

**WHITE PINE COUNTY, NEVADA**  
**FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**  
**WITH REPORT OF**  
**INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS**

# WHITE PINE COUNTY

## Table of Contents

### FINANCIAL SECTION

Independent Auditors' Report.....	1
Management's Discussion and Analysis.....	5
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position .....	12
Statement of Activities .....	13
Fund Financial Statements:	
Balance Sheet – Governmental Funds.....	14
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position .....	15
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds .....	16
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	17
Statement of Net Position – Proprietary Funds .....	18
Statement of Revenues, Expenses, and Changes In Fund Net Position – Proprietary Funds .....	19
Statement of Cash Flows – Proprietary Funds .....	20
Combined Statement of Fiduciary Net Position – Fiduciary Funds .....	21
Notes to the Financial Statements .....	22
Required Supplementary Information:	
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual:	
General Fund (Detailed).....	42
Ely Pool Building .....	50
Schedule of Funding Progress .....	51
Supplementary Information:	
Combining Balance Sheet – Non-major Governmental Funds .....	54
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Non-major Governmental Funds .....	61
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual Special Revenue Funds .....	68

**WHITE PINE COUNTY**

**Table of Contents  
(Continued)**

Combining and Individual Fund Financial Statements, Continued:

Schedule of Revenues, Expenditures, and Changes in Fund  
Balances – Budget and Actual  
Capital Project Funds ..... 122

Combining Statement of Changes in Position and Liabilities -  
All Trust and Agency Funds ..... 126

**OTHER COMMUNICATIONS FROM INDEPENDENT AUDITORS:**

Report on Compliance and on Internal Control over Financial Reporting ..... 135

Report on Compliance with State Statutes and Administrative Code..... 137

Schedule of Expenditures of Federal Awards..... 141

Report on Compliance with Requirements Applicable to Each Major Program  
And on Internal Control over Compliance with OMB Circular A-133 ..... 143

Schedule of Findings and Questioned Costs:

    Summary of Auditor’s Results..... 147

    Financial Statement Findings..... 148

    Federal Award Findings and Questioned Costs ..... 150

    Summary Schedule of Prior Year Audit Findings ..... 152

    Corrective Action Plan..... 153

**FINANCIAL SECTION**

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## Independent Auditors' Report

The Honorable County Commissioners  
White Pine County  
Ely, Nevada

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of White Pine County, Nevada, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of United State of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of White Pine County, Nevada as of June 30, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### ***Report on Summarized Comparative Information***

We have previously audited White Pine County's financial statements for the year ended June 30, 2012, and our report dated December 15, 2012, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2012, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### ***Required Supplementary Information***

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.

### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements 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. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards

generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 22, 2013, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



HintonBurdick, PLLC  
St. George, Utah  
November 22, 2013

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WHITE PINE COUNTY, NEVADA  
Management's Discussion and Analysis  
June 30, 2013

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 unmodified opinion that the County's financial statements are presented fairly in all material respects.
- Net position for governmental activities totaled \$61,653,226 at the end of fiscal year 2013 and \$58,078,484 at the end of fiscal year 2012. This is an increase in the net position of governmental activities of \$3,574,742 between fiscal years 2012 and 2013. Net position for business-type activities totaled \$1,534,304 and \$1,576,601 at the end of fiscal years 2013 and 2012 respectively.
- For 2013, unrestricted net position totaled \$5,809,496 for governmental activities. This is a decrease of \$2,118,631 from 2012. Unrestricted net position for business-type activities totaled \$577,194 which was a decrease of \$58,594 from 2012.
- At the end of the fiscal year 2013, the unassigned fund balance for the General Fund was \$7,857,626 or 64% of total General Fund expenditures and transfers. For fiscal year 2012, the General Fund unassigned fund balance was \$8,003,318. The decrease in fund balance is due to expenditures and transfers exceeding revenues by a total of \$108,692.
- The County's primary revenue sources for governmental activities during 2013 are Ad Valorem property taxes of \$6,117,841 and consolidated taxes of \$2,990,049. These two revenue sources comprise 38% and 19%, respectively, or 57% of total general governmental revenues for 2013. During fiscal 2012, Ad Valorem property taxes were \$5,207,922 and net proceeds from mines were \$3,909,280. These revenue sources comprised 30% and 23%, respectively, or 53% of total general governmental revenues for 2012.
- The County's total expenses were \$18,706,725 for 2013 and \$19,085,516 for 2012. The greatest expenses were in the following activities: public safety, general government and public works. (Please refer to the table on page 9.)
- Total capital assets being depreciated in governmental activities were \$83,011,223 for 2013 and \$81,176,427 for 2012. Total capital assets being depreciated in business-type activities were \$2,011,105 for 2013 and \$1,937,765 for 2012. 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, liabilities and deferred inflows, with the difference being 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 and Ely Pool Building Fund each of which is considered a major fund. Data from the other governmental funds are combined into a single, aggregate presentation. Individual fund

data for each of these non-major governmental funds are provided in the combining and individual fund statements.

- The County adopts an annual appropriated budget for each of its governmental funds. A statement of revenues, expenditures and changes in fund balance-budget and actual is provided for each of the County's governmental funds to demonstrate compliance with the budget. The statements for the major governmental funds are 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 and Ely Pool Building 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, 2013 and June 30, 2012, is summarized and analyzed below:

	Governmental activities		Business-type activities		Combined total	
	2013	2012	2013	2012	2013	2012
Current and other assets	\$ 44,221,369	\$ 43,255,937	\$ 597,755	\$ 655,261	\$ 44,819,124	\$ 43,911,198
Long-term assets	-	-	-	-	-	-
Capital assets	21,602,624	20,639,640	957,110	940,813	22,559,734	21,580,453
Total assets	65,823,993	63,895,577	1,554,865	1,596,074	67,378,858	65,491,651
Long-term liabilities outstanding	1,643,603	3,740,837	-	-	1,643,603	3,740,837
Other liabilities	1,705,668	2,076,256	20,561	19,473	1,726,229	2,095,729
Total liabilities	3,349,271	5,817,093	20,561	19,473	3,369,832	5,836,566
Total deferred inflows of resources	821,496	-	-	-	821,496	-
Net position:						
Net investment in capital assets	21,602,624	20,639,640	957,110	940,813	22,559,734	21,580,453
Restricted	34,241,106	29,510,717	-	-	34,241,106	29,510,717
Unrestricted	5,809,496	7,928,127	577,194	635,788	6,386,690	8,563,915
Total net position	\$ 61,653,226	\$ 58,078,484	\$ 1,534,304	\$ 1,576,601	\$ 63,187,530	\$ 59,655,085

- As noted earlier, net position may serve over time as a useful indicator of the County's financial position. Governmental activities assets exceeded liabilities and deferred inflows by \$61,653,226 as of June 30, 2013 and \$58,078,484 as of June 30, 2012. Business-type activities assets exceeded liabilities and deferred inflows by \$1,534,304 as of June 30, 2013 and \$1,576,601 as of June 30, 2012.
- A large portion of the County's net position for its governmental activities and the largest portion for its 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. Currently the County carries no debt on its capital assets
- The 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, 24% is for capital projects, 23% 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, 2013 were \$199,364.
- At June 30, 2013 and June 30, 2012, 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	
	2013	2012	2013	2012	2013	2012
Revenues:						
Program revenues:						
Charges for services	\$ 2,371,349	\$ 2,679,471	\$ 264,782	\$ 590,431	\$ 2,636,131	\$ 3,269,902
Operating grants and contributions	1,626,954	1,756,222	-	-	1,626,954	1,756,222
Capital grants and contributions	1,778,818	297,847	-	-	1,778,818	297,847
General revenues:						
Taxes	13,057,527	12,660,742	-	-	13,057,527	12,660,742
State gaming licenses	135,819	145,020	-	-	135,819	145,020
Net proceeds from mines	2,379,325	3,909,280	-	-	2,379,325	3,909,280
Unrestricted investment earnings	198,700	289,887	664	610	199,364	290,497
Gains on sale of capital assets	44,767	4,779	-	-	44,767	4,779
Other revenue/(expense)	314,625	198,641	-	-	314,625	198,641
Total revenues	<u>21,907,884</u>	<u>21,941,889</u>	<u>265,446</u>	<u>591,041</u>	<u>22,173,330</u>	<u>22,532,930</u>
Expenses:						
General government	4,665,738	4,496,943	-	-	4,665,738	4,496,943
Judicial	2,327,103	2,259,626	-	-	2,327,103	2,259,626
Public safety	5,651,089	5,566,199	-	-	5,651,089	5,566,199
Public works	3,215,312	3,481,823	-	-	3,215,312	3,481,823
Health and sanitation	117,704	110,436	-	-	117,704	110,436
Welfare	741,314	1,096,986	-	-	741,314	1,096,986
Culture and recreation	968,487	1,002,455	-	-	968,487	1,002,455
Community support	399,556	751,699	-	-	399,556	751,699
Intergovernmental	268,200	-	-	-	268,200	-
Golf	-	-	199,321	201,606	199,321	201,606
Building and planning	-	-	152,901	117,743	152,901	117,743
Total expenses	<u>18,354,503</u>	<u>18,766,167</u>	<u>352,222</u>	<u>319,349</u>	<u>18,706,725</u>	<u>19,085,516</u>
Increase(Decrease) in net position						
before transfers and contributions	3,553,381	3,175,722	(86,776)	271,692	3,466,605	3,447,414
Capital contributions	-	-	65,840	24,887	65,840	24,887
Transfers	21,361	21,361	(21,361)	(21,361)	-	-
Increase(Decrease) in net position	3,574,742	3,197,083	(42,297)	275,218	3,532,445	3,472,301
Net position, beginning	58,078,484	51,256,507	1,576,601	1,301,383	59,655,085	52,557,890
Prior period adjustment	-	3,624,894	-	-	-	3,624,894
Net position, ending	<u>\$ 61,653,226</u>	<u>\$ 58,078,484</u>	<u>\$ 1,534,304</u>	<u>\$ 1,576,601</u>	<u>\$ 63,187,530</u>	<u>\$ 59,655,085</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 \$42,137,174 and \$39,420,145 for years 2013 and 2012 respectively. This is an increase of \$2,717,029 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 \$15,894,626 at the end of 2013 and was \$16,003,318 at the end of 2012. The fund balance of the County's General Fund decreased by \$108,692 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 \$13,051,507. This budget represents anticipated expenses over revenues in the amount of \$506,957. Actual expenditures and transfers were \$691,060 less than the final budget.
- Revenues received in the general fund and transfers into the general fund were less than budgeted by \$292,795. This, combined with the fact that expenditures were less than budgeted amounts resulted in a decrease in the general fund balance of \$108,692.

### Economic Factors

- Mining continues to play a significant role in the economy of White Pine County even with the declines in mineral prices. Robinson Nevada Mine continues to produce and Barrick's Bald Mountain Gold Mine is currently expanding. In addition, Midway Gold Mine has indicated that they should begin construction of their mine in the first quarter of calendar year 2014.
- While mining has assisted with the County's economy, it cannot be relied on as a stable future economic factor. 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.
- Additionally, Senate Joint Resolution 15 may have significant impact on how the Net Proceeds of Minerals are distributed. There is a huge political push to have Net Proceeds distributed throughout the state of Nevada instead of staying in the counties in which the mines are located. Such a change would have an adverse impact on White Pine County. Although the County does not utilize Net Proceeds in operations, they are utilized to upgrade infrastructure. Reallocation of these revenues throughout the State would seriously hamper the County's current efforts to upgrade infrastructure.
- The Federal Government's current lack of a formal budget is having adverse impact on White Pine County revenues. The Payments in Lieu of Taxes (PILT) is normally paid by the Federal Government for federal lands within the County. PILT was appropriated through FY2012 and then extended one more year through FY2013. However, the Federal Government has not taken action to continue this appropriation for FY2014 as required. PILT represents approximately 8% of annual revenue for the County's General Fund.

### 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**

**WHITE PINE COUNTY**  
**Statement of Net Position**  
**June 30, 2013**

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<b>Assets</b>			
Cash and investments	\$ 42,205,207	\$ 597,675	\$ 42,802,882
Receivables (net of allowance for uncollectibles)	2,016,162	80	2,016,242
Capital assets not being depreciated			
Land	1,061,044	4,200	1,065,244
Construction in progress	1,539,932	-	1,539,932
Capital assets being depreciated, net of accumulated depreciation			
Equipment and vehicles	3,288,974	96,602	3,385,576
Improvements other than buildings	3,454,214	794,305	4,248,519
Buildings	4,791,407	62,003	4,853,410
Infrastructure	7,467,053	-	7,467,053
Total assets	<u>65,823,993</u>	<u>1,554,865</u>	<u>67,378,858</u>
<b>Liabilities</b>			
Accounts payable and other current liabilities	1,121,536	20,561	1,142,097
Unearned revenue	39,260	-	39,260
Noncurrent liabilities:			
Due within one year	544,872	-	544,872
Due in more than one year	1,643,603	-	1,643,603
Total liabilities	<u>3,349,271</u>	<u>20,561</u>	<u>3,369,832</u>
<b>Deferred Inflows of Resources</b>			
Deferred revenue	821,496	-	821,496
Total deferred inflows of resources	<u>821,496</u>	<u>-</u>	<u>821,496</u>
<b>Net Position</b>			
Net investment in capital assets	21,602,624	957,110	22,559,734
Restricted for:			
Capital projects	8,319,247	-	8,319,247
Net proceeds mitigation	8,000,000	-	8,000,000
Other purposes	17,921,859	-	17,921,859
Unrestricted	5,809,496	577,194	6,386,690
Total net position	<u>\$ 61,653,226</u>	<u>\$ 1,534,304</u>	<u>\$ 63,187,530</u>

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Statement of Activities**  
**For the Year Ended June 30, 2013**

Functions/Programs	Program Revenues				Net (Expense) / Revenue and Change in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Primary government:</b>							
Governmental activities:							
General government	\$ 4,665,738	\$ 829,430	\$ 60,300	\$ 499,134	\$ (3,276,874)	\$ -	\$ (3,276,874)
Judicial	2,327,103	428,219	-	-	(1,898,884)	-	(1,898,884)
Public safety	5,651,089	738,331	1,008,220	16,511	(3,888,027)	-	(3,888,027)
Public works	3,215,312	247,933	214,584	159,300	(2,593,495)	-	(2,593,495)
Health and sanitation	117,704	-	-	-	(117,704)	-	(117,704)
Welfare	741,314	2,522	199,256	-	(539,536)	-	(539,536)
Culture and recreation	968,487	74,040	13,518	1,103,873	222,944	-	222,944
Community support	399,556	50,874	131,076	-	(217,606)	-	(217,606)
Intergovernmental	268,200	-	-	-	(268,200)	-	(268,200)
Interest on long-term debt	-	-	-	-	-	-	-
Total governmental activities	<u>18,354,503</u>	<u>2,371,349</u>	<u>1,626,954</u>	<u>1,778,818</u>	<u>(12,577,382)</u>	<u>-</u>	<u>(12,577,382)</u>
Business-type activities:							
Golf	199,321	152,148	-	-	-	(47,173)	(47,173)
Building and Planning	152,901	112,634	-	-	-	(40,267)	(40,267)
Total business-type activities	<u>352,222</u>	<u>264,782</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(87,440)</u>	<u>(87,440)</u>
Total primary government	<u>\$ 18,706,725</u>	<u>\$ 2,636,131</u>	<u>\$ 1,626,954</u>	<u>\$ 1,778,818</u>	<u>\$ (12,577,382)</u>	<u>\$ (87,440)</u>	<u>\$ (12,664,822)</u>
General revenues:							
Ad valorem taxes					6,117,841	-	6,117,841
Consolidated taxes					2,990,049	-	2,990,049
Motor vehicle fuel tax					2,094,405	-	2,094,405
Sales taxes					660,824	-	660,824
Room taxes					6,019	-	6,019
Franchise taxes					13,325	-	13,325
Payment in lieu of taxes					1,175,064	-	1,175,064
State gaming licenses					135,819	-	135,819
Net proceeds from mines					2,379,325	-	2,379,325
Unrestricted investment earnings					198,700	664	199,364
Gain on sale of capital assets					44,767	-	44,767
Other revenues					314,625	-	314,625
Capital contributions					-	65,840	65,840
Transfers					21,361	(21,361)	-
Total general revenues					<u>16,152,124</u>	<u>45,143</u>	<u>16,197,267</u>
Change in net position					<u>3,574,742</u>	<u>(42,297)</u>	<u>3,532,445</u>
Net position - beginning					<u>58,078,484</u>	<u>1,576,601</u>	<u>59,655,085</u>
Net position - ending					<u>\$ 61,653,226</u>	<u>\$ 1,534,304</u>	<u>\$ 63,187,530</u>

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2013**

	Special Revenue			Total Governmental Funds
	General Fund	Ely Pool Building Fund	Other Governmental Funds	
<b>Assets</b>				
Cash and investments	\$ 16,267,655	\$ 5,502,900	\$ 20,434,652	\$ 42,205,207
Accounts receivable	314,427	116	133,771	448,314
Property taxes receivable	130,961	-	13,149	144,110
Due from other governments	362,567	973	1,060,198	1,423,738
Due from other funds	204,020	-	-	204,020
Total assets	<u>\$ 17,279,630</u>	<u>\$ 5,503,989</u>	<u>\$ 21,641,770</u>	<u>\$ 44,425,389</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ 339,776	\$ 6,632	\$ 337,628	\$ 684,036
Accrued liabilities	314,253	-	123,247	437,500
Unearned revenue	-	-	39,260	39,260
Due to other funds	-	-	204,020	204,020
Total liabilities	<u>654,029</u>	<u>6,632</u>	<u>704,155</u>	<u>1,364,816</u>
Deferred inflows of resources:				
Deferred revenue - net proceeds	643,338	-	178,158	821,496
Unavailable revenue - property taxes	87,637	-	14,266	101,903
Total deferred inflows of resources	<u>730,975</u>	<u>-</u>	<u>192,424</u>	<u>923,399</u>
Fund balances:				
Restricted for:				
General government	-	-	796,858	796,858
Judicial	-	-	672,830	672,830
Public safety	-	-	52,894	52,894
Public works	-	-	5,412,452	5,412,452
Welfare	-	-	25,868	25,868
Community support	-	-	368,116	368,116
Capital projects	-	5,497,357	2,821,890	8,319,247
Net proceeds mitigation	8,000,000	-	-	8,000,000
Other purposes	-	-	1,000,000	1,000,000
Committed for:				
Culture and recreation	-	-	2,620,512	2,620,512
Public safety	-	-	3,498,915	3,498,915
Welfare	-	-	2,370,841	2,370,841
Assigned for:				
FY2014 budget appropriation	37,000	-	-	37,000
Unassigned	7,857,626	-	1,104,015	8,961,641
Total fund balances	<u>15,894,626</u>	<u>5,497,357</u>	<u>20,745,191</u>	<u>42,137,174</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 17,279,630</u>	<u>\$ 5,503,989</u>	<u>\$ 21,641,770</u>	<u>\$ 44,425,389</u>

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**To the Statement of Net Position**  
**For the Year Ended June 30, 2013**

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

Total fund balances - total governmental funds		\$ 42,137,174
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Governmental capital assets	\$ 85,612,199	
Accumulated depreciation	<u>(64,009,575)</u>	21,602,624
Revenues considered unearned and not reported in the funds.		
		101,903
Some liabilities, included bonds payable, capital leases, and interest payable are not due and payable in the current period and therefore are not reported in the funds.		
Compensated absences	(1,047,830)	
Annual required contribution payable	(1,140,645)	
Accrued interest payable	<u>-</u>	<u>(2,188,475)</u>
Net position of governmental activities		<u><u>\$ 61,653,226</u></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, 2013**

	General Fund	Special Revenue		Total Governmental Funds
		Ely Pool Building Fund	Other Governmental Funds	
<b>Revenues</b>				
Taxes	\$ 6,354,365	\$ 6,019	\$ 3,590,341	\$ 9,950,725
Licenses and permits	46,834	-	1,080	47,914
Intergovernmental	4,731,860	-	4,208,421	8,940,281
Charges for services	462,647	-	580,830	1,043,477
Fines and forfeitures	225,587	-	85,499	311,086
Investment Earnings	57,527	18,210	697,746	773,483
Miscellaneous revenue	331,851	-	494,309	826,160
<b>Total revenues</b>	<b>12,210,671</b>	<b>24,229</b>	<b>9,658,226</b>	<b>21,893,126</b>
<b>Expenditures</b>				
Current:				
General government	3,461,117	80	713,471	4,174,668
Judicial	2,191,787	-	73,339	2,265,126
Public Safety	3,642,382	-	1,101,677	4,744,059
Public Works	-	-	1,809,741	1,809,741
Health and Sanitation	116,005	-	-	116,005
Welfare	-	-	732,819	732,819
Culture and Recreation	740,166	-	145,612	885,778
Community Support	-	-	396,159	396,159
Capital outlay:				
General government	-	495,247	2,224,677	2,719,924
Judicial	-	-	9,000	9,000
Public Safety	-	-	376,880	376,880
Public Works	-	-	539,910	539,910
Culture and Recreation	-	-	62,488	62,488
Community Support	-	-	104,511	104,511
<b>Total expenditures</b>	<b>10,419,657</b>	<b>495,327</b>	<b>8,290,284</b>	<b>19,205,268</b>
Excess revenues over (under) expenditures	<u>1,791,014</u>	<u>(471,098)</u>	<u>1,367,942</u>	<u>2,687,858</u>
<b>Other financing sources (uses)</b>				
Sale of capital assets	-	-	7,810	7,810
Transfers in	41,084	-	1,962,505	2,003,589
Transfers out	(1,940,790)	-	(41,438)	(1,982,228)
Fund balance transfer to agency funds	-	-	-	-
<b>Total other financing sources and uses</b>	<b>(1,899,706)</b>	<b>-</b>	<b>1,928,877</b>	<b>29,171</b>
Net change in fund balances	(108,692)	(471,098)	3,296,819	2,717,029
Fund balances - beginning of year	<u>16,003,318</u>	<u>5,968,455</u>	<u>17,448,372</u>	<u>39,420,145</u>
Fund balances - end of year	<u>\$ 15,894,626</u>	<u>\$ 5,497,357</u>	<u>\$ 20,745,191</u>	<u>\$ 42,137,174</u>

