

**WHITE PINE COUNTY, NEVADA**  
**FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**  
**WITH REPORT OF**  
**CERTIFIED PUBLIC ACCOUNTANTS**

**WHITE PINE COUNTY**

**Table of Contents**

**FINANCIAL SECTION**

Independent Auditors’ Report..... 1

Management’s Discussion and Analysis ..... 3

Basic Financial Statements:

    Government-wide Financial Statements:

        Statement of Net Assets ..... 11

        Statement of Activities..... 12

    Fund Financial Statements:

        Balance Sheet – Governmental Funds ..... 13

        Statement of Revenues, Expenditures, and Changes in Fund  
            Balances – Governmental Funds ..... 14

        Reconciliation of the Statement of Revenues, Expenditures, and  
            Changes in Fund Balances of Governmental Funds to the  
            Statement of Activities..... 15

        Statement of Net Assets – Proprietary Funds..... 16

        Statement of Revenues, Expenses, and Changes  
            In Fund Net Assets – Proprietary Funds ..... 17

        Statement of Cash Flows – Proprietary Funds ..... 18

        Combined Statement of Fiduciary Net Assets – Fiduciary Funds..... 19

    Notes to the Financial Statements ..... 20

Required Supplementary Information:

    Statement of Revenues, Expenditures, and Changes in Fund  
        Balances – Budget and Actual:

        General Fund (Detailed) ..... 43

        Road Fund ..... 51

        Net Proceeds Mitigation Special Revenue Fund..... 52

    Schedule of Funding Progress ..... 53

Supplementary Information:

    Combining Balance Sheet – Non-major Governmental Funds ..... 55

    Combining Statement of Revenues, Expenditures and Changes in  
        Fund Balances – Non-major Governmental Funds ..... 68

    Schedule of Revenues, Expenditures, and Changes in Fund  
        Balances – Budget and Actual  
        Special Revenue Funds..... 78

**WHITE PINE COUNTY**

**Table of Contents  
(Continued)**

Combining and Individual Fund Financial Statements, Continued:

Schedule of Revenues, Expenditures, and Changes in Fund  
Balances – Budget and Actual  
Debt Service Fund ..... 160

Schedule of Revenues, Expenditures, and Changes in Fund  
Balances – Budget and Actual  
Capital Project Funds..... 161

Combining Statement of Changes in Assets and Liabilities -  
All Trust and Agency Funds ..... 164

**FEDERAL AND STATE REPORTS:**

Report on Compliance and on Internal Control over Financial Reporting ..... 171

Report on Compliance with State Statutes and Administrative Code..... 173

Schedule of Expenditures of Federal Awards ..... 176

Report on Compliance with Requirements Applicable to Each Major Program  
And on Internal Control over Compliance with OMB Circular A-133 ..... 179

Schedule of Findings and Questioned Costs:

    Summary of Auditor’s Results ..... 181

    Financial Statement Findings ..... 182

    Federal Award Findings and Questioned Costs ..... 194

**FINANCIAL SECTION**



# HINTONBURDICK

HINTON BURDICK HALL & SPILKER PLLC

CPAS & ADVISORS

## Independent Auditors' Report

The Honorable County Commissioners  
White Pine County  
Ely, Nevada

### 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

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, 2009, 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, 2009, 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 November 20, 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 and budgetary comparison information 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  
November 20, 2009

WHITE PINE COUNTY, NEVADA  
Management's Discussion and Analysis  
June 30, 2009

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 \$45,827,235 at the end of fiscal year 2009 and \$41,861,811 at the end of fiscal year 2008. This is an increase in the net assets of governmental activities of \$3,965,424 between fiscal years 2008 and 2009. Net assets for business-type activities totaled \$1,440,819 and \$1,502,630 at the end of fiscal years 2009 and 2008 respectively.
- For 2009, unrestricted net assets totaled \$5,084,775 for governmental activities. This is an increase of \$487,518 from 2008. Unrestricted net assets for business-type activities totaled \$441,914 which was a decrease of \$71,001 from 2008.
- At the end of the fiscal year 2009, the unreserved fund balance for the General Fund was \$7,115,298 or 44% of total General Fund expenditures and transfers. For fiscal year 2008, the General Fund unreserved fund balance was \$4,997,789. The increase in fund balance is due to revenues exceeding expenditures and transfers by a total of \$2,117,509.
- 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, 2008, and 2009 due to implementation of the Recovery Plan developed by the Nevada Department of Taxation.
- The County's primary revenue sources for governmental activities during 2009 are net proceeds from mines of \$3,687,965 and Ad Valorem property taxes of \$3,422,027. These two revenue sources comprise 22% and 21%, respectively, or 43% of total governmental activities revenues for 2009. During fiscal 2008, net proceeds from mines were \$4,615,924 and consolidated taxes were \$3,269,386. These revenue sources comprised 21% and 15%, respectively, or 36% of total general governmental revenues for 2008.
- The County's total expenses were \$16,753,265 for 2009 and \$14,745,087 for 2008. 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 \$74,850,490 for 2009 and \$73,539,666 for 2008. Total capital assets being depreciated in business-type activities were \$1,859,190 for 2009 and \$1,783,281 for 2008. For additional information on the County's capital assets, see note 6 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, 2009 and June 30, 2008, are summarized and analyzed below

	Governmental activities		Business-type activities		Combined total	
	2009	2008	2009	2008	2009	2008
Current and other assets	\$ 30,982,241	\$ 23,131,083	\$ 465,290	\$ 535,407	\$ 31,447,531	\$ 23,666,490
Long-term assets	150,027	207,666	-	-	150,027	207,666
Capital assets	19,901,539	20,272,749	998,905	989,715	20,900,444	21,262,464
Total assets	<u>51,033,807</u>	<u>43,611,498</u>	<u>1,464,195</u>	<u>1,525,122</u>	<u>52,498,002</u>	<u>45,136,620</u>
Long-term liabilities outstanding	4,264,620	1,077,529	-	-	4,264,620	1,077,529
Other liabilities	941,952	672,158	23,376	22,492	965,328	694,650
Total liabilities	<u>5,206,572</u>	<u>1,749,687</u>	<u>23,376</u>	<u>22,492</u>	<u>5,229,948</u>	<u>1,772,179</u>
Net assets:						
Invested in capital assets, net of related debt	19,708,937	20,266,985	998,905	989,715	20,707,842	21,256,700
Restricted	21,033,523	16,997,569	-	-	21,033,523	16,997,569
Unrestricted	<u>5,084,775</u>	<u>4,597,257</u>	<u>441,914</u>	<u>512,915</u>	<u>5,526,689</u>	<u>5,110,172</u>
Total net assets	<u>\$ 45,827,235</u>	<u>\$ 41,861,811</u>	<u>\$ 1,440,819</u>	<u>\$ 1,502,630</u>	<u>\$ 47,268,054</u>	<u>\$ 43,364,441</u>

- 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 \$45,827,235 as of June 30, 2009 and \$41,861,811 as of June 30, 2008. The current year increase in net assets was \$3,965,424. Business-type activities assets exceeded liabilities by \$1,440,819 as of June 30, 2009 and \$1,502,630 as of June 30, 2008.
- 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, 2009 were \$370,578.
- At June 30, 2009 and June 30, 2008, 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	
	2009	2008	2009	2008	2009	2008
Revenues:						
Program revenues:						
Charges for services	\$ 2,234,001	\$ 2,514,028	\$ 248,991	\$ 316,737	\$ 2,482,992	\$ 2,830,765
Operating grants and contributions	1,263,224	892,690	-	-	1,263,224	892,690
Capital grants and contributions	290,349	2,063,407	-	-	290,349	2,063,407
General revenues:						
Taxes	12,080,137	11,117,623	-	-	12,080,137	11,117,623
State gaming licenses	146,896	153,686	-	-	146,896	153,686
Net proceeds from mines	3,687,965	4,615,924	-	-	3,687,965	4,615,924
Unrestricted investment earnings	367,232	652,543	3,346	9,029	370,578	661,572
Gains on sale of capital assets	13,025	-	-	-	13,025	-
Other revenue/(expense)	310,317	332,054	11,395	-	321,712	332,054
Total revenues	<u>20,393,146</u>	<u>22,341,955</u>	<u>263,732</u>	<u>325,766</u>	<u>20,656,878</u>	<u>22,667,721</u>
Expenses:						
General government	5,676,706	3,561,002	-	-	5,676,706	3,561,002
Judicial	1,895,669	1,691,442	-	-	1,895,669	1,691,442
Public safety	3,588,798	3,497,697	-	-	3,588,798	3,497,697
Public works	3,369,238	3,977,617	-	-	3,369,238	3,977,617
Health and sanitation	81,048	78,531	-	-	81,048	78,531
Welfare	446,953	378,774	-	-	446,953	378,774
Culture and recreation	885,103	782,376	-	-	885,103	782,376
Community support	295,532	297,737	-	-	295,532	297,737
Intergovernmental	200,000	192,000	-	-	200,000	192,000
Interest on long-term debt	11,075	24,257	-	-	11,075	24,257
Golf	-	-	158,822	157,544	158,822	157,544
Building and planning	-	-	144,321	106,110	144,321	106,110
Total expenses	<u>16,450,122</u>	<u>14,481,433</u>	<u>303,143</u>	<u>263,654</u>	<u>16,753,265</u>	<u>14,745,087</u>
Increase(Decrease) in net assets						
before transfers	3,943,024	7,860,522	(39,411)	62,112	3,903,613	7,922,634
Transfers	22,400	22,400	(22,400)	(22,400)	-	-
Increase(Decrease) in net assets	3,965,424	7,882,922	(61,811)	39,712	3,903,613	7,922,634
Net assets, beginning	41,861,811	33,978,889	1,502,630	1,462,918	43,364,441	35,441,807
Net assets, ending	<u>\$ 45,827,235</u>	<u>\$ 41,861,811</u>	<u>\$ 1,440,819</u>	<u>\$ 1,502,630</u>	<u>\$ 47,268,054</u>	<u>\$43,364,441</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 \$28,148,821 and \$21,982,693 for years 2009 and 2008 respectively. This is an increase of \$6,166,128 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 \$7,115,298 at the end of 2009 and was \$4,997,789 at the end of 2008.
  - The fund balance of the County's General Fund increased by \$2,117,419 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 \$12,154,741. This budget represents anticipated expenses over revenues of \$855,161. Actual expenditures and transfers were \$944,146 less than the final budget.
- Revenues received in the general fund and transfers were more than budgeted by \$2,028,524. This, combined with the fact that expenditures were less than budgeted amounts resulted in an increase in the general fund balance of \$2,117,509.

## 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, 2009**

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<b>Assets</b>			
Cash and investments	\$ 28,953,817	\$ 465,224	\$ 29,419,041
Receivables (net of allowance for uncollectibles)	1,561,019	66	1,561,085
Prepaid Expenses	71,722	-	71,722
Assets held for resale	12,661	-	12,661
Restricted cash and investments	383,022	-	383,022
Notes receivable	150,027	-	150,027
Capital assets not being depreciated			
Land	1,056,164	9,080	1,065,244
Construction in progress	11,429	-	11,429
Capital assets being depreciated, net of accumulated depreciation			
Equipment and vehicles	2,148,879	65,553	2,214,432
Improvements other than buildings	2,883,580	916,354	3,799,934
Buildings	2,012,060	7,918	2,019,978
Infrastructure	11,789,427	-	11,789,427
Total assets	<u>51,033,807</u>	<u>1,464,195</u>	<u>52,498,002</u>
<b>Liabilities</b>			
Accounts payable and other current liabilities	910,564	23,376	933,940
Unearned revenue	1,820,060	-	1,820,060
Accrued interest payable	11,075	-	11,075
Due to other governments	416	-	416
Annual required contribution payable	1,522,505	-	1,522,505
Noncurrent liabilities:			
Due within one year	641,977	-	641,977
Due in more than one year	299,975	-	299,975
Total liabilities	<u>5,206,572</u>	<u>23,376</u>	<u>5,229,948</u>
<b>Net Assets</b>			
Invested in capital assets, net of related debt	19,708,937	998,905	20,707,842
Restricted for:			
Capital projects	1,343,213	-	1,343,213
Debt Service	406,008	-	406,008
Other purposes	19,284,302	-	19,284,302
Unrestricted	5,084,775	441,914	5,526,689
Total net assets	<u>\$ 45,827,235</u>	<u>\$ 1,440,819</u>	<u>\$ 47,268,054</u>

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Statement of Activities**  
**For the Year Ended June 30, 2009**

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	Total
<b>Primary government:</b>							
Governmental activities:							
General government	\$ 5,676,706	\$ 509,120	\$ 9,204	\$ 3,155	\$ (5,155,227)	\$ -	\$ (5,155,227)
Judicial	1,895,669	468,010	89	-	(1,427,570)	-	(1,427,570)
Public safety	3,588,798	1,001,132	733,052	26,080	(1,828,534)	-	(1,828,534)
Public works	3,369,238	92,082	367,182	102,457	(2,807,517)	-	(2,807,517)
Health and sanitation	81,048	-	-	-	(81,048)	-	(81,048)
Welfare	446,953	1,197	61,876	-	(383,880)	-	(383,880)
Culture and recreation	885,103	117,882	16,704	-	(750,517)	-	(750,517)
Community support	295,532	44,578	75,117	2,657	(173,180)	-	(173,180)
Intergovernmental	200,000	-	-	156,000	(44,000)	-	(44,000)
Interest on long-term debt	11,075	-	-	-	(11,075)	-	(11,075)
Total governmental activities	<u>16,450,122</u>	<u>2,234,001</u>	<u>1,263,224</u>	<u>290,349</u>	<u>(12,662,548)</u>	<u>-</u>	<u>(12,662,548)</u>
Business-type activities:							
Golf	158,822	162,041	-	-	-	3,219	3,219
Building and Planning	144,321	86,950	-	-	-	(57,371)	(57,371)
Total business-type activities	<u>303,143</u>	<u>248,991</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(54,152)</u>	<u>(54,152)</u>
Total primary government	<u>\$ 16,753,265</u>	<u>\$ 2,482,992</u>	<u>\$ 1,263,224</u>	<u>\$ 290,349</u>	<u>\$ (12,662,548)</u>	<u>\$ (54,152)</u>	<u>\$ (12,716,700)</u>
General revenues:							
Ad valorem taxes					3,422,027	-	3,422,027
Consolidated taxes					3,378,887	-	3,378,887
Motor vehicle fuel tax					2,016,919	-	2,016,919
Sales taxes					1,088,137	-	1,088,137
Room taxes					4,770	-	4,770
Franchise taxes					508,893	-	508,893
Government services tax					23,689	-	23,689
Payment in lieu of taxes					1,636,815	-	1,636,815
State gaming licenses					146,896	-	146,896
Net proceeds from mines					3,687,965	-	3,687,965
Unrestricted investment earnings					367,232	3,346	370,578
Gain on sale of capital assets					13,025	-	13,025
Other revenues					310,317	11,395	321,712
Transfers					22,400	(22,400)	-
Total general revenues					<u>16,627,972</u>	<u>(7,659)</u>	<u>16,620,313</u>
Change in net assets					3,965,424	(61,811)	3,903,613
Net assets - beginning					41,861,811	1,502,630	43,364,441
Net assets - ending					<u>\$ 45,827,235</u>	<u>\$ 1,440,819</u>	<u>\$ 47,268,054</u>

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2009**

	General Fund	Special Revenue		Other Governmental Funds	Total Governmental Funds
		Road Fund	Net Proceeds Mitigation		
<b>Assets</b>					
Cash and investments	\$ 8,300,796	\$ 824,857	\$ 6,727,900	\$ 13,100,264	\$ 28,953,817
Accounts receivable	144,800	-	-	115,551	260,351
Interest receivable	-	-	-	-	-
Property taxes receivable	115,962	-	-	20,520	136,482
Due from other governments	512,837	252,968	-	398,381	1,164,186
Due from other funds	65,399	-	-	-	65,399
Prepaid expenses	-	-	-	71,722	71,722
Assets held for resale	-	-	-	12,661	12,661
Restricted cash and investments	-	-	-	383,022	383,022
Total assets	<u>\$ 9,139,794</u>	<u>\$ 1,077,825</u>	<u>\$ 6,727,900</u>	<u>\$ 14,102,121</u>	<u>\$ 31,047,640</u>
<b>Liabilities and Fund Balances</b>					
Liabilities:					
Accounts payable	\$ 333,963	\$ 28,951	\$ -	\$ 271,623	\$ 634,537
Accrued liabilities	180,793	40,025	-	55,209	276,027
Due to other funds	-	-	-	65,399	65,399
Due to other governments	-	-	-	416	416
Deferred - property taxes	79,217	-	-	23,163	102,380
Deferred revenue	1,430,523	-	-	389,537	1,820,060
Total liabilities	<u>2,024,496</u>	<u>68,976</u>	<u>-</u>	<u>805,347</u>	<u>2,898,819</u>
Fund balances:					
Reserved for:					
Capital outlay	-	-	-	1,343,213	1,343,213
Debt service	-	-	-	406,008	406,008
Other purposes	-	1,008,849	6,727,900	11,547,553	19,284,302
Unreserved, designated	-	-	-	-	-
Unreserved, undesignated	7,115,298	-	-	-	7,115,298
Unreserved, undesignated reported in nonmajor special revenue funds	-	-	-	-	-
Total fund balances	<u>7,115,298</u>	<u>1,008,849</u>	<u>6,727,900</u>	<u>13,296,774</u>	<u>28,148,821</u>
Total liabilities and fund balances	<u>\$ 9,139,794</u>	<u>\$ 1,077,825</u>	<u>\$ 6,727,900</u>	<u>\$ 14,102,121</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.	150,027
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	19,901,539
Revenues considered unearned and not reported in the funds.	102,380
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.	(2,475,532)
Net assets of governmental activities	<u>\$ 45,827,235</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, 2009**

	General Fund	Special Revenue		Other Governmental Funds	Total Governmental Funds
		Road Fund	Net Proceeds Mitigation		
<b>Revenues</b>					
Taxes	\$ 6,108,834	\$ 34,806	\$ -	\$ 3,110,971	\$ 9,254,611
Licenses and permits	27,944	-	-	1,305	29,249
Intergovernmental	5,757,565	1,697,698	-	1,254,759	8,710,022
Charges for services	336,426	-	-	494,258	830,684
Fines and forfeitures	254,325	-	-	101,081	355,406
Investment Earnings	218,737	-	-	123,584	342,321
Sale of Property	-	-	-	-	-
Miscellaneous revenue	248,920	89,189	-	442,662	780,771
Total revenues	<u>12,952,751</u>	<u>1,821,693</u>	<u>-</u>	<u>5,528,620</u>	<u>20,303,064</u>
<b>Expenditures</b>					
Current:					
General government	2,573,474	-	-	842,207	3,415,681
Judicial	1,808,478	-	-	77,841	1,886,319
Public Safety	2,894,494	-	-	552,031	3,446,525
Public Works	-	1,411,526	-	573,591	1,985,117
Health and Sanitation	79,326	-	-	-	79,326
Welfare	-	-	-	449,393	449,393
Culture and Recreation	481,209	-	-	356,672	837,881
Community Support	-	-	-	301,073	301,073
Intergovernmental Expense	200,000	-	-	-	200,000
Capital outlay:					
General government	-	-	-	287,748	287,748
Public Safety	-	-	-	-	-
Public Works	-	250,755	-	1,108,669	1,359,424
Culture and Recreation	-	-	-	175,172	175,172
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>8,036,981</u>	<u>1,662,281</u>	<u>-</u>	<u>4,724,397</u>	<u>14,423,659</u>
Excess revenues over (under) expenditures	<u>4,915,770</u>	<u>159,412</u>	<u>-</u>	<u>804,223</u>	<u>5,879,405</u>
<b>Other financing sources (uses)</b>					
Transfers in	375,353	-	2,277,900	1,013,071	3,666,324
Transfers out	(3,173,614)	-	-	(470,310)	(3,643,924)
Debt proceeds	-	-	-	264,323	264,323
Total other financing sources and uses	<u>(2,798,261)</u>	<u>-</u>	<u>2,277,900</u>	<u>807,084</u>	<u>286,723</u>
Net change in fund balances	2,117,509	159,412	2,277,900	1,611,307	6,166,128
Fund balances - beginning of year	<u>4,997,789</u>	<u>849,437</u>	<u>4,450,000</u>	<u>11,685,467</u>	<u>21,982,693</u>
Fund balances - end of year	<u>\$ 7,115,298</u>	<u>\$ 1,008,849</u>	<u>\$ 6,727,900</u>	<u>\$ 13,296,774</u>	<u>\$ 28,148,821</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, 2009**

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

Net changes in fund balances - total governmental funds	\$ 6,166,128
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 payments received exceed advancements.	(57,639)
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.	31,519
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.	(487,411)
Governmental funds report capital outlays as expenditures. Increases from capital contributions are not reported on the fund financial statements but are reported as capital assets and contribution revenue on the statement of activities. This is the amount of contributed capital assets in the current period.	156,000
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) is to decrease net assets.	(39,798)
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.	(186,838)
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>(1,616,537)</u>
Change in net assets of governmental activities	<u><u>\$ 3,965,424</u></u>

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Statement of Net Assets**  
**Proprietary Funds**  
**June 30, 2009**

	Golf Course Fund	Nonmajor Proprietary Funds (Bldg and Planning)	Combined Total
<b>Assets</b>			
Current Assets:			
Cash	\$ 319,937	\$ 145,287	\$ 465,224
Receivables (net of allowance of \$0)	-	66	66
Total current assets	<u>319,937</u>	<u>145,353</u>	<u>465,290</u>
Noncurrent assets:			
Land	9,080	-	9,080
Buildings	54,143	-	54,143
Improvements	1,570,677	-	1,570,677
Furniture, equipment & vehicles	234,370	-	234,370
Accumulated depreciation	(869,365)	-	(869,365)
Total noncurrent assets	<u>998,905</u>	<u>-</u>	<u>998,905</u>
<b>Total Assets</b>	<u><b>1,318,842</b></u>	<u><b>145,353</b></u>	<u><b>1,464,195</b></u>
<b>Liabilities</b>			
Current Liabilities:			
Accounts payable	15,855	1,383	17,238
Accrued liabilities	1,487	2,301	3,788
Customer deposits	-	2,350	2,350
Total current liabilities	<u>17,342</u>	<u>6,034</u>	<u>23,376</u>
Total Liabilities	<u>17,342</u>	<u>6,034</u>	<u>23,376</u>
<b>Net Assets</b>			
Invested in capital assets, net of related debt	998,905	-	998,905
Restricted	-	-	-
Unrestricted	302,595	139,319	441,914
Total net assets	<u>\$ 1,301,500</u>	<u>\$ 139,319</u>	<u>\$ 1,440,819</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, 2009**

	Golf Course Fund	Nonmajor Proprietary Funds (Bldg and Planning)	Combined Total
<b>Operating Revenues</b>			
Charges for Sales and Services			
Golf Course Fees	\$ 98,943	\$ -	\$ 98,943
Golf Cart Rentals	23,572	-	23,572
Golf Cart Path Repair	9,416	-	9,416
Golf Course Mower Fees	17,464	-	17,464
Golf Course Shed Fees	12,646	-	12,646
Building Permit Fees	-	65,292	65,292
RPC Fees	-	19,063	19,063
Miscellaneous	-	2,595	2,595
	<u>162,041</u>	<u>86,950</u>	<u>248,991</u>
Total Operating Revenues			
<b>Operating Expenses</b>			
Salaries	43,885	59,600	103,485
Employee Benefits	21,207	16,443	37,650
Service, Supplies and Other	43,981	68,278	112,259
Depreciation	49,749	-	49,749
	<u>158,822</u>	<u>144,321</u>	<u>303,143</u>
Total Operating Expenses			
Operating Income (Loss)	<u>3,219</u>	<u>(57,371)</u>	<u>(54,152)</u>
<b>Non-operating Revenues (Expenses)</b>			
Contributed Capital	11,395	-	11,395
Investment Earnings	-	3,346	3,346
	<u>11,395</u>	<u>3,346</u>	<u>14,741</u>
Total Non-Operating Revenue (Expense)			
<b>Income (loss) before contributions and transfers</b>	14,614	(54,025)	(39,411)
Transfers:			
Transfers In	-	-	-
Transfers Out	(12,400)	(10,000)	(22,400)
	<u>2,214</u>	<u>(64,025)</u>	<u>(61,811)</u>
<b>Change in net assets</b>			
Total net assets, Beginning of Year	<u>1,299,286</u>	<u>203,344</u>	<u>1,502,630</u>
<b>Total net assets, End of Year</b>	<u>\$ 1,301,500</u>	<u>\$ 139,319</u>	<u>\$ 1,440,819</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, 2009**

	Golf Course Fund	Nonmajor Proprietary Funds (Bldg and Planning)	Combined Total
<b>Cash Flows From Operating Activities:</b>			
Cash received from customers, service fees	\$ 162,813	\$ 84,711	\$ 247,524
Cash received from customers, other	-	4,946	4,946
Cash paid to suppliers	(45,558)	(84,028)	(129,586)
Cash paid to employees	(65,909)	(59,600)	(125,509)
Net cash flows from operating activities	<u>51,346</u>	<u>(53,971)</u>	<u>(2,625)</u>
<b>Cash Flows From Noncapital Financing Activities:</b>			
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>
<b>Cash Flows From Capital and Related Financing Activities:</b>			
Purchase of capital assets	(47,544)	-	(47,544)
Net cash flows from capital and related financing activities	<u>(47,544)</u>	<u>-</u>	<u>(47,544)</u>
<b>Cash Flows From Investing Activities:</b>			
Interest on investments	-	3,346	3,346
Net change in Cash and Cash Equivalents	(8,598)	(60,625)	(69,223)
Cash and Cash Equivalents, Beginning of Year	<u>328,535</u>	<u>205,912</u>	<u>534,447</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u>\$ 319,937</u>	<u>\$ 145,287</u>	<u>\$ 465,224</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Net Operating Income/(Loss)	\$ 3,219	\$ (57,371)	\$ (54,152)
Adjustments to reconcile net income/(loss) to net cash provided by operating activities:			
Depreciation/amortization	49,749	-	49,749
Changes in operating assets and liabilities:			
(Increase)/Decrease in receivables	772	356	1,128
Increase/(Decrease) in payables	(1,577)	477	(1,100)
Increase/(Decrease) in accrued liabilities & deposits	(817)	2,567	1,750
Net cash provided (used) by operating activities	<u>\$ 51,346</u>	<u>\$ (53,971)</u>	<u>\$ (2,625)</u>
Supplemental Schedule of Non-Cash Financing and Investing Activities			
Capital contributions	<u>\$ 11,395</u>	<u>\$ -</u>	<u>\$ 11,395</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, 2009**

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	<u>Agency Funds</u>
<b>Assets</b>	
Cash and investments	\$ 1,756,428
Accounts receivable	22,525
Interest receivable	5,846
Property taxes receivable	<u>97,245</u>
Total Assets	<u>1,882,044</u>
<b>Liabilities</b>	
Due to other governments	1,197,240
Deferred revenues	12,765
Deferred -property taxes	<u>87,444</u>
Total Liabilities	<u>1,297,449</u>
<b>Net Assets</b>	
Held in trust for individuals, organizations, and other governments	<u>\$ 584,595</u>

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2009**

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**NOTE 1. Summary of Significant Accounting Policies**

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**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, 2009**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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**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, 2009**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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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.

