

NYE COUNTY, NEVADA

**FINANCIAL STATEMENTS WITH ACCOMPANYING
INFORMATION PERTAINING TO FEDERAL AWARDS**

FOR THE FISCAL YEAR ENDED JUNE 30, 2009

NYE COUNTY, NEVADA
JUNE 30, 2009
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NYE COUNTY, NEVADA

ORGANIZATION

County Officers at June 30, 2009:

Commissioners	Gary Hollis, Chairperson
	Joni Eastley, Vice Chairperson
	Butch Borasky, Member
	Midge Carver, Member
	Peter Liakopoulos, Member
Clerk	Sandra Merlino
Treasurer	Gary Budahl
Recorder	Byron Foster
Assessor	Sandy Musselman
Sheriff	Tony DeMeo
District Attorney	Robert S. Beckett
Justice of the Peace	Joe Maslach
	William F. Sullivan
	Christina Brisebill

DANIEL C. McARTHUR, LTD.
Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT

Honorable Board of County Commissioners
Nye County, Nevada
Tonopah, Nevada

I have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Nye County, Nevada, as of and for the year ended June 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. My responsibility is to express opinions on these financial statements based on my audit.

I conducted my 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 the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinions.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Nye County, Nevada, as of June 30, 2009, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund, Education Endowment fund, Special Projects Fund, Capital Projects Endowment Fund, and Repository Oversight Special Revenue Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated February 11, 2010 on my consideration of the County's internal control over financial reporting and my test 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 my testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of my audit.

The Management's discussion and analysis on pages 3 through 9 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Nye County, Nevada's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, as 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 accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of Nye County, Nevada. The combining and individual nonmajor fund statements and schedules, and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, I express no opinion on it.

A handwritten signature in black ink, appearing to read "Daniel M. Rinaldi". The signature is fluid and cursive, with a large initial "D" and "M".

Las Vegas, Nevada
February 11, 2010

Nye County, Nevada
Management's Discussion and Analysis
June 30, 2009

The Management Discussion and Analysis ("MD&A") introduces the financial reports for Nye County, Nevada. The MD&A is designed to give the reader an easy-to-understand overview of the County's financial position and results of operations for the year.

Financial Highlights

The County's primary revenue sources for governmental activities were property taxes \$19,714,642, consolidated taxes \$12,108,365 and Payments Equal To Taxes (related to the proposed national nuclear waste repository) \$8,651,700. These revenue sources comprised 26.97%, 16.56%, and 11.83% respectively, or 55.36% of total governmental activities revenues.

The County's total expenses were \$68,538,521. The greatest expenses were in the General Government function for \$23,080,006 and the Public Safety function for \$21,733,979. Business-type activities contributed \$1,556,328 to total expenses.

At the end of the fiscal year, the unreserved fund balance for the General Fund was \$2,196,305. This was a decrease of \$1,099,005 from the prior year fund balance.

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 accompanying notes. This report also contains required supplementary information in addition to the basic financial statements.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances in a manner similar to a private-sector business.

The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the County's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation and sick leave).

Nye County, Nevada
Management's Discussion and Analysis
June 30, 2009

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, judicial, public safety, public works, health and sanitation, welfare, culture and recreation, community support, intergovernmental, other, and interest on long-term debt.

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 fiduciary 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 spendable resources, as well as on balances of spendable 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, Education Endowment, Special Projects, Capital Projects Endowment, and Repository Oversight, each of which is considered to be a major fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds are provided in the combining and individual fund statements and schedules.

The County adopts an annual appropriated budget for each of its governmental funds. A budgetary comparison statement is provided for each of the County's governmental funds to demonstrate compliance with the budget.

Nye County, Nevada
Management's Discussion and Analysis
June 30, 2009

Proprietary Funds:

The County maintains two distinct types of proprietary funds.

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise funds to account for its water and sewer activities in the Town of Gabbs, water activities in the Town of Manhattan and its County Solid Waste activities.

Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. Because these services predominately benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements. The County uses internal service funds to account for the Self-insurance activities.

Fiduciary Funds:

The County's fiduciary funds consist of 1 private purpose trust fund and 19 agency funds. The private trust fund is the Flint Scholarship fund. The agency funds are used to hold monies for other entities or individuals until disposition. The agency funds consist of Pahrump Town, Tonopah Town, Round Mountain Town, Pahrump Library, Amargosa Library, Beatty Library, Tonopah Library, Smoky Valley Library, Smoky Valley Television, Property, Habitat Construction and Mitigation, State of Nevada, Range Improvement, State Medical Indigent, Nye County School District, Nye County School District Debt Service, Nye County School District Impact Fees, Beatty General Improvement District and Endangered Species Act.

Notes to Financial Statements

The notes to the 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 including historical information on tax rates for the County's overlapping taxing districts.

It also includes a schedule of budgetary comparisons for both the original and final budgets of the general fund and the various other County funds.

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

Nye County, Nevada
Management's Discussion and Analysis
June 30, 2009

Government-wide Financial Analysis

Net assets of the County as of June 30, 2009, are summarized and analyzed below:

Nye County Net Assets						
	<u>Governmental Activities</u>		<u>Business Type Activities</u>		<u>Total</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Assets						
Current and other assets	\$ 100,958,683	\$ 95,167,035	\$6,633,919	\$5,868,939	\$107,592,602	\$ 101,035,974
Net capital assets	<u>73,692,320</u>	<u>72,757,123</u>	<u>1,169,706</u>	<u>1,025,634</u>	<u>74,862,026</u>	<u>73,782,757</u>
Total Assets	<u>\$ 174,651,003</u>	<u>\$167,924,158</u>	<u>\$7,803,625</u>	<u>\$6,894,573</u>	<u>\$182,454,628</u>	<u>\$ 174,818,731</u>
Liabilities						
Current liabilities	\$ 29,866,333	\$ 26,669,455	\$ 46,981	\$ 270,040	\$ 29,913,314	\$ 26,939,495
Long-term liabilities	<u>5,819,847</u>	<u>7,393,464</u>	<u>1,475,639</u>	<u>1,408,667</u>	<u>7,295,486</u>	<u>8,802,131</u>
Total Liabilities	<u>\$ 35,686,180</u>	<u>\$ 34,062,919</u>	<u>\$1,522,620</u>	<u>\$1,678,707</u>	<u>\$ 37,208,800</u>	<u>\$ 35,741,626</u>
Net Assets Invested in capital assets, net of related debt	\$ 66,151,098	\$ 62,743,814	\$ 724,155	\$ 569,932	\$ 66,875,253	\$ 63,313,746
Restricted	70,726,178	65,500,938	4,271,894	4,171,504	74,998,072	69,672,442
Unrestricted	<u>2,087,547</u>	<u>5,616,487</u>	<u>1,284,956</u>	<u>474,430</u>	<u>3,372,503</u>	<u>6,090,917</u>
Total Net Assets	<u>\$ 138,964,823</u>	<u>\$133,861,239</u>	<u>\$6,281,005</u>	<u>\$5,215,866</u>	<u>\$145,245,828</u>	<u>\$ 139,077,105</u>

•As noted earlier, net assets may serve over time as a useful indicator of the County's financial position. Assets exceeded liabilities by \$145,245,828 as of June 30, 2009.

The largest portion of the County's net assets 46.04% reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, etc.); net of any related debt outstanding used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate the debt.

The County's restricted net assets represent resources that are subject to restrictions on how they may be used.

The remaining portion of the County's net assets are unrestricted and may be used to meet the County's ongoing obligations to citizens and creditors.

Nye County, Nevada
Management Discussion and Analysis
June 30, 2009

Nye County Change in Net Assets

	Governmental Activities		Business-type Activities		Total Primary Governmental	
	2009	2008	2009	2008	2009	2008
Revenues:						
Program Revenues:						
Charges for services	\$ 8,247,857	\$ 9,203,999	\$ 2,088,490	\$ 2,117,254	\$ 10,336,347	\$ 11,321,253
Operating grants and contributions	6,800,045	5,411,715	-	-	6,800,045	5,411,715
Capital grants and contributions	1,114,831	2,139,627	-	-	1,114,831	2,139,627
General Revenues:						
Ad valorem taxes	22,365,894	20,619,381	-	-	22,365,894	20,619,381
Consolidated tax	12,108,365	13,459,998	-	-	12,108,365	13,459,998
Fuel taxes	4,687,446	3,942,683	-	-	4,687,446	3,942,683
Payments equal to taxes	8,651,700	11,250,000	-	-	8,651,700	11,250,000
Room tax	165,016	174,200	-	-	165,016	174,200
Gaming tax	150,085	153,686	-	-	150,085	153,686
NRS 361.610	505,411	-	-	-	505,411	-
Tax sale proceeds	138,686	170,023	-	-	138,686	170,023
Federal-in-lieu	2,770,679	1,709,951	-	-	2,770,679	1,709,951
National forest	-	25,747	-	-	-	25,747
Division of wildlife	7,709	9,937	-	-	7,709	9,937
Tax penalties	583,211	540,349	-	-	583,211	540,349
Rent	114,804	161,140	-	-	114,804	161,140
Interest	2,865,029	3,367,072	202,532	267,571	3,067,561	3,634,643
Other	47,750	336,497	-	-	47,750	336,497
Federal land & geothermal leases	1,053,819	573,927	-	-	1,053,819	573,927
Gain (loss) on disposal of assets	(739,813)	104,458	-	-	(739,813)	104,458
Unrealized investment gain (loss)	728,128	1,184,169	49,570	72,508	777,698	1,256,677
Total revenues	<u>72,366,652</u>	<u>74,538,559</u>	<u>2,340,592</u>	<u>2,457,333</u>	<u>74,707,244</u>	<u>76,995,892</u>
Expenses:						
General government	23,080,006	21,514,043	-	-	23,080,006	21,514,043
Judicial	7,808,947	6,578,064	-	-	7,808,947	6,578,064
Public safety	21,733,979	19,177,812	-	-	21,733,979	19,177,812
Public works	7,806,570	8,668,137	-	-	7,806,570	8,668,137
Health	1,503,848	1,266,606	-	-	1,503,848	1,266,606
Welfare	1,987,661	1,616,136	-	-	1,987,661	1,616,136
Culture and recreation	589,657	467,637	-	-	589,657	467,637
Community support	1,010,514	896,576	-	-	1,010,514	896,576
Intergovernmental	1,313,258	3,526,569	-	-	1,313,258	3,526,569
Interest	147,753	356,960	-	-	147,753	356,960
Other	-	-	1,556,328	1,770,426	1,556,328	1,770,426
Total expenses	<u>66,982,193</u>	<u>64,068,540</u>	<u>1,556,328</u>	<u>1,770,426</u>	<u>68,538,521</u>	<u>65,838,966</u>
Increase in net assets before transfers	5,384,459	10,470,019	784,264	686,907	6,168,723	11,156,926
Transfers	(280,875)	(47,200)	280,875	47,200	-	-
Increase in net assets	5,103,584	10,422,819	1,065,139	734,107	6,168,723	11,156,926
Net assets - beginning	<u>133,861,239</u>	<u>123,438,420</u>	<u>5,215,866</u>	<u>4,481,759</u>	<u>139,077,105</u>	<u>127,920,179</u>
Net assets - ending	<u>\$ 138,964,823</u>	<u>\$ 133,861,239</u>	<u>\$ 6,281,005</u>	<u>\$ 5,215,866</u>	<u>\$ 145,245,828</u>	<u>\$ 139,077,105</u>

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

General revenues consisted of taxes and interest. For governmental activities, the largest of these revenues, was ad valorem taxes. The second largest revenue was consolidated taxes. The business-type general revenue came from charges for services related to Gabbs Utility, Manhattan Utility, and Solid Waste.

Financial Analysis of the County's Funds

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements.

Nye County, Nevada
Management's Discussion and Analysis
June 30, 2009

As of the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$79,931,082. Approximately 7.92% of fund balances \$6,328,355 constitute unreserved undesignated fund balance. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed.

General Fund

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the unreserved fund balance of the General Fund was \$2,196,305.

Key factors in the change in fund balance in the General Fund are as follows:

Revenues increased by \$1,682,307, or 4.99%. Tax revenue increased by \$1,054,909 or 7.03%, due to increased property values. Intergovernmental revenues increased by \$690,001 or 4.91%, due to receiving a one-time federal land lease payment.

Expenditures increased by \$1,150,809 or 3.27%. General government expenditures increased \$177,709 or 1.44%. Public Safety expenditures increased \$744,355 or 4.77% due to an increase in compensation of \$670,784 or 7.31%. Judicial increased \$460,164 due to an increase in compensation of \$391,781 or 8.2%.

Capital Assets and Debt Administration

Capital Assets

The County's investment in capital assets, net of accumulated depreciation at June 30, 2009, was \$73,692,320 for the governmental activities and \$1,169,706 for the business type activities. Detail by type of activity and asset is summarized in the table below. A summary of changes in capital assets for the year ended June 30, 2009 follows:

Governmental Activities:

	Balance June 30, 2008	Transfers	Additions	Deletions	Balance June 30, 2009
Capital assets not being depreciated:					
Land	\$ 4,651,708	\$ 0	\$ 1,344	\$ 0	\$ 4,653,051
Construction in progress	4,764,152	0	867,592	(734,081)	4,897,663
Total capital assets not being depreciated	9,415,860	0	868,936	(734,081)	9,550,715
Capital assets being depreciated:					
Building	42,889,474	(402,102)	835,394	0	43,322,766
Equipment	34,894,234	(161,741)	3,934,688	(185,468)	38,481,713
Infrastructure	18,853,525	0	1,194,898	0	20,048,423
Total capital assets being depreciated	96,637,233	(563,843)	5,964,980	(185,468)	101,852,902
Less accumulated depreciation for:					
Building	14,208,854	(287,593)	1,073,279	0	14,994,540
Equipment	17,239,699	0	2,978,234	(147,267)	20,070,666
Infrastructure	1,847,417	0	798,674	0	2,646,091
Total accumulated depreciation	33,295,970	(287,593)	4,850,187	(147,267)	37,711,297
Total capital assets being depreciated, net	63,341,263	(276,250)	1,114,793	(38,201)	64,141,605
Governmental activities assets, net	\$ 72,757,123	\$ (276,250)	\$ 1,983,729	\$ (772,282)	\$ 73,692,320

Business Type Activities:

	Balance June 30, 2008	Transfers	Additions	Deletions	Balance June 30, 2009
Capital assets being depreciated:					
Solid waste equipment	\$ 1,148,121	\$ 0	\$ 0	\$ 0	\$ 1,148,121
Utility equipment	1,609,074	276,250	4,800	0	1,890,124
Total capital assets being depreciated	2,757,195	276,250	4,800	0	3,038,245
Less accumulated depreciation for:					
Solid waste equipment	805,393	0	79,163	0	884,556
Utility equipment	926,168	0	57,815	0	983,983
Total accumulated depreciation	1,731,561	0	136,978	0	1,868,539
Business type activities assets, net	\$ 1,025,634	\$ 276,250	\$ (132,178)	\$ 0	\$ 1,169,706

For additional information on the County's capital assets see note D 4 in the accompanying financial statements.

