

**MINERAL COUNTY, NEVADA**

**JUNE 30, 2021**

MINERAL COUNTY, NEVADA  
JUNE 30, 2021

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## Independent Auditor's Report

To the Honorable Board of Commissioners of  
Mineral County, Nevada

### **Report on Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Mineral 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**

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 the 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 County'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 County'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, the business-type activities, each major fund and the aggregate remaining fund information of Mineral County, Nevada as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, In Lieu of Taxes Fund, Road Fund and Landfill Closure Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Schedule of Changes in Total OPEB Liability and Related Ratios, Schedule of the County's Proportionate Share of the Net Pension Liability and the Schedule of the County's Contributions on pages M-1 through M-8 and pages 39 through 41, respectively, 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 the 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 combining and individual nonmajor fund financial statements are presented for the 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 Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements 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 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 taken as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued a report dated November 30, 2021, on our consideration of Mineral County's internal control over financial reporting and 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 the 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 Mineral County, Nevada's internal control over financial reporting and compliance.

Yerington, Nevada  
November 30, 2021

**MINERAL COUNTY, NEVADA**  
**MANAGEMENT'S DISCUSSION & ANALYSIS**  
***For the year ended June 30, 2021***

This discussion and analysis of Mineral County's financial performance provides an overview of the County's financial activities for the year ending June 30, 2021. The intent of this discussion and analysis is to look at the County's financial performance as a whole. A comparison of fiscal year 2020-21 to fiscal year 2019-20 financial information is included in this discussion. 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**

- Net position increased \$509,243, from \$6,746,211 to \$7,255,454. The County's net investment in capital assets is \$25,876,804.
- Total revenues increased by 41.4%, changing from \$13,376,802 to \$18,928,528. Operating and capital grants account for 30% of the total revenues, but may not recur from year to year.
- The County's primary revenue sources are ad valorem and consolidated taxes. These two revenue sources comprise 22.2% and 12.5% respectively, of total revenues.
- The County's total expenses were \$17,450,542. The largest functions are general government, public safety and community support. Together these functions comprise 69.1% of all expenses. Business-type activities account for \$1,343,958 or 7.85% of total expenses.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis are intended to serve as an introduction to Mineral County's basic financial statements. Mineral County's basic financial statements are comprised of three components: 1) countywide financial statements, 2) fund financial statements and 3) notes to the financial statement. This report also contains other supplemental information in addition to the basic financial statements themselves.

***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* present information on all of the county's assets and liabilities, with the difference between the two 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. However, in evaluating the overall position of the county, non-financial information such as changes in the county's tax base and the condition of the county's capital assets will also need to be evaluated.

*The Statements of Activities* presents information showing how the county's net position changed during the fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus revenues and expenditures are reported in this statement for some items that will only result in cash flows for future fiscal periods (i.e. uncollected taxes and earned but unused compensated absences).

Both of the government-wide financial statements distinguish functions of the county that are principally supported by taxes and intergovernmental revenues, including federal and state grants and other shared revenue (governmental activities) from the function that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the county include general government, judicial, public safety, highways and streets, public works, culture and recreation, welfare, health sanitation and community support. The business-type activities of the county include water, sewer, and sanitary and power systems operations.

### ***Fund Financial Statements***

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objects. 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 fiduciary funds. Fund financial statements provide detailed information about the county's funds.

#### **Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities on the countywide financial statements. Most of the county's basic services are reported in these funds that focus on how money flows into and out of the funds and the year-end balances available for spending. These funds are reported on the modified accrual basis of accounting that measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the county's general government operations and the basic services being provided, along with the financial resources available.

Because of the focus of the governmental funds provides a more narrow view than that of the county-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the countywide financial statements. By doing so, readers may better understand the long-term effect of the government's short-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 a multitude of individual governmental funds. They are divided into three groups; **1)** The County's general fund, which accounts for traditional governmental activities, **2)** Special Revenue funds, which account for proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes, **3)** Capital Projects fund, which accounts for the acquisition and construction of capital facilities and equipment (other than those financed solely by enterprise funds).

Information is presented separately on the government fund balance sheet and on the governmental fund statement of revenues, expenditures and changes in fund balances for the major funds.

#### Proprietary Funds

The County maintains one type of proprietary fund. Enterprise funds are used to report the same function presented in the business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its water, sewer, sanitary and power systems operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statement provides separate information for the water, sewer, sanitary, and power system funds since these are considered to be major funds for the county.

#### Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the county. Fiduciary funds are not reflected on the government-wide financial statement because the resources from those funds are not available to support the County's programs. The accounting method used for fiduciary funds is much like that used for the proprietary funds.

### ***Notes to Financial Statements***

The notes 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 combining and individual fund statement and schedules.

## *Government-Wide Financial Analysis*

The chart below provides a summary of the County's net assets for 2021 and 2020.

### *Mineral County Net Position*

	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Current and						
Other Assets	\$ 27,657,625	\$ 7,863,545	\$ 3,367,501	\$ 2,097,839	\$31,025,126	\$9,961,384
Capital Assets	16,351,892	12,745,667	16,249,736	16,966,022	32,601,628	29,711,689
Total Assets	<u>44,009,517</u>	<u>20,609,212</u>	<u>19,617,237</u>	<u>19,063,861</u>	<u>63,626,754</u>	<u>39,673,073</u>
Current Liabilities	710,129	758,112	305,790	252,877	1,015,919	1,010,989
Non-Current						
Liabilities	<u>47,193,352</u>	<u>23,794,693</u>	<u>8,162,029</u>	<u>8,121,180</u>	<u>55,355,381</u>	<u>31,915,873</u>
Total Liabilities	<u>47,903,481</u>	<u>24,552,805</u>	<u>8,467,819</u>	<u>8,371,329</u>	<u>56,371,300</u>	<u>32,926,862</u>
Net Position						
Invested in						
Capital Assets	14,570,390	11,187,208	11,306,414	11,444,208	25,876,804	22,631,416
Restricted	2,736,050	1,980,400	289,564	260,964	3,025,614	2,241,364
Unrestricted	<u>(21,200,404)</u>	<u>(17,111,201)</u>	<u>(446,560)</u>	<u>(1,015,368)</u>	<u>(21,646,964)</u>	<u>(18,126,569)</u>
Total Net Position	<u><u>\$(3,893,964)</u></u>	<u><u>\$(3,943,593)</u></u>	<u><u>\$11,149,418</u></u>	<u><u>\$10,689,804</u></u>	<u><u>\$7,255,454</u></u>	<u><u>\$6,746,211</u></u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. By far, the largest portion of the County's assets reflects its investment in capital assets (e.g. land and improvements, buildings and buildings and improvements, machinery and equipment and vehicles) less any related debt used to acquire those assets that is still outstanding. 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 these liabilities.

The table below shows the changes in net position for 2021 and 2020.

***Mineral County Changes in Net Assets***

	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Revenues						
Program Revenues						
Charges for Services	\$1,420,967	\$1,118,056	\$1,750,225	\$1,579,745	\$3,171,192	\$2,697,801
Operating Grants/Contributions	1,654,850	825,273	-	-	1,654,850	825,273
Capital Grants/Contributions	3,872,885	183,720	45,905	78,679	3,918,790	262,399
General Revenues						
Property Taxes	4,200,360	4,250,899	-	-	4,200,360	4,250,899
Investment Earnings	43,067	53,646	7,442	4,665	50,509	58,311
Miscellaneous	4,807,968	4,888,612	-	-	4,807,968	4,888,612
<b>Total Revenues</b>	<b>16,000,097</b>	<b>11,320,206</b>	<b>1,803,572</b>	<b>1,663,089</b>	<b>17,803,669</b>	<b>12,983,295</b>
Expenses						
General						
Government	3,482,020	3,561,377	-	-	3,482,020	3,561,377
Judicial	1,495,974	1,323,018	-	-	1,495,974	1,323,018
Public Safety	4,426,187	3,855,263	-	-	4,426,187	3,855,263
Highways and Streets	659,568	889,982	-	-	659,568	889,982
Welfare	337,663	192,903	-	-	337,663	192,903
Health	676,931	673,730	-	-	676,931	673,730
Intergovernmental	-	-	-	-	-	-
Culture and Recreation	472,404	589,746	-	-	472,404	589,746
Interest	15,711	13,787	-	-	15,711	13,787
Community Support	4,384,010	182,577	-	-	4,384,010	182,577
Utilities	-	-	1,343,958	1,558,621	1,343,958	1,558,621
<b>Total Expenses</b>	<b>15,950,468</b>	<b>11,282,383</b>	<b>1,343,958</b>	<b>1,558,621</b>	<b>17,294,426</b>	<b>12,841,004</b>
Transfers	-	-	-	-	-	-
Increase (decrease) in Net Position	49,629	37,823	459,614	104,468	509,243	142,291
Net Position July 1	(3,943,593)	(3,981,416)	10,689,804	10,585,336	6,746,211	6,603,920
NetPositionJune30	(3,893,964)	(3,943,593)	11,149,418	10,689,804	7,255,454	6,746,211

**Governmental Activities**

Net position increased by \$49,629. A portion of this increase is due to increased revenues and decreased expenses within the governmental funds as compared to the prior year.

**Business-type Activities**

Business-type activities net position increased by \$459,614. The increase is due to the decrease in operating expenses, OPEB, PERS and depreciation on the water and sewer improvements.

### **Financial Analysis of County Funds**

The purpose of the County's governmental fund financial statements is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At June 30, 2021 the County's governmental funds reported combined ending fund balances of \$7,001,982 an increase of \$1,185,872 in comparison to the increase in the prior fiscal year of \$616,985.

The General Fund is the County's chief operating fund. At the end of the current fiscal year, fund balance of the General Fund was \$1,006,045, a decrease of \$277,837 as compared to the prior fiscal year increase of \$217,678.

#### **Business-Type Funds**

The County's enterprise funds provide the same type of information found in the county-wide financial statements but in more detail.

Total net assets of the Hawthorne Utilities funds at the end of the fiscal year were \$19,617,237. Other factors concerning the finance of these funds have already been addressed in the discussion of the County's business-type activities.

### **General Fund Budgetary Highlights**

The County's budget is prepared according to Nevada law and is based on generally accepted accounting principles. The County adopts an annual budget following budget workshops and a public hearing. The budget provides proposed expenditures and the means of financing them. The most significant budgeted fund is the General Fund. With the General Fund supporting many of our major activities such as public safety programs, as well as most legislative, judicial and public safety activities, the General Fund is monitored closely for possible revenue shortfall or overspending by individual departments. In summary, the noted differences and explanations are as follows:

- The General Fund's budget was amended by transferring \$80,000 from contingency. This covered various items approved during the year. The main item was the intergovernmental function.
- The General Fund receives various automatic grant augmentations during the year to the grant revenues and grant expenditures lines.

- Net proceeds of mines were \$447,494 over budget. The County received one payment during the fiscal year and not had budgeted for it. Tax penalties and interest were \$87,268 over budget due to an unsecured payment for possessory taxes which included \$92,193 in penalties assessed. Personal property taxes were \$431,351 under budget due to the Luning Solar refund.
- Total expenditures were \$431,423 under budget due to COVID-19 concerns and less spending in the General Government, Health and Sanitation and Culture and Recreation functions.

### **Capital Assets**

The County's investment in capital assets for its governmental & business-type activities as of June 30, 2021 amounts to \$32,601,629. This investment in capital assets includes land, buildings, improvements, machinery and equipment. Refer to Note 6 of the financial statements for additional detail regarding capital assets.

Major capital assets events during the year include the following:

- Airport taxiway and fencing project financed by the FAA Airport Improvement grants for \$3,527,194.
- New vehicle, ambulance and various other equipment purchased with the Nevada CARES money.
- Hawthorne Utilities started the Water Storage Tank progress and will complete in the next fiscal year. Project will be funded in part by a Water Revenue Bond Series for \$3,013,000.

### Capital Assets (Net of depreciation)

	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Land	\$736,330	\$736,330	\$23,400	\$23,400	\$759,730	\$759,730
Construction	85,708	-	33,541	-	119,249	-
Buildings	2,687,826	2,709,025	139,482	142,986	2,827,308	2,852,011
Improvements other than Buildings	113,825	185,943	15,502,358	16,240,739	15,616,183	16,426,682
Infrastructure	9,615,542	6,227,252	-	-	9,615,542	6,227,252
Equipment and Vehicles	3,112,661	2,887,117	550,956	558,897	3,663,617	3,446,014
Total	<u>\$16,351,892</u>	<u>\$12,745,667</u>	<u>\$16,249,737</u>	<u>\$16,966,022</u>	<u>\$32,601,629</u>	<u>\$29,711,689</u>

### **Debt Administration**

As of June 30, 2021, The County had total long-term obligations outstanding of \$53,681,260. The long-term obligation also includes \$518,525 in liability for compensated absences, \$37,482,178 for other post-employment benefits obligations and net pension liability of \$8,609,856 for both governmental and business-type funds. See Note 11 to the financial statements for details of long-term obligations for Mineral County.

One new debt within the Governmental Activities was for \$167,500 for public safety equipment.

### **Economic Factors**

The County reviews and includes a variety of economic related statistics in the development and monitoring of the operating and capital budgets. Several long-range plans are annually updated to aid in the development of both operating and capital budgets, including 5-year plans for the County's General Fund. The assumptions used in the plans are reviewed by the County Commissioners as background for decisions about revenue projections and cost allocations.

Budgets of FY21-22 were developed based on the following assumptions.

- Economic activity will remain stable
- Increases in expenditures could be supported by revenue projections.
- Mineral County, Nevada will continue to monitor the COVID-19 pandemic and the impact on the state and local economy.

### **Requests for Information**

This financial report is designed to provide a general overview of Mineral County's finances for those interested. Questions concerning any of the information provided in this report or requests for additional financial information can be addressed to the Mineral County Comptroller's Office, P.O. Box 2021 Hawthorne, NV 89415 or by calling (775) 945-0706 or via e-mail: [comptroller@mineralcountynv.org](mailto:comptroller@mineralcountynv.org).

**MINERAL COUNTY, NEVADA**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2021**

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
<b>ASSETS</b>			
Cash and investments	\$ 6,661,809	\$ 2,316,137	\$ 8,977,946
Accounts receivable	39,873	91,741	131,614
Taxes receivable	187,839	-	187,839
Due from other governments	639,204	-	639,204
Inventory	-	82,345	82,345
Capital assets, net of accumulated depreciation			
Land	736,330	23,400	759,730
Construction in progress	85,708	33,541	119,249
Buildings	2,687,826	142,986	2,830,812
Improvements other than buildings	113,825	15,460,491	15,574,316
Equipment and vehicles	3,112,661	589,318	3,701,979
Infrastructure	9,615,542	-	9,615,542
Total Assets	<u>23,880,617</u>	<u>18,739,959</u>	<u>42,620,576</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred OPEB	18,503,036	774,398	19,277,434
Deferred pension	1,625,864	102,880	1,728,744
Total Deferred Outflows	<u>20,128,900</u>	<u>877,278</u>	<u>21,006,178</u>
<b>LIABILITIES</b>			
Accounts payable	311,980	99,538	411,518
Accrued liabilities	52,735	6,197	58,932
Deposits	-	9,800	9,800
Noncurrent liabilities:			
Compensated absences due within 1 year	252,068	42,887	294,955
Long-term debt due within 1 year	93,346	147,368	240,714
Compensated absences due in more than one year	201,067	22,303	223,370
Long-term debt due in more than one year	1,602,448	5,227,538	6,829,986
Net pension liability	7,748,870	860,986	8,609,856
Other post-employment benefits obligations	35,862,546	1,619,632	37,482,178
Total Liabilities	<u>46,125,060</u>	<u>8,036,249</u>	<u>54,161,309</u>
Reserve for debt service and asset management	-	289,563	289,563
Total Liabilities and Reserves	<u>46,125,060</u>	<u>8,325,812</u>	<u>54,450,872</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred OPEB	1,064,445	53,220	1,117,665
Deferred pension	713,976	88,787	802,763
Total Deferred Inflows	<u>1,778,421</u>	<u>142,007</u>	<u>1,920,428</u>
<b>NET POSITION</b>			
Net investment in capital assets	14,570,390	11,306,414	25,876,804
Restricted for:			
Capital projects	48,193	-	48,193
Highways and streets	1,429,617	-	1,429,617
Public safety	106,734	-	106,734
Judicial	692,086	-	692,086
General government	366,074	-	366,074
Debt service	93,346	197,362	290,708
Water management	-	92,202	92,202
Unrestricted (deficit)	(21,200,404)	(446,560)	(21,646,964)
Total Net Position	<u>\$ (3,893,964)</u>	<u>\$ 11,149,418</u>	<u>\$ 7,255,454</u>

The accompanying notes are an integral part of these financial statements.



**MINERAL COUNTY, NEVADA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021**

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES		
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS
Governmental Activities:				
General government	\$ 3,482,020	\$ 349,418	\$ 10,065	\$ -
Judicial	1,495,974	118,527	68,337	-
Public safety	4,426,187	460,264	963,181	280,563
Highways and streets	659,568	46,146	144,754	-
Welfare	337,663	-	-	-
Health and sanitation	676,931	444,464	-	-
Culture and recreation	472,404	2,148	11,002	-
Community support	4,384,010	-	457,511	3,592,322
Interest	15,711	-	-	-
Total Governmental Activities	<u>15,950,468</u>	<u>1,420,967</u>	<u>1,654,850</u>	<u>3,872,885</u>
Business-type Activities:				
Utilities	1,343,958	1,750,225	-	45,905
Total Business-type Activities	<u>1,343,958</u>	<u>1,750,225</u>	<u>-</u>	<u>45,905</u>
Total County	<u>\$ 17,294,426</u>	<u>\$ 3,171,192</u>	<u>\$ 1,654,850</u>	<u>\$ 3,918,790</u>

General Revenues:

Ad valorem taxes  
Consolidated taxes  
Federal payment in lieu of tax  
State gaming licenses  
State motor vehicle fuel tax  
Room tax revenue  
Geothermal revenue  
Unrestricted investment earnings  
Miscellaneous

Total General Revenues

Change in Net Position

NET POSITION, JULY 1

NET POSITION, JUNE 30

The accompanying notes are an integral part of these financial statements.

NET (EXPENSE) REVENUE AND  
CHANGES IN NET POSITION

GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL PRIMARY GOVERNMENT
\$ (3,122,537)	\$ -	\$ (3,122,537)
(1,309,110)	-	(1,309,110)
(2,722,179)	-	(2,722,179)
(468,668)	-	(468,668)
(337,663)	-	(337,663)
(232,467)	-	(232,467)
(459,254)	-	(459,254)
(334,177)	-	(334,177)
(15,711)	-	(15,711)
<u>(9,001,766)</u>	<u>-</u>	<u>(9,001,766)</u>
<u>-</u>	<u>452,172</u>	<u>452,172</u>
<u>-</u>	<u>452,172</u>	<u>452,172</u>
<u>(9,001,766)</u>	<u>452,172</u>	<u>(8,549,594)</u>
4,200,360	-	4,200,360
2,382,270	-	2,382,270
793,404	-	793,404
114,306	-	114,306
815,821	-	815,821
145,505	-	145,505
84,422	-	84,422
43,067	7,442	50,509
472,240	-	472,240
<u>9,051,395</u>	<u>7,442</u>	<u>9,058,837</u>
<u>49,629</u>	<u>459,614</u>	<u>509,243</u>
<u>(3,943,593)</u>	<u>10,689,804</u>	<u>6,746,211</u>
<u>\$ (3,893,964)</u>	<u>\$ 11,149,418</u>	<u>\$ 7,255,454</u>

The accompanying notes are an integral part of these financial statements.

**MINERAL COUNTY, NEVADA**  
**GOVERNMENTAL FUNDS**  
**BALANCE SHEET**  
**JUNE 30, 2021**

	GENERAL FUND	IN LIEU OF TAXES FUND	ROAD FUND	LANDFILL CLOSURE FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS &amp; DEFERRED OUTFLOWS OF RESOURCES</b>						
Assets:						
Cash and investments	\$ 795,988	\$ 1,349,208	\$ 833,411	\$ 825,014	\$ 2,858,188	\$ 6,661,809
Receivables:						
Taxes, delinquent	165,643	-	-	-	22,196	187,839
Accounts, net	3,771	122	-	2,269	33,711	39,873
Grants	-	-	-	-	-	-
Due from other governments	425,829	-	93,268	-	120,107	639,204
Total Assets	1,391,231	1,349,330	926,679	827,283	3,034,202	7,528,725
Deferred outflows of resources	-	-	-	-	-	-
Total Assets & Deferred Outflows of Resources	\$ 1,391,231	\$ 1,349,330	\$ 926,679	827,283	\$ 3,034,202	\$ 7,528,725
<b>LIABILITIES &amp; DEFERRED INFLOWS OF RESOURCES &amp; FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 204,021	\$ -	\$ 2,439	\$ -	\$ 105,520	\$ 311,980
Accrued liabilities	38,364	-	3,745	-	10,626	52,735
Advances from grantors	-	-	-	-	-	-
Total Liabilities	242,385	-	6,184	-	116,146	364,715
Deferred inflows of resources:						
Deferred for property taxes	142,801	-	-	-	19,227	162,028
<b>FUND BALANCES</b>						
Restricted	-	-	920,495	-	1,472,698	2,393,193
Committed	-	1,349,330	-	827,283	1,268,475	3,445,088
Assigned	1,006,045	-	-	-	48,193	1,054,238
Unassigned	-	-	-	-	109,463	109,463
Total Fund Balances	1,006,045	1,349,330	920,495	827,283	2,898,829	7,001,982
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,391,231	\$ 1,349,330	\$ 926,679	\$ 827,283	\$ 3,034,202	\$ 7,528,725

The accompanying notes are an integral part of these financial statements.

**MINERAL COUNTY, NEVADA**  
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL**  
**FUNDS TO THE STATEMENT OF NET POSITION**  
**June 30, 2021**

Fund Balances - Governmental Funds		\$ 7,001,982
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.

Governmental capital assets	\$ 28,201,229	
Less: accumulated depreciation	<u>(11,849,337)</u>	16,351,892

Long-term liabilities, including notes payable are not due and payable in the current period and, therefore are not reported in governmental funds.

Other post-employment benefits	(35,862,546)	
Accrued net pension liability	(7,748,870)	
Notes payable	(345,316)	
Landfill closure costs	(1,350,478)	
Compensated absences	<u>(453,135)</u>	(45,760,345)

Deferred outflows of resources reported in the Statement of Net Position	20,128,900
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Deferred inflows of resources reported in the Statement of Net Position	(1,778,421)
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Deferred inflows of resources represents amounts that were not available to fund current expenditures and, therefore, are not reported in governmental funds.	<u>162,028</u>
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Total Net Position of Governmental Activities	<u><u>\$ (3,893,964)</u></u>
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**MINERAL COUNTY, NEVADA  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2021**

	GENERAL FUND	IN LIEU OF TAXES FUND	ROAD FUND	LANDFILL CLOSURE FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>						
Taxes	\$ 3,789,923	\$ -	\$ -	\$ -	\$ 829,815	\$ 4,619,738
Licenses and permits	42,559	-	-	-	84,603	127,162
Intergovernmental revenues	2,658,409	793,404	686,702	-	5,318,491	9,457,006
Charges for services	213,906	-	43,146	-	997,005	1,254,057
Fines and forfeits	314,033	-	-	-	59,698	373,731
Miscellaneous	870,736	-	23,274	11,786	396,552	1,302,348
Total Revenues	<u>7,889,566</u>	<u>793,404</u>	<u>753,122</u>	<u>11,786</u>	<u>7,686,164</u>	<u>17,134,042</u>
<b>EXPENDITURES</b>						
Current:						
General government	2,655,610	23,490	-	-	107,940	2,787,040
Public safety	3,375,455	-	-	-	1,511,179	4,886,634
Judicial	1,461,079	-	-	-	34,895	1,495,974
Highways and streets	-	-	527,904	-	131,664	659,568
Welfare	-	-	-	-	337,663	337,663
Health and sanitation	279,374	-	-	-	397,557	676,931
Culture and recreation	317,223	-	-	-	155,181	472,404
Community support	65,000	-	-	-	4,340,960	4,405,960
Intergovernmental	315,711	-	-	-	-	315,711
Debt service:						
Principal	18,114	-	-	-	43,960	62,074
Interest	1,777	-	-	-	13,934	15,711
Total Expenditures	<u>8,489,343</u>	<u>23,490</u>	<u>527,904</u>	<u>-</u>	<u>7,074,933</u>	<u>16,115,670</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(599,777)</u>	<u>769,914</u>	<u>225,218</u>	<u>11,786</u>	<u>611,231</u>	<u>1,018,372</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Issuance of debt	167,500	-	-	-	-	167,500
Transfers in	350,000	-	-	91,893	239,534	681,427
Transfers out	(195,560)	(350,000)	-	-	(135,867)	(681,427)
Total Other Financing Sources (Uses)	<u>321,940</u>	<u>(350,000)</u>	<u>-</u>	<u>91,893</u>	<u>103,667</u>	<u>167,500</u>
Net Change in Fund Balances	(277,837)	419,914	225,218	103,679	714,898	1,185,872
FUND BALANCES, July 1	<u>1,283,882</u>	<u>929,416</u>	<u>695,277</u>	<u>723,604</u>	<u>2,183,931</u>	<u>5,816,110</u>
FUND BALANCES, June 30	<u>\$ 1,006,045</u>	<u>\$ 1,349,330</u>	<u>\$ 920,495</u>	<u>\$ 827,283</u>	<u>\$ 2,898,829</u>	<u>\$ 7,001,982</u>

The accompanying notes are integral part of these financial statements.