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, 2009**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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**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, 2009**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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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, 2009**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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**Designated Fund Balance**

The designated fund balance, if any, represents that portion of the ending fund balance which has been obligated in the 2009-2010 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.

**Memorandum Totals**

The columns on the combined Statements are captioned “memorandum” to indicate that they are presented only to facilitate analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles.

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

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**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:

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2009**

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

Capital lease payable	\$ 192,602
Compensated absences	749,350
Annual required contribution payable	1,522,505
Accrued interest payable	<u>11,075</u>
Net adjustment to reduce <i>fund balance - total governmental funds</i> to arrive at <i>net assets - governmental activities</i>	<u>\$ 2,475,532</u>

**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	\$ 1,568,577
Depreciation expense	<u>(2,055,988)</u>
Net adjustment to decrease <i>net changes in fund balance -- total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	<u>\$ (487,411)</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:

Debt issued or incurred:	
Capital lease financing	\$ 264,324
Principal repayments:	
Capital leases	<u>(77,486)</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>\$ 186,838</u>

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2009**

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

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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	\$ (82,957)
Annual required contribution	(1,522,505)
Change in accrued interest	<u>(11,075)</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><u>\$ (1,616,537)</u></u>

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**NOTE 3. Stewardship, Compliance and Accountability**

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**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, 2009**

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**NOTE 3. Stewardship, Compliance and Accountability, Continued**

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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, 2009, 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.

**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, 2009**

**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, 2009, \$2,614,935 of the County's bank balance of \$3,403,106 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, 2009 the County had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investments Maturities (in Years)</u>			
		<u>Less than 1</u>	<u>1-5</u>	<u>6-10</u>	<u>More than 10</u>
Nevada Local Government Pooled Investment Fund	\$ 28,764,068	\$ 28,764,068	\$ -	\$ -	\$ -
Money Market	176	176	-	-	-
<b>Total Fair Value</b>	<b>\$ 28,764,244</b>	<b>\$ 28,764,244</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2009**

**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, 2009, \$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, 2009, the County Treasurer had invested \$ 28,764,068 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.

At June 30, 2009 the County had the following investments and quality ratings:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Quality Ratings</u>			
		<u>AAA</u>	<u>AA</u>	<u>A</u>	<u>Unrated</u>
Nevada Local Government Pooled Investment Fund	\$ 28,764,068	\$ -	\$ -	\$ -	\$ 28,764,068
Money Market	176	-	-	-	176
<b>Total Fair Value</b>	<b>\$ 28,764,244</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,764,244</b>

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2009**

**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, 2009, is as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 65,399	\$ -
Non-major funds	-	65,399
Total	<u>\$ 65,399</u>	<u>\$ 65,399</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, 2009 are shown in the following table:

<b>Transfer in:</b>	<b>Transfers out:</b>				<u>Total</u>
	<u>General</u>	<u>Nonmajor Governmental</u>	<u>Golf Course Fund</u>	<u>Non-major Proprietary</u>	
General Fund	\$ -	\$ 352,953	\$ 12,400	\$ 10,000	\$ 375,353
Road Fund	-	-	-	-	-
Net Proceeds Mitigation	2,277,900	-	-	-	2,277,900
Nonmajor Governmental Funds	895,714	117,358	-	-	1,013,071
Golf Course Fund	-	-	-	-	-
Nonmajor Proprietary	-	-	-	-	-
Total	<u>\$ 3,173,614</u>	<u>\$ 470,310</u>	<u>\$ 12,400</u>	<u>\$ 10,000</u>	<u>\$ 3,666,324</u>

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2009**

**NOTE 6. Capital Assets**

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

<b>Governmental Activities:</b>	<b>Balance 6/30/2008</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/2009</b>
Capital assets, not being depreciated:				
Land	\$ 905,044	\$ 156,000	\$ (4,880)	\$ 1,056,164
Construction in progress	11,429	-	-	11,429
Total capital assets, not being depreciated:	<u>916,473</u>	<u>156,000</u>	<u>(4,880)</u>	<u>1,067,593</u>
Capital assets, being depreciated:				
Improvements other than buildings	4,524,687	92,664	(26,365)	4,590,986
Buildings	4,375,689	235,635	(54,192)	4,557,132
Equipment & vehicles	8,252,828	1,240,277	(177,195)	9,315,910
Infrastructure	56,386,462	-	-	56,386,462
Total capital assets, being depreciated:	<u>73,539,666</u>	<u>1,568,576</u>	<u>(257,752)</u>	<u>74,850,490</u>
Less accumulated depreciation for:				
Improvements other than buildings	(1,518,501)	(209,354)	20,449	(1,707,406)
Buildings	(2,435,069)	(151,998)	41,995	(2,545,072)
Equipment & vehicles	(6,850,314)	(477,107)	160,390	(7,167,031)
Infrastructure	(43,379,506)	(1,217,529)	-	(44,597,035)
Total accumulated depreciation	<u>(54,183,390)</u>	<u>(2,055,988)</u>	<u>222,834</u>	<u>(56,016,544)</u>
Total capital assets, being depreciated, net	<u>19,356,276</u>	<u>(487,412)</u>	<u>(34,918)</u>	<u>18,833,946</u>
Governmental activities capital assets, net	<u>\$ 20,272,749</u>	<u>\$ (331,412)</u>	<u>\$ (39,798)</u>	<u>\$ 19,901,539</u>

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

<b>Governmental Activities:</b>	
General government	\$ 457,954
Judicial	2,670
Public safety	162,144
Public works	1,393,037
Culture and recreation	40,183
Total depreciation expense - governmental activities	<u>\$ 2,055,988</u>

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2009**

**NOTE 6. Capital Assets, Continued**

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

<b>Business Type Activities:</b>	<b>Balance 6/30/2008</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/2009</b>
Capital assets, not being depreciated:				
Land	\$ 4,200	\$ 4,880	\$ -	\$ 9,080
Total capital assets, not being depreciated:	<u>4,200</u>	<u>4,880</u>	<u>-</u>	<u>9,080</u>
Capital assets, being depreciated:				
Improvements other than buildings	1,544,312	26,365	-	1,570,677
Buildings	54,143	-	-	54,143
Equipment & vehicles	184,826	49,544	-	234,370
Total capital assets, being depreciated:	<u>1,783,281</u>	<u>75,909</u>	<u>-</u>	<u>1,859,190</u>
Less accumulated depreciation for:				
Improvements other than buildings	(596,923)	(57,400)	-	(654,323)
Buildings	(44,871)	(1,354)	-	(46,225)
Equipment & vehicles	(155,972)	(12,845)	-	(168,817)
Total accumulated depreciation	<u>(797,766)</u>	<u>(71,599)</u>	<u>-</u>	<u>(869,365)</u>
Total capital assets, being depreciated, net	<u>985,515</u>	<u>4,310</u>	<u>-</u>	<u>989,825</u>
Governmental activities capital assets, net	<u>\$ 989,715</u>	<u>\$ 9,190</u>	<u>\$ -</u>	<u>\$ 998,905</u>

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2009**

**NOTE 6. Capital Assets, Continued**

Changes in construction in progress are summarized as follows:

No new projects were undertaken in by the county in fiscal year 2009.

Fiscal year 2007 additions to CIP of \$11,429 for the Ely Pool Project remain in CIP at June 30, 2009. 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, 2009.

<b>Governmental activities:</b>	Balance 6/30/2008	Additions	Retirements	Balance 6/30/2009	Current Portion
Capital Lease Payable	\$ 5,764	\$ -	\$ 5,764	\$ -	\$ -
Vehicle Capital Lease	-	264,324	71,722	192,602	60,646
Accrued Compensated Absences	666,394	545,914	462,958	749,350	581,331
Total long term debt	<u>\$ 672,158</u>	<u>\$ 810,238</u>	<u>\$ 540,444</u>	<u>\$ 941,952</u>	<u>\$ 641,977</u>

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2009**

**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 \$264,324.

The following is an annual schedule of future minimum lease payments with interest at 5.295% and under the capital lease, together with the present value of the net minimum lease payments:

June 30,	Vehicle Lease	Total
2010	\$ 71,722	\$ 71,722
2011	71,722	71,722
2012	71,721	71,721
Total remaining lease payments	215,165	215,165
Less amount representing interest	(22,563)	(22,563)
Present value of net remaining minimum lease payments	\$ 192,602	\$ 192,602

A summary of assets acquired through capital leases follows:

	Cost	Accumulated Depreciation
Equipment	\$ 264,324	\$ 26,427

**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, 2009**

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**NOTE 10. Available Borrowing Capacity**

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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, 2009, the general obligation debt limit of White Pine County was \$35,614,798. The County has general obligation long-term debt outstanding at year end of \$0. Accordingly, its legal borrowing capacity is \$35,614,798 at June 30, 2009.

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, 2009, the general obligation debt limit of the unincorporated towns of Lund, McGill and Ruth was \$467,761; \$1,787,422; and \$497,603, respectively. As none of these towns had general obligation debt at June 30, 2009, these amounts are also their available borrowing capacity amounts.

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**NOTE 11. Commitments and Contingencies**

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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, 2009**

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**NOTE 12.      Opened/Closed Funds**

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No special revenue funds were opened during the year ended June 30, 2009.

No capital projects funds were added during the year ended June 30, 2009.

No agency funds were added during the year ended June 30, 2009.

No enterprise funds were added during the year ended June 30, 2009.

The following funds were closed during the year: Child Support, Clerk Funds, Tri County Noxious Weed Program, Ruth-McGill Water Trust, Judicial Center Operating, Drug Task Force, WP County Trails System Program, NNRYS Cash Flow Analysis, Revenues/Fed Grants/EDC, Forestry Economic Act, Story on CD/Library, Library Postage Grant, ODP HS (DOE) LEPC Grant, SHSP Homeland Security, EL Cord Senior Center, Question 1 Open Space, WP Fairgrounds W/E CDBG, Friends of Library, Memorials/Library, Phyllis Allen/Library, Misc/Kids Donations Adopted Periodicals, and Senior Salary/Library.

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**NOTE 13.      Retirement Plan**

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**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 is as follows:

**Regular Employees**

Employer-Pay Plan	20.50%
Employee/Employer Plan	10.50%

**Police/Fire Employees**

Employer-Pay Plan	33.50%
Employee/Employer Plan	17.25%

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2009**

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**NOTE 14. Risk Management**

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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, 2009.

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**NOTE 15. Related Party Transactions**

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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 2009.

<b>Related Party</b>	<b>Relationship</b>	<b>Goods or Services</b>	<b>Total Purchases</b>
Big Apple	Court Clerk, Joann Malone	Catering	\$99.15
Carney Brothers	Commissioner, Richard Carney	Auto repair	\$787.77
Extreme Accessories	Commissioner, Richard Carney	Cell phones and accessories	\$921.27
Border Inn	Commissioner, Gary Perea	Fuel	\$902.14

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

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**NOTE 16. Severe Financial Emergency**

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On June 27, 2005, 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 June 30, 2009 the Nevada Department of Taxation maintained control over the management of White Pine County; however the Department of Taxation withdrew as of July 27, 2009.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2009**

**NOTE 17. Post Employment Healthcare Plan**

**Plan Description**

The County subsidizes eligible retirees' contributions to the Public Employees' Benefits Plan (PEBP), an agent multiple-employer defined benefit postemployment healthcare plan administered by the State of Nevada. NRS 287.041 assigns the authority to establish and amend benefit provisions to the PEBP nine-member board of trustees. County employees who meet the eligibility requirement for retirement within the Nevada Public Employee Retirement System have the option upon retirement to enroll in coverage under the PEBP and the subsidy provided by the County is determined by their number of years of service. The PEBP issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Public Employee's Benefits Program, 901 S. Stewart Street, Suite 1001, Carson City, NV, 89701, by calling (775) 684-7000, or by accessing the website at [www.pebp.state.nv.us/informed/financial.htm](http://www.pebp.state.nv.us/informed/financial.htm).

**Funding Policy**

NRS 287.046 establishes the subsidies to be contributed toward the premium costs of the eligible retired district employees. Plan members receiving benefits have their monthly contributions deducted from their pension checks based on the health plan chosen by the retiree as reduced by the amount of the subsidy. Retirees qualify for a subsidy of \$102.62 at five years of service and \$564.41 at 20 years of service with incremental increases for each year of service between. The contribution requirements of plan members and the County are established and amended by the PEBP board of trustees. As a participating employer, the County is billed for the subsidy on a monthly basis and is legally required under NRS 287.023 to provide for it. For fiscal year 2009, the County contributed \$233,414 to the plan for current premiums. The County did not prefund any future benefits.

**Annual OPEB Cost and Net OPEB Obligation**

The County's annual other postemployment benefit (OPEB) cost (expense) for the plan is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

For fiscal year 2009 the County's annual OPEB cost (expense) of 1,755,919 for the PEBP was equal to the ARC. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2009 is as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost (EANC Cost Method)</u>	<u>% of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
6/30/2009	\$ 1,755,919	13%	\$ 1,522,505

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2009**

**NOTE 17. Post Employment Healthcare Plan, Continued**

The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation to the PEBP:

Annual required contribution	\$	1,755,919
Interest on net OPEB obligation		-
Adjustments to annual required contributions		-
Annual OPEB cost (expense)		1,755,919
Contributions made		(233,414)
Increase in net OPEB obligation		1,522,505
Net OPEB obligation - beginning of year		-
Net OPEB obligation - end of year	\$	1,522,505

This is the County's first year implementing GASB Statement Number 45 requiring the above mentioned information and as such there is no comparative data for past years.

**Funded Status and Funding Progress**

The County's most recent actuarial valuation was as of January 1, 2009 and as of the end of the fiscal year the County has not prefunded any portion of the plan. The actuarial accrued liability (AAL) for benefits was \$13,904,776 and having not funded the obligation the County currently has no associated assets to offset this liability. Because of this the unfunded actuarial accrued liability (UAAL) is equal to the AAL. The covered payroll (annual payroll of active employees covered by the plan) was \$5,419,587 and the ratio of the UAAL to the covered payroll was 256.6%

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

**Actuarial Methods and Assumptions**

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2009**

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**NOTE 17. Post Employment Healthcare Plan, Continued**

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In the January 1, 2009 actuarial valuation, the entry age normal cost actuarial cost method was used. The actuarial assumptions included a 4 percent investment rate of return which is the target rate of return for the Nevada Public Employee Retirement System. This rate is used since state law allows trusts to be created within the retirement system for investing assets associated with other post employment benefits. If the District ultimately chooses to fund the plan, they would fund it through a trust with the assets invested by PERS. An annual healthcare cost trend rate of 10 percent is used initially, reduced by decrements to an ultimate rate of 5 percent after six years. A standard 3 percent inflation rate was used throughout.

The UAAL is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at June 30, 2009 is 29 years

## 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.

#### SCHEDULE OF FUNDING PROGRESS

- **Schedule of funding progress** for post employment health care plan, see note 17.

**WHITE PINE COUNTY**  
**GENERAL FUND**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**For the Year Ended June 30, 2009**  
**(With Comparative Total for June 30, 2008)**

	Budget		Actual Amounts	Variance Favorable (Unfavorable)	(Memorandum)
	Original	Final			Actual 2008
<b>REVENUES:</b>					
<b>Taxes:</b>					
Ad Valorem					
Real Property	\$ 1,923,920	\$ 1,923,920	\$ 2,071,064	\$ 147,144	\$ 1,870,312
Personal Property	480,705	480,705	579,214	98,509	554,764
Oil and Gas	19,150	19,150	15,723	(3,427)	21,133
Net Proceeds of Mines	2,277,900	2,277,900	2,955,057	677,157	3,698,603
Occupancy	-	-	-	-	-
Governmental Services	-	-	23,689	23,689	234,561
Franchise	452,500	452,500	464,087	11,587	473,528
Total Taxes	<u>5,154,175</u>	<u>5,154,175</u>	<u>6,108,834</u>	<u>954,659</u>	<u>6,852,901</u>
<b>Licenses, Permits:</b>					
Business Licenses and Permits					
Liquor Licenses	5,000	5,000	4,820	(180)	5,240
County Gaming Licenses	23,000	23,000	23,124	124	22,830
Miscellaneous Licenses and Permits	1,040	1,040	-	(1,040)	1,123
Total licenses and permits	<u>29,040</u>	<u>29,040</u>	<u>27,944</u>	<u>(1,096)</u>	<u>29,193</u>
<b>Intergovernmental:</b>					
Co-op School District	-	-	-	-	-
State Shared Revenues					
Consolidated Tax	3,172,933	3,172,933	3,213,340	40,407	3,109,204
State Gaming License	158,000	158,000	146,896	(11,104)	153,686
Fire Protection	-	-	-	-	29,175
Other	-	-	89	89	89
Other Governmental Shared Revenues					
Payment in Lieu of Taxes	550,000	550,000	1,636,815	1,086,815	656,514
Tri-County Co-op	77,000	77,000	90,325	13,325	51,167
Interlocal Sheriff Co-op	658,000	658,000	661,750	3,750	600,000
District Attorney Co-op	-	-	5,050	5,050	-
FAA	3,300	3,300	3,300	-	3,300
Total Intergovernmental	<u>4,619,233</u>	<u>4,619,233</u>	<u>5,757,565</u>	<u>1,138,332</u>	<u>4,603,135</u>
<b>Fines and Forfeitures:</b>					
Court Fines	50,000	50,000	86,286	36,286	51,430
Juvenile Fines	-	-	-	-	25
Forfeited Bail	92,000	92,000	110,140	18,140	85,486
Administrative Fees	45,000	45,000	57,899	12,899	53,090
Total Fines and Forfeitures	<u>187,000</u>	<u>187,000</u>	<u>254,325</u>	<u>67,325</u>	<u>190,031</u>
<b>Charges for Services:</b>					
Clerk's Fees	15,000	15,000	22,800	7,800	20,543
Recorder's Fees	140,000	140,000	98,812	(41,188)	145,710
Assessors Commissions	90,000	90,000	93,344	3,344	90,750
Sheriff Fees	17,000	29,869	42,936	13,067	27,534

(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, 2009**  
**(With Comparative Totals for June 30, 2008)**

REVENUES:	Budget		Actual Amounts	Variance Favorable (Unfavorable)	(Memorandum)
	Original	Final			Actual
<b>Charges for Services Cont.</b>					
Prisoner Board	650	650	2,124	1,474	700
Justice Court Fees	22,000	22,000	25,519	3,519	25,316
Public Defender Fees	1,500	1,500	3,058	1,558	2,215
Concession Stand Fees	250	250	540	290	292
Airport User Fees	1,600	1,600	2,685	1,085	2,299
Library User Fees	4,300	4,300	4,899	599	4,156
Juvenile Detention Fees	6,000	6,000	11,878	5,878	6,817
County Park Use Fees	6,500	6,500	14,450	7,950	4,125
Other	20,000	20,000	13,381	(6,619)	22,244
Total Charges for Services	<u>324,800</u>	<u>337,669</u>	<u>336,426</u>	<u>(1,243)</u>	<u>352,701</u>
<b>Miscellaneous</b>					
Investment earnings	225,000	225,000	218,737	(6,263)	349,235
Miscellaneous Revenue	344,702	351,477	211,949	(139,528)	1,010,306
Sales of Tax Deed	-	-	7,953	7,953	-
Insurance Reimbursement	-	5,684	10,454	4,770	6,688
Security Reimburse	15,000	15,000	16,763	1,763	15,953
PACT Reimbursement	-	-	1,801	1,801	31,452
Total Miscellaneous	<u>584,702</u>	<u>597,161</u>	<u>467,657</u>	<u>(129,504)</u>	<u>1,413,634</u>
<b>TOTAL REVENUES</b>	<u>\$10,898,950</u>	<u>\$10,924,278</u>	<u>\$12,952,751</u>	<u>\$ 2,028,473</u>	<u>\$13,441,595</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, 2009**  
**(With Comparative Totals for June 30, 2008)**

<b>EXPENDITURES:</b>	Budget		Actual Amounts	Variance Favorable (Unfavorable)	(Memorandum) Actual 2008
	Original	Final			
<b>GENERAL GOVERNMENT</b>					
Legislative Activity					
<b>Commissioners</b>					
Salaries and Wages	\$ 102,960	\$ 102,960	\$ 97,808	\$ 5,152	\$ 93,960
Employee Benefits	56,091	56,091	46,895	9,196	48,471
Services and Supplies	50,050	50,050	31,572	18,478	47,173
Capital Outlay	20,000	20,000	12,443	7,557	-
Total legislative	229,101	229,101	188,718	40,383	189,604
Executive Activity					
<b>Clerk</b>					
Salaries and Wages	202,788	203,688	206,571	(2,883)	192,682
Employee Benefits	81,179	78,879	75,276	3,603	67,439
Services and Supplies	25,600	27,000	18,076	8,924	21,608
	309,567	309,567	299,923	9,644	281,729
<b>Assessor</b>					
Salaries and Wages	186,620	184,020	187,036	(3,016)	179,806
Employee Benefits	66,926	67,926	69,338	(1,412)	63,201
Services and Supplies	16,150	15,750	11,106	4,644	12,277
Capital Outlay	-	28,000	25,542	2,458	-
	269,696	295,696	293,022	2,674	255,284
Total Executive	579,263	605,263	592,945	12,318	537,013
Elections Activity					
<b>Election Department</b>					
Salaries and Wages	18,936	24,236	13,304	10,932	5,164
Employee Benefits	2,096	3,196	1,598	1,598	619
Services and Supplies	86,100	79,700	50,392	29,308	26,857
Total Elections Activity	107,132	107,132	65,294	41,838	32,640
Finance Activity					
<b>Recorder/Auditor</b>					
Salaries and Wages	112,853	112,853	112,012	841	94,622
Employee Benefits	41,498	41,298	38,619	2,679	31,219
Services and Supplies	7,868	8,068	5,576	2,492	7,062
	162,219	162,219	156,207	6,012	132,903
<b>Comptroller</b>					
Salaries and Wages	175,999	172,799	168,225	4,574	176,365
Employee Benefits	55,042	57,042	56,931	111	52,668
Services and Supplies	40,560	45,310	39,144	6,166	72,747
Capital Outlay	1,000	7,494	6,908	586	-
	272,601	282,645	271,208	11,437	301,780
<b>Treasurer</b>					
Salaries and Wages	113,530	113,530	115,227	(1,697)	93,152
Employee Benefits	43,558	41,058	40,664	394	28,285
Services and Supplies	9,800	21,000	-	21,000	18,812
Capital Outlay	9,600	10,100	9,520	580	395
	176,488	185,688	165,411	20,277	140,644