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Reconciliation of the Statement of Revenues,**  
**Expenditures, and Changes in Fund Balances of Governmental Funds**  
**To The Statement of Activities**  
**For the Year Ended June 30, 2013**

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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	\$	2,717,029
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.		
		6,948
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.		
Capital outlay	\$ 3,255,918	
Depreciation expense	<u>(2,292,934)</u>	962,984
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.		
Change in compensated absences	(169,899)	
Net change in OPEB obligation	57,680	
Change in accrued interest	<u>-</u>	<u>(112,219)</u>
Change in net position of governmental activities		<u><u>\$ 3,574,742</u></u>

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2013**

	Nonmajor Golf Course Fund	Nonmajor Building & Planning Fund	Combined Total
<b>Assets</b>			
Current Assets:			
Cash	\$ 205,682	\$ 391,993	\$ 597,675
Receivables (net of allowance of \$0)	-	80	80
Total current assets	<u>205,682</u>	<u>392,073</u>	<u>597,755</u>
Noncurrent assets:			
Land	4,200	-	4,200
Buildings	112,908	-	112,908
Improvements	1,569,199	-	1,569,199
Furniture, equipment & vehicles	288,992	40,006	328,998
Accumulated depreciation	(1,047,194)	(11,001)	(1,058,195)
Total noncurrent assets	<u>928,105</u>	<u>29,005</u>	<u>957,110</u>
<b>Total Assets</b>	<u>1,133,787</u>	<u>421,078</u>	<u>1,554,865</u>
<b>Liabilities</b>			
Current Liabilities:			
Accounts payable	4,796	1,360	6,156
Accrued liabilities	7,373	4,682	12,055
Customer deposits	-	2,350	2,350
Total current liabilities	<u>12,169</u>	<u>8,392</u>	<u>20,561</u>
Total Liabilities	<u>12,169</u>	<u>8,392</u>	<u>20,561</u>
<b>Net Position</b>			
Net investment in capital assets	928,105	29,005	957,110
Unrestricted	193,513	383,681	577,194
Total net position	<u>\$ 1,121,618</u>	<u>\$ 412,686</u>	<u>\$ 1,534,304</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, 2013**

	Nonmajor Golf Course Fund	Nonmajor Building & Planning Fund	Combined Total
<b>Operating Revenues</b>			
Charges for Sales and Services			
Golf Course Fees	\$ 110,936	\$ -	\$ 110,936
Golf Cart Rentals	20,696	-	20,696
Golf Course Shed Fees	18,816	-	18,816
Building Permit Fees	-	111,934	111,934
RPC Fees	-	700	700
Miscellaneous	1,700	-	1,700
<b>Total Operating Revenues</b>	<b>152,148</b>	<b>112,634</b>	<b>264,782</b>
<b>Operating Expenses</b>			
Salaries	72,542	97,143	169,685
Employee Benefits	28,721	30,429	59,150
Service, Supplies and Other	48,766	17,578	66,344
Depreciation	49,292	7,751	57,043
<b>Total Operating Expenses</b>	<b>199,321</b>	<b>152,901</b>	<b>352,222</b>
Operating Income (Loss)	(47,173)	(40,267)	(87,440)
<b>Non-operating Revenues (Expenses)</b>			
Investment Earnings	-	664	664
<b>Total Non-Operating Revenue (Expense)</b>	<b>-</b>	<b>664</b>	<b>664</b>
<b>Income (loss) before contributions and transfers</b>	<b>(47,173)</b>	<b>(39,603)</b>	<b>(86,776)</b>
Capital Contribution from Governmental Activities	65,840	-	65,840
Transfers Out	(14,362)	(6,999)	(21,361)
<b>Change in net position</b>	<b>4,305</b>	<b>(46,602)</b>	<b>(42,297)</b>
Total net position, Beginning of Year	1,117,313	459,288	1,576,601
<b>Total net position, End of Year</b>	<b>\$ 1,121,618</b>	<b>\$ 412,686</b>	<b>\$ 1,534,304</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, 2013**

	Nonmajor Golf Course Fund	Nonmajor Building & Planning Fund	Combined Total
<b>Cash Flows From Operating Activities:</b>			
Cash received from customers, service fees	\$ 150,449	\$ 113,907	\$ 264,356
Cash received from customers, other	1,700	-	1,700
Cash paid to suppliers	(48,647)	(18,664)	(67,311)
Cash paid to employees	(99,606)	(127,175)	(226,781)
Net cash flows from operating activities	<u>3,896</u>	<u>(31,932)</u>	<u>(28,036)</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	-	(7,500)	(7,500)
Net cash flows from capital and related financing activities	<u>-</u>	<u>(7,500)</u>	<u>(7,500)</u>
<b>Cash Flows From Investing Activities:</b>			
Interest on investments	-	664	664
Net change in Cash and Cash Equivalents	(10,466)	(45,767)	(56,233)
Cash and Cash Equivalents, Beginning of Year	216,148	437,760	653,908
<b>Cash and Cash Equivalents, End of Year</b>	<u>\$ 205,682</u>	<u>\$ 391,993</u>	<u>\$ 597,675</u>
Reconciliation of Operating Income to Net Cash Flows From Operating Activities:			
Net Operating Income/(Loss)	\$ (47,173)	\$ (40,267)	\$ (87,440)
Adjustments to reconcile net income/(loss) to net cash provided by operating activities:			
Depreciation/amortization	49,292	7,751	57,043
Changes in operating assets and liabilities:			
(Increase)/Decrease in receivables	1	1,273	1,274
Increase/(Decrease) in payables	119	(1,086)	(967)
Increase/(Decrease) in accrued liabilities & deposits	1,657	397	2,054
Net cash flows from operating activities	<u>\$ 3,896</u>	<u>\$ (31,932)</u>	<u>\$ (28,036)</u>
<b>Supplemental Schedule of Non-cash Financing and Investing Activities:</b>			
Capital contribution from governmental activities	\$ 65,840	\$ -	\$ 65,840

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Combined Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2013**

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	<u>Agency Funds</u>
<b>Assets</b>	
Cash and investments	\$ 1,081,122
Accounts receivable	43,215
Interest receivable	-
Property taxes receivable	-
Total Assets	<u><u>\$ 1,124,337</u></u>
<b>Liabilities</b>	
Due to other governments	\$ 498,941
Funds held in trust	608,066
Total Liabilities	<u>1,107,007</u>
<b>Deferred Inflows of Resources</b>	
Deferred revenues - net proceeds	<u>17,330</u>
Total Deferred Inflows of Resources	<u>17,330</u>
Total Liabilities and Deferred Inflows	<u><u>\$ 1,124,337</u></u>

The accompanying notes are an integral part of the financial statements

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2013**

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

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**Description of Government-wide 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. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, when applicable, the *primary government* is reported separately from certain legally separate component units for which the primary government is financially accountable.

**Reporting Entity**

The County (government) is a political subdivision of the State of Nevada with a County Commission comprised of five commissioners elected at large. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government. As to the County there are no discretely presented component units which are included to form the reporting entity.

**Blended Component Unit.** 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.

**Basis of Presentation – Government-wide Financial Statements**

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government's enterprise funds. 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.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

**Basis of Presentation – Fund Financial Statements**

The fund financial statements provide information about the government's funds, including its fiduciary funds and blended component units. Separate statements for each fund category—governmental, proprietary, and fiduciary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2013**

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

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and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

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.

*Ely Pool Building Fund* - The fund is used to account for the construction of a new swimming pool complex.

The County does not report any major proprietary funds. However, it does have two nonmajor proprietary funds that are reported as separate columns in the fund financial statements – *Golf Course Fund* and *Building & Planning Fund*.

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.

During the course of operations the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column.

**Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2013**

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

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The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. 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.

The 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. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The agency fund has no measurement focus but utilizes the *accrual basis of accounting* for reporting its assets and liabilities.

**Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance**

***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.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2013**

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

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***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.

***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.

***Deferred Outflows/Inflows of Resources***

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item that qualifies for reporting in this category on the statement of net position which is *deferred revenue – net proceeds*. The governmental funds balance sheet reports *unavailable revenue – property taxes* and *deferred revenue – net proceeds*. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2013**

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

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***Net Position Flow Assumption***

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

***Fund Balance Flow Assumptions***

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

***Fund Balance Policies***

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority. The County Commission is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The County Finance Director is authorized to assign amounts to a specific purpose in accordance with the County’s budget policy. The County Commission may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2013**

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

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**Revenues and Expenditures/Expenses**

*Program Revenues*

Amounts reported as 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 (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

*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.

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.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2013**

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

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*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.

*Proprietary Funds Operating and Nonoperating Revenues and Expenses*

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the golf course fund and building and planning fund are charges to customers for sales and services. Operating expenses for enterprise 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 nonoperating revenues and expenses.

**Use of 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 data for the prior year has been extracted from the 2011-2012 financial statements and reclassified where necessary. It has 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, 2012, from which the summarized information was derived.

**New Pronouncements**

In April 2012, the GASB issued statement No. 65, *Items Previously Reported as Assets and Liabilities*. Beginning with fiscal year 2013, the County implemented the provisions of this statement, which establishes accounting standards and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities, and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2013**

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

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The governmental fund balance sheet includes a 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. The details of these differences are reported in the reconciliation on page 15.

The governmental fund statement of revenues, expenditures, and changes in fund balance includes a reconciliation between net changes in fund balances-total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. These differences are the result of converting from the current resources measurement focus and modified accrual basis for governmental fund statements to the economic resources measurement focus and full accrual basis used for government-wide statements. The details of these differences are reported in the reconciliation on page 17.

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

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**Budgets and Budgetary Accounting**

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

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

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2013**

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

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

*Expenditures over Appropriations*

None of the County's departments or funds had expenditures in excess of final budget appropriations.

*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.

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**NOTE 4. Deposits and Investments**

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**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, 2013, \$0 of the County's bank balance of \$10,334,958 was exposed to custodial credit risk because it was either fully insured by FDIC insurance or collateralized by a pledging financial institution.

**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. The provisions of State Law (NRS 355.170) govern the investment of public funds.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2013**

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

As of June 30, 2013 the County had the following investments, ratings, and maturities:

	Fair Value	Credit Rating (1)	Weighted Average Maturity (2)
Local Government Investment Pool	\$ 11,684,309	*	110 days
Money Market	1,128,271	AAA/Aaa	N/A
US Government Securities	3,934,892	AA+	697 days
Federal Agency Issues	4,044,716	AA+	640 days
Negotiable Certificates of Deposit	13,298,165	FDIC Insured	553 days
Total investments	\$ 34,090,353		

\* 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.

*Custodial Credit Risk*

For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The Nevada State Treasurer's Office operates the Local Government Pooled Investment Fund (LGPIF). The LGPIF is available for investment of funds administrated by the Nevada Public Treasurer.

The LGPIF is not registered with the SEC as an investment company. Deposits in the LGPIF are not insured or otherwise guaranteed by the State of Nevada, and participants share proportionally in any realized gain or losses on investments.

*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, 2013**

**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, 2013 is as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$ 204,020	\$ -
Non-major funds	-	(204,020)
Total	\$ 204,020	\$ (204,020)

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, 2013 are shown in the following table:

<b>Transfer in:</b>	<b>Transfers out:</b>			<b>Total</b>
	General	Nonmajor Governmental	Nonmajor Proprietary	
General Fund	\$ -	\$ 19,723	\$ 21,361	\$ 41,084
Nonmajor Governmental Funds	1,940,790	21,715	-	1,962,505
Total	\$ 1,940,790	\$ 41,438	\$ 21,361	\$ 2,003,589

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2013**

**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 6/30/2012</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/2013</b>
Capital assets, not being depreciated:				
Land	\$ 1,061,044	\$ -	\$ -	\$ 1,061,044
Construction in progress	331,610	1,208,322	-	1,539,932
Total capital assets, not being depreciated:	<u>1,392,654</u>	<u>1,208,322</u>	<u>-</u>	<u>2,600,976</u>
Capital assets, being depreciated:				
Improvements other than buildings	5,636,879	587,193	-	6,224,072
Buildings	7,707,777	422,198	-	8,129,975
Equipment & vehicles	11,445,309	1,038,205	(212,800)	12,270,714
Infrastructure	56,386,462	-	-	56,386,462
Total capital assets, being depreciated:	<u>81,176,427</u>	<u>2,047,596</u>	<u>(212,800)</u>	<u>83,011,223</u>
Less accumulated depreciation for:				
Improvements other than buildings	(2,472,117)	(297,741)	-	(2,769,858)
Buildings	(3,094,184)	(244,384)	-	(3,338,568)
Equipment & vehicles	(8,294,462)	(900,078)	212,800	(8,981,740)
Infrastructure	(48,068,678)	(850,731)	-	(48,919,409)
Total accumulated depreciation	<u>(61,929,441)</u>	<u>(2,292,934)</u>	<u>212,800</u>	<u>(64,009,575)</u>
Total capital assets, being depreciated, net	<u>19,246,986</u>	<u>(245,338)</u>	<u>-</u>	<u>19,001,648</u>
Governmental activities capital assets, net	<u>\$ 20,639,640</u>	<u>\$ 962,984</u>	<u>\$ -</u>	<u>\$ 21,602,624</u>

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

<b>Governmental Activities:</b>	
General government	\$ 434,746
Judicial	25,819
Public safety	404,390
Public works	1,355,464
Culture and recreation	72,515
Total depreciation expense - governmental activities	<u>\$ 2,292,934</u>

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2013**

**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 6/30/2012</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/2013</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	1,569,199		-	1,569,199
Buildings	71,744	41,164	-	112,908
Equipment & vehicles	296,822	32,176	-	328,998
Total capital assets, being depreciated:	<u>1,937,765</u>	<u>73,340</u>	<u>-</u>	<u>2,011,105</u>
Less accumulated depreciation for:				
Improvements other than buildings	(740,589)	(34,305)	-	(774,894)
Buildings	(49,183)	(1,722)	-	(50,905)
Equipment & vehicles	(211,380)	(21,016)	-	(232,396)
Total accumulated depreciation	<u>(1,001,152)</u>	<u>(57,043)</u>	<u>-</u>	<u>(1,058,195)</u>
Total capital assets, being depreciated, net	<u>936,613</u>	<u>16,297</u>	<u>-</u>	<u>952,910</u>
Business type activities capital assets, net	<u>\$ 940,813</u>	<u>\$ 16,297</u>	<u>\$ -</u>	<u>\$ 957,110</u>

Changes in construction in progress are summarized as follows:

The County is currently working on the following projects: aquatic center, McGill community center, Ely Times building, McGill park, fairgrounds, golf course, camp success, and other various park upgrades.

**NOTE 7. Long-Term Debt**

The following is a summary of changes in long-term debt for the year ended June 30, 2013

<b>Governmental activities:</b>	<b>Balance 6/30/2012</b>	<b>Additions</b>	<b>Retirements</b>	<b>Balance 6/30/2013</b>	<b>Current Portion</b>
Accrued Compensated Absences	877,931	829,740	(659,841)	1,047,830	544,872
Net OPEB Obligation	<u>1,198,325</u>	<u>100,195</u>	<u>(157,875)</u>	<u>1,140,645</u>	
Total long term debt	<u>\$ 2,076,256</u>	<u>\$ 929,935</u>	<u>\$ (817,716)</u>	<u>\$ 2,188,475</u>	<u>\$ 544,872</u>

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2013**

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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, 2013, the general obligation debt limit of White Pine County was \$44,786,092. The County has general obligation long-term debt outstanding at year end of \$0. Accordingly, its legal borrowing capacity is \$44,786,092 at June 30, 2013.

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, 2013, the general obligation debt limit of the unincorporated towns of Lund, McGill and Ruth was \$495,931; \$1,984,120 and \$797,138 respectively. As none of these towns had general obligation debt at June 30, 2013, 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, 2013**

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**NOTE 11.      Opened/Closed Funds**

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No special revenue funds were added during the year ended June 30, 2013. The following special revenue funds were closed either because the fund was inactive or because the fund activity was moved to another established fund: BLM Tri County Agreement, EDA RLF Interest, EDA RLF Principal, McGill Pool, EPWG (DOE) Grant, Collection Development Grant, SERC (State) Grant, HMEP (SERC) Grant.

Additionally, the Lund Justice Court and Juvenile Court House funds were mostly closed during fiscal year 2013. They will be fully closed in fiscal year 2014.

No capital projects funds were added during the year ended June 30, 2013

No agency funds were added during the year ended June 30, 2013

No enterprise funds were added during the year ended June 30, 2013

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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, by calling 1-775-687-4200, or by accessing the website at [www.nvpers.org/public/publications/beneProgs.jsp](http://www.nvpers.org/public/publications/beneProgs.jsp).

**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 2012-2013 fiscal year is as follows:

**Regular Employees**

Employer-Pay Plan	23.75%
Employee/Employer Plan	12.25%

**Police/Fire Employees**

Employer-Pay Plan	39.75%
Employee/Employer Plan	20.25%

The County's contributions to PERS for the years ending June 30, 2013, 2012, and 2011 were \$1,541,364, \$1,462,065, and \$1,545,538 respectively, equal to the required contributions for each year.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2013**

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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, 2013.

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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 2013

<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	\$340.58
Border Inn	Commissioner, Gary Perea	Fuel	\$365.64

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

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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 and retired on or before August 1, 2008 had the option upon retirement to enroll in coverage under the PEBP. 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.

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2013**

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

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 2013, the County contributed \$157,875 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 2013 the County's annual OPEB cost (expense) of \$100,195 for the PEBP was equal to the ARC of \$128,970 plus interest on the net OPEB obligation of \$47,933 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 2010 through 2013 are as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost (EANC Cost Method)</u>	<u>% of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
6/30/2013	\$ 100,195	158%	\$ 1,140,645
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

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

Annual required contribution	\$ 128,970
Interest on net OPEB obligation	47,933
Adjustments to annual required contributions	(76,708)
Annual OPEB cost (expense)	<u>100,195</u>
Contributions made	(157,875)
Increase in net OPEB obligation	<u>(57,680)</u>
Net OPEB obligation - beginning of year	1,198,325
Net OPEB obligation - end of year	<u><u>\$ 1,140,645</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 \$1,140,645 and having not funded the obligation the County currently has no associated assets to offset this

**WHITE PINE COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2013**

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

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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 19.7%

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

**Actuarial Methods and Assumptions**

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

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, 2013 is 25 years.