**MINERAL COUNTY, NEVADA**  
**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**

Net Change in Fund Balances - Governmental Funds \$ 1,185,872

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

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 outlays exceeded depreciation in the  
current period.

Expenditures for capital assets	\$ 4,230,715	
Less: Current year depreciation	<u>(624,490)</u>	3,606,225

Revenues that do not provide current financial resources are  
not reported as revenues in governmental funds. This represents  
the change in unavailable revenues for property taxes  
that are deferred in the funds. 2,641

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

Pension contributions	699,946	
Pension expense	<u>(1,399,893)</u>	(699,947)

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 net OPEB obligation	(22,131,570)	
Change in net liability	(627,406)	
Change in deferred pension inflows and outflows	(40,796)	
Change in deferred OPEB inflows and outflows	18,823,747	
Change in landfill closure costs payable	(36,411)	
Change in long-term compensated absences	<u>(32,726)</u>	

Change in Net Postion of Governmental Activities \$ 49,629

**MINERAL COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	BUDGET			VARIANCE TO
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET
<b>REVENUES</b>				
Taxes	\$ 3,864,471	\$ 3,864,471	\$ 3,789,923	\$ (74,548)
Licenses and Permits	85,000	85,000	42,559	(42,441)
Intergovernmental Revenues	2,621,654	2,621,654	2,658,409	36,755
Charges for Services	218,900	218,900	213,906	(4,994)
Fines and Forfeits	275,800	275,800	314,033	38,233
Miscellaneous	418,735	511,446	870,736	359,290
Total Revenues	<u>7,484,560</u>	<u>7,577,271</u>	<u>7,889,566</u>	<u>312,295</u>
<b>EXPENDITURES</b>				
Current:				
General Government	2,839,754	2,839,754	2,655,610	184,144
Public Safety	3,324,853	3,485,727	3,375,455	110,272
Judicial	1,476,446	1,476,446	1,461,079	15,367
Health and Sanitation	334,240	334,240	279,374	54,866
Culture and Recreation	384,043	384,043	317,223	66,820
Community Support	65,000	65,000	65,000	-
Intergovernmental	111,000	315,711	315,711	-
Debt service	11,265	19,891	19,891	-
Total Expenditures	<u>8,546,601</u>	<u>8,920,812</u>	<u>8,489,343</u>	<u>431,469</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,062,041)</u>	<u>(1,343,541)</u>	<u>(599,777)</u>	<u>(743,764)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of long-term debt	-	167,500	167,500	-
Contingency	(100,000)	(20,000)	-	(20,000)
Transfers in	350,000	350,000	350,000	-
Transfers out	(229,560)	(195,560)	(195,560)	-
Total Other Financing Sources (Uses)	<u>20,440</u>	<u>301,940</u>	<u>321,940</u>	<u>(20,000)</u>
Net Change in Fund Balances	<u>(1,041,601)</u>	<u>(1,041,601)</u>	<u>(277,837)</u>	<u>763,764</u>
FUND BALANCE, July 1	<u>1,605,539</u>	<u>1,605,539</u>	<u>1,283,882</u>	<u>(321,657)</u>
FUND BALANCE, June 30	<u>\$ 563,938</u>	<u>\$ 563,938</u>	<u>\$ 1,006,045</u>	<u>\$ 442,107</u>

The accompanying notes are an integral part of these financial statements.

**MINERAL COUNTY, NEVADA**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**IN LIEU OF TAXES FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Intergovernmental Revenues	\$ <u>700,000</u>	\$ <u>700,000</u>	\$ <u>793,404</u>	\$ <u>93,404</u>
EXPENDITURES				
Current:				
General Government	<u>70,000</u>	<u>70,000</u>	<u>23,490</u>	<u>46,510</u>
Total Expenditures	<u>70,000</u>	<u>70,000</u>	<u>23,490</u>	<u>46,510</u>
Excess (Deficiency) of Revenues over Expenditures	<u>630,000</u>	<u>630,000</u>	<u>769,914</u>	<u>139,914</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(350,000)</u>	<u>(350,000)</u>	<u>(350,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(350,000)</u>	<u>(350,000)</u>	<u>(350,000)</u>	<u>-</u>
Net Change in Fund Balance	280,000	280,000	419,914	139,914
FUND BALANCE, July 1	<u>820,899</u>	<u>820,899</u>	<u>929,416</u>	<u>108,517</u>
FUND BALANCE, June 30	\$ <u><u>1,100,899</u></u>	\$ <u><u>1,100,899</u></u>	\$ <u><u>1,349,330</u></u>	\$ <u><u>248,431</u></u>

The accompanying notes are an integral part of these financial statements.



**MINERAL COUNTY, NEVADA**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**ROAD FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	BUDGET			VARIANCE TO
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET
REVENUES				
Intergovernmental Revenues	\$ 576,804	\$ 576,804	\$ 686,702	\$ 109,898
Charges for Services	25,000	25,000	43,146	18,146
Miscellaneous	25,200	25,200	23,274	(1,926)
Total Revenues	627,004	627,004	753,122	126,118
EXPENDITURES				
Current:				
Highways and streets	762,717	762,717	527,904	234,813
Total Expenditures	762,717	762,717	527,904	234,813
Net Change in Fund Balance	(135,713)	(135,713)	225,218	360,931
FUND BALANCE, July 1	581,047	581,047	695,277	114,230
FUND BALANCE, June 30	\$ 445,334	\$ 445,334	\$ 920,495	\$ 475,161

See accompanying notes are an integral part of these financial statements.

**MINERAL COUNTY, NEVADA**  
**LANDFILL CLOSURE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	BUDGET			VARIANCE TO
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET
REVENUES				
Miscellaneous	<u>14,910</u>	<u>14,910</u>	<u>11,786</u>	<u>(3,124)</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>14,910</u>	<u>14,910</u>	<u>11,786</u>	<u>(3,124)</u>
OTHER FINANCING USES:				
Transfers in:				
Landfill Fund	\$ <u>91,893</u>	\$ <u>91,893</u>	\$ <u>91,893</u>	\$ <u>-</u>
FUND BALANCE, July 1	<u>721,335</u>	<u>721,335</u>	<u>723,604</u>	<u>2,269</u>
FUND BALANCE, June 30	\$ <u><u>828,138</u></u>	\$ <u><u>828,138</u></u>	\$ <u><u>827,283</u></u>	\$ <u><u>(855)</u></u>

See accompanying notes are an integral part of these financial statements.

**MINERAL COUNTY, NEVADA**  
**PROPRIETARY FUNDS**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2021**  
*(Page 1 of 2)*

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS				
	HAWTHORNE TOWN UTILITY FUNDS			OTHER ENTERPRISE FUNDS	TOTAL
	WATER OPERATIONS	SEWER OPERATIONS	GARBAGE OPERATIONS		
<b>ASSETS</b>					
Current Assets					
Cash and investments	\$ 850,935	\$ 781,153	\$ 531,801	\$ 152,248	\$ 2,316,137
Receivables:					
Accounts, net	44,662	24,424	19,779	2,876	91,741
Inventory	66,226	14,621	1,498	-	82,345
Total Current Assets	961,823	820,198	553,078	155,124	2,490,223
Noncurrent Assets					
Capital Assets:					
Land	1,400	1,400	1,400	19,200	23,400
Construction in progress	33,541	-	-	-	33,541
Buildings and improvements	249,596	46,702	23,026	-	319,324
Improvements other than buildings	11,812,665	11,946,297	-	2,393,747	26,152,709
Equipment and vehicles	467,358	406,407	318,290	87,247	1,279,302
Less: Accumulated Depreciation	12,564,560 (5,821,139)	12,400,806 (3,198,099)	342,716 (774,300)	2,500,194 (1,765,002)	27,808,276 (11,558,540)
Net Capital Assets	6,743,421	9,202,707	(431,584)	735,192	16,249,736
Total Assets	7,705,244	10,022,905	121,494	890,316	18,739,959
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred OPEB	385,550	385,550	2,744	554	774,398
Deferred pension	42,645	42,645	14,692	2,898	102,880
Total	428,195	428,195	17,436	3,452	877,278

**MINERAL COUNTY, NEVADA**  
**PROPRIETARY FUNDS**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2021**  
*(Page 2 of 2)*

BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS

	HAWTHORNE TOWN UTILITY FUNDS			OTHER	
	WATER	SEWER	GARBAGE	ENTERPRISE	
	OPERATIONS	OPERATIONS	OPERATIONS	FUNDS	TOTAL
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Accounts payable	\$ 91,045	\$ 4,686	\$ 267	\$ 3,540	\$ 99,538
Accrued salaries	3,512	626	1,135	924	6,197
Compensated absences	17,306	14,789	8,754	2,038	42,887
Customer deposits	8,800	-	-	1,000	9,800
G.O. Sewer bonds	-	44,746	-	-	44,746
Revenue bonds-water revenue series	71,502	-	-	-	71,502
Revenue bonds-sewer revenue series	-	31,120	-	-	31,120
<b>Total Current Liabilities</b>	<b>192,165</b>	<b>95,967</b>	<b>10,156</b>	<b>7,502</b>	<b>305,790</b>
<b>Long-term Liabilities</b>					
Other post-employment benefits obligations	749,650	749,650	58,772	61,560	1,619,632
Net pension liability	334,889	334,889	158,283	32,925	860,986
Compensated absences	9,413	8,082	4,808	-	22,303
G.O. Sewer bonds	-	901,400	-	-	901,400
Revenue bonds-water revenue series	3,037,045	-	-	-	3,037,045
Revenue bonds-sewer revenue series	-	1,289,093	-	-	1,289,093
<b>Total Long-Term Liabilities</b>	<b>4,130,997</b>	<b>3,283,114</b>	<b>221,863</b>	<b>94,485</b>	<b>7,730,459</b>
Reserve for debt services and asset management	206,868	82,695	-	-	289,563
<b>Total Liabilities and Reserves</b>	<b>4,530,030</b>	<b>3,461,776</b>	<b>232,019</b>	<b>101,987</b>	<b>8,325,812</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred OPEB	22,350	22,350	4,729	3,791	53,220
Deferred pension	21,248	29,760	33,010	4,769	88,787
	<b>43,598</b>	<b>52,110</b>	<b>37,739</b>	<b>8,560</b>	<b>142,007</b>
<b>NET POSITION</b>					
Invested in capital assets, net of related debt	3,634,874	6,936,348	-	735,192	11,306,414
Restricted:					
Debt service	148,665	48,697	-	-	197,362
Asset management	58,203	33,999	-	-	92,202
Unrestricted	(281,931)	(81,830)	(130,828)	48,029	(446,560)
<b>Total Net Position</b>	<b>\$ 3,559,811</b>	<b>\$ 6,937,214</b>	<b>\$ (130,828)</b>	<b>\$ 783,221</b>	<b>\$ 11,149,418</b>

The accompanying notes are an integral part of these financial statements.

**MINERAL COUNTY, NEVADA**  
**PROPRIETARY FUNDS**  
**STATEMENT OF REVENUES, EXPENSES AND**  
**CHANGES IN NET POSITION**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS				
	HAWTHORNE TOWN UTILITY FUNDS			OTHER	
	WATER	SEWER	GARBAGE	ENTERPRISE	
	OPERATIONS	OPERATIONS	OPERATIONS	FUNDS	TOTAL
OPERATING REVENUES					
Water use fees	\$ 881,635	\$ -	\$ -	\$ 110,995	\$ 992,630
Sewer use fees	-	351,334	-	-	351,334
Utility connection fees	18,017	1,492	-	-	19,509
Other use fees	-	-	346,342	-	346,342
Miscellaneous revenues	15,805	6,680	12,085	5,661	40,231
Total Operating Revenues	915,457	359,506	358,427	116,656	1,750,046
OPERATING EXPENSES					
Salaries and wages	277,028	77,509	116,189	22,602	493,328
Employee benefits	114,610	75,761	65,660	12,139	268,170
Services and supplies	186,046	45,226	53,488	44,757	329,517
OPEB expense	(227,809)	(135,395)	-	-	(363,204)
Bad debt expense	5,629	72	96	-	5,797
Interest expense	70,799	48,568	-	-	119,367
Depreciation	184,697	233,226	24,805	48,255	490,983
Total Operating Expenses	611,000	344,967	260,238	127,753	1,343,958
Operating Income (Loss)	304,457	14,539	98,189	(11,097)	406,088
NONOPERATING REVENUES (EXPENSES)					
SRF grant revenue	21,216	-	-	-	21,216
Grant revenue	24,689	-	-	-	24,689
Bad debt recovery	179	-	-	-	179
Interest income	1,834	5,087	-	521	7,442
Total Nonoperating Revenue	47,918	5,087	-	521	53,526
Income (Loss) before Capital Contributions and Transfers	352,375	19,626	98,189	(10,576)	459,614
Change in Net Position	352,375	19,626	98,189	(10,576)	459,614
NET POSITION, July 1	3,207,436	6,917,588	(229,017)	793,797	10,689,804
NET POSITION, June 30	\$ 3,559,811	\$ 6,937,214	\$ (130,828)	\$ 783,221	\$ 11,149,418

The accompanying notes are an integral part of these financial statements.

**MINERAL COUNTY, NEVADA  
PROPRIETARY FUNDS  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2021**

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS				
	HAWTHORNE TOWN UTILITY FUNDS			OTHER	
	WATER OPERATIONS	SEWER OPERATIONS	GARBAGE OPERATIONS	ENTERPRISE FUNDS	TOTAL
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Cash received from customers	\$ 892,929	\$ 424,680	\$ 339,268	\$ 121,603	\$ 1,778,480
Cash payments to suppliers for goods and services	(104,704)	(61,964)	(51,307)	(44,411)	(262,386)
Cash payments to employees for services	(173,278)	(74,435)	(179,640)	(35,649)	(463,002)
Interest paid	(70,798)	(48,568)	-	-	(119,366)
Net Cash Provided (Used) by Operating Activities	544,149	239,713	108,321	41,543	933,726
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
Grant revenues	45,905	-	-	-	45,905
Principal paid on debt	(69,912)	(74,267)	-	-	(144,179)
Acquisition of capital assets	(336,945)	(39,569)	3,148	-	(373,366)
Net Cash Provided (Used) by Capital and Related Financing Activities	(360,952)	(113,836)	3,148	-	(471,640)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Interest on investments	1,834	2,874	-	512	5,220
Net Cash Provided (Used) by Investing Activities	1,834	2,874	-	512	5,220
Net Increase (Decrease) in Cash and Cash Equivalents	185,031	128,751	111,469	42,055	467,306
CASH AND CASH EQUIVALENTS, July 1	665,904	652,402	420,332	110,193	1,848,831
CASH AND CASH EQUIVALENTS, June 30	\$ 850,935	\$ 781,153	\$ 531,801	\$ 152,248	\$ 2,316,137
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>					
Operating income (loss)	\$ 304,457	\$ 14,539	\$ 98,189	\$ (11,097)	\$ 406,088
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	184,697	233,226	24,805	48,255	490,983
(Increase) decrease in:					
Receivables	(15,123)	(4,181)	(7,090)	6,993	(19,401)
Increase (decrease) in:					
Payables	69,518	(3,871)	(7,583)	(2,408)	55,656
Customer deposits	600	-	-	(200)	400
Net Cash Provided (Used) by Operating Activities	\$ 544,149	\$ 239,713	\$ 108,321	\$ 41,543	\$ 933,726

The accompanying notes are an integral part of these financial statements.

**MINERAL COUNTY, NEVADA  
FIDUCIARY FUNDS  
STATEMENT OF FIDUCIARY NET POSITION  
JUNE 30, 2021**

**ASSETS**

Cash and investments	<u>\$ 1,651,681</u>
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**LIABILITIES**

Due to others and governments	<u>\$ 1,651,681</u>
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The accompanying notes are an integral part of these financial statements.

**MINERAL COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 1 – Summary of Significant Accounting Policies:**

The accompanying financial statements of Mineral County, Nevada have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP), as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing governmental accounting and financial reporting principles. The GASB periodically updates its codification of existing Governmental and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units.

**Reporting Entity:**

Mineral County is recognized by the State constitution as a corporate body and is governed by a three member Board of Commissioners. The County is fiscally independent of all other governmental entities.

Activities under the jurisdiction of other governing boards, elected or appointed, that are not financially accountable to the County as defined by the Governmental Accounting Standards Board are not considered to be a part of Mineral County government and are reported separately.

**Government-Wide and Fund Financial Statements:**

The government-wide financial statements (the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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 and 2) grants and contributions that are restricted to meeting the operation or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements, with the exception of agency funds, which has no measurement focus. 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.

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation:**

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 year or soon enough thereafter to pay liabilities of the current year. For this purpose, the County considers revenues to be available if they are collected within sixty days after the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to claims and judgments, and compensated absences are recorded only when payment is due.

Property taxes, consolidated taxes, franchise fees, interest revenue, and charges for services associated with the current fiscal year are considered to be susceptible to accrual and have been recognized as revenues in the current year. Fines and forfeitures, as well as licenses and permits, are not susceptible to accrual as they are generally not measurable until received in cash.



**MINERAL COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 1 – Summary of Significant Accounting Policies (Continued):**

The County reports the following major governmental funds:

- **General Fund** – The General Fund is the County’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- **In Lieu of Taxes Fund** – The In Lieu of Taxes Fund accounts for transactions by the County related to PILT Funds received and expended by Mineral County.
- **Road Fund** – The Road Fund accounts for transactions by the County related to the streets and highways within the County.
- **Landfill Closure Fund** – The Landfill Closure Fund accounts for transactions by the County related to future landfill closures costs.

The County reports the following major proprietary fund:

- **Hawthorne Utilities Fund**– The Utility Fund accounts for the operation of the County’s water, sewer and garbage services.

Additionally, the County reports the following fiduciary fund:

- **Agency Funds** – Agency Funds account for assets held by the County in a trustee capacity or as an agent for other governmental entities.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to the general rule are charges for services between the governmental activities and business-type activities. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund’s principal ongoing operations. Revenues and expenses not meeting these definitions are reported as nonoperating.

When both restricted and unrestricted resources are available for use, it is the government’s policy to use restricted resources first, then unrestricted resources as they are needed.

**Property Taxes:**

All real property in Mineral 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 valuation of the property and its improvements is computed 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 legislative action the tax rate was further limited to \$3.64 per \$100 of assessed valuation, except in cases of severe financial emergency as defined in NRS 354.705.

Taxes on real property are a lien on the property and attach on July 1 (the levy date) of the year for which the taxes are levied.

Taxes may be paid in four installments payable on the third Monday in August, and the first Monday 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, if the taxes remain unpaid, 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.

Secured roll property taxes receivable reflect only those taxes receivable from the last two delinquent roll years. Delinquent taxes from all roll years prior to fiscal year 2019-2020 have been written off.

**MINERAL COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 1 – Summary of Significant Accounting Policies (Continued):**

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 and mobile homes.

**Budgets and Budgetary Accounting:**

**Budget Policies:**

Mineral County adheres to the Local Government Budget and Finance Act incorporated within the statutes of the State of Nevada, which includes the following major procedures to establish the budgetary data reflected in these financial statements.

1. On or before April 15, the Mineral County Board of Commissioners files a tentative budget with the Nevada Department of Taxation, for the next fiscal year, commencing on July 1. The budget as submitted contains the proposed expenditures and means to finance them.
2. The Nevada State Department of Taxation notifies the County of its acceptance of the budget.
3. Public hearings on the tentative budget are held on the third Monday in May.
4. After all the changes have been noted and hearings closed, the Board adopts the budget on or before June 1 and files it with the Nevada Department of Taxation.
5. Formal budgetary integration in the financial records of all funds is employed to enhance management control during the year.
6. Budgets for all funds (except fiduciary funds, which are not required to be budgeted) are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Appropriations lapse at year end.
7. Budget amounts within funds and between funds may be transferred if amounts do not exceed the original budget. Such transfers must be approved by the Budget Officer and/or the Board of County Commissioners, depending on established criteria. Budget augmentations in excess of original budgetary amounts may not be made without prior approval from the Mineral County Board of Commissioners following a public hearing. The budget reflected in these financial statements has been amended from original amounts in accordance with State Statute.
8. In accordance with State Statute, actual expenditures may not exceed appropriations in the various governmental functions (excluding the debt service function) in the General Fund, Special Revenue and Capital Projects Funds, except as specifically permitted by NRS 354.626. The operating and nonoperating expenses in the Proprietary Funds also may not exceed appropriations.

**Estimates:**

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of certain assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**MINERAL COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 1 – Summary of Significant Accounting Policies (Continued):**

**Compensated Absences:**

In the proprietary funds, compensated absences are recognized as expenses when the benefits are earned. In the governmental funds, the current portion is recorded as a payroll expenditure. The long-term portion is accounted for in the governmental column of the government-wide Statement of Net Position.

**Cash and Investments:**

Cash balances from all funds are combined and, to the extent practicable, invested as permitted by law.

Investments are recorded at fair value.

Pursuant to NRS 355.170 and 355.167, Mineral County may only invest in the following types of securities:

- United States bonds and debentures maturing within ten (10) years from the date of purchase.
- Certain farm loan bonds.
- Securities of the United States Treasury, United States Postal Service, or the Federal National Mortgage Association maturing within (10) years from the date of purchase.
- Negotiable certificates of deposit issued by commercial banks or insured credit unions or savings and loan associations.
- Certain securities issued by local governments of the State of Nevada.
- State of Nevada Local Government Investment Pool.
- Other securities expressly provided by the other statutes, including repurchase agreements.
- Certain bankers' acceptances, commercial paper issued by a corporation organized and operating in the United States and money market mutual funds.

Investment income is allocated to funds pursuant to the provisions of NRS 355.170-175, which allow income from investments associated with one fund to be assigned to another fund.

For purposes of the statement of cash flows, cash equivalents include time deposits, certificates of deposit, and all highly liquid debt instruments with original maturities of three months or less.

**Taxes Receivable:**

Secured roll property taxes receivable reflect only those taxes receivable from the delinquent roll years. No provision for uncollectible accounts has been established since management does not anticipate any material collection loss with respect to the remaining balances.

Taxes receivable on personal property and net proceeds of mines reflect only those taxes that are known to be collectible, which generally are those collected within 60 days of year end.

**Deferred Outflows and Inflows of Resources:**

Pursuant to GASB Statement Number 63 and GASB Statement Number 65, the County recognizes deferred outflows and inflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. A deferred inflow of resources is defined as an acquisition of net position by the government that is applicable to a future reporting period.

**MINERAL COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 1 – Summary of Significant Accounting Policies (Continued):**

**Inventory:**

The County's policy is to value inventories at the lower of cost or market, using the first-in-first-out method for the Enterprise Funds. Other County funds follow the policy of considering consumable supplies to be expenditures at the time of purchase. Any inventories of such supplies at June 30 are not material to the individual funds and are not recognized in these financial statements.

**Capital Assets:**

Capital assets, which include land, buildings, equipment, and infrastructure assets (i.e. roads, bridges, etc.) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Assets are recorded at historical cost or estimated historical cost. Donated assets are recorded at their estimated fair market value on the date of donation. The County's capitalization level is \$3,000. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

All capital assets, except those held in the proprietary funds, are depreciated using the straight-line method over the following estimated useful lives:

	<u>YEARS</u>
Buildings and improvements	15-99
Infrastructure	20-40
Machinery and equipment	3-15

Depreciation for the proprietary funds is provided for financial reporting purposes using straight-line composite rates.

