,397)	1,365
Fund Balance, Beginning of Year	45,421	45,421	-
Fund Balance, End of Year	<u>\$ 40,659</u>	<u>\$ 42,024</u>	<u>\$ 1,365</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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Taxes			
Other Taxes	\$ 20,000	\$ 23,260	\$ 3,260
Total Revenues	<u>20,000</u>	<u>23,260</u>	<u>3,260</u>
EXPENDITURES:			
Services and Supplies	28,754	9,632	19,122
Total Expenditures	<u>28,754</u>	<u>9,632</u>	<u>19,122</u>
Excess of Revenues			
Over (Under) Expenditures	(8,754)	13,628	22,382
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(8,754)	13,628	22,382
Fund Balance, Beginning of Year	57,681	57,681	-
Fund Balance, End of Year	<u>\$ 48,927</u>	<u>\$ 71,309</u>	<u>\$ 22,382</u>

**WHITE PINE COUNTY
TRI-COUNTY WEED
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2021**

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Charges for Sales and Services	\$ 1,100,000	\$ 771,214	\$ (328,786)
Other Revenue			
Interest Income	400	-	(400)
Miscellaneous	112,701	79	(112,622)
Other Revenue	113,101	79	(113,022)
Total Revenues	1,213,101	771,293	(441,808)
EXPENDITURES:			
Salaries and Wages	348,717	344,820	3,897
Employee Benefits	137,092	124,236	12,856
Services and Supplies	551,926	427,372	124,554
Capital Outlay	110,000	16,562	93,438
Total Expenditures	1,147,735	912,990	234,745
Excess of Revenues Over (Under) Expenditures	65,366	(141,697)	(207,063)
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	65,366	(141,697)	(207,063)
Fund Balance, Beginning of Year	236,678	236,678	-
Fund Balance, End of Year	\$ 302,044	\$ 94,981	\$ (207,063)

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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Licenses and Permits	\$ 86,700	\$ 88,980	\$ 2,280
Other Revenue			
Interest Income	2,200	4,334	2,134
Total Revenues	<u>88,900</u>	<u>93,314</u>	<u>4,414</u>
EXPENDITURES:			
Salaries	53,966	53,883	83
Employee Benefits	21,653	20,915	738
Service, Supplies and Other	61,741	55,487	6,254
Total Expenditures	<u>137,360</u>	<u>130,285</u>	<u>7,075</u>
Excess of Revenues			
Over (Under) Expenditures	(48,460)	(36,971)	11,489
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(48,460)	(36,971)	11,489
Fund Balance, Beginning of Year	251,148	251,148	-
Total net position, End of Year	<u>\$ 202,688</u>	<u>\$ 214,177</u>	<u>\$ 11,489</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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES:			
Total Expenditures	-	-	-
Excess of Revenues			
Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Other Taxes	\$ 32,000	\$ 48,623	\$ 16,623
Total taxes	<u>32,000</u>	<u>48,623</u>	<u>16,623</u>
Charges for Sales and Services	<u>157,845</u>	<u>178,774</u>	<u>20,929</u>
Other Revenue			
Miscellaneous	17,153	17,152	(1)
Total Other	<u>17,153</u>	<u>17,152</u>	<u>(1)</u>
Total Revenues	<u>206,998</u>	<u>244,549</u>	<u>37,551</u>
EXPENDITURES:			
Salaries	77,213	69,569	7,644
Employee Benefits	34,012	24,556	9,456
Service, Supplies and Other	<u>126,585</u>	<u>102,307</u>	<u>24,278</u>
Total Expenses	<u>237,810</u>	<u>196,432</u>	<u>41,378</u>
Excess of Revenues			
Over (Under) Expenditures	(30,812)	48,117	78,929
Other Financing Sources			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(30,812)	48,117	78,929
Total net position, Beginning of Year	<u>159,789</u>	<u>159,789</u>	<u>-</u>
Total net position, End of Year	<u>\$ 128,977</u>	<u>\$ 207,906</u>	<u>\$ 78,929</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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Other Revenue			
Investment Earnings	\$ -	\$ 8	\$ 8
Total Revenues	<u>-</u>	<u>8</u>	<u>8</u>
EXPENDITURES:			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues			
Over (Under) Expenditures	-	8	8
Other Financing Sources (Uses):			
Transfers Out	(68,402)	(64,755)	3,647
Total Other Financing Sources (Uses)	<u>(68,402)</u>	<u>(64,755)</u>	<u>3,647</u>
Net Change in Fund Balance	(68,402)	(64,747)	3,655
Fund Balance, Beginning of Year	64,747	64,747	-
Fund Balance, End of Year	<u>\$ (3,655)</u>	<u>\$ -</u>	<u>\$ 3,655</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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Other taxes	\$ 600,000	\$ 812,286	\$ 212,286
Total Taxes	<u>600,000</u>	<u>812,286</u>	<u>212,286</u>
Intergovernmental			
State grant	<u>2,351</u>	<u>1,563</u>	<u>(788)</u>
Charges for Services	<u>88,000</u>	<u>63,101</u>	<u>(24,899)</u>
Other Revenue			
Investment Earnings	25,000	70,000	45,000
Miscellaneous Revenue	<u>-</u>	<u>2,098</u>	<u>2,098</u>
Total Other	<u>25,000</u>	<u>72,098</u>	<u>47,098</u>
Total Revenues	<u>715,351</u>	<u>949,048</u>	<u>233,697</u>
EXPENDITURES:			
Culture and Recreation			
Salaries and Wages	299,259	261,652	37,607
Employee Benefits	96,621	82,892	13,729
Services and Supplies	353,139	306,015	47,124
Capital Outlay	<u>19,301</u>	<u>-</u>	<u>19,301</u>
Total Expenditures	<u>768,320</u>	<u>650,559</u>	<u>117,761</u>
Excess of Revenues			
Over (Under) Expenditures	(52,969)	298,489	351,458
Other Financing Sources (Uses):			
Transfers In	<u>68,402</u>	<u>64,755</u>	<u>(3,647)</u>
Total Other Financing Sources (Uses)	<u>68,402</u>	<u>64,755</u>	<u>(3,647)</u>
Net Change in Fund Balance	15,433	363,244	347,811
Fund Balance, Beginning of Year	<u>3,787,468</u>	<u>3,787,468</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3,802,901</u>	<u>\$ 4,150,712</u>	<u>\$ 347,811</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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Charges for Services	\$ 15,000	\$ 9,850	\$ (5,150)
Total Revenues	<u>15,000</u>	<u>9,850</u>	<u>(5,150)</u>
 EXPENDITURES:			
Services and Supplies	12,900	7,565	5,335
Total Expenditures	<u>12,900</u>	<u>7,565</u>	<u>5,335</u>
 Excess of Revenues Over (Under) Expenditures	2,100	2,285	185
 Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
 Net Change in Fund Balance	2,100	2,285	185
 Fund Balance, Beginning of Year	186,602	186,602	-
Fund Balance, End of Year	<u>\$ 188,702</u>	<u>\$ 188,887</u>	<u>\$ 185</u>

WHITE PINE COUNTY
EMERGENCY MANAGEMENT
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Federal Grants	\$ 174,766	\$ 134,202	\$ (40,564)
State Grants	70,436	54,441	(15,995)
Total Intergovernmental	245,202	188,643	(56,559)
Total Revenues	245,202	188,643	(56,559)
EXPENDITURES:			
Salaries and Wages	62,431	50,179	12,252
Employee Benefits	39,133	30,951	8,182
Services and Supplies	131,946	107,513	24,433
Capital Outlay	11,692	-	11,692
Total Expenditures	245,202	188,643	56,559
Excess of Revenues			
Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	10,532	10,532	-
Fund Balance, End of Year	\$ 10,532	\$ 10,532	\$ -

WHITE PINE COUNTY
TASK FORCE GRANT/SHERIFF
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Other	\$ 45,000	\$ 30,000	\$ (15,000)
Federal Grant	15,000	971	(14,029)
Federal Grant Through State	81,000	88,038	7,038
Total Intergovernmental	141,000	119,009	(21,991)
Total Revenues	141,000	119,009	(21,991)
EXPENDITURES:			
Salaries and Wages	143,854	129,268	14,586
Employee Benefits	95,869	91,754	4,115
Services and Supplies	10,750	5,706	5,044
Total Expenditures	250,473	226,728	23,745
Excess of Revenues			
Over (Under) Expenditures	(109,473)	(107,719)	1,754
Other Financing Sources (Uses):			
Transfers In	47,300	47,300	-
Total Other Financing Sources (Uses)	47,300	47,300	-
Net Change in Fund Balance	(62,173)	(60,419)	1,754
Fund Balance, Beginning of Year	186,267	186,267	-
Fund Balance, End of Year	\$ 124,094	\$ 125,848	\$ 1,754

