

MINERAL COUNTY, NEVADA

JUNE 30, 2019

MINERAL COUNTY, NEVADA
JUNE 30, 2019

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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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Mineral County, Nevada as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund and In Lieu of Taxes Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Schedule of Changes in Total OPEB Liability and Related Ratios, Schedule of the County's Proportionate Share of the Net Pension Liability and the Schedule of the County's Contributions on pages M-1 through M-8 and pages 37 through 39, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements are presented for the purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 25, 2019, on our consideration of Mineral County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Mineral County, Nevada's internal control over financial reporting and compliance.

Yerington, Nevada
November 25, 2019

Arngli, Blake & Associates, LLC

MINERAL COUNTY, NEVADA
MANAGEMENT'S DISCUSSION & ANALYSIS
For the year ended June 30, 2019

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, 2019. The intent of this discussion and analysis is to look at the County's financial performance as a whole. A comparison of fiscal year 2018-19 to fiscal year 2017-18 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.

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 countywide 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 2019 and 2018.

Mineral County Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2019	2018	2019	2018	2019	2018
Current and						
Other Assets	\$ 7,099,557	\$ 5,680,937	\$ 1,934,580	\$ 1,936,971	\$9,034,137	\$7,617,908
Capital Assets	12,786,746	12,983,825	16,952,195	16,337,436	29,738,941	29,321,261
Total Assets	<u>19,886,303</u>	<u>18,664,762</u>	<u>18,886,775</u>	<u>18,274,407</u>	<u>38,773,078</u>	<u>36,939,169</u>
Current Liabilities	665,068	713,321	238,907	302,476	903,975	1,015,797
Non-Current						
Liabilities	23,202,651	23,698,875	8,062,532	7,462,534	31,265,183	31,161,409
Total Liabilities	<u>23,867,719</u>	<u>24,412,196</u>	<u>8,301,439</u>	<u>7,765,010</u>	<u>32,169,158</u>	<u>32,177,206</u>
Net Position						
Invested in						
Capital Assets	11,209,326	11,389,895	11,396,208	13,266,521	22,605,534	24,656,416
Restricted	1,601,352	956,118	200,280	193,435	1,801,632	1,149,553
Unrestricted	<u>(16,792,094)</u>	<u>(18,093,447)</u>	<u>(1,011,152)</u>	<u>(2,950,559)</u>	<u>(17,803,246)</u>	<u>(21,044,006)</u>
Total Net Position	<u><u>\$(3,981,416)</u></u>	<u><u>\$(5,747,434)</u></u>	<u><u>\$10,585,336</u></u>	<u><u>\$10,509,397</u></u>	<u><u>\$6,603,920</u></u>	<u><u>\$4,761,963</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 2019 and 2018.

Mineral County Changes in Net Assets

	Governmental Activities		Business-Type Activities		Totals	
	2019	2018	2019	2018	2019	2018
Revenues						
Program Revenues						
Charges for Services	\$1,195,350	\$1,071,132	\$1,561,723	\$1,410,324	\$2,757,073	\$2,481,456
Operating Grants/Contributions	495,813	687,645	-	21,122	495,813	708,767
Capital Grants/Contributions	37,500	54,197	171,925	513,688	209,425	567,885
General Revenues						
Property Taxes	4,110,926	2,763,885	-	-	4,110,926	3,104,782
Investment Earnings	16,164	6,084	656	449	16,820	6,33
Miscellaneous	4,848,968	3,630,420	-	-	4,848,968	3,630,420
Total Revenues	10,704,721	8,213,363	1,734,304	1,945,583	12,439,025	10,629,096
Expenses						
General						
Government	2,271,296	2,645,316	-	-	2,271,296	2,645,316
Judicial	1,202,515	1,465,066	-	-	1,202,515	1,465,066
Public Safety	3,025,036	3,392,893	-	-	3,025,036	3,392,893
Highways and Streets	672,800	1,092,957	-	-	672,800	1,092,957
Welfare	216,200	166,525	-	-	216,200	166,525
Health	604,510	558,329	-	-	604,510	558,329
Intergovernmental	-	-	-	-	-	-
Culture and Recreation	466,790	515,201	-	-	466,790	515,201
Interest	13,935	9,280	-	-	13,935	9,280
Community Support	465,621	596,242	-	-	465,621	596,242
Utilities	-	-	1,658,365	1,761,199	1,658,365	1,761,199
Total Expenses	8,938,703	10,441,809	1,658,365	1,761,199	10,597,068	12,203,008
Transfers	-	-	-	-	-	-
Increase (decrease) in Net Position	(1,766,018)	(1,486,604)	75,939	184,384	1,841,957	(1,302,220)
Net Position, July 1	(5,747,434)	(4,260,830)	10,509,397	10,325,013	4,761,963	6,064,183
Net Position, June30	(3,981,416)	(5,747,434)	10,585,336	10,509,397	6,603,920	4,761,963

Governmental Activities

Net position decreased by \$1,766,018. A portion of this decrease is due to decreased revenues and increased expenses within the General Fund.

Business-type Activities

Business-type activities net position increased by \$75,939. The increase is due to the decrease in operating expenses, OPEB, PERS and depreciation on the water and sewer improvements.

Financial Analysis of County Funds

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

At June 30, 2019 the County's governmental funds reported combined ending fund balances of \$5,199,131 an increase of \$1,515,510 in comparison to the decrease in the prior fiscal year of \$311,603.

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 \$1,066,204, an increase of \$588,058 as compared to the prior fiscal year decrease of \$491,368.

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 \$18,735,754. Other factors concerning the finance of these funds have already been addressed in the discussion of the County's business-type activities.

Capital Assets

The County's investment in capital assets for its governmental & business-type activities as of June 30, 2019 amounts to \$29,738,941. This investment in capital assets includes land, buildings, improvements, machinery and equipment. Refer to Note 6 of the financial statements for additional detail regarding capital assets.

Capital Assets (Net of depreciation)

	Governmental Activities		Business-Type Activities		Totals	
	2019	2018	2019	2018	2019	2018
Land	\$736,330	\$736,330	\$23,400	\$23,400	\$759,730	\$759,730
Construction	-	-	1,577,813	571,360	1,577,813	571,360
Buildings	2,733,998	2,744,744	146,490	149,994	2,880,488	2,894,738
Improvements other than Buildings	263,949	354,750	14,658,557	15,034,150	14,922,506	15,388,900
Infrastructure	6,347,312	6,460,148	-	-	6,347,312	6,460,148
Equipment and Vehicles	2,705,157	2,687,853	545,935	558,532	3,251,092	3,246,385
Total	<u>\$12,786,746</u>	<u>\$12,983,825</u>	<u>\$16,952,195</u>	<u>\$16,337,436</u>	<u>\$29,738,941</u>	<u>\$29,321,261</u>

Debt Administration

As of June 30, 2019, The County had total long-term obligations outstanding of \$29,848,352. The long-term obligation also includes \$398,419 in liability for compensated absences, \$14,237,012 for other post-employment benefits obligations and net pension liability of \$8,079,524 for both governmental and business-type funds.

See Note 10 to the financial statements for details of long-term obligations for Mineral County.

General Fund Budgetary Highlights

Revenue Increases

Notable increases in projected revenue include:

- *Personal Property Taxes of \$1,072,654*
- *Consolidated Tax Distribution of \$ 125,930*
- *Assessor Commissions of \$ 129,513*
- *Other Property Sales of \$ 162,479*

Revenue Decreases

- *Hawthorne Bail by \$57,069*

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 FY19-20 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 Recorder-Auditor's Office, P.O. Box 1447 Hawthorne, NV 89415 or by calling (775) 945-3676 or via e-mail: recorderauditor@mineralcountynv.org.

MINERAL COUNTY, NEVADA
STATEMENT OF NET POSITION
JUNE 30, 2019

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
ASSETS			
Cash and investments	\$ 4,529,017	\$ 1,550,965	\$ 6,079,982
Accounts receivable	205,308	130,325	335,633
Taxes receivable	144,300	-	144,300
Interest receivable	-	214	214
Grants receivable	6,648	14,351	20,999
Due from other governments	848,816	3,916	852,732
Inventory	-	83,798	83,798
Capital assets, net of accumulated depreciation			
Land	736,330	23,400	759,730
Construction in progress	-	1,577,813	1,577,813
Buildings	2,733,998	146,490	2,880,488
Improvements other than buildings	263,949	14,658,557	14,922,506
Equipment and vehicles	2,705,157	545,925	3,251,082
Infrastructure	6,347,312	-	6,347,312
Total Assets	<u>18,520,835</u>	<u>18,735,754</u>	<u>37,256,589</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred OPEB	123,103	13,678	136,781
Deferred pension	1,242,365	137,343	1,379,708
Total Deferred Outflows	<u>1,365,468</u>	<u>151,021</u>	<u>1,516,489</u>
LIABILITIES			
Accounts payable	212,841	60,313	273,154
Accrued liabilities	200,208	23,127	223,335
Deposits	-	10,056	10,056
Noncurrent liabilities:			
Compensated absences due within 1 year	196,460	47,153	243,613
Long-term debt due within 1 year	55,559	98,258	153,817
Compensated absences due in more than one year	130,973	23,833	154,806
Long-term debt due in more than one year	1,521,861	5,457,719	6,979,580
Net pension liability	7,274,916	804,608	8,079,524
Other post-employment benefits obligations	12,819,206	1,417,806	14,237,012
Total Liabilities	<u>22,412,024</u>	<u>7,942,873</u>	<u>30,354,897</u>
Reserve for debt service and asset management	-	200,280	200,280
Total Liabilities and Reserves	<u>22,412,024</u>	<u>8,143,153</u>	<u>30,555,177</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred OPEB	545,211	60,579	605,790
Deferred pension	910,484	97,717	1,008,201
Total Deferred Inflows	<u>1,455,695</u>	<u>158,296</u>	<u>1,613,991</u>
NET POSITION			
Net investment in capital assets	11,209,326	11,396,208	22,605,534
Restricted for:			
Capital projects	47,424	-	47,424
Highways and streets	821,526	-	821,526
Public safety	23,000	-	23,000
Judicial	528,400	-	528,400
General government	166,132	-	166,132
Debt service	14,870	142,392	157,262
Water management	-	57,888	57,888
Unrestricted (deficit)	(16,792,094)	(1,011,152)	(17,803,246)
Total Net Position	<u>\$ (3,981,416)</u>	<u>\$ 10,585,336</u>	<u>\$ 6,603,920</u>

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

**MINERAL COUNTY, NEVADA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019**

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS
Governmental Activities:				
General government	\$ 2,271,296	\$ 331,224	\$ -	\$ -
Judicial	1,202,515	137,811	-	-
Public safety	3,025,036	218,990	27,420	37,500
Highways and streets	672,800	23,825	164,556	-
Welfare	216,200	-	-	-
Health and sanitation	604,510	437,540	-	-
Culture and recreation	466,790	10,564	3,660	-
Community support	465,621	35,396	300,177	-
Interest	13,935	-	-	-
Total Governmental Activities	<u>8,938,703</u>	<u>1,195,350</u>	<u>495,813</u>	<u>37,500</u>
Business-type Activities:				
Utilities	<u>1,658,365</u>	<u>1,561,723</u>	<u>-</u>	<u>171,925</u>
Total Business-type Activities	<u>1,658,365</u>	<u>1,561,723</u>	<u>-</u>	<u>171,925</u>
Total County	<u>\$ 10,597,068</u>	<u>\$ 2,757,073</u>	<u>\$ 495,813</u>	<u>\$ 209,425</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
\$ (1,940,072)	\$ -	\$ (1,940,072)
(1,064,704)	-	(1,064,704)
(2,741,126)	-	(2,741,126)
(484,419)	-	(484,419)
(216,200)	-	(216,200)
(166,970)	-	(166,970)
(452,566)	-	(452,566)
(130,048)	-	(130,048)
(13,935)	-	(13,935)
<u>(7,210,040)</u>	<u>-</u>	<u>(7,210,040)</u>
<u>-</u>	<u>75,283</u>	<u>75,283</u>
<u>-</u>	<u>75,283</u>	<u>75,283</u>
<u>(7,210,040)</u>	<u>75,283</u>	<u>(7,134,757)</u>
4,110,926	-	4,110,926
2,259,405	-	2,259,405
754,684	-	754,684
132,437	-	132,437
757,199	-	757,199
142,666	-	142,666
96,893	-	96,893
16,164	656	16,820
705,684	-	705,684
<u>8,976,058</u>	<u>656</u>	<u>8,976,714</u>
<u>1,766,018</u>	<u>75,939</u>	<u>1,841,957</u>
<u>(5,747,434)</u>	<u>10,509,397</u>	<u>4,761,963</u>
<u>\$ (3,981,416)</u>	<u>\$ 10,585,336</u>	<u>\$ 6,603,920</u>

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

MINERAL COUNTY, NEVADA
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2019

	GENERAL FUND	IN LIEU OF TAXES FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS & DEFERRED OUTFLOWS OF RESOURCES				
Assets:				
Cash and investments	\$ 598,209	\$ 944,082	\$ 2,986,726	\$ 4,529,017
Receivables:				
Taxes, delinquent	127,091	-	17,209	144,300
Accounts, net	109,562	1,054	94,692	205,308
Grants	6,648	-	-	6,648
Due from other governments	588,926	-	259,890	848,816
Total Assets	1,430,436	945,136	3,358,517	5,734,089
Deferred outflows of resources	-	-	-	-
Total Assets & Deferred Outflows of Resources	\$ 1,430,436	\$ 945,136	\$ 3,358,517	\$ 5,734,089
LIABILITIES & DEFERRED INFLOWS OF RESOURCES & FUND BALANCES				
Liabilities:				
Accounts payable	\$ 106,806	\$ 10,745	\$ 95,290	\$ 212,841
Accrued liabilities	149,268	-	50,940	200,208
Advances from grantors	-	-	-	-
Total Liabilities	256,074	10,745	146,230	413,049
Deferred inflows of resources:				
Deferred for property taxes	108,158	-	13,751	121,909
FUND BALANCES				
Restricted	-	-	1,288,244	1,288,244
Committed	-	934,391	1,775,789	2,710,180
Assigned	37,677	-	47,424	85,101
Unassigned	1,028,527	-	87,079	1,115,606
Total Fund Balances	1,066,204	934,391	3,198,536	5,199,131
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,430,436	\$ 945,136	\$ 3,358,517	\$ 5,734,089

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, 2019

Fund Balances - Governmental Funds		\$ 5,199,131
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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	\$ 23,471,847	
Less: accumulated depreciation	<u>(10,685,101)</u>	12,786,746

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	(12,819,206)	
Accrued net pension liability	(7,274,916)	
Notes payable	(299,764)	
Landfill closure costs	(1,277,656)	
Compensated absences	<u>(327,433)</u>	(21,998,975)

Deferred outflows of resources reported in the Statement of Net Position	1,365,468
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Deferred inflows of resources reported in the Statement of Net Position	(1,455,695)
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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>121,909</u>
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Total Net Position of Governmental Activities	<u>\$ (3,981,416)</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, 2019

	GENERAL FUND	IN LIEU OF TAXES FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES				
Taxes	\$ 3,680,813	\$ -	\$ 1,311,109	\$ 4,991,922
Licenses and permits	85,365	-	108,902	194,267
Intergovernmental revenues	2,627,376	754,684	594,413	3,976,473
Charges for services	307,977	-	851,977	1,159,954
Fines and forfeits	277,570	-	171,010	448,580
Miscellaneous	652,574	-	197,773	850,347
Total Revenues	<u>7,631,675</u>	<u>754,684</u>	<u>3,235,184</u>	<u>11,621,543</u>
EXPENDITURES				
Current:				
General government	2,509,190	48,541	114,028	2,671,759
Public safety	2,684,612	-	596,914	3,281,526
Judicial	1,293,041	-	47,285	1,340,326
Highways and streets	-	-	861,181	861,181
Welfare	-	-	216,200	216,200
Health and sanitation	249,820	-	354,690	604,510
Culture and recreation	343,689	-	133,665	477,354
Community support	55,000	-	446,017	501,017
Intergovernmental	83,000	-	-	83,000
Debt service:				
Principal	8,961	-	43,960	52,921
Interest	2,304	-	13,935	16,239
Total Expenditures	<u>7,229,617</u>	<u>48,541</u>	<u>2,827,875</u>	<u>10,106,033</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>402,058</u>	<u>706,143</u>	<u>407,309</u>	<u>1,515,510</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	350,000	-	288,364	638,364
Transfers out	<u>(164,000)</u>	<u>(350,000)</u>	<u>(124,364)</u>	<u>(638,364)</u>
Total Other Financing Sources (Uses)	<u>186,000</u>	<u>(350,000)</u>	<u>164,000</u>	<u>-</u>
Net Change in Fund Balances	588,058	356,143	571,309	1,515,510
FUND BALANCES, July 1	<u>478,146</u>	<u>578,248</u>	<u>2,627,227</u>	<u>3,683,621</u>
FUND BALANCES, June 30	<u>\$ 1,066,204</u>	<u>\$ 934,391</u>	<u>\$ 3,198,536</u>	<u>\$ 5,199,131</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, 2019

Net Change in Fund Balances - Governmental Funds \$ 1,515,510

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	\$ 340,232	
Less: Current year depreciation	<u>(537,311)</u>	(197,079)

The net effect of various miscellaneous transactions involving
capital assets is to increase net position (129,410)

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. (33,186)

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	557,688	
Pension expense	<u>(1,115,376)</u>	(557,688)

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	603,998	
Change in net liability	(338,165)	
Change in deferred pension inflows and outflows	475,573	
Change in deferred OPEB inflows and outflows	176,017	
Change in landfill closure costs payable	351,574	
Change in long-term compensated absences	<u>(101,126)</u>	

Change in Net Postion of Governmental Activities \$ 1,766,018

MINERAL COUNTY, NEVADA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019

	BUDGET			VARIANCE TO
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET
REVENUES				
Taxes	\$ 3,462,903	\$ 3,462,903	\$ 3,680,813	\$ 217,910
Licenses and Permits	86,400	86,400	85,365	(1,035)
Intergovernmental Revenues	2,483,439	2,591,939	2,627,376	35,437
Charges for Services	153,000	153,000	307,977	154,977
Fines and Forfeits	200,800	200,800	277,570	76,770
Miscellaneous	334,500	334,500	652,574	318,074
Total Revenues	6,721,042	6,829,542	7,631,675	802,133
EXPENDITURES				
Current:				
General Government	2,506,538	2,583,273	2,509,190	74,083
Public Safety	2,925,124	2,962,624	2,684,612	278,012
Judicial	1,430,552	1,430,552	1,293,041	137,511
Health and Sanitation	312,292	312,292	249,820	62,472
Culture and Recreation	355,252	368,252	343,689	24,563
Community Support	55,000	55,000	55,000	-
Intergovernmental	3,000	63,000	83,000	(20,000)
Debt service	-	11,265	11,265	-
Total Expenditures	7,587,758	7,786,258	7,229,617	556,641
Excess (Deficiency) of Revenues Over (Under) Expenditures	(866,716)	(956,716)	402,058	(1,358,774)
OTHER FINANCING SOURCES (USES)				
Contingency	(100,000)	(10,000)	-	(10,000)
Transfers in	500,000	500,000	350,000	150,000
Transfers out	(161,000)	(161,000)	(164,000)	3,000
Total Other Financing Sources (Uses)	239,000	329,000	186,000	143,000
Net Change in Fund Balances	(627,716)	(627,716)	588,058	1,215,774
FUND BALANCE, July 1	940,393	940,393	478,146	(462,247)
FUND BALANCE, June 30	\$ 312,677	\$ 312,677	\$ 1,066,204	\$ 753,527

