

WHITE PINE COUNTY, NEVADA
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008
WITH REPORT OF
CERTIFIED PUBLIC ACCOUNTANTS

WHITE PINE COUNTY

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FINANCIAL SECTION



Independent Auditors' Report

The Honorable County Commissioners
White Pine County
Ely, Nevada

MEMBERS:

CHAD B. ATKINSON
KRIS J. BRAUNBERGER
DEAN R. BURDICK
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MICHAEL K. SPILKER
MARK E. TICHENOR

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 White Pine County, as of and for the year ended June 30, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of White Pine County's management. Our responsibility is to express an opinion 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 United State of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of White Pine County as of June 30, 2008, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2009, on our consideration of White Pine County's internal control over financial reporting and on 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* and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis on pages 3 to 9 and budgetary comparison information on pages 40 to 50, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

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 fund financial statements and the other schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements of White Pine County. The accompanying 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 of White Pine County. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Hinton, Burdick, Hall & Spilker, PLLC
HINTON, BURDICK, HALL & SPILKER, PLLC
June 12, 2009

WHITE PINE COUNTY, NEVADA
Management's Discussion and Analysis
June 30, 2008

White Pine County's discussion and analysis is designed to, (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the County's financial activities, (c) identify changes in the County's financial position (its ability to address subsequent years' challenges), (d) identify any material deviations from the financial plan (the approved budget), and (e) identify individual fund issues or concerns.

We encourage readers to read this information in conjunction with the financial statements and notes, to gain a more complete picture of the information presented.

Financial Highlights

- The auditor's report offers an unqualified opinion that the County's financial statements are presented fairly in all material respects.
- Net assets for governmental activities totaled \$41,861,811 at the end of fiscal year 2008 and \$33,978,889 at the end of fiscal year 2007. This is an increase in the net assets of governmental activities of \$7,882,922 between fiscal years 2007 and 2008. Net assets for business-type activities totaled \$1,502,630 and \$1,462,918 at the end of fiscal years 2008 and 2007 respectively.
- For 2008, unrestricted net assets totaled \$4,597,257 for governmental activities. This is an increase of \$2,021,754 from 2007. Unrestricted net assets for business-type activities totaled \$512,915 which was an increase of \$84,783 from 2007.
- At the end of the fiscal year 2008, the unreserved fund balance for the General Fund was \$4,997,789 or 38% of total General Fund expenditures and transfers. For fiscal year 2007, the General Fund unreserved fund balance was \$3,006,191. The increase in fund balance is due to revenues exceeding expenditures and transfers by a total of \$1,991,598.
- Based on the poor financial performance of the County in fiscal year 2005 the Nevada Tax Commission declared White Pine County in a state of Severe Financial Emergency and directed the Nevada Department of Taxation to take over management of the County pursuant to NRS 354.685. The County experienced significant recovery during fiscal years 2006, 2007, and 2008 due to implementation of the Recovery Plan developed by the Nevada Department of Taxation.
- The County's primary revenue sources for governmental activities during 2008 are net proceeds from mines of \$4,615,924 and consolidated taxes of \$3,269,386. These two revenue sources comprise 21% and 15%, respectively, or 36% of total governmental activities revenues for 2008. During fiscal 2007, net proceeds from mines were \$4,803,162 and consolidated taxes were \$3,189,920. These revenue sources comprised 23% and 16%, respectively, or 39% of total general governmental revenues for 2007.
- The County's total expenses were \$14,745,087 for 2008 and \$13,549,208 for 2007. The greatest expenses were in the following activities as indicated on page 8: general government, public safety and public works.

- Total capital assets being depreciated in governmental activities were \$73,539,666 for 2008 and \$71,063,292 for 2007. Total capital assets being depreciated in business-type activities were \$1,783,281 for 2008 and \$1,783,281 for 2007. For additional information on the County's capital assets, see note 6 in the accompanying financial statements.
- Bonds payable totaled \$0 as of year end. During the fiscal year, the County retired General Obligation Bonds Series 2001 for \$745,000 see note 7 in the accompanying financial statements.

Overview of the Financial Statements

- This discussion and analysis is intended to serve as an introduction to the County's basic financial statements which are composed of: government-wide financial statements, fund financial statements, and notes to basic financial statements. This report also contains required supplementary information in addition to the basic financial statements.

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 assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.
- The statement of activities presents information showing how the County's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation and sick leave).
- The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the County include general government, judicial, public safety, public works, health, welfare, culture and recreation, and community support.

Fund Financial Statements

- A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. 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 agency funds.

Governmental Funds

- Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of

the fiscal year. Such information may be useful in evaluating the County's near-term financial requirements.

- Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-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 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Road Fund, Net Proceeds Mitigation Fund, and State Indigent Fund each of which is considered a major fund. Data from the other governmental funds are combined into a single, aggregate presentation. Individual fund data for each of these non-major governmental funds are provided in the combining and individual fund statements.
- The County adopts an annual appropriated budget for each of its governmental funds. A statement of revenues, expenditures and changes in fund balance-budget and actual is provided for each of the County's governmental funds to demonstrate compliance with the budget. The statements for the major governmental funds are located as required supplementary information in the basic financial statements. Statements for all governmental funds are included in the fund financial statements accompanying information.

Proprietary Funds

- When the County charges customers for the services it provides, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Assets and the Statement of Activities.

Fiduciary Funds

- The County's fiduciary funds consist of 25 agency funds. The agency funds are used to hold monies for other entities or individuals until disposition.

Notes to the Basic Financial Statements

- The notes to the basic financial statements 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 certain required supplementary information. It also includes a

schedule of compliance with state statutes reporting requirements and budgetary comparisons for both the original and final budgets of the General Fund, Road Fund, Net Proceeds Mitigation Fund, and State Indigent Fund.

- The combining statements and individual fund schedules are presented immediately following the required supplementary information.

Government-Wide Financial Analysis

- Net assets of White Pine County as of June 30, 2008 and June 30, 2007, are summarized and analyzed below

	Governmental activities		Business-type activities		Combined total	
	2008	2007	2008	2007	2008	2007
Current and other assets	\$ 23,131,083	\$ 16,200,538	\$ 535,407	\$ 453,283	\$ 23,666,490	\$ 16,653,821
Long-term assets	207,666	104,337	-	-	207,666	104,337
Capital assets	20,272,749	19,947,980	989,715	1,034,786	21,262,464	20,982,766
Total assets	43,611,498	36,252,855	1,525,122	1,488,069	45,136,620	37,740,924
Long-term liabilities outstanding	1,077,529	1,327,593	-	-	1,077,529	1,327,593
Other liabilities	672,158	946,373	22,492	25,151	694,650	971,524
Total liabilities	1,749,687	2,273,966	22,492	25,151	1,772,179	2,299,117
Net assets:						
Invested in capital assets, net of related debt	20,266,985	19,176,661	989,715	1,034,786	21,256,700	20,211,447
Restricted	16,997,569	12,226,725	-	-	16,997,569	12,226,725
Unrestricted	4,597,257	2,575,503	512,915	428,132	5,110,172	3,003,635
Total net assets	\$ 41,861,811	\$ 33,978,889	\$ 1,502,630	\$ 1,462,918	\$ 43,364,441	\$ 35,441,807

- As noted earlier, net assets may serve over time as a useful indicator of the County's financial position. Governmental activities assets exceeded liabilities by \$41,861,811 as of June 30, 2008 and \$33,978,889 as of June 30, 2007. The current year increase in net assets was \$7,882,922. Business-type activities assets exceeded liabilities by \$1,502,630 as of June 30, 2008 and \$1,462,918 as of June 30, 2007.
- The largest portion of the County's net assets for both governmental activities and business-type activities reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, etc.), less any related debt outstanding used to acquire those assets. 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 the debt.
- The second largest portion of the County's net assets for governmental activities represents resources that are subject to external restrictions on how they may be used. Of these restricted net assets, 8% is for capital projects, 1% is for repayment of long-term debt, and the remainder is restricted for the County's special revenue funds.
- The remaining portion of the County's net assets is unrestricted and may be used to meet the County's ongoing obligations to citizens and creditors.

- Unrestricted investment earnings for the County for the year ended June 30, 2008 were \$661,572
- At June 30, 2008 and June 30, 2007, White Pine County had positive balances of net assets for its government-wide activities.

Program revenues include charges for services, fines and forfeitures, certain licenses and permits, and both operating and capital grants and contributions.

	Governmental Activities		Business-type activities		Combined total	
	2008	2007	2008	2007	2008	2007
Revenues:						
Program revenues:						
Charges for services	\$ 2,514,028	\$ 2,218,630	\$ 316,737	\$ 354,158	\$ 2,830,765	\$ 2,572,788
Operating grants and contributions	892,690	1,352,763	-	-	892,690	1,352,763
Capital grants and contributions	2,063,407	334,823	-	-	2,063,407	334,823
General revenues:						
Taxes	11,117,623	10,655,219	-	-	11,117,623	10,655,219
State gaming licenses	153,686	158,391	-	-	153,686	158,391
Net proceeds from mines	4,615,924	4,803,162	-	-	4,615,924	4,803,162
Unrestricted investment earnings	652,543	431,620	9,029	11,128	661,572	442,748
Gains on sale of capital assets	-	340,935	-	-	-	340,935
Other revenue/(expense)	332,054	279,193	-	-	332,054	279,193
Total revenues	<u>22,341,955</u>	<u>20,574,736</u>	<u>325,766</u>	<u>365,286</u>	<u>22,667,721</u>	<u>20,940,022</u>
Expenses:						
General government	3,561,002	3,258,225	-	-	3,561,002	3,258,225
Judicial	1,691,442	1,399,872	-	-	1,691,442	1,399,872
Public safety	3,497,697	3,605,713	-	-	3,497,697	3,605,713
Public works	3,977,617	3,234,352	-	-	3,977,617	3,234,352
Health and sanitation	78,531	75,113	-	-	78,531	75,113
Welfare	378,774	546,407	-	-	378,774	546,407
Culture and recreation	782,376	633,409	-	-	782,376	633,409
Community support	297,737	260,774	-	-	297,737	260,774
Intergovernmental	192,000	192,000	-	-	192,000	192,000
Interest on long-term debt	24,257	39,875	-	-	24,257	39,875
Golf	-	-	157,544	159,076	157,544	159,076
Building and planning	-	-	106,110	144,392	106,110	144,392
Total expenses	<u>14,481,433</u>	<u>13,245,740</u>	<u>263,654</u>	<u>303,468</u>	<u>14,745,087</u>	<u>13,549,208</u>
Increase(Decrease) in net assets						
before transfers	7,860,522	7,328,996	62,112	61,818	7,922,634	7,390,814
Transfers	22,400	(1,036,578)	(22,400)	1,036,578	-	-
Increase(Decrease) in net assets	7,882,922	6,292,418	39,712	1,098,396	7,922,634	7,390,814
Net assets, beginning	33,978,889	27,686,471	1,462,918	364,522	35,441,807	28,050,993
Net assets, ending	<u>\$ 41,861,811</u>	<u>\$ 33,978,889</u>	<u>\$ 1,502,630</u>	<u>\$ 1,462,918</u>	<u>\$ 43,364,441</u>	<u>\$ 35,441,807</u>

Financial Analysis of the County's Funds

- Government Funds
 - The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of expendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.
 - As of the end of the fiscal years, the County's governmental funds reported a combined ending fund balance of \$21,982,693 and \$15,225,044 for years 2008 and 2007 respectively. This is an increase of \$6,757,649 in comparison with the prior year. The allocation of designated and undesignated fund balances is not determined at this time.
 - The General Fund is the chief operating fund of the County. Comparatively, the balance of the General Fund was \$4,997,789 at the end of 2008 and was \$3,006,191 at the end of 2007.
 - The fund balance of the County's General Fund increased by \$1,991,598 during the current fiscal year.

Budgetary Highlights

- The general fund's legal level of budgetary control is the function level. The final amended budget for expenditures and transfers was \$13,904,714. This budget represents an anticipated revenue over expenses of \$525,179. Actual expenditures and transfers were \$913,342 less than the final budget.
- Revenues received in the general fund and transfers were more than budgeted by \$553,077. This, combined with the fact that expenditures were less than budgeted amounts resulted in an increase in the general fund balance of \$1,466,419.

Economic Factors

- In April 2004 Quadra mining company purchased the Robinson mine from BHP. Operations began in July 2004 and by the June 2006 the mine was in full operation employing approximately 500 people. The mine operations continue to be strong. White Pine County is realizing increased tax revenues due to the mine operations. Currently, copper and gold prices remain strong indicating continued positive economic impact for the county.
- In February 2004 White Pine County entered into a development agreement for a coal-fired power plant with LS Power Development of St. Louis. A similar project with NV Energy was also proposed. For a variety of factors, both power plants have been deferred. The uncertainties of the today's financial markets and pending environmental regulations are the primary reasons for the delay. There are renewable energy projects in various stages of development however to partially offset the loss of the power plants.

- White Pine County continues to experience some economic growth from new businesses moving into the area as well as from housing sales but like the rest of the country, the recession has slowed these efforts somewhat. Some increases were also due to the strong prices of copper and gold which increased the revenues realized from mining operations.
- While the reopening of the mine has assisted with economic recovery, White Pine County continues to promote expansion through tourism and by capitalizing on its quality of life issues; isolation, outdoor recreation, and the desire of individuals and businesses to get away from the pressures of urban life and locate in a rural community.

Requests for information

- This report is designed to provide a general overview of White Pine County's finances for all interested parties. Questions concerning the information provided in this report or requests for additional financial information should be addressed to Charles Rodewald, Finance Director, at 801 Clark Street, Suite 5, Ely, Nevada 89301.

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BASIC FINANCIAL STATEMENTS

WHITE PINE COUNTY
Statement of Net Assets
June 30, 2008

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Assets			
Cash and investments	\$ 20,315,334	\$ 534,447	\$ 20,849,781
Receivables (net of allowance for uncollectibles)	2,212,873	960	2,213,833
Assets held for resale	12,661		12,661
Restricted cash and investments	590,215	-	590,215
Notes receivable	207,666	-	207,666
Capital assets not being depreciated			
Land	905,044	4,200	909,244
Construction in progress	11,429	-	11,429
Capital assets being depreciated, net of accumulated depreciation			
Equipment and vehicles	1,402,514	28,854	1,431,368
Improvements other than buildings	3,006,186	947,389	3,953,575
Buildings	1,940,620	9,272	1,949,892
Infrastructure	13,006,956	-	13,006,956
Total assets	<u>43,611,498</u>	<u>1,525,122</u>	<u>45,136,620</u>
Liabilities			
Accounts payable and other current liabilities	1,037,354	22,492	1,059,846
Unearned revenue	39,759	-	39,759
Due to other governments	416	-	416
Noncurrent liabilities:			
Due within one year	77,162	-	77,162
Due in more than one year	594,996	-	594,996
Total liabilities	<u>1,749,687</u>	<u>22,492</u>	<u>1,772,179</u>
Net Assets			
Invested in capital assets, net of related debt	20,266,985	989,715	21,256,700
Restricted for:			
Capital projects	1,390,650	-	1,390,650
Debt Service	189,861	-	189,861
Other purposes	15,417,058	-	15,417,058
Unrestricted	4,597,257	512,915	5,110,172
Total net assets	<u>\$ 41,861,811</u>	<u>\$ 1,502,630</u>	<u>\$ 43,364,441</u>

The accompanying notes are an integral part of the financial statements

WHITE PINE COUNTY
Statement of Activities
For the Year Ended June 30, 2008

Functions/Programs	Expenses	Program Revenues		Net (Expense) / Revenue and Change in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities
Primary government:						
Governmental activities:						
General government	\$ 3,561,002	\$ 877,333	\$ 1,060	\$ -	\$ (2,682,609)	\$ (2,682,609)
Judicial	1,691,442	304,048	-	-	(1,387,394)	(1,387,394)
Public safety	3,497,697	1,061,819	645,558	638	(1,789,682)	(1,789,682)
Public works	3,977,617	114,775	28,603	2,039,224	(1,795,015)	(1,795,015)
Health and sanitation	78,531	150	-	-	(78,381)	(78,381)
Welfare	378,774	5,852	51,037	-	(321,885)	(321,885)
Culture and recreation	782,376	105,663	21,512	10,000	(645,201)	(645,201)
Community support	297,737	44,388	144,920	13,545	(94,884)	(94,884)
Intergovernmental	192,000	-	-	-	(192,000)	(192,000)
Interest on long-term debt	24,257	-	-	-	(24,257)	(24,257)
Total governmental activities	<u>14,481,433</u>	<u>2,514,028</u>	<u>892,690</u>	<u>2,063,407</u>	<u>(9,011,308)</u>	<u>(9,011,308)</u>
Business-type activities:						
Golf	157,544	200,570	-	-	-	43,026
Building and Planning	106,110	116,167	-	-	-	10,057
Total business-type activities	<u>263,654</u>	<u>316,737</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>53,083</u>
Total primary government	<u>\$ 14,745,087</u>	<u>\$ 2,830,765</u>	<u>\$ 892,690</u>	<u>\$ 2,063,407</u>	<u>\$ (9,011,308)</u>	<u>\$ (8,958,225)</u>
General revenues:						
Ad valorem taxes				3,137,361	-	3,137,361
Consolidated taxes				3,269,386	-	3,269,386
Motor vehicle fuel tax				2,006,575	-	2,006,575
Sales taxes				1,335,658	-	1,335,658
Room taxes				4,040	-	4,040
Franchise taxes				473,528	-	473,528
Occupancy taxes				-	-	-
Government services tax				234,561	-	234,561
Payment in lieu of taxes				656,514	-	656,514
State gaming licenses				153,686	-	153,686
Net proceeds from mines				4,615,924	-	4,615,924
Unrestricted investment earnings				652,543	9,029	661,572
Gain on sale of capital assets				-	-	-
Other revenues				332,054	-	332,054
Transfers				22,400	(22,400)	-
Total general revenues				<u>16,894,230</u>	<u>(13,371)</u>	<u>16,880,859</u>
Change in net assets				7,882,922	39,712	7,922,634
Net assets - beginning				33,978,889	1,462,918	35,441,807
Net assets - ending				<u>\$ 41,861,811</u>	<u>\$ 1,502,630</u>	<u>\$ 43,364,441</u>

The accompanying notes are an integral part of the financial statements

WHITE PINE COUNTY
Balance Sheet
Governmental Funds
June 30, 2008

	General Fund	Special Revenue			Other Governmental Funds	Total Governmental Funds
		Road Fund	Net Proceeds Mitigation	Ruth Sewer Ponds Project		
Assets						
Cash and investments	\$ 4,224,029	\$ 662,090	\$ 4,450,000	\$ -	\$ 10,979,215	\$ 20,315,334
Accounts receivable	168,651	-	-	-	138,196	306,847
Property taxes receivable	101,657	-	-	-	11,830	113,487
Due from other governments	959,148	249,473	-	243,775	340,143	1,792,539
Due from other funds	42,463	-	-	-	-	42,463
Assets held for resale	-	-	-	-	12,661	12,661
Restricted cash and investments	-	-	-	-	590,215	590,215
Total assets	<u>\$ 5,495,948</u>	<u>\$ 911,563</u>	<u>\$ 4,450,000</u>	<u>\$ 243,775</u>	<u>\$ 12,072,260</u>	<u>\$ 23,173,546</u>
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	\$ 285,244	\$ 26,807	\$ -	243,775	\$ 256,149	\$ 811,975
Accrued liabilities	156,187	35,319	-	-	33,873	225,379
Due to other funds	-	-	-	-	42,463	42,463
Due to other governments	-	-	-	-	416	416
Deferred - property taxes	56,728	-	-	-	14,133	70,861
Deferred revenue	-	-	-	-	39,759	39,759
Total liabilities	<u>498,159</u>	<u>62,126</u>	<u>-</u>	<u>243,775</u>	<u>386,793</u>	<u>1,190,853</u>
Fund balances:						
Reserved for:						
Capital outlay	-	-	-	-	1,390,650	1,390,650
Debt service	-	-	-	-	189,861	189,861
Other purposes	-	849,437	4,450,000	-	10,117,621	15,417,058
Unreserved, undesignated	4,997,789	-	-	-	-	4,997,789
Unreserved, undesignated reported in nonmajor special revenue funds	-	-	-	-	(12,665)	(12,665)
Total fund balances	<u>4,997,789</u>	<u>849,437</u>	<u>4,450,000</u>	<u>-</u>	<u>11,685,467</u>	<u>21,982,693</u>
Total liabilities and fund balances	<u>\$ 5,495,948</u>	<u>\$ 911,563</u>	<u>\$ 4,450,000</u>	<u>\$ 243,775</u>	<u>\$ 12,072,260</u>	

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

Some receivables are not available in the current period and therefore are not reported in the funds.	207,666
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	20,272,749
Revenues considered unearned and not reported in the funds.	70,861
Some liabilities, including bonds payable and capital leases, are not due and payable in the current period and therefore are not reported in the funds.	(672,158)
Net assets of governmental activities	<u>\$ 41,861,811</u>

The accompanying notes are an integral part of the financial statements

WHITE PINE COUNTY
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2008

	General Fund	Special Revenue			Other Governmental Funds	Total Governmental Funds
		Road Fund	Net Proceeds Mitigation	Ruth Sewer Ponds Project		
Revenues						
Taxes	\$ 6,852,901	\$ 34,171	\$ -	\$ -	\$ 2,988,793	\$ 9,875,865
Licenses and permits	29,193	-	-	-	1,643	30,836
Intergovernmental	4,603,046	1,528,476	-	-	2,703,880	8,835,402
Charges for services	352,701	-	-	-	644,610	997,311
Fines and forfeitures	190,031	-	-	-	64,324	254,355
Investment Earnings	349,235	-	-	-	199,926	549,161
Miscellaneous revenue	1,064,399	50,828	-	245,775	422,676	1,783,678
Total revenues	<u>13,441,506</u>	<u>1,613,475</u>	<u>-</u>	<u>245,775</u>	<u>7,025,852</u>	<u>22,326,608</u>
Expenditures						
Current:						
General government	2,324,645	-	-	-	665,496	2,990,141
Judicial	1,612,923	-	-	-	69,502	1,682,425
Public Safety	2,819,692	-	-	-	478,149	3,297,841
Public Works	-	1,495,831	-	-	945,733	2,441,564
Health and Sanitation	77,563	-	-	-	-	77,563
Welfare	-	-	-	-	384,371	384,371
Culture and Recreation	456,154	-	-	-	275,964	732,118
Community Support	-	-	-	-	362,284	362,284
Intergovernmental Expense	192,000	-	-	-	-	192,000
Capital outlay:						
General government	-	-	-	-	1,530,330	1,530,330
Public Safety	-	-	-	-	-	-
Public Works	-	150,268	-	245,775	702,310	1,098,353
Culture and Recreation	-	-	-	-	20,390	20,390
Debt service:						
Principal	-	-	-	-	748,000	748,000
Interest	-	-	-	-	33,979	33,979
Total expenditures	<u>7,482,977</u>	<u>1,646,099</u>	<u>-</u>	<u>245,775</u>	<u>6,216,508</u>	<u>15,591,359</u>
Excess revenues over (under) expenditures	<u>5,958,529</u>	<u>(32,624)</u>	<u>-</u>	<u>-</u>	<u>809,344</u>	<u>6,735,249</u>
Other financing sources (uses)						
Transfers in	1,541,464	93,260	2,500,000	-	3,503,352	7,638,076
Transfers out	(5,508,395)	-	-	-	(2,107,281)	(7,615,676)
Total other financing sources and uses	<u>(3,966,931)</u>	<u>93,260</u>	<u>2,500,000</u>	<u>-</u>	<u>1,396,071</u>	<u>22,400</u>
Net change in fund balances	1,991,598	60,636	2,500,000	-	2,205,415	6,757,649
Fund balances - beginning of year	3,006,191	788,801	1,950,000	-	9,480,052	15,225,044
Fund balances - end of year	<u>\$ 4,997,789</u>	<u>\$ 849,437</u>	<u>\$ 4,450,000</u>	<u>\$ -</u>	<u>\$ 11,685,467</u>	<u>\$ 21,982,693</u>

The accompanying notes are an integral part of the financial statements

WHITE PINE COUNTY
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, 2008

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

Net changes in fund balances - total governmental funds	\$ 6,757,649
Payments on notes receivable reported in the funds that provide current financial resources are reported as a reduction of notes receivable in the statements of net assets. Advances reported in the funds that use current financial resources are reported as an increase in notes receivable in the statement of net assets. This is the amount by which advances exceed the payments received.	103,329
Revenues that do not provide current financial resources are not reported as revenues in governmental funds. This represents the change in unearned revenues for property taxes that have previously been deferred in the funds.	32,018
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.	346,767
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) is to decrease net assets.	(21,998)
The issuance of long-term debt (e.g., bonds, leases) provide current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	752,201
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.	<u>(87,044)</u>
Change in net assets of governmental activities	<u><u>\$ 7,882,922</u></u>

The accompanying notes are an integral part of the financial statements

WHITE PINE COUNTY
Statement of Net Assets
Proprietary Funds
June 30, 2008

	Golf Course Fund	Nonmajor Proprietary Funds (Bldg and Planning)	Combined Total
Assets			
Current Assets:			
Cash	\$ 328,535	\$ 205,912	\$ 534,447
Receivables (net of allowance of \$0)	538	422	960
Total current assets	<u>329,073</u>	<u>206,334</u>	<u>535,407</u>
Noncurrent assets:			
Land	4,200	-	4,200
Buildings	54,143	-	54,143
Improvements	1,544,312	-	1,544,312
Furniture, equipment & vehicles	184,826	-	184,826
Accumulated depreciation	(797,766)	-	(797,766)
Total noncurrent assets	<u>989,715</u>	<u>-</u>	<u>989,715</u>
Total Assets	<u>1,318,788</u>	<u>206,334</u>	<u>1,525,122</u>
Liabilities			
Current Liabilities:			
Accounts payable	17,198	906	18,104
Accrued liabilities	2,304	2,084	4,388
Total current liabilities	<u>19,502</u>	<u>2,990</u>	<u>22,492</u>
 Total Liabilities	 <u>19,502</u>	 <u>2,990</u>	 <u>22,492</u>
Net Assets			
Invested in capital assets, net of related debt	989,715	-	989,715
Restricted	-	-	-
Unrestricted	309,571	203,344	512,915
Total net assets	<u>\$ 1,299,286</u>	<u>\$ 203,344</u>	<u>\$ 1,502,630</u>

The accompanying notes are an integral part of the financial statements

WHITE PINE COUNTY
Statement of Revenues, Expenses, and changes in Fund Net Assets
Proprietary Funds
For the Year Ended June 30, 2008

	Golf Course Fund	Nonmajor Proprietary Funds (Bldg and Planning)	Combined Total
Operating Revenues			
Charges for Sales and Services			
Golf Course Fees	\$ 86,560	\$ -	\$ 86,560
Golf Cart Rentals	23,862	-	23,862
Golf Cart Path Repair	8,054	-	8,054
Golf Course Mower Fees	29,321	-	29,321
Golf Course Shed Fees	12,773	-	12,773
Building Permit Fees	-	98,206	98,206
RPC Fees	-	17,910	17,910
Miscellaneous	40,000	51	40,051
Total Operating Revenues	<u>200,570</u>	<u>116,167</u>	<u>316,737</u>
Operating Expenses			
Salaries	39,278	33,330	72,608
Employee Benefits	18,130	7,822	25,952
Service, Supplies and Other	55,065	64,958	120,023
Depreciation	45,071	-	45,071
Total Operating Expenses	<u>157,544</u>	<u>106,110</u>	<u>263,654</u>
Operating Income (Loss)	<u>43,026</u>	<u>10,057</u>	<u>53,083</u>
Non-operating Revenues (Expenses)			
Investment Earnings	-	9,029	9,029
Total Non-Operating Revenue (Expense)	<u>-</u>	<u>9,029</u>	<u>9,029</u>
Income (loss) before contributions and transfers	43,026	19,086	62,112
Transfers:			
Transfers In	-	-	-
Transfers Out	(12,400)	(10,000)	(22,400)
Change in net assets	30,626	9,086	39,712
Total net assets, Beginning of Year	<u>1,268,660</u>	<u>194,258</u>	<u>1,462,918</u>
Total net assets, End of Year	<u>\$ 1,299,286</u>	<u>\$ 203,344</u>	<u>\$ 1,502,630</u>

The accompanying notes are an integral part of the financial statements

WHITE PINE COUNTY
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2008

	Golf Course Fund	Nonmajor Proprietary Funds (Bldg and Planning)	Combined Total
Cash Flows From Operating Activities:			
Cash received from customers, service fees	\$ 164,987	\$ 174,421	\$ 339,408
Cash received from customers, other	40,000	51	40,051
Cash paid to suppliers	(47,587)	(83,262)	(130,849)
Cash paid to employees	(57,063)	(33,330)	(90,393)
Net cash flows from operating activities	<u>100,337</u>	<u>57,880</u>	<u>158,217</u>
Cash Flows From Noncapital Financing Activities:			
Transfers from/(to) other funds	(12,400)	(10,000)	(22,400)
Net cash flows from noncapital financing activities	<u>(12,400)</u>	<u>(10,000)</u>	<u>(22,400)</u>
Cash Flows From Capital and Related Financing Activities:			
Purchase of capital assets	-	-	-
Net cash flows from capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows From Investing Activities:			
Interest on investments	-	9,029	9,029
Net change in Cash and Cash Equivalents	87,937	56,909	144,846
Cash and Cash Equivalents, Beginning of Year	<u>240,598</u>	<u>149,003</u>	<u>389,601</u>
Cash and Cash Equivalents, End of Year	<u>\$ 328,535</u>	<u>\$ 205,912</u>	<u>\$ 534,447</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Net Operating Income/(Loss)	\$ 43,026	\$ 10,057	\$ 53,083
Adjustments to reconcile net income/(loss) to net cash provided by operating activities:			
Depreciation/amortization	45,071	-	45,071
Changes in operating assets and liabilities:			
(Increase)/Decrease in receivables	4,417	58,305	62,722
Increase/(Decrease) in payables	7,477	(11,387)	(3,910)
Increase/(Decrease) in accrued liabilities & deposits	346	905	1,251
Net cash provided (used) by operating activities	<u>\$ 100,337</u>	<u>\$ 57,880</u>	<u>\$ 158,217</u>

The accompanying notes are an integral part of the financial statements

WHITE PINE COUNTY
Combined Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2008

	<u>Agency Funds</u>
Assets	
Cash and investments	\$ 1,527,166
Accounts receivable	128,703
Interest receivable	1,409
Property taxes receivable	<u>71,043</u>
Total Assets	<u>1,728,321</u>
Liabilities	
Due to other governments	1,398,967
Deferred -property taxes	<u>54,298</u>
Total Liabilities	<u>1,453,265</u>
Net Assets	
Held in trust for individuals, organizations, and other governments	<u><u>\$ 275,056</u></u>

The accompanying notes are an integral part of the financial statements

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2008

NOTE 1. Summary of Significant Accounting Policies

General

The County is a political subdivision of the State of Nevada with a County Commission comprised of five commissioners elected at large. The financial statements of White Pine County, NV (the County) have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. Significant accounting policies are described below.

