

**MINERAL COUNTY, NEVADA**

**JUNE 30, 2022**

MINERAL COUNTY, NEVADA  
JUNE 30, 2022

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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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Mineral County, Nevada and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Mineral County, Nevada's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Mineral County, Nevada's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Mineral County, Nevada's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **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 is the responsibility of management and, 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.

#### **Supplementary 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 accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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, 2022, on our consideration of Mineral County, Nevada'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 solely 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, 2022

*Arrighi, Blöcke - Associates, LLC*

**MINERAL COUNTY, NEVADA**  
**MANAGEMENT'S DISCUSSION & ANALYSIS**  
**For the year ended June 30, 2022**

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, 2022. The intent of this discussion and analysis is to look at the County's financial performance as a whole. A comparison of fiscal year 2021-22 to fiscal year 2020-21 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 decreased \$2,109,203, from \$7,255,454 to \$5,146,251. The County's net investment in capital assets is \$25,700,742.
- Total revenues decreased by 14%, changing from \$18,928,528 to \$16,222,599. Operating and capital grants accounted for 7% of the total revenues compared to the prior year of 30%. Grants may not recur from year to year.
- The County's primary revenue sources are ad valorem and consolidated taxes. These two revenue sources comprise 36% and 12% respectively, of total revenues.
- The County's total expenses were \$15,180,384. The largest functions are general government, public safety and judicial. Together these functions comprise 52% of all expenses. Business-type activities account for \$1,993,025 or 11% 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 2022 and 2021.

### Mineral County Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Current and						
Other Assets	\$ 19,333,630	\$ 27,657,625	\$ 4,110,109	\$ 3,367,501	\$23,443,739	\$31,025,126
Capital Assets	16,634,160	13,351,892	15,932,574	16,249,736	32,566,734	32,601,628
Total Assets	<u>35,967,790</u>	<u>44,009,517</u>	<u>20,042,683</u>	<u>19,617,237</u>	<u>56,010,473</u>	<u>63,626,754</u>
Current Liabilities	1,493,918	710,129	282,499	305,790	1,776,417	1,015,919
Non-Current						
Liabilities	40,650,177	47,193,352	8,437,628	8,162,029	49,087,805	55,355,381
Total Liabilities	<u>42,144,095</u>	<u>47,903,481</u>	<u>8,720,127</u>	<u>8,467,819</u>	<u>50,864,222</u>	<u>56,371,300</u>
Net Position						
Invested in						
Capital Assets	14,995,773	14,570,390	11,130,059	11,306,414	26,125,832	25,876,804
Restricted	3,208,089	2,736,050	310,107	289,564	3,518,196	30,025,614
Unrestricted	<u>(24,380,167)</u>	<u>(21,200,404)</u>	<u>(117,610)</u>	<u>(446,560)</u>	<u>(24,497,777)</u>	<u>(21,646,964)</u>
Total Net Position	<u><u>\$ (6,176,305)</u></u>	<u><u>\$ (3,893,964)</u></u>	<u><u>\$11,322,556</u></u>	<u><u>\$11,149,418</u></u>	<u><u>\$5,146,251</u></u>	<u><u>\$7,255,454</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 2022 and 2021.

### Mineral County Changes in Net Assets

	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Revenues						
Program Revenues						
Charges for Services	\$1,329,301	\$1,420,967	\$1,994,039	\$1,750,225	\$3,323,340	\$3,171,192
Operating Grants/Contributions	603,181	1,654,850	-	-	603,181	1,654,850
Capital Grants/Contributions	435,980	3,872,885	171,293	45,905	607,273	3,918,790
General Revenues						
Property Taxes	5,733,062	4,200,360	-	-	5,733,062	4,200,360
Investment Earnings	29,607	43,067	648	7,442	30,255	50,509
Miscellaneous	5,408,996	4,807,968	183	-	5,409,179	4,807,968
<b>Total Revenues</b>	<b>13,540,127</b>	<b>16,000,097</b>	<b>2,166,163</b>	<b>1,803,572</b>	<b>15,706,290</b>	<b>17,803,669</b>
Expenses						
General						
Government	4,140,821	3,482,020	-	-	4,140,821	3,482,020
Judicial	1,938,218	1,495,974	-	-	1,938,218	1,495,974
Public Safety	4,976,591	4,426,187	-	-	4,976,591	4,426,187
Highways and Streets	973,953	659,568	-	-	973,953	659,568
Welfare	213,109	337,663	-	-	213,109	337,663
Health	698,368	676,931	-	-	698,368	676,931
Intergovernmental	-	-	-	-	-	-
Culture and Recreation	628,399	472,404	-	-	628,399	472,404
Interest	13,934	15,711	-	-	13,934	15,711
Community Support	2,239,075	4,384,010	-	-	2,239,075	4,384,010
Utilities	-	-	1,993,025	1,343,958	1,993,025	1,343,958
<b>Total Expenses</b>	<b>15,822,468</b>	<b>15,950,468</b>	<b>1,993,025</b>	<b>1,343,958</b>	<b>17,815,493</b>	<b>17,294,426</b>
Transfers	-	-	-	-	-	-
Increase (decrease) in Net Position	(2,282,341)	49,629	173,138	459,614	(2,109,203)	509,243
Net Position July 1	(3,893,964)	(3,943,593)	11,149,418	10,689,804	7,255,454	6,746,211
NetPositionJune30	(6,176,305)	(3,893,964)	11,322,556	11,149,418	5,146,251	7,255,454

#### Governmental Activities

Net position decreased by \$2,282,341. A portion of this decrease is due to decreased grant revenues received in fiscal year 2020-21 compared to fiscal year 2021-22.

#### Business-type Activities

Business-type activities net position increased by \$173,138. The increase is due to the increase in water use fees in the Hawthorne Town Water Operations Fund.

## **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, 2022 the County's governmental funds reported combined ending fund balances of \$7,871,059 an increase of \$869,077 in comparison to the increase in the prior fiscal year of \$1,185,872.

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 \$1,083,559, an increase of \$77,514 as compared to the prior fiscal year decrease of \$277,837.

### **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 \$20,042,683. 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 \$100,000 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 \$703,343 over budget. The County received one payment during the fiscal year and not had budgeted for it. Tax penalties and interest were \$263,823 over budget due to property selling and paying the back taxes. The County also had a property sale of delinquent properties during the fiscal year.
- Total expenditures were \$222,593 under budget due to less spending in the General Government, Public Safety, 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, 2022 amounts to \$32,566,734. This investment in capital assets includes land, buildings, improvements, machinery and equipment. Refer to Note 5 of the financial statements for additional detail regarding capital assets.

Major capital assets events during the year include the following:

- Airport taxiway sealing project financed by the FAA Airport Improvement grants for \$435,980.
- Courthouse renovation was completed in the fiscal year 2021-22.
- 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	
	2022	2021	2022	2021	2022	2021
Land	\$736,330	\$736,330	\$23,400	\$23,400	\$759,730	\$759,730
Construction	17,184	85,708	198,182	33,541	215,366	119,249
Buildings	3,012,575	2,687,826	135,978	139,482	3,148,553	2,827,308
Improvements other than Buildings	64,989	113,825	15,035,513	15,502,358	15,100,502	15,616,183
Infrastructure	9,873,033	9,615,542	-	-	9,873,033	9,615,542
Equipment and Vehicles	2,930,049	3,112,661	539,501	550,956	3,469,550	3,663,617
Total	<u>\$16,634,160</u>	<u>\$16,351,892</u>	<u>\$15,932,574</u>	<u>\$16,249,737</u>	<u>\$32,566,734</u>	<u>\$32,601,629</u>

### **Debt Administration**

As of June 30, 2022, The County had total long-term obligations outstanding of \$43,321,103. The long-term obligation also includes \$482,965 in liability for compensated absences, \$29,874,474 for other post-employment benefits obligations and net pension liability of \$6,097,738 for both governmental and business-type funds. See Note 11 to the financial statements for details of long-term obligations for Mineral County.

### **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 FY22-23 were developed based on the following assumptions.

- Economic activity will remain stable
- Increases in expenditures could be supported by revenue projections.

### **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, 2022**

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
<b>ASSETS</b>			
Cash and investments	\$ 8,279,805	\$ 2,916,841	\$ 11,196,646
Accounts receivable	12,176	62,946	75,122
Taxes receivable	180,036	-	180,036
Leases receivable	105,778	-	105,778
Due from other governments	714,278	-	714,278
Inventory	-	120,641	120,641
Capital assets, net of accumulated depreciation			
Land	736,330	23,400	759,730
Construction in progress	17,184	198,182	215,366
Buildings	3,015,578	135,978	3,151,556
Improvements other than buildings	64,989	15,054,800	15,119,789
Equipment and vehicles	2,927,046	520,214	3,447,260
Infrastructure	9,873,033	-	9,873,033
Total Assets	<u>25,926,233</u>	<u>19,033,002</u>	<u>44,959,235</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred OPEB	6,718,825	640,489	7,359,314
Deferred pension	3,322,732	369,192	3,691,924
Total Deferred Outflows	<u>10,041,557</u>	<u>1,009,681</u>	<u>11,051,238</u>
<b>LIABILITIES</b>			
Accounts payable	632,000	76,657	708,657
Accrued liabilities	72,228	5,821	78,049
Deposits	-	11,900	11,900
Advances from Grantors	437,521	-	437,521
Noncurrent liabilities:			
Compensated absences due within 1 year	252,068	39,629	291,697
Long-term debt due within 1 year	100,101	148,492	248,593
Compensated absences due in more than one year	150,100	41,168	191,268
Long-term debt due in more than one year	1,538,286	5,079,113	6,617,399
Net pension liability	5,487,965	609,773	6,097,738
Other post-employment benefits obligations	28,380,749	1,493,725	29,874,474
Total Liabilities	<u>37,051,018</u>	<u>7,506,278</u>	<u>44,557,296</u>
Reserve for debt service and asset management	-	319,573	319,573
Total Liabilities and Reserves	<u>37,051,018</u>	<u>7,825,851</u>	<u>44,876,869</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred OPEB	293,848	372,781	666,629
Leases	105,778	-	105,778
Deferred pension	4,693,451	521,495	5,214,946
Total Deferred Inflows	<u>5,093,077</u>	<u>894,276</u>	<u>5,987,353</u>
<b>NET POSITION</b>			
Net investment in capital assets	14,995,773	10,704,969	25,700,742
Restricted for:			
Capital projects	28,939	-	28,939
Highways and streets	1,694,867	-	1,694,867
Public safety	163,192	-	163,192
Judicial	694,619	-	694,619
General government	533,126	-	533,126
Debt service	93,346	211,438	304,784
Water management	-	98,669	98,669
Unrestricted (deficit)	(24,380,167)	307,480	(24,072,687)
Total Net Position	<u>\$ (6,176,305)</u>	<u>\$ 11,322,556</u>	<u>\$ 5,146,251</u>

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



**MINERAL COUNTY, NEVADA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2022**

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS
Governmental Activities:				
General government	\$ 4,140,821	\$ 428,654	\$ 88,747	\$ -
Judicial	1,938,218	83,057	-	-
Public safety	4,976,591	276,943	159,724	-
Highways and streets	973,953	49,831	157,562	-
Welfare	213,109	-	-	-
Health and sanitation	698,368	459,454	-	-
Culture and recreation	628,399	8,840	2,561	-
Community support	2,239,075	22,522	194,587	435,980
Interest	13,934	-	-	-
Total Governmental Activities	<u>15,822,468</u>	<u>1,329,301</u>	<u>603,181</u>	<u>435,980</u>
Business-type Activities:				
Utilities	<u>1,993,025</u>	<u>1,994,039</u>	<u>-</u>	<u>171,293</u>
Total Business-type Activities	<u>1,993,025</u>	<u>1,994,039</u>	<u>-</u>	<u>171,293</u>
Total County	<u>\$ 17,815,493</u>	<u>\$ 3,323,340</u>	<u>\$ 603,181</u>	<u>\$ 607,273</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
\$ (3,623,420)	\$ -	\$ (3,623,420)
(1,855,161)	-	(1,855,161)
(4,539,924)	-	(4,539,924)
(766,560)	-	(766,560)
(213,109)	-	(213,109)
(238,914)	-	(238,914)
(616,998)	-	(616,998)
(1,585,986)	-	(1,585,986)
(13,934)	-	(13,934)
<u>(13,454,006)</u>	<u>-</u>	<u>(13,454,006)</u>
<u>-</u>	<u>172,307</u>	<u>172,307</u>
<u>-</u>	<u>172,307</u>	<u>172,307</u>
<u>(13,454,006)</u>	<u>172,307</u>	<u>(13,281,699)</u>
5,733,062	-	5,733,062
2,408,502	-	2,408,502
812,776	-	812,776
117,711	-	117,711
923,656	-	923,656
183,075	-	183,075
128,760	-	128,760
29,607	648	30,255
834,516	183	834,699
<u>11,171,665</u>	<u>831</u>	<u>11,172,496</u>
<u>(2,282,341)</u>	<u>173,138</u>	<u>(2,109,203)</u>
<u>(3,893,964)</u>	<u>11,149,418</u>	<u>7,255,454</u>
\$ <u><u>(6,176,305)</u></u>	\$ <u><u>11,322,556</u></u>	\$ <u><u>5,146,251</u></u>

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

**MINERAL COUNTY, NEVADA**  
**GOVERNMENTAL FUNDS**  
**BALANCE SHEET**  
**JUNE 30, 2022**

	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	\$ 958,127	\$ 1,660,372	\$ 863,819	\$ 925,998	\$ 3,871,489	\$ 8,279,805
Receivables:						
Taxes, delinquent	159,938	-	-	-	20,098	180,036
Accounts, net	3,771	-	-	-	8,405	12,176
Leases	-	-	-	-	105,778	105,778
Grants	-	-	-	-	-	-
Due from other governments	501,149	-	89,354	-	123,775	714,278
<b>Total Assets</b>	<b>1,622,985</b>	<b>1,660,372</b>	<b>953,173</b>	<b>925,998</b>	<b>4,129,545</b>	<b>9,292,073</b>
Deferred outflows of resources	-	-	-	-	-	-
<b>Total Assets &amp; Deferred Outflows of Resources</b>	<b>\$ 1,622,985</b>	<b>\$ 1,660,372</b>	<b>\$ 953,173</b>	<b>925,998</b>	<b>\$ 4,129,545</b>	<b>\$ 9,292,073</b>
<b>LIABILITIES &amp; DEFERRED INFLOWS OF RESOURCES &amp; FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 330,559	\$ 1,459	\$ 13,131	\$ -	\$ 286,851	\$ 632,000
Accrued liabilities	53,120	-	5,335	-	13,773	72,228
Advances from grantors	-	-	-	-	437,521	437,521
<b>Total Liabilities</b>	<b>383,679</b>	<b>1,459</b>	<b>18,466</b>	<b>-</b>	<b>738,145</b>	<b>1,141,749</b>
Deferred inflows of resources:						
Leases	-	-	-	-	105,778	105,778
Deferred for property taxes	155,747	-	-	-	17,740	173,487
<b>Total Deferred Inflows</b>	<b>155,747</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>123,518</b>	<b>279,265</b>
<b>FUND BALANCES</b>						
Restricted	-	-	934,707	-	1,752,986	2,687,693
Committed	-	1,658,913	-	925,998	1,275,687	3,860,598
Assigned	645,983	-	-	-	28,939	674,922
Unassigned	437,576	-	-	-	210,270	647,846
<b>Total Fund Balances</b>	<b>1,083,559</b>	<b>1,658,913</b>	<b>934,707</b>	<b>925,998</b>	<b>3,267,882</b>	<b>7,871,059</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 1,622,985</b>	<b>\$ 1,660,372</b>	<b>\$ 953,173</b>	<b>\$ 925,998</b>	<b>\$ 4,129,545</b>	<b>\$ 9,292,073</b>

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, 2022**

Fund Balances - Governmental Funds		\$ 7,871,059
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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	\$ 29,199,478	
Less: accumulated depreciation	<u>(12,565,318)</u>	16,634,160

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	(28,380,749)	
Accrued net pension liability	(5,487,965)	
Notes payable	(251,498)	
Landfill closure costs	(1,386,889)	
Compensated absences	<u>(402,168)</u>	(35,909,269)

Deferred outflows of resources reported in the Statement of Net Position	10,041,557
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Deferred inflows of resources reported in the Statement of Net Position	(4,987,299)
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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>173,487</u>
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Total Net Position of Governmental Activities	<u>\$ (6,176,305)</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, 2022**

	GENERAL FUND	IN LIEU OF TAXES FUND	ROAD FUND	LANDFILL CLOSURE FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>						
Taxes	\$ 4,655,020	\$ -	\$ -	\$ -	\$ 1,078,042	\$ 5,733,062
Licenses and permits	66,285	-	-	-	103,063	169,348
Intergovernmental revenues	2,711,168	812,776	704,634	-	1,002,824	5,231,402
Charges for services	254,252	-	49,831	-	1,004,970	1,309,053
Fines and forfeits	206,245	-	-	-	37,793	244,038
Miscellaneous	947,981	-	26,117	6,715	388,720	1,369,533
Total Revenues	<u>8,840,951</u>	<u>812,776</u>	<u>780,582</u>	<u>6,715</u>	<u>3,615,412</u>	<u>14,056,436</u>
<b>EXPENDITURES</b>						
Current:						
General government	3,048,150	78,193	-	-	150,240	3,276,583
Public safety	3,481,539	-	-	-	1,036,598	4,518,137
Judicial	1,492,550	-	-	-	45,668	1,538,218
Highways and streets	-	-	766,370	-	207,584	973,954
Welfare	-	-	-	-	213,109	213,109
Health and sanitation	270,483	-	-	-	427,885	698,368
Culture and recreation	413,087	-	-	-	215,312	628,399
Community support	55,000	-	-	-	946,554	1,001,554
Intergovernmental	244,000	-	-	-	-	244,000
Debt service:						
Principal	34,302	-	-	-	43,960	78,262
Interest	2,841	-	-	-	13,934	16,775
Total Expenditures	<u>9,041,952</u>	<u>78,193</u>	<u>766,370</u>	<u>-</u>	<u>3,300,844</u>	<u>13,187,359</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(201,001)</u>	<u>734,583</u>	<u>14,212</u>	<u>6,715</u>	<u>314,568</u>	<u>869,077</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	425,000	-	-	92,000	174,459	691,459
Transfers out	<u>(146,485)</u>	<u>(425,000)</u>	<u>-</u>	<u>-</u>	<u>(119,974)</u>	<u>(691,459)</u>
Total Other Financing Sources (Uses)	<u>278,515</u>	<u>(425,000)</u>	<u>-</u>	<u>92,000</u>	<u>54,485</u>	<u>-</u>
Net Change in Fund Balances	77,514	309,583	14,212	98,715	369,053	869,077
FUND BALANCES, July 1	<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>
FUND BALANCES, June 30	<u>\$ 1,083,559</u>	<u>\$ 1,658,913</u>	<u>\$ 934,707</u>	<u>\$ 925,998</u>	<u>\$ 3,267,882</u>	<u>\$ 7,871,059</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, 2022**