Nye County, Nevada
Management's Discussion and Analysis
June 30, 2009

Long-Term Debt

At June 30, 2009, the County debt consisted of the following:

	Balance July 1, 2008	Additions	Reductions	Balance June 30, 2009
Governmental activities:				
Capital lease	\$ 4,811,350	\$ 0	\$ 1,643,882	\$ 3,167,468
Medium Term Bond	4,845,000	0	619,000	4,226,000
OPEB Obligation	0	3,705,630	0	3,705,630
Compensated absences	3,579,144	276,733	0	3,855,877
	<u>\$13,235,494</u>	<u>\$ 3,982,363</u>	<u>\$ 2,262,882</u>	<u>\$ 14,954,975</u>
Business-type activities:				
Landfill closure costs	\$ 963,116	\$ 77,871	\$ 0	\$ 1,040,987
Revenue bonds	455,702	0	10,151	445,551
	<u>\$ 1,418,818</u>	<u>\$ 77,871</u>	<u>\$ 10,151</u>	<u>\$ 1,486,538</u>

REQUESTS FOR INFORMATION

This financial report is designed to provide its users with a general overview of Nye County, Nevada's finances and to demonstrate the County's accountability for the revenues it receives. Any comments, further questions, or requests for additional financial information should be addressed to:

County Administration
Nye County, Nevada
PO Box 153
1 Court House Road
Tonopah, Nevada
89049

NYE COUNTY, NEVADA
STATEMENT OF NET ASSETS
June 30, 2009

	Primary Government		
	Governmental Activities 2009	Business-type Activities 2009	Total 2009
Assets:			
Pooled cash and investments	\$ 94,394,450	\$ 2,256,604	\$ 96,651,054
Interest receivable	726,449	44,390	770,839
Taxes receivable	1,201,012	-	1,201,012
Due from other governments	4,320,071	-	4,320,071
Accounts receivable, net	172,897	18,411	191,308
Due from others	40,164	-	40,164
Inventory	84,586	-	84,586
Note receivable	19,054	-	19,054
Restricted assets:			
Permanently restricted:			
Cash	-	4,314,514	4,314,514
Capital assets net of accumulated depreciation	73,692,320	1,169,706	74,862,026
Total assets	<u>174,651,003</u>	<u>7,803,625</u>	<u>182,454,628</u>
Liabilities:			
Accounts payable	2,997,969	28,358	3,026,327
Accrued payroll and benefits	2,639,955	7,724	2,647,679
Accrued compensated absences	3,855,877	-	3,855,877
Deferred revenue	12,601,616	-	12,601,616
Deferred interest	1,722,811	-	1,722,811
OPEB obligation	4,326,730	-	4,326,730
Long-term liabilities:			
Portion due or payable within one year:			
Bonds payable	641,000	10,899	651,899
Interest payable	147,754	-	147,754
Lease payable	932,621	-	932,621
Long-term liabilities:			
Land fill closure costs payable from restricted assets	-	1,040,987	1,040,987
Bonds payable	3,585,000	434,652	4,019,652
Lease payable	2,234,847	-	2,234,847
Total liabilities	<u>35,686,180</u>	<u>1,522,620</u>	<u>37,208,800</u>
Fund equity/Net assets:			
Invested in capital assets, net of debt	66,151,098	724,155	66,875,253
Restricted for:			
Capital projects	15,801,379	-	15,801,379
Landfill closure costs	-	4,271,894	4,271,894
Other purposes	54,924,799	-	54,924,799
Unrestricted	2,087,547	1,284,956	3,372,503
Total net assets	<u>\$ 138,964,823</u>	<u>\$ 6,281,005</u>	<u>\$ 145,245,828</u>

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

NYE COUNTY, NEVADA
STATEMENT OF ACTIVITIES

June 30, 2009

Functions/Programs	Expenses	Program Revenues			Changes in Net Assets		
		Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary governments:							
General government	\$ (23,080,006)	\$ 2,588,849	\$ 5,830,542	\$ -	\$ (14,660,615)	\$ -	\$ (14,660,615)
Public safety	(21,733,979)	2,351,007	318,932	462,320	(18,601,720)	-	(18,601,720)
Judicial	(7,808,947)	723,087	-	-	(7,085,860)	-	(7,085,860)
Public works	(7,806,570)	1,780,655	237,893	543,875	(5,244,147)	-	(5,244,147)
Health and sanitation	(1,503,848)	714,786	96,610	-	(692,452)	-	(692,452)
Welfare	(1,987,661)	-	141,067	-	(1,846,594)	-	(1,846,594)
Culture and recreation	(589,657)	28,955	-	-	(560,702)	-	(560,702)
Community support	(1,010,514)	60,518	175,001	-	(774,995)	-	(774,995)
Intergovernmental	(1,313,258)	-	-	108,636	(1,204,622)	-	(1,204,622)
Debt service:							
Interest	(147,753)	-	-	-	(147,753)	-	(147,753)
Total governmental activities	(66,982,193)	8,247,857	6,800,045	1,114,831	(50,819,460)	-	(50,819,460)
Business-type activities:							
Water	(158,383)	159,887	-	-	-	1,504	1,504
Sewer	(15,898)	11,119	-	-	-	(4,779)	(4,779)
Solid Waste	(1,382,047)	1,917,484	-	-	-	535,437	535,437
Total business-type activities	(1,556,328)	2,088,490	-	-	-	532,162	532,162
Total primary governments	<u>\$ (68,538,521)</u>	<u>\$ 10,336,347</u>	<u>\$ 6,800,045</u>	<u>\$ 1,114,831</u>	<u>(50,819,460)</u>	<u>532,162</u>	<u>(50,287,298)</u>
General Revenues:							
Property taxes					19,714,642	-	19,714,642
Net proceeds tax					2,651,252	-	2,651,252
Fuel tax					4,687,446	-	4,687,446
Room tax					165,016	-	165,016
Gaming tax					150,085	-	150,085
Payments equal to taxes					8,651,700	-	8,651,700
Division of Wildlife					7,709	-	7,709
Federal in-lieu tax					2,770,679	-	2,770,679
Consolidated taxes					12,108,365	-	12,108,365
NRS 361.610 trust property proceeds					505,411	-	505,411
Tax penalties					583,211	-	583,211
Tax sale costs					138,686	-	138,686
Interest					2,865,029	202,532	3,067,561
Unrealized investment gain (loss)					728,128	49,570	777,698
Rent					114,804	-	114,804
Federal land and geothermal leases					1,053,819	-	1,053,819
Gain (loss) on disposal of capital assets					(739,813)	-	(739,813)
Miscellaneous					47,750	-	47,750
Capital asset transfers					(276,250)	276,250	-
Operating transfers					(4,625)	4,625	-
Total general revenues and transfers					<u>55,923,044</u>	<u>532,977</u>	<u>56,456,021</u>
Change in net assets					5,103,584	1,065,139	6,168,723
Net assets - beginning of year					<u>133,861,239</u>	<u>5,215,866</u>	<u>139,077,105</u>
Net assets - end of year					\$ 138,964,823	\$ 6,281,005	\$ 145,245,828

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

NYE COUNTY, NEVADA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2009
Page 1 of 2

	Major Funds			
	General Fund	Education Endowment Fund	Special Projects Fund	Endowment Capital Projects Fund
<u>ASSETS</u>				
Pooled cash and investments	\$ 7,489,830	\$ 9,366,475	\$ 20,567,616	\$ 12,537,713
Interest receivable	360	74,551	148,109	100,001
Taxes receivable	868,922	-	-	-
Due from other governments	1,995,294	194,726	-	-
Accounts receivable, net	7,193	-	-	-
Due from others	39,863	-	-	-
Due from other funds	-	-	51,740	-
Inventory	40,144	-	-	-
Note receivable	<u>19,054</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total assets	 <u>\$ 10,460,660</u>	 <u>\$ 9,635,752</u>	 <u>\$ 20,767,465</u>	 <u>\$ 12,637,714</u>

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

Repository Oversite Special Revenue Fund	Other Governmental Funds	Totals
\$ 7,573,878	\$ 36,853,641	\$ 94,389,153
60,514	342,914	726,449
-	332,090	1,201,012
-	2,130,051	4,320,071
-	165,704	172,897
-	301	40,164
-	571	52,311
-	44,442	84,586
-	-	19,054
<u>\$ 7,634,392</u>	<u>\$ 39,869,714</u>	<u>\$ 101,005,697</u>

NYE COUNTY, NEVADA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2009
Page 2 of 2

	Major Funds			
	General Fund	Education Endowment Fund	Special Projects Fund	Endowment Capital Projects Fund
<u>LIABILITIES</u>				
Accounts payable	\$ 1,039,359	\$ -	\$ 99,839	\$ -
Accrued payroll and benefits	2,092,948	-	39,283	-
Due to other funds	-	-	-	-
Deferred taxes	789,073	-	-	-
Deferred revenues	3,867,975	-	-	-
Deferred interest	-	-	-	-
 Total liabilities	 <u>7,789,355</u>	 <u>-</u>	 <u>139,122</u>	 <u>-</u>
<u>FUND BALANCES</u>				
Fund balance:				
Reserved for:				
Claims and settlements	475,000	-	-	-
Building department	-	-	-	-
Unreserved:				
Designated for subsequent year	2,196,305	9,635,752	20,628,343	12,343,608
Undesignated	<u>-</u>	<u>-</u>	<u>-</u>	<u>294,106</u>
 Total fund balances	 <u>2,671,305</u>	 <u>9,635,752</u>	 <u>20,628,343</u>	 <u>12,637,714</u>
 Total liabilities and fund balances	 <u>\$ 10,460,660</u>	 <u>\$ 9,635,752</u>	 <u>\$ 20,767,465</u>	 <u>\$ 12,637,714</u>

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

Repository Oversite Special Revenue Fund	Other Governmental Funds	Totals
\$ 239,333	\$ 1,618,465	\$ 2,996,996
55,161	452,563	2,639,955
-	52,311	52,311
-	271,853	1,060,926
5,823,512	2,910,129	12,601,616
<u>1,516,386</u>	<u>206,425</u>	<u>1,722,811</u>
<u>7,634,392</u>	<u>5,511,746</u>	<u>21,074,615</u>
-	-	475,000
-	100,000	100,000
-	28,223,719	73,027,727
<u>-</u>	<u>6,034,249</u>	<u>6,328,355</u>
<u>-</u>	<u>34,357,968</u>	<u>79,931,082</u>
<u>\$ 7,634,392</u>	<u>\$ 39,869,714</u>	<u>\$ 101,005,697</u>

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NYE COUNTY, NEVADA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
June 30, 2009

Total fund balance - governmental funds	\$ 79,931,082
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Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets net of the related depreciation are not reported in the Governmental Funds financial statements because they are not current financial resources, but they are reported in the statement of net assets.	73,692,320
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Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	1,060,926
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Certain liabilities (such as bonds payable and capital leases payable) are not reported in the Governmental Funds financial statements because they are not due and payable, but they are presented as liabilities in the statement of net assets.	(15,723,829)
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Assets and liabilities of the Internal Service Funds are not reported in the Governmental Funds financial statements because they are presented on a different accounting basis, but they are presented as assets and liabilities in the statement of net assets.	<u>4,324</u>
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Total net assets - governmental activities	<u>\$ 138,964,823</u>
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The notes to the financial statements are an integral part of this statement

NYE COUNTY, NEVADA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2009

	Major Funds			
	General Fund	Education Endowment Fund	Special Projects Fund	Endowment Capital Projects Fund
Revenues:				
Taxes	\$ 16,049,402	\$ -	\$ -	\$ -
Licenses and permits	128,395	-	-	-
Intergovernmental	14,756,343	-	8,651,700	-
Charges for services	2,370,025	-	-	-
Fines and forfeitures	354,485	-	-	-
Other	1,714,752	479,252	914,422	645,209
Total revenues	<u>35,373,402</u>	<u>479,252</u>	<u>9,566,122</u>	<u>645,209</u>
Expenditures:				
Current:				
General government	12,520,443	-	321,648	-
Judicial	6,613,059	-	10,906	-
Public safety	16,358,654	-	50,071	-
Public works	99,432	-	108,100	-
Health and sanitation	315,963	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	26,745	-
Community support	410,070	-	76,539	-
Intergovernmental	-	479,252	124,590	-
Capital projects	-	-	2,154,100	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>36,317,621</u>	<u>479,252</u>	<u>2,872,699</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(944,219)</u>	<u>-</u>	<u>6,693,423</u>	<u>645,209</u>
Other financing sources (uses):				
Operating transfers in	569,693	-	-	-
Operating transfers out	<u>(298,621)</u>	<u>-</u>	<u>(3,019,845)</u>	<u>-</u>
Total other financing sources (uses)	<u>271,072</u>	<u>-</u>	<u>(3,019,845)</u>	<u>-</u>
Net change in fund balance	(673,147)	-	3,673,578	645,209
Fund balance:				
Beginning of year	<u>3,344,452</u>	<u>9,635,752</u>	<u>16,954,765</u>	<u>11,992,505</u>
End of year	<u>\$ 2,671,305</u>	<u>\$ 9,635,752</u>	<u>\$ 20,628,343</u>	<u>\$ 12,637,714</u>

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

Repository Oversite Special Revenue Fund	Other Governmental Funds	Totals
\$ -	\$ 6,118,385	\$ 22,167,787
-	1,233,861	1,362,256
4,467,271	9,448,981	37,324,295
-	2,111,922	4,481,947
-	1,133,408	1,487,893
-	2,188,873	5,942,508
<u>4,467,271</u>	<u>22,235,430</u>	<u>72,766,686</u>
4,467,271	4,028,094	21,337,456
-	349,108	6,973,073
-	3,585,514	19,994,239
-	6,472,230	6,679,762
-	983,838	1,299,801
-	1,935,744	1,935,744
-	522,554	549,299
-	459,967	946,576
-	709,416	1,313,258
-	936,710	3,090,810
-	2,262,887	2,262,887
-	356,958	356,958
<u>4,467,271</u>	<u>22,603,020</u>	<u>66,739,863</u>
-	(367,590)	6,026,823
-	5,346,739	5,916,432
-	(2,602,591)	(5,921,057)
-	2,744,148	(4,625)
-	2,376,558	6,022,198
-	31,981,410	73,908,884
<u>\$ -</u>	<u>\$ 34,357,968</u>	<u>\$ 79,931,082</u>

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NYE COUNTY, NEVADA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED June 30, 2009

Net Change in Fund Balance - Governmental Funds	\$ 6,022,198
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Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net assets and allocated over the estimated useful lives as annual depreciation expenses in the statement of activities.	935,197
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Property taxes that are collected in time to pay obligations of the current period are reported as revenue in the fund statements. However, amounts that related to prior periods that first become available in the current period should not be reported as revenue in the statement of activities.	376,872
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The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts and other similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	2,262,887
--	-----------

The net losses of the Internal Service Funds are not reported in this fund financial statement because they are presented on a different accounting basis (in the proprietary fund financial statements), but they are presented in the statement of activities.	(99,307)
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Generally, expenditures recognized in fund financial statements are limited to only those that use current financial resources, but expenses are recognized in the statement of activities when incurred.	<u>(4,394,263)</u>
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Change in net assets of governmental activities	<u>\$ 5,103,584</u>
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The notes to the financial statements are an integral part of this statement.