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, 2019

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Intergovernmental Revenues	\$ <u>650,000</u>	\$ <u>680,000</u>	\$ <u>754,684</u>	\$ <u>74,684</u>
EXPENDITURES				
Current:				
General Government	<u>275,000</u>	<u>50,000</u>	<u>48,541</u>	<u>1,459</u>
Total Expenditures	<u>275,000</u>	<u>50,000</u>	<u>48,541</u>	<u>1,459</u>
Excess (Deficiency) of Revenues over Expenditures	<u>375,000</u>	<u>630,000</u>	<u>706,143</u>	<u>76,143</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(450,000)</u>	<u>(500,000)</u>	<u>(350,000)</u>	<u>150,000</u>
Total Other Financing Sources (Uses)	<u>(450,000)</u>	<u>(500,000)</u>	<u>(350,000)</u>	<u>150,000</u>
Net Change in Fund Balance	<u>(75,000)</u>	<u>130,000</u>	<u>356,143</u>	<u>226,143</u>
FUND BALANCE, July 1	<u>513,031</u>	<u>521,443</u>	<u>578,248</u>	<u>56,805</u>
FUND BALANCE, June 30	\$ <u><u>438,031</u></u>	\$ <u><u>651,443</u></u>	\$ <u><u>934,391</u></u>	\$ <u><u>282,948</u></u>

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

MINERAL COUNTY, NEVADA
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2019
(Page 1 of 2)

BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS					
	HAWTHORNE TOWN UTILITY FUNDS			OTHER	TOTAL
	WATER OPERATIONS	SEWER OPERATIONS	GARBAGE OPERATIONS	ENTERPRISE FUNDS	
ASSETS					
Current Assets					
Cash and investments	\$ 610,034	\$ 572,652	\$ 282,249	\$ 86,030	\$ 1,550,965
Receivables:					
Interest	14	188	-	12	214
Accounts, net	54,298	36,164	34,848	3,582	128,892
Grant receivable	-	-	-	14,351	14,351
Miscellaneous	-	1,433	-	-	1,433
Due from other funds	-	3,916	-	-	3,916
Inventory	71,873	9,857	2,068	-	83,798
Total Current Assets	736,219	624,210	319,165	103,975	1,783,569
Noncurrent Assets					
Capital Assets:					
Land	1,400	1,400	1,400	19,200	23,400
Construction in progress	-	1,577,813	-	-	1,577,813
Buildings and improvements	249,596	46,702	23,026	-	319,324
Improvements other than buildings	11,785,092	10,036,464	-	2,323,823	24,145,379
Equipment and vehicles	467,358	406,407	527,859	87,247	1,488,871
	12,503,446	12,068,786	552,285	2,430,270	27,554,787
Less: Accumulated Depreciation	(5,450,061)	(2,752,254)	(742,772)	(1,657,505)	(10,602,592)
Net Capital Assets	7,053,385	9,316,532	(190,487)	772,765	16,952,195
Total Assets	7,789,604	9,940,742	128,678	876,740	18,735,764
DEFERRED OUTFLOWS OF RESOURCES					
Deferred OPEB	7,523	2,130	3,414	611	13,678
Deferred pension	75,884	21,483	34,434	5,542	137,343
	83,407	23,613	37,848	6,153	151,021

MINERAL COUNTY, NEVADA
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2019
(Page 2 of 2)

BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS					
	HAWTHORNE TOWN UTILITY FUNDS			OTHER ENTERPRISE FUNDS	TOTAL
	WATER OPERATIONS	SEWER OPERATIONS	GARBAGE OPERATIONS		
LIABILITIES					
Current Liabilities					
Accounts payable	\$ 16,612	\$ 3,282	\$ 9,340	\$ 7,889	\$ 37,123
Accrued salaries	11,951	3,441	5,822	1,913	23,127
Compensated absences	25,483	7,214	11,564	2,892	47,153
Due to other funds	-	-	-	23,190	23,190
Customer deposits	9,256	-	-	800	10,056
Revenue bonds-water revenue series	68,358	-	-	-	68,358
Revenue bonds-sewer revenue series	-	29,900	-	-	29,900
Total Current Liabilities	<u>131,660</u>	<u>43,837</u>	<u>26,726</u>	<u>36,684</u>	<u>238,907</u>
Long-term Liabilities					
Other post-employment benefits obligations	783,036	406,678	170,324	57,768	1,417,806
Net pension liability	444,374	125,803	201,647	32,784	804,608
Compensated absences	13,722	3,885	6,226	-	23,833
G.O. Sewer bonds	-	928,470	-	-	928,470
Revenue bonds-water revenue series	3,178,530	-	-	-	3,178,530
Revenue bonds-sewer revenue series	-	1,350,719	-	-	1,350,719
Total Long-Term Liabilities	<u>4,419,662</u>	<u>2,815,555</u>	<u>378,197</u>	<u>90,552</u>	<u>7,703,966</u>
Reserve for debt services and asset management	<u>142,392</u>	<u>57,888</u>	<u>-</u>	<u>-</u>	<u>200,280</u>
Total Liabilities and Reserves	<u>4,693,714</u>	<u>2,917,280</u>	<u>404,923</u>	<u>127,236</u>	<u>8,143,153</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred OPEB	33,318	9,432	15,371	2,458	60,579
Deferred pension	<u>55,451</u>	<u>15,698</u>	<u>22,477</u>	<u>4,091</u>	<u>97,717</u>
	<u>88,769</u>	<u>25,130</u>	<u>37,848</u>	<u>6,549</u>	<u>158,296</u>
NET POSITION					
Invested in capital assets, net of related debt	3,874,855	9,316,532	-	772,765	13,964,152
Restricted:					
Debt service	92,972	35,118	-	-	128,090
Asset management	42,575	22,770	-	-	65,345
Unrestricted	<u>(919,874)</u>	<u>(2,352,475)</u>	<u>(276,245)</u>	<u>(23,657)</u>	<u>(3,572,251)</u>
Total Net Position	\$ <u><u>3,090,528</u></u>	\$ <u><u>7,021,945</u></u>	\$ <u><u>(276,245)</u></u>	\$ <u><u>749,108</u></u>	\$ <u><u>10,585,336</u></u>

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, 2019

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS				
	HAWTHORNE TOWN UTILITY FUNDS			OTHER	
	WATER	SEWER	GARBAGE	ENTERPRISE	
	OPERATIONS	OPERATIONS	OPERATIONS	FUNDS	TOTAL
OPERATING REVENUES					
Water use fees	\$ 737,942	\$ -	\$ -	\$ 88,810	\$ 826,752
Sewer use fees	-	313,742	-	-	313,742
Utility connection fees	31,894	2,494	-	-	34,388
Other use fees	-	-	347,160	-	347,160
Miscellaneous revenues	20,154	7,294	5,679	6,554	39,681
Total Operating Revenues	789,990	323,530	352,839	95,364	1,561,723
OPERATING EXPENSES					
Salaries and wages	224,653	68,521	109,831	37,063	440,068
Employee benefits	124,755	(1,029)	69,493	12,566	205,785
Services and supplies	213,873	58,482	61,689	49,925	383,969
Customer discounts	11	-	-	-	11
OPEB expense	42,837	1,200	15,739	2,261	62,037
Bad debt expense	2,833	715	657	525	4,730
Interest expense	73,873	31,586	-	-	105,459
Depreciation	189,816	197,437	24,207	44,846	456,306
Total Operating Expenses	872,651	356,912	281,616	147,186	1,658,365
Operating Income (Loss)	(82,661)	(33,382)	71,223	(51,822)	(96,642)
NONOPERATING REVENUES (EXPENSES)					
NDEP Principal forgiveness loan	-	134,052	-	-	134,052
SRF grant revenue	23,522	-	-	-	23,522
USDA grant revenue	-	-	-	14,351	14,351
Interest income	143	428	-	85	656
Total Nonoperating Revenue	23,665	134,480	-	14,436	172,581
Income (Loss) before Capital Contributions and Transfers	(58,996)	101,098	71,223	(37,386)	75,939
Change in Net Position	(58,996)	101,098	71,223	(37,386)	75,939
NET POSITION, July 1	3,149,524	6,920,847	(347,468)	786,494	10,509,397
NET POSITION, June 30	\$ 3,090,528	\$ 7,021,945	\$ (276,245)	\$ 749,108	\$ 10,585,336

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, 2019**

BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS					
	HAWTHORNE TOWN UTILITY FUNDS			OTHER	
	WATER OPERATIONS	SEWER OPERATIONS	GARBAGE OPERATIONS	ENTERPRISE FUNDS	TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash received from customers	\$ 808,724	\$ 353,530	\$ 352,839	\$ 95,364	\$ 1,610,457
Cash payments to suppliers for goods and services	(216,706)	(59,197)	(69,333)	(53,010)	(398,246)
Cash payments to employees for services	(392,245)	(68,692)	(179,324)	(69,743)	(710,004)
Interest paid	(73,873)	(31,586)	-	-	(105,459)
Net Cash Provided (Used) by Operating Activities	125,900	194,055	104,182	(27,389)	396,748
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Grant revenues	23,522	1,009,850	-	-	1,033,372
Principal paid on debt	(66,837)	(29,311)	-	-	(96,148)
Acquisition of capital assets	(37,590)	(924,209)	(9,690)	(10,045)	(981,534)
Net Cash Provided (Used) by Capital and Related Financing Activities	(80,905)	56,330	(9,690)	(10,045)	(44,310)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest on investments	143	428	-	85	656
Net Cash Provided (Used) by Investing Activities	143	428	-	85	656
Net Increase (Decrease) in Cash and Cash Equivalents	45,138	250,813	94,492	(37,349)	353,094
CASH AND CASH EQUIVALENTS, July 1	564,896	321,839	187,757	123,379	1,197,871
CASH AND CASH EQUIVALENTS, June 30	\$ 610,034	\$ 572,652	\$ 282,249	\$ 86,030	\$ 1,550,965
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
Operating income (loss)	\$ (82,661)	\$ (33,382)	\$ 71,223	\$ (51,822)	\$ (96,642)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	189,816	197,437	24,207	44,846	456,306
(Increase) decrease in:					
Receivables	(1,414)	219,642	(3,713)	1,206	215,721
Increase (decrease) in:					
Payables	18,203	(189,642)	12,465	(21,019)	(179,993)
Customer deposits	1,956	-	-	(600)	1,356
Net Cash Provided (Used) by Operating Activities	\$ 125,900	\$ 194,055	\$ 104,182	\$ (27,389)	\$ 396,748

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

**MINERAL COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2019**

ASSETS

Cash and investments	<u>\$ 1,645,384</u>
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LIABILITIES

Due to others and governments	<u>\$ 1,645,384</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, 2019

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, 2019

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.

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 2017-2018 have been written off.

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.

MINERAL COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

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

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.

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.

MINERAL COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

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

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.

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.

MINERAL COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

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

Subsequent Events:

Management has evaluated subsequent events through November 25, 2019, which is the date these financial statements were available to be issued and these financial statements have not been updated for subsequent events occurring after that date.

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, 2019, the General Fund had \$37,677 in assigned fund balance allocated to the 2019-20 budget. The In Lieu of Taxes Fund had committed fund balance of \$934,391 for future Board allocations. Nonmajor governmental funds had \$1,288,244 in restricted fund balances for various purposes, \$1,775,789 committed fund balances per Board and fund resolutions, and \$47,424 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, 2019

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, 2019, the Governmental Activities had \$1,601,352 in net position restricted by state statute (statutory) or donors for specific purposes. Major components of the restricted net position include \$47,424 for capital projects, \$851,526 for road maintenance or improvements, \$23,000 for public safety and \$166,132 for general government functions. Restricted net assets for Business Activities included \$142,392 for debt service and \$57,888 for asset management.

Future Accounting Pronouncements:

Statement No.84, *Fiduciary Activities*. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2018.

Statement No. 87, *Leases*. The requirements of this Statement are effective for periods beginning after December 15, 2019.

Statement No. 90, *Majority Equity Interests*. The requirements of this Statement are effective for periods beginning after December 15, 2018.

Statement No. 91, *Conduit Debt Obligations*. The requirements of this statement are effective for periods beginning after December 15, 2020.

NOTE 2 – Stewardship, Compliance and Accountability:

Mineral County conformed to all significant statutory constraints on its financial administration during the year.

NOTE 3 – Cash and Investments:

Mineral County maintains a cash and investment pool that is available for use by all funds. At June 30, 2019, 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)	119,741	119,741
Collateralized, collateral held by County's agent in County's name	<u>7,355,625</u>	<u>7,596,220</u>
	<u>\$ 7,725,366</u>	<u>\$ 7,965,961</u>

MINERAL COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

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
Certificates of Deposits	\$ 581,522	\$ 581,522
Fixed Income Municipal Bonds	493,575	493,575
Total Cash and Investments	\$ 1,075,097	\$ 1,075,097

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:

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, 2018 the net investment by Sierra Pacific Power Company in the leasehold area was reported as follows:

	December 31, 2018
Sierra Pacific Power Co. assets in leasehold area	\$ 10,600,603
Less: accumulated depreciation	7,359,194
Net Investment in Leasehold Area	<u>\$ 3,241,409</u>

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, 2019, 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, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 5 – Interfund Balances and Transfers:

The composition of interfund balances which are to meet needs of the different funds as of June 30, 2019 as follows:

Interfund Transfers			
	General Fund	Non Major Governmental Funds	Total
Transfers Out			
General Fund	\$ -	\$ 141,500	\$ 141,500
In Lieu of Taxes Fund	350,000	-	350,000
Nonmajor Governmental Funds	-	146,864	146,864
	<u>\$ 350,000</u>	<u>\$ 288,364</u>	<u>\$ 638,364</u>

NOTE 6 – Capital Assets:

A summary of changes in capital assets for the year ended June 30, 2019 follows:

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 736,330	\$ -	\$ -	\$ 736,330
Total Capital Assets, Not Being Depreciated	<u>736,330</u>	<u>-</u>	<u>-</u>	<u>736,330</u>
Capital Assets Being Depreciated:				
Buildings	3,929,479	-	-	3,929,479
Improvements other than buildings	2,006,342	16,661	-	2,023,003
Equipment	8,823,471	323,571	128,987	9,018,055
Infrastructure	7,764,980	-	-	7,764,980
Total Capital Assets Being Depreciated	<u>22,524,272</u>	<u>340,232</u>	<u>128,987</u>	<u>22,735,517</u>
Total Capital Assets	<u>23,260,602</u>	<u>340,232</u>	<u>128,987</u>	<u>23,471,847</u>
Less accumulated depreciation for:				
Buildings	(1,184,735)	(10,746)	-	(1,195,481)
Improvements other than buildings	(1,651,592)	(107,462)	-	(1,759,054)
Equipment	(6,135,618)	(306,267)	(128,987)	(6,312,898)
Infrastructure	(1,304,832)	(112,836)	-	(1,417,668)
Total Accumulated Depreciation	<u>(10,276,777)</u>	<u>(537,311)</u>	<u>(128,987)</u>	<u>(10,685,101)</u>
Governmental Activities Capital Assets, Net	<u>\$ 12,983,825</u>	<u>\$ (197,079)</u>	<u>\$ -</u>	<u>\$ 12,786,746</u>

MINERAL COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 6 – Capital Assets (Continued):

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019
Business-Type Activities:				
Capital assets, not being depreciated:				
Land	\$ 23,400	\$ -	\$ -	\$ 23,400
Construction in progress	571,360	1,006,453	-	1,577,813
Total Capital Assets, Not Being Depreciated	594,760	1,006,453	-	1,601,213
Other capital assets:				
Buildings and improvements	392,906	-	-	392,906
Garbage collection equipment	765,705	9,690	-	775,395
General equipment	932,247	40,571	-	972,818
Water distribution system	13,704,289	14,351	-	13,718,640
Sewer system.	10,093,815	-	-	10,093,815
Total Capital Assets Being Depreciated	25,888,962	64,612	-	25,953,574
Total Capital Assets	26,483,722	1,071,065	-	27,554,787
Less accumulated depreciation for:				
Buildings and improvements	(242,912)	(3,504)	-	(246,416)
Garbage collection equipment	(716,372)	(24,207)	-	(740,579)
General equipment	(423,048)	(8,661)	-	(431,709)
Water distribution system	(6,379,071)	(226,537)	-	(6,605,608)
Sewer system	(2,384,883)	(193,397)	-	(2,578,280)
Total Accumulated Depreciation	(10,146,286)	(456,306)	-	(10,602,592)
Business-Type Activities Capital Assets, Net	\$ 16,337,436	\$ 614,759	\$ -	\$16,952,195

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

Governmental activities:	
General government	\$ 202,548
Judicial	9,645
Public safety	194,228
Highways and streets	87,093
Health and sanitation	14,259
Culture and recreation	23,935
Community support	5,603
Total Depreciation Expense – Governmental Activities	\$ 537,311
Business-Type Activities:	
Utilities	\$ 456,306

MINERAL COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

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

Federal and state laws and regulations require Mineral County to place a final cover and perform certain maintenance and monitoring functions at the landfill site in Hawthorne for 30 years after closure. In addition to operating expenses related to current activities at the landfill, an amount is being recognized in long-term obligations based on the future closure and post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste. Recognition of liability for closure and post closure costs is based on landfill capacity used to date. This liability at June 30, 2019, \$1,277,656 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, 2019; approximately 45 percent of its capacity has been utilized. The County passes the EPA “financial assurance test” for local governments, and will self-assure payment for its obligations for closure, post closure, and corrective care costs. The estimated total current cost of closure and post closure care, \$2,178,907, has been calculated in 2014 dollars in accordance with current federal and state regulations and will be adjusted each year for the effects of inflation or deflation.

NOTE 8 – Major Contracts and Commitments:

Mineral County, Nevada entered into a contract for the Hawthorne Constructed Wetlands Sewer Project in June 2017. The contract has an unearned balance of \$1,577,813 as of June 30, 2019.

NOTE 9 – Revenue Abatements:

Property tax revenues were reduced by \$1,021,547 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 50 percent of the centrally assessed property tax bill for the purpose of attracting or maintaining businesses within jurisdictions.

