

**HUMBOLDT COUNTY**  
**Statement of Net Assets**  
**June 30, 2010**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 29,190,382	\$ 2,132,587	\$ 31,322,969
Taxes receivable	55,144	-	55,144
Accounts receivable	266,216	58,946	325,162
Interest receivable	2,634	215	2,849
Prepaid items	926	-	926
Notes receivable	148,942	-	148,942
Intergovernmental receivable	2,179,951	-	2,179,951
Inventories	-	25,911	25,911
Internal balances	1,160	(1,160)	-
Capital assets:			
Land	2,313,835	-	2,313,835
Construction in progress	61,466	-	61,466
Other capital assets net of depreciation	57,530,554	299,517	57,830,071
	<u>91,751,210</u>	<u>2,516,016</u>	<u>94,267,226</u>
<b>LIABILITIES</b>			
Accounts payable	548,525	17,240	565,765
Accrued salaries and benefits	486,193	6,271	492,464
Intergovernmental payable	369,869	327	370,196
Unearned revenue	67,443	-	67,443
Noncurrent liabilities:			
Due within one year:			
Compensated absences	721,951	13,166	735,117
Due in more than one year:			
Other postemployment benefits	1,222,902	9,889	1,232,791
	<u>3,416,883</u>	<u>46,893</u>	<u>3,463,776</u>
<b>NET ASSETS</b>			
Invested in capital assets	59,905,855	299,517	60,205,372
Unrestricted	28,428,472	2,169,606	30,598,078
	<u>\$ 88,334,327</u>	<u>\$ 2,469,123</u>	<u>\$ 90,803,450</u>

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

**HUMBOLDT COUNTY  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2010**

	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
<b>Primary government:</b>				
Governmental activities:				
General government	\$ 5,053,275	\$ 1,075,246	\$ 32,644	\$ -
Public safety	8,066,873	1,300,726	313,562	-
Judicial	3,563,509	981,638	235,971	-
Public works	5,367,835	140,383	281,782	-
Health	218,193	-	-	-
Welfare	557,206	-	86,019	-
Culture and recreation	2,066,966	176,172	38,140	-
Community support	2,238,898	19,882	216,778	-
Interest on long-term debt	3,203	-	-	-
Total governmental activities	<u>27,135,958</u>	<u>3,694,047</u>	<u>1,204,896</u>	<u>-</u>
Business-type activities:				
Television	228,081	217,920	36,402	-
Solid waste management	874,721	1,075,713	-	-
Total business-type activities	<u>1,102,802</u>	<u>1,293,633</u>	<u>36,402</u>	<u>-</u>
Total primary government	<u>\$ 28,238,760</u>	<u>\$ 4,987,680</u>	<u>\$ 1,241,298</u>	<u>\$ -</u>

General revenues:

- Property taxes
- Consolidated taxes
- Franchise taxes
- Motor vehicle fuel taxes
- Room taxes
- Miscellaneous revenues
- Unrestricted investment earnings
- Payments in-lieu of taxes
- Total general revenues

Change in Net Assets

- Net assets - beginning
- Net assets - ending

**Net (Expenses) Revenues and  
Changes in Net Assets**

<b>Primary Government</b>		
<b>Governmental Activities</b>	<b>Business- type</b>	<b>Total</b>
\$ (3,945,384)	\$ -	\$ (3,945,384)
(6,452,584)	-	(6,452,584)
(2,345,900)	-	(2,345,900)
(4,945,670)	-	(4,945,670)
(218,193)	-	(218,193)
(471,187)	-	(471,187)
(1,852,654)	-	(1,852,654)
(2,002,238)	-	(2,002,238)
(3,203)	-	(3,203)
<u>(22,237,013)</u>	<u>-</u>	<u>(22,237,013)</u>
-	26,241	26,241
-	200,992	200,992
<u>-</u>	<u>227,233</u>	<u>227,233</u>
<u>(22,237,013)</u>	<u>227,233</u>	<u>(22,009,780)</u>
8,133,107	-	8,133,107
7,416,350	-	7,416,350
704,003	-	704,003
2,743,829	-	2,743,829
145,296	-	145,296
689,007	20,514	709,521
436,119	3,343	439,462
1,641,405	-	1,641,405
<u>21,909,116</u>	<u>23,857</u>	<u>21,932,973</u>
(327,897)	251,090	(76,807)
88,662,224	2,218,033	90,880,257
<u>\$ 88,334,327</u>	<u>\$ 2,469,123</u>	<u>\$ 90,803,450</u>