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2009

	<u>Budget</u>		<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes:				
Property taxes	\$ 14,856,266	\$ 14,856,266	\$ 14,141,384	\$ (714,882)
Net proceeds	<u>795,987</u>	<u>795,987</u>	<u>1,908,018</u>	<u>1,112,031</u>
 Total taxes	 <u>15,652,253</u>	 <u>15,652,253</u>	 <u>16,049,402</u>	 <u>397,149</u>
 Licenses and permits:				
Liquor licenses	40,000	40,000	37,260	(2,740)
Gaming licenses	<u>90,000</u>	<u>90,000</u>	<u>91,135</u>	<u>1,135</u>
 Total licenses and permits	 <u>130,000</u>	 <u>130,000</u>	 <u>128,395</u>	 <u>(1,605)</u>
 Intergovernmental:				
Federal in lieu tax	1,800,000	1,800,000	2,770,679	970,679
Fish and game in lieu	8,039	8,039	5,758	(2,281)
State gaming license fee	160,000	160,000	150,085	(9,915)
Consolidated tax	13,455,275	13,455,275	10,781,646	(2,673,629)
Public safety grants	-	-	16,172	16,172
Geothermal lease	450,000	450,000	-	(450,000)
Esmeralda county	10,000	10,000	-	(10,000)
Federal land lease	-	-	1,032,003	1,032,003
National forest	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>
 Total intergovernmental	 <u>15,908,314</u>	 <u>15,908,314</u>	 <u>14,756,343</u>	 <u>(1,151,971)</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2009

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues (continued):				
Charges for services:				
Clerk's fees	\$ 108,000	\$ 108,000	\$ 129,195	\$ 21,195
Recorder's fees	450,000	450,000	392,916	(57,084)
Assessor's commissions	400,000	400,000	549,239	149,239
Sheriff's fees	40,000	40,000	63,550	23,550
Justice of the peace fees	115,000	115,000	86,692	(28,308)
Investigation fees	20,000	20,000	10,250	(9,750)
Department of Energy reimbursement	750,000	750,000	644,798	(105,202)
Planning	145,000	145,000	34,605	(110,395)
Concealed weapons permits	25,000	25,000	33,962	8,962
Dust control plan fee	80,000	-	41,200	41,200
Return checks	2,000	2,000	-	(2,000)
Impact fee administration charge	10,000	10,000	1,232	(8,768)
Public Defender and recovery fees	-	-	1,480	1,480
Miscellaneous	20,000	20,000	10,418	(9,582)
County surveyor fees	15,000	15,000	12,335	(2,665)
Restitution fees	1,000	1,000	1,183	183
Zoning fees	300,000	300,000	124,178	(175,822)
Drug court	115,000	115,000	125,678	10,678
Courier service	11,000	11,000	12,118	1,118
Animal control-spay and neutering	40,000	40,000	67,044	27,044
Animal control fees	27,000	27,000	27,952	952
 Total charges for services	 2,674,000	 2,594,000	 2,370,025	 (223,975)
 Fines and forfeitures:				
Fines and forfeited bail	400,000	400,000	311,479	(88,521)
Court fines	35,000	35,000	32,956	(2,044)
Dust control fines	75,000	-	10,050	10,050
 Total fines and forfeitures	 510,000	 435,000	 354,485	 (80,515)

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2009

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues (continued):				
Other:				
Interest	\$ -	\$ -	\$ 135,422	\$ 135,422
Unrealized investment gain (loss)	-	-	34,392	34,392
Tax penalties	350,000	350,000	582,354	232,354
Uniform reciprocal law	180,000	180,000	287,495	107,495
Prisoner housing	-	-	1,300	1,300
DARE donations	-	6,750	6,960	210
Cemetery receipts	3,000	3,000	1,800	(1,200)
Extradition	40,000	40,000	64,234	24,234
Other revenue	30,830	30,830	19,459	(11,371)
Prisoner medical	-	-	2,106	2,106
Tax trust sales (NRS 361.610)	-	-	505,411	505,411
Refund from pay phone	15,000	15,000	15,992	992
Title search	2,500	2,500	1,700	(800)
Vending machines	9,000	9,000	1,753	(7,247)
Manhattan water charges	8,000	8,000	-	(8,000)
Inmate booking fees	5,000	5,000	6,904	1,904
Sale of fixed assets	-	-	33,825	33,825
Animal donations	7,000	7,000	13,645	6,645
Total other	650,330	657,080	1,714,752	1,057,672
Total revenues	35,524,897	35,376,647	35,373,402	(3,245)

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2009

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures:				
General government:				
Commissioners:				
Salaries and wages	\$ 128,661	\$ 126,663	\$ 123,929	\$ 2,734
Employee benefits	66,662	66,662	58,309	8,353
Services and supplies	38,995	63,495	67,044	(3,549)
Total commissioners	234,318	256,820	249,282	7,538
County administrator:				
Salaries and wages	526,515	523,671	511,021	12,650
Employee benefits	176,368	177,868	167,938	9,930
Services and supplies	53,204	107,358	103,764	3,594
Total county administrator	756,087	808,897	782,723	26,174
Comptroller				
Salaries and wages	468,352	465,892	423,471	42,421
Employee benefits	161,382	162,382	146,268	16,114
Services and supplies	33,102	35,562	22,693	12,869
Total comptroller	662,836	663,836	592,432	71,404
Clerk:				
Salaries and wages	535,925	535,925	532,095	3,830
Employee benefits	204,262	206,624	192,841	13,783
Services and supplies	193,749	193,749	180,976	12,773
Total clerk	933,936	936,298	905,912	30,386
Information systems:				
Salaries and wages	543,799	543,799	506,032	37,767
Employee benefits	159,484	161,175	152,477	8,698
Services and supplies	197,751	197,751	224,733	(26,982)
Total information systems	901,034	902,725	883,242	19,483
County planner:				
Salaries and wages	770,054	701,989	564,975	137,014
Employee benefits	272,434	250,999	205,283	45,716
Services and supplies	96,043	77,764	69,067	8,697
Total county planner	1,138,531	1,030,752	839,325	191,427
HR/Risk management:				
Salaries and wages	184,897	184,783	164,010	20,773
Employee benefits	58,755	58,755	53,103	5,652
Services and supplies	19,045	19,371	13,860	5,511
Total HR/Risk management	262,697	262,909	230,973	31,936

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2009

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
General government (Continued):				
Natural resources:				
Services and supplies	-	-	58	(58)
Miscellaneous overhead:				
Unemployment insurance	130,000	65,533	3,217	62,316
Printing and advertising	100,000	100,000	85,522	14,478
General insurance	750,000	750,000	645,895	104,105
Group insurance - retired	750,000	750,000	760,289	(10,289)
Out of pocket	100,000	42,026	-	42,026
Professional fees	420,000	425,888	370,488	55,400
Tax refunds	32,000	32,000	-	32,000
NACO dues	30,000	30,000	25,204	4,796
Blood bourne pathogens	3,000	3,000	3,295	(295)
Postage	180,000	180,000	213,216	(33,216)
Uniform allowance	-	-	690	(690)
Gabbs library	2,000	2,000	2,999	(999)
Flu shots	6,000	6,000	3,960	2,040
Fish and game	-	-	999	(999)
Litigation	100,000	100,000	66,324	33,676
Miscellaneous	15,000	48,585	99,286	(50,701)
Belmont emergency phone	400	400	-	400
Crystal park	300	300	357	(57)
Belmont services and supplies	9,000	9,000	-	9,000
Amargosa emergency phone	400	400	20	380
Advocacy with congress	235,000	235,000	262,794	(27,794)
Operating supplies	-	-	6,382	(6,382)
Conservation districts	4,000	4,000	6,300	(2,300)
Equipment	20,000	20,000	-	20,000
Total miscellaneous overhead	2,887,100	2,804,132	2,557,237	246,895

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2009

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures (Continued):				
General government (Continued):				
Recorder:				
Salaries and wages	\$ 494,447	\$ 483,930	\$ 451,571	\$ 32,359
Employee benefits	180,322	183,518	169,607	13,911
Services and supplies	88,932	109,714	70,793	38,921
Total recorder	763,701	777,162	691,971	85,191
Treasurer:				
Salaries and wages	392,272	384,233	356,563	27,670
Employee benefits	125,955	127,955	112,572	15,383
Services and supplies	41,307	51,355	41,069	10,286
Total treasurer	559,534	563,543	510,204	53,339
Purchasing:				
Salaries and wages	138,490	138,469	137,449	1,020
Employee benefits	52,663	53,802	49,448	4,354
Services and supplies	11,317	11,338	5,348	5,990
Total south county office	202,470	203,609	192,245	11,364
Assessor:				
Salaries and wages	1,001,320	1,001,320	921,929	79,391
Employee benefits	352,455	356,101	314,591	41,510
Services and supplies	80,653	80,653	76,650	4,003
Total assessor	1,434,428	1,438,074	1,313,170	124,904
Veterans services:				
Salaries and wages	146,982	146,982	141,339	5,643
Employee benefits	53,146	53,216	45,720	7,496
Services and supplies	52,153	52,153	13,962	38,191
Total veterans services	252,281	252,351	201,021	51,330
Buildings and grounds:				
Salaries and wages	984,164	933,721	925,325	8,396
Employee benefits	332,496	335,294	330,852	4,442
Services and supplies	1,168,379	1,234,141	1,309,462	(75,321)
Capital outlay	-	-	5,009	(5,009)
Total buildings and grounds	2,485,039	2,503,156	2,570,648	(67,492)
Total general government	13,473,992	13,404,264	12,520,443	883,821

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2009

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Judicial:				
District attorney:				
Salaries and wages	2,223,952	2,223,874	2,185,885	37,989
Employee benefits	768,558	773,102	717,805	55,297
Services and supplies	147,755	147,833	121,077	26,756
Total district attorney	<u>3,140,265</u>	<u>3,144,809</u>	<u>3,024,767</u>	<u>120,042</u>
District court:				
Salaries and wages	440,337	440,251	452,555	(12,304)
Employee benefits	166,536	167,270	154,551	12,719
Services and supplies	221,357	225,233	242,059	(16,826)
Total district court	<u>828,230</u>	<u>832,754</u>	<u>849,165</u>	<u>(16,411)</u>
Tonopah justice court:				
Salaries and wages	332,146	332,146	318,441	13,705
Employee benefits	114,071	114,071	112,507	1,564
Services and supplies	21,432	21,432	11,011	10,421
Total Tonopah justice court	<u>467,649</u>	<u>467,649</u>	<u>441,959</u>	<u>25,690</u>
Pahrump justice court:				
Salaries and wages	661,926	661,883	652,391	9,492
Employee benefits	259,975	237,414	239,406	(1,992)
Services and supplies	142,159	170,809	181,363	(10,554)
Total Pahrump justice court	<u>1,064,060</u>	<u>1,070,106</u>	<u>1,073,160</u>	<u>(3,054)</u>
Beatty justice court:				
Salaries and wages	322,248	322,248	263,003	59,245
Employee benefits	103,208	103,208	82,611	20,597
Services and supplies	40,452	40,452	31,366	9,086
Total Beatty justice court	<u>465,908</u>	<u>465,908</u>	<u>376,980</u>	<u>88,928</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2009

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Judicial (Continued):				
Other judicial:				
Services and supplies:				
Public defender	\$ 500,000	\$ 498,000	\$ 489,950	\$ 8,050
Court appointed defender	400,000	400,000	357,078	42,922
Total other judicial	900,000	898,000	847,028	50,972
Public guardian:				
Salaries and wages	-	8,100	-	8,100
Employee benefits	-	3,021	-	3,021
Services and supplies	-	2,000	-	2,000
Total public guardian	-	13,121	-	13,121
Total judicial	6,866,112	6,892,347	6,613,059	279,288
Public safety:				
Sheriff:				
Salaries and wages	9,315,751	9,315,592	9,339,499	(23,907)
Employee benefits	3,979,682	3,988,934	4,067,978	(79,044)
Services and supplies	1,907,571	1,998,418	1,960,409	38,009
Capital outlay	110,000	131,285	41,017	90,268
Total sheriff	15,313,004	15,434,229	15,408,903	25,326
Emergency management:				
Salaries and wages	490,784	490,303	506,686	(16,383)
Employee benefits	175,756	183,335	182,362	973
Services and supplies	286,624	286,065	260,242	25,823
Capital outlay	-	-	461	(461)
Total emergency management	953,164	959,703	949,751	9,952
Total public safety	16,266,168	16,393,932	16,358,654	35,278
Public works:				
Salaries and wages	61,553	61,553	64,895	(3,342)
Employee benefits	20,316	20,816	21,780	(964)
Services and supplies	25,359	25,359	12,757	12,602
Total public works	107,228	107,728	99,432	8,296