MINERAL COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 10 - Long-Term Obligations

	Date of Issue	Original Note/Issue	Interest Rate	Interest Maturing During Period
<u>Governmental Activities:</u>				
<u>Notes Payable</u>				
Hawthorne Town Fund, annual payment \$28,154	01/18	160,050	6.90%	\$ 9,289
General Fund, annual payment \$11,265	10/17	135,178	2.90%	2,304
Capital Project Fund, quarterly payment \$7,451	09/13	250,000	3.50%	4,645
				<u>16,238</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>\$ 16,238</u>
<u>Business-Type Activities:</u>				
<u>General Obligation Sewer Bonds-Series 2018A</u>				
Monthly payment \$47,580	01/18	1,000,000	2.23%	\$ 3,654
<u>USDA Rural Development-Water Revenue Series 2012</u>				
Monthly payment \$11,726	04/12	3,699,000	2.25%	73,872
<u>USDA Rural Development-Sewer Revenue Series 2012</u>				
Monthly payment \$4,770	06/12	1,574,000	2.00%	27,932
				<u>\$ 105,458</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>\$ 105,458</u>

Principal Outstanding July 1	Issued or Ratified During Period	Maturing/ Defeased During Period	Principal Outstanding June 30	Payment Due in 2019-2020		Date of Final Payment
				Principal	Interest	
\$ 134,619	\$ -	\$ 18,866	\$ 115,753	\$ 20,167	\$ 7,987	4/24
79,404	-	8,961	70,443	8,961	2,304	12/25
138,662	-	25,094	113,568	26,431	3,353	05/23
<u>352,685</u>	<u>-</u>	<u>52,921</u>	<u>299,764</u>	<u>55,559</u>	<u>13,644</u>	
1,241,245	36,411	-	1,277,656	-	-	
13,423,204	-	603,998	12,819,206	-	-	
6,936,751	338,165	-	7,274,916	-	-	
226,307	327,138	226,012	327,433	-	-	
<u>21,827,507</u>	<u>701,714</u>	<u>830,010</u>	<u>21,699,211</u>	<u>-</u>	<u>-</u>	
<u>\$ 22,180,192</u>	<u>\$ 701,714</u>	<u>\$ 882,931</u>	<u>\$ 21,998,975</u>	<u>\$ 55,559</u>	<u>\$ 13,644</u>	
\$ 52,672	\$ 875,798	\$ -	\$ 928,470	\$ 22,722	\$ 24,858	7/49
3,313,725	-	66,837	3,246,888	68,358	72,354	3/52
1,409,930	-	29,311	1,380,619	29,900	27,340	6/52
<u>\$ 4,776,327</u>	<u>\$ 875,798</u>	<u>\$ 96,148</u>	<u>\$ 5,555,977</u>	<u>\$ 120,980</u>	<u>\$ 124,552</u>	
1,491,467	-	73,661	1,417,806	-	-	
770,750	33,858	-	804,608	-	-	
61,812	71,281	62,107	70,986	-	-	
<u>2,324,029</u>	<u>105,139</u>	<u>135,768</u>	<u>2,293,400</u>	<u>-</u>	<u>-</u>	
<u>\$ 7,100,356</u>	<u>\$ 980,937</u>	<u>\$ 231,916</u>	<u>\$ 7,849,377</u>	<u>\$ 120,980</u>	<u>\$ 124,552</u>	

MINERAL COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 10 – Long-Term Obligations (Continued):

The annual requirements to amortize the debt are as follows:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2020	\$ 55,559	\$ 13,644
2021	58,145	11,078
2022	60,870	8,353
2023	63,768	5,485
2024	39,837	2,837
2025-2029	21,585	944
	<u>\$ 299,764</u>	<u>\$ 42,341</u>
	Business-Type Activities Revenue Bonds	
	Principal	Interest
2020	\$ 120,980	\$ 124,552
2021	123,709	121,823
2022	126,500	119,032
2023	129,202	116,330
2024	131,660	113,872
2025-2029	703,207	524,453
2030-2034	787,348	440,312
2035-2039	880,359	347,301
2040-2044	984,428	243,232
2045-2049	1,052,143	124,788
2050-2054	516,441	15,657
	<u>\$ 5,555,977</u>	<u>\$ 2,291,352</u>
Total		

The County's Long-Term Obligations include an issuance by the Unincorporated Town of Hawthorne, Nevada of its General Obligation (Limited Tax) Sewer Bonds (Additionally secured by Pledged Revenues), Series 2018A and Series 2018B.

The Series 2018A Bond is for \$1,000,000 with 2.23% interest. The County repays interest on the first payment date following the first principle advance made. Principal payments will start after the entire loan balance is drawn and the project is completed or 3 years from the date of the loan contract, whichever comes first. The County has drawn \$928,470 as of June 30, 2019.

The Series 2018B Bond is for \$647,740. The 2018B Bond may be issued in one series or more and shall be issued and the principal amount forgiven by Nevada Division of Environmental Protection, State Revolving Funds Loan Program to Finance the Construction of Sewer Lagoons and Wetlands and the Implementation of Water Pollution Control Projects. The County incurs no indebtedness with this bond. As of June 30, 2019, the amount issued to the County was \$513,688.

MINERAL COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 11 – 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, 2019

NOTE 12 – 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, 2019.

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 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, 2018, 31 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, 2018 was \$31,189. 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, 2019:

Inactive employees currently enrolled	44
Active employees enrolled	95

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, 2019, and was determined by an actuarial valuation as of October 31, 2019.

PEBP	\$ 428,483
County Plan	13,808,529
	<hr/>
	\$ 14,237,012

MINERAL COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 12 – 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, 2018
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	2.92% as of June 30, 2018 2.79% as of June 30, 2019
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	4.0% (N/A for PEBP)
Assumed wage inflation	3.0% (N/A for PEBP)
General inflation rate	2.75%
Healthcare cost trend rates	6.25% in 2019 to 5% in 2024 thereafter

Mortality:

The mortality rates were described in the June 30, 2017 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 2018 on a generational basis from 2015 forward

MINERAL COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 12 – Other Post-Employment Benefits (Continued):

Changes in Total OPEB Liability

	PEBP	County
Balance at June 30, 2018	\$ 558,183	\$ 14,356,488
Changes for the year:		
Service cost	-	507,074
Interest	15,189	418,897
Changes of assumptions	(117,139)	(1,095,957)
Benefit payments	(27,750)	(377,973)
Net Change	(129,700)	(547,959)
Balance at June 30, 2019	\$ 428,483	\$ 13,808,529

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

The following presents the County's total OPEB liability calculated using the discount rate of 2.92 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 (1.79%) or 1-percentage-point higher (3.79%) than the current rate:

1% Decrease	Current Discount Rate	1% Increase
1.79%	2.79%	3.79%
\$17,017,947	\$14,237,012	\$12,079,615

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%
\$11,544,364	\$14,237,012	\$18,182,929

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

For the year ended June 30, 2019, the County recognized OPEB expense of \$752,873. At June 30, 2019, the County reported deferred outflows of resources related to OPEB from changes in assumptions in the County's Plan of \$1,023,391. The County will recognize the deferred resources as follows:

Year Ending June 30,	Amount
2020	\$ (80,749)
2021	(80,749)
2022	(80,749)
2023	(80,749)
2024	(80,749)
Thereafter	(202,045)
	\$ (605,790)

In addition, \$136,781 (\$109,031 of implicit contributions related to the County Plan and \$27,750 of explicit contribution to the PEBP) were made subsequent to the June 30, 2018 measurement date and reported as deferred outflows of resources. These contributions will be recognized in the 2020 fiscal year.

MINERAL COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 13 – 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, 2019
Government Deferred Outflows	
Governmental Activities	
Pensions	\$ 1,242,365
OPEB contributions	123,103
	<u>\$ 1,365,468</u>
Business-Type Activities	
Pensions	\$ 137,343
OPEB contributions	13,678
	<u>\$ 151,021</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, 2019 were as follows:

	Balance June 30, 2019
Governmentwide Deferred Inflows	
Governmental Activities	
Pensions	\$ 910,484
OPEB	545,211
	<u>\$ 1,455,695</u>
Business-type Activities	
Pensions	\$ 97,717
OPEB	60,579
	<u>\$ 158,296</u>

MINERAL COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

Governmental Funds Deferred Inflows	
General Fund	\$108,158
General Indigent	519
Medical Indigent	5,493
Care and Share	5,129
Capital Projects	2,610
	<hr/>
Total	\$121,909
	<hr/>

NOTE 14 – 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 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, 2019

NOTE 14 – Defined Benefit Pension Plan (Continued):

Mineral County has elected the EPC plan for all employees. The District's contributions to the plan totaled \$1,115,376 for the year ended June 30, 2019 of which 50% or \$557,688 is considered employees contributions for reporting purposes. Total contributions were based on a rate of 28.00% of covered compensation.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2019, the County reported a liability of \$8,079,524 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The 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, 2018. At June 30, 2018 the County's proportion was .05924% while fiscal year 2017 the proportionate rate was .05795%.

For the year ended June 30, 2019, the County recognized pension expense of \$1,115,376. At June 30, 2019, 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	\$ 253,109	\$ 375,029
Changes of assumptions	425,740	-
Net difference between projected and actual earnings on pension plan investments	-	38,467
Changes in proportion and differences between actual and proportionate share of contributions	143,172	594,705
County contributions subsequent to the measurement date	557,688	-
Total	<u>\$ 1,379,709</u>	<u>\$ 1,008,201</u>

\$557,688 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, 2019. 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
2020	\$ 51,645
2021	(84,024)
2022	(255,266)
2023	(5,336)
2024	88,497
Thereafter	18,304
	<u>\$ (186,180)</u>

Actuarial Assumption. The total pension liability in the June 30, 2018 actuarial valuation was determined using the following assumptions, applied to all periods including the measurement:

Inflation	2.75%
Payroll growth	5.0%, including inflation
Salary increases	4.6% to 9.75%, depending on service
Investment rate of return	7.5%, net of pension plan investment expense, including inflation

MINERAL COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 14 – 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, 2018 valuation were based on the results of the experience review completed in 2019.

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%	5.75%
Domestic fixed income	30%	0.25%
Private markets	10%	6.80%

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

Discount rate. The discount rate used to measure the total pension liability was 7.50% as of June 30, 2017. 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, 2018, was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2017.

Pension liability sensitivity. The following represents the County's proportionate share of the net pension liability calculated using the discount rate of 8% as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower (7.00%) or 1 percentage point higher (9.00%) than the current discount rate:

	1% Decrease	Current Rate	1% Increase
	6.50%	7.50%	8.50%
County's net pension liability	\$12,320,145	\$8,078,998	\$4,554,852

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 under Quick Links – Publications.

MINERAL COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2019 and 2018

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS

	<u>2019</u>	<u>2018</u>
Public Employees Benefit Plan (PEBP)		
Total OPEB Liability		
Service cost	\$ -	\$ -
Interest	15,189	17,027
Change in assumptions	(117,139)	12,759
Benefit payments	<u>(27,750)</u>	<u>(31,189)</u>
Net Change in Total OPEB Liability	(129,700)	(1,403)
Total Liability, July 1	<u>558,183</u>	<u>559,586</u>
Total Liability, June 30	<u>\$ 428,483</u>	<u>\$ 558,183</u>
Covered employee payroll	n/a	n/a
Mineral County Health Benefits Plan		
Total OPEB Liability		
Service cost	\$ 507,074	\$ 458,321
Interest	418,897	426,792
Change in assumptions	(1,095,957)	488,278
Benefit payments	<u>(377,973)</u>	<u>(388,210)</u>
Net Change in Total OPEB Liability	(547,959)	985,181
Total Liability, July 1	<u>14,356,488</u>	<u>13,371,307</u>
Total Liability, June 30	<u>\$ 13,808,529</u>	<u>\$ 14,356,488</u>
Covered employee payroll	\$ 4,313,163	\$ 4,019,084
Total liability as a percentage of covered-employee payroll	330.08%	371.10%

Notes to Schedule:

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

Applicable discount rates	2.92%	2.92%
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**MINERAL COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2019**

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

Last 10 Fiscal Years*

	<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)	0.05924%	0.05795%	0.06114%	0.06363%	0.06627%
County's proportionate share of the net pension liability (asset)	8,079,524	7,707,501	8,227,189	7,291,408	6,906,486
County's covered-employee payroll	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	221.97%	216.98%	245.42%	211.84%	205.95%
Plan fiduciary net position as a percentage of the total pension liability	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, 2019

Schedule of the County's Contributions

Last 10 Fiscal Years*

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

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

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)
(PAGE 1 OF 9)

	BUDGET	ACTUAL	VARIANCE	2018
REVENUES				
Taxes:				
Real rolls	\$ 2,144,491	\$ 2,111,224	\$ (33,267)	\$ 2,087,508
Personal property	1,192,685	1,386,514	193,829	313,860
Net proceeds of mines	120,000	173,200	53,200	83,641
Other taxes- China Springs	5,727	9,875	4,148	6,380
Subtotal, Taxes	3,462,903	3,680,813	217,910	2,491,389
Licenses and permits:				
Business licenses and permits:				
Business licenses	30,000	24,827	(5,173)	34,640
Liquor licenses	500	720	220	240
County gaming licenses	6,500	10,109	3,609	3,416
Nonbusiness licenses and permits:				
Marriage licenses	300	420	120	399
Other licenses	500	677	177	349
Building permits	40,000	37,027	(2,973)	38,350
Mobile home permits	100	19	(81)	26
Other permits	8,500	11,566	3,066	34,601
Subtotal, Licenses and Permits	86,400	85,365	(1,035)	112,021
Intergovernmental:				
Federal grants:				
Emergency Management Grant	20,000	20,723	723	20,723
LEPC-HMEP Grant	80,000	6,205	(73,795)	46,705
CDBG-Fight Blight Grant	58,000	58,000	-	-
USDA Grant-Community Facilities	37,500	37,500	-	11,345
Nevada Department of Public Safety Grants	34,200	21,912	(12,288)	22,162
Violence Against Women Grant	-	4,460	4,460	-
LSTA Grant	13,000	14,178	1,178	28,245
Child Support Enforcement	73,000	72,556	(444)	75,283
State shared revenues:				
State gaming licenses	139,000	132,437	(6,563)	134,621
Consolidated tax distribution	2,129,239	2,259,405	130,166	2,133,475
Other grants:				
OHV Grant	-	-	-	5,304
Miscellaneous Grants	8,000	-	(8,000)	50,829
Risk Management Grant	-	-	-	14,913
Joining Forces Grant	-	-	-	22,444
Subtotal, Intergovernmental Revenues	2,591,939	2,627,376	35,437	2,566,049

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)
(PAGE 2 OF 9)

	BUDGET	ACTUAL	VARIANCE	2018
Charges for services:				
Clerk fees	\$ 5,000	\$ 6,164	\$ 1,164	\$ 4,698
Recorder fees	50,000	55,202	5,202	58,093
Candidate fees	-	-	-	2,440
Assessor commissions	70,000	173,863	103,863	44,350
Library fees	3,000	3,509	509	3,790
Legal aid fees	900	871	(29)	842
Sheriff fees	6,500	8,965	2,465	9,044
Phone 911 surcharge	12,500	42,445	29,945	12,726
Justice of Peace fees	-	137	137	91
Cemetery charges	3,000	3,250	250	4,750
Other fees	500	10,319	9,819	10,025
Analysis fees	1,600	1,870	270	3,026
Blue-line printer	-	-	-	598
Child support	-	1,382	1,382	1,373
Subtotal, Charges for Services	153,000	307,977	154,977	155,846
Fines and forfeits:				
Fines:				
Library fines	800	848	48	693
Delinquent fines	20,000	18,909	(1,091)	11,202
Juvenile punishment	-	480	480	1,013
Forfeits:				
Bail:				
Hawthorne	130,000	160,634	30,634	217,703
Walker Lake Tribal	50,000	96,699	46,699	141,022
Subtotal, Fines and Forfeits	200,800	277,570	76,770	371,633
Miscellaneous:				
Interest earnings	-	13,595	13,595	6,084
Other:				
Other property sales	-	162,948	162,948	469
Geothermal revenue	95,000	96,893	1,893	118,303
Franchise fees	47,000	51,975	4,975	48,041
Public Guardian reimbursements	8,000	5,852	(2,148)	9,270
NRS 453 disbursement	88,000	88,235	235	88,235
Tax penalties and interest	40,000	126,324	86,324	61,843
Public Defender reimbursement	-	4,571	4,571	2,932
Miscellaneous reimbursements	3,500	971	(2,529)	9,926
JPO transport reimbursements	-	-	-	504
Cable TV lease	12,000	13,257	1,257	13,831
Miscellaneous	41,000	87,953	46,953	56,887
Subtotal, Miscellaneous	334,500	652,574	318,074	416,325
Total Revenues	6,829,542	7,631,675	802,133	6,113,263

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)
(PAGE 3 OF 9)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
EXPENDITURES				
General government:				
Legislative:				
County Commissioners:				
Salaries and wages	\$ 75,750	\$ 75,845	\$ (95)	\$ 75,917
Employee benefits	51,952	47,764	4,188	51,993
Services and supplies	<u>4,360</u>	<u>7,639</u>	<u>(3,279)</u>	<u>4,150</u>
Subtotal, Legislative	<u>132,062</u>	<u>131,248</u>	<u>814</u>	<u>132,060</u>
Elections:				
Election:				
Salaries and wages	2,000	2,133	(133)	1,478
Employee benefits	-	118	(118)	93
Services and supplies	32,085	30,195	1,890	35,596
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>135,178</u>
Subtotal, Elections	<u>34,085</u>	<u>32,446</u>	<u>1,639</u>	<u>172,345</u>
Finance:				
Clerk-Treasurer:				
Salaries and wages	176,956	178,464	(1,508)	170,496
Employee benefits	97,055	89,678	7,377	88,007
Services and supplies	<u>12,230</u>	<u>11,657</u>	<u>573</u>	<u>12,307</u>
Subtotal, Clerk-Treasurer	<u>286,241</u>	<u>279,799</u>	<u>6,442</u>	<u>270,810</u>
Recorder-Auditor:				
Salaries and wages	182,213	181,623	590	182,940
Employee benefits	100,430	90,217	10,213	95,047
Services and supplies	<u>10,500</u>	<u>5,300</u>	<u>5,200</u>	<u>17,425</u>
Subtotal, Recorder-Auditor	<u>293,143</u>	<u>277,140</u>	<u>16,003</u>	<u>295,412</u>

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)
(PAGE 4 OF 9)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
Assessor:				
Salaries and wages	\$ 124,798	\$ 125,247	\$ (449)	\$ 126,142
Employee benefits	70,288	65,858	4,430	54,117
Services and supplies	<u>16,000</u>	<u>14,224</u>	<u>1,776</u>	<u>8,507</u>
Subtotal, Assessor	<u>211,086</u>	<u>205,329</u>	<u>5,757</u>	<u>188,766</u>
Subtotal, Finance	<u>790,470</u>	<u>762,268</u>	<u>28,202</u>	<u>754,988</u>
Other:				
Planning and Zoning:				
Salaries and wages	7,000	5,495	1,505	5,310
Employee benefits	1,200	740	460	877
Services and supplies	<u>6,750</u>	<u>390</u>	<u>6,360</u>	<u>1,990</u>
Subtotal, Planning and Zoning	<u>14,950</u>	<u>6,625</u>	<u>8,325</u>	<u>8,177</u>
Buildings and Grounds:				
Salaries and wages	65,454	56,055	9,399	59,745
Employee benefits	41,304	32,814	8,490	37,496
Services and supplies	<u>229,800</u>	<u>191,791</u>	<u>38,009</u>	<u>156,656</u>
Subtotal, Building and Grounds	<u>336,558</u>	<u>280,660</u>	<u>55,898</u>	<u>253,897</u>
Building Department:				
Salaries and wages	51,704	51,819	(115)	50,559
Employee benefits	28,506	24,938	3,568	25,611
Services and supplies	<u>8,850</u>	<u>4,008</u>	<u>4,842</u>	<u>3,938</u>
Subtotal, Building Department	<u>89,060</u>	<u>80,765</u>	<u>8,295</u>	<u>80,108</u>
Maintenance Department:				
Salaries and wages	96,260	88,719	7,541	86,712
Employee benefits	52,225	44,910	7,315	45,888
Services and supplies	<u>22,800</u>	<u>14,154</u>	<u>8,646</u>	<u>9,388</u>
Subtotal, Maintenance Department	<u>171,285</u>	<u>147,783</u>	<u>23,502</u>	<u>141,988</u>