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

**HUMBOLDT COUNTY**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2010**

	<u>General Fund</u>	<u>Road Fund</u>	<u>Regional Transportation Fund</u>	<u>6th Judicial District Fund</u>
<b>Assets:</b>				
Cash and cash equivalents	\$ 10,073,235	\$1,204,992	\$ 1,790,655	\$ 1,777,078
Taxes receivable	21,474	-	-	14,315
Accounts receivable	171,356	84,287	-	6,334
Interest receivable	1,872	-	275	-
Prepaid items	926	-	-	-
Notes receivable	8,412	-	-	-
Due from other governments	1,240,321	282,004	247,125	103,168
Due from other funds	49,988	46,282	-	-
	<u>\$ 11,567,584</u>	<u>\$1,617,565</u>	<u>\$ 2,038,055</u>	<u>\$ 1,900,895</u>
<b>Liabilities</b>				
Accounts payable	\$ 266,942	\$ 81,469	\$ 30,179	\$ 75,377
Accrued salaries/benefits	312,072	42,616	-	87,763
Due to other governments	82,451	124	-	62,430
Due to other funds	36,884	24	-	5,132
Deferred revenue	48,183	-	-	52,549
	<u>746,532</u>	<u>124,233</u>	<u>30,179</u>	<u>283,251</u>
<b>Fund Balances</b>				
Reserved for government stabilization	-	-	-	-
Reserved for encumbrances	-	200,000	-	-
Reserved for notes receivable	8,412	-	-	-
Reserved for technology enhancements	34,354	-	-	880
Reserved for pari-mutual betting	-	-	-	-
Reserved for child support	26,393	-	-	-
Unreserved reported in:				
General Fund	10,751,893	-	-	-
Special Revenue Funds	-	1,293,332	2,007,876	1,616,764
Capital Projects Funds	-	-	-	-
	<u>10,821,052</u>	<u>1,493,332</u>	<u>2,007,876</u>	<u>1,617,644</u>
<b>Total fund balances</b>	<u>10,821,052</u>	<u>1,493,332</u>	<u>2,007,876</u>	<u>1,617,644</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 11,567,584</u>	<u>\$1,617,565</u>	<u>\$ 2,038,055</u>	<u>\$ 1,900,895</u>

<b>Indigent Medical Fund</b>	<b>Winnemucca Events Complex Fund</b>	<b>Building Reserve Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$1,731,511	\$ 595,768	\$3,269,814	\$ 8,747,329	\$ 29,190,382
3,182	2,936	734	12,503	55,144
-	-	-	3,635	265,612
266	-	-	221	2,634
-	-	-	-	926
-	-	140,530	-	148,942
1,813	53,485	180,605	72,034	2,180,555
-	-	-	3,337	99,607
<u>\$1,736,772</u>	<u>\$ 652,189</u>	<u>\$3,591,683</u>	<u>\$ 8,839,059</u>	<u>\$ 31,943,802</u>
\$ 1,500	\$ 51,762	\$ -	\$ 41,296	\$ 548,525
-	10,537	-	33,205	486,193
108,676	2,227	-	113,961	369,869
1,487	5,946	-	48,974	98,447
3,182	2,936	114,264	15,003	236,117
<u>114,845</u>	<u>73,408</u>	<u>114,264</u>	<u>252,439</u>	<u>1,739,151</u>
-	-	-	1,050,842	1,050,842
-	-	-	-	200,000
-	-	27,000	-	35,412
-	-	-	-	35,234
-	3,191	-	-	3,191
-	-	-	-	26,393
-	-	-	-	10,751,893
1,621,927	575,590	-	7,059,973	14,175,462
-	-	3,450,419	475,805	3,926,224
<u>1,621,927</u>	<u>578,781</u>	<u>3,477,419</u>	<u>8,586,620</u>	<u>30,204,651</u>
<u>\$1,736,772</u>	<u>\$ 652,189</u>	<u>\$3,591,683</u>	<u>\$ 8,839,059</u>	<u>\$ 31,943,802</u>

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

**HUMBOLDT COUNTY**  
**Reconciliation of the Balance Sheet**  
**To the Statement of Net Assets**  
**Governmental Funds**  
**June 30, 2010**

Total Governmental Fund Balances		\$ 30,204,651
<p>Amounts reported for governmental activities in the statement of net assets are different because:</p>		
<p>Capital Assets used in governmental activities are not resources and therefore are not reported in the funds.</p>		
Governmental Capital Assets	\$ 100,288,768	
Less Accumulated Depreciation	<u>(40,382,913)</u>	59,905,855
<p>Long-term liabilities, including bonds payable are not due and payable in the current period and therefore are not reported in the governmental funds.</p>		
Net OPEB obligation	1,222,902	
Compensated absences	<u>721,951</u>	(1,944,853)
<p>Deferred revenue represents amounts that were not available to fund current expenditures and therefore are not reported in the governmental funds.</p>		
		<u>168,674</u>
<b>Net Assets of Governmental Activities</b>		<b><u><u>\$ 88,334,327</u></u></b>

