

**WHITE PINE COUNTY, NEVADA**  
**FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2012**  
**WITH REPORT OF**  
**INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS**

# WHITE PINE COUNTY

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**FINANCIAL SECTION**

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## Independent Auditors' Report

The Honorable County Commissioners  
White Pine County  
Ely, Nevada

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, Nevada, as of and for the year ended June 30, 2012, 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, Nevada's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from White Pine County, Nevada's financial statements for the year ended June 30, 2011 and, in our report dated October 31, 2011, we expressed an unqualified opinion on those financial statements.

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 opinions.

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, Nevada as of June 30, 2012, 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 December 15, 2012, on our consideration of White Pine County, Nevada'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.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedule of funding progress as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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, Nevada. 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.



HintonBurdick, PLLC  
December 15, 2012

WHITE PINE COUNTY, NEVADA  
Management's Discussion and Analysis  
June 30, 2012

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 position for governmental activities totaled \$58,078,484 at the end of fiscal year 2012 and \$51,256,507 at the end of fiscal year 2011. This is an increase in the net position of governmental activities of \$6,821,977 between fiscal years 2011 and 2012. Net position for business-type activities totaled \$1,576,601 and \$1,301,383 at the end of fiscal years 2012 and 2011 respectively.
- For 2012, unrestricted net position totaled \$7,928,127 for governmental activities. This is an increase of \$4,792,580 from 2011. Unrestricted net position for business-type activities totaled \$635,788 which was an increase of \$225,256 from 2011.
- At the end of the fiscal year 2012, the unassigned fund balance for the General Fund was \$8,003,318 or 60% of total General Fund expenditures and transfers. For fiscal year 2011, the General Fund unassigned fund balance was \$6,933,222. The increase in fund balance is due to revenues exceeding expenditures and transfers by a total of \$1,070,096.
- The County's primary revenue sources for governmental activities during 2012 are Ad Valorem property taxes of \$5,207,922 and net proceeds from mines of \$3,909,280. These two revenue sources comprise 30% and 23%, respectively, or 53% of total general governmental revenues for 2012. During fiscal 2011, Ad Valorem property taxes were \$3,887,338 and net proceeds from mines were \$3,892,743. These revenue sources comprised 22% and 22%, respectively, or 44% of total general governmental revenues for 2011.
- The County's total expenses were \$19,085,516 for 2012 and \$18,533,310 for 2011. The greatest expenses were in the following activities: public safety, general government and public works. (Please refer to the table on page 7.)
- Total capital assets being depreciated in governmental activities were \$81,176,427 for 2012 and \$77,460,100 for 2011. Total capital assets being depreciated in business-type activities were \$1,937,765 for 2012 and \$1,836,286 for 2011. 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 position presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.
- The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position 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, and Capital Improvement Funds 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 included as required supplementary information to the basic financial statements. Statements for all other governmental funds are included as supplementary 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 Position and the Statement of Activities.

#### Fiduciary Funds

- The County's fiduciary funds consist of 27 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, and Capital Improvements Fund.
- The combining statements and individual fund schedules are presented immediately following the required supplementary information.

## Government-Wide Financial Analysis

- Net position of White Pine County as of June 30, 2012 and June 30, 2011, is summarized and analyzed below:

	Governmental activities		Business-type activities		Combined total	
	2012	2011	2012	2011	2012	2011
Current and other assets	\$ 43,255,937	\$ 40,976,450	\$ 655,261	\$ 427,973	\$ 43,911,198	\$41,404,423
Long-term assets	-	89,537	-	-	-	89,537
Capital assets	20,639,640	21,171,336	940,813	890,851	21,580,453	22,062,187
Total assets	<u>63,895,577</u>	<u>62,237,323</u>	<u>1,596,074</u>	<u>1,318,824</u>	<u>65,491,651</u>	<u>63,556,147</u>
Long-term liabilities outstanding	3,740,837	9,972,439	-	-	3,740,837	9,972,439
Other liabilities	2,076,256	1,008,377	19,473	17,441	2,095,729	1,025,818
Total liabilities	<u>5,817,093</u>	<u>10,980,816</u>	<u>19,473</u>	<u>17,441</u>	<u>5,836,566</u>	<u>10,998,257</u>
Net position:						
Net investment in capital assets	20,639,640	21,103,514	940,813	890,851	21,580,453	21,994,365
Restricted	29,510,717	27,017,446	-	-	29,510,717	27,017,446
Unrestricted	7,928,127	3,135,547	635,788	410,532	8,563,915	3,546,079
Total net position	<u>\$ 58,078,484</u>	<u>\$ 51,256,507</u>	<u>\$ 1,576,601</u>	<u>\$ 1,301,383</u>	<u>\$ 59,655,085</u>	<u>\$52,557,890</u>

- As noted earlier, net position may serve over time as a useful indicator of the County's financial position. Governmental activities assets exceeded liabilities by \$58,078,484 as of June 30, 2012 and \$51,256,507 as of June 30, 2011. The current year increase in governmental net position including a prior period adjustment of \$3,624,894 was \$6,821,977. Business-type activities assets exceeded liabilities by \$1,576,601 as of June 30, 2012 and \$1,301,383 as of June 30, 2011.
- The largest portion of the County's net position 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 position for governmental activities represents resources that are subject to external restrictions on how they may be used. Of the restricted net position, 27% is for capital projects, 27% is for net proceeds mitigation, and the remainder is restricted for the County's special revenue funds.
- The remaining portion of the County's net position 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, 2012 were \$290,497.
- At June 30, 2012 and June 30, 2011, White Pine County had positive balances of net position 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	
	2012	2011	2012	2011	2012	2011
Revenues:						
Program revenues:						
Charges for services	\$ 2,679,471	\$ 2,457,342	\$ 590,431	\$ 252,500	\$ 3,269,902	\$ 2,709,842
Operating grants and contributions	1,756,222	1,213,947	-	-	1,756,222	1,213,947
Capital grants and contributions	297,847	84,202	-	-	297,847	84,202
General revenues:						
Taxes	12,660,742	12,391,537	-	-	12,660,742	12,391,537
State gaming licenses	145,020	144,522	-	-	145,020	144,522
Net proceeds from mines	3,909,280	3,892,743	-	-	3,909,280	3,892,743
Unrestricted investment earnings	289,887	266,377	610	78	290,497	266,455
Gains on sale of capital assets	4,779	24,847	-	-	4,779	24,847
Other revenue/(expense)	198,641	294,450	-	-	198,641	294,450
Total revenues	<u>21,941,889</u>	<u>20,769,967</u>	<u>591,041</u>	<u>252,578</u>	<u>22,532,930</u>	<u>21,022,545</u>
Expenses:						
General government	4,496,943	5,620,396	-	-	4,496,943	5,620,396
Judicial	2,259,626	2,228,559	-	-	2,259,626	2,228,559
Public safety	5,566,199	5,065,514	-	-	5,566,199	5,065,514
Public works	3,481,823	3,314,751	-	-	3,481,823	3,314,751
Health and sanitation	110,436	81,765	-	-	110,436	81,765
Welfare	1,096,986	740,610	-	-	1,096,986	740,610
Culture and recreation	1,002,455	808,747	-	-	1,002,455	808,747
Community support	751,699	350,111	-	-	751,699	350,111
Intergovernmental	-	-	-	-	-	-
Interest on long-term debt	-	7,588	-	-	-	7,588
Golf	-	-	201,606	223,704	201,606	223,704
Building and planning	-	-	117,743	91,565	117,743	91,565
Total expenses	<u>18,766,167</u>	<u>18,218,041</u>	<u>319,349</u>	<u>315,269</u>	<u>19,085,516</u>	<u>18,533,310</u>
Increase(Decrease) in net position						
before transfers and contributions	3,175,722	2,551,926	271,692	(62,691)	3,447,414	2,489,235
Capital contributions	-	-	24,887	-	24,887	-
Transfers	21,361	(28,639)	(21,361)	28,639	-	-
Increase(Decrease) in net position	3,197,083	2,523,287	275,218	(34,052)	3,472,301	2,489,235
Net position, beginning	51,256,507	48,733,220	1,301,383	1,335,435	52,557,890	50,068,655
Prior period adjustment	3,624,894	-	-	-	3,624,894	-
Net position, ending	<u>\$ 58,078,484</u>	<u>\$ 51,256,507</u>	<u>\$ 1,576,601</u>	<u>\$ 1,301,383</u>	<u>\$ 59,655,085</u>	<u>\$ 52,557,890</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, unassigned 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 \$39,420,145 and \$35,633,583 for years 2012 and 2011 respectively. This is an increase of \$3,786,562 in comparison with the prior year.

- The General Fund is the chief operating fund of the County. Comparatively, the fund balance of the General Fund was \$16,003,318 at the end of 2012 and was \$14,933,222 at the end of 2011. The fund balance of the County's General Fund increased by \$1,070,096 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 out to other funds was \$14,289,400. This budget represents anticipated expenses over revenues in the amount of \$1,006,548. Actual expenditures and transfers were \$1,029,397 less than the final budget.
- Revenues received in the general fund and transfers into the general fund were more than budgeted by \$1,047,247. This, combined with the fact that expenditures were less than budgeted amounts resulted in an increase in the general fund balance of \$1,070,096.

### Economic Factors

- Mining continues to play a significant role in the economy of White Pine County. In March 2012 Quadra FNX was taken over by KGHM International, Limited. It is anticipated that there may be a slowdown in production from this mine during the next year. Operations at Barrick's Bald Mountain gold mine will continue to provide tax revenues to the County. A new mine, Mid-Way Gold, is in the permitting process for two mines in White Pine County that may further strengthen the taxes derived from such sources. They are expecting a Record of Decision from the Bureau of Land Management on their permits in September 2013 and hope to begin construction immediately thereafter. Copper and gold prices remain strong indicating continued positive economic impact for the county from the mining industry.
- The Spring Valley Wind Farm completed its construction phase and has begun operations. It has in place a 20-year power purchase agreement with NV Energy for the sale of energy they produce. Even though tax abatements are provided for this renewable energy project, the county will continue to see additional tax revenues over the life of the Wind Farm.
- During Fiscal Year 2012 White Pine County did see economic growth. However, this growth was primarily due to large projects that were ongoing and completed during the year. The first quarter of the new Fiscal Year has seen expansion of the economy but at a much slower rate.
- While mining has assisted with economic recovery, it cannot be relied on as a stable future economic factor for the White Pine County. Therefore, the 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 Elizabeth Frances, Finance Director, at 801 Clark Street, Suite 5, Ely, Nevada 89301.

**BASIC FINANCIAL STATEMENTS**

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**WHITE PINE COUNTY**  
**Statement of Net Position**  
**June 30, 2012**

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<b>Assets</b>			
Cash and investments	\$ 41,050,170	\$ 653,908	\$ 41,704,078
Receivables (net of allowance for uncollectibles)	1,719,817	1,353	1,721,170
Assets held for resale	6,785	-	6,785
Restricted cash and investments	479,165	-	479,165
Capital assets not being depreciated			
Land	1,061,044	4,200	1,065,244
Construction in progress	331,610	-	331,610
Capital assets being depreciated, net of accumulated depreciation			
Equipment and vehicles	3,150,847	85,442	3,236,289
Improvements other than buildings	3,164,762	828,610	3,993,372
Buildings	4,613,593	22,561	4,636,154
Infrastructure	8,317,784	-	8,317,784
Total assets	<u>63,895,577</u>	<u>1,596,074</u>	<u>65,491,651</u>
<b>Liabilities</b>			
Accounts payable and other current liabilities	1,597,426	19,473	1,616,899
Unearned revenue	2,143,411	-	2,143,411
Due to other governments	-	-	-
Noncurrent liabilities:			
Due within one year	460,000	-	460,000
Due in more than one year	1,616,256	-	1,616,256
Total liabilities	<u>5,817,093</u>	<u>19,473</u>	<u>5,836,566</u>
<b>Net Position</b>			
Net investment in capital assets	20,639,640	940,813	21,580,453
Restricted for:			
Capital projects	8,073,138	-	8,073,138
Debt Service	-	-	-
Net proceeds mitigation	8,000,000	-	8,000,000
Other purposes	13,437,579	-	13,437,579
Unrestricted	7,928,127	635,788	8,563,915
Total net position	<u>\$ 58,078,484</u>	<u>\$ 1,576,601</u>	<u>\$ 59,655,085</u>

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Statement of Activities**  
**For the Year Ended June 30, 2012**

Functions/Programs	Program Revenues				Net (Expense) / Revenue and Change in Net Position		
	Expenses	Charges for Services	Operating	Capital	Governmental Activities	Business-type Activities	Total
			Grants and Contributions	Grants and Contributions			
<b>Primary government:</b>							
Governmental activities:							
General government	\$ 4,496,943	\$ 1,221,976	\$ 52,155	\$ -	\$ (3,222,812)	\$ -	\$ (3,222,812)
Judicial	2,259,626	419,825	-	5,000	(1,834,801)	-	(1,834,801)
Public safety	5,566,199	672,383	1,139,942	-	(3,753,874)	-	(3,753,874)
Public works	3,481,823	213,822	244,705	15,000	(3,008,296)	-	(3,008,296)
Health and sanitation	110,436	-	-	-	(110,436)	-	(110,436)
Welfare	1,096,986	3,305	220,037	-	(873,644)	-	(873,644)
Culture and recreation	1,002,455	79,603	12,526	268,811	(641,515)	-	(641,515)
Community support	751,699	68,557	86,857	9,036	(587,249)	-	(587,249)
Interest on long-term debt	-	-	-	-	-	-	-
Total governmental activities	<u>18,766,167</u>	<u>2,679,471</u>	<u>1,756,222</u>	<u>297,847</u>	<u>(14,032,627)</u>	<u>-</u>	<u>(14,032,627)</u>
Business-type activities:							
Golf	201,606	162,605	-	-	-	(39,001)	(39,001)
Building and Planning	117,743	427,826	-	-	-	310,083	310,083
Total business-type activities	<u>319,349</u>	<u>590,431</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>271,082</u>	<u>271,082</u>
Total primary government	<u>\$ 19,085,516</u>	<u>\$ 3,269,902</u>	<u>\$ 1,756,222</u>	<u>\$ 297,847</u>	<u>\$ (14,032,627)</u>	<u>\$ 271,082</u>	<u>\$ (13,761,545)</u>
General revenues:							
Ad valorem taxes					5,207,922	-	5,207,922
Consolidated taxes					2,988,988	-	2,988,988
Motor vehicle fuel tax					2,111,337	-	2,111,337
Sales taxes					743,568	-	743,568
Room taxes					6,077	-	6,077
Franchise taxes					402,013	-	402,013
Payment in lieu of taxes					1,200,837	-	1,200,837
State gaming licenses					145,020	-	145,020
Net proceeds from mines					3,909,280	-	3,909,280
Unrestricted investment earnings					289,887	610	290,497
Gain on sale of capital assets					4,779	-	4,779
Other revenues					198,641	-	198,641
Capital contributions					-	24,887	24,887
Transfers					21,361	(21,361)	-
Total general revenues					<u>17,229,710</u>	<u>4,136</u>	<u>17,233,846</u>
Change in net position					<u>3,197,083</u>	<u>275,218</u>	<u>3,472,301</u>
Net position - beginning					51,256,507	1,301,383	52,557,890
Prior period adjustment					3,624,894	-	3,624,894
Net position - ending					<u>\$ 58,078,484</u>	<u>\$ 1,576,601</u>	<u>\$ 59,655,085</u>

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2012**

	General Fund	Special Revenue Road Fund	Capital Projects Capital Improvement Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Cash and investments	\$ 17,440,066	\$ 1,753,002	\$ 1,970,794	\$ 19,886,308	\$ 41,050,170
Accounts receivable	69,422	1,329	2,168	184,963	257,882
Interest receivable	-	-	-	-	-
Property taxes receivable	116,405	-	-	13,867	130,272
Due from other governments	706,303	250,311	-	375,049	1,331,663
Due from other funds	72,137	-	-	-	72,137
Assets held for resale	-	-	-	6,785	6,785
Restricted cash and investments	-	-	-	479,165	479,165
Total assets	<u>\$ 18,404,333</u>	<u>\$ 2,004,642</u>	<u>\$ 1,972,962</u>	<u>\$ 20,946,137</u>	<u>\$ 43,328,074</u>
<b>Liabilities and Fund Balances</b>					
Liabilities:					
Accounts payable	\$ 385,439	\$ 13,011	\$ 99,901	\$ 683,946	\$ 1,182,297
Accrued liabilities	292,211	64,758	-	58,160	415,129
Due to other funds	-	-	-	72,137	72,137
Deferred - property taxes	78,521	-	-	16,434	94,955
Deferred revenue	1,644,844	-	38,054	460,513	2,143,411
Total liabilities	<u>2,401,015</u>	<u>77,769</u>	<u>137,955</u>	<u>1,291,190</u>	<u>3,907,929</u>
Fund balances:					
Restricted for:					
General government	-	-	-	965,844	965,844
Judicial	-	-	-	599,110	599,110
Public safety	-	-	-	89,819	89,819
Public works	-	1,926,873	-	2,704,482	4,631,355
Welfare	-	-	-	17,852	17,852
Community support	-	-	-	336,858	336,858
Capital projects	-	-	1,835,007	6,238,131	8,073,138
Net proceeds mitigation	8,000,000	-	-	-	8,000,000
Other purposes	-	-	-	1,000,000	1,000,000
Committed for:					
Culture and recreation	-	-	-	1,899,645	1,899,645
Judicial	-	-	-	-	-
Public safety	-	-	-	3,737,332	3,737,332
Welfare	-	-	-	2,065,874	2,065,874
Unassigned	8,003,318	-	-	-	8,003,318
Total fund balances	<u>16,003,318</u>	<u>1,926,873</u>	<u>1,835,007</u>	<u>19,654,947</u>	<u>39,420,145</u>
Total liabilities and fund balances	<u>\$ 18,404,333</u>	<u>\$ 2,004,642</u>	<u>\$ 1,972,962</u>	<u>\$ 20,946,137</u>	

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

Some receivables are not available in the current period and therefore are not reported in the funds.	-
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	20,639,640
Revenues considered unearned and not reported in the funds.	94,955
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.	<u>(2,076,256)</u>
Net position of governmental activities	<u>\$ 58,078,484</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, 2012**

	General Fund	Special Revenue	Capital Projects	Other	Total
		Road Fund	Capital Improvement Fund	Governmental Funds	Governmental Funds
<b>Revenues</b>					
Taxes	\$ 7,807,807	\$ 39,583	\$ 169,698	\$ 3,075,716	\$ 11,092,804
Licenses and permits	41,986	-	-	1,486	43,472
Intergovernmental	4,736,077	1,662,981	-	1,070,136	7,469,194
Charges for services	477,996	-	-	519,275	997,271
Fines and forfeitures	251,821	-	-	92,775	344,596
Investment Earnings	135,659	-	12,349	846,168	994,176
Miscellaneous revenue	646,658	109,833	2,500	257,415	1,016,406
Total revenues	14,098,004	1,812,397	184,547	5,862,971	21,957,919
<b>Expenditures</b>					
Current:					
General government	3,245,840	-	-	703,951	3,949,791
Judicial	2,248,850	-	-	51,793	2,300,643
Public Safety	3,578,139	-	-	1,123,272	4,701,411
Public Works	-	1,568,439	-	461,956	2,030,395
Health and Sanitation	111,062	-	-	-	111,062
Welfare	-	-	-	1,101,370	1,101,370
Culture and Recreation	776,112	-	-	158,019	934,131
Community Support	-	-	-	665,293	665,293
Capital outlay:					
General government	-	-	641,755	263,811	905,566
Public Safety	-	-	-	513,538	513,538
Public Works	-	-	-	957,613	957,613
Culture and Recreation	-	-	-	18,031	18,031
Total expenditures	9,960,003	1,568,439	641,755	6,018,647	18,188,844
Excess revenues over (under) expenditures	4,138,001	243,958	(457,208)	(155,676)	3,769,075
<b>Other financing sources (uses)</b>					
Transfers in	232,095	-	1,000,000	2,312,357	3,544,452
Transfers out	(3,300,000)	-	-	(223,091)	(3,523,091)
Fund balance transfer to agency funds	-	-	-	(3,874)	(3,874)
Total other financing sources and uses	(3,067,905)	-	1,000,000	2,085,392	17,487
Net change in fund balances	1,070,096	243,958	542,792	1,929,716	3,786,562
Fund balances - beginning of year	14,933,222	1,682,915	1,292,215	17,725,231	35,633,583
Fund balances - end of year	\$ 16,003,318	\$ 1,926,873	\$ 1,835,007	\$ 19,654,947	\$ 39,420,145

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, 2012**

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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	\$ 3,786,562
Notes receivable heretofore reported on the statement of net position were transferred to the Rural Nevada Development Corporation (RNDC) at the end of the fiscal year. The transfer of this receivable results in a decrease in net position. Payments received on the notes during the fiscal year have been netted against the final transfer of the receivable and are not material.	(89,537)
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.	(16,530)
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 depreciation exceeded capital outlay in the current period.	(508,509)
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and disposals) is to decrease net position.	(23,187)
The 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 position. 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.	67,822
Some changes in long term liabilities in the statement of activities do not reduce the use of current financial resources and, therefore, are not reported as expense reductions in the governmental funds.	<u>(19,538)</u>
Change in net position of governmental activities	<u><u>\$ 3,197,083</u></u>

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2012**

	Golf Course Fund	Nonmajor Proprietary Funds (Bldg and Planning)	Combined Total
<b>Assets</b>			
Current Assets:			
Cash	\$ 216,148	\$ 437,760	\$ 653,908
Receivables (net of allowance of \$0)	-	1,353	1,353
Total current assets	<u>216,148</u>	<u>439,113</u>	<u>655,261</u>
Noncurrent assets:			
Land	4,200	-	4,200
Buildings	71,744	-	71,744
Improvements	1,569,199	-	1,569,199
Furniture, equipment & vehicles	264,316	32,506	296,822
Accumulated depreciation	(997,902)	(3,250)	(1,001,152)
Total noncurrent assets	<u>911,557</u>	<u>29,256</u>	<u>940,813</u>
<b>Total Assets</b>	<u>1,127,705</u>	<u>468,369</u>	<u>1,596,074</u>
<b>Liabilities</b>			
Current Liabilities:			
Accounts payable	4,676	2,446	7,122
Accrued liabilities	5,716	4,285	10,001
Customer deposits	-	2,350	2,350
Total current liabilities	<u>10,392</u>	<u>9,081</u>	<u>19,473</u>
Total Liabilities	<u>10,392</u>	<u>9,081</u>	<u>19,473</u>
<b>Net Position</b>			
Net investment in capital assets	911,557	29,256	940,813
Unrestricted	205,756	430,032	635,788
Total net position	<u>\$ 1,117,313</u>	<u>\$ 459,288</u>	<u>\$ 1,576,601</u>

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Statement of Revenues, Expenses, and Changes in Fund Net Position**  
**Proprietary Funds**  
**For the Year Ended June 30, 2012**