Net Change in Fund Balances - Governmental Funds	\$	869,077
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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	\$	1,083,957	
Less: Current year depreciation		<u>(715,981)</u>	367,976

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.		11,459
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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		698,845	
Pension expense		<u>(1,397,690)</u>	(698,845)

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		7,481,797
Change in net liability		2,260,905
Change in deferred pension inflows and outflows		(1,696,868)
Change in deferred OPEB inflows and outflows		(10,892,398)
Change in landfill closure costs payable		(36,411)
Change in long-term compensated absences		<u>50,967</u>

Change in Net Postion of Governmental Activities	\$	<u><u>(2,282,341)</u></u>
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**MINERAL COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	BUDGET			VARIANCE TO
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET
<b>REVENUES</b>				
Taxes	\$ 4,027,598	\$ 4,027,598	\$ 4,655,020	\$ 627,422
Licenses and Permits	81,200	81,200	66,285	(14,915)
Intergovernmental Revenues	2,640,729	2,672,730	2,711,168	38,438
Charges for Services	232,400	232,400	254,252	21,852
Fines and Forfeits	281,500	281,500	206,245	(75,255)
Miscellaneous	411,235	411,235	947,981	536,746
<b>Total Revenues</b>	<u>7,674,662</u>	<u>7,706,663</u>	<u>8,840,951</u>	<u>1,134,288</u>
<b>EXPENDITURES</b>				
Current:				
General Government	3,049,092	3,093,212	3,048,150	45,062
Public Safety	3,562,839	3,562,839	3,481,539	81,300
Judicial	1,494,626	1,494,626	1,492,550	2,076
Health and Sanitation	339,109	339,109	270,483	68,626
Culture and Recreation	398,928	430,931	413,087	17,844
Community Support	55,000	55,000	55,000	-
Intergovernmental	239,000	244,000	244,000	-
Debt service	11,265	37,143	37,143	-
<b>Total Expenditures</b>	<u>9,149,859</u>	<u>9,256,860</u>	<u>9,041,952</u>	<u>214,908</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,475,197)</u>	<u>(1,550,197)</u>	<u>(201,001)</u>	<u>(1,349,196)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Contingency	(100,000)	-	-	-
Transfers in	425,000	425,000	425,000	-
Transfers out	(141,985)	(166,985)	(146,485)	(20,500)
<b>Total Other Financing Sources (Uses)</b>	<u>183,015</u>	<u>258,015</u>	<u>278,515</u>	<u>(20,500)</u>
<b>Net Change in Fund Balances</b>	<u>(1,292,182)</u>	<u>(1,292,182)</u>	<u>77,514</u>	<u>1,369,696</u>
<b>FUND BALANCE, July 1</b>	<u>1,518,000</u>	<u>1,518,000</u>	<u>1,006,045</u>	<u>(511,955)</u>
<b>FUND BALANCE, June 30</b>	<u>\$ 225,818</u>	<u>\$ 225,818</u>	<u>\$ 1,083,559</u>	<u>\$ 857,741</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, 2022**

	BUDGET			VARIANCE TO
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET
REVENUES				
Intergovernmental Revenues	\$ 700,000	\$ 700,000	\$ 812,776	\$ 112,776
EXPENDITURES				
Current:				
General Government	80,000	80,000	78,193	1,807
Total Expenditures	80,000	80,000	78,193	1,807
Excess (Deficiency) of Revenues over Expenditures	620,000	620,000	734,583	114,583
OTHER FINANCING SOURCES (USES)				
Transfers out	(425,000)	(425,000)	(425,000)	-
Total Other Financing Sources (Uses)	(425,000)	(425,000)	(425,000)	-
Net Change in Fund Balance	195,000	195,000	309,583	114,583
FUND BALANCE, July 1	1,226,307	1,226,307	1,349,330	123,023
FUND BALANCE, June 30	\$ 1,421,307	\$ 1,421,307	\$ 1,658,913	\$ 237,606

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, 2022**

	BUDGET			VARIANCE TO
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET
REVENUES				
Intergovernmental revenues	\$ 689,903	\$ 689,903	\$ 704,634	\$ 14,731
Charges for services	30,000	30,000	49,831	19,831
Miscellaneous	25,200	25,200	26,117	917
Total Revenues	745,103	745,103	780,582	35,479
EXPENDITURES				
Current:				
Highways and streets	876,119	876,119	766,370	109,749
Total Expenditures	876,119	876,119	766,370	109,749
Net Change in Fund Balance	(131,016)	(131,016)	14,212	145,228
FUND BALANCE, July 1	705,616	705,616	920,495	214,879
FUND BALANCE, June 30	\$ 574,600	\$ 574,600	\$ 934,707	\$ 360,107

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, 2022**

	BUDGET			VARIANCE TO
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET
REVENUES				
Miscellaneous	<u>15,000</u>	<u>15,000</u>	<u>6,715</u>	<u>(8,285)</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>15,000</u>	<u>15,000</u>	<u>6,715</u>	<u>(8,285)</u>
OTHER FINANCING USES:				
Transfers in:				
Landfill Fund	<u>\$ 62,000</u>	<u>\$ 62,000</u>	<u>\$ 92,000</u>	<u>\$ (30,000)</u>
FUND BALANCE, July 1	<u>830,407</u>	<u>830,407</u>	<u>827,283</u>	<u>(3,124)</u>
FUND BALANCE, June 30	<u><u>\$ 907,407</u></u>	<u><u>\$ 907,407</u></u>	<u><u>\$ 925,998</u></u>	<u><u>\$ 18,591</u></u>

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

**MINERAL COUNTY, NEVADA**  
**PROPRIETARY FUNDS**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2022**  
*(Page 1 of 2)*

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS				
	HAWTHORNE TOWN UTILITY FUNDS			OTHER	
	WATER	SEWER	GARBAGE	ENTERPRISE	
	OPERATIONS	OPERATIONS	OPERATIONS	FUNDS	TOTAL
<b>ASSETS</b>					
Current Assets					
Cash and investments	\$ 1,183,238	\$ 857,720	\$ 693,137	\$ 182,746	\$ 2,916,841
Receivables:					
Accounts, net	7,343	27,123	19,540	8,940	62,946
Inventory	106,415	14,226	-	-	120,641
Total Current Assets	1,296,996	899,069	712,677	191,686	3,100,428
Noncurrent Assets					
Capital Assets:					
Land	1,400	1,400	1,400	19,200	23,400
Construction in progress	198,182	-	-	-	198,182
Buildings and improvements	249,597	46,702	23,026	-	319,325
Improvements other than buildings	11,812,665	11,946,297	-	2,393,747	26,152,709
Equipment and vehicles	467,358	406,407	322,290	87,247	1,283,302
	12,729,202	12,400,806	346,716	2,500,194	27,976,918
Less: Accumulated Depreciation	(6,014,085)	(3,445,919)	(771,807)	(1,812,533)	(12,044,344)
Net Capital Assets	6,715,117	8,954,887	(425,091)	687,661	15,932,574
Total Assets	8,012,113	9,853,956	287,586	879,347	19,033,002
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred OPEB	315,120	315,390	9,425	554	640,489
Deferred pension	162,444	136,601	55,379	14,768	369,192
	477,564	451,991	64,804	15,322	1,009,681

**MINERAL COUNTY, NEVADA**  
**PROPRIETARY FUNDS**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2022**  
*(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>					
Current Liabilities					
Accounts payable	\$ 47,760	\$ 5,369	\$ 14,650	\$ 8,878	\$ 76,657
Accrued salaries	4,267	-	1,104	450	5,821
Compensated absences	17,603	14,789	4,550	2,687	39,629
Customer deposits	11,200	-	-	700	11,900
G.O. Sewer bonds	-	45,245	-	-	45,245
Revenue bonds-water revenue series	72,127	-	-	-	72,127
Revenue bonds-sewer revenue series	-	31,120	-	-	31,120
Total Current Liabilities	152,957	96,523	20,304	12,715	282,499
Long-term Liabilities					
Other post-employment benefits obligations	657,239	552,678	224,059	59,749	1,493,725
Net pension liability	268,300	225,616	91,466	24,391	609,773
Compensated absences	18,015	15,365	7,788	-	41,168
G.O. Sewer bonds	-	856,156	-	-	856,156
Revenue bonds-water revenue series	2,964,984	-	-	-	2,964,984
Revenue bonds-sewer revenue series	-	1,257,973	-	-	1,257,973
Total Long-Term Liabilities	3,908,538	2,907,788	323,313	84,140	7,223,779
Reserve for debt services and asset management	227,411	92,162	-	-	319,573
Total Liabilities and Reserves	4,288,906	3,096,473	343,617	96,855	7,825,851
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred OPEB	190,193	164,097	14,700	3,791	372,781
Deferred pension	229,458	192,953	78,224	20,860	521,495
	419,651	357,050	92,924	24,651	894,276
<b>NET POSITION</b>					
Invested in capital assets, net of related debt	3,678,006	6,764,393	-	687,661	11,130,060
Restricted:					
Debt service	162,741	48,697	-	-	211,438
Asset management	64,670	33,999	-	-	98,669
Unrestricted	(124,297)	5,335	(84,151)	85,502	(117,611)
Total Net Position	\$ 3,781,120	\$ 6,852,424	\$ (84,151)	\$ 773,163	\$ 11,322,556

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, 2022**

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS				
	HAWTHORNE TOWN UTILITY FUNDS			OTHER	
	WATER	SEWER	GARBAGE	ENTERPRISE	
	OPERATIONS	OPERATIONS	OPERATIONS	FUNDS	TOTAL
OPERATING REVENUES					
Water use fees	\$ 1,112,801	\$ -	\$ -	\$ 124,229	\$ 1,237,030
Sewer use fees	-	357,400	-	-	357,400
Utility connection fees	10,899	1,172	-	-	12,071
Other use fees	-	-	349,613	-	349,613
Miscellaneous revenues	15,148	13,029	7,053	2,695	37,925
Total Operating Revenues	1,138,848	371,601	356,666	126,924	1,994,039
OPERATING EXPENSES					
Salaries and wages	302,579	84,342	86,100	26,099	499,120
Employee benefits	172,552	78,590	(17,417)	8,024	241,749
Services and supplies	205,771	64,706	65,137	57,394	393,008
OPEB expense	145,862	(65,587)	165,287	(1,991)	243,571
Bad debt expense	220	-	-	-	220
Interest expense	69,207	46,971	-	-	116,178
Depreciation	192,946	247,820	10,882	47,531	499,179
Total Operating Expenses	1,089,137	456,842	309,989	137,057	1,993,025
Operating Income (Loss)	49,711	(85,241)	46,677	(10,133)	1,014
NONOPERATING REVENUES (EXPENSES)					
SRF grant revenue	97,362	-	-	-	97,362
Grant revenue	73,931	-	-	-	73,931
Bad debt recovery	183	-	-	-	183
Interest income	122	451	-	75	648
Total Nonoperating Revenue	171,598	451	-	75	172,124
Income (Loss) before Capital Contributions and Transfers	221,309	(84,790)	46,677	(10,058)	173,138
Change in Net Position	221,309	(84,790)	46,677	(10,058)	173,138
NET POSITION, July 1	3,559,811	6,937,214	(130,828)	783,221	11,149,418
NET POSITION, June 30	\$ 3,781,120	\$ 6,852,424	\$ (84,151)	\$ 773,163	\$ 11,322,556

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, 2022**

	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	\$ 1,176,167	\$ 368,902	\$ 356,905	\$ 113,138	\$ 2,015,112
Cash payments to suppliers for goods and services	(306,168)	(64,023)	(50,754)	(46,051)	(466,996)
Cash payments to employees for services	(476,183)	(104,294)	(140,815)	(36,664)	(757,956)
Interest paid	(69,207)	(46,971)	-	-	(116,178)
Net Cash Provided (Used) by Operating Activities	<u>324,609</u>	<u>153,614</u>	<u>165,336</u>	<u>30,423</u>	<u>673,982</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
Grant revenues	171,293	-	-	-	171,293
Principal paid on debt	(71,502)	(77,498)	-	-	(149,000)
Acquisition of capital assets	(92,219)	-	(4,000)	-	(96,219)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>7,572</u>	<u>(77,498)</u>	<u>(4,000)</u>	<u>-</u>	<u>(73,926)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Interest on investments	<u>122</u>	<u>451</u>	<u>-</u>	<u>75</u>	<u>648</u>
Net Cash Provided (Used) by Investing Activities	<u>122</u>	<u>451</u>	<u>-</u>	<u>75</u>	<u>648</u>
Net Increase (Decrease) in Cash and Cash Equivalents	332,303	76,567	161,336	30,498	600,704
CASH AND CASH EQUIVALENTS, July 1	<u>850,935</u>	<u>781,153</u>	<u>531,801</u>	<u>152,248</u>	<u>2,316,137</u>
CASH AND CASH EQUIVALENTS, June 30	<u>\$ 1,183,238</u>	<u>\$ 857,720</u>	<u>\$ 693,137</u>	<u>\$ 182,746</u>	<u>\$ 2,916,841</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>					
Operating income (loss)	\$ 49,711	\$ (85,241)	\$ 46,677	\$ (10,133)	\$ 1,014
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	192,946	247,820	10,882	47,531	499,179
(Increase) decrease in:					
Receivables	37,319	2,699	239	(7,122)	33,135
Increase (decrease) in:					
Payables	42,233	(11,664)	107,538	447	138,554
Customer deposits	2,400	-	-	(300)	2,100
Net Cash Provided (Used) by Operating Activities	<u>\$ 324,609</u>	<u>\$ 153,614</u>	<u>\$ 165,336</u>	<u>\$ 30,423</u>	<u>\$ 673,982</u>

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

**MINERAL COUNTY, NEVADA  
FIDUCIARY FUNDS  
STATEMENT OF FIDUCIARY NET POSITION  
JUNE 30, 2022**

**ASSETS**

Cash and investments	<u>\$ 1,627,551</u>
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**LIABILITIES**

Due to others and governments	<u>\$ 1,627,551</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, 2022**

**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, 2022**

**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 2020-2021 have been written off.

**MINERAL COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**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, 2022**

**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, 2022**

**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, 2022, the General Fund had \$645,983 in assigned fund balance allocated to the 2022-23 budget. The In Lieu of Taxes Fund had committed fund balance of \$1,658,913 for future Board allocations. The Road Fund had restricted fund balance of \$934,707 for future highway and streets projects. The Landfill Closure Fund had committed fund balance of \$925,998 for future landfill closure costs. Nonmajor governmental funds had \$1,752,986 in restricted fund balances for various purposes, \$1,286,265 committed fund balances per Board and fund resolutions, and \$28,939 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, 2022**

**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, 2022, the Governmental Activities had \$3,208,089 in net position restricted by state statute (statutory) or donors for specific purposes. Major components of the restricted net position include \$28,939 for capital projects, \$1,694,867 for road maintenance or improvements, \$163,192 for public safety and \$533,126 for general government functions. Restricted net assets for Business Activities included \$211,438 for debt service and \$98,669 for asset management.

**New Accounting Pronouncements:**

The County adopted the provisions of GASB 87, *Leases*. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

The County adopted the provisions of GASB Statement NO. 92, *Omnibus 2020*. The Statement establishes accounting and financial reporting requirements for specific issues related to leases, intra-entity transfers of assets, postemployment benefits, government acquisitions, risk financing, and insurance related activities of public entity risk pools, fair value of investments, and derivative instruments. This pronouncement did not impact the preparation of these financial statements.

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

Mineral County conformed to all significant statutory constraints on its financial administration during the year, with the following exceptions: Total expenditures in the Medical Indigent Fund exceeded appropriations by \$5,243 and total expenditures in the Court Facilities Fees Fund exceeded appropriations by \$2,672, which are 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, 2022, 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>12,324,197</u>	<u>13,167,892</u>
	<u>\$ 12,824,197</u>	<u>\$ 13,667,892</u>

**MINERAL COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**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	\$ 1,952,492	\$ 595,969	\$ 1,356,523

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, 2022, 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, 2021 the net investment by Sierra Pacific Power Company in the leasehold area was reported as follows:

	December 31, 2021
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, 2022**

**NOTE 5 – Capital Assets:**

A summary of changes in capital assets for the year ended June 30, 2022 follows:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 736,330	\$ -	\$ -	\$ 736,330
Construction in progress	85,708	17,184	85,708	17,184
Total Capital Assets, Not Being Depreciated	822,038	17,184	85,708	753,514
Capital Assets Being Depreciated:				
Buildings	3,934,270	320,555	-	4,254,825
Improvements other than buildings	2,023,003	55,275	-	2,078,278
Equipment	10,129,744	254,963	-	10,384,707
Infrastructure	11,292,174	435,980	-	11,728,154
Total Capital Assets Being Depreciated	27,379,191	1,066,773	-	28,445,964
Total Capital Assets	28,201,229	1,083,957	85,708	29,199,478
Less accumulated depreciation for:				
Buildings	(1,246,444)	(42,520)	-	(1,288,964)
Improvements other than buildings	(1,909,178)	(57,397)	-	(1,966,575)
Equipment	(7,017,083)	(437,575)	-	(7,454,658)
Infrastructure	(1,676,632)	(178,489)	-	(1,855,121)
Total Accumulated Depreciation	(11,849,337)	(715,981)	-	(12,565,318)
Governmental Activities Capital Assets, Net	<u>\$ 16,351,892</u>	<u>\$ 367,976</u>	<u>\$ 85,708</u>	<u>\$ 16,634,160</u>

**MINERAL COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 5 – Capital Assets (Continued):**

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
Business-Type Activities:				
Capital assets, not being depreciated:				
Land	\$ 23,400	\$ -	\$ -	\$ 23,400
Construction in progress	33,541	164,641	-	198,182
Total Capital Assets, Not Being Depreciated	56,941	164,641	-	221,582
Other capital assets:				
Buildings and improvements	392,906	-	-	392,906
Garbage collection equipment	812,380	4,000	-	816,380
General equipment	972,818	-	-	972,818
Water distribution system	13,518,543	-	-	13,518,543
Sewer system.	12,054,689	-	-	12,054,689
Total Capital Assets Being Depreciated	27,751,336	4,000	-	27,755,336
Total Capital Assets	27,808,277	168,641	-	27,976,918
Less accumulated depreciation for:				
Buildings and improvements	(253,424)	(3,504)	-	(256,928)
Garbage collection equipment	(785,211)	(10,882)	-	(796,093)
General equipment	(449,031)	(4,573)	-	(453,604)
Water distribution system	(7,058,734)	(214,959)	-	(7,273,693)
Sewer system	(3,012,140)	(251,886)	-	(3,264,026)
Total Accumulated Depreciation	(11,558,540)	(485,804)	-	(12,044,344)
Business-Type Activities Capital Assets, Net	\$ 16,249,737	\$ (317,163)	\$ -	\$15,932,574

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

Governmental activities:	
General government	\$ 250,593
Judicial	14,320
Public safety	329,351
Highways and streets	57,278
Health and sanitation	716
Culture and recreation	50,119
Community support	13,604
Total Depreciation Expense – Governmental Activities	\$ 715,981
Business-Type Activities:	
Utilities	\$ 485,804



**MINERAL COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 6 – 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, 2022, \$1,386,889 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, 2022; 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 7 – Revenue Abatements:**

Property tax revenues were reduced by \$1,283,984 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 8 – Subsequent Events:**

As of November 30, 2022, Mineral County, Nevada has received \$1,375,800 from the Local Assistance and Tribal Consistency Fund.