Reporting Entity

The financial statements included herein present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the primary government. Each discretely presented component unit, on the other hand, is reported in a separate column in the combined financial statements to emphasize it is legally separate from the government. As to the County there are no component units which are included to form the reporting entity.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial accountability. Other manifestations of this ability include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used is the scope of public service, which involves considering whether the activity benefits the government and/or its citizens or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component unit for inclusion or exclusion from the reporting entity is the existence of special financial relationships, regardless of whether the government is able to exercise oversight responsibilities.

Jurisdictions that are not considered to be part of the County include the incorporated City of Ely, White Pine County School District, White Pine County Hospital District, White Pine County Tourism and Recreation Board, White Pine County T.V. District and Ruth/McGill General Improvement District.

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2008

NOTE 1. Summary of Significant Accounting Policies, Continued

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. 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 or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *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 or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. 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 enterprise funds are reported as separate columns in the fund financial statements.

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 funds and fiduciary fund financial statements. 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 period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2008

NOTE 1. Summary of Significant Accounting Policies, Continued

The County reports the following major governmental funds:

General Fund - The general fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Road Fund – The road fund accounts for the County’s allocation of State collected and apportioned highway fuel tax.

Net Proceeds Mitigation Fund – The fund is used to monitor the use of net proceeds from mining.

Ruth Sewer Ponds Project Fund – The fund is used for to account for the inflows and outflows of funds related to the Ruth sewer ponds construction project.

The County reports the following major proprietary funds:

Golf Course Enterprise Fund – The fund is used for the operation of the County Golf Course.

Additionally the County reports the following fund types:

Fiduciary Funds

Agency Funds are custodial in nature and cannot be used to support the County’s own programs.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private sector guidance.

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

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary funds principal ongoing operations. The principal operating revenues of the proprietary fund are charges to customer for sales and services. Operating expenses for the proprietary funds include the cost of sale sand services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2008

NOTE 1. Summary of Significant Accounting Policies, Continued

Deposits and Investments

Cash includes cash on hand, demand deposits with banks and other financial institutions, deposits in other types of accounts or cash management pools that have the general characteristics of demand deposit accounts and short-term investments with original maturities of three months or less from the date of acquisition. Statutes authorize the County to invest in the State Investment Pool, bonds and debentures of the United States, obligations of the Federal Land Banks, bills and notes of the U.S. Treasury, obligations of the U.S. Postal Service, obligations of the Federal National Mortgage Association, certificates of deposits, short-term bonds of local governments and Banker's acceptance. All investments are carried at fair value with unrealized gains and losses recorded as adjustments to investment earnings. Fair market values are based on quoted market prices

Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to" or "due from other funds." The County does not have any trade accounts receivable, all other receivables are deemed collectible and an allowance for uncollectible accounts is deemed immaterial and has not been recorded. Any residual balances outstanding between the governmental activities and fiduciary funds are reported in the government-wide financial statements as "internal balances."

Property Taxes

All real property within White Pine 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 assessed valuation of the property and its improvements is being assessed 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 the 1979 legislative sessions, the tax rate was further limited to \$3.64 per hundred dollars of assessed valuation unless an additional rate is approved by the electorate. White Pine County is currently at this maximum tax limit.

Taxes on real property are a lien on the property and attach on July 1 of the year for which the taxes are levied. Taxes on property are due on the third Monday in August; however, they may be made in four installments payable on the third Monday in August, and the first Mondays 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, 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.

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2008

NOTE 1. Summary of Significant Accounting Policies, Continued

Taxes on personal property are collected currently. Personal property declarations are mailed out annually and the tax is computed using percentages of taxable values established by the Department of Taxation and tax rates described above.

The major classifications of personal property are commercial, mobile homes, aircraft and agricultural. In White Pine County, taxes on motor vehicles are collected by the State. The taxes are then returned to the County of origin to be apportioned based on a statutory formula.

Taxes on net proceeds of mines are determined by the Nevada Tax Commission. Billing and collection functions are performed by the State with amounts remitted to the County.

Inventories

Expenditures for supplies held for future consumption and minor equipment purchases are charged against appropriations of all governmental funds at the time of purchase. Any inventories of such supplies at year end are not material to the individual funds and are not recognized in these financial statements.

Capital Assets

Capital assets, which include property, equipment and infrastructure, are reported in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives

Buildings	10-40 years
Improvements	15-40 years
Equipment and vehicles	3-15 years
Infrastructure and roads	15-40 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures by the governmental fund upon acquisition.

Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. According to employee contracts, the full amount of earned but unused vacation and one-half of earned but unused sick leave has been recorded as a liability. The liability for these compensated absences is recorded as long-term debt in the government-wide statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2008

NOTE 1. Summary of Significant Accounting Policies, Continued

Designated Fund Balance

The designated fund balance, if any, represents that portion of the ending fund balance which has been obligated in the 2008-2009 budgets.

Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net assets. Bond premiums, discounts, and issuance costs are deferred and amortized over the life of the applicable debt. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Estimates

Generally accepted accounting principles require management to make estimates and assumptions that affect assets and liabilities, contingent assets and liabilities, and revenues and expenditures. Actual results could differ from those estimates.

NOTE 2. Reconciliation of Government-Wide and Fund Financial Statements

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets:

The governmental fund balance sheet includes reconciliation between total governmental fund balances and net assets of governmental activities as reported in the government-wide statement of net assets. This difference primarily results from the long-term economic focus of the statement of net assets versus the current financial resources focus of the governmental fund balance sheets. One element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.” The details of this difference are as follows:

Capital lease payable	5,764
Compensated absences	<u>666,394</u>
Net adjustment to reduce <i>fund balance - total governmental funds</i> to arrive at <i>net assets - governmental activities</i>	<u>\$ 672,158</u>

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2008

NOTE 2. Reconciliation of Government-Wide and Fund Financial Statements, Continued

Explanation of differences between governmental fund statement of revenues, expenditures, and changes in fund balance and the government-wide statement of activities:

The governmental fund statement of revenues, expenditures, and changes in fund balance includes a reconciliation between net changes in fund balances-total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. The first element of this reconciliation states that capital outlays are reported in the governmental funds as expenditures while the government-wide statement of activities allocates these costs over the useful lives of the assets as depreciation. While shown in the reconciliation as the net difference, the elements of this difference are as follows:

Capital outlay	\$ 2,315,343
Depreciation expense	<u>(1,968,576)</u>
Net adjustment to increase <i>net changes in fund balance -- total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	<u>\$ 346,767</u>

Another element of that reconciliation states that “issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas the amounts are deferred and amortized in the statement of activities.” The details of this difference are as follows:

Principal repayments:	
Bonds payable	\$ 745,000
Capital leases	<u>7,201</u>
Net adjustment to increase <i>net changes in fund balances total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	<u>\$ 752,201</u>

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2008

NOTE 2. Reconciliation of Government-Wide and Fund Financial Statements, Continued

Another element of the reconciliation states that “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.” The detail of this difference is as follows:

Change in compensated absences	\$ (96,766)
Change in accrued interest	<u>9,722</u>
Net adjustment to decrease <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	<u>\$ (87,044)</u>

NOTE 3. Stewardship, Compliance and Accountability

Budgets and Budgetary Accounting

White Pine County adheres to the Local Government Budget and Finance Act incorporated in Chapter 354 of the Nevada Revised Statutes. The provisions of this Act include the following major procedures to establish the budgetary data which is reflected in these financial statements.

1. On or before April 15, the Board files a tentative budget with the Nevada Department of Taxation for all funds other than Fiduciary Funds, which are not required to be budgeted. The appropriated budget is prepared by fund, function and department.
2. Public budget hearings on the tentative budgets are held on the third Monday in May.
3. On or before June 1, the Board indicates changes, if any, to be made to the tentative budget and adopts a final budget by the favorable vote of a majority of the members of the Board. The final budget must then be forwarded to the Nevada Department of Taxation for final approval.
4. Formal budgetary integration in the financial records of all funds is employed to enhance management control during the year.
5. Budgets for the general fund, special revenue and capital projects are adopted on a basis consistent with generally accepted accounting principles (GAAP) except that all capital asset purchases are reported as expenditures when paid, gross proceeds from the sale of assets are reported as revenue when received, payments for notes receivable are reported as revenue when received and loans to businesses are reported as an expenditure when disbursed. Budgets for the debt service funds are adopted on a basis consistent with GAAP except that loan proceeds are treated as other financing sources and principal payments are treated as other expenditures. Uncommitted appropriations lapse at the end of the year.

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2008

NOTE 3. Stewardship, Compliance and Accountability, Continued

6. Budget amounts within funds, and between funds, may be transferred if amounts do not exceed the original budget. Such transfers are to be approved by the budget officer and/or the Board of Commissioners, depending on established criteria. Budget augmentations in excess of original budgetary amounts may not be made without prior approval of the Board of Commissioners following a scheduled and noticed public hearing.
7. In accordance with State statute, actual expenditures may not exceed budgetary appropriations of the various governmental functions.

The independent audit of the records of the County for the year ended June 30, 2008, included a review of the financial activity for compliance with applicable statutes and codes. During the course of the audit the following items of noncompliance were noted.

Expenditures over Appropriations

A few of the County's departments and funds had expenditures in excess of final budget appropriations that may not be in accordance with NRS 354.626. For a list of the departments and funds please refer to the budget and actual statement and schedules contained in the required supplementary information and supplementary information.

Unauthorized Interfund Loans

A few of the County's funds had unauthorized interfund loans that may not be in accordance with NRS 354. For a list of the funds please refer to the note 5, the basic financial statements, and supplementary information.

Deficit Fund Equity

The following County funds had a deficit fund balances at year end: State of Nevada Child Support 575, SERC State Grant 825, HMEP SERC Grant 826, HUD Grant/Indigent 865, Violence Against Women 870, CCPBG Grant 876, and United Way of Great Basin 941. The deficit fund balance may not be in accordance with NRS 354.626.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the County.

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2008

NOTE 4. Deposits and Investments

Deposits

Custodial Credit Risk

For deposits this is the risk that in the event of a bank failure, the government's deposit may not be returned to it. The County does not have a formal policy for custodial credit risk. As of June 30, 2008, \$2,006,169 of the County's bank balance of \$2,346,460 was exposed to custodial credit risk because it was uninsured and uncollateralized. No deposits are collateralized, nor is it required by state statute.

Investments

The County Treasurer is the official charged with making investments and follows an investment policy adopted in August, 2002. That policy provides that investments be made with safety, liquidity, and yield in that priority order with the maximum maturity of investments at 5 years.

As of June 30, 2008 the County had the following investments and maturities:

Investment Type	Fair Value	Investments Maturities (in Years)			
		Less than 1	1-5	6-10	More than 10
Nevada Local Government Pooled Investment Fund	\$ 21,083,525	\$ 21,083,525	\$ -	\$ -	\$ -
Money Market	170	170	-	-	-
Total Fair Value	\$ 21,083,696	\$ 21,083,696	\$ -	\$ -	\$ -

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2008

NOTE 4. Deposits and Investments, Continued

Custodial Credit Risk

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the County, and are held by counterparty. At June 30, 2008, \$0 of the County's investments was uninsured, not registered in the name of the County or held by a counterparty.

Interest rate risk

In accordance with its investment policy, the County manages its exposure to declines in fair values by limiting its investments to liquid securities with maturities of less than five years.

Credit risk

At June 30, 2008, the County Treasurer had invested \$ 21,083,525 with the Nevada State Treasurer's Investment Pool. The State Treasurer's Investment Pool is unrated and allows withdrawals on request. The State Treasurer is required to have collateral pledged for amounts deposited in the pool not covered by Federal Depository Insurance. The net interest earnings rate at June 30, 2008 was 2.23%

At June 30, 2008 the County had the following investments and quality ratings:

Investment Type	Fair Value	Quality Ratings			
		AAA	AA	A	Unrated
Nevada Local Government Pooled Investment Fund	\$ 21,083,525	\$ -	\$ -	\$ -	\$ 21,083,525
Money Market	170	-	-	-	170
Total Fair Value	\$ 21,083,696	\$ -	\$ -	\$ -	\$ 21,083,696

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2008

NOTE 5. Interfund Receivables, Payables and Transfers

Interfund balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursed expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

The composition of interfund balances as of June 30, 2008, is as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 42,463	\$ -
Non-major funds	-	42,463
Total	<u>\$ 42,463</u>	<u>\$ 42,463</u>

Transfers between funds occur primarily to finance programs accounted for in one fund with resources collected in other funds in accordance with budgetary authorizations. Interfund transfers for the year ended June 30, 2008 are shown in the following table:

Transfer in:	Transfers out:					Total
	<u>General</u>	<u>Road Fund</u>	<u>Nonmajor Governmental</u>	<u>Golf Course Fund</u>	<u>Non-major Proprietary</u>	
General Fund	\$ -	\$ -	\$ 1,519,064	\$ 12,400	\$ 10,000	\$ 1,541,464
Road Fund	93,260	-	-	-	-	93,260
Net Proceeds Mitigation	2,500,000	-	-	-	-	2,500,000
Nonmajor Governmental Funds	2,915,135	-	588,217	-	-	3,503,352
Golf Course Fund	-	-	-	-	-	-
Nonmajor Proprietary	-	-	-	-	-	-
Total	<u>\$ 5,508,395</u>	<u>\$ -</u>	<u>\$ 2,107,281</u>	<u>\$ 12,400</u>	<u>\$ 10,000</u>	<u>\$ 7,638,076</u>

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2008

NOTE 6. Capital Assets

The following table summarizes the changes to capital assets for governmental activities during the year:

Governmental Activities:	Balance 6/30/2007	Additions	Deletions	Balance 6/30/2008
Capital assets, not being depreciated:				
Land	\$ 905,044	\$ -	\$ -	\$ 905,044
Construction in progress	196,150	-	(184,721)	11,429
Total capital assets, not being depreciated:	<u>1,101,194</u>	<u>-</u>	<u>(184,721)</u>	<u>916,473</u>
Capital assets, being depreciated:				
Improvements other than buildings	2,364,139	2,160,548	-	4,524,687
Buildings	4,375,689	-	-	4,375,689
Equipment & vehicles	7,937,002	339,516	(23,690)	8,252,828
Infrastructure	56,386,462	-	-	56,386,462
Total capital assets, being depreciated:	<u>71,063,292</u>	<u>2,500,064</u>	<u>(23,690)</u>	<u>73,539,666</u>
Less accumulated depreciation for:				
Improvements other than buildings	(1,383,165)	(135,336)	-	(1,518,501)
Buildings	(2,289,841)	(145,228)	-	(2,435,069)
Equipment & vehicles	(6,381,523)	(470,483)	1,692	(6,850,314)
Infrastructure	(42,161,977)	(1,217,529)	-	(43,379,506)
Total accumulated depreciation	<u>(52,216,506)</u>	<u>(1,968,576)</u>	<u>1,692</u>	<u>(54,183,390)</u>
Total capital assets, being depreciated, net	<u>18,846,786</u>	<u>531,488</u>	<u>(21,998)</u>	<u>19,356,276</u>
Governmental activities capital assets, net	<u>\$ 19,947,980</u>	<u>\$ 531,488</u>	<u>\$ (206,719)</u>	<u>\$ 20,272,749</u>

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

Governmental Activities:	
General government	\$ 306,470
Judicial	2,670
Public safety	164,649
Public works	1,452,974
Culture and recreation	41,813
Total depreciation expense - governmental activities	<u>\$ 1,968,576</u>

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2008

NOTE 6. Capital Assets, Continued

The following table summarizes the changes to capital assets for business-type activities during the year:

Business Type Activities:	Balance 6/30/2007	Additions	Deletions	Balance 6/30/2008
Capital assets, not being depreciated:				
Land	\$ 4,200	\$ -	\$ -	\$ 4,200
Total capital assets, not being depreciated:	<u>4,200</u>	<u>-</u>	<u>-</u>	<u>4,200</u>
Capital assets, being depreciated:				
Improvements other than buildings	1,544,312	-	-	1,544,312
Buildings	54,143	-	-	54,143
Equipment & vehicles	184,826	-	-	184,826
Total capital assets, being depreciated:	<u>1,783,281</u>	<u>-</u>	<u>-</u>	<u>1,783,281</u>
Less accumulated depreciation for:				
Improvements other than buildings	(560,854)	(36,069)	-	(596,923)
Buildings	(43,517)	(1,354)	-	(44,871)
Equipment & vehicles	(148,324)	(7,648)	-	(155,972)
Total accumulated depreciation	<u>(752,695)</u>	<u>(45,071)</u>	<u>-</u>	<u>(797,766)</u>
Total capital assets, being depreciated, net	<u>1,030,586</u>	<u>(45,071)</u>	<u>-</u>	<u>985,515</u>
Governmental activities capital assets, net	<u>\$ 1,034,786</u>	<u>\$ (45,071)</u>	<u>\$ -</u>	<u>\$ 989,715</u>

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2008

NOTE 6. Capital Assets, Continued

Changes in construction in progress are summarized as follows:

The White Pine County airport beacon tower rehabilitation project commenced in fiscal year 2007 and continued in fiscal year 2008. \$1,236,334 of construction costs was added to complete that phase of the project and a total of \$1,364,115 was capitalized in fiscal year 2008. Construction of a skateboard park was also commenced during fiscal year 2007 and concluded in fiscal year 2008. CIP of \$51,940 from fiscal year 2007 was added to current year costs of \$20,391 for a total capitalization of \$72,331 in fiscal year 2008.

No new projects were undertaken in by the county in fiscal year 2008.

Fiscal year 2007 additions to CIP of \$11,429 for the Ely Pool Project remain in CIP at June 30, 2008. No additional costs have been incurred for that project. The pool's completion, including estimated project costs and funding, remained uncertain at the report date.

NOTE 7. Long-Term Debt

The following is a summary of changes in long-term debt for the year ended June 30, 2008.

Governmental activities:	<u>Balance 6/30/2007</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 6/30/2008</u>	<u>Current Portion</u>
Bonds Payable	\$ 745,000	\$ -	\$ 745,000	\$ -	\$ -
Capital Lease Payable	12,965	-	7,201	5,764	5,764
Accrued Compensated Absences	569,628	479,709	382,943	666,394	71,398
Total long term debt	<u>\$ 1,327,593</u>	<u>\$ 479,709</u>	<u>\$ 1,135,144</u>	<u>\$ 672,158</u>	<u>\$ 77,162</u>

The General Obligation Bonds, Series 2001 were retired in fiscal year 2008.

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2008

NOTE 8. Capital Leases Payable

The County has entered into a lease agreement, which is considered a capital lease in accordance with Financial Accounting Standard Bard statement number 13. The lease is shown in the governmental activities of the government-wide statements. The total amount of equipment capitalized under the lease is \$25,995.

The following is an annual schedule of future minimum lease payments with interest at 7.07% under the capital lease, together with the present value of the net minimum lease payments:

<u>June 30,</u> 2009	<u>Ford Expedition Lease</u>	<u>Total</u>
Total remaining lease payments	\$ 6,254	\$ 6,254
	6,254	6,254
Less: Amount representing interest	<u>(490)</u>	<u>(490)</u>
Present value of net remaining minimum lease payments	<u>\$ 5,764</u>	<u>\$ 5,764</u>

NOTE 9. Net Proceeds of Mines

The County receives net proceeds of mines taxes through the State of Nevada that is then apportioned by the County. Each year the County receives a final distribution in August and September for the prior year and the amount received within 60 days after the end of the year has historically been recognized as taxes receivable and as revenue. Since this receivable amount is difficult to estimate in time to expend the funds, these final installment amounts are recorded as revenue in the year received rather than the previous year.

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2008

NOTE 10. Available Borrowing Capacity

The lawful County government general obligation debt limit is established under NRS 244A.059 not to exceed an amount equal to 10 percent of the total of the last assessed valuation of taxable property situated within the County. At June 30, 2008, the general obligation debt limit of White Pine County was \$27,999,645. The County has general obligation long-term debt outstanding at year end of \$0. Accordingly, its legal borrowing capacity is \$27,999,645 at June 30, 2008.

The lawful unincorporated town government general obligation debt limit is established under NRS 269.425 not to exceed an amount equal to 25 percent of the total of the last assessed valuation of taxable property situated within the town. At June 30, 2008, the general obligation debt limit of the unincorporated towns of Lund, McGill and Ruth was \$395,131; \$1,713,111; and \$483,626, respectively. As none of these towns had general obligation debt at June 30, 2008, these amounts are also their available borrowing capacity amounts.

NOTE 11. Commitments and Contingencies

White Pine County is obligated as follows:

Grants Received

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability in the applicable funds. The amounts, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Litigation

In the normal course of business the County has been named as a defendant in legal action. However, management, after consultation with counsel, intends to defend their position and is of the opinion that the ultimate resolution of this matter will not have a material adverse effect on the County's financial position or its operating results.

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2008

NOTE 12. Opened/Closed Funds

The following special revenue funds were opened during the year ended June 30, 2008: Assessor Technology Fees, BLM Tri-County Agreement, SB 74 Fund, District Court House Arrest, Justice Court House Arrest, Juvenile Court House Arrest, Lund Justice Court, Ruth Sewer Ponds Project, Camp Success Special Revenue, State of Nevada Child Support, Fire District Operating and Fire District Emergency Fund.

No capital projects funds were added during the year ended June 30, 2008.

No agency funds were added during the year ended June 30, 2008.

No enterprise funds were added during the year ended June 30, 2008.

The following funds were closed during the year: McGill Senior Center ADA Access, Housing Rehabilitation and Ely Senior Center ADA Access.

NOTE 13. Retirement Plan

Plan Description: The County contributes to the Public Employees Retirement System of Nevada (PERS). PERS is a cost sharing multiple-employer defined benefit pension plan administered by the Public Employees' Retirement System of Nevada that provides retirement, disability, and death benefits to long-term public employees. The authority to establish and amend benefit provisions is retained by the Nevada State Legislature with day-to-day operations governed by a seven member board authorized by Title 23, Chapter 286 of the Nevada Revised Statutes. The Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to Public Employees Retirement System of Nevada, 693 West Nye Lane, Carson City, NV 89703-1599 or by calling 1-775-687-4200.

Funding Policy: Member contribution rates are established by the Nevada State Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450 Each employee has elected one of two contribution plans. One plan provides for matching employee and employer contributions, while the other plan provides for employer-pay contributions only. Statutory rates effective for 2008-2009 fiscal year are as follows:

Regular Employees

Employer-Pay Plan	20.25%
Employee/Employer Plan	10.50%

Police/Fire Employees

Employer-Pay Plan	28.50%
Employee/Employer Plan	14.75%

WHITE PINE COUNTY
Notes to the Financial Statements
June 30, 2008

NOTE 14. Risk Management

The County is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County assesses these risks and manages these risks through commercial insurance companies. There were no significant changes in coverage during the year ended June 30, 2008.

NOTE 15. Related Party Transactions

In the normal course of business dealings in the Community, the County is engaged in several related party transactions during the year. Below is a schedule showing the related parties, the relationship, the types of goods or services purchased during the year and the total purchases for fiscal year 2008.

Related Party	Relationship	Goods or Services	Total Purchases
Napa Auto Parts	Commissioner, Brent Eldridge	Auto parts and supplies	\$13,309.99
Linda Eldridge	Commissioner, Brent Eldridge	Justice court transcription	\$5,215.94
Bath Lumber	Court Clerk, Donna Bath	Various supplies	\$33,350.45
Sportsworld	Court Clerk, Donna Bath	Various Supplies	\$566.99
Border Inn	Commissioner, Gary Perea	Fuel	\$711.36

Commissioners and other employees involved with the businesses cited in the above disclosure abstained from approving the expenditures listed.

NOTE 16. Severe Financial Emergency

On June 27, 2006, the Nevada Tax Commission pursuant to NRS 354.685 and at the request of White Pine County, declared that a condition of severe financial emergency exists in White Pine County and ordered the Nevada Department of Taxation to take over management of the local government consistent with the plan of action outlined by the Nevada Department of Taxation. As of the date of this report, the Nevada Department of Taxation maintains control over the management of White Pine County.

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULES

FOR THE FOLLOWING FUNDS:

- The **General fund** is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.
- The **Road Fund** accounts for the County's allocation of State collected and apportioned highway fuel taxes.
- The **Net Proceeds Mitigation Fund** is used to monitor the use of net proceeds from mining.
- The **Ruth Sewer Ponds Project Fund** is used for to account for the inflows and outflows of funds related to the Ruth sewer ponds construction project.

WHITE PINE COUNTY
GENERAL FUND
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended June 30, 2008
(With Comparative Total for June 30, 2007)

REVENUES:	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2007
	Original	Final			
Taxes:					
Ad Valorem					
Real Property	\$ 2,105,652	\$ 1,808,341	\$ 1,870,312	\$ 61,971	\$ 1,764,315
Personal Property	576,615	606,470	554,764	(51,706)	439,683
Oil and Gas	18,000	20,085	21,133	1,048	18,669
Net Proceeds of Mines	1,366,740	3,698,602	3,698,603	1	3,779,060
Occupancy	17,500	-	-	-	76,703
Governmental Services	217,500	217,500	234,561	17,061	226,473
Franchise	410,000	442,500	473,528	31,028	465,910
Total Taxes	<u>4,712,007</u>	<u>\$6,793,498</u>	<u>\$6,852,901</u>	<u>\$59,403</u>	<u>\$6,770,813</u>
Licenses, Permits:					
Business Licenses and Permits					
Liquor Licenses	5,000	5,000	5,240	240	6,280
County Gaming Licenses	17,500	8,500	22,830	14,330	28,590
Miscellaneous Licenses and Permits	3,080	4,050	1,123	(2,927)	3,625
Building Permit	-	-	-	-	-
Total licenses and permits	<u>25,580</u>	<u>17,550</u>	<u>29,193</u>	<u>11,643</u>	<u>38,495</u>
Intergovernmental:					
Co-op School District	15,000	-	-	-	15,000
State Shared Revenues					
Consolidated Tax	3,240,011	3,120,011	3,109,204	(10,807)	3,033,632
State Gaming License	155,000	155,000	153,686	(1,314)	158,391
Fire Protection	-	-	29,175	29,175	44,943
Other	500	455,995	-	(455,995)	-
Other Governmental Shared Revenues					
Payment in Lieu of Taxes	500,000	500,000	656,514	156,514	665,274
Tri-County Co-op	92,400	80,400	51,167	(29,233)	74,066
Public Defender Co-op	-	-	-	-	6,568
Interlocal Sheriff Co-op	600,000	600,000	600,000	-	603,928
District Attorney Co-op	-	-	-	-	51,000
FAA	-	-	3,300	3,300	3,850
Total Intergovernmental	<u>4,602,911</u>	<u>4,911,406</u>	<u>4,603,046</u>	<u>(308,360)</u>	<u>4,656,652</u>
Fines and Forfeitures:					
Court Fines	50,000	50,000	51,430	1,430	53,601
Juvenile Fines	-	-	25	25	-
Forfeited Bail	100,000	100,000	85,486	(14,514)	92,269
Administrative Fees	500	500	53,090	52,590	44,809
Total Fines and Forfeitures	<u>150,500</u>	<u>150,500</u>	<u>190,031</u>	<u>39,531</u>	<u>190,679</u>
Charges for Services:					
Clerk's Fees	15,000	17,500	20,543	3,043	13,795
Recorder's Fees	110,000	110,000	145,710	35,710	131,257
Assessors Commissions	-	90,500	90,750	250	90,356
Sheriff Fees	21,000	18,000	27,534	9,534	17,225

(continued)

WHITE PINE COUNTY
GENERAL FUND
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Continued)
For the Year Ended June 30, 2008
(With Comparative Totals for June 30, 2007)

REVENUES:	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2007
	Original	Final			
Charges for Services Cont.					
Prisoner Board	600	600	700	100	505
Justice Court Fees	22,000	23,500	25,316	1,816	28,161
Public Defender Fees	500	1,900	2,215	315	227
Concession Stand Fees	100	100	292	192	347
Softball User Fees	5,000	5,200	-	(5,200)	-
Airport User Fees	15,325	14,625	2,299	(12,326)	2,773
Library User Fees	4,500	5,538	4,156	(1,382)	4,337
Juvenile Detention Fees	2,500	6,550	6,817	267	5,675
County Park Use Fees	-	-	4,125	4,125	9,910
Radio Lease	-	-	-	-	-
Other	75,000	92,210	22,244	(69,966)	18,294
Total Charges for Services	<u>271,525</u>	<u>386,223</u>	<u>352,701</u>	<u>(33,522)</u>	<u>322,862</u>
Miscellaneous					
Investment earnings	85,000	300,000	349,235	49,235	180,031
Miscellaneous Revenue	26,412	21,414	1,010,306	988,892	797,450
Insurance Reimbursement	-	6,688	6,688	-	21,603
Security Reimburse	15,000	15,000	15,953	953	17,303
PACT Reimbursement	-	7,012	31,452	24,440	42,979
Other	298,202	298,202	-	(298,202)	-
Total Miscellaneous	<u>424,614</u>	<u>648,316</u>	<u>1,413,634</u>	<u>765,318</u>	<u>1,059,366</u>
TOTAL REVENUES	\$ 10,187,137	\$12,907,493	\$13,441,506	\$ 534,013	\$13,038,867

(continued)

WHITE PINE COUNTY
GENERAL FUND
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Continued)
For the Year Ended June 30, 2008
(With Comparative Totals for June 30, 2007)