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

**HUMBOLDT COUNTY**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2010**

	<u>General Fund</u>	<u>Road Fund</u>	<u>Regional Transportation Fund</u>	<u>6th Judicial District Fund</u>
<b>REVENUES</b>				
Taxes	\$ 3,657,384	\$ -	\$ -	\$ 1,909,934
Licenses and permits	1,006,648	-	-	-
Intergovernmental revenue	7,576,803	1,718,672	1,306,940	1,735,224
Charges for services	428,700	289,801	-	4,899
Fines and forfeits	676,077	-	-	63,397
Miscellaneous revenues	756,039	144,515	3,336	6,946
 Total Revenues	 <u>14,101,651</u>	 <u>2,152,988</u>	 <u>1,310,276</u>	 <u>3,720,400</u>
<b>EXPENDITURES</b>				
Current:				
General government	4,578,722	-	-	-
Judicial	2,164,834	-	-	1,054,208
Public safety	5,770,801	-	-	2,266,974
Public works	19,110	2,714,152	1,315,937	-
Health	220,714	-	-	-
Welfare	-	-	-	-
Culture and recreation	5,000	-	-	-
Community support	647,593	-	-	-
Intergovernmental expenditures	470,183	139,604	-	54,197
Debt service:				
Principal	-	73,757	-	-
Interest	-	3,203	-	-
 Total Expenditures	 <u>13,876,957</u>	 <u>2,930,716</u>	 <u>1,315,937</u>	 <u>3,375,379</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>224,694</u>	 <u>(777,728)</u>	 <u>(5,661)</u>	 <u>345,021</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	5,000	1,460,641	-	-
Transfers out	-	-	-	(5,000)
Total Other Financing Sources (Uses)	<u>5,000</u>	<u>1,460,641</u>	<u>-</u>	<u>(5,000)</u>
 Net Change in Fund Balances	 229,694	 682,913	 (5,661)	 340,021
 Fund Balances - beginning	 <u>10,591,358</u>	 <u>810,419</u>	 <u>2,013,537</u>	 <u>1,277,623</u>
 Fund Balances - ending	 <u>\$10,821,052</u>	 <u>\$1,493,332</u>	 <u>\$ 2,007,876</u>	 <u>\$ 1,617,644</u>

<b>Indigent Medical Fund</b>	<b>Winnemucca Events Complex Fund</b>	<b>Building Reserve Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 298,552	\$ 391,777	\$ 97,952	\$ 1,790,720	\$ 8,146,319
-	-	-	-	1,006,648
-	267,666	202,303	2,313,575	15,121,183
-	172,973	15,542	36,970	948,885
-	-	-	46,381	785,855
<u>3,774</u>	<u>28,523</u>	<u>41,418</u>	<u>13,537</u>	<u>998,088</u>
<u>302,326</u>	<u>860,939</u>	<u>357,215</u>	<u>4,201,183</u>	<u>27,006,978</u>
-	-	-	193,837	4,772,559
-	-	-	208,127	3,427,169
-	-	-	-	8,037,775
-	-	-	-	4,049,199
-	-	-	-	220,714
65,730	-	-	487,299	553,029
-	767,338	-	1,055,272	1,827,610
-	-	232,354	216,775	1,096,722
97,336	-	-	171,100	932,420
-	-	-	-	73,757
-	-	-	-	<u>3,203</u>
<u>163,066</u>	<u>767,338</u>	<u>232,354</u>	<u>2,332,410</u>	<u>24,994,157</u>
<u>139,260</u>	<u>93,601</u>	<u>124,861</u>	<u>1,868,773</u>	<u>2,012,821</u>
-	-	-	25,000	1,490,641
-	-	-	(1,485,641)	(1,490,641)
-	-	-	(1,460,641)	-
139,260	93,601	124,861	408,132	2,012,821
<u>1,482,667</u>	<u>485,180</u>	<u>3,352,558</u>	<u>8,178,488</u>	<u>28,191,830</u>
<u>\$1,621,927</u>	<u>\$ 578,781</u>	<u>\$3,477,419</u>	<u>\$ 8,586,620</u>	<u>\$ 30,204,651</u>

