MINERAL COUNTY, NEVADA

JUNE 30, 2013

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JUNE 30, 2013

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Arrighi, Rader & Blake LLC
Certified Public Accountants

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, 2013, 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 entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Mineral County, Nevada as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, DOE Grant Fund, In Lieu of Taxes Fund and Road 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 and the Schedule of Funding Progress-Other Postemployment Benefits on pages M-1 through M-8 and page 35, 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 *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, 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 the 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.

Implementation of New Accounting Standards

As disclosed in Note 1 to the financial statements, Mineral County, Nevada implemented Governmental Accounting Standards Board (GASB) Statements No. 62, 63 and 65. Among these new GASB Statements, GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position;* has a significant impact over the County's financial statements.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards,* we have also issued a report dated November 22, 2013, 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 22, 2013

Arnoldi, Rader & Bleke, LLC

MINERAL COUNTY, NEVADA
MANAGEMENT'S DISCUSSION & ANALYSIS
For the year ended June 30, 2013

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, 2013. The intent of this discussion and analysis is to look at the County's financial performance as a whole. A comparison of fiscal year 2012-13 to fiscal year 2011-12 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 county-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the countywide financial statements. By doing so, readers may better understand the long-term effect of the government's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. They are divided into three groups; ***1)*** The County's general fund, which accounts for traditional governmental activities, ***2)*** Special Revenue funds, which account for proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes, ***3)*** Capital Projects fund, which accounts for the acquisition and construction of capital facilities and equipment (other than those financed solely by enterprise funds).

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

Proprietary Funds

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

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

Fiduciary Funds

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

Notes to Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statement and schedules.

Government-Wide Financial Analysis

The chart below provides a summary of the County's net assets for 2013 and 2012.

Mineral County Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2013	2012	2013	2012	2013	2012
Current and Other Assets	$ 5,299,066	$ 6,005,787	$ 1,227,343	$ 1,657,893	$6,526,409	$7,663,680
Capital Assets	8,945,692	8,511,943	17,884,135	18,191,508	26,829,827	26,703,451
Total Assets	14,244,758	14,517,730	19,111,478	19,849,401	33,356,236	34,367,131
Current Liabilities	886,936	1,082,484	37,263	607,341	924,199	1,689,825
Non-Current Liabilities	4,344,851	3,515,597	5,583,059	5,492,542	9,927,910	9,008,139
Total Liabilities	5,231,787	4,598,081	5,620,322	6,099,883	10,852,109	10,697,964
Net Position Invested in Capital Assets	7,803,316	7,218,834	12,709,761	12,932,735	20,513,077	20,151,569
Restricted	1,209,655	2,034,286	48,142	18,136	1,257,797	2,052,422
Unrestricted	-	666,529	733,253	798,647	733,253	1,465,176
Total Net Position	9,012,971	9,919,649	13,491,156	13,749,518	22,504,127	23,669,167

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 2013 and 2012.

Mineral County Changes in Net Assets

	Governmental Activities		Business-Type Activities		Totals	
	2013	2012	2013	2012	2013	2012
Revenues						
Program Revenues						
Charges for Services	$1,255,228	$1,161,113	$1,243,617	$983,090	$2,498,845	$2,144,203
Operating Grants/ Contributions	842,360	1,121,363	18,955	-	861,315	1,121,363
Capital Grants/ Contributions	349,598	391,282	130,310	4,413,254	479,908	4,804,536
General Revenues						
Property Taxes	2,031,334	1,858,278	-	-	2,031,334	1,858,278
Investment Earnings	5,269	5,978	371	253	5,640	6,231
Miscellaneous	4,312,760	4,779,771	-	-	4,312,760	4,779,771
Total Revenues	8,796,549	9,317,785	1,393,253	5,396,597	10,189,802	14,714,382
Expenses						
General Government	2,274,581	2,270,567	-	-	2,274,581	2,270,567
Judicial	965,152	934,694	-	-	965,152	934,694
Public Safety	3,391,623	3,337,756	-	-	3,391,623	3,337,756
Highways and Streets	848,807	1,362,112	-	-	848,807	1,362,112
Welfare	415,277	311,674	-	-	415,277	311,674
Health	539,464	544,765	-	-	539,464	544,765
Intergovernmental	-	-	-	-	-	-
Culture and Recreation	471,059	444,432	-	-	471,059	444,432
Interest	13,967	13,967	-	-	13,967	13,697
Community Support	869,696	584,504	-	-	869,696	584,504
Utilities	-	-	1,565,702	1,185,283	1,565,702	1,185,283
Total Expenses	9,789,626	9,804,471	1,565,702	1,185,283	11,355,328	10,989,754
Transfers	86,399	50,000	(86,399)	(50,000)	-	-
Increase (decrease) in Net Position	(906,678)	(436,686)	(258,362)	4,161,314	(1,165,040)	3,724,628
Net Position July 1	9,919,649	10,356,335	13,749,518	9,588,204	23,669,167	19,944,539
Net Position June30	$9,012,971	$9,919,649	$13,491,156	$13,749,518	22,504,127	23,669,167

Governmental Activities

Net position decreased by $906,678. A portion of this decrease is due to GASB 45 and recording the increase of the OPEB liability of $560,867 for the fiscal year 2012-2013.

Business-type Activities

Business-type activities net position decreased by $258,362. The decrease is due to the OPEB 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, 2013 the County's governmental funds reported combined ending fund balances of $4,434,599 a decrease of $748,215 in comparison to the decrease in the prior fiscal year of $65,030.

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 $ 1,546,048, a decrease of $382,639 as compared to the prior fiscal year increase of $51,733.

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 water, sewer and power system funds at the end of the fiscal year were $13,491,156. 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, 2013 amounts to $26,829,827. This investment in capital assets includes land, buildings, improvements, machinery and equipment. Refer to Note 4 of the financial statements for additional detail regarding capital assets.

Capital Assets
(Net of depreciation)

	Governmental Activities		Business-Type Activities		Totals	
	2013	2012	2013	2012	2013	2012
Land	$736,330	$736,330	$23,400	$23,400	$759,730	$759,730
Construction	-	76,849	-	-	-	76,849
Buildings	2,888,062	2,911,055	145,860	60,379	3,033,922	2,971,434
Improvements other than Buildings	416,220	510,545	17,121,990	17,526,466	17,538,210	18,037,011
Infrastructure	3,850,943	3,570,405	-	-	3,850,943	3,570,405
Equipment and Vehicles	1,054,137	706,759	592,885	581,263	1,647,022	1,288,022
Total	$8,945,692	$8,511,943	$17,884,135	$18,191,508	$26,829,827	$26,703,451

Debt Administration

As of June 30, 2013, The County had total long-term obligations outstanding of $9,879,768. The long-term obligation also includes $440,663 in liability for compensated absences and $3,122,345 for other post-employment benefits obligations for both governmental and business-type funds.

See Note 8 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:

- *Unanticipated Net Proceeds of Mines revenue of $ 300,425*
- *Property Sales of $ 51,878*
- *Miscellaneous Revenues of $241,874*

Revenue Decreases

- *Personal property taxes did not meet budget projection by $197,876*
- *Consolidated Tax Distribution did not meet budget projection by $114,127*
- *Fines & Forfeitures revenue decreased by $66,056*

Expenditure Decreases

It is noted that overall budgeted expenditures within the County's general fund were reduced during the budget year by $394,831.

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 FY12-13 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.9

MINERAL COUNTY, NEVADA
STATEMENT OF NET POSITION
JUNE 30, 2013

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
ASSETS			
Cash and investments	$ 3,862,991	$ 1,032,485	$ 4,895,476
Accounts receivable	45,287	155,590	200,877
Taxes receivable	155,246	-	155,246
Interest receivable	-	214	214
Due from other governments	1,235,542	-	1,235,542
Inventory	-	39,054	39,054
Capital assets, net of accumulated depreciation			
Land	736,330	23,400	759,730
Construction in progress	-	-	-
Buildings	2,888,062	145,860	3,033,922
Improvements other than buildings	416,220	17,121,990	17,538,210
Equipment and vehicles	1,054,137	592,885	1,647,022
Infrastructure	3,850,943	-	3,850,943
Total Assets	14,244,758	19,111,478	33,356,236
LIABILITIES			
Accounts payable	525,791	14,948	540,739
Accrued liabilities	98,025	11,265	109,290
Deposits	-	11,050	11,050
Unearned revenues	263,120	-	263,120
Noncurrent liabilities:			
Compensated absences due within 1 year	156,946	16,488	173,434
Long-term debt due within 1 year	19,596	86,251	105,847
Compensated absences due in more than one year	235,419	31,810	267,229
Long-term debt due in more than one year	1,122,780	5,088,133	6,210,913
Other post-employment benefits obligations	2,810,110	312,235	3,122,345
Total Liabilities	5,231,787	5,572,180	10,803,967
Reserve for debt service and asset management	-	48,142	48,142
Total Liabilities and Reserves	5,231,787	5,620,322	10,852,109
NET POSITION			
Invested in capital assets, net of related debt	7,803,316	12,709,761	20,513,077
Retricted for:			
Capital projects	52,310	-	52,310
Highways and streets	691,720	-	691,720
Public safety	243,197	-	243,197
General government	222,428	-	222,428
Debt service	-	31,976	31,976
Water management	-	16,166	16,166
Unrestricted	-	733,253	733,253
Total Net Position	$ 9,012,971	$ 13,491,156	$ 22,504,127

See accompanying notes.

MINERAL COUNTY, NEVADA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES: CHARGES FOR SERVICES	PROGRAM REVENUES: OPERATING GRANTS AND CONTRIBUTIONS	PROGRAM REVENUES: CAPITAL GRANTS AND CONTRIBUTIONS
Governmental Activities:				
General government	$ 2,274,581	$ 184,295	$ -	$ -
Judicial	965,152	76,006	76,109	-
Public safety	3,391,623	596,740	272,266	-
Highways and streets	848,807	12,178	140,056	-
Welfare	415,277	-	-	-
Health and sanitation	539,464	379,121	-	-
Culture and recreation	471,059	6,888	1,658	-
Community support	869,695	-	352,271	349,598
Interest	13,967	-	-	-
Total Governmental Activities	9,789,625	1,255,228	842,360	349,598
Business-type Activities:				
Utilities	1,565,459	1,243,617	18,955	130,310
Power systems site	243	-	-	-
Total Business-type Activities	1,565,702	1,243,617	18,955	130,310
Total County	$ 11,355,327	$ 2,498,845	$ 861,315	$ 479,908
General Revenues:				
Ad valorem taxes				
Consolidated taxes				
Net proceeds of mines taxes				
Federal payment in lieu of tax				
State gaming licenses				
State motor vehicle fuel tax				
Room tax revenue				
Geothermal revenue				
Unrestricted investment earnings				
Miscellaneous				
Transfers				
Total General Revenues and Transfers				
Change in Net Position				
NET POSITION, JULY 1				
NET POSITION, JUNE 30				

See accompanying notes.

NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION		
GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL PRIMARY GOVERNMENT
$ (2,090,286)	$ -	$ (2,090,286)
(813,037)	-	(813,037)
(2,522,617)	-	(2,522,617)
(696,573)	-	(696,573)
(415,277)	-	(415,277)
(160,343)	-	(160,343)
(462,513)	-	(462,513)
(167,826)	-	(167,826)
(13,967)	-	(13,967)
(7,342,439)	-	(7,342,439)
-	(172,577)	(172,577)
-	243	243
-	(172,334)	(172,334)
(7,342,439)	(172,334)	(7,514,773)
2,031,334	-	2,031,334
1,917,594	-	1,917,594
340,462	-	340,462
643,925	-	643,925
139,946	-	139,946
706,472	-	706,472
97,724		97,724
24,801	-	24,801
5,269	371	5,640
441,835	-	441,835
86,399	(86,399)	-
6,435,761	(86,028)	6,349,733
(906,678)	(258,362)	(1,165,040)
9,919,649	13,749,518	23,669,167
$ 9,012,971	$ 13,491,156	$ 22,504,127

See accompanying notes.

MINERAL COUNTY, NEVADA
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2013

	GENERAL FUND	DOE GRANT FUND	IN LIEU OF TAXES FUND	ROAD FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS & DEFERRED OUTFLOWS OF RESOURCES						
Assets:						
Cash and investments	$ 1,232,585	$ 131,841	$ 69,054	$ 737,578	$ 1,691,933	$ 3,862,991
Receivables:						
Taxes, delinquent	135,307	-	-	-	19,939	155,246
Accounts,net	15,203	-	-	-	30,084	45,287
Due from other governments	386,054	95	643,925	90,406	115,062	1,235,542
Total Assets	1,769,149	131,936	712,979	827,984	1,857,018	5,299,066
Deferred outflows of resources	-	-	-	-	-	-
Total Assets & Deferred Outflows of Resources	$ 1,769,149	$ 131,936	$ 712,979	827,984	$ 1,857,018	$ 5,299,066
LIABILITIES & DEFERRED INFLOWS OF RESOURCES & FUND BALANCES						
Liabilities:						
Accounts payable	$ 64,093	$ 74	$ 614	$ 119,944	$ 341,066	$ 525,791
Accrued liabilities	66,491	1,942	-	7,653	21,939	98,025
Advances from grantors	-	129,920	-	-	-	129,920
Total Liabilities	130,584	131,936	614	127,597	363,005	753,736
Deferred inflows of resources:						
Deferred for property taxes	92,517	-	-	-	18,214	110,731
FUND BALANCES						
Restricted	-	-	-	700,387	650,826	1,351,213
Committed	-	-	712,365	-	1,009,603	1,721,968
Assigned	1,148,514	-	-	-	52,310	1,200,824
Unassigned	397,534	-	-	-	(236,940)	160,594
Total Fund Balances	1,546,048	-	712,365	700,387	1,475,799	4,434,599
Total Liabilities, Deferred Inflows of Resources and Fund Balance:	$ 1,769,149	$ 131,936	$ 712,979	$ 827,984	$ 1,857,018	$ 5,299,066

See accompanying notes.

MINERAL COUNTY, NEVADA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
JUNE 30, 2013

Fund Balances - Governmental Funds		$ 4,434,599
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	$ 16,858,823	
Less: accumulated depreciation	(7,913,131)	8,945,692
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	(2,810,110)	
Notes payable	(216,386)	
Landfill closure costs	(1,059,190)	
Compensated absences	(392,365)	(4,478,051)
Deferred inflows of resources represents amounts that were not available to fund current expenditures and, therefore, are not reported in governmental funds.		110,731
Total Net Position of Governmental Activities		$ 9,012,971

See accompanying notes.

MINERAL COUNTY, NEVADA
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2013

	GENERAL FUND	DOE GRANT FUND	IN LIEU OF TAXES FUND	ROAD FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES						
Taxes	$ 2,062,823	$ -	$ -	$ -	$ 552,937	$ 2,615,760
Licenses and permits	96,340	-	-	-	110,093	206,433
Intergovernmental revenues	2,187,859	165,421	643,925	691,640	757,690	4,446,535
Charges for services	161,349	-	-	12,178	1,102,970	1,276,497
Fines and forfeits	163,139	-	-	-	71,783	234,922
Miscellaneous	306,374	11,647	-	2,884	122,885	443,790
Total Revenues	4,977,884	177,068	643,925	706,702	2,718,358	9,223,937
EXPENDITURES						
Current:						
General government	1,833,875	-	180,647	-	301,974	2,316,496
Public safety	2,186,277	162,468	-	-	1,042,878	3,391,623
Judicial	943,527	-	-	-	21,625	965,152
Highways and streets	-	-	-	669,872	178,935	848,807
Welfare	-	-	-	-	415,277	415,277
Health and sanitation	229,706	-	-	-	309,758	539,464
Culture and recreation	282,123	-	-	-	188,936	471,059
Community support	20,000	-	-	-	849,695	869,695
Intergovernmental	38,878	-	-	-	-	38,878
Debt service:						
Principal	33,625	-	-	113,913	45,190	192,728
Interest	2,102	-	-	327	6,943	9,372
Total Expenditures	5,570,113	162,468	180,647	784,112	3,361,211	10,058,551
Excess (Deficiency) of Revenues Over (Under) Expenditures	(592,229)	14,600	463,278	(77,410)	(642,853)	(834,614)
OTHER FINANCING SOURCES (USES)						
Transfers in	300,999	-	-	-	449,475	750,474
Transfers out	(91,409)	(14,600)	(473,066)	-	(85,000)	(664,075)
Total Other Financing Sources (Uses)	209,590	(14,600)	(473,066)	-	364,475	86,399
Net Change in in Fund Balances	(382,639)	-	(9,788)	(77,410)	(278,378)	(748,215)
FUND BALANCES, July 1	1,928,687	-	722,153	777,797	1,754,177	5,182,814
FUND BALANCES, June 30	$ 1,546,048	$ -	$ 712,365	$ 700,387	$ 1,475,799	$ 4,434,599

See accompanying notes.

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, 2013

Net Change in Fund Balances - Governmental Funds		$ (748,215)
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	$ 908,155	
Less: Current year depreciation	(468,133)	440,022
The net effect of various miscellaneous transactions involving capital assets is to decrease net position		(242,544)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental fund statement.		
Deferred inflows of resources		17,008
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of note principal is an expenditure in the governmental funds, but the payment reduces long-term liabilities on the statement of net position.		
Principal payments		216,386
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Change in net OPEB obligation		(560,867)
Change in landfill closure costs payable		(36,411)
Change in long-term compensated absences		7,943
Change in Net Postion of Governmental Activities		$ (906,678)

See accompanying notes

MINERAL COUNTY, NEVADA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013

	BUDGET			VARIANCE TO
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET
REVENUES				
Taxes	$ 1,994,617	$ 1,994,617	$ 2,062,823	$ 68,206
Licenses and Permits	53,900	53,900	96,340	42,440
Intergovernmental Revenues	2,222,721	2,266,594	2,187,859	(78,735)
Charges for Services	114,600	114,600	161,349	46,749
Fines and Forfeits	207,800	207,800	163,139	(44,661)
Miscellaneous	64,500	64,500	306,374	241,874
Total Revenues	4,658,138	4,702,011	4,977,884	275,873
EXPENDITURES				
Current:				
General Government	1,954,482	1,954,482	1,833,875	120,607
Public Safety	2,354,137	2,398,010	2,186,277	211,733
Judicial	989,280	989,280	943,527	45,753
Health and Sanitation	242,157	242,157	229,706	12,451
Culture and Recreation	286,410	286,410	282,123	4,287
Community Support	20,000	20,000	20,000	-
Intergovernmental	18,878	38,878	38,878	-
Debt service	35,727	35,727	35,727	-
Total Expenditures	5,901,071	5,964,944	5,570,113	394,831
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,242,933)	(1,262,933)	(592,229)	(670,704)
OTHER FINANCING SOURCES (USES)				
Contingency	(75,000)	(437)	-	437
Transfers in	264,600	264,600	300,999	(36,399)
Transfers out	(77,154)	(131,717)	(91,409)	(40,308)
Total Other Financing Sources (Uses)	112,446	132,446	209,590	(76,270)
Net Change in Fund Balances	(1,130,487)	(1,130,487)	(382,639)	747,848
FUND BALANCE, July 1	1,504,094	1,504,094	1,928,687	424,593
FUND BALANCE, June 30	$ 373,607	$ 373,607	$ 1,546,048	$ 1,172,441

See accompanying notes.

