

TONOPAH TOWN BOARD
April 12, 2023
MEETING MINUTES
Tonopah Convention Center
301 Brougner Avenue, Tonopah, NV 89049
6:00 p.m.

Chairman Don Kaminski brought the Tonopah Town Board meeting to order on April 12, 2023 at 6:00 p.m. and led in the Pledge of Allegiance.

The Tonopah Town Board recessed to the Tonopah Library District Board of Trustees meeting at 7:07 p.m. and reconvened as the Tonopah Town Board at 7:35 p.m.

Present:

Vice-Chairman Jerry Elliston
Member Joni Eastley

Absent:

Clerk Marc Grigory
Member Zachary Newell

1. Public Comment
Richard Dizmang of Goldfield – Square Dancing being held at the Convention Center. Requesting reduced rate of the facility. Will submit an agenda item request form for a future agenda.
Holds event every week. 9 participants last week.
2. Approval of the Agenda for the Tonopah Town Board Meeting held this day, April 12, 2023.
Agenda approved as submitted.
3. Discussion, deliberation, and possible action to approve meeting minutes, in context, from: February 24; March 8; March 22 and March 31, 2023.
Member Eastley motioned to approve meeting minutes, in context, from: February 24; March 8; March 22 and March 31, 2023.
Vice Chairman Elliston seconded.
No further discussion.
Motion carried 3-0.

4. Town Board Member's, Department Manager's, Nye County Commissioner's, Tonopah Main Street and Nye Communities Coalition Comments

THMP – Jeff Martin:

Simerson moved start date to end of April

Thanks to Town/TPU/Joe Westerlund – cleared a spot on the upper entrance

Last Friday – podcast for Travel Nevada – Atlas Obscura

Video shoot for Travel Nevada, upcoming

Soiree – June 17th

Ad in the paper – summer help

Blacksmithing schedule set – hired 2 - May 13th and 14th – first class

Saturday night – 1st Stargazing event of the season

Town Manager Joe Westerlund:

Career Fair – last Thursday

Graffiti at Joe Friel cleaned up - no leads on who did it

Reliner phase 4 on next agenda

Maintenance prepping parks and getting ready to open

Rock and Bottle meeting on the 17th

SST at Fairground – 1st of next month

POOL/PACT meeting next Thursday and Friday – Reno

No update on the DirecTV item

Union Plaza parking lot – grant approved - notice to proceed

5. Presentation of award to employee Dave Speakman in recognition of 10 years of service with Tonopah Public Utilities.

Award presented and pictures taken.

6. Discussion, deliberation, and possible decision to accept the Town of Tonopah, Nevada, Audited Report on Financial Statements and Supplementary Information as presented by Daniel C. McArthur, Ltd.
 Dan McArthur presented.
 Retiree numbers received March 27th – hence the hold up on the audit.
 The following pages were pointed out to the Board:

TOWN OF TONOPAH, NEVADA			
STATEMENT OF NET POSITION			
June 30, 2022			
	Governmental Activities	Business-type Activities	Total Primary Government
Assets			
Cash and cash equivalents	\$ 3,807,536	\$ 2,079,831	\$ 5,887,367
Interest receivable	8,577	6,599	15,176
Property taxes receivable	45,736	-	45,736
Room taxes receivable	102,088	-	102,088
Due from other governments	230,923	-	230,923
Accounts receivable net of allowance for uncollectible	-	177,501	177,501
Inventory	-	37,047	37,047
Prepaid items	26,838	30,033	56,871
Restricted assets - cash	-	619,629	619,629
Capital assets (net of accumulated depreciation)	5,002,962	9,258,764	24,261,726
Total assets	9,224,660	22,229,404	31,454,064
Deferred outflows of resources			
Deferred charge on pension	378,259	307,940	686,199
Deferred charge on OPEB	45,376	37,608	82,984
Total deferred outflows of resources	423,635	345,548	769,183
Liabilities			
Accounts payable	239,436	113,273	352,709
Accrued payroll	26,686	18,715	45,401
Accrued interest payable	-	7,068	7,068
Payable from restricted assets:			
Customer deposits	-	28,702	28,702
Noncurrent liabilities:			
Due within one year:			
Accrued compensated absences	8,195	18,538	26,733
Bonds payable	-	113,756	113,756
Due in more than one year:			
Net OPEB liability	524,515	590,496	1,115,011
Net pension liability	206,325	329,875	536,200
Accrued compensated absences	10,409	12,938	23,347
Bonds payable	-	4,716,635	4,716,635
Total liabilities	1,015,566	5,949,996	6,965,562
Deferred inflows of resources			
Deferred charge on pension	489,949	394,935	884,884
Deferred charge on OPEB	369,397	287,841	657,238
Total deferred inflows of resources	859,346	682,776	1,542,122
Net position			
Net investment in capital assets	5,002,962	14,428,373	19,431,335
Restricted	745,410	619,629	1,365,039
Unrestricted	2,025,011	894,178	2,919,189
Total net position	\$ 7,773,383	\$ 15,942,180	\$ 23,715,563

The notes to the financial statements are an integral part of this statement.