**NOTE 9 – 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 \$4,275,212 at June 30, 2022. Mineral County, Nevada approved the Water Revenue Bond Series 2021 in the maximum principal amount of \$3,013,000 to finance the project.

**NOTE 10 – Interfund Balances and Transfers:**

The composition of interfund balances which are to meet needs of the different funds as of June 30, 2022 is as follows:

Interfund Transfers	Transfers In			Total
	General Fund	Major Governmental Funds	Non Major Governmental Funds	
Transfers Out				
General Fund	\$ -	\$ -	\$ 57,459	\$ 57,459
Major Governmental Funds	425,000	92,000	-	517,000
Nonmajor Governmental Funds	-	-	117,000	117,000
	<u>\$ 425,000</u>	<u>\$ 92,000</u>	<u>\$ 174,459</u>	<u>\$ 691,459</u>

**MINERAL COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 13 - 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%	\$ 5,108
General Fund, quarterly payments \$8,626	04/21	167,500	2.84%	1,838
General Fund, annual payment \$11,265	10/17	135,178	2.90%	1,501
Capital Project Fund, quarterly payment \$7,451	09/13	250,000	3.50%	1,398
				<u>9,845</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>\$ 9,845</u>
<b><u>Business-Type Activities:</u></b>				
<u>General Obligation Sewer Bonds-Series 2018A</u>				
Monthly payment \$47,580	01/18	1,000,000	2.23%	\$ 20,851
<u>USDA Rural Development-Water Revenue Series 2012</u>				
Monthly payment \$11,726	04/12	3,699,000	2.25%	69,207
<u>USDA Rural Development-Sewer Revenue Series 2012</u>				
Monthly payment \$4,770	06/12	1,574,000	2.00%	26,120
				<u>\$ 116,178</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>\$ 116,178</u>

Principal Outstanding July 1	Issued or Ratified During Period	Maturing/ Defeased During Period	Principal Outstanding June 30	Payment Due in 2022 -2023		Date of Final Payment
				Principal	Interest	
\$ 74,027	\$ -	\$ 23,046	\$ 50,981	\$ 24,637	\$ 3,517	4/24
158,874	-	32,667	126,207	33,078	1,427	1/26
51,735	-	9,764	41,971	10,047	1,218	12/25
60,680	-	28,341	32,339	32,339	641	05/23
<u>345,316</u>	<u>-</u>	<u>93,818</u>	<u>251,498</u>	<u>100,101</u>	<u>6,803</u>	
1,350,478	36,411	-	1,386,889	-	-	
35,862,546	-	7,481,797	28,380,749	-	-	
7,748,870	-	2,260,905	5,487,965	-	-	
453,135	402,168	453,135	402,168	-	-	
<u>45,415,029</u>	<u>438,579</u>	<u>10,195,837</u>	<u>35,657,771</u>	<u>-</u>	<u>-</u>	
<u>\$ 45,760,345</u>	<u>\$ 438,579</u>	<u>\$ 10,289,655</u>	<u>\$ 35,909,269</u>	<u>\$ 100,101</u>	<u>\$ 6,803</u>	
\$ 946,146	\$ -	\$ 44,746	\$ 901,400	\$ 45,748	\$ 19,848	7/49
3,108,547	-	71,502	3,037,045	73,127	67,581	3/52
1,320,214	-	31,120	1,289,094	31,750	25,490	6/52
<u>\$ 5,374,907</u>	<u>\$ -</u>	<u>\$ 147,368</u>	<u>\$ 5,227,539</u>	<u>\$ 150,625</u>	<u>\$ 112,919</u>	
1,619,632	-	125,907	1,493,725	-	-	
860,986	-	251,213	609,773	-	-	
65,390	71,092	55,685	80,797	-	-	
<u>2,546,008</u>	<u>71,092</u>	<u>432,805</u>	<u>2,184,295</u>	<u>-</u>	<u>-</u>	
<u>\$ 7,920,915</u>	<u>\$ 71,092</u>	<u>\$ 580,173</u>	<u>\$ 7,411,834</u>	<u>\$ 150,625</u>	<u>\$ 112,919</u>	

**MINERAL COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 11 – Long-Term Obligations (Continued):**

Year Ending June 30	Governmental Activities	
	Principal	Interest
2023	\$ 100,101	\$ 6,803
2024	70,177	4,513
2025	44,555	1,214
2026	36,665	480
	<u>\$ 251,498</u>	<u>\$ 13,010</u>
	Business-Type Activities	
	Principal	Interest
2023	\$ 148,492	\$ 115,054
2024	153,952	109,594
2025	157,355	106,191
2026	160,834	102,712
2027	164,381	99,167
2028-2032	879,093	439,637
2033-2037	979,562	338,168
2038-2042	855,384	232,767
2043-2047	846,340	143,412
2048-2052	882,146	44,248
	<u>\$ 5,227,539</u>	<u>\$ 1,730,950</u>

**NOTE 12 – Leases Receivable:**

The County's lease receivable is measured at the present value of lease payments expected to be received during the lease term. A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease. The County has eight leases for industrial property at the airport to various third parties. The leases vary from 2 to 25 years. The leases receivable are measured at present value of the future minimum rent payments expected to be received during the lease terms at a discount rate of 4%.

The cost of the leased property is included in the buildings and improvements category in Note 5 – Capital Assets, and the amount of depreciation thereon. The amount of cost attributable to only the leased property is not determined and therefore not disclosed here.

Future minimum lease payments are due as follows:

	Lease Obligation	
	Principal	Interest
2023	\$ 6,687	\$ 4,231
2024	8,350	3,963
2025	7,848	3,629
2026	9,711	3,316
2027	10,182	2,927
2028-2032	23,993	10,472
2033-2037	24,107	5,993
2038-2040	14,900	1,110
	<u>\$ 105,778</u>	<u>\$ 32,714</u>

**MINERAL COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 13 – 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, 2022**

**NOTE 14 – 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, 2021:

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, 2022, and was determined by an actuarial valuation as of September 6, 2022.

PEBP	\$ 404,818
County Plan	29,469,656
	<u>\$ 29,874,474</u>

**MINERAL COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 14 – 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)	2.18% as of June 30, 2021 3.54% as of June 30, 2022
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, 2022**

**NOTE 14 – Other Post-Employment Benefits (Continued):**

*Changes in Total OPEB Liability*

	PEBP	County
Balance at June 30, 2021	\$ 481,616	\$ 37,000,562
Changes for the year:		
Service cost	-	1,909,436
Interest	10,253	843,619
Changes of assumptions	(64,457)	(9,860,215)
Benefit payments	(22,594)	(423,746)
Net Change	(76,798)	(7,530,906)
Balance at June 30, 2022	\$ 404,818	\$ 29,469,656

*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 3.54 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
2.54%	3.54%	4.54%
\$36,793,779	\$29,874,474	\$24,603,100

*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%
\$23,446,605	\$29,874,474	\$38,770,984

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

For the year ended June 30, 2022, the County recognized OPEB expense of \$4,305,720. At June 30, 2022, the County reported deferred outflows of resources related to OPEB from changes in assumptions in the County's Plan of \$16,012,216. The County will recognize the deferred resources as follows:

Year Ending June 30,	Amount
2023	\$ 1,606,869
2024	1,606,869
2025	1,541,075
2026	1,632,116
2027	1,659,076
Thereafter	(1,353,320)
	\$ 6,692,685

In addition, \$130,051 (\$107,457 of implicit contributions related to the County Plan and \$22,594 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 2022 fiscal year.



**MINERAL COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 15 – 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, 2022
Government Deferred Outflows	
Governmental Activities	
Pensions	\$ 3,322,732
OPEB contributions	6,718,825
	<u>\$ 10,041,557</u>
Business-Type Activities	
Pensions	\$ 369,192
OPEB contributions	640,489
	<u>\$ 1,009,681</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, 2022 were as follows:

	Balance June 30, 2022
Governmentwide Deferred Inflows	
Governmental Activities	
Pensions	\$ 4,693,451
Leases	105,778
OPEB	293,848
	<u>\$ 5,093,077</u>
Business-type Activities	
Pensions	\$ 521,495
OPEB	372,781
	<u>\$ 894,276</u>

**MINERAL COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

Governmental Funds Deferred Inflows	
General Fund	\$155,747
General Indigent	698
Medical Indigent	7,319
Care and Share	6,237
Capital Projects	3,486
	<hr/>
Total	<u>\$173,487</u>

**NOTE 16 – 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**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 16 – Defined Benefit Pension Plan (Continued):**

Mineral County has elected the EPC plan for all employees. The District's contributions to the plan totaled \$1,397,690 for the year ended June 30, 2022 of which 50% or \$698,845 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, 2022, the County reported a liability of \$6,097,738 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, 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, 2021. At June 30, 2021 the County's proportion was .06687% while fiscal year 2020 the proportionate rate was .06182%.

For the year ended June 30, 2022, the County recognized pension expense of \$1,397,690. At June 30, 2022, 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	\$ 675,444	\$ 42,914
Changes of assumptions	2,024,554	-
Net difference between projected and actual earnings on pension plan investments	-	4,975,560
Changes in proportion and differences between actual and proportionate share of contributions	991,926	196,472
County contributions subsequent to the measurement date	699,866	-
Total	<u>\$ 4,390,769</u>	<u>\$ 5,214,946</u>

\$699,866 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, 2022. 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
2023	\$ (583,179)
2024	(501,059)
2025	(527,933)
2026	(573,809)
2027	582,696
Thereafter	80,263
	<u>\$ (1,523,022)</u>

Actuarial Assumption. The total pension liability in the June 30, 2021 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	4.20% to 14.50%, depending on service
Investment rate of return	7.25%, net of pension plan investment expense, including inflation

**MINERAL COUNTY, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 16 – 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, 2021 valuation were based on the results of the experience review completed in 2022.

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, 2021, PERS' long-term inflation assumption was 2.5%.

Discount rate. The discount rate used to measure the total pension liability was 7.25% as of June 30, 2021. 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, 2021, 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, 2022.

Pension liability sensitivity. The following represents the County's proportionate share of the net pension liability calculated using the discount rate of 7.25% 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 (6.25%) or 1 percentage point higher (8.25%) than the current discount rate:

	1% Decrease	Current Rate	1% Increase
	6.25%	7.25%	8.25%
County's net pension liability	\$9,132,582	\$6,097,738	\$4,984,657

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, 2022**

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Public Employees Benefit Plan (PEBP)</b>					
Total OPEB Liability					
Service cost	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	10,253	10,702	11,532	15,189	17,027
Change in assumptions	(64,457)	82,201	6,292	(117,139)	12,759
Benefit payments	<u>(22,594)</u>	<u>(27,271)</u>	<u>(30,323)</u>	<u>(27,750)</u>	<u>(31,189)</u>
Net Change in Total OPEB Liability	(76,798)	65,632	(12,499)	(129,700)	(1,403)
Total Liability, July 1	<u>481,616</u>	<u>415,984</u>	<u>428,483</u>	<u>558,183</u>	<u>559,586</u>
Total Liability, June 30	<u>\$ 404,818</u>	<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	n/a
<b>Mineral County Health Benefits Plan</b>					
Total OPEB Liability					
Service cost	\$ 1,909,436	\$ 723,997	\$ 668,563	\$ 507,074	\$ 458,321
Interest	843,619	408,990	398,770	418,897	426,792
Change in assumptions	(9,860,215)	21,405,684	333,890	(1,095,957)	488,278
Benefit payments	<u>(423,746)</u>	<u>(379,355)</u>	<u>(368,506)</u>	<u>(377,973)</u>	<u>(388,210)</u>
Net Change in Total OPEB Liability	(7,530,906)	22,159,316	1,032,717	(547,959)	985,181
Total Liability, July 1	<u>37,000,562</u>	<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>\$ 29,469,656</u>	<u>\$ 37,000,562</u>	<u>\$ 14,841,246</u>	<u>\$ 13,808,529</u>	<u>\$ 14,356,488</u>
Covered employee payroll	\$ 5,077,218	\$ 4,284,999	\$ 3,727,326	\$ 4,313,163	\$ 4,019,084
Total liability as a percentage of covered-employee payroll	580.43%	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	3.54%	2.18%	2.66%	2.92%	2.92%
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**MINERAL COUNTY, NEVADA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2022**

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

Last 10 Fiscal Years\*

	<u>FY 2021</u>	<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)	0.06687%	0.05804%	0.05804%	0.05924%	0.05795%	0.06114%	0.06363%	0.06627%
County's proportionate share of the net pension liability (asset)	6,097,738	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	4,213,980	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	144.70%	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%	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, 2022**

**Schedule of the County's Contributions**

Last 10 Fiscal Years\*

	<u>FY 2021</u>	<u>FY 2020</u>	<u>FY 2019</u>	<u>FY 2018</u>	<u>FY 2017</u>	<u>FY 2016</u>	<u>FY 2015</u>
Statutorily required contribution	\$1,397,690	\$ 1,399,893	\$ 1,299,512	\$1,115,376	\$ 1,094,772	\$ 1,036,691	\$ 982,127
Employer-paid member contribution	<u>(698,845)</u>	<u>(699,947)</u>	<u>(649,756)</u>	<u>(557,688)</u>	<u>(547,386)</u>	<u>(518,346)</u>	<u>(491,064)</u>
Employer contribution	<u>698,845</u>	<u>699,947</u>	<u>649,756</u>	<u>557,688</u>	<u>547,386</u>	<u>518,346</u>	<u>491,064</u>
Contributions in relation to the statutorily required contribution	<u>698,845</u>	<u>699,947</u>	<u>649,756</u>	<u>557,688</u>	<u>547,386</u>	<u>518,346</u>	<u>491,064</u>
Contribution deficiency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered employee payroll	\$4,213,980	\$ 4,284,999	\$ 4,001,812	\$3,639,850	\$ 3,552,118	\$ 3,352,354	\$ 3,441,995
Contributions as a percentage of covered-employee payroll	16.58%	16.33%	16.24%	15.30%	15.40%	15.46%	14.27%

\*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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**  
**(PAGE 1 OF 9)**

	BUDGET	ACTUAL	VARIANCE	2021
<b>REVENUES</b>				
Taxes:				
Real rolls	\$ 2,117,728	\$ 2,596,309	\$ 478,581	\$ 2,443,758
Personal property	1,702,456	1,145,776	(556,680)	890,671
Net proceeds of mines	200,000	903,343	703,343	447,494
Other taxes- China Springs	7,414	9,592	2,178	8,000
Subtotal, Taxes	4,027,598	4,655,020	627,422	3,789,923
Licenses and permits:				
Business licenses and permits:				
Business licenses	28,000	12,360	(15,640)	14,655
Liquor licenses	600	457	(143)	112
County gaming licenses	7,100	3,637	(3,463)	5,288
Nonbusiness licenses and permits:				
Marriage licenses	400	273	(127)	399
Other licenses	4,000	688	(3,312)	275
Building permits	35,000	42,745	7,745	17,503
Other permits	6,100	6,125	25	4,327
Subtotal, Licenses and Permits	81,200	66,285	(14,915)	42,559
Intergovernmental:				
Federal grants:				
Emergency Management Grant	20,723	41,446	20,723	-
CDBG Grant	-	20,785	20,785	10,065
Nevada Department of Public Safety Grants	-	17,958	17,958	22,845
Violence Against Women Grant	-	4,803	4,803	6,465
LSTA Grant	32,001	32,001	-	9,000
Child Support Enforcement	72,000	67,962	(4,038)	68,337
State shared revenues:				
State gaming licenses	133,000	117,711	(15,289)	114,306
Consolidated tax distribution	2,350,006	2,408,502	58,496	2,382,270
Other grants:				
LEPC Grant	65,000	-	(65,000)	45,121
Subtotal, Intergovernmental Revenues	2,672,730	2,711,168	38,438	2,658,409



**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**  
**(PAGE 2 OF 9)**

	BUDGET	ACTUAL	VARIANCE	2021
Charges for services:				
Clerk fees	\$ 6,000	\$ 6,122	\$ 122	\$ 8,006
Recorder fees	60,000	83,236	23,236	79,571
Assessor commissions	100,000	94,690	(5,310)	55,761
Library fees	3,000	2,252	(748)	1,383
Legal aid fees	900	814	(86)	712
Sheriff fees	8,500	6,198	(2,302)	6,441
Phone 911 surcharge	48,000	53,874	5,874	51,563
Justice of Peace fees	-	252	252	791
Cemetery charges	3,000	1,500	(1,500)	3,250
Other fees	-	2,765	2,765	1,450
Analysis fees	2,000	2,246	246	4,402
Child support	1,000	303	(697)	576
Subtotal, Charges for Services	232,400	254,252	21,852	213,906
Fines and forfeits:				
Fines:				
Library fines	500	632	132	32
Delinquent fines	20,000	5,347	(14,653)	14,530
Juvenile punishment	-	1,465	1,465	1,870
Forfeits:				
Bail:				
Hawthorne	161,000	136,665	(24,335)	186,757
State Perm School Fund-Justice Court	-	31,255	31,255	33,485
Walker Lake Tribal	100,000	30,881	(69,119)	77,359
Subtotal, Fines and Forfeits	281,500	206,245	(75,255)	314,033
Miscellaneous:				
Interest earnings	15,000	29,242	14,242	31,281
Other:				
Other property sales	-	190,735	190,735	38,835
Geothermal revenue	93,000	128,760	35,760	84,422
Franchise fees	50,000	51,468	1,468	41,239
Public Guardian reimbursements	15,000	25,400	10,400	41,742
NRS 453 disbursement	88,235	88,235	-	88,235
Tax penalties and interest	80,000	263,823	183,823	167,268
Public Defender reimbursement	-	680	680	1,787
Miscellaneous reimbursements	-	25,720	25,720	17,046
COVID salary reimbursements	-	-	-	185,000
Sheriff traffic control	-	-	-	50,460
Cable TV lease	15,000	28,188	13,188	15,511
Miscellaneous	55,000	115,730	60,730	107,910
Subtotal, Miscellaneous	411,235	947,981	536,746	870,736
Total Revenues	7,706,663	8,840,951	1,134,288	7,889,566