EXPENDITURES:	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2007
	Original	Final			
GENERAL GOVERNMENT					
Legislative Activity					
Commissioners					
Salaries and Wages	\$ 93,600	\$ 93,600	\$ 93,961	\$ (361)	\$ 102,271
Employee Benefits	66,184	75,182	48,471	26,711	64,680
Services and Supplies	48,850	48,850	47,173	1,677	46,211
Capital Outlay	-	-	-	-	16,991
Total legislative	<u>208,634</u>	<u>217,632</u>	<u>189,605</u>	<u>28,027</u>	<u>230,153</u>
Executive Activity					
Clerk					
Salaries and Wages	159,294	194,358	192,682	1,676	175,156
Employee Benefits	75,889	74,791	67,439	7,352	76,493
Services and Supplies	29,500	29,662	21,608	8,054	17,917
	<u>264,683</u>	<u>298,811</u>	<u>281,729</u>	<u>17,082</u>	<u>269,566</u>
Assessor					
Salaries and Wages	168,790	174,983	179,806	(4,823)	162,720
Employee Benefits	73,606	65,781	63,201	2,580	69,099
Services and Supplies	16,060	16,060	12,277	3,783	9,968
	<u>258,456</u>	<u>256,824</u>	<u>255,284</u>	<u>1,540</u>	<u>241,787</u>
Total Executive	<u>523,139</u>	<u>555,635</u>	<u>537,013</u>	<u>18,622</u>	<u>511,353</u>
Elections Activity					
Election Department					
Salaries and Wages	5,293	5,445	5,164	281	17,944
Employee Benefits	616	676	619	57	1,290
Services and Supplies	37,800	37,800	26,857	10,943	71,254
Total Elections Activity	<u>43,709</u>	<u>43,921</u>	<u>32,640</u>	<u>11,281</u>	<u>90,488</u>
Finance Activity					
Recorder/Auditor					
Salaries and Wages	87,040	90,285	94,623	(4,338)	82,432
Employee Benefits	36,367	32,443	31,219	1,224	34,962
Services and Supplies	7,868	7,868	7,062	806	5,348
	<u>131,275</u>	<u>130,596</u>	<u>132,904</u>	<u>(2,308)</u>	<u>122,742</u>
Comptroller					
Salaries and Wages	158,984	177,320	176,365	955	-
Employee Benefits	59,719	55,691	52,668	3,023	-
Services and Supplies	65,560	78,610	72,747	5,863	-
Capital Outlay	5,000	5,000	-	5,000	-
	<u>289,263</u>	<u>316,621</u>	<u>301,780</u>	<u>14,841</u>	<u>-</u>
Treasurer					
Salaries and Wages	92,505	96,252	93,152	3,100	107,154
Employee Benefits	37,145	34,100	28,285	5,815	37,889
Services and Supplies	9,450	15,750	18,812	(3,062)	13,584
Capital Outlay	600	-	395	(395)	-
	<u>139,700</u>	<u>146,102</u>	<u>140,644</u>	<u>5,458</u>	<u>158,627</u>

(continued)

WHITE PINE COUNTY
GENERAL FUND
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Continued)
For the Year Ended June 30, 2008
(With Comparative Totals for June 30, 2007)

EXPENDITURES (Continued):	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2007
	Original	Final			
Data Processing					
Services and Supplies	98,975	98,813	49,811	49,002	54,022
	<u>98,975</u>	<u>98,813</u>	<u>49,811</u>	<u>49,002</u>	<u>54,022</u>
Total Finance Activity	<u>659,213</u>	<u>692,132</u>	<u>625,139</u>	<u>66,993</u>	<u>335,391</u>
Other General Government Activities					
Buildings and Maintenance					
Salaries and Wages	145,452	158,629	144,485	14,144	131,444
Employee Benefits	75,179	78,144	53,984	24,160	64,686
Services and Supplies	96,800	129,888	134,161	(4,273)	127,558
Capital Outlay	16,220	16,220	-	16,220	-
	<u>333,651</u>	<u>382,881</u>	<u>332,630</u>	<u>50,251</u>	<u>323,688</u>
Engineering					
Services and Supplies	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Surveying					
Services and Supplies	12,000	20,000	20,391	(391)	20,628
	<u>12,000</u>	<u>20,000</u>	<u>20,391</u>	<u>(391)</u>	<u>20,628</u>
Airport Operating					
Salaries and Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services and Supplies	48,790	48,790	52,553	(3,763)	44,275
Capital Outlay	14,482	16,619	14,115	2,504	-
	<u>63,272</u>	<u>65,409</u>	<u>66,668</u>	<u>(1,259)</u>	<u>44,275</u>
Janitorial					
Salaries and Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services and Supplies	-	-	-	-	(9)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9)</u>
Other					
Salaries and Wages	-	-	-	-	-
Employee Benefits	135,759	169,124	219,268	(50,144)	164,664
Services and Supplies	419,428	613,542	301,291	312,251	134,429
	<u>555,187</u>	<u>782,666</u>	<u>520,559</u>	<u>262,107</u>	<u>299,093</u>
Total Other General Government	<u>964,110</u>	<u>1,250,956</u>	<u>940,248</u>	<u>310,708</u>	<u>687,675</u>
Total General Government	<u>2,398,805</u>	<u>2,760,276</u>	<u>2,324,645</u>	<u>435,631</u>	<u>1,855,060</u>
PUBLIC SAFETY					
Sheriff					
Administration					
Salaries and Wages	104,126	131,249	113,846	17,403	160,885
Employee Benefits	67,203	63,398	56,119	7,279	63,969
Services and Supplies	7,760	7,760	6,213	1,547	7,609
	<u>179,089</u>	<u>202,407</u>	<u>176,178</u>	<u>26,229</u>	<u>232,463</u>

(continued)

WHITE PINE COUNTY
GENERAL FUND
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Continued)
For the Year Ended June 30, 2008
(With Comparative Totals for June 30, 2007)

EXPENDITURES (Continued):	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2007
	Original	Final			
Detective					
Salaries and Wages	58,259	61,317	60,202	1,115	58,752
Employee Benefits	36,071	34,915	33,053	1,862	35,415
Services and Supplies	7,900	7,900	2,432	5,468	6,421
	<u>102,230</u>	<u>104,132</u>	<u>95,687</u>	<u>8,445</u>	<u>100,588</u>
Patrol					
Salaries and Wages	820,655	938,832	965,318	(26,486)	844,109
Employee Benefits	548,151	535,588	496,355	39,233	474,355
Services and Supplies	91,000	91,000	80,328	10,672	131,536
Capital Outlay	53,333	53,333	-	53,333	-
	<u>1,513,139</u>	<u>1,565,420</u>	<u>1,542,001</u>	<u>23,419</u>	<u>1,450,000</u>
Jail and Dispatch					
Salaries and Wages	491,290	540,564	545,100	(4,536)	587,115
Employee Benefits	322,033	309,572	242,419	67,153	283,182
Services and Supplies	128,500	128,500	84,431	44,069	140,826
	<u>941,823</u>	<u>978,636</u>	<u>871,950</u>	<u>106,686</u>	<u>1,011,123</u>
Coroner					
Services and Supplies	9,000	9,000	10,401	(1,401)	4,249
	<u>9,000</u>	<u>9,000</u>	<u>10,401</u>	<u>(1,401)</u>	<u>4,249</u>
Total Sheriff	<u>2,745,281</u>	<u>2,859,595</u>	<u>2,696,217</u>	<u>163,378</u>	<u>2,798,423</u>
Fire Activity					
Fire Protection					
Services and Supplies	179,827	179,827	75,909	103,918	158,477
Capital Outlay	-	-	-	-	-
Total Fire Activity	<u>179,827</u>	<u>179,827</u>	<u>75,909</u>	<u>103,918</u>	<u>158,477</u>
Office of Emergency Management					
Salaries and Wages	32,354	32,354	36,010	(3,656)	8,450
Employee Benefits	11,601	11,601	8,829	2,772	1,624
Services and Supplies	2,198	2,198	2,727	(529)	4,077
	<u>46,153</u>	<u>46,153</u>	<u>47,566</u>	<u>(1,413)</u>	<u>14,151</u>
Total Public Safety	<u>2,971,261</u>	<u>3,085,575</u>	<u>2,819,692</u>	<u>265,883</u>	<u>2,971,051</u>
Judicial					
District Attorney					
Salaries and Wages	248,138	261,796	264,355	(2,559)	246,004
Employee Benefits	92,993	86,813	79,820	6,993	87,684
Services and Supplies	78,080	78,080	29,894	48,186	36,696
	<u>419,211</u>	<u>426,689</u>	<u>374,069</u>	<u>52,620</u>	<u>370,384</u>
Child Support					
Salaries and Wages	-	-	101,161	(101,161)	-
Employee Benefits	-	-	31,580	(31,580)	-
Services and Supplies	-	-	13,052	(13,052)	-
	<u>-</u>	<u>-</u>	<u>145,793</u>	<u>(145,793)</u>	<u>-</u>

(continued)

**WHITE PINE COUNTY
GENERAL FUND
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Continued)
For the Year Ended June 30, 2008
(With Comparative Totals for June 30, 2007)**

EXPENDITURES (Continued):	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2007
	Original	Final			
Law Library					
Services and Supplies	24,580	24,580	21,458	3,122	16,536
Capital Outlay	-	-	-	-	-
	<u>24,580</u>	<u>24,580</u>	<u>21,458</u>	<u>3,122</u>	<u>16,536</u>
Justice of the Peace - Ely					
Salaries and Wages	171,160	164,021	159,070	4,951	136,845
Employee Benefits	64,838	55,865	43,196	12,669	42,147
Services and Supplies	10,420	10,420	2,348	8,072	1,133
	<u>246,418</u>	<u>230,306</u>	<u>204,614</u>	<u>25,692</u>	<u>180,125</u>
Justice of the Peace - Lund					
Salaries and Wages	4,079	4,079	4,000	79	3,193
Employee Benefits	813	813	359	454	189
Services and Supplies	3,385	3,385	1,781	1,604	1,126
	<u>8,277</u>	<u>8,277</u>	<u>6,140</u>	<u>2,137</u>	<u>4,508</u>
Justice of the Peace - Baker					
Salaries and Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services and Supplies	-	-	-	-	1,380
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,380</u>
Judicial Related Costs					
Services and Supplies	508,452	508,452	460,666	47,786	347,937
Capital Outlay	-	-	-	-	6,770
	<u>508,452</u>	<u>508,452</u>	<u>460,666</u>	<u>47,786</u>	<u>354,707</u>
Court Judicial Support					
Salaries and Wages	2,500	10,291	-	10,291	-
Employee Benefits	666	1,637	-	1,637	-
Services and Supplies	46,100	46,100	9,474	36,626	12,610
	<u>49,266</u>	<u>58,028</u>	<u>9,474</u>	<u>48,554</u>	<u>12,610</u>
District Court Department 1					
Salaries and Wages	78,003	82,695	79,970	2,725	100,852
Employee Benefits	35,270	31,614	25,384	6,230	40,102
Services and Supplies	7,200	7,200	7,349	(149)	7,569
	<u>120,473</u>	<u>121,509</u>	<u>112,703</u>	<u>8,806</u>	<u>148,523</u>
District Court Department 2					
Salaries and Wages	151,705	157,665	54,884	102,781	97,928
Employee Benefits	69,692	67,215	18,952	48,263	42,030
Services and Supplies	20,192	20,192	7,507	12,685	8,517
	<u>241,589</u>	<u>245,072</u>	<u>81,343</u>	<u>163,729</u>	<u>148,475</u>
Juvenile Probation					
Salaries and Wages	106,100	116,954	112,961	3,993	56,731
Employee Benefits	53,626	62,180	49,180	13,000	26,465
Services and Supplies	27,920	27,920	22,127	5,793	18,050
	<u>187,646</u>	<u>207,054</u>	<u>184,268</u>	<u>22,786</u>	<u>101,246</u>

(continued)

**WHITE PINE COUNTY
GENERAL FUND
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Continued)
For the Year Ended June 30, 2008
(With Comparative Totals for June 30, 2007)**

EXPENDITURES (Continued):	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2007
	Original	Final			
Juvenile Detention					
Services and Supplies	27,500	27,500	12,395	15,105	28,622
	27,500	27,500	12,395	15,105	28,622
Total Judicial	1,833,412	1,857,467	1,612,923	244,544	1,367,116
Health and Sanitation					
Public Health					
Salaries and Wages	36,642	38,550	38,546	4	36,359
Employee Benefits	18,912	17,500	16,921	579	18,253
Services and Supplies	23,974	23,974	22,096	1,878	21,748
Total Health and Sanitation	79,528	80,024	77,563	2,461	76,360
Culture and Recreation					
Parks Maintenance					
Salaries and Wages	82,137	87,494	86,126	1,368	88,532
Employee Benefits	40,868	38,360	34,267	4,093	40,592
Services and Supplies	50,500	62,333	81,938	(19,605)	48,406
Capitla Outlay	35,195	35,195	-	35,195	-
	208,700	223,382	202,331	21,051	177,530
Buildings and Planning					
Salaries and Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services and Supplies	2,800	2,800	-	2,800	-
	2,800	2,800	-	2,800	-
Golf Course					
Salaries and Wages	-	-	-	-	1,720
Employee Benefits	-	-	-	-	994
Services and Supplies	-	-	-	-	-
	-	-	-	-	2,714
McGill Pool					
Salaries and Wages	-	-	-	-	147
Employee Benefits	-	-	-	-	17
Services and Supplies	-	-	-	-	-
	-	-	-	-	164
Marich Field					
Salaries and Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services and Supplies	13,500	13,654	11,204	2,450	10,205
	13,500	13,654	11,204	2,450	10,205
Camp Success					
Services and Supplies	-	4,000	2,850	1,150	3,945
	-	4,000	2,850	1,150	3,945
Library Operating					
Salaries and Wages	116,149	135,959	134,416	1,543	114,113
Employee Benefits	54,478	53,858	46,725	7,133	51,453
Services and Supplies	36,845	36,845	48,023	(11,178)	31,227
	207,472	226,662	229,164	(2,502)	196,793

(continued)

WHITE PINE COUNTY
GENERAL FUND
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Continued)
For the Year Ended June 30, 2008
(With Comparative Totals for June 30, 2007)

EXPENDITURES (Continued):	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual 2007</u>
	<u>Original</u>	<u>Final</u>			
Library Data Processing					
Services and Supplies	<u>11,739</u>	<u>11,739</u>	<u>10,605</u>	<u>1,134</u>	<u>9,721</u>
	<u>11,739</u>	<u>11,739</u>	<u>10,605</u>	<u>1,134</u>	<u>9,721</u>
Total Culture and Recreation	<u>444,211</u>	<u>482,237</u>	<u>456,154</u>	<u>26,083</u>	<u>401,072</u>
Intergovernmental Expense					
Cooperative agreement					
City Fire department	<u>181,000</u>	<u>181,000</u>	<u>170,000</u>	<u>11,000</u>	<u>170,000</u>
Animal control	<u>11,000</u>	<u>11,000</u>	<u>22,000</u>	<u>(11,000)</u>	<u>22,000</u>
	<u>192,000</u>	<u>192,000</u>	<u>192,000</u>	<u>-</u>	<u>192,000</u>
TOTAL EXPENDITURES	<u>7,919,217</u>	<u>8,457,579</u>	<u>7,482,977</u>	<u>974,602</u>	<u>6,862,659</u>
Excess of Revenues Over/(Under) Expenditure	2,267,920	\$4,449,914	5,958,529	1,508,615	6,176,208
Other Financing Sources (uses):					
Transfers Out	<u>(1,903,875)</u>	<u>(5,447,135)</u>	<u>(5,508,395)</u>	<u>(61,260)</u>	<u>(3,982,033)</u>
Transfers In	<u>22,400</u>	<u>1,522,400</u>	<u>1,541,464</u>	<u>19,064</u>	<u>18,950</u>
Debt Proceeds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Use)	<u>(1,881,475)</u>	<u>(3,924,735)</u>	<u>(3,966,931)</u>	<u>(42,196)</u>	<u>(3,963,083)</u>
Net Change in Fund Balance	386,445	\$525,179	1,991,598	1,466,419	2,213,125
Fund Balance, Beginning of Year	<u>3,006,191</u>	<u>3,006,191</u>	<u>3,006,191</u>	<u>-</u>	<u>793,066</u>
Fund Balance, End of Year	<u>\$ 3,392,636</u>	<u>\$3,531,370</u>	<u>\$ 4,997,789</u>	<u>\$ 1,466,419</u>	<u>\$3,006,191</u>

WHITE PINE COUNTY
ROAD FUND
Special Revenue Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended June 30, 2008
(With Comparative Totals for June 30, 2007)

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2007
	Original	Final			
REVENUES:					
Tax Revenue					
County Motor Vehicle	\$ 36,205	\$ 36,205	\$ 34,171	\$ (2,034)	\$ 36,672
Total Tax Revenue	<u>36,205</u>	<u>36,205</u>	<u>34,171</u>	<u>(2,034)</u>	<u>36,672</u>
Intergovernmental					
Federal Grants	-	-	91,501	91,501	
National Forest Wild	20,000	20,000	25,203	5,203	25,438
State Motor Vehicle - 1.25 & 1.75	592,265	592,265	588,156	(4,109)	594,959
State Motor Vehicle - 2.25	823,616	823,616	823,616	-	823,616
Total Intergovernmental	<u>1,435,881</u>	<u>1,435,881</u>	<u>1,528,476</u>	<u>92,595</u>	<u>1,444,013</u>
Other Revenue:				91,501	
Investment Earnings	9,000	9,000	18,507	9,507	16,567
Miscellaneous	70,000	70,000	31,823	(38,177)	70,647
Insurance Reimbursement	-	-	498	498	78,960
PACT Reimbursement	-	-	-	-	-
Total Other	<u>79,000</u>	<u>79,000</u>	<u>50,828</u>	<u>63,329</u>	<u>166,174</u>
Total Revenues	<u>1,551,086</u>	<u>1,551,086</u>	<u>1,613,475</u>	<u>153,890</u>	<u>1,646,859</u>
EXPENDITURES:					
Public Works					
Salaries	767,239	767,239	805,751	(38,512)	783,940
Employee Benefits	331,331	331,331	262,887	68,444	317,509
Services and Supplies	538,504	538,504	427,193	111,311	275,328
Capital Outlay	75,000	149,000	150,268	(1,268)	83,770
Total Expenditures	<u>1,712,074</u>	<u>1,786,074</u>	<u>1,646,099</u>	<u>139,975</u>	<u>1,460,547</u>
Excess of Revenues Over/(Under) Expenditures	(160,988)	(234,988)	(32,624)	293,865	186,312
Other Financing Sources (Uses)					
Transfers In	12,000	12,000	93,260	81,260	71,033
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>12,000</u>	<u>12,000</u>	<u>93,260</u>	<u>81,260</u>	<u>71,033</u>
Net Change in Fund Balance	(148,988)	(222,988)	60,636	375,125	257,345
Fund Balance, Beginning of Year	<u>788,801</u>	<u>788,801</u>	<u>788,801</u>	<u>-</u>	<u>531,456</u>
Fund Balance, End of Year	<u>\$ 639,813</u>	<u>\$ 565,813</u>	<u>\$ 849,437</u>	<u>\$ 375,125</u>	<u>\$ 788,801</u>

WHITE PINE COUNTY
NET PROCEEDS MITIGATION
Special Revenue Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended June 30, 2008
(With Comparative Totals for June 30, 2007)

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable)	Actual 2007
	Original	Final			
REVENUES:					
Tax Revenue					
Net proceeds from mining	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tax Revenue	-	-	-	-	-
Other Revenue:					
Interest Earnings	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Total Other	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES:					
Public Works					
Services and Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
Other Financing Sources (Uses):					
Transfers In	683,370	2,183,370	2,500,000	316,630	1,950,000
Fund Balance, Beginning of Year	1,950,000	1,950,000	1,950,000	-	1,950,000
Fund Balance, End of Year	\$ 2,633,370	\$ 4,133,370	\$ 4,450,000	\$ 316,630	\$ 3,900,000

WHITE PINE COUNTY
RUTH SEWER PONDS PROJECT
Special Revenue Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended June 30, 2008
(With Comparative Totals for June 30, 2007)

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2007
	Original	Final			
REVENUES:					
Other Revenue:					
Federal Grants	-	245,775	245,775	-	-
Total Other	-	245,775	245,775	-	-
Total Revenues	-	245,775	245,775	-	-
EXPENDITURES:					
Capital Outlay	-	245,775	245,775	-	-
Total Expenditures	-	245,775	245,775	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-	-
Other Financing Sources (Uses):					
Transfers In	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

SUPPLEMENTARY INFORMATION
NONMAJOR GOVERNMENTAL FUNDS
COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2008

	Agricultural District 13	Emergency Medical Serv.	Agricultural Extension	Indigent	Recorder Tech. Fees	Assessor Tech. Fees	Library Gift Fund
ASSETS							
Cash and Investments	\$ 256,674	\$ 512,447	\$ 119,376	\$ 597,459	\$ -	\$ -	\$ -
Accounts receivable	18	940	-	49	471	32	1,718
Property taxes receivable	944	-	159	2,628	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	174	174	50	498	-	-	100
Assets held for resale	-	-	-	-	-	-	-
Restricted Cash	-	-	-	-	32,917	372,810	70,446
Total assets	<u>\$ 257,810</u>	<u>\$ 513,561</u>	<u>\$ 119,585</u>	<u>\$ 600,634</u>	<u>\$ 33,388</u>	<u>\$ 372,842</u>	<u>\$ 72,264</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 1,093	\$ 90,736	\$ 5,053	\$ 4,734	\$ 150	\$ 22,950	\$ 1,694
Accrued liabilities	-	2,831	1,000	3,821	-	-	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Deferred -property taxes	1,262	1,262	-	3,785	-	-	-
Deferred revenue	-	-	-	-	-	-	579
Total liabilities	<u>2,355</u>	<u>94,829</u>	<u>6,053</u>	<u>12,340</u>	<u>150</u>	<u>22,950</u>	<u>2,273</u>
Fund balances:							
Reserved for:	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	255,455	418,732	113,532	588,294	33,238	349,892	69,991
Unreserved, designated	-	-	-	-	-	-	-
Unreserved, undesignated	-	-	-	-	-	-	-
Total fund balances	<u>255,455</u>	<u>418,732</u>	<u>113,532</u>	<u>588,294</u>	<u>33,238</u>	<u>349,892</u>	<u>69,991</u>
Total liabilities & fund balance	<u>\$ 257,810</u>	<u>\$ 513,561</u>	<u>\$ 119,585</u>	<u>\$ 600,634</u>	<u>\$ 33,388</u>	<u>\$ 372,842</u>	<u>\$ 72,264</u>

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2008

	Genetic Marker Test	Range Improvement	BLM Tri County Agreement	Tri County Weed Program	Travel Revolve Fund	Public Transit Fund	SB 74 Fund
ASSETS							
Cash and Investments	\$ 1,012	\$ 4,152	\$ 1,419	\$ 3,427	\$ 2,500	\$ 1,062,824	\$ 273,203
Accounts receivable	-	266	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	90,709	88,108
Assets held for resale	-	-	-	-	-	-	-
Restricted Cash	-	-	-	-	-	-	-
Total assets	<u>\$ 1,012</u>	<u>\$ 4,418</u>	<u>\$ 1,419</u>	<u>\$ 3,427</u>	<u>\$ 2,500</u>	<u>\$ 1,153,533</u>	<u>\$ 361,311</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ 286	\$ -	\$ 14,912	\$ 3,350
Accrued liabilities	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Deferred -property taxes	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>286</u>	<u>-</u>	<u>14,912</u>	<u>3,350</u>
Fund balances:							
Reserved for:	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	1,012	4,418	1,419	3,141	2,500	1,138,621	357,961
Unreserved, designated	-	-	-	-	-	-	-
Unreserved, undesignated	-	-	-	-	-	-	-
Total fund balances	<u>1,012</u>	<u>4,418</u>	<u>1,419</u>	<u>3,141</u>	<u>2,500</u>	<u>1,138,621</u>	<u>357,961</u>
Total liabilities & fund balance	<u>\$ 1,012</u>	<u>\$ 4,418</u>	<u>\$ 1,419</u>	<u>\$ 3,427</u>	<u>\$ 2,500</u>	<u>\$ 1,153,533</u>	<u>\$ 361,311</u>

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2008

	Steptoe Park	Lund Town	McGill Town	Ruth Town	Wildlife Mgmt Fund	Senior Center	Nuclear Waste
ASSETS							
Cash and Investments	\$ 1	\$ 7,869	\$ 197,476	\$ 84,245	\$ 2,826	\$ 69,482	\$ 631,978
Accounts receivable	-	-	331	181	-	45,849	-
Property taxes receivable	-	-	-	-	-	564	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	2,795	16,598	8,043	-	100	2,407
Assets held for resale	-	-	-	-	-	-	-
Restricted Cash	-	-	-	-	-	-	-
Total assets	<u>\$ 1</u>	<u>\$ 10,664</u>	<u>\$ 214,405</u>	<u>\$ 92,469</u>	<u>\$ 2,826</u>	<u>\$ 115,995</u>	<u>\$ 634,385</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ -	\$ 792	\$ 2,747	\$ 1,581	\$ 1,153	\$ 6,890	\$ 13,374
Accrued liabilities	-	-	733	-	-	4,664	4,099
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Deferred -property taxes	-	-	-	-	-	1,262	-
Deferred revenue	1	-	-	-	-	-	-
Total liabilities	<u>1</u>	<u>792</u>	<u>3,480</u>	<u>1,581</u>	<u>1,153</u>	<u>12,816</u>	<u>17,473</u>
Fund balances:							
Reserved for:	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	9,872	210,925	90,888	1,673	103,179	616,912
Unreserved, designated	-	-	-	-	-	-	-
Unreserved, undesignated	-	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>9,872</u>	<u>210,925</u>	<u>90,888</u>	<u>1,673</u>	<u>103,179</u>	<u>616,912</u>
Total liabilities & fund balance	<u>\$ 1</u>	<u>\$ 10,664</u>	<u>\$ 214,405</u>	<u>\$ 92,469</u>	<u>\$ 2,826</u>	<u>\$ 115,995</u>	<u>\$ 634,385</u>

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2008

	EDA RLF Interest	EDA RLF Principal	EDA Grant Fund	Justice Crt Admin Fees	Juvenile Crt Admin Fees	Industrial Park	Justice Crt Facilities
ASSETS							
Cash and Investments	\$ 22,753	\$ 181,774	\$ 10,848	\$ 74,144	\$ 16,416	\$ 307,488	\$ 222,168
Accounts receivable	185	-	9,984	-	45	4,095	2,958
Property taxes receivable	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	137	-	-
Assets held for resale	-	-	-	-	-	12,661	-
Restricted Cash	-	-	-	-	-	-	-
Total assets	<u>\$ 22,938</u>	<u>\$ 181,774</u>	<u>\$ 20,832</u>	<u>\$ 74,144</u>	<u>\$ 16,598</u>	<u>\$ 324,244</u>	<u>\$ 225,126</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 938	\$ -	\$ 2,349	\$ 2,382	\$ 553	\$ -	\$ -
Accrued liabilities	-	-	4,490	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Deferred -property taxes	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>938</u>	<u>-</u>	<u>6,839</u>	<u>2,382</u>	<u>553</u>	<u>-</u>	<u>-</u>
Fund balances:							
Reserved for:	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	22,000	181,774	13,993	71,762	16,045	324,244	225,126
Unreserved, designated	-	-	-	-	-	-	-
Unreserved, undesignated	-	-	-	-	-	-	-
Total fund balances	<u>22,000</u>	<u>181,774</u>	<u>13,993</u>	<u>71,762</u>	<u>16,045</u>	<u>324,244</u>	<u>225,126</u>
Total liabilities & fund balance	<u>\$ 22,938</u>	<u>\$ 181,774</u>	<u>\$ 20,832</u>	<u>\$ 74,144</u>	<u>\$ 16,598</u>	<u>\$ 324,244</u>	<u>\$ 225,126</u>

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2008

	Ely Justice Court Collect.	Drug Rehab Program	Victim Impact Panel	District Court House Arrest	Grant Projects	Justice Court House Arrest	Dist Crt Admin Fees
ASSETS							
Cash and Investments	\$ 31,498	\$ 40,455	\$ 1,444	\$ 563	\$ 104,782	\$ 2,102	\$ 2,751
Accounts receivable	-	-	-	-	-	-	34
Property taxes receivable	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	49	-	-	-	1	-	-
Assets held for resale	-	-	-	-	-	-	-
Restricted Cash	-	-	-	-	-	-	-
Total assets	<u>\$ 31,547</u>	<u>\$ 40,455</u>	<u>\$ 1,444</u>	<u>\$ 563</u>	<u>\$ 104,783</u>	<u>\$ 2,102</u>	<u>\$ 2,785</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 1,886	\$ 84	\$ -	\$ 332	\$ 64	\$ 917	\$ -
Accrued liabilities	-	-	-	-	626	-	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Deferred -property taxes	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>1,886</u>	<u>84</u>	<u>-</u>	<u>332</u>	<u>690</u>	<u>917</u>	<u>-</u>
Fund balances:							
Reserved for:	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	29,661	40,371	1,444	231	104,093	1,185	2,785
Unreserved, designated	-	-	-	-	-	-	-
Unreserved, undesignated	-	-	-	-	-	-	-
Total fund balances	<u>29,661</u>	<u>40,371</u>	<u>1,444</u>	<u>231</u>	<u>104,093</u>	<u>1,185</u>	<u>2,785</u>
Total liabilities & fund balance	<u>\$ 31,547</u>	<u>\$ 40,455</u>	<u>\$ 1,444</u>	<u>\$ 563</u>	<u>\$ 104,783</u>	<u>\$ 2,102</u>	<u>\$ 2,785</u>

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2008

	Juvenile Court House Arrest	Lund Justice Court	Lund Irrigation	Eastern NV Comm Consortium	Natural Resources Mgmt	Judicial Center Operation	Las Vegas Water Filings
ASSETS							
Cash and Investments	\$ 216	\$ 913	\$ 684	\$ 3,000	\$ 25,294	\$ -	\$ 84,311
Accounts receivable	-	-	-	-	992	-	-
Property taxes receivable	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	119	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
Restricted Cash	-	-	-	-	-	-	-
Total assets	<u>\$ 216</u>	<u>\$ 1,032</u>	<u>\$ 684</u>	<u>\$ 3,000</u>	<u>\$ 26,286</u>	<u>\$ -</u>	<u>\$ 84,311</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 146	\$ 214	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Deferred -property taxes	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>146</u>	<u>214</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:							
Reserved for:	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	70	818	684	3,000	26,286	-	84,311
Unreserved, designated	-	-	-	-	-	-	-
Unreserved, undesignated	-	-	-	-	-	-	-
Total fund balances	<u>70</u>	<u>818</u>	<u>684</u>	<u>3,000</u>	<u>26,286</u>	<u>-</u>	<u>84,311</u>
Total liabilities & fund balance	<u>\$ 216</u>	<u>\$ 1,032</u>	<u>\$ 684</u>	<u>\$ 3,000</u>	<u>\$ 26,286</u>	<u>\$ -</u>	<u>\$ 84,311</u>

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2008

	Domestic Violence	D.A.R.E Grant	Regional Transportation	Ely Pool Project	Ely Pool Sales Taxes	Beta Street Project	McGill Pool
ASSETS							
Cash and Investments	\$ 60	\$ 10,229	\$ 847,736	\$ 188,885	\$ 1,110,689	\$ 2,767	\$ 15,793
Accounts receivable	160	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	117,605	2,590	110	-	-
Assets held for resale	-	-	-	-	-	-	-
Restricted Cash	-	-	-	-	-	-	-
Total assets	<u>\$ 220</u>	<u>\$ 10,229</u>	<u>\$ 965,341</u>	<u>\$ 191,475</u>	<u>\$ 1,110,799</u>	<u>\$ 2,767</u>	<u>\$ 15,793</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 160	\$ -	\$ 346	\$ -	\$ -	\$ -	\$ 1,051
Accrued liabilities	-	-	-	-	-	-	3,876
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Deferred -property taxes	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>160</u>	<u>-</u>	<u>346</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,927</u>
Fund balances:							
Reserved for:	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	60	10,229	964,995	191,475	1,110,799	2,767	10,866
Unreserved, designated	-	-	-	-	-	-	-
Unreserved, undesignated	-	-	-	-	-	-	-
Total fund balances	<u>60</u>	<u>10,229</u>	<u>964,995</u>	<u>191,475</u>	<u>1,110,799</u>	<u>2,767</u>	<u>10,866</u>
Total liabilities & fund balance	<u>\$ 220</u>	<u>\$ 10,229</u>	<u>\$ 965,341</u>	<u>\$ 191,475</u>	<u>\$ 1,110,799</u>	<u>\$ 2,767</u>	<u>\$ 15,793</u>