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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Federal Grant	\$ 504,562	\$ 118,611	\$ (385,951)
Total Intergovernmental	<u>504,562</u>	<u>118,611</u>	<u>(385,951)</u>
Other Revenues			
Matching	4,121	4,121	-
Total Other	<u>4,121</u>	<u>4,121</u>	<u>-</u>
Total Revenues	<u>508,683</u>	<u>122,732</u>	<u>(385,951)</u>
EXPENDITURES:			
Salaries and Wages	240,741	76,497	164,244
Employee Benefits	115,527	22,727	92,800
Services and Supplies	161,414	23,537	137,877
Total Expenditures	<u>517,682</u>	<u>122,761</u>	<u>394,921</u>
Excess of Revenues			
Over (Under) Expenditures	(8,999)	(29)	8,970
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(8,999)	(29)	8,970
Fund Balance, Beginning of Year	<u>18,015</u>	<u>18,015</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 9,016</u>	<u>\$ 17,986</u>	<u>\$ 8,970</u>

WHITE PINE COUNTY
AIRPORT IMPROVEMENTS
Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2021

	<u>Budget</u> <u>Final</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Federal Grants	\$ 81,283	\$ 77,242	\$ (4,041)
Total Revenues	<u>81,283</u>	<u>77,242</u>	<u>(4,041)</u>
EXPENDITURES:			
Capital Outlay	86,702	82,393	4,309
Total Expenditures	<u>86,702</u>	<u>82,393</u>	<u>4,309</u>
Excess of Revenues Over (Under) Expenditures	(5,419)	(5,151)	268
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(5,419)	(5,151)	268
Fund Balance, Beginning of Year	<u>337,165</u>	<u>337,165</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 331,746</u>	<u>\$ 332,014</u>	<u>\$ 268</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, 2021

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ 121,007	\$ 150,227	\$ 29,220
Personal Property	28,715	-	(28,715)
Net Proceeds	95,041	59,940	(35,101)
Total Taxes	<u>244,763</u>	<u>210,167</u>	<u>(34,596)</u>
Other Revenue			
Miscellaneous	1,263	1,263	-
Investment Earnings	10,000	15,703	5,703
Total Other Revenue:	<u>11,263</u>	<u>16,966</u>	<u>5,703</u>
Total Revenues:	<u>256,026</u>	<u>227,133</u>	<u>(28,893)</u>
EXPENDITURES:			
Capital Outlay	<u>261,463</u>	<u>166,891</u>	<u>94,572</u>
Total Expenditures	<u>261,463</u>	<u>166,891</u>	<u>94,572</u>
Excess of Revenues			
Over (Under) Expenditures	(5,437)	60,242	65,679
Other Financing Sources (Uses):			
Transfers In	-	1,655,000	1,655,000
Total Other Financing Sources (Uses)	<u>-</u>	<u>1,655,000</u>	<u>1,655,000</u>
Net Change in Fund Balance	(5,437)	1,715,242	1,720,679
Fund Balance, Beginning of Year	<u>511,825</u>	<u>511,825</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 506,388</u>	<u>\$ 2,227,067</u>	<u>\$ 1,720,679</u>

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS**

**Fiduciary Funds
Custodial**

Custodial 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.

WHITE PINE COUNTY
Custodial Funds
Combining Statement of Fiduciary Net Position
June 30, 2021

	Custodial Funds					
	Property Sales Trust	Lund Irrigation	Genetic Marker Testing	Range Improvement	City of Ely	State of Nevada
ASSETS						
Cash and investments	\$ 279,114	\$ 100	\$ 691	\$ -	\$ 479	\$ 4,192
Due from other governments	-	-	506	-	-	25,763
Total Assets	<u>\$ 279,114</u>	<u>\$ 100</u>	<u>\$ 1,197</u>	<u>\$ -</u>	<u>\$ 479</u>	<u>\$ 29,955</u>
LIABILITIES						
Accounts payable	\$ -	\$ 100	\$ -	\$ -	\$ 479	\$ 29,955
Accrued liabilities	-	-	1,197	-	-	-
Due to other governments	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>100</u>	<u>1,197</u>	<u>-</u>	<u>479</u>	<u>29,955</u>
NET POSITION						
Restricted for:						
Individuals, organizations,						
other governments	279,114	-	-	-	-	-
Total net position	<u>\$ 279,114</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

WHITE PINE COUNTY
Custodial Funds
Combining Statement of Fiduciary Net Position
June 30, 2021

	Custodial Funds (continued)						
	Domestic Violence	State Indigent Accident	State of Nevada Child Support	Hospital District	Trust and Agency Accounts	School Operating Fund	Total Custodial Funds
ASSETS							
Cash and investments	\$ -	\$ 26,215	\$ 53	\$ 2,208	\$ 498,180	\$ 4,117	\$ 815,349
Due from other governments	125	-	-	-	-	-	26,394
Total Assets	<u>\$ 125</u>	<u>\$ 26,215</u>	<u>\$ 53</u>	<u>\$ 2,208</u>	<u>\$ 498,180</u>	<u>\$ 4,117</u>	<u>\$ 841,743</u>
LIABILITIES							
Accounts payable	\$ 125	\$ 26,215	\$ -	\$ 2,208	\$ -	\$ 4,117	\$ 63,199
Accrued liabilities	-	-	-	-	-	-	1,197
Due to other governments	-	-	-	-	-	-	-
Total Liabilities	<u>125</u>	<u>26,215</u>	<u>-</u>	<u>2,208</u>	<u>-</u>	<u>4,117</u>	<u>64,396</u>
NET POSITION							
Restricted for:							
Individuals, organizations, other governments	-	-	53	-	498,180	-	777,347
Total net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53</u>	<u>\$ -</u>	<u>\$ 498,180</u>	<u>\$ -</u>	<u>\$ 777,347</u>

WHITE PINE COUNTY
Custodial Funds
Combining Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2021

	Custodial Funds					
	<u>Property Sales Trust</u>	<u>Lund Irrigation</u>	<u>Genetic Marker Testing</u>	<u>Range Improvement</u>	<u>City of Ely</u>	<u>State of Nevada</u>
ADDITIONS						
Contributions from individuals, organizations, other governments	\$ 276,637	\$ 100	\$ 16,514	\$ 15,405	\$ 239,793	\$ 1,493,544
Investment income	2,477	-	-	-	-	-
Total Additions	<u>279,114</u>	<u>100</u>	<u>16,514</u>	<u>15,405</u>	<u>239,793</u>	<u>1,493,544</u>
DEDUCTIONS						
Distributions to individuals, organizations, other governments	-	100	16,514	15,405	239,793	1,493,544
Total Deductions	<u>-</u>	<u>100</u>	<u>16,514</u>	<u>15,405</u>	<u>239,793</u>	<u>1,493,544</u>
Change in Fiduciary Net Position	279,114	-	-	-	-	-
Net Position, beginning of year	-	-	-	-	-	-
Net Position, end of year	<u>\$ 279,114</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

WHITE PINE COUNTY
Custodial Funds
Combining Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2021

	Custodial Funds (continued)						
	Domestic Violence	State Indigent Accident	State of Nevada Child Support	Hospital District	Trust and Agency Accounts	School Operating Fund	Total Custodial Funds
ADDITIONS							
Contributions from individuals, organizations, other governments	\$ 1,150	\$ 85,714	\$ 11,122	\$ 3,085,736	\$ 817,860	\$ 5,908,092	\$ 11,951,667
Investment income	-	-	-	-	-	-	2,477
Total Additions	<u>1,150</u>	<u>85,714</u>	<u>11,122</u>	<u>3,085,736</u>	<u>817,860</u>	<u>5,908,092</u>	<u>11,954,144</u>
DEDUCTIONS							
Distributions to individuals, organizations, other governments	<u>1,150</u>	<u>85,714</u>	<u>11,122</u>	<u>3,085,736</u>	<u>821,074</u>	<u>5,908,092</u>	<u>11,678,244</u>
Total Deductions	<u>1,150</u>	<u>85,714</u>	<u>11,122</u>	<u>3,085,736</u>	<u>821,074</u>	<u>5,908,092</u>	<u>11,678,244</u>
Change in Fiduciary Net Position	-	-	-	-	(3,214)	-	275,900
Net Position, beginning of year	-	-	53	-	501,394	-	501,447
Net Position, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53</u>	<u>\$ -</u>	<u>\$ 498,180</u>	<u>\$ -</u>	<u>\$ 777,347</u>