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)
(PAGE 5 OF 9)

	BUDGET	ACTUAL	VARIANCE	2018
General Expenses:				
Salaries and wages	\$ 42,383	\$ 45,359	\$ (2,976)	\$ 38,445
Employee benefits	24,402	22,448	1,954	18,514
Services and supplies	230,518	234,043	(3,525)	95,243
Subtotal, General Expenses	297,303	301,850	(4,547)	152,202
Miscellaneous:				
Employee benefits	311,000	309,969	1,031	300,599
Services and supplies	406,500	455,576	(49,076)	310,159
Subtotal, Miscellaneous	717,500	765,545	(48,045)	610,758
Subtotal, Other	1,626,656	1,583,228	43,428	1,247,130
Total General Government	2,583,273	2,509,190	74,083	2,306,523
Public Safety:				
Sheriff:				
Salaries and wages	988,226	996,701	(8,475)	977,380
Employee benefits	745,438	530,335	215,103	561,090
Services and supplies	295,900	296,173	(273)	278,469
Capital outlay	37,500	37,500	-	118,228
Subtotal, Sheriff	2,067,064	1,860,709	206,355	1,935,167
Dispatch:				
Salaries and wages	211,015	203,736	7,279	206,055
Employee benefits	115,619	99,108	16,511	106,560
Subtotal, Dispatch	326,634	302,844	23,790	312,615
Fire:				
Fire Protection (Schurz):				
Employee benefits	5,500	6,303	(803)	7,873
Services and supplies	4,400	3,490	910	5,609
Subtotal, Fire Protection (Schurz)	9,900	9,793	107	13,482

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)
(PAGE 6 OF 9)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
Fire Protection (County):				
Salaries and wages	\$ 49,200	\$ 48,588	\$ 612	\$ 61,445
Employee benefits	<u>32,500</u>	<u>35,775</u>	<u>(3,275)</u>	<u>30,746</u>
Subtotal, Fire Protection (County)	<u>81,700</u>	<u>84,363</u>	<u>(2,663)</u>	<u>92,191</u>
Subtotal, Fire	<u>91,600</u>	<u>94,156</u>	<u>(2,556)</u>	<u>105,673</u>
Emergency Services:				
Salaries and wages	43,211	43,069	142	42,018
Employee benefits	24,331	22,328	2,003	22,764
Services and supplies	<u>91,450</u>	<u>61,482</u>	<u>29,968</u>	<u>49,295</u>
	<u>158,992</u>	<u>126,879</u>	<u>32,113</u>	<u>114,077</u>
Probation and Juvenile Probation:				
Salaries and wages	128,942	180,318	(51,376)	129,649
Employee benefits	86,353	79,366	6,987	84,864
Services and supplies	<u>77,626</u>	<u>17,583</u>	<u>60,043</u>	<u>32,509</u>
Subtotal, Probation and Juvenile Probation	<u>292,921</u>	<u>277,267</u>	<u>15,654</u>	<u>247,022</u>
Constable:				
Salaries and wages	12,313	12,266	47	12,266
Employee benefits	11,900	9,432	2,468	9,982
Services and supplies	<u>1,200</u>	<u>1,059</u>	<u>141</u>	<u>1,831</u>
Subtotal, Constable	<u>25,413</u>	<u>22,757</u>	<u>2,656</u>	<u>24,079</u>
Total Public Safety	<u>2,962,624</u>	<u>2,684,612</u>	<u>278,012</u>	<u>2,738,633</u>
Judicial:				
Courts:				
District Court:				
Salaries and wages	107,995	108,520	(525)	107,508
Employee benefits	50,973	50,448	525	43,500
Services and supplies	<u>257,258</u>	<u>228,789</u>	<u>28,469</u>	<u>200,670</u>
Subtotal, District Court	<u>416,226</u>	<u>387,757</u>	<u>28,469</u>	<u>351,678</u>

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
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FOR THE YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)
(PAGE 7 OF 9)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
Justice Courts (Hawthorne):				
Salaries and wages	\$ 195,279	\$ 173,711	\$ 21,568	\$ 194,302
Employee benefits	121,392	94,927	26,465	107,944
Services and supplies	<u>32,800</u>	<u>18,481</u>	<u>14,319</u>	<u>27,019</u>
Subtotal, Justice Courts (Hawthorne)	<u>349,471</u>	<u>287,119</u>	<u>62,352</u>	<u>329,265</u>
District Attorney:				
Salaries and wages	293,344	293,639	(295)	295,681
Employee benefits	146,476	126,934	19,542	133,893
Services and supplies	<u>110,000</u>	<u>83,904</u>	<u>26,096</u>	<u>186,339</u>
Subtotal, District Attorney	<u>549,820</u>	<u>504,477</u>	<u>45,343</u>	<u>615,913</u>
Public Guardian:				
Salaries and wages	73,100	69,091	4,009	70,085
Employee benefits	32,935	37,511	(4,576)	41,005
Services and supplies	<u>9,000</u>	<u>7,086</u>	<u>1,914</u>	<u>7,968</u>
Subtotal, Public Guardian	<u>115,035</u>	<u>113,688</u>	<u>1,347</u>	<u>119,058</u>
Total Judicial	<u>1,430,552</u>	<u>1,293,041</u>	<u>137,511</u>	<u>1,415,914</u>
Health and Sanitation:				
Health Nurse:				
Salaries and wages	42,509	29,812	12,697	42,077
Employee benefits	24,921	12,929	11,992	23,074
Services and supplies	<u>5,510</u>	<u>4,965</u>	<u>545</u>	<u>4,665</u>
Subtotal, Health Nurse	<u>72,940</u>	<u>47,706</u>	<u>25,234</u>	<u>69,816</u>
Other Health Services:				
Services and supplies	<u>69,631</u>	<u>59,132</u>	<u>10,499</u>	<u>54,345</u>
Subtotal, Other Health Services	<u>69,631</u>	<u>59,132</u>	<u>10,499</u>	<u>54,345</u>
Cemetery				
Salaries and wages	31,309	33,043	(1,734)	30,022
Employee benefits	20,150	19,264	886	18,345
Services and supplies	<u>35,900</u>	<u>23,732</u>	<u>12,168</u>	<u>24,308</u>
Subtotal, Cemetery	<u>87,359</u>	<u>76,039</u>	<u>11,320</u>	<u>72,675</u>

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
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FOR THE YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)
(PAGE 8 OF 9)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
Poundmaster				
Salaries and wages	\$ 50,590	\$ 36,684	\$ 13,906	\$ 35,024
Employee benefits	21,772	20,383	1,389	20,128
Services and supplies	<u>10,000</u>	<u>9,876</u>	<u>124</u>	<u>10,396</u>
Subtotal, Poundmaster	<u>82,362</u>	<u>66,943</u>	<u>15,419</u>	<u>65,548</u>
Total Health and Sanitation	<u>312,292</u>	<u>249,820</u>	<u>62,472</u>	<u>262,384</u>
Culture and Recreation:				
Libraries:				
Hawthorne Library:				
Salaries and wages	133,884	132,146	1,738	124,663
Employee benefits	84,716	77,338	7,378	75,522
Services and supplies	<u>86,990</u>	<u>80,562</u>	<u>6,428</u>	<u>90,489</u>
Subtotal, Hawthorne Library	<u>305,590</u>	<u>290,046</u>	<u>15,544</u>	<u>290,674</u>
Mina Library:				
Services and supplies	<u>5,250</u>	<u>4,158</u>	<u>1,092</u>	<u>4,857</u>
Subtotal, Libraries	<u>310,840</u>	<u>294,204</u>	<u>16,636</u>	<u>295,531</u>
Museum:				
Salaries and wages	30,362	27,230	3,132	29,106
Employee benefits	16,700	13,878	2,822	17,401
Services and supplies	<u>10,350</u>	<u>8,377</u>	<u>1,973</u>	<u>6,350</u>
Subtotal, Museum	<u>57,412</u>	<u>49,485</u>	<u>7,927</u>	<u>52,857</u>
Total Culture and Recreation	<u>368,252</u>	<u>343,689</u>	<u>24,563</u>	<u>348,388</u>
Community Support:				
General:				
CAHS	<u>55,000</u>	<u>55,000</u>	<u>-</u>	<u>55,000</u>

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)
(PAGE 9 OF 9)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
Intergovernmental:				
Grant to Hawthorne Town	\$ 60,000	\$ 80,000	\$ (20,000)	\$ -
Grant to Luning	-	-	-	5,500
Grant to Mina	-	-	-	7,500
Grant to Walker Lake Town	3,000	3,000	-	18,000
	<u>63,000</u>	<u>83,000</u>	<u>(20,000)</u>	<u>31,000</u>
Total Intergovernmental				
Debt Service:				
Principal	8,961	8,961	-	39,416
Interest	2,304	2,304	-	1,051
	<u>11,265</u>	<u>11,265</u>	<u>-</u>	<u>40,467</u>
Total Debt Service				
Total Expenditures	<u>7,786,258</u>	<u>7,229,617</u>	<u>556,641</u>	<u>7,198,309</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(956,716)</u>	<u>402,058</u>	<u>1,358,774</u>	<u>(1,085,046)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of long-term debt	-	-	-	135,178
Contingency	(10,000)	-	10,000	-
Transfers in:				
In Lieu of Taxes Fund	500,000	350,000	(150,000)	600,000
	<u>490,000</u>	<u>350,000</u>	<u>(140,000)</u>	<u>735,178</u>
Transfers out:				
Airport	(10,000)	(10,000)	-	(10,000)
Public Administrator Fund	(25,000)	(25,000)	-	(12,500)
Care & Share	(50,000)	(50,000)	-	(25,000)
Park and Recreation Fund	(30,000)	(30,000)	-	(32,000)
Cooperative Extension	(18,000)	(18,000)	-	(20,000)
General Indigent Fund	(28,000)	(31,000)	(3,000)	(42,000)
	<u>(161,000)</u>	<u>(164,000)</u>	<u>(3,000)</u>	<u>(141,500)</u>
Total Other Financing Sources (Uses)	<u>329,000</u>	<u>186,000</u>	<u>(143,000)</u>	<u>593,678</u>
Net Change in Fund Balance	(627,716)	588,058	1,215,774	(491,368)
FUND BALANCE, July 1	<u>940,393</u>	<u>478,146</u>	<u>(462,247)</u>	<u>969,514</u>
FUND BALANCE, June 30	<u>\$ 312,677</u>	<u>\$ 1,066,204</u>	<u>\$ 753,527</u>	<u>\$ 478,146</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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Intergovernmental:				
Federal payments in lieu of tax	\$ <u>680,000</u>	\$ <u>754,684</u>	\$ <u>74,684</u>	\$ <u>781,024</u>
EXPENDITURES				
General government:				
Employee benefits	50,000	48,541	1,459	-
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>199,407</u>
Total Expenditures	<u>50,000</u>	<u>48,541</u>	<u>1,459</u>	<u>199,407</u>
Excess (Deficiency) of Revenues over Expenditures	<u>630,000</u>	<u>706,143</u>	<u>76,143</u>	<u>581,617</u>
OTHER FINANCING SOURCES (USES)				
Transfers out:				
General Fund	<u>(500,000)</u>	<u>(350,000)</u>	<u>150,000</u>	<u>(600,000)</u>
Net Change in Fund Balance	130,000	356,143	226,143	(18,383)
FUND BALANCE, July 1	<u>521,443</u>	<u>578,248</u>	<u>56,805</u>	<u>596,631</u>
FUND BALANCE, June 30	\$ <u><u>651,443</u></u>	\$ <u><u>934,391</u></u>	\$ <u><u>282,948</u></u>	\$ <u><u>578,248</u></u>

MINERAL COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2019
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	<u>ROAD</u>	<u>REGIONAL STREET AND HIGHWAY</u>	<u>GENERAL INDIGENT</u>	<u>MEDICAL INDIGENT</u>	<u>AIRPORT</u>
ASSETS & DEFERRED OUTFLOWS OF RESOURCES					
Assets:					
Cash and investments	456,216	\$ 191,398	\$ 1,613	\$ 106,472	\$ 47,909
Taxes receivable, delinquent	-	-	827	7,554	-
Accounts receivable	-	1,150	-	-	1,055
Due from other governments	<u>142,704</u>	<u>62,006</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>598,920</u>	<u>254,554</u>	<u>2,440</u>	<u>114,026</u>	<u>48,964</u>
Deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets & Deferred Outflows of Resources	<u><u>598,920</u></u>	<u><u>\$ 254,554</u></u>	<u><u>\$ 2,440</u></u>	<u><u>\$ 114,026</u></u>	<u><u>\$ 48,964</u></u>
LIABILITIES & DEFERRED INFLOWS OF RESOURCES & FUND BALANCES					
Liabilities					
Accounts payable	9,092	\$ 5,793	\$ -	\$ 21,454	\$ 2,623
Accrued liabilities	14,197	2,866	-	-	-
Advances from grantors	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>23,289</u>	<u>8,659</u>	<u>-</u>	<u>21,454</u>	<u>2,623</u>
Deferred inflows of resources:					
Deferred for property taxes	<u>-</u>	<u>-</u>	<u>519</u>	<u>5,493</u>	<u>-</u>
FUND BALANCES					
Restricted	575,631	245,895	-	-	-
Committed	-	-	1,921	-	46,341
Assigned	-	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>87,079</u>	<u>-</u>
Total Fund Balances	<u>575,631</u>	<u>245,895</u>	<u>1,921</u>	<u>87,079</u>	<u>46,341</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>598,920</u></u>	<u><u>\$ 254,554</u></u>	<u><u>\$ 2,440</u></u>	<u><u>\$ 114,026</u></u>	<u><u>\$ 48,964</u></u>

<u>AMBULANCE</u>	<u>PARK AND RECREATION</u>	<u>CARE AND SHARE</u>	<u>LANDFILL</u>	<u>LANDFILL EQUIPMENT REPLACEMENT</u>
\$ 203,150	\$ 78,140	\$ 93,013	\$ 187,242	\$ 230,519
-	-	5,753	-	-
13,810	14,169	-	9,387	-
<u>-</u>	<u>-</u>	<u>55,180</u>	<u>-</u>	<u>-</u>
<u>216,960</u>	<u>92,309</u>	<u>153,946</u>	<u>196,629</u>	<u>230,519</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 216,960</u>	<u>\$ 92,309</u>	<u>\$ 153,946</u>	<u>\$ 196,629</u>	<u>\$ 230,519</u>
\$ 6,252	\$ 6,029	\$ 6,503	\$ 17,971	\$ -
3,243	7,284	9,439	7,805	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>9,495</u>	<u>13,313</u>	<u>15,942</u>	<u>25,776</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>5,129</u>	<u>-</u>	<u>-</u>
-	-	132,875	-	-
207,465	78,996	-	170,853	230,519
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>207,465</u>	<u>78,996</u>	<u>132,875</u>	<u>170,853</u>	<u>230,519</u>
<u>\$ 216,960</u>	<u>\$ 92,309</u>	<u>\$ 153,946</u>	<u>\$ 196,629</u>	<u>\$ 230,519</u>

MINERAL COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2019
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	<u>LANDFILL CLOSURE</u>	<u>MINING MAP FEES</u>	<u>HAWTHORNE JP ASSESSMENTS</u>	<u>JUVENILE ADMINISTRATIVE ASSESSMENTS</u>	<u>HAWTHORNE TOWN GENERAL</u>
ASSETS & DEFERRED OUTFLOWS OF RESOURCES					
Assets:					
Cash and investments	\$ 620,011	\$ 42,648	\$ 88,394	\$ 38,760	\$ 16,273
Taxes receivable, delinquent	-	-	-	-	-
Accounts receivable	1,134	1,230	3,601	1,111	38,006
Due from other governments	-	-	-	-	-
Total Assets	<u>621,145</u>	<u>43,878</u>	<u>91,995</u>	<u>39,871</u>	<u>54,279</u>
Deferred outflows of resources	-	-	-	-	-
Total Assets & Deferred Outflows of Resources	<u>\$ 621,145</u>	<u>\$ 43,878</u>	<u>\$ 91,995</u>	<u>\$ 39,871</u>	<u>\$ 54,279</u>
LIABILITIES & DEFERRED INFLOWS OF RESOURCES & FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ 2,720	\$ 98	\$ 2,164
Accrued liabilities	-	-	-	-	6,106
Advances from grantors	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>2,720</u>	<u>98</u>	<u>8,270</u>
Deferred inflows of resources:					
Deferred for property taxes	-	-	-	-	-
FUND BALANCES					
Restricted	-	43,878	89,275	39,773	-
Committed	621,145	-	-	-	46,009
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>621,145</u>	<u>43,878</u>	<u>89,275</u>	<u>39,773</u>	<u>46,009</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 621,145</u>	<u>\$ 43,878</u>	<u>\$ 91,995</u>	<u>\$ 39,871</u>	<u>\$ 54,279</u>

<u>MINA TOWN GENERAL</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>
\$ 278	\$ 4,476	\$ 2,181	\$ 19,791	\$ 25,205	\$ 13,306
-	-	-	-	-	-
888	612	-	1,045	-	-
-	-	-	-	-	-
<u>1,166</u>	<u>5,088</u>	<u>2,181</u>	<u>20,836</u>	<u>25,205</u>	<u>13,306</u>
-	-	-	-	-	-
<u>\$ 1,166</u>	<u>\$ 5,088</u>	<u>\$ 2,181</u>	<u>\$ 20,836</u>	<u>\$ 25,205</u>	<u>\$ 13,306</u>
\$ 1,110	\$ 220	\$ 341	\$ -	\$ -	\$ 1,953
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,110</u>	<u>220</u>	<u>341</u>	<u>-</u>	<u>-</u>	<u>1,953</u>
-	-	-	-	-	-
-	-	-	20,836	25,205	11,353
56	4,868	1,840	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>56</u>	<u>4,868</u>	<u>1,840</u>	<u>20,836</u>	<u>25,205</u>	<u>11,353</u>
<u>\$ 1,166</u>	<u>\$ 5,088</u>	<u>\$ 2,181</u>	<u>\$ 20,836</u>	<u>\$ 25,205</u>	<u>\$ 13,306</u>

MINERAL COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2019
(Page 3 of 4)