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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 **Ely Pool Building Fund** is used to account 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, 2013**  
**(With Comparative Totals for June 30, 2012)**

REVENUES:	Budget		Actual Amounts	Variance	Actual 2012
	Original	Final		Favorable (Unfavorable)	
<b>Taxes:</b>					
Ad Valorem					
Real Property	\$ 3,433,410	\$ 3,433,410	\$ 2,908,936	\$ (524,474)	\$ 2,529,297
Personal Property	1,071,266	1,071,266	1,417,183	345,917	1,581,915
Oil and Gas	33,800	33,800	25,640	(8,160)	26,152
Net Proceeds of Mines	1,616,019	1,616,019	1,989,281	373,262	3,268,430
Governmental Services	-	-	-	-	-
Franchise	14,000	14,000	13,325	(675)	402,013
Total Taxes	<u>6,168,495</u>	<u>6,168,495</u>	<u>6,354,365</u>	<u>185,870</u>	<u>7,807,807</u>
<b>Licenses, Permits:</b>					
Business Licenses and Permits					
Liquor Licenses	4,000	4,000	4,440	440	4,460
County Gaming Licenses	30,000	30,000	32,326	2,326	32,760
Miscellaneous Licenses and Permits	4,790	4,790	10,068	5,278	4,766
Total licenses and permits	<u>38,790</u>	<u>38,790</u>	<u>46,834</u>	<u>8,044</u>	<u>41,986</u>
<b>Intergovernmental:</b>					
Federal Grants					
Resource Management	-	-	-	-	-
State Shared Revenues					
Consolidated Tax	2,993,351	2,993,351	2,843,553	(149,798)	2,842,545
State Gaming License	158,000	158,000	135,819	(22,181)	145,020
CED/CDBG	60,000	60,000	55,000	(5,000)	53,000
Other	-	-	-	-	-
Other Governmental Shared Revenues					
Payment in Lieu of Taxes	1,100,000	1,100,000	1,175,064	75,064	1,200,837
Tri-County Co-op	88,000	88,000	118,176	30,176	105,196
Public Defender Co-op	10,000	10,000	11,705	1,705	1,454
Interlocal Sheriff Co-op	600,000	600,000	385,000	(215,000)	385,000
District Attorney Co-op	-	-	-	-	-
FAA	3,300	3,300	7,543	4,243	3,025
Total Intergovernmental	<u>5,012,651</u>	<u>5,012,651</u>	<u>4,731,860</u>	<u>(280,791)</u>	<u>4,736,077</u>
<b>Fines and Forfeitures:</b>					
Court Fines	70,000	70,000	73,857	3,857	82,781
Forfeited Bail	100,000	100,000	76,914	(23,086)	85,969
Administrative Fees	60,000	60,000	74,816	14,816	83,071
Total Fines and Forfeitures	<u>242,000</u>	<u>242,000</u>	<u>225,587</u>	<u>(16,413)</u>	<u>251,821</u>
<b>Charges for Services:</b>					
Clerk's Fees	25,000	25,000	27,569	2,569	31,765
Recorder's Fees	100,000	100,000	109,101	9,101	91,039
Assessors Commissions	125,000	125,000	220,819	95,819	245,516
Sheriff Fees	12,000	12,000	13,565	1,565	11,113

(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, 2013**  
**(With Comparative Totals for June 30, 2012)**

REVENUES:	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2012
	Original	Final			
<b>Charges for Services Cont.</b>					
Prisoner Board	2,000	2,000	310	(1,690)	950
Justice Court Fees	22,000	22,000	17,364	(4,636)	20,762
Public Defender Fees	1,500	1,500	2,015	515	823
Concession Stand Fees	500	500	436	(64)	742
McGill Pool Reciepts	26,000	26,000	28,624	2,624	28,433
Airport User Fees	2,500	2,500	-	(2,500)	-
Library User Fees	4,500	4,500	5,221	721	4,702
Juvenile Detention Fees	8,000	8,000	6,178	(1,822)	7,171
County Park Use Fees	10,000	10,000	11,100	1,100	13,850
Other	19,000	19,150	20,345	1,195	21,130
Total Charges for Services	<u>358,000</u>	<u>358,150</u>	<u>462,647</u>	<u>104,497</u>	<u>477,996</u>
<b>Miscellaneous</b>					
Investment earnings	60,000	60,000	57,527	(2,473)	135,659
Miscellaneous Revenue	553,571	555,571	304,512	(251,059)	623,272
Sales of Tax Deed	-	-	4,457	4,457	4,779
Insurance Reimbursement	10,000	10,000	-	(10,000)	-
Security Reimburse	15,000	15,000	20,380	5,380	18,607
PACT Reimbursement	2,000	2,000	2,502	502	-
Total Miscellaneous	<u>640,571</u>	<u>642,571</u>	<u>389,378</u>	<u>(253,193)</u>	<u>782,317</u>
<b>TOTAL REVENUES</b>	<u>\$12,460,507</u>	<u>\$12,462,657</u>	<u>\$12,210,671</u>	<u>\$ (251,986)</u>	<u>\$14,098,004</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, 2013**  
**(With Comparative Totals for June 30, 2012)**

<b>EXPENDITURES:</b>	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2012
	Original	Final			
<b>GENERAL GOVERNMENT</b>					
Legislative Activity					
<b>Commissioners</b>					
Salaries and Wages	\$ 163,689	\$ 167,689	\$ 167,001	\$ 688	\$ 143,655
Employee Benefits	97,584	85,284	84,303	981	81,337
Services and Supplies	69,150	41,750	36,189	5,561	46,588
Capital Outlay	-	-	-	-	6,479
Total legislative	330,423	294,723	287,493	7,230	278,059
<b>Clerk</b>					
Salaries and Wages	204,789	209,189	208,858	331	205,669
Employee Benefits	90,179	86,379	85,636	743	84,095
Services and Supplies	33,600	29,000	24,741	4,259	23,187
Capital Outlay	15,000	6,500	6,280	220	-
	343,568	331,068	325,515	5,553	312,951
<b>Assessor</b>					
Salaries and Wages	234,944	244,944	244,848	96	226,552
Employee Benefits	99,695	100,495	99,639	856	91,554
Services and Supplies	20,125	17,225	14,894	2,331	7,362
Capital Outlay	-	-	-	-	-
	354,764	362,664	359,381	3,283	325,468
Total Executive	698,332	693,732	684,896	8,836	638,419
Elections Activity					
<b>Election Department</b>					
Salaries and Wages	3,600	1,800	1,719	81	3,492
Employee Benefits	200	500	357	143	764
Services and Supplies	37,680	26,936	26,689	247	16,844
Total Elections Activity	41,480	29,236	28,765	471	21,100
Finance Activity					
<b>Recorder/Auditor</b>					
Salaries and Wages	149,575	147,575	147,280	295	144,426
Employee Benefits	56,721	61,021	60,351	670	56,910
Services and Supplies	7,465	7,115	5,593	1,522	5,513
	213,761	215,711	213,224	2,487	206,849
<b>Finance Department</b>					
Salaries and Wages	221,903	216,703	215,856	847	216,675
Employee Benefits	91,992	73,642	72,531	1,111	85,964
Services and Supplies	15,000	23,250	20,886	2,364	15,263
Capital Outlay	-	-	-	-	-
	328,895	313,595	309,273	4,322	317,902

(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, 2013**  
**(With Comparative Totals for June 30, 2012)**

<b>EXPENDITURES (Continued):</b>	Budget		Actual Amounts	Variance Favorable (Unfavorable)	Actual 2012
	Original	Final			
<b>Treasurer</b>					
Salaries and Wages	146,924	153,624	152,656	968	143,273
Employee Benefits	56,324	57,524	55,937	1,587	52,835
Services and Supplies	12,950	12,450	9,939	2,511	7,809
Capital Outlay	-	-	-	-	-
	216,198	223,598	218,532	5,066	203,917
<b>Data Processing</b>					
Salaries and Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services and Supplies	116,000	181,000	146,335	34,665	68,475
	116,000	181,000	146,335	34,665	68,475
Total Finance Activity	874,854	933,904	887,364	46,540	797,143
Other General Government Activities					
<b>Buildings and Maintenance</b>					
Salaries and Wages	331,147	328,747	327,264	1,483	232,211
Employee Benefits	140,608	139,708	139,117	591	101,956
Services and Supplies	182,860	174,500	152,471	22,029	135,611
Capital Outlay	-	-	-	-	-
	654,615	642,955	618,852	24,103	469,778
<b>Airport Operating</b>					
Salaries and Wages	44,142	13,742	13,482	260	14,016
Employee Benefits	10,073	4,273	3,691	582	2,121
Services and Supplies	43,100	68,160	53,975	14,185	37,837
Capital Outlay	-	-	-	-	-
	97,315	86,175	71,148	15,027	53,974
<b>Economic Development</b>					
Salaries and Wages	150,942	148,442	145,720	2,722	145,824
Employee Benefits	68,177	66,877	64,722	2,155	63,946
Services and Supplies	24,480	25,000	21,688	3,312	50,611
Capital Outlay	-	-	-	-	-
	243,599	240,319	232,130	8,189	260,381
<b>Human Resources</b>					
Salaries and Wages	77,646	62,046	61,989	57	85,252
Employee Benefits	20,825	24,025	23,127	898	17,765
Services and Supplies	22,785	25,635	23,616	2,019	59,940
Capital Outlay	-	-	-	-	-
	121,256	111,706	108,732	2,974	162,957
<b>Other</b>					
Employee Benefits	297,544	202,454	187,174	15,280	181,906
Services and Supplies	736,219	664,565	354,563	310,002	328,350
	1,033,763	867,019	541,737	325,282	510,256
Total Other General Government	2,150,548	1,948,174	1,572,599	375,575	1,457,346
Total General Government	4,095,637	3,899,769	3,461,117	438,652	3,192,067

(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, 2013**  
**(With Comparative Totals for June 30, 2012)**

EXPENDITURES (Continued):	Budget		Actual Amounts	Variance	Actual 2012
	Original	Final		Favorable (Unfavorable)	
<b>PUBLIC SAFETY</b>					
<b>Sheriff</b>					
<b>Administration</b>					
Salaries and Wages	132,080	141,880	141,735	145	137,627
Employee Benefits	71,508	76,518	76,012	506	72,329
Services and Supplies	15,300	17,690	17,141	549	12,012
	<u>218,888</u>	<u>236,088</u>	<u>234,888</u>	<u>1,200</u>	<u>221,968</u>
<b>Detective</b>					
Salaries and Wages	139,442	129,142	128,296	846	130,740
Employee Benefits	76,199	57,499	56,195	1,304	80,287
Services and Supplies	11,000	10,000	6,726	3,274	10,845
	<u>226,641</u>	<u>196,641</u>	<u>191,217</u>	<u>5,424</u>	<u>221,872</u>
<b>Patrol</b>					
Salaries and Wages	1,106,641	1,209,741	1,197,432	12,309	1,122,349
Employee Benefits	704,120	734,320	728,501	5,819	657,676
Services and Supplies	120,300	161,200	149,920	11,280	134,275
Capital Outlay	-	-	-	-	-
	<u>1,931,061</u>	<u>2,105,261</u>	<u>2,075,853</u>	<u>29,408</u>	<u>1,914,300</u>
<b>Jail</b>					
Salaries and Wages	326,499	342,199	341,199	1,000	470,664
Employee Benefits	219,256	202,856	201,889	967	208,019
Services and Supplies	94,000	99,300	96,691	2,609	82,294
Capital Outlay	12,000	-	-	-	10,000
	<u>651,755</u>	<u>644,355</u>	<u>639,779</u>	<u>4,576</u>	<u>770,977</u>
<b>Dispatch</b>					
Salaries and Wages	246,431	268,131	267,078	1,053	260,420
Employee Benefits	113,271	113,471	112,843	628	95,470
Services and Supplies	11,500	20,400	19,034	1,366	11,863
Capital Outlay	-	-	-	-	7,510
	<u>371,202</u>	<u>402,002</u>	<u>398,955</u>	<u>3,047</u>	<u>375,263</u>
<b>Coroner</b>					
Services and Supplies	48,500	29,800	23,296	6,504	32,695
	<u>48,500</u>	<u>29,800</u>	<u>23,296</u>	<u>6,504</u>	<u>32,695</u>
Total Sheriff	<u>3,448,047</u>	<u>3,614,147</u>	<u>3,563,988</u>	<u>50,159</u>	<u>3,537,075</u>
<b>Office of Emergency Management</b>					
Salaries and Wages	61,717	61,717	47,970	13,747	23,669
Employee Benefits	25,740	25,340	21,292	4,048	7,284
Services and Supplies	11,750	11,750	9,132	2,618	10,111
	<u>99,207</u>	<u>98,807</u>	<u>78,394</u>	<u>20,413</u>	<u>41,064</u>
Total Public Safety	<u>3,547,254</u>	<u>3,712,954</u>	<u>3,642,382</u>	<u>70,572</u>	<u>3,578,139</u>
<b>Judicial</b>					
<b>District Attorney</b>					
Salaries and Wages	376,047	381,547	379,335	2,212	350,907
Employee Benefits	159,059	140,459	137,646	2,813	126,694
Services and Supplies	90,930	67,930	49,172	18,758	32,689
Capital Outlay	-	-	-	-	50,786
	<u>626,036</u>	<u>589,936</u>	<u>566,153</u>	<u>23,783</u>	<u>561,076</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, 2013**  
**(With Comparative Totals for June 30, 2012)**

<b>EXPENDITURES (Continued):</b>	<b>Budget</b>		<b>Actual Amounts</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Actual 2012</b>
	<b>Original</b>	<b>Final</b>			
<b>District Court Bailiffs</b>					
Salaries and Wages	102,011	89,511	88,484	1,027	99,557
Employee Benefits	55,228	44,958	43,891	1,067	36,207
Services and Supplies	3,200	4,770	3,913	857	846
	<u>160,439</u>	<u>139,239</u>	<u>136,288</u>	<u>2,951</u>	<u>136,610</u>
<b>Law Library</b>					
Services and Supplies	28,000	28,500	28,319	181	26,800
Capital Outlay	-	-	-	-	-
	<u>28,000</u>	<u>28,500</u>	<u>28,319</u>	<u>181</u>	<u>26,800</u>
<b>Justice of the Peace - Ely</b>					
Salaries and Wages	205,043	184,043	183,840	203	186,012
Employee Benefits	66,959	55,459	54,689	770	50,907
Services and Supplies	11,520	4,120	2,337	1,783	4,416
	<u>283,522</u>	<u>243,622</u>	<u>240,866</u>	<u>2,756</u>	<u>241,335</u>
<b>Justice of the Peace - Lund</b>					
Salaries and Wages	2,040	2,060	2,055	5	4,372
Employee Benefits	580	560	417	143	964
Services and Supplies	2,900	700	437	263	1,103
	<u>5,520</u>	<u>3,320</u>	<u>2,909</u>	<u>411</u>	<u>6,439</u>
<b>Judicial Related Costs</b>					
Services and Supplies	523,200	522,700	506,905	15,795	552,513
Capital Outlay	-	-	-	-	-
	<u>523,200</u>	<u>522,700</u>	<u>506,905</u>	<u>15,795</u>	<u>552,513</u>
<b>Court Judicial Support</b>					
Services and Supplies	61,900	44,644	31,506	13,138	31,550
Capital Outlay	-	-	-	-	26,431
	<u>61,900</u>	<u>44,644</u>	<u>31,506</u>	<u>13,138</u>	<u>57,981</u>
<b>District Court Department 1</b>					
Salaries and Wages	93,753	105,049	102,681	2,368	94,810
Employee Benefits	39,778	33,778	32,225	1,553	26,879
Services and Supplies	33,000	32,000	7,610	24,390	8,177
	<u>166,531</u>	<u>170,827</u>	<u>142,516</u>	<u>28,311</u>	<u>129,866</u>
<b>District Court Department 2</b>					
Salaries and Wages	93,754	101,753	101,112	641	98,676
Employee Benefits	38,929	34,629	33,527	1,102	31,592
Services and Supplies	114,481	113,465	104,961	8,504	105,175
	<u>247,164</u>	<u>249,847</u>	<u>239,600</u>	<u>10,247</u>	<u>235,443</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, 2013**  
**(With Comparative Totals for June 30, 2012)**

<b>EXPENDITURES (Continued):</b>	<b>Budget</b>		<b>Actual Amounts</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Actual 2012</b>
	<b>Original</b>	<b>Final</b>			
<b>Juvenile Probation</b>					
Salaries and Wages	179,740	171,240	167,635	3,605	180,835
Employee Benefits	108,733	82,133	80,847	1,286	84,248
Services and Supplies	31,750	30,850	15,842	15,008	16,393
	<u>320,223</u>	<u>284,223</u>	<u>264,324</u>	<u>19,899</u>	<u>281,476</u>
<b>Juvenile Detention</b>					
Services and Supplies	35,800	37,800	32,401	5,399	19,311
	<u>35,800</u>	<u>37,800</u>	<u>32,401</u>	<u>5,399</u>	<u>19,311</u>
Total Judicial	<u>2,458,335</u>	<u>2,314,658</u>	<u>2,191,787</u>	<u>122,871</u>	<u>2,248,850</u>
<b>Health and Sanitation</b>					
<b>Public Health</b>					
Salaries and Wages	34,240	42,240	42,016	224	36,954
Employee Benefits	18,353	16,253	15,558	695	12,713
Services and Supplies	61,547	62,847	58,431	4,416	61,395
Total Health and Sanitation	<u>114,140</u>	<u>121,340</u>	<u>116,005</u>	<u>5,335</u>	<u>111,062</u>
<b>Culture and Recreation</b>					
<b>Parks Maintenance</b>					
Salaries and Wages	96,640	127,540	117,933	9,607	125,626
Employee Benefits	45,353	48,753	47,383	1,370	38,829
Services and Supplies	142,210	127,010	107,386	19,624	119,326
Capital Outlay	-	-	-	-	-
	<u>284,203</u>	<u>303,303</u>	<u>272,702</u>	<u>30,601</u>	<u>283,781</u>
<b>McGill Pool</b>					
Salaries and Wages	26,000	43,500	35,224	8,276	36,041
Employee Benefits	3,200	5,300	4,171	1,129	4,223
Services and Supplies	6,850	10,550	8,756	1,794	13,509
	<u>36,050</u>	<u>59,350</u>	<u>48,151</u>	<u>11,199</u>	<u>53,773</u>
<b>Marich Field</b>					
Services and Supplies	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Library Operating</b>					
Salaries and Wages	173,571	177,571	177,013	558	175,433
Employee Benefits	58,787	60,687	59,488	1,199	56,859
Services and Supplies	48,735	48,685	48,400	285	45,679
	<u>281,093</u>	<u>286,943</u>	<u>284,901</u>	<u>2,042</u>	<u>277,971</u>
<b>Natural Resource Management</b>					
Services and Supplies	107,500	144,200	134,412	9,788	214,360
	<u>107,500</u>	<u>144,200</u>	<u>134,412</u>	<u>9,788</u>	<u>214,360</u>
Total Culture and Recreation	<u>708,846</u>	<u>793,796</u>	<u>740,166</u>	<u>53,630</u>	<u>829,885</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, 2013**  
**(With Comparative Totals for June 30, 2012)**

<b>EXPENDITURES (Continued):</b>	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual 2012</u>
	<u>Original</u>	<u>Final</u>			
Intergovernmental Expense					
<b>Cooperative agreement</b>					
City Fire department	-	-	-	-	-
Animal control	-	-	-	-	-
City of Ely	-	268,200	268,200	-	-
	-	268,200	268,200	-	-
<b>TOTAL EXPENDITURES</b>	<b>10,924,212</b>	<b>11,110,717</b>	<b>10,419,657</b>	<b>691,060</b>	<b>9,960,003</b>
Excess of Revenues Over/(Under) Expenditures	1,536,295	\$1,351,940	1,791,014	439,074	4,138,001
<b>Other Financing Sources (uses):</b>					
Transfers Out	(1,600,000)	(1,940,790)	(1,940,790)	-	(3,300,000)
Transfers In	81,361	81,893	41,084	(40,809)	232,095
Total Other Financing Sources (Uses):	<u>(1,518,639)</u>	<u>(1,858,897)</u>	<u>(1,899,706)</u>	<u>(40,809)</u>	<u>(3,067,905)</u>
<b>Net Change in Fund Balance</b>	17,656	(506,957)	(108,692)	398,265	1,070,096
Fund Balance, Beginning of Year	16,003,318	16,003,318	16,003,318	-	14,933,222
Fund Balance, End of Year	<u>\$ 16,020,974</u>	<u>\$ 15,496,361</u>	<u>\$ 15,894,626</u>	<u>\$ 398,265</u>	<u>\$ 16,003,318</u>

**WHITE PINE COUNTY**  
**ELY POOL BUILDING FUND**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**For the Year Ended June 30, 2013**  
**(With Comparative Total for June 30, 2012)**

	Budget		Actual	Variance Favorable (Unfavorable)	Actual 2012
	Original	Budget			
<b>REVENUES:</b>					
Tax Revenue					
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Room Tax	5,000	5,000	6,019	1,019	6,077
Total Taxes	<u>5,000</u>	<u>5,000</u>	<u>6,019</u>	<u>1,019</u>	<u>6,077</u>
Other Revenue:					
Investment Earnings	3,000	3,000	18,210	15,210	22,657
Miscellaneous Revenue	-	-	-	-	-
Total Other	<u>3,000</u>	<u>3,000</u>	<u>18,210</u>	<u>15,210</u>	<u>22,657</u>
Total Revenues	<u>8,000</u>	<u>8,000</u>	<u>24,229</u>	<u>16,229</u>	<u>28,734</u>
<b>EXPENDITURES:</b>					
Services and Supplies	-	100	80	20	716
Capital Outlay	4,000,000	3,999,900	495,247	3,504,653	83,624
Total Expenditures	<u>4,000,000</u>	<u>4,000,000</u>	<u>495,327</u>	<u>3,504,673</u>	<u>84,340</u>
Excess of Revenues Over (Under) Expenditures	(3,992,000)	(3,992,000)	(471,098)	3,520,902	(55,606)
<b>Other Financing Sources (Uses):</b>					
Transfers In	-	-	-	-	2,000,000
<b>Net Change in Fund Balance</b>	(3,992,000)	(3,992,000)	(471,098)	3,520,902	1,944,394
Fund Balance, Beginning of Year	<u>5,968,455</u>	<u>5,968,455</u>	<u>5,968,455</u>	-	<u>4,024,061</u>
Fund Balance, End of Year	<u>\$ 1,976,455</u>	<u>\$ 1,976,455</u>	<u>\$ 5,497,357</u>	<u>\$ 3,520,902</u>	<u>\$ 5,968,455</u>

**WHITE PINE COUNTY**  
**Required Supplementary Information**  
**Schedule of Funding Progress**  
**For the Year Ended June 30, 2013**

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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)
1/1/2013	\$ -	\$ 1,140,645	\$ 1,140,645	0.0%	\$ 5,794,566	19.7%
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%