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**  
**(PAGE 3 OF 9)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
EXPENDITURES				
General government:				
Legislative:				
County Commissioners:				
Salaries and wages	\$ 75,507	\$ 75,823	\$ (316)	\$ 74,153
Employee benefits	45,569	44,256	1,313	40,798
Services and supplies	13,800	14,706	(906)	3,196
	<u>134,876</u>	<u>134,785</u>	<u>91</u>	<u>118,147</u>
Subtotal, Legislative				
Elections:				
Election:				
Salaries and wages	5,000	8,725	(3,725)	4,373
Employee benefits	150	-	150	-
Services and supplies	56,000	27,245	28,755	43,204
	<u>61,150</u>	<u>35,970</u>	<u>25,180</u>	<u>47,577</u>
Subtotal, Elections				
Finance:				
Clerk-Treasurer:				
Salaries and wages	201,780	214,337	(12,557)	206,868
Employee benefits	114,765	95,717	19,048	98,617
Services and supplies	19,330	11,081	8,249	20,020
	<u>335,875</u>	<u>321,135</u>	<u>14,740</u>	<u>325,505</u>
Subtotal, Clerk-Treasurer				
Recorder:				
Salaries and wages	93,192	91,591	1,601	186,350
Employee benefits	53,092	47,401	5,691	95,177
Services and supplies	9,500	4,284	5,216	5,121
	<u>155,784</u>	<u>143,276</u>	<u>12,508</u>	<u>286,648</u>
Subtotal, Recorder				
Comptroller:				
Salaries and wages	182,752	138,647	44,105	-
Employee benefits	83,839	66,591	17,248	-
Services and supplies	3,000	13,283	(10,283)	-
	<u>269,591</u>	<u>218,521</u>	<u>51,070</u>	<u>-</u>
Subtotal, Comptroller				

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**  
**(PAGE 4 OF 9)**

	BUDGET	ACTUAL	VARIANCE	2021
Assessor:				
Salaries and wages	\$ 168,240	\$ 169,090	\$ (850)	\$ 144,632
Employee benefits	100,274	91,814	8,460	71,807
Services and supplies	27,750	12,721	15,029	31,081
Subtotal, Assessor	296,264	273,625	22,639	247,520
Subtotal, Finance	1,253,540	1,127,312	100,957	1,025,397
Other:				
Planning and Zoning:				
Salaries and wages	7,000	5,680	1,320	3,705
Employee benefits	1,200	674	526	727
Services and supplies	21,750	20,583	1,167	480
Subtotal, Planning and Zoning	29,950	26,937	3,013	4,912
Buildings and Grounds:				
Salaries and wages	111,576	111,958	(382)	95,181
Employee benefits	58,046	60,843	(2,797)	49,305
Services and supplies	306,400	330,348	(23,948)	292,667
Subtotal, Building and Grounds	476,022	503,149	(27,127)	437,153
Building Department:				
Salaries and wages	49,440	57,318	(7,878)	33,551
Employee benefits	38,414	28,258	10,156	15,772
Services and supplies	10,490	10,480	10	8,666
Subtotal, Building Department	98,344	96,056	2,288	57,989
Maintenance Department:				
Salaries and wages	111,622	112,928	(1,306)	87,949
Employee benefits	59,533	57,226	2,307	44,169
Services and supplies	21,000	16,911	4,089	16,469
Subtotal, Maintenance Department	192,155	187,065	5,090	148,587

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**  
**(PAGE 5 OF 9)**

	BUDGET	ACTUAL	VARIANCE	2021
IT:				
Salaries and wages	\$ 57,407	\$ 57,794	\$ (387)	\$ 52,044
Employee benefits	30,432	19,972	10,460	24,924
Services and supplies	142,068	174,932	(32,864)	137,380
Capital outlay	-	7,685	-	20,754
Subtotal, IT	229,907	260,383	(22,791)	235,102
Miscellaneous:				
Employee benefits	366,096	342,165	23,931	316,314
Services and supplies	447,198	505,083	(57,885)	430,156
Subtotal, Miscellaneous	813,294	847,248	(33,954)	746,470
Subtotal, Other	1,839,672	1,920,838	(73,481)	1,630,213
Total General Government	3,093,212	3,048,150	52,747	2,655,610
Public Safety:				
Sheriff:				
Salaries and wages	1,223,290	1,287,859	(64,569)	1,227,531
Employee benefits	919,313	736,989	182,324	654,415
Services and supplies	375,800	467,400	(91,600)	514,184
Capital outlay	-	70,510	(70,510)	90,347
Subtotal, Sheriff	2,518,403	2,562,758	(44,355)	2,486,477
Dispatch:				
Salaries and wages	255,759	250,016	5,743	226,910
Employee benefits	146,724	113,098	33,626	107,937
Subtotal, Dispatch	402,483	363,114	39,369	334,847
Fire:				
Fire Protection (Schurz):				
Employee benefits	6,500	4,542	1,958	5,307
Services and supplies	9,500	2,827	6,673	6,673
Subtotal, Fire Protection (Schurz)	16,000	7,369	8,631	11,980

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**  
**(PAGE 6 OF 9)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
Fire Protection (County):				
Salaries and wages	\$ 57,897	\$ 57,551	\$ 346	\$ 54,948
Employee benefits	<u>48,118</u>	<u>45,124</u>	<u>2,994</u>	<u>39,333</u>
Subtotal, Fire Protection (County)	<u>106,015</u>	<u>102,675</u>	<u>3,340</u>	<u>94,281</u>
Subtotal, Fire	<u>122,015</u>	<u>110,044</u>	<u>11,971</u>	<u>106,261</u>
Emergency Services:				
Salaries and wages	54,021	50,821	3,200	48,687
Employee benefits	29,141	27,211	1,930	24,328
Services and supplies	<u>75,200</u>	<u>23,479</u>	<u>51,721</u>	<u>39,985</u>
	<u>158,362</u>	<u>101,511</u>	<u>56,851</u>	<u>113,000</u>
Probation and Juvenile Probation:				
Salaries and wages	-	-	-	124,854
Employee benefits	-	637	(637)	80,021
Services and supplies	<u>334,853</u>	<u>318,678</u>	<u>16,175</u>	<u>105,817</u>
Subtotal, Probation and Juvenile Probation	<u>334,853</u>	<u>319,315</u>	<u>15,538</u>	<u>310,692</u>
Constable:				
Salaries and wages	12,559	12,313	246	12,408
Employee benefits	12,764	11,167	1,597	9,471
Services and supplies	<u>1,400</u>	<u>1,317</u>	<u>83</u>	<u>2,299</u>
Subtotal, Constable	<u>26,723</u>	<u>24,797</u>	<u>1,926</u>	<u>24,178</u>
Total Public Safety	<u>3,562,839</u>	<u>3,481,539</u>	<u>81,300</u>	<u>3,375,455</u>
Judicial:				
Courts:				
District Court:				
Salaries and wages	-	-	-	178,392
Employee benefits	-	-	-	94,693
Services and supplies	<u>501,725</u>	<u>504,497</u>	<u>(2,772)</u>	<u>243,465</u>
Subtotal, District Court	<u>501,725</u>	<u>504,497</u>	<u>(2,772)</u>	<u>516,550</u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**  
**(PAGE 7 OF 9)**

	BUDGET	ACTUAL	VARIANCE	2021
Justice Courts (Hawthorne):				
Salaries and wages	\$ 143,198	\$ 149,452	\$ (6,254)	\$ 143,318
Employee benefits	91,090	84,163	6,927	79,019
Services and supplies	22,000	22,718	(718)	28,589
Subtotal, Justice Courts (Hawthorne)	256,288	256,333	(45)	250,926
District Attorney:				
Salaries and wages	382,984	371,401	11,583	396,067
Employee benefits	198,215	174,697	23,518	170,264
Services and supplies	26,500	56,745	(30,245)	9,944
Subtotal, District Attorney	607,699	602,843	4,856	576,275
Public Guardian:				
Salaries and wages	73,476	73,575	(99)	70,457
Employee benefits	45,708	45,357	351	40,407
Services and supplies	9,730	9,945	(215)	6,464
Subtotal, Public Guardian	128,914	128,877	37	117,328
Total Judicial	1,494,626	1,492,550	2,076	1,461,079
Health and Sanitation:				
Health Nurse:				
Salaries and wages	34,150	34,524	(374)	32,550
Employee benefits	23,528	21,956	1,572	19,476
Services and supplies	6,780	6,578	202	5,198
Subtotal, Health Nurse	64,458	63,058	1,400	57,224
Other Health Services:				
Services and supplies	74,900	60,467	14,433	60,867
Subtotal, Other Health Services	74,900	60,467	14,433	60,867
Cemetery				
Salaries and wages	43,828	20,973	22,855	38,760
Employee benefits	25,579	12,491	13,088	21,164
Services and supplies	37,000	36,657	343	10,234
Subtotal, Cemetery	106,407	70,121	36,286	70,158

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**  
**(PAGE 8 OF 9)**

	BUDGET	ACTUAL	VARIANCE	2021
Poundmaster				
Salaries and wages	\$ 57,506	\$ 41,347	\$ 16,159	\$ 40,430
Employee benefits	25,338	23,975	1,363	21,769
Services and supplies	10,500	11,515	(1,015)	28,926
Subtotal, Poundmaster	93,344	76,837	16,507	91,125
Total Health and Sanitation	339,109	270,483	68,626	279,374
Culture and Recreation:				
Libraries:				
Hawthorne Library:				
Salaries and wages	158,464	152,335	6,129	116,081
Employee benefits	99,708	91,327	8,381	61,682
Services and supplies	94,761	92,011	2,750	70,424
Subtotal, Hawthorne Library	352,933	335,673	17,260	248,187
Mina Library:				
Salaries and wages	5,759	4,795	964	5,294
Employee benefits	685	566	119	612
Services and supplies	3,500	3,230	270	2,502
Subtotal, Mina Library	9,944	8,591	1,353	8,408
Subtotal, Libraries	362,877	344,264	18,613	256,595
Museum:				
Salaries and wages	34,968	32,683	2,285	23,143
Employee benefits	20,834	19,556	1,278	16,677
Services and supplies	12,252	16,584	(4,332)	20,808
Subtotal, Museum	68,054	68,823	(769)	60,628
Total Culture and Recreation	430,931	413,087	17,844	317,223
Community Support:				
General:				
CAHS	55,000	55,000	-	65,000

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**  
**(PAGE 9 OF 9)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
Intergovernmental:				
Grant to Hawthorne Town	\$ 200,000	\$ 200,000	\$ -	\$ 276,711
Grant to Luning	5,500	5,500	-	5,500
Grant to Mina	14,500	14,500	-	14,500
Grant to Walker Lake Town	24,000	24,000	-	19,000
	<u>244,000</u>	<u>244,000</u>	<u>-</u>	<u>315,711</u>
Total Intergovernmental				
Debt Service:				
Principal	34,302	34,302	-	18,114
Interest	2,841	2,841	-	1,777
	<u>37,143</u>	<u>37,143</u>	<u>-</u>	<u>19,891</u>
Total Debt Service				
Total Expenditures	<u>9,256,860</u>	<u>9,041,952</u>	<u>222,593</u>	<u>8,489,343</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1,550,197)</u>	<u>(201,001)</u>	<u>1,356,881</u>	<u>(599,777)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of long-term debt	-	-	-	167,500
Transfers in:				
In Lieu of Taxes Fund	<u>425,000</u>	<u>425,000</u>	<u>-</u>	<u>350,000</u>
	<u>425,000</u>	<u>425,000</u>	<u>-</u>	<u>517,500</u>
Transfers out:				
Public Administrator Fund	(25,000)	(25,000)	-	(25,000)
Care & Share	(50,000)	(50,000)	-	(50,000)
Park and Recreation Fund	(25,000)	(25,000)	-	(30,000)
Emergency Fund	-	-	-	(15,000)
Cooperative Extension	(25,985)	(25,985)	-	(34,560)
General Indigent Fund	(41,000)	(20,500)	20,500	(41,000)
	<u>(166,985)</u>	<u>(146,485)</u>	<u>20,500</u>	<u>(195,560)</u>
Total Other Financing Sources (Uses)	<u>258,015</u>	<u>278,515</u>	<u>20,500</u>	<u>321,940</u>
Net Change in Fund Balance	(1,292,182)	77,514	1,377,381	(277,837)
FUND BALANCE, July 1	<u>1,518,000</u>	<u>1,006,045</u>	<u>(511,955)</u>	<u>1,283,882</u>
FUND BALANCE, June 30	<u>\$ 225,818</u>	<u>\$ 1,083,559</u>	<u>\$ 857,741</u>	<u>\$ 1,006,045</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Intergovernmental:				
Federal payments in lieu of tax	\$ <u>700,000</u>	\$ <u>812,776</u>	\$ <u>112,776</u>	\$ <u>793,404</u>
EXPENDITURES				
General government:				
Employee benefits	50,000	3,751	46,249	-
Services and supplies	25,000	44,712	(19,712)	-
Capital outlay	<u>5,000</u>	<u>29,730</u>	<u>(24,730)</u>	<u>23,490</u>
Total Expenditures	<u>80,000</u>	<u>78,193</u>	<u>1,807</u>	<u>23,490</u>
Excess (Deficiency) of Revenues over Expenditures	<u>620,000</u>	<u>734,583</u>	<u>114,583</u>	<u>769,914</u>
OTHER FINANCING SOURCES (USES)				
Transfers out:				
General Fund	<u>(425,000)</u>	<u>(425,000)</u>	<u>-</u>	<u>(350,000)</u>
Net Change in Fund Balance	195,000	309,583	114,583	419,914
FUND BALANCE, July 1	<u>1,226,307</u>	<u>1,349,330</u>	<u>123,023</u>	<u>929,416</u>
FUND BALANCE, June 30	\$ <u><u>1,421,307</u></u>	\$ <u><u>1,658,913</u></u>	\$ <u><u>237,606</u></u>	\$ <u><u>1,349,330</u></u>

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

**FOR THE YEAR ENDED JUNE 30, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
<b>REVENUES</b>				
Intergovernmental:				
Federal grant:				
Schools and Roads	\$ 122,162	\$ 122,162	\$ -	\$ 119,808
RAC Grant	24,325	35,400	11,075	24,946
State shared revenues:				
Motor vehicle fuel tax, 1.25¢	174,516	174,510	(6)	174,510
Motor vehicle fuel tax, 1.75¢	40,820	44,482	3,662	40,599
Motor vehicle fuel tax, 2.35¢	328,080	328,080	-	326,839
Subtotal, Intergovernmental	<u>689,903</u>	<u>704,634</u>	<u>14,731</u>	<u>686,702</u>
Charges for Services:				
Other	<u>30,000</u>	<u>49,831</u>	<u>19,831</u>	<u>43,146</u>
Miscellaneous:				
Other	<u>25,200</u>	<u>26,117</u>	<u>917</u>	<u>23,274</u>
Total Revenues	<u>745,103</u>	<u>780,582</u>	<u>35,479</u>	<u>753,122</u>
<b>EXPENDITURES</b>				
Highways and streets:				
Salaries and wages	315,800	295,609	20,191	252,783
Employee benefits	192,457	167,647	24,810	135,411
Services and supplies	367,862	277,114	90,748	139,710
Capital outlay	<u>-</u>	<u>26,000</u>	<u>(26,000)</u>	<u>-</u>
Total Expenditures	<u>876,119</u>	<u>766,370</u>	<u>109,749</u>	<u>527,904</u>
Net Change in Fund Balance	(131,016)	14,212	145,228	225,218
FUND BALANCE, July 1	<u>705,616</u>	<u>920,495</u>	<u>214,879</u>	<u>695,277</u>
FUND BALANCE, June 30	<u>\$ 574,600</u>	<u>\$ 934,707</u>	<u>\$ 360,107</u>	<u>\$ 920,495</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Miscellaneous:				
Interest	\$ <u>15,000</u>	\$ <u>6,715</u>	\$ <u>(8,285)</u>	\$ <u>11,786</u>
OTHER FINANCING SOURCES				
Transfers in:				
Landfill Fund	<u>62,000</u>	<u>92,000</u>	<u>30,000</u>	<u>91,893</u>
Net Change in Fund Balances	77,000	98,715	21,715	103,679
FUND BALANCE, July 1	<u>830,407</u>	<u>827,283</u>	<u>(3,124)</u>	<u>723,604</u>
FUND BALANCE, June 30	\$ <u><u>907,407</u></u>	\$ <u><u>925,998</u></u>	\$ <u><u>18,591</u></u>	\$ <u><u>827,283</u></u>

**MINERAL COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2022**  
**(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	\$ 736,364	\$ 13,293	\$ 348,151	\$ 62,156
Taxes receivable, delinquent	-	774	8,120	-
Accounts receivable	-	-	-	270
Leases	-	-	-	105,778
Due from other governments	56,022	-	-	-
Total Assets	792,386	14,067	356,271	168,204
Deferred outflows of resources	-	-	-	-
Total Assets & Deferred Outflows of Resources	\$ 792,386	\$ 14,067	\$ 356,271	\$ 168,204
<b>LIABILITIES &amp; DEFERRED INFLOWS OF RESOURCES &amp; FUND BALANCES</b>				
Liabilities				
Accounts payable	\$ 31,701	\$ -	\$ 138,682	\$ 2,367
Accrued liabilities	525	-	-	-
Advances from grantors	-	-	-	-
Total Liabilities	32,226	-	138,682	2,367
Deferred inflows of resources:				
Leases	-	-	-	105,778
Deferred for property taxes	-	698	7,319	-
Total Deferred Inflows	-	698	7,319	105,778
<b>FUND BALANCES</b>				
Restricted	760,160	-	-	-
Committed	-	13,369	-	60,059
Assigned	-	-	-	-
Unassigned	-	-	210,270	-
Total Fund Balances	760,160	13,369	210,270	60,059
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 792,386	\$ 14,067	\$ 356,271	\$ 168,204

AMBULANCE	PARK AND RECREATION	CARE AND SHARE	LANDFILL	LANDFILL EQUIPMENT REPLACEMENT
\$ 168,059	\$ 158,906	\$ 45,678	\$ 79,857	\$ 316,636
-	-	7,337	-	-
-	-	-	7,994	-
-	-	-	-	-
-	-	60,557	-	-
<u>168,059</u>	<u>158,906</u>	<u>113,572</u>	<u>87,851</u>	<u>316,636</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 168,059</u>	<u>\$ 158,906</u>	<u>\$ 113,572</u>	<u>\$ 87,851</u>	<u>\$ 316,636</u>
\$ 4,531	\$ 12,796	\$ 6,957	\$ 4,301	\$ -
864	2,468	3,341	3,182	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>5,395</u>	<u>15,264</u>	<u>10,298</u>	<u>7,483</u>	<u>-</u>
-	-	-	-	-
-	-	6,237	-	-
-	-	6,237	-	-
-	-	97,037	-	-
162,664	143,642	-	80,368	316,636
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>162,664</u>	<u>143,642</u>	<u>97,037</u>	<u>80,368</u>	<u>316,636</u>
<u>\$ 168,059</u>	<u>\$ 158,906</u>	<u>\$ 113,572</u>	<u>\$ 87,851</u>	<u>\$ 316,636</u>