	Golf Course Fund	Nonmajor Proprietary Funds (Bldg and Planning)	Combined Total
<b>Operating Revenues</b>			
Charges for Sales and Services			
Golf Course Fees	\$ 58,451	\$ -	\$ 58,451
Golf Cart Rentals	23,543	-	23,543
Golf Cart Path Repair	8,030	-	8,030
Golf Course Mower Fees	55,294	-	55,294
Golf Course Shed Fees	12,287	-	12,287
Building Permit Fees	-	425,717	425,717
RPC Fees	-	2,109	2,109
Miscellaneous	5,000	-	5,000
<b>Total Operating Revenues</b>	<b>162,605</b>	<b>427,826</b>	<b>590,431</b>
<b>Operating Expenses</b>			
Salaries	71,047	80,682	151,729
Employee Benefits	34,383	20,976	55,359
Service, Supplies and Other	47,909	12,835	60,744
Depreciation	48,267	3,250	51,517
<b>Total Operating Expenses</b>	<b>201,606</b>	<b>117,743</b>	<b>319,349</b>
Operating Income (Loss)	(39,001)	310,083	271,082
<b>Non-operating Revenues (Expenses)</b>			
Investment Earnings	-	610	610
<b>Total Non-Operating Revenue (Expense)</b>	<b>-</b>	<b>610</b>	<b>610</b>
<b>Income (loss) before contributions and transfers</b>	<b>(39,001)</b>	<b>310,693</b>	<b>271,692</b>
Capital Contribution from Governmental Activities	24,887	-	24,887
Transfers Out	(14,362)	(6,999)	(21,361)
<b>Change in net position</b>	<b>(28,476)</b>	<b>303,694</b>	<b>275,218</b>
Total net position, Beginning of Year	1,145,789	155,594	1,301,383
<b>Total net position, End of Year</b>	<b>\$ 1,117,313</b>	<b>\$ 459,288</b>	<b>\$ 1,576,601</b>

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, 2012**

	Golf Course Fund	Nonmajor Proprietary Funds (Bldg and Planning)	Combined Total
<b>Cash Flows From Operating Activities:</b>			
Cash received from customers, service fees	\$ 157,905	\$ 426,609	\$ 584,514
Cash received from customers, other	5,000	-	5,000
Cash paid to suppliers	(50,547)	(31,254)	(81,801)
Cash paid to employees	(103,551)	(80,682)	(184,233)
Net cash flows from operating activities	<u>8,807</u>	<u>314,673</u>	<u>323,480</u>
<b>Cash Flows From Noncapital Financing Activities:</b>			
Transfers from/(to) other funds	(14,362)	(6,999)	(21,361)
Net cash flows from noncapital financing activities	<u>(14,362)</u>	<u>(6,999)</u>	<u>(21,361)</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>			
Purchase of capital assets	(44,086)	(32,506)	(76,592)
Net cash flows from capital and related financing activities	<u>(44,086)</u>	<u>(32,506)</u>	<u>(76,592)</u>
<b>Cash Flows From Investing Activities:</b>			
Interest on investments	-	610	610
Net change in Cash and Cash Equivalents	(49,641)	275,778	226,137
Cash and Cash Equivalents, Beginning of Year	<u>265,789</u>	<u>161,982</u>	<u>427,771</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u>\$ 216,148</u>	<u>\$ 437,760</u>	<u>\$ 653,908</u>
Reconciliation of Operating Income to Net Cash Flows From Operating Activities:			
Net Operating Income/(Loss)	\$ (39,001)	\$ 310,083	\$ 271,082
Adjustments to reconcile net income/(loss) to net cash provided by operating activities:			
Depreciation/amortization	48,267	3,250	51,517
Changes in operating assets and liabilities:			
(Increase)/Decrease in receivables	300	(1,217)	(917)
Increase/(Decrease) in payables	(2,638)	926	(1,712)
Increase/(Decrease) in accrued liabilities & deposits	1,879	1,631	3,510
Net cash flows from operating activities	<u>\$ 8,807</u>	<u>\$ 314,673</u>	<u>\$ 323,480</u>
<b>Supplemental Schedule of Non-cash Financing and Investing Activities:</b>			
Capital contribution from governmental activities	\$ 24,887	\$ -	\$ 24,887

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Combined Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2012**

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	<u>Agency Funds</u>
<b>Assets</b>	
Cash and investments	\$ 1,254,830
Accounts receivable	69,131
Interest receivable	-
Property taxes receivable	<u>84,467</u>
Total Assets	<u><u>\$ 1,408,428</u></u>
<b>Liabilities</b>	
Due to other governments	\$ 525,442
Deferred revenues	14,858
Deferred -property taxes	67,213
Funds held in trust	<u>800,915</u>
Total Liabilities	<u><u>\$ 1,408,428</u></u>

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2012**

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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.

The White Pine County Fire District organized under NRS 474.460 is considered a blended component unit of the County. The District is reported as a special revenue fund.

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 McGill/Ruth General Improvement District.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2012**

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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 position 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, 2012**

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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.

***Capital Improvements Fund*** – The fund is used to collect tax revenues which are earmarked for various capital projects.

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.

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 sales and 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, 2012**

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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, 2012**

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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, 2012**

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

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**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 position. 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.

**Net Position and Fund Equity**

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed. When both committed, assigned, or unassigned resources are available for use, it is the County's policy to use committed resources first, followed by assigned resources and then unassigned resources as they are needed.

Equity is classified in the government-wide financial statements and in the proprietary fund financial statements as net position and is displayed in three components as follows:

*Net investment in capital assets* represents capital assets, net of accumulated depreciation and reduced by the outstanding balances of any long-term debt attributable to the acquisition, construction, or improvement of those assets.

*Restricted net position* is net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

*Unrestricted net position* is all other net position that does not meet the definition of "restricted" or "net investment in capital assets."

Equity is classified in the governmental fund financial statements as fund balance and is further classified as nonspendable, restricted, committed, assigned or unassigned as follows:

*Nonspendable fund balance* cannot be spent because it is either (1) not in spendable form, or (2) legally or contractually required to be maintained intact.

*Restricted fund balance* is fund balance with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2012**

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

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*Committed fund balance* can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority, the County Commission. A resolution, ordinance or vote by the County Commission is required to establish, modify or rescind a fund balance commitment.

*Assigned fund balance* is constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The County Finance Director is authorized to assign amounts to a specific purpose in accordance with the County's budget policy.

*Unassigned fund balance* is a residual classification of the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to a specific purpose within the General Fund.

**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.

**Prior-Year Summarized Comparative Information**

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data has not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the County's financial statements for the year ended June 30, 2011, from which the summarized information was derived.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2012**

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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 position:**

The governmental fund balance sheet includes reconciliation between total governmental fund balances and net position of governmental activities as reported in the government-wide statement of net position. This difference primarily results from the long-term economic focus of the statement of net position 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:

Compensated absences	\$ 877,931
Annual required contribution payable	1,198,325
Accrued interest payable	<u>-</u>
Net adjustment to reduce <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	<u><u>\$ 2,076,256</u></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 reconciliation between net changes in fund balances-total governmental funds and changes in net position 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	\$ 1,825,884
Depreciation expense	<u>(2,334,393)</u>
Net adjustment to decrease <i>net changes in fund balance -- total governmental funds</i> to arrive at <i>change in net position - governmental activities</i>	<u><u>\$ (508,509)</u></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 position. 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:

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2012**

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

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Principal repayments:	
Capital leases	<u>\$ 67,822</u>
Net adjustment to increase <i>net changes in fund balances</i> <i>total governmental funds</i> to arrive at <i>changes in net position-</i> <i>governmental activities</i>	<u>\$ 67,822</u>

Another element of the reconciliation states that “Some changes in long term liabilities in the statement of activities do not reduce the use of current financial resources and therefore are not reported as expense reductions in the governmental funds.” The detail of this difference is as follows:

Change in compensated absences	\$ 62,624
Net change in OPEB obligation	(86,062)
Change in accrued interest	<u>3,900</u>
Net adjustment to increase <i>net changes in fund balances -</i> <i>total governmental funds</i> to arrive at <i>changes in net position-</i> <i>governmental activities</i>	<u>\$ (19,538)</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.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2012**

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

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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.
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, 2012, 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 employed by the County. A purchase order is required for all purchases in excess of \$250 and all travel.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2012**

**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, 2012, \$522,837 of the County's bank balance of \$10,132,098 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, 2012 the County had the following investments and maturities:

	<u>Fair Value</u>	<u>Credit Rating (1)</u>	<u>Weighted Average Maturity (2)</u>
Local Government Investment Pool	\$ 12,564,914	*	110 days
Money Market	425,282	AAA/Aaa	N/A
US Government Securities	4,213,000	AA+	697 days
Federal Agency Issues	3,539,000	AA+	640 days
Negotiable Certificates of Deposit	<u>13,123,907</u>	FDIC Insured	553 days
Total investments	<u><u>\$ 33,866,103</u></u>		

\* This information is not readily available.

- (1) Ratings are provided where applicable to indicate the associated credit risk. N/A indicates not applicable.
- (2) Interest rate risk is estimated using the weighted average days to maturity.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2012**

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**NOTE 4. Deposits and Investments, Continued**

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*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, 2012 \$0 of the County's investments were 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.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2012**

**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, 2012 is as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$ 72,137	\$ -
Non-major funds	-	72,137
Total	<u>\$ 72,137</u>	<u>\$ 72,137</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, 2012 are shown in the following table:

<b>Transfer in:</b>	<b>Transfers out:</b>				Total
	General	Nonmajor Governmental	Golf Course Fund	Nonmajor Proprietary	
General Fund	\$ -	\$ 210,734	\$ 14,362	\$ 6,999	\$ 232,095
Capital Improvements Fund	1,000,000	-	-	-	1,000,000
Nonmajor Governmental Funds	2,300,000	12,357	-	-	2,312,357
Total	<u>\$ 3,300,000</u>	<u>\$ 223,091</u>	<u>\$ 14,362</u>	<u>\$ 6,999</u>	<u>\$ 3,544,452</u>

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2012**

**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 6/30/2011</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/2012</b>
Capital assets, not being depreciated:				
Land	\$ 1,061,044	\$ -	\$ -	\$ 1,061,044
Construction in progress	2,571,967	551,358	(2,791,715)	331,610
Total capital assets, not being depreciated:	<u>3,633,011</u>	<u>551,358</u>	<u>(2,791,715)</u>	<u>1,392,654</u>
Capital assets, being depreciated:				
Improvements other than buildings	5,631,058	5,821	-	5,636,879
Buildings	4,759,341	2,948,436	-	7,707,777
Equipment & vehicles	10,683,239	1,111,983	(349,913)	11,445,309
Infrastructure	56,386,462	-	-	56,386,462
Total capital assets, being depreciated:	<u>77,460,100</u>	<u>4,066,240</u>	<u>(349,913)</u>	<u>81,176,427</u>
Less accumulated depreciation for:				
Improvements other than buildings	(2,193,105)	(279,012)	-	(2,472,117)
Buildings	(2,893,159)	(201,025)	-	(3,094,184)
Equipment & vehicles	(7,803,443)	(817,746)	326,727	(8,294,462)
Infrastructure	(47,032,068)	(1,036,610)	-	(48,068,678)
Total accumulated depreciation	<u>(59,921,775)</u>	<u>(2,334,393)</u>	<u>326,727</u>	<u>(61,929,441)</u>
Total capital assets, being depreciated, net	<u>17,538,325</u>	<u>1,731,847</u>	<u>(23,186)</u>	<u>19,246,986</u>
Governmental activities capital assets, net	<u>\$ 21,171,336</u>	<u>\$ 2,283,205</u>	<u>\$ (2,814,901)</u>	<u>\$ 20,639,640</u>

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

<b>Governmental Activities:</b>	
General government	\$ 385,687
Judicial	23,569
Public safety	423,850
Public works	1,429,206
Culture and recreation	72,081
Total depreciation expense - governmental activities	<u>\$ 2,334,393</u>

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2012**

**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 6/30/2011</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/2012</b>
Capital assets, not being depreciated:				
Land	\$ 4,200	\$ -	\$ -	\$ 4,200
Total capital assets, not being depreciated:	<u>4,200</u>	<u>-</u>	<u>-</u>	<u>4,200</u>
Capital assets, being depreciated:				
Improvements other than buildings	1,544,312	24,887	-	1,569,199
Buildings	54,143	17,601	-	71,744
Equipment & vehicles	237,831	58,991	-	296,822
Total capital assets, being depreciated:	<u>1,836,286</u>	<u>101,479</u>	<u>-</u>	<u>1,937,765</u>
Less accumulated depreciation for:				
Improvements other than buildings	(705,130)	(35,459)	-	(740,589)
Buildings	(48,415)	(768)	-	(49,183)
Equipment & vehicles	(196,090)	(15,290)	-	(211,380)
Total accumulated depreciation	<u>(949,635)</u>	<u>(51,517)</u>	<u>-</u>	<u>(1,001,152)</u>
Total capital assets, being depreciated, net	<u>886,651</u>	<u>49,962</u>	<u>-</u>	<u>936,613</u>
Business type activities capital assets, net	<u>\$ 890,851</u>	<u>\$ 49,962</u>	<u>\$ -</u>	<u>\$ 940,813</u>

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2012**

**NOTE 6. Capital Assets, Continued**

Changes in construction in progress are summarized as follows:

The County completed construction on the Emergency Services Complex during fiscal year 2012.

**NOTE 7. Long-Term Debt**

The following is a summary of changes in long-term debt for the year ended June 30, 2012

<b>Governmental activities:</b>	<u>Balance 6/30/2011</u>	<u>Additions</u>	<u>Retirements</u>	<u>Valuation Adjustment</u>	<u>Balance 6/30/2012</u>	<u>Current Portion</u>
Vehicle Capital Lease	67,822	-	(67,822)	-	-	-
Accrued Compensated Absences	940,555	583,822	(646,446)	-	877,931	460,000
Net OPEB Obligation	<u>4,737,157</u>	<u>243,258</u>	<u>(157,196)</u>	<u>(3,624,894)</u>	<u>1,198,325</u>	
 Total long term debt	 <u>\$ 5,745,534</u>	 <u>\$ 827,080</u>	 <u>\$ (871,464)</u>	 <u>\$ (3,624,894)</u>	 <u>\$ 2,076,256</u>	 <u>\$ 460,000</u>

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2012**

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**NOTE 8. Net Proceeds of Mines**

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The County receives net proceeds of mines taxes through the State of Nevada that is then apportioned by the County. The County receives a payment in June of each year as a settlement payment for the previous calendar year(s). This amount is recognized as revenue when received, consistent with prior years. In June of each year the County also receives an advance payment for current calendar year. In the past this amount would not have been received until after fiscal year end and therefore to be consistent the amount is recorded as deferred revenue when received.

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**NOTE 9. 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, 2012, the general obligation debt limit of White Pine County was \$43,306,657. The County has general obligation long-term debt outstanding at year end of \$0. Accordingly, its legal borrowing capacity is \$43,306,657 at June 30, 2012.

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, 2012, the general obligation debt limit of the unincorporated towns of Lund, McGill and Ruth was \$471,298; \$1,856,918 and \$745,741 respectively. As none of these towns had general obligation debt at June 30, 2012, these amounts are also their available borrowing capacity amounts.

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**NOTE 10. 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, 2012**

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**NOTE 11. Changes to County Funds**

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After further review of the activity in fund 255 Lake Valley Water District and fund 580 Steptoe Valley Water, management determined that these funds should be reported as agency funds as opposed to special revenue funds of the County. Accordingly, in the Combining Statement of Revenues, Expenditures and Changes in Fund Balances for the non-major funds, a reduction in fund balance titled "Fund balance transfer to agency fund" was reported to transfer the remaining fund balance for these funds to the respective agency fund for these activities. These funds are held for trust for the named entities.

With the exception of the changes in the preceding paragraph, no other changes were made to the County's funds for the year ended June 30, 2012.

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**NOTE 12. 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 2011-2012 fiscal year is as follows:

**Regular Employees**

Employer-Pay Plan	21.50%
Employee/Employer Plan	11.25%

**Police/Fire Employees**

Employer-Pay Plan	37.00%
Employee/Employer Plan	19.00%

The County's contributions to PERS for the years ending June 30, 2012, 2011, and 2010 were \$1,462,065, \$1,545,538, and \$1,484,704, respectively, equal to the required contributions for each year.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2012**

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**NOTE 13. 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, 2012.

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**NOTE 14. 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 2012.

<b>Related Party</b>	<b>Relationship</b>	<b>Goods or Services</b>	<b>Total Purchases</b>
Extreme Accessories	Commissioner, Richard Carney	Cell phones and accessories	\$378.37
Border Inn	Commissioner, Gary Perea	Fuel	\$507.25

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

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2012**

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**NOTE 15. Post-Employment Healthcare Plan**

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**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 2012, the County contributed \$157,196 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 2012 the County's annual OPEB cost (expense) of 243,258 for the PEBP was equal to the ARC of \$130,480 plus interest on the net OPEB obligation of \$189,486 less adjustments to the annual required contributions of \$(76,708). The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligations for fiscal years 2009 through 2012 are as follows:

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2012**

**NOTE 15. Post-Employment Healthcare Plan, Continued**

Fiscal Year Ended	Annual OPEB Cost (EANC Cost Method)	% of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/2012	\$ 243,258	65%	\$ 1,198,325
6/30/2011	\$ 1,755,919	10%	\$ 4,737,157
6/30/2010	\$ 1,755,919	7%	\$ 3,158,609
6/30/2009	\$ 1,755,919	13%	\$ 1,522,505

During fiscal year 2012, the County changed its policy for subsidizing retirees. A new actuarial valuation as of January 1, 2012 was performed using the changes to the policy which were adopted in the October 26, 2011 Commission meeting. As a result of the change in policy, the net OPEB obligation decreased dramatically. In order to reflect the changes in the financial statements, a **prior period adjustment** was recorded in the statement of activities for \$3,624,894 to decrease beginning net OPEB obligation and increase beginning governmental net position.

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 PEPP:

Annual required contribution	\$ 130,480
Interest on net OPEB obligation	189,486
Adjustments to annual required contributions	(76,708)
Annual OPEB cost (expense)	<u>243,258</u>
Contributions made	(157,196)
Increase in net OPEB obligation	<u>86,062</u>
Net OPEB obligation - beginning of year	4,737,157
Valuation adjustment (change in policy)	(3,624,894)
Net OPEB obligation - end of year	<u><u>\$ 1,198,325</u></u>

**Funded Status and Funding Progress**

The County's most recent actuarial valuation was as of January 1, 2012 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 \$1,198,325 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 \$5,794,566 and the ratio of the UAAL to the covered payroll was 20.6%

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.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2012**

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**NOTE 15. Post-Employment Healthcare Plan, Continued**

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**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.

In the January 1, 2012 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 9 percent is used initially, reduced by decrements to an ultimate rate of 5 percent after nine years. A standard 3 percent inflation rate was used throughout.

The UAAL is being amortized on a level dollar basis over a closed 30-year period. The remaining amortization period at June 30, 2012 is 26 years

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**NOTE 16. Prior Period Adjustment**

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See note 15 for information pertaining to the prior period adjustment recorded in the statement of activities.

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## 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 **Capital Improvements Fund** is used to collect taxes which are earmarked for the construction of a new pool complex

#### SCHEDULE OF FUNDING PROGRESS

- **Schedule of funding progress** for post-employment health care plan, see note 15.

**WHITE PINE COUNTY**  
**GENERAL FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**For the Year Ended June 30, 2012**  
**(With Comparative Totals for June 30, 2011)**

REVENUES:	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2011
	Original	Final			
<b>Taxes:</b>					
Ad Valorem					
Real Property	\$ 2,832,664	\$ 2,832,664	\$ 2,529,297	\$ (303,367)	\$ 2,424,453
Personal Property	531,310	531,310	1,581,915	1,050,605	680,313
Oil and Gas	33,800	33,800	26,152	(7,648)	27,342
Net Proceeds of Mines	3,217,893	3,217,893	3,268,430	50,537	3,250,028
Governmental Services	-	-	-	-	-
Franchise	464,000	464,000	402,013	(61,987)	453,995
Total Taxes	<u>7,079,667</u>	<u>7,079,667</u>	<u>7,807,807</u>	<u>728,140</u>	<u>6,836,131</u>
<b>Licenses, Permits:</b>					
Business Licenses and Permits					
Liquor Licenses	4,000	4,000	4,460	460	4,185
County Gaming Licenses	30,000	30,000	32,760	2,760	33,296
Miscellaneous Licenses and Permits	4,040	4,040	4,766	726	6,307
Total licenses and permits	<u>38,040</u>	<u>38,040</u>	<u>41,986</u>	<u>3,946</u>	<u>43,788</u>
<b>Intergovernmental:</b>					
Federal Grants					
Resource Management	-	-	-	-	-
State Shared Revenues					
Consolidated Tax	2,673,284	2,673,284	2,842,545	169,261	3,109,604
State Gaming License	158,000	158,000	145,020	(12,980)	144,522
CED/CDBG	60,000	63,000	53,000	(10,000)	60,000
Other	-	-	-	-	-
Other Governmental Shared Revenues					
Payment in Lieu of Taxes	1,050,000	1,050,000	1,200,837	150,837	1,158,176
Tri-County Co-op	88,000	88,000	105,196	17,196	102,200
Public Defender Co-op	25,000	25,000	1,454	(23,546)	2,844
Interlocal Sheriff Co-op	600,000	600,000	385,000	(215,000)	385,000
District Attorney Co-op	-	-	-	-	-
FAA	3,300	3,300	3,025	(275)	3,300
Total Intergovernmental	<u>4,657,584</u>	<u>4,660,584</u>	<u>4,736,077</u>	<u>75,493</u>	<u>4,965,646</u>
<b>Fines and Forfeitures:</b>					
Court Fines	60,000	60,000	82,781	22,781	87,992
Forfeited Bail	100,000	100,000	85,969	(14,031)	90,048
Administrative Fees	60,000	60,000	83,071	23,071	72,824
Total Fines and Forfeitures	<u>232,000</u>	<u>232,000</u>	<u>251,821</u>	<u>19,821</u>	<u>250,864</u>
<b>Charges for Services:</b>					
Clerk's Fees	25,000	25,000	31,765	6,765	26,661
Recorder's Fees	100,000	100,000	91,039	(8,961)	94,417
Assessors Commissions	125,000	125,000	245,516	120,516	104,924
Sheriff Fees	12,000	12,000	11,113	(887)	14,362

(continued)

**WHITE PINE COUNTY**  
**GENERAL FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Continued)**  
**For the Year Ended June 30, 2012**  
**(With Comparative Totals for June 30, 2011)**