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

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2013**

	Agricultural District 13	Emergency Medical Serv.	Agricultural Extension	Indigent	CSBG Fed Grnt/Indigent	HUD Emergency Shelter Grant	WSAP Grant Indigent	Private Grants/Welfare
<b>Assets</b>								
Cash and investments	\$ 436,443	\$ 659,326	\$ 138,754	\$ 1,405,724	\$ -	\$ -	\$ -	\$ 23,274
Accounts receivable	2,733	5,229	30	21,620	26,549	210	955	-
Property taxes receivable	1,628	1,632	461	4,670	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-
Total assets	<u>\$ 440,804</u>	<u>\$ 666,187</u>	<u>\$ 139,245</u>	<u>\$ 1,432,014</u>	<u>\$ 26,549</u>	<u>\$ 210</u>	<u>\$ 955</u>	<u>\$ 23,274</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>								
Liabilities:								
Accounts payable	\$ 8,549	\$ 6,139	\$ 1,732	\$ 17,532	\$ 9,543	\$ 163	\$ 61	\$ 390
Accrued liabilities	769	13,130	741	10,401	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	14,022	47	279	-
Total liabilities	<u>9,318</u>	<u>19,269</u>	<u>2,473</u>	<u>27,933</u>	<u>23,565</u>	<u>210</u>	<u>340</u>	<u>390</u>
Deferred inflows of resources:								
Deferred revenue - net proceeds	13,426	13,426	3,836	38,360	-	-	-	-
Unavailable revenue - property taxes	2,038	2,038	-	6,114	-	-	-	-
Total deferred inflows of resources	<u>15,464</u>	<u>15,464</u>	<u>3,836</u>	<u>44,474</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:								
Restricted for:								
General government	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	2,984	-	-	22,884
Community support	-	-	-	-	-	-	615	-
Capital projects	-	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-	-
Committed for:								
Culture and recreation	416,022	-	132,936	-	-	-	-	-
Public safety	-	631,454	-	-	-	-	-	-
Welfare	-	-	-	1,359,607	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>416,022</u>	<u>631,454</u>	<u>132,936</u>	<u>1,359,607</u>	<u>2,984</u>	<u>-</u>	<u>615</u>	<u>22,884</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 440,804</u>	<u>\$ 666,187</u>	<u>\$ 139,245</u>	<u>\$ 1,432,014</u>	<u>\$ 26,549</u>	<u>\$ 210</u>	<u>\$ 955</u>	<u>\$ 23,274</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2013**

	Road Fund	Public Transit Fund	Regional Transportation	SB 74 Fund	Recorder Tech. Fees	Assessor Tech. Fees	Clerk Tech. Fees	Mining Map Rev Fund
<b>Assets</b>								
Cash and investments	\$ 1,998,900	\$ 1,729,636	\$ 1,314,120	\$ 2,322,659	\$ 16,309	\$ 176,478	\$ 358	\$ 86,451
Accounts receivable	20,545	291	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-	-
Due from other governments	254,464	131,788	116,058	131,645	-	-	-	-
Total assets	<u>\$ 2,273,909</u>	<u>\$ 1,861,715</u>	<u>\$ 1,430,178</u>	<u>\$ 2,454,304</u>	<u>\$ 16,309</u>	<u>\$ 176,478</u>	<u>\$ 358</u>	<u>\$ 86,451</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>								
Liabilities:								
Accounts payable	\$ 51,548	\$ 43,550	\$ -	\$ 40,765	\$ 140	\$ -	\$ -	\$ -
Accrued liabilities	58,252	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>109,800</u>	<u>43,550</u>	<u>-</u>	<u>40,765</u>	<u>140</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:								
Deferred revenue - net proceeds	-	-	-	-	-	28,184	-	-
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,184</u>	<u>-</u>	<u>-</u>
Fund balances:								
Restricted for:								
General government	-	-	-	-	16,169	148,294	358	86,451
Judicial	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	2,164,109	1,818,165	1,430,178	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-	-
Committed for:								
Culture and recreation	-	-	-	-	-	-	-	-
Public safety	-	-	-	2,413,539	-	-	-	-
Welfare	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>2,164,109</u>	<u>1,818,165</u>	<u>1,430,178</u>	<u>2,413,539</u>	<u>16,169</u>	<u>148,294</u>	<u>358</u>	<u>86,451</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 2,273,909</u>	<u>\$ 1,861,715</u>	<u>\$ 1,430,178</u>	<u>\$ 2,454,304</u>	<u>\$ 16,309</u>	<u>\$ 176,478</u>	<u>\$ 358</u>	<u>\$ 86,451</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2013**

	Library Gift Fund	Genetic Marker Test	Range Improvement	Lund Town	McGill Town	Ruth Town	Fire District Operating	Wildlife Mgmt Fund
<b>Assets</b>								
Cash and investments	\$ 63,206	\$ 1,012	\$ 20,165	\$ 37,580	\$ 231,229	\$ 97,945	\$ 2,547,967	\$ 3,937
Accounts receivable	445	-	-	-	153	-	29,005	-
Property taxes receivable	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	2,468	14,657	7,104	-	-
Total assets	<u>\$ 63,651</u>	<u>\$ 1,012</u>	<u>\$ 20,165</u>	<u>\$ 40,048</u>	<u>\$ 246,039</u>	<u>\$ 105,049</u>	<u>\$ 2,576,972</u>	<u>\$ 3,937</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>								
Liabilities:								
Accounts payable	\$ 192	\$ -	\$ 19,620	\$ 915	\$ 3,672	\$ 5,542	\$ 62,910	\$ 591
Accrued liabilities	-	-	-	-	2,356	911	10,047	-
Unearned revenue	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>192</u>	<u>-</u>	<u>19,620</u>	<u>915</u>	<u>6,028</u>	<u>6,453</u>	<u>72,957</u>	<u>591</u>
Deferred inflows of resources:								
Deferred revenue - net proceeds	-	-	-	113	595	132	-	-
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>113</u>	<u>595</u>	<u>132</u>	<u>-</u>	<u>-</u>
Fund balances:								
Restricted for:								
General government	-	-	545	39,020	239,416	98,464	-	3,346
Judicial	-	1,012	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	1,000,000	-
Committed for:								
Culture and recreation	63,459	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	400,000	-
Welfare	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	1,104,015	-
Total fund balances	<u>63,459</u>	<u>1,012</u>	<u>545</u>	<u>39,020</u>	<u>239,416</u>	<u>98,464</u>	<u>2,504,015</u>	<u>3,346</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 63,651</u>	<u>\$ 1,012</u>	<u>\$ 20,165</u>	<u>\$ 40,048</u>	<u>\$ 246,039</u>	<u>\$ 105,049</u>	<u>\$ 2,576,972</u>	<u>\$ 3,937</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2013**

	Senior Center	Nuclear Waste	Industrial Park	Justice Crt Admin Fees	Juvenile Crt Admin Fees	Justice Crt Facilities	Ely Justice Court Collect.	Drug Rehab Program
<b>Assets</b>								
Cash and investments	\$ 153,542	\$ 64,836	\$ 367,562	\$ 88,731	\$ 41,856	\$ 345,285	\$ 62,660	\$ 80,686
Accounts receivable	-	-	-	-	-	-	-	-
Property taxes receivable	2,170	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	60	-	-	-
Total assets	<u>\$ 155,712</u>	<u>\$ 64,836</u>	<u>\$ 367,562</u>	<u>\$ 88,731</u>	<u>\$ 41,916</u>	<u>\$ 345,285</u>	<u>\$ 62,660</u>	<u>\$ 80,686</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>								
Liabilities:								
Accounts payable	\$ 2,750	\$ 1,866	\$ 114	\$ 187	\$ -	\$ -	\$ 1,576	\$ 148
Accrued liabilities	7,860	8,042	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>10,610</u>	<u>9,908</u>	<u>114</u>	<u>187</u>	<u>-</u>	<u>-</u>	<u>1,576</u>	<u>148</u>
Deferred inflows of resources:								
Deferred revenue - net proceeds	20,732	-	-	-	4,969	-	-	-
Unavailable revenue - property taxes	2,038	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>22,770</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,969</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:								
Restricted for:								
General government	-	54,928	-	-	-	-	-	-
Judicial	-	-	-	88,544	36,947	345,285	61,084	80,538
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-
Community support	-	-	367,448	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-	-
Committed for:								
Culture and recreation	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Welfare	122,332	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>122,332</u>	<u>54,928</u>	<u>367,448</u>	<u>88,544</u>	<u>36,947</u>	<u>345,285</u>	<u>61,084</u>	<u>80,538</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 155,712</u>	<u>\$ 64,836</u>	<u>\$ 367,562</u>	<u>\$ 88,731</u>	<u>\$ 41,916</u>	<u>\$ 345,285</u>	<u>\$ 62,660</u>	<u>\$ 80,686</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2013**

	Victim Impact Panel	District Court House Arrest	Grant Projects	Justice Court House Arrest	Dist Crt Admin Fees	Juvenile Court House Arrest	Lund Justice Court	Legal Aid
<b>Assets</b>								
Cash and investments	\$ 2,285	\$ 4,021	\$ -	\$ 244	\$ 56,375	\$ -	\$ -	\$ 22,844
Accounts receivable	\$ -	-	-	\$ -	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-	-
Due from other governments	-	-	222,267	-	-	-	-	-
Total assets	<u>\$ 2,285</u>	<u>\$ 4,021</u>	<u>\$ 222,267</u>	<u>\$ 244</u>	<u>\$ 56,375</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,844</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>								
Liabilities:								
Accounts payable	\$ -	\$ 3,505	\$ 10,089	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-	-	-	-
Unearned revenue	-	-	5,000	-	-	-	-	-
Due to other funds	-	-	185,431	-	-	-	-	-
Total liabilities	<u>-</u>	<u>3,505</u>	<u>200,520</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:								
Deferred revenue - net proceeds	-	-	-	-	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:								
Restricted for:								
General government	-	-	21,747	-	-	-	-	-
Judicial	2,285	516	-	244	56,375	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-	-
Committed for:								
Culture and recreation	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	22,844
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>2,285</u>	<u>516</u>	<u>21,747</u>	<u>244</u>	<u>56,375</u>	<u>-</u>	<u>-</u>	<u>22,844</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 2,285</u>	<u>\$ 4,021</u>	<u>\$ 222,267</u>	<u>\$ 244</u>	<u>\$ 56,375</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,844</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2013**

	Forensic Services	Las Vegas Water Filings	Domestic Violence	D.A.R.E Grant	Ely Pool Sales Taxes	Camp Success	St of NV China Springs	State Indigent
<b>Assets</b>								
Cash and investments	\$ 54,530	\$ 33,884	\$ 175	\$ 7,325	\$ 1,674,672	\$ 201,785	\$ 55,663	\$ 918,313
Accounts receivable	-	-	-	-	37	-	-	-
Property taxes receivable	-	-	-	-	-	-	254	-
Due from other governments	-	-	-	-	131,601	-	-	-
Total assets	<u>\$ 54,530</u>	<u>\$ 33,884</u>	<u>\$ 175</u>	<u>\$ 7,325</u>	<u>\$ 1,806,310</u>	<u>\$ 201,785</u>	<u>\$ 55,917</u>	<u>\$ 918,313</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>								
Liabilities:								
Accounts payable	\$ 82	\$ -	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ 13,895
Accrued liabilities	212	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>294</u>	<u>-</u>	<u>175</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,895</u>
Deferred inflows of resources:								
Deferred revenue - net proceeds	-	-	-	-	-	-	1,995	38,360
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,995</u>	<u>38,360</u>
Fund balances:								
Restricted for:								
General government	54,236	33,884	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Public safety	-	-	-	7,325	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-	-
Committed for:								
Culture and recreation	-	-	-	-	1,806,310	201,785	-	-
Public safety	-	-	-	-	-	-	53,922	-
Welfare	-	-	-	-	-	-	-	866,058
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>54,236</u>	<u>33,884</u>	<u>-</u>	<u>7,325</u>	<u>1,806,310</u>	<u>201,785</u>	<u>53,922</u>	<u>866,058</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 54,530</u>	<u>\$ 33,884</u>	<u>\$ 175</u>	<u>\$ 7,325</u>	<u>\$ 1,806,310</u>	<u>\$ 201,785</u>	<u>\$ 55,917</u>	<u>\$ 918,313</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2013**

	St of NV Child Support	Emergency Management	Task Force Grnt/Sheriff	Violence Agnst Women	CCPBG Grant	E.L.Cord P/T Positions	Airport Improvements	Capital Improvement	Total Nonmajor Gvtl. Funds
<b>Assets</b>									
Cash and investments	\$ 53	\$ -	\$ 17,540	\$ 3,477	\$ 20,822	\$ 13,438	\$ 198,770	\$ 2,631,805	\$ 20,434,652
Accounts receivable	-	-	-	-	-	-	24,375	1,594	133,771
Property taxes receivable	-	-	-	-	-	-	-	2,334	13,149
Due from other governments	1,458	15,998	19,752	10,878	-	-	-	-	1,060,198
Total assets	<u>\$ 1,511</u>	<u>\$ 15,998</u>	<u>\$ 37,292</u>	<u>\$ 14,355</u>	<u>\$ 20,822</u>	<u>\$ 13,438</u>	<u>\$ 223,145</u>	<u>\$ 2,635,733</u>	<u>\$ 21,641,770</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>									
Liabilities:									
Accounts payable	\$ 1,458	\$ 1,225	\$ 4,699	\$ 1,385	\$ -	\$ -	\$ -	\$ 20,920	\$ 337,628
Accrued liabilities	-	-	10,526	-	-	-	-	-	123,247
Unearned revenue	-	-	-	-	20,822	13,438	-	-	39,260
Due to other funds	-	4,241	-	-	-	-	-	-	204,020
Total liabilities	<u>1,458</u>	<u>5,466</u>	<u>15,225</u>	<u>1,385</u>	<u>20,822</u>	<u>13,438</u>	<u>-</u>	<u>20,920</u>	<u>704,155</u>
Deferred inflows of resources:									
Deferred revenue - net proceeds	-	-	-	-	-	-	-	14,030	178,158
Unavailable revenue - property taxes	-	-	-	-	-	-	-	2,038	14,266
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,068</u>	<u>192,424</u>
Fund balances:									
Restricted for:									
General government	-	-	-	-	-	-	-	-	796,858
Judicial	-	-	-	-	-	-	-	-	672,830
Public safety	-	10,532	22,067	12,970	-	-	-	-	52,894
Public works	-	-	-	-	-	-	-	-	5,412,452
Welfare	-	-	-	-	-	-	-	-	25,868
Community support	53	-	-	-	-	-	-	-	368,116
Capital projects	-	-	-	-	-	-	223,145	2,598,745	2,821,890
Other purposes	-	-	-	-	-	-	-	-	1,000,000
Committed for:									
Culture and recreation	-	-	-	-	-	-	-	-	2,620,512
Public safety	-	-	-	-	-	-	-	-	3,498,915
Welfare	-	-	-	-	-	-	-	-	2,370,841
Unassigned	-	-	-	-	-	-	-	-	1,104,015
Total fund balances	<u>53</u>	<u>10,532</u>	<u>22,067</u>	<u>12,970</u>	<u>-</u>	<u>-</u>	<u>223,145</u>	<u>2,598,745</u>	<u>20,745,191</u>
Total liabilities, deferred inflows, & fund balances	<u>\$ 1,511</u>	<u>\$ 15,998</u>	<u>\$ 37,292</u>	<u>\$ 14,355</u>	<u>\$ 20,822</u>	<u>\$ 13,438</u>	<u>\$ 223,145</u>	<u>\$ 2,635,733</u>	<u>\$ 21,641,770</u>

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2013**

	Agricultural Dist. 13	Emergency Med. Serv.	Agricultural Extension	Indigent	CSBG FED Grant/Indigent	HUD Emergency Shelter Grant	WSAP Grant Indigent	Private Grants/Welfare
<b>REVENUES:</b>								
Taxes	\$ 140,333	\$ 140,355	\$ 40,163	\$ 400,954	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	134,238	73,518	3,500	4,845	-
Charges for services	-	302,313	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Miscellaneous	28,686	47,102	383	2,523	-	-	-	15,520
<b>Total</b>	<b>169,019</b>	<b>489,770</b>	<b>40,546</b>	<b>537,715</b>	<b>73,518</b>	<b>3,500</b>	<b>4,845</b>	<b>15,520</b>
<b>EXPENDITURES:</b>								
Current:								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	398,969	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-
Welfare	-	-	-	355,028	72,071	-	-	8,951
Health and Sanitation	-	-	-	-	-	-	-	-
Culture and Recreation	55,497	-	37,442	-	-	-	-	-
Community Support	-	-	-	-	-	3,931	5,119	-
Capital Outlay:								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	45,240	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-
Culture and Recreation	62,488	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
<b>Total</b>	<b>117,985</b>	<b>444,209</b>	<b>37,442</b>	<b>355,028</b>	<b>72,071</b>	<b>3,931</b>	<b>5,119</b>	<b>8,951</b>
Excess of revenues over (under) expenditures	51,034	45,561	3,104	182,687	1,447	(431)	(274)	6,569
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Fund balance transfer to agency fund	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	51,034	45,561	3,104	182,687	1,447	(431)	(274)	6,569
Fund Balances - Beginning	364,988	585,893	129,832	1,176,920	1,537	431	889	16,315
Fund Balances - Ending	\$ 416,022	\$ 631,454	\$ 132,936	\$ 1,359,607	\$ 2,984	\$ -	\$ 615	\$ 22,884

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2013**

	Road Fund	Public Transit	Regional Transportation	SB 74 Fund	Recorder Tech. Fees	Assessor Tech. Fees	Clerk Tech. Fees	Mining Map Revenue
<b>REVENUES:</b>								
Taxes	\$ 41,213	\$ 657,538	\$ 624,267	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-	-
Intergovernmental	1,634,997	-	-	-	-	-	-	-
Charges for services	-	-	-	-	14,826	161,622	45	45,432
Fines and forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	7,508	1,894	-	653,354	-	-	-	-
Miscellaneous	117,709	-	3,229	-	-	-	-	-
Total	<u>1,801,427</u>	<u>659,432</u>	<u>627,496</u>	<u>653,354</u>	<u>14,826</u>	<u>161,622</u>	<u>45</u>	<u>45,432</u>
<b>EXPENDITURES:</b>								
Current:								
General Government	-	-	-	-	6,503	136,694	-	34,881
Public Safety	-	-	-	34,775	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Public Works	1,530,451	235,417	1,480	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-
Health and Sanitation	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-
Capital Outlay:								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	326,552	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Public Works	33,740	219,000	287,170	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total	<u>1,564,191</u>	<u>454,417</u>	<u>288,650</u>	<u>361,327</u>	<u>6,503</u>	<u>136,694</u>	<u>-</u>	<u>34,881</u>
Excess of revenues over (under) expenditures	<u>237,236</u>	<u>205,015</u>	<u>338,846</u>	<u>292,027</u>	<u>8,323</u>	<u>24,928</u>	<u>45</u>	<u>10,551</u>
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	410,000	-	-	-	-
Transfers out	-	-	-	-	-	(19,191)	-	-
Fund balance transfer to agency fund	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>410,000</u>	<u>-</u>	<u>(19,191)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	237,236	205,015	338,846	702,027	8,323	5,737	45	10,551
Fund Balances - Beginning	<u>1,926,873</u>	<u>1,613,150</u>	<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>
Fund Balances - Ending	<u>\$ 2,164,109</u>	<u>\$ 1,818,165</u>	<u>\$ 1,430,178</u>	<u>\$ 2,413,539</u>	<u>\$ 16,169</u>	<u>\$ 148,294</u>	<u>\$ 358</u>	<u>\$ 86,451</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2013**

	Library Gift Fund	Genetic Marker	Range Improvement	Lund Town	McGill Town	Ruth Town	Fire District Operating	Wildlife Mngmt Fund
<b>REVENUES:</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,180	\$ -
Licenses, permits and fees	-	-	-	-	720	360	-	-
Intergovernmental	6,532	-	-	16,105	94,138	44,338	-	-
Charges for services	-	-	19,846	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	10,723	-
Miscellaneous	6,705	-	-	-	1,256	-	-	469
Total	<u>13,237</u>	<u>-</u>	<u>19,846</u>	<u>16,105</u>	<u>96,114</u>	<u>44,698</u>	<u>127,903</u>	<u>469</u>
<b>EXPENDITURES:</b>								
Current:								
General Government	-	-	19,620	-	17,600	78,077	-	2,297
Public Safety	-	-	-	-	1,053	-	383,505	-
Judicial	-	-	-	-	-	-	-	-
Public Works	-	-	-	10,507	31,886	-	-	-
Welfare	-	-	-	-	-	-	-	-
Health and Sanitation	-	-	-	-	-	-	-	-
Culture and Recreation	11,398	-	-	-	37,307	-	-	-
Community Support	-	-	-	-	-	-	-	-
Capital Outlay:								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	5,088	-
Judicial	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total	<u>11,398</u>	<u>-</u>	<u>19,620</u>	<u>10,507</u>	<u>87,846</u>	<u>78,077</u>	<u>388,593</u>	<u>2,297</u>
Excess of revenues over (under) expenditures	<u>1,839</u>	<u>-</u>	<u>226</u>	<u>5,598</u>	<u>8,268</u>	<u>(33,379)</u>	<u>(260,690)</u>	<u>(1,828)</u>
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	380,790	-
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>380,790</u>	<u>-</u>
Net change in fund balances	1,839	-	226	5,598	8,268	(33,379)	120,100	(1,828)
Fund Balances - Beginning	<u>61,620</u>	<u>1,012</u>	<u>319</u>	<u>33,422</u>	<u>231,148</u>	<u>131,843</u>	<u>2,383,915</u>	<u>5,174</u>
Fund Balances - Ending	<u>\$ 63,459</u>	<u>\$ 1,012</u>	<u>\$ 545</u>	<u>\$ 39,020</u>	<u>\$ 239,416</u>	<u>\$ 98,464</u>	<u>\$ 2,504,015</u>	<u>\$ 3,346</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2013**