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2008

	Camp Success	St of NV China Springs	State Indigent	St of NV Child Support	Fire District Operating	Fire District Emergency	Legal Aid
ASSETS							
Cash and Investments	\$ 200,000	\$ 40,077	\$ 482,605	\$ -	\$ 450,000	\$ 1,000,000	\$ 11,982
Accounts receivable	-	4	48	-	-	-	294
Property taxes receivable	-	417	3,187	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	37	498	1,298	-	-	-
Assets held for resale	-	-	-	-	-	-	-
Restricted Cash	-	-	-	-	-	-	-
Total assets	<u>\$ 200,000</u>	<u>\$ 40,535</u>	<u>\$ 486,338</u>	<u>\$ 1,298</u>	<u>\$ 450,000</u>	<u>\$ 1,000,000</u>	<u>\$ 12,276</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 23,996	\$ 1,799	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Deferred -property taxes	-	-	3,785	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>27,781</u>	<u>1,799</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:							
Reserved for:	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	200,000	40,535	458,557	-	450,000	1,000,000	12,276
Unreserved, designated	-	-	-	-	-	-	-
Unreserved, undesignated	-	-	-	(501)	-	-	-
Total fund balances	<u>200,000</u>	<u>40,535</u>	<u>458,557</u>	<u>(501)</u>	<u>450,000</u>	<u>1,000,000</u>	<u>12,276</u>
Total liabilities & fund balance	<u>\$ 200,000</u>	<u>\$ 40,535</u>	<u>\$ 486,338</u>	<u>\$ 1,298</u>	<u>\$ 450,000</u>	<u>\$ 1,000,000</u>	<u>\$ 12,276</u>

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2008

	Forensic Services	Skateboard Park	EMPG (FEMA)	EMPG (DOE) Grant	USDA Cash	C-1 CNGRGT C-2 HMBND	CSBG Fed Grnt/Indigent
ASSETS							
Cash and Investments	\$ 41,509	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable	132	-	-	-	-	2,100	11,366
Property taxes receivable	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	7,459	-	-	-	3
Assets held for resale	-	-	-	-	-	-	-
Restricted Cash	-	-	3,612	8,393	-	7,699	-
Total assets	<u>\$ 41,641</u>	<u>\$ 10</u>	<u>\$ 11,071</u>	<u>\$ 8,393</u>	<u>\$ -</u>	<u>\$ 9,799</u>	<u>\$ 11,369</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,718	\$ 5,898
Accrued liabilities	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	3,550
Deferred -property taxes	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	540
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,718</u>	<u>9,988</u>
Fund balances:							
Reserved for:	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	41,641	10	11,071	8,393	-	7,081	1,381
Unreserved, designated	-	-	-	-	-	-	-
Unreserved, undesignated	-	-	-	-	-	-	-
Total fund balances	<u>41,641</u>	<u>10</u>	<u>11,071</u>	<u>8,393</u>	<u>-</u>	<u>7,081</u>	<u>1,381</u>
Total liabilities & fund balance	<u>\$ 41,641</u>	<u>\$ 10</u>	<u>\$ 11,071</u>	<u>\$ 8,393</u>	<u>\$ -</u>	<u>\$ 9,799</u>	<u>\$ 11,369</u>

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2008

	Rural VAWA	Task Force Grnt/Sheriff	BLM Rural Fire Program	Lackawanna Water Source	Collection Dev. Grant	SERC (State) Grant	HMEP (SERC) Grant
ASSETS							
Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable	-	9,857	-	26,080	-	9,298	2,828
Property taxes receivable	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
Restricted Cash	17	63,939	20,758	-	-	-	-
Total assets	<u>\$ 17</u>	<u>\$ 73,796</u>	<u>\$ 20,758</u>	<u>\$ 26,080</u>	<u>\$ -</u>	<u>\$ 9,298</u>	<u>\$ 2,828</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ -	\$ 3,393	\$ -	\$ -	\$ -	\$ 9,218	\$ 3,934
Accrued liabilities	-	7,733	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	-	26,080	-	2,436	1,408
Deferred -property taxes	-	-	-	-	-	-	-
Deferred revenue	-	-	20,758	-	-	-	-
Total liabilities	<u>-</u>	<u>11,126</u>	<u>20,758</u>	<u>26,080</u>	<u>-</u>	<u>11,654</u>	<u>5,342</u>
Fund balances:							
Reserved for:	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	17	62,670	-	-	-	-	-
Unreserved, designated	-	-	-	-	-	-	-
Unreserved, undesignated	-	-	-	-	-	(2,356)	(2,514)
Total fund balances	<u>17</u>	<u>62,670</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,356)</u>	<u>(2,514)</u>
Total liabilities & fund balance	<u>\$ 17</u>	<u>\$ 73,796</u>	<u>\$ 20,758</u>	<u>\$ 26,080</u>	<u>\$ -</u>	<u>\$ 9,298</u>	<u>\$ 2,828</u>

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2008

	HUD Grant Indigent	WSAP Grant Indigent	Violence Agnst Women	Vict of Crime (VOCA)	OJJDP Formula Grant	CCPBG Grant	Library Capital Improvement
ASSETS							
Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ 4,747	\$ -	\$ 200
Accounts receivable	621	1,606	-	-	1,750	2,505	-
Property taxes receivable	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
Restricted Cash	-	-	-	-	-	-	-
Total assets	<u>\$ 621</u>	<u>\$ 1,606</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,497</u>	<u>\$ 2,505</u>	<u>\$ 200</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 189	\$ -	\$ -	\$ -	\$ 657	\$ 2,193	\$ -
Accrued liabilities	-	-	-	-	-	-	-
Due to other governments	-	416	-	-	-	-	-
Due to other funds	848	951	2,455	-	-	4,576	-
Deferred -property taxes	-	-	-	-	-	-	-
Deferred revenue	-	179	-	-	-	-	200
Total liabilities	<u>1,037</u>	<u>1,546</u>	<u>2,455</u>	<u>-</u>	<u>657</u>	<u>6,769</u>	<u>200</u>
Fund balances:							
Reserved for:	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	60	-	-	5,840	-	-
Unreserved, designated	-	-	-	-	-	-	-
Unreserved, undesignated	(416)	-	(2,455)	-	-	(4,264)	-
Total fund balances	<u>(416)</u>	<u>60</u>	<u>(2,455)</u>	<u>-</u>	<u>5,840</u>	<u>(4,264)</u>	<u>-</u>
Total liabilities & fund balance	<u>\$ 621</u>	<u>\$ 1,606</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,497</u>	<u>\$ 2,505</u>	<u>\$ 200</u>

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2008

	E.L.Cord P/T Positions	Sr. Center N. Year Grnt	United Way of Great Basin	Private Grants/Welfare	Victim Witnss Donations	Operating Debt	Airport Improvements
ASSETS							
Cash and Investments	\$ 13,513	\$ -	\$ -	\$ -	\$ -	\$ 186,436	\$ 330,402
Accounts receivable	-	-	-	-	-	1,399	-
Property taxes receivable	-	-	-	-	-	3,240	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	299	-
Assets held for resale	-	-	-	-	-	-	-
Restricted Cash	-	4,030	-	5,560	34	-	-
Total assets	<u>\$ 13,513</u>	<u>\$ 4,030</u>	<u>\$ -</u>	<u>\$ 5,560</u>	<u>\$ 34</u>	<u>\$ 191,374</u>	<u>\$ 330,402</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 75	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	159	-	-	-	-
Deferred -property taxes	-	-	-	-	-	1,513	-
Deferred revenue	13,438	4,030	-	-	34	-	-
Total liabilities	<u>13,513</u>	<u>4,030</u>	<u>159</u>	<u>200</u>	<u>34</u>	<u>1,513</u>	<u>-</u>
Fund balances:							
Reserved for:	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	330,402
Debt service	-	-	-	-	-	189,861	-
Other purposes	-	-	-	5,360	-	-	-
Unreserved, designated	-	-	-	-	-	-	-
Unreserved, undesignated	-	-	(159)	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>(159)</u>	<u>5,360</u>	<u>-</u>	<u>189,861</u>	<u>330,402</u>
Total liabilities & fund balance	<u>\$ 13,513</u>	<u>\$ 4,030</u>	<u>\$ -</u>	<u>\$ 5,560</u>	<u>\$ 34</u>	<u>\$ 191,374</u>	<u>\$ 330,402</u>

(Continued)

WHITE PINE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2008

	Capital Improvements	Total Nonmajor Gvtl. Funds
ASSETS		
Cash and Investments	\$ 1,079,601	\$ 10,979,215
Accounts receivable	-	138,196
Property taxes receivable	691	11,830
Due from other funds	-	-
Due from other governments	182	340,143
Assets held for resale	-	12,661
Restricted Cash	-	590,215
	<u>\$ 1,080,474</u>	<u>\$ 12,072,260</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 18,962	\$ 256,149
Accrued liabilities	-	33,873
Due to other governments	-	416
Due to other funds	-	42,463
Deferred -property taxes	1,264	14,133
Deferred revenue	-	39,759
	<u>20,226</u>	<u>386,793</u>
Fund balances:		
Reserved for:	-	-
Capital outlay	1,060,248	1,390,650
Debt service	-	189,861
Other purposes	-	10,117,621
Unreserved, designated	-	-
Unreserved, undesignated	-	(12,665)
	<u>1,060,248</u>	<u>11,685,467</u>
Total fund balances	<u>1,060,248</u>	<u>11,685,467</u>
Total liabilities & fund balance	<u>\$ 1,080,474</u>	<u>\$ 12,072,260</u>

WHITE PINE COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2008

REVENUES:	Agricultural Dist. 13	Emergency Med. Serv.	Agricultural Extension	Indigent	Recorder Tech. Fees	Assessor Tech. Fees	Library Gift Fund	Genetic Marker	Range Improvement
Taxes	\$ 134,579	\$ 133,707	\$ 40,023	\$ 376,806	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-	-	-
Intergovernmental	-	20	-	-	-	-	5,295	-	-
Charges for services	-	418,311	-	-	15,072	196,751	-	-	453
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	1,395
Miscellaneous	14,344	285	1,024	18	-	-	25,869	150	-
Total	148,923	552,323	41,047	376,824	15,072	196,751	31,164	150	1,848
EXPENDITURES:									
Current:									
General Government	-	-	19,287	-	9,992	54,918	-	-	-
Public Safety	-	334,726	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	167,988	-	-	-	-	-
Culture and Recreation	52,280	-	-	-	-	-	19,453	-	-
Community Support	-	-	-	-	-	-	-	-	-
Capital Outlay:									
General Government	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total	52,280	334,726	19,287	167,988	9,992	54,918	19,453	-	-
Excess of revenues over (under) expenditures	96,643	217,597	21,760	208,836	5,080	141,833	11,711	150	1,848
Other financing sources (uses):									
Transfers in	-	-	-	-	-	208,059	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	208,059	-	-	-
Net change in fund balances	96,643	217,597	21,760	208,836	5,080	349,892	11,711	150	1,848
Fund Balances - Beginning	158,812	201,135	91,772	379,458	28,158	-	58,280	862	2,570
Fund Balances - Ending	\$ 255,455	\$ 418,732	\$ 113,532	\$ 588,294	\$ 33,238	\$ 349,892	\$ 69,991	\$ 1,012	\$ 4,418

(Continued)

WHITE PINE COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2008

REVENUES:	BLM Tri County Agreement	Tri County Weed Program	Travel Revolving Fund	Public Transit	SB 74 Fund	Lund Town	McGill Town	Ruth Town	Wildlife Mngmt Fund
Taxes	\$ -	\$ -	\$ -	\$ 487,577	\$ 361,311	\$ 1,138	\$ 5,305	\$ 1	\$ -
Licenses, permits and fees	-	-	-	-	-	-	788	855	-
Intergovernmental	-	-	-	-	-	16,315	96,900	48,298	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	34,038	-	-	-	-	-
Miscellaneous	1,875	-	-	-	-	-	29,505	-	341
Total	1,875	-	-	521,615	361,311	17,453	132,498	49,154	341
EXPENDITURES:									
Current:									
General Government	456	-	-	-	-	-	50,022	35,547	2,391
Public Safety	-	-	-	-	-	-	1,163	-	-
Judicial	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	329,687	-	14,004	36,414	-	-
Welfare	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	493	-	-
Community Support	-	-	-	-	-	-	-	-	-
Capital Outlay:									
General Government	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	3,350	-	2,143	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total	456	-	-	329,687	3,350	14,004	90,235	35,547	2,391
Excess of revenues over (under) expenditures	1,419	-	-	191,928	357,961	3,449	42,263	13,607	(2,050)
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Net change in fund balances	1,419	-	-	191,928	357,961	3,449	42,263	13,607	(2,050)
Fund Balances - Beginning	-	3,141	2,500	946,693	-	6,423	168,662	77,281	3,723
Fund Balances - Ending	\$ 1,419	\$ 3,141	\$ 2,500	\$ 1,138,621	\$ 357,961	\$ 9,872	\$ 210,925	\$ 90,888	\$ 1,673

(Continued)

WHITE PINE COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2008

REVENUES:	Senior Center	Nuclear Waste	EDA RLF Interest	EDA RLF Principal	EDA Grant Fund	Justice Court Admin Fees	Juvenile Crt Admin Fee	Industrial Park	Justice Court Facilities
Taxes	\$ 76,374	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-	-	-
Intergovernmental	24,914	311,748	-	-	68,000	-	-	-	-
Charges for services	-	-	-	-	-	-	8,054	-	-
Fines and forfeitures	-	-	-	-	-	15,183	-	-	21,385
Investment Earnings	-	21,700	9,416	-	-	-	-	25,862	11,609
Miscellaneous	75,255	4,460	6,959	11,741	19,982	-	-	5,370	-
Total	<u>176,543</u>	<u>337,908</u>	<u>16,375</u>	<u>11,741</u>	<u>87,982</u>	<u>15,183</u>	<u>8,054</u>	<u>31,232</u>	<u>32,994</u>
EXPENDITURES:									
Current:									
General Government	-	242,267	62,673	-	-	-	-	-	12,128
Public Safety	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	20,938	8,464	-	-
Public Works	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Culture and Recreation	153,692	-	-	-	-	-	-	-	-
Community Support	-	-	-	60,000	194,270	-	-	37,380	-
Capital Outlay:									
General Government	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total	<u>153,692</u>	<u>242,267</u>	<u>62,673</u>	<u>60,000</u>	<u>194,270</u>	<u>20,938</u>	<u>8,464</u>	<u>37,380</u>	<u>12,128</u>
Excess of revenues over (under) expenditures	<u>22,851</u>	<u>95,641</u>	<u>(46,298)</u>	<u>(48,259)</u>	<u>(106,288)</u>	<u>(5,755)</u>	<u>(410)</u>	<u>(6,148)</u>	<u>20,866</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	119,947	-	-	-	-
Transfers out	-	-	(8,750)	-	-	-	-	(278,727)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(8,750)</u>	<u>-</u>	<u>119,947</u>	<u>-</u>	<u>-</u>	<u>(278,727)</u>	<u>-</u>
Net change in fund balances	22,851	95,641	(55,048)	(48,259)	13,659	(5,755)	(410)	(284,875)	20,866
Fund Balances - Beginning	80,328	521,271	77,048	230,033	334	77,517	16,455	609,119	204,260
Fund Balances - Ending	<u>\$ 103,179</u>	<u>\$ 616,912</u>	<u>\$ 22,000</u>	<u>\$ 181,774</u>	<u>\$ 13,993</u>	<u>\$ 71,762</u>	<u>\$ 16,045</u>	<u>\$ 324,244</u>	<u>\$ 225,126</u>

(Continued)

WHITE PINE COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2008

REVENUES:	Ely Justice Court Collect.	Drug Rehab Program	Victim Impact Panel	District Court House Arrest	Grant Projects	Justice Court House Arrest	Dist Court Admn Fees	Juvenile Court House Arrest	Lund Justice Court
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	22,223	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	23,670	-	-	-	-	-	182	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Miscellaneous	-	29,141	375	1,339	-	4,201	-	866	1,117
Total	23,670	29,141	375	1,339	22,223	4,201	182	866	1,117
EXPENDITURES:									
Current:									
General Government	-	2,403	-	-	9,541	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Judicial	20,434	-	150	1,108	-	3,016	-	796	299
Public Works	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-
Capital Outlay:									
General Government	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total	20,434	2,403	150	1,108	9,541	3,016	-	796	299
Excess of revenues over (under) expenditures	3,236	26,738	225	231	12,682	1,185	182	70	818
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Net change in fund balances	3,236	26,738	225	231	12,682	1,185	182	70	818
Fund Balances - Beginning	26,425	13,633	1,219	-	91,411	-	2,603	-	-
Fund Balances - Ending	\$ 29,661	\$ 40,371	\$ 1,444	\$ 231	\$ 104,093	\$ 1,185	\$ 2,785	\$ 70	\$ 818

(Continued)

WHITE PINE COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2008

REVENUES:	Lund Irrigation	Eastern NV Comm Consortium	Natural Resources Mgmt	Judicial Center Operations	Las Vegas Water Filings	Domestic Violence	D.A.R.E. Grant	Regional Transportation	Ely Pool Project
Taxes	\$ 10,885	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ 559,675	\$ 4,040
Licenses, permits and fees	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	7,167
Miscellaneous	-	-	14,819	1,739	-	1,440	-	95,946	-
Total	10,885	-	14,819	1,739	4	1,440	-	655,621	11,207
EXPENDITURES:									
Current:									
General Government	10,643	-	-	-	1,170	-	-	-	-
Public Safety	-	-	-	-	-	1,380	-	-	-
Judicial	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	538,910	-
Welfare	-	-	38,994	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-
Capital Outlay:									
General Government	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total	10,643	-	38,994	-	1,170	1,380	-	538,910	-
Excess of revenues over (under) expenditures	242	-	(24,175)	1,739	(1,166)	60	-	116,711	11,207
Other financing sources (uses):									
Transfers in	-	-	7,950	-	-	-	-	-	-
Transfers out	-	-	-	(1,501,739)	-	-	-	-	-
Total other financing sources (uses)	-	-	7,950	(1,501,739)	-	-	-	-	-
Net change in fund balances	242	-	(16,225)	(1,500,000)	(1,166)	60	-	116,711	11,207
Fund Balances - Beginning	442	3,000	42,511	1,500,000	85,477	-	10,229	848,284	180,268
Fund Balances - Ending	\$ 684	\$ 3,000	\$ 26,286	\$ -	\$ 84,311	\$ 60	\$ 10,229	\$ 964,995	\$ 191,475

(Continued)

WHITE PINE COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2008

REVENUES:	Ely Pool Sales Taxes	Beta Street Project	McGill Pool	Camp Success	ST of NV China Springs	State Indigent	ST of NV Child Support	Fire District Operating	Fire District Emergency
Taxes	\$ 1,507	\$ -	\$ -	\$ -	\$ 29,089	\$ 384,826	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-	-	-
Intergovernmental	-	427,775	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	50,483	-	-	-	-	-	-	-	-
Miscellaneous	-	-	30,814	-	-	-	4,841	-	-
Total	51,990	427,775	30,814	-	29,089	384,826	4,841	-	-
EXPENDITURES:									
Current:									
General Government	-	-	-	-	22,312	-	5,342	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	140,406	-	-	-
Culture and Recreation	-	-	29,814	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-
Capital Outlay:									
General Government	-	-	-	-	-	-	-	-	-
Public Works	-	696,817	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total	-	696,817	29,814	-	22,312	140,406	5,342	-	-
Excess of revenues over (under) expenditures	51,990	(269,042)	1,000	-	6,777	244,420	(501)	-	-
Other financing sources (uses):									
Transfers in	-	278,727	-	200,000	2,688	-	-	450,000	1,000,000
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	278,727	-	200,000	2,688	-	-	450,000	1,000,000
Net change in fund balances	51,990	9,685	1,000	200,000	9,465	244,420	(501)	450,000	1,000,000
Fund Balances - Beginning	1,058,809	(6,918)	9,866	-	31,070	214,137	-	-1 plug in actual in	-
Fund Balances - Ending	\$ 1,110,799	\$ 2,767	\$ 10,866	\$ 200,000	\$ 40,535	\$ 458,557	\$ (501)	\$ 450,000	\$ 1,000,000

(Continued)

WHITE PINE COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2008

REVENUES:	Legal Aid	Forensic Services	Skateboard Park	EMPG (FEMA)	EMPG (FEMA)	USDA Cash	C-1 CNGRGT & C-2 HMBND	CSBG FED Grant/Indigent	Rural VAWA
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	20,400	20,978	9,188	-	64,669	34,038	-
Charges for services	-	5,967	-	-	-	-	-	-	-
Fines and forfeitures	3,904	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total	<u>3,904</u>	<u>5,967</u>	<u>20,400</u>	<u>20,978</u>	<u>9,188</u>	<u>-</u>	<u>64,669</u>	<u>34,038</u>	<u>-</u>
EXPENDITURES:									
Current:									
General Government	-	95	-	-	-	-	63,865	-	-
Public Safety	-	-	-	9,907	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	32,660	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-
Capital Outlay:									
General Government	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	20,390	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total	<u>-</u>	<u>95</u>	<u>20,390</u>	<u>9,907</u>	<u>-</u>	<u>-</u>	<u>63,865</u>	<u>32,660</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>3,904</u>	<u>5,872</u>	<u>10</u>	<u>11,071</u>	<u>9,188</u>	<u>-</u>	<u>804</u>	<u>1,378</u>	<u>-</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	3,904	5,872	10	11,071	9,188	-	804	1,378	-
Fund Balances - Beginning	8,372	35,769	-	-	(795)	-	6,277	3	17
Fund Balances - Ending	<u>\$ 12,276</u>	<u>\$ 41,641</u>	<u>\$ 10</u>	<u>\$ 11,071</u>	<u>\$ 8,393</u>	<u>\$ -</u>	<u>\$ 7,081</u>	<u>\$ 1,381</u>	<u>\$ 17</u>

(Continued)

WHITE PINE COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2008

REVENUES:	Task Force Grant/Sheriff	BLM Rural Fire Program	Lackawanna Water Source	Collection Dev. Grant	SERC (State) Grant	HMEP (SERC) Grant	HUD Grant Indigent	WSAP Grant Indigent	Violence Agnst Women
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-	-	-
Intergovernmental	115,666	14,309	26,718	3,306	46,459	9,115	2,263	14,736	36,540
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	14,284
Total	115,666	14,309	26,718	3,306	46,459	9,115	2,263	14,736	50,824
EXPENDITURES:									
Current:									
General Government	-	-	-	-	48,815	11,629	-	-	-
Public Safety	116,664	14,309	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-
Public Works	-	-	26,718	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	3,306	-	-	-	-	-
Community Support	-	-	-	-	-	-	2,679	14,676	53,279
Capital Outlay:									
General Government	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total	116,664	14,309	26,718	3,306	48,815	11,629	2,679	14,676	53,279
Excess of revenues over (under) expenditures	(998)	-	-	-	(2,356)	(2,514)	(416)	60	(2,455)
Other financing sources (uses):									
Transfers in	43,300	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	43,300	-	-	-	-	-	-	-	-
Net change in fund balances	42,302	-	-	-	(2,356)	(2,514)	(416)	60	(2,455)
Fund Balances - Beginning	20,368	-	-	-	-	-	-	-	-
Fund Balances - Ending	\$ 62,670	\$ -	\$ -	\$ -	\$ (2,356)	\$ (2,514)	\$ (416)	\$ 60	\$ (2,455)

(Continued)

WHITE PINE COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2008

REVENUES:	Vict. of Crime VOCA	OJJDP Formula Grant	CCPBG Grant	Library Capital Improvement	E.L.Cord P/T Positions	SR Center New Yr Grant	United Way of Great Basin	Private Grants/Welfare	Victim Wtnss Donations
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-	-	-
Intergovernmental	-	12,840	3,033	200	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	3,332	13,394	-	-	6,850	-
Total	-	12,840	3,033	3,532	13,394	-	-	6,850	-
EXPENDITURES:									
Current:									
General Government	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Judicial	-	7,000	7,297	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	4,323	-
Culture and Recreation	-	-	-	3,532	13,394	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-
Capital Outlay:									
General Government	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total	-	7,000	7,297	3,532	13,394	-	-	4,323	-
Excess of revenues over (under) expenditures	-	5,840	(4,264)	-	-	-	-	2,527	-
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Net change in fund balances	-	5,840	(4,264)	-	-	-	-	2,527	-
Fund Balances - Beginning	-	-	-	-	-	-	(159)	2,833	-
Fund Balances - Ending	\$ -	\$ 5,840	\$ (4,264)	\$ -	\$ -	\$ -	\$ (159)	\$ 5,360	\$ -

(Continued)

WHITE PINE COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2008

REVENUES:	Operating Debt	Airport Improvements	Capital Improvements	Total Nonmajor Gvtl. Funds
Taxes	\$ 240,564	\$ -	\$ 141,382	\$ 2,988,793
Licenses, permits and fees	-	-	-	1,643
Intergovernmental	-	1,247,934	-	2,703,880
Charges for services	-	-	2	644,610
Fines and forfeitures	-	-	-	64,324
Investment Earnings	22,883	-	15,373	199,926
Miscellaneous	-	-	1,000	422,676
Total	<u>263,447</u>	<u>1,247,934</u>	<u>157,757</u>	<u>7,025,852</u>
EXPENDITURES:				
Current:				
General Government	-	-	-	665,496
Public Safety	-	-	-	478,149
Judicial	-	-	-	69,502
Public Works	-	-	-	945,733
Welfare	-	-	-	384,371
Culture and Recreation	-	-	-	275,964
Community Support	-	-	-	362,284
Capital Outlay:				
General Government	-	1,320,514	209,816	1,530,330
Public Works	-	-	-	702,310
Culture and Recreation	-	-	-	20,390
Debt Service:				
Principal	748,000	-	-	748,000
Interest	33,979	-	-	33,979
Total	<u>781,979</u>	<u>1,320,514</u>	<u>209,816</u>	<u>6,216,508</u>
Excess of revenues over (under) expenditures	<u>(518,532)</u>	<u>(72,580)</u>	<u>(52,059)</u>	<u>809,344</u>
Other financing sources (uses):				
Transfers in	27,387	365,294	800,000	3,503,352
Transfers out	-	-	(318,065)	(2,107,281)
Total other financing sources (uses)	<u>27,387</u>	<u>365,294</u>	<u>481,935</u>	<u>1,396,071</u>
Net change in fund balances	(491,145)	292,714	429,876	2,205,415
Fund Balances - Beginning	<u>681,006</u>	<u>37,688</u>	<u>630,372</u>	<u>9,480,052</u>
Fund Balances - Ending	<u>\$ 189,861</u>	<u>\$ 330,402</u>	<u>\$ 1,060,248</u>	<u>\$ 11,685,467</u>

WHITE PINE COUNTY
AGRICULTURAL DISTRICT 13
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ 47,571	\$ 41,787	\$ (5,784)
Personal Property	13,184	12,851	(333)
Oil and Gas	200	465	265
Net Proceeds	31,500	79,476	47,976
Total Taxes	<u>92,455</u>	<u>134,579</u>	<u>42,124</u>
Other Revenue:			
Miscellaneous	5,000	14,344	9,344
Total Other	<u>5,000</u>	<u>14,344</u>	<u>9,344</u>
Total Revenues	<u>97,455</u>	<u>148,923</u>	<u>51,468</u>
EXPENDITURES:			
Salaries and Wages	6,259	8,775	(2,516)
Employee Benefits	3,412	1,922	1,490
Services and Supplies	36,835	41,583	(4,748)
Capital Outlay	15,575	-	15,575
Total Expenditures	<u>62,081</u>	<u>52,280</u>	<u>9,801</u>
Excess of Revenues Over (Under) Expenditures	35,374	96,643	61,269
Other Financing Sources (Uses):			
Transfers Out	-	-	-
Net Change in Fund Balance	35,374	96,643	61,269
Fund Balance, Beginning of Year	158,812	158,812	-
Fund Balance, End of Year	<u>\$ 194,186</u>	<u>\$ 255,455</u>	<u>\$ 61,269</u>

WHITE PINE COUNTY
EMERGENCY MEDICAL SERVICE
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ 47,578	40,914	\$ (6,664)
Personal Property	13,186	12,852	(334)
Oil and Gas	-	465	465
Net Proceeds	31,500	79,476	47,976
Total Taxes	<u>92,264</u>	<u>133,707</u>	<u>41,443</u>
Intergovernmental			
State Grants	-	20	20
Total Intergovernmental	<u>-</u>	<u>20</u>	<u>20</u>
Charges for Services			
Ambulance Fees	200,000	418,311	218,311
Total Charges for Services	<u>200,000</u>	<u>418,311</u>	<u>218,311</u>
Other Revenue:			
Investment Earnings	-	-	-
Miscellaneous	1,337	285	(1,052)
Total Other	<u>1,337</u>	<u>285</u>	<u>(1,052)</u>
Total Revenues	<u>293,601</u>	<u>552,323</u>	<u>258,722</u>
EXPENDITURES:			
Salaries and Wages	67,316	55,790	11,526
Employee Benefits	38,394	28,936	9,458
Services and Supplies	182,891	166,100	16,791
Capital Outlay	105,000	83,900	21,100
Total Expenditures	<u>393,601</u>	<u>334,726</u>	<u>58,875</u>
Excess of Revenues			
Over (Under) Expenditures	(100,000)	217,597	317,597
Other Financing Sources (Uses):			
Transfers Out	-	-	-
Net Change in Fund Balance	(100,000)	217,597	317,597
Fund Balance, Beginning of Year	201,135	201,135	-
Fund Balance, End of Year	<u>\$ 101,135</u>	<u>\$ 418,732</u>	<u>\$ 317,597</u>

WHITE PINE COUNTY
AGRICULTURAL EXTENSION
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ 13,592	12,995	\$ (597)
Personal Property	3,767	4,186	419
Oil and Gas	300	133	(167)
Net Proceeds	9,000	22,709	13,709
Total Taxes	<u>26,659</u>	<u>40,023</u>	<u>13,364</u>
Other Revenue:			
Investment Earnings	400	1,024	624
Miscellaneous	-	-	-
Total Other	<u>400</u>	<u>1,024</u>	<u>624</u>
Total Revenues	<u>27,059</u>	<u>41,047</u>	<u>13,988</u>
EXPENDITURES:			
Salaries and Wages	12,069	6,372	5,697
Employee Benefits	12,737	542	12,195
Services and Supplies	10,768	12,373	(1,605)
Total Expenditures	<u>35,574</u>	<u>19,287</u>	<u>16,287</u>
Excess of Revenues Over (Under) Expenditures	(8,515)	21,760	30,275
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	(8,515)	21,760	30,275
Fund Balance, Beginning of Year	91,772	91,772	-
Fund Balance, End of Year	<u>\$ 83,257</u>	<u>\$ 113,532</u>	<u>\$ 30,275</u>