REVENUES:	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2011
	Original	Final			
<b>Charges for Services Cont.</b>					
Prisoner Board	2,000	2,000	950	(1,050)	600
Justice Court Fees	22,000	22,000	20,762	(1,238)	19,463
Public Defender Fees	1,500	1,500	823	(677)	1,170
Concession Stand Fees	500	500	742	242	936
McGill Pool Receipts	-	34,000	28,433	(5,567)	-
Airport User Fees	2,500	2,500	-	(2,500)	101
Library User Fees	4,500	4,500	4,702	202	5,038
Juvenile Detention Fees	8,000	8,000	7,171	(829)	10,180
County Park Use Fees	8,000	8,000	13,850	5,850	12,525
Other	22,000	22,000	21,130	(870)	22,176
Total Charges for Services	<u>333,000</u>	<u>367,000</u>	<u>477,996</u>	<u>110,996</u>	<u>312,553</u>
<b>Miscellaneous</b>					
Investment earnings	50,000	50,000	135,659	85,659	125,608
Miscellaneous Revenue	428,571	428,571	623,272	194,701	401,415
Sales of Tax Deed	-	-	4,779	4,779	586
Insurance Reimbursement	10,000	10,000	-	(10,000)	3,313
Security Reimburse	15,000	15,000	18,607	3,607	20,693
PACT Reimbursement	2,000	2,000	-	(2,000)	-
Total Miscellaneous	<u>505,571</u>	<u>505,571</u>	<u>782,317</u>	<u>276,746</u>	<u>551,615</u>
TOTAL REVENUES	<u>\$12,845,862</u>	<u>\$12,882,862</u>	<u>\$14,098,004</u>	<u>\$ 1,215,142</u>	<u>\$12,960,597</u>

(continued)

**WHITE PINE COUNTY**  
**GENERAL FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Continued)**  
**For the Year Ended June 30, 2012**  
**(With Comparative Totals for June 30, 2011)**

<b>EXPENDITURES:</b>	<b>Budget</b>		<b>Actual Amounts</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Actual 2011</b>
	<b>Original</b>	<b>Final</b>			
<b>GENERAL GOVERNMENT</b>					
Legislative Activity					
<b>Commissioners</b>					
Salaries and Wages	\$ 136,654	\$ 143,754	\$ 143,655	\$ 99	\$ 107,042
Employee Benefits	84,258	81,628	81,337	291	79,605
Services and Supplies	52,500	52,850	46,588	6,262	52,233
Capital Outlay	-	6,500	6,479	21	-
Total legislative	<u>273,412</u>	<u>284,732</u>	<u>278,059</u>	<u>6,673</u>	<u>238,880</u>
Executive Activity					
<b>Administrator</b>					
Salaries and Wages	155,408	-	-	-	-
Employee Benefits	54,266	-	-	-	-
Services and Supplies	20,200	-	-	-	-
	<u>229,874</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Clerk</b>					
Salaries and Wages	197,141	205,841	205,669	172	193,024
Employee Benefits	85,303	84,293	84,095	198	63,794
Services and Supplies	26,250	26,700	23,187	3,513	17,758
	<u>308,694</u>	<u>316,834</u>	<u>312,951</u>	<u>3,883</u>	<u>274,576</u>
<b>Assessor</b>					
Salaries and Wages	235,088	226,588	226,552	36	200,986
Employee Benefits	105,262	92,162	91,554	608	77,780
Services and Supplies	20,000	13,200	7,362	5,838	11,919
Capital Outlay	-	-	-	-	-
	<u>360,350</u>	<u>331,950</u>	<u>325,468</u>	<u>6,482</u>	<u>290,685</u>
Total Executive	<u>898,918</u>	<u>648,784</u>	<u>638,419</u>	<u>10,365</u>	<u>565,261</u>
Elections Activity					
<b>Election Department</b>					
Salaries and Wages	3,600	3,600	3,492	108	4,625
Employee Benefits	203	1,003	764	239	636
Services and Supplies	41,050	28,500	16,844	11,656	30,658
Total Elections Activity	<u>44,853</u>	<u>33,103</u>	<u>21,100</u>	<u>12,003</u>	<u>35,919</u>
Finance Activity					
<b>Recorder/Auditor</b>					
Salaries and Wages	133,009	144,509	144,426	83	124,611
Employee Benefits	48,655	57,495	56,910	585	46,932
Services and Supplies	8,085	7,585	5,513	2,072	5,337
	<u>189,749</u>	<u>209,589</u>	<u>206,849</u>	<u>2,740</u>	<u>176,880</u>
<b>Comptroller</b>					
Salaries and Wages	214,204	216,804	216,675	129	215,555
Employee Benefits	87,979	86,349	85,964	385	83,180
Services and Supplies	17,000	16,624	15,263	1,361	13,284
Capital Outlay	-	-	-	-	-
	<u>319,183</u>	<u>319,777</u>	<u>317,902</u>	<u>1,875</u>	<u>312,019</u>

(continued)

**WHITE PINE COUNTY**  
**GENERAL FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Continued)**  
**For the Year Ended June 30, 2012**  
**(With Comparative Totals for June 30, 2011)**

EXPENDITURES (Continued):	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2011
	Original	Final			
<b>Treasurer</b>					
Salaries and Wages	146,462	143,562	143,273	289	127,848
Employee Benefits	54,641	53,201	52,835	366	49,364
Services and Supplies	11,300	13,050	7,459	5,591	10,198
Capital Outlay	2,000	350	350	-	950
	<u>214,403</u>	<u>210,163</u>	<u>203,917</u>	<u>6,246</u>	<u>188,360</u>
<b>Data Processing</b>					
Salaries and Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services and Supplies	115,235	98,435	68,475	29,960	68,250
	<u>115,235</u>	<u>98,435</u>	<u>68,475</u>	<u>29,960</u>	<u>68,250</u>
Total Finance Activity	<u>838,570</u>	<u>837,964</u>	<u>797,143</u>	<u>40,821</u>	<u>745,509</u>
Other General Government Activities					
<b>Buildings and Maintenance</b>					
Salaries and Wages	294,653	232,553	232,211	342	282,083
Employee Benefits	115,617	102,287	101,956	331	113,306
Services and Supplies	185,919	161,119	135,611	25,508	125,017
Capital Outlay	-	-	-	-	-
	<u>596,189</u>	<u>495,959</u>	<u>469,778</u>	<u>26,181</u>	<u>520,406</u>
<b>Airport Operating</b>					
Salaries and Wages	27,572	14,072	14,016	56	22,370
Employee Benefits	5,688	2,688	2,121	567	3,051
Services and Supplies	220,340	204,480	36,182	168,298	168,039
Capital Outlay	-	1,660	1,655	5	-
	<u>253,600</u>	<u>222,900</u>	<u>53,974</u>	<u>168,926</u>	<u>193,460</u>
<b>Economic Development</b>					
Salaries and Wages	152,962	145,962	145,824	138	144,221
Employee Benefits	57,238	64,188	63,946	242	41,451
Services and Supplies	15,480	59,480	50,611	8,869	61,225
Capital Outlay	-	-	-	-	-
	<u>225,680</u>	<u>269,630</u>	<u>260,381</u>	<u>9,249</u>	<u>246,897</u>
<b>Human Resources</b>					
Salaries and Wages	75,165	85,265	85,252	13	75,634
Employee Benefits	19,895	17,985	17,765	220	19,069
Services and Supplies	17,785	77,285	59,940	17,345	17,539
Capital Outlay	-	-	-	-	-
	<u>112,845</u>	<u>180,535</u>	<u>162,957</u>	<u>17,578</u>	<u>112,242</u>
<b>Other</b>					
Employee Benefits	294,644	216,364	181,906	34,458	215,071
Services and Supplies	628,869	682,919	328,350	354,569	256,107
Debt Service	-	-	-	-	-
McGill Pool	-	-	53,773	(53,773)	-
Capital Outlay	-	-	-	-	-
	<u>923,513</u>	<u>899,283</u>	<u>564,029</u>	<u>335,254</u>	<u>471,178</u>
Total Other General Government	<u>2,111,827</u>	<u>2,068,307</u>	<u>1,511,119</u>	<u>557,188</u>	<u>1,544,183</u>
Total General Government	<u>4,167,580</u>	<u>3,872,890</u>	<u>3,245,840</u>	<u>627,050</u>	<u>3,129,752</u>

(continued)

**WHITE PINE COUNTY**  
**GENERAL FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Continued)**  
**For the Year Ended June 30, 2012**  
**(With Comparative Totals for June 30, 2011)**

EXPENDITURES (Continued):	Budget		Actual Amounts	Variance	Actual 2011
	Original	Final		Favorable (Unfavorable)	
<b>PUBLIC SAFETY</b>					
<b>Sheriff</b>					
<b>Administration</b>					
Salaries and Wages	131,852	137,652	137,627	25	132,471
Employee Benefits	70,684	72,624	72,329	295	67,616
Services and Supplies	13,400	13,700	12,012	1,688	9,588
	<u>215,936</u>	<u>223,976</u>	<u>221,968</u>	<u>2,008</u>	<u>209,675</u>
<b>Detective</b>					
Salaries and Wages	136,864	131,464	130,740	724	67,356
Employee Benefits	73,647	80,807	80,287	520	39,505
Services and Supplies	7,800	12,900	10,845	2,055	3,786
	<u>218,311</u>	<u>225,171</u>	<u>221,872</u>	<u>3,299</u>	<u>110,647</u>
<b>Patrol</b>					
Salaries and Wages	1,077,824	1,129,224	1,122,349	6,875	1,128,541
Employee Benefits	680,762	660,822	657,676	3,146	632,016
Services and Supplies	117,775	140,675	134,275	6,400	126,573
Capital Outlay	-	-	-	-	-
	<u>1,876,361</u>	<u>1,930,721</u>	<u>1,914,300</u>	<u>16,421</u>	<u>1,887,130</u>
<b>Jail</b>					
Salaries and Wages	349,024	475,024	470,664	4,360	330,226
Employee Benefits	224,679	209,469	208,019	1,450	180,037
Services and Supplies	94,000	92,700	82,294	10,406	83,302
Capital Outlay	10,000	10,000	10,000	-	10,000
	<u>677,703</u>	<u>787,193</u>	<u>770,977</u>	<u>16,216</u>	<u>603,565</u>
<b>Dispatch</b>					
Salaries and Wages	241,672	261,772	260,420	1,352	267,501
Employee Benefits	109,122	96,322	95,470	852	98,089
Services and Supplies	11,500	13,500	11,863	1,637	11,821
Capital Outlay	7,600	7,600	7,510	90	-
	<u>369,894</u>	<u>379,194</u>	<u>375,263</u>	<u>3,931</u>	<u>377,411</u>
<b>Coroner</b>					
Services and Supplies	28,000	40,200	32,695	7,505	42,900
	<u>28,000</u>	<u>40,200</u>	<u>32,695</u>	<u>7,505</u>	<u>42,900</u>
Total Sheriff	<u>3,386,205</u>	<u>3,586,455</u>	<u>3,537,075</u>	<u>49,380</u>	<u>3,231,328</u>
<b>Office of Emergency Management</b>					
Salaries and Wages	58,887	58,987	23,669	35,318	55,747
Employee Benefits	24,437	23,637	7,284	16,353	21,500
Services and Supplies	11,750	12,650	10,111	2,539	8,014
	<u>95,074</u>	<u>95,274</u>	<u>41,064</u>	<u>54,210</u>	<u>85,261</u>
Total Public Safety	<u>3,481,279</u>	<u>3,681,729</u>	<u>3,578,139</u>	<u>103,590</u>	<u>3,316,589</u>
<b>Judicial</b>					
<b>District Attorney</b>					
Salaries and Wages	377,303	351,103	350,907	196	398,691
Employee Benefits	147,503	127,323	126,694	629	129,737
Capital Outlay	50,000	42,700	32,689	10,011	65,760
Services and Supplies	75,630	60,530	50,786	9,744	25,607
	<u>650,436</u>	<u>581,656</u>	<u>561,076</u>	<u>20,580</u>	<u>619,795</u>

(continued)

**WHITE PINE COUNTY**  
**GENERAL FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Continued)**  
**For the Year Ended June 30, 2012**  
**(With Comparative Totals for June 30, 2011)**

EXPENDITURES (Continued):	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2011
	Original	Final			
<b>District Court Bailiffs</b>					
Salaries and Wages	101,808	99,608	99,557	51	98,741
Employee Benefits	52,492	34,942	34,695	247	37,043
Services and Supplies	6,400	3,400	2,358	1,042	1,951
	<u>160,700</u>	<u>137,950</u>	<u>136,610</u>	<u>1,340</u>	<u>137,735</u>
<b>Law Library</b>					
Services and Supplies	28,000	28,000	26,800	1,200	19,420
Capital Outlay	-	-	-	-	-
	<u>28,000</u>	<u>28,000</u>	<u>26,800</u>	<u>1,200</u>	<u>19,420</u>
<b>Justice of the Peace - Ely</b>					
Salaries and Wages	215,926	186,126	186,012	114	212,828
Employee Benefits	65,302	51,202	50,907	295	60,109
Services and Supplies	11,520	6,620	4,416	2,204	2,030
	<u>292,748</u>	<u>243,948</u>	<u>241,335</u>	<u>2,613</u>	<u>274,967</u>
<b>Justice of the Peace - Lund</b>					
Salaries and Wages	3,100	4,700	4,372	328	4,141
Employee Benefits	882	1,392	964	428	858
Services and Supplies	5,750	3,750	1,103	2,647	1,654
	<u>9,732</u>	<u>9,842</u>	<u>6,439</u>	<u>3,403</u>	<u>6,653</u>
<b>Judicial Related Costs</b>					
Services and Supplies	494,200	564,200	548,561	15,639	478,624
Capital Outlay	8,000	5,000	3,952	1,048	-
	<u>502,200</u>	<u>569,200</u>	<u>552,513</u>	<u>16,687</u>	<u>478,624</u>
<b>Court Judicial Support</b>					
Salaries and Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Capital Outlay	10,300	26,800	26,431	369	-
Services and Supplies	63,995	41,095	31,550	9,545	17,252
	<u>74,295</u>	<u>67,895</u>	<u>57,981</u>	<u>9,914</u>	<u>17,252</u>
<b>District Court Department 1</b>					
Salaries and Wages	91,920	95,045	94,810	235	100,954
Employee Benefits	38,237	27,257	26,879	378	30,600
Services and Supplies	33,000	33,000	8,177	24,823	11,347
	<u>163,157</u>	<u>155,302</u>	<u>129,866</u>	<u>25,436</u>	<u>142,901</u>
<b>District Court Department 2</b>					
Salaries and Wages	91,921	98,720	98,676	44	95,539
Employee Benefits	37,398	31,718	31,592	126	29,517
Services and Supplies	112,831	108,881	105,175	3,706	11,041
	<u>242,150</u>	<u>239,319</u>	<u>235,443</u>	<u>3,876</u>	<u>136,097</u>

(continued)

**WHITE PINE COUNTY**  
**GENERAL FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Continued)**  
**For the Year Ended June 30, 2012**  
**(With Comparative Totals for June 30, 2011)**

EXPENDITURES (Continued):	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2011
	Original	Final			
<b>Juvenile Probation</b>					
Salaries and Wages	145,006	181,806	181,397	409	166,254
Employee Benefits	86,682	83,922	83,686	236	80,286
Services and Supplies	29,250	20,350	16,393	3,957	18,468
	<u>260,938</u>	<u>286,078</u>	<u>281,476</u>	<u>4,602</u>	<u>265,008</u>
<b>Juvenile Detention</b>					
Services and Supplies	27,800	31,700	19,311	12,389	10,549
	<u>27,800</u>	<u>31,700</u>	<u>19,311</u>	<u>12,389</u>	<u>10,549</u>
Total Judicial	<u>2,412,156</u>	<u>2,350,890</u>	<u>2,248,850</u>	<u>102,040</u>	<u>2,109,001</u>
Health and Sanitation					
<b>Public Health</b>					
Salaries and Wages	43,306	36,956	36,954	2	38,826
Employee Benefits	20,169	12,729	12,713	16	16,742
Services and Supplies	61,547	64,667	61,395	3,272	25,507
Total Health and Sanitation	<u>125,022</u>	<u>114,352</u>	<u>111,062</u>	<u>3,290</u>	<u>81,075</u>
Culture and Recreation					
<b>Parks Maintenance</b>					
Salaries and Wages	80,328	126,028	125,626	402	85,052
Employee Benefits	35,919	39,269	38,829	440	33,214
Services and Supplies	70,691	133,491	119,326	14,165	59,680
Capital Outlay	-	-	-	-	-
	<u>186,938</u>	<u>298,788</u>	<u>283,781</u>	<u>15,007</u>	<u>177,946</u>
<b>Marich Field</b>					
Services and Supplies	17,700	-	-	-	14,017
	<u>17,700</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,017</u>
<b>Library Operating</b>					
Salaries and Wages	168,168	175,568	175,433	135	177,988
Employee Benefits	56,193	56,943	56,859	84	58,162
Services and Supplies	47,645	48,245	45,679	2,566	45,883
	<u>272,006</u>	<u>280,756</u>	<u>277,971</u>	<u>2,785</u>	<u>282,033</u>
<b>Natural Resource Management</b>					
Services and Supplies	-	222,100	214,360	7,740	-
	<u>-</u>	<u>222,100</u>	<u>214,360</u>	<u>7,740</u>	<u>-</u>
<b>Library Data Processing</b>					
Services and Supplies	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Culture and Recreation	<u>476,644</u>	<u>801,644</u>	<u>776,112</u>	<u>25,532</u>	<u>473,996</u>

(continued)

**WHITE PINE COUNTY**  
**GENERAL FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Continued)**  
**For the Year Ended June 30, 2012**  
**(With Comparative Totals for June 30, 2011)**

<b>EXPENDITURES (Continued):</b>	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual 2011</u>
	<u>Original</u>	<u>Final</u>			
Intergovernmental Expense					
<b>Cooperative agreement</b>					
City Fire department	-	-	-	-	-
Animal control	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>10,432,807</u>	<u>10,821,505</u>	<u>9,960,003</u>	<u>861,502</u>	<u>9,110,413</u>
Excess of Revenues Over/(Under) Expenditures	2,413,055	\$2,061,357	4,138,001	2,076,644	3,850,184
<b>Other Financing Sources (uses):</b>					
Transfers Out	(300,000)	(3,467,895)	(3,300,000)	167,895	(5,039,500)
Transfers In	251,361	399,990	232,095	(167,895)	34,659
Total Other Financing Sources (Uses):	<u>(48,639)</u>	<u>(3,067,905)</u>	<u>(3,067,905)</u>	<u>-</u>	<u>(5,004,841)</u>
<b>Net Change in Fund Balance</b>	2,364,416	(1,006,548)	1,070,096	2,076,644	(1,154,657)
Fund Balance, Beginning of Year	14,933,222	14,933,222	14,933,222	-	16,087,879
Fund Balance, End of Year	<u>\$ 17,297,638</u>	<u>\$ 13,926,674</u>	<u>\$ 16,003,318</u>	<u>\$ 2,076,644</u>	<u>\$ 14,933,222</u>

**WHITE PINE COUNTY**  
**ROAD FUND**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**For the Year Ended June 30, 2012**  
**(With Comparative Total for June 30, 2011)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2011
	Original	Final			
<b>REVENUES:</b>					
Tax Revenue					
County Motor Vehicle	\$ 30,402	\$ 30,402	\$ 39,583	\$ 9,181	\$ 37,592
Total Tax Revenue	<u>30,402</u>	<u>30,402</u>	<u>39,583</u>	<u>9,181</u>	<u>37,592</u>
Intergovernmental					
Federal Grants	-	-	-	-	-
National Forest Wild	240,000	240,000	231,680	(8,320)	237,230
State Motor Vehicle - 1.25 & 1.75	602,824	602,824	610,849	8,025	603,166
State Motor Vehicle - 2.25	823,616	823,616	820,452	(3,164)	818,610
Total Intergovernmental	<u>1,666,440</u>	<u>1,666,440</u>	<u>1,662,981</u>	<u>(3,459)</u>	<u>1,659,006</u>
Other Revenue:					
Investment Earnings	10,000	10,000	7,473	(2,527)	32,867
Miscellaneous	70,000	70,000	102,360	32,360	187,237
PACT Reimbursement	-	-	-	-	-
Total Other	<u>80,000</u>	<u>80,000</u>	<u>109,833</u>	<u>29,833</u>	<u>220,104</u>
Total Revenues	<u>1,776,842</u>	<u>1,776,842</u>	<u>1,812,397</u>	<u>35,555</u>	<u>1,916,702</u>
<b>EXPENDITURES:</b>					
Public Works					
Salaries	863,217	858,807	812,111	46,696	789,545
Employee Benefits	321,216	324,626	293,259	31,367	291,287
Services and Supplies	583,025	606,565	463,069	143,496	429,775
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>1,767,458</u>	<u>1,789,998</u>	<u>1,568,439</u>	<u>221,559</u>	<u>1,510,607</u>
Excess of Revenues Over/(Under) Expenditures	9,384	(13,156)	243,958	257,114	406,095
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	9,384	(13,156)	243,958	257,114	406,095
Fund Balance, Beginning of Year	<u>1,682,915</u>	<u>1,682,915</u>	<u>1,682,915</u>	<u>-</u>	<u>1,276,820</u>
Fund Balance, End of Year	<u>\$ 1,692,299</u>	<u>\$ 1,669,759</u>	<u>\$ 1,926,873</u>	<u>\$ 257,114</u>	<u>\$ 1,682,915</u>

**WHITE PINE COUNTY**  
**CAPITAL IMPROVEMENTS**  
**Capital Projects Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**For the Year Ended June 30, 2012**  
**(With Comparative Totals for June 30, 2011)**

	Budget		Actual	Variance	Actual 2011
	Original	Final		Favorable (Unfavorable)	
<b>REVENUES:</b>					
Tax Revenue					
Real Property	\$ 91,368	\$ 91,368	\$ 97,662	\$ 6,294	\$ 72,217
Personal Property	11,387	11,387	49	(11,338)	-
Net Proceeds	103,776	103,776	71,987	(31,789)	70,387
Capital Improvements Tax	-	-	-	-	-
Total Taxes	<u>206,531</u>	<u>206,531</u>	<u>169,698</u>	<u>(36,833)</u>	<u>142,604</u>
Other Revenue:					
Miscellaneous	-	-	2,500	2,500	3,000
Intergovernmental	-	-	-	-	242,278
Debt Proceeds	-	-	-	-	-
Investment Earnings	-	-	12,349	12,349	5,917
Total Other Revenue:	<u>-</u>	<u>-</u>	<u>14,849</u>	<u>14,849</u>	<u>251,195</u>
Total Revenues:	<u>206,531</u>	<u>206,531</u>	<u>184,547</u>	<u>(21,984)</u>	<u>393,799</u>
<b>EXPENDITURES:</b>					
Salaries and Wages	-	-	-	-	-
Employee benefits	-	-	-	-	-
Services and Supplies	-	-	-	-	36,937
Capital Outlay	644,495	856,495	641,755	214,740	1,850,031
Total Expenditures	<u>644,495</u>	<u>856,495</u>	<u>641,755</u>	<u>214,740</u>	<u>1,886,968</u>
Excess of Revenues Over (Under) Expenditures	(437,964)	(649,964)	(457,208)	192,756	(1,493,169)
<b>Other Financing Sources (Uses):</b>					
Transfers In	-	3,000,000	1,000,000	(2,000,000)	400,000
Total Other Financing Sources (Uses)	<u>-</u>	<u>3,000,000</u>	<u>1,000,000</u>	<u>(2,000,000)</u>	<u>400,000</u>
<b>Net Change in Fund Balance</b>	(437,964)	2,350,036	542,792	(1,807,244)	(1,093,169)
Fund Balance, Beginning of Year	<u>1,292,215</u>	<u>1,292,215</u>	<u>1,292,215</u>	<u>-</u>	<u>2,385,384</u>
Fund Balance, End of Year	<u>\$ 854,251</u>	<u>\$ 3,642,251</u>	<u>\$ 1,835,007</u>	<u>\$ (1,807,244)</u>	<u>\$ 1,292,215</u>