**Fund Equity:**

Beginning with fiscal year 2010-11, the County implemented GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions". This statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. In the fund financial statements, the governmental funds report up to five components of fund balance, as applicable. These are: unspendable, restricted, committed, assigned and unassigned. Unspendable fund balance is reserved for portions of net resources that cannot be spent because of their form, such as inventories or prepaid items, or that cannot be spent because they must be kept intact. Restricted fund balance is reserved for the portion of net resources that have externally enforceable limitations on use, such as those imposed by creditors, grantors, contributors, or laws of external entities. Committed fund balance is reserved for the portion of net resources that have had self-imposed limitations set in place by formal action of the governing board. Assigned fund balance is reserved for the portion of net resources that have an intended use established by the governing board or a designated official. Unassigned fund balance is for the portion of net resources that does not meet the criteria to be placed in any of the other components of fund balance.

At June 30, 2021, the General Fund had \$1,006,045 in assigned fund balance allocated to the 2021-22 budget. The In Lieu of Taxes Fund had committed fund balance of \$1,349,330 for future Board allocations. The Road Fund had restricted fund balance of \$920,495 for future highway and streets projects. The Landfill Closure Fund had committed fund balance of \$827,283 for future landfill closure costs. Nonmajor governmental funds had \$1,472,698 in restricted fund balances for various purposes, \$1,268,475 committed fund balances per Board and fund resolutions, and \$48,193 assigned fund balance for capital projects.

When an expenditure is incurred for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the County has provided otherwise in its commitment or assignment actions.

**MINERAL COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 1 – Summary of Significant Accounting Policies (Continued):**

**Net Position:**

Net Position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for acquisition, construction or improvement of those assets. Net positions are reported as restricted when there are limitation on their use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, laws, or regulations of other governments. The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

At June 30, 2021, the Governmental Activities had \$2,736,050 in net position restricted by state statute (statutory) or donors for specific purposes. Major components of the restricted net position include \$48,193 for capital projects, \$1,429,617 for road maintenance or improvements, \$106,734 for public safety and \$366,074 for general government functions. Restricted net assets for Business Activities included \$197,362 for debt service and \$92,202 for asset management.

**Future Accounting Pronouncements:**

Statement No. 87, *Leases*. The requirements of this Statement are effective for periods beginning after December 15, 2020. (FY 21/22)

Statement No. 91, *Conduit Debt Obligations*. The requirements of this statement are effective for periods beginning after December 15, 2021. (FY 23/23)

Statement No. 92, *Omnibus 2020*. The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)

**NOTE 2 – Stewardship, Compliance and Accountability:**

Mineral County conformed to all significant statutory constraints on its financial administration during the year, with the following exception: Total expenditures in the Medical Indigent Fund exceeded appropriations by \$59,460, which is an apparent violations of NRS 354.626.

**NOTE 3 – Cash and Investments:**

Mineral County maintains a cash and investment pool that is available for use by all funds. At June 30, 2021, this pool is displayed by governmental and business activities on the Statement of Net Position as “Cash and Investments.”

The following is a listing of cash deposits indicating collateral or insurance on those deposits. The bank balance differs from the carrying amount by outstanding checks and deposits in transit.

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Insured (FDIC)	\$ 250,000	\$ 250,000
Insured (ASI)	250,000	250,000
Collateralized, collateral held by County’s agent in County’s name	<u>10,129,627</u>	<u>11,450,049</u>
	<u>\$ 10,629,627</u>	<u>\$ 11,950,049</u>

**MINERAL COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 3 – Cash and Investments (Continued):**

Investments are carried at fair value. The following is a listing of those investments indicating insurance, collateral, or securities held on those investments through First Independent Bank and First Empire Securities Inc:

Investment Type	Fair Value	Investment Maturities (In Years) < 1 Year	Investment Maturities (In Years) > 1 Year
Certificates of Deposits	\$ 1,939,416	\$ 1,110,253	\$ 829,163

As noted, Nevada Revised Statutes (NRS 355.170) set forth acceptable investments for Nevada local governments. The County has not adopted a formal investment policy that would further limit its investment choices nor further limit its exposure to certain risks as set forth below.

*Interest Rate Risk* – Interest rate risk is the risk of possible reduction in the value of a security, especially a bond, resulting from a rise in interest rates. As noted above, the County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from the increasing interest rates beyond those specified in the Statute.

*Credit Risk* – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation and is a function of the credit quality ratings of investments.

*Custodial Credit Risk on Deposits* – Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned. The County's bank deposits are covered by Federal Deposit Insurance Corporation (FDIC) insurance, ASI and collateralized by the County's agent in the County's name.

**NOTE 4 – Contingencies:**

Claims and Lawsuits Involving Mineral County:

Lawsuits and/or claims are presently pending against Mineral County. The financial impact of these actions is not determinable at June 30, 2021, but in the opinion of management and legal counsel, any resulting uninsured liability will not materially affect the financial position or results of operations of the County.

Mineral County Power System:

Article V, Section 6, of the lease with Sierra Pacific Power Company provides that upon the expiration or termination of the lease, Sierra Pacific Power Company and the Mineral County Power System shall agree upon the fair value of the Sierra Pacific Power Company's net investment in the leasehold area and that such fair value shall be deemed a debt owed by the System to Sierra Pacific Power Company. Net investment in the leasehold area, as defined in the lease agreement, means replacements of leased property and additions in the leasehold area less related accumulated depreciation. As of December 31, 2020 the net investment by Sierra Pacific Power Company in the leasehold area was reported as follows:

	December 31, 2020
Sierra Pacific Power Co. assets in leasehold area	\$ 10,600,603
Less: accumulated depreciation	7,359,770
Net Investment in Leasehold Area	<u>\$ 3,240,833</u>

**MINERAL COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 6 – Capital Assets:**

A summary of changes in capital assets for the year ended June 30, 2021 follows:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 736,330	\$ -	\$ -	\$ 736,330
Construction in progress	-	85,708	-	85,708
Total Capital Assets, Not Being Depreciated	736,330	85,708	-	822,038
Capital Assets Being Depreciated:				
Buildings	3,929,479	4,791	-	3,934,270
Improvements other than buildings	2,023,003	-	-	2,023,003
Equipment	9,516,722	613,022	-	10,129,744
Infrastructure	7,764,980	3,527,194	-	11,292,174
Total Capital Assets Being Depreciated	23,234,184	4,145,007	-	27,379,191
Total Capital Assets	23,970,514	4,230,715	-	28,201,229
Less accumulated depreciation for:				
Buildings	(1,220,454)	(25,990)	-	(1,246,444)
Improvements other than buildings	(1,837,060)	(72,118)	-	(1,909,178)
Equipment	(6,629,605)	(387,478)	-	(7,017,083)
Infrastructure	(1,537,728)	(138,904)	-	(1,676,632)
Total Accumulated Depreciation	(11,224,847)	(624,490)	-	(11,849,337)
Governmental Activities Capital Assets, Net	<u>\$ 12,745,667</u>	<u>\$ 3,606,225</u>	<u>\$ -</u>	<u>\$ 16,351,892</u>

**MINERAL COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 6 – Capital Assets (Continued):**

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Business-Type Activities:				
Capital assets, not being depreciated:				
Land	\$ 23,400	\$ -	\$ -	\$ 23,400
Construction in progress	-	33,541	-	33,541
Total Capital Assets, Not Being Depreciated	23,400	33,541	-	56,941
Other capital assets:				
Buildings and improvements	392,906	-	-	392,906
Garbage collection equipment	786,855	25,525	-	812,380
General equipment	972,818	-	-	972,818
Water distribution system	13,802,911	94,000	378,368	13,518,543
Sewer system.	12,054,689	-	-	12,054,689
Total Capital Assets Being Depreciated	28,010,179	119,525	378,368	27,751,336
Total Capital Assets	28,033,579	153,066	378,368	27,808,277
Less accumulated depreciation for:				
Buildings and improvements	(249,920)	(3,504)	-	(253,424)
Garbage collection equipment	(760,406)	(24,805)	-	(785,211)
General equipment	(440,370)	(8,661)	-	(449,031)
Water distribution system	(6,837,947)	(220,787)	-	(7,058,734)
Sewer system	(2,778,914)	(233,226)	-	(3,012,140)
Total Accumulated Depreciation	(11,067,557)	(490,983)	-	(11,558,540)
Business-Type Activities Capital Assets, Net	<u>\$ 16,966,022</u>	<u>\$ (337,917)</u>	<u>\$ 378,368</u>	<u>\$16,249,737</u>

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

Governmental activities:	
General government	\$ 218,364
Judicial	13,541
Public safety	286,449
Highways and streets	51,212
Health and sanitation	927
Culture and recreation	42,172
Community support	11,825
Total Depreciation Expense – Governmental Activities	<u>\$ 624,490</u>
Business-Type Activities:	
Utilities	<u>\$ 490,983</u>



**MINERAL COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 7 – Landfill Closure and Post-closure Care Costs:**

Federal and state laws and regulations require Mineral County to place a final cover and perform certain maintenance and monitoring functions at the landfill site in Hawthorne for 30 years after closure. In addition to operating expenses related to current activities at the landfill, an amount is being recognized in long-term obligations based on the future closure and post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste. Recognition of liability for closure and post closure costs is based on landfill capacity used to date. This liability at June 30, 2021, \$1,3501,478 is reported in governmental activities. It is estimated that the landfill will be used for an additional sixty one years and that at June 30, 2021; approximately 45 percent of its capacity has been utilized. The County passes the EPA “financial assurance test” for local governments, and will self-assure payment for its obligations for closure, post closure, and corrective care costs. The estimated total current cost of closure and post closure care, \$2,178,907, has been calculated in 2014 dollars in accordance with current federal and state regulations and will be adjusted each year for the effects of inflation or deflation.

**NOTE 8 – Revenue Abatements:**

Property tax revenues were reduced by \$1,633,715 under agreements entered into by the State of Nevada. These agreements provide for partial abatement of sales and use taxes and property taxes imposed on renewable energy facilities. Mineral County, Nevada has three renewable energy abatement agreements which abate 55 percent of the centrally assessed property tax bill for the purpose of attracting or maintaining businesses within jurisdictions.

**NOTE 9 – Subsequent Events:**

As of November 30, 2021, Mineral County, Nevada has received \$437,521 in economic assistance from the American Rescue Plan Act (ARPA).

**NOTE 10 – Major Contracts and Commitments:**

Mineral County, Nevada has entered into a contract for the Water Storage Tank in January 2021. The contract has an unearned balance of \$4,439,853 at June 30, 2021. Mineral County, Nevada approved the Water Revenue Bond Series 2021 in the maximum principal amount of \$3,013,000 to finance the project.

**MINERAL COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 11 - Long-Term Obligations**

	Date of Issue	Original Note/Issue	Interest Rate	Interest Maturing During Period
<b><u>Governmental Activities:</u></b>				
<u>Notes Payable</u>				
Hawthorne Town Fund, annual payment \$28,154	01/18	160,050	6.90%	\$ 6,595
General Fund, quarterly payments \$8,626	04/21	167,500	2.84%	-
General Fund, annual payment \$11,265	10/17	135,178	2.90%	1,777
Capital Project Fund, quarterly payment \$7,451	09/13	250,000	3.50%	2,835
				<u>11,207</u>
<u>Other Long-Term Obligations</u>				
Landfill closure costs payable	N/A	N/A	N/A	-
Other post-employment benefits obligations	N/A	N/A	N/A	-
Net pension liability	N/A	N/A	N/A	-
Compensated absences	N/A	N/A	N/A	-
				<u>-</u>
				<u>\$ 11,207</u>
<b><u>Business-Type Activities:</u></b>				
General Obligation Sewer Bonds-Series 2018A				
Monthly payment \$47,580	01/18	1,000,000	2.23%	\$ 20,479
USDA Rural Development-Water Revenue Series 2012				
Monthly payment \$11,726	04/12	3,699,000	2.25%	73,872
USDA Rural Development-Sewer Revenue Series 2012				
Monthly payment \$4,770	06/12	1,574,000	2.00%	27,340
				<u>121,691</u>
				<u>\$ 121,691</u>
<u>Other Long-Term Obligations</u>				
Other post-employment benefits obligations	N/A	N/A	N/A	-
Net pension liability	N/A	N/A	N/A	-
Compensated absences	N/A	N/A	N/A	-
				<u>-</u>
				<u>\$ 121,691</u>

Principal Outstanding July 1	Issued or Ratified During Period	Maturing/ Defeased During Period	Principal Outstanding June 30	Payment Due in 2021 -2022		Date of Final Payment
				Principal	Interest	
\$ 95,586	\$ -	\$ 21,559	\$ 74,027	\$ 23,046	\$ 5,108	4/24
-	167,500	8,626	158,874	32,667	1,838	1/26
61,222	-	9,487	51,735	9,764	1,501	12/25
87,584	-	26,904	60,680	27,869	1,935	05/23
<u>244,392</u>	<u>167,500</u>	<u>66,576</u>	<u>345,316</u>	<u>93,346</u>	<u>10,382</u>	
1,314,067	36,411	-	1,350,478	-	-	
13,730,976	22,131,570	-	35,862,546	-	-	
7,121,464	627,406	-	7,748,870	-	-	
420,114	452,840	419,819	453,135	-	-	
<u>22,586,621</u>	<u>23,248,227</u>	<u>419,819</u>	<u>45,415,029</u>	<u>-</u>	<u>-</u>	
<u>\$ 22,831,013</u>	<u>\$ 23,415,727</u>	<u>\$ 486,395</u>	<u>\$ 45,760,345</u>	<u>\$ 93,346</u>	<u>\$ 10,382</u>	
\$ 989,909	\$ -	\$ 43,763	\$ 946,146	\$ 44,746	\$ 20,851	7/49
3,178,459	-	69,912	3,108,547	71,502	69,207	3/52
1,350,718	-	30,504	1,320,214	31,120	26,120	6/52
<u>\$ 5,519,086</u>	<u>\$ -</u>	<u>\$ 144,179</u>	<u>\$ 5,374,907</u>	<u>\$ 147,368</u>	<u>\$ 116,178</u>	
1,526,254	93,378	-	1,619,632	-	-	
792,683	68,303	-	860,986	-	-	
64,655	55,685	54,950	65,390	-	-	
<u>2,383,592</u>	<u>217,366</u>	<u>54,950</u>	<u>2,546,008</u>	<u>-</u>	<u>-</u>	
<u>\$ 7,902,678</u>	<u>\$ 217,366</u>	<u>\$ 199,129</u>	<u>\$ 7,920,915</u>	<u>\$ 147,368</u>	<u>\$ 116,178</u>	

**MINERAL COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 11 – Long-Term Obligations (Continued):**

The annual requirements to amortize the debt are as follows:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2022	\$ 93,346	\$ 10,382
2023	96,609	6,953
2024	77,548	3,708
2025	44,555	1,408
2026	33,258	399
	<u>\$ 345,316</u>	<u>\$ 22,850</u>
	Business-Type Activities	
	Revenue Bonds	
	Principal	Interest
2022	\$ 147,368	\$ 116,178
2023	150,625	112,921
2024	153,954	109,593
2025	157,356	106,191
2026	160,834	102,713
2027-2031	859,104	458,636
2032-2036	958,373	360,360
2037-2041	923,285	252,288
2042-2046	901,448	161,621
2047-2051	828,128	47,807
2052-2056	134,432	598
Total	<u>\$ 5,374,907</u>	<u>\$ 1,828,906</u>

**MINERAL COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 12 – Risk Management and Concentration of Credit Risk:**

Nevada Public Agency Insurance Pool:

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries of employees; and natural disasters as are all entities.

The County has joined together with similar public agencies (cities, counties, school districts, county-owned hospitals and special districts) throughout the State of Nevada to create a pool under the Nevada Interlocal Cooperation Act. The Nevada Public Agency Insurance Pool (the “Pool”) is a public entity risk pool currently operating as a common risk management and insurance program for its members.

The County pays an annual premium and specific deductibles, as necessary, to the Pool for its general insurance coverage. The Pool is considered a self-sustaining risk pool that will provide coverage for its members for up to \$10,000,000 per event and a \$13,000,000 general aggregate per member. The County pays premiums based on payroll costs to the PACT.

Maximum coverage is as follows:

Property		All risks of physical loss or damage to all real and personal property
	\$300,000,000	
General liability, law enforcement, automobile liability and wrongful acts	10,000,000	Any one event
General liability	13,000,000	Annual aggregate
Products/completed operations	12,500,000	Annual aggregate
Law enforcement liability	13,000,000	Annual aggregate
Wrongful acts	10,000,000	Annual aggregate
Employee dishonesty/faithful performance	500,000	Each loss
Money & securities (inside)	250,000	Each loss
Money & securities (outside)	250,000	Each loss
Money orders and counterfeit currency	250,000	Each loss
Depositors forgery	250,000	Each loss
Boiler and machinery	60,000,000	Each accident

The County continues to carry commercial insurance for other risks of loss, including specific risks of loss not covered by the Pool and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Public Agency Compensation Trust:

The County has entered into an agreement with PACT (Public Agency Compensation Trust), a self-insured association for workers’ compensation coverage. The purpose of the County’s participation is to enhance its ability to control costs and to better serve and protect its employees.

PACT is bound by statute as defined in NRS 616A-616D. The County pays an annual assessment to PACT based on a percentage of its annual remuneration. There is a pooled self-insured retention of \$350,000 for each and every loss and/or claim and/or occurrence other than police, fire, and ambulance and \$600,000 each and every loss and/or claim and/or occurrence for police, fire, and ambulance. The indemnity above and beyond the retention amount for each accident or each employee for disease is covered by excess insurance. There is no deductible amount paid by the County for each accident/loss.

**MINERAL COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 13 – Other Post-Employment Benefits:**

The County offers post-employment benefits to its retirees under two plans on a pay-as-you-go basis. Accordingly, the County has implemented GASB No. 75 prospectively beginning with the year ended June 30, 2018. Actuarial studies are done periodically to determine the OPEB liability. The most recent valuation was performed for June 30, 2020.

*Plan Information:*

Nevada Public Employees' Benefits Program:

The County contributes to an agent multiple-employer defined healthcare plan, Nevada Public Employees' Benefits Program (PEBP). PEBP is administered by the State of Nevada pursuant to NRS 287. PEBP closed to non-state public agency retirees on September 1, 2008. Local governments are required to pay the same portion of cost of coverage for their retirees joining PEBP that the State of Nevada pays for those persons retired from state service. The PEBP issues a publicly available report that includes financial statements and required supplementary information. That report may be obtained by writing to Public Employees' Benefit Program, 901 South Stewart Street, Suite 1001, Carson City, Nevada 89701. The information is also available on their website at [www.pebp.state.nv.us](http://www.pebp.state.nv.us) or by calling 800.326.5496.

Mineral County Health Benefits Plan:

The County administers a single-employer defined benefit healthcare plan for eligible employees, retirees and their dependents. The program provides health, vision, dental, and life insurance benefits. Any retiree eligible to receive benefits from the Nevada Public Employees Retirement System is eligible to participate. Mineral County, Nevada is granted, under NRS 287.10, the authority to establish and amend the benefit terms and financing requirements of the plan. No assets are accumulated in a trust that meets the criterion in paragraph 4 of Statement 75.

*Funding Policy:*

Nevada Public Employees' Benefits Program:

The contributions to the Nevada Public Employees' Benefits Program are established and may be amended by the Board of the Public Employees' Benefit Program. The amount of subsidy for which the County is liable for its retirees is billed monthly and based on their years of covered employment under Nevada PERS. As of June 30, 2021, 33 County retirees were covered by this benefit plan. The subsidy ends at the earlier of the retiree's death or the date he or she discontinues coverage. The explicit subsidy paid directly to PEBP by the County for the year ended June 30, 2020 was \$27,271. Amounts contributed by retirees are paid directly to the State of Nevada and, as such, are not available. The required contribution is based on projected pay-as-you-go financing arrangements. The County has not elected the option to pay additional amounts into a qualified trust to prefund benefits.

Mineral County Health Benefits Plan:

The County pays the full cost of active employee coverage. Employees pay the full cost of any optional dependent care coverage and retirees pay the full cost of their personal and dependent coverage. Claims experience of employees and retirees are pooled when determining premiums and retiree and active employees pay the same rates resulting in an "implicit" subsidy of retirees' cost by active employees. Following is the number of inactive and active employees eligible for benefits at June 30, 2020:

Inactive employees currently enrolled	41
Active employees enrolled	85

A separate plan is not issued for the plan.

*Total OPEB Liability:* Following is the County's total OPEB liability that was measured as of June 30, 2020, and was determined by an actuarial valuation as of September 21, 2021.

PEBP	\$ 481,616
County Plan	37,000,562
	<hr/>
	\$ 37,482,178

**MINERAL COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 13 – Other Post-Employment Benefits (Continued):**

*Actuarial Methods and Assumptions:*

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the County and the plan members to that point. Projections of benefits for financial reported purposes do not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future. Actuarial calculations reflect long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and actuarial value of assets consistent with the long-term perspective of the calculation.

Significant methods and assumptions are as follows:

Valuation date	June 30, 2020
Funding method	Entry Age Normal Cost, closed group, level percent of pay
Asset valuation method	N/A-No OPEB trust established
Discount rate (S & P General Obligation Municipal Bond 20 Year High Grade Index)	2.66% as of June 30, 2020 2.18% as of June 30, 2021
Participants valued PEBP District Plan	Only current PEBP retirees are valued Only current active employees and retired participants and covered spouses are valued. No future entrants are considered
Actuarial assumptions:	
Projected salary increase	3.0% (N/A for PEBP)
Assumed wage inflation	3.0% (N/A for PEBP)
General inflation rate	2.50%
Healthcare cost trend rates	5.70% in 2022 stepping down by 0.1% to 4.0% by 2076

**Mortality:**

The mortality rates were described in the June 30, 2020 actuarial valuation of the Nevada PERS program as being reasonably representative of mortality experience As of that measurement date. Non-disabled life rates for Regular employees:

*Males:* RP-2014 Combined Healthy Table

*Females:* RP-2014 Combined Healthy Table set back 1 year

**Mortality Improvement:** The mortality rates described above were then adjusted to anticipate future mortality improvement by applying MacLeod Watts Scale 2020 on a generational basis from 2015 forward

**MINERAL COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 13 – Other Post-Employment Benefits (Continued):**

*Changes in Total OPEB Liability*

	PEBP	County
Balance at June 30, 2020	\$ 415,984	\$ 14,841,246
Changes for the year:		
Service cost	-	723,997
Interest	10,702	408,990
Changes of assumptions	82,201	21,405,684
Benefit payments	(27,271)	(379,355)
Net Change	65,632	22,159,316
Balance at June 30, 2021	\$ 481,616	\$ 37,000,562

*Sensitivity of the total OPEB liability to changes in the discount rate:*

The following presents the County's total OPEB liability calculated using the discount rate of 2.18 percent, as well as what the County's OPEB liability would be if it were calculated using a discount rate of that is 1-percentage-point lower (1.18%) or 1-percentage-point higher (3.18%) than the current rate:

1% Decrease	Current Discount Rate	1% Increase
1.18%	2.18%	3.18%
\$47,125,452	\$37,482,178	\$30,247,149

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend:*

1% Decrease	Current Trend Rate	1% Increase
5.5%-4%	6.25%-5%	7.5%-6%
\$29,414,632	\$37,482,178	\$48,648,693

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB:*

For the year ended June 30, 2021, the County recognized OPEB expense of \$4,235,350. At June 30, 2021, the County reported deferred outflows of resources related to OPEB from changes in assumptions in the County's Plan of \$18,159,769. The County will recognize the deferred resources as follows:

Year Ending June 30,	Amount
2022	\$ 3,009,460
2023	3,009,460
2024	3,009,460
2025	2,943,666
2026	3,034,707
Thereafter	3,153,016
	\$ 18,159,769

In addition, \$124,085 (\$96,814 of implicit contributions related to the County Plan and \$27,271 of explicit contribution to the PEBP) were made subsequent to the June 30, 2020 measurement date and reported as deferred outflows of resources. These contributions will be recognized in the 2021 fiscal year.



**MINERAL COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 14 – Deferred Outflows and Inflows of Resources:**

Pursuant to GASB Statement No. 63, “*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*” and GASB Statement No. 65, “*Items Previously Reported as Assets and Liabilities*,” the County recognized deferred outflows of resources in the government-wide and proprietary fund statements. These items are a consumption of net position by the County that is applicable to a future reporting period. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. The County has one item that is reportable on the Government-wide Statement of Net Position: The item relates to outflows from changes in net pension liability and OPEB liability. Deferred outflows of resources that are reported in the proprietary funds are included in the Government-wide Statement of Net Position.