	Senior Center	Nuclear Waste	Industrial Park	Justice Court Admin Fees	Juvenile Crt Admin Fee	Justice Court Facilities	Ely Justice Court Collect.	Drug Rehab Program
<b>REVENUES:</b>								
Taxes	\$ 200,526	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-	-
Intergovernmental	112,647	-	-	-	-	-	-	-
Charges for services	-	-	-	-	27,142	-	-	-
Fines and forfeitures	-	-	-	16,779	-	23,500	22,703	-
Investment Earnings	-	2,245	2,550	-	-	1,112	-	-
Miscellaneous	83,639	20	32,500	-	-	-	-	40,423
Total	<u>396,812</u>	<u>2,265</u>	<u>35,050</u>	<u>16,779</u>	<u>27,142</u>	<u>24,612</u>	<u>22,703</u>	<u>40,423</u>
<b>EXPENDITURES:</b>								
Current:								
General Government	-	172,494	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Judicial	-	-	-	16,279	19,370	-	19,758	5,681
Public Works	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-
Health and Sanitation	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Community Support	289,968	-	3,087	-	-	-	-	-
Capital Outlay:								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Judicial	-	-	-	9,000	-	-	-	-
Public Works	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Community Support	104,511	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total	<u>394,479</u>	<u>172,494</u>	<u>3,087</u>	<u>25,279</u>	<u>19,370</u>	<u>-</u>	<u>19,758</u>	<u>5,681</u>
Excess of revenues over (under) expenditures	<u>2,333</u>	<u>(170,229)</u>	<u>31,963</u>	<u>(8,500)</u>	<u>7,772</u>	<u>24,612</u>	<u>2,945</u>	<u>34,742</u>
Other financing sources (uses):								
Sale of capital assets	7,810	-	-	-	-	-	-	-
Transfers in	-	-	-	4,845	-	16,870	-	-
Transfers out	-	-	-	-	-	-	-	-
Fund balance transfer to agency fund	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>7,810</u>	<u>-</u>	<u>-</u>	<u>4,845</u>	<u>-</u>	<u>16,870</u>	<u>-</u>	<u>-</u>
Net change in fund balances	10,143	(170,229)	31,963	(3,655)	7,772	41,482	2,945	34,742
Fund Balances - Beginning	112,189	225,157	335,485	92,199	29,175	303,803	58,139	45,796
Fund Balances - Ending	<u>\$ 122,332</u>	<u>\$ 54,928</u>	<u>\$ 367,448</u>	<u>\$ 88,544</u>	<u>\$ 36,947</u>	<u>\$ 345,285</u>	<u>\$ 61,084</u>	<u>\$ 80,538</u>

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2013**

	Victim Impact Panel	District Court House Arrest	Grant Projects	Justice Court House Arrest	Dist Court Admn Fees	Juvenile Court House Arrest	Lund Justice Court	Legal Aid
<b>REVENUES:</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	1,314,745	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	16,019	-	-	6,498
Investment Earnings	-	-	-	-	-	-	-	-
Miscellaneous	525	7,345	-	584	-	34	425	-
<b>Total</b>	<b>525</b>	<b>7,345</b>	<b>1,314,745</b>	<b>584</b>	<b>16,019</b>	<b>34</b>	<b>425</b>	<b>6,498</b>
<b>EXPENDITURES:</b>								
Current:								
General Government	-	-	173,345	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Judicial	-	6,829	-	2,343	-	-	3,079	-
Public Works	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	5,012
Health and Sanitation	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-
Capital Outlay:								
General Government	-	-	1,142,342	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>6,829</b>	<b>1,315,687</b>	<b>2,343</b>	<b>-</b>	<b>-</b>	<b>3,079</b>	<b>5,012</b>
Excess of revenues over (under) expenditures	525	516	(942)	(1,759)	16,019	34	(2,654)	1,486
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(532)	(21,715)	-
Fund balance transfer to agency fund	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(532)</b>	<b>(21,715)</b>	<b>-</b>
Net change in fund balances	525	516	(942)	(1,759)	16,019	(498)	(24,369)	1,486
Fund Balances - Beginning	1,760	-	22,689	2,003	40,356	498	24,369	21,358
Fund Balances - Ending	\$ 2,285	\$ 516	\$ 21,747	\$ 244	\$ 56,375	\$ -	\$ -	\$ 22,844

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2013**

	Forensic Services	Las Vegas Water Filings	Domestic Violence	D.A.R.E. Grant	Ely Pool Sales Taxes	Camp Success	ST of NV China Springs	State Indigent
<b>REVENUES:</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 657,317	\$ -	\$ 21,368	\$ 402,408
Licenses, permits and fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	9,604	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	5,891	-	-	-
Miscellaneous	-	-	1,850	10	-	5,650	-	-
<b>Total</b>	<b>9,604</b>	<b>-</b>	<b>1,850</b>	<b>10</b>	<b>663,208</b>	<b>5,650</b>	<b>21,368</b>	<b>402,408</b>
<b>EXPENDITURES:</b>								
Current:								
General Government	10,960	-	-	-	-	-	-	-
Public Safety	-	-	1,850	1,562	-	-	23,458	-
Judicial	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	291,757
Health and Sanitation	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	3,968	-	-
Community Support	-	-	-	-	-	-	-	-
Capital Outlay:								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
<b>Total</b>	<b>10,960</b>	<b>-</b>	<b>1,850</b>	<b>1,562</b>	<b>-</b>	<b>3,968</b>	<b>23,458</b>	<b>291,757</b>
Excess of revenues over (under) expenditures	(1,356)	-	-	(1,552)	663,208	1,682	(2,090)	110,651
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Fund balance transfer to agency fund	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(1,356)	-	-	(1,552)	663,208	1,682	(2,090)	110,651
Fund Balances - Beginning	55,592	33,884	-	8,877	1,143,102	200,103	56,012	755,407
Fund Balances - Ending	\$ 54,236	\$ 33,884	\$ -	\$ 7,325	\$ 1,806,310	\$ 201,785	\$ 53,922	\$ 866,058

(Continued)

**WHITE PINE COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2013**

	ST of NV Child Support	Emergency Management	Task Force Grant/Sheriff	Violence Agnst Women	CCPBG Grant	E.L. Cord P/T Positions	Airport Improvements	Capital Improvement	Total Nonmajor Gvtl. Funds
<b>REVENUES:</b>									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,719	\$ 3,590,341
Licenses, permits and fees	-	-	-	-	-	-	-	-	1,080
Intergovernmental	-	82,798	133,000	53,886	-	-	499,134	-	4,208,421
Charges for services	-	-	-	-	-	-	-	-	580,830
Fines and forfeitures	-	-	-	-	-	-	-	-	85,499
Investment Earnings	-	-	-	-	-	-	-	12,469	697,746
Miscellaneous	15,661	-	-	19,841	-	-	-	62,220	494,309
<b>Total</b>	<b>15,661</b>	<b>82,798</b>	<b>133,000</b>	<b>73,727</b>	<b>-</b>	<b>-</b>	<b>499,134</b>	<b>221,408</b>	<b>9,658,226</b>
<b>EXPENDITURES:</b>									
Current:									
General Government	-	-	-	-	-	-	61,000	-	713,471
Public Safety	-	82,798	173,707	-	-	-	-	-	1,101,677
Judicial	-	-	-	-	-	-	-	-	73,339
Public Works	-	-	-	-	-	-	-	-	1,809,741
Welfare	-	-	-	-	-	-	-	-	732,819
Health and Sanitation	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	145,612
Community Support	15,661	-	-	78,393	-	-	-	-	396,159
Capital Outlay:									
General Government	-	-	-	-	-	-	484,665	597,670	2,224,677
Public Safety	-	-	-	-	-	-	-	-	376,880
Judicial	-	-	-	-	-	-	-	-	9,000
Public Works	-	-	-	-	-	-	-	-	539,910
Culture and Recreation	-	-	-	-	-	-	-	-	62,488
Community Support	-	-	-	-	-	-	-	-	104,511
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>15,661</b>	<b>82,798</b>	<b>173,707</b>	<b>78,393</b>	<b>-</b>	<b>-</b>	<b>545,665</b>	<b>597,670</b>	<b>8,290,284</b>
Excess of revenues over (under) expenditures	-	-	(40,707)	(4,666)	-	-	(46,531)	(376,262)	1,367,942
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	7,810
Transfers in	-	-	-	10,000	-	-	-	1,140,000	1,962,505
Transfers out	-	-	-	-	-	-	-	-	(41,438)
Fund balance transfer to agency fund	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,140,000</b>	<b>1,928,877</b>
Net change in fund balances	-	-	(40,707)	5,334	-	-	(46,531)	763,738	3,296,819
Fund Balances - Beginning	53	10,532	62,774	7,636	-	-	269,676	1,835,007	17,448,372
Fund Balances - Ending	\$ 53	\$ 10,532	\$ 22,067	\$ 12,970	\$ -	\$ -	\$ 223,145	\$ 2,598,745	\$ 20,745,191

**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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 77,833	\$ 65,790	\$ (12,043)
Personal Property	17,411	32,059	14,648
Oil and Gas	500	557	57
Net Proceeds	36,481	41,927	5,446
Total Taxes	<u>132,225</u>	<u>140,333</u>	<u>8,108</u>
Other Revenue:			
Miscellaneous	20,000	28,686	8,686
Total Other	<u>20,000</u>	<u>28,686</u>	<u>8,686</u>
Total Revenues	<u>152,225</u>	<u>169,019</u>	<u>16,794</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	7,000	5,090	1,910
Employee Benefits	1,000	532	468
Services and Supplies	57,055	49,875	7,180
Capital Outlay	101,150	62,488	38,662
Total Expenditures	<u>166,205</u>	<u>117,985</u>	<u>48,220</u>
Excess of Revenues Over (Under) Expenditures	(13,980)	51,034	65,014
<b>Other Financing Sources (Uses):</b>			
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	(13,980)	51,034	65,014
Fund Balance, Beginning of Year	364,988	364,988	-
Fund Balance, End of Year	<u>\$ 351,008</u>	<u>\$ 416,022</u>	<u>\$ 65,014</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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 77,835	\$ 65,872	\$ (11,963)
Personal Property	17,412	31,999	14,587
Oil and Gas	500	557	57
Net Proceeds	36,481	41,927	5,446
Total Taxes	<u>132,228</u>	<u>140,355</u>	<u>8,127</u>
Intergovernmental			
State Grants	-	-	-
Total Intergovernmental	<u>-</u>	<u>-</u>	<u>-</u>
Charges for Services			
Ambulance Fees	250,000	302,313	52,313
Total Charges for Services	<u>250,000</u>	<u>302,313</u>	<u>52,313</u>
Other Revenue:			
Private Grants	45,240	45,240	-
Investment Earnings	-	-	-
Miscellaneous	1,500	1,862	362
Total Other	<u>46,740</u>	<u>47,102</u>	<u>362</u>
Total Revenues	<u>428,968</u>	<u>489,770</u>	<u>60,802</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	253,368	204,946	48,422
Employee Benefits	111,914	86,520	25,394
Services and Supplies	160,020	107,503	52,517
Capital Outlay	51,540	45,240	6,300
Total Expenditures	<u>576,842</u>	<u>444,209</u>	<u>132,633</u>
Excess of Revenues			
Over (Under) Expenditures	(147,874)	45,561	193,435
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(147,874)	45,561	193,435
Fund Balance, Beginning of Year	585,893	585,893	-
Fund Balance, End of Year	<u>\$ 438,019</u>	<u>\$ 631,454</u>	<u>\$ 193,435</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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	22,237	18,858	\$ (3,379)
Personal Property	4,974	9,167	4,193
Oil and Gas	100	159	59
Net Proceeds	10,423	11,979	1,556
Total Taxes	<u>37,734</u>	<u>40,163</u>	<u>2,429</u>
Other Revenue:			
Investment Earnings	400	383	(17)
Miscellaneous	1,000	-	(1,000)
Total Other	<u>1,400</u>	<u>383</u>	<u>(1,017)</u>
Total Revenues	<u>39,134</u>	<u>40,546</u>	<u>1,412</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	17,140	16,914	226
Employee Benefits	4,933	3,282	1,651
Services and Supplies	20,340	17,246	3,094
Capital Outlay	-	-	-
Total Expenditures	<u>42,413</u>	<u>37,442</u>	<u>4,971</u>
Excess of Revenues Over (Under) Expenditures	(3,279)	3,104	6,383
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	(3,279)	3,104	6,383
Fund Balance, Beginning of Year	<u>129,832</u>	<u>129,832</u>	-
Fund Balance, End of Year	<u>\$ 126,553</u>	<u>\$ 132,936</u>	<u>\$ 6,383</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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 222,383	\$ 188,017	\$ (34,366)
Personal Property	49,746	91,554	41,808
Oil and Gas	1,000	1,591	591
Net Proceeds	104,232	119,792	15,560
Total Taxes	<u>377,361</u>	<u>400,954</u>	<u>23,593</u>
Intergovernmental			
Federal Grant	128,432	122,238	(6,194)
State Grant	12,000	12,000	-
Total Intergovernmental	<u>140,432</u>	<u>134,238</u>	<u>(6,194)</u>
Other Revenue:			
Miscellaneous	12,000	2,523	(9,477)
Total Other	<u>12,000</u>	<u>2,523</u>	<u>(9,477)</u>
Total Revenues	<u>529,793</u>	<u>537,715</u>	<u>7,922</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	96,588	96,485	103
Employee Benefits	40,323	39,895	428
Services and Supplies	279,986	218,648	61,338
Total Expenditures	<u>416,897</u>	<u>355,028</u>	<u>61,869</u>
Excess of Revenues Over (Under) Expenditures	112,896	182,687	69,791
<b>Other Financing Sources (Uses):</b>			
Transfers Out	-	-	-
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	112,896	182,687	69,791
Fund Balance, Beginning of Year	<u>1,176,920</u>	<u>1,176,920</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 1,289,816</u></u>	<u><u>\$ 1,359,607</u></u>	<u><u>\$ 69,791</u></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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
State Grants	\$ 12,813	\$ 12,600	\$ (213)
Federal Grants	94,457	60,918	(33,539)
Total Intergovernmental	<u>107,270</u>	<u>73,518</u>	<u>(33,752)</u>
Total Revenues	<u>107,270</u>	<u>73,518</u>	<u>(33,752)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	107,270	72,071	35,199
Capital Outlay	-	-	-
Total Expenditures	<u>107,270</u>	<u>72,071</u>	<u>35,199</u>
Excess of Revenues Over (Under) Expenditures	-	1,447	1,447
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	1,447	1,447
Fund Balance, Beginning of Year	<u>1,537</u>	<u>1,537</u>	-
Fund Balance, End of Year	<u>\$ 1,537</u>	<u>\$ 2,984</u>	<u>\$ 1,447</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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grant	\$ 3,500	\$ 3,500	\$ -
Total Intergovernmental	3,500	3,500	-
Total Revenues	3,500	3,500	-
<b>EXPENDITURES:</b>			
Services and Supplies	3,500	3,931	(431)
Total Expenditures	3,500	3,931	(431)
Excess of Revenues Over (Under) Expenditures	-	(431)	(431)
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	(431)	(431)
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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
State Grant	\$ 6,000	\$ 4,845	\$ (1,155)
Total Intergovernmental	6,000	4,845	(1,155)
Total Revenues	6,000	4,845	(1,155)
<b>EXPENDITURES:</b>			
Services and Supplies	6,000	5,119	881
Total Expenditures	6,000	5,119	881
Excess of Revenues Over (Under) Expenditures	-	(274)	(274)
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	(274)	(274)
Fund Balance, Beginning of Year	889	889	-
Fund Balance, End of Year	\$ 889	\$ 615	\$ (274)

**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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous receipts	\$ 5,400	\$ 15,520	\$ 10,120
Total Other	5,400	15,520	10,120
Total Revenues	5,400	15,520	10,120
<b>EXPENDITURES:</b>			
Services and Supplies	9,000	8,951	49
Total Expenditures	9,000	8,951	49
Excess of Revenues Over (Under) Expenditures	(3,600)	6,569	10,169
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	(3,600)	6,569	10,169
Fund Balance, Beginning of Year	16,315	16,315	-
Fund Balance, End of Year	\$ 12,715	\$ 22,884	\$ 10,169

**WHITE PINE COUNTY**  
**ROAD FUND**  
**Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**Year Ended June 30, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
County Motor Vehicle	\$ 42,100	\$ 41,213	\$ (887)
Total Tax Revenue	<u>42,100</u>	<u>41,213</u>	<u>(887)</u>
Intergovernmental			
Federal Grants	-	-	-
National Forest Wild	240,000	207,041	(32,959)
State Motor Vehicle - 1.25 & 1.75	611,426	608,404	(3,022)
State Motor Vehicle - 2.35	823,616	819,552	(4,064)
Total Intergovernmental	<u>1,675,042</u>	<u>1,634,997</u>	<u>(40,045)</u>
Other Revenue:			
Investment Earnings	10,000	7,508	(2,492)
Miscellaneous	70,000	117,709	47,709
PACT Reimbursement	-	-	-
Total Other	<u>80,000</u>	<u>125,217</u>	<u>45,217</u>
Total Revenues	<u>1,797,142</u>	<u>1,801,427</u>	<u>4,285</u>
<b>EXPENDITURES:</b>			
Public Works			
Salaries	862,051	752,217	109,834
Employee Benefits	319,677	270,011	49,666
Services and Supplies	624,965	508,223	116,742
Capital Outlay	555,100	33,740	521,360
Total Expenditures	<u>2,361,793</u>	<u>1,564,191</u>	<u>797,602</u>
Excess of Revenues Over/(Under) Expenditures	(564,651)	237,236	801,887
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(564,651)	237,236	801,887
Fund Balance, Beginning of Year	<u>1,926,873</u>	<u>1,926,873</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,362,222</u>	<u>\$ 2,164,109</u>	<u>\$ 801,887</u>

**WHITE PINE COUNTY  
PUBLIC TRANSIT FUND  
Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Taxes - 1/4 Optional Sale	\$ 388,931	\$ 657,538	\$ 268,607
Total Taxes	<u>388,931</u>	<u>657,538</u>	<u>268,607</u>
Other Revenue:			
Investment Earnings	2,200	1,894	(306)
Donations	-	-	-
Total Other	<u>2,200</u>	<u>1,894</u>	<u>(306)</u>
Total Revenues	<u>391,131</u>	<u>659,432</u>	<u>268,301</u>
<b>EXPENDITURES:</b>			
Services and Supplies	443,500	235,417	208,083
Capital Outlay	<u>494,950</u>	<u>219,000</u>	<u>275,950</u>
Total Expenditures	<u>938,450</u>	<u>454,417</u>	<u>484,033</u>
Excess of Revenues Over (Under) Expenditures	(547,319)	205,015	752,334
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(547,319)	205,015	752,334
Fund Balance, Beginning of Year	<u>1,613,150</u>	<u>1,613,150</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,065,831</u>	<u>\$ 1,818,165</u>	<u>\$ 752,334</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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
County Motor Vehicle	\$ 637,654	\$ 624,267	\$ (13,387)
Total Taxes	<u>637,654</u>	<u>624,267</u>	<u>(13,387)</u>
Licenses and Permits			
Building Permits	-	-	-
Total Licenses and Permits	<u>-</u>	<u>-</u>	<u>-</u>
Other Revenue:			
Investment Earnings	1,500	3,229	1,729
Miscellaneous Revenue	-	-	-
Total Other	<u>1,500</u>	<u>3,229</u>	<u>1,729</u>
Total Revenues	<u>639,154</u>	<u>627,496</u>	<u>(11,658)</u>
<b>EXPENDITURES:</b>			
Public Works			
Services and Supplies	16,000	1,480	14,520
Capital Outlay	584,000	287,170	296,830
Total Expenditures	<u>600,000</u>	<u>288,650</u>	<u>311,350</u>
Excess of Revenues Over (Under) Expenditures	39,154	338,846	299,692
Fund Balance, Beginning of Year	<u>1,091,332</u>	<u>1,091,332</u>	-
Fund Balance, End of Year	<u>\$ 1,130,486</u>	<u>\$ 1,430,178</u>	<u>\$ 299,692</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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Sales Tax	\$ -	\$ -	\$ -
Total Taxes	<u>-</u>	<u>-</u>	<u>-</u>
Other Revenue:			
Miscellaneous	435,000	653,354	218,354
Total Other	<u>435,000</u>	<u>653,354</u>	<u>218,354</u>
Total Revenues	<u>435,000</u>	<u>653,354</u>	<u>218,354</u>
<b>EXPENDITURES:</b>			
Services and Supplies	55,297	34,775	20,522
Capital Outlay	694,703	326,552	368,151
Debt Service - Principal	-	-	-
Debt Service - Interest	-	-	-
Total Expenditures	<u>750,000</u>	<u>361,327</u>	<u>388,673</u>
Excess of Revenues Over (Under) Expenditures	(315,000)	292,027	607,027
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>410,000</u>	<u>410,000</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	95,000	702,027	607,027
Fund Balance, Beginning of Year	<u>1,711,512</u>	<u>1,711,512</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,806,512</u>	<u>\$ 2,413,539</u>	<u>\$ 607,027</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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Recorder Technology Fees	\$ 6,750	\$ 14,754	\$ 8,004
Foreclosure Fees	-	72	72
Total Charges for Services	<u>6,750</u>	<u>14,826</u>	<u>8,076</u>
Total Revenues	<u>6,750</u>	<u>14,826</u>	<u>8,076</u>
<b>EXPENDITURES:</b>			
Contract Services	-	-	-
Services and Supplies	<u>6,750</u>	<u>6,503</u>	<u>247</u>
Total Expenditures	<u>6,750</u>	<u>6,503</u>	<u>247</u>
Excess of Revenues Over (Under) Expenditures	-	8,323	8,323
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	8,323	8,323
Fund Balance, Beginning of Year	<u>7,846</u>	<u>7,846</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 7,846</u>	<u>\$ 16,169</u>	<u>\$ 8,323</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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Assessor Technology Fees	\$ 150,000	\$ 161,622	\$ 11,622
Total Charges for Services	<u>150,000</u>	<u>161,622</u>	<u>11,622</u>
Total Revenues	<u>150,000</u>	<u>161,622</u>	<u>11,622</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>137,700</u>	<u>136,694</u>	<u>1,006</u>
Total Expenditures	<u>137,700</u>	<u>136,694</u>	<u>1,006</u>
Excess of Revenues Over (Under) Expenditures	12,300	24,928	12,628
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
Transfers Out	<u>(60,000)</u>	<u>(19,191)</u>	<u>40,809</u>
<b>Net Change in Fund Balance</b>	(47,700)	5,737	53,437
Fund Balance, Beginning of Year	<u>142,557</u>	<u>142,557</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 94,857</u>	<u>\$ 148,294</u>	<u>\$ 53,437</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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Clerk Technology Fees	\$ 300	\$ 45	\$ (255)
Total Charges for Services	<u>300</u>	<u>45</u>	<u>(255)</u>
Total Revenues	<u>300</u>	<u>45</u>	<u>(255)</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	-	45	45
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	45	45
Fund Balance, Beginning of Year	<u>313</u>	<u>313</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 313</u>	<u>\$ 358</u>	<u>\$ 45</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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Mining Map Fees	\$ 5,000	\$ 45,432	\$ 40,432
Total Charges for Services	<u>5,000</u>	<u>45,432</u>	<u>40,432</u>
Total Revenues	<u>5,000</u>	<u>45,432</u>	<u>40,432</u>
<b>EXPENDITURES:</b>			
Travel and Training	-	-	-
Services and Supplies	<u>39,675</u>	<u>34,881</u>	<u>4,794</u>
Total Expenditures	<u>39,675</u>	<u>34,881</u>	<u>4,794</u>
Excess of Revenues Over (Under) Expenditures	(34,675)	10,551	45,226
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(34,675)	10,551	45,226
Fund Balance, Beginning of Year	<u>75,900</u>	<u>75,900</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 41,225</u>	<u>\$ 86,451</u>	<u>\$ 45,226</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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 5,500	\$ 5,300	\$ (200)
State Grants	1,300	1,232	(68)
Total Intergovernmental	<u>6,800</u>	<u>6,532</u>	<u>(268)</u>
Other Revenue:			
Investment Earnings	2,000	144	(1,856)
Miscellaneous Revenue	8,900	6,561	(2,339)
Misc - Private grants	-	-	-
Total Other	<u>10,900</u>	<u>6,705</u>	<u>(4,195)</u>
Total Revenues	<u>17,700</u>	<u>13,237</u>	<u>(4,463)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Services and Supplies	15,700	11,398	4,302
Capital Outlay	-	-	-
Total Expenditures	<u>15,700</u>	<u>11,398</u>	<u>4,302</u>
Excess of Revenues			
Over (Under) Expenditures	2,000	1,839	(161)
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	2,000	1,839	(161)
Fund Balance, Beginning of Year	<u>61,620</u>	<u>61,620</u>	-
Fund Balance, End of Year	<u>\$ 63,620</u>	<u>\$ 63,459</u>	<u>\$ (161)</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, 2013**