MINERAL COUNTY, NEVADA
DOE GRANT FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013

	BUDGET			VARIANCE TO
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET
REVENUES				
Intergovernmental revenues	$ 248,236	$ 248,236	$ 165,421	$ (82,815)
Miscellaneous	-	-	11,647	11,647
Total Revenues	248,236	248,236	177,068	(71,168)
EXPENDITURES				
Current:				
Public Safety	233,636	233,636	162,468	71,168
Total Expenditures	233,636	233,636	162,468	71,168
Excess (Deficiency) of Revenues over (under) Expenditures	14,600	14,600	14,600	-
OTHER FINANCING USES:				
Transfers out:				
General Fund	(14,600)	(14,600)	(14,600)	-
Net Change in Fund Balances	-	-	-	-
FUND BALANCE, July 1	-	-	-	-
FUND BALANCE, June 30	$ -	$ -	$ -	$ -

See accompanying notes.

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, 2013

	BUDGET			VARIANCE TO
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET
REVENUES				
Intergovernmental Revenues	$ 450,000	$ 450,000	$ 643,925	$ 193,925
Miscellaneous	-	-	-	-
Total Revenues	450,000	450,000	643,925	193,925
EXPENDITURES				
Current:				
General Government	895,600	895,600	180,647	714,953
Total Expenditures	895,600	895,600	180,647	714,953
Excess (Deficiency) of Revenues over Expenditures	(445,600)	(445,600)	463,278	908,878
OTHER FINANCING SOURCES (USES)				
Transfers out	(230,000)	(230,000)	(473,066)	243,066
Total Other Financing Sources (Uses)	(230,000)	(230,000)	(473,066)	243,066
Net Change in Fund Balance	(675,600)	(675,600)	(9,788)	1,151,944
FUND BALANCE, July 1	695,984	695,984	722,153	26,169
FUND BALANCE, June 30	$ 20,384	$ 20,384	$ 712,365	$ 1,178,113

See accompanying notes.

MINERAL COUNTY, NEVADA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD FUND
FOR THE YEAR ENDED JUNE 30, 2013

	BUDGET			VARIANCE TO
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET
REVENUES				
Intergovernmental Revenues	$ 559,229	$ 559,229	$ 691,640	$ 132,411
Charges for Services	11,000	11,000	12,178	1,178
Miscellaneous	500	500	2,884	2,384
Total Revenues	570,729	570,729	706,702	135,973
EXPENDITURES				
Current:				
Highways and streets	698,685	698,685	669,872	28,813
Debt service:				
Principal	110,148	110,148	113,913	(3,765)
Interest	5,170	5,170	327	4,843
Total Expenditures	814,003	814,003	784,112	29,891
Net Change in Fund Balance	(243,274)	(243,274)	(77,410)	165,864
FUND BALANCE, July 1	806,951	806,951	777,797	(29,154)
FUND BALANCE, June 30	$ 563,677	$ 563,677	$ 700,387	$ 136,710

See accompanying notes.

MINERAL COUNTY, NEVADA
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2013
(Page 1 of 2)

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS		
	HAWTHORNE TOWN UTILITY	OTHER ENTERPRISE FUNDS	TOTAL
ASSETS			
Current Assets			
Cash and investments	$ 968,322	$ 64,163	$ 1,032,485
Receivables:			
Interest	202	12	214
Accounts, net	148,082	7,131	155,213
Grant receivable	-	-	-
Miscellaneous	-	-	-
Due from other funds	22,467	-	22,467
Inventory	39,054	-	39,054
Total Current Assets	1,178,127	71,306	1,249,433
Noncurrent Assets			
Capital Assets:			
Land	4,200	19,200	23,400
Buildings and improvements	368,993	-	368,993
Improvements other than buildings	21,098,032	-	21,098,032
Equipment and vehicles	1,521,725	3,979,197	5,500,922
	22,992,950	3,998,397	26,991,347
Less: Accumulated Depreciation	(6,174,565)	(2,932,647)	(9,107,212)
Net Capital Assets	16,818,385	1,065,750	17,884,135
Total Assets	17,996,512	1,137,056	19,133,568

MINERAL COUNTY, NEVADA
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2013
(Page 2 of 2)

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS		
	HAWTHORNE TOWN UTILITY	OTHER ENTERPRISE FUNDS	TOTAL
LIABILITIES			
Current Liabilities			
Accounts payable	$ 14,043	$ 905	$ 14,948
Retainage payable	-	-	-
Accrued salaries	10,735	530	11,265
Compensated absences	15,905	583	16,488
Due to other funds	-	22,090	22,090
Customer deposits	10,050	1,000	11,050
Revenue bonds-water revenue series	59,729	-	59,729
Revenue bonds-sewer revenue series	26,522	-	26,522
Total Current Liabilities	136,984	25,108	162,092
Long-term Liabilities			
Other post-employment benefits obligations	298,353	13,882	312,235
Compensated absences	31,810	-	31,810
Revenue bonds-water revenue series	3,566,653	-	3,566,653
Revenue bonds-sewer revenue series	1,521,480	-	1,521,480
Total Long-Term Liabilities	5,418,296	13,882	5,432,178
Reserve for debt services and and asset management	48,142	-	48,142
Total Liabilities and Reserves	5,603,422	38,990	5,642,412
NET POSITION			
Invested in capital assets, net of related debt	11,644,001	1,065,750	12,709,751
Restricted:			
Debt service	31,976	-	31,976
Asset management	16,166	-	16,166
Unrestricted	700,947	32,316	733,263
Total Net Position	$ 12,393,090	$ 1,098,066	$ 13,491,156

See accompanying notes.

MINERAL COUNTY, NEVADA
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2013

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS		
	HAWTHORNE TOWN UTILITY	OTHER ENTERPRISE FUNDS	TOTAL
OPERATING REVENUES			
Water use fees	$ 725,276	$ 71,255	$ 796,531
Sewer use fees	163,070	-	163,070
Utility connection fees	9,417	-	9,417
Other use fees	274,599	-	274,599
Franchise fees	-	5,589	5,589
Miscellaneous revenues	167,728	2,341	170,069
Total Operating Revenues	1,340,090	79,185	1,419,275
OPERATING EXPENSES			
Salaries and wages	411,868	19,913	431,781
Employee benefits	183,285	8,893	192,178
Services and supplies	306,917	51,641	358,558
Customer discounts	37,359	-	37,359
OPEB expense	29,075	4,013	33,088
Bad debt expense	834	-	834
Interest expense	113,563	-	113,563
Depreciation	520,316	53,197	573,513
Total Operating Expenses	1,603,217	137,657	1,740,874
Operating Income (Loss)	(263,127)	(58,472)	(321,599)
NONOPERATING REVENUES (EXPENSES)			
Interest income	301	70	371
Income (Loss) before Capital Contributions and Transfers	(262,826)	(58,402)	(321,228)
CAPITAL CONTRIBUTIONS			
CDBG revenue	-	18,955	18,955
USDA Water Grant	130,310	-	130,310
Total Capital Contributions	130,310	18,955	149,265
TRANSFERS OUT	-	(86,399)	(86,399)
Change in Net Position	(132,516)	(125,846)	(258,362)
NET POSITION, July 1	12,525,606	1,223,912	13,749,518
NET POSITION, June 30	$ 12,393,090	$ 1,098,066	$ 13,491,156

See accompanying notes.

MINERAL COUNTY, NEVADA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2013
(Page 1 of 2)

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS		
	HAWTHORNE TOWN UTILITY	OTHER ENTERPRISE FUNDS	TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers	$ 1,295,621	$ 77,003	$ 1,372,624
Cash payments to suppliers for goods and services	(565,006)	(59,489)	(624,495)
Cash payments to employees for services	(328,118)	(16,630)	(344,748)
Interest paid	(113,563)	-	(113,563)
Net Cash Provided (Used) by Operating Activities	288,934	884	289,818
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Transfers out	-	(86,399)	(86,399)
Net Cash Provided (Used) by Non-Capital Financing Activities	-	(86,399)	(86,399)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Grant revenues	399,864	18,955	418,819
Long-term borrowing	-		-
Principal paid on debt	(84,389)	-	(84,389)
Acquisition of capital assets	(708,637)	(16,868)	(725,505)
Net Cash Provided (Used) by Capital and Related Financing Activities	(393,162)	2,087	(391,075)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest on investments	301	70	371
Net Cash Provided (Used) by Investing Activities	301	70	371
Net Increase (Decrease) in Cash and Cash Equivalents	(103,927)	(83,358)	(187,285)
CASH AND CASH EQUIVALENTS, July 1	1,072,249	147,521	1,219,770
CASH AND CASH EQUIVALENTS, June 30	$ 968,322	$ 64,163	$ 1,032,485

See accompanying notes.

MINERAL COUNTY, NEVADA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2013
(Page 2 of 2)

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS		
	HAWTHORNE TOWN UTILITY	OTHER ENTERPRISE FUNDS	TOTAL
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating income (loss)	$ (263,127)	$ (58,472)	$ (321,599)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	520,314	53,197	573,511
(Increase) decrease in:			
Receivables	(10,623)	(1,826)	(12,449)
Inventory	(19,144)	-	(19,144)
Increase (decrease) in:			
Payables	62,464	8,285	70,749
Customer deposits	(950)	(300)	(1,250)
Net Cash Provided (Used) by Operating Activities	$ 288,934	$ 884	$ 289,818

See accompanying notes.

MINERAL COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2013

ASSETS	
Cash and investments	$ 771,389
LIABILITIES	
Due to others and governments	$ 771,389

See accompanying notes.

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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 governmental accounting and financial reporting. 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.

New Accounting Pronouncements:

The following Governmental Accounting Standards Board (GASB) Statements have been implemented in the current financial statements:

Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements.* Improves financial reporting by contributing to GASB's efforts to codify all sources of generally accepted accounting principles for state and local governments so that they derive from a single source.

Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position.* Provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources.

Statement No. 65, *Items Previously Reported as Assets and Liabilities.* Establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

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.

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

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

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.

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.

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.
- **DOE Grant Fund** – The DOE Grant Fund accounts for transactions by the County related to the nuclear projects office in Mineral County.
- **In Lieu of Taxes Fund** – The In Lieu of Taxes Fund accounts for transactions by the County related to PILT Funds received and expended by Mineral County.
- **Road Fund** – The Road Fund accounts for transactions by the County related to the streets and highways within the County.

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.

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

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 2010-2011 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.

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.

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

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.

Cash and Investments:

Cash balances from all funds are combined and, to the extent practicable, invested as permitted by law. The County also voluntarily participates in the State of Nevada Local Government Investment Pool (LGIP).

Investments are recorded at fair value based on quoted market prices, net of accrued interest as provided by the pool sponsors.

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.

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

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.

Subsequent Events:

Management has evaluated subsequent events through November 22, 2013, 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:

	YEARS
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.

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

At June 30, 2013, the General Fund had $1,148,514 in assigned fund balance allocated to the 2013-14 budget. The Road Fund has $700,387 restricted by legislation for road maintenance or improvements. The In Lieu of Taxes Fund had committed fund balance of $712,365 for future Board allocations. Nonmajor governmental funds had $650,826 in restricted fund balances for various purposes, $1,009,603 committed fund balances per Board and fund resolutions, deficit unassigned fund balances of $14,867 and $222,073 in the Walker Lake Litigation Fund and Medical Indigent Fund respectively and $52,310 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.

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, 2013, the Governmental Activities had $1,209,655 in net position restricted by state statute (statutory) or donors for specific purposes. Major components of the restricted net position include $52,310 for capital projects, $691,720 for road maintenance or improvements, $243,197 for public safety and $222,428 for general government functions. Restricted net assets for Business Activities included $31,976 for debt service and $16,166 for water management.

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.

NOTE 2 – Stewardship, Compliance and Accountability:

Mineral County conformed to all significant statutory constraints on its financial administration during the year, with the following exceptions: Total expenditures of the Medical Indigent Fund exceeded appropriations by $203,596, Juvenile Detention Center Fund exceeded appropriations by $1,332 and total expenditures of the Walker Lake Town General Fund exceeded appropriations by $996 in public safety, which are apparent violations of NRS 354.626.

NOTE 3 – Cash and Investments:

Mineral County maintains a cash and investment pool that is available for use by all funds. At June 30, 2013, this pool is displayed by governmental and business activities on the Statement of Net Position as "Cash and Investments."

NOTE 3 – Cash and Investments (Continued):

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.

	Carrying Amount	Bank Balance
Insured (FDIC)	$ 250,000	$ 46,503
Insured (ASI)	24,202	24,202
Collateralized, collateral held by County's agent in County's name	3,143,618	3,699,896
	$ 3,417,820	$ 3,770,601

Investments are carried at fair value. The following is a listing of those investments indicating insurance, collateral, or securities held on those investments through Bank of America:

Investments:	Carrying Amount
State of Nevada Local Government Investment Pool:	
Held by Mineral County	$ 2,249,045
Total Cash (Carrying Amount)	3,417,820
Total Cash and Investments	$ 5,666,865

As of June 30, 2013, the County had the following investment:

Investment Type	Maturities (average weighted maturity)	Fair Value
State of Nevada Local Government Investment Pool	97 Days	$ 2,249,045

Mineral County is a voluntary participant in the State of Nevada Local Government Investment Pool (LGIP), which has regulatory oversight from the State of Nevada Board of Finance. Wells Fargo determines the fair value of the LGIP's investments on a monthly basis.

The County's investment in the LGIP discussed above is equal to its original investment plus monthly allocation of interest income and realized and unrealized gains and losses, which is the same as the value of pool shares.

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. The LGIP is an unrated external investment pool and as noted above the County does not have a formal investment policy that specifies minimum acceptable credit ratings.

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 – Capital Assets:

A summary of changes in capital assets for the year ended June 30, 2013 follows:

	Balance July 1, 2012	Additions	Deletions	Balance June 30, 2013
Governmental Activities:				
Capital assets, not being depreciated:				
Land	$ 736,330	$ -	$ -	$ 736,330
Construction in progress	76,849	-	76,849	-
Total Capital Assets, Not Being Depreciated	813,179	-	76,849	736,330
Capital Assets Being Depreciated:				
Buildings	3,929,479	-	-	3,929,479
Improvements other than buildings	1,626,000	-	-	1,626,000
Equipment	5,412,749	612,134	32,725	5,992,158
Infrastructure	4,201,986	372,870	-	4,574,856
Total Capital Assets Being Depreciated	15,170,214	985,004	32,725	16,122,493
Total Capital Assets	15,983,393	985,004	109,574	16,858,823
Less accumulated depreciation for:				
Buildings	(1,018,424)	(22,993)	-	(1,041,417)
Improvements other than buildings	(1,115,455)	(94,325)	-	(1,209,780)
Equipment	(4,705,990)	(258,483)	(26,452)	(4,938,021)
Infrastructure	(631,581)	(92,332)	-	(723,913)
Total Accumulated Depreciation	(7,471,450)	(468,133)	(26,452)	(7,913,131)
Governmental Activities Capital Assets, Net	$ 8,511,943	$ 516,871	$ 83,122	$ 8,945,692

	Balance July 1, 2012	Additions	Deletions	Balance June 30, 2013
Business-Type Activities:				
Capital assets, not being depreciated:				
Land	$ 23,400	-	-	$ 23,400
Construction in progress	-	-	-	-
Total Capital Assets, Not Being Depreciated	23,400	-	-	23,400
Other capital assets:				
Buildings and improvements	277,772	93,854	-	371,626
Garbage collection equipment	746,706	-	-	746,706
General equipment	728,313	41,975	-	770,288
Water distribution system	13,573,978	130,311	-	13,704,289
Sewer system	9,735,674	-	-	9,735,674
Transmission and distribution plant leased to Sierra Pacific Power	1,608,818	-	-	1,608,818
General plant leased to Sierra Pacific Power Co.	30,546	-	-	30,546
Total Capital Assets Being Depreciated	26,701,807	266,140	-	26,967,947
Total Capital Assets	26,725,207	266,140	-	26,991,347

NOTE 4 – Capital Assets (Continued):

Less accumulated depreciation for:				
Buildings and improvements	(217,393)	(6,981)	-	(224,374)
Garbage collection equipment	(560,802)	(31,472)	-	(592,274)
General equipment	(332,954)	(21,010)	-	(353,964)
Water distribution system	(4,674,535)	(299,784)	-	(4,974,319)
Sewer system	(1,165,263)	(214,026)		(1,379,289)
Transmission and distribution plant leased to Sierra Pacific Power Co.	(1,552,203)	(243)	-	(1,552,446)
General plant leased to Sierra Pacific Power Co.	(30,546)	-	-	(30,546)
Total Accumulated Depreciation	(8,533,696)	(573,516)	-	(9,107,212)
Business-Type Activities Capital Assets, Net	$ 18,191,511	$ (307,376)	$ -	$ 17,884,135

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

Governmental activities:	
General government	$ 179,485
Judicial	9,794
Public safety	166,533
Highways and streets	65,845
Health and sanitation	8,995
Culture and recreation	17,611
Community support	19,870
Total Depreciation Expense – Governmental Activities	$ 468,133
Business-Type Activities:	
Utilities	$ 573,273
Power systems	243
Total Depreciation Expense – Business-Type Activities	$573,516

NOTE 5 – Defined Benefit Pension Plan:

Plan Description: Mineral County contributes to the Public Employees Retirement System of the State of Nevada (PERS), a cost sharing, multiple employer, defined benefit plan administered by the Public Employees Retirement System of the State of Nevada. PERS provides retirement benefits, disability benefits, and death benefits, including annual cost of living adjustments, to plan members and their beneficiaries. Chapter 286 of the Nevada Revised Statutes establishes the benefit provisions provided to the participants of PERS. These benefit provisions may only be amended through legislation. 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 by writing to the Public Employees Retirement System of the State of Nevada, 693 West Nye Lane, Carson City, Nevada 89703-1599 or by calling (775)687-4200.