	Balance June 30, 2021
Government Deferred Outflows	
Governmental Activities	
Pensions	\$ 1,625,864
OPEB contributions	18,503,036
	<u>\$ 20,128,900</u>
Business-Type Activities	
Pensions	\$ 102,880
OPEB contributions	774,398
	<u>\$ 877,278</u>

Pursuant to GASB Statement No. 63, “*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*” and GASB Statement No. 65, “*Items Previously Reported as Assets and Liabilities*,” the County recognized deferred inflows of resources in the government-wide, governmental and proprietary fund statements. These items are an acquisition of net position by the County that is applicable to a future reporting period. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. The County has two items that are reportable on the Governmentwide Statement of Net Position: The first item relates to unavailable revenue from one source: property taxes. Unavailable revenue is deferred and recognized as an inflow of resources in the period the amount becomes available. The second item relates to inflows from changes in net pension liability and OPEB liability.

Under the modified accrual basis of accounting, it is not enough that revenue has been earned if it is to be recognized in the current period. Revenue must be susceptible to accrual (i.e., measurable and available to finance expenditures of the current period). Governmental funds report revenue not susceptible to accrual as deferred inflows of resources.

Deferred inflows of resources balances for the year ended June 30, 2021 were as follows:

	Balance June 30, 2021
Governmentwide Deferred Inflows	
Governmental Activities	
Pensions	\$ 713,976
OPEB	1,064,445
	<u>\$ 1,778,421</u>
Business-type Activities	
Pensions	\$ 88,787
OPEB	53,220
	<u>\$ 142,007</u>

**MINERAL COUNTY, NEVADA**  
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Governmental Funds Deferred Inflows	
General Fund	\$142,801
General Indigent	687
Medical Indigent	7,238
Care and Share	7,835
Capital Projects	3,467
	<hr/>
Total	\$162,028
	<hr/>

**NOTE 15 – Defined Benefit Pension Plan:**

Plan Description. Mineral County participates in a cost sharing multiple employer defined benefit pension plan administered by the Public Employees Retirement System of the State of Nevada (PERS). All full-time and certain part-time employees of the County are covered by PERS. The Public Employees Retirement System of the State of Nevada issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained on the PERS website at [www.nvpers.org](http://www.nvpers.org) under Quick Links-Publications.

Benefits Provided. PERS provides retirement benefits, disability benefits, and survivor benefits, including annual cost of living adjustments, to plan members and their beneficiaries. Benefits, as required by Nevada Revised Statute 286, 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.

Monthly benefit allowances for members are computed as 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this multiplier is 2.67% of average compensation. For members entering the System on or after January 1, 2010, there is a 2.5% multiplier. The system offers several alternatives to the unmodified service requirement 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.

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

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

The normal ceiling limitation on monthly benefit 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. Regular 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 contribution, and member contribution rates are set by statute. The contribution rates are based on biennial actuarial valuations and expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. 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. One plan provides for matching employee and employer contributions, while the other plan provides for employer-pay contributions only. Under the matching Employee/Employer Contribution plan a member may, upon termination of service for which contribution is required, withdraw employee contributions which have been credited to their account. All membership rights and active service credit in the System are canceled upon withdrawal of contributions from the member's account. If EPC was elected, the member cannot convert to the Employee/Employer Contribution plan.

**MINERAL COUNTY, NEVADA**  
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**JUNE 30, 2021**

**NOTE 15 – Defined Benefit Pension Plan (Continued):**

Mineral County has elected the EPC plan for all employees. The District's contributions to the plan totaled \$1,399,893 for the year ended June 30, 2021 of which 50% or \$699,946 is considered employees contributions for reporting purposes. Total contributions were based on a rate of 29.25% of covered compensation.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2021, the County reported a liability of \$8,609,856 for its proportionate share of the 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 County's proportion of the net pension liability was based on the County's employer contributions to the pension plan relative to the contributions of all participating entities for the year ended June 30, 2020. At June 30, 2020 the County's proportion was .06182% while fiscal year 2019 the proportionate rate was .05804%.

For the year ended June 30, 2021, the County recognized pension expense of \$1,399,893. At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 267,502	\$ 111,174
Changes of assumptions	241,842	-
Net difference between projected and actual earnings on pension plan investments	-	325,244
Changes in proportion and differences between actual and proportionate share of contributions	519,454	366,345
County contributions subsequent to the measurement date	699,946	-
Total	<u>\$ 1,728,744</u>	<u>\$ 802,763</u>

\$699,946 reported as deferred outflows related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Amount
2022	\$ (226,024)
2023	127,981
2024	147,601
2025	103,420
2026	73,057
Thereafter	-
	<u>\$ 226,035</u>

Actuarial Assumption. The total pension liability in the June 30, 2020 actuarial valuation was determined using the following assumptions, applied to all periods including the measurement:

Inflation	2.75%
Productivity pay increase	0.5%
Salary increases	4.25% to 13.90%, depending on service
Investment rate of return	7.5%, net of pension plan investment expense, including inflation

**MINERAL COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 15 – Defined Benefit Pension Plan (Continued):**

Mortality rates for non-disabled male regular members were based on the RP-2000 Combined Healthy Mortality Table projected to 2013 with Scale AA. Rates for non-disabled female regular members were based on the RP-2000 Combined Healthy Mortality Table, projected to 2013 with Scale AA, set back one year.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the experience review completed in 2021.

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.

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%.

Discount rate. 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 that employee and employer contributions will be made at the rate specified in the statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2020, was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2021.

Pension liability sensitivity. The following represents the County's proportionate share of the net pension liability calculated using the discount rate of 8% as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower (6.50%) or 1 percentage point higher (8.50%) than the current discount rate:

	1% Decrease	Current Rate	1% Increase
	6.50%	7.50%	8.50%
County's net pension liability	\$13,428,048	\$8,609,856	\$4,603,887

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in a separately issued PERS financial report that includes financial statements and required supplementary information. That report may be obtained on the PERS website at [www.nvpers.org](http://www.nvpers.org) under Quick Links – Publications.

**MINERAL COUNTY, NEVADA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2021**

**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**

	2021	2020	2019	2018
<b>Public Employees Benefit Plan (PEBP)</b>				
Total OPEB Liability				
Service cost	\$ -	\$ -	\$ -	\$ -
Interest	10,702	11,532	15,189	17,027
Change in assumptions	82,201	6,292	(117,139)	12,759
Benefit payments	(27,271)	(30,323)	(27,750)	(31,189)
	<u>65,632</u>	<u>(12,499)</u>	<u>(129,700)</u>	<u>(1,403)</u>
Net Change in Total OPEB Liability				
	65,632	(12,499)	(129,700)	(1,403)
Total Liability, July 1	<u>415,984</u>	<u>428,483</u>	<u>558,183</u>	<u>559,586</u>
Total Liability, June 30	<u>\$ 481,616</u>	<u>\$ 415,984</u>	<u>\$ 428,483</u>	<u>\$ 558,183</u>
Covered employee payroll	n/a	n/a	n/a	n/a
<b>Mineral County Health Benefits Plan</b>				
Total OPEB Liability				
Service cost	\$ 723,997	\$ 668,563	\$ 507,074	\$ 458,321
Interest	408,990	398,770	418,897	426,792
Change in assumptions	21,405,684	333,890	(1,095,957)	488,278
Benefit payments	(379,355)	(368,506)	(377,973)	(388,210)
	<u>22,159,316</u>	<u>1,032,717</u>	<u>(547,959)</u>	<u>985,181</u>
Net Change in Total OPEB Liability				
	22,159,316	1,032,717	(547,959)	985,181
Total Liability, July 1	<u>14,841,246</u>	<u>13,808,529</u>	<u>14,356,488</u>	<u>13,371,307</u>
Total Liability, June 30	<u>\$ 37,000,562</u>	<u>\$ 14,841,246</u>	<u>\$ 13,808,529</u>	<u>\$ 14,356,488</u>
Covered employee payroll	\$ 4,284,999	\$ 3,727,326	\$ 4,313,163	\$ 4,019,084
Total liability as a percentage of covered-employee payroll	863.49%	398.17%	320.15%	357.21%

Notes to Schedule:

Changes of assumptions and other inputs reflect the effects of changes in discount rate each period. (The Discount rate used to determine the July 1, 2016 values was 2.68%)

Applicable discount rates	2.18%	2.66%	2.92%	2.92%
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**MINERAL COUNTY, NEVADA  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2021**

**Schedule of the County's Proportionate Share of the Net Pension Liability  
Last 10 Fiscal Years**

Last 10 Fiscal Years\*

	<u>FY 2020</u>	<u>FY 2019</u>	<u>FY 2018</u>	<u>FY 2017</u>	<u>FY 2016</u>	<u>FY 2015</u>	<u>FY 2014</u>
County's proportion of the net pension liability (asset)	0.05804%	0.05804%	0.05924%	0.05795%	0.06114%	0.06363%	0.06627%
County's proportionate share of the net pension liability (asset)	8,609,856	7,914,147	8,079,524	7,707,501	8,227,189	7,291,408	6,906,486
County's covered-employee payroll	4,284,999	4,001,812	3,639,850	3,552,118	3,352,354	3,441,995	3,353,479
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	200.93%	197.76%	221.97%	216.98%	245.42%	211.84%	205.95%
Plan fiduciary net position as a percentage of the total pension liability	90.65%	84.96%	74.63%	73.23%	74.43%	75.13%	76.31%

\*Amounts presented above were determined as of 6/30. Additional years will be presented as they become available.

**MINERAL COUNTY, NEVADA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2021**

**Schedule of the County's Contributions**

Last 10 Fiscal Years\*

	<u>FY 2020</u>	<u>FY 2019</u>	<u>FY 2018</u>	<u>FY 2017</u>	<u>FY 2016</u>	<u>FY 2015</u>	<u>FY 2014</u>
Statutorily required contribution	\$ 1,399,893	\$ 1,299,512	\$1,115,376	\$1,094,772	\$ 1,036,691	\$ 982,127	\$ 1,003,744
Employer-paid member contribution	<u>(699,947)</u>	<u>(649,756)</u>	<u>(557,688)</u>	<u>(547,386)</u>	<u>(518,346)</u>	<u>(491,064)</u>	<u>(501,872)</u>
Employer contribution	<u>699,947</u>	<u>649,756</u>	<u>557,688</u>	<u>547,386</u>	<u>518,346</u>	<u>491,064</u>	<u>501,872</u>
Contributions in relation to the statutorily required contribution	<u>699,947</u>	<u>649,756</u>	<u>557,688</u>	<u>547,386</u>	<u>518,346</u>	<u>491,064</u>	<u>501,872</u>
Contribution deficiency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered employee payroll	\$ 4,284,999	\$ 4,001,812	\$3,639,850	\$3,552,118	\$ 3,352,354	\$ 3,441,995	\$ 3,353,479
Contributions as a percentage of covered-employee payroll	16.33%	16.24%	15.30%	15.40%	15.46%	14.27%	14.96%

\*Amounts presented above were determined as of 6/30.  
Additional years will be presented as they become available

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**  
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	BUDGET	ACTUAL	VARIANCE	2020
<b>REVENUES</b>				
Taxes:				
Real rolls	\$ 2,534,215	\$ 2,443,758	\$ (90,457)	\$ 2,108,528
Personal property	1,322,022	890,671	(431,351)	1,361,382
Net proceeds of mines	-	447,494	447,494	1,264
Other taxes- China Springs	8,234	8,000	(234)	8,129
Subtotal, Taxes	3,864,471	3,789,923	(74,548)	3,479,303
Licenses and permits:				
Business licenses and permits:				
Business licenses	32,000	14,655	(17,345)	28,980
Liquor licenses	600	112	(488)	513
County gaming licenses	6,500	5,288	(1,212)	7,290
Nonbusiness licenses and permits:				
Marriage licenses	300	399	99	462
Other licenses	500	275	(225)	1,015
Building permits	35,000	17,503	(17,497)	13,741
Mobile home permits	100	-	(100)	92
Other permits	10,000	4,327	(5,673)	12,256
Subtotal, Licenses and Permits	85,000	42,559	(42,441)	64,349
Intergovernmental:				
Federal grants:				
Emergency Management Grant	20,723	-	(20,723)	20,723
CDBG Grant	-	10,065	10,065	-
Nevada Department of Public Safety Grants	-	22,845	22,845	25,642
Violence Against Women Grant	-	6,465	6,465	4,627
LSTA Grant	-	9,000	9,000	685
Child Support Enforcement	72,000	68,337	(3,663)	76,481
State shared revenues:				
State gaming licenses	134,000	114,306	(19,694)	127,467
Consolidated tax distribution	2,329,931	2,382,270	52,339	2,315,753
Other grants:				
LEPC Grant	65,000	45,121	(19,879)	77,506
Subtotal, Intergovernmental Revenues	2,621,654	2,658,409	36,755	2,648,884



**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**  
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	BUDGET	ACTUAL	VARIANCE	2020
Charges for services:				
Clerk fees	\$ 5,000	\$ 8,006	\$ 3,006	\$ 6,150
Recorder fees	55,000	79,571	24,571	56,870
Assessor commissions	100,000	55,761	(44,239)	148,107
Library fees	3,300	1,383	(1,917)	1,968
Legal aid fees	900	712	(188)	490
Sheriff fees	8,500	6,441	(2,059)	7,056
Phone 911 surcharge	40,000	51,563	11,563	47,841
Justice of Peace fees	-	791	791	108
Cemetery charges	3,000	3,250	250	3,750
Other fees	-	1,450	1,450	10,644
Analysis fees	2,000	4,402	2,402	2,045
Child support	1,200	576	(624)	1,075
Subtotal, Charges for Services	218,900	213,906	(4,994)	286,104
Fines and forfeits:				
Fines:				
Library fines	800	32	(768)	504
Delinquent fines	20,000	14,530	(5,470)	20,282
Juvenile punishment	-	1,870	1,870	1,130
Forfeits:				
Bail:				
Hawthorne	155,000	186,757	31,757	164,948
State Perm School Fund-Justice Court	-	33,485	33,485	-
Walker Lake Tribal	100,000	77,359	(22,641)	86,392
Subtotal, Fines and Forfeits	275,800	314,033	38,233	273,256
Miscellaneous:				
Interest earnings	15,000	31,281	16,281	37,153
Other:				
Other property sales	-	38,835	38,835	132,367
Geothermal revenue	111,000	84,422	(26,578)	91,395
Franchise fees	46,500	41,239	(5,261)	55,682
Public Guardian reimbursements	6,000	41,742	35,742	26,816
NRS 453 disbursement	88,235	88,235	-	88,235
Tax penalties and interest	80,000	167,268	87,268	42,943
Public Defender reimbursement	-	1,787	1,787	3,333
Miscellaneous reimbursements	8,000	17,046	9,046	-
COVID salary reimbursements	92,711	185,000	92,289	-
Sheriff traffic control	-	50,460	50,460	-
Cable TV lease	14,000	15,511	1,511	16,476
Miscellaneous	50,000	107,910	57,910	94,233
Subtotal, Miscellaneous	511,446	870,736	359,290	588,633
Total Revenues	7,577,271	7,889,566	312,295	7,340,529

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**  
**(PAGE 3 OF 9)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
EXPENDITURES				
General government:				
Legislative:				
County Commissioners:				
Salaries and wages	\$ 73,308	\$ 74,153	\$ (845)	\$ 73,432
Employee benefits	45,161	40,798	4,363	45,982
Services and supplies	<u>11,500</u>	<u>3,196</u>	<u>8,304</u>	<u>7,578</u>
Subtotal, Legislative	<u>129,969</u>	<u>118,147</u>	<u>11,822</u>	<u>126,992</u>
Elections:				
Election:				
Salaries and wages	5,000	4,373	627	2,249
Employee benefits	150	-	150	53
Services and supplies	<u>45,757</u>	<u>43,204</u>	<u>2,553</u>	<u>15,760</u>
Subtotal, Elections	<u>50,907</u>	<u>47,577</u>	<u>3,330</u>	<u>18,062</u>
Finance:				
Clerk-Treasurer:				
Salaries and wages	205,524	206,868	(1,344)	195,327
Employee benefits	103,246	98,617	4,629	100,074
Services and supplies	<u>19,530</u>	<u>20,020</u>	<u>(490)</u>	<u>11,776</u>
Subtotal, Clerk-Treasurer	<u>328,300</u>	<u>325,505</u>	<u>2,795</u>	<u>307,177</u>
Recorder-Auditor:				
Salaries and wages	183,828	186,350	(2,522)	180,002
Employee benefits	98,550	95,177	3,373	96,907
Services and supplies	<u>9,500</u>	<u>5,121</u>	<u>4,379</u>	<u>7,944</u>
Subtotal, Recorder-Auditor	<u>291,878</u>	<u>286,648</u>	<u>5,230</u>	<u>284,853</u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**  
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**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**  
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	BUDGET	ACTUAL	VARIANCE	2020
Assessor:				
Salaries and wages	\$ 170,058	\$ 144,632	\$ 25,426	\$ 132,173
Employee benefits	92,186	71,807	20,379	71,048
Services and supplies	19,000	31,081	(12,081)	15,126
Subtotal, Assessor	281,244	247,520	33,724	218,347
Subtotal, Finance	901,422	859,673	41,749	810,377
Other:				
Planning and Zoning:				
Salaries and wages	7,000	3,705	3,295	3,830
Employee benefits	1,200	727	473	355
Services and supplies	21,750	480	21,270	432
Subtotal, Planning and Zoning	29,950	4,912	25,038	4,617
Buildings and Grounds:				
Salaries and wages	106,852	95,181	11,671	83,396
Employee benefits	52,286	49,305	2,981	46,361
Services and supplies	310,800	292,667	18,133	235,452
Capital outlay	45,320	-	45,320	-
Subtotal, Building and Grounds	515,258	437,153	78,105	365,209
Building Department:				
Salaries and wages	33,320	33,551	(231)	37,644
Employee benefits	24,764	15,772	8,992	18,193
Services and supplies	7,550	8,666	(1,116)	9,298
Subtotal, Building Department	65,634	57,989	7,645	65,135
Maintenance Department:				
Salaries and wages	106,873	87,949	18,924	91,323
Employee benefits	62,441	44,169	18,272	48,011
Services and supplies	19,800	16,469	3,331	12,722
Subtotal, Maintenance Department	189,114	148,587	40,527	152,056

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
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**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**  
**(PAGE 5 OF 9)**

	BUDGET	ACTUAL	VARIANCE	2020
General Expenses:				
Salaries and wages	\$ 50,115	\$ 52,044	\$ (1,929)	\$ 47,799
Employee benefits	25,842	24,924	918	24,358
Services and supplies	151,539	137,380	14,159	128,892
Capital outlay	20,800	20,754	-	-
Subtotal, General Expenses	248,296	235,102	13,148	72,157
Miscellaneous:				
Employee benefits	325,655	316,314	9,341	293,232
Services and supplies	383,549	430,156	(46,607)	387,963
Subtotal, Miscellaneous	709,204	746,470	(37,266)	681,195
Subtotal, Other	1,757,456	1,630,213	127,197	1,340,369
Total General Government	2,839,754	2,655,610	184,098	2,295,800
Public Safety:				
Sheriff:				
Salaries and wages	1,181,797	1,227,531	(45,734)	1,166,179
Employee benefits	787,756	654,415	133,341	664,661
Services and supplies	479,874	514,184	(34,310)	425,905
Capital outlay	35,000	90,347	(55,347)	30,990
Subtotal, Sheriff	2,484,427	2,486,477	(2,050)	2,287,735
Dispatch:				
Salaries and wages	247,797	226,910	20,887	207,001
Employee benefits	124,978	107,937	17,041	113,912
Subtotal, Dispatch	372,775	334,847	37,928	320,913
Fire:				
Fire Protection (Schurz):				
Employee benefits	6,500	5,307	1,193	2,840
Services and supplies	6,500	6,673	(173)	4,133
Subtotal, Fire Protection (Schurz)	13,000	11,980	1,020	6,973

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
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**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**  
**(PAGE 6 OF 9)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
Fire Protection (County):				
Salaries and wages	\$ 54,839	\$ 54,948	\$ (109)	\$ 51,291
Employee benefits	<u>41,404</u>	<u>39,333</u>	<u>2,071</u>	<u>38,410</u>
Subtotal, Fire Protection (County)	<u>96,243</u>	<u>94,281</u>	<u>1,962</u>	<u>89,701</u>
Subtotal, Fire	<u>109,243</u>	<u>106,261</u>	<u>2,982</u>	<u>96,674</u>
Emergency Services:				
Salaries and wages	51,274	48,687	2,587	46,262
Employee benefits	25,507	24,328	1,179	24,578
Services and supplies	<u>76,900</u>	<u>39,985</u>	<u>36,915</u>	<u>55,006</u>
	<u>153,681</u>	<u>113,000</u>	<u>40,681</u>	<u>125,846</u>
Probation and Juvenile Probation:				
Salaries and wages	136,204	124,854	11,350	146,244
Employee benefits	87,210	80,021	7,189	86,076
Services and supplies	<u>116,036</u>	<u>105,817</u>	<u>10,219</u>	<u>82,803</u>
Subtotal, Probation and Juvenile Probation	<u>339,450</u>	<u>310,692</u>	<u>28,758</u>	<u>315,123</u>
Constable:				
Salaries and wages	12,559	12,408	151	12,266
Employee benefits	12,292	9,471	2,821	10,040
Services and supplies	<u>1,300</u>	<u>2,299</u>	<u>(999)</u>	<u>1,024</u>
Subtotal, Constable	<u>26,151</u>	<u>24,178</u>	<u>1,973</u>	<u>23,330</u>
Total Public Safety	<u>3,485,727</u>	<u>3,375,455</u>	<u>110,272</u>	<u>3,169,621</u>
Judicial:				
Courts:				
District Court:				
Salaries and wages	191,455	178,392	13,063	118,344
Employee benefits	103,301	94,693	8,608	51,456
Services and supplies	<u>254,006</u>	<u>243,465</u>	<u>10,541</u>	<u>237,332</u>
Subtotal, District Court	<u>548,762</u>	<u>516,550</u>	<u>32,212</u>	<u>407,132</u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
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	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
Justice Courts (Hawthorne):				
Salaries and wages	\$ 129,799	\$ 143,318	\$ (13,519)	\$ 126,600
Employee benefits	77,459	79,019	(1,560)	75,923
Services and supplies	<u>29,250</u>	<u>28,589</u>	<u>661</u>	<u>27,045</u>
Subtotal, Justice Courts (Hawthorne)	<u>236,508</u>	<u>250,926</u>	<u>(14,418)</u>	<u>229,568</u>
District Attorney:				
Salaries and wages	368,814	396,067	(27,253)	360,787
Employee benefits	179,935	170,264	9,671	165,250
Services and supplies	<u>20,640</u>	<u>9,944</u>	<u>10,696</u>	<u>8,380</u>
Subtotal, District Attorney	<u>569,389</u>	<u>576,275</u>	<u>(6,886)</u>	<u>534,417</u>
Public Guardian:				
Salaries and wages	70,000	70,457	(457)	66,061
Employee benefits	42,037	40,407	1,630	40,560
Services and supplies	<u>9,750</u>	<u>6,464</u>	<u>3,286</u>	<u>7,680</u>
Subtotal, Public Guardian	<u>121,787</u>	<u>117,328</u>	<u>4,459</u>	<u>114,301</u>
Total Judicial	<u>1,476,446</u>	<u>1,461,079</u>	<u>15,367</u>	<u>1,285,418</u>
Health and Sanitation:				
Health Nurse:				
Salaries and wages	32,403	32,550	(147)	29,127
Employee benefits	19,700	19,476	224	16,998
Services and supplies	<u>6,580</u>	<u>5,198</u>	<u>1,382</u>	<u>5,101</u>
Subtotal, Health Nurse	<u>58,683</u>	<u>57,224</u>	<u>1,459</u>	<u>51,226</u>
Other Health Services:				
Services and supplies	<u>71,300</u>	<u>60,867</u>	<u>10,433</u>	<u>57,287</u>
Subtotal, Other Health Services	<u>71,300</u>	<u>60,867</u>	<u>10,433</u>	<u>57,287</u>
Cemetery				
Salaries and wages	42,558	38,760	3,798	37,992
Employee benefits	31,137	21,164	9,973	21,655
Services and supplies	<u>41,650</u>	<u>10,234</u>	<u>31,416</u>	<u>24,322</u>
Subtotal, Cemetery	<u>115,345</u>	<u>70,158</u>	<u>45,187</u>	<u>83,969</u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**  
**(PAGE 8 OF 9)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
Poundmaster				
Salaries and wages	\$ 54,488	\$ 40,430	\$ 14,058	\$ 36,588
Employee benefits	24,424	21,769	2,655	21,610
Services and supplies	<u>10,000</u>	<u>28,926</u>	<u>(18,926)</u>	<u>8,825</u>
Subtotal, Poundmaster	<u>88,912</u>	<u>91,125</u>	<u>(2,213)</u>	<u>67,023</u>
Total Health and Sanitation	<u>334,240</u>	<u>279,374</u>	<u>54,866</u>	<u>259,505</u>
Culture and Recreation:				
Libraries:				
Hawthorne Library:				
Salaries and wages	148,911	116,081	32,830	129,702
Employee benefits	87,980	61,682	26,298	75,730
Services and supplies	<u>72,740</u>	<u>70,424</u>	<u>2,316</u>	<u>53,883</u>
Subtotal, Hawthorne Library	<u>309,631</u>	<u>248,187</u>	<u>61,444</u>	<u>259,315</u>
Mina Library:				
Salaries and wages	5,386	5,294	92	4,833
Employee benefits	628	612	16	561
Services and supplies	<u>5,000</u>	<u>2,502</u>	<u>2,498</u>	<u>4,474</u>
Subtotal, Mina Library	<u>11,014</u>	<u>8,408</u>	<u>2,606</u>	<u>9,868</u>
Subtotal, Libraries	<u>320,645</u>	<u>256,595</u>	<u>64,050</u>	<u>269,183</u>
Museum:				
Salaries and wages	34,048	23,143	10,905	29,799
Employee benefits	18,000	16,677	1,323	17,536
Services and supplies	<u>11,350</u>	<u>20,808</u>	<u>(9,458)</u>	<u>13,837</u>
Subtotal, Museum	<u>63,398</u>	<u>60,628</u>	<u>2,770</u>	<u>61,172</u>
Total Culture and Recreation	<u>384,043</u>	<u>317,223</u>	<u>66,820</u>	<u>330,355</u>
Community Support:				
General:				
CAHS	<u>65,000</u>	<u>65,000</u>	<u>-</u>	<u>55,000</u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**  
**(PAGE 9 OF 9)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
Intergovernmental:				
Grant to Hawthorne Town	\$ 276,711	\$ 276,711	\$ -	\$ 78,445
Grant to Luning	5,500	5,500	-	5,500
Grant to Mina	14,500	14,500	-	14,700
Grant to Walker Lake Town	19,000	19,000	-	18,500
	<u>315,711</u>	<u>315,711</u>	<u>-</u>	<u>117,145</u>
Total Intergovernmental				
Debt Service:				
Principal	18,114	18,114	-	9,221
Interest	1,777	1,777	-	2,044
	<u>19,891</u>	<u>19,891</u>	<u>-</u>	<u>11,265</u>
Total Debt Service				
Total Expenditures	<u>8,920,812</u>	<u>8,489,343</u>	<u>431,423</u>	<u>7,653,001</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1,343,541)</u>	<u>(599,777)</u>	<u>743,718</u>	<u>(312,472)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of long-term debt	167,500	167,500	-	-
Contingency	(20,000)	-	20,000	-
Transfers in:				
In Lieu of Taxes Fund	350,000	350,000	-	750,000
	<u>497,500</u>	<u>517,500</u>	<u>20,000</u>	<u>750,000</u>
Transfers out:				
Regional Street and Highway Fund	-	-	-	(12,000)
Airport	-	-	-	(13,000)
Public Administrator Fund	(25,000)	(25,000)	-	(25,000)
Care & Share	(50,000)	(50,000)	-	(50,000)
Park and Recreation Fund	(30,000)	(30,000)	-	(30,000)
Emergency Fund	(15,000)	(15,000)	-	(25,000)
Cooperative Extension	(34,560)	(34,560)	-	(27,000)
General Indigent Fund	(41,000)	(41,000)	-	(37,850)
	<u>(195,560)</u>	<u>(195,560)</u>	<u>-</u>	<u>(219,850)</u>
Total Other Financing Sources (Uses)	<u>301,940</u>	<u>321,940</u>	<u>20,000</u>	<u>530,150</u>
Net Change in Fund Balance	(1,041,601)	(277,837)	763,718	217,678
FUND BALANCE, July 1	<u>1,605,539</u>	<u>1,283,882</u>	<u>(321,657)</u>	<u>1,066,204</u>
FUND BALANCE, June 30	<u>\$ 563,938</u>	<u>\$ 1,006,045</u>	<u>\$ 442,107</u>	<u>\$ 1,283,882</u>