	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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Grazing Fees	\$ 18,000	\$ 19,846	\$ 1,846
Total Charges for Services	<u>18,000</u>	<u>19,846</u>	<u>1,846</u>
Other Revenue:			
Investment Earnings	-	-	-
Total Other	-	-	-
Total Revenues	<u>18,000</u>	<u>19,846</u>	<u>1,846</u>
<b>EXPENDITURES:</b>			
Services and Supplies	19,846	19,620	226
Total Expenditures	<u>19,846</u>	<u>19,620</u>	<u>226</u>
Excess of Revenues Over (Under) Expenditures	(1,846)	226	2,072
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	(1,846)	226	2,072
Fund Balance, Beginning of Year	319	319	-
Fund Balance, End of Year	<u>\$ (1,527)</u>	<u>\$ 545</u>	<u>\$ 2,072</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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Consolidated Tax	\$ 15,707	\$ 14,921	\$ (786)
Other	963	1,184	221
Total Intergovernmental	<u>16,670</u>	<u>16,105</u>	<u>(565)</u>
Total Revenues	<u>16,670</u>	<u>16,105</u>	<u>(565)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Services and Supplies	14,950	10,507	4,443
Total Expenditures	<u>14,950</u>	<u>10,507</u>	<u>4,443</u>
Excess of Revenues Over (Under) Expenditures	1,720	5,598	3,878
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	1,720	5,598	3,878
Fund Balance, Beginning of Year	<u>33,422</u>	<u>33,422</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 35,142</u>	<u>\$ 39,020</u>	<u>\$ 3,878</u>

**WHITE PINE COUNTY  
MCGILL TOWN  
Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Licenses and Permits			
County Gaming License	\$ 800	\$ 720	\$ (80)
	<u>800</u>	<u>720</u>	<u>(80)</u>
Intergovernmental			
Consolidated Tax	93,989	88,621	(5,368)
Other	4,491	5,517	1,026
Total Intergovernmental	<u>98,480</u>	<u>94,138</u>	<u>(4,342)</u>
Charges for Services			
McGill Pool Receipts	-	-	-
Total Charges for Services	<u>-</u>	<u>-</u>	<u>-</u>
Other Revenue:			
Miscellaneous Revenue	800	1,256	456
Total Other	<u>800</u>	<u>1,256</u>	<u>456</u>
Total Revenues	<u>100,080</u>	<u>96,114</u>	<u>(3,966)</u>
<b>EXPENDITURES:</b>			
Culture and Recreation			
Salaries, wages and benefits	27,233	25,340	1,893
Services and Supplies	18,450	11,967	6,483
Total Culture and Recreation	<u>45,683</u>	<u>37,307</u>	<u>8,376</u>
General Government			
Salaries, wages and benefits	2,160	2,009	151
Services and Supplies	16,840	15,591	1,249
Total General Government	<u>19,000</u>	<u>17,600</u>	<u>1,400</u>
Public Safety			
Services and Supplies	4,700	1,053	3,647
Total Public Safety	<u>4,700</u>	<u>1,053</u>	<u>3,647</u>
Public Works			
Services and Supplies	47,300	31,886	15,414
Total Public Works	<u>47,300</u>	<u>31,886</u>	<u>15,414</u>
Total Expenditures	<u>116,683</u>	<u>87,846</u>	<u>28,837</u>
Excess of Revenues Over (Under) Expenditures	(16,603)	8,268	24,871
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	(16,603)	8,268	24,871
Fund Balance, Beginning of Year	231,148	231,148	-
Fund Balance, End of Year	<u>\$ 214,545</u>	<u>\$ 239,416</u>	<u>\$ 24,871</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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Licenses and Permits			
County Gaming License	\$ 800	\$ 360	\$ (440)
	<u>800</u>	<u>360</u>	<u>(440)</u>
Intergovernmental			
Consolidated Tax	45,217	42,954	(2,263)
State Grant	-	-	-
Capital Improvement Tax	-	-	-
Other	1,127	1,384	257
Total Intergovernmental	<u>46,344</u>	<u>44,338</u>	<u>(2,006)</u>
Other Revenue:			
Miscellaneous Revenue	-	-	-
Total Other	-	-	-
Total Revenues	<u>47,144</u>	<u>44,698</u>	<u>(2,446)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	3,900	3,648	252
Employee Benefits	700	442	258
Services and Supplies	47,515	40,455	7,060
Capital Outlay	69,700	33,532	36,168
Total Expenditures	<u>121,815</u>	<u>78,077</u>	<u>43,738</u>
Excess of Revenues Over (Under) Expenditures	(74,671)	(33,379)	41,292
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	(74,671)	(33,379)	41,292
Fund Balance, Beginning of Year	131,843	131,843	-
Fund Balance, End of Year	<u>\$ 57,172</u>	<u>\$ 98,464</u>	<u>\$ 41,292</u>

**WHITE PINE COUNTY  
FIRE DISTRICT OPERATING  
Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Taxes			
Franchise Taxes	\$ 110,000	\$ 117,180	\$ 7,180
Total taxes	110,000	117,180	7,180
Intergovernmental			
Federal	45,000	-	(45,000)
Total Intergovernmental	45,000	-	(45,000)
Other Revenue:			
Investment Earnings	5,000	10,723	5,723
Miscellaneous Revenue	-	-	-
Total Other	5,000	10,723	5,723
Total Revenues	160,000	127,903	(32,097)
<b>EXPENDITURES:</b>			
Salaries and Wages	87,900	87,843	57
Employee Benefits	97,130	96,707	423
Services and Supplies	351,122	198,955	152,167
Capital Outlay	395,100	5,088	390,012
Total Expenditures	931,252	388,593	542,659
Excess of Revenues Over (Under) Expenditures	(771,252)	(260,690)	510,562
<b>Other Financing Sources (Uses):</b>			
Transfers In	380,790	380,790	-
Transfers Out	-	-	-
Total Other Financing Sources	380,790	380,790	-
<b>Net Change in Fund Balance</b>	(390,462)	120,100	510,562
Fund Balance, Beginning of Year	2,383,915	2,383,915	-
Fund Balance, End of Year	\$ 1,993,453	\$ 2,504,015	\$ 510,562

**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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 4,000	\$ 469	\$ (3,531)
Total Other	4,000	469	(3,531)
Total Revenues	4,000	469	(3,531)
<b>EXPENDITURES:</b>			
Services and Supplies	5,800	2,297	3,503
Total Expenditures	5,800	2,297	3,503
Excess of Revenues Over (Under) Expenditures	(1,800)	(1,828)	(28)
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	(1,800)	(1,828)	(28)
Fund Balance, Beginning of Year	5,174	5,174	-
Fund Balance, End of Year	\$ 3,374	\$ 3,346	\$ (28)

**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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 111,188	\$ 94,203	\$ (16,985)
Personal Property	24,873	45,632	20,759
Oil and Gas	300	795	495
Net Proceeds	52,116	59,896	7,780
Total Taxes	<u>188,477</u>	<u>200,526</u>	<u>12,049</u>
Intergovernmental			
Federal Grant	116,229	112,647	(3,582)
Total Intergovernmental	<u>116,229</u>	<u>112,647</u>	<u>(3,582)</u>
Other Revenue:			
Private Grant	-	-	-
Miscellaneous Revenue	80,820	83,639	2,819
Total Other	<u>80,820</u>	<u>83,639</u>	<u>2,819</u>
Total Revenues	<u>385,526</u>	<u>396,812</u>	<u>11,286</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	125,209	124,158	1,051
Employee Benefits	53,131	52,473	658
Services and Supplies	135,356	113,337	22,019
Capital Outlay	104,600	104,511	89
Total Expenditures	<u>418,296</u>	<u>394,479</u>	<u>23,817</u>
Excess of Revenues Over (Under) Expenditures	(32,770)	2,333	35,103
<b>Other Financing Sources (Uses):</b>			
Sale of Capital Assets	4,500	7,810	3,310
<b>Net Change in Fund Balance</b>	(28,270)	10,143	38,413
Fund Balance, Beginning of Year	112,189	112,189	-
Fund Balance, End of Year	<u>\$ 83,919</u>	<u>\$ 122,332</u>	<u>\$ 38,413</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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Department of Energy	\$ 200,000	\$ -	\$ (200,000)
Total Intergovernmental	<u>200,000</u>	<u>-</u>	<u>(200,000)</u>
Other Revenue:			
Investment Earnings	1,400	2,245	845
Miscellaneous Revenue	1,100	20	(1,080)
Total Other	<u>2,500</u>	<u>2,265</u>	<u>(235)</u>
Total Revenues	<u>202,500</u>	<u>2,265</u>	<u>(200,235)</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	137,530	101,440	36,090
Employee Benefits	49,479	29,608	19,871
Services and Supplies	125,338	41,446	83,892
Capital Outlay	-	-	-
Total Expenditures	<u>312,347</u>	<u>172,494</u>	<u>139,853</u>
Excess of Revenues Over (Under) Expenditures	(109,847)	(170,229)	(60,382)
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(109,847)	(170,229)	(60,382)
Fund Balance, Beginning of Year	<u>225,157</u>	<u>225,157</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 115,310</u>	<u>\$ 54,928</u>	<u>\$ (60,382)</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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Investment Earnings	\$ 1,000	\$ 2,550	\$ 1,550
Misc - Property Sales	-	32,500	32,500
Total Other	1,000	35,050	34,050
Total Revenues	1,000	35,050	34,050
<b>EXPENDITURES:</b>			
Services and Supplies	4,450	3,087	1,363
Total Expenditures	4,450	3,087	1,363
Excess of Revenues Over (Under) Expenditures	(3,450)	31,963	35,413
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	(3,450)	31,963	35,413
Fund Balance, Beginning of Year	335,485	335,485	-
Fund Balance, End of Year	\$ 332,035	\$ 367,448	\$ 35,413

**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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Fines and Forfeitures			
Administrative Fees	\$ 16,000	\$ 16,779	\$ 779
Total Fines and Forfeitures	<u>16,000</u>	<u>16,779</u>	<u>779</u>
Other Revenue:			
Investment Earnings	-	-	-
Total Other	-	-	-
Total Revenues	<u>16,000</u>	<u>16,779</u>	<u>779</u>
<b>EXPENDITURES:</b>			
Services and Supplies	16,500	16,279	221
Capital Outlay	9,000	9,000	-
Total Expenditures	<u>25,500</u>	<u>25,279</u>	<u>221</u>
Excess of Revenues Over (Under) Expenditures	(9,500)	(8,500)	1,000
<b>Other Financing Sources (Uses):</b>			
Transfers In	4,845	4,845	-
<b>Net Change in Fund Balance</b>	(4,655)	(3,655)	1,000
Fund Balance, Beginning of Year	92,199	92,199	-
Fund Balance, End of Year	<u>\$ 87,544</u>	<u>\$ 88,544</u>	<u>\$ 1,000</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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Juvenile Detention Fee	\$ 34,200	\$ 27,142	\$ (7,058)
Total Charges for Services	<u>34,200</u>	<u>27,142</u>	<u>(7,058)</u>
Other Revenue:			
Investment Earnings	-	-	-
Miscellaneous Revenue	-	-	-
Total Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>34,200</u>	<u>27,142</u>	<u>(7,058)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	29,000	19,370	9,630
Capital Outlay	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Expenditures	<u>34,000</u>	<u>19,370</u>	<u>14,630</u>
Excess of Revenues Over (Under) Expenditures	200	7,772	7,572
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	200	7,772	7,572
Fund Balance, Beginning of Year	<u>29,175</u>	<u>29,175</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 29,375</u>	<u>\$ 36,947</u>	<u>\$ 7,572</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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Fines and Forfeitures			
Administrative Fees	\$ 24,000	\$ 23,500	\$ (500)
Total Fines and Forfeitures	<u>24,000</u>	<u>23,500</u>	<u>(500)</u>
Other Revenue:			
Investment Earnings	-	1,112	1,112
Total Other	-	1,112	1,112
Total Revenues	<u>24,000</u>	<u>24,612</u>	<u>612</u>
<b>EXPENDITURES:</b>			
Services and Supplies	24,000	-	24,000
Capital Outlay	-	-	-
Total Expenditures	<u>24,000</u>	<u>-</u>	<u>24,000</u>
Excess of Revenues Over (Under) Expenditures	-	24,612	24,612
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>16,870</u>	<u>16,870</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	16,870	41,482	24,612
Fund Balance, Beginning of Year	<u>303,803</u>	<u>303,803</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 320,673</u>	<u>\$ 345,285</u>	<u>\$ 24,612</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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Fines and Forfeitures			
Administrative Fees	\$ 30,000	\$ 22,703	\$ (7,297)
Total Fines and Forfeitures	<u>30,000</u>	<u>22,703</u>	<u>(7,297)</u>
Other Revenue:			
Investment Earnings	-	-	-
Total Other	-	-	-
Total Revenues	<u>30,000</u>	<u>22,703</u>	<u>(7,297)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	43,500	19,758	23,742
Total Expenditures	<u>43,500</u>	<u>19,758</u>	<u>23,742</u>
Excess of Revenues Over (Under) Expenditures	(13,500)	2,945	16,445
<b>Other Financing Sources (Uses):</b>			
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	(13,500)	2,945	16,445
Fund Balance, Beginning of Year	58,139	58,139	-
Fund Balance, End of Year	<u>\$ 44,639</u>	<u>\$ 61,084</u>	<u>\$ 16,445</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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 25,000	\$ 40,423	\$ 15,423
Total Other	25,000	40,423	15,423
Total Revenues	25,000	40,423	15,423
<b>EXPENDITURES:</b>			
Services and Supplies	28,000	5,681	22,319
Total Expenditures	28,000	5,681	22,319
Excess of Revenues Over (Under) Expenditures	(3,000)	34,742	37,742
<b>Other Financing Sources (Uses):</b>			
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	(3,000)	34,742	37,742
Fund Balance, Beginning of Year	45,796	45,796	-
Fund Balance, End of Year	\$ 42,796	\$ 80,538	\$ 37,742

**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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 1,000	\$ 525	\$ (475)
Total Other	1,000	525	(475)
Total Revenues	1,000	525	(475)
<b>EXPENDITURES:</b>			
Services and Supplies	1,000	-	1,000
Total Expenditures	1,000	-	1,000
Excess of Revenues Over (Under) Expenditures	-	525	525
<b>Other Financing Sources (Uses):</b>			
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	-	525	525
Fund Balance, Beginning of Year	1,760	1,760	-
Fund Balance, End of Year	\$ 1,760	\$ 2,285	\$ 525

**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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 2,000	\$ 7,345	\$ 5,345
Total Other	2,000	7,345	5,345
Total Revenues	2,000	7,345	5,345
<b>EXPENDITURES:</b>			
Services and Supplies	7,300	6,829	471
Total Expenditures	7,300	6,829	471
Excess of Revenues Over (Under) Expenditures	(5,300)	516	5,816
<b>Other Financing Sources (Uses):</b>			
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	(5,300)	516	5,816
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ (5,300)	\$ 516	\$ 5,816

**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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 5,661,768	\$ 1,314,745	\$ (4,347,023)
Total Intergovernmental	<u>5,661,768</u>	<u>1,314,745</u>	<u>(4,347,023)</u>
Other Revenue:			
Investment Earnings	-	-	-
Miscellaneous Revenues	-	-	-
Total Other	<u>-</u>	<u>-</u>	<u>-</u>
 Total Revenues	 <u>5,661,768</u>	 <u>1,314,745</u>	 <u>(4,347,023)</u>
<b>EXPENDITURES:</b>			
General Government			
Salaries and Wages	30,288	22,040	8,248
Employee Benefits	4,000	-	4,000
Services and Supplies	958,698	151,305	807,393
Capital Outlay	4,663,782	1,142,342	3,521,440
Total Expenditures	<u>5,656,768</u>	<u>1,315,687</u>	<u>4,341,081</u>
Excess of Revenues Over (Under) Expenditures	5,000	(942)	(5,942)
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
 <b>Net Change in Fund Balance</b>	 5,000	 (942)	 (5,942)
Fund Balance, Beginning of Year	<u>22,689</u>	<u>22,689</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 27,689</u>	<u>\$ 21,747</u>	<u>\$ (5,942)</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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 3,000	\$ 584	\$ (2,416)
Total Other	3,000	584	(2,416)
Total Revenues	3,000	584	(2,416)
<b>EXPENDITURES:</b>			
Services and Supplies	3,000	2,343	657
Total Expenditures	3,000	2,343	657
Excess of Revenues Over (Under) Expenditures	-	(1,759)	(1,759)
<b>Other Financing Sources (Uses):</b>			
Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	-	(1,759)	(1,759)
Fund Balance, Beginning of Year	2,003	2,003	-
Fund Balance, End of Year	\$ 2,003	\$ 244	\$ (1,759)

**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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Fines and Forfeitures			
Administrative Fees	\$ 14,500	\$ 16,019	\$ 1,519
Total Fines and Forfeitures	<u>14,500</u>	<u>16,019</u>	<u>1,519</u>
Other Revenue:			
Investment Earnings	-	-	-
Total Other	-	-	-
Total Revenues	<u>14,500</u>	<u>16,019</u>	<u>1,519</u>
<b>EXPENDITURES:</b>			
Services and Supplies	14,500	-	14,500
Total Expenditures	<u>14,500</u>	<u>-</u>	<u>14,500</u>
Excess of Revenues Over (Under) Expenditures	-	16,019	16,019
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	-	16,019	16,019
Fund Balance, Beginning of Year	40,356	40,356	-
Fund Balance, End of Year	<u>\$ 40,356</u>	<u>\$ 56,375</u>	<u>\$ 16,019</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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 2,000	\$ 34	\$ (1,966)
Total Other	2,000	34	(1,966)
Total Revenues	2,000	34	(1,966)
<b>EXPENDITURES:</b>			
Services and Supplies	2,000	-	2,000
Total Expenditures	2,000	-	2,000
Excess of Revenues Over (Under) Expenditures	-	34	34
<b>Other Financing Sources (Uses):</b>			
Transfers In	(532)	(532)	-
<b>Net Change in Fund Balance</b>	(532)	(498)	34
Fund Balance, Beginning of Year	498	498	-
Fund Balance, End of Year	\$ (34)	\$ -	\$ 34