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WHITE PINE COUNTY
Statistical Section
(Unaudited)

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

Contents	Page #
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									
	2012	2013	2014	2015*	2016	2017	2018	2019	2020	2021
Governmental activities										
Invested in capital assets	\$ 20,639,640	\$ 21,602,624	\$ 27,538,008	\$ 27,211,143	\$ 27,706,012	\$ 31,902,122	\$ 31,404,605	\$ 44,107,946	\$ 53,089,111	\$ 71,197,221
Restricted	29,510,717	34,241,106	30,684,823	32,144,659	25,013,457	27,080,176	27,110,589	31,883,453	23,560,396	25,767,254
Unrestricted	7,928,127	5,809,496	3,885,096	(12,150,590)	(3,751,793)	(3,683,025)	(1,095,956)	1,711,888	11,703,152	(1,386,929)
Total governmental activities net position	\$ 58,078,484	\$ 61,653,226	\$ 62,307,927	\$ 47,205,212	\$ 48,967,676	\$ 55,299,273	\$ 57,419,238	\$ 77,703,287	\$ 88,352,659	\$ 95,577,546
Business-type activities**										
Invested in capital assets, net of related costs	\$ 940,813	\$ 957,110	\$ 935,268	\$ 867,563	\$ 804,500	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	635,788	577,194	374,448	361,251	293,217	-	-	-	-	-
Total business-type activities net position	\$ 1,576,601	\$ 1,534,304	\$ 1,309,716	\$ 1,228,814	\$ 1,097,717	\$ -	\$ -	\$ -	\$ -	\$ -
Primary government										
Invested in capital assets, net of related debt	\$ 21,580,453	\$ 22,559,734	\$ 28,473,276	\$ 28,078,706	\$ 28,510,512	\$ 31,902,122	\$ 31,404,605	\$ 44,107,946	\$ 53,089,111	\$ 71,197,221
Restricted	29,510,717	34,241,106	30,684,823	32,144,659	25,013,457	27,080,176	27,110,589	31,883,453	23,560,396	25,767,254
Unrestricted	8,563,915	6,386,690	4,359,544	(11,789,339)	(3,458,376)	(3,683,025)	(1,095,956)	1,711,888	11,703,152	(1,386,929)
Total primary government net position	\$ 59,655,085	\$ 63,187,530	\$ 63,517,643	\$ 48,434,026	\$ 50,065,393	\$ 55,299,273	\$ 57,419,238	\$ 77,703,287	\$ 88,352,659	\$ 95,577,546

*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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental activities:										
General government	\$ 4,496,943	\$ 4,665,738	\$ 5,147,833	\$ 4,745,169	\$ 4,715,974	\$ 4,977,557	\$ 4,466,777	\$ 4,780,290	\$ 5,399,373	\$ 6,697,546
Judicial	2,259,626	2,327,103	2,431,232	2,404,617	2,606,950	2,761,440	2,966,670	3,114,778	2,606,747	3,077,472
Public safety	5,566,199	5,651,089	6,101,538	5,806,024	5,927,612	5,860,495	5,784,669	6,110,414	5,824,816	5,854,618
Public works	3,481,823	3,215,312	3,860,203	3,271,677	3,325,370	3,444,417	4,053,130	3,225,528	3,865,313	4,301,728
Health & Sanitation	110,436	117,704	109,893	123,844	118,943	116,308	90,770	104,137	98,355	98,801
Welfare	1,096,986	741,314	668,040	686,984	699,351	631,408	656,658	653,733	735,302	778,077
Culture and recreation	1,002,455	968,487	1,111,517	2,220,879	1,729,350	1,986,427	2,330,428	2,363,061	4,496,255	3,009,904
Community support	751,699	399,556	427,298	343,817	486,273	454,600	723,142	488,485	547,206	670,090
Intergovernmental	-	268,200	25,317	22,817	-	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-	-	-	-	-	8,777
Total governmental activities expenses	18,766,167	18,354,503	19,582,871	19,625,828	19,609,823	20,232,652	21,082,244	20,840,426	23,573,367	24,497,013
Business-type activities:										
Golf	201,606	199,321	213,033	208,948	206,713	-	-	-	-	-
Building and planning	117,743	152,901	236,450	142,730	117,330	-	-	-	-	-
Total business-type activities expenses	319,349	352,222	449,483	351,678	324,043	-	-	-	-	-
Total primary government expenses	\$ 19,085,516	\$ 18,706,725	\$ 20,032,354	\$ 19,977,506	\$ 19,933,866	\$ 20,232,652	\$ 21,082,244	\$ 20,840,426	\$ 23,573,367	\$ 24,497,013
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 1,221,976	\$ 829,430	\$ 721,821	\$ 542,596	\$ 722,249	\$ 770,000	\$ 945,493	\$ 1,123,020	\$ 2,070,855	\$ 2,156,672
Judicial	419,825	428,219	443,740	429,893	501,415	667,230	558,397	560,563	532,457	513,667
Public safety	672,383	738,331	1,054,565	819,754	999,060	882,065	813,647	617,292	680,393	707,396
Public works	213,822	247,933	271,646	274,306	270,478	273,134	369,950	442,774	197,585	226,233
Health and sanitation	-	-	18,440	9,742	9,462	12,027	42,967	2,572	-	-
Welfare	3,305	2,522	430	30	5,110	140	31,158	19,737	87,154	304,017
Culture and recreation	79,603	74,040	75,935	174,854	141,272	305,656	341,726	348,242	909,486	951,386
Community support	68,557	50,874	55,133	52,900	64,356	42,390	50,583	55,627	69,839	71,105
Operating grants & contributions	1,756,222	1,626,954	1,733,892	1,733,935	1,244,485	705,668	1,495,794	2,204,496	1,536,720	2,912,312
Capital grants & contributions	292,847	1,778,818	892,980	1,509,137	1,631,220	5,254,543	890,986	12,848,015	6,593,682	875,106
Total governmental activities program revenues	4,733,540	5,777,121	5,268,782	5,547,147	5,589,107	8,912,853	5,543,701	18,222,338	12,678,171	8,712,894
Business-type activities:										
Charges for services:										
Golf	162,605	152,148	153,053	141,425	153,971	-	-	-	-	-
Building and Planning	427,826	112,634	90,406	157,549	67,090	-	-	-	-	-
Total business-type activities program revenues	590,431	264,782	243,459	298,974	221,061	-	-	-	-	-
Total primary government program revenues	\$ 5,323,971	\$ 6,041,903	\$ 5,512,241	\$ 5,846,121	\$ 5,810,168	\$ 8,912,853	\$ 5,543,701	\$ 18,222,338	\$ 12,678,171	\$ 8,712,894