**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**IN LIEU OF TAXES FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Intergovernmental:				
Federal payments in lieu of tax	\$ 700,000	\$ 793,404	\$ 93,404	\$ 774,037
Office of Criminal Justice Assistance:				
Nevada Department of Safety	-	-	-	138,916
Total Revenues	<u>700,000</u>	<u>793,404</u>	<u>93,404</u>	<u>912,953</u>
EXPENDITURES				
General government:				
Services and supplies	70,000	-	70,000	12,701
Capital outlay	-	23,490	(23,490)	155,227
Total Expenditures	<u>70,000</u>	<u>23,490</u>	<u>46,510</u>	<u>167,928</u>
Excess (Deficiency) of Revenues over Expenditures	<u>630,000</u>	<u>769,914</u>	<u>139,914</u>	<u>745,025</u>
OTHER FINANCING SOURCES (USES)				
Transfers out:				
General Fund	<u>(350,000)</u>	<u>(350,000)</u>	<u>-</u>	<u>(750,000)</u>
Net Change in Fund Balance	280,000	419,914	139,914	(4,975)
FUND BALANCE, July 1	<u>820,899</u>	<u>929,416</u>	<u>108,517</u>	<u>934,391</u>
FUND BALANCE, June 30	<u>\$ 1,100,899</u>	<u>\$ 1,349,330</u>	<u>\$ 248,431</u>	<u>\$ 929,416</u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**ROAD FUND**

**FOR THE YEAR ENDED JUNE 30, 2021**

**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Intergovernmental:				
Federal grant:				
Schools and Roads	\$ -	\$ 119,808	\$ 119,808	\$ 161,978
RAC Grant	35,000	24,946	(10,054)	-
State shared revenues:				
Motor vehicle fuel tax, 1.25¢	174,516	174,510	(6)	174,510
Motor vehicle fuel tax, 1.75¢	39,208	40,599	1,391	38,470
Motor vehicle fuel tax, 2.35¢	<u>328,080</u>	<u>326,839</u>	<u>(1,241)</u>	<u>317,056</u>
Subtotal, Intergovernmental	<u>576,804</u>	<u>686,702</u>	<u>109,898</u>	<u>692,014</u>
Charges for Services:				
Other	<u>25,000</u>	<u>43,146</u>	<u>18,146</u>	<u>30,791</u>
Miscellaneous:				
Other	<u>25,200</u>	<u>23,274</u>	<u>(1,926)</u>	<u>33,634</u>
Total Revenues	<u>627,004</u>	<u>753,122</u>	<u>126,118</u>	<u>756,439</u>
EXPENDITURES				
Highways and streets:				
Salaries and wages	331,440	252,783	78,657	277,437
Employee benefits	191,077	135,411	55,666	149,995
Services and supplies	<u>240,200</u>	<u>139,710</u>	<u>100,490</u>	<u>209,361</u>
Total Expenditures	<u>762,717</u>	<u>527,904</u>	<u>234,813</u>	<u>636,793</u>
Net Change in Fund Balance	(135,713)	225,218	360,931	119,646
FUND BALANCE, July 1	<u>581,047</u>	<u>695,277</u>	<u>114,230</u>	<u>575,631</u>
FUND BALANCE, June 30	<u>\$ 445,334</u>	<u>\$ 920,495</u>	<u>\$ 475,161</u>	<u>\$ 695,277</u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**LANDFILL CLOSURE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Miscellaneous:				
Interest	\$ <u>14,910</u>	\$ <u>11,786</u>	\$ <u>(3,124)</u>	\$ <u>14,089</u>
OTHER FINANCING SOURCES				
Transfers in:				
Landfill Fund	<u>91,893</u>	<u>91,893</u>	<u>-</u>	<u>88,370</u>
Net Change in Fund Balances	106,803	103,679	(3,124)	102,459
FUND BALANCE, July 1	<u>721,335</u>	<u>723,604</u>	<u>2,269</u>	<u>621,145</u>
FUND BALANCE, June 30	\$ <u><u>828,138</u></u>	\$ <u><u>827,283</u></u>	\$ <u><u>(855)</u></u>	\$ <u><u>723,604</u></u>

**MINERAL COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2021**  
**(Page 1 of 4)**

	REGIONAL STREET AND HIGHWAY	GENERAL INDIGENT	MEDICAL INDIGENT	AIRPORT
<b>ASSETS &amp; DEFERRED OUTFLOWS OF RESOURCES</b>				
Assets:				
Cash and investments	\$ 442,468	\$ 8,666	\$ 123,238	\$ 63,073
Taxes receivable, delinquent	-	798	8,405	-
Accounts receivable	-	-	-	53
Due from other governments	71,879	-	-	-
	<u>514,347</u>	<u>9,464</u>	<u>131,643</u>	<u>63,126</u>
Total Assets				
	<u>514,347</u>	<u>9,464</u>	<u>131,643</u>	<u>63,126</u>
Deferred outflows of resources	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets & Deferred Outflows of Resources	\$ <u>514,347</u>	\$ <u>9,464</u>	\$ <u>131,643</u>	\$ <u>63,126</u>
<b>LIABILITIES &amp; DEFERRED INFLOWS OF RESOURCES &amp; FUND BALANCES</b>				
Liabilities				
Accounts payable	\$ 4,852	\$ 2,598	\$ 14,942	\$ 2,071
Accrued liabilities	373	-	-	-
Advances from grantors	-	-	-	-
	<u>5,225</u>	<u>2,598</u>	<u>14,942</u>	<u>2,071</u>
Total Liabilities				
	<u>5,225</u>	<u>2,598</u>	<u>14,942</u>	<u>2,071</u>
Deferred inflows of resources:				
Deferred for property taxes	-	687	7,238	-
	<u>-</u>	<u>687</u>	<u>7,238</u>	<u>-</u>
<b>FUND BALANCES</b>				
Restricted	509,122	-	-	-
Committed	-	6,179	-	61,055
Assigned	-	-	-	-
Unassigned	-	-	109,463	-
	<u>509,122</u>	<u>6,179</u>	<u>109,463</u>	<u>61,055</u>
Total Fund Balances				
	<u>509,122</u>	<u>6,179</u>	<u>109,463</u>	<u>61,055</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ <u>514,347</u>	\$ <u>9,464</u>	\$ <u>131,643</u>	\$ <u>63,126</u>

AMBULANCE	PARK AND RECREATION	CARE AND SHARE	LANDFILL	LANDFILL EQUIPMENT REPLACEMENT
\$ 139,159	\$ 123,030	\$ 51,517	\$ 130,146	\$ 291,636
-	-	9,217	-	-
192	7,384	-	4,841	-
-	-	48,228	-	-
139,351	130,414	108,962	134,987	291,636
-	-	-	-	-
\$ <u>139,351</u>	\$ <u>130,414</u>	\$ <u>108,962</u>	\$ <u>134,987</u>	\$ <u>291,636</u>
\$ 4,974	\$ 23,356	\$ 5,752	\$ 8,609	\$ -
908	3,216	2,583	2,029	-
-	-	-	-	-
5,882	26,572	8,335	10,638	-
-	-	7,835	-	-
-	-	92,792	-	-
133,469	103,842	-	124,349	291,636
-	-	-	-	-
-	-	-	-	-
133,469	103,842	92,792	124,349	291,636
\$ <u>139,351</u>	\$ <u>130,414</u>	\$ <u>108,962</u>	\$ <u>134,987</u>	\$ <u>291,636</u>

**MINERAL COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2021**  
**(Page 2 of 4)**

	<u>MINING MAP FEES</u>	<u>HAWTHORNE JP ASSESSMENTS</u>	<u>JUVENILE ADMINISTRATIVE ASSESSMENTS</u>	<u>HAWTHORNE TOWN GENERAL</u>	<u>MINA TOWN GENERAL</u>
<b>ASSETS &amp; DEFERRED OUTFLOWS OF RESOURCES</b>					
Assets:					
Cash and investments	\$ 93,883	\$ 90,331	\$ 52,399	\$ 72,251	\$ 5,563
Taxes receivable, delinquent	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Due from other governments	-	-	-	-	-
Total Assets	<u>93,883</u>	<u>90,331</u>	<u>52,399</u>	<u>72,251</u>	<u>5,563</u>
Deferred outflows of resources	-	-	-	-	-
Total Assets & Deferred Outflows of Resources	<u>\$ 93,883</u>	<u>\$ 90,331</u>	<u>\$ 52,399</u>	<u>\$ 72,251</u>	<u>\$ 5,563</u>
<b>LIABILITIES &amp; DEFERRED INFLOWS OF RESOURCES &amp; FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 1,563	\$ 921	\$ 2,639	\$ 11,518	\$ 1,569
Accrued liabilities	-	-	-	1,379	-
Advances from grantors	-	-	-	-	-
Total Liabilities	<u>1,563</u>	<u>921</u>	<u>2,639</u>	<u>12,897</u>	<u>1,569</u>
Deferred inflows of resources:					
Deferred for property taxes	-	-	-	-	-
<b>FUND BALANCES</b>					
Restricted	92,320	89,410	49,760	-	-
Committed	-	-	-	59,354	3,994
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>92,320</u>	<u>89,410</u>	<u>49,760</u>	<u>59,354</u>	<u>3,994</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 93,883</u>	<u>\$ 90,331</u>	<u>\$ 52,399</u>	<u>\$ 72,251</u>	<u>\$ 5,563</u>

<u>LUNING TOWN GENERAL</u>	<u>WALKER LAKE TOWN GENERAL</u>	<u>RECORDER TECHNOLOGY</u>	<u>DRUG FORFEITURES SHERIFF</u>	<u>COOPERATIVE EXTENSION</u>
\$ 5,496	\$ 10,329	\$ 45,705	\$ 106,734	\$ 33,101
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>5,496</u>	<u>10,329</u>	<u>45,705</u>	<u>106,734</u>	<u>33,101</u>
-	-	-	-	-
<u>\$ 5,496</u>	<u>\$ 10,329</u>	<u>\$ 45,705</u>	<u>\$ 106,734</u>	<u>\$ 33,101</u>
\$ 1,075	\$ 519	\$ 53	\$ 331	\$ 12,041
-	-	-	-	-
-	-	-	-	-
<u>1,075</u>	<u>519</u>	<u>53</u>	<u>331</u>	<u>12,041</u>
-	-	-	-	-
-	-	45,652	106,403	21,060
4,421	9,810	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>4,421</u>	<u>9,810</u>	<u>45,652</u>	<u>106,403</u>	<u>21,060</u>
<u>\$ 5,496</u>	<u>\$ 10,329</u>	<u>\$ 45,705</u>	<u>\$ 106,734</u>	<u>\$ 33,101</u>

**MINERAL COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2021**  
**(Page 3 of 4)**

	ASSESSOR TECHNOLOGY	CLERK'S TECHNOLOGY	DISTRICT COURT TECHNOLOGY	DRUG FORFEITURE DISTRICT ATTORNEY
<b>ASSETS &amp; DEFERRED OUTFLOWS OF RESOURCES</b>				
Assets:				
Cash and investments	\$ 171,675	\$ 293	\$ 88	\$ 22,012
Taxes receivable, delinquent	-	-	-	-
Accounts receivable	-	-	-	-
Due from other governments	-	-	-	-
	<u>171,675</u>	<u>293</u>	<u>88</u>	<u>22,012</u>
Total Assets				
	<u>171,675</u>	<u>293</u>	<u>88</u>	<u>22,012</u>
Deferred outflows of resources	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets & Deferred Outflows of Resources	\$ <u>171,675</u>	\$ <u>293</u>	\$ <u>88</u>	\$ <u>22,012</u>
<b>LIABILITIES &amp; DEFERRED INFLOWS OF RESOURCES &amp; FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 4,636	\$ -	\$ -	\$ 485
Accrued liabilities	-	-	-	-
Advances from grantors	-	-	-	-
	<u>4,636</u>	<u>-</u>	<u>-</u>	<u>485</u>
Total Liabilities				
	<u>4,636</u>	<u>-</u>	<u>-</u>	<u>485</u>
Deferred inflows of resources:				
Deferred for property taxes	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Restricted	167,037	293	88	21,527
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
	<u>167,037</u>	<u>293</u>	<u>88</u>	<u>21,527</u>
Total Fund Balances				
	<u>167,037</u>	<u>293</u>	<u>88</u>	<u>21,527</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ <u>171,673</u>	\$ <u>293</u>	\$ <u>88</u>	\$ <u>22,012</u>



COURT FACILITIES FEES	DISTRICT COURT SPECIAL FILING FEES	GENETIC MARKER TESTING	PUBLIC ADMINISTRATOR FUND	LEGAL SERVICES INDIGENT FUND	DISTRICT COURT INVESTIGATION FUND
\$ 439,231	\$ 30,836	\$ 651	\$ 12,164	\$ 43,101	\$ 10,743
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
439,231	30,836	651	12,164	43,101	10,743
-	-	-	-	-	-
\$ 439,231	\$ 30,836	\$ 651	\$ 12,164	\$ 43,101	\$ 10,743
\$ -	\$ -	\$ 354	\$ -	\$ -	\$ -
-	-	-	138	-	-
-	-	-	-	-	-
-	-	354	138	-	-
-	-	-	-	-	-
-	-	-	12,026	43,101	10,743
439,233	30,836	297	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
439,233	30,836	297	12,026	43,101	10,743
\$ 439,233	\$ 30,836	\$ 651	\$ 12,164	\$ 43,101	\$ 10,743

**MINERAL COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2021**  
**(Page 4 of 4)**

	<u>LAW LIBRARY</u>	<u>11TH JUDICIAL COURT SECURITY</u>	<u>USDA DEBT RESERVE</u>	<u>EMERGENCY FUND</u>	<u>TOTALS</u>
<b>ASSETS &amp; DEFERRED OUTFLOWS OF RESOURCES</b>					
Assets:					
Cash and investments	\$ 4,260	\$ 2,835	\$ 23,544	\$ 160,146	\$ 2,810,304
Taxes receivable, delinquent	-	-	-	-	18,420
Accounts receivable	-	-	-	21,241	33,711
Due from other governments	-	-	-	-	120,107
Total Assets	\$ <u>4,260</u>	\$ <u>2,835</u>	\$ <u>23,544</u>	\$ <u>181,387</u>	<u>2,982,542</u>
Deferred outflows of resources	-	-	-	-	-
Total Assets & Deferred Outflows of Resources	<u>4,260</u>	<u>2,835</u>	<u>23,544</u>	<u>181,387</u>	\$ <u>2,982,542</u>
<b>LIABILITIES &amp; DEFERRED INFLOWS OF RESOURCES &amp; FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ 662	\$ 105,520
Accrued liabilities	-	-	-	-	10,626
Advances from grantors	-	-	-	-	-
Total Liabilities	-	-	-	662	116,146
Deferred inflows of resources:					
Deferred for property taxes	-	-	-	-	15,760
<b>FUND BALANCES</b>					
Restricted	4,260	2,835	23,544	180,725	1,472,698
Committed	-	-	-	-	1,268,475
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	109,463
Total Fund Balances	<u>4,260</u>	<u>2,835</u>	<u>23,544</u>	<u>180,725</u>	<u>2,850,636</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ <u>4,260</u>	\$ <u>2,835</u>	\$ <u>23,544</u>	\$ <u>181,387</u>	\$ <u>2,982,542</u>

**MINERAL COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
*(Page 1 of 4)*

	REGIONAL STREET AND HIGHWAY	GENERAL INDIGENT	MEDICAL INDIGENT	AIRPORT
<b>REVENUES</b>				
Taxes	\$ 273,873	\$ 18,133	\$ 190,420	\$ -
Licenses and permits	-	-	-	-
Intergovernmental resources	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	46,268	-	23,044	43,601
Total Revenues	320,141	18,133	213,464	43,601
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	33,212
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	131,664	-	-	-
Health	-	-	-	-
Welfare	-	54,700	282,963	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Debt service	-	-	-	-
Total Expenditures	131,664	54,700	282,963	33,212
Excess (Deficiency) of Revenues Over Expenditures	188,477	(36,567)	(69,499)	10,389
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of long-term debt	-	-	-	-
Transfers in	-	41,000	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	41,000	-	-
Net Change in Fund Balances	188,477	4,433	(69,499)	10,389
FUND BALANCES, July 1	320,645	1,746	178,962	50,666
FUND BALANCES, June 30	\$ 509,122	\$ 6,179	\$ 109,463	\$ 61,055

<u>AMBULANCE</u>	<u>PARK AND RECREATION</u>	<u>CARE AND SHARE</u>	<u>LANDFILL</u>	<u>LANDFILL EQUIPMENT REPLACEMENT</u>
\$ -	\$ 145,505	\$ 111,179	\$ -	\$ -
-	-	-	-	-
-	-	512,803	-	-
238,350	765	-	441,214	-
-	-	-	-	-
-	39,863	17,386	80,385	-
<u>238,350</u>	<u>186,133</u>	<u>641,368</u>	<u>521,599</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
236,649	-	-	-	-
-	-	-	-	-
-	-	-	391,096	6,461
-	-	-	-	-
-	153,179	-	-	-
-	-	750,299	-	-
-	-	-	-	-
<u>236,649</u>	<u>153,179</u>	<u>750,299</u>	<u>391,096</u>	<u>6,461</u>
<u>1,701</u>	<u>32,954</u>	<u>(108,931)</u>	<u>130,503</u>	<u>(6,461)</u>
-	-	-	-	-
-	30,000	50,000	-	41,000
-	-	-	(132,893)	-
<u>-</u>	<u>30,000</u>	<u>50,000</u>	<u>(132,893)</u>	<u>41,000</u>
1,701	62,954	(58,931)	(2,390)	34,539
<u>131,768</u>	<u>40,888</u>	<u>151,723</u>	<u>126,739</u>	<u>257,097</u>
<u>\$ 133,469</u>	<u>\$ 103,842</u>	<u>\$ 92,792</u>	<u>\$ 124,349</u>	<u>\$ 291,636</u>

**MINERAL COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
*(Page 2 of 4)*

	MINING MAP FEES	HAWTHORNE JP ASSESSMENTS	JUVENILE ADMINISTRATIVE ASSESSMENTS	HAWTHORNE TOWN GENERAL	MINA TOWN GENERAL
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	78,226	5,388
Intergovernmental resources	-	-	-	276,711	14,500
Charges for services	48,910	28,639	8,781	-	-
Fines and forfeits	-	-	-	59,698	-
Miscellaneous	-	-	-	15,538	1,920
<b>Total Revenues</b>	<b>48,910</b>	<b>28,639</b>	<b>8,781</b>	<b>430,173</b>	<b>21,808</b>
<b>EXPENDITURES</b>					
Current:					
General government	10,174	-	-	2,608	7,326
Judicial	-	29,440	5,455	-	-
Public safety	-	-	-	377,861	11,731
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Debt service	-	-	-	28,154	-
<b>Total Expenditures</b>	<b>10,174</b>	<b>29,440</b>	<b>5,455</b>	<b>408,623</b>	<b>19,057</b>
Excess (Deficiency) of Revenues Over Expenditures	38,736	(801)	3,326	21,550	2,751
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of long-term debt	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>38,736</b>	<b>(801)</b>	<b>3,326</b>	<b>21,550</b>	<b>2,751</b>
<b>FUND BALANCES, July 1</b>	<b>53,584</b>	<b>90,211</b>	<b>46,434</b>	<b>37,804</b>	<b>1,243</b>
<b>FUND BALANCES, June 30</b>	<b>\$ 92,320</b>	<b>\$ 89,410</b>	<b>\$ 49,760</b>	<b>\$ 59,354</b>	<b>\$ 3,994</b>

LUNING TOWN GENERAL	WALKER LAKE TOWN GENERAL	RECORDER TECHNOLOGY	DRUG FORFEITURES SHERIFF	COOPERATIVE EXTENSION	ASSESSOR TECHNOLOGY
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
989	-	-	-	-	-
5,500	19,000	-	-	9,836	-
-	-	21,640	-	-	129,668
-	-	-	-	-	-
-	-	-	91,887	-	-
<u>6,489</u>	<u>19,000</u>	<u>21,640</u>	<u>91,887</u>	<u>9,836</u>	<u>129,668</u>
3,191	-	3,654	-	-	25,386
-	-	-	-	-	-
4,928	11,944	-	2,038	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	42,991	-
-	-	-	-	-	-
<u>8,119</u>	<u>11,944</u>	<u>3,654</u>	<u>2,038</u>	<u>42,991</u>	<u>25,386</u>
<u>(1,630)</u>	<u>7,056</u>	<u>17,986</u>	<u>89,849</u>	<u>(33,155)</u>	<u>104,282</u>
-	-	-	-	-	-
-	-	-	-	34,560	-
-	-	-	-	-	-
-	-	-	-	34,560	-
(1,630)	7,056	17,986	89,849	1,405	104,282
<u>6,051</u>	<u>2,754</u>	<u>27,666</u>	<u>16,554</u>	<u>19,655</u>	<u>62,755</u>
\$ <u><u>4,421</u></u>	\$ <u><u>9,810</u></u>	\$ <u><u>45,652</u></u>	\$ <u><u>106,403</u></u>	\$ <u><u>21,060</u></u>	\$ <u><u>167,037</u></u>