(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, 2009  
(With Comparative Totals for June 30, 2008)**

EXPENDITURES (Continued):	Budget		Actual Amounts	Variance Favorable (Unfavorable)	(Memorandum)
	Original	Final			Actual 2008
<b>Data Processing</b>					
Salaries and Wages	25,000	11,900	-	11,900	-
Employee Benefits	10,028	10,028	-	10,028	-
Services and Supplies	86,235	99,335	86,874	12,461	49,811
	<u>121,263</u>	<u>121,263</u>	<u>86,874</u>	<u>34,389</u>	<u>49,811</u>
Total Finance Activity	<u>732,571</u>	<u>751,815</u>	<u>679,700</u>	<u>72,115</u>	<u>625,138</u>
Other General Government Activities					
<b>Buildings and Maintenance</b>					
Salaries and Wages	255,870	255,970	236,692	19,278	144,485
Employee Benefits	108,193	108,593	90,743	17,850	53,984
Services and Supplies	134,490	133,990	106,280	27,710	134,161
Capital Outlay	-	-	-	-	-
	<u>498,553</u>	<u>498,553</u>	<u>433,715</u>	<u>64,838</u>	<u>332,630</u>
<b>Surveying</b>					
Services and Supplies	20,000	20,000	7,310	12,690	20,391
	<u>20,000</u>	<u>20,000</u>	<u>7,310</u>	<u>12,690</u>	<u>20,391</u>
<b>Airport Operating</b>					
Salaries and Wages	-	7,431	6,041	1,390	-
Employee Benefits	-	1,165	684	481	-
Services and Supplies	59,540	59,540	41,014	18,526	52,553
Capital Outlay	-	-	-	-	14,115
	<u>59,540</u>	<u>68,136</u>	<u>47,739</u>	<u>20,397</u>	<u>66,668</u>
<b>Human Resources</b>					
Salaries and Wages	55,001	54,401	53,101	1,300	1
Employee Benefits	20,675	20,275	13,738	6,537	-
Services and Supplies	4,060	20,060	16,642	3,418	250
Capital Outlay	3,250	3,250	-	3,250	(250)
	<u>82,986</u>	<u>97,986</u>	<u>83,481</u>	<u>14,505</u>	<u>1</u>
<b>Other</b>					
Salaries and Wages	-	-	-	-	-
Employee Benefits	194,326	215,326	217,045	(1,719)	219,268
Services and Supplies	536,652	448,928	257,527	191,401	301,291
	<u>730,978</u>	<u>664,254</u>	<u>474,572</u>	<u>189,682</u>	<u>520,559</u>
Total Other General Government	<u>1,392,057</u>	<u>1,348,929</u>	<u>1,046,817</u>	<u>302,112</u>	<u>940,249</u>
Total General Government	<u>3,040,124</u>	<u>3,042,240</u>	<u>2,573,474</u>	<u>468,766</u>	<u>2,324,644</u>
<b>PUBLIC SAFETY</b>					
<b>Sheriff</b>					
<b>Administration</b>					
Salaries and Wages	117,451	125,551	127,782	(2,231)	113,846
Employee Benefits	57,273	56,573	58,947	(2,374)	56,119
Services and Supplies	9,000	9,000	8,757	243	6,213
	<u>183,724</u>	<u>191,124</u>	<u>195,486</u>	<u>(4,362)</u>	<u>176,178</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, 2009**  
**(With Comparative Totals for June 30, 2008)**

EXPENDITURES (Continued):	Budget		Actual Amounts	Variance Favorable (Unfavorable)	(Memorandum) Actual 2008
	Original	Final			
<b>Detective</b>					
Salaries and Wages	63,861	63,861	61,544	2,317	60,202
Employee Benefits	35,304	35,304	35,265	39	33,053
Services and Supplies	6,300	6,300	4,694	1,606	2,432
	<u>105,465</u>	<u>105,465</u>	<u>101,503</u>	<u>3,962</u>	<u>95,687</u>
<b>Patrol</b>					
Salaries and Wages	906,587	930,487	958,138	(27,651)	965,318
Employee Benefits	505,554	498,854	525,102	(26,248)	496,355
Services and Supplies	119,000	164,228	120,184	44,044	80,328
Capital Outlay	-	-	-	-	-
	<u>1,531,141</u>	<u>1,593,569</u>	<u>1,603,424</u>	<u>(9,855)</u>	<u>1,542,001</u>
<b>Jail and Dispatch</b>					
Salaries and Wages	516,489	554,689	572,141	(17,452)	545,100
Employee Benefits	257,079	252,079	261,185	(9,106)	242,419
Services and Supplies	100,200	103,000	90,427	12,573	84,431
Capital Outlay	150,000	135,000	21,675	113,325	-
	<u>1,023,768</u>	<u>1,044,768</u>	<u>945,428</u>	<u>99,340</u>	<u>871,950</u>
<b>Coroner</b>					
Services and Supplies	11,000	12,500	10,525	1,975	10,401
	<u>11,000</u>	<u>12,500</u>	<u>10,525</u>	<u>1,975</u>	<u>10,401</u>
Total Sheriff	<u>2,855,098</u>	<u>2,947,426</u>	<u>2,856,366</u>	<u>91,060</u>	<u>2,696,217</u>
Fire Activity					
<b>Fire Protection</b>					
Services and Supplies	338,327	13,591	13,590	1	75,909
Capital Outlay	-	-	-	-	-
Total Fire Activity	<u>338,327</u>	<u>13,591</u>	<u>13,590</u>	<u>1</u>	<u>75,909</u>
<b>Office of Emergency Management</b>					
Salaries and Wages	42,659	47,959	16,182	31,777	36,010
Employee Benefits	21,026	17,526	6,039	11,487	8,829
Services and Supplies	2,498	2,698	2,317	381	2,727
	<u>66,183</u>	<u>68,183</u>	<u>24,538</u>	<u>43,645</u>	<u>47,566</u>
Total Public Safety	<u>3,259,608</u>	<u>3,029,200</u>	<u>2,894,494</u>	<u>134,706</u>	<u>2,819,692</u>
Judicial					
<b>District Attorney</b>					
Salaries and Wages	374,556	373,629	346,821	26,808	264,355
Employee Benefits	121,431	121,831	113,436	8,395	79,820
Services and Supplies	73,580	76,741	30,086	46,655	29,894
	<u>569,567</u>	<u>572,201</u>	<u>490,343</u>	<u>81,858</u>	<u>374,069</u>
<b>Child Support</b>					
Salaries and Wages	86,757	86,757	71,263	15,494	101,161
Employee Benefits	55,105	55,105	25,295	29,810	31,580
Services and Supplies	12,500	12,500	9,212	3,288	13,052
	<u>154,362</u>	<u>154,362</u>	<u>105,770</u>	<u>48,592</u>	<u>145,793</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, 2009**  
**(With Comparative Totals for June 30, 2008)**

EXPENDITURES (Continued):	Budget		Actual Amounts	Variance Favorable (Unfavorable)	(Memorandum) Actual 2008
	Original	Final			
<b>Law Library</b>					
Services and Supplies	24,580	26,380	25,406	974	21,458
Capital Outlay	-	-	-	-	-
	<u>24,580</u>	<u>26,380</u>	<u>25,406</u>	<u>974</u>	<u>21,458</u>
<b>Justice of the Peace - Ely</b>					
Salaries and Wages	185,022	185,022	171,176	13,846	159,070
Employee Benefits	56,240	56,240	45,325	10,915	43,196
Services and Supplies	11,520	11,520	2,014	9,506	2,348
	<u>252,782</u>	<u>252,782</u>	<u>218,515</u>	<u>34,267</u>	<u>204,614</u>
<b>Justice of the Peace - Lund</b>					
Salaries and Wages	4,079	4,079	4,162	(83)	4,000
Employee Benefits	795	795	720	75	359
Services and Supplies	3,436	5,436	5,076	360	1,781
	<u>8,310</u>	<u>10,310</u>	<u>9,958</u>	<u>352</u>	<u>6,140</u>
<b>Justice of the Peace - Baker</b>					
Salaries and Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services and Supplies	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Judicial Related Costs</b>					
Services and Supplies	543,482	541,982	449,159	92,823	460,666
Capital Outlay	8,000	8,000	-	8,000	-
	<u>551,482</u>	<u>549,982</u>	<u>449,159</u>	<u>100,823</u>	<u>460,666</u>
<b>Court Judicial Support</b>					
Salaries and Wages	2,500	2,500	-	2,500	-
Employee Benefits	666	666	-	666	-
Services and Supplies	45,000	45,000	40,603	4,397	9,474
	<u>48,166</u>	<u>48,166</u>	<u>40,603</u>	<u>7,563</u>	<u>9,474</u>
<b>District Court Department 1</b>					
Salaries and Wages	93,540	92,640	82,728	9,912	79,970
Employee Benefits	32,928	33,028	28,210	4,818	25,384
Services and Supplies	8,250	9,050	8,117	933	7,349
	<u>134,718</u>	<u>134,718</u>	<u>119,055</u>	<u>15,663</u>	<u>112,703</u>
<b>District Court Department 2</b>					
Salaries and Wages	85,606	85,206	82,718	2,488	54,884
Employee Benefits	31,980	32,180	27,985	4,195	18,952
Services and Supplies	7,692	9,392	8,495	897	7,507
	<u>125,278</u>	<u>126,778</u>	<u>119,198</u>	<u>7,580</u>	<u>81,343</u>
<b>Juvenile Probation</b>					
Salaries and Wages	124,040	128,840	132,849	(4,009)	112,961
Employee Benefits	69,998	64,198	57,205	6,993	49,180
Services and Supplies	25,020	28,110	24,772	3,338	22,127
	<u>219,058</u>	<u>221,148</u>	<u>214,826</u>	<u>6,322</u>	<u>184,268</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, 2009**  
**(With Comparative Totals for June 30, 2008)**

EXPENDITURES (Continued):	Budget		Actual Amounts	Variance Favorable (Unfavorable)	(Memorandum) Actual 2008
	Original	Final			
<b>Juvenile Detention</b>					
Services and Supplies	31,800	31,800	15,645	16,155	12,395
	31,800	31,800	15,645	16,155	12,395
Total Judicial	2,120,103	2,128,627	1,808,478	320,149	1,612,923
<b>Health and Sanitation</b>					
<b>Public Health</b>					
Salaries and Wages	40,882	39,482	39,649	(167)	38,546
Employee Benefits	17,318	17,318	17,129	189	16,921
Services and Supplies	23,974	25,374	22,548	2,826	22,096
Total Health and Sanitation	82,174	82,174	79,326	2,848	77,563
<b>Culture and Recreation</b>					
<b>Parks Maintenance</b>					
Salaries and Wages	89,947	90,747	91,308	(561)	86,126
Employee Benefits	37,637	37,637	39,009	(1,372)	34,267
Services and Supplies	92,600	91,800	74,770	17,030	81,938
Capital Outlay	-	-	-	-	-
Total Parks Maintenance	220,184	220,184	205,087	15,097	202,331
<b>Marich Field</b>					
Salaries and Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services and Supplies	15,700	15,700	11,055	4,645	11,204
Total Marich Field	15,700	15,700	11,055	4,645	11,204
<b>Camp Success</b>					
Services and Supplies	2,800	2,800	-	2,800	2,850
Total Camp Success	2,800	2,800	-	2,800	2,850
<b>Library Operating</b>					
Salaries and Wages	157,317	158,317	162,763	(4,446)	134,416
Employee Benefits	60,060	57,060	57,520	(460)	46,725
Services and Supplies	31,995	33,995	34,959	(964)	48,023
Total Library Operating	249,372	249,372	255,242	(5,870)	229,164
<b>Library Data Processing</b>					
Services and Supplies	10,830	10,830	9,825	1,005	10,605
Total Library Data Processing	10,830	10,830	9,825	1,005	10,605
Total Culture and Recreation	498,886	498,886	481,209	17,677	456,154
<b>Intergovernmental Expense</b>					
<b>Cooperative agreement</b>					
City Fire department	172,500	172,500	172,500	-	170,000
Animal control	27,500	27,500	27,500	-	22,000
Total Cooperative agreement	200,000	200,000	200,000	-	192,000
<b>TOTAL EXPENDITURES</b>	<b>9,200,895</b>	<b>8,981,127</b>	<b>8,036,981</b>	<b>944,146</b>	<b>7,482,976</b>
Excess of Revenues Over/(Under) Expenditures	1,698,055	\$1,943,151	4,915,770	2,972,619	5,958,619 (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, 2009**  
**(With Comparative Totals for June 30, 2008)**

<b>EXPENDITURES (Continued):</b>	Budget		Actual Amounts	Variance Favorable (Unfavorable)	(Memorandum) Actual 2008
	Original	Final			
<b>Other Financing Sources (uses):</b>					
Transfers Out	(2,437,319)	(3,173,614)	(3,173,614)	-	(5,508,395)
Transfers In	22,400	375,302	375,353	51	1,541,464
Total Other Financing Sources (Uses):	(2,414,919)	(2,798,312)	(2,798,261)	51	(3,966,931)
<b>Net Change in Fund Balance</b>	(716,864)	(\$855,161)	2,117,509	2,972,670	1,991,688
Fund Balance, Beginning of Year	4,997,789	4,997,789	4,997,789	-	3,006,191
Fund Balance, End of Year	\$ 4,280,925	\$4,142,628	\$ 7,115,298	\$ 2,972,670	\$ 4,997,879

**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, 2009**  
**(With Comparative Totals for June 30, 2008)**

	Budget		Actual	Variance Favorable (Unfavorable)	(Memorandum)
	Original	Final			Actual
<b>REVENUES:</b>					
Tax Revenue					
County Motor Vehicle	\$ 36,957	\$ 36,957	\$ 34,806	\$ (2,151)	\$ 34,171
Total Tax Revenue	<u>36,957</u>	<u>36,957</u>	<u>34,806</u>	<u>(2,151)</u>	<u>34,171</u>
Intergovernmental					
Federal Grants	-	-	-	0	91,501
National Forest Wild	25,000	25,000	280,775	255,775	25,203
State Motor Vehicle - 1.25 & 1.75	600,678	600,678	596,170	(4,508)	588,156
State Motor Vehicle - 2.25	823,616	823,616	820,753	(2,863)	823,616
Total Intergovernmental	<u>1,449,294</u>	<u>1,449,294</u>	<u>1,697,698</u>	<u>248,404</u>	<u>1,528,476</u>
Other Revenue:					
Investment Earnings	16,000	16,000	6,873	(9,127)	18,507
Miscellaneous	70,000	70,000	80,084	10,084	31,823
Insurance Reimbursement	-	-	-	-	498
PACT Reimbursement	-	-	2,232	2,232	-
Total Other	<u>86,000</u>	<u>86,000</u>	<u>89,189</u>	<u>3,189</u>	<u>50,828</u>
Total Revenues	<u>1,572,251</u>	<u>1,572,251</u>	<u>1,821,693</u>	<u>249,442</u>	<u>1,613,475</u>
<b>EXPENDITURES:</b>					
Public Works					
Salaries	823,230	823,230	789,635	33,595	805,751
Employee Benefits	290,511	290,511	262,650	27,861	262,887
Services and Supplies	551,770	551,770	359,241	192,529	431,102
Capital Outlay	261,000	261,000	250,755	10,245	146,359
Total Expenditures	<u>1,926,511</u>	<u>1,926,511</u>	<u>1,662,281</u>	<u>264,230</u>	<u>1,646,099</u>
Excess of Revenues Over/(Under) Expenditures	(354,260)	(354,260)	159,412	513,672	(32,624)
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	93,260
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>93,260</u>
<b>Net Change in Fund Balance</b>	(354,260)	(354,260)	159,412	513,672	60,636
Fund Balance, Beginning of Year	849,437	849,437	849,437	-	788,801
Fund Balance, End of Year	<u>\$ 495,177</u>	<u>\$ 495,177</u>	<u>\$ 1,008,849</u>	<u>\$ 513,672</u>	<u>\$ 849,437</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, 2009**  
**(With Comparative Totals for June 30, 2008)**

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable)	(Memorandum) Actual 2008
	Original	Final			
<b>REVENUES:</b>					
Tax Revenue					
Net proceeds from mining	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tax Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Revenue:					
Interest Earnings	-	-	-	-	-
Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES:</b>					
Public Works					
Services and Supplies	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	-	-	-	-
<b>Other Financing Sources (Uses):</b>					
Transfers In	<u>2,277,900</u>	<u>2,277,900</u>	<u>2,277,900</u>	<u>-</u>	<u>2,500,000</u>
Fund Balance, Beginning of Year	<u>4,450,000</u>	<u>4,450,000</u>	<u>4,450,000</u>	<u>-</u>	<u>1,950,000</u>
Fund Balance, End of Year	<u>\$ 6,727,900</u>	<u>\$ 6,727,900</u>	<u>\$ 6,727,900</u>	<u>\$ -</u>	<u>\$ 4,450,000</u>

**WHITE PINE COUNTY**  
**Required Supplementary Information**  
**Schedule of Funding Progress**  
**For the Year Ended June 30, 2009**

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Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) EANC (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
1/1/2009	\$ -	\$ 13,904,776	\$ 13,904,776	0.0%	\$ 5,419,587	256.6%

**SUPPLEMENTARY INFORMATION**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING AND INDIVIDUAL FUND**  
**FINANCIAL STATEMENTS**

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2009**

	Agricultural District 13	Emergency Medical Serv.	Agricultural Extension	Indigent	Recorder Tech. Fees	Assessor Tech. Fees	Library Gift Fund
<b>ASSETS</b>							
Cash and investments	\$ 262,810	\$ 563,651	\$ 126,712	\$ 870,656	\$ -	\$ -	\$ -
Accounts receivable	39,776	922	34	36	-	-	63
Interest receivable	-	-	-	-	-	-	-
Property taxes receivable	1,719	1,718	517	4,917	-	-	-
Prepaid expense	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	1,550	-	-	-	-	-	100
Assets held for resale	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	29,655	195,967	66,956
Total assets	<u>\$ 305,855</u>	<u>\$ 566,291</u>	<u>\$ 127,263</u>	<u>\$ 875,609</u>	<u>\$ 29,655</u>	<u>\$ 195,967</u>	<u>\$ 67,119</u>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Accounts payable	\$ 80,090	\$ 5,005	\$ 1,886	\$ 12,156	\$ 273	\$ 8,881	\$ 269
Accrued liabilities	-	5,576	1,475	4,632	-	-	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Deferred -property taxes	1,932	1,932	-	5,796	-	-	-
Deferred revenue	29,786	29,786	8,510	85,102	-	62,527	579
Total liabilities	<u>111,808</u>	<u>42,299</u>	<u>11,871</u>	<u>107,686</u>	<u>273</u>	<u>71,408</u>	<u>848</u>
Fund balances:							
Reserved for:	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	194,047	523,992	115,392	767,923	29,382	124,559	66,271
Unreserved, designated	-	-	-	-	-	-	-
Unreserved, undesignated	-	-	-	-	-	-	-
Total fund balances	<u>194,047</u>	<u>523,992</u>	<u>115,392</u>	<u>767,923</u>	<u>29,382</u>	<u>124,559</u>	<u>66,271</u>
Total liabilities & fund balance	<u>\$ 305,855</u>	<u>\$ 566,291</u>	<u>\$ 127,263</u>	<u>\$ 875,609</u>	<u>\$ 29,655</u>	<u>\$ 195,967</u>	<u>\$ 67,119</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2009**

	Genetic Marker Test	Range Improvement	BLM Tri County Agreement	Tri County Weed Program	Travel Revolve Fund	Public Transit Fund	SB 74 Fund
<b>ASSETS</b>							
Cash and investments	\$ 1,012	\$ 14,864	\$ 1,419	\$ -	\$ 2,500	\$ 1,159,057	\$ 680,834
Accounts receivable	-	-	-	-	-	319	-
Interest receivable	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-
Prepaid expense	-	-	-	-	-	-	71,722
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	74,363	74,068
Assets held for resale	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-
Total assets	<u>\$ 1,012</u>	<u>\$ 14,864</u>	<u>\$ 1,419</u>	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ 1,233,739</u>	<u>\$ 826,624</u>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,830	\$ -
Accrued liabilities	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Deferred -property taxes	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,830</u>	<u>-</u>
Fund balances:							
Reserved for:	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	1,012	14,864	1,419	-	2,500	1,201,909	826,624
Unreserved, designated	-	-	-	-	-	-	-
Unreserved, undesignated	-	-	-	-	-	-	-
Total fund balances	<u>1,012</u>	<u>14,864</u>	<u>1,419</u>	<u>-</u>	<u>2,500</u>	<u>1,201,909</u>	<u>826,624</u>
Total liabilities & fund balance	<u>\$ 1,012</u>	<u>\$ 14,864</u>	<u>\$ 1,419</u>	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ 1,233,739</u>	<u>\$ 826,624</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2009**

	Lund Town	McGill Town	Ruth Town	Wildlife Mgmt Fund	Senior Center	Nuclear Waste	EDA RLF Interest
<b>ASSETS</b>							
Cash and investments	\$ 11,357	\$ 154,058	\$ 103,623	\$ 267	\$ 52,735	\$ 608,825	\$ 26,146
Accounts receivable	-	90	180	-	-	229	-
Interest receivable	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	976	-	-
Prepaid expense	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	2,683	15,935	7,723	-	-	951	-
Assets held for resale	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-
Total assets	<u>\$ 14,040</u>	<u>\$ 170,083</u>	<u>\$ 111,526</u>	<u>\$ 267</u>	<u>\$ 53,711</u>	<u>\$ 610,005</u>	<u>\$ 26,146</u>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Accounts payable	\$ 904	\$ 5,831	\$ 6,448	\$ 75	\$ 3,880	\$ 7,654	\$ 732
Accrued liabilities	-	-	-	-	5,706	6,631	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Deferred -property taxes	-	-	-	-	1,932	-	-
Deferred revenue	251	1,170	294	-	17,020	-	-
Total liabilities	<u>1,155</u>	<u>7,001</u>	<u>6,742</u>	<u>75</u>	<u>28,538</u>	<u>14,285</u>	<u>732</u>
Fund balances:	-	-	-	-	-	-	-
Reserved for:							
Capital outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	12,885	163,082	104,784	192	25,173	595,720	25,414
Unreserved, designated	-	-	-	-	-	-	-
Unreserved, undesignated	-	-	-	-	-	-	-
Total fund balances	<u>12,885</u>	<u>163,082</u>	<u>104,784</u>	<u>192</u>	<u>25,173</u>	<u>595,720</u>	<u>25,414</u>
Total liabilities & fund balance	<u>\$ 14,040</u>	<u>\$ 170,083</u>	<u>\$ 111,526</u>	<u>\$ 267</u>	<u>\$ 53,711</u>	<u>\$ 610,005</u>	<u>\$ 26,146</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2009**

	EDA RLF Principal	EDA Grant Fund	Justice Crt Admin Fees	Juvenile Crt Admin Fees	Industrial Park	Justice Crt Facilities	Ely Justice Court Collect.
<b>ASSETS</b>							
Cash and investments	\$ 230,182	\$ 12,106	\$ 76,498	\$ 20,918	\$ 304,964	\$ 252,261	\$ 38,502
Accounts receivable	-	6	-	258	73	57	483
Interest receivable	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-
Prepaid expense	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	96	-	-	-
Assets held for resale	-	-	-	-	12,661	-	-
Restricted cash	-	-	-	-	-	-	-
Total assets	<u>\$ 230,182</u>	<u>\$ 12,112</u>	<u>\$ 76,498</u>	<u>\$ 21,272</u>	<u>\$ 317,698</u>	<u>\$ 252,318</u>	<u>\$ 38,985</u>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Accounts payable	\$ -	\$ 2,053	\$ 484	\$ 921	\$ 467	\$ -	\$ 2,268
Accrued liabilities	-	6,499	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Deferred -property taxes	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>8,552</u>	<u>484</u>	<u>921</u>	<u>467</u>	<u>-</u>	<u>2,268</u>
Fund balances:							
Reserved for:	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	230,182	3,560	76,014	20,351	317,231	252,318	36,717
Unreserved, designated	-	-	-	-	-	-	-
Unreserved, undesignated	-	-	-	-	-	-	-
Total fund balances	<u>230,182</u>	<u>3,560</u>	<u>76,014</u>	<u>20,351</u>	<u>317,231</u>	<u>252,318</u>	<u>36,717</u>
Total liabilities & fund balance	<u>\$ 230,182</u>	<u>\$ 12,112</u>	<u>\$ 76,498</u>	<u>\$ 21,272</u>	<u>\$ 317,698</u>	<u>\$ 252,318</u>	<u>\$ 38,985</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2009**