WHITE PINE COUNTY

Changes in Net Position
Last Ten Fiscal Years

Fiscal Year

	2012	2013	2014	2015*	2016	2017	2018	2019	2020	2021
Net (Expense)/Revenue										
Governmental activities	\$ (14,032,627)	\$ (12,577,382)	\$ (14,314,089)	\$ (14,078,681)	\$ (14,020,716)	\$ (11,319,799)	\$ (15,538,543)	\$ (2,618,088)	\$ (10,895,196)	\$ (15,779,119)
Business-type activities	271,082	(87,440)	(206,024)	(52,704)	(102,982)	-	-	-	-	-
Total primary governmental net expense	\$ (13,761,545)	\$ (12,664,822)	\$ (14,520,113)	\$ (14,131,385)	\$ (14,123,698)	\$ (11,319,799)	\$ (15,538,543)	\$ (2,618,088)	\$ (10,895,196)	\$ (15,779,119)
General Revenues & Other Changes in Net Position										
Government activities										
Taxes										
Ad valorem	\$ 5,207,922	\$ 6,117,841	\$ 6,137,975	\$ 6,030,453	\$ 5,585,974	\$ 5,253,107	\$ 5,485,773	\$ 5,811,684	\$ 6,904,724	\$ 7,855,093
Motor vehicle fuel tax	2,111,337	2,094,405	2,087,710	2,116,996	2,118,599	2,117,594	2,160,520	2,179,077	2,123,741	2,590,753
Sales taxes	743,568	660,824	610,525	663,820	1,624,973	1,763,174	2,238,439	2,425,685	2,619,462	2,525,132
Room taxes	6,077	6,019	7,007	7,315	6,389	10,781	-	-	-	-
Franchise taxes	402,013	13,325	22,635	25,781	201,459	260,540	450,283	525,930	677,122	700,479
Occupancy taxes	-	-	-	-	-	32,482	61,590	13,952	27,516	48,623
Government services tax	-	-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	1,200,837	1,175,064	1,267,648	1,167,345	1,380,866	1,318,731	1,344,986	1,375,297	1,419,181	1,432,496
State gaming licenses	145,020	135,819	145,998	142,504	138,096	137,003	134,621	132,469	127,426	114,316
Net proceeds from mines	3,909,280	2,379,325	804,237	752,079	583,267	2,132,738	3,581,391	5,092,882	1,264,964	3,487,643
Unrestricted investment earnings	289,887	198,700	285,006	356,759	815,948	173,131	(43,448)	1,544,421	1,908,052	271,366
Unrestricted intergovernmental-consolidated tax	2,988,988	2,990,049	3,007,306	3,179,631	3,150,765	3,262,803	3,500,400	3,670,942	3,742,471	3,563,990
Gain on sale of capital assets	4,779	44,767	229,473	12,787	11,227	18,423	-	27,541	-	-
Other revenues	198,641	314,625	241,909	424,813	134,516	53,190	108,465	102,257	44,064	414,114
Transfers	21,361	21,361	21,361	31,101	31,101	1,077,719	-	-	-	-
Special item - government contributions	-	-	-	-	-	-	-	-	432,617	-
Total governmental activities	17,229,710	16,152,124	14,868,790	14,911,384	15,783,180	17,651,396	19,023,020	22,902,137	21,291,350	23,004,005
Business-type activities										
Unrestricted investment earnings	610	664	2,797	2,903	2,986	-	-	-	-	-
Capital contributions	24,887	65,840	-	-	-	-	-	-	-	-
Transfers	(21,361)	(21,361)	(21,361)	(31,101)	(31,101)	(1,097,719)	-	-	-	-
Total business-type activities	4,136	45,143	(18,564)	(28,198)	(28,115)	(1,097,719)	-	-	-	-
Total primary government	\$ 17,233,846	\$ 16,197,267	\$ 14,850,226	\$ 14,883,186	\$ 15,755,065	\$ 16,553,677	\$ 19,023,020	\$ 22,902,137	\$ 21,291,350	\$ 23,004,005
Change in Net Position										
Governmental activities	\$ 3,197,083	\$ 3,574,742	\$ 554,701	\$ 832,703	\$ 1,762,464	\$ 6,331,597	\$ 3,484,477	\$ 20,284,049	\$ 10,396,154	\$ 7,224,886
Business-type activities	275,218	(42,297)	(224,588)	(80,902)	(131,097)	(1,097,719)	-	-	-	-
Restatement & Prior Period Adjustment	-	-	-	(15,835,418)	-	-	(1,364,512)	-	253,218	-
Total primary government	\$ 3,472,301	\$ 3,532,445	\$ 330,113	\$ (15,083,617)	\$ 1,631,367	\$ 5,233,878	\$ 2,119,965	\$ 20,284,049	\$ 10,649,372	\$ 7,224,886

*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									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Non-Spendable	-	-	12,186	132,202	132,137	133,911	146,298	27,699	145,788	162,601
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	8,000,000	8,000,000
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	37,000	806,693	673,035	646,250	2,161,613	817,968	416,844	1,588,375	1,868,731
Unassigned	8,003,318	7,857,626	5,231,122	4,908,731	5,403,713	3,723,559	4,548,885	7,063,532	6,861,867	7,118,536
Total general fund	\$ 16,003,318	\$ 15,894,626	\$ 14,050,001	\$ 13,713,968	\$ 14,182,100	\$ 14,019,083	\$ 13,513,151	\$ 15,508,075	\$ 16,596,030	\$ 17,149,868
All Other Governmental Funds										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Debt service funds	-	-	-	-	-	-	-	-	-	-
Non-Spendable	-	-	-	23,334	2,950	3,265	928	212	2,513	21,645
Restricted	15,713,976	16,648,265	12,217,464	13,244,096	12,773,220	10,543,363	13,947,566	14,913,160	15,560,396	17,767,254
Committed	7,702,851	8,490,268	10,467,359	10,877,229	11,921,162	16,605,019	17,602,570	22,140,965	22,480,330	12,362,606
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	1,104,015	-	-	-	-	-	-	-	-
Total all other governmental funds	\$ 23,416,827	\$ 26,242,548	\$ 22,684,823	\$ 24,144,659	\$ 24,697,332	\$ 27,151,647	\$ 31,551,064	\$ 37,054,337	\$ 38,043,239	\$ 30,151,505
Total governmental funds	\$ 39,420,145	\$ 42,137,174	\$ 36,734,824	\$ 37,858,627	\$ 38,879,432	\$ 41,170,730	\$ 45,064,215	\$ 52,562,412	\$ 54,639,269	\$ 47,301,373

* 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									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Taxes	\$ 11,092,804	\$ 9,950,725	\$ 8,341,891	\$ 8,293,087	\$ 8,805,968	\$ 10,288,939	\$ 14,611,106	\$ 16,848,053	\$ 13,688,745	\$ 17,286,116
Licenses and permits	43,472	47,914	47,261	42,067	49,944	111,707	127,552	205,883	240,020	119,865
Intergovernmental	7,469,194	8,940,281	8,747,633	9,169,006	9,567,496	12,663,485	7,050,173	19,324,365	14,576,993	9,890,207
Charges for services	997,271	1,043,477	924,453	859,121	979,921	1,183,823	1,644,393	2,389,832	2,260,350	2,542,113
Fines and forfeitures	344,596	311,086	308,935	327,648	339,109	504,344	360,472	398,594	332,839	365,238
Investment earnings	994,176	773,483	824,895	257,777	722,766	(33,124)	-	866,479	1,357,882	(265,871)
Miscellaneous revenues	1,016,406	826,160	903,541	1,481,205	856,144	743,251	682,348	1,139,813	1,063,791	1,471,610
Total Revenues	21,957,919	21,893,126	20,098,609	20,429,911	21,331,348	25,462,425	24,476,044	41,173,019	33,520,620	31,409,278
Expenditures										
Current:										
General Government	3,949,791	4,174,668	4,496,592	4,050,944	3,897,170	3,740,647	4,012,535	3,934,648	4,712,146	5,938,275
Judicial	2,300,643	2,265,126	2,390,988	2,392,169	2,597,048	2,736,584	2,884,781	3,080,983	3,176,377	3,250,776
Public Safety	4,701,411	4,744,059	5,250,050	5,314,685	5,605,612	5,545,046	5,530,049	6,041,867	5,570,658	5,791,355
Public Works	2,030,395	1,809,741	1,947,987	1,870,440	1,879,406	2,287,266	2,050,456	2,026,984	2,624,606	2,895,945
Health and Sanitation	111,062	116,005	109,340	123,812	118,920	117,422	90,770	104,137	98,355	98,801
Welfare	1,101,370	732,819	652,894	671,438	701,487	634,280	656,519	656,560	730,587	770,724
Culture and Recreation	934,131	885,778	1,010,910	1,309,046	1,379,151	1,546,484	1,755,980	1,725,742	1,815,161	1,750,555
Community Support	665,293	396,159	426,195	437,041	479,465	454,718	740,216	491,456	541,173	674,366
Intergovernmental Expense	-	268,200	25,317	22,817	-	-	-	-	-	-
Capital Outlay										
General Government	905,566	2,719,924	7,862,951	1,726,812	2,956,388	5,445,804	411,585	13,078,999	900,152	284,468
Judicial	-	9,000	-	-	-	16,214	-	-	9,303,279	17,359,044
Public Safety	513,538	376,880	247,613	368,591	146,029	27,268	259,072	1,084,964	270,939	796,644
Public Works	957,613	539,910	1,057,665	668,557	516,590	915,634	1,563,850	769,837	392,249	1,362,369
Welfare	-	-	-	-	-	-	-	-	43,334	165,815
Culture and Recreation	18,031	62,488	43,818	424,396	78,118	37,153	674,717	689,646	1,688,651	935,987
Community Support	-	104,511	-	4,406	8,990	5,000	41,805	934	96,559	445,496
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	67,227
Interest	-	-	-	-	-	-	-	-	-	-
Total expenditures	18,188,844	19,205,268	25,522,320	19,385,154	20,364,374	23,509,520	20,672,335	33,686,757	31,964,226	42,587,847
Excess of revenues over (under) expenditures	3,769,075	2,687,858	(5,423,711)	1,044,757	966,974	1,952,905	3,803,709	7,486,262	1,556,394	(11,178,569)