**MINERAL COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
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	CLERK'S TECHNOLOGY	DISTRICT COURT TECHNOLOGY	COLLECTION DEVELOPMENT GRANT	DRUG FORFEITURE DISTRICT ATTORNEY	COURT FACILITIES FEES
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental resources	-	-	2,002	-	-
Charges for services	10	-	-	-	43,703
Fines and forfeits	-	-	-	-	-
Miscellaneous	-	-	-	36,660	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,660</u>	<u>-</u>
Total Revenues	<u>10</u>	<u>-</u>	<u>2,002</u>	<u>36,660</u>	<u>43,703</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	2,002	-	-
Community support	-	-	-	20,476	-
Debt service	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>2,002</u>	<u>20,476</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>10</u>	<u>-</u>	<u>-</u>	<u>16,184</u>	<u>43,703</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of long-term debt	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>10</u>	<u>-</u>	<u>-</u>	<u>16,184</u>	<u>43,703</u>
FUND BALANCES, July 1	<u>283</u>	<u>88</u>	<u>-</u>	<u>5,343</u>	<u>395,530</u>
FUND BALANCES, June 30	\$ <u>293</u>	\$ <u>88</u>	\$ <u>-</u>	\$ <u>21,527</u>	\$ <u>439,233</u>

DISTRICT COURT SPECIAL FILING FEE	GENETIC MARKER TESTING	FAA AIRPORT EXPANSION GRANT	PUBLIC ADMINISTRATOR FUND	LEGAL SERVICES INDIGENT FUND
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	3,527,194	-	-
6,357	-	-	-	21,640
-	-	-	-	-
-	-	-	-	-
<u>6,357</u>	<u>-</u>	<u>3,527,194</u>	<u>-</u>	<u>21,640</u>
-	-	-	22,389	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	3,527,194	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>3,527,194</u>	<u>22,389</u>	<u>-</u>
<u>6,357</u>	<u>-</u>	<u>-</u>	<u>(22,389)</u>	<u>21,640</u>
-	-	-	-	-
-	-	-	25,000	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>-</u>
6,357	-	-	2,611	21,640
<u>24,479</u>	<u>297</u>	<u>-</u>	<u>9,415</u>	<u>21,461</u>
\$ <u><u>30,836</u></u>	\$ <u><u>297</u></u>	\$ <u><u>-</u></u>	\$ <u><u>12,026</u></u>	\$ <u><u>43,101</u></u>



**MINERAL COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
(Page 4 of 4)

	DISTRICT COURT INVESTIGATIVE FUND	LAW LIBRARY	11TH JUDICIAL COURT SECURITY	USDA DEBT RESERVE	EMERGENCY FUND	TOTAL
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 739,110
Licenses and permits	-	-	-	-	-	84,603
Intergovernmental resources	-	-	-	-	950,945	5,318,491
Charges for services	4,328	1,800	1,200	-	-	997,005
Fines and forfeits	-	-	-	-	-	59,698
Miscellaneous	-	-	-	-	-	396,552
Total Revenues	4,328	1,800	1,200	-	950,945	7,595,459
<b>EXPENDITURES</b>						
Current:						
General government	-	-	-	-	-	107,940
Judicial	-	-	-	-	-	34,895
Public safety	-	-	-	-	779,493	1,424,644
Public works	-	-	-	-	-	131,664
Health	-	-	-	-	-	397,557
Welfare	-	-	-	-	-	337,663
Culture and recreation	-	-	-	-	-	155,181
Community support	-	-	-	-	-	4,340,960
Debt service	-	-	-	-	-	28,154
Total Expenditures	-	-	-	-	779,493	6,958,658
Excess (Deficiency) of Revenues Over Expenditures	4,328	1,800	1,200	-	171,452	636,801
<b>OTHER FINANCING SOURCES (USES)</b>						
Issuance of long-term debt	-	-	-	-	-	-
Transfers in	-	-	-	2,974	15,000	239,534
Transfers out	-	-	-	-	-	(132,893)
Total Other Financing Sources	-	-	-	2,974	15,000	106,641
Net Change in Fund Balances	4,328	1,800	1,200	2,974	186,452	743,442
FUND BALANCES, July 1	6,415	2,460	1,635	20,570	(5,727)	2,107,194
FUND BALANCES, June 30	\$ 10,743	\$ 4,260	\$ 2,835	\$ 23,544	180,725	\$ 2,850,636

**MINERAL COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**REGIONAL STREET AND HIGHWAY FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Taxes:				
County option:				
Motor vehicle fuel tax, 9¢	\$ 175,358	\$ 218,211	\$ 42,853	\$ 213,254
Motor vehicle fuel tax, 1¢	26,872	24,308	(2,564)	23,751
Diesel fuel tax	-	31,354	31,354	-
Subtotal, Taxes	<u>202,230</u>	<u>273,873</u>	<u>71,643</u>	<u>237,005</u>
Miscellaneous:				
Miscellaneous	56,000	46,268	(9,732)	39,793
Interest	-	-	-	2,404
Subtotal, Miscellaneous	<u>56,000</u>	<u>46,268</u>	<u>(9,732)</u>	<u>42,197</u>
Total Revenues	<u>258,230</u>	<u>320,141</u>	<u>61,911</u>	<u>279,202</u>
EXPENDITURES				
Highways and streets:				
Salaries and wages	27,300	25,453	1,847	23,769
Employee benefits	9,689	12,570	(2,881)	11,739
Services and supplies	251,000	93,641	157,359	180,944
Total Expenditures	<u>287,989</u>	<u>131,664</u>	<u>156,325</u>	<u>216,452</u>
Excess (Deficiency) of Revenues over Expenditures	(29,759)	188,477	218,236	62,750
OTHER FINANCING SOURCES				
Transfer in:				
General Fund	-	-	-	12,000
Net Change in Fund Balance	(29,759)	188,477	218,236	74,750
FUND BALANCE, July 1	<u>283,939</u>	<u>320,645</u>	<u>36,706</u>	<u>245,895</u>
FUND BALANCE, June 30	<u>\$ 254,180</u>	<u>\$ 509,122</u>	<u>\$ 254,942</u>	<u>\$ 320,645</u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL INDIGENT FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Taxes:				
Real rolls	\$ 12,299	\$ 11,636	\$ (663)	\$ 11,177
Personal property	6,416	4,325	(2,091)	6,608
Net proceeds of mines	<u>-</u>	<u>2,172</u>	<u>2,172</u>	<u>6</u>
Total Revenues	<u>18,715</u>	<u>18,133</u>	<u>(582)</u>	<u>17,791</u>
EXPENDITURES				
Welfare:				
General Assistance:				
Services and supplies	<u>58,900</u>	<u>54,700</u>	<u>4,200</u>	<u>55,816</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(40,185)</u>	<u>(36,567)</u>	<u>3,618</u>	<u>(38,025)</u>
OTHER FINANCING SOURCES				
Transfer in:				
General Fund	<u>41,000</u>	<u>41,000</u>	<u>-</u>	<u>37,850</u>
Net Change in Fund Balances	815	4,433	3,618	(175)
FUND BALANCE, July 1	<u>2,438</u>	<u>1,746</u>	<u>(692)</u>	<u>1,921</u>
FUND BALANCE, June 30	<u>\$ 3,253</u>	<u>\$ 6,179</u>	<u>\$ 2,926</u>	<u>\$ 1,746</u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**MEDICAL INDIGENT FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Taxes:				
Real rolls	\$ 129,135	\$ 122,215	\$ (6,920)	\$ 117,310
Personal property	67,366	45,403	(21,963)	69,380
Net proceeds of mines	<u>-</u>	<u>22,802</u>	<u>22,802</u>	<u>64</u>
Subtotal, Taxes	<u>196,501</u>	<u>190,420</u>	<u>(6,081)</u>	<u>186,754</u>
Miscellaneous:				
Reimbursements	<u>54,103</u>	<u>23,044</u>	<u>(31,059)</u>	<u>31,890</u>
Subtotal, Miscellaneous	<u>54,103</u>	<u>23,044</u>	<u>(31,059)</u>	<u>31,890</u>
Total Revenues	<u>250,604</u>	<u>213,464</u>	<u>(37,140)</u>	<u>218,644</u>
EXPENDITURES				
Welfare:				
Vendor medical payments:				
Payments to State of Nevada	<u>223,503</u>	<u>282,963</u>	<u>(59,460)</u>	<u>126,761</u>
Excess (Deficiency) of Revenues over Expenditures	<u>27,101</u>	<u>(69,499)</u>	<u>(96,600)</u>	<u>91,883</u>
Net Change in Fund Balances	27,101	(69,499)	(96,600)	91,883
FUND BALANCE, July 1	<u>100,403</u>	<u>178,962</u>	<u>78,559</u>	<u>87,079</u>
FUND BALANCE, June 30	<u>\$ 127,504</u>	<u>\$ 109,463</u>	<u>\$ (18,041)</u>	<u>\$ 178,962</u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**AIRPORT FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Miscellaneous:				
Gas tax refunds	\$ 13,000	\$ 22,443	\$ 9,443	\$ 10,686
Other	<u>12,000</u>	<u>21,158</u>	<u>9,158</u>	<u>17,711</u>
Total Revenues	<u>25,000</u>	<u>43,601</u>	<u>18,601</u>	<u>28,397</u>
EXPENDITURES				
General government:				
Other:				
Services and supplies	<u>87,956</u>	<u>33,212</u>	<u>54,744</u>	<u>37,072</u>
Excess (Deficiency) of Revenues over Expenditures	(62,956)	10,389	73,345	(8,675)
OTHER FINANCING SOURCES (USES)				
Transfers in:				
General Fund	<u>34,000</u>	<u>-</u>	<u>(34,000)</u>	<u>13,000</u>
Net Change in Fund Balances	(28,956)	10,389	39,345	4,325
FUND BALANCE, July 1	<u>31,394</u>	<u>50,666</u>	<u>19,272</u>	<u>46,341</u>
FUND BALANCE, June 30	<u>\$ 2,438</u>	<u>\$ 61,055</u>	<u>\$ 58,617</u>	<u>\$ 50,666</u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**AMBULANCE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Intergovernmental:				
Federal grants:				
USDA Grant	\$ <u>50,000</u>	\$ <u>50,000</u>	\$ <u>-</u>	\$ <u>44,803</u>
Charges for services:				
Ambulance charges	\$ <u>135,000</u>	\$ <u>188,350</u>	\$ <u>53,350</u>	\$ <u>158,300</u>
Total Revenues	<u>185,000</u>	<u>238,350</u>	<u>53,350</u>	<u>203,103</u>
EXPENDITURES				
Public safety:				
Salaries and wages	90,794	75,290	15,504	78,650
Employee benefits	26,350	22,796	3,554	21,858
Services and supplies	103,600	61,141	42,459	60,388
Capital outlay	<u>50,000</u>	<u>77,422</u>	<u>(27,422)</u>	<u>117,904</u>
Total Expenditures	<u>270,744</u>	<u>236,649</u>	<u>34,095</u>	<u>278,800</u>
Net Change in Fund Balances	(85,744)	1,701	87,445	(75,697)
FUND BALANCE, July 1	<u>108,394</u>	<u>131,768</u>	<u>23,374</u>	<u>207,465</u>
FUND BALANCE, June 30	\$ <u><u>22,650</u></u>	\$ <u><u>133,469</u></u>	\$ <u><u>110,819</u></u>	\$ <u><u>131,768</u></u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**PARK AND RECREATION FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Taxes:				
Room tax, 5%	\$ <u>110,000</u>	\$ <u>145,505</u>	\$ <u>35,505</u>	\$ <u>134,652</u>
Charges for services:				
Swimming pool	<u>3,000</u>	<u>765</u>	<u>(2,235)</u>	<u>4,609</u>
Miscellaneous:				
Other	<u>4,500</u>	<u>39,863</u>	<u>35,363</u>	<u>4,042</u>
Total Revenues	<u>117,500</u>	<u>186,133</u>	<u>68,633</u>	<u>143,303</u>
EXPENDITURES				
Culture and recreation:				
Salaries and wages	79,206	62,928	16,278	64,847
Employee benefits	25,332	23,037	2,295	24,560
Services and supplies	54,200	57,271	(3,071)	37,594
Capital outlay	<u>10,000</u>	<u>9,943</u>	<u>57</u>	<u>84,410</u>
Total Expenditures	<u>168,738</u>	<u>153,179</u>	<u>15,559</u>	<u>211,411</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(51,238)</u>	<u>32,954</u>	<u>84,192</u>	<u>(68,108)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in:				
General Fund	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
Net Change in Fund Balances	(21,238)	62,954	84,192	(38,108)
FUND BALANCE, July 1	<u>63,813</u>	<u>40,888</u>	<u>(22,925)</u>	<u>78,996</u>
FUND BALANCE, June 30	\$ <u><u>42,575</u></u>	\$ <u><u>103,842</u></u>	\$ <u><u>61,267</u></u>	\$ <u><u>40,888</u></u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**CARE AND SHARE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
<b>REVENUES</b>				
Taxes:				
Real rolls	\$ 94,187	\$ 73,209	\$ (20,978)	\$ 69,179
Personal property	38,494	24,940	(13,554)	52,330
Net proceeds of mines	<u>-</u>	<u>13,030</u>	<u>13,030</u>	<u>37</u>
Subtotal, Taxes	<u>132,681</u>	<u>111,179</u>	<u>(21,502)</u>	<u>121,546</u>
Intergovernmental:				
Federal grants:				
Special Programs for the Aging	120,000	211,074	91,074	147,259
Nevada CARES Act	240,845	240,845	-	-
Formula Grant for Rural Areas	60,000	52,967	(7,033)	62,193
USDA Hawthorne	20,000	7,917	(12,083)	11,661
Independent Living Grant	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>	<u>45,128</u>
Subtotal, Intergovernmental	<u>490,845</u>	<u>512,803</u>	<u>21,958</u>	<u>266,241</u>
Miscellaneous:				
Other	800	102	(698)	942
Project income	<u>38,000</u>	<u>17,284</u>	<u>(20,716)</u>	<u>31,741</u>
Subtotal, Miscellaneous	<u>38,800</u>	<u>17,386</u>	<u>(21,414)</u>	<u>32,683</u>
Total Revenues	<u>662,326</u>	<u>641,368</u>	<u>(20,958)</u>	<u>420,470</u>
<b>EXPENDITURES</b>				
Community support:				
Salaries and wages	268,503	206,120	62,383	191,845
Employee benefits	136,234	109,759	26,475	108,594
Services and supplies	129,900	136,580	(6,680)	121,183
Capital outlay	<u>265,845</u>	<u>297,840</u>	<u>(31,995)</u>	<u>30,000</u>
Total Expenditures	<u>800,482</u>	<u>750,299</u>	<u>50,183</u>	<u>451,622</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(138,156)</u>	<u>(108,931)</u>	<u>29,225</u>	<u>(31,152)</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Net Change in Fund Balances	(88,156)	(58,931)	29,225	18,848
FUND BALANCE, July 1	<u>135,905</u>	<u>151,723</u>	<u>15,818</u>	<u>132,875</u>
FUND BALANCE, June 30	<u>\$ 47,749</u>	<u>\$ 92,792</u>	<u>\$ 45,043</u>	<u>\$ 151,723</u>



**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**LANDFILL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Charges for services	\$ 462,000	\$ 441,214	\$ (20,786)	\$ 441,301
Miscellaneous:				
Other	1,500	80,385	78,885	218
Total Revenues	463,500	521,599	58,099	441,519
EXPENDITURES				
Health and sanitation:				
General expenses:				
Salaries and wages	162,173	165,356	(3,183)	147,197
Employee benefits	94,526	84,811	9,715	85,586
Services and supplies	171,700	140,929	30,771	124,911
Capital outlay	-	-	-	3,069
Total Expenditures	428,399	391,096	37,303	360,763
Excess (Deficiency) of Revenues over Expenditures	35,101	130,503	95,402	80,756
OTHER FINANCING USES				
Transfers out				
Landfill Closure Fund	(91,893)	(91,893)	-	(88,370)
Landfill Equipment Replacement Fund	(41,000)	(41,000)	-	(36,500)
Total Other Financing Uses	(132,893)	(132,893)	-	(124,870)
Net Change in Fund Balances	(97,792)	(2,390)	95,402	(44,114)
FUND BALANCE, July 1	104,520	126,739	22,219	170,853
FUND BALANCE, June 30	\$ 6,728	\$ 124,349	\$ 117,621	\$ 126,739

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**LANDFILL EQUIPMENT REPLACEMENT FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
EXPENDITURES:				
Health and sanitation:				
Capital outlay	\$ <u>13,000</u>	\$ <u>6,461</u>	\$ <u>6,539</u>	\$ <u>9,922</u>
OTHER FINANCING SOURCES				
Transfers in:				
Landfill Fund	<u>41,000</u>	<u>41,000</u>	<u>-</u>	<u>36,500</u>
Net Change in Fund Balances	28,000	34,539	6,539	26,578
FUND BALANCE, July 1	<u>260,019</u>	<u>257,097</u>	<u>(2,922)</u>	<u>230,519</u>
FUND BALANCE, June 30	\$ <u><u>288,019</u></u>	\$ <u><u>291,636</u></u>	\$ <u><u>3,617</u></u>	\$ <u><u>257,097</u></u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**MINING MAP FEES FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Charges for services:				
Map fees	\$ <u>12,000</u>	\$ <u>48,910</u>	\$ <u>36,910</u>	\$ <u>21,660</u>
EXPENDITURES				
General government:				
Salaries and wages	2,500	-	2,500	-
Employee benefits	500	-	500	-
Services and supplies	15,250	10,174	5,076	9,909
Capital outlay	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>2,045</u>
Total Expenditures	<u>33,250</u>	<u>10,174</u>	<u>23,076</u>	<u>11,954</u>
Net Change in Fund Balances	(21,250)	38,736	59,986	9,706
FUND BALANCE, July 1	<u>27,878</u>	<u>53,584</u>	<u>25,706</u>	<u>43,878</u>
FUND BALANCE, June 30	\$ <u><u>6,628</u></u>	\$ <u><u>92,320</u></u>	\$ <u><u>85,692</u></u>	\$ <u><u>53,584</u></u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**HAWTHORNE JP ASSESSMENTS FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Charges for services:				
Administrative assessments:				
Justice Court	\$ <u>35,000</u>	\$ <u>28,639</u>	\$ <u>(6,361)</u>	\$ <u>35,122</u>
EXPENDITURES				
Judicial:				
Courts:				
Services and supplies	<u>65,000</u>	<u>29,440</u>	<u>35,560</u>	<u>34,186</u>
Net Change in Fund Balances	(30,000)	(801)	29,199	936
FUND BALANCE, July 1	<u>67,275</u>	<u>90,211</u>	<u>22,936</u>	<u>89,275</u>
FUND BALANCE, June 30	\$ <u><u>37,275</u></u>	\$ <u><u>89,410</u></u>	\$ <u><u>52,135</u></u>	\$ <u><u>90,211</u></u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**JUVENILE ADMINISTRATIVE ASSESSMENTS FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Charges for services:				
Administrative assessments:				
Juvenile Court	\$ <u>8,000</u>	\$ <u>8,781</u>	\$ <u>781</u>	\$ <u>10,075</u>
EXPENDITURES				
Judicial				
Corrections:				
Services and supplies	<u>25,000</u>	<u>5,455</u>	<u>19,545</u>	<u>3,414</u>
Net Change in Fund Balances	(17,000)	3,326	20,326	6,661
FUND BALANCE, July 1	<u>22,773</u>	<u>46,434</u>	<u>23,661</u>	<u>39,773</u>
FUND BALANCE, June 30	\$ <u><u>5,773</u></u>	\$ <u><u>49,760</u></u>	\$ <u><u>43,987</u></u>	\$ <u><u>46,434</u></u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**HAWTHORNE TOWN GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	BUDGET	ACTUAL	VARIANCE	2020
<b>REVENUES</b>				
Licenses and permits:				
Business licenses	\$ 10,000	\$ 8,380	\$ (1,620)	\$ 12,580
Liquor licenses	7,000	6,620	(380)	4,430
County gaming licenses	25,000	22,330	(2,670)	22,968
Other licenses	800	300	(500)	395
Franchise fees, electric	51,000	40,596	(10,404)	52,021
Subtotal, Licenses and Permits	93,800	78,226	(15,574)	92,394
Intergovernmental:				
Other grants:				
Grant from Mineral County	276,711	276,711	-	78,445
Subtotal, Intergovernmental	276,711	276,711	-	78,445
Fines and forfeits:				
Forfeits, bail	150,000	59,698	(90,302)	119,516
Miscellaneous:				
Miscellaneous	14,938	15,538	600	30,659
Total Revenues	535,449	430,173	(105,276)	321,014
<b>EXPENDITURES</b>				
General government:				
Services and supplies	2,608	2,608	-	2,274
Public safety:				
Fire protection:				
Salaries and wages	168,060	146,892	21,168	139,438
Employee benefits	106,799	94,655	12,144	90,784
Services and supplies	152,041	48,603	103,438	68,569
Capital outlay	100,000	87,711	12,289	-
Total Public Safety	526,900	377,861	149,039	298,791
Debt service:				
Principal	21,559	21,559	-	20,167
Interest	6,595	6,595	-	7,987
Total Debt Service	28,154	28,154	-	28,154
Total Expenditures	557,662	408,623	149,039	329,219
Net Change in Fund Balances	(22,213)	21,550	43,763	(8,205)
FUND BALANCE, July 1	33,281	37,804	4,523	46,009
FUND BALANCE, June 30	\$ 11,068	\$ 59,354	\$ 48,286	\$ 37,804

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**MINA TOWN GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
<b>REVENUES</b>				
Licenses and permits:				
Business licenses	\$ 200	\$ 80	\$ (120)	\$ 240
Liquor licenses	1,000	8	(992)	-
Other licenses and permits	3,100	2,500	(600)	-
Franchise fees, electric	<u>3,000</u>	<u>2,800</u>	<u>(200)</u>	<u>3,296</u>
Subtotal, Licenses and Permits	<u>7,300</u>	<u>5,388</u>	<u>(1,912)</u>	<u>3,536</u>
Intergovernmental:				
Grant from Mineral County	<u>15,500</u>	<u>14,500</u>	<u>(1,000)</u>	<u>14,700</u>
Miscellaneous:				
Other	<u>1,920</u>	<u>1,920</u>	<u>-</u>	<u>1,920</u>
Total Revenues	<u>24,720</u>	<u>21,808</u>	<u>(2,912)</u>	<u>20,156</u>
<b>EXPENDITURES</b>				
General government:				
Administration:				
Employee benefits	900	606	294	296
Services and supplies	<u>6,631</u>	<u>6,720</u>	<u>(89)</u>	<u>5,845</u>
Total General Government	<u>7,531</u>	<u>7,326</u>	<u>205</u>	<u>6,141</u>
Public safety:				
Fire protection:				
Employee benefits	1,500	973	527	774
Services and supplies	<u>17,200</u>	<u>10,758</u>	<u>6,442</u>	<u>12,054</u>
Total Public Safety	<u>18,700</u>	<u>11,731</u>	<u>6,969</u>	<u>12,828</u>
Total Expenditures	<u>26,231</u>	<u>19,057</u>	<u>7,174</u>	<u>18,969</u>
Net Change in Fund Balances	(1,511)	2,751	4,262	1,187
FUND BALANCE, July 1	<u>3,455</u>	<u>1,243</u>	<u>(2,212)</u>	<u>56</u>
FUND BALANCE, June 30	<u>\$ 1,944</u>	<u>\$ 3,994</u>	<u>\$ 2,050</u>	<u>\$ 1,243</u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**LUNING TOWN GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	BUDGET	ACTUAL	VARIANCE	2020
REVENUES				
Licenses and permits:				
Business licenses	\$ 100	\$ 160	\$ 60	\$ 240
Franchise fees, electric	500	829	329	1,458
Subtotal, Licenses and Permits	600	989	389	1,698
Intergovernmental:				
Grant from Mineral County	5,500	5,500	-	5,500
Total Revenues	6,100	6,489	389	7,198
EXPENDITURES				
General government:				
Administration:				
Employee benefits	350	-	350	-
Services and supplies	3,200	3,191	9	2,791
Total General Government	3,550	3,191	359	2,791
Public safety:				
Fire protection:				
Employee benefits	-	-	-	551
Services and supplies	5,400	4,928	472	2,673
Total, Public Safety	5,400	4,928	472	3,224
Total Expenditures	8,950	8,119	831	6,015
Net Change in Fund Balances	(2,850)	(1,630)	1,220	1,183
FUND BALANCE , July 1	3,377	6,051	2,674	4,868
FUND BALANCE, June 30	\$ 527	\$ 4,421	\$ 3,894	\$ 6,051