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2009

	<u>Budget</u>		<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures (Continued):				
Health and sanitation:				
Animal control:				
Salaries and wages	\$ 150,835	\$ 150,278	\$ 147,745	\$ 2,533
Employee benefits	54,390	54,390	55,641	(1,251)
Services and supplies	<u>118,277</u>	<u>118,834</u>	<u>112,577</u>	<u>6,257</u>
Total health and sanitation	<u>323,502</u>	<u>323,502</u>	<u>315,963</u>	<u>7,539</u>
 Community support:				
Senior nutrition program:				
Salaries and wages	145,867	145,867	147,772	(1,905)
Employee benefits	55,683	56,821	54,642	2,179
Services and supplies	<u>199,584</u>	<u>210,746</u>	<u>207,656</u>	<u>3,090</u>
Total community support	<u>401,134</u>	<u>413,434</u>	<u>410,070</u>	<u>3,364</u>
 Contingency	<u>935,953</u>	<u>746,371</u>	<u>-</u>	<u>746,371</u>
 Total expenditures	<u>38,374,089</u>	<u>38,281,578</u>	<u>36,317,621</u>	<u>1,963,957</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2009

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Excess (deficiency) of revenues over expenditures	\$ (2,849,192)	\$ (2,904,931)	\$ (944,219)	\$ 1,960,712
Other financing sources (uses):				
Operating transfers in	282,845	293,966	569,693	275,727
Operating transfers out	(130,000)	(198,567)	(298,621)	(100,054)
Total other financing sources (uses)	152,845	95,399	271,072	175,673
Net change in fund balance	(2,696,347)	(2,809,532)	(673,147)	2,136,385
Fund balance:				
Beginning of year	3,195,967	3,237,052	3,344,452	107,400
End of year	\$ 499,620	\$ 427,520	\$ 2,671,305	\$ 2,243,785

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

NYE COUNTY, NEVADA
MAJOR FUND - EDUCATION ENDOWMENT SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2009

	<u>Budget</u>		<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other:				
Interest	\$ 400,000	\$ 400,000	\$ 379,798	\$ (20,202)
Unrealized investment gain (loss)	-	-	99,454	99,454
Total revenue	400,000	400,000	479,252	79,252
Expenditures:				
Current:				
Intergovernmental	400,000	400,000	479,252	(79,252)
Excess (deficiency) of revenues over expenditures	-	-	-	-
Fund balance:				
Beginning of year	10,042,051	10,042,051	9,635,752	(406,299)
End of year	<u>\$ 10,042,051</u>	<u>\$ 10,042,051</u>	<u>\$ 9,635,752</u>	<u>\$ (406,299)</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - SPECIAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2009

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 10,000,000	\$ 10,000,000	\$ 8,651,700	\$ (1,348,300)
Other:				
Interest	300,000	300,000	703,279	403,279
Unrealized investment gain (loss)	-	-	189,754	189,754
Miscellaneous	-	10,285	21,389	11,104
Total other	300,000	310,285	914,422	604,137
Total revenues	10,300,000	10,310,285	9,566,122	(744,163)
Expenditures:				
Current:				
General government	-	1,573,163	321,648	1,251,515
Judicial	-	-	10,906	(10,906)
Public safety	-	-	50,071	(50,071)
Public works	-	-	108,100	(108,100)
Culture and recreation	-	-	26,745	(26,745)
Community support	-	-	76,539	(76,539)
Intergovernmental	-	-	124,590	(124,590)
Capital outlay:				
General government	21,232,905	19,007,265	134,519	18,872,746
Judicial	-	-	184,610	(184,610)
Public safety	-	-	528,007	(528,007)
Public works	-	662,762	1,280,718	(617,956)
Culture and recreation	-	-	26,246	(26,246)
Total expenditures	21,232,905	21,243,190	2,872,699	18,370,491
Excess (deficiency) of revenues over expenditures	(10,932,905)	(10,932,905)	6,693,423	17,626,328
Other financing sources (uses):				
Operating transfers out	(3,019,865)	(3,019,865)	(3,019,845)	20
Net change in fund balance	(13,952,770)	(13,952,770)	3,673,578	17,626,348
Fund balance:				
Beginning of year	14,042,770	14,042,770	16,954,765	2,911,995
End of year	\$ 90,000	\$ 90,000	\$ 20,628,343	\$ 20,538,343

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

NYE COUNTY, NEVADA
MAJOR FUND - ENDOWMENT CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2009

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other:				
Interest	\$ 100,000	\$ 100,000	\$ 512,191	\$ 412,191
Unrealized investment gain (loss)	-	-	133,018	133,018
Total revenue	<u>100,000</u>	<u>100,000</u>	<u>645,209</u>	<u>545,209</u>
Expenditures:				
Current:				
Public safety	-	-	-	-
Capital projects:				
Public safety	11,000,000	11,000,000	-	11,000,000
Community support	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>11,000,000</u>	<u>11,000,000</u>	<u>-</u>	<u>11,000,000</u>
Excess (deficiency) of revenues over expenditures	(10,900,000)	(10,900,000)	645,209	11,545,209
Fund balance:				
Beginning of year	<u>11,725,466</u>	<u>11,725,466</u>	<u>11,992,505</u>	<u>267,039</u>
End of year	<u>\$ 825,466</u>	<u>\$ 825,466</u>	<u>\$ 12,637,714</u>	<u>\$ 11,812,248</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - REPOSITORY OVERSITE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2009

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental:				
Grants	\$ 2,541,330	\$ 6,441,330	\$ 4,467,271	\$ (1,974,059)
Expenditures:				
General government:				
Salaries and wages	1,254,479	624,869	547,418	77,451
Employee benefits	443,984	223,259	181,831	41,428
Services and supplies	728,480	7,409,464	3,700,253	3,709,211
Capital outlay	-	-	37,769	(37,769)
Total expenditures	2,426,943	8,257,592	4,467,271	3,790,321
Excess (deficiency) of revenues over expenditures	114,387	(1,816,262)	-	1,816,262
Other financing sources (uses):				
Operating transfers in	-	2,780,984	-	(2,780,984)
Operating transfers out	-	(850,335)	-	850,335
Total other financing sources uses	-	1,930,649	-	(1,930,649)
Net change in fund balance	114,387	114,387	-	(114,387)
Fund balance:				
Beginning of year	534,810	534,810	-	(534,810)
End of year	\$ 649,197	\$ 649,197	\$ -	\$ (649,197)

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

NYE COUNTY, NEVADA
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
June 30, 2009

	Business-type Activities-Enterprise Funds			Governmental Activities - Internal Service Funds
	Major Fund Solid Waste	Nonmajor Enterprise Funds	Total Enterprise Funds	
<u>ASSETS</u>				
Current:				
Pooled cash and investments	\$ 2,080,854	\$ 175,750	\$ 2,256,604	\$ 5,297
Interest receivable	44,141	249	44,390	-
Accounts receivable	7,881	10,530	18,411	-
Due from sewer fund	-	13,904	13,904	-
Total current assets	<u>2,132,876</u>	<u>200,433</u>	<u>2,333,309</u>	<u>5,297</u>
Noncurrent assets:				
Restricted Assets:				
Cash	4,271,894	42,620	4,314,514	-
Capital assets (net of accumulated depreciation)	<u>263,565</u>	<u>906,141</u>	<u>1,169,706</u>	<u>-</u>
Total noncurrent assets	<u>4,535,459</u>	<u>948,761</u>	<u>5,484,220</u>	<u>-</u>
 Total assets	 <u>6,668,335</u>	 <u>1,149,194</u>	 <u>7,817,529</u>	 <u>5,297</u>
<u>LIABILITIES</u>				
Current:				
Accounts payable	25,753	2,605	28,358	973
Accrued payroll and benefits	5,035	2,689	7,724	-
Due to water fund	-	13,904	13,904	-
Bonds payable, current portion	-	10,899	10,899	-
Total current liabilities	<u>30,788</u>	<u>30,097</u>	<u>60,885</u>	<u>973</u>
Long-term payable from restricted assets				
Landfill closure and postclosure costs	1,040,987	-	1,040,987	-
Long-term liabilities:				
Bonds payable, long- term portion	-	434,652	434,652	-
Total long-term liabilities	<u>1,040,987</u>	<u>434,652</u>	<u>1,475,639</u>	<u>-</u>
 Total liabilities	 <u>1,071,775</u>	 <u>464,749</u>	 <u>1,536,524</u>	 <u>973</u>
<u>NET ASSETS</u>				
Invested in capital assets, net of related debt	263,565	460,590	724,155	-
Reserved for landfill closure costs	4,271,894	-	4,271,894	-
Unrestricted	<u>1,061,101</u>	<u>223,855</u>	<u>1,284,956</u>	<u>4,324</u>
 Total net assets	 <u>\$ 5,596,560</u>	 <u>\$ 684,445</u>	 <u>\$ 6,281,005</u>	 <u>\$ 4,324</u>

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

NYE COUNTY, NEVADA
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET ASSETS
PROPRIETARY FUNDS
For the Year Ended June 30, 2009

	Business-type Activities-Enterprise Funds			Governmental Activities - Internal Service Funds
	Major Fund	Nonmajor	Total	
	Solid Waste	Enterprise Funds	Enterprise Funds	
Operating revenues:				
Charges for services	\$ 1,917,484	\$ 171,006	\$ 2,088,490	\$ -
Operating expenses:				
Salaries and wages	80,637	17,592	98,229	-
Employee benefits	28,352	3,283	31,635	-
Services and supplies	1,116,024	63,122	1,179,146	99,307
Closure and postclosure landfill costs	77,871	-	77,871	-
Depreciation	79,163	57,815	136,978	-
Total operating expenses	1,382,047	141,812	1,523,859	99,307
Operating income (loss)	535,437	29,194	564,631	(99,307)
Nonoperating revenues (expenses):				
Interest income	201,888	644	202,532	-
Unrealized investment gain (loss)	49,570	-	49,570	-
Interest expense	-	(32,469)	(32,469)	-
Total nonoperating revenues (expenses)	251,458	(31,825)	219,633	-
Net operating income (loss) before transfers	786,895	(2,631)	784,264	(99,307)
Transfers:				
Operating transfers in	-	4,625	4,625	-
Income before capital contributions	786,895	1,994	788,889	(99,307)
Contribution from governmental activities	-	276,250	276,250	-
Changes in net assets	786,895	278,244	1,065,139	(99,307)
Net assets:				
Beginning of year	4,809,665	406,201	5,215,866	103,631
End of year	\$ 5,596,560	\$ 684,445	\$ 6,281,005	\$ 4,324

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

NYE COUNTY, NEVADA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
Year Ended June 30, 2009

Page 1 of 2

	Business-type Activities-Enterprise Funds			Governmental
			Total	Activities -
	Major Fund	Nonmajor	Enterprise	Internal
	Solid Waste	Enterprise Funds	Funds	Service Funds
Cash flows from operating activities:				
Cash received from customers	\$ 1,938,551	\$ 164,247	\$ 2,102,798	\$ -
Cash paid for salaries and employee benefits	(109,270)	(20,899)	(130,169)	-
Cash paid for services and supplies	(1,337,969)	(64,679)	(1,402,648)	(103,115)
Net cash provided (used) by operating activities	<u>491,312</u>	<u>78,669</u>	<u>569,981</u>	<u>(103,115)</u>
Cash flows from noncapital financing activities:				
Operating transfers in	<u>-</u>	<u>4,625</u>	<u>4,625</u>	<u>-</u>
Cash flows from capital and related financing activities:				
Purchase of capital assets	-	(4,800)	(4,800)	-
Principal payments - bonds	-	(10,151)	(10,151)	-
Interest paid	-	(32,469)	(32,469)	-
Net cash (used) by capital financing activities:	<u>-</u>	<u>(47,420)</u>	<u>(47,420)</u>	<u>-</u>
Cash flows from investing activities:				
Interest	<u>244,134</u>	<u>395</u>	<u>244,529</u>	<u>-</u>
Net increase (decrease) in pooled cash and investments	735,446	36,269	771,715	(103,115)
Pooled cash and investments:				
Beginning of year	<u>5,617,302</u>	<u>182,101</u>	<u>5,799,403</u>	<u>108,412</u>
End of year	<u>\$ 6,352,748</u>	<u>\$ 218,370</u>	<u>\$ 6,571,118</u>	<u>\$ 5,297</u>

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

NYE COUNTY, NEVADA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
Year Ended June 30, 2009

Page 2 of 2

	Business-type Activities-Enterprise Funds			Governmental
			Total	Activities -
	Major Fund	Nonmajor	Enterprise	Internal
	Solid Waste	Enterprise Funds	Funds	Service Funds
Reconciliation of operating income to net cash provided by operating activities				
Operating income (loss)	\$ 535,437	\$ 29,194	\$ 564,631	\$ (99,307)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense	79,163	57,815	136,978	-
(Increase)Decrease in accounts receivable	21,067	(6,759)	14,308	-
Increase(Decrease) in accrued payroll	(281)	(24)	(305)	-
Increase(Decrease) in accounts payable	(144,074)	(1,557)	(145,631)	(3,808)
Total adjustments	(44,125)	49,475	5,350	(3,808)
Net cash provided (used) by operating activities	\$ 491,312	\$ 78,669	\$ 569,981	\$ (103,115)

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

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF NET ASSETS
June 30, 2009

	F.H. Flint Scholarship Trust Fund	Agency Funds
<u>ASSETS</u>		
Pooled cash and investments	\$ 25,506	\$ 32,801,586
Interest receivable	-	266,750
Taxes receivable	-	1,635,717
Due from other governments	-	377,890
Accounts receivable	-	598,117
Prepays	-	155,977
Total assets	25,506	35,836,037
<u>LIABILITIES</u>		
Deferred taxes	-	1,421,506
Amounts held for others	-	34,414,531
Total liabilities	-	35,836,037
<u>NET ASSETS</u>		
Held in trust	\$ 25,506	\$ -

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

**NYE COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN NET ASSETS
For The Year Ended June 30, 2009**

	F.H. Flint Scholarship Trust Fund
Additions:	
Interest	\$ 546
 Deductions:	
Scholarships	<u>4,354</u>
 Change in net assets	 (3,808)
 Net assets:	
Beginning of year	<u>29,314</u>
 End of year	 <u>\$ 25,506</u>

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

NYE COUNTY, NEVADA
Notes to Financial Statements
June 30, 2009

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the County has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the County has chosen not to do so. The more significant accounting policies established in GAAP and used by the County are discussed below.