Other Financing Sources (Uses)

Sale of Capital Assets	-	7,810	-	47,945	22,730	45,174	-	11,935	500	355,000
Transfers in	3,544,452	2,003,589	2,828,474	918,020	839,983	4,615,066	3,809,076	4,288,561	3,687,943	5,011,837
Transfers out	(3,523,091)	(1,982,228)	(2,807,113)	(886,919)	(808,882)	(4,321,847)	(3,809,076)	(4,288,561)	(3,687,943)	(5,011,837)
Debt Proceeds	-	-	-	-	-	-	-	-	-	3,485,673
Fund balance transfer to agency funds	(3,874)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	17,487	29,171	21,361	79,046	53,831	338,393	-	11,935	500	3,840,673
Special item - Government combination	-	-	-	-	-	-	-	-	266,745	-
Net change in fund balances	3,786,562	2,717,029	(5,402,350)	1,123,803	1,020,805	2,291,298	3,803,709	7,498,197	1,823,639	(7,337,896)
Prior period adjustment	-	-	-	-	-	-	89,776	-	253,218	-
Fund Balances-beginning of year	\$ 28,148,821	\$ 31,935,383	\$ 34,652,412	\$ 29,250,062	\$ 30,373,865	\$ 31,394,670	\$ 33,685,968	\$ 37,579,453	\$ 52,562,412	\$ 54,639,269
Fund Balances-end of year	<u>\$ 31,935,383</u>	<u>\$ 34,652,412</u>	<u>\$ 29,250,062</u>	<u>\$ 30,373,865</u>	<u>\$ 31,394,670</u>	<u>\$ 33,685,968</u>	<u>\$ 37,579,453</u>	<u>\$ 45,077,650</u>	<u>\$ 54,639,269</u>	<u>\$ 47,301,373</u>
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%	0.3%

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

Fiscal Year	Assessed Property Value	Net Proceeds of Mines Value	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Value of Taxable Property	Taxable Assessed Value as a Percentage of Actual Taxable Value
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%
2020	428,677,599	190,082,506	618,760,105	1.9510	\$ 1,767,886,014	35%
2021	408,305,555	262,464,725	670,770,280	1.9510	\$ 1,916,486,514	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	Agricultural Extension	County Indigent	Debt Service	Senior Citizen Center	Emergency Medical Services	State Indigent	Auto Accident Indigent	China Springs	SB 74 Fund	Capital Improve.	Total Direct Rate	White Pine	White Pine	State of Nevada	Total Rate
		District #13								Youth Services				County School District	County Hospital District		
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
2020	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
2021	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>2021</u>			<u>2012</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>
KG Mining Bald Mountain Inc	115,470,374	1	18.66%			0.00%
Robinson Nevada Mining Company	88,697,381	2	14.33%	47,085,384	1	12.61%
Spring Valley Wind Farm	43,976,852	3	7.11%			
Silver Lion Farms LLC	8,563,646	4	1.38%			
GRP Minerals LLC	4,773,132	5	0.77%			
Ledcor CMI Inc	4,076,106	6	0.66%			
Komatsu Financial Limited Patnership	3,535,266	7	0.57%			
AT&T Communications	2,949,305	9	0.48%			
Holiday Pine LLC	2,434,428	8	0.39%			
West Wasatch Hotels LC	2,314,282	10	0.37%	1,328,856	4	0.36%
Bald Mountain Mine				21,269,189	2	5.70%
Prospector Enterprises Ely, LLC				1,426,453	3	0.38%
Hotel Nevada & Gambling Hall				1,288,970	5	0.35%
CJM Limited Partnership				1,280,124	6	0.34%
Reed Inc.				1,243,049	7	0.33%
M.B. Bybee Company, Inc.				1,056,705	8	0.28%
Goeringer Real Estate, LLC				875,402	9	0.23%
Bath Lumber Company				680,836	10	0.18%
Total	<u>276,790,772</u>		<u>45%</u>	<u>77,534,968</u>		<u>21%</u>

Source: White Pine County Assessor

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

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year*	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2012	\$ 5,247,279	5,150,135	98.15%	97,143.77	5,247,279	100.00%
2013	\$ 6,772,397	6,654,851	98.26%	117,546.53	6,772,397	100.00%
2014	\$ 6,725,300	6,594,960	98.06%	130,340.05	6,725,300	100.00%
2015	\$ 6,372,131	6,251,947	98.11%	120,183.86	6,372,131	100.00%
2016	\$ 6,409,003	6,291,360	98.16%	117,643.49	6,409,003	100.00%
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%		6,688,166	98.78%
2020	\$ 7,964,407	7,914,068	99.37%		7,914,068	99.37%
2021	\$ 8,899,681	8,802,152	98.90%		8,802,152	98.90%

Source: White Pine County Treasurer

*Due to system conversion updates for 2019 and 2020 prior year collections are not available at this time.

WHITE PINE COUNTY
Taxable Sales by Category
Last Ten Calendar Years

	Calendar Year									
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Mining/Oil & Gas	\$ 25,131,820	\$ 26,151,037	\$ 19,387,000	\$ 15,464,946	\$ 19,497,606	\$ 18,690,453	\$ 27,734,080	\$ 27,329,439	\$ 21,028,793	\$ 16,238,698
Utilities	176,341,980	22,484,926	5,562,552	7,001,167	753,255	838,604	814,114	517,579	1,159,367	248,053
Construction	35,580,101	21,471,312	11,733,544	12,300,642	7,024,641	3,606,417	3,459,517	9,686,675	9,480,381	9,552,264
Manufacturing	62,201,394	48,380,637	51,477,107	67,421,761	46,427,709	55,082,625	75,644,471	82,186,035	101,152,553	68,495,924
Wholesale Trade	66,704,879	72,984,162	72,658,118	76,595,541	57,156,004	59,673,054	74,184,774	77,261,758	95,627,930	97,399,497
Retail Trade:										
Motor Vehicles & Parts	24,165,589	24,962,600	21,451,163	24,732,461	23,905,936	29,137,196	35,609,315	28,755,219	24,048,184	31,380,986
Building Materials/Gardening	10,202,639	10,020,083	10,074,168	10,432,424	9,255,806	10,695,438	10,801,269	12,795,503	12,944,784	14,620,480
Food & Beverage	9,588,500	7,792,257	7,347,120	7,707,250	7,334,522	7,257,780	10,170,785	9,924,427	10,157,626	10,964,800
Gasoline Stations	4,133,495	3,970,970	4,138,845	4,230,987	4,017,803	4,280,878	3,783,676	4,117,829	3,945,552	3,590,887
All Other Retail	17,822,641	17,687,186	18,690,486	18,862,230	17,630,765	19,883,226	21,749,106	25,197,833	20,087,066	45,681,387
Rental & Leasing	4,401,295	13,984,994	5,634,159	5,081,132	3,176,691	4,896,930	3,690,517	2,919,284	2,860,626	2,867,336
Food Services/Drinking Places	13,871,615	13,384,515	13,641,397	12,227,088	12,431,383	13,672,373	12,696,461	13,929,823	12,765,624	14,622,649
All Other Categories	19,591,285	13,323,037	11,246,036	13,826,444	11,747,576	12,074,012	11,357,273	22,566,416	27,746,717	14,837,015
Total	\$ 469,737,213	\$ 296,597,716	\$ 253,041,695	\$ 275,884,073	\$ 220,359,697	\$ 239,788,086	\$ 291,695,358	\$ 317,187,820	\$ 343,005,203	\$ 330,499,956
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