WHITE PINE COUNTY
INDIGENT
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ 135,754	\$ 119,219	\$ (16,535)
Personal Property	37,844	29,184	(8,660)
Oil and Gas	1,300	1,329	29
Net Proceeds	90,000	227,074	137,074
Total Taxes	<u>264,898</u>	<u>376,806</u>	<u>111,908</u>
Other Revenue:			
Miscellaneous	-	18	18
Total Other	-	18	18
Total Revenues	<u>264,898</u>	<u>376,824</u>	<u>111,926</u>
EXPENDITURES:			
Salaries and Wages	84,422	74,222	10,200
Employee Benefits	28,253	27,781	472
Services and Supplies	105,958	65,985	39,973
Total Expenditures	<u>218,633</u>	<u>167,988</u>	<u>50,645</u>
Excess of Revenues Over (Under) Expenditures	46,265	208,836	162,571
Other Financing Sources (Uses):			
Transfers Out	-	-	-
Transfers In	-	-	-
Net Change in Fund Balance	46,265	208,836	162,571
Fund Balance, Beginning of Year	<u>379,458</u>	<u>379,458</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 425,723</u>	<u>\$ 588,294</u>	<u>\$ 162,571</u>

WHITE PINE COUNTY
RECORDER TECHNOLOGY FEES
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Charges for Services			
Recorder Technology Fees	\$ 11,000	\$ 15,072	\$ 4,072
Total Charges for Services	<u>11,000</u>	<u>15,072</u>	<u>4,072</u>
Total Revenues	<u>11,000</u>	<u>15,072</u>	<u>4,072</u>
EXPENDITURES:			
Contract Services	960	-	960
Services and Supplies	<u>10,040</u>	<u>9,992</u>	<u>48</u>
Total Expenditures	<u>11,000</u>	<u>9,992</u>	<u>1,008</u>
Excess of Revenues Over (Under) Expenditures	-	5,080	5,080
Other Financing Sources (Uses):			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	5,080	5,080
Fund Balance, Beginning of Year	28,158	28,158	-
Fund Balance, End of Year	<u>\$ 28,158</u>	<u>\$ 33,238</u>	<u>\$ 5,080</u>

WHITE PINE COUNTY
ASSESSOR TECHNOLOGY FEES
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Charges for Services			
Assessor Technology Fees	\$ -	\$ 196,751	\$ 196,751
Total Charges for Services	<u>-</u>	<u>196,751</u>	<u>196,751</u>
Total Revenues	<u>-</u>	<u>196,751</u>	<u>196,751</u>
EXPENDITURES:			
Services and Supplies	<u>-</u>	<u>54,918</u>	<u>(54,918)</u>
Total Expenditures	<u>-</u>	<u>54,918</u>	<u>(54,918)</u>
Excess of Revenues Over (Under) Expenditures	-	141,833	141,833
Other Financing Sources (Uses):			
Transfers In	<u>-</u>	<u>208,059</u>	<u>208,059</u>
Net Change in Fund Balance	-	349,892	349,892
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 349,892</u>	<u>\$ 349,892</u>

**WHITE PINE COUNTY
LIBRARY GIFT FUND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Federal Grants	\$ 5,276	\$ 5,276	\$ -
State Grants	-	19	19
Total Intergovernmental	<u>5,276</u>	<u>5,295</u>	<u>19</u>
Other Revenue:			
Investment Earnings	-	5,666	5,666
Miscellaneous Revenue	-	10,166	10,166
Misc - Private grants	-	10,037	10,037
Total Other	<u>-</u>	<u>25,869</u>	<u>25,869</u>
Total Revenues	<u>5,276</u>	<u>31,164</u>	<u>25,888</u>
EXPENDITURES:			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Services and Supplies	5,276	16,357	11,081
Capital Outlay	-	3,096	3,096
Total Expenditures	<u>5,276</u>	<u>19,453</u>	<u>14,177</u>
Excess of Revenues Over (Under) Expenditures	-	11,711	11,711
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	-	11,711	11,711
Fund Balance, Beginning of Year	<u>58,280</u>	<u>58,280</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 58,280</u>	<u>\$ 69,991</u>	<u>\$ 11,711</u>

**WHITE PINE COUNTY
GENETIC MARKER TESTING
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Other Revenue:			
Miscellaneous Revenue	\$ -	\$ 150	\$ 150
Total Revenues	<u>-</u>	<u>150</u>	<u>150</u>
EXPENDITURES:			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	150	150
Other Financing Sources (Uses):			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	150	150
Fund Balance, Beginning of Year	<u>862</u>	<u>862</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 862</u>	<u>\$ 1,012</u>	<u>\$ 150</u>

WHITE PINE COUNTY
RANGE IMPROVEMENT
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Charges for Services			
Grazing Fees	\$ 39,635	\$ 453	\$ (39,182)
Total Charges for Services	<u>39,635</u>	<u>453</u>	<u>(39,182)</u>
Other Revenue:			
Investment Earnings	-	1,395	1,395
Total Other	-	1,395	1,395
Total Revenues	<u>39,635</u>	<u>1,848</u>	<u>(37,787)</u>
EXPENDITURES:			
Services and Supplies	39,635	-	39,635
Total Expenditures	<u>39,635</u>	<u>-</u>	<u>39,635</u>
Excess of Revenues Over (Under) Expenditures	-	1,848	1,848
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	-	1,848	1,848
Fund Balance, Beginning of Year	<u>2,570</u>	<u>2,570</u>	-
Fund Balance, End of Year	<u>\$ 2,570</u>	<u>\$ 4,418</u>	<u>\$ 1,848</u>

WHITE PINE COUNTY
BLM TRI-COUNTY AGREEMENT
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Other Revenue:			
Miscellaneous Revenue	-	\$ 1,875	1,875
Total Other	-	1,875	1,875
Total Revenues	-	1,875	1,875
EXPENDITURES:			
Services and Supplies	-	456	(456)
Total Expenditures	-	456	(456)
Excess of Revenues Over (Under) Expenditures	-	1,419	1,419
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	-	1,419	1,419
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ 1,419	\$ 1,419

**WHITE PINE COUNTY
 TRI COUNTY WEED PROGRAM
 Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual
 For the Year Ended June 30, 2008**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Charges for Services			
Weed Abatement	\$ -	\$ -	\$ -
Total Charges for Services	<u>-</u>	<u>-</u>	<u>-</u>
Other Revenue:			
Investment Earnings	-	-	-
Total Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Services and Supplies	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues			
Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses):			
Transfers In	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	<u>3,141</u>	<u>3,141</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3,141</u>	<u>\$ 3,141</u>	<u>\$ -</u>

WHITE PINE COUNTY
TRAVEL REVOLVING FUND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Charges for Services			
General administration	\$ -	\$ -	\$ -
Total Charges for Services	<u>-</u>	<u>-</u>	<u>-</u>
Other Revenue:			
Investment Earnings	-	-	-
Total Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Services and Supplies	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues			
Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses):			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	<u>2,500</u>	<u>2,500</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ -</u>

**WHITE PINE COUNTY
PUBLIC TRANSIT FUND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Taxes - 1/4 Optional Sale	\$ 350,000	\$ 487,577	\$ 137,577
Total Taxes	<u>350,000</u>	<u>487,577</u>	<u>137,577</u>
Other Revenue:			
Investment Earnings	-	34,038	34,038
Total Other	-	34,038	34,038
Total Revenues	<u>350,000</u>	<u>521,615</u>	<u>171,615</u>
EXPENDITURES:			
Services and Supplies	680,000	329,687	350,313
Total Expenditures	<u>680,000</u>	<u>329,687</u>	<u>350,313</u>
Excess of Revenues Over (Under) Expenditures	(330,000)	191,928	521,928
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	(330,000)	191,928	521,928
Fund Balance, Beginning of Year	946,693	946,693	-
Fund Balance, End of Year	<u>\$ 616,693</u>	<u>\$ 1,138,621</u>	<u>\$ 521,928</u>

WHITE PINE COUNTY
SB 74
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Sales Tax	\$ -	\$ 361,311	\$ 361,311
Total Revenues	<u>-</u>	<u>361,311</u>	<u>361,311</u>
EXPENDITURES:			
Capital Outlay	-	3,350	(3,350)
Total Expenditures	<u>-</u>	<u>3,350</u>	<u>(3,350)</u>
Excess of Revenues Over (Under) Expenditures	-	357,961	357,961
Other Financing Sources (Uses):			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	357,961	357,961
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 357,961</u>	<u>\$ 357,961</u>

**WHITE PINE COUNTY
LUND TOWN
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ -	\$ -	\$ -
Capital Improvement Tax	600	1,138	538
Total Taxes	<u>600</u>	<u>1,138</u>	<u>538</u>
Intergovernmental			
Consolidated Tax	15,660	16,315	655
Total Intergovernmental	<u>15,660</u>	<u>16,315</u>	<u>655</u>
Total Revenues	<u>16,260</u>	<u>17,453</u>	<u>1,193</u>
EXPENDITURES:			
Salaries and Wages	1,512	1,900	(388)
Employee Benefits	-	-	-
Services and Supplies	16,347	12,104	4,243
Total Expenditures	<u>17,859</u>	<u>14,004</u>	<u>3,855</u>
Excess of Revenues			
Over (Under) Expenditures	(1,599)	3,449	5,048
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	(1,599)	3,449	5,048
Fund Balance, Beginning of Year	6,423	6,423	-
Fund Balance, End of Year	<u>\$ 4,824</u>	<u>\$ 9,872</u>	<u>\$ 5,048</u>

**WHITE PINE COUNTY
MCGILL TOWN
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ -	\$ -	\$ -
Capital Improvement Tax	-	5,305	5,305
Total Taxes	-	5,305	5,305
Licenses and Permits			
County Gaming License	810	788	(22)
	810	788	(22)
Intergovernmental			
Capital Improvements	2,780	-	(2,780)
Consolidated Tax	93,008	96,900	3,892
Total Intergovernmental	95,788	96,900	1,112
Charges for Services			
McGill Pool Receipts	-	-	-
Total Charges for Services	-	-	-
Other Revenue:			
Miscellaneous Revenue	32,359	29,505	(2,854)
Total Other	32,359	29,505	(2,854)
Total Revenues	128,957	132,498	3,541
EXPENDITURES:			
Culture and Recreation			
Salaries and Wages	12,000	-	(12,000)
Services and Supplies	39,859	493	(39,366)
Total Culture and Recreation	51,859	493	(51,366)
General Government			
Services and Supplies	44,700	50,022	5,322
Total General Government	44,700	50,022	5,322
Public Safety			
Services and Supplies	23,100	1,163	(21,937)
Total Public Safety	23,100	1,163	(21,937)
Public Works			
Salaries, wages and benefits	-	25,245	25,245
Services and Supplies	7,000	11,169	4,169
	7,000	36,414	29,414
Other Expenses			
Capital Outlay	1,100	2,143	1,043
Total Expenditures	127,759	90,235	(37,524)
Excess of Revenues Over (Under) Expenditures	1,198	42,263	41,065
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	1,198	42,263	41,065
Fund Balance, Beginning of Year	168,662	168,662	-
Fund Balance, End of Year	\$ 169,860	\$ 210,925	\$ 41,065

WHITE PINE COUNTY
RUTH TOWN
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ -	\$ 1	\$ 1
Personal Property	-	-	-
Total Taxes	<u>-</u>	<u>1</u>	<u>1</u>
Licenses and Permits			
County Gaming License	945	855	(90)
	<u>945</u>	<u>855</u>	<u>(90)</u>
Intergovernmental			
Consolidated Tax	45,080	46,967	1,887
State Grant	-	-	-
Capital Improvement Tax	-	1,331	1,331
Total Intergovernmental	<u>45,080</u>	<u>48,298</u>	<u>3,218</u>
Other Revenue:			
Miscellaneous Revenue	1,192	-	(1,192)
Total Other	<u>1,192</u>	<u>-</u>	<u>(1,192)</u>
Total Revenues	<u>47,217</u>	<u>49,154</u>	<u>1,937</u>
EXPENDITURES:			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Services and Supplies	45,326	35,547	9,779
Total Expenditures	<u>45,326</u>	<u>35,547</u>	<u>9,779</u>
Excess of Revenues Over (Under) Expenditures	1,891	13,607	11,716
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	1,891	13,607	11,716
Fund Balance, Beginning of Year	77,281	77,281	-
Fund Balance, End of Year	<u>\$ 79,172</u>	<u>\$ 90,888</u>	<u>\$ 11,716</u>

**WHITE PINE COUNTY
WILDLIFE MANAGEMENT FUND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Other Revenue:			
Miscellaneous Revenue	\$ 5,140	\$ 341	\$ (4,799)
Total Other	5,140	341	(4,799)
Total Revenues	5,140	341	(4,799)
EXPENDITURES:			
Services and Supplies	5,140	2,391	2,749
Total Expenditures	5,140	2,391	2,749
Excess of Revenues Over (Under) Expenditures	-	(2,050)	(2,050)
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	-	(2,050)	(2,050)
Fund Balance, Beginning of Year	3,723	3,723	-
Fund Balance, End of Year	\$ 3,723	\$ 1,673	\$ (2,050)

WHITE PINE COUNTY
SENIOR CENTER
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ 29,753	\$ 23,346	\$ (6,407)
Personal Property	8,246	7,348	(898)
Oil and Gas	250	265	15
Net Proceeds	18,000	45,415	27,415
Total Taxes	<u>56,249</u>	<u>76,374</u>	<u>20,125</u>
Intergovernmental			
Federal Grant	64,921	24,914	(40,007)
Total Intergovernmental	<u>64,921</u>	<u>24,914</u>	<u>(40,007)</u>
Other Revenue:			
Private Grant	25,000	25,000	-
Miscellaneous Revenue	68,500	50,255	(18,245)
Total Other	<u>93,500</u>	<u>75,255</u>	<u>(18,245)</u>
Total Revenues	<u>214,670</u>	<u>176,543</u>	<u>(38,127)</u>
EXPENDITURES:			
Salaries and Wages	74,929	71,381	3,548
Employee Benefits	58,275	31,549	26,726
Services and Supplies	58,961	50,762	8,199
Total Expenditures	<u>192,165</u>	<u>153,692</u>	<u>38,473</u>
Excess of Revenues			
Over (Under) Expenditures	22,505	22,851	346
Other Financing Sources (Uses):			
Transfers In	-	-	-
Transfers Out	-	-	-
Net Change in Fund Balance	<u>22,505</u>	<u>22,851</u>	<u>346</u>
Fund Balance, Beginning of Year	<u>80,328</u>	<u>80,328</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 102,833</u>	<u>\$ 103,179</u>	<u>\$ 346</u>

WHITE PINE COUNTY
NUCLEAR WASTE
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Department of Energy	\$ 265,000	\$ 311,748	\$ 46,748
Total Intergovernmental	<u>265,000</u>	<u>311,748</u>	<u>46,748</u>
Other Revenue:			
Investment Earnings	5,000	21,700	16,700
Miscellaneous Revenue	-	4,460	4,460
Total Other	<u>5,000</u>	<u>26,160</u>	<u>21,160</u>
Total Revenues	<u>270,000</u>	<u>337,908</u>	<u>67,908</u>
EXPENDITURES:			
Salaries and Wages	65,069	79,591	(14,522)
Employee Benefits	30,367	23,231	7,136
Services and Supplies	153,530	134,546	18,984
Capital Outlay	5,000	4,899	101
Total Expenditures	<u>253,966</u>	<u>242,267</u>	<u>11,699</u>
Excess of Revenues Over (Under) Expenditures	16,034	95,641	79,607
Other Financing Sources (Uses):			
Transfers In	-	-	-
Transfers Out	-	-	-
Net Change in Fund Balance	16,034	95,641	79,607
Fund Balance, Beginning of Year	<u>305,942</u>	<u>521,271</u>	<u>215,329</u>
Fund Balance, End of Year	<u>\$ 321,976</u>	<u>\$ 616,912</u>	<u>\$ 294,936</u>

WHITE PINE COUNTY
EDA RLF INTEREST
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Other Revenue:			
Investment Earnings	\$ 5,404	\$ 9,416	\$ 4,012
Miscellaneous Revenue	12,060	6,959	(5,101)
Total Other	<u>17,464</u>	<u>16,375</u>	<u>(1,089)</u>
Total Revenues	<u>17,464</u>	<u>16,375</u>	<u>(1,089)</u>
EXPENDITURES:			
Services and Supplies	-	62,673	(62,673)
Total Expenditures	<u>-</u>	<u>62,673</u>	<u>(62,673)</u>
Excess of Revenues Over (Under) Expenditures	17,464	(46,298)	(63,762)
Other Financing Sources (Uses):			
Transfers In	-	-	-
Transfers Out	<u>(8,750)</u>	<u>(8,750)</u>	<u>-</u>
Net Change in Fund Balance	8,714	(55,048)	(63,762)
Fund Balance, Beginning of Year	<u>77,048</u>	<u>77,048</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 85,762</u>	<u>\$ 22,000</u>	<u>\$ (63,762)</u>

WHITE PINE COUNTY
EDA RLF PRINCIPAL
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Other Revenues			
Miscellaneous Revenues	\$ 10,380	\$ 9,154	\$ (1,226)
Loan Repayment	13,380	2,587	(10,793)
Bad Debt Collection	-	-	-
Total Other Revenues	<u>23,760</u>	<u>11,741</u>	<u>(12,019)</u>
Total Revenues	<u>23,760</u>	<u>11,741</u>	<u>(12,019)</u>
EXPENDITURES:			
Services and Supplies	-	60,000	(60,000)
Total Expenditures	<u>-</u>	<u>60,000</u>	<u>(60,000)</u>
Excess of Revenues Over (Under) Expenditures	23,760	(48,259)	(72,019)
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	23,760	(48,259)	(72,019)
Fund Balance, Beginning of Year	<u>230,033</u>	<u>230,033</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 253,793</u>	<u>\$ 181,774</u>	<u>\$ (72,019)</u>

WHITE PINE COUNTY
EDA GRANT FUND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
State Grant	\$ 26,300	\$ 68,000	\$ 41,700
Total Intergovernmental	<u>26,300</u>	<u>68,000</u>	<u>41,700</u>
Other Revenue:			
Investment Earnings	-	3,502	3,502
Miscellaneous Revenue	19,200	16,480	(2,720)
Total Other	<u>19,200</u>	<u>19,982</u>	<u>782</u>
Total Revenues	<u>45,500</u>	<u>87,982</u>	<u>42,482</u>
EXPENDITURES:			
Salaries and Wages	102,218	110,686	(8,468)
Employee Benefits	39,488	29,256	10,232
Services and Supplies	23,241	54,328	(31,087)
Total Expenditures	<u>164,947</u>	<u>194,270</u>	<u>(29,323)</u>
Excess of Revenues			
Over (Under) Expenditures	(119,447)	(106,288)	13,159
Other Financing Sources (Uses):			
Transfers In	119,947	119,947	-
Transfers Out	-	-	-
Net Change in Fund Balance	500	13,659	13,159
Fund Balance, Beginning of Year	<u>334</u>	<u>334</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 834</u>	<u>\$ 13,993</u>	<u>\$ 13,159</u>

WHITE PINE COUNTY
JUSTICE COURT ADMIN FEE
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Fines and Forfeitures			
Administrative Fees	\$ 16,900	\$ 15,183	\$ (1,717)
Total Fines and Forfeitures	<u>16,900</u>	<u>15,183</u>	<u>(1,717)</u>
Other Revenue:			
Investment Earnings	-	-	-
Total Other	-	-	-
Total Revenues	<u>16,900</u>	<u>15,183</u>	<u>(1,717)</u>
EXPENDITURES:			
Services and Supplies	16,900	11,910	4,990
Capital Outlay	-	9,028	(9,028)
Total Expenditures	<u>16,900</u>	<u>20,938</u>	<u>(4,038)</u>
Excess of Revenues Over (Under) Expenditures	-	(5,755)	(5,755)
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	-	(5,755)	(5,755)
Fund Balance, Beginning of Year	<u>77,517</u>	<u>77,517</u>	-
Fund Balance, End of Year	<u>\$ 77,517</u>	<u>\$ 71,762</u>	<u>\$ (5,755)</u>

WHITE PINE COUNTY
JUVENILE COURT ADMIN FEE
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Charges for Services			
Juvenile Detention Fee	\$ 11,202	\$ 8,054	\$ (3,148)
Total Charges for Services	<u>11,202</u>	<u>8,054</u>	<u>(3,148)</u>
Other Revenue:			
Investment Earnings	-	-	-
Miscellaneous Revenue	-	-	-
Total Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>11,202</u>	<u>8,054</u>	<u>(3,148)</u>
EXPENDITURES:			
Services and Supplies	-	8,464	(8,464)
Capital Outlay	11,202	-	11,202
Total Expenditures	<u>11,202</u>	<u>8,464</u>	<u>2,738</u>
Excess of Revenues Over (Under) Expenditures	-	(410)	(410)
Other Financing Sources (Uses):			
Debt Proceeds	-	-	-
Net Change in Fund Balance	-	(410)	(410)
Fund Balance, Beginning of Year	<u>16,455</u>	<u>16,455</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 16,455</u>	<u>\$ 16,045</u>	<u>\$ (410)</u>

**WHITE PINE COUNTY
INDUSTRIAL PARK
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Other Revenue:			
Investment Earnings	\$ -	\$ 25,862	\$ 25,862
Misc - Property Sales	37,500	5,370	(32,130)
Total Other	37,500	31,232	(6,268)
Total Revenues	37,500	31,232	(6,268)
EXPENDITURES:			
Services and Supplies	363,000	37,380	325,620
Total Expenditures	363,000	37,380	325,620
Excess of Revenues Over (Under) Expenditures	(325,500)	(6,148)	319,352
Other Financing Sources (Uses):			
Transfers In	-	-	-
Transfers Out	-	(278,727)	(278,727)
Net Change in Fund Balance	(325,500)	(284,875)	40,625
Fund Balance, Beginning of Year	609,119	609,119	-
Fund Balance, End of Year	\$ 283,619	\$ 324,244	\$ 40,625

**WHITE PINE COUNTY
JUSTICE COURT FACILITIES
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Fines and Forfeitures			
Administrative Fees	\$ 11,000	\$ 21,385	\$ 10,385
Total Fines and Forfeitures	<u>11,000</u>	<u>21,385</u>	<u>10,385</u>
Other Revenue:			
Investment Earnings	-	11,609	11,609
Total Other	-	11,609	11,609
Total Revenues	<u>11,000</u>	<u>32,994</u>	<u>21,994</u>
EXPENDITURES:			
Services and Supplies	11,000	12,128	(1,128)
Capital Outlay	-	-	-
Total Expenditures	<u>11,000</u>	<u>12,128</u>	<u>(1,128)</u>
Excess of Revenues Over (Under) Expenditures	-	20,866	23,122
Other Financing Sources (Uses):			
Transfers Out	-	-	-
Net Change in Fund Balance	-	20,866	20,866
Fund Balance, Beginning of Year	<u>204,260</u>	<u>204,260</u>	-
Fund Balance, End of Year	<u>\$ 204,260</u>	<u>\$ 225,126</u>	<u>\$ 20,866</u>

WHITE PINE COUNTY
ELY JUSTICE COURT COLLECTIONS
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Fines and Forfeitures			
Administrative Fees	\$ 15,000	\$ 23,670	\$ 8,670
Total Fines and Forfeitures	<u>15,000</u>	<u>23,670</u>	<u>8,670</u>
Other Revenue:			
Investment Earnings	-	-	-
Total Other	-	-	-
Total Revenues	<u>15,000</u>	<u>23,670</u>	<u>8,670</u>
EXPENDITURES:			
Services and Supplies	-	20,434	(20,434)
Total Expenditures	<u>-</u>	<u>20,434</u>	<u>(20,434)</u>
Excess of Revenues Over (Under) Expenditures	15,000	3,236	(11,764)
Other Financing Sources (Uses):			
Transfers Out	-	-	-
Net Change in Fund Balance	15,000	3,236	(11,764)
Fund Balance, Beginning of Year	<u>26,425</u>	<u>26,425</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 41,425</u>	<u>\$ 29,661</u>	<u>\$ (11,764)</u>

**WHITE PINE COUNTY
DRUG REHAB PROGRAM
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Other Revenue:			
Miscellaneous Revenue	\$ -	\$ 29,141	\$ 29,141
Total Other	<u>-</u>	<u>29,141</u>	<u>29,141</u>
Total Revenues	<u>-</u>	<u>29,141</u>	<u>29,141</u>
EXPENDITURES:			
Services and Supplies	<u>-</u>	<u>2,403</u>	<u>(2,403)</u>
Total Expenditures	<u>-</u>	<u>2,403</u>	<u>(2,403)</u>
Excess of Revenues Over (Under) Expenditures	-	26,738	26,738
Other Financing Sources (Uses):			
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	26,738	26,738
Fund Balance, Beginning of Year	<u>13,633</u>	<u>13,633</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 13,633</u>	<u>\$ 40,371</u>	<u>\$ 26,738</u>

**WHITE PINE COUNTY
VICTIM IMPACT PANEL
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Other Revenue:			
Miscellaneous Revenue	\$ -	\$ 375	\$ 375
Total Other	<u>-</u>	<u>375</u>	<u>375</u>
Total Revenues	<u>-</u>	<u>375</u>	<u>375</u>
EXPENDITURES:			
Services and Supplies	<u>-</u>	<u>150</u>	<u>(150)</u>
Total Expenditures	<u>-</u>	<u>150</u>	<u>(150)</u>
Excess of Revenues Over (Under) Expenditures	-	225	225
Other Financing Sources (Uses):			
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	225	225
Fund Balance, Beginning of Year	<u>1,219</u>	<u>1,219</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,219</u>	<u>\$ 1,444</u>	<u>\$ 225</u>

WHITE PINE COUNTY
DISTRICT COURT HOUSE ARREST
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Other Revenue:			
Miscellaneous Revenue	\$ -	\$ 1,339	\$ 1,339
Total Other	<u>-</u>	<u>1,339</u>	<u>1,339</u>
Total Revenues	<u>-</u>	<u>1,339</u>	<u>1,339</u>
EXPENDITURES:			
Services and Supplies	<u>-</u>	<u>1,108</u>	<u>(1,108)</u>
Total Expenditures	<u>-</u>	<u>1,108</u>	<u>(1,108)</u>
Excess of Revenues Over (Under) Expenditures	-	231	231
Other Financing Sources (Uses):			
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	231	231
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 231</u>	<u>\$ 231</u>

WHITE PINE COUNTY
GRANT PROJECTS
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Federal Grants	\$ 22,223	\$ 22,223	\$ -
Total Intergovernmental	<u>22,223</u>	<u>22,223</u>	<u>-</u>
Other Revenue:			
Investment Earnings	-	-	-
Miscellaneous Revenues	-	-	-
Total Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>22,223</u>	<u>22,223</u>	<u>-</u>
EXPENDITURES:			
General Government			
Salaries and Wages	544	544	-
Employee Benefits	134	134	-
Services and Supplies	21,545	8,863	(12,682)
Capital Outlay	-	-	-
Total Expenditures	<u>22,223</u>	<u>9,541</u>	<u>(12,682)</u>
Excess of Revenues			
Over (Under) Expenditures	-	12,682	12,682
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	-	12,682	12,682
Fund Balance, Beginning of Year	<u>91,411</u>	<u>91,411</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 91,411</u>	<u>\$ 104,093</u>	<u>\$ 12,682</u>

WHITE PINE COUNTY
JUSTICE CT HOUSE ARREST
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Other Revenue:			
Miscellaneous Revenue	\$ -	\$ 4,201	\$ 4,201
Total Other	<u>-</u>	<u>4,201</u>	<u>4,201</u>
Total Revenues	<u>-</u>	<u>4,201</u>	<u>4,201</u>
EXPENDITURES:			
Services and Supplies	<u>-</u>	<u>3,016</u>	<u>(3,016)</u>
Total Expenditures	<u>-</u>	<u>3,016</u>	<u>(3,016)</u>
Excess of Revenues Over (Under) Expenditures	-	1,185	1,185
Other Financing Sources (Uses):			
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	1,185	1,185
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 1,185</u>	<u>\$ 1,185</u>

**WHITE PINE COUNTY
DISTRICT COURT ADMN FEES
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Fines and Forfeitures			
Administrative Fees	\$ 150	\$ 182	\$ 32
Total Fines and Forfeitures	<u>150</u>	<u>182</u>	<u>32</u>
Other Revenue:			
Investment Earnings	-	-	-
Total Other	-	-	-
Total Revenues	<u>150</u>	<u>182</u>	<u>32</u>
EXPENDITURES:			
Services and Supplies	150	-	150
Total Expenditures	<u>150</u>	<u>-</u>	<u>150</u>
Excess of Revenues Over (Under) Expenditures	-	182	182
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	-	182	182
Fund Balance, Beginning of Year	<u>2,603</u>	<u>2,603</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,603</u>	<u>\$ 2,785</u>	<u>\$ 182</u>

WHITE PINE COUNTY
JUVENILE COURT HOUSE ARREST
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Other Revenue:			
Miscellaneous Revenue	\$ -	\$ 866	\$ 866
Total Other	<u>-</u>	<u>866</u>	<u>866</u>
Total Revenues	<u>-</u>	<u>866</u>	<u>866</u>
EXPENDITURES:			
Services and Supplies	<u>-</u>	<u>796</u>	<u>(796)</u>
Total Expenditures	<u>-</u>	<u>796</u>	<u>(796)</u>
Excess of Revenues Over (Under) Expenditures	-	70	70
Other Financing Sources (Uses):			
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	70	70
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 70</u>	<u>\$ 70</u>

**WHITE PINE COUNTY
LUND JUSTICE COURT
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Other Revenue:			
Miscellaneous Revenue	\$ -	\$ 1,117	\$ 1,117
Total Other	<u>-</u>	<u>1,117</u>	<u>1,117</u>
Total Revenues	<u>-</u>	<u>1,117</u>	<u>1,117</u>
EXPENDITURES:			
Services and Supplies	<u>-</u>	<u>299</u>	<u>(299)</u>
Total Expenditures	<u>-</u>	<u>299</u>	<u>(299)</u>
Excess of Revenues Over (Under) Expenditures	-	818	818
Other Financing Sources (Uses):			
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	818	818
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 818</u>	<u>\$ 818</u>

WHITE PINE COUNTY
LUND IRRIGATION
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ -	\$ 10,885	\$ 10,885
Total Taxes	-	10,885	10,885
Total Revenues	-	10,885	10,885
EXPENDITURES:			
Services and Supplies	-	10,643	(10,643)
Total Expenditures	-	10,643	(10,643)
Excess of Revenues Over (Under) Expenditures	-	242	242
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	-	242	242
Fund Balance, Beginning of Year	442	442	-
Fund Balance, End of Year	\$ 442	\$ 684	\$ 242