1. Reporting Entity

Nye County, Nevada is a municipality governed by an elected five member board. As required by generally accepted accounting principles, these financial statements present Nye County, Nevada (the primary government) and its component units. There were no component units.

2. Basic Financial Statements

The County's basic financial statements consist of government-wide statements and the fund financial statements. The government-wide statements include a statement of net assets and a statement of activities. The fund financial statements include financial information for the three fund types: governmental, proprietary and fiduciary. Reconciliations between the fund statements, the statement of net assets, and the statement of activities are also included along with statements of revenues, expenditures and changes in fund balances for the County's General Fund and its other major funds.

3. Government-wide Financial Statements

The government-wide financial statements are made up of the statement of net assets and the statement of activities. These statements include the aggregated financial information of the County as a whole, except for fiduciary activity. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. For the most part, the effect of interfund activity has been removed from these statements.

The statement of net assets presents the consolidated financial position of the County at year-end, in separate columns, for both governmental and business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or program are offset by program revenues. Direct expenses are those that are specifically associated with a program or service and are, therefore, clearly identifiable to a particular function. Program revenues include operating grants and contributions and investment earnings legally restricted to support a specific program. Taxes and other revenues properly not included among program revenues are reported instead as general revenues. This statement provides a net cost or net revenue of specific programs and functions within the County. Those functions with a net cost are generally dependent on general-purpose tax revenues, such as property tax, to remain operational.

NYE COUNTY, NEVADA
Notes to Financial Statements
June 30, 2009

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Fund Financial Statements

The financial accounts of the County are organized on the basis of funds each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. 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.

The presentation emphasis in the fund financial statements is on major funds for governmental funds. Major individual governmental funds are required to be reported in separate columns on the fund financial statements. Major funds are determined based on minimum criteria set forth in GASB Statement Number 34. The County may also display other funds as major funds if it believes the presentation will provide useful information to the users of the financial statements.

5. Measurement Focus, Basis of Accounting, and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Gross receipts and sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are then recognized as revenue. The government considers revenues to be "available" if they are collected within 60 days of the end of the current fiscal period. Anticipated refunds of taxes are recorded as liabilities and reductions of revenue when they are measurable and the payment seems certain. In general, expenditures are recorded when liabilities are incurred. The exception to this rule is that principal and interest on debt service, as well as liabilities related to compensated absences and claims and judgments, are recorded when payment is due.

The major revenue sources of the County include ad valorem (property) taxes and consolidated taxes.

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 resources and cost of operations traditionally associated with governments, which are not required to be accounted for in other funds.

Education Endowment Fund - The Education Endowment Fund is used to account for funds allocated for the educational needs of County residents.

Special Projects Fund - The Special Projects Fund is used to account for funds allocated for the capital improvement and special projects of the County.

Capital Projects Endowment Fund - The Capital Projects Endowment Fund is used to account for funds allocated for the future capital needs of the County.

Repository Oversight Fund - The Repository Oversight Fund is used to account for federal grant monies received to determine the impacts to the county in the event that a national nuclear waste facility is located within the County.

The County reports the following major enterprise fund:

Solid Waste Fund - The Solid Waste Fund is used to account for garbage disposal throughout the County.

NYE COUNTY, NEVADA
Notes to Financial Statements
June 30, 2009

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

Additionally the County reports the following fund types:

Proprietary Fund:

Enterprise Fund -

Gabbs Utility Water Fund - The Gabbs Utility Water Fund accounts for the Town of Gabbs delivery of water services.

Gabbs Utility Sewer Fund - The Gabbs Utility Sewer Fund account for the Town of Gabbs delivery of sewer services.

Manhattan Utility - The Manhattan Utility Water Fund accounts for the Town of Manhattan delivery of water services.

Internal Service Fund - The Internal Service Fund is used to account for the financing of goods or services provided by one department to other departments of the County on a cost reimbursement basis. Currently, there is one Internal Service Funds.

Self Insurance Fund - The Self Insurance Fund is used to account for property damage claims of the County.

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

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue for the Self Insurance Fund are insurance proceeds for damage claims. Expenses are for property repair or replacement. The principal operating revenues of the Gabbs and Manhattan Utility Funds are customer charges. Expenses are those required to provide the service. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Fiduciary Funds:

Private Purpose Trust Fund- The F.H. Flint Scholarship Trust Fund is used to account for funds held in trust for educational scholarships of qualified County residents.

Agency Funds - The Agency Funds are used to account for assets held by the County in an agency capacity for others and cannot be used to support the government's own programs.

NYE COUNTY, NEVADA
Notes to Financial Statements
June 30, 2009

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Assets, Liabilities, and Equity

a. Pooled Cash and Investments

The County maintains a cash and investment pool that is available for use by all funds. At June 30, 2009, this pool is displayed on the financial statements as "Pooled cash and investments".

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments with original maturities of three months or less from the date of acquisition.

Investments are stated at fair value on the balance sheet. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties other than in a forced or liquidation sale. Changes in the fair value of County investments are part of investment income which is included in revenue from local sources on the financial statements. (See Note D1)

Nevada Revised Statutes authorize the County to invest in:

1. Obligations of the U.S. Treasury and U.S. agencies in which the maturity dates do not extend more than 10 years from the date of purchase.
2. Negotiable certificates of deposit issued by commercial banks or insured savings and loan associations.
3. Nonnegotiable certificates of deposit issued by commercial banks, credit unions or insured savings and loans collateralized for amounts in excess of depository insurance.
4. Certain securities issued by local governments within Nevada.
5. Eligible bankers' acceptances that do not exceed 180 days maturity and do not exceed 20 percent of the investment portfolio.
6. Commercial paper with a rating of A-1 or P-1 that does not exceed 270 days maturity and does not exceed 20 percent of the portfolio.
7. The State of Nevada's Local Government Investment Pool.
8. Repurchase agreements that are collateralized at 102 percent of the repurchase price and do not exceed 90 days maturity. Securities used for collateral must meet the criteria listed above.
9. Money market mutual funds which are rated as "AAA" or its equivalent and invest only in securities issued by the Federal Government, U.S. agencies; master notes, bank notes or other short-term commercial paper rated A-1 or P-1 ; or repurchase agreements fully collateralized by such securities.

NYE COUNTY, NEVADA
Notes to Financial Statements
June 30, 2009

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Assets, Liabilities, and Equity (Continued)

b. Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds".

Advances between funds are offset by a fund balance reserve account in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

Taxes on real property are levied in July each year and are due on the third Monday in July. They can be paid in quarterly installments in August, October, January, and March. In the event of nonpayment, the County Treasurer is authorized to hold property for two years, subject to redemption upon payment of taxes, penalties, and costs, together with interest at the rate of 10 percent per year from the date the taxes were due until paid. If delinquent taxes are not paid within the two year redemption period, the County Treasurer obtains a deed to the property free of all encumbrances. Upon receipt of a deed, the County Treasurer may sell the property to satisfy the tax lien.

Article X, Section 2, of the Constitution of the State of Nevada limits the total taxes levied by all overlapping governmental units within the boundaries of any County (i.e., the County, the County School District, the State, and any other City, Town, or special District) to an amount not to exceed \$5 per \$100 of assessed valuation of the property being taxed.

The Nevada Legislature enacted provisions whereby the combined overlapping tax rate was limited to \$3.64 per \$100 of assessed valuation. (See Note D2)

c. Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Payments to vendors that will benefit periods beyond June 30, 2009 are recorded as expenditures in the fund financial statements. They are recorded as prepaid expenses in the government-wide financial statements.

d. Capital Assets

Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$3,000 and an estimated useful life in excess of one year. If purchased or constructed, capital assets are recorded at historical cost or estimated historical cost and updated for additions and retirements during the year. Donated capital assets are valued at their estimated value as of the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2009

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Assets, Liabilities, and Equity (Continued)

d. Capital Assets (Continued)

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

<u>Capital Assets</u>	<u>Years</u>
Various Other Equipment	5-20
Vehicles	8
Buildings and Improvements	25-50
Infrastructure	25-50

GASB No. 34 requires the County to report and depreciate new infrastructure assets. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. Neither their historical cost nor related depreciation has historically been reported in the financial statements. The retroactive reporting of infrastructure is subject to an extended implementation period and is first effective for fiscal years ending in 2008. The County is required to capitalize and report its major general infrastructure assets acquired in fiscal years ending after June 30, 1980. In addition, infrastructure assets acquired before June 30, 1980 that received significant reconstruction must be capitalized.

e. Compensated Absences

Vested or accumulated vacation and sick leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the government-wide financial statements. No expenditure is reported for these amounts in the fund financial statements (See Note D5). Vacation leave and sick leave included in accrued liabilities and recorded as expenditures in governmental fund types is the amount normally liquidated from "available spendable resources".

In proprietary funds, compensated absences are recorded when the liabilities are incurred. In governmental funds, the current portion is recorded as a payroll expenditure. The estimated long-term liability for compensated absences is accounted for in the government-wide financial statements.

f. Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt. Deferred losses related to the refunding of debt are reported as a deferred charge component of bonds payable and are amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

g. Fund Equity

In the fund financial statements, reservations of fund balance represent amounts that are not appropriable or are legally segregated for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2009

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Assets, Liabilities, and Equity (Continued)

h. Net Assets

In the government-wide statements, net assets on the Statement of Net Assets includes the following:

(i) Invested in Capital Assets, net of Related Debt

This is the component of net assets that reports the difference between capital assets less both the accumulated depreciation and the outstanding balance of debt, excluding unexpended proceeds, that is directly attributable to the acquisition, construction or improvement of those assets.

(ii) Restricted Assets

This is the component of net assets that reports the constraints placed on the use of assets by either external parties and/or enabling legislation. Designations of fund balance represent tentative management plans that are subject to change.

(iii) Unrestricted

This is the component of net assets that is the difference between the assets and liabilities not reported in Invested in Capital Assets, Net of Related Debt and Restricted Assets.

It is the County's policy to expend restricted resources first and use unrestricted resources when the restricted resources have been depleted.

i. Comparative Data/Reclassifications

Comparative total data for the prior year has been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the County's financial position and operations. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

j. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2009

B. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of certain differences between the governmental funds balance sheet and the government-wide statement of net assets

The governmental funds balance sheet includes a reconciliation between fund balances - total governmental funds and net assets - governmental activities as reported in the government-wide statement of net assets. One element of the reconciliation explains that "certain liabilities (such as bonds payable and capital lease payable) are not reported in the fund financial statement because they are not due and payable." The details of this difference is as follows:

Bond payable	\$ 4,226,000
Interest payable	147,754
Capital lease payable	3,167,468
OPEB obligation	4,326,730
Compensated absences	<u>3,855,877</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net assets - governmental activities	<u>\$ 15,723,829</u>

2. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net assets and allocated over their estimated useful lives as annual depreciation expense in the statement of activities. The details of this difference is as follows:

Capital outlay	\$ 6,838,540
Disposed or transfered assets	(776,907)
Capital asset transfer to enterprise funds	(276,250)
Depreciation expense	<u>(4,850,187)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 935,196</u>

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

Debt issued or incurred:	
General obligation debt principal payments	<u>\$ 2,262,887</u>

Another element of that reconciliation states that "Generally, expenditures recognized in the fund financial statements are limited to only those that use current financial resources, but expenses are recognized in the statement of activities when incurred." The details of this difference are as follows:

Accrued interest	\$ 209,205
OPEB obligation	(4,326,730)
Compensated absences	<u>(276,738)</u>
Net adjustment to decrease net change in fund balances - governmental funds to arrive at change in net assets of governmental activities	<u>\$ (4,394,263)</u>

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2009

C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

1. Budgetary Information

The County uses the following procedures to establish, modify, and control the budgetary data presented in the financial statements:

- a. Prior to April 15, the County submits to the Nevada State Department of Taxation the tentative budget for the next fiscal year, commencing on July 1. The budget, as submitted, contains the proposed expenditures and means of financing them.
- b. The Nevada State Department of Taxation notifies the County of its acceptance of the budget.
- c. Public hearings are conducted on the third Monday in May.
- d. After all changes have been noted and hearings closed, the County Commissioners adopt the budget on or before June 1.
- e. Whenever such an action does not increase the total appropriation for any fiscal year and is not in conflict with other statutory provisions, the financial officer may transfer appropriations within any function or program or between functions or programs within a fund, if:
 1. The governing body is advised of the action at the next regular meeting; and
 2. The action is recorded in the official minutes of the meeting.
- f. Increases to a fund's budget (augmentations) other than by transfer are accomplished through formal Commission action.
- g. Statutory regulations require budget control to be exercised at the function level within the General Fund or at the fund level for other funds.
- h. All appropriations lapse at the end of the fiscal year. Encumbrances are re-appropriated in the ensuing fiscal year.
- i. Budgets as originally adopted were augmented (increased) in the following funds:
 - General Fund
 - Road Special Revenue Fund
 - Nye Special Projects - PETT Fund
 - Ambulance Special Revenue Fund
 - Drug Forfeiture Special Revenue Fund
 - Mining Maps Special Revenue Fund
 - Court Collections Special Revenue Fund
 - Law Library Special Revenue Fund
 - Beatty Room Tax Special Revenue Fund
 - Self Insurance Internal Service Fund

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2009

C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

2. Excess of Expenditures over Appropriations

The following individual funds were overexpended:

Education Endowment Special Revenue Fund	\$ 79,252
Regional Streets and Highways Special Revenue Fund	187,803
Medical and General Indigent Special Revenue Fund	217,950
Law Library Special Revenue Fund	11,151
Mining Maps Special Revenue Fund	4,176
Forensic Services Special Revenue Fund	990
Land Sale Special Revenue Fund	27,708
State/County Room Tax	5,611
Beatty Room Tax Special Revenue Fund	19,380
Trust Property Costs Special Revenue Fund	20,748

3. Deficit Fund Equity

The following funds had a deficit fund balance at June 30, 2009:

Amargosa Community Center and Parks Special Revenue Fund	\$ 752
Law Library Special Revenue Fund	6,052
Forensic Services Special Revenue Fund	60,353

The fund deficits will be funded by transfers from other funds.

D. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

1. Pooled Cash and Investments

At year end, the County's carrying amount of deposits was \$1,199,041 and the bank balance was \$3,314,427. Of the bank balance, \$250,000 was covered by Federal Depository Insurance, and the remaining balance was covered by collateral held by the State Treasurer in the County's name.

The Nye County Treasurer administers an investment pool in accordance with Nevada Revised Statutes Chapter 355.168. At June 30, 2009 this pool is displayed by fund type on the financial statement as "Pooled Cash and Investments". The pool is available for use by all funds of the County. Any local government within Nye County whose money is held under the custody of the County Treasurer may invest its money with the investment pool. The County Treasurer may invest the money of the investment pool in investments which have been authorized as investments by Nevada Revised Statutes (See Note A6a).

Interest is apportioned to the funds within the pool monthly based on the fund's ending balance invested for the month.

Investments are stated at fair value.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2009

D. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

1. Pooled Cash and Investments (Continued)

The Nevada State Treasurer's Local Government Investment Pool is an agency fund of the State administered by the State Treasurer. Any local government may deposit its money with the fund. The State Treasurer may invest the money in the fund in investments which have been authorized as investments for local governments by Nevada Revised Statutes and in time certificates of deposit. (See Note A6a)

At the end of each month the State Treasurer computes the portion of the total deposits in the fund which were attributable during the month to each local government. The proportion is applied to the total amount of interest received during the month on invested money of the fund and credited to each participating local government less the proportionate amounts of the assessments for the expenses of administration.

The fair value of the County's investments determined by market quotes as of June 30, 2009.

Investment income earned from pooled investments of funds that is assigned to another fund was as follows:

<u>TO</u>	<u>FROM</u>	<u>AMOUNT</u>
Capital Projects	General Fund	\$ 168,621
	Ambulance and Health Special Revenue Fund	10,462
	County Health Clinics Special Revenue Fund	24,982
	Justice Court Fines Special Revenue Fund	12,869
	JP Assessment Special Revenue Fund	25,498
	911 Emergency Special Revenue Fund	10,898
	Land Sale Special Revenue Fund	17,992
		<u>\$ 271,322</u>

As of June 30, 2009, the County had the following investments and maturities:

	Investment Maturities					Ratings	
	Fair Value	(In Years)				Moody's	S&P
Corporate bonds & notes		Less than 1	1-5	5-10	>10		
Asset backed securities	\$ 1,063,369	\$ 0	\$ 1,063,369	\$ 0	0	AAA	AAA
Financials	1,826,067	301,434	1,413,602	0	111,031	AA3-AA1	A+-AA-
Industrials	732,484	128,609	603,875	0	0	AA2-AAA	A-AAA
Other global	974,057	202,714	771,343	0	0	A2	A-AA
U.S. Government and Agencies:							
Treasuries	34,946,313	9,596,651	25,349,662	0	0		
U.S. Agencies	7,698,939	0	7,698,939	0	0		
Agency mortgage-backed	65,751,354	9,552,070	54,368,094	1,316,613	514,577		
	112,992,583	<u>\$19,781,478</u>	<u>\$ 91,268,884</u>	<u>\$1,316,613</u>	<u>\$ 625,608</u>		
Money Market Mutual Fund	17,774,362						
Total Investments	<u>\$130,766,945</u>						

Investments held by Wells Fargo Bank are made through the NVEST program sponsored by the Nevada State Treasurer. Through this program, local governments may invest in longer term securities than available through the Local Government Investment Pool. The County entered into this program March 21, 2006. SableRiver Capital Management is the portfolio manager. Securities purchased through this program are held in a separate safekeeping account at Wells Fargo Bank and registered in the name of the County. The County's corporate securities are rated by Standard & Poors's and Moody's rating agencies as indicated above. The U.S. Government and Agencies' securities are backed by the U.S. government and unrated.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2009

D. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

1. Pooled Cash and Investments (continued)

A reconciliation of cash and investments as shown in the statement of net assets is as follows:

Cash with officers	\$ 1,083,033
Carrying amount of deposits	1,199,041
Pooled investments	130,766,945
State Treasurer investment pool	<u>743,641</u>
 Cash and cash equivalents	 <u>\$ 133,792,660</u>

2. Receivables

Receivables as of year end are as follows:

	<u>General</u>	<u>Education Endowment</u>	<u>Special Projects</u>	<u>Capital Projects Endowment</u>	<u>Repository Oversite</u>	<u>Other Governmental</u>	<u>Solid Waste Enterprise</u>	<u>Non-major Enterprise</u>	<u>Total</u>
Receivables:									
Accounts									
receivable (net)	\$ 7,193	\$ 0	\$ 0	\$ 0	\$ 0	\$ 165,704	\$ 7,881	\$ 10,530	\$ 191,308
Interest receivable	360	74,551	148,109	100,001	60,514	342,914	44,141	249	770,839
Taxes	868,922	0	0	0	0	332,090	0	0	1,201,012
Due from others	39,863	0	0	0	0	301	0	0	40,164
Due from other govt's	<u>1,995,294</u>	<u>194,726</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,130,051</u>	<u>0</u>	<u>0</u>	<u>4,320,071</u>
 Total receivables	 <u>\$2,911,632</u>	 <u>\$ 269,277</u>	 <u>\$ 148,109</u>	 <u>\$ 100,001</u>	 <u>\$ 60,514</u>	 <u>\$ 2,971,060</u>	 <u>\$ 52,022</u>	 <u>\$ 10,779</u>	 <u>\$ 6,523,394</u>

The Education Endowment Fund has Due from other governments in the amount of \$194,726. The amount is due from the Nye County School District. The County made an error when calculating property tax distributions during 2007 and the School District was overpaid. The School District is to repay the County with interest earned from the Education Endowment Fund.

3. Notes Receivable

Nye County had the following note receivable at June 30, 2009:

	<u>General Fund</u>
Note receivable in monthly installments of \$750 without interest through July 31, 2009, secured by Hospital real estate	<u>\$ 3,000</u>
 Note receivable in monthly installment of \$386 with interest at 5.25% through April 2013, secured by real estate	 <u>\$ 16,054</u>

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2009

D. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

4. Capital Assets

A summary of changes in capital assets for the year ended June 30, 2009 follows:

	Balance <u>June 30, 2008</u>	<u>Transfers</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2009</u>
Governmental Activities:					
Capital assets not being depreciated:					
Land	\$ 4,651,708	\$ 0	\$ 1,344	\$ 0	\$ 4,653,051
Construction in progress	<u>4,764,152</u>	<u>0</u>	<u>867,592</u>	<u>734,081</u>	<u>4,897,663</u>
Total capital assets not being depreciated	<u>9,415,860</u>	<u>0</u>	<u>868,936</u>	<u>734,081</u>	<u>9,550,715</u>
Capital assets being depreciated:					
Building and improvements	42,889,474	(402,102)	835,394	0	43,322,766
Equipment	34,894,234	(161,741)	3,934,688	185,468	38,481,713
Infrastructure	<u>18,853,525</u>	<u>0</u>	<u>1,194,898</u>	<u>0</u>	<u>20,048,423</u>
Total capital assets being depreciated	<u>96,637,233</u>	<u>(563,843)</u>	<u>5,964,980</u>	<u>185,468</u>	<u>101,852,902</u>
Less accumulated depreciation for:					
Building and improvements	14,208,854	(287,593)	1,073,279	0	14,994,540
Equipment	17,239,699	0	2,978,234	147,267	20,070,666
Infrastructure	<u>1,847,417</u>	<u>0</u>	<u>798,674</u>	<u>0</u>	<u>2,646,091</u>
Total accumulated depreciation	<u>33,295,970</u>	<u>(287,593)</u>	<u>4,850,187</u>	<u>142,267</u>	<u>37,711,297</u>
Total capital assets being depreciated, net	<u>63,341,263</u>	<u>(276,250)</u>	<u>(1,114,793)</u>	<u>38,201</u>	<u>64,141,605</u>
Governmental activities assets, net	<u>\$ 72,757,123</u>	<u>\$ (276,250)</u>	<u>\$ 1,983,729</u>	<u>\$ 772,282</u>	<u>\$ 73,692,320</u>
Business-type activities:					
Capital assets being depreciated:					
Solid waste equipment	\$ 1,148,121	\$ 0	\$ 0	\$ 0	\$ 1,148,121
Utility equipment	<u>1,609,074</u>	<u>276,250</u>	<u>4,800</u>	<u>0</u>	<u>1,890,124</u>
Total capital assets being depreciated	<u>2,757,193</u>	<u>276,250</u>	<u>4,800</u>	<u>0</u>	<u>3,038,245</u>
Less accumulated depreciation for:					
Solid waste equipment	805,393	0	79,163	0	884,556
Utility equipment	<u>926,168</u>	<u>0</u>	<u>57,815</u>	<u>0</u>	<u>983,983</u>
Total accumulated depreciation	<u>1,731,561</u>	<u>0</u>	<u>136,978</u>	<u>0</u>	<u>1,868,539</u>
Business-type activities assets, net	<u>\$ 1,025,634</u>	<u>\$ 0</u>	<u>\$ (132,178)</u>	<u>\$ 0</u>	<u>\$ 1,169,706</u>

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

Governmental activities:

General government	\$ 1,251,534
Public safety	1,426,594
Judicial	147,980
Public works	1,760,667
Health and sanitation	98,735
Community support	43,011
Culture and recreation	<u>121,666</u>
	<u>\$ 4,850,187</u>

Business-type activities:

Solid Waste	\$ 79,163
Sewer system	4,810
Water system	<u>53,005</u>
	<u>\$ 136,978</u>

Construction commitments - The County is remodeling the office complex know as the Calvada Eye, and making improvements to the Tonopah, Gabbs, and Beatty airport. The county is also creating a GIS software system.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2009

D. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

5. Long-term Debt

Revenue Bonds

The Town of Gabbs' 1989 Water Revenue Bonds were issued in the amount of \$575,100 payable to Farmer's Home Administration (FMHA). The bonds are to be repaid over 40 years requiring one semiannual payment of interest only and one payment of principal and interest at an interest rate of 7.125%. The current outstanding principal balance at June 30, 2009 is \$445,551.

The maturity requirements of the bonds payable is as follows:

<u>Year Ended June 30,</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2010	\$ 31,745	\$ 10,899	\$ 42,644
2011	30,969	11,703	42,672
2012	30,135	12,566	42,701
2013	29,240	13,493	42,733
2014	28,278	14,488	42,766
2015-2019	124,298	90,134	214,432
2020-2024	87,089	128,648	215,737
2025-2029	33,980	163,620	197,600
	<u>\$ 395,734</u>	<u>\$ 445,551</u>	<u>\$ 841,285</u>

The FMHA bond covenant requires the Town to deposit into the Reserve Account a yearly increase of 1/10th of the annual payment until the reserve amount is achieved. Currently, the County's loan reserve balance is \$42,620.

General obligation (Limited Tax) Medium-term Bond Series 2006

The County issued a general obligation limited tax medium-term bond in the amount of \$6,000,000, payable in semi-annual installments with interest at 3.520 percent. Proceeds are to be used for the acquisition of land, buildings and water rights. Annual debt service requirements to maturity are as follows:

<u>Year ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 641,000	\$ 142,454	\$ 783,454
2011	664,000	119,698	783,698
2012	688,000	96,114	784,114
2013	712,000	71,685	783,685
2014	738,000	46,394	784,394
2012-2015	<u>783,000</u>	<u>20,205</u>	<u>803,205</u>
Totals	<u>\$4,226,000</u>	<u>\$ 496,550</u>	<u>\$4,722,550</u>

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2009

D. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

5. Long-term Debt (Continued)

Capital Lease Obligations

The County is obligated under capital leases as follows:

Koch Financial Corporation, payable in annual installments of \$633,538.36 including interest at 3.48%, secured by equipment, and maturing in November 2009	\$ 612,233
Motorola Corporation, payable in annual installments of \$430,775 including interest at 4.32%, secured by equipment and maturing in July 2015	<u>2,555,235</u>
Total	<u><u>\$3,167,468</u></u>

The following is a summary of future commitments under these leases:

<u>Year Ending</u> <u>June 30,</u>	<u>Total</u> <u>Payments</u>	<u>Amount</u> <u>Representing</u> <u>Interest</u>	<u>Principal</u> <u>Portion</u>
2010	\$ 1,064,314	\$ 131,692	\$ 932,622
2011	430,775	96,546	334,229
2012	430,775	82,107	348,668
2013	430,775	67,044	363,731
2014	430,775	51,331	379,444
2015-2016	<u>861,549</u>	<u>52,775</u>	<u>808,774</u>
	<u><u>\$ 3,648,963</u></u>	<u><u>\$ 481,495</u></u>	<u><u>\$ 3,167,468</u></u>

During the year ended June 30, 2009, the following changes occurred in long-term debt:

	<u>Balance</u> <u>July 1, 2008</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2009</u>
Governmental activities:				
Capital lease	\$ 4,811,355	\$ 0	\$ 1,643,887	\$ 3,167,468
Medium Term Bond	4,845,000	0	619,000	4,226,000
OBEP Obligation	0	4,326,730	0	4,326,730
Compensated absences	<u>3,579,144</u>	<u>276,733</u>	<u>0</u>	<u>3,855,877</u>
	<u><u>\$13,235,499</u></u>	<u><u>\$ 4,603,463</u></u>	<u><u>\$ 2,262,887</u></u>	<u><u>\$ 15,576,075</u></u>
Business-type activities:				
Landfill closure costs	\$ 963,116	\$ 77,871	\$ 0	\$ 1,040,987
Revenue bonds	<u>455,702</u>	<u>0</u>	<u>10,151</u>	<u>445,551</u>
	<u><u>\$ 1,418,818</u></u>	<u><u>\$ 77,871</u></u>	<u><u>\$ 10,151</u></u>	<u><u>\$ 1,486,538</u></u>

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2009

D. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

6. Interfund Transactions

Interfund operating transfers are made from one fund to another fund to support expenditures in accordance with the authority established for the individual funds. Transfers between fund types during the year ended June 30, 2009 were:

	Total <u>Transfers In</u>	<u>Transfers Out</u>		
		General Fund	Special Projects Fund	Other Governmental Funds
General Fund	\$ 569,693	\$ 0	\$ 0	\$ 569,693
Nonmajor				
governmental funds	5,346,739	298,621	3,019,845	2,028,273
Enterprise Funds	<u>4,625</u>	<u>0</u>	<u>0</u>	<u>4,625</u>
	<u>\$ 5,921,057</u>	<u>\$ 298,621</u>	<u>\$ 3,019,845</u>	<u>\$ 2,602,591</u>

7. Interfund Receivables and Payables

The composition of interfund balances as of June 30, 2009 is as follows:

<u>Due to/from other funds:</u>		<u>Payable Fund</u>	<u>Amount</u>
<u>Receivable Fund</u>			
Governmental funds:			
Special Project Special Revenue Fund	Repository Scientific Grant Special Revenue Fund		\$ 617
	Forensic Service Special Revenue Fund		51,123
Amargosa Town Special Revenue Fund	Amargosa Community Center and Park Special Revenue Fund		<u>571</u>
			<u>\$ 52,311</u>
Enterprise Funds:			
Gabbs Utility Water Fund	Gabbs Utility Sewer Fund		<u>\$ 13,904</u>

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2009

D. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

8. Deferred Revenue

Qualifying expenditures for expenditure driven grants have not occurred before June 30, 2009. Therefore, related grant money has been deferred.