TOWN OF TONOPAH, NEVADA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

Functions/Programs	Expenses	Program Revenues		Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	
Primary governments:						
General government	\$ (308,035)	\$ 83,211	\$ -	\$ (224,824)	\$ -	\$ (224,824)
Public safety	(270,722)	-	-	(270,722)	-	(270,722)
Public works	(301,657)	-	-	(301,657)	-	(301,657)
Culture and recreation	(780,237)	36,907	19,093	(724,237)	-	(724,237)
Total governmental activities	(1,660,651)	120,118	19,093	(1,521,440)	-	(1,521,440)
Business-type activities:						
Water	(1,086,412)	632,331	-	-	(454,081)	(454,081)
Sewer	(599,734)	555,738	-	-	(43,996)	(43,996)
Total business-type activities	(1,686,146)	1,188,069	-	-	(498,077)	(498,077)
Total primary governments	\$(3,346,797)	\$1,308,187	\$ 19,093	(1,521,440)	(498,077)	(2,019,517)
General Revenues:						
Ad valorem taxes				218,908	-	218,908
Room taxes				876,810	-	876,810
Fuel taxes				42,490	-	42,490
Consolidated taxes				916,466	-	916,466
Public safety taxes				207,888	-	207,888
Investment income (loss)				(218,823)	(174,578)	(393,401)
Capital projects fees				-	31,695	31,695
Surcharge				-	290,284	290,284
Miscellaneous				10,468	71,878	82,346
Total general revenues				2,054,207	219,279	2,273,486
Change in net position				532,767	(278,798)	253,969
Net position - beginning of year				7,240,616	16,220,978	23,461,594
Net position - end of year				\$ 7,773,383	\$15,942,180	\$23,715,563

The notes to the financial statements are an integral part of this statement.

TOWN OF TONOPAH, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE D – DETAILED NOTES ON ALL FUNDS (Continued)

1. Pooled Cash and Investments (Continued)

Concentrations of Credit Risk (Continued): The Town reports its investments at fair value. The town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Town has the following recurring fair value measurements as of June 30, 2022:

Investment Type	Fair Value	Level 1	Level 2	Level 3	N/A
Negotiable Certificates of Deposit	12.82%	0.00%	100.00%	0.00%	0.00%
NV Local Government Investment Pool	0.64%	29.56%	70.44%	0.00%	0.00%
U.S. Agencies	79.30%	0.00%	100.00%	0.00%	0.00%
Money Market Mutual Funds	7.24%	100.00%	0.00%	0.00%	0.00%
	<u>100.00%</u>				

Investment Income (Loss): Investment income (loss) is made up of interest income, net of fees to earn the interest, and net fair value gains and (losses). The table below includes the interest income net of fees, and net investment fair value gains and loss:

	Governmental Activities	Business-Type Activities	Government Wide
Interest income	\$ 57,997	\$ 32,643	\$ 70,640
Unrealized fair value loss	(256,820)	(207,221)	(464,041)
Investment income (loss)	\$ (218,823)	\$ (174,578)	\$ (393,401)

2. Receivables

Below is the detail of receivables for each major fund and the nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts:

	General	Capital Projects	Other: Governmental	Water	Sewer	Total
Interest	\$ 6,883	\$ 461	\$ 1,233	\$ 3,781	\$ 2,818	\$ 15,176
Property Taxes	45,736	-	-	-	-	45,736
Room taxes	94,691	-	7,397	-	-	102,088
Due from other governments:						
Consolidated taxes	189,195	-	-	-	-	189,195
Fuel taxes	7,258	-	-	-	-	7,258
Grant	4,094	-	-	-	-	4,094
Public safety sales tax	-	-	30,376	-	-	30,376
Accounts receivable, net	-	-	-	104,983	72,518	177,501
Total receivables	\$ 347,857	\$ 461	\$ 39,036	\$ 108,764	\$ 75,336	\$ 571,454