**WHITE PINE COUNTY**  
**Required Supplementary Information**  
**Schedule of Funding Progress**  
**For the Year Ended June 30, 2012**

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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)
1/1/2012	\$ -	\$ 1,198,325	\$ 1,198,325	0.0%	\$ 5,794,566	20.7%
1/1/2011	\$ -	\$ 13,904,776	\$ 13,904,776	0.0%	\$ 5,419,587	256.6%
1/1/2010	\$ -	\$ 13,904,776	\$ 13,904,776	0.0%	\$ 5,419,587	256.6%
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, 2011**

	Agricultural District 13	Emergency Medical Serv.	Agricultural Extension	Indigent	CSBG Fed Grnt/Indigent	HUD Emergency Shelter Grant	WSAP Grant Indigent	Private Grants/Welfare	Public Transit Fund
<b>ASSETS</b>									
Cash and investments	\$ 416,291	\$ 645,656	\$ 142,309	\$ 1,417,030	\$ -	\$ -	\$ -	\$ -	\$ 1,823,090
Accounts receivable	-	6,186	292	10,894	40,845	979	666	-	156
Property taxes receivable	1,486	1,493	424	4,275	-	-	-	-	-
Due from other governments	29	29	8	83	-	-	-	-	101,016
Assets held for resale	-	-	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	498	16,315	-
Total assets	<u>\$ 417,806</u>	<u>\$ 653,364</u>	<u>\$ 143,033</u>	<u>\$ 1,432,282</u>	<u>\$ 40,845</u>	<u>\$ 979</u>	<u>\$ 1,164</u>	<u>\$ 16,315</u>	<u>\$ 1,924,262</u>
<b>LIABILITIES AND FUND BALANCES</b>									
Liabilities:									
Accounts payable	\$ 16,324	\$ 5,290	\$ 2,559	\$ 142,251	\$ 16,820	\$ 36	\$ 275	\$ -	\$ 311,112
Accrued liabilities	-	10,882	737	8,582	-	-	-	-	-
Due to other funds	-	-	-	-	22,488	512	-	-	-
Deferred -property taxes	1,826	1,826	-	5,478	-	-	-	-	-
Deferred revenue	34,668	49,473	9,905	99,051	-	-	-	-	-
Total liabilities	<u>52,818</u>	<u>67,471</u>	<u>13,201</u>	<u>255,362</u>	<u>39,308</u>	<u>548</u>	<u>275</u>	<u>-</u>	<u>311,112</u>
Fund balances:									
Restricted for:	-	-	-	-	-	-	-	-	-
General government	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	1,613,150
Welfare	-	-	-	-	1,537	-	-	16,315	-
Community support	-	-	-	-	-	431	889	-	-
Capital projects	-	-	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-	-	-
Committed for:	-	-	-	-	-	-	-	-	-
Culture and recreation	364,988	-	129,832	-	-	-	-	-	-
Public safety	-	585,893	-	-	-	-	-	-	-
Welfare	-	-	-	1,176,920	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances	<u>364,988</u>	<u>585,893</u>	<u>129,832</u>	<u>1,176,920</u>	<u>1,537</u>	<u>431</u>	<u>889</u>	<u>16,315</u>	<u>1,613,150</u>
Total liabilities & fund balance	<u>\$ 417,806</u>	<u>\$ 653,364</u>	<u>\$ 143,033</u>	<u>\$ 1,432,282</u>	<u>\$ 40,845</u>	<u>\$ 979</u>	<u>\$ 1,164</u>	<u>\$ 16,315</u>	<u>\$ 1,924,262</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2011**

	Regional Transportation	SB 74 Fund	Recorder Tech. Fees	Assessor Tech. Fees	Clerk Tech. Fees	Mining Map Rev Fund	Library Gift Fund	Genetic Marker Test	Range Improvement
<b>ASSETS</b>									
Cash and investments	\$ 975,484	\$ 1,610,514	\$ -	\$ -	\$ 313	\$ -	\$ -	\$ 1,012	\$ 20,559
Accounts receivable	-	100,998	-	-	-	-	442	-	-
Property taxes receivable	-	-	-	-	-	-	-	-	-
Due from other governments	117,593	-	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-	-	-
Restricted cash	-	-	7,986	272,460	-	75,900	62,069	-	-
Total assets	<u>\$ 1,093,077</u>	<u>\$ 1,711,512</u>	<u>\$ 7,986</u>	<u>\$ 272,460</u>	<u>\$ 313</u>	<u>\$ 75,900</u>	<u>\$ 62,511</u>	<u>\$ 1,012</u>	<u>\$ 20,559</u>
<b>LIABILITIES AND FUND BALANCES</b>									
Liabilities:									
Accounts payable	\$ 1,745	\$ -	\$ 140	\$ 57,127	\$ -	\$ -	\$ 891	\$ -	\$ 20,240
Accrued liabilities	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Deferred -property taxes	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	72,776	-	-	-	-	-
Total liabilities	<u>1,745</u>	<u>-</u>	<u>140</u>	<u>129,903</u>	<u>-</u>	<u>-</u>	<u>891</u>	<u>-</u>	<u>20,240</u>
Fund balances:									
Restricted for:									
General government	-	-	7,846	142,557	313	75,900	-	-	319
Judicial	-	-	-	-	-	-	-	1,012	-
Public safety	-	-	-	-	-	-	-	-	-
Public works	1,091,332	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-	-	-
Committed for:									
Culture and recreation	-	-	-	-	-	-	61,620	-	-
Public safety	-	1,711,512	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances	<u>1,091,332</u>	<u>1,711,512</u>	<u>7,846</u>	<u>142,557</u>	<u>313</u>	<u>75,900</u>	<u>61,620</u>	<u>1,012</u>	<u>319</u>
Total liabilities & fund balance	<u>\$ 1,093,077</u>	<u>\$ 1,711,512</u>	<u>\$ 7,986</u>	<u>\$ 272,460</u>	<u>\$ 313</u>	<u>\$ 75,900</u>	<u>\$ 62,511</u>	<u>\$ 1,012</u>	<u>\$ 20,559</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2011**

	BLM Tri County Agreement	Lake Valley Water District	Lund Town	McGill Town	Ruth Town	Fire District Operating	Wildlife Mgmt Fund	Senior Center	Nuclear Waste
<b>ASSETS</b>									
Cash and investments	\$ -	\$ -	\$ 32,728	\$ 223,140	\$ 129,885	\$ 2,417,112	\$ 5,828	\$ 169,861	\$ 243,215
Accounts receivable	-	-	-	-	-	13,236	-	6,316	-
Property taxes receivable	-	-	-	-	-	-	-	1,649	-
Due from other governments	-	-	2,449	14,548	7,051	-	-	42	-
Assets held for resale	-	-	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,177</u>	<u>\$ 237,688</u>	<u>\$ 136,936</u>	<u>\$ 2,430,348</u>	<u>\$ 5,828</u>	<u>\$ 177,868</u>	<u>\$ 243,215</u>
<b>LIABILITIES AND FUND BALANCES</b>									
Liabilities:									
Accounts payable	\$ -	\$ -	\$ 1,463	\$ 2,997	\$ 4,751	\$ 36,131	\$ 654	\$ 3,555	\$ 8,874
Accrued liabilities	-	-	-	2,181	-	10,302	-	6,453	9,184
Due to other funds	-	-	-	-	-	-	-	-	-
Deferred -property taxes	-	-	-	-	-	-	-	1,826	-
Deferred revenue	-	-	292	1,362	342	-	-	53,845	-
Total liabilities	<u>-</u>	<u>-</u>	<u>1,755</u>	<u>6,540</u>	<u>5,093</u>	<u>46,433</u>	<u>654</u>	<u>65,679</u>	<u>18,058</u>
Fund balances:									
Restricted for:									
General government	-	-	33,422	231,148	131,843	-	5,174	-	225,157
Judicial	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	1,000,000	-	-	-
Committed for:									
Culture and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	1,383,915	-	-	-
Welfare	-	-	-	-	-	-	-	112,189	-
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>33,422</u>	<u>231,148</u>	<u>131,843</u>	<u>2,383,915</u>	<u>5,174</u>	<u>112,189</u>	<u>225,157</u>
Total liabilities & fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,177</u>	<u>\$ 237,688</u>	<u>\$ 136,936</u>	<u>\$ 2,430,348</u>	<u>\$ 5,828</u>	<u>\$ 177,868</u>	<u>\$ 243,215</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2011**

	EDA RLF Interest	EDA RLF Principal	Industrial Park	Justice Crt Admin Fees	Juvenile Crt Admin Fees	Justice Crt Facilities	Ely Justice Court Collect.	Drug Rehab Program	Victim Impact Panel
<b>ASSETS</b>									
Cash and investments	\$ -	\$ -	\$ 328,764	\$ 92,347	\$ 29,083	\$ 303,803	\$ 60,441	\$ 46,008	\$ 1,760
Accounts receivable	73	-	-	-	-	-	-	-	\$ -
Property taxes receivable	-	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	92	-	7	-	-
Assets held for resale	-	-	6,785	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 73</u>	<u>\$ -</u>	<u>\$ 335,549</u>	<u>\$ 92,347</u>	<u>\$ 29,175</u>	<u>\$ 303,803</u>	<u>\$ 60,448</u>	<u>\$ 46,008</u>	<u>\$ 1,760</u>
<b>LIABILITIES AND FUND BALANCES</b>									
Liabilities:									
Accounts payable	\$ -	\$ -	\$ 64	\$ 148	\$ -	\$ -	\$ 2,309	\$ 212	\$ -
Accrued liabilities	-	-	-	-	-	-	-	-	-
Due to other funds	73	-	-	-	-	-	-	-	-
Deferred -property taxes	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-
Total liabilities	<u>73</u>	<u>-</u>	<u>64</u>	<u>148</u>	<u>-</u>	<u>-</u>	<u>2,309</u>	<u>212</u>	<u>-</u>
Fund balances:									
Restricted for:									
General government	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	92,199	29,175	303,803	58,139	45,796	1,760
Public safety	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Community support	-	-	335,485	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-	-	-
Committed for:									
Culture and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>335,485</u>	<u>92,199</u>	<u>29,175</u>	<u>303,803</u>	<u>58,139</u>	<u>45,796</u>	<u>1,760</u>
Total liabilities & fund balance	<u>\$ 73</u>	<u>\$ -</u>	<u>\$ 335,549</u>	<u>\$ 92,347</u>	<u>\$ 29,175</u>	<u>\$ 303,803</u>	<u>\$ 60,448</u>	<u>\$ 46,008</u>	<u>\$ 1,760</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2011**

	District Court House Arrest	Grant Projects	Justice Court House Arrest	Dist Crt Admin Fees	Juvenile Court House Arrest	Lund Justice Court	Legal Aid	Forensic Services	Lund Irrigation
<b>ASSETS</b>									
Cash and investments	\$ 1,555	\$ -	\$ 2,219	\$ 40,356	\$ 499	\$ 24,416	\$ 21,691	\$ 55,687	\$ -
Accounts receivable	-	2,785	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-	-	-
Due from other governments	-	28,974	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 1,555</u>	<u>\$ 31,759</u>	<u>\$ 2,219</u>	<u>\$ 40,356</u>	<u>\$ 499</u>	<u>\$ 24,416</u>	<u>\$ 21,691</u>	<u>\$ 55,687</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND BALANCES</b>									
Liabilities:									
Accounts payable	\$ 1,555	\$ 6,224	\$ 216	\$ -	\$ 1	\$ 47	\$ 333	\$ 95	\$ -
Accrued liabilities	-	509	-	-	-	-	-	-	-
Due to other funds	-	2,337	-	-	-	-	-	-	-
Deferred -property taxes	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-
Total liabilities	<u>1,555</u>	<u>9,070</u>	<u>216</u>	<u>-</u>	<u>1</u>	<u>47</u>	<u>333</u>	<u>95</u>	<u>-</u>
Fund balances:									
Restricted for:									
General government	-	22,689	-	-	-	-	-	55,592	-
Judicial	-	-	2,003	40,356	498	24,369	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-	-	-
Committed for:									
Culture and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	21,358	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>22,689</u>	<u>2,003</u>	<u>40,356</u>	<u>498</u>	<u>24,369</u>	<u>21,358</u>	<u>55,592</u>	<u>-</u>
Total liabilities & fund balance	<u>\$ 1,555</u>	<u>\$ 31,759</u>	<u>\$ 2,219</u>	<u>\$ 40,356</u>	<u>\$ 499</u>	<u>\$ 24,416</u>	<u>\$ 21,691</u>	<u>\$ 55,687</u>	<u>\$ -</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2011**

	Las Vegas Water Filings	Domestic Violence	D.A.R.E Grant	Ely Pool Project	Ely Pool Sales Taxes	McGill Pool	Camp Success	St of NV China Springs	State Indigent
<b>ASSETS</b>									
Cash and investments	\$ 33,884	\$ 75	\$ 9,912	\$ 5,989,629	\$ 1,143,101	\$ 44	\$ 200,646	\$ 61,294	\$ 861,137
Accounts receivable	-	-	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-	260	4,280
Due from other governments	-	-	-	818	1	-	-	5	84
Assets held for resale	-	-	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 33,884</u>	<u>\$ 75</u>	<u>\$ 9,912</u>	<u>\$ 5,990,447</u>	<u>\$ 1,143,102</u>	<u>\$ 44</u>	<u>\$ 200,646</u>	<u>\$ 61,559</u>	<u>\$ 865,501</u>
<b>LIABILITIES AND FUND BALANCES</b>									
Liabilities:									
Accounts payable	\$ -	\$ 75	\$ 1,035	\$ 21,992	\$ -	\$ 44	\$ 543	\$ -	\$ 5,565
Accrued liabilities	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Deferred -property taxes	-	-	-	-	-	-	-	-	5,478
Deferred revenue	-	-	-	-	-	-	-	5,547	99,051
Total liabilities	<u>-</u>	<u>75</u>	<u>1,035</u>	<u>21,992</u>	<u>-</u>	<u>44</u>	<u>543</u>	<u>5,547</u>	<u>110,094</u>
Fund balances:									
Restricted for:									
General government	33,884	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-
Public safety	-	-	8,877	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	5,968,455	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-	-	-
Committed for:									
Culture and recreation	-	-	-	-	1,143,102	-	200,103	-	-
Public safety	-	-	-	-	-	-	-	56,012	-
Welfare	-	-	-	-	-	-	-	-	755,407
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances	<u>33,884</u>	<u>-</u>	<u>8,877</u>	<u>5,968,455</u>	<u>1,143,102</u>	<u>-</u>	<u>200,103</u>	<u>56,012</u>	<u>755,407</u>
Total liabilities & fund balance	<u>\$ 33,884</u>	<u>\$ 75</u>	<u>\$ 9,912</u>	<u>\$ 5,990,447</u>	<u>\$ 1,143,102</u>	<u>\$ 44</u>	<u>\$ 200,646</u>	<u>\$ 61,559</u>	<u>\$ 865,501</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2011**

	St of NV Child Support	Steptoe Valley Water	EMPG (FEMA)	EPWG (DOE) Grant	Task Force Grnt/Sheriff	Collection Dev. Grant	SERC (State) Grant	HMEP (SERC) Grant	Violence Agnst Women
<b>ASSETS</b>									
Cash and investments	\$ 53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable	1,095	-	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-	-	-
Due from other governments	-	-	62,399	-	33,271	-	-	-	6,550
Assets held for resale	-	-	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	42,851	-	-	-	1,086
Total assets	<u>\$ 1,148</u>	<u>\$ -</u>	<u>\$ 62,399</u>	<u>\$ -</u>	<u>\$ 76,122</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,636</u>
<b>LIABILITIES AND FUND BALANCES</b>									
Liabilities:									
Accounts payable	\$ 1,095	\$ -	\$ 5,140	\$ -	\$ 4,018	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	9,330	-	-	-	-
Due to other funds	-	-	46,727	-	-	-	-	-	-
Deferred -property taxes	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-
Total liabilities	<u>1,095</u>	<u>-</u>	<u>51,867</u>	<u>-</u>	<u>13,348</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:									
Restricted for:									
General government	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-
Public safety	-	-	10,532	-	62,774	-	-	-	7,636
Public works	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Community support	53	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-	-	-
Committed for:									
Culture and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances	<u>53</u>	<u>-</u>	<u>10,532</u>	<u>-</u>	<u>62,774</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,636</u>
Total liabilities & fund balance	<u>\$ 1,148</u>	<u>\$ -</u>	<u>\$ 62,399</u>	<u>\$ -</u>	<u>\$ 76,122</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,636</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2011**

	CCPBG Grant	E.L.Cord P/T Positions	Operating Debt	Airport Improvements	Total Nonmajor Gvtl. Funds
<b>ASSETS</b>					
Cash and investments	\$ 20,763	\$ 13,438	\$ -	\$ 269,676	\$ 19,886,308
Accounts receivable	-	-	-	-	184,963
Property taxes receivable	-	-	-	-	13,867
Due from other governments	-	-	-	-	375,049
Assets held for resale	-	-	-	-	6,785
Restricted cash	-	-	-	-	479,165
Total assets	<u>\$ 20,763</u>	<u>\$ 13,438</u>	<u>\$ -</u>	<u>\$ 269,676</u>	<u>\$ 20,946,137</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 683,946
Accrued liabilities	-	-	-	-	58,160
Due to other funds	-	-	-	-	72,137
Deferred -property taxes	-	-	-	-	16,434
Deferred revenue	20,763	13,438	-	-	460,513
Total liabilities	<u>20,763</u>	<u>13,438</u>	<u>-</u>	<u>-</u>	<u>1,291,190</u>
Fund balances:					
Restricted for:					
General government	-	-	-	-	965,844
Judicial	-	-	-	-	599,110
Public safety	-	-	-	-	89,819
Public works	-	-	-	-	2,704,482
Welfare	-	-	-	-	17,852
Community support	-	-	-	-	336,858
Capital projects	-	-	-	269,676	6,238,131
Other purposes	-	-	-	-	1,000,000
Committed for:					
Culture and recreation	-	-	-	-	1,899,645
Public safety	-	-	-	-	3,737,332
Welfare	-	-	-	-	2,065,874
Unassigned	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>269,676</u>	<u>19,654,947</u>
Total liabilities & fund balance	<u>\$ 20,763</u>	<u>\$ 13,438</u>	<u>\$ -</u>	<u>\$ 269,676</u>	<u>\$ 20,946,137</u>

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2011**

<b>REVENUES:</b>	Agricultural Dist. 13	Emergency Med. Serv.	Agricultural Extension	Indigent	CSBG FED Grant/Indigent	HUD Emergency Shelter Grant	WSAP Grant Indigent	Private Grants/Welfare	Public Transit
Taxes	\$ 162,622	\$ 162,627	\$ 46,391	\$ 592,244	\$ -	\$ -	\$ -	\$ -	\$ 743,380
Licenses, permits and fees	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	11,000	90,912	1,560	5,338	-	-
Charges for services	-	214,533	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	1,430
Miscellaneous	25,526	1,055	539	3,306	-	-	-	13,113	-
Total	<u>188,148</u>	<u>378,215</u>	<u>46,930</u>	<u>606,550</u>	<u>90,912</u>	<u>1,560</u>	<u>5,338</u>	<u>13,113</u>	<u>744,810</u>
<b>EXPENDITURES:</b>									
Current:									
General Government	-	-	-	-	-	-	-	-	-
Public Safety	-	356,580	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	411,617
Welfare	-	-	-	536,192	92,791	-	-	5,583	-
Health and Sanitation	-	-	-	-	-	-	-	-	-
Culture and Recreation	95,468	-	34,955	-	-	-	-	-	-
Community Support	-	-	-	-	-	1,560	5,554	-	-
Capital Outlay:									
General Government	-	-	-	-	-	-	-	-	-
Public Safety	-	137,000	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	348,866
Culture and Recreation	18,031	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total	<u>113,499</u>	<u>493,580</u>	<u>34,955</u>	<u>536,192</u>	<u>92,791</u>	<u>1,560</u>	<u>5,554</u>	<u>5,583</u>	<u>760,483</u>
Excess of revenues over (under) expenditures	<u>74,649</u>	<u>(115,365)</u>	<u>11,975</u>	<u>70,358</u>	<u>(1,879)</u>	<u>-</u>	<u>(216)</u>	<u>7,530</u>	<u>(15,673)</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Fund balance transfer to agency fund	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	74,649	(115,365)	11,975	70,358	(1,879)	-	(216)	7,530	(15,673)
Fund Balances - Beginning	290,339	701,258	117,857	1,106,562	3,416	431	1,105	8,785	1,628,823
Fund Balances - Ending	<u>\$ 364,988</u>	<u>\$ 585,893</u>	<u>\$ 129,832</u>	<u>\$ 1,176,920</u>	<u>\$ 1,537</u>	<u>\$ 431</u>	<u>\$ 889</u>	<u>\$ 16,315</u>	<u>\$ 1,613,150</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2011**

<b>REVENUES:</b>	Regional Transportation	Recorder Tech. Fees	Assessor Tech. Fees	Clerk Tech. Fees	Mining Map Revenue	Library Gift Fund	Genetic Marker	Range Improvement	BLM Tri County Agreement
Taxes	\$ 639,404	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	5,715	-	-	-
Charges for services	-	10,308	226,450	63	23,935	-	-	20,376	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Miscellaneous	4,133	-	-	-	-	12,579	-	-	-
<b>Total</b>	<b>643,537</b>	<b>10,308</b>	<b>226,450</b>	<b>63</b>	<b>23,935</b>	<b>18,294</b>	<b>-</b>	<b>20,376</b>	<b>-</b>
<b>EXPENDITURES:</b>									
Current:									
General Government	-	17,762	133,218	-	12,037	-	-	20,240	24
Public Safety	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-
Public Works	5,647	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Health and Sanitation	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	19,220	-	-	-
Community Support	-	-	-	-	-	-	-	-	-
Capital Outlay:									
General Government	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Public Works	600,748	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>606,395</b>	<b>17,762</b>	<b>133,218</b>	<b>-</b>	<b>12,037</b>	<b>19,220</b>	<b>-</b>	<b>20,240</b>	<b>24</b>
Excess of revenues over (under) expenditures	37,142	(7,454)	93,232	63	11,898	(926)	-	136	(24)
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	(199,906)	-	-	-	-	-	(4,535)
Fund balance transfer to agency fund	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(199,906)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,535)</b>
Net change in fund balances	37,142	(7,454)	(106,674)	63	11,898	(926)	-	136	(4,559)
Fund Balances - Beginning	1,054,190	15,300	249,231	250	64,002	62,546	1,012	183	4,559
Fund Balances - Ending	<u>\$ 1,091,332</u>	<u>\$ 7,846</u>	<u>\$ 142,557</u>	<u>\$ 313</u>	<u>\$ 75,900</u>	<u>\$ 61,620</u>	<u>\$ 1,012</u>	<u>\$ 319</u>	<u>\$ -</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2011**