Fiscal Year	State Rate	Basic City County Relief Relief Tax	Supplemental City County Relief Tax	Local School Support Tax	Optional Public Transit	Optional School Capital Improvement	Optional Pool Operating	Optional Public Safety Infrastructure	Total Tax
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%
2020	2.00%	0.50%	1.75%	2.60%	0.25%	0.125%	0.25%	0.25%	7.725%
2021	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

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Special Revenue Bonds	Capital Lease	Notes Payable			
2012	-	-	-	-	-	0.00%	-
2013	-	-	-	-	-	0.00%	-
2014	-	-	-	-	-	0.00%	-
2015	-	-	-	-	-	0.00%	-
2016	-	-	-	-	-	0.00%	-
2017	-	-	-	-	-	0.00%	-
2018	-	-	-	-	-	0.00%	-
2019	-	-	-	-	-	0.00%	-
2020	-	-	-	-	-	NA	-
2021	932,773	2,485,673	-	-	3,418,446	NA	316

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

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

Fiscal Year	General Bonded Debt Outstanding			Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds	Special Revenue Bonds	Total		
2012	-	-	-	0.00%	-
2013	-	-	-	0.00%	-
2014	-	-	-	0.00%	-
2015	-	-	-	0.00%	-
2016	-	-	-	0.00%	-
2017	-	-	-	0.00%	-
2018	-	-	-	0.00%	-
2019	-	-	-	0.00%	-
2020	-	-	-	0.00%	-
2021	932,773	2,485,673	3,418,446	0.19%	315.76

WHITE PINE COUNTY
Direct and Overlapping Governmental Activities Debt
As of June 30, 2021

<u>Government Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct & Overlapping Debt</u>
White Pine County School District	6,197,000	100.000%	\$ 6,197,000
City of Ely	2,540,942	100.000%	2,540,942
Town of McGill	43,081	100.000%	43,081
Town of Ruth	16,416	100.000%	16,416
Baker Water and Sewer	178,469	100.000%	178,469
McGill/Ruth Water and Sewer	1,115,358	100.000%	1,115,358
White Pine County Hospital	-	100.000%	-
Subtotal, overlapping debt			10,091,266
County direct debt			<u>3,418,446</u>
Total direct and overlapping debt			<u><u>\$ 13,509,712</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 2021

Assessed Value	\$ 670,770,280
Debt Limit (10% of assessed value)	67,077,028
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>\$ 67,077,028</u>

	Fiscal Year									
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Debt limit	\$ 43,306,637	\$ 44,786,092	\$ 43,319,894	\$ 45,943,984	\$ 44,200,974	\$ 42,259,655	\$ 45,412,195	\$ 60,748,838	\$ 61,876,010	\$ 67,077,028
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	932,773
Legal debt margin	<u>\$ 43,306,637</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>	<u>\$ 61,876,010</u>	<u>\$ 66,144,255</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%	1.39%

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

Calendar Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
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%
2019	10,826	447,973	46,761	39.8	1,274	3.0%
2020	10,477	<i>not available</i>	<i>not available</i>	<i>not available</i>	1,213	4.20%

Source: Nevada Governor's Office on Economic Development as noted below

^a *State Demographer 2020 Certified Population Estimates*

^b *Bureau of Economic Analysis*

^c *U.S. Census Bureau Population Estimates Program*

^d *Nevada Department of Education*

^e *State of Nevada Department of Employment, Training, and Rehabilitation*

WHITE PINE COUNTY

Principal Employers

Fiscal Year 2021

<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	7
Nevada Dept of Transportation	50 - 99	8
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 changed data sources in FY2019. 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

	Full-time-Equivalent Employees for Fiscal Year Ended									
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<u>Function/Program</u>										
General Government										
Executive*	13.24	13.50	12.43	11.64	11.64	11.50	11.50	11.50	12.50	12.00
Finance**	9.82	9.60	10.23	10.55	10.55	10.75	10.25	10.25	11.25	12.00
Other***	4.50	4.50	4.50	4.50	4.50	2.38	1.38	1.88	2.63	2.13
Elections	0.07	0.04	-	0.04	0.04	0.04	0.04	0.10	0.10	0.65
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	1.92	1.27	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Sheriff-Patrol/Task Force	17.60	19.77	18.75	18.65	18.65	19.00	18.97	19.00	19.00	19.00
Sheriff-Jail	5.75	5.79	5.75	5.58	5.58	7.00	7.23	7.00	7.00	7.00
Sheriff-Dispatch	5.00	5.00	4.90	4.61	4.61	5.00	5.42	5.00	5.00	5.00
Fire****	3.00	1.68	1.50	2.25	2.25	2.25	2.25	2.25	0.50	0.25
Emergency Medical	4.00	4.75	5.10	5.25	5.25	5.25	5.25	4.63	0.50	0.25
Emergency Management	1.00	1.00	0.50	0.50	0.50	0.50	0.50	0.88	0.50	0.75
Nuclear Waste	3.00	2.44	0.76	-	-	-	-	-	-	-
Judicial										
District Attorney	5.88	5.88	5.88	5.88	5.88	5.88	6.88	6.88	6.88	6.88
Courts	12.00	11.95	12.61	12.18	12.18	12.63	13.35	13.35	14.35	14.60
Public Health	1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.88
Culture and Recreation										
Library/Ag Extension	5.23	4.90	4.97	4.60	4.60	3.88	3.88	3.88	3.88	3.88
Parks/Fair/Golf	5.06	4.82	4.62	4.40	4.40	4.58	5.10	5.65	6.40	6.20
Pools	1.73	1.81	2.04	7.54	7.54	9.47	9.50	9.50	9.50	10.00
Public Works										
Buildings/Maintenance	5.14	6.89	7.27	6.90	6.90	6.50	6.00	5.90	6.90	7.90
Roads	16.62	14.82	15.59	15.81	15.81	16.50	16.50	15.47	15.47	15.93
Planning	1.49	1.93	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.10
Community Support										
Social Services	2.00	2.00	1.90	2.00	2.00	2.00	2.00	2.20	2.20	2.00
Senior Center	4.15	4.17	4.29	4.20	4.20	4.00	4.00	4.00	4.00	4.50
Townships	0.63	1.06	1.34	1.45	1.45	1.45	1.33	1.33	1.33	1.33
Child Support	-	-	-	-	-	-	-	-	7.00	8.00
Total	131.83	132.57	131.93	134.53	134.53	136.55	136.81	136.13	142.37	146.21

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.

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

<u>Function/Program</u>	<u>Fiscal Year</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>	<u>2020</u>	<u>2021</u>
Building Department										
Building permits issued	169	109	103	165	127	111	151	120	250	113
Building inspections conducted	N/A	51	113	221	200	166	200	172	383	179
Sheriff - Patrol										
Physical arrests	872	849	595	626	699	596	651	787	367	524
Traffic violations	1,370	1,212	1,168	1,090	1,330	1,055	949	1,075	829	1,204
Sheriff - Jail										
Inmates housed	867	850	686	701	733	895	662	730	531	672
Average daily population	30	33	30	41	35	47	33	26	21	13
Average days served	14	16	20	25	18	21	20	28	13	10
Sheriff-Dispatch										
Call volume	11,301	12,030	12,697	12,376	12,433	11,860	10,083	15,973	10,815	17,461
Fire										
Emergency responses	173	208	134	73	N/A	52	42	54	N/A	N/A
Fires extinguished	32	56	52	25	N/A	20	13	38	N/A	N/A
Inspections	10	10	12	8	N/A	10	3	-	N/A	N/A
EMS										
Emergency responses	637	669	674	254	N/A	601	626	346	N/A	N/A
Other public works										
Road miles maintained	961	961	961	961	988	988	988	988	988	988
Bridges	2	2	2	2	1	1	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	2	2	2	2	2	2	2
Library										
Volumes in collection	41,736	42,243	44,204	45,003	41,168	43,650	43,708	41,823	41,714	44,079
Total Circulation	29,172	30,904	31,583	31,657	25,049	25,547	26,225	24,943	18,844	23,582
Number of Uses of Public Internet	7,347	8,467	8,047	8,860	7,382	6,960	6,744	6,616	10,352	7,100
Total Library Visits	25,415	25,424	25,564	25,687	25,562	25,714	25,786	25,817	25,378	25,256
Total Library Programs	245	242	212	210	270	290	271	307	146	265
Transit-Ely Bus-Started mid-2011										
Total route miles	39,479	35,962	41,279	41,111	38,603	32,565	33,795	31,942	31,134	33,356
Passengers	15,276	11,332	12,536	13,578	13,152	13,036	11,626	13,250	9,351	7,255
Total hours	2,739	2,410	2,547	2,590	2,577	2,471	2,335	2,329	2,119	2,976
Senior Center										
Total meals served	22,816	23,401	21,881	23,153	19,143	24,122	24,116	25,973	29,175	26,167
Homebound	13,951	14,637	12,901	13,585	11,730	15,495	14,162	15,440	17,795	16,676
Congregate	8,865	8,764	8,980	9,568	7,413	8,627	9,954	10,533	11,380	9,491

Source: White Pine County Department Heads

Fire and EMS services were outsourced to the City in fiscal year 2020.