TOWN OF TONOPAH, NEVADA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Major Funds		Other Governmental Funds	Total Governmental Funds
	General Fund	Capital Projects		
Revenues				
Taxes	\$ 973,910	\$ -	\$ 63,537	\$ 1,037,447
Licenses and permits	700	-	-	700
Intergovernmental	1,008,216	-	225,509	1,233,725
Charges for services	36,907	-	-	36,907
Fines and forfeitures	52,244	-	-	52,244
Miscellaneous	(171,249)	(13,125)	(23,881)	(208,255)
Total revenues	<u>1,900,728</u>	<u>(13,125)</u>	<u>265,165</u>	<u>2,152,768</u>
Expenditures				
Current:				
General government	352,277	-	-	352,277
Public safety	73,379	-	224,567	297,946
Public works	317,359	-	-	317,359
Culture and recreation	546,188	-	133,181	679,369
Capital projects	-	237,932	-	237,932
Total expenditures	<u>1,289,203</u>	<u>237,932</u>	<u>357,748</u>	<u>1,884,883</u>
Excess (deficiency) of revenues over expenditures	<u>611,525</u>	<u>(251,057)</u>	<u>(92,583)</u>	<u>267,885</u>
Other financing sources (uses)				
Operating transfers in	-	430,000	135,000	565,000
Operating transfers out	(565,000)	-	-	(565,000)
Total other financing sources (uses)	<u>(565,000)</u>	<u>430,000</u>	<u>135,000</u>	<u>-</u>
Net change in fund balance	46,525	178,943	42,417	267,885
Fund balance				
Beginning of year	<u>3,118,307</u>	<u>5,188</u>	<u>518,862</u>	<u>3,642,357</u>
End of year	<u>\$ 3,164,832</u>	<u>\$ 184,131</u>	<u>\$ 561,279</u>	<u>\$ 3,910,242</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF TONOPAH, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

- a. Long-term Debt (Continued)
- b. Changes in Long-Term Debt

During the year ended June 30, 2022, the following changes occurred:

Governmental activities:

	Balance June 30, 2021	Net Additions	Net Deletions	Balance June 30, 2022	Due within One Year
Compensated absences	\$ 47,036	\$ -	\$ 28,432	\$ 18,604	\$ 8,155
Net pension liability	487,953	-	281,628	206,325	-
Net OPER liability	767,813	-	213,206	554,607	-
Total	\$ 1,302,802	\$ -	\$ 501,666	\$ 800,936	\$ 8,155

Business-type activities:

	Balance June 30, 2021	Net Additions	Net Deletions	Balance June 30, 2022	Due within One Year
Compensated absences	\$ 48,710	\$ -	\$ 16,624	\$ 32,086	\$ 18,538
Net pension liability	556,585	-	326,710	229,875	-
Net OPER liability	836,291	-	213,892	622,399	-
Accrual payable	494,180	-	111,438	382,742	113,756
Total	\$ 1,935,766	\$ -	\$ 768,664	\$ 1,167,102	\$ 132,294

Governmental activity liabilities will be liquidated primarily by the General Fund. Per Nevada Revised Statutes Chapter 269.425, the debt limitations for the town cannot exceed 25% of assessed valuation of property within the town which is \$3,822,480.

7. Interfund Transfers

Interfund operating transfers are made from one fund to another fund to support expenditures in accordance with the authority established for the individual funds. Transfers between fund types during the year ended June 30, 2022, were as follows:

	Transfers Out	
	Total	General
Major - Capital Projects Fund	\$ 430,000	\$ 430,000
Minority Special Revenue Funds	135,000	135,000
Total	\$ 565,000	\$ 565,000

The Tourism Special Revenue Fund received \$125,000 from the General Fund to help fund current year activities. The Mural Special Revenue Fund received \$10,000 from the General Fund to help fund current year activities. The Capital Projects Fund received \$430,000 from the General Fund for projects.