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

**HUMBOLDT 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, 2010**

Net Change in Fund Balances - Governmental Funds		\$ 2,012,821
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>Governmental funds report capital outlays as expenditures. The cost of those assets is depreciated over their estimated useful lives in the statement of activities.</p>		
Expenditures for capital assets	\$ 1,064,595	
Less current year depreciation	(2,651,736)	
Loss on disposition of assets	<u>(64,539)</u>	
		(1,651,680)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds.</p>		
Change in deferred revenue		(49,500)
<p>Loan proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of debt principal is an expenditure in governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. Debt transactions are:</p>		
Capital lease-principal payments		73,757
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.</p>		
Change in net OPEB obligation		(653,842)
Change in long-term compensated absences		<u>(59,453)</u>
<b>Change in Net Assets of Governmental Activities</b>		<b><u>\$ (327,897)</u></b>

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

**HUMBOLDT COUNTY**  
**General Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual-By Function and Department**  
**For the Year Ended June 30, 2010**

	<u>2010 Budgeted Amounts</u>		<u>2010</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Final Budget</u>
<b>REVENUES</b>				
Taxes	\$ 1,957,291	\$ 1,957,291	\$ 3,657,384	\$ 1,700,093
Licenses and permits	843,000	843,000	1,006,648	163,648
Intergovernmental revenues	6,911,112	7,244,960	7,576,803	331,843
Charges for services	345,000	345,000	428,700	83,700
Fines and forfeits	700,000	700,000	676,077	(23,923)
Miscellaneous	507,000	533,722	756,039	222,317
	<u>11,263,403</u>	<u>11,623,973</u>	<u>14,101,651</u>	<u>2,477,678</u>
<b>EXPENDITURES BY FUNCTION AND DEPARTMENT</b>				
<b>Current:</b>				
General government:				
Commission	259,030	259,030	234,590	24,440
Administrator	276,266	281,366	280,321	1,045
Elections	15,000	27,000	25,652	1,348
Comptroller	346,508	346,508	274,034	72,474
Assessor	637,410	637,410	602,952	34,458
Treasurer	252,610	252,610	246,022	6,588
Clerk	360,905	360,905	358,638	2,267
Recorder	319,075	357,496	327,640	29,856
Computer systems	299,342	299,342	258,027	41,315
Planning	122,509	122,509	116,426	6,083
Buildings and grounds	1,070,570	1,084,570	1,046,049	38,521
Communications	221,295	221,295	196,549	24,746
Personnel	28,000	32,245	28,141	4,104
Miscellaneous	1,220,500	1,024,889	583,681	441,208
	<u>5,429,020</u>	<u>5,307,175</u>	<u>4,578,722</u>	<u>728,453</u>
Total general government function				(continued)

**HUMBOLDT COUNTY**  
**General Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual-By Function and Department**  
**For the Year Ended June 30, 2010**

	<u>2010 Budgeted Amounts</u>		<u>2010</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Final Budget</u>
Judicial:				
Justice court	\$ 689,375	\$ 721,375	\$ 718,180	\$ 3,195
District attorney	953,992	966,560	929,219	37,341
Child support	370,076	370,076	335,345	34,731
Public defender	288,631	288,631	182,090	106,541
	<u>2,302,074</u>	<u>2,346,642</u>	<u>2,164,834</u>	<u>181,808</u>
Total judicial function				
Public safety:				
Sheriff	2,959,949	3,142,280	3,050,903	91,377
Detention	1,517,744	1,564,853	1,459,721	105,132
Dispatch	807,674	775,274	731,024	44,250
Building official	277,065	286,745	275,557	11,188
Task force	128,030	254,829	253,595	1,234
LEPC	-	-	1	(1)
	<u>5,690,462</u>	<u>6,023,981</u>	<u>5,770,801</u>	<u>253,180</u>
Total public safety function				
Public works	<u>25,000</u>	<u>25,000</u>	<u>19,110</u>	<u>5,890</u>
Health:				
Health	124,736	124,736	113,725	11,011
Mosquito control	147,930	145,430	106,989	38,441
	<u>272,666</u>	<u>270,166</u>	<u>220,714</u>	<u>49,452</u>
Total health function				
Culture and recreation	<u>2,500</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Community support	<u>355,599</u>	<u>459,927</u>	<u>647,593</u>	<u>(187,666)</u>
Intergovernmental expenditures	<u>526,000</u>	<u>526,000</u>	<u>470,183</u>	<u>55,817</u>
Total Expenditures	<u>14,603,321</u>	<u>14,963,891</u>	<u>13,876,957</u>	<u>1,086,934</u>

(continued)

**HUMBOLDT COUNTY**  
**General Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual-By Function and Department**  
**For the Year Ended June 30, 2010**