**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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 3,300	\$ 425	\$ (2,875)
Total Other	3,300	425	(2,875)
Total Revenues	3,300	425	(2,875)
<b>EXPENDITURES:</b>			
Services and Supplies	3,080	3,079	1
Total Expenditures	3,080	3,079	1
Excess of Revenues Over (Under) Expenditures	220	(2,654)	(2,874)
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(21,715)	(21,715)	-
<b>Net Change in Fund Balance</b>	(21,495)	(24,369)	(2,874)
Fund Balance, Beginning of Year	24,369	24,369	-
Fund Balance, End of Year	\$ 2,874	\$ -	\$ (2,874)

**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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Fines and Forfeitures			
Court Fines	\$ 6,800	\$ 6,498	\$ (302)
Total Fines and Forfeitures	<u>6,800</u>	<u>6,498</u>	<u>(302)</u>
Other Revenue:			
Investment Earnings	-	-	-
Miscellaneous Receipts	-	-	-
Total Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>6,800</u>	<u>6,498</u>	<u>(302)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	8,500	5,012	3,488
Capital Outlay	-	-	-
Total Expenditures	<u>8,500</u>	<u>5,012</u>	<u>3,488</u>
Excess of Revenues Over (Under) Expenditures	(1,700)	1,486	3,186
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(1,700)	1,486	3,186
Fund Balance, Beginning of Year	<u>21,358</u>	<u>21,358</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 19,658</u>	<u>\$ 22,844</u>	<u>\$ 3,186</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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services			
Other	\$ 12,000	\$ 9,604	\$ (2,396)
Total Charges for Services	12,000	9,604	(2,396)
Total Revenues	12,000	9,604	(2,396)
<b>EXPENDITURES:</b>			
Salaries and Wages	10,300	9,595	705
Employee Benefits	1,500	1,136	364
Services and Supplies	400	229	171
Total Expenditures	12,200	10,960	1,240
Excess of Revenues			
Over (Under) Expenditures	(200)	(1,356)	(1,156)
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	(200)	(1,356)	(1,156)
Fund Balance, Beginning of Year	55,592	55,592	-
Fund Balance, End of Year	\$ 55,392	\$ 54,236	\$ (1,156)

**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, 2013**

	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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Marriage licenses	\$ 2,000	\$ 1,850	\$ (150)
Total Other	2,000	1,850	(150)
Total Revenues	2,000	1,850	(150)
<b>EXPENDITURES:</b>			
Services and Supplies	2,000	1,850	150
Total Expenditures	2,000	1,850	150
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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ -	\$ 10	\$ 10
Total Other	-	10	10
Total Revenues	-	10	10
<b>EXPENDITURES:</b>			
Services and Supplies	8,877	1,562	7,315
Total Expenditures	8,877	1,562	7,315
Excess of Revenues Over (Under) Expenditures	(8,877)	(1,552)	7,325
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	(8,877)	(1,552)	7,325
Fund Balance, Beginning of Year	8,877	8,877	-
Fund Balance, End of Year	\$ -	\$ 7,325	\$ 7,325

**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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Sales Tax	\$ 350,600	\$ 657,317	\$ 306,717
Total Taxes	<u>350,600</u>	<u>657,317</u>	<u>306,717</u>
Other Revenue:			
Investment Earnings	1,000	5,891	4,891
Total Other	<u>1,000</u>	<u>5,891</u>	<u>4,891</u>
Total Revenues	<u>351,600</u>	<u>663,208</u>	<u>311,608</u>
<b>EXPENDITURES:</b>			
Culture and Recreation			
Services and Supplies	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	351,600	663,208	311,608
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	351,600	663,208	311,608
Fund Balance, Beginning of Year	1,143,102	1,143,102	-
Fund Balance, End of Year	<u>\$ 1,494,702</u>	<u>\$ 1,806,310</u>	<u>\$ 311,608</u>

**WHITE PINE COUNTY  
CAMP SUCCESS  
Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For the Year Ended June 30, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue			
Miscellaneous Revenues	\$ 15,000	\$ 5,650	\$ (9,350)
Total Other	15,000	5,650	(9,350)
Total Revenues	15,000	5,650	(9,350)
<b>EXPENDITURES:</b>			
Services and Supplies	35,430	3,968	31,462
Capital Outlay	45,000	-	45,000
Total Expenditures	80,430	3,968	76,462
Excess of Revenues Over (Under) Expenditures	(65,430)	1,682	67,112
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	(65,430)	1,682	67,112
Fund Balance, Beginning of Year	200,103	200,103	-
Fund Balance, End of Year	\$ 134,673	\$ 201,785	\$ 67,112

**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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 12,453	\$ 9,809	\$ (2,644)
Personal Property	2,786	4,767	1,981
Oil and Gas	150	84	(66)
Net Proceeds	6,984	6,708	(276)
Total Taxes	<u>22,373</u>	<u>21,368</u>	<u>(1,005)</u>
 Total Revenues	 <u>22,373</u>	 <u>21,368</u>	 <u>(1,005)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	<u>25,040</u>	<u>23,458</u>	<u>1,582</u>
Total Expenditures	<u>25,040</u>	<u>23,458</u>	<u>1,582</u>
 Excess of Revenues Over (Under) Expenditures	 (2,667)	 (2,090)	 577
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
 <b>Net Change in Fund Balance</b>	 (2,667)	 (2,090)	 577
 Fund Balance, Beginning of Year	 <u>56,012</u>	 <u>56,012</u>	 <u>-</u>
Fund Balance, End of Year	<u>\$ 53,345</u>	<u>\$ 53,922</u>	<u>\$ 577</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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 222,383	\$ 189,633	\$ (32,750)
Personal Property	49,746	91,392	41,646
Oil and Gas	1,000	1,591	591
Net Proceeds	104,232	119,792	15,560
Total Tax Revenue	<u>377,361</u>	<u>402,408</u>	<u>25,047</u>
Other Revenue:			
Investment Earnings	<u>-</u>	<u>-</u>	<u>-</u>
Total Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>377,361</u>	<u>402,408</u>	<u>25,047</u>
<b>EXPENDITURES:</b>			
Welfare			
Services and Supplies	<u>479,311</u>	<u>291,757</u>	<u>187,554</u>
Total Expenditures	<u>479,311</u>	<u>291,757</u>	<u>187,554</u>
<b>Net Change in Fund Balance</b>	(101,950)	110,651	212,601
Fund Balance, Beginning of Year	<u>755,407</u>	<u>755,407</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 653,457</u>	<u>\$ 866,058</u>	<u>\$ 212,601</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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Other Revenue:			
Miscellaneous Revenue	\$ 16,000	\$ 15,661	\$ (339)
Total Other	16,000	15,661	(339)
Total Revenues	16,000	15,661	(339)
<b>EXPENDITURES:</b>			
Services and Supplies	16,000	15,661	339
Total Expenditures	16,000	15,661	339
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**  
**EMERGENCY MANAGEMENT GRANT FUND**  
**Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 106,553	\$ 82,798	\$ (23,755)
Total Intergovernmental	106,553	82,798	(23,755)
Total Revenues	106,553	82,798	(23,755)
<b>EXPENDITURES:</b>			
Salaries and Wages	-	-	-
Employee Benefits	-	-	-
Services and Supplies	-	-	-
Capital Outlay	106,553	82,798	23,755
Total Expenditures	106,553	82,798	23,755
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	10,532	10,532	-
Fund Balance, End of Year	\$ 10,532	\$ 10,532	\$ -

**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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 111,500	\$ 111,500	\$ -
Participating Agency Revenues	21,500	21,500	-
Total Intergovernmental	133,000	133,000	-
Total Revenues	133,000	133,000	-
<b>EXPENDITURES:</b>			
Salaries and Wages	106,253	99,802	6,451
Employee Benefits	73,973	71,090	2,883
Services and Supplies	13,000	2,815	10,185
Capital Outlay	-	-	-
Total Expenditures	193,226	173,707	19,519
Excess of Revenues Over (Under) Expenditures	(60,226)	(40,707)	19,519
<b>Other Financing Sources (Uses):</b>			
Transfers In	-	-	-
<b>Net Change in Fund Balance</b>	(60,226)	(40,707)	19,519
Fund Balance, Beginning of Year	62,774	62,774	-
Fund Balance, End of Year	\$ 2,548	\$ 22,067	\$ 19,519

**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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grant	\$ 77,624	\$ 53,886	\$ (23,738)
Total Intergovernmental	<u>77,624</u>	<u>53,886</u>	<u>(23,738)</u>
Other Revenues:			
In Kind Revenues	25,500	19,841	(5,659)
Total Other	<u>25,500</u>	<u>19,841</u>	<u>(5,659)</u>
Total Revenues	<u>103,124</u>	<u>73,727</u>	<u>(29,397)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	87,624	58,552	29,072
In Kind Expenses	<u>25,500</u>	<u>19,841</u>	<u>5,659</u>
Total Expenditures	<u>113,124</u>	<u>78,393</u>	<u>34,731</u>
Excess of Revenues Over (Under) Expenditures	(10,000)	(4,666)	5,334
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>10,000</u>	<u>10,000</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	5,334	5,334
Fund Balance, Beginning of Year	<u>7,636</u>	<u>7,636</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 7,636</u>	<u>\$ 12,970</u>	<u>\$ 5,334</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, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
State Grant	\$ -	\$ -	\$ -
Federal 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**  
**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, 2013**

	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**  
**AIRPORT IMPROVEMENTS**  
**Capital Projects Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental			
Federal Grants	\$ 501,299	\$ 499,134	\$ (2,165)
State Grants	-	-	
Total Intergovernmental	<u>501,299</u>	<u>499,134</u>	<u>(2,165)</u>
 Total Revenues	 <u>501,299</u>	 <u>499,134</u>	 <u>(2,165)</u>
<b>EXPENDITURES:</b>			
Services and Supplies	62,000	61,000	1,000
Capital Outlay:	<u>485,219</u>	<u>484,665</u>	<u>554</u>
 Total Expenditures	 <u>547,219</u>	 <u>545,665</u>	 <u>1,554</u>
Excess of Revenues Over (Under) Expenditures	(45,920)	(46,531)	(611)
<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>	(45,920)	(46,531)	(611)
Fund Balance, Beginning of Year	<u>269,676</u>	<u>269,676</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 223,756</u></u>	<u><u>\$ 223,145</u></u>	<u><u>\$ (611)</u></u>

**WHITE PINE COUNTY**  
**CAPITAL IMPROVEMENTS**  
**Capital Projects Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2013**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Tax Revenue			
Real Property	\$ 111,188	\$ 102,905	\$ (8,283)
Personal Property	24,873	-	(24,873)
Net Proceeds	52,116	43,814	(8,302)
Capital Improvements Tax	-	-	-
Total Taxes	<u>188,177</u>	<u>146,719</u>	<u>(41,458)</u>
Other Revenue:			
Miscellaneous	-	62,220	62,220
Intergovernmental	-	-	-
Debt Proceeds	-	-	-
Investment Earnings	-	12,469	12,469
Total Other Revenue:	<u>-</u>	<u>74,689</u>	<u>74,689</u>
Total Revenues:	<u>188,177</u>	<u>221,408</u>	<u>33,231</u>
<b>EXPENDITURES:</b>			
Salaries and Wages	-	-	-
Employee benefits	-	-	-
Services and Supplies	-	-	-
Capital Outlay	600,000	597,670	2,330
Total Expenditures	<u>600,000</u>	<u>597,670</u>	<u>2,330</u>
Excess of Revenues Over (Under) Expenditures	(411,823)	(376,262)	35,561
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>1,300,000</u>	<u>1,140,000</u>	<u>(160,000)</u>
Total Other Financing Sources (Uses)	<u>1,300,000</u>	<u>1,140,000</u>	<u>(160,000)</u>
<b>Net Change in Fund Balance</b>	888,177	763,738	(124,439)
Fund Balance, Beginning of Year	<u>1,835,007</u>	<u>1,835,007</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,723,184</u>	<u>\$ 2,598,745</u>	<u>\$ (124,439)</u>

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**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, 2013**

	Balance 6/30/2012	Additions	Deductions	Balance 6/30/2013
<b>BAKER TV DISTRICT</b>				
<b>Assets:</b>				
Cash	\$ 4,531	\$ 9	\$ -	\$ 4,540
Accounts Receivable	-	-	-	-
Total Assets	<u>\$ 4,531</u>	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ 4,540</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 4,531	\$ 9	\$ -	\$ 4,540
Total Liabilities	<u>\$ 4,531</u>	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ 4,540</u>
<b>WHITE PINE TV DISTRICT #1</b>				
<b>Assets:</b>				
Cash	\$ 268,571	\$ 137,978	\$ -	406,549
Interest Receivable	-	-	-	-
Total Assets	<u>\$ 268,571</u>	<u>\$ 137,978</u>	<u>\$ -</u>	<u>\$ 406,549</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 268,571	\$ 137,978	\$ -	\$ 406,549
Total Liabilities	<u>\$ 268,571</u>	<u>\$ 137,978</u>	<u>\$ -</u>	<u>\$ 406,549</u>
<b>PROPERTY SALES TRUST</b>				
<b>Assets:</b>				
Cash	\$ 195,501	\$ 35,886	-	\$ 231,387
Total Assets	<u>\$ 195,501</u>	<u>\$ 35,886</u>	<u>\$ -</u>	<u>\$ 231,387</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 195,501	\$ 35,886	\$ -	\$ 231,387
Total Liabilities	<u>\$ 195,501</u>	<u>\$ 35,886</u>	<u>\$ -</u>	<u>\$ 231,387</u>
<b>LAKE VALLEY WATER DISTRICT</b>				
<b>Assets:</b>				
Cash	\$ -	\$ 90	\$ 90	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 90</u>	<u>\$ 90</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ -	\$ 90	\$ 90	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 90</u>	<u>\$ 90</u>	<u>\$ -</u>
<b>STEPTOE VALLEY WATER DISTRICT</b>				
<b>Assets:</b>				
Cash	\$ -	\$ 6,832	\$ 6,783	\$ 49
Total Assets	<u>\$ -</u>	<u>\$ 6,832</u>	<u>\$ 6,783</u>	<u>\$ 49</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ -	\$ 6,832	\$ 6,783	\$ 49
Total Liabilities	<u>\$ -</u>	<u>\$ 6,832</u>	<u>\$ 6,783</u>	<u>\$ 49</u>

**WHITE PINE COUNTY**  
**All Trust and Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities (Continued)**  
**For the Year Ended June 30, 2013**

	Balance 6/30/2012	Additions	Deductions	Balance 6/30/2013
<b>LUND IRRIGATION</b>				
<b>Assets:</b>				
Cash	\$ -	\$ 8,713	\$ 8,629	\$ 84
Total Assets	<u>\$ -</u>	<u>\$ 8,713</u>	<u>\$ 8,629</u>	<u>\$ 84</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ -	\$ 8,713	\$ 8,629	\$ 84
Total Liabilities	<u>\$ -</u>	<u>\$ 8,713</u>	<u>\$ 8,629</u>	<u>\$ 84</u>
<b>CITY OF ELY</b>				
<b>Assets:</b>				
Cash	\$ 390	\$ 97,050	\$ 85,592	\$ 11,848
Taxes Receivable	10	-	10	-
Total Assets	<u>\$ 400</u>	<u>\$ 97,050</u>	<u>\$ 85,602</u>	<u>\$ 11,848</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 400	\$ 85,474	\$ 85,602	\$ 272
Total Liabilities	<u>400</u>	<u>85,474</u>	<u>85,602</u>	<u>272</u>
<b>Deferred Inflows of Resources:</b>				
Deferred Revenue - Net Proceeds	-	11,576	-	11,576
Total Deferred Inflows of Resources	-	11,576	-	11,576
Total Liabilities and Deferred Inflows	<u>\$ 400</u>	<u>\$ 97,050</u>	<u>\$ 85,602</u>	<u>\$ 11,848</u>
<b>STATE OF NEVADA</b>				
<b>Assets:</b>				
Cash	\$ 97,048	\$ 1,501,939	\$ 1,568,011	\$ 30,976
Accounts Receivable	142	-	142	-
Taxes Receivable	17,860	-	17,860	-
Total Assets	<u>\$ 115,050</u>	<u>\$ 1,501,939</u>	<u>\$ 1,586,013</u>	<u>\$ 30,976</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 115,050	\$ 1,501,939	\$ 1,586,013	\$ 30,976
Total Liabilities	<u>\$ 115,050</u>	<u>\$ 1,501,939</u>	<u>\$ 1,586,013</u>	<u>\$ 30,976</u>
<b>STATE INDIGENT ACCIDENT</b>				
<b>Assets:</b>				
Cash	\$ 23,239	\$ 60,192	\$ 76,143	\$ 7,288
Accounts Receivable	13	-	13	-
Taxes Receivable	638	-	638	-
Total Assets	<u>\$ 23,890</u>	<u>\$ 60,192</u>	<u>\$ 76,794</u>	<u>\$ 7,288</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 9,032	\$ 54,438	\$ 61,936	\$ 1,534
Total Liabilities	<u>9,032</u>	<u>54,438</u>	<u>61,936</u>	<u>1,534</u>
<b>Deferred Inflows of Resources:</b>				
Deferred Revenues - Net Proceeds	14,858	5,754	14,858	5,754
Total Deferred Inflows of Resources	14,858	5,754	14,858	5,754
Total Liabilities and Deferred Inflows	<u>\$ 23,890</u>	<u>\$ 60,192</u>	<u>\$ 76,794</u>	<u>\$ 7,288</u>

**WHITE PINE COUNTY**  
**All Trust and Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities (Continued)**  
**For the Year Ended June 30, 2013**

	Balance 6/30/2012	Additions	Deductions	Balance 6/30/2013
<b>HOSPITAL DISTRICT</b>				
<b>Assets:</b>				
Cash	\$ 11,796	\$ 1,862,808	\$ 1,870,496	\$ 4,108
Accounts Receivable	451	-	451	-
Taxes Receivable	23,128	-	23,128	-
Total Assets	<u>\$ 35,375</u>	<u>\$ 1,862,808</u>	<u>\$ 1,894,075</u>	<u>\$ 4,108</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 11,807	\$ 1,862,808	\$ 1,870,507	\$ 4,108
Total Liabilities	<u>11,807</u>	<u>1,862,808</u>	<u>1,870,507</u>	<u>4,108</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable Revenue -Property Taxes	23,568	-	23,568	-
Total Deferred Inflows of Resources	23,568	-	23,568	-
Total Liabilities and Deferred Inflows	<u>\$ 35,375</u>	<u>\$ 1,862,808</u>	<u>\$ 1,894,075</u>	<u>\$ 4,108</u>
<b>ELY JUSTICE COURT</b>				
<b>Assets:</b>				
Cash	\$ 26,456	\$ 357,419	\$ 379,938	\$ 3,937
Total Assets	<u>\$ 26,456</u>	<u>\$ 357,419</u>	<u>\$ 379,938</u>	<u>\$ 3,937</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 26,456	\$ 357,419	\$ 379,938	\$ 3,937
Total Liabilities	<u>\$ 26,456</u>	<u>\$ 357,419</u>	<u>\$ 379,938</u>	<u>\$ 3,937</u>
<b>DA COST RESTITUTION CASH</b>				
<b>Assets:</b>				
Cash	\$ 3,047	\$ 553	\$ 137	\$ 3,463
Total Assets	<u>\$ 3,047</u>	<u>\$ 553</u>	<u>\$ 137</u>	<u>\$ 3,463</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 3,047	\$ 553	\$ 137	\$ 3,463
Total Liabilities	<u>\$ 3,047</u>	<u>\$ 553</u>	<u>\$ 137</u>	<u>\$ 3,463</u>
<b>DA BAD CHECK TRUST CASH</b>				
<b>Assets:</b>				
Cash	\$ 12,909	\$ 2,088	\$ 606	\$ 14,391
Total Assets	<u>\$ 12,909</u>	<u>\$ 2,088</u>	<u>\$ 606</u>	<u>\$ 14,391</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 12,909	\$ 2,088	\$ 606	\$ 14,391
Total Liabilities	<u>\$ 12,909</u>	<u>\$ 2,088</u>	<u>\$ 606</u>	<u>\$ 14,391</u>
<b>PUBLIC ADMIN TRUST CASH</b>				
<b>Assets:</b>				
Cash	\$ 414,490	\$ 7,098	\$ 217,744	\$ 203,844
Total Assets	<u>\$ 414,490</u>	<u>\$ 7,098</u>	<u>\$ 217,744</u>	<u>\$ 203,844</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 414,490	\$ 7,098	\$ 217,744	\$ 203,844
Total Liabilities	<u>\$ 414,490</u>	<u>\$ 7,098</u>	<u>\$ 217,744</u>	<u>\$ 203,844</u>

**WHITE PINE COUNTY**  
**All Trust and Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities (Continued)**  
**For the Year Ended June 30, 2013**