<u>General</u>	<u>Repository Oversite</u>	<u>Other Governmental</u>	<u>Total</u>
<u>\$3,007,213</u>	<u>\$ 5,823,512</u>	<u>\$ 2,727,101</u>	<u>\$11,557,826</u>

Net proceeds tax received in advance for the year ending June 30, 2010 has been recorded as deferred revenue.

<u>General</u>	<u>Other Governmental</u>	<u>Total</u>
<u>\$ 860,762</u>	<u>\$ 183,028</u>	<u>\$ 1,043,790</u>

Delinquent taxes receivable not collected within 60 days after year end are recorded as deferred revenue as they are not available to pay liabilities of the current period. The following delinquent taxes receivable have been deferred.

<u>General</u>	<u>Other Governmental</u>	<u>Total</u>
<u>\$ 789,073</u>	<u>\$ 271,853</u>	<u>\$ 1,060,926</u>

E. OTHER INFORMATION

1. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions, injuries to employees; and natural disasters. The County joined together with other local governments in the Nevada Public Agency Insurance Pool (NPAIP), a public entity risk pool currently operating as a common risk management and insurance program for member local governments. The county pays an annual premium to NPAIP for its property, casualty, crimes, and machinery insurance coverage. NPAIP is self sustaining through member premiums and reinsures through commercial companies for claims in excess of \$200,000 property and crimes, casualty \$500,000 each and every insured event. As a participatory member the maintenance deductible is \$50,000 for each and every loss and/or claim and /or event.

The County participates in the Public Agency Compensation Trust (PACT). Premiums paid to PACT cover workers compensation claims against the County. Premiums are based on a percentage of wages paid.

The County is self insured for unemployment claims. Payments are made from the General Fund to cover claims.

The County purchases health care coverage for its employees from a commercial carrier.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. At June 30, 2009, no claims liabilities were recorded.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2009

E. OTHER INFORMATION (Continued)

2. Contingent Liabilities

Landfill - Closure and Post Closure Costs

State and federal laws and regulations require the County to place a final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the sites for thirty years after closure. The closure and post closure care costs will be paid only near or after the date that the landfills stop accepting waste.

As of June 30, 2009, the estimated liability to date for closure and post closure costs is \$1,040,987. This represents the cumulative amount reported to date based on percent use of the estimated liability of \$2,567,682 as the remaining capacity is used. Actual costs may be higher due to inflation, changes in technology or changes in regulations.

The County is operating four landfills as follows:

	<u>Estimated Site Life Remaining</u>
Pahrump	10 years
Tonopah	Phase I 10 years Phase II 39 years
Round Mountain	34 years
Amargosa	0 years

The County has been using the "Local Government Test" as a financial assurance mechanism for its closure and postclosure costs. The County has assessed a \$12 fee for each parcel of land to be used for closure and postclosure costs. As of June 30, 2009 \$4,271,894 has been placed in a restricted account for future closure and postclosure costs in the Solid Waste Fund. Subsequent to year end, the county entered into a trust agreement with a trustee bank in which the county placed funds for future closure and postclosure costs.

Litigation

The County is involved in various litigation. The outcome of these issues is not presently determinable. It is the opinion of the counsel that the resolution of these matters will not have an adverse material effect on the financial condition of the County.

3. Retirement Plan

Plan Description. Nye County, Nevada is a public employer contributing to the Public Employee Retirement System of the State of Nevada (PERS), a cost sharing multi-employer defined benefit pension plan. The plan is administered by the State of Nevada Retirement System.

Benefits as required by Nevada Revised Statutes are determined by the number of years of accredited service at the time of retirement and the member's highest average compensation in any 36 consecutive months. Benefit payments to which participants may be entitled under the Plan include pension benefits, disability benefits and death benefits.

Monthly benefit allowances for members are computed at 2.5% for each accredited year of service prior to July 1, 2001 and 2.67% thereafter, to a maximum of 30 years, times average compensation. PERS offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his/her life and various optional monthly payments to a named beneficiary after his/her death. Regular members are eligible for retirement at age 65 with 5 years of service or age 60 with 10 years of service or any age with 30 years of service. Police and fireman are eligible for retirement at age 65 with 5 years of accredited police and fire service or age 55 with 10 years of service or at age 50 with 20 years of accredited police and fire service. Benefits fully vest with 5 years of service.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2009

E. OTHER INFORMATION (Continued)

3. Retirement Plan (Continued)

Financial statements for the Plan are available by calling (775)687-4200 or writing to:

Public Employees' Retirement System of Nevada
693 W Nye Lane
Carson City, NV 89703-1599

Funding Policy. Contribution rates are established by NRS 286.410. The County's contributions are based on the actuarially determined statutory rate. The County is obligated to contribute all amounts due under the Plan. The contribution rate for fire and police employees is 33.50 percent, and 20.50 percent for regular employees. The contribution requirement for the year ended June 30, 2009 was \$5,236,544. The contributions were equal to the required contributions for the year. The contribution requirement for the years ended June 30, 2008 and 2006 were \$4,836,612 and \$4,215,839, respectively. These contributions were equal to the required contribution for the year.

The County has no liability for unfunded obligations of the system as provided by Nevada Revised Statutes Chapter 286.110

4. Postemployment Health Care Plan

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

Funding Policy NRS 287.046 establishes the subsidies to be contributed toward the premium costs of the eligible retired County employees. Plan members receiving benefits have their monthly contributions deducted from their pension checks based on the health plan chosen by the retiree as reduced by the amount of the subsidy. Retirees qualify for a subsidy of \$102.62 at five years of service \$564.41 at 20 years of service with incremental increases for each year of service between. The contribution requirements of plan members and the County are established and amended by the PEBP board of trustees. As a participating employer, the County is billed for the subsidy on a monthly basis and is legally required under NRS 287.023 to provide for it. For fiscal year 2009, the County contributed \$760,289 to the plan for current premiums. The County did not prefund any future benefits.

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

For fiscal year 2009 the District's annual OPEB cost (expense) of \$5,087,019 for the PEBP was equal to the ARC. The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2009 is as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost (Unit Credit Cost Method)</u>	<u>% of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
6/30/2009	\$ 5,087,019	15%	\$ 760,289

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2009

E. OTHER INFORMATION (Continued)

4. Postemployment Health Care Plan(Continued)

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

Annual Required Contribution	\$ 5,087,019
Interest on net OPEB obligation	-
Adjustment to annual required contribution	-
Annual OPEB cost (expense)	5,087,019
Contributions made	760,289
Increase in net OPEB obligation	4,326,730
Net OPEB obligation - beginning of the year	-
Net OPEB obligation - end of year	<u>\$ 4,326,730</u>

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

Funded Status and Funding Progress The District's most recent actuarial valuation was as of July 1, 2008 and as of the end of the fiscal year the District has not prefunded any portion of the plan. The actuarial accrued liability (AAL) for benefits was \$60,816,075 and having not funded the obligation the District currently has no associated assets to offset this liability. Because of this the unfunded actuarial accrued liability (URAL) is equal to the AAL. The covered payroll (annual payroll of active employees covered by the plan) was \$23,544,589 and the ratio of the UAAL to the covered payroll was 258.30%.

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 July 1, 2008 actuarial valuation, the unit credit cost actuarial cost method was used. The actuarial assumptions included an 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 8 percent is used initially, reduced by decrements to an ultimate rate of 5 percent after seven years. A standard 3.5 percent inflation rate was used throughout.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2009

E. OTHER INFORMATION (Continued)

5. Postemployment Health Care Plan(Continued) Changes in state law have significantly impacted the assumptions in the current year. As of September 1, 2008 the plan will no longer be available to those actively employed past this date. This increased the assumption for potential retirees in the current year and significantly reduced the present value of benefits and thus the actuarial liability.

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

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
JUNE 30, 2009

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
6/30/2009	\$ -	\$ 60,816,075	\$ 60,816,075	0.00%	\$ 23,544,589	258.30%

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NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>Assets</u>		
Pooled cash and investments	\$ 7,489,830	\$ 4,778,789
Interest receivable	360	-
Taxes receivable	868,922	564,132
Due from other governments	1,995,294	2,421,206
Accounts receivable	7,193	32,355
Due from others	39,863	9,090
Prepays	-	636,949
Inventory	40,144	37,747
Note receivable	<u>19,054</u>	<u>10,500</u>
 Total assets	 <u>\$ 10,460,660</u>	 <u>\$ 8,490,768</u>
 <u>Liabilities</u>		
Accounts payable	\$ 1,039,359	\$ 917,608
Accrued payroll and benefits	2,092,948	1,861,069
Deferred taxes	789,073	503,458
Deferred revenue	<u>3,867,975</u>	<u>1,864,181</u>
 Total liabilities	 <u>7,789,355</u>	 <u>5,146,316</u>
 <u>Fund balance</u>		
Reserved for:		
Legal services	-	49,142
Claims and settlements	475,000	-
Unreserved:		
Designated for subsequent year	2,196,305	3,195,967
Undesignated	<u>-</u>	<u>99,343</u>
 Total fund balance	 <u>2,671,305</u>	 <u>3,344,452</u>
 Total liabilities and fund balance	 <u>\$ 10,460,660</u>	 <u>\$ 8,490,768</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes	\$ 15,652,253	\$ 16,049,402	\$ 397,149	\$ 14,994,493
Licenses and permits	130,000	128,395	(1,605)	135,133
Intergovernmental	15,908,314	14,756,343	(1,151,971)	14,066,342
Charges for services	2,594,000	2,370,025	(223,975)	2,646,579
Fines and forfeitures	435,000	354,485	(80,515)	403,155
Other	657,080	1,714,752	1,057,672	1,445,393
 Total revenues	 35,376,647	 35,373,402	 (3,245)	 33,691,095
Expenditures:				
General government	13,404,264	12,520,443	883,821	12,342,734
Judicial	6,892,347	6,613,059	279,288	6,152,895
Public safety	16,393,932	16,358,654	35,278	15,614,299
Public works	107,728	99,432	8,296	114,738
Health and sanitation	323,502	315,963	7,539	250,306
Community support	413,434	410,070	3,364	392,940
Intergovernmental	-	-	-	298,900
Contingency	746,371	-	746,371	-
 Total expenditures	 38,281,578	 36,317,621	 1,963,957	 35,166,812
 Excess (deficiency) of revenues over expenditures	 (2,904,931)	 (944,219)	 1,960,712	 (1,475,717)
Other financing sources (uses):				
Operating transfers in	293,966	569,693	275,727	1,431,582
Operating transfers out	(198,567)	(298,621)	(100,054)	(751,202)
 Total other financing sources (uses)	 95,399	 271,072	 175,673	 680,380
 Net change in fund balance	 (2,809,532)	 (673,147)	 2,136,385	 (795,337)
Fund balance:				
Beginning of year	3,237,052	3,344,452	107,400	4,139,789
 End of year	 \$ 427,520	 \$ 2,671,305	 \$ 2,243,785	 \$ 3,344,452