**MINERAL COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2022**  
**(Page 2 of 4)**

	MINING MAP FEES	HAWTHORNE JP ASSESSMENTS	JUVENILE ADMINISTRATIVE ASSESSMENTS	HAWTHORNE TOWN GENERAL	MINA TOWN GENERAL
<b>ASSETS &amp; DEFERRED OUTFLOWS OF RESOURCES</b>					
Assets:					
Cash and investments	\$ 109,591	\$ 80,904	\$ 50,672	\$ 17,580	\$ 10,599
Taxes receivable, delinquent	-	-	-	-	-
Accounts receivable	-	-	-	-	37
Leases	-	-	-	-	-
Due from other governments	-	-	-	7,196	-
Total Assets	<u>109,591</u>	<u>80,904</u>	<u>50,672</u>	<u>24,776</u>	<u>10,636</u>
Deferred outflows of resources	-	-	-	-	-
Total Assets & Deferred Outflows of Resources	<u>\$ 109,591</u>	<u>\$ 80,904</u>	<u>\$ 50,672</u>	<u>\$ 24,776</u>	<u>\$ 10,636</u>
<b>LIABILITIES &amp; DEFERRED INFLOWS OF RESOURCES &amp; FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 2,336	\$ 11,332	\$ 128	\$ 21,252	\$ 577
Accrued liabilities	-	-	-	3,210	-
Advances from grantors	-	-	-	-	-
Total Liabilities	<u>2,336</u>	<u>11,332</u>	<u>128</u>	<u>24,462</u>	<u>577</u>
Deferred inflows of resources:					
Leases	-	-	-	-	-
Deferred for property taxes	-	-	-	-	-
Total Deferred Inflows	-	-	-	-	-
<b>FUND BALANCES</b>					
Restricted	107,255	69,572	50,544	-	-
Committed	-	-	-	314	10,059
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>107,255</u>	<u>69,572</u>	<u>50,544</u>	<u>314</u>	<u>10,059</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 109,591</u>	<u>\$ 80,904</u>	<u>\$ 50,672</u>	<u>\$ 24,776</u>	<u>\$ 10,636</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>
\$ 4,857	\$ 13,770	\$ 54,261	\$ 123,527	\$ 23,773
-	-	-	-	-
104	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>4,961</u>	<u>13,770</u>	<u>54,261</u>	<u>123,527</u>	<u>23,773</u>
-	-	-	-	-
<u>\$ 4,961</u>	<u>\$ 13,770</u>	<u>\$ 54,261</u>	<u>\$ 123,527</u>	<u>\$ 23,773</u>
\$ 135	\$ 3,144	\$ 3,306	\$ 60	\$ 5,637
-	-	-	-	-
-	-	-	-	-
<u>135</u>	<u>3,144</u>	<u>3,306</u>	<u>60</u>	<u>5,637</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	50,955	123,467	18,136
4,826	10,626	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>4,826</u>	<u>10,626</u>	<u>50,955</u>	<u>123,467</u>	<u>18,136</u>
<u>\$ 4,961</u>	<u>\$ 13,770</u>	<u>\$ 54,261</u>	<u>\$ 123,527</u>	<u>\$ 23,773</u>

**MINERAL COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2022**  
**(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	\$ 314,857	\$ 303	\$ 104	\$ 19,713
Taxes receivable, delinquent	-	-	-	-
Accounts receivable	-	-	-	-
Leases	-	-	-	-
Due from other governments	-	-	-	-
	<u>314,857</u>	<u>303</u>	<u>104</u>	<u>19,713</u>
Total Assets	<u>314,857</u>	<u>303</u>	<u>104</u>	<u>19,713</u>
Deferred outflows of resources	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets & Deferred Outflows of Resources	\$ <u><u>314,857</u></u>	\$ <u><u>303</u></u>	\$ <u><u>104</u></u>	\$ <u><u>19,713</u></u>
<b>LIABILITIES &amp; DEFERRED INFLOWS OF RESOURCES &amp; FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 220
Accrued liabilities	-	-	-	-
Advances from grantors	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>220</u>
Deferred inflows of resources:				
Leases	-	-	-	-
Deferred for property taxes	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Restricted	314,857	303	104	19,493
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>314,857</u>	<u>303</u>	<u>104</u>	<u>19,493</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ <u><u>314,857</u></u>	\$ <u><u>303</u></u>	\$ <u><u>104</u></u>	\$ <u><u>19,713</u></u>



<u>COURT FACILITIES FEES</u>	<u>DISTRICT COURT SPECIAL FILING FEES</u>	<u>GENETIC MARKER TESTING</u>	<u>PUBLIC ADMINISTRATOR FUND</u>	<u>LEGAL SERVICES INDIGENT FUND</u>	<u>DISTRICT COURT INVESTIGATION FUND</u>
\$ 451,535	\$ 33,985	\$ 3,584	\$ 11,141	\$ 63,866	\$ 14,896
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>451,535</u>	<u>33,985</u>	<u>3,584</u>	<u>11,141</u>	<u>63,866</u>	<u>14,896</u>
-	-	-	-	-	-
<u>\$ 451,535</u>	<u>\$ 33,985</u>	<u>\$ 3,584</u>	<u>\$ 11,141</u>	<u>\$ 63,866</u>	<u>\$ 14,896</u>
\$ 14,981	\$ 990	\$ 9	\$ 11	\$ -	\$ -
-	-	-	183	-	-
-	-	-	-	-	-
<u>14,981</u>	<u>990</u>	<u>9</u>	<u>194</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	10,947	63,866	14,896
436,554	32,995	3,575	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>436,554</u>	<u>32,995</u>	<u>3,575</u>	<u>10,947</u>	<u>63,866</u>	<u>14,896</u>
<u>\$ 451,535</u>	<u>\$ 33,985</u>	<u>\$ 3,584</u>	<u>\$ 11,141</u>	<u>\$ 63,866</u>	<u>\$ 14,896</u>

**MINERAL COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2022**  
**(Page 4 of 4)**

	<u>LAW LIBRARY</u>	<u>11TH JUDICIAL COURT SECURITY</u>	<u>USDA DEBT RESERVE</u>	<u>EMERGENCY FUND</u>	<u>AMERICAN RESCUE PROGRAM</u>	<u>TOTALS</u>
<b>ASSETS &amp; DEFERRED OUTFLOWS OF RESOURCES</b>						
Assets:						
Cash and investments	\$ 2,860	\$ 4,235	\$ 26,518	\$ 22,196	\$ 437,521	\$ 3,825,948
Taxes receivable, delinquent	-	-	-	-	-	16,231
Accounts receivable	-	-	-	-	-	8,405
Leases	-	-	-	-	-	105,778
Due from other governments	-	-	-	-	-	123,775
Total Assets	<u>2,860</u>	<u>4,235</u>	<u>26,518</u>	<u>22,196</u>	<u>437,521</u>	<u>4,080,137</u>
Deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets & Deferred Outflows of Resources	<u>\$ 2,860</u>	<u>\$ 4,235</u>	<u>\$ 26,518</u>	<u>\$ 22,196</u>	<u>\$ 437,521</u>	<u>\$ 4,080,137</u>
<b>LIABILITIES &amp; DEFERRED INFLOWS OF RESOURCES &amp; FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 300	\$ 200	\$ -	\$ 3,915	\$ -	\$ 269,868
Accrued liabilities	-	-	-	-	-	13,773
Advances from grantors	-	-	-	-	437,521	437,521
Total Liabilities	<u>300</u>	<u>200</u>	<u>-</u>	<u>3,915</u>	<u>437,521</u>	<u>721,162</u>
Deferred inflows of resources:						
Leases	-	-	-	-	-	105,778
Deferred for property taxes	-	-	-	-	-	14,254
Total Deferred Inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,032</u>
<b>FUND BALANCES</b>						
Restricted	2,560	4,035	26,518	18,281	-	1,752,986
Committed	-	-	-	-	-	1,275,687
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	210,270
Total Fund Balances	<u>2,560</u>	<u>4,035</u>	<u>26,518</u>	<u>18,281</u>	<u>-</u>	<u>3,238,943</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,860</u>	<u>\$ 4,235</u>	<u>\$ 26,518</u>	<u>\$ 22,196</u>	<u>\$ 437,521</u>	<u>\$ 4,080,137</u>

**MINERAL COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
*(Page 1 of 4)*

	REGIONAL STREET AND HIGHWAY	GENERAL INDIGENT	MEDICAL INDIGENT	AIRPORT
REVENUES				
Taxes	\$ 376,585	\$ 23,330	\$ 244,992	\$ -
Licenses and permits	-	-	-	-
Intergovernmental resources	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	82,037	-	32,284	38,020
Total Revenues	458,622	23,330	277,276	38,020
EXPENDITURES				
Current:				
General government	-	-	-	39,016
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	207,584	-	-	-
Health	-	-	-	-
Welfare	-	36,640	176,469	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Debt service	-	-	-	-
Total Expenditures	207,584	36,640	176,469	39,016
Excess (Deficiency) of Revenues Over Expenditures	251,038	(13,310)	100,807	(996)
OTHER FINANCING SOURCES (USES)				
Issuance of long-term debt	-	-	-	-
Transfers in	-	20,500	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	20,500	-	-
Net Change in Fund Balances	251,038	7,190	100,807	(996)
FUND BALANCES, July 1	509,122	6,179	109,463	61,055
FUND BALANCES, June 30	\$ 760,160	\$ 13,369	\$ 210,270	\$ 60,059

<u>AMBULANCE</u>	<u>PARK AND RECREATION</u>	<u>CARE AND SHARE</u>	<u>LANDFILL</u>	<u>LANDFILL EQUIPMENT REPLACEMENT</u>
\$ -	\$ 183,075	\$ 137,328	\$ -	\$ -
-	-	-	-	-
-	-	237,222	-	-
216,871	8,840	-	457,954	-
-	-	-	-	-
-	35,636	26,781	42,950	-
<u>216,871</u>	<u>227,551</u>	<u>401,331</u>	<u>500,904</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
187,676	-	-	-	-
-	-	-	-	-
-	-	-	427,885	-
-	-	-	-	-
-	212,751	-	-	-
-	-	447,086	-	-
-	-	-	-	-
<u>187,676</u>	<u>212,751</u>	<u>447,086</u>	<u>427,885</u>	<u>-</u>
-	-	-	-	-
29,195	14,800	(45,755)	73,019	-
-	-	-	-	-
-	25,000	50,000	-	25,000
-	-	-	(117,000)	-
<u>-</u>	<u>25,000</u>	<u>50,000</u>	<u>(117,000)</u>	<u>25,000</u>
29,195	39,800	4,245	(43,981)	25,000
<u>133,469</u>	<u>103,842</u>	<u>92,792</u>	<u>124,349</u>	<u>291,636</u>
<u>\$ 162,664</u>	<u>\$ 143,642</u>	<u>\$ 97,037</u>	<u>\$ 80,368</u>	<u>\$ 316,636</u>

**MINERAL COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
*(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	-	-	-	97,191	4,850
Intergovernmental resources	-	-	-	200,000	14,500
Charges for services	44,215	17,589	5,025	-	-
Fines and forfeits	-	-	-	37,793	-
Miscellaneous	-	-	-	83,092	1,920
Total Revenues	<u>44,215</u>	<u>17,589</u>	<u>5,025</u>	<u>418,076</u>	<u>21,270</u>
<b>EXPENDITURES</b>					
Current:					
General government	29,280	-	-	2,607	4,908
Judicial	-	37,427	4,241	-	-
Public safety	-	-	-	446,355	10,297
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Debt service	-	-	-	28,154	-
Total Expenditures	<u>29,280</u>	<u>37,427</u>	<u>4,241</u>	<u>477,116</u>	<u>15,205</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>14,935</u>	<u>(19,838)</u>	<u>784</u>	<u>(59,040)</u>	<u>6,065</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of long-term debt	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	14,935	(19,838)	784	(59,040)	6,065
FUND BALANCES, July 1	<u>92,320</u>	<u>89,410</u>	<u>49,760</u>	<u>59,354</u>	<u>3,994</u>
FUND BALANCES, June 30	<u>\$ 107,255</u>	<u>\$ 69,572</u>	<u>\$ 50,544</u>	<u>\$ 314</u>	<u>\$ 10,059</u>

LUNING TOWN GENERAL	WALKER LAKE TOWN GENERAL	RECORDER TECHNOLOGY	DRUG FORFEITURES SHERIFF	COOPERATIVE EXTENSION	ASSESSOR TECHNOLOGY
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,022	-	-	-	-	-
5,500	24,000	-	-	19,545	-
-	-	20,765	-	-	171,337
-	-	-	-	-	-
-	-	-	33,000	-	-
<u>6,522</u>	<u>24,000</u>	<u>20,765</u>	<u>33,000</u>	<u>19,545</u>	<u>171,337</u>
3,471	5,900	15,462	-	-	23,517
-	-	-	-	-	-
2,646	17,284	-	15,936	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	48,454	-
-	-	-	-	-	-
<u>6,117</u>	<u>23,184</u>	<u>15,462</u>	<u>15,936</u>	<u>48,454</u>	<u>23,517</u>
405	816	5,303	17,064	(28,909)	147,820
-	-	-	-	-	-
-	-	-	-	25,985	-
-	-	-	-	-	-
-	-	-	-	25,985	-
405	816	5,303	17,064	(2,924)	147,820
4,421	9,810	45,652	106,403	21,060	167,037
<u>\$ 4,826</u>	<u>\$ 10,626</u>	<u>\$ 50,955</u>	<u>\$ 123,467</u>	<u>\$ 18,136</u>	<u>\$ 314,857</u>

**MINERAL COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
*(Page 3 of 4)*

	CLERK'S TECHNOLOGY	DISTRICT COURT TECHNOLOGY	COLLECTION DEVELOPMENT GRANT	DRUG FORFEITURE DISTRICT ATTORNEY	COURT FACILITIES FEES
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental resources	-	-	2,561	-	-
Charges for services	10	16	-	-	24,993
Fines and forfeits	-	-	-	-	-
Miscellaneous	-	-	-	13,000	-
Total Revenues	10	16	2,561	13,000	24,993
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	27,672
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	2,561	-	-
Community support	-	-	-	15,034	-
Debt service	-	-	-	-	-
Total Expenditures	-	-	2,561	15,034	27,672
Excess (Deficiency) of Revenues Over Expenditures	10	16	-	(2,034)	(2,679)
OTHER FINANCING SOURCES (USES)					
Issuance of long-term debt	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	10	16	-	(2,034)	(2,679)
FUND BALANCES, July 1	293	88	-	21,527	439,233
FUND BALANCES, June 30	\$ 303	\$ 104	\$ -	\$ 19,493	\$ 436,554

DISTRICT COURT SPECIAL FILING FEE	GENETIC MARKER TESTING	FAA AIRPORT EXPANSION GRANT	PUBLIC ADMINISTRATOR FUND	LEGAL SERVICES INDIGENT FUND
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	435,980	-	-
6,159	3,278	-	-	20,765
-	-	-	-	-
-	-	-	-	-
<u>6,159</u>	<u>3,278</u>	<u>435,980</u>	<u>-</u>	<u>20,765</u>
-	-	-	26,079	-
4,000	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	435,980	-	-
-	-	-	-	-
<u>4,000</u>	<u>-</u>	<u>435,980</u>	<u>26,079</u>	<u>-</u>
2,159	3,278	-	(26,079)	20,765
-	-	-	-	-
-	-	-	25,000	-
-	-	-	-	-
-	-	-	25,000	-
2,159	3,278	-	(1,079)	20,765
30,836	297	-	12,026	43,101
<u>\$ 32,995</u>	<u>\$ 3,575</u>	<u>\$ -</u>	<u>\$ 10,947</u>	<u>\$ 63,866</u>



**MINERAL COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(Page 4 of 4)**

	DISTRICT COURT INVESTIGATIVE FUND	LAW LIBRARY	11TH JUDICIAL COURT SECURITY	USDA DEBT RESERVE	EMERGENCY FUND	
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$
Licenses and permits	-	-	-	-	-	
Intergovernmental resources	-	-	-	-	63,516	
Charges for services	4,153	1,800	1,200	-	-	
Fines and forfeits	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Total Revenues	<u>4,153</u>	<u>1,800</u>	<u>1,200</u>	<u>-</u>	<u>63,516</u>	
<b>EXPENDITURES</b>						
Current:						
General government	-	-	-	-	-	
Judicial	-	-	-	-	-	
Public safety	-	3,500	-	-	225,960	
Public works	-	-	-	-	-	
Health	-	-	-	-	-	
Welfare	-	-	-	-	-	
Culture and recreation	-	-	-	-	-	
Community support	-	-	-	-	-	
Debt service	-	-	-	-	-	
Total Expenditures	<u>-</u>	<u>3,500</u>	<u>-</u>	<u>-</u>	<u>225,960</u>	
Excess (Deficiency) of Revenues Over Expenditures	<u>4,153</u>	<u>(1,700)</u>	<u>1,200</u>	<u>-</u>	<u>(162,444)</u>	
<b>OTHER FINANCING SOURCES (USES)</b>						
Issuance of long-term debt	-	-	-	-	-	
Transfers in	-	-	-	2,974	-	
Transfers out	-	-	-	-	-	
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,974</u>	<u>-</u>	
Net Change in Fund Balances	<u>4,153</u>	<u>(1,700)</u>	<u>1,200</u>	<u>2,974</u>	<u>(162,444)</u>	
FUND BALANCES, July 1	<u>10,743</u>	<u>4,260</u>	<u>2,835</u>	<u>23,544</u>	<u>180,725</u>	
FUND BALANCES, June 30	\$ <u><u>14,896</u></u>	\$ <u><u>2,560</u></u>	\$ <u><u>4,035</u></u>	\$ <u><u>26,518</u></u>	<u><u>18,281</u></u>	\$