	Drug Rehab Program	Victim Impact Panel	District Court House Arrest	Grant Projects	Justice Court House Arrest	Dist Crt Admin Fees	Juvenile Court House Arrest
<b>ASSETS</b>							
Cash and investments	\$ 66,259	\$ 2,469	\$ 1,306	\$ 120,492	\$ 5,515	\$ 3,310	\$ 55
Accounts receivable	-	-	-	-	-	-	125
Interest receivable	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-
Prepaid expense	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-
Total assets	<u>\$ 66,259</u>	<u>\$ 2,469</u>	<u>\$ 1,306</u>	<u>\$ 120,492</u>	<u>\$ 5,515</u>	<u>\$ 3,310</u>	<u>\$ 180</u>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Accounts payable	\$ 35,445	\$ -	\$ 203	\$ 288	\$ 756	\$ -	\$ 110
Accrued liabilities	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Deferred -property taxes	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>35,445</u>	<u>-</u>	<u>203</u>	<u>288</u>	<u>756</u>	<u>-</u>	<u>110</u>
Fund balances:							
Reserved for:	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	30,814	2,469	1,103	120,204	4,759	3,310	70
Unreserved, designated	-	-	-	-	-	-	-
Unreserved, undesignated	-	-	-	-	-	-	-
Total fund balances	<u>30,814</u>	<u>2,469</u>	<u>1,103</u>	<u>120,204</u>	<u>4,759</u>	<u>3,310</u>	<u>70</u>
Total liabilities & fund balance	<u>\$ 66,259</u>	<u>\$ 2,469</u>	<u>\$ 1,306</u>	<u>\$ 120,492</u>	<u>\$ 5,515</u>	<u>\$ 3,310</u>	<u>\$ 180</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2009**

	Lund Justice Court	Lund Irrigation	Eastern NV Comm Consortium	Natural Resources Mgmt	Las Vegas Water Filings	Domestic Violence	D.A.R.E Grant
<b>ASSETS</b>							
Cash and investments	\$ 7,291	\$ -	\$ -	\$ -	\$ 83,884	\$ 60	\$ 9,797
Accounts receivable	1,166	-	-	11	-	200	-
Interest receivable	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-
Prepaid expense	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	83,022	-	-	-
Assets held for resale	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-
Total assets	<u>\$ 8,457</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 83,033</u>	<u>\$ 83,884</u>	<u>\$ 260</u>	<u>\$ 9,797</u>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Accounts payable	\$ 148	\$ -	\$ -	\$ 3,527	\$ -	\$ 200	\$ -
Accrued liabilities	-	-	-	1,885	-	-	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	-	33,455	-	-	-
Deferred -property taxes	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>148</u>	<u>-</u>	<u>-</u>	<u>38,867</u>	<u>-</u>	<u>200</u>	<u>-</u>
Fund balances:							
Reserved for:	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	8,309	-	-	44,166	83,884	60	9,797
Unreserved, designated	-	-	-	-	-	-	-
Unreserved, undesignated	-	-	-	-	-	-	-
Total fund balances	<u>8,309</u>	<u>-</u>	<u>-</u>	<u>44,166</u>	<u>83,884</u>	<u>60</u>	<u>9,797</u>
Total liabilities & fund balance	<u>\$ 8,457</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 83,033</u>	<u>\$ 83,884</u>	<u>\$ 260</u>	<u>\$ 9,797</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2009**

	Regional Transportation	Ely Pool Project	Ely Pool Sales Taxes	Beta Street Project	Ruth Sewer Ponds Project	McGill Pool	Camp Success
<b>ASSETS</b>							
Cash and investments	\$ 948,533	\$ 199,149	\$ 1,129,826	\$ -	\$ -	\$ 7,686	\$ 196,066
Accounts receivable	222	441	-	-	-	-	200
Interest receivable	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-
Prepaid expense	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	112,455	-	177	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-
Total assets	<u>\$ 1,061,210</u>	<u>\$ 199,590</u>	<u>\$ 1,130,003</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,686</u>	<u>\$ 196,266</u>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Accounts payable	\$ 5,046	\$ -	\$ -	\$ -	\$ -	\$ 651	\$ 2,771
Accrued liabilities	-	-	-	-	-	2,971	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Deferred -property taxes	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>5,046</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,622</u>	<u>2,771</u>
Fund balances:							
Reserved for:	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	1,056,164	217,152	1,112,441	-	-	4,064	193,495
Unreserved, designated	-	(17,562)	17,562	-	-	-	-
Unreserved, undesignated	-	-	-	-	-	-	-
Total fund balances	<u>1,056,164</u>	<u>199,590</u>	<u>1,130,003</u>	<u>-</u>	<u>-</u>	<u>4,064</u>	<u>193,495</u>
Total liabilities & fund balance	<u>\$ 1,061,210</u>	<u>\$ 199,590</u>	<u>\$ 1,130,003</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,686</u>	<u>\$ 196,266</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2009**

	St of NV China Springs	State Indigent	St of NV Child Support	Fire District Operating	Fire District Emergency	Steptoe Valley Water	Legal Aid
<b>ASSETS</b>							
Cash and investments	\$ 52,742	\$ 756,606	\$ 3,595	\$ 1,063,163	\$ 1,000,000	\$ 3,731	\$ 17,449
Accounts receivable	-	-	1,050	9,551	-	-	707
Interest receivable	-	-	-	-	-	-	-
Property taxes receivable	372	4,896	-	-	-	-	-
Prepaid expense	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-
Total assets	<u>\$ 53,114</u>	<u>\$ 761,502</u>	<u>\$ 4,645</u>	<u>\$ 1,072,714</u>	<u>\$ 1,000,000</u>	<u>\$ 3,731</u>	<u>\$ 18,156</u>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Accounts payable	\$ -	\$ 19,268	\$ 4,453	\$ 2,042	\$ -	\$ -	\$ 164
Accrued liabilities	-	-	-	11,442	-	-	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Deferred -property taxes	-	5,775	-	-	-	-	-
Deferred revenue	6,298	85,102	-	-	-	-	-
Total liabilities	<u>6,298</u>	<u>110,145</u>	<u>4,453</u>	<u>13,484</u>	<u>-</u>	<u>-</u>	<u>164</u>
Fund balances:							
Reserved for:	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	46,816	651,357	192	1,059,230	1,000,000	3,731	17,992
Unreserved, designated	-	-	-	-	-	-	-
Unreserved, undesignated	-	-	-	-	-	-	-
Total fund balances	<u>46,816</u>	<u>651,357</u>	<u>192</u>	<u>1,059,230</u>	<u>1,000,000</u>	<u>3,731</u>	<u>17,992</u>
Total liabilities & fund balance	<u>\$ 53,114</u>	<u>\$ 761,502</u>	<u>\$ 4,645</u>	<u>\$ 1,072,714</u>	<u>\$ 1,000,000</u>	<u>\$ 3,731</u>	<u>\$ 18,156</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2009**

	Forensic Services	Skateboard Park	EMPG (FEMA)	EMPG (DOE) Grant	USDA Cash	C-1 CNGRGT C-2 HMBND	CSBG Fed Grnt/Indigent
<b>ASSETS</b>							
Cash and investments	\$ 43,521	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable	160	-	19,626	-	-	-	15,317
Interest receivable	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-
Prepaid expense	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	10,927	-	-	280
Assets held for resale	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	14,349	-
Total assets	<u>\$ 43,681</u>	<u>\$ -</u>	<u>\$ 19,626</u>	<u>\$ 10,927</u>	<u>\$ -</u>	<u>\$ 14,349</u>	<u>\$ 15,597</u>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Accounts payable	\$ 190	\$ -	\$ -	\$ -	\$ -	\$ 498	\$ 3,962
Accrued liabilities	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	19,626	3,251	-	-	9,067
Deferred -property taxes	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>190</u>	<u>-</u>	<u>19,626</u>	<u>3,251</u>	<u>-</u>	<u>498</u>	<u>13,029</u>
Fund balances:							
Reserved for:	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	43,491	-	-	7,676	-	13,851	2,568
Unreserved, designated	-	-	-	-	-	-	-
Unreserved, undesignated	-	-	-	-	-	-	-
Total fund balances	<u>43,491</u>	<u>-</u>	<u>-</u>	<u>7,676</u>	<u>-</u>	<u>13,851</u>	<u>2,568</u>
Total liabilities & fund balance	<u>\$ 43,681</u>	<u>\$ -</u>	<u>\$ 19,626</u>	<u>\$ 10,927</u>	<u>\$ -</u>	<u>\$ 14,349</u>	<u>\$ 15,597</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2009**

	Rural VAWA	Task Force Grnt/Sheriff	BLM Rural Fire Program	Lackawanna Water Source	Collection Dev. Grant	SERC (State) Grant	HMEP (SERC) Grant
<b>ASSETS</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable	-	21,500	-	-	-	2,350	-
Interest receivable	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-
Prepaid expense	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	5,333	1,383
Assets held for resale	-	-	-	-	-	-	-
Restricted cash	-	51,421	7,658	-	-	2,837	852
Total assets	<u>\$ -</u>	<u>\$ 72,921</u>	<u>\$ 7,658</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,520</u>	<u>\$ 2,235</u>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Accounts payable	\$ -	\$ 10,424	\$ -	\$ -	\$ -	\$ 5,041	\$ -
Accrued liabilities	-	8,392	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Deferred -property taxes	-	-	-	-	-	-	-
Deferred revenue	-	-	7,658	-	-	-	-
Total liabilities	<u>-</u>	<u>18,816</u>	<u>7,658</u>	<u>-</u>	<u>-</u>	<u>5,041</u>	<u>-</u>
Fund balances:							
Reserved for:	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	54,105	-	-	-	5,479	2,235
Unreserved, designated	-	-	-	-	-	-	-
Unreserved, undesignated	-	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>54,105</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,479</u>	<u>2,235</u>
Total liabilities & fund balance	<u>\$ -</u>	<u>\$ 72,921</u>	<u>\$ 7,658</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,520</u>	<u>\$ 2,235</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2009**

	HUD Grant Indigent	WSAP Grant Indigent	Violence Agnst Women	Vict of Crime (VOCA)	OJJDP Formula Grant	CCPBG Grant	Library Capital Improvement
<b>ASSETS</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 981	\$ -
Accounts receivable	262	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-
Prepaid expense	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	297	-	4,352	-	-	2,504	-
Assets held for resale	-	-	-	-	-	-	-
Restricted cash	521	655	1,037	-	-	-	-
Total assets	<u>\$ 1,080</u>	<u>\$ 655</u>	<u>\$ 5,389</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,485</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Accounts payable	\$ 262	\$ -	\$ 624	\$ -	\$ -	\$ 3,160	\$ -
Accrued liabilities	-	-	-	-	-	-	-
Due to other governments	-	416	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Deferred -property taxes	-	-	-	-	-	-	-
Deferred revenue	-	179	-	-	-	-	-
Total liabilities	<u>262</u>	<u>595</u>	<u>624</u>	<u>-</u>	<u>-</u>	<u>3,160</u>	<u>-</u>
Fund balances:							
Reserved for:	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	818	60	4,765	-	-	325	-
Unreserved, designated	-	-	-	-	-	-	-
Unreserved, undesignated	-	-	-	-	-	-	-
Total fund balances	<u>818</u>	<u>60</u>	<u>4,765</u>	<u>-</u>	<u>-</u>	<u>325</u>	<u>-</u>
Total liabilities & fund balance	<u>\$ 1,080</u>	<u>\$ 655</u>	<u>\$ 5,389</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,485</u>	<u>\$ -</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2009**

	E.L.Cord P/T Positions	Sr. Center N. Year Grnt	United Way of Great Basin	Private Grants/Welfare	Victim Witness Donations	Operating Debt	Airport Improvements
<b>ASSETS</b>							
Cash and investments	\$ 13,438	\$ -	\$ -	\$ -	\$ -	\$ 413,528	\$ 330,859
Accounts receivable	-	-	-	-	-	76	-
Interest receivable	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	2,949	-
Prepaid expense	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
Restricted cash	-	4,030	-	7,084	-	-	-
Total assets	<u>\$ 13,438</u>	<u>\$ 4,030</u>	<u>\$ -</u>	<u>\$ 7,084</u>	<u>\$ -</u>	<u>\$ 416,553</u>	<u>\$ 330,859</u>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Deferred -property taxes	-	-	-	-	-	3,864	-
Deferred revenue	13,438	4,030	-	-	-	6,681	-
Total liabilities	<u>13,438</u>	<u>4,030</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,545</u>	<u>-</u>
Fund balances:							
Reserved for:	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	330,859
Debt service	-	-	-	-	-	406,008	-
Other purposes	-	-	-	7,084	-	-	-
Unreserved, designated	-	-	-	-	-	-	-
Unreserved, undesignated	-	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,084</u>	<u>-</u>	<u>406,008</u>	<u>330,859</u>
Total liabilities & fund balance	<u>\$ 13,438</u>	<u>\$ 4,030</u>	<u>\$ -</u>	<u>\$ 7,084</u>	<u>\$ -</u>	<u>\$ 416,553</u>	<u>\$ 330,859</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2009**

	Capital Improvements	Total Nonmajor Gvtl. Funds
<b>ASSETS</b>		
Cash and investments	\$ 1,042,996	\$ 13,100,264
Accounts receivable	61	115,551
Interest receivable	-	-
Property taxes receivable	2,456	20,520
Prepaid expense	-	71,722
Due from other funds	-	-
Due from other governments	182	398,381
Assets held for resale	-	12,661
Restricted cash	-	383,022
	<u>\$ 1,045,695</u>	<u>\$ 14,102,121</u>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	\$ 283	\$ 271,623
Accrued liabilities	-	55,209
Due to other governments	-	416
Due to other funds	-	65,399
Deferred -property taxes	1,932	23,163
Deferred revenue	31,126	389,537
	<u>33,341</u>	<u>805,347</u>
Fund balances:		
Reserved for:	-	-
Capital outlay	1,012,354	1,343,213
Debt service	-	406,008
Other purposes	-	11,547,553
Unreserved, designated	-	-
Unreserved, undesignated	-	-
	<u>1,012,354</u>	<u>13,296,774</u>
Total fund balances	<u>1,012,354</u>	<u>13,296,774</u>
Total liabilities & fund balance	<u>\$ 1,045,695</u>	<u>\$ 14,102,121</u>

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2009**

<b>REVENUES:</b>	Agricultural Dist. 13	Emergency Med. Serv.	Agricultural Extension	Indigent	Recorder Tech. Fees	Assessor Tech. Fees	Library Gift Fund	Genetic Marker	Range Improvement
Taxes	\$ 125,204	\$ 126,163	\$ 35,740	\$ 357,728	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-	-	-
Intergovernmental	-	210	-	-	-	-	7,643	-	-
Charges for services	-	285,990	-	-	9,594	164,391	-	-	15,076
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	10
Miscellaneous	71,575	691	1,972	85	-	-	7,938	-	-
Total	<u>196,779</u>	<u>413,054</u>	<u>37,712</u>	<u>357,813</u>	<u>9,594</u>	<u>164,391</u>	<u>15,581</u>	<u>-</u>	<u>15,086</u>
<b>EXPENDITURES:</b>									
Current:									
General Government	-	-	35,852	-	13,450	39,832	-	-	4,640
Public Safety	-	307,794	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	178,184	-	-	-	-	-
Health and Sanitation	-	-	-	-	-	-	-	-	-
Culture and Recreation	83,015	-	-	-	-	-	19,301	-	-
Community Support	-	-	-	-	-	-	-	-	-
Capital Outlay:									
General Government	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Culture and Recreation	175,172	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total	<u>258,187</u>	<u>307,794</u>	<u>35,852</u>	<u>178,184</u>	<u>13,450</u>	<u>39,832</u>	<u>19,301</u>	<u>-</u>	<u>4,640</u>
Excess of revenues over (under) expenditures	<u>(61,408)</u>	<u>105,260</u>	<u>1,860</u>	<u>179,629</u>	<u>(3,856)</u>	<u>124,559</u>	<u>(3,720)</u>	<u>-</u>	<u>10,446</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(349,892)	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(349,892)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(61,408)	105,260	1,860	179,629	(3,856)	(225,333)	(3,720)	-	10,446
Fund Balances - Beginning	255,455	418,732	113,532	588,294	33,238	349,892	69,991	1,012	4,418
Fund Balances - Ending	<u>\$ 194,047</u>	<u>\$ 523,992</u>	<u>\$ 115,392</u>	<u>\$ 767,923</u>	<u>\$ 29,382</u>	<u>\$ 124,559</u>	<u>\$ 66,271</u>	<u>\$ 1,012</u>	<u>\$ 14,864</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2009**

<b>REVENUES:</b>	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	\$ -	\$ -	\$ -	\$ 543,790	\$ 540,385	\$ 496	\$ 2,313	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	765	540	-
Intergovernmental	-	-	-	-	-	17,420	102,750	49,774	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	62,862	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	238	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>606,652</b>	<b>540,385</b>	<b>17,916</b>	<b>106,066</b>	<b>50,314</b>	<b>-</b>
<b>EXPENDITURES:</b>									
Current:									
General Government	-	3,141	-	-	-	-	27,687	36,418	1,481
Public Safety	-	-	-	-	-	-	4,378	-	-
Judicial	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	53,084	-	14,903	21,504	-	-
Welfare	-	-	-	-	-	-	-	-	-
Health and Sanitation	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	140	-	-
Community Support	-	-	-	-	-	-	-	-	-
Capital Outlay:									
General Government	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	490,280	336,045	-	200	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>3,141</b>	<b>-</b>	<b>543,364</b>	<b>336,045</b>	<b>14,903</b>	<b>53,909</b>	<b>36,418</b>	<b>1,481</b>
Excess of revenues over (under) expenditures	-	(3,141)	-	63,288	204,340	3,013	52,157	13,896	(1,481)
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(100,000)	-	-
Debt proceeds	-	-	-	-	264,323	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>264,323</b>	<b>-</b>	<b>(100,000)</b>	<b>-</b>	<b>-</b>
Net change in fund balances	-	(3,141)	-	63,288	468,663	3,013	(47,843)	13,896	(1,481)
Fund Balances - Beginning	1,419	3,141	2,500	1,138,621	357,961	9,872	210,925	90,888	1,673
Fund Balances - Ending	\$ 1,419	\$ -	\$ 2,500	\$ 1,201,909	\$ 826,624	\$ 12,885	\$ 163,082	\$ 104,784	\$ 192

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2009**

<b>REVENUES:</b>	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	\$ 71,234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-	-	-
Intergovernmental	-	315,386	-	-	50,500	-	-	-	-
Charges for services	-	-	-	-	-	-	10,728	-	-
Fines and forfeitures	-	-	-	-	-	24,010	-	-	33,912
Investment Earnings	-	10,032	5,812	-	-	-	-	5,518	3,325
Miscellaneous	41,396	7,737	9,230	48,408	10,961	-	-	5,370	-
Total	<u>112,630</u>	<u>333,155</u>	<u>15,042</u>	<u>48,408</u>	<u>61,461</u>	<u>24,010</u>	<u>10,728</u>	<u>10,888</u>	<u>37,237</u>
<b>EXPENDITURES:</b>									
Current:									
General Government	-	354,347	2,878	-	-	-	-	-	10,045
Public Safety	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	19,758	6,422	-	-
Public Works	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Health and Sanitation	-	-	-	-	-	-	-	-	-
Culture and Recreation	190,636	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	205,845	-	-	20,668	-
Capital Outlay:									
General Government	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total	<u>190,636</u>	<u>354,347</u>	<u>2,878</u>	<u>-</u>	<u>205,845</u>	<u>19,758</u>	<u>6,422</u>	<u>20,668</u>	<u>10,045</u>
Excess of revenues over (under) expenditures	<u>(78,006)</u>	<u>(21,192)</u>	<u>12,164</u>	<u>48,408</u>	<u>(144,384)</u>	<u>4,252</u>	<u>4,306</u>	<u>(9,780)</u>	<u>27,192</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	133,951	-	-	2,767	-
Transfers out	-	-	(8,750)	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(8,750)</u>	<u>-</u>	<u>133,951</u>	<u>-</u>	<u>-</u>	<u>2,767</u>	<u>-</u>
Net change in fund balances	<u>(78,006)</u>	<u>(21,192)</u>	<u>3,414</u>	<u>48,408</u>	<u>(10,433)</u>	<u>4,252</u>	<u>4,306</u>	<u>(7,013)</u>	<u>27,192</u>
Fund Balances - Beginning	<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>
Fund Balances - Ending	<u>\$ 25,173</u>	<u>\$ 595,720</u>	<u>\$ 25,414</u>	<u>\$ 230,182</u>	<u>\$ 3,560</u>	<u>\$ 76,014</u>	<u>\$ 20,351</u>	<u>\$ 317,231</u>	<u>\$ 252,318</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2009**

<b>REVENUES:</b>	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	-	-	-	-	20,507	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	37,454	-	-	-	-	-	525	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Miscellaneous	-	35,958	1,025	3,638	-	8,731	-	620	8,777
<b>Total</b>	<b>37,454</b>	<b>35,958</b>	<b>1,025</b>	<b>3,638</b>	<b>20,507</b>	<b>8,731</b>	<b>525</b>	<b>620</b>	<b>8,777</b>
<b>EXPENDITURES:</b>									
Current:									
General Government	-	45,515	-	-	4,396	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Judicial	30,398	-	-	2,766	-	5,157	-	620	1,286
Public Works	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Health and Sanitation	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-
Capital Outlay:									
General Government	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>30,398</b>	<b>45,515</b>	<b>-</b>	<b>2,766</b>	<b>4,396</b>	<b>5,157</b>	<b>-</b>	<b>620</b>	<b>1,286</b>
Excess of revenues over (under) expenditures	7,056	(9,557)	1,025	872	16,111	3,574	525	-	7,491
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	7,056	(9,557)	1,025	872	16,111	3,574	525	-	7,491
Fund Balances - Beginning	29,661	40,371	1,444	231	104,093	1,185	2,785	70	818
<b>Fund Balances - Ending</b>	<b>\$ 36,717</b>	<b>\$ 30,814</b>	<b>\$ 2,469</b>	<b>\$ 1,103</b>	<b>\$ 120,204</b>	<b>\$ 4,759</b>	<b>\$ 3,310</b>	<b>\$ 70</b>	<b>\$ 8,309</b>

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2009**

<b>REVENUES:</b>	Lund Irrigation	Eastern NV Comm Consortium	Natural Resources Mgmt	Las Vegas Water Filings	Domestic Violence	D.A.R.E. Grant	Regional Transportation	Ely Pool Project	Ely Pool Sales Taxes
Taxes	\$ 10,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 564,344	\$ 4,770	\$ 1,642
Licenses, permits and fees	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	83,022	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	3,345	17,562
Miscellaneous	-	-	416	-	1,545	10	10,925	-	-
<b>Total</b>	<b>10,847</b>	<b>-</b>	<b>83,438</b>	<b>-</b>	<b>1,545</b>	<b>10</b>	<b>575,269</b>	<b>8,115</b>	<b>19,204</b>
<b>EXPENDITURES:</b>									
Current:									
General Government	11,531	-	-	427	-	-	-	-	-
Public Safety	-	-	-	-	1,545	442	-	-	-
Judicial	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	484,100	-	-
Welfare	-	-	55,613	-	-	-	-	-	-
Health and Sanitation	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-
Capital Outlay:									
General Government	-	-	-	-	-	-	-	-	-
Public Works	-	-	41,475	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>11,531</b>	<b>-</b>	<b>97,088</b>	<b>427</b>	<b>1,545</b>	<b>442</b>	<b>484,100</b>	<b>-</b>	<b>-</b>
Excess of revenues over (under) expenditures	(684)	-	(13,650)	(427)	-	(432)	91,169	8,115	19,204
Other financing sources (uses):									
Transfers in	-	-	31,530	-	-	-	-	-	-
Transfers out	-	(3,000)	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(3,000)</b>	<b>31,530</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(684)	(3,000)	17,880	(427)	-	(432)	91,169	8,115	19,204
Fund Balances - Beginning	684	3,000	26,286	84,311	60	10,229	964,995	191,475	1,110,799
Fund Balances - Ending	\$ -	\$ -	\$ 44,166	\$ 83,884	\$ 60	\$ 9,797	\$ 1,056,164	\$ 199,590	\$ 1,130,003