TOWN OF TONOPAH, NEVADA
MAJOR FUND - GENERAL FUND (GAAP BASIS)
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Amounts for the Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property taxes	\$ 150,000	\$ 160,637	\$ 10,637	\$ 291,292
Room taxes	300,000	813,273	513,273	625,893
Total taxes	<u>450,000</u>	<u>973,910</u>	<u>523,910</u>	<u>917,185</u>
Licenses and permits	2,500	700	(1,800)	1,150
Intergovernmental:				
County liquor license	1,800	2,840	1,040	4,280
County gaming license	16,000	27,427	11,427	46,935
Consolidated tax	300,000	916,466	616,466	751,763
Gas tax \$1.75	38,213	42,490	4,277	46,497
Grants	-	18,993	18,993	49,066
Total intergovernmental	<u>356,013</u>	<u>1,008,216</u>	<u>652,203</u>	<u>898,541</u>
Charges for services:				
Rescue runs	200	-	(200)	-
Swimming pool fees	6,000	4,339	(1,661)	5,582
Convention Center rental	10,000	10,061	61	7,260
Sports complex fees	2,400	2,400	-	100
Mining park entrance	5,000	16,296	11,296	5,986
Fairgrounds rental	450	3,811	3,361	3,012
Total charges for services	<u>24,050</u>	<u>36,907</u>	<u>12,857</u>	<u>21,940</u>
Fines and forfeitures	15,000	52,244	37,244	42,270
Miscellaneous:				
Investment income (loss)	6,000	(171,249)	(177,249)	(8,650)
Donations	-	-	-	2,500
Other	2,000	-	(2,000)	10
Total miscellaneous	<u>8,000</u>	<u>(171,249)</u>	<u>(179,249)</u>	<u>(6,140)</u>
Total revenues	\$ 855,563	\$ 1,900,728	\$ 1,045,165	\$ 1,874,946

TOWN OF TONOPAH, NEVADA
 MAJOR FUND - GENERAL FUND (GAAP BASIS)
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2022
 (With Comparative Amounts for the Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Expenditures:				
Culture and recreation (continued):				
Foregrounds:				
Services and supplies	\$ 7,300	\$ 2,166	\$ 4,134	\$ 4,296
Hall fields:				
Services and supplies	42,530	34,853	7,667	39,289
Convention Centers:				
Salaries and wages	155,635	90,132	65,503	103,049
Employee benefits	99,725	47,765	51,958	62,231
Services and supplies	95,100	53,590	41,510	37,267
Total convention center	350,458	191,687	158,771	203,541
Total culture and recreation	811,298	546,188	265,010	493,129
Contingency	15,000		15,000	
Total expenditures	\$ 2,081,382	\$ 1,289,303	\$ 792,079	\$ 1,227,760

TOWN OF TONOPAH, NEVADA
MAJOR FUND - TONOPAH PUBLIC UTILITIES WATER ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES
IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Amounts for the Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actuals
	Budget	Actual		
Operating Revenues:				
Charges for services:				
Water fees	\$ 515,200	\$ 632,331	\$ 117,131	\$ 605,488
Operating Expenses:				
Water department:				
Administration	206,625	100,281	106,344	88,149
General operations	340,977	242,445	98,532	273,326
Water operations	194,200	145,324	48,876	144,373
Depreciation	400,000	496,539	(96,539)	493,044
Total operating expenses	<u>1,141,802</u>	<u>984,589</u>	<u>157,213</u>	<u>1,000,892</u>
Operating income (loss)	<u>(626,602)</u>	<u>(352,258)</u>	<u>274,344</u>	<u>(395,404)</u>
Nonoperating Revenue (Expense):				
Investment income (loss)	5,000	(104,254)	(109,254)	(5,043)
Water surcharge	225,000	290,284	65,284	303,992
Miscellaneous	23,000	7,878	48,878	15,534
Interest expense	(101,975)	(107,823)	152	(119,632)
Total nonoperating revenue (expense)	<u>151,025</u>	<u>156,085</u>	<u>5,060</u>	<u>194,851</u>
Change in net position	<u>\$ (475,577)</u>	<u>(196,173)</u>	<u>\$ 279,404</u>	<u>(200,553)</u>
Net Position:				
Beginning of year		<u>10,317,796</u>		<u>10,518,349</u>
End of year		<u>\$ 10,121,623</u>		<u>\$ 10,317,796</u>