TOTAL
965,310
103,063
1,002,824
1,004,970
37,793
388,720
3,502,680

150,240
45,668
937,326
207,584
427,885
213,109
215,312
946,554
28,154
3,171,832

330,848
---------

-
174,459
(117,000)
57,459
388,307
2,850,636
3,238,943

**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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Taxes:				
County option:				
Motor vehicle fuel tax, 9¢	\$ 186,517	\$ 229,463	\$ 42,946	\$ 218,211
Motor vehicle fuel tax, 1¢	24,188	25,560	1,372	24,308
Diesel fuel tax	<u>-</u>	<u>121,562</u>	<u>121,562</u>	<u>31,354</u>
Subtotal, Taxes	<u>210,705</u>	<u>376,585</u>	<u>165,880</u>	<u>273,873</u>
Miscellaneous:				
Miscellaneous	56,000	81,672	25,672	46,268
Interest	<u>-</u>	<u>365</u>	<u>365</u>	<u>-</u>
Subtotal, Miscellaneous	<u>56,000</u>	<u>82,037</u>	<u>26,037</u>	<u>46,268</u>
Total Revenues	<u>266,705</u>	<u>458,622</u>	<u>191,917</u>	<u>320,141</u>
EXPENDITURES				
Highways and streets:				
Salaries and wages	28,754	26,635	2,119	25,453
Employee benefits	11,157	14,011	(2,854)	12,570
Services and supplies	<u>299,000</u>	<u>166,938</u>	<u>132,062</u>	<u>93,641</u>
Total Expenditures	<u>338,911</u>	<u>207,584</u>	<u>131,327</u>	<u>131,664</u>
Net Change in Fund Balance	(72,206)	251,038	323,244	188,477
FUND BALANCE, July 1	<u>385,356</u>	<u>509,122</u>	<u>123,766</u>	<u>320,645</u>
FUND BALANCE, June 30	<u>\$ 313,150</u>	<u>\$ 760,160</u>	<u>\$ 447,010</u>	<u>\$ 509,122</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Taxes:				
Real rolls	\$ 10,275	\$ 12,606	\$ 2,331	\$ 11,636
Personal property	8,260	5,559	(2,701)	4,325
Net proceeds of mines	<u>-</u>	<u>5,165</u>	<u>5,165</u>	<u>2,172</u>
Total Revenues	<u>18,535</u>	<u>23,330</u>	<u>4,795</u>	<u>18,133</u>
EXPENDITURES				
Welfare:				
General Assistance:				
Services and supplies	<u>58,300</u>	<u>36,640</u>	<u>21,660</u>	<u>54,700</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(39,765)</u>	<u>(13,310)</u>	<u>26,455</u>	<u>(36,567)</u>
OTHER FINANCING SOURCES				
Transfer in:				
General Fund	<u>41,000</u>	<u>20,500</u>	<u>(20,500)</u>	<u>41,000</u>
Net Change in Fund Balances	1,235	7,190	5,955	4,433
FUND BALANCE, July 1	<u>4,993</u>	<u>6,179</u>	<u>1,186</u>	<u>1,746</u>
FUND BALANCE, June 30	<u>\$ 6,228</u>	<u>\$ 13,369</u>	<u>\$ 7,141</u>	<u>\$ 6,179</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Taxes:				
Real rolls	\$ 107,890	\$ 132,395	\$ 24,505	\$ 122,215
Personal property	86,734	58,368	(28,366)	45,403
Net proceeds of mines	<u>-</u>	<u>54,229</u>	<u>54,229</u>	<u>22,802</u>
Subtotal, Taxes	<u>194,624</u>	<u>244,992</u>	<u>50,368</u>	<u>190,420</u>
Miscellaneous:				
Reimbursements	<u>-</u>	<u>32,284</u>	<u>32,284</u>	<u>23,044</u>
Subtotal, Miscellaneous	<u>-</u>	<u>32,284</u>	<u>32,284</u>	<u>23,044</u>
Total Revenues	<u>194,624</u>	<u>277,276</u>	<u>82,652</u>	<u>213,464</u>
EXPENDITURES				
Welfare:				
Vendor medical payments:				
Payments to State of Nevada	<u>171,226</u>	<u>176,469</u>	<u>(5,243)</u>	<u>282,963</u>
Excess (Deficiency) of Revenues over Expenditures	<u>23,398</u>	<u>100,807</u>	<u>77,409</u>	<u>(69,499)</u>
Net Change in Fund Balances	23,398	100,807	77,409	(69,499)
FUND BALANCE, July 1	<u>231,622</u>	<u>109,463</u>	<u>(122,159)</u>	<u>178,962</u>
FUND BALANCE, June 30	<u>\$ 255,020</u>	<u>\$ 210,270</u>	<u>\$ (44,750)</u>	<u>\$ 109,463</u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**AIRPORT FUND**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Miscellaneous:				
Gas tax refunds	\$ 15,000	\$ 20,398	\$ 5,398	\$ 22,443
Lease income	<u>12,000</u>	<u>17,622</u>	<u>5,622</u>	<u>21,158</u>
Total Revenues	<u>27,000</u>	<u>38,020</u>	<u>11,020</u>	<u>43,601</u>
EXPENDITURES				
General government:				
Other:				
Services and supplies	<u>47,600</u>	<u>39,016</u>	<u>8,584</u>	<u>33,212</u>
Net Change in Fund Balances	(20,600)	(996)	19,604	10,389
FUND BALANCE, July 1	<u>43,261</u>	<u>61,055</u>	<u>17,794</u>	<u>50,666</u>
FUND BALANCE, June 30	<u>\$ 22,661</u>	<u>\$ 60,059</u>	<u>\$ 37,398</u>	<u>\$ 61,055</u>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**AMBULANCE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Intergovernmental:				
Federal grants:				
USDA Grant	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>50,000</u>
Charges for services:				
Ambulance charges	<u>140,000</u>	<u>216,871</u>	<u>76,871</u>	<u>188,350</u>
Total Revenues	<u>140,000</u>	<u>216,871</u>	<u>76,871</u>	<u>238,350</u>
EXPENDITURES				
Public safety:				
Salaries and wages	82,779	66,946	15,833	75,290
Employee benefits	29,890	24,281	5,609	22,796
Services and supplies	82,900	8,738	74,162	61,141
Capital outlay	<u>-</u>	<u>87,711</u>	<u>(87,711)</u>	<u>77,422</u>
Total Expenditures	<u>195,569</u>	<u>187,676</u>	<u>7,893</u>	<u>236,649</u>
Net Change in Fund Balances	(55,569)	29,195	84,764	1,701
FUND BALANCE, July 1	<u>104,469</u>	<u>133,469</u>	<u>29,000</u>	<u>131,768</u>
FUND BALANCE, June 30	\$ <u><u>48,900</u></u>	\$ <u><u>162,664</u></u>	\$ <u><u>113,764</u></u>	\$ <u><u>133,469</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Taxes:				
Room tax, 5%	\$ <u>125,000</u>	\$ <u>183,075</u>	\$ <u>58,075</u>	\$ <u>145,505</u>
Charges for services:				
Swimming pool	<u>3,000</u>	<u>8,840</u>	<u>5,840</u>	<u>765</u>
Miscellaneous:				
Other	<u>3,300</u>	<u>35,636</u>	<u>32,336</u>	<u>39,863</u>
Total Revenues	<u>131,300</u>	<u>227,551</u>	<u>96,251</u>	<u>186,133</u>
EXPENDITURES				
Culture and recreation:				
Salaries and wages	80,760	76,824	3,936	62,928
Employee benefits	30,430	23,476	6,954	23,037
Services and supplies	54,000	49,279	4,721	57,271
Capital outlay	<u>59,000</u>	<u>63,172</u>	<u>(4,172)</u>	<u>9,943</u>
Total Expenditures	<u>224,190</u>	<u>212,751</u>	<u>11,439</u>	<u>153,179</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(92,890)</u>	<u>14,800</u>	<u>107,690</u>	<u>32,954</u>
OTHER FINANCING SOURCES (USES)				
Transfers in:				
General Fund	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>30,000</u>
Net Change in Fund Balances	(67,890)	39,800	107,690	62,954
FUND BALANCE, July 1	<u>79,317</u>	<u>103,842</u>	<u>24,525</u>	<u>40,888</u>
FUND BALANCE, June 30	\$ <u><u>11,427</u></u>	\$ <u><u>143,642</u></u>	\$ <u><u>132,215</u></u>	\$ <u><u>103,842</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	BUDGET	ACTUAL	VARIANCE	2021
<b>REVENUES</b>				
Taxes:				
Real rolls	\$ 83,041	\$ 77,669	\$ (5,372)	\$ 73,209
Personal property	49,562	33,356	(16,206)	24,940
Net proceeds of mines	-	26,303	26,303	13,030
Subtotal, Taxes	132,603	137,328	4,725	111,179
Intergovernmental:				
Federal grants:				
Special Programs for the Aging	145,000	186,488	41,488	211,074
Nevada CARES Act	-	-	-	240,845
Formula Grant for Rural Areas	80,743	42,817	(37,926)	52,967
USDA Hawthorne	10,000	7,917	(2,083)	7,917
Independent Living Grant	-	-	-	-
Subtotal, Intergovernmental	235,743	237,222	1,479	512,803
Miscellaneous:				
Other	5,500	20	(5,480)	102
Project income	30,000	26,761	(3,239)	17,284
Subtotal, Miscellaneous	35,500	26,781	(8,719)	17,386
Total Revenues	403,846	401,331	(2,515)	641,368
<b>EXPENDITURES</b>				
Community support:				
Salaries and wages	232,901	218,753	14,148	206,120
Employee benefits	144,001	113,159	30,842	109,759
Services and supplies	119,450	115,174	4,276	136,580
Capital outlay	-	-	-	297,840
Total Expenditures	496,352	447,086	49,266	750,299
Excess (Deficiency) of Revenues over Expenditures	(92,506)	(45,755)	46,751	(108,931)
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	50,000	50,000	-	50,000
Net Change in Fund Balances	(42,506)	4,245	46,751	(58,931)
FUND BALANCE, July 1	115,760	92,792	(22,968)	151,723
FUND BALANCE, June 30	\$ 73,254	\$ 97,037	\$ 23,783	\$ 92,792

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**LANDFILL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Charges for services	\$ <u>485,000</u>	\$ <u>457,954</u>	\$ <u>(27,046)</u>	\$ <u>441,214</u>
Miscellaneous:				
Other	<u>1,500</u>	<u>42,950</u>	<u>41,450</u>	<u>80,385</u>
Total Revenues	<u>486,500</u>	<u>500,904</u>	<u>14,404</u>	<u>521,599</u>
EXPENDITURES				
Health and sanitation:				
General expenses:				
Salaries and wages	167,418	182,726	(15,308)	165,356
Employee benefits	104,815	90,068	14,747	84,811
Services and supplies	152,100	145,576	6,524	140,929
Capital outlay	<u>3,600</u>	<u>9,515</u>	<u>(5,915)</u>	<u>-</u>
Total Expenditures	<u>427,933</u>	<u>427,885</u>	<u>48</u>	<u>391,096</u>
Excess (Deficiency) of Revenues over Expenditures	<u>58,567</u>	<u>73,019</u>	<u>14,452</u>	<u>130,503</u>
OTHER FINANCING USES				
Transfers out				
Landfill Closure Fund	(62,000)	(92,000)	(30,000)	(91,893)
Landfill Equipment Replacement Fund	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>	<u>(41,000)</u>
Total Other Financing Uses	<u>(87,000)</u>	<u>(117,000)</u>	<u>(30,000)</u>	<u>(132,893)</u>
Net Change in Fund Balances	(28,433)	(43,981)	(15,548)	(2,390)
FUND BALANCE, July 1	<u>71,893</u>	<u>124,349</u>	<u>52,456</u>	<u>126,739</u>
FUND BALANCE, June 30	\$ <u><u>43,460</u></u>	\$ <u><u>80,368</u></u>	\$ <u><u>36,908</u></u>	\$ <u><u>124,349</u></u>

**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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
EXPENDITURES:				
Health and sanitation:				
Capital outlay	\$ <u>29,000</u>	\$ <u>-</u>	\$ <u>29,000</u>	\$ <u>6,461</u>
OTHER FINANCING SOURCES				
Transfers in:				
Landfill Fund	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>41,000</u>
Net Change in Fund Balances	(4,000)	25,000	29,000	34,539
FUND BALANCE, July 1	<u>285,097</u>	<u>291,636</u>	<u>6,539</u>	<u>257,097</u>
FUND BALANCE, June 30	\$ <u><u>281,097</u></u>	\$ <u><u>316,636</u></u>	\$ <u><u>35,539</u></u>	\$ <u><u>291,636</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Charges for services:				
Map fees	\$ <u>14,000</u>	\$ <u>44,215</u>	\$ <u>30,215</u>	\$ <u>48,910</u>
EXPENDITURES				
General government:				
Services and supplies	30,500	23,790	6,710	10,174
Capital outlay	<u>15,000</u>	<u>5,490</u>	<u>9,510</u>	<u>-</u>
Total Expenditures	<u>45,500</u>	<u>29,280</u>	<u>16,220</u>	<u>10,174</u>
Net Change in Fund Balances	(31,500)	14,935	46,435	38,736
FUND BALANCE, July 1	<u>43,651</u>	<u>92,320</u>	<u>48,669</u>	<u>53,584</u>
FUND BALANCE, June 30	\$ <u><u>12,151</u></u>	\$ <u><u>107,255</u></u>	\$ <u><u>95,104</u></u>	\$ <u><u>92,320</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Charges for services:				
Administrative assessments:				
Justice Court	\$ <u>35,000</u>	\$ <u>17,589</u>	\$ <u>(17,411)</u>	\$ <u>28,639</u>
 EXPENDITURES				
Judicial:				
Courts:				
Services and supplies	<u>65,000</u>	<u>37,427</u>	<u>27,573</u>	<u>29,440</u>
 Net Change in Fund Balances	(30,000)	(19,838)	10,162	(801)
 FUND BALANCE, July 1	<u>93,959</u>	<u>89,410</u>	<u>(4,549)</u>	<u>90,211</u>
 FUND BALANCE, June 30	\$ <u><u>63,959</u></u>	\$ <u><u>69,572</u></u>	\$ <u><u>5,613</u></u>	\$ <u><u>89,410</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Charges for services:				
Administrative assessments:				
Juvenile Court	\$ <u>8,000</u>	\$ <u>5,025</u>	\$ <u>(2,975)</u>	\$ <u>8,781</u>
EXPENDITURES				
Judicial				
Corrections:				
Services and supplies	<u>12,500</u>	<u>4,241</u>	<u>8,259</u>	<u>5,455</u>
Net Change in Fund Balances	(4,500)	784	5,284	3,326
FUND BALANCE, July 1	<u>29,434</u>	<u>49,760</u>	<u>20,326</u>	<u>46,434</u>
FUND BALANCE, June 30	\$ <u><u>24,934</u></u>	\$ <u><u>50,544</u></u>	\$ <u><u>25,610</u></u>	\$ <u><u>49,760</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	BUDGET	ACTUAL	VARIANCE	2021
<b>REVENUES</b>				
Licenses and permits:				
Business licenses	\$ 10,000	\$ 8,920	\$ (1,080)	\$ 8,380
Liquor licenses	7,000	5,290	(1,710)	6,620
County gaming licenses	25,000	16,915	(8,085)	22,330
Other licenses	800	450	(350)	300
Franchise fees, electric	51,000	65,616	14,616	40,596
Subtotal, Licenses and Permits	93,800	97,191	3,391	78,226
Intergovernmental:				
Other grants:				
Grant from Mineral County	200,000	200,000	-	276,711
Subtotal, Intergovernmental	200,000	200,000	-	276,711
Fines and forfeits:				
Forfeits, bail	150,000	37,793	(112,207)	59,698
Miscellaneous:				
Miscellaneous	-	83,092	83,092	15,538
Total Revenues	443,800	418,076	(25,724)	430,173
<b>EXPENDITURES</b>				
General government:				
Services and supplies	2,607	2,607	-	2,608
Public safety:				
Fire protection:				
Salaries and wages	144,714	184,966	(40,252)	146,892
Employee benefits	129,460	89,007	40,453	94,655
Services and supplies	75,800	64,406	11,394	48,603
Capital outlay	108,426	107,976	450	87,711
Total Public Safety	458,400	446,355	12,045	377,861
Debt service:				
Principal	23,046	23,046	-	21,559
Interest	5,108	5,108	-	6,595
Total Debt Service	28,154	28,154	-	28,154
Total Expenditures	489,161	477,116	12,045	408,623
Net Change in Fund Balances	(45,361)	(59,040)	(13,679)	21,550
FUND BALANCE, July 1	135,642	59,354	(76,288)	37,804
FUND BALANCE, June 30	\$ 90,281	\$ 314	\$ (89,967)	\$ 59,354

**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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	BUDGET	ACTUAL	VARIANCE	2021
REVENUES				
Licenses and permits:				
Business licenses	\$ 200	\$ 320	\$ 120	\$ 80
Liquor licenses	1,000	180	(820)	8
Other licenses and permits	3,100	-	(3,100)	2,500
Franchise fees, electric	3,500	4,350	850	2,800
Subtotal, Licenses and Permits	7,800	4,850	(2,950)	5,388
Intergovernmental:				
Grant from Mineral County	14,500	14,500	-	14,500
Miscellaneous:				
Other	1,920	1,920	-	1,920
Total Revenues	24,220	21,270	(2,950)	21,808
EXPENDITURES				
General government:				
Administration:				
Employee benefits	900	561	339	606
Services and supplies	5,710	4,347	1,363	6,720
Total General Government	6,610	4,908	1,702	7,326
Public safety:				
Fire protection:				
Employee benefits	1,500	1,438	62	973
Services and supplies	15,900	8,859	7,041	10,758
Total Public Safety	17,400	10,297	7,103	11,731
Total Expenditures	24,010	15,205	8,805	19,057
Net Change in Fund Balances	210	6,065	5,855	2,751
FUND BALANCE, July 1	1,908	3,994	2,086	1,243
FUND BALANCE, June 30	\$ 2,118	\$ 10,059	\$ 7,941	\$ 3,994



**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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	BUDGET	ACTUAL	VARIANCE	2021
REVENUES				
Licenses and permits:				
Business licenses	\$ 100	\$ 60	\$ (40)	\$ 160
Franchise fees, electric	500	962	462	829
Subtotal, Licenses and Permits	600	1,022	422	989
Intergovernmental:				
Grant from Mineral County	5,500	5,500	-	5,500
Total Revenues	6,100	6,522	422	6,489
EXPENDITURES				
General government:				
Administration:				
Employee benefits	350	350	-	-
Services and supplies	3,200	3,121	79	3,191
Total General Government	3,550	3,471	79	3,191
Public safety:				
Fire protection:				
Employee benefits	-	-	-	-
Services and supplies	5,800	2,646	3,154	4,928
Total, Public Safety	5,800	2,646	3,154	4,928
Total Expenditures	9,350	6,117	3,233	8,119
Net Change in Fund Balances	(3,250)	405	3,655	(1,630)
FUND BALANCE , July 1	5,877	4,421	(1,456)	6,051
FUND BALANCE, June 30	\$ 2,627	\$ 4,826	\$ 2,199	\$ 4,421