	<u>ASSESSOR TECHNOLOGY</u>	<u>CLERK'S TECHNOLOGY</u>	<u>DISTRICT COURT TECHNOLOGY</u>	<u>DRUG FORFEITURE DISTRICT ATTORNEY</u>
ASSETS & DEFERRED OUTFLOWS OF RESOURCES				
Assets:				
Cash and investments	\$ 46,878	\$ 233	\$ 88	\$ 14,976
Taxes receivable, delinquent	-	-	-	-
Accounts receivable	302	10	-	-
Due from other governments	-	-	-	-
	<u>47,180</u>	<u>243</u>	<u>88</u>	<u>14,976</u>
Total Assets				
	<u>47,180</u>	<u>243</u>	<u>88</u>	<u>14,976</u>
Deferred outflows of resources	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets & Deferred Outflows of Resources	\$ <u>47,180</u>	\$ <u>243</u>	\$ <u>88</u>	\$ <u>14,976</u>
LIABILITIES & DEFERRED INFLOWS OF RESOURCES & FUND BALANCES				
Liabilities:				
Accounts payable	\$ 1,118	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-
Advances from grantors	-	-	-	-
	<u>1,118</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities				
	<u>1,118</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:				
Deferred for property taxes	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Restricted	46,062	243	88	14,976
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
	<u>46,062</u>	<u>243</u>	<u>88</u>	<u>14,976</u>
Total Fund Balances				
	<u>46,062</u>	<u>243</u>	<u>88</u>	<u>14,976</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ <u>47,180</u>	\$ <u>243</u>	\$ <u>88</u>	\$ <u>14,976</u>

COURT FACILITIES FEES	DISTRICT COURT SPECIAL FILING FEES	GENETIC MARKER TESTING	PUBLIC ADMINISTRATOR FUND	LEGAL SERVICES INDIGENT FUND	DISTRICT COURT INVESTIGATION FUND
\$ 340,805	\$ 19,543	\$ -	\$ 11,630	\$ 11,691	\$ 3,897
-	-	-	-	-	-
4,920	406	102	-	627	209
-	-	-	-	-	-
345,725	19,949	102	11,630	12,318	4,106
-	-	-	-	-	-
\$ 345,725	\$ 19,949	\$ 102	\$ 11,630	\$ 12,318	\$ 4,106
\$ -	\$ -	\$ -	\$ 2,615	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,615	-	-
-	-	-	-	-	-
-	-	-	-	-	-
345,725	19,949	102	9,015	12,318	4,106
-	-	-	-	-	-
-	-	-	-	-	-
345,725	19,949	102	9,015	12,318	4,106
\$ 345,725	\$ 19,949	\$ 102	\$ 11,630	\$ 12,318	\$ 4,106

MINERAL COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2019
(Page 4 of 4)

	<u>LAW LIBRARY</u>	<u>11TH JUDICIAL COURT SECURITY</u>	<u>USDA DEBT RESERVE</u>	<u>TOTALS</u>
ASSETS & DEFERRED OUTFLOWS OF RESOURCES				
Assets:				
Cash and investments	\$ 990	\$ 655	\$ 14,870	\$ 2,933,251
Taxes receivable, delinquent	-	-	-	14,134
Accounts receivable	120	80	-	93,974
Due from other governments	-	-	-	259,890
	<u>-</u>	<u>-</u>	<u>-</u>	<u>259,890</u>
Total Assets	\$ 1,110	\$ 735	\$ 14,870	3,301,249
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred outflows of resources	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets & Deferred Outflows of Resources	<u>1,110</u>	<u>735</u>	<u>14,870</u>	\$ <u>3,301,249</u>
LIABILITIES & DEFERRED INFLOWS OF RESOURCES & FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 88,056
Accrued liabilities	-	-	-	50,940
Advances from grantors	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	-	-	-	138,996
	<u>-</u>	<u>-</u>	<u>-</u>	<u>138,996</u>
Deferred inflows of resources:				
Deferred for property taxes	-	-	-	11,141
	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,141</u>
FUND BALANCES				
Restricted	1,110	735	14,870	1,288,244
Committed	-	-	-	1,775,789
Assigned	-	-	-	-
Unassigned	-	-	-	87,079
	<u>-</u>	<u>-</u>	<u>-</u>	<u>87,079</u>
Total Fund Balances	1,110	735	14,870	3,151,112
	<u>1,110</u>	<u>735</u>	<u>14,870</u>	<u>3,151,112</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ <u>1,110</u>	\$ <u>735</u>	\$ <u>14,870</u>	\$ <u>3,301,249</u>

MINERAL COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2019
(Page 1 of 4)

	ROAD	REGIONAL STREET AND HIGHWAY	GENERAL INDIGENT	MEDICAL INDIGENT	AIRPORT
REVENUES					
Taxes	\$ 540,293	\$ 216,906	\$ 18,211	\$ 190,975	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental resources	164,556	-	-	-	-
Charges for services	23,825	-	-	-	-
Fines and forfeits	-	-	-	-	-
Miscellaneous	26,681	49,374	-	-	29,563
Total Revenues	755,355	266,280	18,211	190,975	29,563
EXPENDITURES					
Current:					
General government	-	-	-	-	28,060
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	597,213	263,968	-	-	-
Health	-	-	-	-	-
Welfare	-	-	60,774	155,426	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Debt service	-	-	-	-	-
Total Expenditures	597,213	263,968	60,774	155,426	28,060
Excess (Deficiency) of Revenues Over Expenditures	158,142	2,312	(42,563)	35,549	1,503
OTHER FINANCING SOURCES (USES)					
Issuance of long-term debt	-	-	-	-	-
Transfers in	-	-	31,000	-	10,000
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	31,000	-	10,000
Net Change in Fund Balances	158,142	2,312	(11,563)	35,549	11,503
FUND BALANCES, July 1	417,489	243,583	13,484	51,530	34,838
FUND BALANCES, June 30	\$ 575,631	\$ 245,895	\$ 1,921	\$ 87,079	\$ 46,341

<u>AMBULANCE</u>	<u>PARK AND RECREATION</u>	<u>CARE AND SHARE</u>	<u>LANDFILL</u>	<u>LANDFILL EQUIPMENT REPLACEMENT</u>
\$ -	\$ 142,666	\$ 111,117	\$ -	\$ -
-	-	-	-	-
-	-	297,662	-	-
167,542	7,055	-	434,290	-
-	-	-	-	-
-	6,202	37,269	34,910	-
<u>167,542</u>	<u>155,923</u>	<u>446,048</u>	<u>469,200</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
171,655	-	-	-	-
-	-	-	-	-
-	-	-	316,193	38,497
-	-	-	-	-
-	130,005	-	-	-
-	-	405,761	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>171,655</u>	<u>130,005</u>	<u>405,761</u>	<u>316,193</u>	<u>38,497</u>
<u>(4,113)</u>	<u>25,918</u>	<u>40,287</u>	<u>153,007</u>	<u>(38,497)</u>
-	-	-	-	-
-	30,000	50,000	-	34,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>(121,390)</u>	<u>-</u>
<u>-</u>	<u>30,000</u>	<u>50,000</u>	<u>(121,390)</u>	<u>34,000</u>
(4,113)	55,918	90,287	31,617	(4,497)
<u>211,578</u>	<u>23,078</u>	<u>42,588</u>	<u>139,236</u>	<u>235,016</u>
<u>\$ 207,465</u>	<u>\$ 78,996</u>	<u>\$ 132,875</u>	<u>\$ 170,853</u>	<u>\$ 230,519</u>

MINERAL COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2019
(Page 2 of 4)

	LANDFILL CLOSURE	MINING MAP FEES	HAWTHORNE JP ASSESSMENTS	JUVENILE ADMINISTRATIVE ASSESSMENTS	HAWTHORNE TOWN GENERAL
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	103,185
Intergovernmental resources	-	-	-	-	107,420
Charges for services	-	12,180	45,943	13,213	-
Fines and forfeits	-	-	-	-	171,010
Miscellaneous	<u>2,569</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>2,569</u>	<u>12,180</u>	<u>45,943</u>	<u>13,213</u>	<u>381,615</u>
EXPENDITURES					
Current:					
General government	-	12,370	-	-	1,962
Judicial	-	-	31,189	16,096	-
Public safety	-	-	-	-	349,314
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,155</u>
Total Expenditures	<u>-</u>	<u>12,370</u>	<u>31,189</u>	<u>16,096</u>	<u>379,431</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,569</u>	<u>(190)</u>	<u>14,754</u>	<u>(2,883)</u>	<u>2,184</u>
OTHER FINANCING SOURCES (USES)					
Issuance of long-term debt	-	-	-	-	-
Transfers in	87,390	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>87,390</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	89,959	(190)	14,754	(2,883)	2,184
FUND BALANCES, July 1	<u>531,186</u>	<u>44,068</u>	<u>74,521</u>	<u>42,656</u>	<u>43,825</u>
FUND BALANCES, June 30	\$ <u><u>621,145</u></u>	\$ <u><u>43,878</u></u>	\$ <u><u>89,275</u></u>	\$ <u><u>39,773</u></u>	\$ <u><u>46,009</u></u>

<u>MINA TOWN GENERAL</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,799	1,918	-	-	-	-
-	-	3,000	-	-	14,796
-	-	-	9,200	-	-
-	-	-	-	-	-
1,920	-	-	-	5,000	-
<u>5,719</u>	<u>1,918</u>	<u>3,000</u>	<u>9,200</u>	<u>5,000</u>	<u>14,796</u>
6,157	2,697	-	10,057	-	-
-	-	-	-	-	-
13,651	3,107	10,092	-	2,795	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	33,026
-	-	-	-	-	-
<u>19,808</u>	<u>5,804</u>	<u>10,092</u>	<u>10,057</u>	<u>2,795</u>	<u>33,026</u>
<u>(14,089)</u>	<u>(3,886)</u>	<u>(7,092)</u>	<u>(857)</u>	<u>2,205</u>	<u>(18,230)</u>
-	-	-	-	-	-
-	-	-	-	-	18,000
-	-	-	-	-	-
-	-	-	-	-	18,000
(14,089)	(3,886)	(7,092)	(857)	2,205	(230)
<u>14,145</u>	<u>8,754</u>	<u>8,932</u>	<u>21,693</u>	<u>23,000</u>	<u>11,583</u>
\$ <u><u>56</u></u>	\$ <u><u>4,868</u></u>	\$ <u><u>1,840</u></u>	\$ <u><u>20,836</u></u>	\$ <u><u>25,205</u></u>	\$ <u><u>11,353</u></u>

MINERAL COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2019
(Page 3 of 4)

	ASSESSOR TECHNOLOGY	CLERK'S TECHNOLOGY	DISTRICT COURT TECHNOLOGY	COLLECTION DEVELOPMENT GRANT
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental resources	-	-	-	3,660
Charges for services	61,044	30	8	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	61,044	30	8	3,660
EXPENDITURES				
Current:				
General government	28,666	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	3,660
Community support	-	-	-	-
Debt service	-	-	-	-
Total Expenditures	28,666	-	-	3,660
Excess (Deficiency) of Revenues Over Expenditures	32,378	30	8	-
OTHER FINANCING SOURCES (USES)				
Issuance of long-term debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	32,378	30	8	-
FUND BALANCES, July 1	13,684	213	80	-
FUND BALANCES, June 30	\$ 46,062	\$ 243	\$ 88	\$ -

DRUG FORFEITURE DISTRICT ATTORNEY	COURT FACILITIES FEES	DISTRICT COURT SPECIAL FILING FEE	GENETIC MARKER TESTING	FAA AIRPORT EXPANSION GRANT	PUBLIC ADMINISTRATOR FUND
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	3,319	-
-	63,163	5,273	6	-	-
-	-	-	-	-	-
-	-	-	-	-	4,285
-	63,163	5,273	6	3,319	4,285
-	-	-	-	-	24,059
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,911	-	-	-	3,319	-
-	-	-	-	-	-
3,911	-	-	-	3,319	24,059
(3,911)	63,163	5,273	6	-	(19,774)
-	-	-	-	-	-
-	-	-	-	-	25,000
-	-	-	-	-	-
-	-	-	-	-	25,000
(3,911)	63,163	5,273	6	-	5,226
18,887	282,562	14,676	96	-	3,789
\$ 14,976	\$ 345,725	\$ 19,949	\$ 102	\$ -	\$ 9,015

MINERAL COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2019
(Page 4 of 4)

	LEGAL SERVICES INDIGENT FUND	DISTRICT COURT INVESTIGATIVE FUND	LAW LIBRARY	11TH JUDICIAL COURT SECURITY	USDA DEBT RESERVE	TOTAL
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,220,168
Licenses and permits	-	-	-	-	-	108,902
Intergovernmental resources	-	-	-	-	-	594,413
Charges for services	5,520	1,840	1,110	735	-	851,977
Fines and forfeits	-	-	-	-	-	171,010
Miscellaneous	-	-	-	-	-	197,773
Total Revenues	<u>5,520</u>	<u>1,840</u>	<u>1,110</u>	<u>735</u>	<u>-</u>	<u>3,144,243</u>
EXPENDITURES						
Current:						
General government	-	-	-	-	-	114,028
Judicial	-	-	-	-	-	47,285
Public safety	-	-	-	-	-	550,614
Public works	-	-	-	-	-	861,181
Health	-	-	-	-	-	354,690
Welfare	-	-	-	-	-	216,200
Culture and recreation	-	-	-	-	-	133,665
Community support	-	-	-	-	-	446,017
Debt service	-	-	-	-	-	28,155
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,751,835</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>5,520</u>	<u>1,840</u>	<u>1,110</u>	<u>735</u>	<u>-</u>	<u>392,408</u>
OTHER FINANCING SOURCES (USES)						
Issuance of long-term debt	-	-	-	-	-	-
Transfers in	-	-	-	-	2,974	288,364
Transfers out	-	-	-	-	-	(121,390)
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,974</u>	<u>166,974</u>
Net Change in Fund Balances	<u>5,520</u>	<u>1,840</u>	<u>1,110</u>	<u>735</u>	<u>2,974</u>	<u>559,382</u>
FUND BALANCES, July 1	<u>6,798</u>	<u>2,266</u>	<u>-</u>	<u>-</u>	<u>11,896</u>	<u>2,591,730</u>
FUND BALANCES, June 30	<u>\$ 12,318</u>	<u>\$ 4,106</u>	<u>\$ 1,110</u>	<u>\$ 735</u>	<u>\$ 14,870</u>	<u>\$ 3,151,112</u>

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ROAD FUND
FOR THE YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Intergovernmental:				
Federal grant:				
Schools and Roads	\$ -	\$ 150,674	\$ 150,674	\$ 121,501
RAC Grant	20,218	13,882	(6,336)	32,915
State shared revenues:				
Motor vehicle fuel tax, 1.25¢	174,516	174,509	(7)	174,510
Motor vehicle fuel tax, 1.75¢	36,849	37,704	855	37,415
Motor vehicle fuel tax, 2.35¢	328,080	328,080	-	328,080
Subtotal, Intergovernmental	<u>559,663</u>	<u>704,849</u>	<u>145,186</u>	<u>694,421</u>
Charges for Services:				
Other	<u>30,000</u>	<u>23,825</u>	<u>(6,175)</u>	<u>23,273</u>
Miscellaneous:				
Other	<u>25,200</u>	<u>26,681</u>	<u>1,481</u>	<u>27,845</u>
Total Revenues	<u>614,863</u>	<u>755,355</u>	<u>140,492</u>	<u>745,539</u>
EXPENDITURES				
Highways and streets:				
Salaries and wages	329,236	280,280	48,956	294,000
Employee benefits	202,595	155,211	47,384	165,422
Services and supplies	<u>231,700</u>	<u>161,722</u>	<u>69,978</u>	<u>349,169</u>
Total Expenditures	<u>763,531</u>	<u>597,213</u>	<u>166,318</u>	<u>808,591</u>
Net Change in Fund Balance	(148,668)	158,142	306,810	(63,052)
FUND BALANCE, July 1	<u>277,203</u>	<u>417,489</u>	<u>140,286</u>	<u>480,541</u>
FUND BALANCE, June 30	<u>\$ 128,535</u>	<u>\$ 575,631</u>	<u>\$ 447,096</u>	<u>\$ 417,489</u>

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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Taxes:				
County option:				
Motor vehicle fuel tax, 9¢	\$ 175,468	\$ 195,166	\$ 19,698	\$ 193,846
Motor vehicle fuel tax, 1¢	<u>15,067</u>	<u>21,740</u>	<u>6,673</u>	<u>21,593</u>
Subtotal, Taxes	<u>190,535</u>	<u>216,906</u>	<u>26,371</u>	<u>215,439</u>
Miscellaneous:				
Miscellaneous	30,000	49,374	19,374	51,144
Interest	<u>500</u>	<u>-</u>	<u>(500)</u>	<u>-</u>
Subtotal, Miscellaneous	<u>30,500</u>	<u>49,374</u>	<u>18,874</u>	<u>51,144</u>
Total Revenues	<u>221,035</u>	<u>266,280</u>	<u>45,245</u>	<u>266,583</u>
EXPENDITURES				
Highways and streets:				
Salaries and wages	58,409	55,493	2,916	29,381
Employee benefits	20,809	18,069	2,740	9,924
Services and supplies	<u>310,000</u>	<u>190,406</u>	<u>119,594</u>	<u>245,061</u>
Total Expenditures	<u>389,218</u>	<u>263,968</u>	<u>125,250</u>	<u>284,366</u>
Net Change in Fund Balance	(168,183)	2,312	170,495	(17,783)
FUND BALANCE, July 1	<u>265,432</u>	<u>243,583</u>	<u>(21,849)</u>	<u>261,366</u>
FUND BALANCE, June 30	\$ <u><u>97,249</u></u>	\$ <u><u>245,895</u></u>	\$ <u><u>148,646</u></u>	\$ <u><u>243,583</u></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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Taxes:				
Real rolls	\$ 15,251	\$ 10,633	\$ (4,618)	\$ 10,130
Personal property	8,632	6,737	(1,895)	1,524
Net proceeds of mines	<u>804</u>	<u>841</u>	<u>37</u>	<u>406</u>
Total Revenues	<u>24,687</u>	<u>18,211</u>	<u>(6,476)</u>	<u>12,060</u>
EXPENDITURES				
Welfare:				
General Assistance:				
Services and supplies	<u>64,816</u>	<u>60,774</u>	<u>4,042</u>	<u>52,118</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(40,129)</u>	<u>(42,563)</u>	<u>(2,434)</u>	<u>(40,058)</u>
OTHER FINANCING SOURCES				
Transfer in:				
General Fund	<u>31,000</u>	<u>31,000</u>	<u>-</u>	<u>42,000</u>
Net Change in Fund Balance	(9,129)	(11,563)	(2,434)	1,942
FUND BALANCE, July 1	<u>18,019</u>	<u>13,484</u>	<u>(4,535)</u>	<u>11,542</u>
FUND BALANCE, June 30	<u>\$ 8,890</u>	<u>\$ 1,921</u>	<u>\$ (6,969)</u>	<u>\$ 13,484</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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Taxes:				
Real rolls	\$ 109,333	\$ 111,407	\$ 2,074	\$ 106,408
Personal property	37,355	70,737	33,382	16,004
Net proceeds of mines	<u>-</u>	<u>8,831</u>	<u>8,831</u>	<u>4,264</u>
Total Revenues	<u>146,688</u>	<u>190,975</u>	<u>44,287</u>	<u>126,676</u>
EXPENDITURES				
Welfare:				
Vendor medical payments:				
Payments to State of Nevada	<u>188,795</u>	<u>155,426</u>	<u>33,369</u>	<u>114,407</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(42,107)</u>	<u>35,549</u>	<u>77,656</u>	<u>12,269</u>
Net Change in Fund Balances	(42,107)	35,549	77,656	12,269
FUND BALANCE, July 1	<u>152,089</u>	<u>51,530</u>	<u>(100,559)</u>	<u>39,261</u>
FUND BALANCE, June 30	<u>\$ 109,982</u>	<u>\$ 87,079</u>	<u>\$ (22,903)</u>	<u>\$ 51,530</u>