<b>REVENUES:</b>	SB 74 Fund	Lake Valley Water District	Lund Town	McGill Town	Ruth Town	Fire District Operating	Wildlife Mngmt Fund	Senior Center	Nuclear Waste
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 232,143	\$ -
Licenses, permits and fees	-	-	-	608	878	-	-	-	-
Intergovernmental	-	-	16,289	94,991	44,545	135,398	-	72,737	47,080
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	798,836	-	-	-	-	10,640	-	-	2,628
Miscellaneous	-	-	-	1,012	-	-	-	68,552	12,429
<b>Total</b>	<b>798,836</b>	<b>-</b>	<b>16,289</b>	<b>96,611</b>	<b>45,423</b>	<b>146,038</b>	<b>-</b>	<b>373,432</b>	<b>62,137</b>
<b>EXPENDITURES:</b>									
Current:									
General Government	-	-	-	37,671	38,259	-	2,651	-	287,732
Public Safety	71,722	-	-	34	-	453,740	-	-	-
Judicial	-	-	-	-	-	-	-	-	-
Public Works	-	-	8,584	36,108	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Health and Sanitation	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	4,274	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	277,134	-
Capital Outlay:									
General Government	-	-	-	-	-	-	-	-	-
Public Safety	330,167	-	-	-	-	31,789	-	-	-
Public Works	-	-	-	7,999	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>401,889</b>	<b>-</b>	<b>8,584</b>	<b>86,086</b>	<b>38,259</b>	<b>485,529</b>	<b>2,651</b>	<b>277,134</b>	<b>287,732</b>
Excess of revenues over (under) expenditures	396,947	-	7,705	10,525	7,164	(339,491)	(2,651)	96,298	(225,595)
Other financing sources (uses):									
Transfers in	-	-	-	-	-	300,000	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Fund balance transfer to agency fund	-	(87)	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(87)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	396,947	(87)	7,705	10,525	7,164	(39,491)	(2,651)	96,298	(225,595)
Fund Balances - Beginning	1,314,565	87	25,717	220,623	124,679	2,423,406	7,825	15,891	450,752
Fund Balances - Ending	\$ 1,711,512	\$ -	\$ 33,422	\$ 231,148	\$ 131,843	\$ 2,383,915	\$ 5,174	\$ 112,189	\$ 225,157

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2011**

<b>REVENUES:</b>	EDA RLF Interest	EDA RLF Principal	Industrial Park	Justice Court Admin Fees	Juvenile Crt Admin Fee	Justice Court Facilities	Ely Justice Court Collect.	Drug Rehab Program	Victim Impact Panel
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	10,408	-	-	-	-
Fines and forfeitures	-	-	-	17,241	-	24,047	27,595	-	-
Investment Earnings	597	-	1,988	-	-	1,001	-	-	-
Miscellaneous	5,210	3,229	-	-	-	-	-	32,431	485
Total	<u>5,807</u>	<u>3,229</u>	<u>1,988</u>	<u>17,241</u>	<u>10,408</u>	<u>25,048</u>	<u>27,595</u>	<u>32,431</u>	<u>485</u>
<b>EXPENDITURES:</b>									
Current:									
General Government	31,556	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	9,758	5,339	324	20,450	5,701	-
Public Works	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Health and Sanitation	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Community Support	-	296,901	4,864	-	-	-	-	-	-
Capital Outlay:									
General Government	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total	<u>31,556</u>	<u>296,901</u>	<u>4,864</u>	<u>9,758</u>	<u>5,339</u>	<u>324</u>	<u>20,450</u>	<u>5,701</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(25,749)</u>	<u>(293,672)</u>	<u>(2,876)</u>	<u>7,483</u>	<u>5,069</u>	<u>24,724</u>	<u>7,145</u>	<u>26,730</u>	<u>485</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(500)	-	-	-	-
Fund balance transfer to agency fund	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(500)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(25,749)</u>	<u>(293,672)</u>	<u>(2,876)</u>	<u>7,483</u>	<u>4,569</u>	<u>24,724</u>	<u>7,145</u>	<u>26,730</u>	<u>485</u>
Fund Balances - Beginning	<u>25,749</u>	<u>293,672</u>	<u>338,361</u>	<u>84,716</u>	<u>24,606</u>	<u>279,079</u>	<u>50,994</u>	<u>19,066</u>	<u>1,275</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 335,485</u>	<u>\$ 92,199</u>	<u>\$ 29,175</u>	<u>\$ 303,803</u>	<u>\$ 58,139</u>	<u>\$ 45,796</u>	<u>\$ 1,760</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2011**

<b>REVENUES:</b>	District Court House Arrest	Grant Projects	Justice Court House Arrest	Dist Court Admn Fees	Juvenile Court House Arrest	Lund Justice Court	Legal Aid	Forensic Services	Lund Irrigation
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-	-	-
Intergovernmental	-	292,689	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	13,202	-
Fines and forfeitures	-	-	-	16,456	-	-	7,436	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Miscellaneous	3,450	-	1,940	-	1,236	2,954	-	-	-
<b>Total</b>	<b>3,450</b>	<b>292,689</b>	<b>1,940</b>	<b>16,456</b>	<b>1,236</b>	<b>2,954</b>	<b>7,436</b>	<b>13,202</b>	<b>-</b>
<b>EXPENDITURES:</b>									
Current:									
General Government	-	28,962	-	-	-	-	-	9,499	-
Public Safety	-	-	-	-	-	-	-	-	-
Judicial	4,189	-	3,764	28	1,224	922	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	3,581	-	-
Health and Sanitation	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-
Capital Outlay:									
General Government	-	263,811	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>4,189</b>	<b>292,773</b>	<b>3,764</b>	<b>28</b>	<b>1,224</b>	<b>922</b>	<b>3,581</b>	<b>9,499</b>	<b>-</b>
Excess of revenues over (under) expenditures	(739)	(84)	(1,824)	16,428	12	2,032	3,855	3,703	-
Other financing sources (uses):									
Transfers in	-	-	-	-	500	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Fund balance transfer to agency fund	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(739)	(84)	(1,824)	16,428	512	2,032	3,855	3,703	-
Fund Balances - Beginning	739	22,773	3,827	23,928	(14)	22,337	17,503	51,889	-
Fund Balances - Ending	\$ -	\$ 22,689	\$ 2,003	\$ 40,356	\$ 498	\$ 24,369	\$ 21,358	\$ 55,592	\$ -

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2011**

<b>REVENUES:</b>	Las Vegas Water Filings	Domestic Violence	D.A.R.E. Grant	Ely Pool Project	Ely Pool Sales Taxes	McGill Pool	Camp Success	ST of NV China Springs	State Indigent
Taxes	\$ -	\$ -	\$ -	\$ 6,077	\$ 172	\$ -	\$ -	\$ 25,984	\$ 464,672
Licenses, permits and fees	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	22,657	6,391	-	-	-	-
Miscellaneous	-	1,675	15	-	-	-	6,500	-	-
Total	-	1,675	15	28,734	6,563	-	6,500	25,984	464,672
<b>EXPENDITURES:</b>									
Current:									
General Government	-	-	-	84,340	-	-	-	-	-
Public Safety	-	1,675	1,035	-	-	-	-	24,242	-
Judicial	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	463,223
Health and Sanitation	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	4,102	-	-
Community Support	-	-	-	-	-	-	-	-	-
Capital Outlay:									
General Government	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total	-	1,675	1,035	84,340	-	-	4,102	24,242	463,223
Excess of revenues over (under) expenditures	-	-	(1,020)	(55,606)	6,563	-	2,398	1,742	1,449
Other financing sources (uses):									
Transfers in	-	-	-	2,000,000	-	-	-	-	-
Transfers out	-	-	-	-	-	(6,292)	-	-	-
Fund balance transfer to agency fund	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	2,000,000	-	(6,292)	-	-	-
Net change in fund balances	-	-	(1,020)	1,944,394	6,563	(6,292)	2,398	1,742	1,449
Fund Balances - Beginning	33,884	-	9,897	4,024,061	1,136,539	6,292	197,705	54,270	753,958
Fund Balances - Ending	\$ 33,884	\$ -	\$ 8,877	\$ 5,968,455	\$ 1,143,102	\$ -	\$ 200,103	\$ 56,012	\$ 755,407

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2011**

<b>REVENUES:</b>	ST of NV Child Support	Steptoe Valley Water	EMPG (FEMA)	EPWG (DOE)	Task Force Grant/Sheriff	Collection Dev. Grant	SERC (State) Grant	HMEP (SERC) Grant	Violence Agnst Women
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	112,176	-	116,348	-	-	-	23,264
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Miscellaneous	14,120	-	-	-	-	-	-	-	41,926
<b>Total</b>	<b>14,120</b>	<b>-</b>	<b>112,176</b>	<b>-</b>	<b>116,348</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,190</b>
<b>EXPENDITURES:</b>									
Current:									
General Government	-	-	-	-	-	-	-	-	-
Public Safety	-	-	113,501	-	100,743	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Health and Sanitation	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Community Support	14,120	-	-	-	-	-	-	-	65,160
Capital Outlay:									
General Government	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	14,582	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>14,120</b>	<b>-</b>	<b>113,501</b>	<b>-</b>	<b>115,325</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,160</b>
Excess of revenues over (under) expenditures	-	-	(1,325)	-	1,023	-	-	-	30
Other financing sources (uses):									
Transfers in	-	-	11,857	-	-	-	-	-	-
Transfers out	-	-	-	(6,142)	-	-	(3,213)	(2,503)	-
Fund balance transfer to agency fund	-	(3,787)	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(3,787)</b>	<b>11,857</b>	<b>(6,142)</b>	<b>-</b>	<b>-</b>	<b>(3,213)</b>	<b>(2,503)</b>	<b>-</b>
Net change in fund balances	-	(3,787)	10,532	(6,142)	1,023	-	(3,213)	(2,503)	30
Fund Balances - Beginning	53	3,787	-	6,142	61,751	-	3,213	2,503	7,606
Fund Balances - Ending	\$ 53	\$ -	\$ 10,532	\$ -	\$ 62,774	\$ -	\$ -	\$ -	\$ 7,636

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2011**

<b>REVENUES:</b>	CCPBG Grant	E.L. Cord P/T Positions	Operating Debt	Airport Improvements	Total Nonmajor Gvtl. Funds
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 3,075,716
Licenses, permits and fees	-	-	-	-	1,486
Intergovernmental	94	-	-	-	1,070,136
Charges for services	-	-	-	-	519,275
Fines and forfeitures	-	-	-	-	92,775
Investment Earnings	-	-	-	-	846,168
Miscellaneous	-	-	-	-	257,415
Total	<u>94</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,862,971</u>
<b>EXPENDITURES:</b>					
Current:					
General Government	-	-	-	-	703,951
Public Safety	-	-	-	-	1,123,272
Judicial	94	-	-	-	51,793
Public Works	-	-	-	-	461,956
Welfare	-	-	-	-	1,101,370
Health and Sanitation	-	-	-	-	-
Culture and Recreation	-	-	-	-	158,019
Community Support	-	-	-	-	665,293
Capital Outlay:					
General Government	-	-	-	-	263,811
Public Safety	-	-	-	-	513,538
Public Works	-	-	-	-	957,613
Culture and Recreation	-	-	-	-	18,031
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total	<u>94</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,018,647</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(155,676)</u>
Other financing sources (uses):					
Transfers in	-	-	-	-	2,312,357
Transfers out	-	-	-	-	(223,091)
Fund balance transfer to agency fund	-	-	-	-	(3,874)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,085,392</u>
Net change in fund balances	-	-	-	-	1,929,716
Fund Balances - Beginning	-	-	-	269,676	17,725,231
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 269,676</u>	<u>\$ 19,654,947</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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 63,956	\$ 57,461	\$ (6,495)
Personal Property	7,971	35,707	27,736
Oil and Gas	300	567	267
Net Proceeds	72,643	68,887	(3,756)
Total Taxes	<u>144,870</u>	<u>162,622</u>	<u>17,752</u>
Other Revenue:			
Miscellaneous	15,000	25,526	10,526
Total Other	<u>15,000</u>	<u>25,526</u>	<u>10,526</u>
Total Revenues	<u>159,870</u>	<u>188,148</u>	<u>28,278</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	13,404	128	13,276
Employee Benefits	6,740	363	6,377
Services and Supplies	110,755	94,977	15,778
Capital Outlay	37,950	18,031	19,919
Total Expenditures	<u>168,849</u>	<u>113,499</u>	<u>55,350</u>
Excess of Revenues Over (Under) Expenditures	(8,979)	74,649	83,628
<b>Other Financing Sources (Uses):</b>			
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	(8,979)	74,649	83,628
Fund Balance, Beginning of Year	290,339	290,339	-
Fund Balance, End of Year	<u>\$ 281,360</u>	<u>\$ 364,988</u>	<u>\$ 83,628</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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 63,961	\$ 57,463	\$ (6,498)
Personal Property	7,971	35,710	27,739
Oil and Gas	500	567	67
Net Proceeds	72,643	68,887	(3,756)
Total Taxes	<u>145,075</u>	<u>162,627</u>	<u>17,552</u>
Intergovernmental			
State Grants	-	-	-
Total Intergovernmental	<u>-</u>	<u>-</u>	<u>-</u>
Charges for Services			
Ambulance Fees	250,000	214,533	(35,467)
Total Charges for Services	<u>250,000</u>	<u>214,533</u>	<u>(35,467)</u>
Other Revenue:			
Private Grants	14,806	-	(14,806)
Investment Earnings	-	-	-
Miscellaneous	1,501	1,055	(446)
Total Other	<u>16,307</u>	<u>1,055</u>	<u>(15,252)</u>
Total Revenues	<u>411,382</u>	<u>378,215</u>	<u>(33,167)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	164,265	157,070	7,195
Employee Benefits	65,393	65,162	231
Services and Supplies	162,220	134,348	27,872
Capital Outlay	137,000	137,000	-
Total Expenditures	<u>528,878</u>	<u>493,580</u>	<u>35,298</u>
Excess of Revenues			
Over (Under) Expenditures	(117,496)	(115,365)	2,131
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(117,496)	(115,365)	2,131
Fund Balance, Beginning of Year	701,258	701,258	-
Fund Balance, End of Year	<u>\$ 583,762</u>	<u>\$ 585,893</u>	<u>\$ 2,131</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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	18,271	16,344	\$ (1,927)
Personal Property	2,277	10,203	7,926
Oil and Gas	100	162	62
Net Proceeds	20,755	19,682	(1,073)
Total Taxes	<u>41,403</u>	<u>46,391</u>	<u>4,988</u>
Other Revenue:			
Investment Earnings	400	98	(302)
Miscellaneous	1,000	441	(559)
Total Other	<u>1,400</u>	<u>539</u>	<u>(861)</u>
Total Revenues	<u>42,803</u>	<u>46,930</u>	<u>4,127</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	17,581	16,566	1,015
Employee Benefits	5,039	3,193	1,846
Services and Supplies	18,840	15,196	3,644
Capital Outlay	-	-	-
Total Expenditures	<u>41,460</u>	<u>34,955</u>	<u>6,505</u>
Excess of Revenues Over (Under) Expenditures	1,343	11,975	10,632
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	1,343	11,975	10,632
Fund Balance, Beginning of Year	<u>117,857</u>	<u>117,857</u>	-
Fund Balance, End of Year	<u>\$ 119,200</u>	<u>\$ 129,832</u>	<u>\$ 10,632</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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 182,739	\$ 164,216	\$ (18,523)
Personal Property	22,775	102,023	79,248
Oil and Gas	136,536	129,184	(7,352)
Net Proceeds	207,552	196,821	(10,731)
Total Taxes	<u>549,602</u>	<u>592,244</u>	<u>42,642</u>
Intergovernmental			
State Grant	12,000	11,000	(1,000)
Total Intergovernmental	<u>12,000</u>	<u>11,000</u>	<u>(1,000)</u>
Other Revenue:			
Miscellaneous	-	3,306	3,306
Total Other	<u>-</u>	<u>3,306</u>	<u>3,306</u>
Total Revenues	<u>561,602</u>	<u>606,550</u>	<u>44,948</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	85,877	85,875	2
Employee Benefits	35,596	35,541	55
Services and Supplies	367,169	414,776	(47,607)
Total Expenditures	<u>488,642</u>	<u>536,192</u>	<u>(47,550)</u>
Excess of Revenues Over (Under) Expenditures	72,960	70,358	(2,602)
<b>Other Financing Sources (Uses):</b>			
Transfers Out	-	-	-
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	72,960	70,358	(2,602)
Fund Balance, Beginning of Year	<u>1,106,562</u>	<u>1,106,562</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,179,522</u>	<u>\$ 1,176,920</u>	<u>\$ (2,602)</u>

**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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
State Grants	\$ 22,831	\$ 21,618	\$ (1,213)
Federal Grants	99,060	69,294	(29,766)
Total Intergovernmental	<u>121,891</u>	<u>90,912</u>	<u>(30,979)</u>
Total Revenues	<u>121,891</u>	<u>90,912</u>	<u>(30,979)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	121,891	92,791	29,100
Capital Outlay	-	-	-
Total Expenditures	<u>121,891</u>	<u>92,791</u>	<u>29,100</u>
Excess of Revenues Over (Under) Expenditures	-	(1,879)	(1,879)
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	(1,879)	(1,879)
Fund Balance, Beginning of Year	<u>3,416</u>	<u>3,416</u>	-
Fund Balance, End of Year	<u>\$ 3,416</u>	<u>\$ 1,537</u>	<u>\$ (1,879)</u>

**WHITE PINE COUNTY**  
**HUD Emergency Shelter Grant**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grant	\$ 3,500	\$ 1,560	\$ (1,940)
Total Intergovernmental	3,500	1,560	(1,940)
Total Revenues	3,500	1,560	(1,940)
<b>EXPENDITURES:</b>			
Services and Supplies	3,500	1,560	1,940
Total Expenditures	3,500	1,560	1,940
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	431	431	-
Fund Balance, End of Year	\$ 431	\$ 431	\$ -

**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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
State Grant	\$ 10,550	\$ 5,338	\$ (5,212)
Total Intergovernmental	10,550	5,338	(5,212)
Total Revenues	10,550	5,338	(5,212)
<b>EXPENDITURES:</b>			
Services and Supplies	10,550	5,554	4,996
Total Expenditures	10,550	5,554	4,996
Excess of Revenues Over (Under) Expenditures	-	(216)	(216)
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	(216)	(216)
Fund Balance, Beginning of Year	1,105	1,105	-
Fund Balance, End of Year	\$ 1,105	\$ 889	\$ (216)

**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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous receipts	\$ 11,000	\$ 13,113	\$ 2,113
Total Other	11,000	13,113	2,113
Total Revenues	11,000	13,113	2,113
<b>EXPENDITURES:</b>			
Services and Supplies	11,000	5,583	5,417
Total Expenditures	11,000	5,583	5,417
Excess of Revenues Over (Under) Expenditures	-	7,530	7,530
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	7,530	7,530
Fund Balance, Beginning of Year	8,785	8,785	-
Fund Balance, End of Year	\$ 8,785	\$ 16,315	\$ 7,530

**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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Taxes - 1/4 Optional Sale	\$ 401,354	\$ 743,380	\$ 342,026
Total Taxes	<u>401,354</u>	<u>743,380</u>	<u>342,026</u>
Other Revenue:			
Investment Earnings	2,006	1,430	(576)
Donations	-	-	-
Total Other	<u>2,006</u>	<u>1,430</u>	<u>(576)</u>
Total Revenues	<u>403,360</u>	<u>744,810</u>	<u>341,450</u>
<b>EXPENDITURES:</b>			
Services and Supplies	500,800	411,617	89,183
Capital Outlay	<u>381,386</u>	<u>348,866</u>	<u>32,520</u>
Total Expenditures	<u>882,186</u>	<u>760,483</u>	<u>121,703</u>
Excess of Revenues Over (Under) Expenditures	(478,826)	(15,673)	463,153
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	(478,826)	(15,673)	463,153
Fund Balance, Beginning of Year	<u>1,628,823</u>	<u>1,628,823</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,149,997</u>	<u>\$ 1,613,150</u>	<u>\$ 463,153</u>

**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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
County Motor Vehicle	\$ 610,843	\$ 639,404	\$ 28,561
Total Taxes	<u>610,843</u>	<u>639,404</u>	<u>28,561</u>
Licenses and Permits			
Building Permits	-	-	-
Total Licenses and Permits	<u>-</u>	<u>-</u>	<u>-</u>
Other Revenue:			
Investment Earnings	1,497	4,133	2,636
Miscellaneous Revenue	-	-	-
Total Other	<u>1,497</u>	<u>4,133</u>	<u>2,636</u>
Total Revenues	<u>612,340</u>	<u>643,537</u>	<u>31,197</u>
<b>EXPENDITURES:</b>			
Public Works			
Services and Supplies	16,000	5,647	10,353
Capital Outlay	604,000	600,748	3,252
Total Expenditures	<u>620,000</u>	<u>606,395</u>	<u>13,605</u>
Excess of Revenues Over (Under) Expenditures	(7,660)	37,142	44,802
Fund Balance, Beginning of Year	<u>1,054,190</u>	<u>1,054,190</u>	-
Fund Balance, End of Year	<u>\$ 1,046,530</u>	<u>\$ 1,091,332</u>	<u>\$ 44,802</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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Sales Tax	\$ -	\$ -	\$ -
Total Taxes	<u>-</u>	<u>-</u>	<u>-</u>
Other Revenue:			
Miscellaneous	490,667	798,836	308,169
Total Other	<u>490,667</u>	<u>798,836</u>	<u>308,169</u>
Total Revenues	<u>490,667</u>	<u>798,836</u>	<u>308,169</u>
<b>EXPENDITURES:</b>			
Services and Supplies	71,722	71,722	-
Capital Outlay	565,667	330,167	235,500
Debt Service - Principal	-	-	-
Debt Service - Interest	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>637,389</u>	<u>401,889</u>	<u>235,500</u>
Excess of Revenues Over (Under) Expenditures	(146,722)	396,947	543,669
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(146,722)	396,947	543,669
Fund Balance, Beginning of Year	<u>1,314,565</u>	<u>1,314,565</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,167,843</u>	<u>\$ 1,711,512</u>	<u>\$ 543,669</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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Recorder Technology Fees	\$ 5,600	\$ 10,227	\$ 4,627
Foreclosure Fees	-	81	81
Total Charges for Services	<u>5,600</u>	<u>10,308</u>	<u>4,708</u>
Total Revenues	<u>5,600</u>	<u>10,308</u>	<u>4,708</u>
<b>EXPENDITURES:</b>			
Contract Services	-	-	-
Services and Supplies	<u>20,600</u>	<u>17,762</u>	<u>2,838</u>
Total Expenditures	<u>20,600</u>	<u>17,762</u>	<u>2,838</u>
Excess of Revenues Over (Under) Expenditures	(15,000)	(7,454)	7,546
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(15,000)	(7,454)	7,546
Fund Balance, Beginning of Year	<u>15,300</u>	<u>15,300</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 300</u>	<u>\$ 7,846</u>	<u>\$ 7,546</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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Assessor Technology Fees	\$ 150,000	\$ 226,450	\$ 76,450
Total Charges for Services	<u>150,000</u>	<u>226,450</u>	<u>76,450</u>
Total Revenues	<u>150,000</u>	<u>226,450</u>	<u>76,450</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>81,700</u>	<u>133,218</u>	<u>(51,518)</u>
Total Expenditures	<u>81,700</u>	<u>133,218</u>	<u>(51,518)</u>
Excess of Revenues Over (Under) Expenditures	68,300	93,232	24,932
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
Transfers Out	<u>(230,000)</u>	<u>(199,906)</u>	<u>30,094</u>
<b>Net Change in Fund Balance</b>	(161,700)	(106,674)	55,026
Fund Balance, Beginning of Year	<u>249,231</u>	<u>249,231</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 87,531</u>	<u>\$ 142,557</u>	<u>\$ 55,026</u>