**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**WALKER LAKE TOWN GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Intergovernmental:				
Grant from Mineral County	\$ <u>19,000</u>	\$ <u>19,000</u>	\$ <u>-</u>	\$ <u>18,500</u>
EXPENDITURES				
General government:				
Administration:				
Employee benefits	1,000	-	1,000	-
Services and supplies	<u>4,900</u>	<u>-</u>	<u>4,900</u>	<u>-</u>
Total General Government	<u>5,900</u>	<u>-</u>	<u>5,900</u>	<u>-</u>
Public safety:				
Fire protection:				
Employee benefits	1,000	1,415	(415)	688
Services and supplies	<u>13,800</u>	<u>10,529</u>	<u>3,271</u>	<u>16,898</u>
Total Public Safety	<u>14,800</u>	<u>11,944</u>	<u>2,856</u>	<u>17,586</u>
Net Change in Fund Balances	(1,700)	7,056	8,756	914
FUND BALANCE , July 1	<u>2,888</u>	<u>2,754</u>	<u>(134)</u>	<u>1,840</u>
FUND BALANCE, June 30	\$ <u><u>1,188</u></u>	\$ <u><u>9,810</u></u>	\$ <u><u>8,622</u></u>	\$ <u><u>2,754</u></u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**RECORDER TECHNOLOGY FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Charges for services:				
Fees for services	\$ <u>9,200</u>	\$ <u>21,640</u>	\$ <u>12,440</u>	\$ <u>11,475</u>
EXPENDITURES				
General government:				
Services and supplies	<u>16,500</u>	<u>3,654</u>	<u>12,846</u>	<u>4,645</u>
Net Change in Fund Balances	(7,300)	17,986	25,286	6,830
FUND BALANCE, July 1	<u>13,520</u>	<u>27,666</u>	<u>14,146</u>	<u>20,836</u>
FUND BALANCE, June 30	\$ <u><u>6,220</u></u>	\$ <u><u>45,652</u></u>	\$ <u><u>39,432</u></u>	\$ <u><u>27,666</u></u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**DRUG FORFEITURES FUND-SHERIFF**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Intergovernmental:				
Miscellaneous:				
Other	\$ <u>10,000</u>	\$ <u>91,887</u>	\$ <u>81,887</u>	\$ <u>-</u>
EXPENDITURES				
Public safety:				
Services and supplies	<u>10,000</u>	<u>2,038</u>	<u>7,962</u>	<u>8,651</u>
Net Change in Fund Balances	-	89,849	89,849	(8,651)
FUND BALANCE, July 1	<u>25,205</u>	<u>16,554</u>	<u>(8,651)</u>	<u>25,205</u>
FUND BALANCE, June 30	\$ <u><u>25,205</u></u>	\$ <u><u>106,403</u></u>	\$ <u><u>81,198</u></u>	\$ <u><u>16,554</u></u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**COOPERATIVE EXTENSION FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES:				
Intergovernmental				
Federal grants:				
Healthy Community Coalition	\$ <u>-</u>	\$ <u>9,836</u>	\$ <u>9,836</u>	\$ <u>10,129</u>
Miscellaneous:				
Other	<u>12,800</u>	<u>-</u>	<u>(12,800)</u>	<u>4,375</u>
Total Revenues	<u>12,800</u>	<u>9,836</u>	<u>(2,964)</u>	<u>14,504</u>
EXPENDITURES				
Community support:				
Salaries and wages	26,364	11,996	14,368	18,276
Services and supplies	<u>23,840</u>	<u>30,995</u>	<u>(7,155)</u>	<u>14,926</u>
Total Expenditures	<u>50,204</u>	<u>42,991</u>	<u>7,213</u>	<u>33,202</u>
Excess (Deficiency) of Revenues over Expenditures	(37,404)	(33,155)	4,249	(18,698)
OTHER FINANCING SOURCES				
Transfer in				
General Fund-ad valorem proceeds	<u>34,560</u>	<u>34,560</u>	<u>-</u>	<u>27,000</u>
Net Change in Fund Balances	(2,844)	1,405	4,249	8,302
FUND BALANCE, July 1	<u>10,395</u>	<u>19,655</u>	<u>9,260</u>	<u>11,353</u>
FUND BALANCE, June 30	\$ <u><u>7,551</u></u>	\$ <u><u>21,060</u></u>	\$ <u><u>13,509</u></u>	\$ <u><u>19,655</u></u>

**MINERAL COUNTY, NEVADA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ASSESSOR TECHNOLOGY FUND  
FOR THE YEAR ENDED JUNE 30, 2021  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Charges for services:				
Fees for services	\$ <u>51,952</u>	\$ <u>129,668</u>	\$ <u>77,716</u>	\$ <u>50,341</u>
EXPENDITURES				
General government:				
Services and supplies	<u>50,000</u>	<u>25,386</u>	<u>24,614</u>	<u>33,648</u>
Net Change in Fund Balances	1,952	104,282	102,330	16,693
FUND BALANCE, July 1	<u>32,994</u>	<u>62,755</u>	<u>29,761</u>	<u>46,062</u>
FUND BALANCE, June 30	\$ <u><u>34,946</u></u>	\$ <u><u>167,037</u></u>	\$ <u><u>132,091</u></u>	\$ <u><u>62,755</u></u>

**MINERAL COUNTY, NEVADA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CLERK'S TECHNOLOGY FUND  
FOR THE YEAR ENDED JUNE 30, 2021  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Charges for services:				
Fees for services	\$ <u>20</u>	\$ <u>10</u>	\$ <u>(10)</u>	\$ <u>40</u>
FUND BALANCE, July 1	<u>263</u>	<u>283</u>	<u>20</u>	<u>243</u>
FUND BALANCE, June 30	\$ <u><u>283</u></u>	\$ <u><u>293</u></u>	\$ <u><u>10</u></u>	\$ <u><u>283</u></u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**DISTRICT COURT TECHNOLOGY FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Charges for services:				
Fees for services	\$ <u>      -</u>	\$ <u>      -</u>	\$ <u>      -</u>	\$ <u>      -</u>
FUND BALANCE, July 1	<u>      88</u>	<u>      88</u>	<u>      -</u>	<u>      88</u>
FUND BALANCE, June 30	\$ <u>      88</u>	\$ <u>      88</u>	\$ <u>      -</u>	\$ <u>      88</u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**COLLECTION DEVELOPMENT GRANT**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Intergovernmental:				
Other:				
State Collection Development Grant	\$ <u>2,002</u>	\$ <u>2,002</u>	\$ <u>-</u>	\$ <u>2,315</u>
EXPENDITURES				
Culture and recreation				
Services and supplies	<u>2,002</u>	<u>2,002</u>	<u>-</u>	<u>2,315</u>
Net Change in Fund Balances	-	-	-	-
FUND BALANCE, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, June 30	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>



**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**DRUG FORFEITURE-DISTRICT ATTORNEY**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Miscellaneous:				
Drug forfeitures	\$ <u>33,665</u>	\$ <u>36,660</u>	\$ <u>2,995</u>	\$ <u>5,000</u>
EXPENDITURES				
Judicial				
Services and supplies	<u>38,665</u>	<u>20,476</u>	<u>18,189</u>	<u>14,633</u>
Net Change in Fund Balances	(5,000)	16,184	21,184	(9,633)
FUND BALANCE, July 1	<u>9,976</u>	<u>5,343</u>	<u>(4,633)</u>	<u>14,976</u>
FUND BALANCE, June 30	\$ <u><u>4,976</u></u>	\$ <u><u>21,527</u></u>	\$ <u><u>16,551</u></u>	\$ <u><u>5,343</u></u>

**MINERAL COUNTY, NEVADA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COURT FACILITIES FEES FUND  
FOR THE YEAR ENDED JUNE 30, 2021  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Charges for services:				
Fees for services	<u>\$ 47,000</u>	<u>\$ 43,703</u>	<u>\$ (3,297)</u>	<u>\$ 49,805</u>
Net Change in Fund Balances	47,000	43,703	(3,297)	49,805
FUND BALANCE, July 1	<u>396,353</u>	<u>395,530</u>	<u>(823)</u>	<u>345,725</u>
FUND BALANCE, June 30	<u>\$ 443,353</u>	<u>\$ 439,233</u>	<u>\$ (4,120)</u>	<u>\$ 395,530</u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**DISTRICT COURT SPECIAL FILING FEE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Charges for services:				
Fees for services	\$ <u>4,000</u>	\$ <u>6,357</u>	\$ <u>2,357</u>	\$ <u>4,530</u>
EXPENDITURES				
Judicial:				
Services and supplies	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
Net Change in Fund Balances	(11,000)	6,357	17,357	4,530
FUND BALANCE, July 1	<u>22,281</u>	<u>24,479</u>	<u>2,198</u>	<u>19,949</u>
FUND BALANCE, June 30	\$ <u><u>11,281</u></u>	\$ <u><u>30,836</u></u>	\$ <u><u>19,555</u></u>	\$ <u><u>24,479</u></u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENETIC MARKER TESTING FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Charges for services:				
Fees for services	\$ <u>        -</u>	\$ <u>        -</u>	\$ <u>        -</u>	\$ <u>      201</u>
Net Change in Fund Balances	-	-	-	201
FUND BALANCE, July 1	<u>      102</u>	<u>      297</u>	<u>      195</u>	<u>      96</u>
FUND BALANCE, June 30	\$ <u>      102</u>	\$ <u>      297</u>	\$ <u>      195</u>	\$ <u>      297</u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FAA AIRPORT EXPANSION GRANT**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Intergovernmental:				
Federal				
Airport Improvement Grant	\$ <u>3,527,194</u>	\$ <u>3,527,194</u>	\$ <u>-</u>	\$ <u>251,719</u>
EXPENDITURES				
Community support:				
Capital outlay	<u>3,527,194</u>	<u>3,527,194</u>	<u>-</u>	<u>251,719</u>
Net Change in Fund Balances	-	-	-	-
FUND BALANCE, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, June 30	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**PUBLIC ADMINISTRATOR FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Miscellaneous:				
Other	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXPENDITURES				
General Government:				
Salaries and wages	12,000	12,138	(138)	12,000
Employee benefits	<u>12,616</u>	<u>10,251</u>	<u>2,365</u>	<u>12,600</u>
	<u>24,616</u>	<u>22,389</u>	<u>2,227</u>	<u>24,600</u>
Excess (Deficiency) of Revenues over Expenditures	(24,616)	(22,389)	2,227	(24,600)
OTHER FINANCING SOURCES (USES)				
Transfers in:				
General Fund	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Net Change in Fund Balances	384	2,611	2,227	400
FUND BALANCE, July 1	<u>9,315</u>	<u>9,415</u>	<u>100</u>	<u>9,015</u>
FUND BALANCE, June 30	\$ <u><u>9,699</u></u>	\$ <u><u>12,026</u></u>	\$ <u><u>2,327</u></u>	\$ <u><u>9,415</u></u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**LEGAL SERVICES INDIGENT FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Charges for services:				
Fees for services	\$ <u>5,600</u>	\$ <u>21,640</u>	\$ <u>16,040</u>	\$ <u>9,143</u>
EXPENDITURES				
Judicial				
Services and supplies	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(4,400)</u>	<u>21,640</u>	<u>26,040</u>	<u>9,143</u>
FUND BALANCE, July 1	<u>17,838</u>	<u>21,461</u>	<u>3,623</u>	<u>12,318</u>
FUND BALANCE, June 30	\$ <u><u>13,438</u></u>	\$ <u><u>43,101</u></u>	\$ <u><u>29,663</u></u>	<u><u>21,461</u></u>

**MINERAL COUNTY, NEVADA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DISTRICT COURT INVESTIGATION FUND  
FOR THE YEAR ENDED JUNE 30, 2021  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Charges for services:				
Fees for services	\$ <u>2,500</u>	\$ <u>4,328</u>	\$ <u>1,828</u>	\$ <u>2,309</u>
EXPENDITURES				
Judicial				
Services and supplies	<u>2,500</u>	<u>-</u>	<u>(2,500)</u>	<u>-</u>
Total Expenditures	<u>2,500</u>	<u>-</u>	<u>(2,500)</u>	<u>-</u>
Net Change in Fund Balances	<u>-</u>	<u>4,328</u>	<u>4,328</u>	<u>2,309</u>
FUND BALANCE, July 1	<u>6,606</u>	<u>6,415</u>	<u>(191)</u>	<u>4,106</u>
FUND BALANCE, June 30	\$ <u><u>6,606</u></u>	\$ <u><u>10,743</u></u>	\$ <u><u>4,137</u></u>	\$ <u><u>6,415</u></u>



**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**LAW LIBRARY FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Charges for services:				
Fees for services	\$ <u>1,200</u>	\$ <u>1,800</u>	\$ <u>600</u>	\$ <u>1,350</u>
FUND BALANCE, July 1	<u>2,220</u>	<u>2,460</u>	<u>240</u>	<u>1,110</u>
FUND BALANCE, June 30	\$ <u><u>3,420</u></u>	\$ <u><u>4,260</u></u>	\$ <u><u>840</u></u>	<u><u>2,460</u></u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**11TH JUDICIAL COURT SECURITY FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Charges for services:				
Fees for services	\$ <u>-</u>	\$ <u>1,200</u>	\$ <u>1,200</u>	\$ <u>900</u>
FUND BALANCE, July 1	<u>-</u>	<u>1,635</u>	<u>1,635</u>	<u>735</u>
FUND BALANCE, June 30	\$ <u><u>-</u></u>	\$ <u><u>2,835</u></u>	\$ <u><u>2,835</u></u>	<u><u>1,635</u></u>

**MINERAL COUNTY, NEVADA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
USDA DEBT RESERVE FUND  
FOR THE YEAR ENDED JUNE 30, 2021  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
OTHER FINANCING SOURCES				
Transfers in:				
Capital Projects Fund	\$ <u>2,974</u>	\$ <u>2,974</u>	\$ <u>-</u>	\$ <u>5,700</u>
FUND BALANCE, July 1	<u>17,844</u>	<u>20,570</u>	<u>2,726</u>	<u>14,870</u>
FUND BALANCE, June 30	\$ <u><u>20,818</u></u>	\$ <u><u>23,544</u></u>	\$ <u><u>2,726</u></u>	\$ <u><u>20,570</u></u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**EMERGENCY FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Intergovernmental:				
Federal grants				
Nevada CARES Act	\$ 941,859	\$ 941,859	\$ -	\$ -
FEMA-Firefighters Grant Program	<u>-</u>	<u>9,086</u>	<u>9,086</u>	<u>-</u>
Total Revenues	<u>941,859</u>	<u>950,945</u>	<u>9,086</u>	<u>-</u>
Miscellaneous:				
Reimbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,427</u>
EXPENDITURES				
Public safety:				
Salaries and wages	-	55,776	(55,776)	-
Employee benefits	-	18,776	(18,776)	-
Services and supplies	837,706	427,139	410,567	37,154
Capital outlay	<u>119,153</u>	<u>277,802</u>	<u>(158,649)</u>	<u>-</u>
Total Expenditures	<u>956,859</u>	<u>779,493</u>	<u>177,366</u>	<u>37,154</u>
Excess (Deficiency) of Revenues over Expenditures	(15,000)	171,452	(168,280)	(30,727)
OTHER FINANCING SOURCES				
Transfers in:				
General Fund	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>25,000</u>
Net Change in Fund Balances	<u>-</u>	<u>186,452</u>	<u>(186,452)</u>	<u>(5,727)</u>
FUND BALANCE, July 1	<u>-</u>	<u>(5,727)</u>	<u>(5,727)</u>	<u>-</u>
FUND BALANCE, June 30	<u>\$ -</u>	<u>\$ 180,725</u>	<u>\$ 180,725</u>	<u>\$ (5,727)</u>

**MINERAL COUNTY, NEVADA**  
**BALANCE SHEETS**  
**NONMAJOR CAPITAL PROJECTS FUND**  
**JUNE 30, 2021**  
**(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)**

	<u>2021</u>	<u>2020</u>
<b>ASSETS &amp; DEFERRED OUTFLOWS OF RESOURCES</b>		
Assets:		
Cash and investments	\$ 47,884	\$ 72,585
Taxes receivable, real rolls	3,776	4,054
Accounts receivable	<u>-</u>	<u>3,565</u>
Total Assets	<u>51,660</u>	<u>80,204</u>
Deferred outflow of resources	<u>-</u>	<u>-</u>
Total Assets & Deferred Outflows of Resources	<u><u>\$ 51,660</u></u>	<u><u>\$ 80,204</u></u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, &amp; FUND BALANCE</b>		
Liabilities:		
Accounts payable	<u>\$ -</u>	<u>\$ -</u>
Deferred inflows of resources:		
Deferred for property tax	<u>3,467</u>	<u>3,467</u>
<b>FUND BALANCE</b>		
Assigned for:		
Capital projects	<u>48,193</u>	<u>76,737</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u><u>\$ 51,660</u></u>	<u><u>\$ 80,204</u></u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**CAPITAL PROJECTS FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
REVENUES				
Taxes				
Real rolls	\$ 61,492	\$ 58,227	\$ (3,265)	\$ 55,867
Personal property	32,079	21,620	(10,459)	33,037
Net proceeds of mines	<u>-</u>	<u>10,858</u>	<u>10,858</u>	<u>31</u>
Total Revenues	<u>93,571</u>	<u>90,705</u>	<u>(2,866)</u>	<u>88,935</u>
EXPENDITURES				
Public Safety:				
Capital outlay	<u>100,000</u>	<u>86,535</u>	<u>13,465</u>	<u>24,182</u>
Debt service:				
Principal	26,905	26,905	-	25,984
Interest	<u>2,835</u>	<u>2,835</u>	<u>-</u>	<u>3,756</u>
Total Debt Service	<u>29,740</u>	<u>29,740</u>	<u>-</u>	<u>29,740</u>
Total Expenditures	<u>129,740</u>	<u>116,275</u>	<u>13,465</u>	<u>53,922</u>
Excess (Deficiencies) of Revenues over Expenditures	(36,169)	(25,570)	10,599	35,013
OTHER FINANCING SOURCES				
Transfer out:				
USDA Debt Reserve	<u>(2,974)</u>	<u>(2,974)</u>	<u>-</u>	<u>(5,700)</u>
Net Changes in Fund Balances	(39,143)	(28,544)	10,599	29,313
FUND BALANCE, July 1	<u>68,053</u>	<u>76,737</u>	<u>8,684</u>	<u>47,424</u>
FUND BALANCE, June 30	<u>\$ 28,910</u>	<u>\$ 48,193</u>	<u>\$ 19,283</u>	<u>\$ 76,737</u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENSES AND CHANGE IN NET POSITION-**  
**BUDGET AND ACTUAL**  
**HAWTHORNE TOWN UTILITY FUND**  
**WATER OPERATIONS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	BUDGET	ACTUAL	VARIANCE	2020
OPERATING REVENUES				
Water use fees	\$ 732,000	\$ 881,635	\$ 149,635	\$ 691,278
Water connection fees	17,000	18,017	1,017	22,518
Miscellaneous fees	64,100	15,805	(48,295)	13,282
Total Operating Revenues	813,100	915,457	102,357	727,078
OPERATING EXPENSES				
Salaries and wages	286,662	277,028	9,634	274,286
Employee benefits	167,690	114,610	53,080	(180,730)
Services and supplies	217,000	186,046	30,954	224,838
Depreciation	185,000	184,697	303	186,380
OPEB expense	30,000	(227,809)	257,809	38,696
Interest expense	70,799	70,799	-	72,354
Bad debt expense	1,000	5,629	(4,629)	26
Total Operating Expenses	958,151	611,000	347,151	615,850
Operating Income (Loss)	(145,051)	304,457	449,508	111,228
NONOPERATING REVENUES				
SRF grant revenue	-	21,216	21,216	-
USDA grant revenue	-	24,689	24,689	-
Bad debt recovery	500	179	(321)	4,555
Interest income	1,100	1,834	734	1,125
Total Nonoperating Revenue	1,600	47,918	413	5,680
Change in Net Position	\$ (143,451)	352,375	\$ 495,826	116,908
NET POSITION, July 1		3,207,436		3,090,528
NET POSITION, June 30		\$ 3,559,811		\$ 3,207,436

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENSES AND CHANGE IN NET POSITION-**  
**BUDGET AND ACTUAL**  
**HAWTHORNE TOWN UTILITY FUND**  
**SEWER OPERATIONS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	BUDGET	ACTUAL	VARIANCE	2020
OPERATING REVENUES				
Sewer use fees	\$ 334,500	\$ 351,334	\$ 16,834	\$ 370,640
Sewer connection fees	2,400	1,492	(908)	2,744
Miscellaneous fees	3,000	6,680	3,680	7,248
Total Operating Revenues	339,900	359,506	19,606	380,632
OPERATING EXPENSES				
Salaries and wages	87,436	77,509	9,927	71,238
Employee benefits	45,287	75,761	(30,474)	70,877
Services and supplies	84,333	45,226	39,107	60,244
Depreciation	200,000	233,226	(33,226)	212,619
OPEB expense	18,000	(135,395)	153,395	24,976
Interest expense	48,737	48,568	169	47,909
Bad debt expense	500	72	428	-
Total Operating Expenses	484,293	344,967	139,326	487,863
Operating Income (Loss)	(144,393)	14,539	158,932	(107,231)
NONOPERATING REVENUES				
Interest income	3,000	5,087	(2,087)	2,874
Total Nonoperating Revenues	3,000	5,087	(2,087)	2,874
Change in Net Position	\$ (141,393)		\$ 161,019	
NET POSITION, July 1		6,917,588		7,021,945
NET POSITION, June 30		\$ 6,937,214		\$ 6,917,588



**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENSES AND CHANGE IN NET POSITION-**  
**BUDGET AND ACTUAL**  
**HAWTHORNE TOWN UTILITY FUND**  
**GARBAGE OPERATIONS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2020</u>
OPERATING REVENUES				
Garbage fees	\$ 361,000	\$ 346,342	\$ (14,658)	\$ 347,786
Miscellaneous fees	2,000	12,085	10,085	8,546
Total Operating Revenues	<u>363,000</u>	<u>358,427</u>	<u>(4,573)</u>	<u>356,332</u>
OPERATING EXPENSES				
Salaries and wages	128,797	116,189	12,608	110,721
Employee benefits	81,443	65,660	15,783	111,251
Services and supplies	63,000	53,488	9,512	52,019
OPEB expense	15,000	-	15,000	15,286
Bad debt expense	1,000	96	904	-
Depreciation	18,583	24,805	(6,222)	19,827
Total Operating Expenses	<u>307,823</u>	<u>260,238</u>	<u>47,585</u>	<u>309,104</u>
Operating Income (Loss)	<u>55,177</u>	<u>98,189</u>	<u>43,012</u>	<u>47,228</u>
Change in Net Position	<u>\$ 55,177</u>		<u>\$ 43,012</u>	
NET POSITION, July 1		<u>(229,017)</u>		<u>(276,245)</u>
NET POSITION, June 30		<u>\$ (130,828)</u>		<u>\$ (229,017)</u>

**MINERAL COUNTY, NEVADA**  
**NONMAJOR ENTERPRISE FUNDS**  
**COMBINING STATEMENT OF NET POSITION**  
**JUNE 30, 2021**  
**(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)**

	MINA TOWN	LUNING TOWN	TOTALS	
			2021	2020
<b>ASSETS</b>				
Current Assets				
Cash and investments	\$ 71,420	\$ 80,828	\$ 152,248	\$ 110,193
Accounts receivable	579	2,594	3,173	8,144
Less allowance for uncollectible accounts and anticipated customer discounts	(247)	(50)	(297)	(754)
Total Current Assets	71,752	83,372	155,124	117,583
Noncurrent Assets				
Property, plant and equipment (net)	725,997	9,195	735,192	796,550
Total Assets	797,749	92,567	890,316	914,133
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred OPEB	412	142	554	554
Deferred pension outflows	2,138	760	2,898	2,898
	2,550	902	3,452	3,452
<b>LIABILITIES</b>				
Current Liabilities				
Accounts payable	2,628	912	3,540	1,875
Accrued wages	243	681	924	709
Due to other funds	-	-	-	14,140
Customer deposits	400	600	1,000	1,200
Compensated absences	1,973	65	2,038	2,819
Total Current Liabilities	5,244	2,258	7,502	20,743
Long-term Liabilities				
Net pension liability	24,736	8,189	32,925	32,925
Other post-employment benefits	45,772	15,788	61,560	61,560
Total Long-term Liabilities	70,508	23,977	94,485	94,485
Total Liabilities	75,752	26,235	101,987	115,228
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred OPEB	3,546	245	3,791	3,791
Deferred pension inflows	3,546	1,223	4,769	4,769
	7,092	1,468	8,560	8,560
<b>NET POSITION</b>				
Net investment in capital assets	725,997	9,195	735,192	796,550
Unrestricted	(8,542)	56,571	48,029	(2,753)
Total Net Position	\$ 717,455	\$ 65,766	\$ 783,221	\$ 793,797