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AIRPORT FUND
FOR THE YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Miscellaneous:				
Gas tax refunds	\$ 18,000	\$ 7,512	\$ (10,488)	\$ 19,993
Other	<u>9,500</u>	<u>22,051</u>	<u>12,551</u>	<u>24,952</u>
Total Revenues	<u>27,500</u>	<u>29,563</u>	<u>2,063</u>	<u>44,945</u>
EXPENDITURES				
General government:				
Other:				
Services and supplies	<u>59,432</u>	<u>28,060</u>	<u>31,372</u>	<u>37,449</u>
Excess (Deficiency) of Revenues over Expenditures	(31,932)	1,503	33,435	7,496
OTHER FINANCING SOURCES (USES)				
Transfers in:				
General Fund	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net Change in Fund Balances	(21,932)	11,503	33,435	17,496
FUND BALANCE, July 1	<u>24,226</u>	<u>34,838</u>	<u>10,612</u>	<u>17,342</u>
FUND BALANCE, June 30	<u>\$ 2,294</u>	<u>\$ 46,341</u>	<u>\$ 44,047</u>	<u>\$ 34,838</u>

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AMBULANCE FUND
FOR THE YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Charges for services:				
Ambulance charges	\$ <u>130,000</u>	\$ <u>167,542</u>	\$ <u>37,542</u>	\$ <u>189,168</u>
Total Revenues	<u>130,000</u>	<u>167,542</u>	<u>37,542</u>	<u>189,168</u>
EXPENDITURES				
Public safety:				
Salaries and wages	102,051	69,543	32,508	66,368
Employee benefits	23,949	20,421	3,528	14,111
Services and supplies	<u>65,250</u>	<u>81,691</u>	<u>(16,441)</u>	<u>69,053</u>
Total Expenditures	<u>191,250</u>	<u>171,655</u>	<u>19,595</u>	<u>149,532</u>
Net Change in Fund Balances	(61,250)	(4,113)	57,137	39,636
FUND BALANCE, July 1	<u>223,298</u>	<u>211,578</u>	<u>(11,720)</u>	<u>171,942</u>
FUND BALANCE, June 30	\$ <u><u>162,048</u></u>	\$ <u><u>207,465</u></u>	\$ <u><u>45,417</u></u>	\$ <u><u>211,578</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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Taxes:				
Room tax, 5%	\$ <u>112,000</u>	\$ <u>142,666</u>	\$ <u>30,666</u>	\$ <u>134,546</u>
Charges for services:				
Swimming pool	<u>7,550</u>	<u>7,055</u>	<u>(495)</u>	<u>4,798</u>
Miscellaneous:				
Other	<u>6,000</u>	<u>6,202</u>	<u>202</u>	<u>2,156</u>
Total Revenues	<u>125,550</u>	<u>155,923</u>	<u>30,373</u>	<u>141,500</u>
EXPENDITURES				
Culture and recreation:				
Culture and recreation administration:				
Salaries and wages	75,159	63,981	11,178	59,833
Employee benefits	27,471	23,811	3,660	18,232
Services and supplies	<u>61,350</u>	<u>42,213</u>	<u>19,137</u>	<u>85,519</u>
Total Expenditures	<u>163,980</u>	<u>130,005</u>	<u>33,975</u>	<u>163,584</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(38,430)</u>	<u>25,918</u>	<u>64,348</u>	<u>(22,084)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in:				
General Fund	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>32,000</u>
Net Change in Fund Balances	(8,430)	55,918	64,348	9,916
FUND BALANCE, July 1	<u>24,980</u>	<u>23,078</u>	<u>(1,902)</u>	<u>13,162</u>
FUND BALANCE, June 30	\$ <u><u>16,550</u></u>	\$ <u><u>78,996</u></u>	\$ <u><u>62,446</u></u>	\$ <u><u>23,078</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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	BUDGET	ACTUAL	VARIANCE	2018
REVENUES				
Taxes:				
Real rolls	\$ 86,537	\$ 75,218	\$ (11,319)	\$ 61,500
Personal property	21,346	30,853	9,507	9,508
Net proceeds of mines	3,618	5,046	1,428	2,436
Subtotal, Taxes	111,501	111,117	(384)	73,444
Intergovernmental:				
Federal grants:				
Special Programs for the Aging	182,875	156,725	(26,150)	166,224
Formula Grant for Rural Areas	12,000	69,880	57,880	-
USDA Hawthorne	-	26,101	26,101	19,939
Independent Living Grant	35,800	44,956	9,156	26,858
Subtotal, Intergovernmental	230,675	297,662	66,987	213,021
Miscellaneous:				
Other	150	1,873	1,723	237
Project income	40,000	35,396	(4,604)	42,463
Subtotal, Miscellaneous	40,150	37,269	(2,881)	42,700
Total Revenues	382,326	446,048	63,722	329,165
EXPENDITURES				
Community support:				
Salaries and wages	204,083	189,086	14,997	199,661
Employee benefits	121,953	103,655	18,298	112,920
Services and supplies	138,100	113,020	25,080	118,208
Total Expenditures	464,136	405,761	58,375	430,789
Excess (Deficiency) of Revenues over Expenditures	(81,810)	40,287	122,097	(101,624)
OTHER FINANCING SOURCES				
Transfers in:				
General Fund	50,000	50,000	-	25,000
Net Change in Fund Balances	(31,810)	90,287	122,097	(76,624)
FUND BALANCE, July 1	98,833	42,588	(56,245)	119,212
FUND BALANCE, June 30	\$ 67,023	\$ 132,875	\$ 65,852	\$ 42,588

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LANDFILL FUND
FOR THE YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Charges for services	\$ <u>450,000</u>	\$ <u>434,290</u>	\$ <u>(15,710)</u>	\$ <u>413,608</u>
Miscellaneous:				
Other	<u>26,500</u>	<u>34,910</u>	<u>8,410</u>	<u>32,980</u>
Total Revenues	<u>476,500</u>	<u>469,200</u>	<u>(7,300)</u>	<u>446,588</u>
EXPENDITURES				
Health and sanitation:				
General expenses:				
Salaries and wages	140,726	136,020	4,706	97,412
Employee benefits	89,274	68,032	21,242	53,999
Services and supplies	152,450	106,446	46,004	133,090
Capital outlay	<u>6,800</u>	<u>5,695</u>	<u>1,105</u>	<u>5,444</u>
Total Expenditures	<u>389,250</u>	<u>316,193</u>	<u>73,057</u>	<u>289,945</u>
Excess (Deficiency) of Revenues over Expenditures	<u>87,250</u>	<u>153,007</u>	<u>65,757</u>	<u>156,643</u>
OTHER FINANCING USES				
Transfers out				
Landfill Closure Fund	(87,390)	(87,390)	-	(84,851)
Landfill Equipment Replacement Fund	<u>(34,000)</u>	<u>(34,000)</u>	<u>-</u>	<u>(33,216)</u>
Total Other Financing Uses	<u>(121,390)</u>	<u>(121,390)</u>	<u>-</u>	<u>(118,067)</u>
Net Change in Fund Balances	(34,140)	31,617	65,757	38,576
FUND BALANCE, July 1	<u>71,529</u>	<u>139,236</u>	<u>67,707</u>	<u>100,660</u>
FUND BALANCE, June 30	\$ <u><u>37,389</u></u>	\$ <u><u>170,853</u></u>	\$ <u><u>133,464</u></u>	\$ <u><u>139,236</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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
EXPENDITURES:				
Health and sanitation:				
Capital outlay	\$ <u>55,000</u>	\$ <u>38,497</u>	\$ <u>16,503</u>	\$ <u>6,000</u>
OTHER FINANCING SOURCES				
Transfers in:				
Landfill Fund	<u>34,000</u>	<u>34,000</u>	<u>-</u>	<u>33,216</u>
Net Change in Fund Balances	(21,000)	(4,497)	16,503	27,216
FUND BALANCE, July 1	<u>231,016</u>	<u>235,016</u>	<u>4,000</u>	<u>207,800</u>
FUND BALANCE, June 30	\$ <u><u>210,016</u></u>	\$ <u><u>230,519</u></u>	\$ <u><u>20,503</u></u>	\$ <u><u>235,016</u></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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Miscellaneous:				
Interest	\$ <u> -</u>	\$ <u> 2,569</u>	\$ <u> 2,569</u>	\$ <u> -</u>
OTHER FINANCING SOURCES				
Transfers in:				
Landfill Fund	<u> 87,390</u>	<u> 87,390</u>	<u> -</u>	<u> 84,851</u>
Net Change in Fund Balances	<u> 87,390</u>	<u> 89,959</u>	<u> 2,569</u>	<u> 84,851</u>
FUND BALANCE, July 1	<u> 531,186</u>	<u> 531,186</u>	<u> -</u>	<u> 446,335</u>
FUND BALANCE, June 30	\$ <u><u> 618,576</u></u>	\$ <u><u> 621,145</u></u>	\$ <u><u> 2,569</u></u>	\$ <u><u> 531,186</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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Charges for services:				
Map fees	\$ <u>9,000</u>	\$ <u>12,180</u>	\$ <u>3,180</u>	\$ <u>28,595</u>
EXPENDITURES				
General government:				
Salaries and wages	2,500	80	2,420	-
Employee benefits	500	10	490	-
Services and supplies	17,000	12,280	4,720	12,269
Capital outlay	<u>7,500</u>	<u>-</u>	<u>7,500</u>	<u>-</u>
Total Expenditures	<u>27,500</u>	<u>12,370</u>	<u>15,130</u>	<u>12,269</u>
Net Change in Fund Balances	(18,500)	(190)	18,310	16,326
FUND BALANCE, July 1	<u>24,620</u>	<u>44,068</u>	<u>19,448</u>	<u>27,742</u>
FUND BALANCE, June 30	\$ <u><u>6,120</u></u>	\$ <u><u>43,878</u></u>	\$ <u><u>37,758</u></u>	\$ <u><u>44,068</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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Charges for services:				
Administrative assessments:				
Justice Court	\$ <u>35,000</u>	\$ <u>45,943</u>	\$ <u>10,943</u>	\$ <u>60,080</u>
EXPENDITURES				
Judicial:				
Courts:				
Services and supplies	<u>38,000</u>	<u>31,189</u>	<u>6,811</u>	<u>31,790</u>
Net Change in Fund Balances	(3,000)	14,754	17,754	28,290
FUND BALANCE, July 1	<u>42,722</u>	<u>74,521</u>	<u>31,799</u>	<u>46,231</u>
FUND BALANCE, June 30	\$ <u><u>39,722</u></u>	\$ <u><u>89,275</u></u>	\$ <u><u>49,553</u></u>	\$ <u><u>74,521</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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Charges for services:				
Administrative assessments:				
Juvenile Court	\$ <u>8,000</u>	\$ <u>13,213</u>	\$ <u>5,213</u>	\$ <u>18,957</u>
EXPENDITURES				
Judicial				
Corrections:				
Services and supplies	<u>25,000</u>	<u>16,096</u>	<u>8,904</u>	<u>16,336</u>
Net Change in Fund Balances	(17,000)	(2,883)	14,117	2,621
FUND BALANCE, July 1	<u>17,333</u>	<u>42,656</u>	<u>25,323</u>	<u>40,035</u>
FUND BALANCE, June 30	\$ <u><u>333</u></u>	\$ <u><u>39,773</u></u>	\$ <u><u>39,440</u></u>	\$ <u><u>42,656</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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	BUDGET	ACTUAL	VARIANCE	2018
REVENUES				
Licenses and permits:				
Business licenses	\$ 12,000	\$ 11,180	\$ (820)	\$ 10,670
Liquor licenses	6,200	6,145	(55)	7,453
County gaming licenses	25,000	29,786	4,786	10,824
Other licenses	500	1,930	1,430	5,145
Franchise fees, electric	50,000	54,144	4,144	53,234
Subtotal, Licenses and Permits	93,700	103,185	9,485	87,326
Intergovernmental:				
Federal grants:				
USDA-Communities Facilities Loan and Grants	27,420	27,420	-	-
Other grants:				
Grant from Mineral County	108,000	80,000	(28,000)	-
Subtotal, Intergovernmental	135,420	107,420	(28,000)	-
Fines and forfeits:				
Forfeits, bail	175,000	171,010	(3,990)	203,504
Total Revenues	404,120	381,615	(22,505)	290,830
EXPENDITURES				
General government:				
Services and supplies	2,500	1,962	538	1,904
Public safety:				
Fire protection:				
Salaries and wages	148,118	122,433	25,685	141,169
Employee benefits	104,825	75,643	29,182	93,722
Services and supplies	191,856	91,238	100,618	74,257
Capital outlay	60,000	60,000	-	160,050
Total Public Safety	504,799	349,314	155,485	469,198
Debt service:				
Principal	18,866	18,866	-	25,431
Interest	9,289	9,289	-	2,723
Total Debt Service	28,155	28,155	-	28,154
Total Expenditures	535,454	379,431	156,023	499,256
Excess (Deficiency) of Revenues over Expenditures	(131,334)	2,184	133,518	(208,426)
OTHER FINANCING SOURCES				
Issuance of long-term debt	-	-	-	160,050
Net Change in Fund Balances	(131,334)	2,184	133,518	(48,376)
FUND BALANCE, July 1	144,874	43,825	(101,049)	92,201
FUND BALANCE, June 30	\$ 13,540	\$ 46,009	\$ 32,469	\$ 43,825

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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Licenses and permits:				
Business licenses	\$ 400	\$ 200	\$ (200)	\$ 490
Liquor licenses	500	(1,185)	(1,685)	1,125
County gaming licenses	100	-	(100)	-
Other licenses and permits	1,100	1,594	494	3,562
Franchise fees, electric	<u>3,500</u>	<u>3,190</u>	<u>(310)</u>	<u>3,976</u>
Subtotal, Licenses and Permits	<u>5,600</u>	<u>3,799</u>	<u>(1,801)</u>	<u>9,153</u>
Intergovernmental:				
Grant from Mineral County	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,500</u>
Miscellaneous:				
Other	<u>1,920</u>	<u>1,920</u>	<u>-</u>	<u>2,170</u>
Total Revenues	<u>7,520</u>	<u>5,719</u>	<u>(1,801)</u>	<u>18,823</u>
EXPENDITURES				
General government:				
Administration:				
Employee benefits	900	615	285	731
Services and supplies	<u>6,500</u>	<u>5,542</u>	<u>958</u>	<u>5,037</u>
Total General Government	<u>7,400</u>	<u>6,157</u>	<u>1,243</u>	<u>5,768</u>
Public safety:				
Fire protection:				
Employee benefits	1,500	810	690	1,064
Services and supplies	<u>12,900</u>	<u>12,841</u>	<u>59</u>	<u>13,095</u>
Total Public Safety	<u>14,400</u>	<u>13,651</u>	<u>749</u>	<u>14,159</u>
Total Expenditures	<u>21,800</u>	<u>19,808</u>	<u>1,992</u>	<u>19,927</u>
Net Change in Fund Balances	(14,280)	(14,089)	191	(1,104)
FUND BALANCE, July 1	<u>14,785</u>	<u>14,145</u>	<u>(640)</u>	<u>15,249</u>
FUND BALANCE, June 30	<u>\$ 505</u>	<u>\$ 56</u>	<u>\$ (449)</u>	<u>\$ 14,145</u>

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LUNING TOWN GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Licenses and permits:				
Business licenses	\$ 100	\$ 460	\$ 360	\$ 80
Franchise fees, electric	<u>600</u>	<u>1,458</u>	<u>858</u>	<u>710</u>
Subtotal, Licenses and Permits	<u>700</u>	<u>1,918</u>	<u>1,218</u>	<u>790</u>
Intergovernmental:				
Grant from Mineral County	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,500</u>
Total Revenues	<u>700</u>	<u>1,918</u>	<u>1,218</u>	<u>6,290</u>
EXPENDITURES				
General government:				
Administration:				
Employee benefits	350	371	(21)	439
Services and supplies	<u>2,600</u>	<u>2,326</u>	<u>274</u>	<u>2,317</u>
Total General Government	<u>2,950</u>	<u>2,697</u>	<u>253</u>	<u>2,756</u>
Public safety:				
Fire protection:				
Employee benefits	200	-	200	426
Services and supplies	<u>4,900</u>	<u>3,107</u>	<u>1,793</u>	<u>4,571</u>
Total, Public Safety	<u>5,100</u>	<u>3,107</u>	<u>1,993</u>	<u>4,997</u>
Total Expenditures	<u>8,050</u>	<u>5,804</u>	<u>2,246</u>	<u>7,753</u>
Net Change in Fund Balances	(7,350)	(3,886)	3,464	(1,463)
FUND BALANCE , July 1	<u>10,068</u>	<u>8,754</u>	<u>(1,314)</u>	<u>10,217</u>
FUND BALANCE, June 30	<u>\$ 2,718</u>	<u>\$ 4,868</u>	<u>\$ 2,150</u>	<u>\$ 8,754</u>