**WHITE PINE COUNTY**  
**CLERK TECHNOLOGY FUND**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Clerk Technology Fees	\$ 300	\$ 63	\$ (237)
Total Charges for Services	<u>300</u>	<u>63</u>	<u>(237)</u>
Total Revenues	<u>300</u>	<u>63</u>	<u>(237)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>300</u>	-	<u>300</u>
Total Expenditures	<u>300</u>	<u>-</u>	<u>300</u>
Excess of Revenues Over (Under) Expenditures	-	63	63
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	63	63
Fund Balance, Beginning of Year	<u>250</u>	<u>250</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 250</u>	<u>\$ 313</u>	<u>\$ 63</u>

**WHITE PINE COUNTY**  
**MINING MAP REVENUE FUND**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Mining Map Fees	\$ 5,000	\$ 23,935	\$ 18,935
Total Charges for Services	<u>5,000</u>	<u>23,935</u>	<u>18,935</u>
Total Revenues	<u>5,000</u>	<u>23,935</u>	<u>18,935</u>
<b>EXPENDITURES:</b>			
Travel and Training	-	-	-
Services and Supplies	<u>16,500</u>	<u>12,037</u>	<u>4,463</u>
Total Expenditures	<u>16,500</u>	<u>12,037</u>	<u>4,463</u>
Excess of Revenues Over (Under) Expenditures	(11,500)	11,898	23,398
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(11,500)	11,898	23,398
Fund Balance, Beginning of Year	<u>64,002</u>	<u>64,002</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 52,502</u>	<u>\$ 75,900</u>	<u>\$ 23,398</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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 4,325	\$ 4,155	\$ (170)
State Grants	1,560	1,560	-
Total Intergovernmental	<u>5,885</u>	<u>5,715</u>	<u>(170)</u>
Other Revenue:			
Investment Earnings	2,000	369	(1,631)
Miscellaneous Revenue	10,600	7,110	(3,490)
Misc - Private grants	8,500	5,100	(3,400)
Total Other	<u>21,100</u>	<u>12,579</u>	<u>(8,521)</u>
Total Revenues	<u>26,985</u>	<u>18,294</u>	<u>(8,691)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Services and Supplies	24,985	19,220	5,765
Capital Outlay	-	-	-
Total Expenditures	<u>24,985</u>	<u>19,220</u>	<u>5,765</u>
Excess of Revenues			
Over (Under) Expenditures	2,000	(926)	(2,926)
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	2,000	(926)	(2,926)
Fund Balance, Beginning of Year	62,546	62,546	-
Fund Balance, End of Year	<u>\$ 64,546</u>	<u>\$ 61,620</u>	<u>\$ (2,926)</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, 2012**

	Final Budget	Actual	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	-	-	-
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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Grazing Fees	\$ 21,000	\$ 20,376	\$ (624)
Total Charges for Services	<u>21,000</u>	<u>20,376</u>	<u>(624)</u>
Other Revenue:			
Investment Earnings	-	-	-
Total Other	-	-	-
Total Revenues	<u>21,000</u>	<u>20,376</u>	<u>(624)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	21,000	20,240	760
Total Expenditures	<u>21,000</u>	<u>20,240</u>	<u>760</u>
Excess of Revenues Over (Under) Expenditures	-	136	136
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	136	136
Fund Balance, Beginning of Year	183	183	-
Fund Balance, End of Year	<u>\$ 183</u>	<u>\$ 319</u>	<u>\$ 136</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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ -	\$ -	-
Total Other	-	-	-
Total Revenues	-	-	-
<b>EXPENDITURES:</b>			
Services and Supplies	100	24	76
Total Expenditures	100	24	76
Excess of Revenues Over (Under) Expenditures	(100)	(24)	76
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(4,535)	(4,535)	-
<b>Net Change in Fund Balance</b>	(4,635)	(4,559)	76
Fund Balance, Beginning of Year	4,559	4,559	-
Fund Balance, End of Year	\$ (76)	\$ -	\$ 76

**WHITE PINE COUNTY**  
**LAKE VALLEY WATER DISTRICT**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Special Assessment Fe	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Services and Supplies	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Fund Balance Transfer to Agency Fund	-	(87)	(87)
<b>Net Change in Fund Balance</b>	-	(87)	(87)
Fund Balance, Beginning of Year	87	87	-
Fund Balance, End of Year	<u>\$ 87</u>	<u>\$ -</u>	<u>\$ (87)</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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ -	\$ -	\$ -
Capital Improvement Tax	-	-	-
Total Taxes	-	-	-
Intergovernmental			
Consolidated Tax	14,027	14,916	889
Other	978	1,373	395
Total Intergovernmental	15,005	16,289	1,284
Total Revenues	15,005	16,289	1,284
<b>EXPENDITURES:</b>			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Services and Supplies	13,810	8,584	5,226
Total Expenditures	13,810	8,584	5,226
Excess of Revenues Over (Under) Expenditures	1,195	7,705	6,510
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	1,195	7,705	6,510
Fund Balance, Beginning of Year	25,717	25,717	-
Fund Balance, End of Year	\$ 26,912	\$ 33,422	\$ 6,510

**WHITE PINE COUNTY**  
**MCGILL TOWN**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**Ended For the Year Ended June 30, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ -	\$ -	\$ -
Total Taxes	<u>-</u>	<u>-</u>	<u>-</u>
Licenses and Permits			
County Gaming License	800	608	(192)
	<u>800</u>	<u>608</u>	<u>(192)</u>
Intergovernmental			
Consolidated Tax	83,314	88,589	5,275
Other	4,557	6,402	1,845
Total Intergovernmental	<u>87,871</u>	<u>94,991</u>	<u>7,120</u>
Charges for Services			
McGill Pool Receipts	-	-	-
Total Charges for Services	<u>-</u>	<u>-</u>	<u>-</u>
Other Revenue:			
Miscellaneous Revenue	800	1,012	212
Total Other	<u>800</u>	<u>1,012</u>	<u>212</u>
Total Revenues	<u>89,471</u>	<u>96,611</u>	<u>7,140</u>
<b>EXPENDITURES:</b>			
Culture and Recreation			
Salaries and Wages	-	-	-
Services and Supplies	5,400	4,274	1,126
Total Culture and Recreation	<u>5,400</u>	<u>4,274</u>	<u>1,126</u>
General Government			
Services and Supplies	50,601	37,671	12,930
Total General Government	<u>50,601</u>	<u>37,671</u>	<u>12,930</u>
Public Safety			
Services and Supplies	7,400	34	7,366
Total Public Safety	<u>7,400</u>	<u>34</u>	<u>7,366</u>
Public Works			
Salaries, wages and benefits	20,233	20,084	149
Services and Supplies	18,000	16,024	1,976
	<u>38,233</u>	<u>36,108</u>	<u>2,125</u>
Other Expenses			
Capital Outlay	10,250	7,999	2,251
Total Expenditures	<u>111,884</u>	<u>86,086</u>	<u>25,798</u>
Excess of Revenues			
Over (Under) Expenditures	(22,413)	10,525	32,938
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	<b>(22,413)</b>	<b>10,525</b>	<b>32,938</b>
Fund Balance, Beginning of Year	<u>220,623</u>	<u>220,623</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 198,210</u>	<u>\$ 231,148</u>	<u>\$ 32,938</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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ -	\$ -	\$ -
Personal Property	-	-	-
Total Taxes	-	-	-
Licenses and Permits			
County Gaming License	800	878	78
	800	878	78
Intergovernmental			
Consolidated Tax	40,382	42,939	2,557
State Grant	-	-	-
Capital Improvement Tax	-	-	-
Other	1,143	1,606	463
Total Intergovernmental	41,525	44,545	3,020
Other Revenue:			
Miscellaneous Revenue	-	-	-
Total Other	-	-	-
Total Revenues	42,325	45,423	3,098
<b>EXPENDITURES:</b>			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Services and Supplies	67,315	38,259	29,056
Capital Outlay	50,000	-	50,000
Total Expenditures	117,315	38,259	79,056
Excess of Revenues Over (Under) Expenditures	(74,990)	7,164	82,154
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	(74,990)	7,164	82,154
Fund Balance, Beginning of Year	124,679	124,679	-
Fund Balance, End of Year	\$ 49,689	\$ 131,843	\$ 82,154

**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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal	\$ 45,000	\$ 38,159	\$ (6,841)
State	100,000	97,239	(2,761)
Total Intergovernmental	<u>145,000</u>	<u>135,398</u>	<u>(9,602)</u>
Other Revenue:			
Investment Earnings	5,000	10,640	5,640
Miscellaneous Revenue	-	-	-
Total Other	<u>5,000</u>	<u>10,640</u>	<u>5,640</u>
Total Revenues	<u>150,000</u>	<u>146,038</u>	<u>(3,962)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	147,903	147,812	91
Employee Benefits	125,057	124,863	194
Services and Supplies	230,560	181,065	49,495
Capital Outlay	74,000	31,789	42,211
Total Expenditures	<u>577,520</u>	<u>485,529</u>	<u>91,991</u>
Excess of Revenues Over (Under) Expenditures	(427,520)	(339,491)	88,029
<b>Other Financing Sources (Uses):</b>			
Transfers In	300,000	300,000	-
Transfers Out	-	-	-
Total Other Financing Sources	<u>300,000</u>	<u>300,000</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(127,520)	(39,491)	88,029
Fund Balance, Beginning of Year	<u>2,423,406</u>	<u>2,423,406</u>	-
Fund Balance, End of Year	<u>\$ 2,295,886</u>	<u>\$ 2,383,915</u>	<u>\$ 88,029</u>

**WHITE PINE COUNTY  
WILDLIFE MANAGEMENT FUND  
Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ -	\$ -	\$ -
Total Other	-	-	-
Total Revenues	-	-	-
<b>EXPENDITURES:</b>			
Services and Supplies	5,764	2,651	3,113
Total Expenditures	5,764	2,651	3,113
Excess of Revenues Over (Under) Expenditures	(5,764)	(2,651)	3,113
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	(5,764)	(2,651)	3,113
Fund Balance, Beginning of Year	7,825	7,825	-
Fund Balance, End of Year	\$ 2,061	\$ 5,174	\$ 3,113

**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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 91,368	\$ 82,023	\$ (9,345)
Personal Property	11,387	50,899	39,512
Oil and Gas	300	810	510
Net Proceeds	103,776	98,411	(5,365)
Total Taxes	<u>206,831</u>	<u>232,143</u>	<u>25,312</u>
Intergovernmental			
Federal Grant	67,150	72,737	5,587
Total Intergovernmental	<u>67,150</u>	<u>72,737</u>	<u>5,587</u>
Other Revenue:			
Private Grant	25,000	-	(25,000)
Miscellaneous Revenue	51,320	68,552	17,232
Total Other	<u>76,320</u>	<u>68,552</u>	<u>(7,768)</u>
Total Revenues	<u>350,301</u>	<u>373,432</u>	<u>23,131</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	121,604	121,591	13
Employee Benefits	43,449	43,387	62
Services and Supplies	107,815	112,156	(4,341)
Total Expenditures	<u>272,868</u>	<u>277,134</u>	<u>(4,266)</u>
Excess of Revenues Over (Under) Expenditures	77,433	96,298	18,865
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	77,433	96,298	18,865
Fund Balance, Beginning of Year	15,891	15,891	-
Fund Balance, End of Year	<u>\$ 93,324</u>	<u>\$ 112,189</u>	<u>\$ 18,865</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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Department of Energy	\$ 400,000	\$ 47,080	\$ (352,920)
Total Intergovernmental	<u>400,000</u>	<u>47,080</u>	<u>(352,920)</u>
Other Revenue:			
Investment Earnings	1,400	2,628	1,228
Miscellaneous Revenue	13,529	12,429	(1,100)
Total Other	<u>14,929</u>	<u>15,057</u>	<u>128</u>
Total Revenues	<u>414,929</u>	<u>62,137</u>	<u>(352,792)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	140,305	140,227	78
Employee Benefits	40,076	33,549	6,527
Services and Supplies	225,167	113,956	111,211
Capital Outlay	3,000	-	3,000
Total Expenditures	<u>408,548</u>	<u>287,732</u>	<u>120,816</u>
Excess of Revenues Over (Under) Expenditures	6,381	(225,595)	(231,976)
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	6,381	(225,595)	(231,976)
Fund Balance, Beginning of Year	<u>450,752</u>	<u>450,752</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 457,133</u>	<u>\$ 225,157</u>	<u>\$ (231,976)</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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Investment Earnings	\$ -	\$ 597	\$ 597
Miscellaneous Revenue	-	5,210	5,210
Total Other	-	5,807	5,807
Total Revenues	-	5,807	5,807
<b>EXPENDITURES:</b>			
Transfer funds to Rural Nevada Development Corporation	32,300	31,556	744
Total Expenditures	32,300	31,556	744
Excess of Revenues Over (Under) Expenditures	(32,300)	(25,749)	6,551
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	(32,300)	(25,749)	6,551
Fund Balance, Beginning of Year	25,749	25,749	-
Fund Balance, End of Year	\$ (6,551)	\$ -	\$ 6,551

**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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenues			
Miscellaneous Revenues	\$ -	\$ -	\$ -
Loan Repayment	-	3,229	3,229
Bad Debt Collection	-	-	-
Total Other Revenues	<u>-</u>	<u>3,229</u>	<u>3,229</u>
Total Revenues	<u>-</u>	<u>3,229</u>	<u>3,229</u>
<b>EXPENDITURES:</b>			
Transfer funds to Rural Nevada Development Corporation	298,000	296,901	1,099
Total Expenditures	<u>298,000</u>	<u>296,901</u>	<u>1,099</u>
Excess of Revenues Over (Under) Expenditures	(298,000)	(293,672)	4,328
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(298,000)	(293,672)	4,328
Fund Balance, Beginning of Year	<u>293,672</u>	<u>293,672</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (4,328)</u>	<u>\$ -</u>	<u>\$ 4,328</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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Investment Earnings	\$ 1,000	\$ 1,988	\$ 988
Misc - Property Sales	-	-	-
Total Other	1,000	1,988	988
Total Revenues	1,000	1,988	988
<b>EXPENDITURES:</b>			
Services and Supplies	7,950	4,864	3,086
Total Expenditures	7,950	4,864	3,086
Excess of Revenues Over (Under) Expenditures	(6,950)	(2,876)	4,074
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	(6,950)	(2,876)	4,074
Fund Balance, Beginning of Year	338,361	338,361	-
Fund Balance, End of Year	\$ 331,411	\$ 335,485	\$ 4,074

**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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Fines and Forfeitures			
Administrative Fees	\$ 16,000	\$ 17,241	\$ 1,241
Total Fines and Forfeitures	<u>16,000</u>	<u>17,241</u>	<u>1,241</u>
Other Revenue:			
Investment Earnings	-	-	-
Total Other	-	-	-
Total Revenues	<u>16,000</u>	<u>17,241</u>	<u>1,241</u>
<b>EXPENDITURES:</b>			
Services and Supplies	12,500	9,758	2,742
Capital Outlay	4,000	-	4,000
Total Expenditures	<u>16,500</u>	<u>9,758</u>	<u>6,742</u>
Excess of Revenues Over (Under) Expenditures	(500)	7,483	7,983
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	(500)	7,483	7,983
Fund Balance, Beginning of Year	84,716	84,716	-
Fund Balance, End of Year	<u>\$ 84,216</u>	<u>\$ 92,199</u>	<u>\$ 7,983</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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Juvenile Detention Fee	\$ 11,000	\$ 10,408	\$ (592)
Total Charges for Services	<u>11,000</u>	<u>10,408</u>	<u>(592)</u>
Other Revenue:			
Investment Earnings	-	-	-
Miscellaneous Revenue	-	-	-
Total Other	-	-	-
Total Revenues	<u>11,000</u>	<u>10,408</u>	<u>(592)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	7,000	5,339	1,661
Capital Outlay	9,000	-	9,000
Total Expenditures	<u>16,000</u>	<u>5,339</u>	<u>10,661</u>
Excess of Revenues Over (Under) Expenditures	(5,000)	5,069	10,069
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>(500)</u>	<u>(500)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(5,500)	4,569	10,069
Fund Balance, Beginning of Year	<u>24,606</u>	<u>24,606</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 19,106</u>	<u>\$ 29,175</u>	<u>\$ 10,069</u>

**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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Fines and Forfeitures			
Administrative Fees	\$ 24,000	\$ 24,047	\$ 47
Total Fines and Forfeitures	<u>24,000</u>	<u>24,047</u>	<u>47</u>
Other Revenue:			
Investment Earnings	-	1,001	1,001
Total Other	-	1,001	1,001
Total Revenues	<u>24,000</u>	<u>25,048</u>	<u>1,048</u>
<b>EXPENDITURES:</b>			
Services and Supplies	24,000	324	23,676
Capital Outlay	-	-	-
Total Expenditures	<u>24,000</u>	<u>324</u>	<u>23,676</u>
Excess of Revenues Over (Under) Expenditures	-	24,724	24,724
<b>Other Financing Sources (Uses):</b>			
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	-	24,724	24,724
Fund Balance, Beginning of Year	<u>279,079</u>	<u>279,079</u>	-
Fund Balance, End of Year	<u>\$ 279,079</u>	<u>\$ 303,803</u>	<u>\$ 24,724</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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Fines and Forfeitures			
Administrative Fees	\$ 30,000	\$ 27,595	\$ (2,405)
Total Fines and Forfeitures	<u>30,000</u>	<u>27,595</u>	<u>(2,405)</u>
Other Revenue:			
Investment Earnings	-	-	-
Total Other	-	-	-
Total Revenues	<u>30,000</u>	<u>27,595</u>	<u>(2,405)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	30,000	20,450	9,550
Total Expenditures	<u>30,000</u>	<u>20,450</u>	<u>9,550</u>
Excess of Revenues Over (Under) Expenditures	-	7,145	7,145
<b>Other Financing Sources (Uses):</b>			
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	-	7,145	7,145
Fund Balance, Beginning of Year	50,994	50,994	-
Fund Balance, End of Year	<u>\$ 50,994</u>	<u>\$ 58,139</u>	<u>\$ 7,145</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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 25,000	\$ 32,431	\$ 7,431
Total Other	25,000	32,431	7,431
Total Revenues	25,000	32,431	7,431
<b>EXPENDITURES:</b>			
Services and Supplies	8,000	5,701	2,299
Total Expenditures	8,000	5,701	2,299
Excess of Revenues Over (Under) Expenditures	17,000	26,730	9,730
<b>Other Financing Sources (Uses):</b>			
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	17,000	26,730	9,730
Fund Balance, Beginning of Year	19,066	19,066	-
Fund Balance, End of Year	\$ 36,066	\$ 45,796	\$ 9,730

**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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 1,000	\$ 485	\$ (515)
Total Other	1,000	485	(515)
Total Revenues	1,000	485	(515)
<b>EXPENDITURES:</b>			
Services and Supplies	1,000	-	1,000
Total Expenditures	1,000	-	1,000
Excess of Revenues Over (Under) Expenditures	-	485	485
<b>Other Financing Sources (Uses):</b>			
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	-	485	485
Fund Balance, Beginning of Year	1,275	1,275	-
Fund Balance, End of Year	\$ 1,275	\$ 1,760	\$ 485

**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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 1,500	\$ 3,450	\$ 1,950
Total Other	1,500	3,450	1,950
Total Revenues	1,500	3,450	1,950
<b>EXPENDITURES:</b>			
Services and Supplies	4,500	4,189	311
Total Expenditures	4,500	4,189	311
Excess of Revenues Over (Under) Expenditures	(3,000)	(739)	2,261
<b>Other Financing Sources (Uses):</b>			
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	(3,000)	(739)	2,261
Fund Balance, Beginning of Year	739	739	-
Fund Balance, End of Year	\$ (2,261)	\$ -	\$ 2,261

**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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 4,489,386	\$ 292,689	\$ (4,196,697)
Total Intergovernmental	<u>4,489,386</u>	<u>292,689</u>	<u>(4,196,697)</u>
Other Revenue:			
Investment Earnings	-	-	-
Miscellaneous Revenues	-	-	-
Total Other	<u>-</u>	<u>-</u>	<u>-</u>
 Total Revenues	 <u>4,489,386</u>	 <u>292,689</u>	 <u>(4,196,697)</u>
<b>EXPENDITURES:</b>			
General Government			
Salaries and Wages	17,460	10,366	7,094
Employee Benefits	6,000	1,812	4,188
Services and Supplies	520,114	16,784	503,330
Capital Outlay	3,945,811	263,811	3,682,000
Total Expenditures	<u>4,489,385</u>	<u>292,773</u>	<u>4,196,612</u>
Excess of Revenues Over (Under) Expenditures	1	(84)	(85)
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
 <b>Net Change in Fund Balance</b>	 1	 (84)	 (85)
Fund Balance, Beginning of Year	<u>22,773</u>	<u>22,773</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 22,774</u>	<u>\$ 22,689</u>	<u>\$ (85)</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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 3,000	\$ 1,940	\$ (1,060)
Total Other	3,000	1,940	(1,060)
Total Revenues	3,000	1,940	(1,060)
<b>EXPENDITURES:</b>			
Services and Supplies	4,000	3,764	236
Total Expenditures	4,000	3,764	236
Excess of Revenues Over (Under) Expenditures	(1,000)	(1,824)	(824)
<b>Other Financing Sources (Uses):</b>			
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	(1,000)	(1,824)	(824)
Fund Balance, Beginning of Year	3,827	3,827	-
Fund Balance, End of Year	\$ 2,827	\$ 2,003	\$ (824)