**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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Intergovernmental:				
Grant from Mineral County	\$ <u>24,000</u>	\$ <u>24,000</u>	\$ <u>-</u>	\$ <u>19,000</u>
EXPENDITURES				
General government:				
Administration:				
Employee benefits	1,000	1,000	-	-
Services and supplies	<u>4,900</u>	<u>4,900</u>	<u>-</u>	<u>-</u>
Total General Government	<u>5,900</u>	<u>5,900</u>	<u>-</u>	<u>-</u>
Public safety:				
Fire protection:				
Employee benefits	1,000	530	470	1,415
Services and supplies	<u>19,600</u>	<u>16,754</u>	<u>2,846</u>	<u>10,529</u>
Total Public Safety	<u>20,600</u>	<u>17,284</u>	<u>3,316</u>	<u>11,944</u>
Total Expenditures	<u>26,500</u>	<u>23,184</u>	<u>3,316</u>	<u>11,944</u>
Net Change in Fund Balances	(2,500)	816	3,316	7,056
FUND BALANCE , July 1	<u>7,606</u>	<u>9,810</u>	<u>2,204</u>	<u>2,754</u>
FUND BALANCE, June 30	\$ <u><u>5,106</u></u>	\$ <u><u>10,626</u></u>	\$ <u><u>5,520</u></u>	\$ <u><u>9,810</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Charges for services:				
Fees for services	\$ <u>10,000</u>	\$ <u>20,765</u>	\$ <u>10,765</u>	\$ <u>21,640</u>
EXPENDITURES				
General government:				
Services and supplies	<u>27,500</u>	<u>15,462</u>	<u>12,038</u>	<u>3,654</u>
Net Change in Fund Balances	(17,500)	5,303	22,803	17,986
FUND BALANCE, July 1	<u>20,366</u>	<u>45,652</u>	<u>25,286</u>	<u>27,666</u>
FUND BALANCE, June 30	\$ <u><u>2,866</u></u>	\$ <u><u>50,955</u></u>	\$ <u><u>48,089</u></u>	\$ <u><u>45,652</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Intergovernmental:				
Miscellaneous:				
Other	\$ <u>10,000</u>	\$ <u>33,000</u>	\$ <u>23,000</u>	\$ <u>91,887</u>
EXPENDITURES				
Public safety:				
Services and supplies	<u>50,000</u>	<u>15,936</u>	<u>34,064</u>	<u>2,038</u>
Net Change in Fund Balances	(40,000)	17,064	57,064	89,849
FUND BALANCE, July 1	<u>95,571</u>	<u>106,403</u>	<u>10,832</u>	<u>16,554</u>
FUND BALANCE, June 30	\$ <u><u>55,571</u></u>	\$ <u><u>123,467</u></u>	\$ <u><u>67,896</u></u>	\$ <u><u>106,403</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES:				
Intergovernmental				
Federal grants:				
Healthy Community Coalition	\$ <u>-</u>	\$ <u>10,005</u>	\$ <u>10,005</u>	\$ <u>9,836</u>
Miscellaneous:				
Other	<u>16,500</u>	<u>9,540</u>	<u>(6,960)</u>	<u>-</u>
Total Revenues	<u>16,500</u>	<u>19,545</u>	<u>3,045</u>	<u>9,836</u>
EXPENDITURES				
Community support:				
Salaries and wages	27,622	14,510	13,112	11,996
Services and supplies	<u>27,140</u>	<u>33,944</u>	<u>(6,804)</u>	<u>30,995</u>
Total Expenditures	<u>54,762</u>	<u>48,454</u>	<u>6,308</u>	<u>42,991</u>
Excess (Deficiency) of Revenues over Expenditures	(38,262)	(28,909)	9,353	(33,155)
OTHER FINANCING SOURCES				
Transfer in				
General Fund-ad valorem proceeds	<u>25,985</u>	<u>25,985</u>	<u>-</u>	<u>34,560</u>
Net Change in Fund Balances	(12,277)	(2,924)	9,353	1,405
FUND BALANCE, July 1	<u>15,816</u>	<u>21,060</u>	<u>5,244</u>	<u>19,655</u>
FUND BALANCE, June 30	<u>\$ 3,539</u>	<u>\$ 18,136</u>	<u>\$ 14,597</u>	<u>\$ 21,060</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Charges for services:				
Fees for services	\$ <u>52,000</u>	\$ <u>171,337</u>	\$ <u>119,337</u>	\$ <u>129,668</u>
EXPENDITURES				
General government:				
Services and supplies	<u>69,300</u>	<u>23,517</u>	<u>45,783</u>	<u>25,386</u>
Net Change in Fund Balances	(17,300)	147,820	165,120	104,282
FUND BALANCE, July 1	<u>65,139</u>	<u>167,037</u>	<u>101,898</u>	<u>62,755</u>
FUND BALANCE, June 30	\$ <u><u>47,839</u></u>	\$ <u><u>314,857</u></u>	\$ <u><u>267,018</u></u>	\$ <u><u>167,037</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, 2022  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Charges for services:				
Fees for services	\$ <u>15</u>	\$ <u>10</u>	\$ <u>(5)</u>	\$ <u>10</u>
FUND BALANCE, July 1	<u>303</u>	<u>293</u>	<u>(10)</u>	<u>283</u>
FUND BALANCE, June 30	\$ <u><u>318</u></u>	\$ <u><u>303</u></u>	\$ <u><u>(15)</u></u>	\$ <u><u>293</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Charges for services:				
Fees for services	\$ <u>        -</u>	\$ <u>        16</u>	\$ <u>        16</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>       104</u>	\$ <u>        16</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Intergovernmental:				
Other:				
State Collection Development Grant	\$ <u>2,561</u>	\$ <u>2,561</u>	\$ <u>-</u>	\$ <u>2,002</u>
EXPENDITURES				
Culture and recreation				
Services and supplies	<u>2,561</u>	<u>2,561</u>	<u>-</u>	<u>2,002</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Miscellaneous:				
Drug forfeitures	\$ <u>13,000</u>	\$ <u>13,000</u>	\$ <u>-</u>	\$ <u>36,660</u>
EXPENDITURES				
Judicial				
Services and supplies	<u>23,000</u>	<u>15,034</u>	<u>7,966</u>	<u>20,476</u>
Net Change in Fund Balances	(10,000)	(2,034)	7,966	16,184
FUND BALANCE, July 1	<u>25,343</u>	<u>21,527</u>	<u>(3,816)</u>	<u>5,343</u>
FUND BALANCE, June 30	\$ <u><u>15,343</u></u>	\$ <u><u>19,493</u></u>	\$ <u><u>4,150</u></u>	\$ <u><u>21,527</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Charges for services:				
Fees for services	<u>\$ 47,000</u>	<u>\$ 24,993</u>	<u>\$ (22,007)</u>	<u>\$ 43,703</u>
EXPENDITURES				
Judicial:				
Capital outlay	<u>25,000</u>	<u>27,672</u>	<u>(2,672)</u>	<u>-</u>
Net Change in Fund Balances	22,000	(2,679)	(24,679)	43,703
FUND BALANCE, July 1	<u>467,530</u>	<u>439,233</u>	<u>(28,297)</u>	<u>395,530</u>
FUND BALANCE, June 30	<u><u>\$ 489,530</u></u>	<u><u>\$ 436,554</u></u>	<u><u>\$ (52,976)</u></u>	<u><u>\$ 439,233</u></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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Charges for services:				
Fees for services	\$ <u>4,000</u>	\$ <u>6,159</u>	\$ <u>2,159</u>	\$ <u>6,357</u>
EXPENDITURES				
Judicial:				
Services and supplies	<u>10,000</u>	<u>4,000</u>	<u>6,000</u>	<u>-</u>
Net Change in Fund Balances	(6,000)	2,159	8,159	6,357
FUND BALANCE, July 1	<u>22,984</u>	<u>30,836</u>	<u>7,852</u>	<u>24,479</u>
FUND BALANCE, June 30	\$ <u><u>16,984</u></u>	\$ <u><u>32,995</u></u>	\$ <u><u>16,011</u></u>	\$ <u><u>30,836</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Charges for services:				
Fees for services	\$ <u>        -</u>	\$ <u>      3,278</u>	\$ <u>      3,278</u>	\$ <u>        -</u>
Net Change in Fund Balances	-	3,278	3,278	-
FUND BALANCE, July 1	<u>      297</u>	<u>      297</u>	<u>        -</u>	<u>      297</u>
FUND BALANCE, June 30	\$ <u>      297</u>	\$ <u>      3,575</u>	\$ <u>      3,278</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Intergovernmental:				
Federal				
Airport Improvement Grant	\$ <u>435,980</u>	\$ <u>435,980</u>	\$ <u>-</u>	\$ <u>3,527,194</u>
EXPENDITURES				
Community support:				
Capital outlay	<u>435,980</u>	<u>435,980</u>	<u>-</u>	<u>3,527,194</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Miscellaneous:				
Other	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXPENDITURES				
General Government:				
Salaries and wages	12,000	12,046	(46)	12,138
Employee benefits	<u>14,455</u>	<u>14,033</u>	<u>422</u>	<u>10,251</u>
	<u>26,455</u>	<u>26,079</u>	<u>376</u>	<u>22,389</u>
Excess (Deficiency) of Revenues over Expenditures	(26,455)	(26,079)	376	(22,389)
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	(1,455)	(1,079)	376	2,611
FUND BALANCE, July 1	<u>10,092</u>	<u>12,026</u>	<u>1,934</u>	<u>9,415</u>
FUND BALANCE, June 30	\$ <u><u>8,637</u></u>	\$ <u><u>10,947</u></u>	\$ <u><u>2,310</u></u>	\$ <u><u>12,026</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Charges for services:				
Fees for services	\$ <u>10,000</u>	\$ <u>20,765</u>	\$ <u>10,765</u>	\$ <u>21,640</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>-</u>	<u>20,765</u>	<u>20,765</u>	<u>21,640</u>
FUND BALANCE, July 1	<u>34,641</u>	<u>43,101</u>	<u>8,460</u>	<u>21,461</u>
FUND BALANCE, June 30	\$ <u><u>34,641</u></u>	\$ <u><u>63,866</u></u>	\$ <u><u>29,225</u></u>	<u><u>43,101</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Charges for services:				
Fees for services	\$ <u>2,500</u>	\$ <u>4,153</u>	\$ <u>1,653</u>	\$ <u>4,328</u>
EXPENDITURES				
Judicial				
Services and supplies	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>-</u>
Net Change in Fund Balances	<u>-</u>	<u>4,153</u>	<u>4,153</u>	<u>4,328</u>
FUND BALANCE, July 1	<u>6,551</u>	<u>10,743</u>	<u>4,192</u>	<u>6,415</u>
FUND BALANCE, June 30	\$ <u><u>6,551</u></u>	\$ <u><u>14,896</u></u>	\$ <u><u>8,345</u></u>	\$ <u><u>10,743</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Charges for services:				
Fees for services	\$ <u>1,200</u>	\$ <u>1,800</u>	\$ <u>600</u>	\$ <u>1,800</u>
EXPENDITURES				
Public Safety:				
Services and supplies	<u>3,500</u>	<u>3,500</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(2,300)</u>	<u>(1,700)</u>	<u>600</u>	<u>1,800</u>
FUND BALANCE, July 1	<u>3,740</u>	<u>4,260</u>	<u>520</u>	<u>2,460</u>
FUND BALANCE, June 30	\$ <u><u>1,440</u></u>	\$ <u><u>2,560</u></u>	\$ <u><u>1,120</u></u>	<u><u>4,260</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Charges for services:				
Fees for services	\$ <u>800</u>	\$ <u>1,200</u>	\$ <u>400</u>	\$ <u>1,200</u>
FUND BALANCE, July 1	<u>2,455</u>	<u>2,835</u>	<u>380</u>	<u>1,635</u>
FUND BALANCE, June 30	\$ <u><u>3,255</u></u>	\$ <u><u>4,035</u></u>	\$ <u><u>780</u></u>	<u><u>2,835</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
OTHER FINANCING SOURCES				
Transfers in:				
Capital Projects Fund	\$ <u>2,974</u>	\$ <u>2,974</u>	\$ <u>-</u>	\$ <u>2,974</u>
FUND BALANCE, July 1	<u>23,544</u>	<u>23,544</u>	<u>-</u>	<u>20,570</u>
FUND BALANCE, June 30	\$ <u><u>26,518</u></u>	\$ <u><u>26,518</u></u>	\$ <u><u>-</u></u>	\$ <u><u>23,544</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Intergovernmental:				
Federal grants				
Nevada Department of Health and Human Services				
Epidemiology and Lab Capacity	\$ 63,516	\$ 63,516	\$ -	\$ 941,859
FEMA-Firefighters Grant Program	-	-	-	9,086
Total Intergovernmental	<u>63,516</u>	<u>63,516</u>	<u>-</u>	<u>950,945</u>
Miscellaneous:				
Reimbursements	<u>55,318</u>	<u>-</u>	<u>(55,318)</u>	<u>-</u>
Total Revenues	<u>118,834</u>	<u>63,516</u>	<u>(55,318)</u>	<u>950,945</u>
EXPENDITURES				
Public safety:				
Salaries and wages	18,000	16,441	1,559	55,776
Employee benefits	-	1,958	(1,958)	18,776
Services and supplies	277,266	48,975	228,291	427,139
Capital outlay	<u>3,250</u>	<u>158,586</u>	<u>(155,336)</u>	<u>277,802</u>
Total Expenditures	<u>298,516</u>	<u>225,960</u>	<u>72,556</u>	<u>779,493</u>
Excess (Deficiency) of Revenues over Expenditures	(179,682)	(162,444)	(127,874)	171,452
OTHER FINANCING SOURCES				
Transfers in:				
General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>
Net Change in Fund Balances	<u>(179,682)</u>	<u>(162,444)</u>	<u>(17,238)</u>	<u>186,452</u>
FUND BALANCE, July 1	<u>360,407</u>	<u>180,725</u>	<u>(179,682)</u>	<u>(5,727)</u>
FUND BALANCE, June 30	<u>\$ 180,725</u>	<u>\$ 18,281</u>	<u>\$ (162,444)</u>	<u>\$ 180,725</u>

**MINERAL COUNTY, NEVADA**  
**BALANCE SHEETS**  
**NONMAJOR CAPITAL PROJECTS FUND**  
**JUNE 30, 2022**  
**(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)**

	<u>2022</u>	<u>2021</u>
ASSETS & DEFERRED OUTFLOWS OF RESOURCES		
Assets:		
Cash and investments	\$ 45,541	\$ 47,884
Taxes receivable, real rolls	<u>3,867</u>	<u>3,776</u>
Total Assets	<u>49,408</u>	<u>51,660</u>
Deferred outflow of resources	<u>-</u>	<u>-</u>
Total Assets & Deferred Outflows of Resources	<u><u>\$ 49,408</u></u>	<u><u>\$ 51,660</u></u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & FUND BALANCE		
Liabilities:		
Accounts payable	<u>\$ 16,983</u>	<u>\$ -</u>
Deferred inflows of resources:		
Deferred for property tax	<u>3,486</u>	<u>3,467</u>
FUND BALANCE		
Assigned for:		
Capital projects	<u>28,939</u>	<u>48,193</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u><u>\$ 49,408</u></u>	<u><u>\$ 51,660</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
REVENUES				
Taxes				
Real rolls	\$ 51,377	\$ 63,020	\$ 11,643	\$ 58,227
Personal property	41,302	27,793	(13,509)	21,620
Net proceeds of mines	<u>-</u>	<u>21,919</u>	<u>21,919</u>	<u>10,858</u>
Total Revenues	<u>92,679</u>	<u>112,732</u>	<u>20,053</u>	<u>90,705</u>
EXPENDITURES				
Public Safety:				
Capital outlay	<u>100,000</u>	<u>99,272</u>	<u>728</u>	<u>86,535</u>
Debt service:				
Principal	27,859	27,859	-	26,905
Interest	<u>1,881</u>	<u>1,881</u>	<u>-</u>	<u>2,835</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>129,012</u>	<u>728</u>	<u>116,275</u>
Excess (Deficiencies) of Revenues over Expenditures	(37,061)	(16,280)	20,781	(25,570)
OTHER FINANCING SOURCES				
Transfer out:				
USDA Debt Reserve	<u>(2,974)</u>	<u>(2,974)</u>	<u>-</u>	<u>(2,974)</u>
Net Changes in Fund Balances	(40,035)	(19,254)	20,781	(28,544)
FUND BALANCE, July 1	<u>52,462</u>	<u>48,193</u>	<u>(4,269)</u>	<u>76,737</u>
FUND BALANCE, June 30	<u>\$ 12,427</u>	<u>\$ 28,939</u>	<u>\$ 16,512</u>	<u>\$ 48,193</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	BUDGET	ACTUAL	VARIANCE	2021
OPERATING REVENUES				
Water use fees	\$ 903,379	\$ 1,112,801	\$ 209,422	\$ 881,635
Water connection fees	17,000	10,899	(6,101)	18,017
Miscellaneous fees	111,700	15,148	(96,552)	15,805
Total Operating Revenues	1,032,079	1,138,848	106,769	915,457
OPERATING EXPENSES				
Salaries and wages	285,651	302,579	(16,928)	277,028
Employee benefits	181,419	172,552	8,867	114,610
Services and supplies	450,393	205,771	244,622	186,046
Depreciation	183,000	192,946	(9,946)	184,697
OPEB expense	30,000	145,862	(115,862)	(227,809)
Interest expense	69,207	69,207	-	70,799
Bad debt expense	1,000	220	780	5,629
Total Operating Expenses	1,200,670	1,089,137	111,533	611,000
Operating Income (Loss)	(168,591)	49,711	218,302	304,457
NONOPERATING REVENUES				
State Revolving Loan Fund	97,362	97,362	-	21,216
Drinking Water State Revolving Loan Fund	73,931	73,931	-	-
USDA grant revenue	-	-	-	24,689
Bad debt recovery	500	183	(317)	179
Interest income	1,100	122	(978)	1,834
Total Nonoperating Revenue	172,893	171,598	(1,295)	47,918
Change in Net Position	\$ 4,302	221,309	\$ 217,007	352,375
NET POSITION, July 1		3,559,811		3,207,436
NET POSITION, June 30		\$ 3,781,120		\$ 3,559,811



**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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
OPERATING REVENUES				
Sewer use fees	\$ 366,000	\$ 357,400	\$ (8,600)	\$ 351,334
Sewer connection fees	2,800	1,172	(1,628)	1,492
Miscellaneous fees	8,000	13,029	5,029	6,680
Total Operating Revenues	<u>376,800</u>	<u>371,601</u>	<u>(5,199)</u>	<u>359,506</u>
OPERATING EXPENSES				
Salaries and wages	90,567	84,342	6,225	77,509
Employee benefits	50,075	78,590	(28,515)	75,761
Services and supplies	89,600	64,706	24,894	45,226
Depreciation	232,000	247,820	(15,820)	233,226
OPEB expense	18,000	(65,587)	83,587	(135,395)
Interest expense	46,971	46,971	-	48,568
Bad debt expense	500	-	500	72
Total Operating Expenses	<u>527,713</u>	<u>456,842</u>	<u>70,871</u>	<u>344,967</u>
Operating Income (Loss)	<u>(150,913)</u>	<u>(85,241)</u>	<u>65,672</u>	<u>14,539</u>
NONOPERATING REVENUES				
Interest income	3,000	451	2,549	5,087
Total Nonoperating Revenues	<u>3,000</u>	<u>451</u>	<u>2,549</u>	<u>5,087</u>
Change in Net Position	<u>\$ (147,913)</u>		<u>\$ 63,123</u>	
NET POSITION, July 1		<u>6,937,214</u>		<u>6,917,588</u>
NET POSITION, June 30		<u>\$ 6,852,424</u>		<u>\$ 6,937,214</u>

**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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
OPERATING REVENUES				
Garbage fees	\$ 377,000	\$ 349,613	\$ (27,387)	\$ 346,342
Miscellaneous fees	10,000	7,053	(2,947)	12,085
Total Operating Revenues	<u>387,000</u>	<u>356,666</u>	<u>(30,334)</u>	<u>358,427</u>
OPERATING EXPENSES				
Salaries and wages	133,143	86,100	47,043	116,189
Employee benefits	91,294	(17,417)	108,711	65,660
Services and supplies	64,100	65,137	(1,037)	53,488
OPEB expense	15,000	165,287	(150,287)	-
Bad debt expense	1,000	-	1,000	96
Depreciation	6,000	10,882	(4,882)	24,805
Total Operating Expenses	<u>310,537</u>	<u>309,989</u>	<u>548</u>	<u>260,238</u>
Operating Income (Loss)	<u>76,463</u>	<u>46,677</u>	<u>(29,786)</u>	<u>98,189</u>
Change in Net Position	<u>\$ 76,463</u>		<u>\$ (29,786)</u>	
NET POSITION, July 1		<u>(130,828)</u>		<u>(229,017)</u>
NET POSITION, June 30		<u>\$ (84,151)</u>		<u>\$ (130,828)</u>