WHITE PINE COUNTY
EASTERN NEVADA COMMUNICATION CONSORTIUM
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Grants	\$ -	\$ -	\$ -
Total Intergovernmental	-	-	-
Other Revenue:			
Miscellaneous Revenue	-	-	-
Total Other	-	-	-
Total Revenues	-	-	-
EXPENDITURES:			
Services and Supplies	-	-	-
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	3,000	3,000	-
Fund Balance, End of Year	\$ 3,000	\$ 3,000	\$ -

WHITE PINE COUNTY
NATURAL RESOURCES MGMT
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ -	\$ -	\$ -
Total Taxes	-	-	-
Other Revenue:			
Miscellaneous Interest	-	2,969	2,969
Miscellaneous Revenue	-	11,850	11,850
Total Other	-	14,819	14,819
Total Revenues	-	14,819	14,819
EXPENDITURES:			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Services and Supplies	66,420	38,994	27,426
Machinery and Equipment	14,030	-	14,030
Total Expenditures	80,450	38,994	41,456
Excess of Revenues Over (Under) Expenditures	(80,450)	(24,175)	56,275
Other Financing Sources (Uses):			
Transfers In	7,950	7,950	-
Net Change in Fund Balance	(72,500)	(16,225)	56,275
Fund Balance, Beginning of Year	42,511	42,511	-
Fund Balance, End of Year	\$ (29,989)	\$ 26,286	\$ 56,275

WHITE PINE COUNTY
JUDICIAL CNTR OPERATIONS
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ -	\$ -	\$ -
Total Taxes	-	-	-
Other Revenue:			
Miscellaneous Revenue	-	1,739	1,739
Total Other	-	1,739	1,739
Total Revenues	-	1,739	1,739
EXPENDITURES:			
Services and Supplies	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	1,739	1,739
Other Financing Sources (Uses):			
Transfers In	683,370	-	(683,370)
Transfers Out	-	(1,501,739)	(1,501,739)
Net Change in Fund Balance	683,370	(1,500,000)	(2,183,370)
Fund Balance, Beginning of Year	1,500,000	1,500,000	-
Fund Balance, End of Year	\$ 2,183,370	\$ -	\$ (2,183,370)

**WHITE PINE COUNTY
LAS VEGAS WATER FILINGS
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ -	\$ 4	\$ 4
Total Taxes	<u>-</u>	<u>4</u>	<u>4</u>
Other Revenue:			
Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>4</u>	<u>4</u>
EXPENDITURES:			
Services and Supplies	<u>15,000</u>	<u>1,170</u>	<u>13,830</u>
Total Expenditures	<u>15,000</u>	<u>1,170</u>	<u>13,830</u>
Excess of Revenues Over (Under) Expenditures	(15,000)	(1,166)	13,834
Other Financing Sources (Uses):			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(15,000)	(1,166)	13,834
Fund Balance, Beginning of Year	<u>85,477</u>	<u>85,477</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 70,477</u>	<u>\$ 84,311</u>	<u>\$ 13,834</u>

**WHITE PINE COUNTY
DOMESTIC VIOLENCE
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Other Revenue:			
Marriage licenses	\$ -	\$ 1,440	\$ 1,440
Total Other	<u>-</u>	<u>1,440</u>	<u>1,440</u>
Total Revenues	<u>-</u>	<u>1,440</u>	<u>1,440</u>
EXPENDITURES:			
Services and Supplies	<u>-</u>	<u>1,380</u>	<u>(1,380)</u>
Total Expenditures	<u>-</u>	<u>1,380</u>	<u>(1,380)</u>
Excess of Revenues Over (Under) Expenditures	-	60	60
Other Financing Sources (Uses):			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	60	60
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 60</u>	<u>\$ 60</u>

WHITE PINE COUNTY
D.A.R.E. GRANT
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Other Revenue:			
Miscellaneous Revenue	\$ 500	\$ -	\$ (500)
Total Other	500	-	(500)
Total Revenues	500	-	(500)
EXPENDITURES:			
Services and Supplies	500	-	500
Total Expenditures	500	-	500
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	10,229	10,229	-
Fund Balance, End of Year	\$ 10,229	\$ 10,229	\$ -

WHITE PINE COUNTY
REGIONAL TRANSPORTATION
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
County Motor Vehicle	\$ 500,000	\$ 559,675	\$ 59,675
Total Taxes	<u>500,000</u>	<u>559,675</u>	<u>59,675</u>
Licenses and Permits			
Building Permits	-	-	-
Total Licenses and Permits	<u>-</u>	<u>-</u>	<u>-</u>
Other Revenue:			
Investment Earnings	-	29,271	29,271
Miscellaneous Revenue	-	66,675	66,675
Total Other	<u>-</u>	<u>95,946</u>	<u>95,946</u>
Total Revenues	<u>500,000</u>	<u>655,621</u>	<u>155,621</u>
EXPENDITURES:			
Public Works			
Services and Supplies	16,000	5,026	10,974
Capital Outlay	484,000	533,884	(49,884)
Total Expenditures	<u>500,000</u>	<u>538,910</u>	<u>(38,910)</u>
Excess of Revenues			
Over (Under) Expenditures	-	116,711	116,711
Fund Balance, Beginning of Year	848,284	848,284	-
Fund Balance, End of Year	<u>\$ 848,284</u>	<u>\$ 964,995</u>	<u>\$ 116,711</u>

**WHITE PINE COUNTY
ELY POOL PROJECT
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Sales Tax	\$ -	\$ -	\$ -
Room Tax	-	4,040	4,040
Total Taxes	-	4,040	4,040
Other Revenue:			
Investment Earnings	-	7,167	7,167
Miscellaneous Revenue	-	-	-
Total Other	-	7,167	7,167
Total Revenues	-	11,207	11,207
EXPENDITURES:			
Services and Supplies	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	11,207	11,207
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	-	11,207	11,207
Fund Balance, Beginning of Year	180,268	180,268	-
Fund Balance, End of Year	\$ 180,268	\$ 191,475	\$ 11,207

WHITE PINE COUNTY
ELY POOL - SALES TAXES
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Sales Tax	\$ -	\$ 1,507	\$ 1,507
Total Taxes	-	1,507	1,507
Other Revenue:			
Investment Earnings	-	50,483	50,483
Total Other	-	50,483	50,483
Total Revenues	-	51,990	51,990
EXPENDITURES:			
Culture and Recreation			
Services and Supplies	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	51,990	51,990
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	-	51,990	51,990
Fund Balance, Beginning of Year	1,058,809	1,058,809	-
Fund Balance, End of Year	\$ 1,058,809	\$ 1,110,799	\$ 51,990

WHITE PINE COUNTY
BETA STREET PROJECT
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ -	\$ -	\$ -
Total Taxes	-	-	-
Other Revenue:			
State Grants	-	427,775	427,775
Miscellaneous Revenue	-	-	-
Total Other	-	427,775	427,775
Total Revenues	-	427,775	427,775
EXPENDITURES:			
Capital outlay	-	696,817	(696,817)
Total Expenditures	-	696,817	(696,817)
Excess of Revenues Over (Under) Expenditures	-	(269,042)	(269,042)
Other Financing Sources (Uses):			
Transfers In	-	278,727	278,727
Net Change in Fund Balance	-	9,685	9,685
Fund Balance, Beginning of Year	(6,918)	(6,918)	-
Fund Balance, End of Year	\$ (6,918)	\$ 2,767	\$ 9,685

WHITE PINE COUNTY
MCGILL POOL
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Other Revenue			
Miscellaneous Revenues	\$ -	\$ 30,814	\$ 30,814
Total Other	-	30,814	30,814
Total Revenues	-	30,814	30,814
EXPENDITURES:			
Salaries and Wages	-	23,460	(23,460)
Employee Benefits	-	2,617	(2,617)
Services and Supplies	-	3,737	(3,737)
Total Expenditures	-	29,814	(29,814)
Excess of Revenues Over (Under) Expenditures	-	1,000	1,000
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	-	1,000	1,000
Fund Balance, Beginning of Year	9,866	9,866	-
Fund Balance, End of Year	\$ 9,866	\$ 10,866	\$ 1,000

WHITE PINE COUNTY
CAMP SUCCESS SPECIAL REVENUE
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Other Revenue			
Miscellaneous Revenues	\$ -	\$ -	\$ -
Total Other	-	-	-
Total Revenues	-	-	-
EXPENDITURES:			
Services and Supplies	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses):			
Transfers In	\$ -	\$ 200,000	200,000
Net Change in Fund Balance	-	200,000	200,000
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ 200,000	\$ 200,000

WHITE PINE COUNTY
INDIGENT
ST OF NV-CHINA SPRINGS
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ 10,150	\$ 9,397	\$ (753)
Personal Property	2,698	2,789	91
Oil and Gas	-	98	98
Net Proceeds	7,862	16,805	8,943
Total Taxes	<u>20,710</u>	<u>29,089</u>	<u>8,379</u>
 Total Revenues	 <u>20,710</u>	 <u>29,089</u>	 <u>8,379</u>
EXPENDITURES:			
Services and Supplies	<u>20,710</u>	<u>22,312</u>	<u>(1,602)</u>
Total Expenditures	<u>20,710</u>	<u>22,312</u>	<u>(1,602)</u>
 Excess of Revenues Over (Under) Expenditures	 -	 6,777	 6,777
Other Financing Sources (Uses):			
Transfers In	<u>2,688</u>	<u>2,688</u>	<u>-</u>
 Net Change in Fund Balance	 2,688	 9,465	 6,777
 Fund Balance, Beginning of Year	 <u>31,070</u>	 <u>31,070</u>	 <u>-</u>
Fund Balance, End of Year	<u>\$ 33,758</u>	<u>\$ 40,535</u>	<u>\$ 6,777</u>

**WHITE PINE COUNTY
STATE INDIGENT
Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Year Ended June 30, 2008**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ 91,245	\$ 119,733	\$ 28,488
Personal Property	24,255	36,691	12,436
Oil and Gas	-	1,329	1,329
Net Proceeds	-	227,073	227,073
Total Tax Revenue	<u>115,500</u>	<u>384,826</u>	<u>269,326</u>
Other Revenue:			
Investment Earnings	-	-	-
Total Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>115,500</u>	<u>384,826</u>	<u>269,326</u>
EXPENDITURES:			
Welfare			
Services and Supplies	108,986	140,406	(31,420)
Total Expenditures	<u>108,986</u>	<u>140,406</u>	<u>(31,420)</u>
Net Change in Fund Balance	6,514	244,420	237,906
Fund Balance, Beginning of Year	<u>214,137</u>	<u>214,137</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 220,651</u>	<u>\$ 458,557</u>	<u>\$ 237,906</u>

WHITE PINE COUNTY
STATE OF NEVADA CHILD SUPPORT
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Other Revenue:			
Miscellaneous Revenue	\$ -	\$ 4,841	\$ 4,841
Total Other	-	4,841	4,841
Total Revenues	-	4,841	4,841
EXPENDITURES:			
Services and Supplies	-	5,342	(5,342)
Total Expenditures	-	5,342	(5,342)
Excess of Revenues Over (Under) Expenditures	-	(501)	(501)
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	-	(501)	(501)
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ (501)	\$ (501)

**WHITE PINE COUNTY
FIRE DISTRICT OPERATING
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Other Revenue:			
Miscellaneous Revenue	\$ -	\$ -	\$ -
Total Other	-	-	-
Total Revenues	-	-	-
EXPENDITURES:			
Services and Supplies	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses):			
Transfers In	-	450,000	450,000
Net Change in Fund Balance	-	450,000	450,000
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ 450,000	\$ 450,000

WHITE PINE COUNTY
FIRE DISTRICT EMERGENCY FUND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Other Revenue:			
Miscellaneous Revenue	\$ -	\$ -	\$ -
Total Other	-	-	-
Total Revenues	-	-	-
EXPENDITURES:			
Services and Supplies	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses):			
Transfers In	-	1,000,000	1,000,000
Net Change in Fund Balance	-	1,000,000	1,000,000
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ 1,000,000	\$ 1,000,000

WHITE PINE COUNTY
LEGAL AID
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Fines and Forfeitures			
Court Fines	\$ 4,000	\$ 3,904	\$ (96)
Total Fines and Forfeitures	<u>4,000</u>	<u>3,904</u>	<u>(96)</u>
Other Revenue:			
Investment Earnings	-	-	-
Miscellaneous Receipts	-	-	-
Total Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>4,000</u>	<u>3,904</u>	<u>(96)</u>
EXPENDITURES:			
Services and Supplies	4,000	-	4,000
Capital Outlay	-	-	-
Total Expenditures	<u>4,000</u>	<u>-</u>	<u>4,000</u>
Excess of Revenues Over (Under) Expenditures	-	3,904	3,904
Other Financing Sources (Uses):			
Transfers In	<u>4,000</u>	<u>-</u>	<u>(4,000)</u>
Net Change in Fund Balance	4,000	3,904	(96)
Fund Balance, Beginning of Year	<u>8,372</u>	<u>8,372</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 12,372</u>	<u>\$ 12,276</u>	<u>\$ (96)</u>

**WHITE PINE COUNTY
FORENSIC SERVICES
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Charges for Services			
Other	\$ 5,000	\$ 5,967	\$ 967
Total Charges for Services	<u>5,000</u>	<u>5,967</u>	<u>967</u>
Total Revenues	<u>5,000</u>	<u>5,967</u>	<u>967</u>
EXPENDITURES:			
Services and Supplies	<u>5,000</u>	<u>95</u>	<u>4,905</u>
Total Expenditures	<u>5,000</u>	<u>95</u>	<u>4,905</u>
Excess of Revenues			
Over (Under) Expenditures	-	5,872	5,872
Other Financing Sources (Uses):			
Transfers In	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
Net Change in Fund Balance	5,000	5,872	872
Fund Balance, Beginning of Year	<u>35,769</u>	<u>35,769</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 40,769</u>	<u>\$ 41,641</u>	<u>\$ 872</u>

**WHITE PINE COUNTY
SKATEBOARD PARK
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
State grants	\$ -	\$ 20,400	\$ 20,400
Total Intergovernmental	-	20,400	20,400
Total Revenues	-	20,400	20,400
EXPENDITURES:			
Capital outlay	-	20,390	(20,390)
Total Expenditures	-	20,390	(20,390)
Excess of Revenues Over (Under) Expenditures	-	10	10
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	-	10	10
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ 10	\$ 10

WHITE PINE COUNTY
EMPG (FEMA)
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Federal Grants	\$ 20,978	\$ 20,978	\$ -
Total Intergovernmental	20,978	20,978	-
Total Revenues	20,978	20,978	-
EXPENDITURES:			
Salaries and Wages	9,435	9,435	-
Employee Benefits	-	-	-
Services and Supplies	11,543	472	11,071
Total Expenditures	20,978	9,907	11,071
Excess of Revenues Over (Under) Expenditures	-	11,071	11,071
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	-	11,071	11,071
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ 11,071	\$ 11,071

WHITE PINE COUNTY
EMPG (DOE) GRANT
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Federal Grants	\$ 9,188	\$ 9,188	\$ -
Total Intergovernmental	9,188	9,188	-
Total Revenues	9,188	9,188	-
EXPENDITURES:			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Services and Supplies	9,188	-	9,188
Capital Outlay	-	-	-
Total Expenditures	9,188	-	9,188
Excess of Revenues Over (Under) Expenditures	-	9,188	9,188
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	-	9,188	9,188
Fund Balance, Beginning of Year	-	(795)	(795)
Fund Balance, End of Year	\$ -	\$ 8,393	\$ 8,393

WHITE PINE COUNTY
USDA CASH
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Federal Grants	\$ -	\$ -	\$ -
Total Intergovernmental	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:			
Services and Supplies	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses):			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

WHITE PINE COUNTY
C-1 CNGRGT & C-2 HMBND
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Federal Grants	\$ 64,669	\$ 64,669	\$ -
Total Intergovernmental	64,669	64,669	-
Total Revenues	64,669	64,669	-
EXPENDITURES:			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Services and Supplies	64,669	63,865	804
Total Expenditures	64,669	63,865	804
Excess of Revenues Over (Under) Expenditures	-	804	804
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	-	804	804
Fund Balance, Beginning of Year	6,277	6,277	-
Fund Balance, End of Year	\$ 6,277	\$ 7,081	\$ 804

WHITE PINE COUNTY
CSBG FED Grant/Indigent
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Federal Grants	\$ 34,038	\$ 34,038	\$ -
Total Intergovernmental	<u>34,038</u>	<u>34,038</u>	<u>-</u>
Total Revenues	<u>34,038</u>	<u>34,038</u>	<u>-</u>
EXPENDITURES:			
Services and Supplies	34,038	32,660	1,378
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>34,038</u>	<u>32,660</u>	<u>1,378</u>
Excess of Revenues Over (Under) Expenditures	-	1,378	1,378
Other Financing Sources (Uses):			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	1,378	1,378
Fund Balance, Beginning of Year	<u>3</u>	<u>3</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3</u>	<u>\$ 1,381</u>	<u>\$ 1,378</u>

WHITE PINE COUNTY
RURAL VAWA
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Federal Grants	\$ -	\$ -	\$ -
Total Intergovernmental	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:			
Services and Supplies	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses):			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	<u>17</u>	<u>17</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 17</u>	<u>\$ 17</u>	<u>\$ -</u>

WHITE PINE COUNTY
TASK FORCE GRANT/SHERIFF
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Federal Grants	\$ 117,695	\$ 115,666	\$ (2,029)
Participating Agency Revenues	-	-	-
Total Intergovernmental	<u>117,695</u>	<u>115,666</u>	<u>(2,029)</u>
Total Revenues	<u>117,695</u>	<u>115,666</u>	<u>(2,029)</u>
EXPENDITURES:			
Salaries and Wages	79,720	74,687	5,033
Employee Benefits	68,275	38,719	29,556
Services and Supplies	13,000	3,258	9,742
Total Expenditures	<u>160,995</u>	<u>116,664</u>	<u>44,331</u>
Excess of Revenues Over (Under) Expenditures	(43,300)	(998)	42,302
Other Financing Sources (Uses):			
Transfers In	<u>43,300</u>	<u>43,300</u>	<u>-</u>
Net Change in Fund Balance	-	42,302	42,302
Fund Balance, Beginning of Year	<u>20,368</u>	<u>20,368</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 20,368</u>	<u>\$ 62,670</u>	<u>\$ 42,302</u>

WHITE PINE COUNTY
BLM RURAL FIRE PROGRAM
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Federal grants	\$ 14,309	\$ 14,309	\$ -
Total Intergovernmental	<u>14,309</u>	<u>14,309</u>	<u>-</u>
Total Revenues	<u>14,309</u>	<u>14,309</u>	<u>-</u>
EXPENDITURES:			
Services and Supplies	<u>14,309</u>	<u>14,309</u>	<u>-</u>
Total Expenditures	<u>14,309</u>	<u>14,309</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses):			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WHITE PINE COUNTY
LACKAWANNA WATER SOURCE
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Federal Grants	\$ 26,718	\$ 26,718	\$ -
Total Intergovernmental	<u>26,718</u>	<u>26,718</u>	<u>-</u>
Other Revenues:			
Miscellaneous	-	-	-
Total Other	-	-	-
Total Revenues	<u>26,718</u>	<u>26,718</u>	<u>-</u>
EXPENDITURES:			
Services and Supplies	26,718	26,718	-
Total Expenditures	<u>26,718</u>	<u>26,718</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WHITE PINE COUNTY
COLLECTION DEVELOPMENT GRANT
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
State Grant	\$ -	\$ 3,306	\$ 3,306
Total Intergovernmental	-	3,306	3,306
Total Revenues	-	3,306	3,306
EXPENDITURES:			
Services and Supplies	-	3,306	(3,306)
Total Expenditures	-	3,306	(3,306)
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -

WHITE PINE COUNTY
SERC (STATE) GRANT
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
State Grant	\$ -	\$ 46,459	\$ 46,459
Total Intergovernmental	-	46,459	46,459
Total Revenues	-	46,459	46,459
EXPENDITURES:			
Services and Supplies	-	31,747	(31,747)
Capital Outlay	-	17,068	(17,068)
Total Expenditures	-	48,815	(48,815)
Excess of Revenues Over (Under) Expenditures	-	(2,356)	(2,356)
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	-	(2,356)	(2,356)
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ (2,356)	\$ (2,356)

**WHITE PINE COUNTY
HMEP (SERC) GRANT
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Federal Grant	\$ 9,115	\$ 9,115	\$ -
Total Intergovernmental	<u>9,115</u>	<u>9,115</u>	<u>-</u>
Other Revenues:			
Miscellaneous	-	-	-
Total Other	-	-	-
Total Revenues	<u>9,115</u>	<u>9,115</u>	<u>-</u>
EXPENDITURES:			
Services and Supplies	9,115	11,629	(2,514)
Total Expenditures	<u>9,115</u>	<u>11,629</u>	<u>(2,514)</u>
Excess of Revenues Over (Under) Expenditures	-	(2,514)	(2,514)
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	-	(2,514)	(2,514)
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ (2,514)</u>	<u>\$ (2,514)</u>

WHITE PINE COUNTY
HUD GRANT/INDIGENT
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Federal Grant	\$ 2,263	\$ 2,263	\$ -
Total Intergovernmental	2,263	2,263	-
Total Revenues	2,263	2,263	-
EXPENDITURES:			
Services and Supplies	2,263	2,679	(416)
Total Expenditures	2,263	2,679	(416)
Excess of Revenues Over (Under) Expenditures	-	(416)	(416)
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	-	(416)	(416)
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ (416)	\$ (416)

WHITE PINE COUNTY
WSAP GRANT / INDIGENT
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Federal Grant	\$ 14,736	\$ 14,736	\$ -
Total Intergovernmental	<u>14,736</u>	<u>14,736</u>	<u>-</u>
Total Revenues	<u>14,736</u>	<u>14,736</u>	<u>-</u>
EXPENDITURES:			
Services and Supplies	14,736	14,676	60
Total Expenditures	<u>14,736</u>	<u>14,676</u>	<u>60</u>
Excess of Revenues Over (Under) Expenditures	-	60	60
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	-	60	60
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 60</u>	<u>\$ 60</u>

WHITE PINE COUNTY
VIOLENCE AGAINST WOMEN
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Federal Grant	\$ 36,540	\$ 36,540	\$ -
Total Intergovernmental	<u>36,540</u>	<u>36,540</u>	<u>-</u>
Other Revenues:			
Miscellaneous	-	4,727	4,727
In Kind Revenues	-	9,557	9,557
Total Other	<u>-</u>	<u>14,284</u>	<u>9,557</u>
Total Revenues	<u>36,540</u>	<u>50,824</u>	<u>9,557</u>
EXPENDITURES:			
Services and Supplies	36,540	43,722	(7,182)
In Kind Expenses	-	9,557	(9,557)
Total Expenditures	<u>36,540</u>	<u>53,279</u>	<u>(16,739)</u>
Excess of Revenues Over (Under) Expenditures	-	(2,455)	(7,182)
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	-	(2,455)	(7,182)
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ (2,455)</u>	<u>\$ (7,182)</u>

WHITE PINE COUNTY
VICTIMS OF CRIME (VOCA)
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Federal Grant	\$ -	\$ -	\$ -
Total Intergovernmental	<u>-</u>	<u>-</u>	<u>-</u>
Other Revenues:			
In Kind Revenues	<u>-</u>	<u>-</u>	<u>-</u>
Total Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:			
Services and Supplies	-	-	-
In Kind Expenses	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses):			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WHITE PINE COUNTY
OJJDP FORMULA GRANT
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Federal Grant	\$ 12,840	\$ 12,840	\$ -
Total Intergovernmental	<u>12,840</u>	<u>12,840</u>	<u>-</u>
Total Revenues	<u>12,840</u>	<u>12,840</u>	<u>-</u>
EXPENDITURES:			
Services and Supplies	12,840	7,000	5,840
Total Expenditures	<u>12,840</u>	<u>7,000</u>	<u>5,840</u>
Excess of Revenues Over (Under) Expenditures	-	5,840	5,840
Other Financing Sources (Uses):			
Transfers Out	-	-	-
Net Change in Fund Balance	-	5,840	5,840
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 5,840</u>	<u>\$ 5,840</u>

WHITE PINE COUNTY
CCPBG GRANT
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
State Grant	\$ -	\$ 3,033	\$ 3,033
Total Intergovernmental	-	3,033	3,033
Total Revenues	-	3,033	3,033
EXPENDITURES:			
Services and Supplies	-	7,297	(7,297)
Total Expenditures	-	7,297	(7,297)
Excess of Revenues Over (Under) Expenditures	-	(4,264)	(4,264)
Other Financing Sources (Uses):			
Transfers Out	-	-	-
Net Change in Fund Balance	-	(4,264)	(4,264)
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ (4,264)	\$ (4,264)

WHITE PINE COUNTY
LIBRARY CAPITAL IMPROVEMENT
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Federal Grant	\$ 200	\$ 200	\$ -
Total Intergovernmental	<u>200</u>	<u>200</u>	<u>-</u>
Other Revenue			
Miscellaneous	-	3,332	\$ 3,332
Private Grant	-	-	-
Total Other Revenue	<u>-</u>	<u>3,332</u>	<u>3,332</u>
Total Revenues	<u>200</u>	<u>3,532</u>	<u>3,332</u>
EXPENDITURES:			
Services and Supplies	<u>200</u>	<u>3,532</u>	<u>(3,332)</u>
Total Expenditures	<u>200</u>	<u>3,532</u>	<u>(3,332)</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses):			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WHITE PINE COUNTY
E.L. CORD P/T POSITIONS
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Other Revenue			
Private Grant	\$ -	\$ 13,394	\$ 13,394
Total Other Revenue	-	13,394	13,394
Total Revenues	-	13,394	13,394
EXPENDITURES:			
Salaries and Wages	-	10,560	10,560
Employee Benefits	-	2,834	2,834
Total Expenditures	-	13,394	13,394
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -

WHITE PINE COUNTY
SR CENTER NEW YEAR GRANT
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Federal Grant	\$ -	\$ -	\$ -
Total Intergovernmental	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:			
Services and Supplies	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses):			
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**WHITE PINE COUNTY
 UNITED WAY OF GREAT BASIN
 Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual
 For the Year Ended June 30, 2008**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Other Revenue:			
Private Grants	\$ -	\$ -	\$ -
Total Other	-	-	-
Total Revenues	-	-	-
EXPENDITURES:			
Services and Supplies	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -

WHITE PINE COUNTY
PRIVATE GRANTS/WELFARE
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Other Revenue:			
Miscellaneous receipts	\$ -	\$ 6,850	\$ 6,850
Total Other	-	6,850	6,850
Total Revenues	-	6,850	6,850
EXPENDITURES:			
Services and Supplies	-	4,323	(4,323)
Total Expenditures	-	4,323	(4,323)
Excess of Revenues Over (Under) Expenditures	-	2,527	2,527
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	-	2,527	2,527
Fund Balance, Beginning of Year	2,833	2,833	-
Fund Balance, End of Year	\$ 2,833	\$ 5,360	\$ 2,527

WHITE PINE COUNTY
VICTIM WITNESS DONATIONS
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Other Revenue:			
Miscellaneous Revenue	\$ -	\$ -	\$ -
Total Other	-	-	-
Total Revenues	-	-	-
EXPENDITURES:			
Services and Supplies	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses):			
Transfers In	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -

WHITE PINE COUNTY
OPERATING DEBT
Debt Service Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ 89,260	\$ 73,968	\$ (15,292)
Personal Property	24,738	29,554	4,816
Oil and Gas	-	797	797
Net Proceeds	54,000	136,245	82,245
Investment Earnings	8,500	22,883	14,383
Total Taxes	<u>176,498</u>	<u>263,447</u>	<u>86,949</u>
EXPENDITURES:			
Debt Service:			
Principal	892,000	748,000	144,000
Interest	89,170	33,979	55,191
Total Expenditures	<u>981,170</u>	<u>781,979</u>	<u>199,191</u>
Excess of Revenues Over (Under) Expenditures	(804,672)	(518,532)	286,140
Other Financing Sources (Uses):			
Transfers In	414,773	27,387	(387,386)
Debt Proceeds	-	-	-
Total Other Financing Sources (Uses):	<u>414,773</u>	<u>27,387</u>	<u>(387,386)</u>
Net Change in Fund Balance	(389,899)	(491,145)	(101,246)
Fund Balance, Beginning of Year	<u>681,006</u>	<u>681,006</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 291,107</u>	<u>\$ 189,861</u>	<u>\$ (101,246)</u>

WHITE PINE COUNTY
AIRPORT IMPROVEMENTS
Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental			
Federal Grants	\$ 1,257,325	\$ 1,247,934	\$ (9,391)
Total Intergovernmental	<u>1,257,325</u>	<u>1,247,934</u>	<u>(9,391)</u>
 Total Revenues	 <u>1,257,325</u>	 <u>1,247,934</u>	 <u>(9,391)</u>
EXPENDITURES:			
Capital Outlay:	<u>1,292,325</u>	<u>1,320,514</u>	<u>(28,189)</u>
Total Expenditures	<u>1,292,325</u>	<u>1,320,514</u>	<u>(28,189)</u>
Excess of Revenues Over (Under) Expenditures	(35,000)	(72,580)	(37,580)
Other Financing Sources (Uses):			
Transfers In	<u>66,175</u>	<u>365,294</u>	<u>299,119</u>
Total Other Financing Sources (Uses)	<u>66,175</u>	<u>365,294</u>	<u>299,119</u>
Net Change in Fund Balance	31,175	292,714	261,539
Fund Balance, Beginning of Year	<u>37,688</u>	<u>37,688</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 68,863</u>	<u>\$ 330,402</u>	<u>\$ 261,539</u>

WHITE PINE COUNTY
CAPITAL IMPROVEMENTS
Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2008

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Tax Revenue			
Real Property	\$ -	\$ -	\$ -
Personal Property	-	6	6
Net Proceeds	83,052	83,052	-
Capital Improvements Tax	57,631	58,324	693
Total Taxes	<u>140,683</u>	<u>141,382</u>	<u>699</u>
Charges for Services			
Assessor Technology	-	2	2
Recorder Technology	-	-	-
Golf Cart Repair	-	-	-
Golf Course Mower Fees	-	-	-
Total Charges for Services	<u>-</u>	<u>2</u>	<u>2</u>
Other Revenue:			
Miscellaneous	1,000	1,000	-
Debt Proceeds	173,953	-	(173,953)
Investment Earnings	16,315	15,373	(942)
Total Other Revenue:	<u>191,268</u>	<u>16,373</u>	<u>(174,895)</u>
Total Revenues:	<u>331,951</u>	<u>157,757</u>	<u>(174,194)</u>
EXPENDITURES:			
Salaries and Wages	-	4,006	(4,006)
Employee benefits	-	1,609	(1,609)
Services and Supplies	229,540	198,047	31,493
Capital Outlay	-	6,154	(6,154)
Total Expenditures	<u>229,540</u>	<u>209,816</u>	<u>19,724</u>
Excess of Revenues Over (Under) Expenditures	102,411	(52,059)	(154,470)
Other Financing Sources (Uses):			
Transfers In	-	800,000	800,000
Transfers Out	<u>(120,948)</u>	<u>(318,065)</u>	<u>(197,117)</u>
Total Other Financing Sources (Uses)	<u>(120,948)</u>	<u>481,935</u>	<u>602,883</u>
Net Change in Fund Balance	(18,537)	429,876	448,413
Fund Balance, Beginning of Year	<u>630,372</u>	<u>630,372</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 611,835</u>	<u>\$ 1,060,248</u>	<u>\$ 448,413</u>