**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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Fines and Forfeitures			
Administrative Fees	\$ 14,500	\$ 16,456	\$ 1,956
Total Fines and Forfeitures	<u>14,500</u>	<u>16,456</u>	<u>1,956</u>
Other Revenue:			
Investment Earnings	-	-	-
Total Other	-	-	-
Total Revenues	<u>14,500</u>	<u>16,456</u>	<u>1,956</u>
<b>EXPENDITURES:</b>			
Services and Supplies	14,500	28	14,472
Total Expenditures	<u>14,500</u>	<u>28</u>	<u>14,472</u>
Excess of Revenues Over (Under) Expenditures	-	16,428	16,428
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	16,428	16,428
Fund Balance, Beginning of Year	<u>23,928</u>	<u>23,928</u>	-
Fund Balance, End of Year	<u>\$ 23,928</u>	<u>\$ 40,356</u>	<u>\$ 16,428</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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 1,000	\$ 1,236	\$ 236
Total Other	1,000	1,236	236
Total Revenues	1,000	1,236	236
<b>EXPENDITURES:</b>			
Services and Supplies	1,500	1,224	276
Total Expenditures	1,500	1,224	276
Excess of Revenues Over (Under) Expenditures	(500)	12	512
<b>Other Financing Sources (Uses):</b>			
Transfers In	500	500	-
<b>Net Change in Fund Balance</b>	-	512	512
Fund Balance, Beginning of Year	(14)	(14)	-
Fund Balance, End of Year	\$ (14)	\$ 498	\$ 512

**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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 6,000	\$ 2,954	\$ (3,046)
Total Other	6,000	2,954	(3,046)
Total Revenues	6,000	2,954	(3,046)
<b>EXPENDITURES:</b>			
Services and Supplies	6,000	922	5,078
Total Expenditures	6,000	922	5,078
Excess of Revenues Over (Under) Expenditures	-	2,032	2,032
<b>Other Financing Sources (Uses):</b>			
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	-	2,032	2,032
Fund Balance, Beginning of Year	22,337	22,337	-
Fund Balance, End of Year	\$ 22,337	\$ 24,369	\$ 2,032

**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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Fines and Forfeitures			
Court Fines	\$ 12,000	\$ 7,436	\$ (4,564)
Total Fines and Forfeitures	<u>12,000</u>	<u>7,436</u>	<u>(4,564)</u>
Other Revenue:			
Investment Earnings	-	-	-
Miscellaneous Receipts	-	-	-
Total Other	-	-	-
Total Revenues	<u>12,000</u>	<u>7,436</u>	<u>(4,564)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	12,000	3,581	8,419
Capital Outlay	-	-	-
Total Expenditures	<u>12,000</u>	<u>3,581</u>	<u>8,419</u>
Excess of Revenues Over (Under) Expenditures	-	3,855	3,855
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	3,855	3,855
Fund Balance, Beginning of Year	<u>17,503</u>	<u>17,503</u>	-
Fund Balance, End of Year	<u>\$ 17,503</u>	<u>\$ 21,358</u>	<u>\$ 3,855</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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Other	\$ 10,000	\$ 13,202	\$ 3,202
Total Charges for Services	10,000	13,202	3,202
Total Revenues	10,000	13,202	3,202
<b>EXPENDITURES:</b>			
Services and Supplies	10,000	9,499	501
Total Expenditures	10,000	9,499	501
Excess of Revenues Over (Under) Expenditures	-	3,703	3,703
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	3,703	3,703
Fund Balance, Beginning of Year	51,889	51,889	-
Fund Balance, End of Year	\$ 51,889	\$ 55,592	\$ 3,703

**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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ -	\$ -	\$ -
Total Taxes	-	-	-
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	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -

**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, 2012**

	Final 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	-	-	-
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	33,884	33,884	-
Fund Balance, End of Year	\$ 33,884	\$ 33,884	\$ -

**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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Marriage licenses	\$ 2,000	\$ 1,675	\$ (325)
Total Other	2,000	1,675	(325)
Total Revenues	2,000	1,675	(325)
<b>EXPENDITURES:</b>			
Services and Supplies	2,000	1,675	325
Total Expenditures	2,000	1,675	325
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**  
**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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 500	\$ 15	\$ (485)
Total Other	500	15	(485)
Total Revenues	500	15	(485)
<b>EXPENDITURES:</b>			
Services and Supplies	10,397	1,035	9,362
Total Expenditures	10,397	1,035	9,362
Excess of Revenues Over (Under) Expenditures	(9,897)	(1,020)	8,877
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	(9,897)	(1,020)	8,877
Fund Balance, Beginning of Year	9,897	9,897	-
Fund Balance, End of Year	\$ -	\$ 8,877	\$ 8,877

**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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Sales Tax	\$ -	\$ -	\$ -
Room Tax	5,000	6,077	1,077
Total Taxes	<u>5,000</u>	<u>6,077</u>	<u>1,077</u>
Other Revenue:			
Investment Earnings	3,000	22,657	19,657
Miscellaneous Revenue	-	-	-
Total Other	<u>3,000</u>	<u>22,657</u>	<u>19,657</u>
Total Revenues	<u>8,000</u>	<u>28,734</u>	<u>20,734</u>
<b>EXPENDITURES:</b>			
Services and Supplies	800	716	84
Capital Outlay	499,200	83,624	415,576
Total Expenditures	<u>500,000</u>	<u>84,340</u>	<u>415,660</u>
Excess of Revenues Over (Under) Expenditures	(492,000)	(55,606)	436,394
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	2,000,000	2,000,000
<b>Net Change in Fund Balance</b>	(492,000)	1,944,394	2,436,394
Fund Balance, Beginning of Year	<u>4,024,061</u>	<u>4,024,061</u>	-
Fund Balance, End of Year	<u>\$ 3,532,061</u>	<u>\$ 5,968,455</u>	<u>\$ 2,436,394</u>

**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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Sales Tax	\$ 600	\$ 172	\$ (428)
Total Taxes	<u>600</u>	<u>172</u>	<u>(428)</u>
Other Revenue:			
Investment Earnings	1,000	6,391	5,391
Total Other	<u>1,000</u>	<u>6,391</u>	<u>5,391</u>
Total Revenues	<u>1,600</u>	<u>6,563</u>	<u>4,963</u>
<b>EXPENDITURES:</b>			
Culture and Recreation			
Services and Supplies	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	1,600	6,563	4,963
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	1,600	6,563	4,963
Fund Balance, Beginning of Year	<u>1,136,539</u>	<u>1,136,539</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,138,139</u>	<u>\$ 1,143,102</u>	<u>\$ 4,963</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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue			
Miscellaneous Revenues	\$ -	\$ -	\$ -
Total Other	-	-	-
Total Revenues	-	-	-
<b>EXPENDITURES:</b>			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Services and Supplies	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Transfers out	(6,292)	(6,292)	-
<b>Net Change in Fund Balance</b>	(6,292)	(6,292)	-
Fund Balance, Beginning of Year	6,292	6,292	-
Fund Balance, End of Year	\$ -	\$ -	\$ -

**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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue			
Miscellaneous Revenues	\$ 15,000	\$ 6,500	\$ (8,500)
Total Other	15,000	6,500	(8,500)
Total Revenues	15,000	6,500	(8,500)
<b>EXPENDITURES:</b>			
Services and Supplies	35,430	4,102	31,328
Capital Outlay	45,000	-	45,000
Total Expenditures	80,430	4,102	76,328
Excess of Revenues Over (Under) Expenditures	(65,430)	2,398	67,828
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	(65,430)	2,398	67,828
Fund Balance, Beginning of Year	197,705	197,705	-
Fund Balance, End of Year	\$ 132,275	\$ 200,103	\$ 67,828

**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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 12,240	\$ 9,153	\$ (3,087)
Personal Property	1,526	5,718	4,192
Oil and Gas	150	91	(59)
Net Proceeds	13,906	11,022	(2,884)
Total Taxes	<u>27,822</u>	<u>25,984</u>	<u>(1,838)</u>
 Total Revenues	 <u>27,822</u>	 <u>25,984</u>	 <u>(1,838)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>25,040</u>	<u>24,242</u>	<u>798</u>
Total Expenditures	<u>25,040</u>	<u>24,242</u>	<u>798</u>
 Excess of Revenues Over (Under) Expenditures	 2,782	 1,742	 (1,040)
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
 <b>Net Change in Fund Balance</b>	 2,782	 1,742	 (1,040)
 Fund Balance, Beginning of Year	 <u>54,270</u>	 <u>54,270</u>	 <u>-</u>
Fund Balance, End of Year	<u>\$ 57,052</u>	<u>\$ 56,012</u>	<u>\$ (1,040)</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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 182,739	\$ 164,206	\$ (18,533)
Personal Property	22,775	102,026	79,251
Oil and Gas	2,000	1,619	(381)
Net Proceeds	207,552	196,821	(10,731)
Total Tax Revenue	<u>415,066</u>	<u>464,672</u>	<u>49,606</u>
Other Revenue:			
Investment Earnings	<u>-</u>	<u>-</u>	<u>-</u>
Total Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>415,066</u>	<u>464,672</u>	<u>49,606</u>
<b>EXPENDITURES:</b>			
Welfare			
Services and Supplies	<u>592,779</u>	<u>463,223</u>	<u>129,556</u>
Total Expenditures	<u>592,779</u>	<u>463,223</u>	<u>129,556</u>
<b>Net Change in Fund Balance</b>	(177,713)	1,449	179,162
Fund Balance, Beginning of Year	<u>753,958</u>	<u>753,958</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 576,245</u>	<u>\$ 755,407</u>	<u>\$ 179,162</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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 16,000	\$ 14,120	\$ (1,880)
Total Other	16,000	14,120	(1,880)
Total Revenues	16,000	14,120	(1,880)
<b>EXPENDITURES:</b>			
Services and Supplies	16,000	14,120	1,880
Total Expenditures	16,000	14,120	1,880
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	53	53	-
Fund Balance, End of Year	\$ 53	\$ 53	\$ -

**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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
State Assesment Fees	\$ -	\$ -	\$ -
Total Intergovernmental	-	-	-
Total Revenues	-	-	-
<b>EXPENDITURES:</b>			
Services and Supplies	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Fund Balance Transfer to Agency Fund	-	(3,787)	(3,787)
<b>Net Change in Fund Balance</b>	-	(3,787)	(3,787)
Fund Balance, Beginning of Year	3,787	3,787	-
Fund Balance, End of Year	\$ 3,787	\$ -	\$ (3,787)

**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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 344,147	\$ 112,176	\$ (231,971)
Total Intergovernmental	344,147	112,176	(231,971)
Total Revenues	344,147	112,176	(231,971)
<b>EXPENDITURES:</b>			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Services and Supplies	-	-	-
Capital Outlay	344,147	113,501	230,646
Total Expenditures	344,147	113,501	230,646
Excess of Revenues Over (Under) Expenditures	-	(1,325)	(1,325)
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	11,857	11,857
<b>Net Change in Fund Balance</b>	-	10,532	10,532
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ 10,532	\$ 10,532

**WHITE PINE COUNTY  
EPWG (DOE) GRANT  
Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ -	\$ -	\$ -
Total Intergovernmental	-	-	-
Total Revenues	-	-	-
<b>EXPENDITURES:</b>			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Services and Supplies	-	-	-
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Transfers out	(6,142)	(6,142)	-
<b>Net Change in Fund Balance</b>	(6,142)	(6,142)	-
Fund Balance, Beginning of Year	6,142	6,142	-
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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 148,750	\$ 94,848	\$ (53,902)
Participating Agency Revenues	43,000	21,500	(21,500)
Total Intergovernmental	<u>191,750</u>	<u>116,348</u>	<u>(75,402)</u>
Total Revenues	<u>191,750</u>	<u>116,348</u>	<u>(75,402)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	88,786	58,243	30,543
Employee Benefits	59,264	35,170	24,094
Services and Supplies	13,700	7,330	6,370
Capital Outlay	21,500	14,582	6,918
Total Expenditures	<u>183,250</u>	<u>115,325</u>	<u>67,925</u>
Excess of Revenues Over (Under) Expenditures	8,500	1,023	(7,477)
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	8,500	1,023	(7,477)
Fund Balance, Beginning of Year	<u>61,751</u>	<u>61,751</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 70,251</u>	<u>\$ 62,774</u>	<u>\$ (7,477)</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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
State Grant	\$ -	\$ -	\$ -
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 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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
State Grant	\$ -	\$ -	\$ -
Total Intergovernmental	-	-	-
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	(3,213)	(3,213)	-
<b>Net Change in Fund Balance</b>	(3,213)	(3,213)	-
Fund Balance, Beginning of Year	3,213	3,213	-
Fund Balance, End of Year	\$ -	\$ -	\$ -

**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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grant	\$ -	\$ -	\$ -
Total Intergovernmental	<u>-</u>	<u>-</u>	<u>-</u>
Other Revenues:			
Miscellaneous	-	-	-
Total Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Services and Supplies	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Transfers out	<u>(2,503)</u>	<u>(2,503)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(2,503)	(2,503)	-
Fund Balance, Beginning of Year	<u>2,503</u>	<u>2,503</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grant	\$ 25,700	\$ 23,264	\$ (2,436)
Total Intergovernmental	<u>25,700</u>	<u>23,264</u>	<u>(2,436)</u>
Other Revenues:			
Miscellaneous	24,540	23,848	(692)
In Kind Revenues	<u>18,100</u>	<u>18,078</u>	<u>(22)</u>
Total Other	<u>42,640</u>	<u>41,926</u>	<u>(714)</u>
Total Revenues	<u>68,340</u>	<u>65,190</u>	<u>(3,150)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	50,240	47,082	3,158
In Kind Expenses	<u>18,100</u>	<u>18,078</u>	<u>22</u>
Total Expenditures	<u>68,340</u>	<u>65,160</u>	<u>3,180</u>
Excess of Revenues Over (Under) Expenditures	-	30	30
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	30	30
Fund Balance, Beginning of Year	<u>7,606</u>	<u>7,606</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 7,606</u>	<u>\$ 7,636</u>	<u>\$ 30</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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
State Grant	\$ 19,474	\$ -	\$ (19,474)
Federal Grant	1,383	94	(1,289)
Total Intergovernmental	<u>20,857</u>	<u>94</u>	<u>(20,763)</u>
Total Revenues	<u>20,857</u>	<u>94</u>	<u>(20,763)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>20,857</u>	<u>94</u>	<u>20,763</u>
Total Expenditures	<u>20,857</u>	<u>94</u>	<u>20,763</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**  
**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, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue			
Private Grant	\$ -	\$ -	\$ -
Total Other Revenue	-	-	-
Total Revenues	-	-	-
<b>EXPENDITURES:</b>			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
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**  
**OPERATING DEBT**  
**Debt Service Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ -	\$ -	\$ -
Personal Property	-	-	-
Oil and Gas	-	-	-
Net Proceeds	-	-	-
Investment Earnings	-	-	-
Total Taxes	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Sources (Uses):</b>			
Transfers Out	-	-	-
Debt Proceeds	-	-	-
Total Other Financing Sources (Uses):	<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**  
**AIRPORT IMPROVEMENTS**  
**Capital Projects Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2012**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 30,000	\$ -	\$ (30,000)
State Grants	-	-	
Total Intergovernmental	<u>30,000</u>	<u>-</u>	<u>(30,000)</u>
 Total Revenues	 <u>30,000</u>	 <u>-</u>	 <u>(30,000)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	-	-	-
Capital Outlay:	<u>99,000</u>	<u>-</u>	<u>99,000</u>
 Total Expenditures	 <u>99,000</u>	 <u>-</u>	 <u>99,000</u>
Excess of Revenues Over (Under) Expenditures	(69,000)	-	69,000
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
 Total Other Financing Sources (Uses)	 <u>-</u>	 <u>-</u>	 <u>-</u>
<b>Net Change in Fund Balance</b>	(69,000)	-	69,000
Fund Balance, Beginning of Year	<u>269,676</u>	<u>269,676</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 200,676</u></u>	<u><u>\$ 269,676</u></u>	<u><u>\$ 69,000</u></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, 2012**

	Balance 6/30/2011	Additions	Deductions	Balance 6/30/2012
<b>BAKER TV DISTRICT</b>				
<b>Assets:</b>				
Cash	\$ 4,516	\$ 15	\$ -	\$ 4,531
Accounts Receivable	1	-	1	-
Total Assets	<u>\$ 4,517</u>	<u>\$ 15</u>	<u>\$ 1</u>	<u>\$ 4,531</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 4,517	\$ 15	\$ 1	\$ 4,531
Total Liabilities	<u>\$ 4,517</u>	<u>\$ 15</u>	<u>\$ 1</u>	<u>\$ 4,531</u>
<b>WHITE PINE TV DISTRICT #1</b>				
<b>Assets:</b>				
Cash	\$ 363,876	\$ 144,695	\$ 240,000	268,571
Interest Receivable	41	-	41	-
Total Assets	<u>\$ 363,917</u>	<u>\$ 144,695</u>	<u>\$ 240,041</u>	<u>\$ 268,571</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 363,917	\$ 144,695	\$ 240,041	\$ 268,571
Total Liabilities	<u>\$ 363,917</u>	<u>\$ 144,695</u>	<u>\$ 240,041</u>	<u>\$ 268,571</u>
<b>PROPERTY SALES TRUST</b>				
<b>Assets:</b>				
Cash	\$ 171,870	\$ 23,631	-	\$ 195,501
Total Assets	<u>\$ 171,870</u>	<u>\$ 23,631</u>	<u>\$ -</u>	<u>\$ 195,501</u>
<b>Liabilities:</b>				
Funds held in trust	\$ 171,870	\$ 23,631	\$ -	\$ 195,501
Total Liabilities	<u>\$ 171,870</u>	<u>\$ 23,631</u>	<u>\$ -</u>	<u>\$ 195,501</u>
<b>LAKE VALLEY WATER DISTRICT</b>				
<b>Assets:</b>				
Cash	\$ -	\$ 174	\$ 174	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 174</u>	<u>\$ 174</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Funds held in trust	\$ -	\$ 174	\$ 174	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 174</u>	<u>\$ 174</u>	<u>\$ -</u>
<b>STEPTOE VALLEY WATER DISTRICT</b>				
<b>Assets:</b>				
Cash	\$ -	\$ 10,285	\$ 10,285	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 10,285</u>	<u>\$ 10,285</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Funds held in trust	\$ -	\$ 10,285	\$ 10,285	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 10,285</u>	<u>\$ 10,285</u>	<u>\$ -</u>

**WHITE PINE COUNTY**  
**All Trust and Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities (Continued)**  
**For the Year Ended June 30, 2012**

	Balance 6/30/2011	Additions	Deductions	Balance 6/30/2012
<b>LUND IRRIGATION</b>				
<b>Assets:</b>				
Cash	\$ -	\$ 10,856	\$ 10,856	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 10,856</u>	<u>\$ 10,856</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Funds held in trust	\$ -	\$ 10,856	\$ 10,856	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 10,856</u>	<u>\$ 10,856</u>	<u>\$ -</u>
<b>CITY OF ELY</b>				
<b>Assets:</b>				
Cash	\$ 22,550	\$ 87,396	\$ 109,556	\$ 390
Taxes Receivable	2	10	2	10
Total Assets	<u>\$ 22,552</u>	<u>\$ 87,406</u>	<u>\$ 109,558</u>	<u>\$ 400</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 22,552	\$ 87,406	\$ 109,558	\$ 400
Total Liabilities	<u>\$ 22,552</u>	<u>\$ 87,406</u>	<u>\$ 109,558</u>	<u>\$ 400</u>
<b>STATE OF NEVADA</b>				
<b>Assets:</b>				
Cash	\$ 1,702,710	\$ 754,395	\$ 2,360,057	\$ 97,048
Accounts Receivable	2,619	142	2,619	142
Taxes Receivable	9,866	17,860	9,866	17,860
Total Assets	<u>\$ 1,715,195</u>	<u>\$ 772,397</u>	<u>\$ 2,372,542</u>	<u>\$ 115,050</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 1,704,720	\$ 772,397	\$ 2,362,067	\$ 115,050
Deferred -Property Taxes	10,475	-	10,475	-
Total Liabilities	<u>\$ 1,715,195</u>	<u>\$ 772,397</u>	<u>\$ 2,372,542</u>	<u>\$ 115,050</u>
<b>STATE INDIGENT ACCIDENT</b>				
<b>Assets:</b>				
Cash	\$ 30,499	\$ 70,537	\$ 77,797	\$ 23,239
Accounts Receivable	2	13	2	13
Taxes Receivable	864	638	864	638
Total Assets	<u>\$ 31,365</u>	<u>\$ 71,188</u>	<u>\$ 78,663</u>	<u>\$ 23,890</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 1,100	\$ 56,330	\$ 48,398	\$ 9,032
Deferred Revenues	29,523	14,858	29,523	14,858
Deferred -Property Taxes	742	-	742	-
Total Liabilities	<u>\$ 31,365</u>	<u>\$ 71,188</u>	<u>\$ 78,663</u>	<u>\$ 23,890</u>
<b>HOSPITAL DISTRICT</b>				
<b>Assets:</b>				
Cash	\$ 1,067,150	\$ 1,992,652	\$ 3,048,006	\$ 11,796
Accounts Receivable	83	451	83	451
Taxes Receivable	31,344	23,128	31,344	23,128
Total Assets	<u>\$ 1,098,577</u>	<u>\$ 2,016,231</u>	<u>\$ 3,079,433</u>	<u>\$ 35,375</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 1,067,153	\$ 1,992,663	\$ 3,048,009	\$ 11,807
Deferred -Property Taxes	31,424	23,568	31,424	23,568
Total Liabilities	<u>\$ 1,098,577</u>	<u>\$ 2,016,231</u>	<u>\$ 3,079,433</u>	<u>\$ 35,375</u>

**WHITE PINE COUNTY**  
**All Trust and Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities (Continued)**  
**For the Year Ended June 30, 2012**