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

<u>Function/Program</u>	<u>Fiscal Year</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>	<u>2020</u>	<u>2021</u>
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	15	15	15	15	13	13	14	14	14	14
Fire Stations	7	7	7	7	7	7	7	7	7	7
Other public works										
Roads (miles)	961	961	961	961	988	988	988	988	988	988
Bridges	2	2	2	2	1	1	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	2

Source: White Pine County Department Heads

OTHER COMMUNICATIONS FROM INDEPENDENT AUDITORS

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HINTONBURDICK
CPAs & ADVISORS

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

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, 2021, 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 19, 2021.

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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 have not been identified. We did identify a deficiency in internal control, described in the accompanying *Schedule of Findings and Questioned Costs* as item 2020-001 that we consider to be a significant deficiency.

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 financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

White Pine County's Response to Findings

The County's response to the finding identified in our audit is described in the accompanying *Corrective Action Plan*. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and; accordingly, we express no opinion on it.

Purpose of this Report

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



HintonBurdick, PLLC
St. George, Utah
November 19, 2021





**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, 2021, and have issued our report thereon dated November 19, 2021. 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 2021.

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	Tri-County Weed

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, 2021.

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 19, 2021



WHITE PINE COUNTY
Nevada Revised Statute 354.6113
For the Year Ended June 30, 2021

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 2021, the money from the fund was used for improvements to the courthouse and senior center as specified in the capital improvement plan for the County.
- According to the fiscal year 2022 budget, an allocation of ad valorem taxes, net proceeds of minerals, and interest income will be deposited in the fund next year.
- In the next fiscal year, the County plans to use the remaining funds to continue construction on the courthouse and make other improvements to the senior center, and justice center project.
- According to the fiscal year 2022 approved budget, the County plans the accumulation of \$325,276 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, Continued
For the Year Ended June 30, 2021

<u>Federal Grantor/Pass Through Grantor/Program or Cluster Title</u>	<u>Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Pass-Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
<u>US Department of Agriculture</u>				
Passed through Nevada Division of Forestry				
Forest Service Schools and Roads Cluster				
School and Roads - Grants to Counties	10.666	TITLE I & TITLE II	\$ -	\$ 188,758
Forest Service School and Roads Cluster Subtotal				188,758
Community Facilities Loans and Grants Cluster				
Community Facilities Loans and Grants	10.766		-	3,485,673
Community Facilities Loans and Grants Cluster Subtotal			-	3,485,673
Total US Department of Agriculture			-	3,674,431
<u>US Department of Housing and Urban Development</u>				
Passed through NV Governor's Office of Economic Development				
Community Dev Block Grants/State's Program				
WPC Housing Rehabilitation	14.228	20/PCB/16	-	75,045
WPC Housing Rehabilitation	14.228	20/PCB/15	-	19,340
WPC Housing Rehabilitation	14.228	18/ACQ/09	-	54,028
Passed through NV Dept of Business & Industry Housing Division				
Emergency Solution Grant	14.231	E 18-DC-32-0001	-	3,933
Total US Department of Housing and Urban Development			-	152,546
<u>US Department of Interior</u>				
Passed through Bureau of Land Management - Nevada State Office				
Recreation Resource Management	15.235	L17AC00043	-	642,331
Recreation Resource Management	15.235	L17AC00044	-	85,198
Recreation Resource Management	15.235	L20AC00070	-	39,912
Recreation Resource Management	15.235	L20AC00074	-	42,699
Recreation Resource Management	15.235	L20AC00111	-	71,215
FWS National Wildlife Refuge Fund	15.659		-	3,772
Total US Department of Interior			-	885,127
<u>US Department of Justice</u>				
Passed through Dept of Public Safety 2020 COVID Emergency Funding Program				
Virtual Court Hearings and Portable Audio	16.034	2020-VD-BX-0150	-	14,141
Virtual Court Hearings	16.034		-	63,925
Passed through Nevada Office of the Attorney General				
Violence Against Women Formula Grant	16.588	2018-VAWA-13	-	10,800
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2016-WE-AX-0047	-	107,811
Passed through Dept of Public Safety Byrne Formula Grant Program				
National Crime Statistics Exchange Program	16.734	17-NCSX-05	-	14,000
Edward Byrne Memorial Formula Grant Program	16.738	19-JAG-24	-	27,000
Edward Byrne Memorial Formula Grant Program	16.738	20-JAG-25	-	61,038
Passed through Lander County				
Office of Criminal Justice	16.738	18-JAG-38	-	2,000
Total US Department of Justice			-	302,715
<u>US Department of Transportation</u>				
Federal Aviation Administration				
Airport Improvement Program	20.106		-	77,242
Airport Improvement Program	20.106		-	20,000
Passed through Nevada Department of Transportation				
Highway Planning and Construction Cluster				
Baker TAP	20.205	PR-117-19-063	-	36,665
Highway Planning and Construction Cluster Subtotal			-	36,665
Passed through Nevada Department of Transportation				
Formula Grants for Rural Areas and Tribal Transit Program	20.509	PR-518-19-802	-	12,945
Formula Grants for Rural Areas and Tribal Transit Program	20.509	PR-418-20-802	-	138,755
Federal Transit Cluster				
Formula Grants for Rural Areas and Tribal Transit Program	20.526	PR-537-19-802	-	36,655
Formula Grants for Rural Areas and Tribal Transit Program	20.526	PR-536-19-802	-	104,288
Federal Transit Cluster Subtotal			-	140,943

(continued)

WHITE PINE COUNTY
Schedule of Expenditures of Federal Awards, Continued
For the Year Ended June 30, 2021

<u>Federal Grantor/Pass Through Grantor/Program or Cluster Title</u>	<u>Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Pass-Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
<u>US Department of Transportation, continued</u>				
Passed through Nevada Department of Public Safety				
Highway Safety Cluster				
Highway Safety Grant	20.600	JF-2021-WPSO-00036	-	17,424
Highway Safety Grant	20.600	JF-2020-WPSO-00012	-	10,990
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	TS-2021-WPSO-00074	-	11,934
Highway Safety Cluster Subtotal			-	40,348
Passed through Nevada Emergency Response Commission				
State Emergency Response Commission	20.703	20-HMEP-17-01	-	50
Total US Department of Transportation			-	466,948
<u>US Department of Treasury</u>				
Passed through State of Nevada Governor's Finance Office				
Cares Act Funding - COVID-19	21.019	Number not assigned	-	1,003,272
Cares Act Funding - COVID-19	21.019	Number not assigned	-	33,456
Total US Department of Treasury			-	1,036,728
<u>Institute of Museum & Library Services, National Foundation on the Arts & Humanities</u>				
Passed through Nevada Department of Library & Archives				
Grants to States - Postage Program	45.310	LSTA LOAN POSTAGE	-	1,241
Grants to States - Information Access	45.310	2020-27	-	6,435
Grants to States - LSTA Cares	45.310	CARES-21	-	6,504
Total Institute of Museum & Library Services, NFAH			-	14,180
<u>US Department of Energy</u>				
Passed through Nevada Department of Public Safety-Division of Emergency Mgmt				
Emergency Preparedness Working Group	81.502	FFY 2017 81502.17A	-	8,973
Emergency Preparedness Working Group	81.502	FFY 2018 81502.18A	-	30,438
Emergency Preparedness Working Group	81.502	FFY 2020 81502.20A	-	64,791
Total US Department of Energy			-	104,202
<u>US Department of Health and Human Services</u>				
Passed through Nevada Division of Aging Services				
Aging Cluster				
C-1 Congregate	93.045	17-000-07-1X-21	-	13,887
C-1 Congregate	93.045	17-000-07-1H1-21	-	18,387
C-2 Homebound	93.045	17-000-04-24-21	-	43,629
Nutrition Services Incentive Program	93.053	17-000-57-NX-20	-	4,512
Nutrition Services Incentive Program	93.053	17-000-57-NX-21	-	13,388
Nutrition Services Incentive Program	93.053	USDA Commodity Assistance	-	6,827
Total Aging Cluster Subtotal			-	100,630
Passed through Nevada Department of Human Resources				
Nevada State Immunization Program	93.268	6 NH23IP222609-02-05	-	12,668
477 Cluster				
Community Services Block Grant	93.569	G-20-01INVCOSR	-	10,013
Community Services Block Grant	93.569	G-20-01INVCOSR	-	2,306
Community Services Block Grant	93.569	G-21-01INVCOSR	-	56,324
Community Services Block Grant	93.569	200INVCS3	-	32,831
Total 477 Cluster Subtotal			-	101,474
Total US Department of Health and Human Services			-	214,772
<u>US Department of Homeland Security</u>				
Passed through NV Dept of Public Safety-division of Emergency Management				
Emergency Management Performance Grant	97.042	FFY20 EMPO	-	20,000
FEMA CARES Act - COVID-19	97.036		-	10,000
			-	30,000
TOTAL FEDERAL ASSISTANCE EXPENDED			\$ -	\$ 6,881,649