	<u>2010 Budgeted Amounts</u>		<u>2010</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Final Budget</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (3,339,918)</u>	<u>\$ (3,339,918)</u>	<u>\$ 224,694</u>	<u>\$ 3,564,612</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	5,000	5,000	5,000	-
Contingency	<u>(325,000)</u>	<u>(325,000)</u>	<u>-</u>	<u>325,000</u>
Total other financing sources and uses	<u>(320,000)</u>	<u>(320,000)</u>	<u>5,000</u>	<u>325,000</u>
Net change in fund balance	(3,659,918)	(3,659,918)	229,694	3,889,612
Fund balance - beginning	<u>7,772,685</u>	<u>7,772,685</u>	<u>10,591,358</u>	<u>2,818,673</u>
Fund balance - ending	<u><u>\$ 4,112,767</u></u>	<u><u>\$ 4,112,767</u></u>	<u><u>\$ 10,821,052</u></u>	<u><u>\$ 6,708,285</u></u>

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

**HUMBOLDT COUNTY**  
**Road Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended June 30, 2010**

	2010 Budgeted Amounts		2010	
	Original Budget	Final Budget	Actual	Variance To Final Budget
<b>REVENUES</b>				
Intergovernmental revenues:				
Federal grants	\$ 260,000	\$ 279,207	\$ 281,782	\$ 2,575
Motor vehicle fuel taxes 1.25 cents	490,236	490,236	490,239	3
Motor vehicle fuel taxes 1.75 cents	145,000	145,000	181,908	36,908
Motor vehicle fuel taxes 2.35 cents	777,015	777,015	764,743	(12,272)
Total Intergovernmental revenues	1,672,251	1,691,458	1,718,672	27,214
Charges for services				
Fuel sales reimbursements	200,000	200,000	215,466	15,466
Repair reimbursements	60,000	60,000	74,335	14,335
Total Charges for services	260,000	260,000	289,801	29,801
Miscellaneous	5,000	5,000	144,515	139,515
Total Revenues	1,937,251	1,956,458	2,152,988	196,530
<b>EXPENDITURES</b>				
Public works function:				
Highways and street:				
Salaries and wages	868,580	872,680	872,652	28
Employee benefits	336,510	332,410	330,738	1,672
Services and supplies	1,419,900	1,367,350	1,108,240	259,110
Capital outlay	350,000	412,153	402,522	9,631
Total Public works function	2,974,990	2,984,593	2,714,152	270,441
Intergovernmental expenditure function:				
Services and supplies	130,000	139,604	139,604	-
Debt service function:				
Principal	73,800	73,800	73,757	43
Interest	3,175	3,175	3,203	(28)
Total Debt service function	76,975	76,975	76,960	15
Total Expenditures	3,181,965	3,201,172	2,930,716	270,456
Excess (deficiency) of revenues over (under) expenditures	(1,244,714)	(1,244,714)	(777,728)	466,986

(continued)

**HUMBOLDT COUNTY**  
**Road Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended June 30, 2010**

	2010 Budgeted Amounts		2010	
	Original Budget	Final Budget	Actual	Variance To Final Budget
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers - in	\$ 1,000,000	\$ 1,000,000	\$ 1,460,641	\$ 460,641
Net change in fund balance	(244,714)	(244,714)	682,913	927,627
Fund balance - beginning	583,642	583,642	810,419	226,777
Fund balance - ending	<u>\$ 338,928</u>	<u>\$ 338,928</u>	<u>\$ 1,493,332</u>	<u>\$ 1,154,404</u>

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

**HUMBOLDT COUNTY**  
**Regional Transportation Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended June 30, 2010**

	<u>2010 Budgeted Amounts</u>		<u>2010</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance To Final Budget</u>
<b>REVENUES</b>				
Intergovernmental revenue:				
Gasoline taxes	\$1,060,000	\$1,060,000	\$1,306,940	\$ 246,940
Miscellaneous	<u>7,500</u>	<u>7,500</u>	<u>3,336</u>	<u>(4,164)</u>
Total Revenues	<u>1,067,500</u>	<u>1,067,500</u>	<u>1,310,276</u>	<u>242,776</u>
<b>EXPENDITURES</b>				
Public works function:				
Highways and street:				
Services and supplies	1,170,000	1,170,000	1,315,937	(145,937)
Capital outlay	<u>600,000</u>	<u>600,000</u>	<u>-</u>	<u>600,000</u>
Total Expenditures	<u>1,770,000</u>	<u>1,770,000</u>	<u>1,315,937</u>	<u>454,063</u>
Excess (deficiency) of revenues over (under) expenditures	(702,500)	(702,500)	(5,661)	696,839
Fund balance - beginning	<u>2,130,665</u>	<u>2,130,665</u>	<u>2,013,537</u>	<u>(117,128)</u>
Fund balance - ending	<u>\$1,428,165</u>	<u>\$1,428,165</u>	<u>\$2,007,876</u>	<u>\$ 579,711</u>