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2009**

<b>REVENUES:</b>	Beta Street Project	Ruth Sewer Ponds Project	McGill Pool	Camp Success	ST of NV China Springs	State Indigent	ST of NV Child Support	Fire District Operating	Fire District Emergency
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 26,444	\$ 357,143	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	90,410	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Miscellaneous	-	29,225	35,542	11,918	-	-	18,596	-	-
Total	-	29,225	35,542	11,918	26,444	357,143	18,596	90,410	-
<b>EXPENDITURES:</b>									
Current:									
General Government	-	-	-	-	22,851	-	17,903	110,851	-
Public Safety	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	164,343	-	-	-
Health and Sanitation	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	42,344	18,423	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-
Capital Outlay:									
General Government	-	-	-	-	-	-	-	-	-
Public Works	-	29,225	-	-	-	-	-	195,065	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total	-	29,225	42,344	18,423	22,851	164,343	17,903	305,916	-
Excess of revenues over (under) expenditures	-	-	(6,802)	(6,505)	3,593	192,800	693	(215,506)	-
Other financing sources (uses):									
Transfers in	-	-	-	-	2,688	-	-	824,736	-
Transfers out	(2,767)	-	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(2,767)	-	-	-	2,688	-	-	824,736	-
Net change in fund balances	(2,767)	-	(6,802)	(6,505)	6,281	192,800	693	609,230	-
Fund Balances - Beginning	2,767	-	10,866	200,000	40,535	458,557	(501)	450,000	1,000,000
Fund Balances - Ending	\$ -	\$ -	\$ 4,064	\$ 193,495	\$ 46,816	\$ 651,357	\$ 192	\$ 1,059,230	\$ 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, 2009**

<b>REVENUES:</b>	Step toe Valley Water	Legal Aid	Forensic Services	Skateboard Park	EMPG (FEMA)	EMPG (FEMA)	USDA Cash	C-1 CNRGRT & C-2 HMBND	CSBG FED Grant/Indigent
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-	-	-
Intergovernmental	3,731	-	-	-	34,255	78,164	-	61,078	47,248
Charges for services	-	-	8,479	-	-	-	-	-	-
Fines and forfeitures	-	5,180	-	-	-	-	-	-	-
Investment Earnings	-	700	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total	<u>3,731</u>	<u>5,880</u>	<u>8,479</u>	<u>-</u>	<u>34,255</u>	<u>78,164</u>	<u>-</u>	<u>61,078</u>	<u>47,248</u>
<b>EXPENDITURES:</b>									
Current:									
General Government	-	-	6,629	-	-	-	-	54,308	-
Public Safety	-	-	-	-	45,326	69,502	-	-	-
Judicial	-	164	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	46,061
Health and Sanitation	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-
Capital Outlay:									
General Government	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	9,379	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total	<u>-</u>	<u>164</u>	<u>6,629</u>	<u>-</u>	<u>45,326</u>	<u>78,881</u>	<u>-</u>	<u>54,308</u>	<u>46,061</u>
Excess of revenues over (under) expenditures	<u>3,731</u>	<u>5,716</u>	<u>1,850</u>	<u>-</u>	<u>(11,071)</u>	<u>(717)</u>	<u>-</u>	<u>6,770</u>	<u>1,187</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(10)	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	3,731	5,716	1,850	(10)	(11,071)	(717)	-	6,770	1,187
Fund Balances - Beginning	-	12,276	41,641	10	11,071	8,393	-	7,081	1,381
Fund Balances - Ending	<u>\$ 3,731</u>	<u>\$ 17,992</u>	<u>\$ 43,491</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,676</u>	<u>\$ -</u>	<u>\$ 13,851</u>	<u>\$ 2,568</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2009**

<b>REVENUES:</b>	Rural VAWA	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
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-	-	-
Intergovernmental	-	108,379	13,100	-	2,613	35,973	8,636	3,632	10,997
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>108,379</b>	<b>13,100</b>	<b>-</b>	<b>2,613</b>	<b>35,973</b>	<b>8,636</b>	<b>3,632</b>	<b>10,997</b>
<b>EXPENDITURES:</b>									
Current:									
General Government	-	-	-	-	-	34,138	3,887	-	-
Public Safety	-	116,944	6,100	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Health and Sanitation	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	2,613	-	-	-	-
Community Support	-	-	-	-	-	-	-	3,298	10,997
Capital Outlay:									
General Government	-	-	-	-	-	-	-	-	-
Public Works	-	-	7,000	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>116,944</b>	<b>13,100</b>	<b>-</b>	<b>2,613</b>	<b>34,138</b>	<b>3,887</b>	<b>3,298</b>	<b>10,997</b>
Excess of revenues over (under) expenditures	-	(8,565)	-	-	-	1,835	4,749	334	-
Other financing sources (uses):									
Transfers in	-	-	-	-	-	6,000	-	900	-
Transfers out	(17)	-	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(17)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>900</b>	<b>-</b>
Net change in fund balances	(17)	(8,565)	-	-	-	7,835	4,749	1,234	-
Fund Balances - Beginning	17	62,670	-	-	-	(2,356)	(2,514)	(416)	60
Fund Balances - Ending	\$ -	\$ 54,105	\$ -	\$ -	\$ -	\$ 5,479	\$ 2,235	\$ 818	\$ 60

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2009**

<b>REVENUES:</b>	Violence Agnst Women	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
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	10,019	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Miscellaneous	62,985	-	-	-	200	-	-	-	6,916
Total	62,985	-	-	10,019	200	-	-	-	6,916
<b>EXPENDITURES:</b>									
Current:									
General Government	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	11,270	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	5,192
Health and Sanitation	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	200	-	-	-	-
Community Support	60,265	-	-	-	-	-	-	-	-
Capital Outlay:									
General Government	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total	60,265	-	-	11,270	200	-	-	-	5,192
Excess of revenues over (under) expenditures	2,720	-	-	(1,251)	-	-	-	-	1,724
Other financing sources (uses):									
Transfers in	4,500	-	-	5,840	-	-	-	159	-
Transfers out	-	-	(5,840)	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	4,500	-	(5,840)	5,840	-	-	-	159	-
Net change in fund balances	7,220	-	(5,840)	4,589	-	-	-	159	1,724
Fund Balances - Beginning	(2,455)	-	5,840	(4,264)	-	-	-	(159)	5,360
Fund Balances - Ending	\$ 4,765	\$ -	\$ -	\$ 325	\$ -	\$ -	\$ -	\$ -	\$ 7,084

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2009**

<b>REVENUES:</b>	Victim Witness Donations	Operating Debt	Airport Improvements	Capital Improvements	Total Nonmajor Gvtl. Funds
Taxes	\$ -	\$ 211,825	\$ -	\$ 130,903	\$ 3,110,971
Licenses, permits and fees	-	-	-	-	1,305
Intergovernmental	-	-	99,312	-	1,254,759
Charges for services	-	-	-	-	494,258
Fines and forfeitures	-	-	-	-	101,081
Investment Earnings	-	4,322	-	10,096	123,584
Miscellaneous	34	-	-	-	442,662
Total	<u>34</u>	<u>216,147</u>	<u>99,312</u>	<u>140,999</u>	<u>5,528,620</u>
<b>EXPENDITURES:</b>					
Current:					
General Government	-	-	-	-	842,207
Public Safety	-	-	-	-	552,031
Judicial	-	-	-	-	77,841
Public Works	-	-	-	-	573,591
Welfare	-	-	-	-	449,393
Health and Sanitation	-	-	-	-	-
Culture and Recreation	-	-	-	-	356,672
Community Support	-	-	-	-	301,073
Capital Outlay:					
General Government	-	-	98,855	188,893	287,748
Public Works	-	-	-	-	1,108,669
Culture and Recreation	-	-	-	-	175,172
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>98,855</u>	<u>188,893</u>	<u>4,724,397</u>
Excess of revenues over (under) expenditures	<u>34</u>	<u>216,147</u>	<u>457</u>	<u>(47,894)</u>	<u>804,223</u>
Other financing sources (uses):					
Transfers in	-	-	-	-	1,013,071
Transfers out	(34)	-	-	-	(470,310)
Debt proceeds	-	-	-	-	264,323
Total other financing sources (uses)	<u>(34)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>807,084</u>
Net change in fund balances	-	216,147	457	(47,894)	1,611,307
Fund Balances - Beginning	-	189,861	330,402	1,060,248	11,685,467
Fund Balances - Ending	<u>\$ -</u>	<u>\$ 406,008</u>	<u>\$ 330,859</u>	<u>\$ 1,012,354</u>	<u>\$ 13,296,774</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, 2009**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 44,316	\$ 48,008	\$ 3,692
Personal Property	11,079	13,355	2,276
Oil and Gas	200	343	143
Net Proceeds	52,500	63,498	10,998
Total Taxes	<u>108,095</u>	<u>125,204</u>	<u>17,109</u>
Other Revenue:			
Miscellaneous	49,691	71,575	21,884
Total Other	<u>49,691</u>	<u>71,575</u>	<u>21,884</u>
Total Revenues	<u>157,786</u>	<u>196,779</u>	<u>38,993</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	3,881	-	3,881
Employee Benefits	5,694	-	5,694
Services and Supplies	240,711	228,244	12,467
Capital Outlay	50,000	29,943	20,057
Total Expenditures	<u>300,286</u>	<u>258,187</u>	<u>42,099</u>
Excess of Revenues Over (Under) Expenditures	(142,500)	(61,408)	81,092
<b>Other Financing Sources (Uses):</b>			
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	(142,500)	(61,408)	81,092
Fund Balance, Beginning of Year	255,455	255,455	-
Fund Balance, End of Year	<u>\$ 112,955</u>	<u>\$ 194,047</u>	<u>\$ 81,092</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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 44,316	\$ 48,967	\$ 4,651
Personal Property	11,079	13,355	2,276
Oil and Gas	445	343	(102)
Net Proceeds	52,500	63,498	10,998
Total Taxes	<u>108,340</u>	<u>126,163</u>	<u>17,823</u>
Intergovernmental			
State Grants	-	210	210
Total Intergovernmental	<u>-</u>	<u>210</u>	<u>210</u>
Charges for Services			
Ambulance Fees	295,000	285,990	(9,010)
Total Charges for Services	<u>295,000</u>	<u>285,990</u>	<u>(9,010)</u>
Other Revenue:			
Investment Earnings	-	-	-
Miscellaneous	1,338	691	(647)
Total Other	<u>1,338</u>	<u>691</u>	<u>(647)</u>
Total Revenues	<u>404,678</u>	<u>413,054</u>	<u>8,376</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	98,759	81,772	16,987
Employee Benefits	27,838	18,481	9,357
Services and Supplies	235,668	197,412	38,256
Capital Outlay	10,129	10,129	-
Total Expenditures	<u>372,394</u>	<u>307,794</u>	<u>64,600</u>
Excess of Revenues			
Over (Under) Expenditures	32,284	105,260	72,976
<b>Other Financing Sources (Uses):</b>			
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	32,284	105,260	72,976
Fund Balance, Beginning of Year	418,732	418,732	-
Fund Balance, End of Year	<u>\$ 451,016</u>	<u>\$ 523,992</u>	<u>\$ 72,976</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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	12,662	13,663	\$ 1,001
Personal Property	3,165	3,837	672
Oil and Gas	130	98	(32)
Net Proceeds	15,000	18,142	3,142
Total Taxes	<u>30,957</u>	<u>35,740</u>	<u>4,783</u>
Other Revenue:			
Investment Earnings	400	1,972	1,572
Miscellaneous	-	-	-
Total Other	<u>400</u>	<u>1,972</u>	<u>1,572</u>
Total Revenues	<u>31,357</u>	<u>37,712</u>	<u>6,355</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	13,937	15,163	(1,226)
Employee Benefits	7,221	2,749	4,472
Services and Supplies	15,581	14,335	1,246
Capital Outlay	3,500	3,605	(105)
Total Expenditures	<u>40,239</u>	<u>35,852</u>	<u>4,387</u>
Excess of Revenues Over (Under) Expenditures	(8,882)	1,860	10,742
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	(8,882)	1,860	10,742
Fund Balance, Beginning of Year	113,532	113,532	-
Fund Balance, End of Year	<u>\$ 104,650</u>	<u>\$ 115,392</u>	<u>\$ 10,742</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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 126,618	\$ 137,167	\$ 10,549
Personal Property	31,654	38,157	6,503
Oil and Gas	1,300	980	(320)
Net Proceeds	150,000	181,424	31,424
Total Taxes	<u>309,572</u>	<u>357,728</u>	<u>48,156</u>
Other Revenue:			
Miscellaneous	-	85	85
Total Other	-	85	85
Total Revenues	<u>309,572</u>	<u>357,813</u>	<u>48,241</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	80,034	79,541	493
Employee Benefits	31,142	31,153	(11)
Services and Supplies	117,295	67,490	49,805
Total Expenditures	<u>228,471</u>	<u>178,184</u>	<u>50,287</u>
Excess of Revenues Over (Under) Expenditures	81,101	179,629	98,528
<b>Other Financing Sources (Uses):</b>			
Transfers Out	-	-	-
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	81,101	179,629	98,528
Fund Balance, Beginning of Year	<u>588,294</u>	<u>588,294</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 669,395</u>	<u>\$ 767,923</u>	<u>\$ 98,528</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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Recorder Technology Fees	\$ 11,000	\$ 9,594	\$ (1,406)
Total Charges for Services	<u>11,000</u>	<u>9,594</u>	<u>(1,406)</u>
Total Revenues	<u>11,000</u>	<u>9,594</u>	<u>(1,406)</u>
<b>EXPENDITURES:</b>			
Contract Services	-	-	-
Services and Supplies	11,000	13,450	(2,450)
Total Expenditures	<u>11,000</u>	<u>13,450</u>	<u>(2,450)</u>
Excess of Revenues Over (Under) Expenditures	-	(3,856)	(3,856)
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	(3,856)	(3,856)
Fund Balance, Beginning of Year	33,238	33,238	-
Fund Balance, End of Year	<u>\$ 33,238</u>	<u>\$ 29,382</u>	<u>\$ (3,856)</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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Assessor Technology Fees	\$ 30,000	\$ 164,391	\$ 134,391
Total Charges for Services	<u>30,000</u>	<u>164,391</u>	<u>134,391</u>
Total Revenues	<u>30,000</u>	<u>164,391</u>	<u>134,391</u>
<b>EXPENDITURES:</b>			
Services and Supplies	80,000	39,832	40,168
Total Expenditures	<u>80,000</u>	<u>39,832</u>	<u>40,168</u>
Excess of Revenues Over (Under) Expenditures	(50,000)	124,559	174,559
<b>Other Financing Sources (Uses):</b>			
Transfers In	50,000	-	(50,000)
Transfers Out	<u>-</u>	<u>(349,892)</u>	<u>(349,892)</u>
<b>Net Change in Fund Balance</b>	-	(225,333)	(225,333)
Fund Balance, Beginning of Year	349,892	349,892	-
Fund Balance, End of Year	<u>\$ 349,892</u>	<u>\$ 124,559</u>	<u>\$ (225,333)</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, 2009**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 7,500	\$ 7,643	\$ 143
State Grants	-	-	-
Total Intergovernmental	<u>7,500</u>	<u>7,643</u>	<u>143</u>
Other Revenue:			
Investment Earnings	-	1,633	1,633
Miscellaneous Revenue	11,600	6,305	(5,295)
Misc - Private grants	-	-	-
Total Other	<u>11,600</u>	<u>7,938</u>	<u>(3,662)</u>
Total Revenues	<u>19,100</u>	<u>15,581</u>	<u>(3,519)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Services and Supplies	19,222	17,004	2,218
Capital Outlay	4,604	2,297	2,307
Total Expenditures	<u>23,826</u>	<u>19,301</u>	<u>4,525</u>
Excess of Revenues Over (Under) Expenditures	(4,726)	(3,720)	(8,044)
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	(4,726)	(3,720)	(8,044)
Fund Balance, Beginning of Year	<u>69,991</u>	<u>69,991</u>	-
Fund Balance, End of Year	<u>\$ 65,265</u>	<u>\$ 66,271</u>	<u>\$ (8,044)</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, 2009**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	-	-
Fund Balance, Beginning of Year	<u>1,012</u>	<u>1,012</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,012</u>	<u>\$ 1,012</u>	<u>\$ -</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, 2009**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Grazing Fees	\$ -	\$ 15,076	\$ 15,076
Total Charges for Services	<u>-</u>	<u>15,076</u>	<u>15,076</u>
Other Revenue:			
Investment Earnings	-	10	10
Total Other	<u>-</u>	<u>10</u>	<u>10</u>
Total Revenues	<u>-</u>	<u>15,086</u>	<u>15,086</u>
<b>EXPENDITURES:</b>			
Services and Supplies	-	4,640	(4,640)
Total Expenditures	<u>-</u>	<u>4,640</u>	<u>(4,640)</u>
Excess of Revenues Over (Under) Expenditures	-	10,446	10,446
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	10,446	10,446
Fund Balance, Beginning of Year	<u>4,418</u>	<u>4,418</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,418</u>	<u>\$ 14,864</u>	<u>\$ 10,446</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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	-	\$ -	-
Total Other	-	-	-
Total Revenues	-	-	-
<b>EXPENDITURES:</b>			
Services and Supplies	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	-	-
Fund Balance, Beginning of Year	1,419	1,419	-
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, 2009**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Weed Abatement	\$ -	\$ -	\$ -
Total Charges for Services	<u>-</u>	<u>-</u>	<u>-</u>
Other Revenue:			
Investment Earnings	-	-	-
Total Other	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Services and Supplies	3,141	3,141	-
Capital Outlay	-	-	-
Total Expenditures	<u>3,141</u>	<u>3,141</u>	<u>-</u>
Excess of Revenues			
Over (Under) Expenditures	(3,141)	(3,141)	-
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	<b>(3,141)</b>	<b>(3,141)</b>	<b>-</b>
Fund Balance, Beginning of Year	<u>3,141</u>	<u>3,141</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><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, 2009**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
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>
<b>EXPENDITURES:</b>			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Services and Supplies	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues			
Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	-	-
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, 2009**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Taxes - 1/4 Optional Sale	\$ 384,000	\$ 543,790	\$ 159,790
Total Taxes	<u>384,000</u>	<u>543,790</u>	<u>159,790</u>
Other Revenue:			
Investment Earnings	14,000	14,462	462
Donations	23,400	48,400	25,000
Total Other	<u>37,400</u>	<u>62,862</u>	<u>25,462</u>
Total Revenues	<u>421,400</u>	<u>606,652</u>	<u>185,252</u>
<b>EXPENDITURES:</b>			
Services and Supplies	869,531	543,364	326,167
Total Expenditures	<u>869,531</u>	<u>543,364</u>	<u>326,167</u>
Excess of Revenues Over (Under) Expenditures	(448,131)	63,288	511,419
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(448,131)	63,288	511,419
Fund Balance, Beginning of Year	<u>1,138,621</u>	<u>1,138,621</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 690,490</u>	<u>\$ 1,201,909</u>	<u>\$ 511,419</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, 2009**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Sales Tax	\$ 360,000	\$ 540,385	\$ 180,385
Total Taxes	<u>360,000</u>	<u>540,385</u>	<u>180,385</u>
Total Revenues	<u>360,000</u>	<u>540,385</u>	<u>180,385</u>
<b>EXPENDITURES:</b>			
Capital Outlay	360,000	336,045	23,955
Total Expenditures	<u>360,000</u>	<u>336,045</u>	<u>23,955</u>
Excess of Revenues			
Over (Under) Expenditures	-	204,340	204,340
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
Debt Proceeds	-	264,323	264,323
<b>Net Change in Fund Balance</b>	-	468,663	468,663
Fund Balance, Beginning of Year	357,961	357,961	-
Fund Balance, End of Year	<u>\$ 357,961</u>	<u>\$ 826,624</u>	<u>\$ 468,663</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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ -	\$ -	\$ -
Capital Improvement Tax	909	496	(413)
Total Taxes	<u>909</u>	<u>496</u>	<u>(413)</u>
Intergovernmental			
Consolidated Tax	16,649	16,861	212
Other	-	559	559
Total Intergovernmental	<u>16,649</u>	<u>17,420</u>	<u>771</u>
Total Revenues	<u>17,558</u>	<u>17,916</u>	<u>358</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	1,512	1,700	(188)
Employee Benefits	-	-	-
Services and Supplies	16,347	13,203	3,144
Total Expenditures	<u>17,859</u>	<u>14,903</u>	<u>2,956</u>
Excess of Revenues Over (Under) Expenditures	(301)	3,013	3,314
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	(301)	3,013	3,314
Fund Balance, Beginning of Year	<u>9,872</u>	<u>9,872</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 9,571</u>	<u>\$ 12,885</u>	<u>\$ 3,314</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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ -	\$ 2	\$ 2
Capital Improvement Tax	4,239	2,311	(1,928)
Total Taxes	<u>4,239</u>	<u>2,313</u>	<u>(1,926)</u>
Licenses and Permits			
County Gaming License	810	765	(45)
	<u>810</u>	<u>765</u>	<u>(45)</u>
Intergovernmental			
Capital Improvements	-	-	-
Consolidated Tax	98,886	100,145	1,259
Other	-	2,605	2,605
Total Intergovernmental	<u>98,886</u>	<u>102,750</u>	<u>3,864</u>
Charges for Services			
McGill Pool Receipts	-	-	-
Total Charges for Services	<u>-</u>	<u>-</u>	<u>-</u>
Other Revenue:			
Miscellaneous Revenue	3,000	238	(2,762)
Total Other	<u>3,000</u>	<u>238</u>	<u>(2,762)</u>
Total Revenues	<u>106,935</u>	<u>106,066</u>	<u>(869)</u>
<b>EXPENDITURES:</b>			
Culture and Recreation			
Salaries and Wages	-	-	-
Services and Supplies	1,670	140	1,530
Total Culture and Recreation	<u>1,670</u>	<u>140</u>	<u>1,530</u>
General Government			
Services and Supplies	32,851	27,687	5,164
Total General Government	<u>32,851</u>	<u>27,687</u>	<u>5,164</u>
Public Safety			
Services and Supplies	33,300	4,378	28,922
Total Public Safety	<u>33,300</u>	<u>4,378</u>	<u>28,922</u>
Public Works			
Salaries, wages and benefits	14,400	11,855	2,545
Services and Supplies	12,200	9,649	2,551
	<u>26,600</u>	<u>21,504</u>	<u>5,096</u>
Other Expenses			
Capital Outlay	101,079	100,200	879
Total Expenditures	<u>195,500</u>	<u>153,909</u>	<u>41,591</u>
Excess of Revenues			
Over (Under) Expenditures	(88,565)	(47,843)	42,460
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	(88,565)	(47,843)	42,460
Fund Balance, Beginning of Year	210,925	210,925	-
Fund Balance, End of Year	<u>\$ 122,360</u>	<u>\$ 163,082</u>	<u>\$ 42,460</u>

**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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ -	\$ -	\$ -
Personal Property	-	-	-
Total Taxes	-	-	-
Licenses and Permits			
County Gaming License	945	540	(405)
	945	540	(405)
Intergovernmental			
Consolidated Tax	47,930	48,540	610
State Grant	-	-	-
Capital Improvement Tax	1,064	580	(484)
Other	-	654	654
Total Intergovernmental	48,994	49,774	780
Other Revenue:			
Miscellaneous Revenue	1,192	-	(1,192)
Total Other	1,192	-	(1,192)
Total Revenues	51,131	50,314	(817)
<b>EXPENDITURES:</b>			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Services and Supplies	47,410	36,418	10,992
Total Expenditures	47,410	36,418	10,992
Excess of Revenues Over (Under) Expenditures	3,721	13,896	10,175
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	3,721	13,896	10,175
Fund Balance, Beginning of Year	90,888	90,888	-
Fund Balance, End of Year	\$ 94,609	\$ 104,784	\$ 10,175

**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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ -	\$ -	\$ -
Total Other	-	-	-
Total Revenues	-	-	-
<b>EXPENDITURES:</b>			
Services and Supplies	1,500	1,481	19
Total Expenditures	1,500	1,481	19
Excess of Revenues Over (Under) Expenditures	(1,500)	(1,481)	19
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	(1,500)	(1,481)	19
Fund Balance, Beginning of Year	1,673	1,673	-
Fund Balance, End of Year	\$ 173	\$ 192	\$ 19