	Balance 6/30/2012	Additions	Deductions	Balance 6/30/2013
<b>SHERIFF CIVIL CASH</b>				
<b>Assets:</b>				
Cash	\$ 632	\$ 34,698	\$ 35,330	\$ -
Total Assets	<u>\$ 632</u>	<u>\$ 34,698</u>	<u>\$ 35,330</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 632	\$ 34,698	\$ 35,330	\$ -
Total Liabilities	<u>\$ 632</u>	<u>\$ 34,698</u>	<u>\$ 35,330</u>	<u>\$ -</u>
<b>SHERIFF BAIL ACCOUNT</b>				
<b>Assets:</b>				
Cash	\$ 1,001	\$ 84,264	\$ 83,087	\$ 2,178
Total Assets	<u>\$ 1,001</u>	<u>\$ 84,264</u>	<u>\$ 83,087</u>	<u>\$ 2,178</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 1,001	\$ 84,264	\$ 83,087	\$ 2,178
Total Liabilities	<u>\$ 1,001</u>	<u>\$ 84,264</u>	<u>\$ 83,087</u>	<u>\$ 2,178</u>
<b>SHERIFF REVOLVING CASH</b>				
<b>Assets:</b>				
Cash	\$ 9,482	\$ 20,576	\$ 10,877	\$ 19,181
Total Assets	<u>\$ 9,482</u>	<u>\$ 20,576</u>	<u>\$ 10,877</u>	<u>\$ 19,181</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 9,482	\$ 20,576	\$ 10,877	\$ 19,181
Total Liabilities	<u>\$ 9,482</u>	<u>\$ 20,576</u>	<u>\$ 10,877</u>	<u>\$ 19,181</u>
<b>SHERIFF INMATE TRUST</b>				
<b>Assets:</b>				
Cash	\$ 8,672	\$ 111,499	\$ 97,281	\$ 22,890
Total Assets	<u>\$ 8,672</u>	<u>\$ 111,499</u>	<u>\$ 97,281</u>	<u>\$ 22,890</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 8,672	\$ 111,499	\$ 97,281	\$ 22,890
Total Liabilities	<u>\$ 8,672</u>	<u>\$ 111,499</u>	<u>\$ 97,281</u>	<u>\$ 22,890</u>
<b>COUNTY CLERK</b>				
<b>Assets:</b>				
Cash	\$ 20,180	\$ 122,812	\$ 107,409	\$ 35,583
Total Assets	<u>\$ 20,180</u>	<u>\$ 122,812</u>	<u>\$ 107,409</u>	<u>\$ 35,583</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 20,180	\$ 122,812	\$ 107,409	\$ 35,583
Total Liabilities	<u>\$ 20,180</u>	<u>\$ 122,812</u>	<u>\$ 107,409</u>	<u>\$ 35,583</u>
<b>SHERIFF FORFEITURE</b>				
<b>Assets:</b>				
Cash	\$ 63,270	\$ 157	\$ 50,010	\$ 13,417
Total Assets	<u>\$ 63,270</u>	<u>\$ 157</u>	<u>\$ 50,010</u>	<u>\$ 13,417</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 63,270	\$ 157	\$ 50,010	\$ 13,417
Total Liabilities	<u>\$ 63,270</u>	<u>\$ 157</u>	<u>\$ 50,010</u>	<u>\$ 13,417</u>

**WHITE PINE COUNTY**  
**All Trust and Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities (Continued)**  
**For the Year Ended June 30, 2013**

	Balance 6/30/2012	Additions	Deductions	Balance 6/30/2013
<b>JUVENILE PROBATION</b>				
<b>Assets:</b>				
Cash	\$ 8,451	\$ 2,504	\$ 10,317	\$ 638
Total Assets	<u>\$ 8,451</u>	<u>\$ 2,504</u>	<u>\$ 10,317</u>	<u>\$ 638</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 8,451	\$ 2,504	\$ 10,317	\$ 638
Total Liabilities	<u>\$ 8,451</u>	<u>\$ 2,504</u>	<u>\$ 10,317</u>	<u>\$ 638</u>
<b>BETA SIGMA PHI</b>				
<b>Assets:</b>				
Cash	\$ 41,853	\$ 44,490	\$ 50,030	\$ 36,313
Total Assets	<u>\$ 41,853</u>	<u>\$ 44,490</u>	<u>\$ 50,030</u>	<u>\$ 36,313</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 41,853	\$ 44,490	\$ 50,030	\$ 36,313
Total Liabilities	<u>\$ 41,853</u>	<u>\$ 44,490</u>	<u>\$ 50,030</u>	<u>\$ 36,313</u>
<b>SENIOR NUTRITION CENTER</b>				
<b>Assets:</b>				
Cash	\$ -	\$ -	\$ -	\$ -
Total Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>BAKER EMTS</b>				
<b>Assets:</b>				
Cash	\$ 5,820	\$ -	\$ 952	\$ 4,868
Total Assets	<u>\$ 5,820</u>	<u>\$ -</u>	<u>\$ 952</u>	<u>\$ 4,868</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 5,820	\$ -	\$ 952	\$ 4,868
Total Liabilities	<u>\$ 5,820</u>	<u>\$ -</u>	<u>\$ 952</u>	<u>\$ 4,868</u>
<b>MCGILL VFD</b>				
<b>Assets:</b>				
Cash	\$ 1,634	\$ 7,897	\$ 8,979	\$ 552
Total Assets	<u>\$ 1,634</u>	<u>\$ 7,897</u>	<u>\$ 8,979</u>	<u>\$ 552</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 1,634	\$ 7,897	\$ 8,979	\$ 552
Total Liabilities	<u>\$ 1,634</u>	<u>\$ 7,897</u>	<u>\$ 8,979</u>	<u>\$ 552</u>

**WHITE PINE COUNTY**  
**All Trust and Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities (Continued)**  
**For the Year Ended June 30, 2013**

	Balance 6/30/2012	Additions	Deductions	Balance 6/30/2013
<b>NARCOTICS TASK FORCE</b>				
<b>Assets:</b>				
Cash	\$ 13,973	\$ 1,984	\$ 533	\$ 15,424
Total Assets	<u>\$ 13,973</u>	<u>\$ 1,984</u>	<u>\$ 533</u>	<u>\$ 15,424</u>
<b>Liabilities:</b>				
Funds Held in Trust	\$ 13,973	\$ 1,984	\$ 533	\$ 15,424
Total Liabilities	<u>\$ 13,973</u>	<u>\$ 1,984</u>	<u>\$ 533</u>	<u>\$ 15,424</u>
<b>SCHOOL OPERATING FUND</b>				
<b>Assets:</b>				
Cash	\$ 21,884	\$ 3,719,825	\$ 3,734,095	\$ 7,614
Accounts Receivable	68,525	43,215	68,525	43,215
Taxes Receivable	42,831	-	42,831	-
Total Assets	<u>\$ 133,240</u>	<u>\$ 3,763,040</u>	<u>\$ 3,845,451</u>	<u>\$ 50,829</u>
<b>Liabilities:</b>				
Due to Other Governments	\$ 89,595	\$ 3,763,040	\$ 3,801,806	\$ 50,829
Total Liabilities	<u>89,595</u>	<u>3,763,040</u>	<u>3,801,806</u>	<u>50,829</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable Revenue -Property Taxes	43,645	-	43,645	-
Total Deferred Inflows of Resources	<u>43,645</u>	<u>-</u>	<u>43,645</u>	<u>-</u>
Total Liabilities and Deferred Inflows	<u>\$ 133,240</u>	<u>\$ 3,763,040</u>	<u>\$ 3,845,451</u>	<u>\$ 50,829</u>
<b>TOTAL - ALL TRUST AND AGENCY FUNDS</b>				
	Balance 6/30/2012	Additions	Deductions	Balance 6/30/2013
<b>Assets:</b>				
Cash	\$ 1,254,830	\$ 8,229,361	\$ 8,403,069	\$ 1,081,122
Accounts receivable	69,131	43,215	69,131	43,215
Interest receivable	-	-	-	-
Taxes receivable	84,467	-	84,467	-
Total Assets	<u>\$ 1,408,428</u>	<u>\$ 8,272,576</u>	<u>\$ 8,556,667</u>	<u>\$ 1,124,337</u>
<b>Liabilities:</b>				
Due to other governments	\$ 525,442	\$ 7,759,301	\$ 7,785,802	\$ 498,941
Funds Held in Trust	800,915	495,945	688,794	608,066
Total Liabilities	<u>1,326,357</u>	<u>8,255,246</u>	<u>8,474,596</u>	<u>1,107,007</u>
<b>Deferred Inflows of Resources:</b>				
Deferred revenue - net proceeds	14,858	17,330	14,858	17,330
Unavailable revenue -property taxes	67,213	-	67,213	-
Total Deferred Inflows of Resources	<u>82,071</u>	<u>17,330</u>	<u>82,071</u>	<u>17,330</u>
Total Liabilities and Deferred Inflows	<u>\$ 1,408,428</u>	<u>\$ 8,272,576</u>	<u>\$ 8,556,667</u>	<u>\$ 1,124,337</u>

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**OTHER COMMUNICATIONS FROM INDEPENDENT AUDITORS**

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**Independent Auditors' Report on Internal Control over  
Financial Reporting and on Compliance and other Matters  
Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

The Honorable County Commission  
White Pine County  
Ely, Nevada

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of White Pine County, Nevada, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 22, 2013.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered White Pine County, Nevada's internal control over financial reporting (internal control) to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or 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. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control 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 material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs that we consider to be significant deficiencies.

- 12-2 Bad Check Trust Internal Controls and Procedures
- 11-1 Segregation of Duties over Cash Receipting
- 11-2 Timeliness of Deposits

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we have reported to management of the County in a separate letter dated November 22, 2013.

## **White Pine County, Nevada's Response to Findings**

White Pine County, Nevada's response to the findings identified in our audit is described in the accompanying corrective action plan. White Pine County's response was not subjected to the auditing procedures applies in the audit of the financial statements and, accordingly, we express no opinion on it.

## **Purpose of this Report**

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



HintonBurdick, PLLC  
St. George, Utah  
November 22, 2013

**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, 2013, and have issued our report thereon dated November 22, 2013. 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	Step toe 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	SB74 Fund
Lund Town	McGill Town
Ruth Town	Wildlife Management Fund
Victim Impact Panel	Senior Center
Nuclear Waste	Juvenile Court Admin Fees
Industrial Park	Justice Court Facilities
Ely Justice Court Collections	Drug Rehab Program
District Court Admin Fees	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	Emergency Management Grant
Justice Court Admin Fees	Domestic Violence
Grant Projects	CSBG Fed Grant/Indigent
Task Force Grant/Sheriff	Fire District Operating
Ely Pool Sales Tax	Camp Success
WSAP Grant Indigent	HUD Emergency Shelter Grant
CCPBG Grant	Justice Court House Arrest
Violence Against Women	Public Transit Fund
Lund Justice Court	E.L. Cord P/T Positions
Private Grants/ Welfare	District Court House Arrest
Juvenile Court House Arrest	

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 no new instances of noncompliance during the fiscal year 2013.

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, 2013.

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.

A handwritten signature in cursive script that reads "Hinton Burdick, PLLC".

HintonBurdick, PLLC  
St. George, Utah  
November 22, 2013

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**WHITE PINE COUNTY**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

<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 \$	207,041
<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
	11/PF/31	14.228	21,958
	11/PF/30	14.228	122,342
Passed through NV Dept of Business & Industry Housing Division			
Emergency Shelter Grant		14.231	3,500
<b><u>US Department of Interior</u></b>			
Passed through Bureau of Land Management - Nevada State Office			
Recreation Resource Management		15.235	1,103,874
<b><u>US Department of Justice</u></b>			
Passed through Dept of Public Safety Byrne Formula Grant Program			
Edward Byrne Memorial Formula Grant Program	10-JAG-29	16.579	111,500
Justice Assistance Grant	09-ARRA-50	16.803	16,511
Passed through NV Office of the Attorney General			
Violence Against Women Formula Grant	2011-WE-AX-0049	16.588	23,946
Violence Against Women Formula Grant	STOP2011-WF-AZ-0049	16.588	22,494
Violence Against Women Formula Grant	2009-WE-AX-0010	16.590	7,446
<b><u>US Department of Transportation</u></b>			
Federal Aviation Administration			
Airport Improvement Program	3-32-0006-15	20.106	499,134
Federal Highway Administration			
Highway Safety Grant	22-JF-1.25	20.600	16,223
Passed through NV Department of Transportation			
Capital Assistance Program for Elderly Persons and Persons with Disabilities	PR531-11-802	20.513	28,978
Capital Assistance Program for Elderly Persons and Persons with Disabilities	PR436-12-802	20.513	78,638
Capital Assistance Program for Elderly Persons and Persons with Disabilities	PR486-12-802	20.513	14,623
Passed through NV Emergency Response Commission			
State Emergency Response Commission	13-SERC-17-01	20.703	997
State Emergency Response Commission	13-UWS-17-01	20.703	29,798
State Emergency Response Commission	12-HMEP-17-01	20.703	4,070
<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	3,500
State Library Postage Program	LSTA	45.310	1,680
<b><u>US Department of Energy</u></b>			
Passed through NV Department of Public Safety-Division of Emergency Mgmt			
Nuclear Waste Disposal		81.065	172,494
Renewable Energy Feasibility Study and Resources Assessment		81.087	11,432

**WHITE PINE COUNTY**  
**Schedule of Expenditures of Federal Awards, Continued**  
**For the Year Ended June 30, 2013**

<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	17-000-07-13-13	93.045	19,160
C-2 Homebound	17-000-04-24-13	93.045	42,382
Nutrition Services	17-000-78-2X-13	93.045	34,000
NSIP	17-000-57-NX-12	93.053	7,403
Federal Food Assistance for the Nutrition Services Incentive Program (NSIP)		93.053	9,703
Passed through Nevada Department of Human Resources			
Community Services Block Grant		93.569	60,213
<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	18,647
Regional Hazard Mitigation Plan	PDMC-PL-09NV-2010-10	97.047	22,411
TOTAL FEDERAL ASSISTANCE EXPENDED			\$ 2,731,098

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**Report on Compliance for Each Major Program  
and on Internal Control Over Compliance  
Required by OMB Circular A-133**

The Honorable County Commissioners  
White Pine County  
Ely, Nevada

**Report on Compliance for Each Major Federal Program**

We have audited White Pine County, Nevada's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of White Pine County, Nevada's major federal programs for the year ended June 30, 2013. 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.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of White Pine County, Nevada's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about 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 on compliance for each major federal program. However, our audit does not provide a legal determination of White Pine County, Nevada's compliance.

***Opinion on Each Major Federal Program***

In our opinion, White Pine County, Nevada, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

### ***Other Matters***

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 13-1 and 13-2. Our opinion on each major federal program is not modified with respect to these matters.

### **Report on Internal Control over Compliance**

Management of White Pine County, Nevada is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered White Pine County, Nevada's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of White Pine County, Nevada's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

*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 response to the internal control compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

*Hinton Burdick, PLLC*

HintonBurdick, PLLC  
St. George, Utah  
November 22, 2013

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**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2013**

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

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Financial Statements

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

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

Noncompliance material to financial statements noted?  yes  no

Federal Awards

Internal Control over major programs:

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

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

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

Identification of major programs.

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
15.225	Recreation Resource Management
20.106	Airport Improvement Program

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

Auditee qualified as low-risk auditee?  yes  no

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2013**

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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 2013.

**Significant Deficiencies:**

12-2 Bad Check Trust Internal Controls and Procedures

In the prior year, the County's bad check trust was selected for audit. During our audit procedures, we discovered several control deficiencies that were communicated in prior year audit finding 12-2 as well as in the agreed upon procedures audit that was completed on this program and submitted to the County Commission. Some of the items reported have been addressed, however, during our follow up procedures pertaining to the District's bad check trust, we observed that the bad check trust accounting system, which accounts for all of the bad check trust cases, has still not been reconciled with the agency funds on hand in the agency fund bank account. We also noted that the old cases needing further collection action or needing to be administratively closed have not been addressed. Finally, we noted that the bad check trust program's written policies and procedures related to the operation of the program have not been created or implemented.

Recommendation

We 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 to address the control deficiencies in the program.

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.

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2013**

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.

**COMPLIANCE AND OTHER MATTERS**

**Compliance:**

No compliance findings noted in fiscal year 2013.

**Other Matters:**

No other matters reported in fiscal year 2013.

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2013**

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

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**INTERNAL CONTROL OVER FEDERAL AWARDS**

**Significant Deficiencies:**

**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 Transportation**

Airport Improvement Program – 20.106

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

**COMPLIANCE AND OTHER MATTERS**

**Compliance:**

**US Department of Interior**

Recreation Resource Management – 15.225

13-1 Timeliness of Reporting

Form 425 is required to be submitted quarterly. The forms have not been submitted to the Bureau of Land Management (BLM) – Nevada State Office.

Recommendation

We recommend that the County work with the BLM to complete the submission of Form 425 as soon as possible.

**WHITE PINE COUNTY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2013**

**US Department of Transportation**

Airport Improvement Program – 20.106

13-2 Timeliness of Reporting

Form 425 is required to be submitted quarterly. The forms have not been submitted to the Federal Aviation Administration.

Recommendation

We recommend that the County work with the Federal Aviation Administration to complete the submission of Form 425 as soon as possible.

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

After discussion with the Independent Auditors for White Pine County, the Finance Director proposed the following as a mitigating control to address this Significant Deficiency – A formal policy and procedures for an internal audit process of all departments that receipt cash shall be drafted by the Finance Director. The policy shall provide for random quarterly audits of all involved departments to verify cash receipts and reports to the County Commissioners regarding the results of the audits. Once the policy and procedures are approved by the Board of County Commissioners it shall be implemented no later than June 30, 2014.

Elizabeth Frances  
Finance Director  
White Pine County, NV

# White Pine County

**Department of Finance**  
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## **Corrective Action Plan for White Pine County Audit for Fiscal Year Ended June 30, 2013**

### **INTERNAL CONTROL OVER FINANCIAL REPORTING**

#### **Significant Deficiencies**

##### **12-2 Bad Check Trust Internal Controls and Procedures**

In the prior year, the County's bad check trust was selected for audit. During our audit procedures, we discovered several control deficiencies that were communicated in prior year audit finding 12-2 as well as in the agreed upon procedures audit that was completed on this program and submitted to the County Commission. Some of the items reported have been addressed, however, during our follow up procedures pertaining to the District's bad check trust, we observed that the bad check trust accounting system, which accounts for all of the bad check trust cases, has still not been reconciled with the agency funds on hand in the agency fund bank account. We also noted that the old cases needing further collection action or needing to be administratively closed have not been addressed. Finally, we noted that the bad check trust program's written policies and procedures related to the operation of the program have not been created or implemented.

#### **Corrective Action**

The District Attorney is currently drafting formal policies and procedures for this program. They will be reviewed by the Finance Director and submitted to the Board of County Commissioners for their approval. The approved policies and procedures will be implemented prior to June 30, 2014. The District Attorney will continue to work on reconciliation of the accounting system to the cash on hand and disposition of the old cases.

##### **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.

### **Corrective Action**

As a mitigating control, the Finance Director shall draft a formal policy and procedures for an internal audit process of all departments that receipt cash. The policy shall provide for random quarterly audits of all involved departments to verify cash receipts and reports to the County Commissioners regarding the results of the audits. Once the policy and procedures are approved by the Board of County Commissioners it shall be implemented no later than June 30, 2014.

### **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 sometimes 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.

### **Corrective Action**

The Finance Director shall draft a formal policy requiring all departments that receive payments to make deposits no less than five days from the time payment is received. This policy shall be brought to the Board of County Commissioners for approval. Compliance with this policy shall be verified through the internal audit process outlined in the Corrective Action to 11-1. This policy shall be implemented no later than June 30, 2014.

## **INTERNAL CONTROL OVER FEDERAL AWARDS**

### **Significant Deficiencies**

#### **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 Segregation of Duties Over Cash Receipting

### **Corrective Action**

As a mitigating control, the Finance Director shall draft a formal policy and procedures for an internal audit process of all departments that receipt cash. The policy shall provide for random quarterly audits of all involved departments to verify cash receipts and reports to the County Commissioners regarding the results of the audits. Once the policy and procedures are approved by the Board of County Commissioners it shall be implemented no later than June 30, 2014.

#### **US Department of Transportation - Airport Improvement Program – 20.106**

The following finding from the financial statement findings is considered to be a significant deficiency for this federal award: 11-1 Segregation of Duties Over Cash Receipting

### **Corrective Action**

As a mitigating control, the Finance Director shall draft a formal policy and procedures for an internal audit process of all departments that receipt cash. The policy shall provide for random quarterly audits of all involved departments to verify cash receipts and reports to the County Commissioners

regarding the results of the audits. Once the policy and procedures are approved by the Board of County Commissioners it shall be implemented no later than June 30, 2014.

## **Compliance**

### **US Department of Interior - Recreation Resource Management – 15.225**

#### **13-1 Timeliness of Reporting**

Form 425 is required to be submitted quarterly. The forms have not been submitted to the Bureau of Land Management (BLM) – Nevada State Office.

#### **Corrective Action**

The White Pine County Department of Economic Development is working with the Bureau of Land Management (BLM) – Nevada State office to correct this compliance issue. This issue will be corrected no later than December 31, 2013. They will also amend their standard operating procedures to include submission of the quarterly Form 425 as required on all federal grants with copies forwarded to the Finance Office.

### **US Department of Transportation - Airport Improvement Program – 20.106**

#### **13-2 Timeliness of Reporting**

Form 425 is required to be submitted quarterly. The forms have not been submitted to the Federal Aviation Administration.

#### **Corrective Action**

Armstrong Consultants, Inc. has provided all missing reports to White Pine County. White Pine County shall review, sign and submit these to the Federal Aviation Administration no later than December 17, 2013. Armstrong Consultants, Inc. has also amended their standard operating procedures to assist the Sponsor (White Pine County) in getting the Form 425 submitted in a timely manner on all of their active grants.

## **SUMMARY**

Follow up reports on the progress of these items shall be provided to the County Commissioners at the regularly scheduled second meetings of March, 2014 and June, 2014.



Elizabeth Frances  
Finance Director  
White Pine County, Nevada