TOWN OF TONOPAH, NEVADA
 MAJOR FUND - TONOPAH PUBLIC UTILITIES SEWER ENTERPRISE FUND
 SCHEDULE OF REVENUE, EXPENSES, AND CHANGES
 IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2022
 (With Comparative Amounts for the Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actuals
	Budget	Actual		
Operating revenues				
Charges for services:				
Sewer fees	\$ 500,000	\$ 555,938	\$ 55,938	\$ 524,054
Operating expenses				
Sewer department:				
Administration	399,509	170,222	229,287	172,618
General operations	375,732	187,941	187,791	231,423
Sewer operations	41,000	18,314	22,686	19,823
Depreciation	260,000	246,262	13,738	241,173
Total operating expenses	<u>1,076,241</u>	<u>602,739</u>	<u>473,502</u>	<u>665,037</u>
Operating income (loss)	<u>(476,241)</u>	<u>(46,801)</u>	<u>429,440</u>	<u>(140,983)</u>
Nonoperating revenue (expense)				
Investment income (loss)	6,000	(70,324)	(76,324)	(6,680)
Capital projects fees	36,000	11,695	(24,305)	12,413
Total nonoperating revenue (expense)	<u>42,000</u>	<u>(58,629)</u>	<u>(100,629)</u>	<u>5,733</u>
Change in net position	\$ <u>(434,241)</u>	\$ <u>(107,426)</u>	\$ <u>326,815</u>	\$ <u>(135,250)</u>
Net Position				
Beginning of year		<u>5,903,182</u>		<u>6,018,440</u>
End of year		\$ <u>5,820,557</u>		\$ <u>5,903,182</u>

DANIEL C. McARTHUR, LTD.
Certified Public Accountant

One West Hill Street, Reno, NV 89501 • (702) 343-1897 • FAX (702) 385-9619

INDEPENDENT AUDITOR'S COMMENTS

Honorable Board Members
Town of Tonopah, Nevada
Tonopah, Nevada

In connection with our audit of the financial statements of the Town of Tonopah, Nevada, (the Town) as of and for the year ended June 30, 2022, nothing came to our attention that caused us to believe that the Town failed to comply with the requirements of the Nevada Revised Statutes except as noted below. However, our audit was not directed primarily toward obtaining knowledge of such compliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the Town's noncompliance with the Nevada Revised Statutes referenced below, insofar as they relate to accounting matters.

CURRENT YEAR STATUTE COMPLIANCE

The Town of Tonopah, Nevada conformed to all significant statutory constraints on its financial administration during the year as identified in Note C1 of the accompanying financial statements.

PROGRESS ON PRIOR YEAR STATUTE COMPLIANCE

There were no compliance issues in the prior year.

CURRENT YEAR RECOMMENDATIONS

We noted no material weakness and no significant deficiency in internal controls.

PRIOR YEAR RECOMMENDATIONS

We noted no material weakness and no significant deficiency in internal controls.

Member Eastley motioned to accept the Town of Tonopah, Nevada, Audited Report on Financial Statements and Supplementary Information as presented by Daniel C. McArthur, Ltd.
Vice Chairman Elliston seconded.
No further discussion. Motion carried 3-0.

7. Discussion, deliberation, and possible decision to approve the Town of Tonopah Fiscal Year 2023-2024 Tentative Budget to be filed with the Department of Taxation pursuant to NRS 345.596.

Administrative Supervisor Becky Braska presented.

Mr. Westerlund stated that Project Magic would not need Town funding this year. The Board discussed putting those funds into the contingency fund.

Discussion about the ending budget number increased to \$1,895,193 from \$851,741.

Member Eastley motioned to approve the Town of Tonopah Fiscal Year 2023-2024 Tentative Budget to be filed with the Department of Taxation pursuant to NRS 345.596. She inquired if money was budgeted for the museum. Money was set aside to assist with purchase of generators. Member Eastley disclosed that she sits on the board for the Central Nevada Historical Society. She also sits on the board for Tonopah Main Street and money was budgeted for them as well. She stated she does not benefit individually from these revenues.

Vice Chairman Elliston seconded. No further discussion. Motion carried 3-0.

8. Discussion, deliberation, and possible decision to set the date, time and place of Public Hearing to approve and adopt, or amend, approve and adopt the final budget of the Town of Tonopah/Tonopah Public Utilities for Fiscal Year 2023-2024.

Ms. Braska presented.

Member Eastley motioned to set the date, time and place of Public Hearing to approve and adopt, or amend, approve and adopt the final budget of the Town of Tonopah/Tonopah Public Utilities for Fiscal Year 2023-2024 as May 24, 2023 at 6:00 p.m. at the Convention Center.

Vice Chairman Elliston seconded. No further discussion. Motion carried 3-0.

9. Discussion, deliberation, and possible action to authorize use of the town stage, bleachers and pop up shades on June 24, 2023 for the 100th Anniversary of the local VFW and Flag Day Celebration by the local VFW Post.

Member Eastley motioned to authorize use of the town stage, bleachers and pop up shades on June 24, 2023 for the 100th Anniversary of the local VFW and Flag Day Celebration by the local VFW Post.