**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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 29,753	\$ 27,122	\$ (2,631)
Personal Property	8,246	7,631	(615)
Oil and Gas	0	196	196
Net Proceeds	-	36,285	36,285
Total Taxes	<u>37,999</u>	<u>71,234</u>	<u>33,235</u>
Intergovernmental			
Federal Grant	64,921	-	(64,921)
Total Intergovernmental	<u>64,921</u>	<u>-</u>	<u>(64,921)</u>
Other Revenue:			
Private Grant	40,000	-	(40,000)
Miscellaneous Revenue	54,268	41,396	(12,872)
Total Other	<u>94,268</u>	<u>41,396</u>	<u>(52,872)</u>
Total Revenues	<u>197,188</u>	<u>112,630</u>	<u>(84,558)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	85,320	77,920	7,400
Employee Benefits	44,907	33,146	11,761
Services and Supplies	98,611	79,570	19,041
Total Expenditures	<u>228,838</u>	<u>190,636</u>	<u>38,202</u>
Excess of Revenues			
Over (Under) Expenditures	(31,650)	(78,006)	(46,356)
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(31,650)	(78,006)	(46,356)
Fund Balance, Beginning of Year	<u>103,179</u>	<u>103,179</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 71,529</u>	<u>\$ 25,173</u>	<u>\$ (46,356)</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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Department of Energy	\$ 312,000	\$ 315,386	\$ 3,386
Total Intergovernmental	<u>312,000</u>	<u>315,386</u>	<u>3,386</u>
Other Revenue:			
Investment Earnings	18,000	10,032	(7,968)
Miscellaneous Revenue	7,048	7,737	689
Total Other	<u>25,048</u>	<u>17,769</u>	<u>(7,279)</u>
Total Revenues	<u>337,048</u>	<u>333,155</u>	<u>(3,893)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	102,039	153,576	(51,537)
Employee Benefits	39,246	38,174	1,072
Services and Supplies	227,958	162,597	65,361
Capital Outlay	6,000	-	6,000
Total Expenditures	<u>375,243</u>	<u>354,347</u>	<u>20,896</u>
Excess of Revenues Over (Under) Expenditures	(38,195)	(21,192)	17,003
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	(38,195)	(21,192)	17,003
Fund Balance, Beginning of Year	<u>616,912</u>	<u>616,912</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 578,717</u>	<u>\$ 595,720</u>	<u>\$ 17,003</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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Investment Earnings	\$ 5,000	\$ 5,812	\$ 812
Miscellaneous Revenue	13,707	9,230	(4,477)
Total Other	18,707	15,042	(3,665)
Total Revenues	18,707	15,042	(3,665)
<b>EXPENDITURES:</b>			
Services and Supplies	30,000	2,878	27,122
Total Expenditures	30,000	2,878	27,122
Excess of Revenues Over (Under) Expenditures	(11,293)	12,164	23,457
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
Transfers Out	(8,750)	(8,750)	-
<b>Net Change in Fund Balance</b>	(20,043)	3,414	23,457
Fund Balance, Beginning of Year	22,000	22,000	-
Fund Balance, End of Year	\$ 1,957	\$ 25,414	\$ 23,457

**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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenues			
Miscellaneous Revenues	\$ 13,052	\$ 43,846	\$ 30,794
Loan Repayment	6,066	4,562	(1,504)
Bad Debt Collection	-	-	-
Total Other Revenues	<u>19,118</u>	<u>48,408</u>	<u>29,290</u>
Total Revenues	<u>19,118</u>	<u>48,408</u>	<u>29,290</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>30,000</u>	-	<u>30,000</u>
Total Expenditures	<u>30,000</u>	-	<u>30,000</u>
Excess of Revenues Over (Under) Expenditures	(10,882)	48,408	59,290
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(10,882)	48,408	59,290
Fund Balance, Beginning of Year	<u>181,774</u>	<u>181,774</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 170,892</u>	<u>\$ 230,182</u>	<u>\$ 59,290</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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
State Grant	\$ 48,000	\$ 50,500	\$ 2,500
Total Intergovernmental	<u>48,000</u>	<u>50,500</u>	<u>2,500</u>
Other Revenue:			
Investment Earnings	-	522	522
Miscellaneous Revenue	-	10,439	10,439
Total Other	<u>-</u>	<u>10,961</u>	<u>10,961</u>
Total Revenues	<u>48,000</u>	<u>61,461</u>	<u>13,461</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	137,273	138,535	(1,262)
Employee Benefits	39,654	34,713	4,941
Services and Supplies	20,770	32,597	(11,827)
Total Expenditures	<u>197,697</u>	<u>205,845</u>	<u>(8,148)</u>
Excess of Revenues Over (Under) Expenditures	(149,697)	(144,384)	5,313
<b>Other Financing Sources (Uses):</b>			
Transfers In	133,951	133,951	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(15,746)	(10,433)	5,313
Fund Balance, Beginning of Year	<u>13,993</u>	<u>13,993</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (1,753)</u>	<u>\$ 3,560</u>	<u>\$ 5,313</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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Fines and Forfeitures			
Administrative Fees	\$ 16,900	\$ 24,010	\$ 7,110
Total Fines and Forfeitures	<u>16,900</u>	<u>24,010</u>	<u>7,110</u>
Other Revenue:			
Investment Earnings	-	-	-
Total Other	-	-	-
Total Revenues	<u>16,900</u>	<u>24,010</u>	<u>7,110</u>
<b>EXPENDITURES:</b>			
Services and Supplies	16,900	12,226	4,674
Capital Outlay	-	7,532	(7,532)
Total Expenditures	<u>16,900</u>	<u>19,758</u>	<u>(2,858)</u>
Excess of Revenues Over (Under) Expenditures	-	4,252	4,252
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	4,252	4,252
Fund Balance, Beginning of Year	<u>71,762</u>	<u>71,762</u>	-
Fund Balance, End of Year	<u>\$ 71,762</u>	<u>\$ 76,014</u>	<u>\$ 4,252</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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Juvenile Detention Fee	\$ 8,300	\$ 10,728	\$ 2,428
Total Charges for Services	<u>8,300</u>	<u>10,728</u>	<u>2,428</u>
Other Revenue:			
Investment Earnings	-	-	-
Miscellaneous Revenue	-	-	-
Total Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>8,300</u>	<u>10,728</u>	<u>2,428</u>
<b>EXPENDITURES:</b>			
Services and Supplies	-	6,422	(6,422)
Capital Outlay	8,300	-	8,300
Total Expenditures	<u>8,300</u>	<u>6,422</u>	<u>1,878</u>
Excess of Revenues Over (Under) Expenditures	-	4,306	4,306
<b>Other Financing Sources (Uses):</b>			
Debt Proceeds	-	-	-
<b>Net Change in Fund Balance</b>	-	4,306	4,306
Fund Balance, Beginning of Year	<u>16,045</u>	<u>16,045</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 16,045</u>	<u>\$ 20,351</u>	<u>\$ 4,306</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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Investment Earnings	\$ -	\$ 5,518	\$ 5,518
Misc - Property Sales	33,750	5,370	(28,380)
Total Other	33,750	10,888	(22,862)
Total Revenues	33,750	10,888	(22,862)
<b>EXPENDITURES:</b>			
Services and Supplies	26,200	20,668	5,532
Total Expenditures	26,200	20,668	5,532
Excess of Revenues Over (Under) Expenditures	7,550	(9,780)	(17,330)
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	2,767	2,767
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	7,550	(7,013)	(14,563)
Fund Balance, Beginning of Year	324,244	324,244	-
Fund Balance, End of Year	\$ 331,794	\$ 317,231	\$ (14,563)

**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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Fines and Forfeitures			
Administrative Fees	\$ 11,000	\$ 33,912	\$ 22,912
Total Fines and Forfeitures	<u>11,000</u>	<u>33,912</u>	<u>22,912</u>
Other Revenue:			
Investment Earnings	-	3,325	3,325
Total Other	-	3,325	3,325
Total Revenues	<u>11,000</u>	<u>37,237</u>	<u>26,237</u>
<b>EXPENDITURES:</b>			
Services and Supplies	11,000	10,045	955
Capital Outlay	-	-	-
Total Expenditures	<u>11,000</u>	<u>10,045</u>	<u>955</u>
Excess of Revenues Over (Under) Expenditures	-	27,192	25,282
<b>Other Financing Sources (Uses):</b>			
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	-	27,192	27,192
Fund Balance, Beginning of Year	<u>225,126</u>	<u>225,126</u>	-
Fund Balance, End of Year	<u>\$ 225,126</u>	<u>\$ 252,318</u>	<u>\$ 27,192</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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Fines and Forfeitures			
Administrative Fees	\$ 17,500	\$ 37,454	\$ 19,954
Total Fines and Forfeitures	<u>17,500</u>	<u>37,454</u>	<u>19,954</u>
Other Revenue:			
Investment Earnings	-	-	-
Total Other	-	-	-
Total Revenues	<u>17,500</u>	<u>37,454</u>	<u>19,954</u>
<b>EXPENDITURES:</b>			
Services and Supplies	17,500	30,398	(12,898)
Total Expenditures	<u>17,500</u>	<u>30,398</u>	<u>(12,898)</u>
Excess of Revenues Over (Under) Expenditures	-	7,056	7,056
<b>Other Financing Sources (Uses):</b>			
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	-	7,056	7,056
Fund Balance, Beginning of Year	29,661	29,661	-
Fund Balance, End of Year	<u>\$ 29,661</u>	<u>\$ 36,717</u>	<u>\$ 7,056</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, 2009**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 30,250	\$ 35,958	\$ 5,708
Total Other	<u>30,250</u>	<u>35,958</u>	<u>5,708</u>
Total Revenues	<u>30,250</u>	<u>35,958</u>	<u>5,708</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>4,000</u>	<u>45,515</u>	<u>(41,515)</u>
Total Expenditures	<u>4,000</u>	<u>45,515</u>	<u>(41,515)</u>
Excess of Revenues Over (Under) Expenditures	26,250	(9,557)	(35,807)
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	26,250	(9,557)	(35,807)
Fund Balance, Beginning of Year	<u>40,371</u>	<u>40,371</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 66,621</u>	<u>\$ 30,814</u>	<u>\$ (35,807)</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, 2009**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ -	\$ 1,025	\$ 1,025
Total Other	<u>-</u>	<u>1,025</u>	<u>1,025</u>
Total Revenues	<u>-</u>	<u>1,025</u>	<u>1,025</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	1,025	1,025
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	1,025	1,025
Fund Balance, Beginning of Year	<u>1,444</u>	<u>1,444</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,444</u>	<u>\$ 2,469</u>	<u>\$ 1,025</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, 2009**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 4,000	\$ 3,638	\$ (362)
Total Other	<u>4,000</u>	<u>3,638</u>	<u>(362)</u>
Total Revenues	<u>4,000</u>	<u>3,638</u>	<u>(362)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>4,000</u>	<u>2,766</u>	<u>1,234</u>
Total Expenditures	<u>4,000</u>	<u>2,766</u>	<u>1,234</u>
Excess of Revenues Over (Under) Expenditures	-	872	872
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	872	872
Fund Balance, Beginning of Year	<u>231</u>	<u>231</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 231</u>	<u>\$ 1,103</u>	<u>\$ 872</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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 20,000	\$ 20,507	\$ 507
Total Intergovernmental	<u>20,000</u>	<u>20,507</u>	<u>507</u>
Other Revenue:			
Investment Earnings	-	-	-
Miscellaneous Revenues	-	-	-
Total Other	<u>-</u>	<u>-</u>	<u>-</u>
 Total Revenues	 <u>20,000</u>	 <u>20,507</u>	 <u>507</u>
<b>EXPENDITURES:</b>			
General Government			
Salaries and Wages	4,000	3,349	651
Employee Benefits	1,110	868	242
Services and Supplies	500	179	321
Capital Outlay	-	-	-
Total Expenditures	<u>5,610</u>	<u>4,396</u>	<u>1,214</u>
Excess of Revenues Over (Under) Expenditures	14,390	16,111	1,721
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	14,390	16,111	1,721
Fund Balance, Beginning of Year	<u>104,093</u>	<u>104,093</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 118,483</u>	<u>\$ 120,204</u>	<u>\$ 1,721</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, 2009**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 8,000	\$ 8,731	\$ 731
Total Other	<u>8,000</u>	<u>8,731</u>	<u>731</u>
Total Revenues	<u>8,000</u>	<u>8,731</u>	<u>731</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>5,000</u>	<u>5,157</u>	<u>(157)</u>
Total Expenditures	<u>5,000</u>	<u>5,157</u>	<u>(157)</u>
Excess of Revenues Over (Under) Expenditures	3,000	3,574	574
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	3,000	3,574	574
Fund Balance, Beginning of Year	<u>1,185</u>	<u>1,185</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,185</u>	<u>\$ 4,759</u>	<u>\$ 574</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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Fines and Forfeitures			
Administrative Fees	\$ 500	\$ 525	\$ 25
Total Fines and Forfeitures	<u>500</u>	<u>525</u>	<u>25</u>
Other Revenue:			
Investment Earnings	-	-	-
Total Other	-	-	-
Total Revenues	<u>500</u>	<u>525</u>	<u>25</u>
<b>EXPENDITURES:</b>			
Services and Supplies	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	500	525	25
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	500	525	25
Fund Balance, Beginning of Year	<u>2,785</u>	<u>2,785</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3,285</u>	<u>\$ 3,310</u>	<u>\$ 25</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, 2009**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 500	\$ 620	\$ 120
Total Other	<u>500</u>	<u>620</u>	<u>120</u>
Total Revenues	<u>500</u>	<u>620</u>	<u>120</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>500</u>	<u>620</u>	<u>(120)</u>
Total Expenditures	<u>500</u>	<u>620</u>	<u>(120)</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	-	-
Fund Balance, Beginning of Year	<u>70</u>	<u>70</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 70</u>	<u>\$ 70</u>	<u>\$ -</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, 2009**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 6,000	\$ 8,777	\$ 2,777
Total Other	<u>6,000</u>	<u>8,777</u>	<u>2,777</u>
Total Revenues	<u>6,000</u>	<u>8,777</u>	<u>2,777</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>2,000</u>	<u>1,286</u>	<u>714</u>
Total Expenditures	<u>2,000</u>	<u>1,286</u>	<u>714</u>
Excess of Revenues Over (Under) Expenditures	4,000	7,491	3,491
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	4,000	7,491	3,491
Fund Balance, Beginning of Year	<u>818</u>	<u>818</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,818</u>	<u>\$ 8,309</u>	<u>\$ 3,491</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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 12,000	\$ 10,847	\$ (1,153)
Total Taxes	<u>12,000</u>	<u>10,847</u>	<u>(1,153)</u>
 Total Revenues	 <u>12,000</u>	 <u>10,847</u>	 <u>(1,153)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	12,000	11,531	469
Total Expenditures	<u>12,000</u>	<u>11,531</u>	<u>469</u>
 Excess of Revenues Over (Under) Expenditures	 -	 (684)	 (684)
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
 <b>Net Change in Fund Balance</b>	 -	 (684)	 (684)
 Fund Balance, Beginning of Year	 <u>684</u>	 <u>684</u>	 <u>-</u>
Fund Balance, End of Year	<u>\$ 684</u>	<u>\$ -</u>	<u>\$ (684)</u>

**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, 2009**

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

**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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 80,600	\$ 83,022	\$ 2,422
Total Intergovernmental	<u>80,600</u>	<u>83,022</u>	<u>2,422</u>
Tax Revenue			
Real Property	-	-	-
Total Taxes	<u>-</u>	<u>-</u>	<u>-</u>
Other Revenue:			
Miscellaneous Interest	-	416	416
Miscellaneous Revenue	-	-	-
Total Other	<u>-</u>	<u>416</u>	<u>416</u>
Total Revenues	<u>80,600</u>	<u>83,438</u>	<u>2,838</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Services and Supplies	165,130	97,088	68,042
Machinery and Equipment	-	-	-
Total Expenditures	<u>165,130</u>	<u>97,088</u>	<u>68,042</u>
Excess of Revenues Over (Under) Expenditures	(84,530)	(13,650)	70,880
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>31,530</u>	<u>31,530</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(53,000)	17,880	70,880
Fund Balance, Beginning of Year	<u>26,286</u>	<u>26,286</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (26,714)</u>	<u>\$ 44,166</u>	<u>\$ 70,880</u>

**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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ -	\$ -	\$ -
Total Taxes	-	-	-
Other Revenue:			
Miscellaneous Revenue	-	-	-
Total Other	-	-	-
Total Revenues	-	-	-
<b>EXPENDITURES:</b>			
Services and Supplies	500	427	73
Total Expenditures	500	427	73
Excess of Revenues Over (Under) Expenditures	(500)	(427)	73
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	(500)	(427)	73
Fund Balance, Beginning of Year	84,311	84,311	-
Fund Balance, End of Year	\$ 83,811	\$ 83,884	\$ 73

**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, 2009**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Marriage licenses	\$ 1,400	\$ 1,545	\$ 145
Total Other	<u>1,400</u>	<u>1,545</u>	<u>145</u>
Total Revenues	<u>1,400</u>	<u>1,545</u>	<u>145</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>1,400</u>	<u>1,545</u>	<u>(145)</u>
Total Expenditures	<u>1,400</u>	<u>1,545</u>	<u>(145)</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	-	-
Fund Balance, Beginning of Year	<u>60</u>	<u>60</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 60</u>	<u>\$ 60</u>	<u>\$ -</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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 500	\$ 10	\$ (490)
Total Other	500	10	(490)
Total Revenues	500	10	(490)
<b>EXPENDITURES:</b>			
Services and Supplies	500	442	58
Total Expenditures	500	442	58
Excess of Revenues Over (Under) Expenditures	-	(432)	(432)
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	(432)	(432)
Fund Balance, Beginning of Year	10,229	10,229	-
Fund Balance, End of Year	\$ 10,229	\$ 9,797	\$ (432)

**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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
County Motor Vehicle	\$ 500,000	\$ 564,344	\$ 64,344
Total Taxes	<u>500,000</u>	<u>564,344</u>	<u>64,344</u>
Licenses and Permits			
Building Permits	-	-	-
Total Licenses and Permits	<u>-</u>	<u>-</u>	<u>-</u>
Other Revenue:			
Investment Earnings	-	10,925	10,925
Miscellaneous Revenue	-	-	-
Total Other	<u>-</u>	<u>10,925</u>	<u>10,925</u>
Total Revenues	<u>500,000</u>	<u>575,269</u>	<u>75,269</u>
<b>EXPENDITURES:</b>			
Public Works			
Services and Supplies	16,000	3,792	12,208
Capital Outlay	484,000	480,308	3,692
Total Expenditures	<u>500,000</u>	<u>484,100</u>	<u>15,900</u>
Excess of Revenues			
Over (Under) Expenditures	-	91,169	91,169
Fund Balance, Beginning of Year	<u>964,995</u>	<u>964,995</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 964,995</u>	<u>\$ 1,056,164</u>	<u>\$ 91,169</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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Sales Tax	\$ -	\$ -	\$ -
Room Tax	-	4,770	4,770
Total Taxes	-	4,770	4,770
Other Revenue:			
Investment Earnings	15,000	3,345	(11,655)
Miscellaneous Revenue	-	-	-
Total Other	15,000	3,345	(11,655)
Total Revenues	15,000	8,115	(6,885)
<b>EXPENDITURES:</b>			
Services and Supplies	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	15,000	8,115	(6,885)
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	15,000	8,115	(6,885)
Fund Balance, Beginning of Year	191,475	191,475	-
Fund Balance, End of Year	\$ 206,475	\$ 199,590	\$ (6,885)

**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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Sales Tax	\$ -	\$ 1,642	\$ 1,642
Total Taxes	<u>-</u>	<u>1,642</u>	<u>1,642</u>
Other Revenue:			
Investment Earnings	1,500	17,562	16,062
Total Other	<u>1,500</u>	<u>17,562</u>	<u>16,062</u>
Total Revenues	<u>1,500</u>	<u>19,204</u>	<u>17,704</u>
<b>EXPENDITURES:</b>			
Culture and Recreation			
Services and Supplies	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	1,500	19,204	17,704
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	1,500	19,204	17,704
Fund Balance, Beginning of Year	<u>1,110,799</u>	<u>1,110,799</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,112,299</u>	<u>\$ 1,130,003</u>	<u>\$ 17,704</u>

**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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ -	\$ -	\$ -
Total Taxes	<u>-</u>	<u>-</u>	<u>-</u>
Other Revenue:			
State Grants	-	-	-
Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>(2,767)</u>	<u>(2,767)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(2,767)	(2,767)	-
Fund Balance, Beginning of Year	<u>2,767</u>	<u>2,767</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**WHITE PINE COUNTY**  
**RUTH SEWER PONDS PROJECT**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2009**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Federal Grants	<u>273,000</u>	<u>29,225</u>	<u>(243,775)</u>
Total Other	<u>273,000</u>	<u>29,225</u>	<u>(243,775)</u>
Total Revenues	<u>273,000</u>	<u>29,225</u>	<u>(243,775)</u>
<b>EXPENDITURES:</b>			
Capital Outlay	<u>273,000</u>	<u>29,225</u>	<u>243,775</u>
Total Expenditures	<u>273,000</u>	<u>29,225</u>	<u>243,775</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	-	-
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**  
**MCGILL POOL**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue			
Miscellaneous Revenues	\$ 32,853	\$ 35,542	\$ 2,689
Total Other	<u>32,853</u>	<u>35,542</u>	<u>2,689</u>
Total Revenues	<u>32,853</u>	<u>35,542</u>	<u>2,689</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	24,000	26,642	(2,642)
Employee Benefits	2,760	3,136	(376)
Services and Supplies	<u>12,634</u>	<u>12,566</u>	<u>68</u>
Total Expenditures	<u>39,394</u>	<u>42,344</u>	<u>(2,950)</u>
Excess of Revenues Over (Under) Expenditures	(6,541)	(6,802)	(261)
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(6,541)	(6,802)	(261)
Fund Balance, Beginning of Year	<u>10,866</u>	<u>10,866</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,325</u>	<u>\$ 4,064</u>	<u>\$ (261)</u>

**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, 2009**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue			
Miscellaneous Revenues	\$ 10,000	\$ 11,918	\$ 1,918
Total Other	<u>10,000</u>	<u>11,918</u>	<u>1,918</u>
Total Revenues	<u>10,000</u>	<u>11,918</u>	<u>1,918</u>
<b>EXPENDITURES:</b>			
Services and Supplies	18,000	12,325	5,675
Capital Outlay	<u>6,300</u>	<u>6,098</u>	
Total Expenditures	<u>24,300</u>	<u>18,423</u>	<u>5,675</u>
Excess of Revenues Over (Under) Expenditures	(14,300)	(6,505)	7,593
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(14,300)	(6,505)	7,593
Fund Balance, Beginning of Year	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 185,700</u>	<u>\$ 193,495</u>	<u>\$ 7,593</u>

**WHITE PINE COUNTY  
ST OF NV-CHINA SPRINGS  
Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 9,370	\$ 10,117	\$ 747
Personal Property	2,342	2,829	487
Oil and Gas	-	72	72
Net Proceeds	11,100	13,426	2,326
Total Taxes	<u>22,812</u>	<u>26,444</u>	<u>3,632</u>
 Total Revenues	 <u>22,812</u>	 <u>26,444</u>	 <u>3,632</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>22,851</u>	<u>22,851</u>	<u>-</u>
Total Expenditures	<u>22,851</u>	<u>22,851</u>	<u>-</u>
 Excess of Revenues Over (Under) Expenditures	 (39)	 3,593	 3,632
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>2,688</u>	<u>2,688</u>	<u>-</u>
 <b>Net Change in Fund Balance</b>	 2,649	 6,281	 3,632
 Fund Balance, Beginning of Year	 <u>40,535</u>	 <u>40,535</u>	 <u>-</u>
Fund Balance, End of Year	<u>\$ 43,184</u>	<u>\$ 46,816</u>	<u>\$ 3,632</u>