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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Intergovernmental:				
Grant from Mineral County	\$ <u>3,000</u>	\$ <u>3,000</u>	\$ <u>-</u>	\$ <u>18,000</u>
EXPENDITURES				
Public safety:				
Fire protection:				
Employee benefits	2,500	540	1,960	1,489
Services and supplies	<u>12,000</u>	<u>9,552</u>	<u>2,448</u>	<u>12,010</u>
Total Public Safety	<u>14,500</u>	<u>10,092</u>	<u>4,408</u>	<u>13,499</u>
Net Change in Fund Balances	(11,500)	(7,092)	4,408	4,501
FUND BALANCE , July 1	<u>12,508</u>	<u>8,932</u>	<u>(3,576)</u>	<u>4,431</u>
FUND BALANCE, June 30	\$ <u><u>1,008</u></u>	\$ <u><u>1,840</u></u>	\$ <u><u>832</u></u>	\$ <u><u>8,932</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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Charges for services:				
Fees for services	\$ <u>6,500</u>	\$ <u>9,200</u>	\$ <u>2,700</u>	\$ <u>12,989</u>
EXPENDITURES				
General government:				
Services and supplies	<u>12,500</u>	<u>10,057</u>	<u>2,443</u>	<u>5,012</u>
Net Change in Fund Balances	(6,000)	(857)	5,143	7,977
FUND BALANCE, July 1	<u>11,716</u>	<u>21,693</u>	<u>9,977</u>	<u>13,716</u>
FUND BALANCE, June 30	\$ <u><u>5,716</u></u>	\$ <u><u>20,836</u></u>	\$ <u><u>15,120</u></u>	\$ <u><u>21,693</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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Intergovernmental:				
Miscellaneous:				
Other	\$ <u>10,000</u>	\$ <u>5,000</u>	\$ <u>(5,000)</u>	\$ <u>18,147</u>
EXPENDITURES				
Public safety:				
Services and supplies	<u>10,000</u>	<u>2,795</u>	<u>7,205</u>	<u>2,875</u>
Net Change in Fund Balances	-	2,205	2,205	15,272
FUND BALANCE, July 1	<u>7,728</u>	<u>23,000</u>	<u>15,272</u>	<u>7,728</u>
FUND BALANCE, June 30	\$ <u><u>7,728</u></u>	\$ <u><u>25,205</u></u>	\$ <u><u>17,477</u></u>	\$ <u><u>23,000</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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES:				
Intergovernmental				
Federal grants:				
Healthy Community Coalition	\$ <u>10,706</u>	\$ <u>10,706</u>	\$ <u>-</u>	\$ <u>8,086</u>
Miscellaneous:				
Other	<u>10,085</u>	<u>4,090</u>	<u>(5,995)</u>	<u>3,815</u>
Total Revenues	<u>20,791</u>	<u>14,796</u>	<u>(5,995)</u>	<u>11,901</u>
EXPENDITURES				
Community support:				
Salaries and wages	17,603	41	17,562	71
Services and supplies	30,023	32,985	(2,962)	32,239
Capital outlay	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Total Expenditures	<u>57,626</u>	<u>33,026</u>	<u>24,600</u>	<u>32,310</u>
Excess (Deficiency) of Revenues over Expenditures	(36,835)	(18,230)	18,605	(20,409)
OTHER FINANCING SOURCES				
Transfer in				
In Lieu of Taxes Fund-ad valorem proceeds	<u>18,000</u>	<u>18,000</u>	<u>-</u>	<u>20,000</u>
Net Change in Fund Balances	(18,835)	(230)	18,605	(409)
FUND BALANCE, July 1	<u>23,064</u>	<u>11,583</u>	<u>(11,481)</u>	<u>11,992</u>
FUND BALANCE, June 30	\$ <u><u>4,229</u></u>	\$ <u><u>11,353</u></u>	\$ <u><u>7,124</u></u>	\$ <u><u>11,583</u></u>

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ASSESSOR TECHNOLOGY FUND
FOR THE YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Charges for services:				
Fees for services	\$ <u>60,743</u>	\$ <u>61,044</u>	\$ <u>301</u>	\$ <u>16,126</u>
EXPENDITURES				
General government:				
Services and supplies	<u>60,743</u>	<u>28,666</u>	<u>32,077</u>	<u>23,457</u>
Net Change in Fund Balances	-	32,378	32,378	(7,331)
FUND BALANCE, July 1	<u>20,803</u>	<u>13,684</u>	<u>(7,119)</u>	<u>21,015</u>
FUND BALANCE, June 30	\$ <u><u>20,803</u></u>	\$ <u><u>46,062</u></u>	\$ <u><u>25,259</u></u>	\$ <u><u>13,684</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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Charges for services:				
Fees for services	\$ <u> -</u>	\$ <u> 30</u>	\$ <u> 30</u>	\$ <u> 5</u>
FUND BALANCE, July 1	<u> 213</u>	<u> 213</u>	<u> -</u>	<u> 208</u>
FUND BALANCE, June 30	\$ <u> 213</u>	\$ <u> 243</u>	\$ <u> 30</u>	\$ <u> 213</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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Charges for services:				
Fees for services	\$ <u> -</u>	\$ <u> 8</u>	\$ <u> 8</u>	\$ <u> </u>
FUND BALANCE, July 1	<u> 80</u>	<u> 80</u>	<u> -</u>	<u> 80</u>
FUND BALANCE, June 30	\$ <u> 80</u>	\$ <u> 88</u>	\$ <u> 8</u>	\$ <u> 80</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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Intergovernmental:				
Other:				
State Collection Development Grant	\$ <u>3,660</u>	\$ <u>3,660</u>	\$ <u>-</u>	\$ <u>3,229</u>
EXPENDITURES				
Culture and recreation				
Services and supplies	<u>3,660</u>	<u>3,660</u>	<u>-</u>	<u>3,229</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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Miscellaneous:				
Drug forfeitures	\$ <u>10,000</u>	\$ <u>-</u>	\$ <u>(10,000)</u>	\$ <u>22,452</u>
EXPENDITURES				
Judicial				
Services and supplies	<u>10,000</u>	<u>3,911</u>	<u>6,089</u>	<u>9,203</u>
Net Change in Fund Balances	-	(3,911)	(3,911)	13,249
FUND BALANCE, July 1	<u>15,430</u>	<u>18,887</u>	<u>3,457</u>	<u>5,638</u>
FUND BALANCE, June 30	\$ <u><u>15,430</u></u>	\$ <u><u>14,976</u></u>	\$ <u><u>(454)</u></u>	\$ <u><u>18,887</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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Charges for services:				
Fees for services	<u>\$ 30,000</u>	<u>\$ 63,163</u>	<u>\$ 33,163</u>	<u>\$ 91,972</u>
Net Change in Fund Balances	30,000	63,163	33,163	91,972
FUND BALANCE, July 1	<u>231,477</u>	<u>282,562</u>	<u>51,085</u>	<u>190,590</u>
FUND BALANCE, June 30	<u>\$ 261,477</u>	<u>\$ 345,725</u>	<u>\$ 84,248</u>	<u>\$ 282,562</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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Charges for services:				
Fees for services	\$ <u>4,000</u>	\$ <u>5,273</u>	\$ <u>1,273</u>	\$ <u>4,188</u>
EXPENDITURES				
Judicial:				
Services and supplies	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>1,026</u>
Net Change in Fund Balances	(6,000)	5,273	11,273	3,162
FUND BALANCE, July 1	<u>15,514</u>	<u>14,676</u>	<u>(838)</u>	<u>11,514</u>
FUND BALANCE, June 30	\$ <u><u>9,514</u></u>	\$ <u><u>19,949</u></u>	\$ <u><u>10,435</u></u>	\$ <u><u>14,676</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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Charges for services:				
Fees for services	\$ <u> -</u>	\$ <u> 6</u>	\$ <u> 6</u>	\$ <u> -</u>
Net Change in Fund Balances	-	6	6	-
FUND BALANCE, July 1	<u> 96</u>	<u> 96</u>	<u> -</u>	<u> 96</u>
FUND BALANCE, June 30	\$ <u> 96</u>	\$ <u> 102</u>	\$ <u> 6</u>	\$ <u> 96</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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Intergovernmental:				
Federal				
Airport Improvement Grant	\$ <u>3,319</u>	\$ <u>3,319</u>	\$ <u>-</u>	\$ <u>68,940</u>
EXPENDITURES				
Community support:				
Services and supplies	<u>3,319</u>	<u>3,319</u>	<u>-</u>	<u>68,940</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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Miscellaneous:				
Other	\$ <u>-</u>	\$ <u>4,285</u>	\$ <u>4,285</u>	\$ <u>3,840</u>
EXPENDITURES				
General Government:				
Salaries and wages	12,000	12,000	-	6,000
Employee benefits	<u>12,740</u>	<u>12,059</u>	<u>681</u>	<u>6,304</u>
	<u>24,740</u>	<u>24,059</u>	<u>681</u>	<u>12,551</u>
Excess (Deficiency) of Revenues over Expenditures	(24,740)	(19,774)	4,966	(8,711)
OTHER FINANCING SOURCES (USES)				
Transfers in:				
General Fund	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>12,500</u>
Net Change in Fund Balances	260	5,226	4,966	3,789
FUND BALANCE, July 1	<u>130</u>	<u>3,789</u>	<u>3,659</u>	<u>-</u>
FUND BALANCE, June 30	\$ <u><u>390</u></u>	\$ <u><u>9,015</u></u>	\$ <u><u>8,625</u></u>	\$ <u><u>3,789</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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Charges for services:				
Fees for services	\$ <u>-</u>	\$ <u>5,520</u>	\$ <u>5,520</u>	\$ <u>6,798</u>
FUND BALANCE, July 1	<u>2,514</u>	<u>6,798</u>	<u>4,284</u>	<u>-</u>
FUND BALANCE, June 30	\$ <u><u>2,514</u></u>	\$ <u><u>12,318</u></u>	\$ <u><u>9,804</u></u>	<u><u>6,798</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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
REVENUES				
Charges for services:				
Fees for services	\$ <u> -</u>	\$ <u> 1,840</u>	\$ <u> 1,840</u>	\$ <u> 2,266</u>
FUND BALANCE, July 1	<u> 838</u>	<u> 2,266</u>	<u> 1,428</u>	<u> -</u>
FUND BALANCE, June 30	\$ <u> 838</u>	\$ <u> 4,106</u>	\$ <u> 3,268</u>	\$ <u> 2,266</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, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
Charges for services:			
Fees for services	\$ <u> -</u>	\$ <u> 1,110</u>	\$ <u> 1,110</u>
FUND BALANCE, July 1	<u> -</u>	<u> -</u>	<u> -</u>
FUND BALANCE, June 30	\$ <u> -</u>	\$ <u> 1,110</u>	\$ <u> 1,110</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, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
Charges for services:			
Fees for services	\$ <u> - </u>	\$ <u> 735 </u>	\$ <u> 735 </u>
FUND BALANCE, July 1	<u> - </u>	<u> - </u>	<u> - </u>
FUND BALANCE, June 30	\$ <u><u> - </u></u>	\$ <u><u> 735 </u></u>	\$ <u><u> 735 </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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</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>11,896</u>	<u>11,896</u>	<u>-</u>	<u>8,922</u>
FUND BALANCE, June 30	\$ <u><u>14,870</u></u>	\$ <u><u>14,870</u></u>	\$ <u><u>-</u></u>	\$ <u><u>11,896</u></u>

MINERAL COUNTY, NEVADA
BALANCE SHEETS
NONMAJOR CAPITAL PROJECTS FUND
JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2018)

	<u>2019</u>	<u>2018</u>
ASSETS & DEFERRED OUTFLOWS OF RESOURCES		
Assets:		
Cash and investments	\$ 53,475	\$ 35,162
Taxes receivable, real rolls	3,075	3,547
Accounts receivable	<u>718</u>	<u>154</u>
Total Assets	<u>57,268</u>	<u>38,863</u>
Deferred outflow of resources	<u>-</u>	<u>-</u>
Total Assets & Deferred Outflows of Resources	<u><u>\$ 57,268</u></u>	<u><u>\$ 38,863</u></u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & FUND BALANCE		
Liabilities:		
Accounts payable	<u>\$ 7,234</u>	<u>\$ -</u>
Deferred inflows of resources:		
Deferred for property tax	<u>2,610</u>	<u>3,366</u>
FUND BALANCE		
Assigned for:		
Capital projects	<u>47,424</u>	<u>35,497</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u><u>\$ 57,268</u></u>	<u><u>\$ 38,863</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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	BUDGET	ACTUAL	VARIANCE	2018
REVENUES				
Taxes				
Real rolls	\$ 52,064	\$ 53,051	\$ 987	\$ 50,666
Personal property	17,788	33,685	15,897	7,620
Net proceeds of mines	<u>3,015</u>	<u>4,205</u>	<u>1,190</u>	<u>2,030</u>
Subtotal, Taxes	<u>72,867</u>	<u>90,941</u>	<u>18,074</u>	<u>60,316</u>
Intergovernmental:				
Federal grant:				
USDA Community Facilities				
Loans and Grants	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,197</u>
Total Revenues	<u>72,867</u>	<u>90,941</u>	<u>18,074</u>	<u>76,513</u>
EXPENDITURES				
Public Safety:				
Capital outlay	<u>67,001</u>	<u>46,300</u>	<u>20,701</u>	<u>60,613</u>
Debt service:				
Principal	25,094	25,094	-	24,234
Interest	<u>4,646</u>	<u>4,646</u>	<u>-</u>	<u>5,506</u>
Total Debt Service	<u>29,740</u>	<u>29,740</u>	<u>-</u>	<u>29,740</u>
Total Expenditures	<u>96,741</u>	<u>76,040</u>	<u>20,701</u>	<u>90,353</u>
Excess (Deficiencies) of Revenues over Expenditures	(23,874)	14,901	38,775	(13,840)
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	(26,848)	11,927	38,775	(16,814)
FUND BALANCE, July 1	<u>45,068</u>	<u>35,497</u>	<u>(9,571)</u>	<u>52,311</u>
FUND BALANCE, June 30	<u>\$ 18,220</u>	<u>\$ 47,424</u>	<u>\$ 29,204</u>	<u>\$ 35,497</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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	BUDGET	ACTUAL	VARIANCE	2018
OPERATING REVENUES				
Water use fees	\$ 754,400	\$ 737,942	\$ (16,458)	\$ 689,163
Water connection fees	12,500	31,894	19,394	12,972
Miscellaneous fees	16,700	20,154	3,454	14,404
Total Operating Revenues	783,600	789,990	6,390	716,539
OPERATING EXPENSES				
Salaries and wages	249,952	224,653	25,299	164,973
Employee benefits	159,189	124,755	34,434	185,146
Services and supplies	212,499	213,873	(1,374)	251,634
Customer discounts	-	11	(11)	3,214
Depreciation	255,000	189,816	65,184	191,919
OPEB expense	30,000	42,837	(12,837)	28,000
Interest expense	73,873	73,873	-	75,359
Bad debt expense	2,000	2,833	(833)	1,930
Total Operating Expenses	982,513	872,651	109,862	902,175
Operating Income (Loss)	(198,913)	(82,661)	116,252	(185,636)
NONOPERATING REVENUES				
EPA Capitalization grant	-	-	-	14,010
SRF grant revenue	-	23,522	23,522	7,112
Bad debt recovery	500	-	(500)	-
Interest income	100	143	43	90
Total Nonoperating Revenue	600	23,665	(457)	21,212
Income (Loss) Before Capital Contributions	(198,313)	(58,996)	115,795	(164,424)
Change in Net Position	<u>\$ (198,313)</u>	<u>(58,996)</u>	<u>\$ 139,317</u>	<u>(164,424)</u>
NET POSITION, July 1		3,149,524		3,313,948
NET POSITION, June 30		<u>\$ 3,090,528</u>		<u>\$ 3,149,524</u>

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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	BUDGET	ACTUAL	VARIANCE	2018
OPERATING REVENUES				
Sewer use fees	\$ 329,000	\$ 313,742	\$ (15,258)	\$ 301,310
Sewer connection fees	2,350	2,494	144	3,566
Miscellaneous fees	5,500	7,294	1,794	5,957
Total Operating Revenues	336,850	323,530	(13,320)	310,833
OPERATING EXPENSES				
Salaries and wages	78,658	68,521	10,137	87,057
Employee benefits	44,950	(1,029)	45,979	(30,184)
Services and supplies	114,500	58,482	56,018	64,283
Depreciation	215,000	197,437	17,563	196,503
OPEB expense	8,000	1,200	6,800	-
Interest expense	48,568	31,586	16,982	29,024
Bad debt expense	500	715	(215)	839
Total Operating Expenses	510,176	356,912	153,264	347,522
Operating Income (Loss)	(173,326)	(33,382)	139,944	(36,689)
NONOPERATING REVENUES				
NDEP Principal forgiveness loan	-	134,052	134,052	513,688
Interest income	300	428	(128)	299
Total Nonoperating Revenues	300	134,480	133,924	513,987
Income (Loss) Before Capital Contributions	(173,026)	101,098	274,124	477,298
Change in Net Position	<u>\$ (173,026)</u>		<u>\$ 274,124</u>	
NET POSITION, July 1		6,920,847		6,443,549
NET POSITION, June 30		<u>\$ 7,021,945</u>		<u>\$ 6,920,847</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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2018</u>
OPERATING REVENUES				
Garbage fees	\$ 283,000	\$ 347,160	\$ 64,160	\$ 282,441
Miscellaneous fees	<u>5,600</u>	<u>5,679</u>	<u>79</u>	<u>6,024</u>
Total Operating Revenues	<u>288,600</u>	<u>352,839</u>	<u>64,239</u>	<u>288,465</u>
OPERATING EXPENSES				
Salaries and wages	118,826	109,831	8,995	168,092
Employee benefits	75,284	69,493	5,791	91,653
Services and supplies	60,500	61,689	(1,189)	54,722
OPEB expense	15,000	15,739	(739)	15,000
Bad debt expense	-	657	(657)	710
Depreciation	<u>26,000</u>	<u>24,207</u>	<u>1,793</u>	<u>23,002</u>
Total Operating Expenses	<u>295,610</u>	<u>281,616</u>	<u>13,994</u>	<u>353,179</u>
Operating Income (Loss)	<u>(7,010)</u>	<u>71,223</u>	<u>78,233</u>	<u>(64,714)</u>
Change in Net Position	<u>\$ (7,010)</u>		<u>\$ 78,233</u>	
NET POSITION, July 1		<u>(347,468)</u>		<u>(282,754)</u>
NET POSITION, June 30		<u>\$ (276,245)</u>		<u>\$ (347,468)</u>

MINERAL COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2018)

	MINA TOWN	LUNING TOWN	TOTALS	
			2019	2018
ASSETS				
Current Assets				
Cash and investments	\$ 33,516	\$ 52,514	\$ 86,030	\$ 123,379
Accounts receivable	2,774	1,105	3,879	5,085
Less allowance for uncollectible accounts and anticipated customer discounts	(247)	(50)	(297)	(297)
Grants receivable	14,351	-	14,351	-
Interest receivable	7	5	12	12
Total Current Assets	50,401	53,574	103,975	128,179
Noncurrent Assets				
Property, plant and equipment (net)	741,072	31,693	772,765	801,971
Total Assets	791,473	85,267	876,740	930,150
DEFERRED OUTFLOWS OF RESOURCES				
Deferred OPEB	410	201	611	-
Deferred pension outflows	4,139	1,403	5,542	6,191
	4,549	1,604	6,153	6,191
LIABILITIES				
Current Liabilities				
Accounts payable	1,381	6,508	7,889	20,317
Accrued wages	1,658	255	1,913	1,849
Due to other funds	17,701	5,489	23,190	23,190
Customer deposits	500	300	800	1,400
Compensated absences	2,138	754	2,892	4,542
Total Current Liabilities	23,378	13,306	36,684	51,298
Long-term Liabilities				
Net pension liability	24,239	8,545	32,784	30,538
Other post-employment benefits	42,711	15,057	57,768	59,573
Total Long-term Liabilities	66,950	23,602	90,552	90,111
Total Liabilities	90,328	36,908	127,236	141,409
DEFERRED INFLOWS OF RESOURCES				
Deferred OPEB	1,817	641	2,458	-
Deferred pension inflows	3,025	1,066	4,091	8,438
	4,842	1,707	6,549	8,438
NET POSITION				
Net investment in capital assets	741,072	31,693	772,765	801,971
Unrestricted	(40,220)	16,563	(23,657)	(15,477)
Total Net Position	\$ 700,852	\$ 48,256	\$ 749,108	\$ 786,494