Funding Policy: Plan members are funded under the employer paid contribution plan: under this method, the County is required to contribute all amounts due under the plan. The contribution requirements of plan members and the County are established by Chapter 286 of the Nevada Revised Statutes. Employer and employee contribution rates may only be amended through legislation. The County's contribution rates and amounts for the last three years are as follows:

NOTE 5 – Defined Benefit Pension Plan (Continued):

Fiscal Year	Contribution Rate: Regular Member	Contribution Rate: Police/ Fire	Total Contribution
2012-13	23.75%	39.75%	$979,908
2011-12	23.75%	39.75%	$1,013,671
2010-11	21.50%	37.00%	$ 874,333

NOTE 6 – 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, 2011 the net investment by Sierra Pacific Power Company in the leasehold area was reported as follows:

	December 31, 2012
Sierra Pacific Power Co. assets in leasehold area	$ 10,600,603
Less: accumulated depreciation	7,358,162
Net Investment in Leasehold Area	$ 3,242,441

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, 2013, 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.

NOTE 7 – Interfund Balances and Transfers:

The composition of interfund balances which are to meet needs of the different funds as of June 30, 2013 as follows:

Interfund Transfers Transfers Out	General Fund	Non Major Governmental Funds	Total
General Fund	$ -	$ 91,409	$ 91,409
DOE Grant Fund	14,600	-	14,600
In Lieu of Taxes Fund	200,000	273,066	473,066
Nonmajor Governmental Funds	-	85,000	85,000
Mineral County Power Systems	86,399	-	86,399
	$ 300,999	$ 449,475	$ 750,474

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NOTE 8 - Long-Term Obligations

Governmental Activities:	Date of Issue	Original Note/Issue	Interest Rate	Interest Maturing During Period
Notes Payable				
Capital Projects Fund, annual payment $52,134	10/06	$ 257,267	4.88%	$ 2,426
In Lieu of Taxes Fund, annual payment $22,905	09/12	106,091	3.98%	-
General Fund, annual payment $35,727	09/09	130,786	6.25%	2,102
Road Fund, annual payment $34,451	05/08	247,980	4.74%	4,093
				8,621
Other Long-Term Obligations				
Landfill closure costs payable	N/A	N/A	N/A	-
Other post-employment benefits obligations	N/A	N/A	N/A	-
Compensated absences	N/A	N/A	N/A	-
				-
				$ 8,621
Business-Type Activities:				
Revenue Bonds				
USDA Rural Development-Water Revenue Series 2012 Monthly payment $11,726	04/12	$ 3,699,000	2.25%	$ 82,322
USDA Rural Development-Sewer Revenue Series 2012 Monthly payment $4,770	06/12	1,574,000	2.00%	31,241
				$ 113,563
Other Long-Term Obligations				
Other post-employment benefits obligations	N/A	N/A	N/A	-
Compensated absences	N/A	N/A	N/A	-
				-
				$ 113,563

Principal Outstanding July 1	Issued or Ratified During Period	Maturing/ Defeased During Period	Principal Outstanding June 30	Payment Due in 2013-2014		Date of Final Payment
				Principal	Interest	
$ 49,709	$ -	$ 49,709	$ -	$ -	$ -	10/12
-	106,091	22,905	83,186	19,596	3,309	10/17
33,625	-	33,625	-	-	-	09/12
110,147	-	110,147	-	-	-	05/13
193,481	106,091	216,386	83,186	19,596	3,309	
1,022,779	36,411	-	1,059,190	-	-	
2,249,243	560,867	-	2,810,110	-	-	
400,338	148,790	156,763	392,365	156,946	-	
3,672,360	746,068	156,763	4,261,665	156,946	-	
$ 3,865,841	$ 852,159	$ 373,149	$ 4,344,851	$ 176,542	$ 3,309	
$ 3,684,773	$ -	$ 58,390	$ 3,626,383	$ 59,730	$ 80,982	3/52
1,574,000	-	25,999	1,548,001	26,523	30,717	6/52
$ 5,258,773	$ -	$ 84,389	$ 5,174,384	$ 86,253	$ 111,699	
279,147	33,088	-	312,235	-	-	
59,776	25,022	36,500	48,298	-	-	
338,923	58,110	36,500	360,533	-	-	
$ 5,597,696	$ 58,110	$ 120,889	$ 5,534,917	$ 86,253	$ 111,699	

NOTE 8 – Long-Term Obligations (Continued):

The annual requirements to amortize the debt are as follows:

Year Ending June 30	Governmental Activities Principal	Governmental Activities Interest
2014	19,596	3,309
2015	20,375	2,530
2016	21,186	1,719
2017	22,029	876
	$ 83,186	$ 8,434

	Business-Type Activities Revenue Bonds Principal	Business-Type Activities Revenue Bonds Interest
2014	$ 86,253	$ 111,699
2015	88,244	109,711
2016	90,085	107,867
2017	92,062	105,890
2018	94,083	103,869
2019-2023	502,324	487,436
2024-2028	559,960	429,800
2029-2033	624,230	365,530
2034-2038	695,900	293,860
2039-2043	775,823	213,937
2044-2048	864,953	124,192
2049-2052	700,467	29,654
Total	$ 5,174,384	$ 2,483,445

NOTE 9 – 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 postclosure 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, 2013, $1,059,190 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, 2013; 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 2013 dollars in accordance with current federal and state regulations and will be adjusted each year for the effects of inflation or deflation.

NOTE 10 – 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.

NOTE 10 – Risk Management and Concentration of Credit Risk (Continued):

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	$300,000,000	All risks of physical loss or damage to all real and personal property
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.

NOTE 11 – Other Post-Employment Benefits:

The County provides other post employment benefits (OPEB) for eligible retired employees through either participation in the State of Nevada's Public Employee Benefit Plan (PEBP) as per NRS 287.023, or through participation in the County's health insurance program, as per County personnel policies.

NOTE 11 – Other Post-Employment Benefits (Continued):

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

Benefit provisions for the MCHBP are established pursuant to NRS 287.023 and amended through negotiations between the County and the respective associations. The plan provides healthcare insurance for eligible retirees and their beneficiaries through the County's group health insurance plan, which covers both active and retired members. Under NRS 287.023, eligible retirees are able to participate in the plan with blended rates, thereby benefitting from an implicit subsidy. Retirees are required to pay 100% of their premiums under the plan. As of June 30, 2013, 29 retirees were using this plan. The MCHBP does not issue a publicly available financial report.

Benefit provisions for the PEBP are administered by the State of Nevada. NRS 287.041 assigns the authority to establish and amend benefit provisions to the PEBP nine-member board of trustees. County employees who met the eligibility requirements effective November 28, 2008 for retirement within the Nevada Public Employee Retirement System had the option upon retirement to enroll in coverage under the PEBP. NRS 287.023 sunsetted the option to join PEBP for County employees who retired after November 28, 2008. Local governments are required to pay the same portion of the cost of coverage for their retirees joining PEBP that the State of Nevada pays for state retirees participating in the plan. As of June 30, 2013, 38 County retirees were utilizing this benefit. PEBP issues a publicly available financial report. The report may be obtained by writing to Public Employees Benefits Program, 901 S. Stewart Street, Suite 1001, Carson City, NV 89701, by calling 775.684.7000 or by accessing the website at www.pebp.state.nv.us/informed/financial.htm.

Funding Policy: For MCHBP, contribution requirements of the plan members and the County are established and may be amended through negotiations between the County and various employee groups. Retirees pay 100% of the pay-as-you-go premiums based on a blended rate that blends active participants and retirees. The County's contribution requirements for retirees relate to the implicit and premium subsidies that results from using the blended rates and is determined in actuarial studies contracted for by the County. The County did not prefund any future benefits.

For the PEBP, NRS 287.046 establishes the subsidies to be contributed toward the premium costs of the eligible retired County employees. The contribution requirements of plan members and the County may be amended by the PEBP board. Premium rates determined by PEBP are the same for all participating members. The unsubsidized nonstate retiree plan premiums in effect for fiscal year 2013 ranged from $323 to $736, depending on the type of plan chosen. Plan members receiving benefits have their monthly contribution deducted from their pension checks based on the health plan chosen by the retiree, as reduced by the amount of the subsidy; therefore, their contributions are not available. For the plan year ended June 30, 2013, retirees qualified for a subsidy of $79 at five years of service and $473 at twenty years of service, with incremental increases for years of service in between. As a participating employer, the County is billed for the subsidy on a monthly basis and is legally required to provide for it. For fiscal year 2013, the County contributed $43,494 to the plan, equal to required contributions. The County did not prefund future benefits.

Annual OPEB Cost and Net OPEB Obligation. The County's annual other postemployment benefit (OPEB) cost (expense) for the plans is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with parameters of GASB Statement 45-*Accounting and Financial Reporting by Employers for Postemployment Plans Other than Pension Plans* (GASB). The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

NOTE 11 – Other Post-Employment Benefits (Continued):

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plans, and the net OPEB obligations, by plan, for fiscal years 2013, 2012 and 2011 were as follows:

	Fiscal Year End	Annual OPEB Cost (Entry Age Normal Cost Method)	Employer Contributions	Percentage of Annual OPEB Contributed	Net OPEB Obligation
MCHBP	June 30, 2013	$ 826,402	$ 228,483	28%	$ 597,919
PEBP	June 30, 2013	39,530	43,494	110%	(3,964)
		$ 865,932	$ 271,977		$ 593,955
MCHBP	June 30, 2012	$ 1,143,779	$ 275,121	24%	$ 868,658
PEBP	June 30, 2012	80,899	67,959	84%	12,940
		$ 1,224,678	$ 343,080		$ 881,598
MCHBP	June 30, 2011	$ 1,073,448	$ 249,692	23%	$ 823,756
PEBP	June 30, 2011	80,091	65,969	82%	14,122
		$ 1,153,539	$ 315,661		$ 837,878

Note that fiscal year 2010 is the first year of prospective implementation of GASB 45, *Accounting and Financial Reporting by Employers for Postemployment Benefit Plans Other Than Pension Plans*; therefore, prior year information is unavailable.

The net OPEB obligation (NOPEBO) as of June 30, 2013, was calculated as follows:

	MCHBP	PEBP	Total
Determination of Annual Required Contribution:			
Normal cost	$ 364,199	$ -	$ 364,199
Amortization of Unfunded Actuarial Accrued Liability (UAAL)	470,998	40,619	511,617
	$ 835,197	$ 40,619	$ 875,816
Determination of Net OPEB Obligation:			
Annual Required Contribution (ARC)	$ 835,197	$ 40,619	$ 875,816
Interest on net OPEB obligation	99,084	2,051	101,135
Adjustment to annual required contribution	(107,879)	(3,140)	(111,019)
Annual OPEB cost (expense)	826,402	39,530	865,932
Employer contributions made	228,483	43,494	271,977
Net OPEB obligation – beginning of the year	2,477,112	51,278	2,528,390
Net OPEB obligation – end of year	$ 3,075,031	$ 47,314	$ 3,122,345

NOTE 11 – Other Post-Employment Benefits (Continued):

Funded Status and Funding Progress: The funded status of the plans as of June 30, 2013 were as follows:

	MCHBP	PEBP	Total
Accrued actuarial liability (AAL)(a)	$ 11,247,670	$ 689,827	$11,937,497
Actuarial value of plan assets (b)	-	-	-
Unfunded Actuarial Accrued Liability (a) – (b)	$ 11,247,670	$ 689,827	$11,937,497
Funded Ratio (b) / (a)	0%	0%	
Covered payroll (c)	$ 2,480,812	N/A	
Unfunded Actuarial Accrued Liability as a Percentage of Covered Payroll ([(a) –(b)] / (c))	453%	N/A	

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. Multiyear information will be provided as it becomes available.

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 provided at the time of each valuation and the historical pattern of sharing of benefit costs between the County and plan members to that point. 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.

Significant methods and assumptions used in the June 30, 2013 actuarial valuation were as follows:

	MCHBP	PEBP
Actuarial valuation date	June 30, 2013	June 30, 2013
Actuarial cost method	Entry Age Normal Cost	Entry Age Normal Cost
Amortization method	Level Percentage of Payroll	Level Percentage of Payroll
Amortization period (open)	27 years	27 years
Asset valuation method	Market Value	Market Value
Actuarial Assumptions:		
Investment rate of return	4%	4%
Projected overall salary increase	4%	4%
Medical Healthcare inflation rate*	7.5%	7.5%
Dental Healthcare inflation rate**	4.0%	4.0%

*Decreasing 1% each year until ultimate rate of 5% is reached in.
**Decreasing .5% each year until ultimate trend rate of 4.5% is reached in 2015.

NOTE 12 – Deferred 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 inflows of resources in the entity-wide and government 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.

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, 2013 were as follows:

	Balance June 30, 2013
Deferred for property tax	
General Fund	$ 92,517
General Indigent	3,024
Medical Indigent	5,357
Care and Share	6,544
Capital Projects	3,289
Total	$ 110,731

MINERAL COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2013

SCHEDULE OF FUNDING PROGRESS - OTHER POSTEMPLOYMENT BENEFITS

	ACTUARIAL VALUATION DATE	ACTUARIAL VALUE OF ASSETS (a)	ACTUARIAL ACCRUED LIABILITY (AAL) - ENTRY AGE NORMAL COST (b)	UNFUNDED AAL (UAAL) (b-a)	FUNDED RATIO (a/b)	COVERED PAYROLL (c)	UAAL AS OF PERCENTAGE OF COVERED PAYROL ([b-a]/c)
MCHBP	June 30, 2013	$ -	$ 11,247,670	$ 11,247,670	0%	$ 2,480,812	453%
PEBP	June 30, 2013	-	689,827	689,827	0%	-	-

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Taxes:				
Real rolls	$ 1,366,448	$ 1,332,105	$ (34,343)	$ 1,318,940
Personal property	628,169	430,293	(197,876)	338,200
Net proceeds of mines	-	300,425	300,425	470,352
Subtotal, Taxes	1,994,617	2,062,823	68,206	2,127,492
Licenses and permits:				
Business licenses and permits:				
Business licenses	12,000	24,920	12,920	21,230
Liquor licenses	600	360	(240)	450
County gaming licenses	7,500	7,626	126	7,594
Nonbusiness licenses and permits:				
Marriage licenses	500	588	88	672
Other licenses	7,600	10,646	3,046	11,806
Building permits	25,000	51,487	26,487	40,451
Mobile home permits	100	113	13	95
Other permits	600	600	-	1,725
Subtotal, Licenses and Permits	53,900	96,340	42,440	84,023
Intergovernmental:				
Federal grants:				
Emergency Management Grant	8,000	5,383	(2,617)	20,723
Community Development Block Grant	-	-	-	35,000
JAG Grant	18,761	18,761	-	-
Child Support Enforcement	63,000	76,109	13,109	77,359
State shared revenues:				
State gaming licenses	120,000	139,946	19,946	145,020
Consolidated tax distribution	2,031,721	1,917,594	(114,127)	1,975,466
Other grants:				
Substance Abuse Grant	3,875	3,875	-	10,055
Miscellaneous Grants	-	4,504	4,504	34,992
L.E.P.C. Grant	-	450	450	30,101
Risk Management Grant	10,000	10,000	-	-
Joining Forces Grant	11,237	11,237	-	18,884
Subtotal, Intergovernmental Revenues	2,266,594	2,187,859	(78,735)	2,347,600

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
Charges for services:				
Clerk fees	$ 8,000	$ 5,404	$ (2,596)	$ 6,637
Recorder fees	48,000	43,995	(4,005)	59,451
Candidate fees	-	-	-	1,100
Assessor commissions	40,000	77,943	37,943	74,551
Library fees	3,500	4,344	844	4,730
Legal aid fees	1,000	883	(117)	963
District court reimbursements	1,000	1,850	850	1,899
Genetic marker testing	-	-	-	1,785
Sheriff fees	3,000	4,962	1,962	4,708
Phone 911 surcharge	-	10,219	10,219	-
Foster care room and board	-	7,470	7,470	6,943
Justice of Peace fees	-	198	198	172
Cemetery charges	3,000	1,800	(1,200)	4,400
Other fees	4,600	-	(4,600)	-
Analysis fees	1,500	1,223	(277)	1,600
Blue-line printer	500	591	91	1,099
Child support	500	467	(33)	516
Subtotal, Charges for Services	114,600	161,349	46,749	170,554
Fines and forfeits:				
Fines:				
Library fines	1,000	1,424	424	1,132
Delinquent fines	25,000	31,861	6,861	26,553
Juvenile punishment	800	245	(555)	653
Forfeits:				
Bail:				
Hawthorne	165,000	98,944	(66,056)	178,085
Walker Lake Tribal	16,000	30,665	14,665	29,516
Subtotal, Fines and Forfeits	207,800	163,139	(44,661)	235,939
Miscellaneous:				
Interest earnings	2,000	2,955	955	1,810
Other:				
Other property sales	-	51,878	51,878	113,272
Geothermal revenue	-	24,801	24,801	56,372
Franchise fees	-	77,217	77,217	-
Tax penalties and interest	25,000	72,572	47,572	65,304
Public Defender reimbursement	-	2,883	2,883	2,127
Miscellaneous reimbursements	-	35,880	35,880	33,392
JPO salary and benefits reimbursements	25,000	18,621	(6,379)	-
Cable TV lease	10,500	11,048	548	10,522
Miscellaneous	2,000	8,519	6,519	11,636
Subtotal, Miscellaneous	64,500	306,374	241,874	294,435
Total Revenues	4,702,011	4,977,884	275,873	5,260,043

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
(PAGE 3 OF 9)

	BUDGET	ACTUAL	VARIANCE	2012
EXPENDITURES				
General government:				
Legislative:				
County Commissioners:				
Salaries and wages	$ 70,347	$ 68,882	$ 1,465	$ 69,737
Employee benefits	33,768	36,020	(2,252)	31,580
Services and supplies	3,920	4,912	(992)	135
Subtotal, Legislative	108,035	109,814	(1,779)	101,452
Elections:				
Election:				
Salaries and wages	1,200	670	530	1,986
Employee benefits	75	41	34	92
Services and supplies	16,300	12,686	3,614	9,813
Subtotal, Elections	17,575	13,397	4,178	11,891
Finance:				
Clerk-Treasurer:				
Salaries and wages	163,050	157,984	5,066	153,562
Employee benefits	81,924	74,421	7,503	74,005
Services and supplies	12,100	11,832	268	11,688
Subtotal, Clerk-Treasurer	257,074	244,237	12,837	239,255
Recorder-Auditor:				
Salaries and wages	170,310	174,639	(4,329)	165,852
Employee benefits	84,624	80,909	3,715	79,698
Services and supplies	16,000	6,134	9,866	12,987
Subtotal, Recorder-Auditor	270,934	261,682	9,252	258,537