**WHITE PINE COUNTY**  
**STATE INDIGENT**  
**Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2009**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 126,617	\$ 136,589	\$ 9,972
Personal Property	31,654	38,150	6,496
Oil and Gas	-	980	980
Net Proceeds	<u>150,000</u>	<u>181,424</u>	<u>31,424</u>
Total Tax Revenue	<u>308,271</u>	<u>357,143</u>	<u>48,872</u>
Other Revenue:			
Investment Earnings	<u>-</u>	<u>-</u>	<u>-</u>
Total Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>308,271</u>	<u>357,143</u>	<u>48,872</u>
<b>EXPENDITURES:</b>			
Welfare			
Services and Supplies	<u>163,827</u>	<u>164,343</u>	<u>(516)</u>
Total Expenditures	<u>163,827</u>	<u>164,343</u>	<u>(516)</u>
<b>Net Change in Fund Balance</b>	144,444	192,800	48,356
Fund Balance, Beginning of Year	<u>458,557</u>	<u>458,557</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 603,001</u>	<u>\$ 651,357</u>	<u>\$ 48,356</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, 2009**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 16,000	\$ 18,596	\$ 2,596
Total Other	<u>16,000</u>	<u>18,596</u>	<u>2,596</u>
Total Revenues	<u>16,000</u>	<u>18,596</u>	<u>2,596</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>16,000</u>	<u>17,903</u>	<u>(1,903)</u>
Total Expenditures	<u>16,000</u>	<u>17,903</u>	<u>(1,903)</u>
Excess of Revenues Over (Under) Expenditures	-	693	693
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	693	693
Fund Balance, Beginning of Year	<u>(501)</u>	<u>(501)</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (501)</u>	<u>\$ 192</u>	<u>\$ 693</u>

**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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal	\$ 156,660	\$ 45,604	\$ (111,056)
State	100,000	44,806	(55,194)
Total Intergovernmental	<u>256,660</u>	<u>90,410</u>	<u>(166,250)</u>
Other Revenue:			
Investment Earnings	41,167	-	(41,167)
Miscellaneous Revenue	191,167	-	(191,167)
Total Other	<u>232,334</u>	<u>-</u>	<u>(232,334)</u>
Total Revenues	<u>488,994</u>	<u>90,410</u>	<u>(398,584)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	34,615	34,096	519
Employee Benefits	18,583	24,524	(5,941)
Services and Supplies	428,199	52,230	375,969
Capital Outlay	200,000	195,066	4,934
Total Expenditures	<u>681,397</u>	<u>305,916</u>	<u>375,481</u>
Excess of Revenues			
Over (Under) Expenditures	(192,403)	(215,506)	(23,103)
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>24,736</u>	<u>824,736</u>	<u>800,000</u>
<b>Net Change in Fund Balance</b>	(167,667)	609,230	776,897
Fund Balance, Beginning of Year	<u>450,000</u>	<u>450,000</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 282,333</u>	<u>\$ 1,059,230</u>	<u>\$ 776,897</u>

**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, 2009**

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

**WHITE PINE COUNTY**  
**STEPTOE VALLEY WATER FUND**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
State Assesment Fees	\$ -	\$ 3,731	\$ 3,731
Total Intergovernmental	-	3,731	3,731
Total Revenues	-	3,731	3,731
<b>EXPENDITURES:</b>			
Services and Supplies	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	3,731	3,731
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	3,731	3,731
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ 3,731	\$ 3,731

**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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Fines and Forfeitures			
Court Fines	\$ 4,700	\$ 5,180	\$ 480
Total Fines and Forfeitures	<u>4,700</u>	<u>5,180</u>	<u>480</u>
Other Revenue:			
Investment Earnings	-	-	-
Miscellaneous Receipts	600	700	100
Total Other	<u>600</u>	<u>700</u>	<u>100</u>
Total Revenues	<u>5,300</u>	<u>5,880</u>	<u>580</u>
<b>EXPENDITURES:</b>			
Services and Supplies	-	164	(164)
Capital Outlay	-	-	-
Total Expenditures	<u>-</u>	<u>164</u>	<u>(164)</u>
Excess of Revenues Over (Under) Expenditures	5,300	5,716	416
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	5,300	5,716	416
Fund Balance, Beginning of Year	<u>12,276</u>	<u>12,276</u>	-
Fund Balance, End of Year	<u>\$ 17,576</u>	<u>\$ 17,992</u>	<u>\$ 416</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, 2009**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Other	\$ 8,400	\$ 8,479	\$ 79
Total Charges for Services	<u>8,400</u>	<u>8,479</u>	<u>79</u>
Total Revenues	<u>8,400</u>	<u>8,479</u>	<u>79</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>8,400</u>	<u>6,629</u>	<u>1,771</u>
Total Expenditures	<u>8,400</u>	<u>6,629</u>	<u>1,771</u>
Excess of Revenues			
Over (Under) Expenditures	-	1,850	1,850
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	1,850	1,850
Fund Balance, Beginning of Year	<u>41,641</u>	<u>41,641</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 41,641</u>	<u>\$ 43,491</u>	<u>\$ 1,850</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, 2009**

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

**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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 15,010	\$ 34,255	\$ 19,245
Total Intergovernmental	15,010	34,255	19,245
Total Revenues	15,010	34,255	19,245
<b>EXPENDITURES:</b>			
Salaries and Wages	-	33,903	(33,903)
Employee Benefits	-	11,423	(11,423)
Services and Supplies	15,010	-	15,010
Total Expenditures	15,010	45,326	(30,316)
Excess of Revenues Over (Under) Expenditures	-	(11,071)	(11,071)
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	(11,071)	(11,071)
Fund Balance, Beginning of Year	11,071	11,071	-
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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 80,000	\$ 78,164	\$ (1,836)
Total Intergovernmental	<u>80,000</u>	<u>78,164</u>	<u>(1,836)</u>
Total Revenues	<u>80,000</u>	<u>78,164</u>	<u>(1,836)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Services and Supplies	12,000	11,407	593
Capital Outlay	68,000	67,474	526
Total Expenditures	<u>80,000</u>	<u>78,881</u>	<u>1,119</u>
Excess of Revenues			
Over (Under) Expenditures	-	(717)	(717)
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	(717)	(717)
Fund Balance, Beginning of Year	<u>8,393</u>	<u>8,393</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 8,393</u>	<u>\$ 7,676</u>	<u>\$ (717)</u>

**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, 2009**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ -	\$ -	\$ -
Total Intergovernmental	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	-	-
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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 61,380	\$ 61,078	\$ (302)
Total Intergovernmental	61,380	61,078	(302)
Total Revenues	61,380	61,078	(302)
<b>EXPENDITURES:</b>			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Services and Supplies	61,380	54,308	7,072
Total Expenditures	61,380	54,308	7,072
Excess of Revenues Over (Under) Expenditures	-	6,770	6,770
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	6,770	6,770
Fund Balance, Beginning of Year	7,081	7,081	-
Fund Balance, End of Year	\$ 7,081	\$ 13,851	\$ 6,770

**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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 47,866	\$ 47,248	\$ (618)
Total Intergovernmental	47,866	47,248	(618)
Total Revenues	47,866	47,248	(618)
<b>EXPENDITURES:</b>			
Services and Supplies	44,366	42,979	1,387
Capital Outlay	3,500	3,082	418
Total Expenditures	47,866	46,061	1,805
Excess of Revenues Over (Under) Expenditures	-	1,187	1,187
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	1,187	1,187
Fund Balance, Beginning of Year	1,381	1,381	-
Fund Balance, End of Year	\$ 1,381	\$ 2,568	\$ 1,187

**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, 2009**

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

**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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 117,995	\$ 86,879	\$ (31,116)
Participating Agency Revenues	23,000	21,500	(1,500)
Total Intergovernmental	<u>140,995</u>	<u>108,379</u>	<u>(32,616)</u>
Total Revenues	<u>140,995</u>	<u>108,379</u>	<u>(32,616)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	79,186	61,318	17,868
Employee Benefits	53,134	37,167	15,967
Services and Supplies	15,000	4,580	10,420
Capital Outlay	14,000	13,879	121
Total Expenditures	<u>161,320</u>	<u>116,944</u>	<u>44,376</u>
Excess of Revenues Over (Under) Expenditures	(20,325)	(8,565)	11,760
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(20,325)	(8,565)	11,760
Fund Balance, Beginning of Year	<u>62,670</u>	<u>62,670</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 42,345</u>	<u>\$ 54,105</u>	<u>\$ 11,760</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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal grants	\$ 21,000	\$ 13,100	\$ (7,900)
Total Intergovernmental	<u>21,000</u>	<u>13,100</u>	<u>(7,900)</u>
Total Revenues	<u>21,000</u>	<u>13,100</u>	<u>(7,900)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	21,000	13,100	7,900
Total Expenditures	<u>21,000</u>	<u>13,100</u>	<u>7,900</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	-	-
Fund Balance, Beginning of Year	-	-	-
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, 2009**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ -	\$ -	\$ -
Total Intergovernmental	<u>-</u>	<u>-</u>	<u>-</u>
Other Revenues:			
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
Total Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	-	-
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**  
**COLLECTION DEVELOPMENT GRANT**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
State Grant	\$ 2,613	\$ 2,613	\$ -
Total Intergovernmental	2,613	2,613	-
Total Revenues	2,613	2,613	-
<b>EXPENDITURES:</b>			
Services and Supplies	2,613	2,613	-
Total Expenditures	2,613	2,613	-
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	-	-
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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
State Grant	\$ 33,969	\$ 35,973	\$ 2,004
Total Intergovernmental	33,969	35,973	2,004
Total Revenues	33,969	35,973	2,004
<b>EXPENDITURES:</b>			
Services and Supplies	6,800	3,991	2,809
Capital Outlay	30,669	30,147	522
Total Expenditures	37,469	34,138	3,331
Excess of Revenues Over (Under) Expenditures	(3,500)	1,835	5,335
<b>Other Financing Sources (Uses):</b>			
Transfers In	6,000	6,000	-
<b>Net Change in Fund Balance</b>	2,500	7,835	5,335
Fund Balance, Beginning of Year	(2,356)	(2,356)	-
Fund Balance, End of Year	\$ 144	\$ 5,479	\$ 5,335

**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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grant	\$ 8,052	\$ 8,636	\$ 584
Total Intergovernmental	<u>8,052</u>	<u>8,636</u>	<u>584</u>
Other Revenues:			
Miscellaneous	-	-	-
Total Other	-	-	-
Total Revenues	<u>8,052</u>	<u>8,636</u>	<u>584</u>
<b>EXPENDITURES:</b>			
Services and Supplies	8,052	3,887	4,165
Total Expenditures	<u>8,052</u>	<u>3,887</u>	<u>4,165</u>
Excess of Revenues Over (Under) Expenditures	-	4,749	4,749
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	4,749	4,749
Fund Balance, Beginning of Year	(2,514)	(2,514)	-
Fund Balance, End of Year	<u>\$ (2,514)</u>	<u>\$ 2,235</u>	<u>\$ 4,749</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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grant	\$ 3,500	\$ 3,632	\$ 132
Total Intergovernmental	<u>3,500</u>	<u>3,632</u>	<u>132</u>
Total Revenues	<u>3,500</u>	<u>3,632</u>	<u>132</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>3,500</u>	<u>3,298</u>	<u>202</u>
Total Expenditures	<u>3,500</u>	<u>3,298</u>	<u>202</u>
Excess of Revenues Over (Under) Expenditures	-	334	334
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>900</u>	<u>900</u>
<b>Net Change in Fund Balance</b>	-	1,234	1,234
Fund Balance, Beginning of Year	<u>(416)</u>	<u>(416)</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (416)</u>	<u>\$ 818</u>	<u>\$ 1,234</u>

**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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grant	\$ 12,000	\$ 10,997	\$ (1,003)
Total Intergovernmental	<u>12,000</u>	<u>10,997</u>	<u>(1,003)</u>
Total Revenues	<u>12,000</u>	<u>10,997</u>	<u>(1,003)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	12,000	10,997	1,003
Total Expenditures	<u>12,000</u>	<u>10,997</u>	<u>1,003</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	-	-
Fund Balance, Beginning of Year	60	60	-
Fund Balance, End of Year	<u>\$ 60</u>	<u>\$ 60</u>	<u>\$ -</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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grant	\$ -	\$ -	\$ -
Total Intergovernmental	<u>-</u>	<u>-</u>	<u>-</u>
Other Revenues:			
Miscellaneous	45,000	44,971	(29)
In Kind Revenues	-	18,014	18,014
Total Other	<u>45,000</u>	<u>62,985</u>	<u>17,985</u>
Total Revenues	<u>45,000</u>	<u>62,985</u>	<u>17,985</u>
<b>EXPENDITURES:</b>			
Services and Supplies	49,500	42,251	7,249
In Kind Expenses	-	18,014	(18,014)
Total Expenditures	<u>49,500</u>	<u>60,265</u>	<u>(10,765)</u>
Excess of Revenues Over (Under) Expenditures	(4,500)	2,720	7,220
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>4,500</u>	<u>4,500</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	7,220	7,220
Fund Balance, Beginning of Year	<u>(2,455)</u>	<u>(2,455)</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (2,455)</u>	<u>\$ 4,765</u>	<u>\$ 7,220</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, 2009**

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

**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, 2009**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grant	\$ -	\$ -	\$ -
Total Intergovernmental	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>(5,840)</u>	<u>(5,840)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(5,840)	(5,840)	-
Fund Balance, Beginning of Year	<u>5,840</u>	<u>5,840</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
State Grant	\$ 11,000	\$ 10,019	\$ (981)
Total Intergovernmental	<u>11,000</u>	<u>10,019</u>	<u>(981)</u>
Total Revenues	<u>11,000</u>	<u>10,019</u>	<u>(981)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	9,000	11,270	(2,270)
Total Expenditures	<u>9,000</u>	<u>11,270</u>	<u>(2,270)</u>
Excess of Revenues Over (Under) Expenditures	2,000	(1,251)	(3,251)
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>5,840</u>	<u>5,840</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	7,840	4,589	(3,251)
Fund Balance, Beginning of Year	<u>(4,264)</u>	<u>(4,264)</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3,576</u>	<u>\$ 325</u>	<u>\$ (3,251)</u>

**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, 2009**

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

**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, 2009**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue			
Private Grant	\$ 13,438	\$ -	\$ (13,438)
Total Other Revenue	<u>13,438</u>	<u>-</u>	<u>(13,438)</u>
Total Revenues	<u>13,438</u>	<u>-</u>	<u>(13,438)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	13,438	-	(13,438)
Employee Benefits	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>13,438</u>	<u>-</u>	<u>(13,438)</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	-	-
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**  
**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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grant	\$ 4,100	\$ -	\$ (4,100)
Total Intergovernmental	4,100	-	(4,100)
Total Revenues	4,100	-	(4,100)
<b>EXPENDITURES:</b>			
Services and Supplies	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	4,100	-	(4,100)
<b>Other Financing Sources (Uses):</b>			
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	4,100	-	(4,100)
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ 4,100	\$ -	\$ (4,100)

**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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Private Grants	\$ -	\$ -	\$ -
Total Other	-	-	-
Total Revenues	-	-	-
<b>EXPENDITURES:</b>			
Services and Supplies	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Transfers In	159	159	-
<b>Net Change in Fund Balance</b>	159	159	-
Fund Balance, Beginning of Year	(159)	(159)	-
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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous receipts	\$ 7,000	\$ 6,916	\$ (84)
Total Other	7,000	6,916	(84)
Total Revenues	7,000	6,916	(84)
<b>EXPENDITURES:</b>			
Services and Supplies	7,000	5,192	1,808
Total Expenditures	7,000	5,192	1,808
Excess of Revenues Over (Under) Expenditures	-	1,724	1,724
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	1,724	1,724
Fund Balance, Beginning of Year	5,360	5,360	-
Fund Balance, End of Year	\$ 5,360	\$ 7,084	\$ 1,724

**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, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 34	\$ 34	\$ -
Total Other	34	34	-
Total Revenues	34	34	-
<b>EXPENDITURES:</b>			
Services and Supplies	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	34	34	-
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(34)	(34)	-
<b>Net Change in Fund Balance</b>	-	-	-
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, 2009**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 75,970	\$ 79,488	\$ 3,518
Personal Property	18,993	22,894	3,901
Oil and Gas	-	588	588
Net Proceeds	90,000	108,855	18,855
Investment Earnings	-	4,322	4,322
Total Taxes	<u>184,963</u>	<u>216,147</u>	<u>31,184</u>
<b>EXPENDITURES:</b>			
Debt Service:			
Principal	137,646	-	137,646
Interest	21,575	-	21,575
Total Expenditures	<u>159,221</u>	<u>-</u>	<u>159,221</u>
Excess of Revenues Over (Under) Expenditures	25,742	216,147	190,405
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
Debt Proceeds	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	25,742	216,147	190,405
Fund Balance, Beginning of Year	<u>189,861</u>	<u>189,861</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 215,603</u>	<u>\$ 406,008</u>	<u>\$ 190,405</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, 2009**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 109,750	\$ 96,562	\$ (13,188)
State Grants	2,750	2,750	
Total Intergovernmental	<u>112,500</u>	<u>99,312</u>	<u>(13,188)</u>
 Total Revenues	 <u>112,500</u>	 <u>99,312</u>	 <u>(13,188)</u>
<b>EXPENDITURES:</b>			
Capital Outlay:	<u>118,422</u>	<u>98,855</u>	<u>19,567</u>
 Total Expenditures	 <u>118,422</u>	 <u>98,855</u>	 <u>19,567</u>
Excess of Revenues Over (Under) Expenditures	(5,922)	457	6,379
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>5,922</u>	<u>-</u>	<u>(5,922)</u>
 Total Other Financing Sources (Uses)	 <u>5,922</u>	 <u>-</u>	 <u>(5,922)</u>
 <b>Net Change in Fund Balance</b>	 <u>-</u>	 <u>457</u>	 <u>457</u>
Fund Balance, Beginning of Year	<u>330,402</u>	<u>330,402</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 330,402</u>	<u>\$ 330,859</u>	<u>\$ 457</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, 2009**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ -	\$ 3,076	\$ 3,076
Personal Property	-	-	-
Net Proceeds	54,863	66,356	11,493
Capital Improvements Tax	57,888	61,471	3,583
Total Taxes	<u>112,751</u>	<u>130,903</u>	<u>18,152</u>
Charges for Services			
Assessor Technology	-	-	-
Recorder Technology	-	-	-
Golf Cart Repair	-	-	-
Golf Course Mower Fees	-	-	-
Total Charges for Services	<u>-</u>	<u>-</u>	<u>-</u>
Other Revenue:			
Miscellaneous	-	-	-
Debt Proceeds	-	-	-
Investment Earnings	-	10,096	10,096
Total Other Revenue:	<u>-</u>	<u>10,096</u>	<u>10,096</u>
Total Revenues:	<u>112,751</u>	<u>140,999</u>	<u>28,248</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	-	-	-
Employee benefits	-	-	-
Services and Supplies	71,126	150,080	(78,954)
Capital Outlay	-	38,813	(38,813)
Total Expenditures	<u>71,126</u>	<u>188,893</u>	<u>(117,767)</u>
Excess of Revenues Over (Under) Expenditures	41,625	(47,894)	(89,519)
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
Transfers Out	(5,922)	-	5,922
Total Other Financing Sources (Uses)	<u>(5,922)</u>	<u>-</u>	<u>5,922</u>
<b>Net Change in Fund Balance</b>	35,703	(47,894)	(83,597)
Fund Balance, Beginning of Year	<u>1,060,248</u>	<u>1,060,248</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,095,951</u>	<u>\$ 1,012,354</u>	<u>\$ (83,597)</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, 2009**

	Balance 6/30/2008	Additions	Deductions	Balance 6/30/2009
<b>BAKER TV DISTRICT</b>				
<b>Assets:</b>				
Cash	\$ 3,656	\$ 85	\$ -	\$ 3,741
Accounts Receivable	43	1	43	1
Total Assets	<u>\$ 3,699</u>	<u>\$ 86</u>	<u>\$ 43</u>	<u>\$ 3,742</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 3,699	\$ 86	\$ 43	\$ 3,742
Total Liabilities	<u>\$ 3,699</u>	<u>\$ 86</u>	<u>\$ 43</u>	<u>\$ 3,742</u>
<b>WHITE PINE TV DISTRICT #1</b>				
<b>Assets:</b>				
Cash	\$ 1,127,375	\$ 158,234	\$ 250,000	1,035,609
Interest Receivable	1,409	5,846	1,409	5,846
Total Assets	<u>\$ 1,128,784</u>	<u>\$ 164,080</u>	<u>\$ 251,409</u>	<u>\$ 1,041,455</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 1,128,784	\$ 164,080	\$ 251,409	\$ 1,041,455
Total Liabilities	<u>\$ 1,128,784</u>	<u>\$ 164,080</u>	<u>\$ 251,409</u>	<u>\$ 1,041,455</u>
<b>PROPERTY SALES TRUST</b>				
<b>Assets:</b>				
Cash	\$ 138,296	\$ 52,163	\$ -	\$ 190,459
Total Assets	<u>\$ 138,296</u>	<u>\$ 52,163</u>	<u>\$ -</u>	<u>\$ 190,459</u>
<b>Liabilities:</b>				
Funds held in trust	\$ 138,296	\$ 52,163	\$ -	\$ 190,459
Total Liabilities	<u>\$ 138,296</u>	<u>\$ 52,163</u>	<u>\$ -</u>	<u>\$ 190,459</u>
<b>CITY OF ELY</b>				
<b>Assets:</b>				
Cash	\$ 81	\$ 103,754	\$ 103,743	\$ 92
Taxes Receivable	13,998	12,102	13,998	12,102
Total Assets	<u>\$ 14,079</u>	<u>\$ 115,856</u>	<u>\$ 117,741</u>	<u>\$ 12,194</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 14,079	\$ 115,856	\$ 117,741	\$ 12,194
Total Liabilities	<u>\$ 14,079</u>	<u>\$ 115,856</u>	<u>\$ 117,741</u>	<u>\$ 12,194</u>
<b>STATE OF NEVADA</b>				
<b>Assets:</b>				
Cash	\$ 7,967	\$ 620,606	\$ 591,144	\$ 37,429
Accounts Receivable	31,804	22,515	31,804	22,515
Taxes Receivable	5,519	8,368	5,519	8,368
Total Assets	<u>\$ 45,290</u>	<u>\$ 651,489</u>	<u>\$ 628,467</u>	<u>\$ 68,312</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 38,982	\$ 641,828	\$ 622,159	\$ 58,651
Deferred -Property Taxes	6,308	9,661	6,308	9,661
Total Liabilities	<u>\$ 45,290</u>	<u>\$ 651,489</u>	<u>\$ 628,467</u>	<u>\$ 68,312</u>

**WHITE PINE COUNTY**  
**All Trust and Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities (Continued)**  
**For the Year Ended June 30, 2009**

	Balance 6/30/2008	Additions	Deductions	Balance 6/30/2009
<b>STATE INDIGENT ACCIDENT</b>				
<b>Assets:</b>				
Cash	\$ 36,370	\$ 59,359	\$ 54,074	\$ 41,655
Accounts Receivable	91	9	91	9
Taxes Receivable	310	733	310	733
Total Assets	<u>\$ 36,771</u>	<u>\$ 60,101</u>	<u>\$ 54,475</u>	<u>\$ 42,397</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 36,771	\$ 46,840	\$ 54,475	\$ 29,136
Deferred Revenues	-	12,765	-	12,765
Deferred -Property Taxes	-	496	-	496
Total Liabilities	<u>\$ 36,771</u>	<u>\$ 60,101</u>	<u>\$ 54,475</u>	<u>\$ 42,397</u>
<b>HOSPITAL DISTRICT</b>				
<b>Assets:</b>				
Cash	\$ 6,859	\$ 2,393,436	\$ 2,396,127	\$ 4,168
Accounts Receivable	2,956	-	2,956	-
Taxes Receivable	17,546	26,581	17,546	26,581
Total Assets	<u>\$ 27,361</u>	<u>\$ 2,420,017</u>	<u>\$ 2,416,629</u>	<u>\$ 30,749</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 6,936	\$ 2,394,897	\$ 2,396,204	\$ 5,629
Deferred -Property Taxes	20,425	25,120	20,425	25,120
Total Liabilities	<u>\$ 27,361</u>	<u>\$ 2,420,017</u>	<u>\$ 2,416,629</u>	<u>\$ 30,749</u>
<b>ELY JUSTICE COURT</b>				
<b>Assets:</b>				
Cash	\$ 32,269	\$ 5,116	\$ -	\$ 37,385
Total Assets	<u>\$ 32,269</u>	<u>\$ 5,116</u>	<u>\$ -</u>	<u>\$ 37,385</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 32,269	\$ 5,116	\$ -	\$ 37,385
Total Liabilities	<u>\$ 32,269</u>	<u>\$ 5,116</u>	<u>\$ -</u>	<u>\$ 37,385</u>
<b>DA COST RESTITUTION CASH</b>				
<b>Assets:</b>				
Cash	\$ 1,115	\$ 334	\$ -	\$ 1,449
Total Assets	<u>\$ 1,115</u>	<u>\$ 334</u>	<u>\$ -</u>	<u>\$ 1,449</u>
<b>Liabilities:</b>				
Funds held in trust	\$ 1,115	\$ 334	\$ -	\$ 1,449
Total Liabilities	<u>\$ 1,115</u>	<u>\$ 334</u>	<u>\$ -</u>	<u>\$ 1,449</u>
<b>DA BAD CHECK TRUST CASH</b>				
<b>Assets:</b>				
Cash	\$ 7,963	\$ 3,985	\$ -	\$ 11,948
Total Assets	<u>\$ 7,963</u>	<u>\$ 3,985</u>	<u>\$ -</u>	<u>\$ 11,948</u>
<b>Liabilities:</b>				
Funds held in trust	\$ 7,963	\$ 3,985	\$ -	\$ 11,948
Total Liabilities	<u>\$ 7,963</u>	<u>\$ 3,985</u>	<u>\$ -</u>	<u>\$ 11,948</u>