Vice Chairman Elliston seconded. No further discussion. Motion carried 3-0.

Chairman Kaminski disclosed he is a member of the VFW Auxiliary.

10. Discussion, deliberation, and possible decision to approve the purchase of 25 tons of rebel red infield clay for the Joe Friel Sports Complex, for an amount not to exceed \$3,000.

Mr. Westerlund presented.

Member Eastley motioned to approve the purchase of 25 tons of rebel red infield clay for the Joe Friel Sports Complex, for an amount not to exceed \$3,000. Vice Chairman Elliston seconded. No further discussion. Motion carried 3-0.

11. Discussion, deliberation, and possible action to approve the Town of Tonopah/Tonopah Public Utilities employee pay scale.

Member Eastley motioned to approve the Town of Tonopah/Tonopah Public Utilities employee pay scale. Vice Chairman Elliston seconded. No further discussion. Motion carried 3-0.

12. Discussion, deliberation, and possible action on Department Budget Reports.

Looked good per the Board.

13. Discussion, deliberation, and possible action on Department Staff Reports.

Discussion regarding removing this item from future agendas. The Board wants to be made of aware of issues and events not day to day activity from employees.

14. Correspondence

Tonopah Coalition Meeting

National Parks Service – Free lifetime pass for Veterans

April 2023 Tonopah Happenings

Anna Whiteside thank you email – career day

Budget narrative for NNCHD – submitted by Horace Carlyle

15. Approval of vouchers for payment.

The Board reviewed and signed vouchers.

Vice Chairman Elliston approved to pay vouchers as submitted for payment.

Member Eastley seconded. No further discussion. Motion carried 3-0.

16. Public Comment

Mr. Westerlund thanked Rich Douglas and his friends for cleaning the graffiti at the park on Sunday.

17. Adjourn.

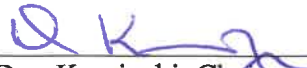
Meeting adjourned at 8:00 p.m.

Minutes transcribed by:



Jennifer Mills, Deputy Town Clerk

Approved:



Don Kaminski, Chairman

Jerry W. Elliston, Vice-Chairman



Marc Grigory, Clerk



Joni Eastley, Member



Zachary Newell, Member

Tonopah Town Board Meeting Minutes
For meeting held: April 12, 2023

Approved at meeting held:
August 9, 2023

TONOPAH LIBRARY DISTRICT BOARD OF TRUSTEES

April 12, 2023

MEETING MINUTES

Tonopah Convention Center

301 Brougner Avenue, Tonopah, NV 89049

6:00 p.m.

Chairman Don Kaminski brought the Tonopah Library District Board of Trustees meeting to order on April 12, 2023 at 7:07 p.m.

Present:

Trustee Joni Eastley

Trustee Jerry Elliston

Absent:

Vice-Chairman Zachary Newell

Clerk Marc Grigory

13 others were in attendance

1. Public Comment

None.

2. Approval of the Agenda for the Tonopah Library District Board of Trustees Meeting held this day, April 12, 2023.

Agenda approved as submitted.

3. Discussion, deliberation, and possible action to approve meeting minutes, in context, from: February 24; March 8; March 22 and March 31, 2023.

Trustee Eastley motioned to approve meeting minutes, in context, from: February 24; March 8; March 22 and March 31, 2023.

Trustee Elliston seconded.

No further discussion.

Motion carried 3-0.

4. Library Board Member's/Manager's Comments

Acting Librarian Jessyka Boteler:

Discussion about new library system and budget.

5. Discussion, deliberation, and possible decision to accept the Tonopah Library District Audited Report on Financial Statements and Supplementary Information as presented by Daniel C. McArthur, Ltd.
Dan McArthur presented.

TONOPAH LIBRARY DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2022

Assets:	
Pooled cash and investments	\$ 604,180
Taxes receivable	22,546
Interest receivable	1,423
Due from other governments	973
Prepaid items	4,643
Capital assets, net of accumulated depreciation	<u>223,761</u>
Total assets	<u>857,526</u>
Liabilities:	
Accounts payable	64,174
Accrued payroll	659
Long term liabilities:	
OPEB obligation payable	<u>88,600</u>
Total liabilities	<u>157,433</u>
Net Position:	
Net investment in capital assets	223,761
Restricted for capital projects	306,700
Unrestricted	<u>173,632</u>
Total net position	<u>\$ 704,093</u>

The notes to the financial statements are an integral part of this statement.