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

**HUMBOLDT COUNTY**  
**6th Judicial District Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended June 30, 2010**

	<u>2010 Budgeted Amounts</u>		<u>2010</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance To Final Budget</u>
<b>REVENUES</b>				
Taxes	<u>\$1,159,722</u>	<u>\$1,159,722</u>	<u>\$1,909,934</u>	<u>\$ 750,212</u>
Intergovernmental revenue:				
Grants:				
OJJDP JBIG grant	-	16,029	16,342	(313)
USJR grant	-	13,380	1,035	(12,345)
OJJDP formula grant	11,042	21,300	14,759	(6,541)
Lovelock indian tribe grant	8,000	8,000	-	(8,000)
Summer school grant	-	4,200	2,575	(1,625)
Parenting project grant	-	16,417	26,000	9,583
OJJDP youth outreach	4,594	5,526	7,590	2,064
OJJDP community partnership grant	15,665	40,340	20,773	(19,567)
Parole fees	7,920	7,920	-	(7,920)
Combined tax	485,672	485,672	519,144	33,472
Pershing county contribution	592,034	592,034	563,503	(28,531)
Lander county contribution	<u>592,034</u>	<u>592,034</u>	<u>563,503</u>	<u>(28,531)</u>
Total Intergovernmental revenues	<u>1,716,961</u>	<u>1,802,852</u>	<u>1,735,224</u>	<u>(68,254)</u>
Charges for services	<u>-</u>	<u>-</u>	<u>4,899</u>	<u>4,899</u>
Fines and forfeits	<u>20,000</u>	<u>20,000</u>	<u>63,397</u>	<u>43,397</u>
Miscellaneous	<u>-</u>	<u>-</u>	<u>6,946</u>	<u>6,946</u>
Total Revenues	<u>2,896,683</u>	<u>2,982,574</u>	<u>3,720,400</u>	<u>737,826</u>

(continued)

**HUMBOLDT COUNTY**  
**6th Judicial District Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended June 30, 2010**

	<u>2010 Budgeted Amounts</u>		<u>2010</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance To Final Budget</u>
<b>EXPENDITURES</b>				
Public safety function:				
Juvenile probation:				
Salaries and wages	\$1,295,740	\$1,295,740	\$1,287,571	\$ 8,169
Employee benefits	589,330	589,330	572,425	16,905
Services and supplies	343,211	415,722	371,022	44,700
Capital outlay	36,000	36,000	35,956	44
Total Public safety function	<u>2,264,281</u>	<u>2,336,792</u>	<u>2,266,974</u>	<u>69,818</u>
Judicial function:				
District court:				
Salaries and wages	355,850	345,850	337,565	8,285
Employee benefits	120,810	115,810	112,724	3,086
Services and supplies	266,500	288,880	380,714	(91,834)
Capital outlay	4,000	10,000	-	10,000
Total District court	<u>747,160</u>	<u>760,540</u>	<u>831,003</u>	<u>(70,463)</u>
Court reporters:				
Salaries and wages	154,730	154,730	149,786	4,944
Employee benefits	51,360	51,360	49,190	2,170
Services and supplies	40,500	40,500	24,229	16,271
Total Court reporters	<u>246,590</u>	<u>246,590</u>	<u>223,205</u>	<u>23,385</u>
Total Judicial function	<u>993,750</u>	<u>1,007,130</u>	<u>1,054,208</u>	<u>(47,078)</u>
Intergovernmental expenditure function:				
Services and supplies	58,927	58,927	54,197	4,730
Total Expenditures	<u>3,316,958</u>	<u>3,402,849</u>	<u>3,375,379</u>	<u>27,470</u>

(continued)

**HUMBOLDT COUNTY**  
**6th Judicial District Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended June 30, 2010**

	2010 Budgeted Amounts		2010	
	Original Budget	Final Budget	Actual	Variance To Final Budget
Excess (deficiency) of revenues over expenditures	\$ (420,275)	\$ (420,275)	\$ 345,021	\$ 765,296
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>
Net change in fund balance	(425,275)	(425,275)	340,021	765,296
Fund balance - beginning	<u>563,520</u>	<u>563,520</u>	<u>1,277,623</u>	<u>714,103</u>
Fund balance - ending	<u><u>\$ 138,245</u></u>	<u><u>\$ 138,245</u></u>	<u><u>\$1,617,644</u></u>	<u><u>\$ 1,479,399</u></u>