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
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	BUDGET	ACTUAL	VARIANCE	2012
Assessor:				
Salaries and wages	$ 143,572	$ 145,301	$ (1,729)	$ 136,435
Employee benefits	57,382	64,392	(7,010)	54,351
Services and supplies	18,050	19,428	(1,378)	16,179
Subtotal, Assessor	219,004	229,121	(10,117)	206,965
Subtotal, Finance	747,012	735,040	11,972	704,757
Other:				
Planning and Zoning:				
Salaries and wages	13,000	9,485	3,515	8,990
Employee benefits	1,000	922	78	677
Services and supplies	7,250	1,524	5,726	1,635
Subtotal, Planning and Zoning	21,250	11,931	9,319	11,302
Buildings and Grounds:				
Salaries and wages	28,833	29,830	(997)	26,475
Employee benefits	17,489	16,322	1,167	15,775
Services and supplies	130,700	95,635	35,065	118,158
Subtotal, Building and Grounds	177,022	141,787	35,235	160,408
Building Department:				
Salaries and wages	41,063	40,889	174	45,185
Employee benefits	20,761	20,600	161	21,011
Services and supplies	4,740	4,847	(107)	3,269
Subtotal, Building Department	66,564	66,336	228	69,465
Maintenance Department:				
Salaries and wages	71,130	69,241	1,889	86,803
Employee benefits	40,897	34,204	6,693	44,964
Services and supplies	13,480	11,370	2,110	14,445
Subtotal, Maintenance Department	125,507	114,815	10,692	146,212

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
General Expenses:				
Services and supplies	$ 60,490	$ 59,990	$ 500	$ 58,761
Subtotal, General Expenses	60,490	59,990	500	58,761
Miscellaneous:				
Employee benefits	296,100	271,164	24,936	238,581
Services and supplies	334,927	309,601	25,326	281,139
Subtotal, Miscellaneous	631,027	580,765	50,262	519,720
Subtotal, Other	1,081,860	975,624	106,236	965,868
Total General Government	1,954,482	1,833,875	120,607	1,783,968
Public Safety:				
Sheriff:				
Salaries and wages	837,675	763,357	74,318	853,983
Employee benefits	556,794	469,659	87,135	516,167
Services and supplies	237,458	206,842	30,616	175,952
Capital outlay	-	-	-	20,000
Subtotal, Sheriff	1,631,927	1,439,858	192,069	1,566,102
Jail:				
Salaries and wages	181,096	184,331	(3,235)	179,646
Employee benefits	140,089	145,948	(5,859)	132,222
Services and supplies	61,000	45,661	15,339	46,352
Subtotal, Jail	382,185	375,940	6,245	358,220
Fire:				
Fire Protection (Schurz):				
Employee benefits	3,000	1,875	1,125	1,722
Services and supplies	4,100	3,329	771	3,777
Subtotal, Fire Protection (Schurz)	7,100	5,204	1,896	5,499

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
Fire Protection (County):				
Salaries and wages	$ 43,050	$ 44,045	$ (995)	$ 49,563
Employee benefits	33,856	33,205	651	33,107
Subtotal, Fire Protection (County)	76,906	77,250	(344)	82,670
Subtotal, Fire	84,006	82,454	1,552	88,169
Emergency Services:				
Salaries and wages	17,000	10,971	6,029	-
Employee benefits	3,000	1,204	1,796	-
Services and supplies	1,350	2,625	(1,275)	31,739
	21,350	14,800	6,550	31,739
Probation and Juvenile Probation:				
Salaries and wages	135,920	133,088	2,832	130,105
Employee benefits	90,320	91,830	(1,510)	86,516
Services and supplies	27,246	25,076	2,170	28,768
Subtotal, Probation and Juvenile Probation	253,486	249,994	3,492	245,389
Constable:				
Salaries and wages	12,634	12,266	368	12,313
Employee benefits	10,881	9,619	1,262	9,756
Services and supplies	1,541	1,346	195	1,563
Subtotal, Constable	25,056	23,231	1,825	23,632
Total Public Safety	2,398,010	2,186,277	211,733	2,313,251
Judicial:				
Courts:				
District Court:				
Salaries and wages	25,127	25,847	(720)	24,222
Employee benefits	16,148	15,952	196	15,375
Services and supplies	200,184	181,595	18,589	168,748
Subtotal, District Court	241,459	223,394	18,065	208,345

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
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	BUDGET	ACTUAL	VARIANCE	2012
Justice Courts (Hawthorne):				
Salaries and wages	$ 136,216	$ 137,759	$ (1,543)	$ 134,270
Employee benefits	74,928	74,643	285	72,605
Services and supplies	33,700	27,991	5,709	9,099
Subtotal, Justice Courts (Hawthorne)	244,844	240,393	4,451	215,974
District Attorney:				
Salaries and wages	298,647	296,085	2,562	275,030
Employee benefits	138,830	127,829	11,001	127,522
Services and supplies	28,500	19,826	8,674	35,359
Subtotal, District Attorney	465,977	443,740	22,237	437,911
Public Guardian:				
Services and supplies	37,000	36,000	1,000	36,367
Total Judicial	989,280	943,527	45,753	898,597
Health and Sanitation:				
Health Nurse:				
Salaries and wages	35,053	35,943	(890)	35,058
Employee benefits	19,021	19,082	(61)	18,550
Services and supplies	5,149	4,546	603	4,767
Subtotal, Health Nurse	59,223	59,571	(348)	58,375
Other Health Services:				
Services and supplies	50,301	36,854	13,447	88,835
Subtotal, Other Health Services	50,301	36,854	13,447	88,835

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
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	BUDGET	ACTUAL	VARIANCE	2012
Cemetery				
Salaries and wages	$ 23,433	$ 24,644	$ (1,211)	$ 18,177
Employee benefits	16,411	16,271	140	3,619
Services and supplies	24,140	24,202	(62)	21,093
Subtotal, Cemetery	63,984	65,117	(1,133)	42,889
Poundmaster				
Salaries and wages	39,968	40,263	(295)	36,443
Employee benefits	17,581	17,896	(315)	16,273
Services and supplies	11,100	10,005	1,095	11,336
Subtotal, Poundmaster	68,649	68,164	485	64,052
Total Health and Sanitation	242,157	229,706	12,451	254,151
Culture and Recreation:				
Libraries:				
Hawthorne Library:				
Salaries and wages	93,656	92,688	968	88,035
Employee benefits	52,481	51,166	1,315	50,919
Services and supplies	63,400	63,391	9	57,901
Subtotal, Hawthorne Library	209,537	207,245	2,292	196,855
Mina Library:				
Salaries and wages	9,508	8,620	888	8,935
Employee benefits	1,084	1,101	(17)	1,020
Services and supplies	5,200	4,602	598	4,449
Subtotal, Mina Library	15,792	14,323	1,469	14,404
Subtotal, Libraries	225,329	221,568	3,761	211,259
Museum:				
Salaries and wages	36,053	36,028	25	34,818
Employee benefits	17,751	18,487	(736)	17,678
Services and supplies	7,277	6,040	1,237	7,598
Subtotal, Museum	61,081	60,555	526	60,094
Total Culture and Recreation	286,410	282,123	4,287	271,353

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
Community Support:				
General:				
CAHS	$ 20,000	$ 20,000	$ -	$ 50,000
Intergovernmental:				
Grant to Hawthorne Town	20,000	20,000	-	-
Grant to Luning	6,918	6,918	-	13,082
Grant to Mina	5,524	5,524	-	15,723
Grant to Walker Lake Town	6,436	6,436	-	1,850
Total Intergovernmental	38,878	38,878	-	30,655
Debt Service:				
Principal	33,625	33,625	-	31,648
Interest	2,102	2,102	-	3,667
Total Debt Service	35,727	35,727	-	35,315
Total Expenditures	5,964,944	5,570,113	394,831	5,637,290
Excess (Deficiency) of Revenues over Expenditures	(1,262,933)	(592,229)	670,704	(377,247)
OTHER FINANCING SOURCES (USES)				
Contingency	(437)	-	437	-
Transfers in:				
Mineral County Power System Fund	50,000	86,399	36,399	50,000
DOE Fund	14,600	14,600	-	14,600
In Lieu of Taxes Fund	200,000	200,000	-	439,715
	264,600	300,999	36,399	504,315
Transfers out:				
Capital Projects Fund	(19,000)	-	19,000	(123,700)
Park and Recreation Fund	(41,000)	(41,000)	-	-
Juvenile Detention Center Fund	(21,308)	-	21,308	-
District Court Special Filing Fee	-	-	-	(14,101)
Medical Indigent Fund	(14,255)	(14,255)	-	(25,000)
General Indigent Fund	(36,154)	(36,154)	-	(16,000)
	(131,717)	(91,409)	40,308	(178,801)
Total Other Financing Sources (Uses)	132,446	209,590	77,144	325,514
Net Change in Fund Balance	(1,130,487)	(382,639)	747,848	(51,733)
FUND BALANCE, July 1	1,504,094	1,928,687	424,593	1,980,420
FUND BALANCE, June 30	$ 373,607	$ 1,546,048	$ 1,172,441	$ 1,928,687

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DOE GRANT FUND
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Intergovernmental:				
Federal grants:				
Department of Energy	$ 248,236	$ 165,421	$ (82,815)	$ 215,616
Miscellaneous:				
Miscellaneous	-	10,905	10,905	1,326
Interest earnings	-	742	742	560
Subtotal, Miscellaneous	-	11,647	11,647	1,886
Total Revenues	248,236	177,068	(71,168)	217,502
EXPENDITURES				
Public Safety:				
Salaries	85,117	85,875	(758)	82,899
Employee benefits	42,519	41,870	649	40,383
Services and supplies	65,000	28,723	36,277	79,620
Capital outlay	41,000	6,000	35,000	-
Total Expenditures	233,636	162,468	71,168	202,902
Excess (Deficiency) of Revenues over Expenditures	14,600	14,600	-	14,600
OTHER FINANCING SOURCES (USES)				
Transfer out:				
General Fund	(14,600)	(14,600)	-	(14,600)
Net Change in Fund Balance	-	-	-	-
FUND BALANCE, July 1	-	-	-	-
FUND BALANCE, June 30	$ -	$ -	$ -	$ -

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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Intergovernmental:				
Federal payments in lieu of tax	$ 450,000	$ 643,925	$ 193,925	$ 659,099
Rural Fire Assistant Grant	-	-	-	12,250
Total Intergovernmental	450,000	643,925	193,925	671,349
Total Revenues	450,000	643,925	193,925	671,349
EXPENDITURES				
General government:				
Salaries and wages	7,000	11,396	(4,396)	59,638
Employee benefits	500	30,746	(30,246)	13,647
Services and supplies	88,100	69,322	18,778	102,243
Capital outlay	800,000	69,183	730,817	28,050
Total Expenditures	895,600	180,647	714,953	203,578
Excess (Deficiency) of Revenues over Expenditures	(445,600)	463,278	908,878	467,771
OTHER FINANCING SOURCES (USES)				
Transfers out:				
General Fund	(200,000)	(200,000)	-	(439,715)
Medical Indigent Fund	-	(55,000)	(55,000)	-
Care and Share Fund	-	-	-	(40,000)
Hawthorne Town Fund	-	(45,000)	(45,000)	-
Walker Lake Litigation Fund	-	(138,316)	(138,316)	-
Airport Fund	-	(4,750)	(4,750)	(18,000)
Cooperative Extension Fund	(12,000)	(12,000)	-	(10,100)
Park and Recreation Fund	(18,000)	(18,000)	-	(15,000)
Total Other Financing Sources (Uses)	(230,000)	(473,066)	(243,066)	(522,815)
Net Change in Fund Balance	(675,600)	(9,788)	665,812	(55,044)
FUND BALANCE, July 1	695,984	722,153	26,169	777,197
FUND BALANCE, June 30	$ 20,384	$ 712,365	$ 691,981	$ 722,153

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ROAD FUND
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Intergovernmental:				
Federal grant:				
Schools and Roads	$ 23,000	$ 140,056	$ 117,056	$ 148,484
EECBG Grant	-	-	-	391,282
Other grant:				
RAC Grant	-	20,490	20,490	33,733
State shared revenues:				
Motor vehicle fuel tax, 1.25¢	174,510	174,510	-	174,510
Motor vehicle fuel tax, 1.75¢	30,380	30,380	-	32,235
Motor vehicle fuel tax, 2.35¢	331,339	326,204	(5,135)	326,757
Subtotal, Intergovernmental	559,229	691,640	132,411	1,107,001
Charges for Services:				
Other	11,000	12,178	1,178	14,978
Miscellaneous:				
Other	500	2,884	2,384	2,450
Total Revenues	570,729	706,702	135,973	1,124,429
EXPENDITURES				
Highways and streets:				
Salaries and wages	299,039	302,203	(3,164)	266,595
Employee benefits	168,046	155,879	12,167	135,280
Services and supplies	181,600	160,401	21,199	662,665
Capital outlay	50,000	51,389	(1,389)	-
Total Highways and Streets	698,685	669,872	28,813	1,064,540
Debt service:				
Principal	110,148	113,913	(3,765)	27,956
Interest	5,170	327	4,843	3,357
Total Debt Service	115,318	114,240	1,078	31,313
Total Expenditures	814,003	784,112	29,891	1,095,853
Net Change in Fund Balance	(243,274)	(77,410)	165,864	28,576
FUND BALANCE, July 1	806,951	777,797	(29,154)	749,221
FUND BALANCE, June 30	$ 563,677	$ 700,387	$ 136,710	$ 777,797

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MINERAL COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2013
(Page 1 of 4)

	REGIONAL STREET AND HIGHWAY	GENERAL INDIGENT	MEDICAL INDIGENT	AIRPORT
ASSETS & DEFERRED OUTFLOWS OF RESOURCES				
Assets:				
Cash and investments	$ 303,134	$ 11,326	$ 21,444	$ 26,864
Taxes receivable, delinquent	-	3,349	5,966	-
Accounts receivable	-	-	-	162
Due from other governments	31,748	-	-	-
Total Assets	334,882	14,675	27,410	27,026
Deferred outflows of resources	-	-	-	-
Total Assets & Deferred Outflows of Resources	$ 334,882	$ 14,675	$ 27,410	$ 27,026
LIABILITIES & DEFERRED INFLOWS OF RESOURCES & FUND BALANCES				
Liabilities				
Accounts payable	$ 7,345	$ -	$ 244,126	$ 795
Accrued liabilities	631	-	-	-
Total Liabilities	7,976	-	244,126	795
Deferred inflows of resources:				
Deferred for property taxes	-	3,024	5,357	-
FUND BALANCES				
Restricted	326,906	-	-	-
Committed	-	11,651	-	26,231
Assigned	-	-	-	-
Unassigned	-	-	(222,073)	-
Total Fund Balances	326,906	11,651	(222,073)	26,231
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 334,882	$ 14,675	$ 27,410	$ 27,026

AMBULANCE	AMBULANCE REPLACEMENT	PARK AND RECREATION	CARE AND SHARE	LANDFILL	LANDFILL CLOSURE
$ 223,098	$ 161,589	$ 14,768	$ 39,688	$ 102,282	$ 210,160
-	-	-	6,981	-	-
19,956	4,178	-	-	-	-
-	-	9,241	34,383	-	-
243,054	165,767	24,009	81,052	102,282	210,160
-	-	-	-	-	-
$ 243,054	$ 165,767	$ 24,009	$ 81,052	$ 102,282	$ 210,160
$ 14,640	$ -	$ 16,348	$ 6,724	$ 6,360	$ -
2,204	-	3,085	3,288	2,735	-
16,844	-	19,433	10,012	9,095	-
-	-	-	6,544	-	-
-	-	-	64,496	-	-
226,210	165,767	4,576	-	93,187	210,160
-	-	-	-	-	-
-	-	-	-	-	-
226,210	165,767	4,576	64,496	93,187	210,160
$ 243,054	$ 165,767	$ 24,009	$ 81,052	$ 102,282	$ 210,160

MINERAL COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2013
(Page 2 of 4)

	LANDFILL EQUIPMENT REPLACEMENT	MINING MAP FEES	JUVENILE DETENTION CENTER	WALKER LAKE LITIGATION
ASSETS & DEFERRED OUTFLOWS OF RESOURCES				
Assets:				
Cash and investments	$ 123,740	$ 35,240	$ 79,048	$ 1,990
Taxes receivable, delinquent	-	-	-	-
Accounts receivable	-	60	-	-
Due from other governments	-	-	1,753	-
Total Assets	123,740	35,300	80,801	1,990
Deferred outflows of resources	-	-	-	-
Total Assets & Deferred Outflows of Resources	$ 123,740	$ 35,300	$ 80,801	$ 1,990
LIABILITIES & DEFERRED INFLOWS OF RESOURCES & FUND BALANCES				
Liabilities:				
Accounts payable	$ -	$ 364	$ 1,909	$ 16,857
Accrued liabilities	-	-	6,394	-
Total Liabilities	-	364	8,303	16,857
Deferred inflows of resources:				
Deferred for property taxes	-	-	-	-
FUND BALANCES				
Restricted	-	34,936	-	-
Committed	123,740	-	72,498	-
Assigned	-	-	-	-
Unassigned	-	-	-	(14,867)
Total Fund Balances	123,740	34,936	72,498	(14,867)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 123,740	$ 35,300	$ 80,801	$ 1,990

HAWTHORNE JP ASSESSMENTS	JUVENILE ADMINISTRATIVE ASSESSMENTS	HAWTHORNE TOWN GENERAL	MINA TOWN GENERAL	LUNING TOWN GENERAL
$ 27,345	$ 37,419	$ 8,302	$ 3,692	$ 7,962
-	-	-	-	-
4,231	613	-	-	-
-	-	33,478	921	170
31,576	38,032	41,780	4,613	8,132
-	-	-	-	-
$ 31,576	$ 38,032	$ 41,780	$ 4,613	$ 8,132
$ 732	$ -	$ 5,496	$ 3,399	$ 2,962
-	-	3,602	-	-
732	-	9,098	3,399	2,962
-	-	-	-	-
30,844	38,032	-	-	-
-	-	32,682	1,214	5,170
-	-	-	-	-
-	-	-	-	-
30,844	38,032	32,682	1,214	5,170
$ 31,576	$ 38,032	$ 41,780	$ 4,613	$ 8,132

MINERAL COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2013
(Page 3 of 4)