**TONOPAH LIBRARY DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2022**

	Major Funds		Total
	General Fund	Capital Projects	Governmental Funds
Revenues:			
Taxes:			
Property taxes	\$ 99,389	\$ -	\$ 99,389
Intergovernmental:			
Consolidated tax	5,297	-	5,297
Charges for Services:			
Copies	771	-	771
Fines and Forfeitures:			
Book fines	79	-	79
Miscellaneous:			
Investment income (loss)	(9,827)	(27,832)	(37,559)
Donations	1,537	-	1,237
Other	1,705	-	1,703
Total miscellaneous	(6,687)	(27,832)	(34,619)
Total revenues	98,782	(27,832)	70,950
Expenditures:			
Current:			
Culture and Recreation:			
Salaries and wages	65,128	-	65,128
Employee benefits	5,781	-	16,781
Services and supplies	25,718	-	25,718
Capital outlay	13,286	-	13,286
Total expenditures	120,913	-	120,913
Excess (deficiency) of revenues over expenditures	(22,131)	(27,832)	(50,063)
Fund Balances:			
Beginning of year	262,050	334,632	596,682
End of year	\$ 239,917	\$ 306,799	\$ 546,617

The notes to the financial statements are an integral part of this statement.

TONOPAH LIBRARY DISTRICT
MAJOR FUND - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Amounts for Year ended June 30, 2021)

	2022		Variance Positive (Negative)	2021 Actual
	Budget	Actual		
Revenues				
Taxes				
Property taxes	\$ 205,382	\$ 99,189	\$ (105,993)	\$ 162,810
Intergovernmental				
Grants	-	-	-	1,307
Consolidated tax	3,000	5,237	2,237	4,747
Total intergovernmental	3,000	5,237	2,237	6,054
Charges for Services:				
Copies	1,000	721	(279)	463
Fines and Forfeitures:				
Book fines	300	70	(230)	142
Miscellaneous:				
Investment income (loss)	200	(9,827)	(10,027)	(1,145)
Donations	500	1,327	797	539
Other	200	1,703	1,503	250
Total miscellaneous	900	16,687	(7,587)	(556)
Total revenues	213,782	98,782	(112,002)	169,116
Expenditures:				
Current:				
Culture and Recreation:				
Salaries and wages	94,368	63,128	29,440	49,077
Employee benefits	26,210	16,781	9,329	14,402
Services and supplies	129,000	25,718	96,282	57,617
Capital outlay	15,000	13,286	1,734	-
Total expenditures	257,878	120,913	136,965	121,096
Excess (deficiency) of revenues over expenditures	(47,096)	(22,133)	24,963	48,020
Other Financing Sources (Uses):				
Operating transfers out	(125,000)	-	125,000	(220,000)
Net change in fund balance	(172,096)	(22,133)	149,963	(171,980)
Fund Balance:				
Beginning of year	181,070	262,050	\$1,020	434,050
End of year	\$ 8,974	\$ 239,917	\$ 230,983	\$ 262,070

TONGPAH LIBRARY DISTRICT
MAJOR FUND-CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 305,619	\$ 335,974
Interest receivable	<u>1,081</u>	<u>699</u>
Total assets	\$ 306,700	\$ 334,632
Liabilities:		
Accounts payable	\$ -	\$ -
Fund Balance:		
Restricted for capital projects	<u>106,700</u>	<u>334,632</u>
Total liabilities and fund balance	\$ 106,700	\$ 334,632

TONOPAH LIBRARY DISTRICT
MAJOR FUND-CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022
 (With Comparative Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ -	\$ (27,932)	\$ (27,932)	\$ (953)
Expenditures:				
Capital projects	350,985		350,985	
Excess (deficiency) of revenues over expenditures	(350,985)	(27,932)	323,053	(953)
Other Financing Sources (Uses):				
Operating transfers in	225,000		(125,000)	220,000
Net change in fund balance	(225,985)	(27,932)	198,053	219,047
Fund Balance:				
Beginning of year	225,985	334,632	108,647	115,585
End of year	\$ -	\$ 306,700	\$ 306,700	\$ 334,632

DANIEL C. MCARTHUR, LTD.
Certified Public Accountant

2000 Park Hill # 800, Reno, Nev. 89502 • Las Vegas, NV 89106 • (702) 365-1799 • FAX (702) 365-3679

INDEPENDENT AUDITOR'S COMMENTS

Honorable Board Members
Tonopah Library District
Tonopah, Nevada

In connection with our audit of the financial statements of the governmental activities and each major funds of Tonopah Library District (the District) as of and for the year ended June 30, 2021, and the related notes to the financial statement, nothing came to our attention that caused us to believe that the District failed to comply with the requirements of the Nevada Revised Statutes referenced below insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such compliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the Nevada Revised Statutes referenced below, insofar as they relate to accounting matters.