**MINERAL COUNTY, NEVADA  
NONMAJOR ENTERPRISE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2021  
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2020)**

	MINA TOWN	LUNING TOWN	TOTALS	
			2021	2020
OPERATING REVENUES				
Water use fees	\$ 82,351	\$ 28,644	\$ 110,995	\$ 111,261
Miscellaneous fees	1,735	3,926	5,661	4,442
Total Operating Revenues	84,086	32,570	116,656	115,703
OPERATING EXPENSES				
Salaries and wages	18,161	4,441	22,602	22,410
Employee benefits	10,093	2,046	12,139	21,661
Services and supplies	34,035	10,722	44,757	55,359
OPEB expense	-	-	-	4,790
Bad debt expense	-	-	-	-
Depreciation	43,497	4,758	48,255	46,139
Total Operating Expenses	105,786	21,967	127,753	150,359
Operating Income (Loss)	(21,700)	10,603	(11,097)	(34,656)
NONOPERATING REVENUES				
Grant revenue	-	-	-	78,679
Interest and other income	301	220	521	666
Change in Net Position	(21,399)	10,823	(10,576)	44,689
NET POSITION, July 1	738,854	54,943	793,797	749,108
NET POSITION, June 30	\$ 717,455	\$ 65,766	\$ 783,221	\$ 793,797

**MINERAL COUNTY, NEVADA  
NONMAJOR ENTERPRISE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2021  
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2020)**

	MINA TOWN	LUNING TOWN	TOTALS	
			2021	2020
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	\$ 86,586	\$ 35,017	\$ 121,603	\$ 112,771
Cash payments for personnel costs	(30,734)	(4,915)	(35,649)	(47,620)
Cash payments for services and supplies	(34,207)	(10,204)	(44,411)	(55,269)
Net Cash Provided (Used) by Operating Activities	21,645	19,898	41,543	9,882
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Grant revenue	-	-	-	78,679
Acquisition of capital assets	-	-	-	(65,064)
Net Cash Provided (Used) by Capital and Related Financing Activities	-	-	-	13,615
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received	296	216	512	666
Net Increase (Decrease) in Cash	21,941	20,114	42,055	24,163
CASH AND CASH EQUIVALENTS, July 1	49,479	60,714	110,193	86,030
CASH AND CASH EQUIVALENTS, June 30	<u>\$ 71,420</u>	<u>\$ 80,828</u>	<u>\$ 152,248</u>	<u>\$ 110,193</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating income (loss)	<u>\$ (21,700)</u>	<u>\$ 10,603</u>	<u>\$ (11,097)</u>	<u>\$ (34,656)</u>
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	43,497	4,758	48,255	46,139
Change in current assets and liabilities:				
(Increase) decrease in trade accounts receivable (net)	2,776	4,217	6,993	8,653
Increase (decrease) in accounts payable	(2,628)	220	(2,408)	(10,654)
Increase (decrease) in customer deposits	(300)	100	(200)	400
Total Adjustments	43,345	9,295	52,640	44,538
Net Cash Provided (Used) by Operating Activities	<u>\$ 21,645</u>	<u>\$ 19,898</u>	<u>\$ 41,543</u>	<u>\$ 9,882</u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENSES AND CHANGE IN NET POSITION-**  
**BUDGET AND ACTUAL**  
**MINA TOWN UTILITY FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	BUDGET	ACTUAL	VARIANCE	2020
OPERATING REVENUES				
Water use fees	\$ 80,500	\$ 82,351	\$ 1,851	\$ 78,940
Miscellaneous fees	1,000	1,735	735	2,932
Total Operating Revenues	81,500	84,086	2,586	81,872
OPERATING EXPENSES				
Salaries and wages	19,082	18,161	921	17,457
Employee benefits	11,073	10,093	980	18,813
Services and supplies	42,350	34,035	8,315	40,664
OPEB expense	2,300	-	2,300	4,790
Depreciation	41,000	43,497	(2,497)	41,167
Bad debt expense	200	-	200	-
Total Operating Expenses	116,005	105,786	10,219	122,891
Operating Income (Loss)	(34,505)	(21,700)	12,805	(41,019)
NONOPERATING REVENUES				
USDA Rural Utilities Service				
Emergency Community Water				
Assistance Grants	-	-	-	78,679
Interest income	350	301	(49)	342
Total Nonoperating Revenues	350	301	(49)	79,021
Change in Net Position	<u>\$ (34,155)</u>	(21,399)	<u>\$ 12,756</u>	38,002
NET POSITION, July 1		738,854		700,852
NET POSITION, June 30		<u>\$ 717,455</u>		<u>\$ 738,854</u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENSES AND CHANGE IN NET POSITION-**  
**BUDGET AND ACTUAL**  
**LUNING TOWN UTILITY FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)**

	BUDGET	ACTUAL	VARIANCE	2020
OPERATING REVENUES				
Water use fees	\$ 28,300	\$ 28,644	\$ 344	\$ 32,321
Miscellaneous fees	50	3,926	3,876	1,510
Total Operating Revenues	28,350	32,570	4,220	33,831
OPERATING EXPENSES				
Salaries and wages	4,946	4,441	505	4,953
Employee benefits	2,768	2,046	722	2,848
Services and supplies	17,150	10,722	6,428	14,695
OPEB expense	700	-	700	-
Depreciation	5,000	4,758	242	4,972
Total Operating Expenses	30,564	21,967	8,597	27,468
Operating Income (Loss)	(2,214)	10,603	12,817	6,363
NONOPERATING REVENUES				
Interest income	300	220	(80)	324
Change in Net Position	<u>\$ (1,914)</u>	10,823	<u>\$ 12,737</u>	6,687
NET POSITION, July 1		54,943		48,256
NET POSITION, June 30		<u>\$ 65,766</u>		<u>\$ 54,943</u>

**MINERAL COUNTY, NEVADA  
COMBINING BALANCE SHEET  
FIDUCIARY FUNDS  
JUNE 30, 2021  
(WITH COMPARATIVE AMOUNTS AS OF JUNE 30, 2020)**

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and investments	\$ 1,651,681	\$ 1,399,040
Total Assets	<u>\$ 1,651,681</u>	<u>\$ 1,399,040</u>
<b>LIABILITIES</b>		
Due to other governments	\$ 981,210	\$ 774,338
Due to others	<u>670,471</u>	<u>624,702</u>
Total Liabilities	<u>\$ 1,651,681</u>	<u>\$ 1,399,040</u>

MINERAL COUNTY, NEVADA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021  
(Page 1 of 5)

	BALANCE JULY 1, 2020	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2021
State of Nevada Settlement:				
Assets:				
Cash invested and on deposit	\$ 130,318	\$ 682,782	\$ 691,920	\$ 121,180
Liabilities:				
Due to other governments	\$ 130,318	\$ 682,782	\$ 691,920	\$ 121,180
Range Improvement District:				
Assets:				
Cash invested and on deposit	\$ 2,280	\$ 3,142	\$ 2,280	\$ 3,142
Liabilities:				
Due to other governments	\$ 2,280	\$ 3,142	\$ 2,280	\$ 3,142
Fish and Game:				
Assets:				
Cash invested and on deposit	\$ 1,802	\$ 6,797	\$ 4,687	\$ 3,912
Liabilities:				
Due to others	\$ 1,802	\$ 6,797	\$ 4,687	\$ 3,912
Library Gift:				
Assets:				
Cash invested and on deposit	\$ 5,738	\$ 415	\$ 10	\$ 6,143
Liabilities:				
Due to others	\$ 5,738	\$ 415	\$ 10	\$ 6,143
Mineral County School District:				
Assets:				
Cash invested and on deposit	\$ 2,046	\$ 1,666,120	\$ 1,560,747	\$ 107,419
Liabilities:				
Due to other governments	\$ 2,046	\$ 1,666,120	\$ 1,560,747	\$ 107,419
Excess Proceeds Trust Property Sales:				
Assets:				
Cash invested and on deposit	\$ 8,790	\$ -	\$ -	\$ 8,790
Liabilities:				
Due to others	\$ 8,790	\$ -	\$ -	\$ 8,790



MINERAL COUNTY, NEVADA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021  
*(Page 2 of 5)*

	<u>BALANCE</u> <u>JULY 1, 2020</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30, 2021</u>
Clerk and Treasurer Trust Account:				
Assets:				
Cash invested and on deposit	\$ 109,631	\$ 2,275	\$ 2,250	\$ 109,656
Liabilities:				
Due to others	\$ 109,631	\$ 2,275	\$ 2,250	\$ 109,656
Public Administrator				
Assets:				
Cash invested and on deposit	\$ 10,826	\$ 2,346	\$ -	\$ 13,172
Liabilities:				
Due to others	\$ 10,826	\$ 2,346	\$ -	\$ 13,172
Juvenile Restitution Trust:				
Assets:				
Cash invested and on deposit	\$ 1,319	\$ -	\$ -	\$ 1,319
Liabilities:				
Due to others	\$ 1,319	\$ -	\$ -	\$ 1,319
Mineral County Hospital District:				
Assets:				
Cash invested and on deposit	\$ -	\$ 383,709	\$ 376,229	\$ 7,480
Liabilities:				
Due to other governments	\$ -	\$ 383,709	\$ 376,229	\$ 7,480
Mineral Television District No. 1:				
Assets:				
Cash invested and on deposit	\$ 111,938	\$ 78,611	\$ 62,102	\$ 128,447
Liabilities:				
Due to other governments	\$ 111,938	\$ 78,611	\$ 62,102	\$ 128,447
Memorial Rose Garden				
Assets:				
Cash invested and on deposit	\$ 2,077	\$ -	\$ -	\$ 2,077
Liabilities:				
Due to others	\$ 2,077	\$ -	\$ -	\$ 2,077

MINERAL COUNTY, NEVADA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021  
(Page 3 of 5)

	BALANCE JULY 1, 2020	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2021
Mineral County Convention and Tourism:				
Assets:				
Cash invested and on deposit	\$ 55,495	\$ 102,803	\$ 118,566	\$ 39,732
Liabilities:				
Due to other governments	\$ 55,495	\$ 102,803	\$ 118,566	\$ 39,732
Museum Gift Fund				
Assets:				
Cash invested and on deposit	\$ 56,993	\$ 900	\$ 1,195	\$ 56,698
Liabilities:				
Due to others	\$ 56,993	\$ 900	\$ 1,195	\$ 56,698
Commissary Fund:				
Assets:				
Cash invested and on deposit	\$ 73,640	\$ 97,807	\$ 90,633	\$ 80,814
Liabilities:				
Due to others	\$ 73,640	\$ 97,807	\$ 90,633	\$ 80,814
Bail Holding Fund				
Assets:				
Cash invested and on deposit	\$ 176,932	\$ 102,518	\$ 58,201	\$ 221,249
Liabilities:				
Due to others	\$ 176,932	\$ 102,518	\$ 58,201	\$ 221,249
Mineral County DARE Program:				
Assets:				
Cash invested and on deposit	\$ 211	\$ -	\$ -	\$ 211
Liabilities:				
Due to others	\$ 211	\$ -	\$ -	\$ 211
Mineral County Jail-Inmate Restricted:				
Assets:				
Cash invested and on deposit	\$ 18,895	\$ 14,845	\$ 9,176	\$ 24,564
Liabilities:				
Due to others	\$ 18,895	\$ 14,845	\$ 9,176	\$ 24,564
Big Flag Donation:				
Assets:				
Cash invested and on deposit	\$ 100	\$ -	\$ -	\$ 100
Liabilities:				
Due to others	\$ 100	\$ -	\$ -	\$ 100

MINERAL COUNTY, NEVADA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021  
*(Page 4 of 5)*

	<u>BALANCE</u> <u>JULY 1, 2020</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30, 2021</u>
Sheriff's Gift:				
Assets:				
Cash invested and on deposit	\$ 554	\$ -	\$ -	\$ 554
Liabilities:				
Due to others	\$ 554	\$ -	\$ -	\$ 554
Care and Share Gift Fund:				
Assets:				
Cash invested and on deposit	\$ 5,712	\$ 1,000	\$ -	\$ 6,712
Liabilities:				
Due to others	\$ 5,712	\$ 1,000	\$ -	\$ 6,712
Walker Lake General Improvement:				
Assets:				
Cash invested and on deposit	\$ 472,261	\$ 228,499	\$ 159,746	\$ 541,014
Liabilities:				
Due to other governments	\$ 472,261	\$ 228,499	\$ 159,746	\$ 541,014
Mina Town Park Donation:				
Assets:				
Cash invested and on deposit	\$ 540	\$ -	\$ -	\$ 540
Liabilities:				
Due to others	\$ 540	\$ -	\$ -	\$ 540
Animal Shelter Gift Fund:				
Assets:				
Cash invested and on deposit	\$ 2,782	\$ -	\$ 107	\$ 2,675
Liabilities:				
Due to others	\$ 2,782	\$ -	\$ 107	\$ 2,675
Park and Recreation Gift Fund:				
Assets:				
Cash invested and on deposit	\$ 2,046	\$ -	\$ -	\$ 2,046
Liabilities:				
Due to others	\$ 2,046	\$ -	\$ -	\$ 2,046

MINERAL COUNTY, NEVADA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021  
(Page 5 of 5)

	<u>BALANCE</u> <u>JULY 1, 2020</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30, 2021</u>
School Debt:				
Assets:				
Cash invested and on deposit	\$ -	\$ 490,329	\$ 457,533	\$ 32,796
Liabilities:				
Due to other governments	\$ -	\$ 490,329	\$ 457,533	\$ 32,796
Mineral County Youth Athletic League:				
Assets:				
Cash invested and on deposit	\$ 28	\$ -	\$ -	\$ 28
Liabilities:				
Due to others	\$ 28	\$ -	\$ -	\$ 28
Mineral County Sheriff Investigative Fund:				
Assets:				
Cash invested and on deposit	\$ 140,159	\$ 123,284	\$ 140,159	\$ 123,284
Liabilities:				
Due to others	\$ 140,159	\$ 123,284	\$ 140,159	\$ 123,284
Courthouse Renovation				
Assets:				
Cash invested and on deposit	\$ 5,927	\$ -	\$ -	\$ 5,927
Liabilities:				
Due to others	\$ 5,927	\$ -	\$ -	\$ 5,927
Totals, All Agency Funds and				
Assets:				
Cash invested and on deposit	\$ 1,399,040	\$ 3,988,182	\$ 3,735,541	\$ 1,651,681
Liabilities:				
Due to other governments	\$ 774,338	\$ 3,635,995	\$ 3,429,123	\$ 981,210
Due to others	624,702	352,187	306,418	670,471
	\$ 1,399,040	\$ 3,988,182	\$ 3,735,541	\$ 1,651,681



**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**

To the Honorable Board of Commissioners  
Mineral County, Nevada

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Mineral County, Nevada as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Mineral County's basic financial statements and have issued our report thereon dated November 30, 2021.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Mineral County, Nevada's internal control over financial reporting (internal control) to determine the 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. 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Mineral County'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 the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

Yerington, Nevada  
November 30, 2021



**Independent Auditor's Report on Compliance For Each Major Program and on  
Internal Control over Compliance Required by the Uniform Guidance**

To the Honorable Board of Commissioners  
Mineral County, Nevada

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

We have audited Mineral 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 Mineral County's major federal programs for the year ended June 30, 2021. Mineral County, Nevada's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Mineral 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; 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 the 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 Mineral 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 Mineral County, Nevada's compliance.

**Opinion on Each Major Federal Program**

In our opinion, Mineral 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 Mineral 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 Mineral 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 the County'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 a 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 program 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies.

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.

Yerington, Nevada  
November 30, 2021



**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(PAGE 1 OF 2)**

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES
<b><u>U.S. Department of Agriculture:</u></b>			
Direct Programs:			
Rural Housing Service			
Community Facilities Loans and Grants	10.766	N/A	\$ 50,000
Passed through the State of Nevada Controller:			
Schools and Roads--Grants to States			
Forest Service Schools and Roads Cluster	10.665	N/A	239,616
<b>Total U.S. Department of Agriculture</b>			<b>289,616</b>
<b><u>U.S. Department of Housing and Urban Development:</u></b>			
Passed through Nevada Governor's Office of Economic Development:			
Community Development Block Grants/State's			
Distribution of Receipts to State and Local Governments	14.228	N/A	10,065
<b><u>U.S. Department of the Interior:</u></b>			
Passed through Nevada Department of the State Treasurer:			
Distribution of Receipts to State and Local Governments	15.227	N/A	3,142
<b><u>Institute of Museum and Library Services:</u></b>			
Passed through the Nevada State Library AND Archives:			
Grants to States	45.310	N/A	9,000
<b><u>U.S. Department of Treasury</u></b>			
Coronavirus Aid, Relief and Economic Security Act (CARES Act)			
Coronavirus Relief Fund (CRF)	21.019	N/A	1,182,704
<b><u>U.S. Department of Transportation:</u></b>			
Direct Programs:			
Federal Aviation Administration			
Airport Improvement Program	20.106	N/A	3,527,194
Highway Safety Cluster:			
Passed through Nevada Department of Public Safety, Office of Traffic Safety			
Pedestrian Safety	20.600	23-JF-1.21	1,602
Pedestrian Safety	20.600	23-JF-1.20	745
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	23-JF-1.21	6,836
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	23-JF-1.20	1,683
Click It or Ticket	20.600	23-JF-1.21	1,997
Speed Enforcement	20.600	23-JF-1.21	6,275
Speed Enforcement	20.600	23-JF-1.20	3,707
<b>Total Highway Safety Cluster</b>			<b>22,845</b>
<b>Total U.S. Department of Transportation</b>			<b>3,550,039</b>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(PAGE 2 OF 2)**

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES
<b><u>U.S. Department of Health and Human Services:</u></b>			
Aging Cluster			
Passed through Nevada Aging & Disability Services Division:			
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	12-000-10-BC-21	52,967
Program Income			3,467
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	12-000-67-2C3X-20	49,168
Program Income			3,219
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	12-000-04-24-21	61,725
Program Income			4,041
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	12-000-04-24-20	20,083
Program Income			1,315
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	12-000-07-1X-21	59,675
Program Income			3,906
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	12-000-07-1X-20	20,423
Program Income			1,337
			<u>281,326</u>
Nutrition Services Incentive Program	93.053	12-000-57-NX-20	7,917
Total Aging Cluster			<u>289,243</u>
Passed through Nevada Division of Public and Behavioral Health:			
Substance Abuse Block Grant SABG-Healthy Communities	93.959	N/A	9,836
Passed through Nevada Division of Welfare and Supportive Services			
Child Support Enforcement	93.563	N/A	<u>68,337</u>
Total U.S. Department of Health and Human Services			<u>367,416</u>
<b><u>U.S. Department of Justice</u></b>			
Passed through Nevada Office of Attorney General:			
Violence Against Women Formula Grants	16.588	2021-VAWA-60	<u>6,465</u>
<b><u>Department of Homeland Security:</u></b>			
Federal Emergency Management Agency			
Assistance to Firefighters Grant Program	97.044	EMW-2020-FG-01623	<u>9,086</u>
Total Expenditures of Federal Awards			<u>\$ 5,427,533</u>

**MINERAL COUNTY, NEVADA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2021**

**NOTE A – Basis of Presentation:**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Mineral County under programs of the federal government for the year ending June 30, 2021. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of Mineral County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Mineral County.

**NOTE B – Summary of Significant Accounting Policies:**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowed or are limited as reimbursement.

**NOTE C – Program Income:**

Expenditures reported include income received by the grantee, directly generated by grant-supported activity, totaling \$17,284 and included the following program:

- Special Programs for the Aging Title III, Part C\_Nutrition Services - CFDA 93.045.

**NOTE D – Subrecipients:**

Of the federal expenditures presented in the schedule, Mineral County, Nevada provided federal awards to subrecipient as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Schools and Roads - Grants to States	10.665	\$ 119,808

**NOTE E – Matching Requirements:**

Certain federal programs require Mineral County to contribute non-Federal funds (matching funds) to support the Federally Funded programs. Mineral County has met its matching requirements. The Schedule does not include the expenditure for non-federal matching funds.

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**Section I - Summary of Auditor's Results:**

- Arrighi, Blake & Associates, LLC issued an unmodified opinion on the financial statements of Mineral County, Nevada for the year ended June 30, 2021.
- There were no significant deficiencies were identified during the audit of the financial statements as reported in the 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 audit disclosed no instances of noncompliance which were material to the financial statements of Mineral County, Nevada.
- No significant deficiencies and no material weaknesses in the internal control over major programs were disclosed during the audit of Mineral County, Nevada.
- The auditor's report on compliance for the major federal award programs for Mineral County, Nevada expresses an unmodified opinion.
- There were no audit findings relative to the major federal award programs for Mineral County, Nevada for the year ended June 30, 2021 which are to be reported under the Uniform Guidance.
- Mineral County had two major programs for the year ended June 30, 2021, as follows:
  - Federal Aviation Administration Airport Improvement Program – CFDA 20.106
  - Coronavirus Aid, Relief and Economic Security Act – CFDA 21.019
- The threshold for distinguishing type A and B programs was \$750,000.
- Mineral County, Nevada was determined to be a low risk auditee.



### **Independent Accountant's Report**

To the Honorable Board of Commissioners of  
Mineral County, Nevada

We have reviewed the assertion provided by management in accordance with Nevada Revised Statute 354.624 (5) (a):

- The identified funds are being used expressly for the purpose for which they were created.
- The funds are administered in accordance with accounting principles generally accepted in the United States of America.
- The reserved fund balances/net positions in the funds were reasonable and necessary to carry out the purposes of the funds at June 30, 2021 (based on the interpretation of reasonable and necessary provided by the Legislative Counsel Bureau)
- The sources of revenues, including transfers, available for the funds are as noted in the financial statements.
- The funds conformed to significant statutory and regulatory constraints on its financial administration during the year ended June 30, 2021 (except as previously noted under statute compliance)
- The fund balance and net position of the funds are as noted in the financial statements.

This assertion is the responsibility of the management of Mineral County, Nevada.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the assertion. Accordingly, we do not express such an opinion.

Based on our review, nothing came to our attention that caused us to believe that the assertion provided by management referred to above is not fairly stated in all material respects.

Yerington, Nevada  
November 30, 2021

**MINERAL COUNTY, NEVADA  
SCHEDULE OF FEES IMPOSED SUBJECT TO THE  
PROVISIONS OF NRS 354.5989  
LIMITATION OF FEES FOR BUSINESS LICENSES  
FOR THE YEAR ENDED JUNE 30, 2021**

Flat Fixed Fees:

Business license revenue adjusted base at June 30, 2020	\$56,270
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Adjustment to Base:

Base

1. Percentage increase in population of the local government	0.80%	
2. Percentage increase in the Consumer Price Index for the year ending on December 31 next preceding the year for which the limit is being calculated	<u>1.40%</u>	<u>2.20%</u>
		<u>1,238</u>
Adjusted base at June 30, 2021		57,508
Actual revenue		<u>23,275</u>
Amount under allowable amount		<u><u>\$ 34,233</u></u>

**MINERAL COUNTY, NEVADA  
AUDITOR'S COMMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**CURRENT YEAR STATUTE COMPLIANCE**

The required disclosure on compliance with Nevada Revised Statutes and the Nevada Administrative Code is contained in Note 2 to the financial statements.

**PROGRESS ON PRIOR YEAR STATUTE COMPLIANCE**

Efforts were made during the current fiscal year to monitor expenditures to avoid noncompliance with the provisions of NRS 354.626.

**CURRENT YEAR RECOMMENDATIONS**

There were no recommendations for the current year.

**PRIOR YEAR RECOMMENDATIONS**

There were no recommendations for the prior year.

**NEVADA REVISED STATUTES 354.6113 AND 354.6115**

There were no funds created by Mineral County, Nevada under the authority of NRS 354.6113 and NRS 354.6115 for the year ended June 30, 2021.