**WHITE PINE COUNTY**  
**All Trust and Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities (Continued)**  
**For the Year Ended June 30, 2009**

	Balance 6/30/2008	Additions	Deductions	Balance 6/30/2009
<b>PUBLIC ADMIN TRUST CASH</b>				
<b>Assets:</b>				
Cash	\$ 12,825	\$ 161,480	\$ -	\$ 174,305
Total Assets	<u>\$ 12,825</u>	<u>\$ 161,480</u>	<u>\$ -</u>	<u>\$ 174,305</u>
<b>Liabilities:</b>				
Funds held in trust	\$ 12,825	\$ 161,480	\$ -	\$ 174,305
Total Liabilities	<u>\$ 12,825</u>	<u>\$ 161,480</u>	<u>\$ -</u>	<u>\$ 174,305</u>
<b>SHERIFF CIVIL CASH</b>				
<b>Assets:</b>				
Cash	\$ 6,839	\$ -	\$ 6,839	\$ -
Total Assets	<u>\$ 6,839</u>	<u>\$ -</u>	<u>\$ 6,839</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Funds held in trust	\$ 6,839	\$ -	\$ 6,839	\$ -
Total Liabilities	<u>\$ 6,839</u>	<u>\$ -</u>	<u>\$ 6,839</u>	<u>\$ -</u>
<b>SHERIFF BAIL ACCOUNT</b>				
<b>Assets:</b>				
Cash	\$ 3,916	\$ 16,949	\$ -	\$ 20,865
Total Assets	<u>\$ 3,916</u>	<u>\$ 16,949</u>	<u>\$ -</u>	<u>\$ 20,865</u>
<b>Liabilities:</b>				
Funds held in trust	\$ 3,916	\$ 16,949	\$ -	\$ 20,865
Total Liabilities	<u>\$ 3,916</u>	<u>\$ 16,949</u>	<u>\$ -</u>	<u>\$ 20,865</u>
<b>SHERIFF REVOLVING CASH</b>				
<b>Assets:</b>				
Cash	\$ 5,619	\$ 2,850	\$ -	\$ 8,469
Total Assets	<u>\$ 5,619</u>	<u>\$ 2,850</u>	<u>\$ -</u>	<u>\$ 8,469</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 5,619	\$ 2,850	\$ -	\$ 8,469
Total Liabilities	<u>\$ 5,619</u>	<u>\$ 2,850</u>	<u>\$ -</u>	<u>\$ 8,469</u>
<b>SHERIFF INMATE TRUST</b>				
<b>Assets:</b>				
Cash	\$ 1,649	\$ 2,274	\$ -	\$ 3,923
Total Assets	<u>\$ 1,649</u>	<u>\$ 2,274</u>	<u>\$ -</u>	<u>\$ 3,923</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 1,649	\$ 2,274	\$ -	\$ 3,923
Total Liabilities	<u>\$ 1,649</u>	<u>\$ 2,274</u>	<u>\$ -</u>	<u>\$ 3,923</u>
<b>COUNTY CLERK</b>				
<b>Assets:</b>				
Cash	\$ 23,708	\$ 73,387	\$ -	\$ 97,095
Total Assets	<u>\$ 23,708</u>	<u>\$ 73,387</u>	<u>\$ -</u>	<u>\$ 97,095</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 23,708	\$ 73,387	\$ -	\$ 97,095
Total Liabilities	<u>\$ 23,708</u>	<u>\$ 73,387</u>	<u>\$ -</u>	<u>\$ 97,095</u>

**WHITE PINE COUNTY**  
**All Trust and Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities (Continued)**  
**For the Year Ended June 30, 2009**

	Balance 6/30/2008	Additions	Deductions	Balance 6/30/2009
<b>JUVENILE PROBATION</b>				
<b>Assets:</b>				
Cash	\$ 930	\$ 581	\$ -	\$ 1,511
Total Assets	<u>\$ 930</u>	<u>\$ 581</u>	<u>\$ -</u>	<u>\$ 1,511</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 930	\$ 581	\$ -	\$ 1,511
Total Liabilities	<u>\$ 930</u>	<u>\$ 581</u>	<u>\$ -</u>	<u>\$ 1,511</u>
<b>BETA SIGMA PHI</b>				
<b>Assets:</b>				
Cash	\$ 53,622	\$ -	\$ 3,901	\$ 49,721
Total Assets	<u>\$ 53,622</u>	<u>\$ -</u>	<u>\$ 3,901</u>	<u>\$ 49,721</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 53,622	\$ -	\$ 3,901	\$ 49,721
Total Liabilities	<u>\$ 53,622</u>	<u>\$ -</u>	<u>\$ 3,901</u>	<u>\$ 49,721</u>
<b>SENIOR NUTRITION CENTER</b>				
<b>Assets:</b>				
Cash	\$ 1,872	\$ 51	\$ -	\$ 1,923
Total Assets	<u>\$ 1,872</u>	<u>\$ 51</u>	<u>\$ -</u>	<u>\$ 1,923</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 1,872	\$ 51	\$ -	\$ 1,923
Total Liabilities	<u>\$ 1,872</u>	<u>\$ 51</u>	<u>\$ -</u>	<u>\$ 1,923</u>
<b>BAKER EMTS</b>				
<b>Assets:</b>				
Cash	\$ 1,640	\$ 4,658	\$ -	\$ 6,298
Total Assets	<u>\$ 1,640</u>	<u>\$ 4,658</u>	<u>\$ -</u>	<u>\$ 6,298</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 1,640	\$ 4,658	\$ -	\$ 6,298
Total Liabilities	<u>\$ 1,640</u>	<u>\$ 4,658</u>	<u>\$ -</u>	<u>\$ 6,298</u>
<b>MCGILL VFD</b>				
<b>Assets:</b>				
Cash	\$ 1,754	\$ 966	\$ -	\$ 2,720
Total Assets	<u>\$ 1,754</u>	<u>\$ 966</u>	<u>\$ -</u>	<u>\$ 2,720</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 1,754	\$ 966	\$ -	\$ 2,720
Total Liabilities	<u>\$ 1,754</u>	<u>\$ 966</u>	<u>\$ -</u>	<u>\$ 2,720</u>
<b>NARCOTICS TASK FORCE</b>				
<b>Assets:</b>				
Cash	\$ 13,308	\$ 601	\$ -	\$ 13,909
Total Assets	<u>\$ 13,308</u>	<u>\$ 601</u>	<u>\$ -</u>	<u>\$ 13,909</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 13,308	\$ 601	\$ -	\$ 13,909
Total Liabilities	<u>\$ 13,308</u>	<u>\$ 601</u>	<u>\$ -</u>	<u>\$ 13,909</u>

**WHITE PINE COUNTY**  
**All Trust and Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities (Continued)**  
**For the Year Ended June 30, 2009**

	Balance 6/30/2008	Additions	Deductions	Balance 6/30/2009
<b>SCHOOL OPERATING FUND</b>				
<b>Assets:</b>				
Cash	\$ 37,533	\$ 4,713,654	\$ 4,739,433	\$ 11,754
Accounts Receivable	93,809	-	93,809	-
Taxes Receivable	33,670	49,461	33,670	49,461
Total Assets	<u>\$ 165,012</u>	<u>\$ 4,763,115</u>	<u>\$ 4,866,912</u>	<u>\$ 61,215</u>
<b>Liabilities:</b>				
Due to Other Governments	137,447	\$ 4,710,948	\$ 4,839,347	9,048
Deferred -Property Taxes	27,565	52,167	27,565	52,167
Total Liabilities	<u>\$ 165,012</u>	<u>\$ 4,763,115</u>	<u>\$ 4,866,912</u>	<u>\$ 61,215</u>
<b>TOTAL - ALL TRUST AND AGENCY FUNDS</b>				
<b>Assets:</b>				
Cash	\$ 1,527,166	\$ 8,374,523	\$ 8,145,261	\$ 1,756,428
Accounts receivable	128,703	22,525	128,703	22,525
Interest receivable	1,409	5,846	1,409	5,846
Taxes receivable	71,043	97,245	71,043	97,245
Total Assets	<u>\$ 1,728,321</u>	<u>\$ 8,500,139</u>	<u>\$ 8,346,416</u>	<u>\$ 1,882,044</u>
<b>Liabilities:</b>				
Due to other governments	1,398,967	8,079,651	8,281,378	1,197,240
Deferred revenues	-	12,765	-	12,765
Deferred -property taxes	54,298	87,444	54,298	87,444
Funds Held in Trust	275,056	320,279	10,740	584,595
Total Liabilities	<u>\$ 1,728,321</u>	<u>\$ 8,500,139</u>	<u>\$ 8,346,416</u>	<u>\$ 1,882,044</u>

**FEDERAL AND STATE REPORTS**

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# HINTONBURDICK

HINTON BURDICK HALL & SPILKER PLLC

CPAS & ADVISORS

**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***

The Honorable County Commission  
White Pine County  
Ely, Nevada

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

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, 2009, and have issued our report thereon dated November 20, 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 significant deficiencies in internal control over financial reporting: 04-1, 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, 07-4, 09-1, and 09-2.

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 November 20, 2009.

White Pine County's response 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  
November 20, 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, 2009, and have issued our report thereon dated November 20, 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	Senior Nutrition Center
Narcotics Task Force	Baker EMTS
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
Fire District Operating	Travel Revolving Fund
Public Transit Fund	Fire District Emergency
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 CNRGT C-2 HMBND	Drug Rehab Program
CSBG Fed Grant/Indigent	Rural VAWA
Task Force Grant/Sheriff	Lackawanna Water Source
Ely Pool Sales Tax	McGill Pool
Assessor Technology Fees	Camp Success
SERC (State) Grant	HMEP (SERC) Grant
HUD Grant Indigent	WSAP Grant Indigent
Violence Against Women	Vict of Crime (VOCA)
SR CNTR New Year Grant	Victim Witness Donations
USDA Cash	CCPBG Grant
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	Steptoe Valley Water Fund

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 finding 05-14 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, 2009 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  
November 20, 2009

**WHITE PINE COUNTY**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2009**

<u>Granting Agency</u>	<u>Grantor's Number</u>	<u>CFDA</u>	<u>Amount Expended</u>
<b><u>US Department of Agriculture</u></b>			
Schools and Roads - Grants to Counties		10.666 \$	322,485
<b><u>US Department of Commerce</u></b>			
Economic Development Administration revolving loan funds		11.307	321,871
<b><u>US Department of Housing and Urban Development</u></b>			
Passed through NV Commission on Economic Development			
Community Dev Block Grants/State's Program			
Ruth Sewer Ponds		14.228	29,225
Land Use Master Plan		14.228	8,400
<b><u>US Department of the Interior</u></b>			
Bureau of Land Management			
Rural Fire Assistance Program		15.228	13,100
<b><u>US Department of Justice</u></b>			
Passed through Dept of Human Resources-Div of Child & Family Services			
OJJDP Formula Grant-Juvenile Transportation & Prevention		16.540	2,686
Passed through Dept of Public Safety Byme Formula Grant Program			
Narcotics Task Force Grant		16.579	86,879
Passed through NV Office of the Attorney General			
Violence Against Women Formula Grant	2006-STOP-14	16.588	44,971
<b><u>US Department of Transportation</u></b>			
Airport Improvement Program			
Design for Apron Rehabilitation	3-32-006-11	20.106	2,750
Rehabilitate/Expand Airport Parking Apron	3-32-006-12	20.106	6,192
Rehabilitate Airport Signage	3-32-006-13	20.106	90,370
Federal Highway Administration			
Highway Safety Grant		20.600	4,395
Passed through NV Emergency Response Commission			
Interagency Hazardous Materials Public Sector Training and Planning Grant	06-HMEP-17-01	20.703	3,887
State Emergency Response Commission	06-HMEP-17-02	20.703	35,973
<b><u>Institute of Museum &amp; library services, National Foundation on the Arts &amp; Humanities</u></b>			
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	1,241
<b><u>US Department of Energy</u></b>			
Passed through NV Department of Public Safety-Division of Emergency Mgmt			
Nuclear Waste Disposal		81.065	354,346
Emergency Preparedness Working Group	81-50209	81.502	78,881

**WHITE PINE COUNTY**  
**Schedule of Expenditures of Federal Awards, Continued**  
**For the Year Ended June 30, 2009**

<u>Granting Agency</u>	<u>Grantor's Number</u>	<u>CFDA</u>	<u>Amount Expended</u>
<b><u>US Department of Health and Human Services</u></b>			
Passed through NV Division of Aging Services			
Special Programs for the Aging-Title III,Part C-Nutrition Services			
C-1 Congregate		93.045	18,679
C-2 Homebound		93.045	35,628
Passed through NV Dept of Business & industry Housing Division			
Welfare Set Aside Grant		93.569	10,997
Emergency Shelter Grant		93.569	3,297
Passed through Nevada Department of Human Resources			
Community Services Block Grant		93.569	46,061
<b><u>US Department of Homeland Security</u></b>			
Passed through NV Dept of Public safety- Division of Emergency Mgmt			
Emergency Management Performance Grant		97.042	45,335
TOTAL FEDERAL ASSISTANCE EXPENDED			\$ 1,567,849

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# HINTONBURDICK

HINTON BURDICK HALL & SPILKER PLLC

CPAs & ADVISORS

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

The Honorable County Commissioners  
White Pine County  
Ely, Nevada

### 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

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, 2009. 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, 2009.

### 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, 05-2, 07-1, 07-2, 07-3 and 09-1 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 companying schedule of findings and questioned costs, we consider items 04-1, 07-1, 07-2, and 07-3 to be material weaknesses.

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  
November 20, 2009

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2009**

**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
- Significant deficiency (ies) 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
- Significant deficiency (ies) 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>
10.666	Schools and Roads – Grants to Counties
11.307	Economic Development Administration revolving loan funds
81.065	Nuclear Waste Disposal

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

Auditee qualified as low-risk auditee?  yes  no

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2009**

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**Section II - Financial Statement Findings**

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**INTERNAL CONTROL OVER FINANCIAL REPORTING**

**Current Year Findings and Recommendations:**

**Material Weaknesses:**

No additional material weaknesses noted in fiscal year 2009.

**Significant Deficiencies:**

09-1. Cash Receipting Process

During the audit we noted a revolving loan fund loan payoff that was receipted into the system twice resulting in general ledger misstatements in cash and revenue accounts. It was also noted that funds were not deposited into the bank until 13 days after the date of the original receipt.

Recommendation

We recommend that processes be established and followed to ensure that funds received by the County are properly and timely receipted into the system and deposited into the County bank accounts.

09-2. Capital Asset Management

The County has made significant improvements in its capital assets accounting processes and we wish to commend the staff for their efforts. There were, however, several items that were not capitalized that should have been, one of which was a parcel of land that was donated to the County. Due to the nature of this event there was not an underlying financial transaction and therefore the finance office may not have been aware of the transaction.

Recommendation

We recommend the County continue its efforts in the area of capital asset management. We further recommend that a process be established to ensure that transactions of the type mentioned above are communicated to the finance office in order to be properly included in the accounting and capital asset records of the County.

**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.

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2009**

***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, 2009. We observed that the bank reconciliations at June 30, 2009 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 2010. Two clerks from the Treasurer's office have been trained on the reconciliation system which should resolve conditions cited above in fiscal year 2010.

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 indentified.

Current Status

Not implemented at June 30, 2009. 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, 2009. 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 2010.

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2009**

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. 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, 2009.

**Significant Deficiencies:**

- 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, 2009; however the County has recently developed and staffed a grant administrator position.

- 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.

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2009**

**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, 2009; however the County has recently developed and staffed a grant administrator position.

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. 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. If closure of the County Clerk’s bank account is not possible or practical, sufficient oversight, such as monthly review of the bank statements and bank account ledgers by the Finance Director should be implemented.

Current Status

Not implemented at June 30, 2009.

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.

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2009**

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.

Technically, 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. However, if some departments are unable to relinquish control of their bank accounts, sufficient oversight, such as monthly review of the bank statements and bank account ledgers by the Finance Director should be implemented.

Current Status

Partially implemented at June 30, 2009. The Treasurer made some effort to catch up past due reconciliations for fiscal year 2009. We also noted that the Treasurer's office will begin using the ADS bank reconciliation module in fiscal year 2010.

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. The County Sheriff is maintaining bank accounts outside of the control of the County Treasurer and Finance Director.
3. Bank deposits are only made monthly.

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 and that the County Sheriff's bank accounts be turned over to the Treasurer to be maintained. If closure of the County Sheriff's bank accounts is not possible or practical, sufficient oversight, such as monthly review of the bank statements and bank account ledgers by the Finance Director should be implemented.

Current Status

Not implemented at June 30, 2009.

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2009**

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.

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.

Current Status

Partially implemented at June 30, 2009.

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 and that the Juvenile Probation's bank accounts be turned over to the Treasurer to be maintained. If closure of Juvenile Probation's bank accounts is not a possibility, sufficient oversight, such as monthly review of the bank statements and bank account ledgers by the Finance Director should be implemented.

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2009**

Current Status

Not implemented at June 30, 2009.

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.

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, 2009.

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.

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2009**

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 and that the Justice Court's bank accounts be turned over to the County Treasurer to be maintained. If closure of the Justice Court's bank accounts is not a possibility, sufficient oversight, such as monthly review of the bank statements and bank account ledgers by the Finance Director should be implemented.

Current Status

Not implemented at June 30, 2009.

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.

Recommendations

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

Current Status

Not implemented at June 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.

Recommendation

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, 2009. We noted that this condition was being addressed during fiscal year 2009. We anticipate it will be addressed in fiscal year 2010.

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

Current Status

Partially implemented at June 30, 2009. The majority 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. The County has recently developed and staffed a grant administrator position that will facilitate reconciliation of the grants.

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, 2009. The County still needs to address the segregation of duties issues sited above and in the internal control study for the Welfare Office.

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2009**

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, 2009.

**COMPLIANCE AND OTHER MATTERS**

**Current Year Findings and Recommendations:**

**Compliance:**

09-3. Medium Term Financing

According to NRS 350.089, the County must adopt a resolution to enter into a medium term financing arrangement. The County entered into a capital lease agreement during the year but did not create and adopt a resolution as required.

Recommendations

We recommend that the Commission authorize by resolution medium term financial arrangements according to the guidelines set forth in NRS 350.089.

**Other Matters:**

No other matters noted in fiscal year 2009.

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2009**

**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, 2009. 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 2009 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.

Current Status

Partially implemented at June 30, 2009. The County continues to work on monitoring expenses and has implemented the purchase order system.

**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.

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2009**

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  
November 20, 2009

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2009**

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**Section III - Federal Award Findings and Questioned Costs**

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**US Department of Agriculture**

Schools and Roads – Grants to Counties – 10.666

The following findings from the financial statement findings are considered to be significant deficiencies for this federal award: 04-1, 04-12, 5-2, 07-1, and 07-2. Of the significant deficiencies listed, 04-1, 07-1, and 07-2 are considered to be material weaknesses in internal control over federal awards.

**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, 05-2, 07-1, 07-2, 07-3 and 09-1. Of the significant deficiencies listed, 04-1, 07-1, 07-2 and 07-3 are considered to be material weaknesses in internal control over federal awards.

**US Department of Energy**

Nuclear Waste Disposal – 81.065

The following findings from the financial statement findings are considered to be significant deficiencies for this federal award: 04-1, 04-12, 5-2, 07-1, and 07-2. Of the significant deficiencies 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

November 20, 2009

## ***White Pine County Finance Department***

801 Clark Street, Suite 5  
Ely, Nevada 89301

February 11, 2010

Hinton, Burdick, Hall & Spilker, PLLC  
63 South 300 East, Ste 100  
St. George, UT 84770

Subject: Plan of Correction for White Pine County Audit for FY2009

Following is our response to the audit findings and our plans for correcting those findings.

Significant Deficiencies:

**09-1. Cash Receipting Process: During the audit we noted a revolving loan fund loan payoff that was receipted into the system twice resulting in general ledger misstatements in cash and revenue accounts. It was also noted that funds were not deposited into the bank until 13 days after the date of the original receipt.**

Auditors Recommendation: We recommend that processes be established and followed to ensure that funds received by the County are properly and timely receipted into the system and deposited into the County bank accounts.

**Plan of Correction: This error was due to an oversight. Normal receipting processes are generally sufficient to prevent problems such as this one in the normal course of business. New staff in the Treasurer's Office will be trained so as to ensure that such errors do not occur.**

**09-2. Capital Asset Management: The County has made significant improvements in its capital assets accounting processes and we wish to commend the staff for their efforts. There were, however, several items that were not capitalized that should have been, one of which was a parcel of land that was donated to the County. Due to the nature of this event there was not an underlying financial transaction and therefore the finance office may not have been aware of the transaction.**

Auditors Recommendation: We recommend the County continue its efforts in the area of capital asset management. We further recommend that a process be established to ensure that transactions of the type mentioned above are communicated to the finance office in order to be properly included in the accounting and capital asset records of the County.

**Plan of Correction: We are revising our Fixed Asset system to attempt to ensure that the accountability for all assets, both additions and deletions and other relevant changes, is more accurate. This should fix the problems indicated above.**

**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. The County's accounts are currently up-to-date, a condition that is partially the result of changing banks and reconciling the new accounts monthly.***

**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. 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 those budgeted transfers in equal budgeted transfers out.

**Plan for Correction: All transfers were budgeted to balance. The Finance Director will continue to monitor transfers to ensure that they are in balance prior to the end of the fiscal year.**

### **GRANTS ADMINISTRATION ISSUES**

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

Auditors Recommendation: All grants should be managed at a Countywide 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. Grant administrators 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.

**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.

**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.

**Plan for Correction:** The Finance Department now has a dedicated position to work with the departmental grant managers to ensure that the various matters discussed above are resolved. With some attention to these issues, the majority of them should see substantial improvement by the end of the current fiscal year.

### **INTERNAL CONTROLS AND FRAUD RISK MANAGEMENT ISSUES**

**General Note: We are attempting to resolve all of these issues so they are combined into one block.**

#### **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. 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. The County Sheriff is maintaining bank accounts that should be under the custody of the Treasurer.
3. 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, prepare the bank deposits, and perform 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.

#### ***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: Continual monitoring of the various departments and functions toward meeting the goals set forth in the Internal Controls and Risk Management Study should find significant improvements in these areas .We are trying to tackle all of the issues and make the recommended changes where practicable. There are several issues that pertain to the separation of duties. While they may not be readily resolved, extra care will be taken to ensure that sufficient controls are present to overcome those roadblocks.**

#### **COMPLIANCE AND OTHER MATTERS**

Current Year Findings and Recommendations:

**09-3. Medium Term Financing: According to NRS 350.089, the County must adopt a resolution to enter into a medium term financing arrangement. The County entered into a capital lease agreement during the year but did not create and adopt a resolution as required.**

Auditors Recommendations: We recommend that the Commission authorize by resolution medium term financial arrangements according to the guidelines set forth in NRS 350.089.

Plan for Correction: This agreement was entered into in FY 2008 and should have followed the NRS guidelines. It did not. In the future the County will follow the required process set forth in the NRS.

**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.**

Auditors 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.

**Plan for Correction: While we believe that these accounts were properly authorized some time is the past, we will prepare and present to the Board of County Commissioners the necessary resolution to approve the establishment of these accounts. We will also review the continuing need for these accounts.**

**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 2009 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.**

Auditors 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.

**Plan for Correction: Regular monitoring of the status of budgeted expenditures is a regular function of the Finance Director. This is a continuing effort to ensure compliance with the NRS. The purchase order system continues to be used which should help to alleviate potential budgetary issues.**

The above plans will be implemented in the FY 2010 year. 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.

*Charles A. Rodewald*

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White Pine County