	WALKER LAKE TOWN GENERAL	RECORDER TECHNOLOGY	DRUG FORFEITURES SHERIFF	COOPERATIVE EXTENSION
ASSETS & DEFERRED OUTFLOWS OF RESOURCES				
Assets:				
Cash and investments	$ 2,212	$ 17,607	$ 4,409	$ 10,863
Taxes receivable, delinquent	-	-	-	-
Accounts receivable	-	229	-	-
Due from other governments	-	-	-	-
Total Assets	2,212	17,836	4,409	10,863
Deferred outflows of resources	-	-	-	-
Total Assets & Deferred Outflows of Resources	$ 2,212	$ 17,836	$ 4,409	$ 10,863
LIABILITIES & DEFERRED INFLOWS OF RESOURCES & FUND BALANCES				
Liabilities:				
Accounts payable	$ 1,485	$ -	$ -	$ 3,366
Accrued liabilities	-	-	-	-
Total Liabilities	1,485	-	-	3,366
Deferred inflows of resources:				
Deferred for property taxes	-	-	-	-
FUND BALANCES				
Restricted	-	17,836	4,409	7,497
Committed	727	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	727	17,836	4,409	7,497
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 2,212	$ 17,836	$ 4,409	$ 10,863

ASSESSOR TECHNOLOGY	CLERK'S TECHNOLOGY	DISTRICT COURT TECHNOLOGY	DRUG FORFEITURE DISTRICT ATTORNEY	FAA AIRPORT EXPANSION
$ 87,847	$ 103	$ 72	$ 11,734	$ 685
-	-	-	-	-
15	-	-	-	-
-	-	-	-	-
87,862	103	72	11,734	685
-	-	-	-	-
$ 87,862	$ 103	$ 72	$ 11,734	$ 685
$ -	$ -	$ -	$ 59	$ 685
-	-	-	-	-
-	-	-	59	685
-	-	-	-	-
87,862	103	72	11,675	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
87,862	103	72	11,675	-
$ 87,862	$ 103	$ 72	$ 11,734	$ 685

MINERAL COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2013
(Page 4 of 4)

	BROWNSFIELD GRANT	COURT FACILITIES FEES	DISTRICT COURT SPECIAL FILING FEES	GENETIC MARKER TESTING	TOTALS
ASSETS & DEFERRED OUTFLOWS OF RESOURCES					
Assets:					
Cash and investments	$ 7,148	$ 33,170	$ 24,770	$ -	$ 1,639,711
Taxes receivable, delinquent	-	-	-	-	16,296
Accounts receivable	-	-	544	96	30,084
Due from other governments	-	2,620	748	-	115,062
Total Assets	7,148	35,790	26,062	96	1,801,153
Deferred outflows of resources	-	-	-	-	-
Total Assets & Deferred Outflows of Resources	$ 7,148	$ 35,790	$ 26,062	$ 96	$ 1,801,153
LIABILITIES & DEFERRED INFLOWS OF RESOURCES & FUND BALANCES					
Liabilities:					
Accounts payable	$ 7,148	$ -	$ -	$ -	$ 340,800
Accrued liabilities	-	-	-	-	21,939
Total Liabilities	7,148	-	-	-	362,739
Deferred inflows of resources:					
Deferred for property taxes	-	-	-	-	14,925
FUND BALANCES					
Restricted	-	-	26,062	96	650,826
Committed	-	35,790	-		1,009,603
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	(236,940)
Total Fund Balances	-	35,790	26,062	96	1,423,489
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 7,148	$ 35,790	$ 26,062	$ 96	$ 1,801,153

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MINERAL COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2013
(Page 1 of 4)

	REGIONAL STREET AND HIGHWAY	GENERAL INDIGENT	MEDICAL INDIGENT	AIRPORT
REVENUES				
Taxes	$ 175,378	$ 11,684	$ 140,607	$ -
Licenses and permits	-	-	-	-
Intergovernmental resources	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	23,097	-	-	21,361
Total Revenues	198,475	11,684	140,607	21,361
EXPENDITURES				
Current:				
General government	-	-	-	39,192
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	178,935	-	-	-
Health	-	-	-	-
Welfare	-	53,596	361,681	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Total Expenditures	178,935	53,596	361,681	39,192
Excess (Deficiency) of Revenues Over Expenditures	19,540	(41,912)	(221,074)	(17,831)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	36,154	69,255	4,750
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	36,154	69,255	4,750
Net Change in Fund Balances	19,540	(5,758)	(151,819)	(13,081)
FUND BALANCES, July 1	307,366	17,409	(70,254)	39,312
FUND BALANCES, June 30	$ 326,906	$ 11,651	$ (222,073)	$ 26,231

AMBULANCE	AMBULANCE REPLACEMENT	PARK AND RECREATION	CARE AND SHARE	LANDFILL	LANDFILL CLOSURE
$ -	$ -	$ 97,724	$ 70,921	$ -	$ -
-	-	-	-	-	-
-	-	-	340,262	-	-
200,154	44,486	5,088	-	366,943	-
-	-	-	-	-	-
-	-	14,589	49,522	-	-
200,154	44,486	117,401	460,705	366,943	-
-	-	-	-	-	-
-	-	-	-	-	-
248,544	123,368	-	-	-	-
-	-	-	-	-	-
-	-	-	-	309,758	-
-	-	-	-	-	-
-	-	187,278	-	-	-
-	-	-	452,036	-	-
					-
248,544	123,368	187,278	452,036	309,758	-
(48,390)	(78,882)	(69,877)	8,669	57,185	-
-	-	59,000	-	-	57,320
-	-	-	-	(9,576)	-
-	-	59,000	-	(9,576)	57,320
(48,390)	(78,882)	(10,877)	8,669	47,609	57,320
274,600	244,649	15,453	55,827	45,578	152,840
$ 226,210	$ 165,767	$ 4,576	$ 64,496	$ 93,187	$ 210,160

MINERAL COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2013
(Page 2 of 4)

	LANDFILL EQUIPMENT REPLACEMENT	MINING MAP FEES	JUVENILE DETENTION CENTER	WALKER LAKE LITIGATION
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental resources	-	-	12,441	-
Charges for services	-	9,705	364,672	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	9,705	377,113	-
EXPENDITURES				
Current:				
General government	-	21,698	-	161,328
Judicial	-	-	-	-
Public safety	-	-	374,351	-
Public works	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Total Expenditures	-	21,698	374,351	161,328
Excess (Deficiency) of Revenues Over Expenditures	-	(11,993)	2,762	(161,328)
OTHER FINANCING SOURCES (USES)				
Transfers in	27,680	-	-	138,316
Transfers out	(75,424)	-	-	-
Total Other Financing Sources (Uses)	(47,744)	-	-	138,316
Net Change in Fund Balances	(47,744)	(11,993)	2,762	(23,012)
FUND BALANCES, July 1	171,484	46,929	69,736	8,145
FUND BALANCES, June 30	$ 123,740	$ 34,936	$ 72,498	$ (14,867)

HAWTHORNE JP ASSESSMENTS	JUVENILE ADMINISTRATIVE ASSESSMENTS	HAWTHORNE TOWN GENERAL	MINA TOWN GENERAL	LUNING TOWN GENERAL
$ -	$ -	$ -	$ -	$ -
-	-	105,011	4,319	763
-	-	20,000	5,524	6,918
27,290	7,865	-	-	-
-	-	71,783	-	-
-	-	3,200	1,441	-
27,290	7,865	199,994	11,284	7,681
-	-	2,010	5,492	3,085
13,988	7,637	-	-	-
-	-	261,671	18,161	7,066
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
13,988	7,637	263,681	23,653	10,151
13,302	228	(63,687)	(12,369)	(2,470)
-	-	45,000	-	-
-	-	-	-	-
-	-	45,000	-	-
13,302	228	(18,687)	(12,369)	(2,470)
17,542	37,804	51,369	13,583	7,640
$ 30,844	$ 38,032	$ 32,682	$ 1,214	$ 5,170

MINERAL COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2013
(Page 3 of 4)

	WALKER LAKE TOWN GENERAL	RECORDER TECHNOLOGY	DRUG FORFEITURES SHERIFF	COOPERATIVE EXTENSION
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental resources	6,436	-	-	2,844
Charges for services	-	4,896	-	-
Fines and forfeits	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	6,436	4,896	-	2,844
EXPENDITURES				
Current:				
General government	461	6,380	-	-
Judicial	-	-	-	-
Public safety	9,296	-	421	-
Public works	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	19,421
Total Expenditures	9,757	6,380	421	19,421
Excess (Deficiency) of Revenues Over Expenditures	(3,321)	(1,484)	(421)	(16,577)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	12,000
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	12,000
Net Change in Fund Balances	(3,321)	(1,484)	(421)	(4,577)
FUND BALANCES, July 1	4,048	19,320	4,830	12,074
FUND BALANCES, June 30	$ 727	$ 17,836	$ 4,409	$ 7,497

ASSESSOR TECHNOLOGY	CLERK'S TECHNOLOGY	DISTRICT COURT TECHNOLOGY	COLLECTION DEVELOPMENT GRANT	DRUG FORFEITURE DISTRICT ATTORNEY
$ -	$ -	$ -	$ -	$ -
-	-	-	-	-
-	-	-	1,658	-
33,048	20	-	-	-
-	-	-	-	-
-	-	-	-	9,675
33,048	20	-	1,658	9,675
44,242	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	1,658	-
-	-	-	-	16,631
44,242	-	-	1,658	16,631
(11,194)	20	-	-	(6,956)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(11,194)	20	-	-	(6,956)
99,056	83	72	-	18,631
$ 87,862	$ 103	$ 72	$ -	$ 11,675

MINERAL COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2013
(Page 4 of 4)

	BROWNSFIELD GRANT	FAA AIRPORT EXPANSION	COURT FACILITIES FEES
REVENUES			
Taxes	$ -	$ -	$ -
Licenses and permits	-	-	-
Intergovernmental resources	12,009	349,598	-
Charges for services	-	-	31,610
Fines and forfeits	-	-	-
Miscellaneous	-	-	-
Total Revenues	12,009	349,598	31,610
EXPENDITURES			
Current:			
General government	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Welfare	-	-	-
Culture and recreation	-	-	-
Community support	12,009	349,598	-
Total Expenditures	12,009	349,598	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	31,610
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total Other Financing Sources	-	-	-
Net Change in Fund Balances	-	-	31,610
FUND BALANCES, July 1	-	-	4,180
FUND BALANCES, June 30	$ -	$ -	$ 35,790

DISTRICT COURT SPECIAL FILING FEE	GENETIC MARKER TESTING	TOTAL
-	$ -	$ 496,314
-	-	110,093
-	-	757,690
7,097	96	1,102,970
-	-	71,783
-	-	122,885
7,097	96	2,661,735
-	-	283,888
-	-	21,625
-	-	1,042,878
-	-	178,935
-	-	309,758
-	-	415,277
-	-	188,936
-	-	849,695
-	-	3,290,992
7,097	96	(629,257)
-	-	449,475
-	-	(85,000)
-	-	364,475
7,097	96	(264,782)
18,965	-	1,688,271
26,062	$ 96	$ 1,423,489

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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Taxes:				
County option:				
Motor vehicle fuel tax, 9¢	$ 174,590	$ 157,751	$ (16,839)	$ 167,357
Motor vehicle fuel tax, 1¢	-	17,627	17,627	18,700
Subtotal, Taxes	174,590	175,378	788	186,057
Miscellaneous:				
Miscellaneous	-	21,525	21,525	217,768
Interest	500	1,572	1,072	1,158
Total Revenues	175,090	198,475	23,385	404,983
EXPENDITURES				
Highways and streets:				
Salaries and wages	24,546	24,891	(345)	23,068
Employee benefits	11,544	16,006	(4,462)	15,257
Services and supplies	367,000	138,038	228,962	340,927
Total Expenditures	403,090	178,935	224,155	379,252
Net Change in Fund Balance	(228,000)	19,540	247,540	25,731
FUND BALANCE, July 1	279,260	307,366	28,106	281,635
FUND BALANCE, June 30	$ 51,260	$ 326,906	$ 275,646	$ 307,366

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL INDIGENT FUND
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Taxes:				
Real rolls	$ 7,397	$ 7,710	$ 313	$ 6,954
Personal property	3,408	2,340	(1,068)	1,820
Net proceeds of mines	-	1,634	1,634	2,539
Total Revenues	10,805	11,684	879	11,313
EXPENDITURES				
Welfare:				
General Assistance:				
Services and supplies	59,874	53,596	6,278	53,748
Excess (Deficiency) of Revenues over Expenditures	(49,069)	(41,912)	7,157	(42,435)
OTHER FINANCING SOURCES				
Transfer in:				
General Fund	36,154	36,154	-	16,000
Net Change in Fund Balance	(12,915)	(5,758)	7,157	(26,435)
FUND BALANCE, July 1	13,864	17,409	3,545	43,844
FUND BALANCE, June 30	$ 949	$ 11,651	$ 10,702	$ 17,409

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MEDICAL INDIGENT FUND
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Taxes:				
Real rolls	$ 92,469	$ 90,938	$ (1,531)	$ 72,589
Personal property	30,473	29,242	(1,231)	19,123
Net proceeds of mines	-	20,427	20,427	26,595
Subtotal, Taxes	122,942	140,607	17,665	118,307
Miscellaneous:				
Reimbursements	10,000	-	(10,000)	-
Total Revenues	132,942	140,607	7,665	118,307
EXPENDITURES				
Welfare:				
Vendor medical payments:				
Payments to State of Nevada	158,085	361,681	(203,596)	257,926
Excess (Deficiency) of Revenues over Expenditures	(25,143)	(221,074)	(195,931)	(139,619)
OTHER FINANCING SOURCES (USES)				
Transfers in:				
General Fund	-	55,000	55,000	25,000
In Lieu of Taxes Fund	-	14,255	14,255	-
Total Other Financing Sources (Uses)	-	69,255	69,255	25,000
Net Change in Fund Balances	(25,143)	(151,819)	(126,676)	(114,619)
FUND BALANCE, July 1	30,038	(70,254)	(100,292)	44,365
FUND BALANCE, June 30	$ 4,895	$ (222,073)	$ (226,968)	$ (70,254)

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AIRPORT FUND
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Miscellaneous:				
Gas tax refunds	$ 800	$ 1,893	$ 1,093	$ 6,936
Other	11,000	19,468	8,468	17,336
Subtotal, Miscellaneous	11,800	21,361	9,561	24,272
Total Revenues	11,800	21,361	9,561	24,272
EXPENDITURES				
General government:				
Other:				
Services and supplies	42,750	39,192	3,558	30,444
Total Expenditures	42,750	39,192	3,558	30,444
Excess (Deficiency) of Revenues over Expenditures	(30,950)	(17,831)	13,119	(6,172)
OTHER FINANCING SOURCES (USES)				
Transfers in:				
In Lieu of Taxes Fund	-	4,750	4,750	18,000
Net Change in Fund Balances	(30,950)	(13,081)	17,869	11,828
FUND BALANCE, July 1	38,646	39,312	666	27,484
FUND BALANCE, June 30	$ 7,696	$ 26,231	$ 18,535	$ 39,312

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AMBULANCE FUND
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Intergovernmental:				
Other grants:				
United Healthcare Grant	$ 57,694	$ -	$ (57,694)	$ 20,000
Risk Management Grant	37,694	37,694	-	-
EMS Training Grant	2,500	2,500	-	2,500
Subtotal, Intergovernmental	97,888	40,194	(57,694)	22,500
Charges for services:				
Ambulance charges	130,000	159,960	29,960	123,375
Total Revenues	227,888	200,154	(27,734)	145,875
EXPENDITURES				
Public safety:				
Salaries and wages	50,673	63,797	(13,124)	47,712
Employee benefits	27,792	19,128	8,664	19,307
Services and supplies	198,438	165,619	32,819	90,723
Total Expenditures	276,903	248,544	28,359	157,742
Excess (Deficiency) of Revenues over Expenditures	(49,015)	(48,390)	625	(11,867)
OTHER FINANCING SOURCES (USES)				
Transfers out:				
Ambulance Replacement Fund	-	-	-	(217,345)
Net Change in Fund Balances	(49,015)	(48,390)	625	(229,212)
FUND BALANCE, July 1	322,831	274,600	(48,231)	503,812
FUND BALANCE, June 30	$ 273,816	$ 226,210	$ (47,606)	$ 274,600

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AMBULANCE REPLACEMENT FUND
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Charges for services:				
Fees for services	$ 25,000	$ 44,486	$ 19,486	$ 27,304
EXPENDITURES				
Public safety:				
Capital outlay	125,000	123,368	1,632	-
Excess (Deficiency) of Revenues over Expenditures	(100,000)	(78,882)	21,118	27,304
OTHER FINANCING SOURCES (USES)				
Transfers in:				
Ambulance Fund	-	-	-	217,345
Net Change in Fund Balances	(100,000)	(78,882)	21,118	244,649
FUND BALANCE, July 1	255,814	244,649	(11,165)	-
FUND BALANCE, June 30	$ 155,814	$ 165,767	$ 9,953	$ 244,649

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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Taxes:				
Room tax, 5%	$ 115,000	$ 97,724	$ (17,276)	$ 119,210
Charges for services:				
Swimming pool	6,000	5,088	(912)	6,936
Miscellaneous:				
Other	4,400	14,589	10,189	20,148
Total Revenues	125,400	117,401	(7,999)	146,294
EXPENDITURES				
Culture and recreation:				
Culture and recreation administration:				
Salaries and wages	104,113	90,198	13,915	85,515
Employee benefits	40,250	28,439	11,811	26,366
Services and supplies	46,320	68,641	(22,321)	59,165
Total Expenditures	190,683	187,278	3,405	171,046
Excess (Deficiency) of Revenues over Expenditures	(65,283)	(69,877)	(4,594)	(24,752)
OTHER FINANCING SOURCES (USES)				
Transfers in:				
General Fund	41,000	41,000	-	-
In Lieu of Taxes Fund	18,000	18,000	-	15,000
Total Other Financing Sources (Uses)	59,000	59,000	-	15,000
Net Change in Fund Balances	(6,283)	(10,877)	(4,594)	(9,752)
FUND BALANCE, July 1	27,755	15,453	(12,302)	25,205
FUND BALANCE, June 30	$ 21,472	$ 4,576	$ (16,896)	$ 15,453

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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Taxes:				
Real rolls	$ 51,001	$ 46,991	$ (4,010)	$ 44,087
Personal property	20,427	14,125	(6,302)	12,765
Net proceeds of mines	-	9,805	9,805	15,197
Subtotal, Taxes	71,428	70,921	(507)	72,049
Intergovernmental:				
Federal grants:				
Special Programs for the Aging	79,082	79,082	-	88,025
USDA Hawthorne	40,331	24,224	(16,107)	14,766
Other grants:				
Independent Living Grant	102,849	102,849	-	94,958
Nevada Department of Transportation	57,364	57,364	-	55,256
Miscellaneous Grants	76,743	76,743	-	62,329
Subtotal, Intergovernmental	356,369	340,262	(16,107)	315,334
Miscellaneous:				
Other	1,000	2,026	1,026	1,450
Project income	60,000	47,496	(12,504)	49,228
Subtotal, Miscellaneous	61,000	49,522	(11,478)	50,678
Total Revenues	488,797	460,705	(28,092)	438,061
EXPENDITURES				
Community support:				
Salaries and wages	163,567	152,530	11,037	181,033
Employee benefits	97,630	87,990	9,640	108,549
Services and supplies	220,873	211,516	9,357	191,440
Total Expenditures	482,070	452,036	30,034	481,022
Excess (Deficiency) of Revenues over Expenditures	6,727	8,669	1,942	(42,961)
OTHER FINANCING SOURCES				
Transfers in:				
In Lieu of Taxes Fund	-	-	-	40,000
Net Change in Fund Balances	6,727	8,669	1,942	(2,961)
FUND BALANCE, July 1	54,935	55,827	892	58,788
FUND BALANCE, June 30	$ 61,662	$ 64,496	$ 2,834	$ 55,827