**MINERAL COUNTY, NEVADA**  
**NONMAJOR ENTERPRISE FUNDS**  
**COMBINING STATEMENT OF NET POSITION**  
**JUNE 30, 2022**  
**(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)**

	MINA TOWN	LUNING TOWN	TOTALS	
			2022	2021
<b>ASSETS</b>				
Current Assets				
Cash and investments	\$ 96,432	\$ 86,314	\$ 182,746	\$ 152,248
Accounts receivable	3,867	5,381	9,248	3,173
Less allowance for uncollectible accounts and anticipated customer discounts	(247)	(61)	(308)	(297)
Total Current Assets	100,052	91,634	191,686	155,124
Noncurrent Assets				
Property, plant and equipment (net)	683,039	4,622	687,661	735,192
Total Assets	783,091	96,256	879,347	890,316
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred OPEB	412	142	554	554
Deferred pension outflows	11,076	3,692	14,768	2,898
	11,488	3,834	15,322	3,452
<b>LIABILITIES</b>				
Current Liabilities				
Accounts payable	6,988	1,890	8,878	3,540
Accrued wages	356	94	450	924
Customer deposits	600	100	700	1,000
Compensated absences	2,601	86	2,687	2,038
Total Current Liabilities	10,545	2,170	12,715	7,502
Long-term Liabilities				
Net pension liability	18,293	6,098	24,391	32,925
Other post-employment benefits	44,812	14,937	59,749	61,560
Total Long-term Liabilities	63,105	21,035	84,140	94,485
Total Liabilities	73,650	23,205	96,855	101,987
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred OPEB	3,546	245	3,791	3,791
Deferred pension inflows	15,645	5,215	20,860	4,769
	19,191	5,460	24,651	8,560
<b>NET POSITION</b>				
Net investment in capital assets	683,039	4,622	687,661	735,192
Unrestricted	18,699	66,803	85,502	48,029
Total Net Position	\$ 701,738	\$ 71,425	\$ 773,163	\$ 783,221

**MINERAL COUNTY, NEVADA**  
**NONMAJOR ENTERPRISE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND**  
**CHANGES IN NET POSITION**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2021)**

	MINA TOWN	LUNING TOWN	TOTALS	
			2022	2021
OPERATING REVENUES				
Water use fees	\$ 91,392	\$ 32,837	\$ 124,229	\$ 110,995
Miscellaneous fees	1,761	934	2,695	5,661
Total Operating Revenues	93,153	33,771	126,924	116,656
OPERATING EXPENSES				
Salaries and wages	20,561	5,538	26,099	22,602
Employee benefits	6,333	1,691	8,024	12,139
Services and supplies	40,018	17,376	57,394	44,757
OPEB expense	(960)	(1,031)	(1,991)	-
Depreciation	42,958	4,573	47,531	48,255
Total Operating Expenses	108,910	28,147	137,057	127,753
Operating Income (Loss)	(15,757)	5,624	(10,133)	(11,097)
NONOPERATING REVENUES				
Interest and other income	40	35	75	521
Change in Net Position	(15,717)	5,659	(10,058)	(10,576)
NET POSITION, July 1	717,455	65,766	783,221	793,797
NET POSITION, June 30	<u>\$ 701,738</u>	<u>\$ 71,425</u>	<u>\$ 773,163</u>	<u>\$ 783,221</u>

**MINERAL COUNTY, NEVADA**  
**NONMAJOR ENTERPRISE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2021)**

	MINA TOWN	LUNING TOWN	TOTALS	
			2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ 83,077	\$ 30,061	\$ 113,138	\$ 121,603
Cash payments for personnel costs	(29,435)	(7,229)	(36,664)	(35,649)
Cash payments for services and supplies	(28,670)	(17,381)	(46,051)	(44,411)
Net Cash Provided (Used) by Operating Activities	24,972	5,451	30,423	41,543
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	40	35	75	512
Net Increase (Decrease) in Cash	25,012	5,486	30,498	42,055
CASH AND CASH EQUIVALENTS, July 1	71,420	80,828	152,248	110,193
CASH AND CASH EQUIVALENTS, June 30	<u>\$ 96,432</u>	<u>\$ 86,314</u>	<u>\$ 182,746</u>	<u>\$ 152,248</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	<u>\$ (15,757)</u>	<u>\$ 5,624</u>	<u>\$ (10,133)</u>	<u>\$ (11,097)</u>
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	42,958	4,573	47,531	48,255
Change in current assets and liabilities:				
(Increase) decrease in trade accounts receivable (net)	(3,288)	(3,834)	(7,122)	6,993
Increase (decrease) in accounts payable	859	(412)	447	(2,408)
Increase (decrease) in customer deposits	200	(500)	(300)	(200)
Total Adjustments	40,729	(173)	40,556	52,640
Net Cash Provided (Used) by Operating Activities	<u>\$ 24,972</u>	<u>\$ 5,451</u>	<u>\$ 30,423</u>	<u>\$ 41,543</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
OPERATING REVENUES				
Water use fees	\$ 85,100	\$ 91,392	\$ 6,292	\$ 82,351
Miscellaneous fees	2,700	1,761	(939)	1,735
Total Operating Revenues	<u>87,800</u>	<u>93,153</u>	<u>5,353</u>	<u>84,086</u>
OPERATING EXPENSES				
Salaries and wages	20,014	20,561	(547)	18,161
Employee benefits	12,382	6,333	6,049	10,093
Services and supplies	43,850	40,018	3,832	34,035
OPEB expense	2,300	(960)	3,260	-
Depreciation	44,000	42,958	1,042	43,497
Bad debt expense	200	-	200	-
Total Operating Expenses	<u>122,746</u>	<u>108,910</u>	<u>13,836</u>	<u>105,786</u>
Operating Income (Loss)	<u>(34,946)</u>	<u>(15,757)</u>	<u>19,189</u>	<u>(21,700)</u>
NONOPERATING REVENUES				
Interest income	<u>350</u>	<u>40</u>	<u>(310)</u>	<u>301</u>
Total Nonoperating Revenues	<u>350</u>	<u>40</u>	<u>(310)</u>	<u>301</u>
Change in Net Position	<u>\$ (34,596)</u>	<u>(15,717)</u>	<u>\$ 18,879</u>	<u>(21,399)</u>
NET POSITION, July 1		<u>717,455</u>		<u>738,854</u>
NET POSITION, June 30		<u>\$ 701,738</u>		<u>\$ 717,455</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, 2022**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2021</u>
OPERATING REVENUES				
Water use fees	\$ 29,800	\$ 32,837	\$ 3,037	\$ 28,644
Miscellaneous fees	<u>1,650</u>	<u>934</u>	<u>(716)</u>	<u>3,926</u>
Total Operating Revenues	<u>31,450</u>	<u>33,771</u>	<u>2,321</u>	<u>32,570</u>
OPERATING EXPENSES				
Salaries and wages	5,179	5,538	(359)	4,441
Employee benefits	3,095	1,691	1,404	2,046
Services and supplies	17,550	17,376	174	10,722
OPEB expense	700	(1,031)	1,731	-
Depreciation	<u>4,600</u>	<u>4,573</u>	<u>27</u>	<u>4,758</u>
Total Operating Expenses	<u>31,124</u>	<u>28,147</u>	<u>2,977</u>	<u>21,967</u>
Operating Income (Loss)	<u>326</u>	<u>5,624</u>	<u>5,298</u>	<u>10,603</u>
NONOPERATING REVENUES				
Interest income	<u>350</u>	<u>35</u>	<u>(315)</u>	<u>220</u>
Change in Net Position	<u>\$ 676</u>	<u>5,659</u>	<u>\$ 4,983</u>	<u>10,823</u>
NET POSITION, July 1		<u>65,766</u>		<u>54,943</u>
NET POSITION, June 30		<u>\$ 71,425</u>		<u>\$ 65,766</u>

**MINERAL COUNTY, NEVADA**  
**COMBINING BALANCE SHEET**  
**FIDUCIARY FUNDS**  
**JUNE 30, 2022**  
**(WITH COMPARATIVE AMOUNTS AS OF JUNE 30, 2021)**

	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>		
Cash and investments	\$ 1,627,551	\$ 1,651,681
Total Assets	<u>\$ 1,627,551</u>	<u>\$ 1,651,681</u>
<b>LIABILITIES</b>		
Due to other governments	\$ 770,856	\$ 981,210
Due to others	<u>856,695</u>	<u>670,471</u>
Total Liabilities	<u>\$ 1,627,551</u>	<u>\$ 1,651,681</u>



MINERAL COUNTY, NEVADA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022  
(Page 1 of 5)

	BALANCE JULY 1, 2021	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2022
State of Nevada Settlement:				
Assets:				
Cash invested and on deposit	\$ 121,180	\$ 615,139	\$ 644,917	\$ 91,402
Liabilities:				
Due to other governments	\$ 121,180	\$ 615,139	\$ 644,917	\$ 91,402
Range Improvement District:				
Assets:				
Cash invested and on deposit	\$ 3,142	\$ 2,046	\$ 3,275	\$ 1,913
Liabilities:				
Due to other governments	\$ 3,142	\$ 2,046	\$ 3,275	\$ 1,913
Fish and Game:				
Assets:				
Cash invested and on deposit	\$ 3,912	\$ 2,682	\$ 4,433	\$ 2,161
Liabilities:				
Due to others	\$ 3,912	\$ 2,682	\$ 4,433	\$ 2,161
Library Gift:				
Assets:				
Cash invested and on deposit	\$ 6,143	\$ 828	\$ 182	\$ 6,789
Liabilities:				
Due to others	\$ 6,143	\$ 828	\$ 182	\$ 6,789
Mineral County School District:				
Assets:				
Cash invested and on deposit	\$ 107,419	\$ 1,861,203	\$ 1,784,161	\$ 184,461
Liabilities:				
Due to other governments	\$ 107,419	\$ 1,861,203	\$ 1,784,161	\$ 184,461
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, 2022  
(Page 2 of 5)

	<u>BALANCE</u> <u>JULY 1, 2021</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30, 2022</u>
Clerk and Treasurer Trust Account:				
Assets:				
Cash invested and on deposit	\$ 109,656	\$ 980	\$ 2,463	\$ 108,173
Liabilities:				
Due to others	\$ 109,656	\$ 980	\$ 2,463	\$ 108,173
Public Administrator				
Assets:				
Cash invested and on deposit	\$ 13,172	\$ 29	\$ 2,867	\$ 10,334
Liabilities:				
Due to others	\$ 13,172	\$ 29	\$ 2,867	\$ 10,334
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	\$ 7,480	\$ 451,761	\$ 443,669	\$ 15,572
Liabilities:				
Due to other governments	\$ 7,480	\$ 451,761	\$ 443,669	\$ 15,572
Mineral Television District No. 1:				
Assets:				
Cash invested and on deposit	\$ 128,447	\$ 80,266	\$ 90,690	\$ 118,023
Liabilities:				
Due to other governments	\$ 128,447	\$ 80,266	\$ 90,690	\$ 118,023
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, 2022  
(Page 3 of 5)

	BALANCE JULY 1, 2021	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2022
Mineral County Convention and Tourism:				
Assets:				
Cash invested and on deposit	\$ 39,732	\$ 127,777	\$ 88,743	\$ 78,766
Liabilities:				
Due to other governments	\$ 39,732	\$ 127,777	\$ 88,743	\$ 78,766
Museum Gift Fund				
Assets:				
Cash invested and on deposit	\$ 56,698	\$ 2,209	\$ -	\$ 58,907
Liabilities:				
Due to others	\$ 56,698	\$ 2,209	\$ -	\$ 58,907
Commissary Fund:				
Assets:				
Cash invested and on deposit	\$ 80,814	\$ 124,066	\$ 97,807	\$ 107,073
Liabilities:				
Due to others	\$ 80,814	\$ 124,066	\$ 97,807	\$ 107,073
Bail Holding Fund				
Assets:				
Cash invested and on deposit	\$ 221,249	\$ 131,241	\$ 54,164	\$ 298,326
Liabilities:				
Due to others	\$ 221,249	\$ 131,241	\$ 54,164	\$ 298,326
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	\$ 24,564	\$ 4,252	\$ 23,316	\$ 5,500
Liabilities:				
Due to others	\$ 24,564	\$ 4,252	\$ 23,316	\$ 5,500
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, 2022  
(Page 4 of 5)

	<u>BALANCE</u> <u>JULY 1, 2021</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30, 2022</u>
Sheriff's Gift:				
Assets:				
Cash invested and on deposit	\$ 554	\$ 221	\$ -	\$ 775
Liabilities:				
Due to others	\$ 554	\$ 221	\$ -	\$ 775
Care and Share Gift Fund:				
Assets:				
Cash invested and on deposit	\$ 6,712	\$ 33,456	\$ 343	\$ 39,825
Liabilities:				
Due to others	\$ 6,712	\$ 33,456	\$ 343	\$ 39,825
Walker Lake General Improvement:				
Assets:				
Cash invested and on deposit	\$ 541,014	\$ 228,499	\$ 752,000	\$ 17,513
Liabilities:				
Due to other governments	\$ 541,014	\$ 228,499	\$ 752,000	\$ 17,513
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	\$ 2,675	\$ 8,870	\$ 1,436	\$ 10,109
Liabilities:				
Due to others	\$ 2,675	\$ 8,870	\$ 1,436	\$ 10,109
Park and Recreation Gift Fund:				
Assets:				
Cash invested and on deposit	\$ 2,046	\$ 88	\$ -	\$ 2,134
Liabilities:				
Due to others	\$ 2,046	\$ 88	\$ -	\$ 2,134

MINERAL COUNTY, NEVADA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022  
(Page 5 of 5)

	<u>BALANCE</u> <u>JULY 1, 2021</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30, 2022</u>
School Debt:				
Assets:				
Cash invested and on deposit	\$ 32,796	\$ 796,453	\$ 566,043	\$ 263,206
Liabilities:				
Due to other governments	\$ 32,796	\$ 796,453	\$ 566,043	\$ 263,206
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	\$ 123,284	\$ 206,570	\$ 140,159	\$ 189,695
Liabilities:				
Due to others	\$ 123,284	\$ 206,570	\$ 140,159	\$ 189,695
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	\$ 1,651,681	\$ 4,678,636	\$ 4,702,766	\$ 1,627,551
Liabilities:				
Due to other governments	\$ 981,210	\$ 4,163,144	\$ 4,373,498	\$ 770,856
Due to others	670,471	515,492	329,268	856,695
	\$ 1,651,681	\$ 4,678,636	\$ 4,702,766	\$ 1,627,551



**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, 2022, 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, 2022.

**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, 2022

*Arrighi, Blake & Associates, LLC*



**Single Audit Report on Compliance for Each Major Program and on Internal Control over Compliance  
Required by the Uniform Guidance**

To the Honorable Board of Commissioners of  
Mineral County, Nevada

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

We have audited Mineral County, Nevada's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Mineral County, Nevada's major federal programs for the year ended June 30, 2022. 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.

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, 2022.

***Basis for Opinion on Each Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Mineral County, Nevada and to meet our ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Mineral County, Nevada's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Mineral County, Nevada's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Mineral County, Nevada's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Mineral County, Nevada's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Mineral County, Nevada's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on expressing an opinion on the effectiveness of the Mineral County, Nevada's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### **Report on 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.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, 2022

*Arrighi, Blake - Associates, LLC*

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(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:			
Passed through the State of Nevada Controller:			
Schools and Roads--Grants to States			
Forest Service Schools and Roads Cluster	10.665	N/A	244,325
United States Forest Service			
RAC Grant	16.738		35,400
<b>Total U.S. Department of Agriculture</b>			<b>279,725</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	20,785
<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	1,913
<b><u>U.S. Environmental Protection Agency:</u></b>			
Direct Programs:			
ARRA-Office of Water:			
Capitalization Grants for Drinking Water State Revolving Funds	66.468	N/A	73,931
<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	32,001
<b><u>U.S. Department of Transportation:</u></b>			
Direct Programs:			
Federal Aviation Administration			
Airport Improvement Program	20.106	N/A	435,980
Highway Safety Cluster:			
Passed through Nevada Department of Public Safety, Office of Traffic Safety			
Pedestrian Safety	20.600	23-JF-1.22	1,174
Pedestrian Safety	20.600	23-JF-1.21	657
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	23-JF-1.22	8,722
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	23-JF-1.21	829
Click It or Ticket	20.600	23-JF-1.22	2,083
Speed Enforcement	20.600	23-JF-1.22	2,668
Speed Enforcement	20.600	23-JF-1.21	407
<b>Total Highway Safety Cluster</b>			<b>16,540</b>
<b>Total U.S. Department of Transportation</b>			<b>452,520</b>

**MINERAL COUNTY, NEVADA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(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-22	54,016
Program Income			6,443
Special Programs for the Aging_ Title III, Part C_ Nutrition Services	93.045	12-000-04-24-22	63,496
Program Income			7,574
Special Programs for the Aging_ Title III, Part C_ Nutrition Services	93.045	12-000-04-24-21	20,575
Program Income			2,454
Special Programs for the Aging_ Title III, Part C_ Nutrition Services	93.045	12-000-07-1X-22	66,381
Program Income			7,918
Special Programs for the Aging_ Title III, Part C_ Nutrition Services	93.045	12-000-07-1X-21	19,892
Program Income			2,373
			<u>251,122</u>
Nutrition Services Incentive Program	93.053	12-000-57-NX-21	4,946
Total Aging Cluster			<u>256,068</u>
Passed through Nevada Division of Public and Behavioral Health:			
Substance Abuse Block Grant SABG-Healthy Communities	93.959	N/A	10,005
Passed through Nevada Division of Welfare and Supportive Services			
Child Support Enforcement	93.563	N/A	67,962
Passed through Nevada Department of Health and Human Services			
Epidemiology and Laboratory Capacity	93.323	N/A	<u>63,516</u>
Total U.S. Department of Health and Human Services			<u>397,551</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>4,803</u>
<b><u>Department of Homeland Security:</u></b>			
Federal Emergency Management Agency			
Emergency Management Performance Grant	97.042		<u>41,446</u>
Total Expenditures of Federal Awards			<u><u>\$ 1,304,675</u></u>

**MINERAL COUNTY, NEVADA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2022**

**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, 2022. 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 \$26,761 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	\$ 122,163

**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, 2022**

**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, 2022.
- 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, 2022 which are to be reported under the Uniform Guidance.
- Mineral County had one major programs for the year ended June 30, 2022, as follows:
  - Federal Aviation Administration Airport Improvement Program – CFDA 20.106
- 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, 2022 (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, 2022 (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, 2022

*Arrighi, Blake & Associates, LLC*

**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, 2022**

Flat Fixed Fees:

Business license revenue adjusted base at June 30, 2021	\$57,508
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Adjustment to Base:

Base

1. Percentage increase in population of the local government	-1.40%	
 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>0.50%</u>	<u>-0.90%</u>
		<u>(518)</u>

Adjusted base at June 30, 2021	56,990
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Actual revenue	<u>21,660</u>
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Amount under allowable amount	<u><u>\$ 35,330</u></u>
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**MINERAL COUNTY, NEVADA  
AUDITOR'S COMMENTS  
FOR THE YEAR ENDED JUNE 30, 2022**

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, 2022.