	Balance 6/30/2011	Additions	Deductions	Balance 6/30/2012
<b>ELY JUSTICE COURT</b>				
<b>Assets:</b>				
Cash	\$ 9,668	\$ 16,788		\$ 26,456
Total Assets	<u>\$ 9,668</u>	<u>\$ 16,788</u>	<u>\$ -</u>	<u>\$ 26,456</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 9,668	\$ 16,788	\$ -	\$ 26,456
Total Liabilities	<u>\$ 9,668</u>	<u>\$ 16,788</u>	<u>\$ -</u>	<u>\$ 26,456</u>
<b>DA COST RESTITUTION CASH</b>				
<b>Assets:</b>				
Cash	\$ 2,143	\$ 904	\$ -	\$ 3,047
Total Assets	<u>\$ 2,143</u>	<u>\$ 904</u>	<u>\$ -</u>	<u>\$ 3,047</u>
<b>Liabilities:</b>				
Funds held in trust	\$ 2,143	\$ 904	\$ -	\$ 3,047
Total Liabilities	<u>\$ 2,143</u>	<u>\$ 904</u>	<u>\$ -</u>	<u>\$ 3,047</u>
<b>DA BAD CHECK TRUST CASH</b>				
<b>Assets:</b>				
Cash	\$ 10,583	\$ 2,326		\$ 12,909
Total Assets	<u>\$ 10,583</u>	<u>\$ 2,326</u>	<u>\$ -</u>	<u>\$ 12,909</u>
<b>Liabilities:</b>				
Funds held in trust	\$ 10,583	\$ 2,326	\$ -	\$ 12,909
Total Liabilities	<u>\$ 10,583</u>	<u>\$ 2,326</u>	<u>\$ -</u>	<u>\$ 12,909</u>
<b>PUBLIC ADMIN TRUST CASH</b>				
<b>Assets:</b>				
Cash	\$ 403,420	\$ 11,070	\$ -	\$ 414,490
Total Assets	<u>\$ 403,420</u>	<u>\$ 11,070</u>	<u>\$ -</u>	<u>\$ 414,490</u>
<b>Liabilities:</b>				
Funds held in trust	\$ 403,420	\$ 11,070	\$ -	\$ 414,490
Total Liabilities	<u>\$ 403,420</u>	<u>\$ 11,070</u>	<u>\$ -</u>	<u>\$ 414,490</u>
<b>SHERIFF CIVIL CASH</b>				
<b>Assets:</b>				
Cash	\$ 362	\$ 270		\$ 632
Total Assets	<u>\$ 362</u>	<u>\$ 270</u>	<u>\$ -</u>	<u>\$ 632</u>
<b>Liabilities:</b>				
Funds held in trust	\$ 362	\$ 270	\$ -	\$ 632
Total Liabilities	<u>\$ 362</u>	<u>\$ 270</u>	<u>\$ -</u>	<u>\$ 632</u>
<b>SHERIFF BAIL ACCOUNT</b>				
<b>Assets:</b>				
Cash	\$ 5,663	\$ -	\$ 4,662	\$ 1,001
Total Assets	<u>\$ 5,663</u>	<u>\$ -</u>	<u>\$ 4,662</u>	<u>\$ 1,001</u>
<b>Liabilities:</b>				
Funds held in trust	\$ 5,663	\$ -	\$ 4,662	\$ 1,001
Total Liabilities	<u>\$ 5,663</u>	<u>\$ -</u>	<u>\$ 4,662</u>	<u>\$ 1,001</u>

**WHITE PINE COUNTY**  
**All Trust and Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities (Continued)**  
**For the Year Ended June 30, 2012**

	Balance 6/30/2011	Additions	Deductions	Balance 6/30/2012
<b>SHERIFF REVOLVING CASH</b>				
<b>Assets:</b>				
Cash	\$ 7,265	\$ 2,217	\$ -	\$ 9,482
Total Assets	<u>\$ 7,265</u>	<u>\$ 2,217</u>	<u>\$ -</u>	<u>\$ 9,482</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 7,265	\$ 2,217	\$ -	\$ 9,482
Total Liabilities	<u>\$ 7,265</u>	<u>\$ 2,217</u>	<u>\$ -</u>	<u>\$ 9,482</u>
<b>SHERIFF INMATE TRUST</b>				
<b>Assets:</b>				
Cash	\$ 6,564	\$ 2,108	\$ -	\$ 8,672
Total Assets	<u>\$ 6,564</u>	<u>\$ 2,108</u>	<u>\$ -</u>	<u>\$ 8,672</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 6,564	\$ 2,108	\$ -	\$ 8,672
Total Liabilities	<u>\$ 6,564</u>	<u>\$ 2,108</u>	<u>\$ -</u>	<u>\$ 8,672</u>
<b>COUNTY CLERK</b>				
<b>Assets:</b>				
Cash	\$ 48,042	\$ -	\$ 27,862	\$ 20,180
Total Assets	<u>\$ 48,042</u>	<u>\$ -</u>	<u>\$ 27,862</u>	<u>\$ 20,180</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 48,042	\$ -	\$ 27,862	\$ 20,180
Total Liabilities	<u>\$ 48,042</u>	<u>\$ -</u>	<u>\$ 27,862</u>	<u>\$ 20,180</u>
<b>SHERIFF FORFEITURE</b>				
<b>Assets:</b>				
Cash	\$ -	\$ 63,270	\$ -	\$ 63,270
Total Assets	<u>\$ -</u>	<u>\$ 63,270</u>	<u>\$ -</u>	<u>\$ 63,270</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ -	\$ 63,270	\$ -	\$ 63,270
Total Liabilities	<u>\$ -</u>	<u>\$ 63,270</u>	<u>\$ -</u>	<u>\$ 63,270</u>
<b>JUVENILE PROBATION</b>				
<b>Assets:</b>				
Cash	\$ 7,728	\$ 723	\$ -	\$ 8,451
Total Assets	<u>\$ 7,728</u>	<u>\$ 723</u>	<u>\$ -</u>	<u>\$ 8,451</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 7,728	\$ 723	\$ -	\$ 8,451
Total Liabilities	<u>\$ 7,728</u>	<u>\$ 723</u>	<u>\$ -</u>	<u>\$ 8,451</u>
<b>BETA SIGMA PHI</b>				
<b>Assets:</b>				
Cash	\$ 43,769	\$ -	\$ 1,916	\$ 41,853
Total Assets	<u>\$ 43,769</u>	<u>\$ -</u>	<u>\$ 1,916</u>	<u>\$ 41,853</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 43,769	\$ -	\$ 1,916	\$ 41,853
Total Liabilities	<u>\$ 43,769</u>	<u>\$ -</u>	<u>\$ 1,916</u>	<u>\$ 41,853</u>

**WHITE PINE COUNTY**  
**All Trust and Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities (Continued)**  
**For the Year Ended June 30, 2012**

	Balance 6/30/2011	Additions	Deductions	Balance 6/30/2012
<b>SENIOR NUTRITION CENTER</b>				
<b>Assets:</b>				
Cash	\$ 1,087	\$ -	\$ 1,087	\$ -
Total Assets	<u>\$ 1,087</u>	<u>\$ -</u>	<u>\$ 1,087</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 1,087	\$ -	\$ 1,087	\$ -
Total Liabilities	<u>\$ 1,087</u>	<u>\$ -</u>	<u>\$ 1,087</u>	<u>\$ -</u>
<b>BAKER EMTS</b>				
<b>Assets:</b>				
Cash	\$ 6,424	\$ -	\$ 604	\$ 5,820
Total Assets	<u>\$ 6,424</u>	<u>\$ -</u>	<u>\$ 604</u>	<u>\$ 5,820</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 6,424	\$ -	\$ 604	\$ 5,820
Total Liabilities	<u>\$ 6,424</u>	<u>\$ -</u>	<u>\$ 604</u>	<u>\$ 5,820</u>
<b>MCGILL VFD</b>				
<b>Assets:</b>				
Cash	\$ 2,612	\$ -	\$ 978	\$ 1,634
Total Assets	<u>\$ 2,612</u>	<u>\$ -</u>	<u>\$ 978</u>	<u>\$ 1,634</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 2,612	\$ -	\$ 978	\$ 1,634
Total Liabilities	<u>\$ 2,612</u>	<u>\$ -</u>	<u>\$ 978</u>	<u>\$ 1,634</u>
<b>NARCOTICS TASK FORCE</b>				
<b>Assets:</b>				
Cash	\$ 12,788	\$ 1,185	\$ -	\$ 13,973
Total Assets	<u>\$ 12,788</u>	<u>\$ 1,185</u>	<u>\$ -</u>	<u>\$ 13,973</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 12,788	\$ 1,185	\$ -	\$ 13,973
Total Liabilities	<u>\$ 12,788</u>	<u>\$ 1,185</u>	<u>\$ -</u>	<u>\$ 13,973</u>
<b>SCHOOL OPERATING FUND</b>				
<b>Assets:</b>				
Cash	\$ 10,586	\$ 3,970,064	\$ 3,958,766	\$ 21,884
Accounts Receivable	52,807	68,525	52,807	68,525
Taxes Receivable	58,045	42,831	58,045	42,831
Total Assets	<u>\$ 121,438</u>	<u>\$ 4,081,420</u>	<u>\$ 4,069,618</u>	<u>\$ 133,240</u>
<b>Liabilities:</b>				
Due to Other Governments	64,874	\$ 4,037,775	\$ 4,013,054	89,595
Deferred -Property Taxes	56,564	43,645	56,564	43,645
Total Liabilities	<u>\$ 121,438</u>	<u>\$ 4,081,420</u>	<u>\$ 4,069,618</u>	<u>\$ 133,240</u>

**WHITE PINE COUNTY**  
**All Trust and Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities (Continued)**  
**For the Year Ended June 30, 2012**

**TOTAL - ALL TRUST AND  
AGENCY FUNDS**

	Balance 6/30/2011	Additions	Deductions	Balance 6/30/2012
<b>Assets:</b>				
Cash	\$ 3,941,875	\$ 7,165,561	\$ 9,852,606	\$ 1,254,830
Accounts receivable	55,512	69,131	55,512	69,131
Interest receivable	41	-	41	-
Taxes receivable	100,121	84,467	100,121	84,467
Total Assets	<u>\$ 4,097,549</u>	<u>\$ 7,319,159</u>	<u>\$ 10,008,280</u>	<u>\$ 1,408,428</u>
<b>Liabilities:</b>				
Due to other governments	3,238,501	7,108,069	9,821,128	525,442
Deferred revenues	29,523	14,858	29,523	14,858
Deferred -property taxes	99,205	67,213	99,205	67,213
Funds Held in Trust	730,320	129,019	58,424	800,915
Total Liabilities	<u>\$ 4,097,549</u>	<u>\$ 7,319,159</u>	<u>\$ 10,008,280</u>	<u>\$ 1,408,428</u>

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**OTHER COMMUNICATIONS FROM INDEPENDENT AUDITORS**

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MEMBERS:

CHAD B. ATKINSON, CPA  
 KRIS J. BRAUNBERGER, CPA  
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 MARK E. TICHENOR, CPA

**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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information the White Pine County, Nevada, as of and for the year ended June 30, 2012, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 15, 2012. 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

Management of White Pine County, Nevada is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered White Pine County, Nevada'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.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying Schedule of Findings and Questioned Costs that we consider to be significant deficiencies in internal control over financial reporting.

- 12-1 Bank Account Record Keeping
- 12-2 Bad Check Trust Internal Controls and Procedures
- 11-1 Segregation of Duties over Cash Receipting
- 11-2 Timeliness of Deposits
- 09-2 Capital Asset Management

A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

#### 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 management of the County in a separate letter dated December 15, 2012.

White Pine County, Nevada's response to the findings identified in our audit are described in the accompanying corrective action plan. 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.



HintonBurdick, PLLC  
December 15, 2012



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

The Honorable County Commissioners  
White Pine County  
Ely, Nevada

We have audited the basic financial statements of White Pine County, Nevada, for the year ended June 30, 2012, and have issued our report thereon dated December 15, 2012. Our audit also included test work on White Pine County, Nevada'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, Nevada 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 made significant 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, a few of 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	Sheriff Forfeiture
Lake Valley Water District	Steptoe Valley Water District
Lund Irrigation	

Special Revenue Funds:

Road Fund	Regional Transportation
Agricultural District 13	Emergency Medical Services
Agricultural Extension	Indigent
Recorder Technology Fees	Assessor Technology Fees
Clerk Technology Fees	Mining Map Revenue
Library Gift Fund	Genetic Marker Test
Range Improvement	BLM Tri County Agreement
SB74 Fund	Lund Town
McGill Town	Ruth Town
Wildlife Management Fund	Victim Impact Panel
Senior Center	Nuclear Waste
EDA RLF Interest	EDA RLF Principal
Juvenile Court Admin Fees	Industrial Park
Justice Court Facilities	Ely Justice Court Collections
Drug Rehab Program	District Court Admin Fees
Lund Irrigation	Las Vegas Water Filings
D.A.R.E. Grant	Ely Pool Project
State of Nevada China Springs	State Indigent
State of Nevada Child Support	Legal Aid
Forensic Services	EMPG (FEMA)
EMPG (DOE) Grant	Justice Court Admin Fees
Domestic Violence	Grant Projects
CSBG Fed Grant/Indigent	McGill Pool
Task Force Grant/Sheriff	Fire District Operating
Ely Pool Sales Tax	HMEP (SERC) Grant
Camp Success	WSAP Grant Indigent
SERC (State) Grant	HUD Emergency Shelter Grant
CCPBG Grant	Justice Court House Arrest
Violence Against Women	Public Transit Fund
Collection Dev. Grant	Lund Justice Court
E.L. Cord P/T Positions	Private Grants/ Welfare
District Court House Arrest	Juvenile Court House Arrest

Operating Debt Service Fund

Capital Project Funds:

Airport Improvements	Capital Improvements
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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.

The County has complied with the provisions of NRS 354.6113.

The County has complied with the provision of NRS 354.6115.

We noted during our audit that the County violated various provisions of the NRS. Please see financial statement findings 11-5 and 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, 2012 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.



HintonBurdick, PLLC  
December 15, 2012

**WHITE PINE COUNTY**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2012**

<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	\$ 231,680
Communities Facilities Loans and Grants	RD-3570	10.766	45,667
<b><u>US Department of Commerce</u></b>			
Economic Development Administration revolving loan funds		11.307	246,343
<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 Leadership Development	11/PBC/029	14.228	15,000
Passed through NV Dept of Business & Industry Housing Division Emergency Shelter Grant		14.231	1,560
<b><u>US Department of Interior</u></b>			
Passed through Bureau of Land Management - Nevada State Office Recreation Resource Management		15.225	263,813
<b><u>US Department of Justice</u></b>			
Passed through Dept of Human Resources-Div of Child & Family Services CCPBG Formula Grant-Juvenile Justice & Delinquency Prevention		16.540	94
Passed through Dept of Public Safety Byrne Formula Grant Program Edward Byrne Memorial Formula Grant Program	10-JAG-30	16.579	94,848
Passed through NV Office of the Attorney General Violence Against Women Formula Grant	2011-STOP-13	16.588	20,155
Violence Against Women Formula Grant	2010-STOP-13	16.588	23,818
<b><u>US Department of Transportation</u></b>			
Federal Highway Administration Highway Safety Grant	22-JF-1.26	20.600	10,287
Highway Safety Grant	21-406PT-1.3	20.600	10,000
Passed through NV Department of Transportation Capital Assistance Program for Elderly Persons and Persons with Disabilities	PR531-11-802	20.513	127,565
Passed through NV Emergency Response Commission State Emergency Response Commission	12-SERC-17-01	20.703	33,504
State Emergency Response Commission United We Stand	12-UWS-17-01	20.703	24,578
<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 2010-20-10	45.310	2,292
State Library Postage Program	LSTA	45.310	1,920
<b><u>US Department of Energy</u></b>			
Passed through NV Department of Public Safety-Division of Emergency Mgmt Nuclear Waste Disposal		81.065	287,731
Renewable Energy Feasibility Study and Resources Assessment		81.087	931
Emergency Preparedness Working Group		81.502	33,100

**WHITE PINE COUNTY**  
**Schedule of Expenditures of Federal Awards, Continued**  
**For the Year Ended June 30, 2012**

<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	18,980
C-2 Homebound		93.045	42,400
NSIP	17-000-57-NX-12	93.053	11,123
Passed through Nevada Department of Human Resources			
Community Services Block Grant		93.569	71,174
<b><u>US Department of Homeland Security</u></b>			
Passed through NV Dept of Public Safety-division of Emergency Management			
Emergency Management Performance Grant	EMPG FFY11	97.042	17,947
TOTAL FEDERAL ASSISTANCE EXPENDED			<u>\$ 1,636,510</u>

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MEMBERS:

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**Report on Compliance With Requirements That  
Could Have a Direct and Material Effect on 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

We have audited White Pine County, Nevada's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of White Pine County, Nevada's major federal programs for the year ended June 30, 2012. 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 compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

Internal Control over Compliance

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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.

Accordingly, we do not express an opinion on the effectiveness of White Pine County, Nevada'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 was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 11-1 to be a significant deficiency.

The County's responses to the findings identified 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 the responses.

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.



HintonBurdick, PLLC  
December 15, 2012

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2012**

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**Section I - Summary of Auditors' Results**

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Financial Statements

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

- Material weakness (es) identified? \_\_\_ yes X no
- Significant deficiency (ies) identified that are not considered to be material weaknesses? X yes \_\_\_ none reported

Noncompliance material to financial statements noted? \_\_\_ yes X no

Federal Awards

Internal Control over major programs:

- Material weakness (es) identified? \_\_\_ yes X no
- Significant deficiency (ies) identified that are not considered to be material weaknesses? X 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 X no

Identification of major programs.

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.666	School and Roads Grants to Counties
11.307	Economic Adjustment Assistance
15.225	Recreation Resource Management

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

Auditee qualified as low-risk auditee? \_\_\_ yes X no

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2012**

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**Section II - Financial Statement Findings**

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**INTERNAL CONTROL OVER FINANCIAL REPORTING**

**Material Weaknesses:**

No material weaknesses noted in fiscal year 2012.

**Significant Deficiencies:**

12-1 Bank Account Record Keeping

We observed during our test work that the County opened a new bank account during the fiscal year. While it appears that the opening of the new bank account was authorized by the County Commission during a May 2012 meeting, the bank account was not added to the County's general ledger until the independent audit was performed in October 2012. This indicates that the County's accounting procedures and controls over cash and investments did not recognize and account for the addition of this account in a timely manner.

Recommendation

We recommend that the County revise or implement its procedures to timely account for changes to the County's cash and investment accounts.

12-2 Bad Check Trust Internal Controls and Procedures

During our rotating audits performed on the agency funds of the County, we noted significant control deficiencies pertaining to the bad check trust agency fund administered in the District Attorney's office. We noted that one individual is responsible for the cash receipting and bookkeeping related to the bad check trust cases, thereby creating a segregation of duties issue. We noted that deposits are not being taken to the bank in a timely manner. We also observed that the bad check trust accounting system, which accounts for all of the bad check trust cases, is not being regularly reconciled with the agency funds on hand in the agency fund bank account. We noted numerous old cases that need further collection action or need to be administratively closed. Finally, we noted that the bad check trust program does not have any written policies and procedures related to the operation of the program. A separate agreed upon procedures engagement was performed on this program. Further findings will be available upon completion of that report.

Recommendation

We recommend that the County move the cash receipting for the bad check trust program to the County Treasurer's office and that the Treasurer communicate the collections information to the District Attorney's office. It is our understanding that the County has already implemented this recommendation. We also recommend that formal policies and procedures for this program be drafted by the District Attorney and Finance Officer and approved by the County Commission. The approved procedures should then be implemented.

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2012**

11-1 Segregation of Duties over Cash Receipting

The County has several locations that perform cash receipting for County operations. Since some of the departments that perform cash receipting only have one or two people employed at these locations, the key control activities of custody of assets, authorization of transactions, and record keeping cannot always be properly segregated. Limited staffing, the absence of another employee, lunch hour swaps, and other conditions also create additional risk pertaining to the cash receipting of County funds. We have concluded that the following departments have segregations of duties risk pertaining to cash receipting due to limited staff or other conditions: Treasurer, Sherriff, Juvenile Probation, Library, Golf Course, and the Justice Court. We observed mitigating controls in place in the Treasurer's office and Juvenile probation, however we believe there is still some risk in these areas so we have included these department in this communication.

Recommendation

We recommend that the County Commission and Management consider ways in which segregation of duties can be achieved within the cash receipts systems of these departments. We recognize that the County may choose to accept the risk associated with these conditions due to budget constraints and other circumstances; however we will continue to mention this issue as a matter of professional responsibility.

Current Status

No changes from the previous year.

11-2 Timeliness of Deposits

We observed from our test work that multiple County departments deposit County funds only on an "as needed" basis. Deposits can sometime accumulate for more than 5 to 10 business days creating a risk of misappropriation. This condition pertains to the following departments: County Clerk, Sheriff's Department, and Justice Court.

Recommendation

We recommend that the County Commission and Management establish a procedure to require all County departments to deposit funds within a certain number of business days from the time of receipt. We have observed within our audit practice that a minimum requirement for most local governments is to make a deposit within three to five business days from the time of receipt.

Current Status

No changes from the previous year.

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2012**

09-2 Capital Asset Management

The County continues to make improvements to its capital asset accounting processes and we wish to commend the staff for their efforts. However, our audit procedures discovered several capital assets that were not properly added to the capital asset listing and capitalized at year end that should have been capitalized.

Recommendation

We recommend that the County continue its efforts in the area of capital asset management. New procedures for capital asset record keeping should be established to properly capture the capital asset additions and disposals throughout the fiscal year. Changes to the capital asset listing should be made in a timely manner.

Current Status

Partially implemented during fiscal year 2012, the County worked with ADS during the year to reconcile the problems with the capital asset reports that were mentioned in the previous year's audit report. The County needs to re-establish and re-implement procedures to accurately account for the County's capital assets in a timely manner throughout the fiscal year.

**COMPLIANCE AND OTHER MATTERS**

**Compliance:**

11-5 Documents Filed with the County Clerk

Nevada Revised Statutes (NRS) require that a copy of the capital improvement plan be filed with the County Clerk. (NRS 354.59801). We noted during our audit that a copy of the capital improvement plan for fiscal year 2012 was not filed with the County Clerk.

Recommendation

We recommend that the County comply with the provisions of the NRS. A copy of the capital improvement plan should be filed with the County Clerk each year.

Current Status

Not implemented during fiscal year 2012.

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2012**

05-14 Departments and Funds in Excess of Budget Appropriations

A few of the County's departments or funds exceeded approved budget appropriations for fiscal year 2012 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

Substantially implemented at June 30, 2012, 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. 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,



HintonBurdick, PLLC  
December 15, 2012

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2012**

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

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**US Department of Agriculture**

Schools and Roads Cluster – 10.666

The following finding from the financial statement findings is considered to be a significant deficiency for this federal award: 11-1.

**US Department of Commerce**

Economic Development Administration Revolving Loan Funds – 11.307

The following finding from the financial statement findings is considered to be a significant deficiency for this federal award: 11-1.

**US Department of Interior**

Recreation Resource Management – 15.225

The following finding from the financial statement findings is considered to be a significant deficiency for this federal award: 11-1.

**US Department of Energy**

Nuclear Waste Disposal – 81.065

The following finding from the financial statement findings is considered to be a significant deficiency for this federal award: 11-1.



HintonBurdick, PLLC  
December 15, 2012

Summary Schedule of Prior Year Audit Findings

**Prior Year Material Weaknesses Pertaining to Federal Awards:**

None noted

**Prior Year Significant Deficiencies Related to Federal Awards:**

11-1 Segregation of Duties over Cash Receipting

Status – This condition will be present until such time as the County has adequate resources to fully segregate financial duties over cash receipting.

Elizabeth Frances  
Finance Director  
White Pine County, NV