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS**

**Fiduciary Funds
Trust and Agency**

Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Expendable, Nonexpendable Trust, Pension Trust, and Agency Funds. Nonexpendable Trust and Pension Trust Funds are accounted for in essentially the same manner as propriety funds since capital maintenance is critical. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations

WHITE PINE COUNTY
All Trust and Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended June 30, 2008

	Balance 6/30/2007	Additions	Deductions	Balance 6/30/2008
BAKER TV DISTRICT				
Assets:				
Cash	\$ 3,161	\$ 1,487	\$ 992	\$ 3,656
Accounts Receivable	36	43	36	43
Total Assets	<u>\$ 3,197</u>	<u>\$ 1,530</u>	<u>\$ 1,028</u>	<u>\$ 3,699</u>
Liabilities:				
Due to Other Governments	\$ 3,197	\$ 1,530	\$ 1,028	\$ 3,699
Total Liabilities	<u>\$ 3,197</u>	<u>\$ 1,530</u>	<u>\$ 1,028</u>	<u>\$ 3,699</u>
WHITE PINE TV DISTRICT #1				
Assets:				
Cash	\$ 1,048,396	\$ 203,979	\$ 125,000	1,127,375
Interest Receivable	3,769	1,409	3,769	1,409
Total Assets	<u>\$ 1,052,165</u>	<u>\$ 205,388</u>	<u>\$ 128,769</u>	<u>\$ 1,128,784</u>
Liabilities:				
Due to Other Governments	\$ 1,052,165	\$ 205,388	\$ 128,769	\$ 1,128,784
Total Liabilities	<u>\$ 1,052,165</u>	<u>\$ 205,388</u>	<u>\$ 128,769</u>	<u>\$ 1,128,784</u>
PROPERTY SALES TRUST				
Assets:				
Cash	\$ 138,296	-	-	\$ 138,296
Total Assets	<u>\$ 138,296</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 138,296</u>
Liabilities:				
Funds held in trust	\$ 138,296	-	-	\$ 138,296
Total Liabilities	<u>\$ 138,296</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 138,296</u>
CITY OF ELY				
Assets:				
Cash	\$ 28,179	\$ 98,476	\$ 126,574	\$ 81
Taxes Receivable	13,666	13,998	13,666	13,998
Total Assets	<u>\$ 41,845</u>	<u>\$ 112,474</u>	<u>\$ 140,240</u>	<u>\$ 14,079</u>
Liabilities:				
Due to Other Governments	\$ 41,845	\$ 112,474	\$ 140,240	\$ 14,079
Total Liabilities	<u>\$ 41,845</u>	<u>\$ 112,474</u>	<u>\$ 140,240</u>	<u>\$ 14,079</u>
STATE OF NEVADA				
Assets:				
Cash	\$ 13,027	\$ 686,265	\$ 691,325	\$ 7,967
Accounts Receivable	60,491	31,804	60,491	31,804
Taxes Receivable	4,258	5,519	4,258	5,519
Total Assets	<u>\$ 77,776</u>	<u>\$ 723,588</u>	<u>\$ 756,074</u>	<u>\$ 45,290</u>
Liabilities:				
Due to Other Governments	\$ 73,518	\$ 717,280	\$ 751,816	\$ 38,982
Deferred -Property Taxes	4,258	6,308	4,258	6,308
Total Liabilities	<u>\$ 77,776</u>	<u>\$ 723,588</u>	<u>\$ 756,074</u>	<u>\$ 45,290</u>

WHITE PINE COUNTY
All Trust and Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
For the Year Ended June 30, 2008

	Balance 6/30/2007	Additions	Deductions	Balance 6/30/2008
STATE INDIGENT ACCIDENT				
Assets:				
Cash	\$ 38,059	\$ 57,757	\$ 59,446	\$ 36,370
Accounts Receivable	10	91	10	91
Taxes Receivable	-	310	-	310
Total Assets	<u>\$ 38,069</u>	<u>\$ 58,158</u>	<u>\$ 59,456</u>	<u>\$ 36,771</u>
Liabilities:				
Due to Other Governments	\$ 38,069	\$ 58,158	\$ 59,456	\$ 36,771
Deferred -Property Taxes	-	-	-	-
Total Liabilities	<u>\$ 38,069</u>	<u>\$ 58,158</u>	<u>\$ 59,456</u>	<u>\$ 36,771</u>
HOSPITAL DISTRICT				
Assets:				
Cash	\$ 1,336,664	\$ 2,079,295	\$ 3,409,099	\$ 6,860
Accounts Receivable	27	2,956	27	2,956
Taxes Receivable	15,225	17,546	15,225	17,546
Total Assets	<u>\$ 1,351,916</u>	<u>\$ 2,099,797</u>	<u>\$ 3,424,351</u>	<u>\$ 27,362</u>
Liabilities:				
Due to Other Governments	\$ 1,340,553	\$ 2,079,372	\$ 3,412,988	\$ 6,937
Deferred -Property Taxes	11,363	20,425	11,363	20,425
Total Liabilities	<u>\$ 1,351,916</u>	<u>\$ 2,099,797</u>	<u>\$ 3,424,351</u>	<u>\$ 27,362</u>
ELY JUSTICE COURT				
Assets:				
Cash	\$ 34,991	\$ -	\$ 2,722	\$ 32,269
Total Assets	<u>\$ 34,991</u>	<u>\$ -</u>	<u>\$ 2,722</u>	<u>\$ 32,269</u>
Liabilities:				
Due to Other Governments	\$ 34,991	\$ -	\$ 2,722	\$ 32,269
Total Liabilities	<u>\$ 34,991</u>	<u>\$ -</u>	<u>\$ 2,722</u>	<u>\$ 32,269</u>
DA COST RESTITUTION CASH				
Assets:				
Cash	\$ 465	\$ 650	\$ -	\$ 1,115
Total Assets	<u>\$ 465</u>	<u>\$ 650</u>	<u>\$ -</u>	<u>\$ 1,115</u>
Liabilities:				
Funds held in trust	\$ 465	\$ 650	\$ -	\$ 1,115
Total Liabilities	<u>\$ 465</u>	<u>\$ 650</u>	<u>\$ -</u>	<u>\$ 1,115</u>
DA BAD CHECK TRUST CASH				
Assets:				
Cash	\$ 9,816	\$ -	\$ 1,853	\$ 7,963
Total Assets	<u>\$ 9,816</u>	<u>\$ -</u>	<u>\$ 1,853</u>	<u>\$ 7,963</u>
Liabilities:				
Funds held in trust	\$ 9,816	\$ -	\$ 1,853	\$ 7,963
Total Liabilities	<u>\$ 9,816</u>	<u>\$ -</u>	<u>\$ 1,853</u>	<u>\$ 7,963</u>

WHITE PINE COUNTY
All Trust and Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
For the Year Ended June 30, 2008

	Balance 6/30/2007	Additions	Deductions	Balance 6/30/2008
PUBLIC ADMIN TRUST CASH				
Assets:				
Cash	\$ 33,869	\$ -	\$ 21,044	\$ 12,825
Total Assets	<u>\$ 33,869</u>	<u>\$ -</u>	<u>\$ 21,044</u>	<u>\$ 12,825</u>
Liabilities:				
Funds held in trust	\$ 33,869	\$ -	\$ 21,044	\$ 12,825
Total Liabilities	<u>\$ 33,869</u>	<u>\$ -</u>	<u>\$ 21,044</u>	<u>\$ 12,825</u>
SHERIFF CIVIL CASH				
Assets:				
Cash	\$ 442	\$ 6,397	\$ -	\$ 6,839
Total Assets	<u>\$ 442</u>	<u>\$ 6,397</u>	<u>\$ -</u>	<u>\$ 6,839</u>
Liabilities:				
Funds held in trust	\$ 442	\$ 6,397	\$ -	\$ 6,839
Total Liabilities	<u>\$ 442</u>	<u>\$ 6,397</u>	<u>\$ -</u>	<u>\$ 6,839</u>
SHERIFF BAIL ACCOUNT				
Assets:				
Cash	\$ 15,645	\$ -	\$ 11,729	\$ 3,916
Total Assets	<u>\$ 15,645</u>	<u>\$ -</u>	<u>\$ 11,729</u>	<u>\$ 3,916</u>
Liabilities:				
Funds held in trust	\$ 15,645	\$ -	\$ 11,729	\$ 3,916
Total Liabilities	<u>\$ 15,645</u>	<u>\$ -</u>	<u>\$ 11,729</u>	<u>\$ 3,916</u>
SHERIFF REVOLVING CASH				
Assets:				
Cash	\$ 7,808	\$ -	\$ 2,189	\$ 5,619
Total Assets	<u>\$ 7,808</u>	<u>\$ -</u>	<u>\$ 2,189</u>	<u>\$ 5,619</u>
Liabilities:				
Funds Held in Trust	\$ 7,808	\$ -	\$ 2,189	\$ 5,619
Total Liabilities	<u>\$ 7,808</u>	<u>\$ -</u>	<u>\$ 2,189</u>	<u>\$ 5,619</u>
SHERIFF INMATE TRUST				
Assets:				
Cash	\$ 1,362	\$ 287	\$ -	\$ 1,649
Total Assets	<u>\$ 1,362</u>	<u>\$ 287</u>	<u>\$ -</u>	<u>\$ 1,649</u>
Liabilities:				
Funds Held in Trust	\$ 1,362	\$ 287	\$ -	\$ 1,649
Total Liabilities	<u>\$ 1,362</u>	<u>\$ 287</u>	<u>\$ -</u>	<u>\$ 1,649</u>
COUNTY CLERK				
Assets:				
Cash	\$ 19,596	\$ 4,112	\$ -	\$ 23,708
Total Assets	<u>\$ 19,596</u>	<u>\$ 4,112</u>	<u>\$ -</u>	<u>\$ 23,708</u>
Liabilities:				
Funds Held in Trust	\$ 19,596	\$ 4,112	\$ -	\$ 23,708
Total Liabilities	<u>\$ 19,596</u>	<u>\$ 4,112</u>	<u>\$ -</u>	<u>\$ 23,708</u>

WHITE PINE COUNTY
All Trust and Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
For the Year Ended June 30, 2008

	Balance 6/30/2007	Additions	Deductions	Balance 6/30/2008
JUVENILE PROBATION				
Assets:				
Cash	\$ 612	\$ 318	\$ -	\$ 930
Total Assets	<u>\$ 612</u>	<u>\$ 318</u>	<u>\$ -</u>	<u>\$ 930</u>
Liabilities:				
Funds Held in Trust	\$ 612	\$ 318	\$ -	\$ 930
Total Liabilities	<u>\$ 612</u>	<u>\$ 318</u>	<u>\$ -</u>	<u>\$ 930</u>
BETA SIGMA PHI				
Assets:				
Cash	\$ 25,461	\$ 28,161	\$ -	\$ 53,622
Total Assets	<u>\$ 25,461</u>	<u>\$ 28,161</u>	<u>\$ -</u>	<u>\$ 53,622</u>
Liabilities:				
Funds Held in Trust	\$ 25,461	\$ 28,161	\$ -	\$ 53,622
Total Liabilities	<u>\$ 25,461</u>	<u>\$ 28,161</u>	<u>\$ -</u>	<u>\$ 53,622</u>
GREAT BASIN 4-H				
Assets:				
Cash	\$ 166	\$ -	\$ 166	\$ -
Total Assets	<u>\$ 166</u>	<u>\$ -</u>	<u>\$ 166</u>	<u>\$ -</u>
Liabilities:				
Funds Held in Trust	\$ 166	\$ -	\$ 166	\$ -
Total Liabilities	<u>\$ 166</u>	<u>\$ -</u>	<u>\$ 166</u>	<u>\$ -</u>
SENIOR NUTRITION CENTER				
Assets:				
Cash	\$ 2,140	\$ -	\$ 268	\$ 1,872
Total Assets	<u>\$ 2,140</u>	<u>\$ -</u>	<u>\$ 268</u>	<u>\$ 1,872</u>
Liabilities:				
Funds Held in Trust	\$ 2,140	\$ -	\$ 268	\$ 1,872
Total Liabilities	<u>\$ 2,140</u>	<u>\$ -</u>	<u>\$ 268</u>	<u>\$ 1,872</u>
BAKER EMTS				
Assets:				
Cash	\$ 5,593	\$ -	\$ 3,953	\$ 1,640
Total Assets	<u>\$ 5,593</u>	<u>\$ -</u>	<u>\$ 3,953</u>	<u>\$ 1,640</u>
Liabilities:				
Funds Held in Trust	\$ 5,593	\$ -	\$ 3,953	\$ 1,640
Total Liabilities	<u>\$ 5,593</u>	<u>\$ -</u>	<u>\$ 3,953</u>	<u>\$ 1,640</u>
MCGILL EMTS				
Assets:				
Cash	\$ 132	\$ -	\$ 132	\$ -
Total Assets	<u>\$ 132</u>	<u>\$ -</u>	<u>\$ 132</u>	<u>\$ -</u>
Liabilities:				
Funds Held in Trust	\$ 132	\$ -	\$ 132	\$ -
Total Liabilities	<u>\$ 132</u>	<u>\$ -</u>	<u>\$ 132</u>	<u>\$ -</u>

WHITE PINE COUNTY
All Trust and Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
For the Year Ended June 30, 2008

	Balance 6/30/2007	Additions	Deductions	Balance 6/30/2008
MCGILL VFD				
Assets:				
Cash	\$ 2,306	\$ -	\$ 552	\$ 1,754
Total Assets	<u>\$ 2,306</u>	<u>\$ -</u>	<u>\$ 552</u>	<u>\$ 1,754</u>
Liabilities:				
Funds Held in Trust	\$ 2,306	\$ -	\$ 552	\$ 1,754
Total Liabilities	<u>\$ 2,306</u>	<u>\$ -</u>	<u>\$ 552</u>	<u>\$ 1,754</u>
NARCOTICS TASK FORCE				
Assets:				
Cash	\$ 11,478	\$ 1,830	\$ -	\$ 13,308
Total Assets	<u>\$ 11,478</u>	<u>\$ 1,830</u>	<u>\$ -</u>	<u>\$ 13,308</u>
Liabilities:				
Funds Held in Trust	\$ 11,478	\$ 1,830	\$ -	\$ 13,308
Total Liabilities	<u>\$ 11,478</u>	<u>\$ 1,830</u>	<u>\$ -</u>	<u>\$ 13,308</u>
SCHOOL OPERATING FUND				
Assets:				
Cash	\$ 2,626,134	\$ 3,968,430	\$ 6,557,032	\$ 37,532
Accounts Receivable	6,266	93,809	6,266	93,809
Taxes Receivable	23,955	33,670	23,955	33,670
Total Assets	<u>\$ 2,656,355</u>	<u>\$ 4,095,909</u>	<u>\$ 6,587,253</u>	<u>\$ 165,011</u>
Liabilities:				
Due to Other Governments	2,632,400	\$ 4,068,344	\$ 6,563,298	137,446
Deferred -Property Taxes	23,955	27,565	23,955	27,565
Total Liabilities	<u>\$ 2,656,355</u>	<u>\$ 4,095,909</u>	<u>\$ 6,587,253</u>	<u>\$ 165,011</u>
TOTAL - ALL TRUST AND AGENCY FUNDS				
Assets:				
Cash	\$ 5,403,798	\$ 7,137,444	\$ 11,014,076	\$ 1,527,166
Accounts receivable	66,830	128,703	66,830	128,703
Interest receivable	3,769	1,409	3,769	1,409
Taxes receivable	57,104	71,043	57,104	71,043
Total Assets	<u>\$ 5,531,501</u>	<u>\$ 7,338,599</u>	<u>\$ 11,141,779</u>	<u>\$ 1,728,321</u>
Liabilities:				
Due to other governments	5,216,738	7,242,546	11,060,317	1,398,967
Deferred -property taxes	39,576	54,298	39,576	54,298
Funds Held in Trust	275,187	41,755	41,886	275,056
Total Liabilities	<u>\$ 5,531,501</u>	<u>\$ 7,338,599</u>	<u>\$ 11,141,779</u>	<u>\$ 1,728,321</u>

FEDERAL AND STATE REPORTS

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**Independent Auditors' 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***

MEMBERS:

**CHAD B. ATKINSON
 KRIS J. BRAUNBERGER
 DEAN R. BURDICK
 ROBERT S. COX
 TODD B. FELTNER
 BRENT R. HALL
 TODD R. HESS
 KENNETH A. HINTON
 MORRIS J. PEACOCK
 PHILLIP S. PEINE
 MICHAEL K. SPILKER
 MARK E. TICHENOR**

The Honorable County Commission
 White Pine County
 Ely, Nevada

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of White Pine County, as of and for the year ended June 30, 2008, and have issued our report thereon dated June 12, 2009. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered White Pine County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion 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 over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the following deficiencies described in the accompanying schedule of findings and questioned costs to be to be significant deficiencies in internal control over financial reporting: 04-1, 04-4, 04-12, 04-13, 05-1, 05-2, 05-3, 05-4, 05-5, 05-6, 05-7a, 05-9, 05-10, 06-2, 06-4, 07-1, 07-2, 07-3 and 07-4.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purposes described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, of the significant deficiencies in internal control over financial reporting listed above, we consider items 04-1, 07-1, 07-2, and 07-3 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of 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*.

We noted certain other matters that we have reported to the management of the County in a separate letter dated June 12, 2009.

White Pine County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit White Pine County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County Commission, management, and various federal and state agencies and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Hinton, Burdick, Hall & Spilker, PLLC
HINTON, BURDICK, HALL & SPILKER, PLLC
June 12, 2009



**Independent Auditors' Report on Compliance
 With Statutes and Administrative Code in Accordance with
 NRS 354.624(4)(C) and 354.6241**

MEMBERS:

CHAD B. ATKINSON
 KRIS J. BRAUNBERGER
 DEAN R. BURDICK
 ROBERT S. COX
 TODD B. FELTNER
 BRENT R. HALL
 TODD R. HESS
 KENNETH A. HINTON
 MORRIS J. PEACOCK
 PHILLIP S. PEINE
 MICHAEL K. SPILKER
 MARK E. TICHENOR

The Honorable County Commissioners
 White Pine County
 Ely, Nevada

We have audited the basic financial statements of White Pine County, for the year ended June 30, 2008, and have issued our report thereon dated June 12, 2009. Our audit also included test work on White Pine County's compliance with selected requirements identified in the State of Nevada Revised Statutes (NRS) including, but not limited to, NRS section 354.624 and section 354.6241.

The management of White Pine County is responsible for the County's compliance with the NRS and regulations (Nevada Administrative Code). Our responsibility is to express an opinion on compliance with those requirements based on our audit and make specific statements regarding funds established and the status of prior year findings and recommendations; accordingly, we make the following statements:

During the current fiscal year, the County has made some effort to act upon recommendations made in the prior year audit report; however, as noted in the financial statement findings section of the schedule of findings and questioned costs, the County has not fully implemented the recommendations made in the prior year. Accordingly, the prior year findings have been reissued in the current year.

White Pine County has established several funds in accordance with NRS 354.624 as follows:

Funds whose balance is required to be used only for specific purposes or carried forward to the succeeding fiscal year in any designated amount:

Fiduciary Funds

- | | |
|-------------------------|---------------------------|
| Baker TV District | White Pine TV District #1 |
| Property Sales Trust | City of Ely |
| State of Nevada | State Indigent Accident |
| Hospital District | Ely Justice Court |
| DA Cost Restitution | DA Bad Check Trust Cash |
| Public Admin Trust Cash | Sherriff Civil Cash |
| Sheriff Revolving Cash | Sheriff Inmate Trust |
| County Clerk | Juvenile Probation |
| Beta Sigma Phi | Great Basin 4-H |
| Senior Nutrition Center | Baker EMTS |
| McGill EMTS | Narcotics Task Force |
| School Operating Fund | Sheriff Bail Account |
| McGill VFD | |

Special Revenue Funds

Road Fund	Regional Transportation
Agricultural District 13	Emergency Medical Services
Agricultural Extension	Victim Impact Panel
Indigent	Library Gift Fund
Genetic Marker Test	Range Improvement
Tri County Weed Program	Travel Revolve Fund
Public Transit Fund	Steptoe Park
Lund Town	McGill Town
Ruth Town	Wildlife Management Fund
Senior Center	Nuclear Waste
EDA RLF Interest	EDA Principal
EDA Grant Fund	Justice Court Admin Fees
Juvenile Court Admin Fees	Industrial Park
Justice Court Facilities	Ely Justice Court Collections
Grant Projects	District Court Admin Fees
Lund Irrigation	Las Vegas Water Filings
D.A.R.E. Grant	Eastern NV Community Consortium
Ely Pool Project	Recorder Technology Fees
State of Nevada China Springs	State Indigent
Legal Aid	Forensic Services
EMPG (FEMA)	EMPG (DOE) Grant
C-1 CNGRGT C-2 HMBND	Drug Rehab Program
CSBG Fed Grnt/Indigent	Rural VAWA
Task Force Grnt/Sheriff	Lackawanna Water Source
Ely Pool Sales Tax	McGill Pool
Assessor Technology Fees	Housing Rehab
SERC (State) Grant	HMEP (SERC) Grant
HUD Grant Indigent	WSAP Grant Indigent
Violence Against Women	Vict of Crime (VOCA)
SR CNTR New Year Grnt	Victim Witness Donations
USDA Cash	Judicial Center Operation
BLM Rural Fire Program	Net Proceeds Mitigation
Collection Dev. Grant	OJJDP Formula Grant
Library Capital Improvement	E.L. Cord P/T Positions
United Way of Great Basin	Private Grants/ Welfare
Beta Street	Domestic Violence
Natural Resource Management	Skate Board Park
BLM Tri-County Agreement	SB74 Fund
District Court House Arrest	Justice Court House Arrest
Juvenile Court House Arrest	Lund Justice Court
Ruth Sewer Ponds Project	Camp Success
St of NV Child Support	Fire District Operating
Fire District Emergency	CCPBG Grant

Operating Debt Service Fund

Capital Project Funds:

Airport Improvements

Capital Improvements

White Pine County appears to be using the above listed funds expressly for the purposes for which they were created in accordance with NRS 354.624. The funds are being administered in accordance with Generally Accepted Accounting Principles and the reserves, as applicable, appear reasonable and necessary to carry out the purposes of the funds. Sources of revenues available and fund balances are reflected in the individual fund financial statements.

We noted during our audit that the County violated the provisions of NRS 354.626. Please see financial statement findings 05-14 and 05-16 for additional information.

NRS 354.624 requires that a schedule of all fees imposed by the County which are subject to the provisions of NRS 354.5989 be presented. The County does not impose any fees that are subject to NRS 354.5989.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and 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 material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, White Pine County complied, in all material respects, with the requirements identified above for the year ended June 30, 2008 except for the items noted above.

This report is intended solely for the use of White Pine County, the State of Nevada, and other audit agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which upon acceptance by White Pine County is a matter of public record.

Hinton, Burdick, Hall & Spilker, PLLC
HINTON, BURDICK, HALL & SPILKER, PLLC
June 12, 2009

WHITE PINE COUNTY
Schedule of Expenditures of Federal Awards
For the Year ended June 30, 2008

<u>Granting Agency</u>	<u>Grantor's Number</u>	<u>CFDA</u>	<u>Amount Expended</u>
<u>US Department of Commerce</u>			
Economic Development Administration revolving loan funds		11.307 \$	307,514
<u>US Department of Housing and Urban Development</u>			
Passed through NV Commission on Economic Development Community Dev Block Grants/State's Program			
Lackawanna Water Source	CDBG/03/019	14.228	26,718
<u>US Department of the Interior</u>			
Bureau of Land Management			
Rural Fire Assistance Program	FAA060212	15.228	14,309
<u>US Department of Justice</u>			
Passed through Dept of Human Resources-Div of Child & Family Services OJJDP Formula Grant-Juvenile Transportation & Prevention			
		16.540	7,000
Passed through Dept of Public Safety Byme Formula Grant Program			
Narcotics Task Force Grant	06-JAG-20	16.579	116,664
Passed through NV Office of the Attorney General			
Violence Against Women Formula Grant	2006-STOP-14	16.588	43,722
<u>US Department of Transportation</u>			
Airport Improvement Program			
Rehabilitate/Expand Airport Parking Apron	3-32-0006-12	20.106	1,320,671
Federal Highway Administration			
Highway Safety Grant		20.600	9,542
Passed through NV Emergency Response Commission			
Interagency Hazardous Materials Public Sector Training and Planning Grant	06-HMEP-17-01	20.703	11,630
State Emergency Response Commission	06-HMEP-17-02	20.703	48,815
<u>Institute of Museum & library services, National Foundation on the Arts & Humanities</u>			
Passed through NV Department of Library & Archives			
State Library Summer Reading Program	LSTA 2007-20-14	45.310	200
Financial Literacy Modules	LSTA 2007-22	45.310	1,266
<u>US Department of Energy</u>			
Passed through NV Department of Public Safety-Division of Emergency Mgmt			
Nuclear Waste Disposal		81.065	242,267

WHITE PINE COUNTY
Schedule of Expenditures of Federal Awards, Continued
For the Year ended June 30, 2008

<u>Granting Agency</u>	<u>Grantor's Number</u>	<u>CFDA</u>	<u>Amount Expended</u>
<u>US Department of Health and Human Services</u>			
Passed through NV Division of Aging Services			
Special Programs for the Aging-Title III,Part C-Nutrition Services			
C-1 Congregate	17-000-07-13-07	93.045	7,524
C-2 Homebound	17-000-04-24-07	93.045	17,971
Passed through NV Dept of Business & industry Housing Division			
Welfare Set Aside Grant		93.569	14,676
Emergency Shelter Grant		93.569	2,680
Passed through Nevada Department of Human Resources			
Community Services Block Grant		93.569	32,660
<u>US Department of Homeland Security</u>			
Passed through NV Dept of Public safety- Division of Emergency Mgmt			
Emergency Management Performance Grant		97.042	9,907
TOTAL FEDERAL ASSISTANCE EXPENDED			\$ 2,235,737

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**Report on Compliance with Requirements
Applicable to Each Major Program
and on Internal Control over Compliance
in Accordance with OMB Circular A-133**

MEMBERS:

CHAD B. ATKINSON
KRIS J. BRAUNBERGER
DEAN R. BURDICK
ROBERT S. COX
TODD B. FELTNER
BRENT R. HALL
TODD R. HESS
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MORRIS J. PEACOCK
PHILLIP S. PEINE
MICHAEL K. SPILKER
MARK E. TICHENOR

The Honorable County Commissioners
White Pine County
Ely, Nevada

We have audited the compliance of White Pine County, Nevada with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. White Pine County, Nevada's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of White Pine County, Nevada's management. Our responsibility is to express an opinion on White Pine County, Nevada's compliance based on our audit.

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 White Pine County, Nevada's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of White Pine County, Nevada's compliance with those requirements.

In our opinion, White Pine County, Nevada complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008.

Internal Control over Compliance

The management of White Pine County, Nevada is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered White Pine County, Nevada's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 White Pine County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we indentified certain deficiencies in internal control over compliance that we consider to be significant deficiencies and others that we consider to be material weaknesses.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 04-1, 04-12, 04-13, 05-2, 07-1, 07-2, and 07-3 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs, we consider items 04-1, 07-1, 07-2, and 07-3 to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of White Pine County, Nevada, as of and for the year ended June 30, 2008, and have issued our report thereon dated June 12, 2009. Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise White Pine County, Nevada's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The County's responses to the findings indentified in our audit are described in the accompanying Corrective Action Plan. We did not audit the County's responses and accordingly, we express no opinion on them.

This report is intended solely for the information of the County Commission, management, and various state agencies, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Hinton, Burdick, Hall & Spilker, PLLC
HINTON, BURDICK, HALL & SPILKER, PLLC
June 12, 2009

WHITE PINE COUNTY
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2008

Section I - Summary of Auditors' Results

Financial Statements

Type of auditor's report issued: Unqualified
Internal control over financial reporting:

- Material weakness (es) identified? yes no
- Reportable condition(s) identified that are not considered to be material weaknesses? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal Control over major programs:

- Material weakness (es) identified? yes no
- Reportable condition(s) identified that are not considered to be material weaknesses? yes none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? yes no

Identification of major programs.

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
11.307	Economic Development Administration revolving loan funds
20.106	Airport Improvement Program

Dollar threshold used to distinguish between type A and type B programs: \$ 300,000

Auditee qualified as low-risk auditee? yes no

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WHITE PINE COUNTY
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2008

Section II - Financial Statement Findings

INTERNAL CONTROL OVER FINANCIAL REPORTING

Current Year Findings and Recommendations:

Material Weaknesses:

No additional material weaknesses noted in fiscal year 2008.

Significant Deficiencies:

No additional significant deficiencies noted in fiscal year 2008.

Prior Year Findings and Recommendations Reissued:

Material Weaknesses:

04-1. **Condition:** Bank and investment accounts are reconciled with internal information maintained in the Treasurer's office; however, they are never fully reconciled to the computerized accounting system of the County.

Auditors Recommendation: Bank reconciliation procedures should be implemented to ensure that all bank and investment accounts are reconciled to the accounting system on a monthly basis.

Management Response: The County agrees with this material weakness and is working with Automated Data Systems to establish a bank reconciliation procedure that will ensure all bank and investment accounts will be reconciled to the accounting system on a monthly basis.

Current Status: Not implemented at June 30, 2008. We observed that the bank reconciliations at June 30, 2008 were still out of balance with the computerized accounting system of the County. Several audit adjustments were needed to correct the reconciliation issues. The County is working on implementing the ADS bank reconciliation module in fiscal year 2009. Two clerks from the Treasurer's office have been trained on the reconciliation system which should resolve conditions cited above in fiscal year 2009.

07-1 Grant Administration and Accounting

The combination of significant deficiencies 04-12, 04-13, 05-10, and 06-2 constitute a material weakness pertaining to grant accounting and administration.

Recommendation

We recommend that management carefully review the findings and recommendations cited above and make specific plans to remedy the conditions identified.

WHITE PINE COUNTY
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Current Status

Not implemented at June 30, 2008. We understand that the County is working on a resolution for these issues in fiscal year 2010.