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LANDFILL FUND
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Charges for services	$ 358,650	$ 366,943	$ 8,293	$ 360,267
Miscellaneous:				
Other	5,000	-	(5,000)	-
Total Revenues	363,650	366,943	3,293	360,267
EXPENDITURES				
Health and sanitation:				
General expenses:				
Salaries and wages	119,843	123,543	(3,700)	112,557
Employee benefits	67,699	63,303	4,396	62,843
Services and supplies	129,950	86,958	42,992	115,214
Capital outlay	4,000	35,954	(31,954)	-
Total Health and Sanitation	321,492	309,758	11,734	290,614
Excess (Deficiency) of Revenues over Expenditures	42,158	57,185	15,027	69,653
OTHER FINANCING USES				
Transfers in				
Landfill Equipment Replacement Fund	-	75,424	75,424	-
Transfers out				
Landfill Closure Fund	(57,320)	(57,320)	-	(67,320)
Landfill Equipment Replacement Fund	(27,680)	(27,680)	-	(34,680)
Total Other Financing Uses	(85,000)	(9,576)	75,424	(102,000)
Net Change in Fund Balances	(42,842)	47,609	90,451	(32,347)
FUND BALANCE, July 1	57,527	45,578	(11,949)	77,925
FUND BALANCE, June 30	$ 14,685	$ 93,187	$ 78,502	$ 45,578

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LANDFILL CLOSURE FUND
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
OTHER FINANCING SOURCES				
Transfers in:				
Landfill Fund	$ 57,320	$ 57,320	$ -	$ 67,320
FUND BALANCE, July 1	136,840	152,840	16,000	85,520
FUND BALANCE, June 30	$ 194,160	$ 210,160	$ 16,000	$ 152,840

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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Miscellaneous:				
Other	$ -	$ -	$ -	$ 75,424
OTHER FINANCING SOURCES				
Transfers in:				
Landfill Fund	27,680	27,680	-	34,680
Transfers out:				
Landfill Fund	-	(75,424)	(75,424)	-
Total Other Financing Sources (Uses)	27,680	(47,744)	(75,424)	34,680
Net Change in Fund Balances	27,680	(47,744)	(75,424)	110,104
FUND BALANCE, July 1	179,860	171,484	(8,376)	61,380
FUND BALANCE, June 30	$ 207,540	$ 123,740	$ (83,800)	$ 171,484

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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Charges for services:				
Map fees	$ 15,000	$ 9,705	$ (5,295)	$ 23,901
EXPENDITURES				
General government:				
Salaries and wages	5,000	4,535	465	-
Employee benefits	500	421	79	-
Services and supplies	19,500	14,899	4,601	15,764
Capital outlay	7,500	1,843	5,657	-
Total Expenditures	32,500	21,698	10,802	15,764
Net Change in Fund Balances	(17,500)	(11,993)	5,507	8,137
FUND BALANCE, July 1	28,318	46,929	18,611	38,792
FUND BALANCE, June 30	$ 10,818	$ 34,936	$ 24,118	$ 46,929

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
JUVENILE DETENTION CENTER FUND
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Intergovernmental:				
Federal grants:				
National School Lunch Program	$ 14,000	$ 11,223	$ (2,777)	$ 14,540
USDA Commodities	718	718	-	1,070
Substance Abuse Grant	500	500	-	2,000
Subtotal, Intergovernmental	15,218	12,441	(2,777)	17,610
Charges for services:				
Detention center fees	375,000	364,672	(10,328)	398,863
Total Revenues	390,218	377,113	(13,105)	416,473
EXPENDITURES				
Public safety:				
Salaries and wages	238,983	259,302	(20,319)	253,480
Employee benefits	56,500	66,139	(9,639)	61,055
Services and supplies	77,536	48,910	28,626	57,170
Total Expenditures	373,019	374,351	(1,332)	371,705
Net Change in Fund Balance	17,199	2,762	(14,437)	44,768
FUND BALANCE, July 1	67,093	69,736	2,643	24,968
FUND BALANCE, June 30	$ 84,292	$ 72,498	$ (11,794)	$ 69,736

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WALKER LAKE LITIGATION FUND
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
EXPENDITURES				
General Government:				
Services and supplies	$ 179,471	$ 161,328	$ 18,143	$ 80,816
OTHER FINANCING SOURCES				
Transfer in:				
In Lieu of Taxes Fund	113,910	138,316	24,406	-
Net Change in Fund Balances	(65,561)	(23,012)	42,549	80,816
FUND BALANCE, July 1	66,461	8,145	(58,316)	88,961
FUND BALANCE, June 30	$ 900	$ (14,867)	$ (15,767)	$ 8,145

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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Charges for services:				
Administrative assessments:				
Justice Court	$ 35,000	$ 27,290	$ (7,710)	$ 35,147
EXPENDITURES				
Judicial:				
Courts:				
Services and supplies	40,000	13,988	26,012	34,129
Net Change in Fund Balances	(5,000)	13,302	18,302	1,018
FUND BALANCE, July 1	11,070	17,542	6,472	16,524
FUND BALANCE, June 30	$ 6,070	$ 30,844	$ 24,774	$ 17,542

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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Charges for services:				
Administrative assessments:				
Juvenile Court	$ 9,500	$ 7,865	$ (1,635)	$ 10,467
EXPENDITURES				
Judicial				
Corrections:				
Services and supplies	20,000	7,637	12,363	1,968
Net Change in Fund Balances	(10,500)	228	10,728	8,499
FUND BALANCE, July 1	23,805	37,804	13,999	29,305
FUND BALANCE, June 30	$ 13,305	$ 38,032	$ 24,727	$ 37,804

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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Intergovernmental:				
State grant:				
Risk Management Grant	$ -	$ -	$ -	$ 9,960
Licenses and permits:				
Business licenses	12,000	13,005	1,005	14,255
Liquor licenses	5,000	6,225	1,225	5,737
County gaming licenses	22,000	22,451	451	21,739
Other licenses	450	636	186	564
Franchise fees, electric	58,000	62,694	4,694	46,073
Subtotal, Licenses and Permits	97,450	105,011	7,561	88,368
Intergovernmental:				
Other grants:				
Grant from Mineral County	15,000	20,000	5,000	-
Fines and forfeits:				
Forfeits, bail	81,000	71,783	(9,217)	100,184
Miscellaneous:				
Miscellaneous	5,211	3,200	(2,011)	-
Total Revenues	198,661	199,994	1,333	198,512
EXPENDITURES				
General government:				
Administration:				
Services and supplies	2,300	2,010	290	2,057
Public safety:				
Fire protection:				
Salaries and wages	128,000	126,713	1,287	120,486
Employee benefits	90,630	92,268	(1,638)	87,953
Services and supplies	53,300	42,690	10,610	33,231
Total Public Safety	271,930	261,671	10,259	241,670
Total Expenditures	274,230	263,681	10,549	243,727
Excess (Deficiency) of Revenues over Expenditures	(75,569)	(63,687)	11,882	(45,215)
OTHER FINANCING SOURCES (USES)				
Transfers in:				
In Lieu of Taxes Fund	45,000	45,000	-	-
Net Change in Fund Balances	(30,569)	(18,687)	11,882	(45,215)
FUND BALANCE, July 1	70,955	51,369	(19,586)	96,584
FUND BALANCE, June 30	$ 40,386	$ 32,682	$ (7,704)	$ 51,369

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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Licenses and permits:				
Business licenses	$ 120	$ 200	$ 80	$ 230
Liquor licenses	240	292	52	405
County gaming licenses	250	337	87	270
Other licenses and permits	-	124	124	124
Franchise fees, electric	2,500	3,366	866	2,724
Subtotal, Licenses and Permits	3,110	4,319	1,209	3,753
Intergovernmental:				
Grant from Mineral County	5,524	5,524	-	15,723
Miscellaneous:				
Other	960	1,441	481	2,295
Total Revenues	9,594	11,284	1,690	21,771
EXPENDITURES				
General government:				
Administration:				
Services and supplies	7,450	5,492	1,958	5,892
Public safety:				
Fire protection:				
Salaries and wages	2,400	2,309	91	2,318
Employee benefits	1,900	1,290	610	2,599
Services and supplies	13,911	14,562	(651)	13,420
Total Public Safety	18,211	18,161	50	18,337
Total Expenditures	25,661	23,653	2,008	24,229
Net Change in Fund Balances	(16,067)	(12,369)	3,698	(2,458)
FUND BALANCE, July 1	17,097	13,583	(3,514)	16,041
FUND BALANCE, June 30	$ 1,030	$ 1,214	$ 184	$ 13,583

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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Licenses and permits:				
Business licenses	$ 80	$ 80	$ -	$ 80
Franchise fees, electric	500	683	183	592
Subtotal, Licenses and Permits	580	763	183	672
Intergovernmental:				
Grant from Mineral County	6,918	6,918	-	13,082
Total Revenues	7,498	7,681	183	13,754
EXPENDITURES				
General government:				
Administration:				
Employee benefits	300	154	146	225
Services and supplies	2,900	2,931	(31)	2,482
Total General Government	3,200	3,085	115	2,707
Public safety:				
Fire protection:				
Employee benefits	2,000	937	1,063	1,794
Services and supplies	9,967	6,129	3,838	7,524
Total, Public Safety	11,967	7,066	4,901	9,318
Total Expenditures	15,167	10,151	5,016	12,025
Net Change in Fund Balances	(7,669)	(2,470)	5,199	1,729
FUND BALANCE , July 1	8,669	7,640	(1,029)	5,911
FUND BALANCE, June 30	$ 1,000	$ 5,170	$ 4,170	$ 7,640

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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Intergovernmental:				
Grant from Mineral County	$ 6,436	$ 6,436	$ -	$ 1,850
Miscellaneous:				
Other	-	-	-	541
Total Revenues	6,436	6,436	-	2,391
EXPENDITURES				
General government:				
Administration:				
Employee benefits	800	461	339	677
Public safety:				
Fire protection:				
Employee benefits	1,300	1,327	(27)	861
Services and supplies	7,000	7,969	(969)	6,020
Total Public Safety	8,300	9,296	(996)	6,881
Total Expenditures	9,100	9,757	(657)	7,558
Net Change in Fund Balances	(2,664)	(3,321)	(657)	(5,167)
FUND BALANCE , July 1	3,663	4,048	385	9,215
FUND BALANCE, June 30	$ 999	$ 727	(272)	$ 4,048

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECORDER TECHNOLOGY FUND
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Charges for services:				
Fees for services	$ 7,000	$ 4,896	$ (2,104)	$ 7,998
EXPENDITURES				
General government:				
Services and supplies	8,500	6,380	2,120	5,530
Capital outlay	5,000	-	5,000	-
Total Expenditures	13,500	6,380	7,120	5,530
Net Change in Fund Balances	(6,500)	(1,484)	5,016	2,468
FUND BALANCE, July 1	10,552	19,320	8,768	16,852
FUND BALANCE, June 30	$ 4,052	$ 17,836	$ 13,784	$ 19,320

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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Intergovernmental				
Miscellaneous:				
Other	$ 3,500	$ -	$ (3,500)	$ 1,430
EXPENDITURES				
Public safety:				
Services and supplies	6,000	421	5,579	15,950
Excess (Deficiencies) of Revenues over Expenditures	(2,500)	(421)	2,079	(14,520)
OTHER FINANCING USES:				
Transfer out:				
Capital Projects Fund	-	-	-	(6,000)
Net Change in Fund Balances	(2,500)	(421)	2,079	(20,520)
FUND BALANCE, July 1	29,657	4,830	(24,827)	25,350
FUND BALANCE, June 30	$ 27,157	$ 4,409	$ (22,748)	$ 4,830

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COOPERATIVE EXTENSION FUND
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES:				
Intergovernmental				
Other	$ 3,550	$ 2,844	$ (706)	$ 9,100
EXPENDITURES				
Community support:				
Salaries and wages	11,560	11,207	353	10,512
Services and supplies	8,214	8,214	-	6,436
Total Expenditures	19,774	19,421	353	16,948
Excess (Deficiency) of Revenues over Expenditures	(16,224)	(16,577)	(353)	(7,848)
OTHER FINANCING SOURCES				
Transfer in				
In Lieu of Taxes Fund-ad valorem proceeds	12,000	12,000	-	10,100
Net Change in Fund Balances	(4,224)	(4,577)	(353)	2,252
FUND BALANCE, July 1	8,307	12,074	3,767	9,822
FUND BALANCE, June 30	$ 4,083	$ 7,497	$ 3,414	$ 12,074

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ASSESSOR TECHNOLOGY FUND
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Charges for services:				
Fees for services	$ 15,000	$ 33,048	$ 18,048	$ 35,019
EXPENDITURES				
General government:				
Employee benefits	-	-	-	22,387
Capital outlay	59,080	44,242	14,838	-
Total Expenditures	59,080	44,242	14,838	22,387
Net Change in Fund Balances	(44,080)	(11,194)	32,886	12,632
FUND BALANCE, July 1	85,552	99,056	13,504	86,424
FUND BALANCE, June 30	$ 41,472	$ 87,862	$ 46,390	$ 99,056

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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Charges for services:				
Fees for services	$ 25	$ 20	$ (5)	$ -
FUND BALANCE, July 1	83	83	-	83
FUND BALANCE, June 30	$ 108	$ 103	$ (5)	$ 83

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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Charges for services:				
Fees for services	$ 25	$ -	$ (25)	$ -
FUND BALANCE, July 1	72	72	-	72
FUND BALANCE, June 30	$ 97	$ 72	$ (25)	$ 72

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COLLECTION DEVELOPMENT GRANT
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Intergovernmental:				
Other:				
State Collection Development Grant	$ 1,658	$ 1,658	$ -	$ 2,033
EXPENDITURES				
Culture and recreation				
Services and supplies	1,658	1,658	-	2,033
Net Change in Fund Balances	-	-	-	-
FUND BALANCE, July 1	-	-	-	-
FUND BALANCE, June 30	$ -	$ -	$ -	$ -

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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Miscellaneous				
Drug forfeitures	$ 25,000	$ 9,675	$ (15,325)	$ 16,672
EXPENDITURES				
Judicial				
Services and supplies	40,000	16,631	23,369	6,195
Excess (Deficiency) of Revenues over Expenditures	(15,000)	(6,956)	(38,694)	10,477
OTHER FINANCING USES				
Transfer out:				
Capital Projects Fund	-	-	-	(5,000)
Net Change in Fund Balances	(15,000)	(6,956)	8,044	5,477
FUND BALANCE, July 1	16,584	18,631	2,047	13,154
FUND BALANCE, June 30	$ 1,584	$ 11,675	$ 10,091	$ 18,631

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BROWNSFIELD GRANT
FOR THE YEAR ENDED JUNE 30, 2013

	BUDGET	ACTUAL	VARIANCE
REVENUES			
Intergovernmental:			
Other grant:			
Brownsfield Grant	$ 12,009	$ 12,009	$ -
EXPENDITURES			
Community Support:			
Services and supplies	12,009	12,009	-
Net Change in Fund Balances	-	-	-
FUND BALANCE, July 1	-	-	-
FUND BALANCE, June 30	$ -	$ -	$ -

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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Intergovernmental:				
Federal				
Airport Improvement Grant	$ 349,598	$ 349,598	$ -	$ 111,017
EXPENDITURES				
Community support:				
Services and supplies	349,598	349,598	-	111,017
Net Change in Fund Balances	-	-	-	-
FUND BALANCE, July 1	-	-	-	-
FUND BALANCE, June 30	$ -	$ -	$ -	$ -

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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Charges for services:				
Fees for services	$ -	$ 31,610	$ 31,610	$ 4,180
Net Change in Fund Balances	-	31,610	31,610	4,180
FUND BALANCE, July 1	-	4,180	4,180	-
FUND BALANCE, June 30	$ -	$ 35,790	$ 35,790	$ 4,180

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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Charges for services:				
Fees for services	$ -	$ 7,097	$ 7,097	$ 4,864
OTHER FINANCING SOURCES (USES)				
Transfer in:				
General Fund	-	-	-	14,101
Net Change in Fund Balances	-	7,097	7,097	18,965
FUND BALANCE, July 1	-	18,965	18,965	-
FUND BALANCE, June 30	$ -	$ 26,062	$ 26,062	$ 18,965

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, 2013

	BUDGET	ACTUAL	VARIANCE
REVENUES			
Charges for services:			
Fees for services	$ -	$ 96	$ 96
Net Change in Fund Balances	-	96	96
FUND BALANCE, July 1	-	-	-
FUND BALANCE, June 30	$ -	$ 96	$ 96

MINERAL COUNTY, NEVADA
BALANCE SHEETS
NONMAJOR CAPITAL PROJECTS FUND
JUNE 30, 2013
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2012)

	2013	2012
ASSETS & DEFERRED OUTFLOWS OF RESOURCES		
Assets:		
Cash and investments	$ 52,222	$ 66,182
Taxes receivable, real rolls	3,643	2,959
Total Assets	55,865	69,141
Deferred outflow of resources	-	-
Total Assets & Deferred Outflows of Resources	$ 55,865	$ 69,141
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & FUND BALANCE		
Liabilities:		
Accounts payable	$ 266	$ 276
Deferred inflows of resources:		
Deferred for property tax	3,289	2,959
FUND BALANCE		
Assigned for:		
Capital projects	52,310	65,906
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 55,865	$ 69,141