WHITE PINE COUNTY
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

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, 2021. 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	\$ 3,772
Grant Projects	2,159,709
SB 74	3,485,673
Non-major funds:	
Road fund	188,758
Task Force	88,038
Violence Against Women	198,677
Indigent	309,244
Emergency Management Grant fund	134,252
Library Gift Fund	14,180
Senior Center	100,630
Airport Improvement fund	97,242
CSBG Fed Grant/Indigent	101,474
Total	<u>\$ 6,881,649</u>

Indirect Cost Rate:

The County did not elect to use the 10% de minimis indirect cost rate for fiscal year 2021.

Federal Loans and Loan Guarantee Programs Outstanding:

The County received funding from the United States Department of Agriculture for CFDA #10.766 Community Facilities Loans and Grants in fiscal year ending June 30, 2021 in the amount of \$3,485,673. The balance of the loans outstanding at June 30, 2021 is \$3,418,446.

WHITE PINE COUNTY
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Subrecipients:

The County had no subrecipients in fiscal year 2021.

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HINTONBURDICK
CPAs & ADVISORS

**Independent Auditor's
Report on Compliance for Each Major Federal Program
and Report on Internal Control Over Compliance
in Accordance with 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, 2021. 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, 2021.

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

HintonBurdick, PLLC
St. George, Utah
November 19, 2021



WHITE PINE COUNTY
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

Section I - Summary of Auditors' Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?

☐ yes ☒ no

Federal Awards

Internal Control over major programs:

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

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

Unmodified

Any audit findings disclosed that are required to be reported
in accordance with the Uniform Guidance?

☐ yes ☒ no

Identification of major programs.

CFDA Number(s)

Name of Federal Program or Cluster

10.666	Forest Service Schools and Roads Cluster
10.766	Community Facilities Loans and Grants Cluster
20.526	Federal Transit Cluster
21.019	Cares Act Funding

Dollar threshold used to distinguish between type
A and type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

☐ yes ☒ no

WHITE PINE COUNTY
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

Section II - Financial Statement Findings

INTERNAL CONTROL OVER FINANCIAL REPORTING

Material Weaknesses:

No material weaknesses noted in fiscal year 2021.

Significant Deficiencies:

2020-001 Bank Reconciliations

Criteria: Bank reconciliations for the County's bank accounts should be performed monthly to prevent fraud or errors from occurring in financial reporting. The reconciliations should be performed within 30 to 45 days of receipt of the bank statements.

Condition: The County is two to three months behind on their monthly bank reconciliations for the main checking account.

Cause: The County changed accounting systems in July of 2019 which disrupted the reconciliation processes at the County. The personnel assigned to reconcile the main operating account were unable to perform the bank reconciliation for that account in the new accounting system and are still in the process of catching up.

Effect: Misstatements due to fraud or error, may not have been prevented or detected in a timely manner.

Recommendation: We recommend the County implement controls to ensure that the bank reconciliations are performed within 30 to 45 days of the receipt of the bank statements. The County Commission may consider requiring the completed reconciliations be presented to the County Commission in regular meetings to ensure timely completion.

COMPLIANCE AND OTHER MATTERS

Compliance:

No compliance matters reported in fiscal year 2021.

Other Matters:

No other matters reported in fiscal year 2021.

WHITE PINE COUNTY
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

Section III - Federal Award Findings and Questioned Costs

INTERNAL CONTROL OVER FEDERAL AWARDS

No internal control items noted in fiscal year 2021.

COMPLIANCE AND OTHER MATTERS

Compliance:

No compliance findings noted in fiscal year 2021.

Other Matters:

No other matters reported in fiscal year 2021.

White Pine County

Department of Finance

297 Nevada Northern Rail Way, Suite 1
Ely, Nevada 89301
(775) 293-6508 FAX (775) 289-7711

Summary Schedule of Prior Year Audit Findings

INTERNAL CONTROL OVER FINANCIAL REPORTING

Material Weaknesses:

2020-001 Bank Reconciliations

Criteria: Bank reconciliations for the County's bank accounts should be performed monthly to prevent fraud or errors from occurring in financial reporting. The reconciliations should be performed within 30 to 45 days of receipt of the bank statements.

Condition: As of October 15, 2020, the County had not prepared monthly bank reconciliations for the main checking account from July 2019 to September 2020.

Cause: The County changed accounting systems in July of 2019 which disrupted the reconciliation processes at the County. The personnel assigned to reconcile the main operating account were unable to perform the bank reconciliation for that account in the new accounting system.

Effect: Misstatements due to fraud or error, may not have been prevented or detected in a timely manner.

Recommendation: We recommend the County implement controls to ensure that the bank reconciliations are performed within 30 to 45 days of the receipt of the bank statements. The County Commission may consider requiring the completed reconciliations be presented to the County Commission in regular meetings to ensure timely completion.

Status: Finding was downgraded to significant deficiency. Procedures are still being implemented.

Significant Deficiencies:

No significant deficiencies noted in fiscal year 2020.

COMPLIANCE AND OTHER MATTERS

Compliance:

No compliance findings noted in fiscal year 2020.

White Pine County

Department of Finance
297 Nevada Northern Rail Way, Suite 1
Ely, Nevada 89301
(775) 293-6508 FAX (775) 289-7711

Corrective Action Plan for White Pine County Audit for Fiscal Year Ended June 30, 2021

INTERNAL CONTROL OVER FINANCIAL REPORTING

Significant Deficiencies

2020-001 Bank Reconciliations

Criteria: Bank reconciliations for the County's bank accounts should be performed monthly to prevent fraud or errors from occurring in financial reporting. The reconciliations should be performed within 30 to 45 days of receipt of the bank statements.

Condition: The County is two to three months behind on their monthly bank reconciliations for the main checking account.

Cause: The County changed accounting systems in July of 2019 which disrupted the reconciliation processes at the County. The personnel assigned to reconcile the main operating account were unable to perform the bank reconciliation for that account in the new accounting system and are still in the process of catching up.

Effect: Misstatements due to fraud or error, may not have been prevented or detected in a timely manner.

Recommendation: We recommend the County implement controls to ensure that the bank reconciliations are performed within 30 to 45 days of the receipt of the bank statements. The County Commission may consider requiring the completed reconciliations be presented to the County Commission in regular meetings to ensure timely completion.

Corrective Action

White Pine County will take the following steps to address the identified Significant Deficiency:

1. The Treasurer will include with the required monthly report to the Board of County Commissioners a copy of the most recent bank reconciliation for each bank account required to be reconciled by their office.
2. If the reconciliation for any account is behind more than 45 days from the statement date, the Treasurer will include an outline of the steps to be taken to correct the situation.
3. The Audit Committee will be notified any time that a bank account is not reconciled within 3 months of the statement date.



Elizabeth Frances
Finance Director
White Pine County, Nevada