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

**HUMBOLDT COUNTY**  
**Indigent Medical Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended June 30, 2010**

	2010 Budgeted Amounts		2010	
	Original Budget	Final Budget	Actual	Variance To Final Budget
<b>REVENUES</b>				
Taxes	\$ 178,419	\$ 178,419	\$ 298,552	\$ 120,133
Miscellaneous	12,000	12,000	3,774	(8,226)
Total Revenues	190,419	190,419	302,326	111,907
<b>EXPENDITURES</b>				
Welfare function:				
Services and supplies	445,000	445,000	65,730	379,270
Intergovernmental expenditure function:				
Services and supplies	60,559	60,559	97,336	(36,777)
Total Expenditures	505,559	505,559	163,066	342,493
Excess (deficiency) of revenues over (under) expenditures	(315,140)	(315,140)	139,260	454,400
Fund balance - beginning	1,081,449	1,081,449	1,482,667	401,218
Fund balance - ending	\$ 766,309	\$ 766,309	\$1,621,927	\$ 855,618

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

**HUMBOLDT COUNTY**  
**Winnemucca Events Complex Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended June 30, 2010**

	<u>2010 Budgeted Amounts</u>		<u>2010</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance To Final Budget</u>
<b>REVENUES</b>				
Taxes	\$ 237,892	\$ 237,892	\$ 391,777	\$ 153,885
Intergovernmental				
Combined tax	114,480	114,480	122,370	7,890
Room taxes	100,000	100,000	145,296	45,296
Total intergovernmental revenues	214,480	214,480	267,666	53,186
Charges for services	122,600	122,600	172,973	50,373
Miscellaneous	15,000	15,000	28,523	13,523
Total Revenues	589,972	589,972	860,939	270,967
<b>EXPENDITURES</b>				
Culture and Recreation Function:				
Salaries and wages	264,685	265,934	265,807	127
Employee benefits	79,800	79,015	78,984	31
Services and supplies	386,900	386,436	371,527	14,909
Capital outlay	56,150	56,150	51,020	5,130
Total Expenditures	787,535	787,535	767,338	20,197
Excess (deficiency) of revenues over (under) expenditures	(197,563)	(197,563)	93,601	291,164
Fund balance - beginning	277,785	277,785	485,180	207,395
Fund balance - ending	<u>\$ 80,222</u>	<u>\$ 80,222</u>	<u>\$ 578,781</u>	<u>\$ 498,559</u>

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

**HUMBOLDT COUNTY**  
**Statement of Net Assets**  
**Proprietary Funds**  
**June 30, 2010**

	<b>Business-Type Activities - Enterprise Funds</b>		
	<b>Humboldt Television Fund</b>	<b>Solid Waste Management Fund</b>	<b>Totals Current Year</b>
<b>ASSETS</b>			
Current:			
Cash and Cash Equivalents	\$ 734,673	\$ 1,397,914	\$2,132,587
Accounts receivable	11,331	47,615	58,946
Interest receivable	-	215	215
Due from other funds	-	83	83
Inventories	25,911	-	25,911
<b>Total Current Assets</b>	<b>771,915</b>	<b>1,445,827</b>	<b>2,217,742</b>
Noncurrent Assets:			
Capital assets:			
Buildings	24,195	-	24,195
Machinery and equipment	1,043,639	92,286	1,135,925
Less accumulated depreciation	(782,921)	(77,682)	(860,603)
<b>Total capital assets (net of accumulated depreciation)</b>	<b>284,913</b>	<b>14,604</b>	<b>299,517</b>
<b>Total Assets</b>	<b>1,056,828</b>	<b>1,460,431</b>	<b>2,517,259</b>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	1,223	16,017	17,240
Accrued liabilities	17,302	2,135	19,437
Due from other governments	109	218	327
Due to other funds	961	282	1,243
<b>Total Current Liabilities</b>	<b>19,595</b>	<b>18,652</b>	<b>38,247</b>
Noncurrent Liabilities:			
Other postemployment benefits	9,497	392	9,889
<b>Total Liabilities</b>	<b>29,092</b>	<b>19,044</b>	<b>48,136</b>
<b>NET ASSETS</b>			
Invested in capital assets	284,913	14,604	299,517
Unrestricted	742,823	1,426,783	2,169,606
<b>Total Net Assets</b>	<b>\$ 1,027,736</b>	<b>\$ 1,441,387</b>	<b>\$2,469,123</b>