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
REVENUES				
Taxes				
Real rolls	$ 36,988	$ 36,751	$ (237)	$ 34,694
Personal property	16,989	11,701	(5,288)	9,106
Net proceeds of mines	-	8,171	8,171	12,664
Subtotal, Taxes	53,977	56,623	2,646	56,464
Intergovernmental:				
Other grants:				
Risk Management Grant	-	-	-	10,000
Total Revenues	53,977	56,623	2,646	66,464
EXPENDITURES				
Public Safety:				
Capital outlay	19,000	18,083	917	136,114
Debt service:				
Principal	49,710	49,710	-	47,395
Interest	2,426	2,426	-	4,739
Total Debt Service	52,136	52,136	-	52,134
Total Expenditures	71,136	70,219	917	188,248
Excess (Deficiencies) of Revenues over Expenditures	(17,159)	(13,596)	3,563	(121,784)
OTHER FINANCING SOURCES				
Transfers in:				
General Fund	-	-	-	123,700
Drug Forfeitures Fund-Sherifff	-	-	-	6,000
Drug Forfeitures Fund-District Attorney	-	-	-	5,000
Total Other Financing Sources	-	-	-	134,700
Net Changes in Fund Balances	(17,159)	(13,596)	3,563	12,916
FUND BALANCE, July 1	68,407	65,906	(2,501)	52,990
FUND BALANCE, June 30	$ 51,248	$ 52,310	$ 1,062	$ 65,906

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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
OPERATING REVENUES				
Water use fees	$ 764,080	$ 725,276	$ (38,804)	$ 667,573
Water connection fees	8,000	8,035	35	11,733
Miscellaneous fees	38,101	19,861	(18,240)	35,087
Total Operating Revenues	810,181	753,172	(57,009)	714,393
OPERATING EXPENSES				
Salaries and wages	215,766	210,390	5,376	226,982
Employee benefits	163,376	103,337	60,039	126,330
Services and supplies	377,160	175,737	201,423	234,673
Customer discounts	44,000	37,359	6,641	37,329
Depreciation	290,000	258,024	31,976	174,200
OPEB expense	-	19,571	(19,571)	49,360
Interest expense	82,154	82,322	(168)	22,879
Bad debt expense	1,500	690	810	834
Total Operating Expenses	1,173,956	887,430	286,526	872,587
Operating Income (Loss)	(363,775)	(134,258)	229,517	(158,194)
NONOPERATING REVENUES (EXPENSES)				
Interest income	1,000	83	(917)	57
Income (Loss) Before Capital Contributions	(362,775)	(134,175)	228,600	(158,137)
CAPITAL CONTRIBUTIONS				
USDA Water Loan	-	-	-	(232,930)
ARRA New Babbit Well	-	-	-	-
USDA Water Grant	130,310	130,310	-	2,355,709
Total Capital Contributions	130,310	130,310	-	2,122,779
Change in Net Position	$ (232,465)	(3,865)	$ 228,600	1,964,642
NET POSITION, July 1		4,854,963		2,890,321
NET POSITION, June 30		$ 4,851,098		$ 4,854,963

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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
OPERATING REVENUES				
Sewer use fees	$ 318,880	$ 163,070	$ (155,810)	$ 161,194
Sewer connection fees	6,000	1,382	(4,618)	5,800
Miscellaneous fees	14,976	142,987	128,011	114,125
Total Operating Revenues	339,856	307,439	(32,417)	281,119
OPERATING EXPENSES				
Salaries and wages	91,093	94,781	(3,688)	81,521
Employee benefits	67,559	26,521	41,038	23,579
Services and supplies	59,650	89,823	(30,173)	61,997
Depreciation	195,000	225,223	(30,223)	114,935
OPEB expense	-	1,581	(1,581)	20,475
Interest expense	39,350	31,241	8,109	-
Bad debt expense	-	60	(60)	208
Total Operating Expenses	452,652	469,230	(16,578)	302,715
Operating Income (Loss)	(112,796)	(161,791)	(48,995)	(21,596)
NONOPERATING REVENUES				
Interest income	500	218	282	149
Total Nonoperating Revenues	500	218	282	149
Income (Loss) Before Capital Contributions	(112,296)	(161,573)	(49,277)	(21,447)
CAPITAL CONTRIBUTIONS				
CWSRF Sewer Grant	-	-	-	2,290,475
Total Capital Contributions	-	-	-	2,290,475
Change in Net Position	$ (112,296)	(161,573)	$ (49,277)	2,269,028
NET POSITION, July 1		7,624,949		5,355,921
NET POSITION, June 30		$ 7,463,376		$ 7,624,949

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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
OPERATING REVENUES				
Garbage fees	$ 266,500	$ 274,599	$ 8,099	$ 268,138
Miscellaneous fees	3,800	4,880	1,080	11,836
Total Operating Revenues	270,300	279,479	9,179	279,974
OPERATING EXPENSES				
Salaries and wages	126,360	106,697	19,663	120,174
Employee benefits	100,377	53,427	46,950	63,302
Services and supplies	54,650	41,357	13,293	45,692
OPEB expense	-	7,923	(7,923)	24,151
Bad debt expense	200	84	116	121
Depreciation	40,000	37,069	2,931	37,047
Total Operating Expenses	321,587	246,557	75,030	290,487
Operating Income (Loss)	(51,287)	32,922	84,209	(10,513)
NONOPERATING EXPENSES				
Interest expense	-	-	-	-
Change in Net Position	$ (51,287)	32,922	$ 84,209	(10,513)
NET POSITION, July 1		45,694		56,207
NET POSITION, June 30		$ 78,616		$ 45,694

MINERAL COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2013
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2012)

	MINERAL COUNTY POWER SYSTEMS	MINA TOWN	LUNING TOWN	TOTALS 2013	TOTALS 2012
ASSETS					
Current Assets					
Cash and investments	$ -	$ 46,630	$ 17,533	$ 64,163	$ 147,521
Accounts receivable	-	6,450	977	7,427	5,095
Less allowance for uncollectible accounts and anticpated customer discounts	-	(246)	(50)	(296)	(50)
Interest receivable	-	7	5	12	12
Miscellaneous receivable	-	-	-	-	260
Total Current Assets	-	52,841	18,465	71,306	152,838
Noncurrent Assets					
Property, plant and equipment (net)	61,965	947,968	55,817	1,065,750	1,102,081
Total Assets	61,965	1,000,809	74,282	1,137,056	1,254,919
LIABILITIES					
Current Liabilities					
Accounts payable	-	706	199	905	1,119
Accrued wages	-	530	-	530	673
Due to other funds	-	17,001	5,089	22,090	16,786
Customer deposits	-	500	500	1,000	1,300
Compensated absences	-	437	146	583	1,260
Total Current Liabilities	-	19,174	5,934	25,108	21,138
Long-term Liabilities					
Other post-employment benefits	-	10,708	3,174	13,882	9,869
Total Liabilities	-	29,882	9,108	38,990	31,007
NET POSITION					
Invested in capital assets	61,965	947,968	55,817	1,065,750	1,102,081
Unrestricted	-	22,959	9,357	32,316	121,831
Total Net Position	$ 61,965	$ 970,927	$ 65,174	$ 1,098,066	$ 1,223,912

MINERAL COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2012)

	MINERAL COUNTY POWER SYSTEMS	MINA TOWN	LUNING TOWN	TOTALS 2013	TOTALS 2012
OPERATING REVENUES					
Water use fees	$ -	$ 56,951	$ 14,304	$ 71,255	$ 78,731
Lease payments	5,589	-	-	5,589	57,573
Miscellaneous fees	-	1,720	621	2,341	693
Total Operating Revenues	5,589	58,671	14,925	79,185	136,997
OPERATING EXPENSES					
Salaries and wages	-	15,737	4,176	19,913	41,389
Employee benefits	-	7,825	1,068	8,893	8,034
Services and supplies	-	42,790	8,851	51,641	42,482
OPEB expense	-	3,050	963	4,013	4,013
Bad debt expene	-	-	-	-	209
Depreciation	240	43,366	9,591	53,197	52,764
Total Operating Expenses	240	112,768	24,649	137,657	148,891
Operating Income (Loss)	5,349	(54,097)	(9,724)	(58,472)	(11,894)
NONOPERATING REVENUES					
CDBG revenue	-	18,955	-	18,955	-
Interest and other income	-	42	28	70	47
Total Nonoperating Revenues	-	18,997	28	19,025	-
TRANSFERS OUT	(86,399)	-	-	(86,399)	(50,000)
Change in Net Position	(81,050)	(35,100)	(9,696)	(125,846)	(61,847)
NET POSITION, July 1	143,015	1,006,027	74,870	1,223,912	1,285,759
NET POSITION, June 30	$ 61,965	$ 970,927	$ 65,174	$ 1,098,066	$ 1,223,912

MINERAL COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2012)

	MINERAL COUNTY POWER SYSTEMS	MINA TOWN	LUNING TOWN	TOTALS 2013	TOTALS 2012
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from customers	$ 5,589	$ 56,284	$ 15,130	$ 77,003	$ 136,461
Cash payments for personnel costs	-	(13,105)	(3,525)	(16,630)	(53,921)
Cash payments for services and supplies	-	(49,575)	(9,914)	(59,489)	(40,992)
Net Cash Provided (Used) by Operating Activities	5,589	(6,396)	1,691	884	41,548
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers out	(86,399)	-	-	(86,399)	(50,000)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
CDBG revenue	-	18,955	-	18,955	-
Acquisition of capital assets	-	(15,421)	(1,447)	(16,868)	(9,802)
Net Cash Provided (Used) by Capital and Related Financing Activities	-	3,534	(1,447)	2,087	(9,802)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received	-	42	28	70	47
Net Increase (Decrease) in Cash	(80,810)	(2,820)	272	(83,358)	(18,207)
CASH AND CASH EQUIVALENTS, July 1	80,810	49,450	17,261	147,521	165,728
CASH AND CASH EQUIVALENTS, June 30	$ -	$ 46,630	$ 17,533	$ 64,163	$ 147,521
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	$ 5,349	$ (54,097)	$ (9,724)	$ (58,472)	$ (11,894)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Depreciation	240	43,366	9,591	53,197	52,764
Change in current assets and liabilities:					
(Increase) decrease in trade accounts receivable (net)	-	(1,697)	(129)	(1,826)	(2,319)
Increase (decrease) in accounts payable	-	6,632	1,653	8,285	2,497
Increase (decrease) in customer deposits	-	(600)	300	(300)	500
Total Adjustments	240	47,701	11,415	59,356	53,442
Net Cash Provided (Used) by Operating Activities	$ 5,589	$ (6,396)	$ 1,691	$ 884	$ 41,548

MINERAL COUNTY, NEVADA
SCHEDULE OF REVENUES, EXPENSES AND CHANGE IN NET POSITION-
BUDGET AND ACTUAL
MINERAL COUNTY POWER SYSTEM FUND
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
OPERATING REVENUES				
Franchise fees	$ 45,000	$ 5,589	$ (39,411)	$ 57,573
OPERATING EXPENSES				
Depreciation	240	240	-	243
Net Income before Transfers	44,760	5,349	(39,411)	57,330
TRANSFERS OUT				
General Fund	(50,000)	(86,399)	(36,399)	(50,000)
Change in Net Position	$ (5,240)	(81,050)	$ (75,810)	7,330
NET POSITION, July 1		143,015		135,685
NET POSITION, June 30		$ 61,965		$ 143,015

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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
OPERATING REVENUES				
Water use fees	$ 71,823	$ 56,951	$ (14,872)	$ 60,503
Miscellaneous fees	4,000	1,720	(2,280)	370
Total Operating Revenues	75,823	58,671	(17,152)	60,873
OPERATING EXPENSES				
Salaries and wages	24,303	15,737	8,566	31,487
Employee benefits	14,993	7,825	7,168	6,368
Services and supplies	32,250	42,790	(10,540)	31,546
OPEB expense	-	3,050	(3,050)	3,050
Depreciation	44,000	43,366	634	43,033
Bad debt expense	500	-	500	209
Total Operating Expenses	116,046	112,768	3,278	115,693
Operating Income (Loss)	(40,223)	(54,097)	(13,874)	(54,820)
NONOPERATING REVENUES				
CDBG revenue	-	18,955	18,955	-
Interest income	65	42	(23)	28
Total Nonoperating Revenues	65	18,997	18,932	28
Change in Net Position	$ (40,158)	(35,100)	$ 5,058	(54,792)
NET POSITION, July 1		1,006,027		1,060,819
NET POSITION, June 30		$ 970,927		$ 1,006,027

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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	BUDGET	ACTUAL	VARIANCE	2012
OPERATING REVENUES				
Water use fees	$ 25,403	$ 14,304	$ (11,099)	$ 18,228
Miscellaneous fees	-	621	621	323
Total Operating Revenues	25,403	14,925	(10,478)	18,551
OPERATING EXPENSES				
Salaries and wages	6,214	4,176	2,038	9,902
Employee benefits	4,295	1,068	3,227	1,666
Services and supplies	12,825	8,851	3,974	10,936
OPEB expense	-	963	(963)	963
Depreciation	9,100	9,591	(491)	9,488
Bad debt expense	60	-	60	-
Total Operating Expenses	32,494	24,649	7,845	32,955
Operating Income (Loss)	(7,091)	(9,724)	(2,633)	(14,404)
NONOPERATING REVENUES				
Interest income	50	28	(22)	19
Change in Net Position	$ (7,041)	(9,696)	$ (2,655)	(14,385)
NET POSITION, July 1		74,870		89,255
NET POSITION, June 30		$ 65,174		$ 74,870

MINERAL COUNTY, NEVADA
COMBINING BALANCE SHEET
FIDUCIARY FUNDS
JUNE 30, 2013
(WITH COMPARATIVE AMOUNTS AS OF JUNE 30, 2012)

	2013	2012
ASSETS		
Cash and investments	$ 771,389	$ 813,394
Total Assets	$ 771,389	$ 813,394
LIABILITIES		
Due to other governments	$ 479,896	$ 545,510
Due to others	291,493	267,884
Total Liabilities	$ 771,389	$ 813,394

MINERAL COUNTY, NEVADA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013
(Page 1 of 5)

	BALANCE JULY 1, 2012	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2013
State of Nevada Settlement:				
Assets:				
Cash invested and on deposit	$ 13,250	$ 858,975	$ 853,340	$ 18,885
Liabilities:				
Due to other governments	$ 13,250	$ 858,975	$ 853,340	$ 18,885
Range Improvement District:				
Assets:				
Cash invested and on deposit	$ 419	$ -	$ -	$ 419
Liabilities:				
Due to other governments	$ 419	$ -	$ -	$ 419
Fish and Game:				
Assets:				
Cash invested and on deposit	$ 135	$ 5,550	$ 3,838	$ 1,847
Liabilities:				
Due to others	$ 135	$ 5,550	$ 3,838	$ 1,847
Library Gift:				
Assets:				
Cash invested and on deposit	$ 3,458	$ 1,661	$ 1,649	$ 3,470
Liabilities:				
Due to others	$ 3,458	$ 1,661	$ 1,649	$ 3,470
Mineral County School District:				
Assets:				
Cash invested and on deposit	$ 4,521	$ 996,958	$ 995,820	$ 5,659
Liabilities:				
Due to other governments	$ 4,521	$ 996,958	$ 995,820	$ 5,659
Excess Proceeds Trust Property Sales:				
Assets:				
Cash invested and on deposit	$ 66,553	$ 46,236	$ 109,376	$ 3,413
Liabilities:				
Due to others	$ 66,553	$ 46,236	$ 109,376	$ 3,413

MINERAL COUNTY, NEVADA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013
(Page 2 of 5)

	BALANCE JULY 1, 2012	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2013
Clerk and Treasurer Trust Account:				
Assets:				
Cash invested and on deposit	$ 55,658	$ 14,760	$ -	$ 70,418
Liabilities:				
Due to others	$ 55,658	$ 14,760	$ -	$ 70,418
Public Administrator				
Assets:				
Cash invested and on deposit	$ 4,473	$ -	$ -	$ 4,473
Liabilities:				
Due to others	$ 4,473	$ -	$ -	$ 4,473
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	$ 1,205	$ 226,512	$ 226,225	$ 1,492
Liabilities:				
Due to other governments	$ 1,205	$ 226,512	$ 226,225	$ 1,492
Mineral Television District No. 1:				
Assets:				
Cash invested and on deposit	$ 66,422	$ 87,513	$ 97,018	$ 56,917
Liabilities:				
Due to other governments	$ 66,422	$ 87,513	$ 97,018	$ 56,917
Memorial Rose Garden				
Assets:				
Cash invested and on deposit	$ 2,474	$ -	$ -	$ 2,474
Liabilities:				
Due to others	$ 2,474	$ -	$ -	$ 2,474

MINERAL COUNTY, NEVADA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013
(Page 3 of 5)

	BALANCE JULY 1, 2012	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2013
Mineral County Fair and Recreation Board:				
Assets:				
Cash invested and on deposit	$ 10,006	$ 55,782	$ 54,322	$ 11,466
Liabilities:				
Due to other governments	$ 10,006	$ 55,782	$ 54,322	$ 11,466
Museum Gift Fund				
Assets:				
Cash invested and on deposit	$ 6,163	$ 101,855	$ 531	$ 107,487
Liabilities:				
Due to others	$ 6,163	$ 101,855	$ 531	$ 107,487
Commissary Fund:				
Assets:				
Cash invested and on deposit	$ 19,167	$ 72,658	$ 74,127	$ 17,698
Liabilities:				
Due to others	$ 19,167	$ 72,658	$ 74,127	$ 17,698
Bail Holding Fund				
Assets:				
Cash invested and on deposit	$ 86,303	$ 18,904	$ 51,645	$ 53,562
Liabilities:				
Due to others	$ 86,303	$ 18,904	$ 51,645	$ 53,562
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	$ 11,099	$ 16,679	$ 14,250	$ 13,528
Liabilities:				
Due to others	$ 11,099	$ 16,679	$ 14,250	$ 13,528

MINERAL COUNTY, NEVADA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013
(Page 4 of 5)

	BALANCE JULY 1, 2012	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2013
Sheriff's Gift:				
Assets:				
Cash invested and on deposit	$ 1,384	$ 546	$ 1,155	$ 775
Liabilities:				
Due to others	$ 1,384	$ 546	$ 1,155	$ 775
Care and Share Gift Fund:				
Assets:				
Cash invested and on deposit	$ 7,955	$ 1,221	$ 859	$ 8,317
Liabilities:				
Due to others	$ 7,955	$ 1,221	$ 859	$ 8,317
Walker Lake General Improvement:				
Assets:				
Cash invested and on deposit	$ 319,387	$ 470,822	$ 491,727	$ 298,482
Liabilities:				
Due to other governments	$ 319,387	$ 470,822	$ 491,727	$ 298,482
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	$ -	$ 2,113	$ 1,044	$ 1,069
Liabilities:				
Due to others	$ -	$ 2,113	$ 1,044	$ 1,069

MINERAL COUNTY, NEVADA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013
(Page 5 of 5)

	BALANCE JULY 1, 2012	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2013
School Debt:				
Assets:				
Cash invested and on deposit	$ 2,712	$ 505,440	$ 504,743	$ 3,409
Liabilities:				
Due to other governments	$ 2,712	$ 505,440	$ 504,743	$ 3,409
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	$ 964	$ -	$ 100	$ 864
Liabilities:				
Due to others	$ 964	$ -	$ 100	$ 864
Unapportioned Collections:				
Assets:				
Cash invested and on deposit	$ 127,588	$ 83,167	$ 127,588	$ 83,167
Liabilities:				
Due to other governments	$ 127,588	$ 83,167	$ 127,588	$ 83,167
Totals, All Agency Funds and Unapportioned Collections:				
Assets:				
Cash invested and on deposit	$ 813,394	$ 3,567,352	$ 3,609,357	$ 771,389
Liabilities:				
Due to other governments	$ 545,510	$ 3,285,169	$ 3,350,783	$ 479,896
Due to others	267,884	282,183	258,574	291,493
	$ 813,394	$ 3,567,352	$ 3,609,357	$ 771,389

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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, 2013, 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 22, 2013.