CURRENT YEAR STATUTE COMPLIANCE

The Tonopah Library District conformed to all significant statutory constraints on its financial administration during the year as identified in Note B1 of the accompanying financial statements.

PROGRESS ON PRIOR YEAR STATUTE COMPLIANCE

The District did not have compliance findings in the prior year.

CURRENT YEAR RECOMMENDATIONS

We noted no material weakness and no significant deficiency in internal controls.

PRIOR YEAR RECOMMENDATIONS

We noted no material weakness and no significant deficiency in internal controls.

NEVADA REVISED STATUTES 334.6113

The District established the Capital Projects Fund in accordance with Nevada Revised Statutes 334.6113. Compliance with Nevada Revised Statutes is contained in Note B1 to the financial statements. The District did not spend any capital projects funds in the current year. The District plans no revenues and to spend \$306,700 for building improvements in the following year. The District does not plan to accumulate money in the fund.

Las Vegas, Nevada
March 23, 2021

Trustee Eastley motioned to accept the Tonopah Library District Audited Report on Financial Statements and Supplementary Information as presented by Daniel C. McArthur, Ltd.

Trustee Elliston seconded.

No further discussion. Motion carried 3-0.

6. Discussion, deliberation, and possible decision to approve the Tonopah Library District Fiscal Year 2023-2024 Tentative Budget to be filed with the Department of Taxation pursuant to NRS 345.596.


Trustee Eastley motioned to approve the Tonopah Library District Fiscal Year 2023-2024 Tentative Budget to be filed with the Department of Taxation pursuant to NRS 345.596.

She disclosed that her grandson is an employee but does not oversee him.

Trustee Elliston seconded. No further discussion. Motion carried 3-0.

7. Discussion, deliberation, and possible decision to set the date, time and place of Public Hearing to approve and adopt, or amend, approve and adopt the final budget of the Tonopah Library District for Fiscal Year 2023-2024.
Trustee Eastley motioned to set the date, time and place of Public Hearing to approve and adopt, or amend, approve and adopt the final budget of the Tonopah Library District for Fiscal Year 2023-2024. as May 24, 2023 at 6:00 p.m. at the Convention Center.
Trustee Elliston seconded. No further discussion. Motion carried 3-0.
8. Discussion, deliberation and possible action to authorize payment of invoices prior to Board approval to the following vendors to ensure timely payment avoiding late fees and or service termination: Suburban Propane, Balckburn Pest Control, Pitney Bowes, Tonopah Public Utilities, Verizon, Frontier, Mimo Works, NV Energy and Valley Electric. The Board also authorizes payment/processing of Bank of America credit card statements prior to Board approval for the following employees: Jessyka Boteler and Mike Sain.
Trustee Eastley motioned to authorize payment of invoices prior to Board approval to the following vendors to ensure timely payment avoiding late fees and or service termination: Suburban Propane, Balckburn Pest Control, Pitney Bowes, Tonopah Public Utilities, Verizon, Frontier, Mimo Works, NV Energy and Valley Electric. The Board also authorizes payment/processing of Bank of America credit card statements prior to Board approval for the following employees: Jessyka Boteler and Mike Sain.
Trustee Elliston seconded. No further discussion. Motion carried 3-0.
9. Discussion, deliberation, and possible action on Department Budget Reports.
Looked good per the Board.
10. Discussion, deliberation and possible action on the Library Staff Report
Looked good per the Board.
11. Correspondence
None.
12. Approval of vouchers for payment.
The Board reviewed and signed vouchers.
Trustee Eastley motioned to approve vouchers as presented for payment.
Trustee Elliston seconded. No further discussion. Motion carried 3-0.
13. Public Comment
None.
14. Adjourn.
Meeting adjourned at 7:35 p.m.

Minutes transcribed by:



Jennifer Mills, Deputy Town Clerk

Approved:



Don Kaminski, Chairman



Zachary Newell, Vice-Chairman



Marc Grigory, Clerk



Joni Eastley, Trustee

Jerry Elliston, Trustee

Tonopah Library Board of Trustees Meeting Minutes
For meeting held: April 12, 2023

Approved at meeting held:
August 9, 2023