07-2 Internal Controls over Financial Reporting

The combination of significant deficiencies 05-1, 05-2, 05-3, 05-4, 05-5, 05-6, 05-7a, and 05-9 constitute a material weakness in internal control over financial reporting.

Recommendation

We commend the County for the actions being taken to address these conditions. We recommend that the recently completed internal control study be finalized and implemented as soon as possible. In addition to implementing the suggestions in the study, we recommend that management carefully review the findings and recommendations cited above and make specific plans to remedy the conditions indentified during the implementation of the internal control study.

Current Status

Not fully implemented or resolved at June 30, 2008. However, we understand that the County has implemented and will continue to implement several of the elements of the internal control study in fiscal year 2009 and 2010.

07-3 Material Audit Adjustments

During our audit, we noted a few significant misstatements that were not initially identified by the County's internal control. A newly-issued professional standard, Statement on Auditing Standards No. 112 (SAS 112) indicates that the identification by the auditor of such a misstatement in the financial statements may be a material weakness in the County's internal controls.

Recommendation

We recommend that management continue to review and understand the adjustments proposed by the auditor so improvements can be made for subsequent fiscal years. The County should continue to improve its internal controls to a level where they will at least identify material misstatements so adjustments can be made prior to work performed by the auditors.

Current Status

Not implemented at June 30, 2008.

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Significant Deficiencies:

04-4. **Condition:** During our audit we noted several problems with the recording of transfers, both in actual and budget amounts. Some unbudgeted or unapproved transfers were made between the special revenue funds and the general fund. Audit adjustments were needed to reverse transactions incorrectly posted as transfers. In addition, we noted that budgeted transfers in ADS did not balance such that transfers in equal transfers out. We also noted that the budgeted amounts in ADS for transfers did not agree with the budgetary information submitted to the Department of Taxation.

Auditors Recommendation: We recommend the recording of transfers between funds be monitored more closely and all transfers between funds receive prior Commissioner approval as part of the budgeting process. We also recommend all laws and regulations related to budgeting be followed, including completing all budget transfers prior to year end, notifying Commissioners of all budget transfers within funds, and receiving prior Commissioner approval for budget augmentations and transfers between funds. The Finance Officer should ensure that budgetary information for transfers in ADS agrees with the information submitted to the Department of Taxation and that budgeted transfers in equal budgeted transfers out.

Management Response: The County agrees with this significant deficiency. The County will follow all laws and regulations related to budgeting including completing all budget transfers prior to year end, notifying Commissioners of all budget transfers within funds, and receiving prior Commissioner approval for budget augmentations and transfers between funds. The County Finance Officer will monitor the budgeted transfers in and transfers out in ADS to ensure they zero out in the future and agree with information submitted to the Department of Taxation.

Current Status: Partially implemented at June 30, 2008. Better approval of transfers between funds occurred in fiscal year 2008, however, there are still several areas that need to be addressed as noted above.

04-12. **Condition:** Grant administration is not managed on a County-wide level, Grant compliance varies with knowledge and experience of each individual grant administrator.

Auditors Recommendation: All grants should be managed at a County-wide level by a person(s) with knowledge, or the ability to obtain the knowledge, of applicable laws and regulations associated with federal, state and private grants.

Management Response: The County agrees with this significant deficiency. The County's grant system shall be managed at a County-wide level by a person(s) with knowledge, or the ability to obtain the knowledge, of applicable laws and regulations associated with federal, state and private grants.

Current Status: Not implemented at June 30, 2008. The County plans to address this item in fiscal year 2010.

WHITE PINE COUNTY
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- 04-13. **Condition:** Grant reports filed by grant administrators do not match amounts reported in the County's accounting system. The accounting system is not being utilized to accurately segregate and report grant transactions. Each grant administrator maintains independent internal records of grant transactions.

Auditors Recommendation: The portion of the chart of accounts used to track grant transactions should be organized in a logical manner that is capable of accurately tracking and reporting transactions for each individual grant. Each grant administrator should be given a detailed report produced by the accounting system showing all activity in their grants for the month. Grant administrators should then compare these reports to their internally maintained records. Differences should be reported to the County Finance Officer and reconciled on a monthly basis. This recommendation includes proper and consistent recording of wages reimbursed by grant funds and matching amounts associated with grants.

Management Response: The County agrees with this reported condition. The County will work with Automated Data Systems to develop a grant accounting system that will accurately segregate and report grant transactions, upgrade its chart of accounts, reconcile with departments, and include proper and consistent recording of wages reimbursed by grant funds and matching amounts associated with grants,

Current Status: Not implemented at June 30, 2008. The County plans to address this item in fiscal year 2010.

05-1 Internal Controls – County Clerk's Office

Our review of internal controls in this department revealed the following internal control conditions:

1. The County Clerk's office lacks segregation of duties in the key control activities of custody of assets, authorization of transactions, and record keeping. The individual performing the receipting function also records transactions in the computer, prepares the bank deposits, and performs recordkeeping functions.
2. The same individual is a signer on the bank account and prepares the monthly payment of funds from the Clerk's bank account to the Treasurer's office.
3. Prior to audit adjustments, the County Clerk's bank account was not reconciled to the general ledger.
4. Bank deposits are not made daily or regularly, only "as needed" and receipts do not consistently indicate the payment method such as cash, check etc.

Recommendations

We recommend that the Commission and Finance Director implement the suggestions set forth in the internal control study that was recently completed. Part of the study recommends that the County Clerk's office make daily deposits with the Treasurer's office and that the County Clerk's bank account be turned over to the Treasurer. The Treasurer should either close the account or utilize the account in the Treasurer's office to track bail bond money.

Current Status

Not implemented at June 30, 2008.

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05-2. Internal Controls – Treasurer’s Office

Our review of internal controls in this department revealed the following internal control conditions:

1. Bank accounts are not being fully reconciled to the general ledger. Although the County has full access to the software, the Automated Data Systems (ADS) bank reconciliation module is not being used.
2. The Treasurer’s office lacks segregation of duties. The Treasurer receipts money, records transactions, and performs reconciliations of bank accounts.

Recommendations

We recommend that the recently completed internal control study be finalized and implemented as soon as possible.

Since the bank accounts cannot easily be reconciled to the general ledger because it is being done in spreadsheets or outside of the accounting system, an inherent control problem in the accounting system exists. The County should begin using the ADS bank reconciliation module as soon as possible.

All bank accounts opened in the name of the County, which are not currently being maintained by the County Treasurer, should be turned over to the County Treasurer to be maintained. The Treasurer should have custody of all the County’s liquid assets and should be receiving and disbursing funds attested to or authorized by the County Finance Officer as outlined in NRS 249.090.

Current Status

Partially implemented at June 30, 2008. The Treasurer made some effort to catch up past due reconciliations for fiscal year 2008. We also noted that the Treasurer’s office will begin using the ADS bank reconciliation module in fiscal year 2009.

05-3. Internal Controls – Sheriff’s Office

Our review of internal controls in this department revealed the following internal control conditions:

1. The County Sheriff’s office lacks segregation of duties in the key control activities of custody of assets, authorization of transactions, and record keeping. The individual performing the receipting function also records transactions in the computer, prepares the bank deposits, and performs recordkeeping functions.
2. Prior to audit adjustments, the County Sheriff’s bank accounts were not reconciled to the general ledger.
3. The County Sheriff is maintaining bank accounts that should be under the custody of the Treasurer.
4. Bank deposits are only made monthly.

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Recommendations

We recommend that the recently completed internal control study be finalized and implemented as soon as possible. As stated in the study, we recommend that the Sheriff's office make daily deposits with the Treasurer's office. We also recommend that the County Sheriff's bank accounts be turned over to the Treasurer to be maintained.

Current Status

Not implemented at June 30, 2008.

05-4. Internal Controls – Swimming Pool / Snack Shack

Our review of internal controls in this department revealed the following internal control conditions:

1. Upon inquiry of responsible individuals, no internal controls over cash receipting were present at the pool or the snack shack with the exception of a cash register being utilized at the pool.
2. Cash receipts from the pool are being kept at the pool manager's home until deposited with the Treasurer. Cash receipts are only deposited with the Treasurer periodically.
3. The pool manager is the only person who compares the cash register totals to the cash totals and prepares the deposit to be forwarded to the Treasurer.
4. Cash receipts and disbursements related to the Snack Shack are not reported to the County at all. Money is received at the Snack Shack and then used by the Snack Shack personnel for Snack Shack inventory purchases.

Recommendations

We recommend that the recently completed internal control study be finalized and implemented as soon as possible. As stated in the study, deposits should be taken to the Treasurer daily. Any undeposited funds received after the deposit is made with the Treasurer should be locked up at the pool and held overnight until the funds can be deposited the next day. The status of the Snack Shack should be evaluated and if the Snack Shack is deemed to be a County activity, all Snack Shack activity should be reported on the County's books and internal controls for the Snack Shack should be established by management.

Current Status

Not implemented at June 30, 2008.

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05-5. Internal Controls – Juvenile Probation

Our review of internal controls in this department revealed the following internal control conditions:

1. The Juvenile Probation office lacks segregation of duties in the key control activities of custody of assets, authorization of transactions, and record keeping. The individual performing the receipting function, prepares the bank deposits, and performs recordkeeping functions.
2. The Juvenile Probation office is maintaining bank accounts that should be under the custody of the Treasurer.

Recommendations

We recommend that the recently completed internal control study be finalized and implemented as soon as possible. As stated in the study, we recommend that the Juvenile Probation office make daily deposits with the Treasurer's office. We also recommend that the Juvenile Probation's bank accounts be turned over to the Treasurer to be maintained.

Current Status

Not implemented at June 30, 2008.

05-6. Internal Controls – Golf Course

Our review of internal controls in this department revealed the following internal control conditions:

1. Upon inquiry of responsible individuals, no internal controls over cash receipting were present at the Golf Course with the exception of the use of a cash register.
2. The Golf Course lacks segregation of duties in the key control activities of custody of assets, authorization of transactions, and record keeping. The individual performing the receipting function, prepares the bank deposits, and performs recordkeeping functions.
3. Cash receipts from the Golf Course are being kept at the Golf Course manager's home until deposited with the Treasurer. Cash receipts are only deposited with the Treasurer periodically.
4. The Golf Course manager is calculating and withholding a percentage of certain revenue items from the deposit made to the Treasurer.

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Recommendations

We recommend that the recently completed internal control study be finalized and implemented as soon as possible. As stated in the study, deposits should be taken to the Treasurer daily. Any undeposited funds received after the deposit is made with the County Treasurer should be locked up at the Golf Course and held overnight until the funds can be deposited the next day. The Golf Course manager should deposit all funds with the County Treasurer. The County Treasurer should disburse any revenue sharing percentages to the Golf Course manager as authorized by the County Finance Officer.

Current Status

Not implemented at June 30, 2008.

05-7a. Internal Controls – Justice Court

Our review of internal controls in this department revealed the following internal control conditions:

1. The Justice Court lacks segregation of duties in the key control activities of custody of assets, authorization of transactions, and record keeping. The individuals performing the receipting function also records transactions in the computer, prepares the bank deposits, and performs recordkeeping functions.
2. Deposits are not made daily.
3. Prior to audit adjustments, the Justice Court's bank accounts were not reconciled to the general ledger.

Recommendations

We recommend that the recently completed internal control study be finalized and implemented as soon as possible. As stated in the study, we recommend that the Justice Court make daily deposits with the Treasurer's office. We also recommend that the Justice Court's bank accounts be turned over to the County Treasurer to be maintained.

Current Status

Not implemented at June 30, 2008.

WHITE PINE COUNTY
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05-9. Senior Center Fund

Our audit of the Senior Center Fund revealed the following conditions:

1. According to our discussions with Senior Center personnel, there is a significant lack of internal controls over cash receipting at the Senior Center.
2. Cash receipting procedures from homebound individuals are not established.
3. Deposits with the Treasurer's office are not made daily.

Recommendations

We recommend that the recently completed internal control study be finalized and implemented as soon as possible. As stated in the study, we recommend that deposits from the Senior Center be made daily with the Treasurer.

Current Status

Not implemented at June 30, 2008.

05-10. Budgeting in the Accounting System for Grants

The accounting system did not include all of the budgeted revenues and expenditures for grants. This condition exacerbates the condition described in finding 04-13.

Recommendations

If grants are received and automatic augmentations occur, they should be posted to the accounting system so that grant activity can be monitored.

Current Status

Partially implemented at June 30, 2008. We noted that this condition was being addressed during fiscal year 2008. We anticipate it will be addressed in fiscal year 2009.

06-2 Reconciliation of Cost Reimbursement Type Grant Funds

The County is making steady improvement as it pertains to tracking grant revenues and expenditures. However, we noted while performing our audit that several cost reimbursement type grant funds had either unaccrued revenues or unaccrued expenses that were not recorded at year end.

Recommendation

We recommend that all cost reimbursement type grant funds be reconciled at year end to ensure that all revenues and expenses have been properly accrued so that revenues in the fund equal expenses in the fund.

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Current Status

Partially implemented at June 30, 2008. Several of the accruals were done by the County Finance Officer, however, there were a still some funds that were not properly reconciled at the time of the audit.

06-4 Internal Controls – Ambulance Billings

During the time period when ambulance billings were not being done due to lack of personnel, payments received were not being deposited with the bank in a timely manner. We also noted that adequate documentation for the cash receipts received was not maintained to allow the new billing clerk to accurately record the receipts against the prior receivables recorded in the ambulance billing system. The Welfare Office, that performs the ambulance billings, lacks segregation of duties in the key control activities of custody of assets, authorization of transactions, and record keeping. The individuals performing the receipting function also prepare the bank deposits, and perform recordkeeping functions.

Recommendation

We recommend that procedures be established to ensure that adequate ambulance billing documentation is maintain to properly record cash receipts. We also recommend that the ambulance billings be deposited daily with the Treasurer.

Current Status

Substantially implemented at June 30, 2008. The County still needs to address the segregation of duties issues sited above and in the internal control study for the Welfare Office.

07-4 Fraud Risk Management Program

The County has not formally approved a fraud risk management program that is appropriate for the size and complexity of the County, including identifying fraud risks and taking appropriate action to reduce or eliminate risks. Statement on Auditing Standards No. 112 (SAS 112) indicates that the lack of a fraud risk management program constitutes a significant deficiency related to internal controls.

Recommendation

We recommend that the County formally adopt a fraud risk management program that is appropriate for the size and complexity of the County, including identifying fraud risks and taking appropriate action to reduce or eliminate the risks. The recently completed internal control study provides details on how the County can complete this important process.

Current Status

Not implemented at June 30, 2008.

WHITE PINE COUNTY
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COMPLIANCE AND OTHER MATTERS

Current Year Findings and Recommendations:

Compliance:

No additional compliance matters noted in fiscal year 2008.

Other Matters:

No other matters noted in fiscal year 2008.

Prior Year Findings and Recommendations Reissued:

Compliance:

05-12. Petty Cash Accounts

According to NRS 354.609, petty cash, imprest or revolving accounts, should be established by resolution. We were unable to locate authorization for the following petty cash accounts: golf course, agricultural district, and the road department.

Recommendations

We recommend that the Commission review and authorize by resolution according to the guidelines set forth in NRS 354.609 the petty cash accounts that have not been properly authorized.

Current Status

Partially implemented at June 30, 2008. The County is certain these accounts have been authorized, but they are trying to locate the authorizations.

05-14 Departments and Funds in Excess of Budget Appropriations

Several of the County's departments or funds exceeded approved budget appropriations for fiscal year 2008 in violation of NRS 354.626. For a list of the departments and funds involved, please refer to the budget and actual statements contained in the required supplementary information and supplementary information.

Recommendations

We recommend that the County take steps to properly budget and utilize purchase orders to control County expenditures. We also recommend that the County implement spending controls to monitor expenditures. As of the date of our report, we noted that the County required that all expenditures exceeding \$250 had to be approved by the Department of Taxation.

Current Status

Partially implemented at June 30, 2008. The County continues to work on monitoring expenses and on implementing the purchase order system.

WHITE PINE COUNTY
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05-16. Deficit Fund Balances

We noted that the following funds had deficit fund balances at year end that may be in violation of NRS 354.626: State of Nevada Child Support 575, SERC State Grant 825, HMEP SERC Grant 826, HUD Grant / Indigent 865, Violence Against Women 870, CCPBG Grant 876, and United Way of Great Basin 941.

Recommendations

We recommend that the County take action to resolve the deficit fund balances in these funds either by authorizing transfers from another fund, reducing appropriations to relieve the deficit conditions, or closing the funds to another fund.

Current Status

Reissued in fiscal year 2008 with different funds cited.

Other Matters:

No other matters reported in prior years.

This report is intended solely for the information and use of the County Commission, management, and various federal and state agencies and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

It has been a pleasure to be of service to the County this past year. We would like to express special thanks to all those who assisted us in this year's audit. We invite you to ask questions of us throughout the year and we look forward to a continued professional relationship.

Sincerely,

Hinton, Burdick, Hall & Spilker, PLLC

HINTON, BURDICK, HALL & SPILKER, PLLC

June 12, 2009

WHITE PINE COUNTY
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Section III - Federal Award Findings and Questioned Costs

US Department of Commerce

Economic Development Administration Revolving Loan Funds – 11.307

The following findings from the financial statement findings are considered to be significant deficiencies for this federal award: 04-1, 04-12, 04-13, 05-2, 07-1, and 07-2. Of the reportable conditions listed, 04-1, 07-1, and 07-2 are considered to be material weaknesses in internal control over federal awards.

US Department of Transportation

Airport Improvement Grants – 20.106

The following findings from the financial statement findings are considered to be significant deficiencies for this federal award: 04-1, 04-12, 04-13, 05-2, 07-1, and 07-2. Of the reportable conditions listed, 04-1, 07-1, and 07-2 are considered to be material weaknesses in internal control over federal awards.

Hinton, Burdick, Hall & Spilker, PLLC
HINTON, BURDICK, HALL & SPILKER, PLLC.
June 12, 2009

White Pine County Finance Department

801 Clark Street, Suite 5
Ely, Nevada 89301

July 21, 2009

Hinton, Burdick, Hall & Spilker, PLLC
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St. George, UT 84770

Subject: Plan of Correction for White Pine County Audit for FY2008

Following is our response to the audit findings and our plans for correcting those findings. As the audit, for a variety of reasons, is not timely, many of the corrections will be attempted in the current fiscal year. We understand that many of the recommendations will reappear in the FY2009 audit that is scheduled to be underway in September 2009.

Prior Year Findings and Recommendations Reissued:

Material Weaknesses:

04-1. Condition: Bank and investment accounts are reconciled with internal information maintained in the Treasurer's office; however, they are never fully reconciled to the computerized accounting system of the County.

Auditors Recommendation: Bank reconciliation procedures should be implemented to ensure that all bank and investment accounts are reconciled to the accounting system on a monthly basis. *Management Response:* The County agrees with this material weakness and is working with Automated Data Systems to establish a bank reconciliation procedure that will ensure all bank and investment accounts will be reconciled to the accounting system on a monthly basis.

Plans for Correction: The Treasurer's staff has been trained and is currently using the ADS reconciliation module. Issues with bank reconciliations should be remedied in the FY 2009 audit.

07-1 Grant Administration and Accounting: The combination of significant deficiencies 04-12, 04-13, 05-10, and 06-2 constitute a material weakness pertaining to grant accounting and administration.

Auditors Recommendation: We recommend that management carefully review the findings and recommendations cited above and make specific plans to remedy the conditions identified.

Plans for Correction: For FY 2010, a new position has been authorized to establish a complete monitoring and administrative oversight program for all grants received by the County.

07-2 Internal Controls over Financial Reporting: The combination of significant deficiencies 05-1, 05-2, 05-3, 05-4, 05-5, 05-6, 05-7a, and 05-9 constitute a material weakness in internal control over financial reporting.

Auditors Recommendation: We commend the County for the actions being taken to address these conditions. We recommend that the recently completed internal control study be finalized and implemented as soon as possible. In addition to implementing the suggestions in the study, we recommend that management carefully review the findings and recommendations cited above and make specific plans to remedy the conditions identified during the implementation of the internal control study.

Plans for Correction: The Board of County commissioners approved and adopted the Internal Controls and Risk Management study prepared by Hinton Burdick. All managers have received a copy of the report and should have modified their methods to comply with the report findings. The Finance Director will review each department's activities to ensure compliance with the findings.

07-3 Material Audit Adjustments: During our audit, we noted a few significant misstatements that were not initially identified by the County's internal control. A newly-issued professional standard, Statement on Auditing Standards No. 112 (SAS 112) indicates that the identification by the auditor of such a misstatement in the financial statements may be a material weakness in the County's internal controls.

Auditors Recommendation: We recommend that management continue to review and understand the adjustments proposed by the auditor so improvements can be made for subsequent fiscal years. The County should continue to improve its internal controls to a level where they will at least identify material misstatements so adjustments can be made prior to work performed by the auditors.

Plans for Correction: The Board of County commissioners approved and adopted the Internal Controls and Risk Management study prepared by Hinton Burdick. All managers have received a copy of the report and should have modified their methods to comply with the report findings. The Finance Director will review each department's activities to ensure compliance with the findings.

Significant Deficiencies:

04-4. Condition: During our audit we noted several problems with the recording of transfers, both in actual and budget amounts. Some unbudgeted or unapproved transfers were made between the special revenue funds and the general fund. Audit adjustments were needed to reverse transactions incorrectly posted as transfers. In addition, we noted that budgeted transfers in ADS did not balance such that transfers in equal transfers out. We also noted that the budgeted amounts in ADS for transfers did not agree with the budgetary information submitted to the Department of Taxation.

Auditors Recommendation: We recommend the recording of transfers between funds be monitored more closely and all transfers between funds receive prior Commissioner approval as part of the budgeting process. We also recommend all laws and regulations related to budgeting be followed, including completing all budget transfers prior to year end, notifying Commissioners of all budget transfers within funds, and receiving prior Commissioner approval for budget augmentations and transfers between funds. The Finance Officer should ensure that budgetary information for transfers in ADS agrees with the information submitted to the Department of Taxation and that budgeted transfers in equal budgeted transfers out.

Plans for Correction: In FY 2009 steps were taken to ensure that transfers balanced and that all transfers were either included in the budget for FY 2009 or documented and approved by the Board of County Commissioners. This will continue in FY 2010.

04-12. Condition: Grant administration is not managed on a County-wide level, Grant compliance varies with knowledge and experience of each individual grant administrator.

Auditors Recommendation: All grants should be managed at a County-wide level by a person(s) with knowledge, or the ability to obtain the knowledge, of applicable laws and regulations associated with federal, state and private grants.

04-13. Condition: Grant reports filed by grant administrators do not match amounts reported in the County's accounting system. The accounting system is not being utilized to accurately segregate and report grant transactions. Each grant administrator maintains independent internal records of grant transactions.

Auditors Recommendation: The portion of the chart of accounts used to track grant transactions should be organized in a logical manner that is capable of accurately tracking and reporting transactions for each individual grant. Each grant administrator should be given a detailed report produced by the accounting system showing all activity in their grants for the month. Grant administrators should then compare these reports to their internally maintained records. Differences should be reported to the County Finance Officer and reconciled on a monthly basis. This recommendation includes proper and consistent recording of wages reimbursed by grant funds and matching amounts associated with grants.

Plans for Correction: Both of the above issues should be resolved with the addition of the new position in the Finance Department to monitor and oversee all the grants obtained by the County. There will be a learning curve for the new person in order to fully comprehend the different requirements by the various grantors. The success of this position will rely heavily on the cooperation the grant managers.

05-1 Internal Controls – County Clerk’s Office: Our review of internal controls in this department revealed the following internal control conditions:

1. The County Clerk’s office lacks segregation of duties in the key control activities of custody of assets, authorization of transactions, and record keeping. The individual performing the receipting function also records transactions in the computer, prepares the bank deposits, and performs recordkeeping functions.
2. The same individual is a signer on the bank account and prepares the monthly payment of funds from the Clerk’s bank account to the Treasurer’s office.
3. Prior to audit adjustments, the County Clerk’s bank account was not reconciled to the general ledger.
4. Bank deposits are not made daily or regularly, only “as needed” and receipts do not consistently indicate the payment method such as cash, check etc.

05-2. Internal Controls – Treasurer’s Office: Our review of internal controls in this department revealed the following internal control conditions:

1. Bank accounts are not being fully reconciled to the general ledger. Although the County has full access to the software, the Automated Data Systems (ADS) bank reconciliation module is not being used.
2. The Treasurer’s office lacks segregation of duties. The Treasurer receipts money, records transactions, and performs reconciliations of bank accounts.

05-3. Internal Controls – Sheriff’s Office: Our review of internal controls in this department revealed the following internal control conditions:

1. The County Sheriff’s office lacks segregation of duties in the key control activities of custody of assets, authorization of transactions, and record keeping. The individual performing the receipting function also records transactions in the computer, prepares the bank deposits, and performs recordkeeping functions.
2. Prior to audit adjustments, the County Sheriff’s bank accounts were not reconciled to the general ledger.
3. The County Sheriff is maintaining bank accounts that should be under the custody of the Treasurer.
4. Bank deposits are only made monthly.

05-4. Internal Controls – Swimming Pool / Snack Shack: Our review of internal controls in this department revealed the following internal control conditions:

1. Upon inquiry of responsible individuals, no internal controls over cash receipting were present at the pool or the snack shack with the exception of a cash register being utilized at the pool.
2. Cash receipts from the pool are being kept at the pool manager’s home until deposited with the Treasurer. Cash receipts are only deposited with the Treasurer periodically.
3. The pool manager is the only person who compares the cash register totals to the cash totals and prepares the deposit to be forwarded to the Treasurer.
4. Cash receipts and disbursements related to the Snack Shack are not reported to the County at all. Money is received at the Snack Shack and then used by the Snack Shack personnel for Snack Shack inventory purchases.

05-5. Internal Controls – Juvenile Probation: Our review of internal controls in this department revealed the following internal control conditions:

1. The Juvenile Probation office lacks segregation of duties in the key control activities of custody of assets, authorization of transactions, and record keeping. The individual performing the receipting function, prepares the bank deposits, and performs recordkeeping functions.
2. The Juvenile Probation office is maintaining bank accounts that should be under the custody of the Treasurer.

05-6. Internal Controls – Golf Course: Our review of internal controls in this department revealed the following internal control conditions:

1. Upon inquiry of responsible individuals, no internal controls over cash receipting were present at the Golf Course with the exception of the use of a cash register.
2. The Golf Course lacks segregation of duties in the key control activities of custody of assets, authorization of transactions, and record keeping. The individual performing the receipting function, prepares the bank deposits, and performs recordkeeping functions.
3. Cash receipts from the Golf Course are being kept at the Golf Course manager's home until deposited with the Treasurer. Cash receipts are only deposited with the Treasurer periodically.
4. The Golf Course manager is calculating and withholding a percentage of certain revenue items from the deposit made to the Treasurer.

05-7a. Internal Controls – Justice Court: Our review of internal controls in this department revealed the following internal control conditions:

1. The Justice Court lacks segregation of duties in the key control activities of custody of assets, authorization of transactions, and record keeping. The individuals performing the receipting function also records transactions in the computer, prepares the bank deposits, and performs recordkeeping functions.
2. Deposits are not made daily.
3. Prior to audit adjustments, the Justice Court's bank accounts were not reconciled to the general ledger.

05-9. Senior Center Fund: Our audit of the Senior Center Fund revealed the following conditions:

1. According to our discussions with Senior Center personnel, there is a significant lack of internal controls over cash receipting at the Senior Center.
2. Cash receipting procedures from homebound individuals are not established.
3. Deposits with the Treasurer's office are not made daily.

06-4 Internal Controls – Ambulance Billings: During the time period when ambulance billings were not being done due to lack of personnel, payments received were not being deposited with the bank in a timely manner. We also noted that adequate documentation for the cash receipts received was not maintained to allow the new billing clerk to accurately record the receipts against the prior receivables recorded in the ambulance billing system. The Welfare Office, that performs the ambulance billings, lacks segregation of duties in the key control activities of custody of assets, authorization of transactions, and record keeping. The individuals performing the receipting function also prepare the bank deposits, and perform recordkeeping functions.

07-4 Fraud Risk Management Program: The County has not formally approved a fraud risk management program that is appropriate for the size and complexity of the County, including identifying fraud risks and taking appropriate action to reduce or eliminate risks. Statement on Auditing Standards No. 112 (SAS 112) indicates that the lack of a fraud risk management program constitutes a significant deficiency related to internal controls.

Plans for Correction: Exceptions 05-1 through 05-9, 06-4 and 07-4 will be addressed and corrected with the complete implementation of the Hinton Burdick Internal Controls study. All of the listed departments have responded to the issues and with the assistance of the Finance Director corrections will be made to ensure compliance with the recommendations in that report. Full implementation should be completed by 9-30-2009.

05-10. Budgeting in the Accounting System for Grants: The accounting system did not include all of the budgeted revenues and expenditures for grants. This condition exacerbates the condition described in finding 04-13.

Auditors Recommendation: If grants are received and automatic augmentations occur, they should be posted to the accounting system so that grant activity can be monitored.

Plans for Correction: In FY 2009 budgets for all grants were added to the ADS accounting system in order to comply with this recommendation. This practice will continue with the addition of a grants analyst in the Finance Department.

06-2 Reconciliation of Cost Reimbursement Type Grant Funds: The County is making steady improvement as it pertains to tracking grant revenues and expenditures. However, we noted while performing our audit that several cost reimbursement type grant funds had either unaccrued revenues or unaccrued expenses that were not recorded at year end.

Auditors Recommendation: We recommend that all cost reimbursement type grant funds be reconciled at year end to ensure that all revenues and expenses have been properly accrued so that revenues in the fund equal expenses in the fund.

Plans for Correction: At year-end for FY 2009, both revenues and/or expenditures for grants were accrued to ensure that fund balances reflected the current activity for the grants. Coordination with the grant managers and the Finance Department will continue in order for the activities to be reflected correcting in the County's books.

05-16. Deficit Fund Balances: We noted that the following funds had deficit fund balances at year end that may be in violation of NRS 354.626: State of Nevada Child Support 575, SERC State Grant 825, HMEP SERC Grant 826, HUD Grant / Indigent 865, Violence Against Women 870, CCPBG Grant 876, and United Way of Great Basin 941.

Auditors Recommendation: We recommend that the County take action to resolve the deficit fund balances in these funds either by authorizing transfers from another fund, reducing appropriations to relieve the deficit conditions, or closing the funds to another fund.

Plans for Correction: The Finance Director reviewed all fund balances prior to the end of the fiscal year. At the end of the fiscal year there were no deficit fund balances. Where necessary the Board of County Commissioners approved inter-fund transfers from the county general fund to make needed adjustments to fund balances.

The above plans will be implemented in the FY 2010 year. Based on previous audits, many of the issues have been addressed in FY 2009 but issues have not yet been fully resolved. The continuing efforts of both the Treasurer's Office and the Finance Department will improve the accounting and reporting for White Pine County. Significant improvements should be reflected in the FY 2010 audit.

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White Pine County