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 over financial reporting. 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and responses that we consider to be a significant deficiency. (Finding 13-1).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Mineral County, Nevada's basic 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.*

Mineral County, Nevada's Response to Finding

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

Purpose of this Report

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

Yerington, Nevada
November 22, 2013

Arnold, Rader & Blake, LLC

Arrighi, Rader & Blake LLC
Certified Public Accountants

Independent Auditor's Report on Compliance For Each Major Program and on Internal Control over Compliance Required by OMB Circular A-133

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 Circular A-133 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, 2013. Mineral County, Nevada's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and responses.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants 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; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* Those standards and OMB Circular A-133 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.

Opinion on Each Major Federal Program

In our opinion, Mineral County, Nevada complied, in all material respects, on 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, 2013.

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 OMB Circular A-133, 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Yerington, Nevada
November 22, 2013

Arrighi, Rader - Blake, LLC

MINERAL COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013
(PAGE 1 OF 3)

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES
U.S. Department of Agriculture			
Direct Programs:			
ARRA - Water and Waste Disposal Systems for Rural Communities			
Water and Waste Program Cluster:	10.781	N/A	$ 150,311
Passed through the State of Nevada Controller:			
Schools and Roads--Grants to States			
Forest Service Schools and Roads Cluster	10.665	N/A	280,111
Child Nutrition Cluster:			
Passed through Nevada Department of Administration:			
National School Lunch Program	10.555	N/A	718
Passed through Nevada Department of Education			
National School Lunch Program	10.555	N/A	11,223
Total Child Nutrition Cluster			11,941
Passed through Nevada Department of Administration:			
Senior Farmers Market Nutrition Program	10.576		1,710
Total U.S. Department of the Interior			**444,073**
U.S. Department of Housing and Urban Development			
CDBG - State-Administered CDBG Cluster:			
Passed through Nevada Commission on Economic Development:			
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	CDBG 11/PCB/21	61,500
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	CDBG 12/PCB/14	18,955
Total CDBG - State-Administered CDBG Cluster			80,455
Total U.S. Department of Housing and Urban Development			**80,455**
U.S. Department of the Interior:			
Passed through Nevada Department of the State Treasurer:			
Distribution of Receipts to State and Local Governments	15.227	N/A	**1,112**
U.S. Environmental Protection Agency:			
Direct Programs:			
Brownsfield Assessment and Cleanup Cooperative Agreements	66.818	BF-96942101	**12,009**
U.S. Department of Transportation :			
Passed through Nevada Department of Transportation			
ARRA - Highway Planning and Construction	20.205	Proj 60429 & 60433	167,830
Passed through Nevada Department of Public Safety, Office of Traffic Safety			
Highway Planning and Construction	20.205	23-JF-1.15	2,882
			170,712

The notes to The Schedule of Expenditures of Federal Awards are an integral part of this schedule.

MINERAL COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013
(PAGE 2 OF 3)

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES
U.S. Department of Transportation (continued):			
Passed through Nevada Department of Transportation			
Formula Grant for Rural Areas	20.509	PR435-12-802	$ 57,364
Direct Programs:			
Federal Aviation Administration			
Airport Improvement Program	20.106	3-32-0009-10	349,638
Highway Safety Cluster:			
Passed through Nevada Department of Public Safety, Office of Traffic Safety			
State and Community Highway Safety	20.600	22-JF-1.15	1,737
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	23-JF-1.15	2,362
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	22-JF-1.15	1,392
Occupant Protection Incentive Grants	20.602	23-JF-1.15	1,572
Safety Belt Performance Grants	20.609	23-JF-1.15	1,291
Total Highway Safety Cluster			8,354
Total U.S. Department of Transportation			**586,068**
U.S. Department of Energy:			
Direct Programs:			
Civilian Radioactive Waste Management:			
Nuclear Waste Disposal Siting	81.065	N/A	165,238
Program Income	81.065	N/A	11,648
			176,886
U.S. Department of Health and Human Services:			
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	12-000-13-BX-12	41,071
Special Programs for the Aging_Title III, Part C_Nutrition Services	93.045	12-000-04-24-13	23,190
Program Income			22,666
Special Programs for the Aging_Title III, Part C_Nutrition Services	93.045	12-000-04-24-12	6,038
Program Income			5,901
Special Programs for the Aging_Title III, Part C_Nutrition Services	93.045	12-000-07-13-13	14,554
Program Income			14,225
Special Programs for the Aging_Title III, Part C_Nutrition Services	93.045	12-000-07-13-12	4,854
Program Income			4,744
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Nutrition Services Incentive Program	93.053	12-000-57-NX-13	5,706
Nutrition Services Incentive Program	93.053	12-000-57-NX-12	6,363
			12,069
Passed through Nevada Department of Administration:			
Nutrition Services Incentive Program	93.053	N/A	12,155
Total Aging Cluster			161,467

The notes to The Schedule of Expenditures of Federal Awards are an integral part of this schedule.

MINERAL COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013
(PAGE 3 OF 3)

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES
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Passed through Nevada Division of Welfare and Supportive Services			
Child Support Enforcement	93.563	N/A	$ 76,576
Total U.S. Department of Health and Human Services			**238,043**
Institute of Museum and Library Services:			
Passed through the Nevada State Library AND Archives:			
Grants to States	45.310	2011-07	**3,874**
U.S. Department of Justice			
Passed through Healthy Communities Coalition of Lyon & Storey Counties :			
Enforcing Underage Drinking Laws Program	16.727	N/A	2,787
Passed through Nevada Department of Public Safety, Office of Criminal Justice Assistance:			
Edward Byrne Memorial Justice Assistance Grant			
JAG Program Cluster	16.738	09-JAG-39	18,761
Juvenile Accountability Block Grants (JABG)	16.523	2011-JB-FX-0007	3,750
Total U.S. Department of Justice			**25,298**
Department of Homeland Security:			
Passed through Nevada Department of Public Safety Division of Emergency Management:			
Emergency Management Performance Grants (EMPG)	97.042	Project 9704211	**5,383**
Total Expenditures of Federal Awards			**$ 1,573,201**

The notes to The Schedule of Expenditures of Federal Awards are an integral part of this schedule.

MINERAL COUNTY, NEVADA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2013

NOTE 1 – BASIS OF PRESENTATION:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Mineral County and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2 – NONCASH EXPENDITURES:

The expenditures reported include noncash items as follows:

National School Lunch Program (CFDA 10.555)
Expenditures of $718 for this program represent the dollar value of food commodities served at the County's juvenile detention facility. The value of commodities is determined by the U.S. Department of Agriculture.

Nutrition Services Incentive Program (CFDA 93.053)
Expenditures of $12,155 for this program represent the dollar value of food commodities used and distributed to eligible recipients through the County's Care & Share facilities. The value of commodities is determined by the U.S. Department of Health & Human Services.

Senior Farmers Market Nutrition Program (CFDA 10.576)
Expenditures of $1,710 for this program represent the dollar value of vouchers (redeemable at local Farmers Market) used and distributed to eligible recipients through the County's Care & Share facilities. The value of vouchers is determined by the U.S. Department of Agriculture.

Highway Planning and Construction (CFDA 20.205)
Expenditures of $167,830 for this program represent the dollar value of various infrastructure improvements installed in the County by the Nevada Department of Transportation. The value of the improvements is determined by the Nevada Department of Transportation.

NOTE 3 – PROGRAM INCOME:

Expenditures reported include income received by the grantee, directly generated by grant-supported activity, totaling $59,184 and includes the following programs:

- Special Programs for the Aging_Title III, Part C_Nutrition Services - CFDA 93.045: $47,536.
- Nuclear Waste Disposal Siting – CFDA 81.065: $11,648.

NOTE 4 – SUBRECIPIENTS:

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

Program Title	Federal CFDA Number	Amount Provided to Subrecipients
Schools and Roads - Grants to States	10.665	$ 140,056
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	$ 61,500

MINERAL COUNTY, NEVADA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2013

Section I - Summary of Auditor's Results:

- Arrighi, Rader & Blake, LLC issued an unqualified opinion on the financial statements of Mineral County, Nevada for the year ended June 30, 2013.

- No material weakness 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.

- No deficiencies in the internal control over major federal programs were disclosed during the audit as reported in the Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Federal Program and on Internal Control over Compliance in Accordance with OMB A-133.

- Arrighi, Rader & Blake, LLC issued an unqualified opinion on compliance with the requirements for the major federal award program of Mineral County.

- There were no audit findings relative to the major federal award programs for Mineral County for the year ended June 30, 2013 which are required to be reported under Section .510(a) of OMB Circular A-133.

- Mineral County had three major programs for the year ended June 30, 2013, as follows:
  - Water and Waste Program Cluster:
    ARRA - Water & Waste Disposal Systems for Rural Communities – CFDA 10.781
  - Airport Improvement Program – CFDA 20.106

- The dollar threshold used to distinguish between Type A and Type B programs for the year ended June 30, 2013, was $300,000.

- Mineral County was determined to be a low-risk auditee for the year ended June 30, 2013 under the criteria set forth in section 530 of OMB Circular A-133.

Financial Statements Findings:

- See pages 123-124.

Section II – Financial Statement Findings
Finding 12-1-Significant Deficiency:

Criteria & Condition: Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. One of the key components of an effective system of internal control is the preparation of full disclosure financial statements and maintaining accounting records that do not require adjustments as part of the audit process.

During our audit testing, we noted instances where the trial balance required audit adjustments for the Utilities Funds. Based on the audit adjustments and changes in presentation from the County's internally produced financial statements, it appears the County would be unable to prepare financial statements in accordance with generally accepted accounting principles. The County contracts with the external audit firm of Arrighi, Rader & Blake, LLC prepares the County's audited financial statements and related note disclosures.

Context: Independent auditors have adjusted the general ledger and prepared the County's audited financial statements and , related note disclosures as part of the annual audit process for many years. As such, this appears to be a systemic condition.

Effect: Financial information submitted to the Board during the year may not have been accurate.

Cause: The County has limited personnel available due to its size to properly prepare the financial statements. The County has chosen to contract with Arrighi, Rader & Blake, LLC to prepare the County's financial statements and adjust the general ledger as necessary.

Recommendation: We recommend the County's finance staff obtain additional training and designate a person to prepare the governmental financial statements in order to achieve the capability to prepare the County's financial statements internally.

Management's Response: Due to the constraints on financial resources and size of the County, the County believes the most cost efficient approach is to outsource the financial statement preparation function. Therefore, the County will continue to contract with the external auditor to prepare the County's financial statements and adjust the general ledger as necessary.

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Arrighi, Rader & Blake LLC
Certified Public Accountants

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 in the funds were reasonable and necessary to carry out the purposes of the funds at June 30, 2013 (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, 2013 (except as previously noted under statute compliance)
- The 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.

Arrighi, Rader - Blake, LLC

Yerington, Nevada
November 22, 2013

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, 2013

Flat Fixed Fees:		
Business license revenue adjusted base at June 30, 2012		$52,134
Adjustment to Base:		
Base		
1. Percentage increase in population of the local government	0.73%	
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	1.71%	2.44%
Adjusted base at June 30, 2013		53,406
Actual revenue		38,205
Amount (under) allowable amount		$(15,201)

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, 2013, 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 22, 2013.

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 over financial reporting. 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and responses that we consider to be a significant deficiency. (Finding 13-1).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Mineral County, Nevada's basic 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.*

Mineral County, Nevada's Response to Finding

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

Purpose of this Report

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

Yerington, Nevada
November 22, 2013

Arnold, Rader & Blake, LLC

Arrighi, Rader & Blake LLC
Certified Public Accountants

Independent Auditor's Report on Compliance For Each Major Program and on Internal Control over Compliance Required by OMB Circular A-133

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 Circular A-133 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, 2013. Mineral County, Nevada's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and responses.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants 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; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* Those standards and OMB Circular A-133 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.

Opinion on Each Major Federal Program

In our opinion, Mineral County, Nevada complied, in all material respects, on 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, 2013.

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 OMB Circular A-133, 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Yerington, Nevada
November 22, 2013

Arrighi, Rader - Blake, LLC

MINERAL COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013
(PAGE 1 OF 3)

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES
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Total U.S. Department of the Interior			**444,073**
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MINERAL COUNTY, NEVADA
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FOR THE YEAR ENDED JUNE 30, 2013
(PAGE 2 OF 3)

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MINERAL COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013
(PAGE 3 OF 3)

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JAG Program Cluster	16.738	09-JAG-39	18,761
Juvenile Accountability Block Grants (JABG)	16.523	2011-JB-FX-0007	3,750
Total U.S. Department of Justice			**25,298**
Department of Homeland Security:			
Passed through Nevada Department of Public Safety Division of Emergency Management:			
Emergency Management Performance Grants (EMPG)	97.042	Project 9704211	**5,383**
Total Expenditures of Federal Awards			**$ 1,573,201**

The notes to The Schedule of Expenditures of Federal Awards are an integral part of this schedule.

MINERAL COUNTY, NEVADA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2013

NOTE 1 – BASIS OF PRESENTATION:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Mineral County and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2 – NONCASH EXPENDITURES:

The expenditures reported include noncash items as follows:

National School Lunch Program (CFDA 10.555)
Expenditures of $718 for this program represent the dollar value of food commodities served at the County's juvenile detention facility. The value of commodities is determined by the U.S. Department of Agriculture.

Nutrition Services Incentive Program (CFDA 93.053)
Expenditures of $12,155 for this program represent the dollar value of food commodities used and distributed to eligible recipients through the County's Care & Share facilities. The value of commodities is determined by the U.S. Department of Health & Human Services.

Senior Farmers Market Nutrition Program (CFDA 10.576)
Expenditures of $1,710 for this program represent the dollar value of vouchers (redeemable at local Farmers Market) used and distributed to eligible recipients through the County's Care & Share facilities. The value of vouchers is determined by the U.S. Department of Agriculture.

Highway Planning and Construction (CFDA 20.205)
Expenditures of $167,830 for this program represent the dollar value of various infrastructure improvements installed in the County by the Nevada Department of Transportation. The value of the improvements is determined by the Nevada Department of Transportation.

NOTE 3 – PROGRAM INCOME:

Expenditures reported include income received by the grantee, directly generated by grant-supported activity, totaling $59,184 and includes the following programs:

- Special Programs for the Aging_Title III, Part C_Nutrition Services - CFDA 93.045: $47,536.
- Nuclear Waste Disposal Siting – CFDA 81.065: $11,648.

NOTE 4 – SUBRECIPIENTS:

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

Program Title	Federal CFDA Number	Amount Provided to Subrecipients
Schools and Roads - Grants to States	10.665	$ 140,056
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	$ 61,500

MINERAL COUNTY, NEVADA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2013

Section I - Summary of Auditor's Results:

- Arrighi, Rader & Blake, LLC issued an unqualified opinion on the financial statements of Mineral County, Nevada for the year ended June 30, 2013.

- No material weakness 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.

- No deficiencies in the internal control over major federal programs were disclosed during the audit as reported in the Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Federal Program and on Internal Control over Compliance in Accordance with OMB A-133.

- Arrighi, Rader & Blake, LLC issued an unqualified opinion on compliance with the requirements for the major federal award program of Mineral County.

- There were no audit findings relative to the major federal award programs for Mineral County for the year ended June 30, 2013 which are required to be reported under Section .510(a) of OMB Circular A-133.

- Mineral County had three major programs for the year ended June 30, 2013, as follows:
  - Water and Waste Program Cluster:
    ARRA - Water & Waste Disposal Systems for Rural Communities – CFDA 10.781
  - Airport Improvement Program – CFDA 20.106

- The dollar threshold used to distinguish between Type A and Type B programs for the year ended June 30, 2013, was $300,000.

- Mineral County was determined to be a low-risk auditee for the year ended June 30, 2013 under the criteria set forth in section 530 of OMB Circular A-133.

Financial Statements Findings:

- See pages 123-124.

Section II – Financial Statement Findings
Finding 12-1-Significant Deficiency:

Criteria & Condition: Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. One of the key components of an effective system of internal control is the preparation of full disclosure financial statements and maintaining accounting records that do not require adjustments as part of the audit process.

During our audit testing, we noted instances where the trial balance required audit adjustments for the Utilities Funds. Based on the audit adjustments and changes in presentation from the County's internally produced financial statements, it appears the County would be unable to prepare financial statements in accordance with generally accepted accounting principles. The County contracts with the external audit firm of Arrighi, Rader & Blake, LLC prepares the County's audited financial statements and related note disclosures.

Context: Independent auditors have adjusted the general ledger and prepared the County's audited financial statements and , related note disclosures as part of the annual audit process for many years. As such, this appears to be a systemic condition.

Effect: Financial information submitted to the Board during the year may not have been accurate.

Cause: The County has limited personnel available due to its size to properly prepare the financial statements. The County has chosen to contract with Arrighi, Rader & Blake, LLC to prepare the County's financial statements and adjust the general ledger as necessary.

Recommendation: We recommend the County's finance staff obtain additional training and designate a person to prepare the governmental financial statements in order to achieve the capability to prepare the County's financial statements internally.

Management's Response: Due to the constraints on financial resources and size of the County, the County believes the most cost efficient approach is to outsource the financial statement preparation function. Therefore, the County will continue to contract with the external auditor to prepare the County's financial statements and adjust the general ledger as necessary.

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Arrighi, Rader & Blake LLC
Certified Public Accountants

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 in the funds were reasonable and necessary to carry out the purposes of the funds at June 30, 2013 (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, 2013 (except as previously noted under statute compliance)
- The 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.

Arrighi, Rader - Blake, LLC

Yerington, Nevada
November 22, 2013

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, 2013

Flat Fixed Fees:		
Business license revenue adjusted base at June 30, 2012		$52,134
Adjustment to Base:		
Base		
1. Percentage increase in population of the local government	0.73%	
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	1.71%	2.44%
Adjusted base at June 30, 2013		53,406
Actual revenue		38,205
Amount (under) allowable amount		$(15,201)