**MINERAL COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2018)**

	MINA TOWN	LUNING TOWN	TOTALS	
			2019	2018
OPERATING REVENUES				
Water use fees	\$ 71,429	\$ 17,381	\$ 88,810	\$ 93,479
Miscellaneous fees	5,937	617	6,554	1,008
Total Operating Revenues	77,366	17,998	95,364	94,487
OPERATING EXPENSES				
Salaries and wages	32,409	4,654	37,063	36,656
Employee benefits	9,887	2,679	12,566	2,713
Services and supplies	34,270	15,655	49,925	69,834
OPEB expense	2,033	228	2,261	3,000
Bad debt expense	525	-	525	924
Depreciation	40,027	4,819	44,846	45,196
Total Operating Expenses	119,151	28,035	147,186	158,323
Operating Income (Loss)	(41,785)	(10,037)	(51,822)	(63,836)
NONOPERATING REVENUES				
Grant revenue	14,351	-	14,351	-
Interest and other income	51	34	85	60
Change in Net Position	(27,383)	(10,003)	(37,386)	(63,776)
NET POSITION, July 1	728,235	58,259	786,494	850,270
NET POSITION, June 30	<u>\$ 700,852</u>	<u>\$ 48,256</u>	<u>\$ 749,108</u>	<u>\$ 786,494</u>

MINERAL COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2018)

	MINA TOWN	LUNING TOWN	TOTALS	
			2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ 77,366	\$ 17,998	\$ 95,364	\$ 96,850
Cash payments for personnel costs	(62,182)	(7,561)	(69,743)	(58,924)
Cash payments for services and supplies	(34,795)	(18,215)	(53,010)	(51,788)
Net Cash Provided (Used) by Operating Activities	(19,611)	(7,778)	(27,389)	(13,862)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(10,045)	-	(10,045)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(10,045)	-	(10,045)	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	51	34	85	60
Net Increase (Decrease) in Cash	(29,605)	(7,744)	(37,349)	(13,802)
CASH AND CASH EQUIVALENTS, July 1	63,121	60,258	123,379	137,181
CASH AND CASH EQUIVALENTS, June 30	<u>\$ 33,516</u>	<u>\$ 52,514</u>	<u>\$ 86,030</u>	<u>\$ 123,379</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (41,785)	\$ (10,037)	\$ (51,822)	\$ (63,836)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	40,027	4,819	44,846	45,196
Change in current assets and liabilities:				
(Increase) decrease in trade accounts receivable (net)	571	635	1,206	1,176
Increase (decrease) in accounts payable	(17,924)	(3,095)	(21,019)	(807)
Increase (decrease) in customer deposits	(500)	(100)	(600)	4,409
Total Adjustments	22,174	2,259	24,433	49,974
Net Cash Provided (Used) by Operating Activities	<u>\$ (19,611)</u>	<u>\$ (7,778)</u>	<u>\$ (27,389)</u>	<u>\$ (13,862)</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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	BUDGET	ACTUAL	VARIANCE	2018
OPERATING REVENUES				
Water use fees	\$ 71,750	\$ 71,429	\$ (321)	\$ 74,272
Miscellaneous fees	-	5,937	5,937	409
Total Operating Revenues	71,750	77,366	5,616	74,681
OPERATING EXPENSES				
Salaries and wages	33,368	32,409	959	31,979
Employee benefits	20,415	9,887	10,528	830
Services and supplies	41,950	34,270	7,680	51,419
OPEB expense	2,000	2,033	(33)	2,300
Depreciation	43,000	40,027	2,973	40,266
Bad debt expense	200	525	(325)	725
Total Operating Expenses	140,933	119,151	21,782	127,519
Operating Income (Loss)	(69,183)	(41,785)	27,398	(52,838)
NONOPERATING REVENUES				
USDA Rural Utilities Service				
Emergency Community Water				
Assistance Grants	-	14,351	14,351	-
Interest income	50	51	1	36
Total Nonoperating Revenues	50	14,402	14,352	36
Change in Net Position	<u>\$ (69,133)</u>	(27,383)	<u>\$ 41,750</u>	(52,802)
NET POSITION, July 1		728,235		781,037
NET POSITION, June 30		<u>\$ 700,852</u>		<u>\$ 728,235</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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018)

	BUDGET	ACTUAL	VARIANCE	2018
OPERATING REVENUES				
Water use fees	\$ 26,100	\$ 17,381	\$ (8,719)	\$ 19,207
Miscellaneous fees	50	617	567	599
Total Operating Revenues	26,150	17,998	(8,152)	19,806
OPERATING EXPENSES				
Salaries and wages	4,495	4,654	(159)	4,677
Employee benefits	2,644	2,679	(35)	1,883
Services and supplies	18,300	15,655	2,645	18,415
OPEB expense	700	228	472	700
Depreciation	6,000	4,819	1,181	4,930
Bad debt expense	-	-	-	199
Total Operating Expenses	32,139	28,035	4,104	30,804
Operating Income (Loss)	(5,989)	(10,037)	(4,048)	(10,998)
NONOPERATING REVENUES				
Interest income	40	34	(6)	24
Change in Net Position	<u>\$ (5,949)</u>	(10,003)	<u>\$ (4,054)</u>	(10,974)
NET POSITION, July 1		<u>58,259</u>		<u>69,233</u>
NET POSITION, June 30		<u>\$ 48,256</u>		<u>\$ 58,259</u>

MINERAL COUNTY, NEVADA
COMBINING BALANCE SHEET
FIDUCIARY FUNDS
JUNE 30, 2019
(WITH COMPARATIVE AMOUNTS AS OF JUNE 30, 2018)

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash and investments	\$ 1,645,384	\$ 1,240,880
Total Assets	<u>\$ 1,645,384</u>	<u>\$ 1,240,880</u>
LIABILITIES		
Due to other governments	\$ 1,075,080	\$ 732,701
Due to others	<u>570,304</u>	<u>508,179</u>
Total Liabilities	<u>\$ 1,645,384</u>	<u>\$ 1,240,880</u>

MINERAL COUNTY, NEVADA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019
(Page 1 of 5)

	BALANCE JULY 1, 2018	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2019
State of Nevada Settlement:				
Assets:				
Cash invested and on deposit	\$ 22,483	\$ 763,349	\$ 670,309	\$ 115,523
Liabilities:				
Due to other governments	\$ 22,483	\$ 763,349	\$ 670,309	\$ 115,523
Range Improvement District:				
Assets:				
Cash invested and on deposit	\$ 3,119	\$ 1,955	\$ 3,119	\$ 1,955
Liabilities:				
Due to other governments	\$ 3,119	\$ 1,955	\$ 3,119	\$ 1,955
Fish and Game:				
Assets:				
Cash invested and on deposit	\$ 436	\$ 5,478	\$ 5,628	\$ 286
Liabilities:				
Due to others	\$ 436	\$ 5,478	\$ 5,628	\$ 286
Library Gift:				
Assets:				
Cash invested and on deposit	\$ 4,033	\$ 1,308	\$ 20	\$ 5,321
Liabilities:				
Due to others	\$ 4,033	\$ 1,308	\$ 20	\$ 5,321
Mineral County School District:				
Assets:				
Cash invested and on deposit	\$ -	\$ 1,549,560	\$ 1,547,656	\$ 1,904
Liabilities:				
Due to other governments	\$ -	\$ 1,549,560	\$ 1,547,656	\$ 1,904
Excess Proceeds Trust Property Sales:				
Assets:				
Cash invested and on deposit	\$ 144,902	\$ 127,662	\$ 144,902	\$ 127,662
Liabilities:				
Due to others	\$ 144,902	\$ 127,662	\$ 144,902	\$ 127,662

MINERAL COUNTY, NEVADA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019
(Page 2 of 5)

	BALANCE JULY 1, 2018	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2019
Clerk and Treasurer Trust Account:				
Assets:				
Cash invested and on deposit	\$ 70,448	\$ 39,683	\$ -	\$ 110,131
Liabilities:				
Due to others	\$ 70,448	\$ 39,683	\$ -	\$ 110,131
Public Administrator				
Assets:				
Cash invested and on deposit	\$ -	\$ 11,224	\$ -	\$ 11,224
Liabilities:				
Due to others	\$ -	\$ 11,224	\$ -	\$ 11,224
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	\$ -	\$ 363,760	\$ 363,760	\$ -
Liabilities:				
Due to other governments	\$ -	\$ 363,760	\$ 363,760	\$ -
Mineral Television District No. 1:				
Assets:				
Cash invested and on deposit	\$ 104,739	\$ 61,974	\$ 60,371	\$ 106,342
Liabilities:				
Due to other governments	\$ 104,739	\$ 61,974	\$ 60,371	\$ 106,342
Memorial Rose Garden				
Assets:				
Cash invested and on deposit	\$ 2,057	\$ -	\$ -	\$ 2,057
Liabilities:				
Due to others	\$ 2,057	\$ -	\$ -	\$ 2,057

MINERAL COUNTY, NEVADA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019
(Page 3 of 5)

	<u>BALANCE</u> <u>JULY 1, 2018</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30, 2019</u>
Mineral County Convention and Tourism:				
Assets:				
Cash invested and on deposit	\$ 35,338	\$ 91,538	\$ 76,115	\$ 50,761
Liabilities:				
Due to other governments	\$ 35,338	\$ 91,538	\$ 76,115	\$ 50,761
Museum Gift Fund				
Assets:				
Cash invested and on deposit	\$ 57,696	\$ 1,324	\$ -	\$ 59,020
Liabilities:				
Due to others	\$ 57,696	\$ 1,324	\$ -	\$ 59,020
Commissary Fund:				
Assets:				
Cash invested and on deposit	\$ 49,831	\$ 171,845	\$ 165,029	\$ 56,647
Liabilities:				
Due to others	\$ 49,831	\$ 171,845	\$ 165,029	\$ 56,647
Bail Holding Fund				
Assets:				
Cash invested and on deposit	\$ 114,593	\$ 60,057	\$ 36,270	\$ 138,380
Liabilities:				
Due to others	\$ 114,593	\$ 60,057	\$ 36,270	\$ 138,380
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	\$ 27,052	\$ 11,466	\$ 22,306	\$ 16,212
Liabilities:				
Due to others	\$ 27,052	\$ 11,466	\$ 22,306	\$ 16,212

MINERAL COUNTY, NEVADA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019
(Page 4 of 5)

	<u>BALANCE</u> <u>JULY 1, 2018</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30, 2019</u>
Sheriff's Gift:				
Assets:				
Cash invested and on deposit	\$ 54	\$ 500	\$ -	\$ 554
Liabilities:				
Due to others	\$ 54	\$ 500	\$ -	\$ 554
Care and Share Gift Fund:				
Assets:				
Cash invested and on deposit	\$ 7,004	\$ 916	\$ 2,959	\$ 4,961
Liabilities:				
Due to others	\$ 7,004	\$ 916	\$ 2,959	\$ 4,961
Walker Lake General Improvement:				
Assets:				
Cash invested and on deposit	\$ 400,653	\$ 183,508	\$ 164,697	\$ 419,464
Liabilities:				
Due to other governments	\$ 400,653	\$ 183,508	\$ 164,697	\$ 419,464
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	\$ 2,550	\$ 1,485	\$ 1,398	\$ 2,637
Liabilities:				
Due to others	\$ 2,550	\$ 1,485	\$ 1,398	\$ 2,637
Park and Recreation Gift Fund:				
Assets:				
Cash invested and on deposit	\$ 3,278	\$ 500	\$ -	\$ 3,778
Liabilities:				
Due to others	\$ 3,278	\$ 500	\$ -	\$ 3,778

MINERAL COUNTY, NEVADA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019
(Page 5 of 5)

	<u>BALANCE</u> <u>JULY 1, 2018</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30, 2019</u>
School Debt:				
Assets:				
Cash invested and on deposit	\$ -	\$ 456,398	\$ 456,398	\$ -
Liabilities:				
Due to other governments	\$ -	\$ 456,398	\$ 456,398	\$ -
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	\$ 16,407	\$ 24,430	\$ 17,241	\$ 23,596
Liabilities:				
Due to others	\$ 16,407	\$ 24,430	\$ 17,241	\$ 23,596
Courthouse Renovation				
Assets:				
Cash invested and on deposit	\$ 5,740	\$ -	\$ -	\$ 5,740
Liabilities:				
Due to others	\$ 5,740	\$ -	\$ -	\$ 5,740
Unapportioned Collections				
Assets:				
Cash invested and on deposit	\$ 166,369	\$ 390,355	\$ 177,593	\$ 379,131
Liabilities:				
Due to other governments	\$ 166,369	\$ 390,355	\$ 177,593	\$ 379,131
Totals, All Agency Funds and				
Assets:				
Cash invested and on deposit	\$ 1,240,880	\$ 4,320,275	\$ 3,915,771	\$ 1,645,384
Liabilities:				
Due to other governments	\$ 732,701	\$ 3,862,397	\$ 3,520,018	\$ 1,075,080
Due to others	508,179	457,878	395,753	570,304
	\$ 1,240,880	\$ 4,320,275	\$ 3,915,771	\$ 1,645,384



**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, 2019, 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 25, 2019.

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 25, 2019

Arrighi, Blake - Associates, LLC



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

To the Honorable Board of Commissioners
Mineral County, Nevada

Report on Compliance for Each Major Federal Program

We have audited Mineral County, Nevada's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Mineral County's major federal programs for the year ended June 30, 2019. Mineral County, Nevada's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Mineral County, Nevada's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Mineral County, Nevada's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Mineral County, Nevada's compliance.

Opinion on Each Major Federal Program

In our opinion, Mineral County, Nevada complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control over Compliance

Management of Mineral County, Nevada is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Mineral County, Nevada's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Yerington, Nevada
November 25, 2019

Arrighi, Blake & Associates, LLC

MINERAL COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019
(PAGE 1 OF 3)

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES
<u>U.S. Department of Agriculture:</u>			
Direct Programs:			
Rural Housing Service			
Community Facilities Loans and Grants	10.766	N/A	\$ 64,920
Rural Utilities Service			
Emergency Community Water Assistantance Grants	10.763	N/A	14,351
Passed through the State of Nevada Controller:			
Schools and Roads--Grants to States			
Forest Service Schools and Roads Cluster	10.665	N/A	301,349
United States Forest Service			
RAC Grant	16.738		13,882
Total U.S. Department of Agriculture			394,502
<u>Institute of Museum and Library Services:</u>			
Passed through the Nevada State Library AND Archives:			
Grants to States	45.310	N/A	14,178
<u>U.S. Environmental Protection Agency</u>			
Passed through Nevada Nevada Department of			
Conservation & Natural Resources			
Drinking Water State Revolving Loan Fund	66.468	DW1706	16,420
Clean Water State Revolving Fund	66.458	DW1802	696,410
Total U.S. Enviornmental Protection Agency			712,830
<u>U.S. Department of Transportation:</u>			
Direct Programs:			
Federal Aviation Administration			
Airport Improvement Program	20.106	N/A	3,319
Passed through Nevada Department of Transportation			
HMEP Grant	20.703	19-HMEP-12-01	6,205
			9,524
<u>U.S. Department of Housing and Urban Development:</u>			
CDBG-State Administered CDBG Cluster:			
Passed through the State of Nevada Governor's Office of:			
Economic Development:			
Community Development Block Grants/Entitlement Grants	14.218	16/CL-REHAB/10	58,000

MINERAL COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019
(PAGE 2 OF 3)

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES
<u>U.S. Department of Transportation:</u>			
Highway Safety Cluster:			
Passed through Nevada Department of Public Safety, Office of Traffic Safety			
Pedestrian Safety	20.600	23-JF-1.19	\$ 1,536
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	23-JF-1.19	13,506
Speed Enforcement	20.600	23-JF-1.19	4,083
Safety Belt Performance Grants	20.609	23-JF-1.19	<u>2,787</u>
Total Highway Safety Cluster			<u>21,912</u>
Total U.S. Department of Transportation			<u>31,436</u>
<u>U.S. Department of Health and Human Services:</u>			
Aging Cluster			
Passed through Nevada Aging & Disability Services Division:			
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	93.044	12-000-06-BC-19	<u>44,956</u>
Special Programs for the Aging-Title III, Part C-Nutrition Services Program Income	93.045	12-000-10-BC-19	69,880
Special Programs for the Aging-Title III, Part C-Nutrition Services Program Income	93.045	12-000-04-24-18	10,619
Special Programs for the Aging-Title III, Part C-Nutrition Services Program Income	93.045	12-000-04-24-19	12,665
Special Programs for the Aging-Title III, Part C-Nutrition Services Program Income	93.045	12-000-04-24-19	1,770
Special Programs for the Aging-Title III, Part C-Nutrition Services Program Income	93.045	12-000-07-1X-19	68,985
Special Programs for the Aging-Title III, Part C-Nutrition Services Program Income	93.045	12-000-07-13-18	9,910
Special Programs for the Aging-Title III, Part C-Nutrition Services Program Income	93.045	12-000-07-13-18	66,684
Special Programs for the Aging-Title III, Part C-Nutrition Services Program Income	93.045	12-000-07-13-18	9,556
Special Programs for the Aging-Title III, Part C-Nutrition Services Program Income	93.045	12-000-07-13-18	11,151
Special Programs for the Aging-Title III, Part C-Nutrition Services Program Income	93.045	12-000-07-13-18	3,541
			<u>264,761</u>
Nutrition Services Incentive Program	93.053	12-000-57-NX-18	11,614
Nutrition Services Incentive Program	93.053	12-000-57-NX-19	11,727
			<u>23,341</u>
Total Aging Cluster			<u>333,058</u>
Passed through Nevada Division of Public and Behavioral Health:			
Substance Abuse Block Grant SABG-Healthy Communities	93.959	N/A	10,706
Passed through Nevada Division of Welfare and Supportive Services			
Child Support Enforcement	93.563	N/A	<u>72,556</u>
Total U.S. Department of Health and Human Services			<u>416,320</u>

MINERAL COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019
(PAGE 3 OF 3)

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES
<u>U.S. Department of Justice</u>			
Passed through Nevada Office of Attorney General: Violence Against Women Formula Grants	16.588	2019-VAWA-60	<u>\$ 4,460</u>
<u>Department of Homeland Security:</u>			
Passed through Nevada Department of Public Safety Division of Emergency Management: Emergency Management Performance Grants (EMPG)	97.042	Project 9704218	<u>20,723</u>
Total Expenditures of Federal Awards			<u><u>\$ 1,652,449</u></u>

MINERAL COUNTY, NEVADA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2019

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, 2019. 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 \$35,396 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	\$ 150,674

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, 2019

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, 2019.
- 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, 2019 which are to be reported under the Uniform Guidance.
- Mineral County had one major program for the year ended June 30, 2019, as follows:
 - Clean Water State Revolving Fund – CFDA 66.458
- 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, 2019 (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, 2019 (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 25, 2019

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, 2019**

Flat Fixed Fees:

Business license revenue adjusted base at June 30, 2018	\$53,092
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Adjustment to Base:

Base

1. Percentage increase in population of the local government	2.00%	
 2. Percentage increase in the Consumer Price Index for the year ending on December 31 next preceding the year for which the limit is being calculated	<u>1.30%</u>	<u>3.30%</u>
		<u>1,752</u>
 Adjusted base at June 30, 2019		54,844
 Actual revenue		<u>36,667</u>
 Amount under allowable amount		<u><u>\$ 18,177</u></u>

**MINERAL COUNTY, NEVADA
AUDITOR'S COMMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

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, 2019.