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

**HUMBOLDT COUNTY**  
**Proprietary Funds**  
**Statement of Revenues, Expenses, and**  
**Changes in Net Assets**  
**For the Year Ended June 30, 2010**

	<b>Business-Type Activities - Enterprise Funds</b>		
	<b>Humboldt Television Fund</b>	<b>Solid Waste Management Fund</b>	<b>Totals Current Year</b>
<b>OPERATING REVENUES</b>			
Charges for services:			
User fees	\$ 217,920	\$ 1,075,713	\$ 1,293,633
Grants	36,402	-	36,402
Miscellaneous	20,514	-	20,514
Total Revenues	274,836	1,075,713	1,350,549
<b>OPERATING EXPENSES</b>			
Salaries and wages	87,904	42,868	130,772
Employee benefits	30,256	12,680	42,936
Services and supplies	52,524	814,015	866,539
Depreciation	57,397	5,158	62,555
Total Operating Expenses	228,081	874,721	1,102,802
Operating Income (Loss)	46,755	200,992	247,747
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Interest earnings	-	3,343	3,343
Change in Net Assets	46,755	204,335	251,090
<b>NET ASSETS, JULY 1</b>	980,981	1,237,052	2,218,033
<b>NET ASSETS, JUNE 30</b>	\$ 1,027,736	\$ 1,441,387	\$ 2,469,123

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

**HUMBOLDT COUNTY**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2010**

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Humboldt Television Fund</b>	<b>Solid Waste Management Fund</b>	<b>Totals Current Year</b>
<b>CASH FLOWS FROM</b>			
<b>OPERATING ACTIVITIES:</b>			
Cash received from customers	\$ 276,724	\$ 1,071,305	\$ 1,348,029
Cash payments for personnel costs	(107,935)	(56,488)	(164,423)
Cash payments for services and supplies	(53,986)	(916,320)	(970,306)
Net Cash Provided by Operating Activities	<u>114,803</u>	<u>98,497</u>	<u>213,300</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Purchases of capital assets	<u>(73,841)</u>	<u>-</u>	<u>(73,841)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Interest received	<u>-</u>	<u>3,488</u>	<u>3,488</u>
Net Increase (Decrease) in Cash and Cash Equivalents	40,962	101,985	142,947
<b>CASH AND CASH EQUIVALENTS, JULY 1</b>	<u>693,711</u>	<u>1,295,929</u>	<u>1,989,640</u>
<b>CASH AND CASH EQUIVALENTS, JUNE 30</b>	<u><u>\$ 734,673</u></u>	<u><u>\$ 1,397,914</u></u>	<u><u>\$ 2,132,587</u></u>

(continued)

**HUMBOLDT COUNTY**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2010**

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Humboldt Television Fund</b>	<b>Solid Waste Management Fund</b>	<b>Totals Current Year</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating Income (Loss)	\$ 46,755	\$ 200,992	\$ 247,747
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operations:			
Depreciation	57,397	5,158	62,555
Change in assets and liabilities:			
(Increase) decrease in:			
Accounts receivable	1,888	(4,409)	(2,521)
Inventory	1,585	-	1,585
Increase (decrease) in:			
Accounts payable	(3,047)	(102,304)	(105,351)
Accrued salaries and benefits	10,225	(940)	9,285
Total adjustments	68,048	(102,495)	(34,447)
Net Cash Provided by Operating Activities	\$ 114,803	\$ 98,497	\$ 213,300

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

**HUMBOLDT COUNTY**  
**Statement of Fiduciary Net Assets**  
**Fiduciary Funds**  
**June 30, 2010**

	AGENCY FUNDS	INVESTMENT TRUST FUND
<b>ASSETS</b>		
Cash and cash equivalents	\$ 4,799,580	\$ 2,232,713
Interest receivable	-	316
Total Assets	\$ 4,799,580	\$ 2,233,029
<b>LIABILITIES</b>		
Due to other governments	\$ 4,563,507	\$ -
Funds held in trust for others	236,073	-
Total Liabilities	4,799,580	-
<b>NET ASSETS</b>		
Held in trust	\$ -	\$ 2,233,029

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

**HUMBOLDT COUNTY**  
**Statement of Changes in Fiduciary Net Assets**  
**Fiduciary Funds**  
**For the Year Ended June 30, 2010**

	<b>INVESTMENT TRUST FUND</b>
<b>ADDITIONS</b>	
Investment earnings:	
Interest	\$ 3,946
Net increase (decrease) in share transactions	400,712
Change in net assets	404,658
Net assets - beginning	1,828,371
Net assets - ending	\$ 2,233,029

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