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101)
SCHEDULE OF REVENUES COMPARED TO BUDGET
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	Budget	2009 Actual	Variance- Positive (Negative)	2008 Actual
Revenues:				
Taxes:				
Property taxes	\$ 14,856,266	\$ 14,141,384	\$ (714,882)	\$ 13,176,862
Net proceeds	<u>795,987</u>	<u>1,908,018</u>	<u>1,112,031</u>	<u>1,817,631</u>
Total taxes	<u>15,652,253</u>	<u>16,049,402</u>	<u>397,149</u>	<u>14,994,493</u>
Licenses and permits:				
Liquor licenses	40,000	37,260	(2,740)	37,390
Gaming licenses	<u>90,000</u>	<u>91,135</u>	<u>1,135</u>	<u>97,743</u>
Total licenses and permits	<u>130,000</u>	<u>128,395</u>	<u>(1,605)</u>	<u>135,133</u>
Intergovernmental:				
Federal in lieu tax	1,800,000	2,770,679	970,679	1,709,951
Fish and game in lieu	8,039	5,758	(2,281)	7,377
State gaming license fee	160,000	150,085	(9,915)	153,686
Consolidated tax	13,455,275	10,781,646	(2,673,629)	12,037,044
Public safety grants	-	16,172	16,172	116,672
Geothermal lease	450,000	-	(450,000)	-
Esmeralda county	10,000	-	(10,000)	13,973
Federal land lease	-	1,032,003	1,032,003	1,892
National forest	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>	<u>25,747</u>
Total intergovernmental	<u>15,908,314</u>	<u>14,756,343</u>	<u>(1,151,971)</u>	<u>14,066,342</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101)
SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Charges for services:				
Clerk fees	\$ 108,000	\$ 129,195	\$ 21,195	\$ 126,436
Recorder fees	450,000	392,916	(57,084)	476,237
Assessor commissions	400,000	549,239	149,239	477,511
Sheriff fees	40,000	63,550	23,550	45,948
Justice of the peace fees	115,000	86,692	(28,308)	109,706
Investigation fees	20,000	10,250	(9,750)	11,751
Department of Energy reimbursement	750,000	644,798	(105,202)	699,025
Planning	145,000	34,605	(110,395)	129,230
Concealed weapons permits	25,000	33,962	8,962	34,244
Dust control plan fee	-	41,200	41,200	105,470
Return checks	2,000	-	(2,000)	-
Impact fee administration charge	10,000	1,232	(8,768)	4,480
Public defender and discovery fees	-	1,480	1,480	3,195
Miscellaneous	20,000	10,418	(9,582)	1,398
County surveyor fees	15,000	12,335	(2,665)	22,536
Restitution fees	1,000	1,183	183	800
Zoning fees	300,000	124,178	(175,822)	250,730
Drug court	115,000	125,678	10,678	49,805
Courier service	11,000	12,118	1,118	12,118
Animal control-spay and neutering	40,000	67,044	27,044	53,557
Animal control fees	27,000	27,952	952	32,402
Total charges for services	<u>2,594,000</u>	<u>2,370,025</u>	<u>(223,975)</u>	<u>2,646,579</u>
Fines and forfeitures:				
Fines and forfeited bail	400,000	311,479	(88,521)	366,311
Court fines	35,000	32,956	(2,044)	36,844
Dust control fines	-	10,050	10,050	-
Total fines and forfeitures	<u>435,000</u>	<u>354,485</u>	<u>(80,515)</u>	<u>403,155</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101)
SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Other:				
Interest	\$ -	\$ 135,422	\$ 135,422	\$ 105,096
Unrealized investment gain (loss)	-	34,392	34,392	46,667
Tax penalties	350,000	582,354	232,354	539,722
Uniform reciprocal law	180,000	287,495	107,495	280,751
Prisoner housing	-	1,300	1,300	2,250
DARE donations	6,750	6,960	210	-
Donations	-	-	-	12,500
Cemetery receipts	3,000	1,800	(1,200)	4,750
Extradition	40,000	64,234	24,234	60,646
Other revenue	30,830	19,459	(11,371)	26,218
NDEP air quality officer	-	-	-	75,000
Nuisance abatement	-	-	-	36,402
Legal aid elderly	-	-	-	10,499
Legal aid indigent	-	-	-	19,366
Prisoner medical	-	2,106	2,106	1,381
Child support enhancement	-	-	-	858
Tax trust sales (NRS 361.610)	-	505,411	505,411	111,886
Tax sale costs	-	-	-	22,812
Refund from pay phone	15,000	15,992	992	17,877
Title search	2,500	1,700	(800)	21,890
Vending machines	9,000	1,753	(7,247)	9,316
Manhattan water charges	8,000	-	(8,000)	18,327
Inmate booking fees	5,000	6,904	1,904	7,225
Sale of fixed assets	-	33,825	33,825	2,913
Animal donations	7,000	13,645	6,645	11,041
Total other	657,080	1,714,752	1,057,672	1,445,393
Total revenues	35,376,647	35,373,402	(3,245)	33,691,095

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Expenditures:				
General government:				
Commissioners:				
Salaries and wages	\$ 126,663	\$ 123,929	\$ 2,734	\$ 122,384
Employee benefits	66,662	58,309	8,353	59,652
Services and supplies	63,495	67,044	(3,549)	44,479
Total commissioners	256,820	249,282	7,538	226,515
County administrator:				
Salaries and wages	523,671	511,021	12,650	429,335
Employee benefits	177,868	167,938	9,930	135,662
Services and supplies	107,358	103,764	3,594	50,698
Total county administrator	808,897	782,723	26,174	615,695
Comptroller:				
Salaries and wages	465,892	423,471	42,421	404,788
Employee benefits	162,382	146,268	16,114	145,006
Services and supplies	35,562	22,693	12,869	31,313
Total comptroller	663,836	592,432	71,404	581,107
Clerk:				
Salaries and wages	535,925	532,095	3,830	483,253
Employee benefits	206,624	192,841	13,783	189,945
Services and supplies	193,749	180,976	12,773	69,799
Total clerk	936,298	905,912	30,386	742,997
Information systems:				
Salaries and wages	543,799	506,032	37,767	525,338
Employee benefits	161,175	152,477	8,698	149,880
Services and supplies	197,751	224,733	(26,982)	219,506
Capital outlay	-	-	-	8,559
Total information systems	902,725	883,242	19,483	903,283
County planner:				
Salaries and wages	701,989	564,975	137,014	655,271
Employee benefits	250,999	205,283	45,716	224,205
Services and supplies	77,764	69,067	8,697	82,444
Total county planner	1,030,752	839,325	191,427	961,920
HR/Risk management:				
Salaries and wages	184,783	164,010	20,773	162,208
Employee benefits	58,755	53,103	5,652	54,367
Services and supplies	19,371	13,860	5,511	20,716
Total HR/Risk management	262,909	230,973	31,936	237,291

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
General government (Continued):				
Natural resources:				
Salaries and wages	\$ -	\$ -	\$ -	\$ 126,406
Employee benefits	-	-	-	33,209
Services and supplies	-	58	(58)	70,731
Total natural resources	-	58	(58)	230,346
Miscellaneous overhead:				
Unemployment insurance	65,533	3,217	62,316	-
Printing & advertising	100,000	85,522	14,478	99,179
General insurance	750,000	645,895	104,105	592,066
Group insurance - retired	750,000	760,289	(10,289)	823,607
Out of pocket	42,026	-	42,026	-
Professional fees	425,888	370,488	55,400	325,201
Tax refunds	32,000	-	32,000	-
NACO dues	30,000	25,204	4,796	546
Blood bourne pathogens	3,000	3,295	(295)	2,425
Postage	180,000	213,216	(33,216)	211,061
Uniform allowance	-	690	(690)	-
Gabbs library	2,000	2,999	(999)	3,439
Flu shots	6,000	3,960	2,040	3,940
Fish and game	-	999	(999)	911
Litigation	100,000	66,324	33,676	74,036
Miscellaneous	48,585	99,286	(50,701)	51,931
Belmont emergency phone	400	-	400	-
Crystal park	300	357	(57)	172
Belmont services and supplies	9,000	-	9,000	180
Amargosa emergency phone	400	20	380	367
Advocacy with congress	235,000	262,794	(27,794)	289,627
Operating supplies	-	6,382	(6,382)	3,820
Conservation districts	4,000	6,300	(2,300)	2,000
Equipment	20,000	-	20,000	15,196
Total miscellaneous overhead	2,804,132	2,557,237	246,895	2,499,704

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
General government (Continued):				
Recorder:				
Salaries and wages	\$ 483,930	\$ 451,571	\$ 32,359	\$ 404,355
Employee benefits	183,518	169,607	13,911	147,986
Services and supplies	109,714	70,793	38,921	26,041
Total recorder	<u>777,162</u>	<u>691,971</u>	<u>85,191</u>	<u>578,382</u>
Treasurer:				
Salaries and wages	384,233	356,563	27,670	334,414
Employee benefits	127,955	112,572	15,383	112,242
Services and supplies	51,355	41,069	10,286	39,804
Total treasurer	<u>563,543</u>	<u>510,204</u>	<u>53,339</u>	<u>486,460</u>
Purchasing:				
Salaries and wages	138,469	137,449	1,020	122,426
Employee benefits	53,802	49,448	4,354	54,888
Services and supplies	11,338	5,348	5,990	9,249
Total south county office	<u>203,609</u>	<u>192,245</u>	<u>11,364</u>	<u>186,563</u>
Assessor:				
Salaries and wages	1,001,320	921,929	79,391	840,092
Employee benefits	356,101	314,591	41,510	294,880
Services and supplies	80,653	76,650	4,003	83,277
Total assessor	<u>1,438,074</u>	<u>1,313,170</u>	<u>124,904</u>	<u>1,218,249</u>
Veterans services:				
Salaries and wages	146,982	141,339	5,643	137,075
Employee benefits	53,216	45,720	7,496	49,616
Services and supplies	52,153	13,962	38,191	41,494
Total veterans services	<u>252,351</u>	<u>201,021</u>	<u>51,330</u>	<u>228,185</u>
Buildings and grounds:				
Salaries and wages	933,721	925,325	8,396	982,509
Employee benefits	335,294	330,852	4,442	334,705
Services and supplies	1,234,141	1,309,462	(75,321)	1,324,923
Capital outlay	-	5,009	(5,009)	3,900
Total buildings and grounds	<u>2,503,156</u>	<u>2,570,648</u>	<u>(67,492)</u>	<u>2,646,037</u>
Total general government	<u>13,404,264</u>	<u>12,520,443</u>	<u>883,821</u>	<u>12,342,734</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Judicial:				
District attorney:				
Salaries and wages	\$ 2,223,874	\$ 2,185,885	\$ 37,989	\$ 2,041,178
Employee benefits	773,102	717,805	55,297	697,871
Services and supplies	147,833	121,077	26,756	137,347
Capital outlay	-	-	-	3,271
Total district attorney	<u>3,144,809</u>	<u>3,024,767</u>	<u>120,042</u>	<u>2,879,667</u>
District court:				
Salaries and wages	440,251	452,555	(12,304)	416,339
Employee benefits	167,270	154,551	12,719	151,372
Services and supplies	<u>225,233</u>	<u>242,059</u>	<u>(16,826)</u>	<u>163,005</u>
Total district court	<u>832,754</u>	<u>849,165</u>	<u>(16,411)</u>	<u>730,716</u>
Tonopah justice court:				
Salaries and wages	332,146	318,441	13,705	332,079
Employee benefits	114,071	112,507	1,564	109,526
Services and supplies	<u>21,432</u>	<u>11,011</u>	<u>10,421</u>	<u>19,829</u>
Total Tonopah justice court	<u>467,649</u>	<u>441,959</u>	<u>25,690</u>	<u>461,434</u>
Pahrump justice court:				
Salaries and wages	661,883	652,391	9,492	506,913
Employee benefits	237,414	239,406	(1,992)	189,173
Services and supplies	<u>170,809</u>	<u>181,363</u>	<u>(10,554)</u>	<u>153,921</u>
Total Pahrump justice court	<u>1,070,106</u>	<u>1,073,160</u>	<u>(3,054)</u>	<u>850,007</u>
Beatty justice court:				
Salaries and wages	322,248	263,003	59,245	262,071
Employee benefits	103,208	82,611	20,597	80,852
Services and supplies	<u>40,452</u>	<u>31,366</u>	<u>9,086</u>	<u>38,269</u>
Total Beatty justice court	<u>465,908</u>	<u>376,980</u>	<u>88,928</u>	<u>381,192</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Judicial (Continued):				
Other judicial:				
Services and supplies:				
Public defender	\$ 498,000	\$ 489,950	\$ 8,050	\$ 498,485
Court appointed defender	400,000	357,078	42,922	351,394
Total other judicial	<u>898,000</u>	<u>847,028</u>	<u>50,972</u>	<u>849,879</u>
 Public guardian:				
Salaries and wages	8,100	-	8,100	-
Employee benefits	3,021	-	3,021	-
Services and supplies	2,000	-	2,000	-
Total public guardian	<u>13,121</u>	<u>-</u>	<u>13,121</u>	<u>-</u>
 Total judicial	<u>6,892,347</u>	<u>6,613,059</u>	<u>279,288</u>	<u>6,152,895</u>
 Public Safety:				
Sheriff:				
Salaries and wages	9,315,592	9,339,499	(23,907)	8,922,959
Employee benefits	3,988,934	4,067,978	(79,044)	3,893,133
Services and supplies	1,998,418	1,960,409	38,009	2,094,877
Capital outlay	131,285	41,017	90,268	47,672
Total sheriff	<u>15,434,229</u>	<u>15,408,903</u>	<u>25,326</u>	<u>14,958,641</u>
 Emergency management:				
Salaries and wages	490,303	506,686	(16,383)	252,442
Employee benefits	183,335	182,362	973	99,095
Services and supplies	286,065	260,242	25,823	265,735
Capital outlay	-	461	(461)	38,386
Total emergency management	<u>959,703</u>	<u>949,751</u>	<u>9,952</u>	<u>655,658</u>
 Total public safety	<u>16,393,932</u>	<u>16,358,654</u>	<u>35,278</u>	<u>15,614,299</u>
 Public works:				
Salaries and wages	61,553	64,895	(3,342)	69,511
Employee benefits	20,816	21,780	(964)	23,409
Services and supplies	25,359	12,757	12,602	21,818
Total public works	<u>107,728</u>	<u>99,432</u>	<u>8,296</u>	<u>114,738</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Health and sanitation:				
Animal control:				
Salaries and wages	\$ 150,278	\$ 147,745	\$ 2,533	\$ 162,516
Employee benefits	54,390	55,641	(1,251)	57,404
Services and supplies	118,834	112,577	6,257	30,386
Total animal control	<u>323,502</u>	<u>315,963</u>	<u>7,539</u>	<u>250,306</u>
Community support:				
Senior nutrition program:				
Salaries and wages	145,867	147,772	(1,905)	134,208
Employee benefits	56,821	54,642	2,179	51,749
Services and supplies	210,746	207,656	3,090	197,385
Capital outlay	-	-	-	9,598
Total community support	<u>413,434</u>	<u>410,070</u>	<u>3,364</u>	<u>392,940</u>
Contingency	<u>746,371</u>	<u>-</u>	<u>746,371</u>	<u>-</u>
Intergovernmental	<u>-</u>	<u>-</u>	<u>-</u>	<u>298,900</u>
Total expenditures	<u>38,281,578</u>	<u>36,317,621</u>	<u>1,963,957</u>	<u>35,166,812</u>
Excess (deficiency) of revenues over expenditures	<u>(2,904,931)</u>	<u>(944,219)</u>	<u>1,960,712</u>	<u>(1,475,717)</u>
Other financing sources (uses):				
Operating transfers in	293,966	569,693	275,727	1,431,582
Operating transfers out	<u>(198,567)</u>	<u>(298,621)</u>	<u>(100,054)</u>	<u>(751,202)</u>
Total other financing sources (uses)	<u>95,399</u>	<u>271,072</u>	<u>175,673</u>	<u>680,380</u>
Net change in fund balance	(2,809,532)	(673,147)	2,136,385	(795,337)
Fund balance:				
Beginning of year	<u>3,237,052</u>	<u>3,344,452</u>	<u>107,400</u>	<u>4,139,789</u>
End of year	<u>\$ 427,520</u>	<u>\$ 2,671,305</u>	<u>\$ 2,243,785</u>	<u>\$ 3,344,452</u>

NYE COUNTY, NEVADA
MAJOR FUND - EDUCATION ENDOWMENT SPECIAL REVENUE FUND (494)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 9,366,475	\$ 8,928,867
Interest receivable	74,551	82,907
Due from other governments	<u>194,726</u>	<u>623,978</u>
 Total assets	 <u>\$ 9,635,752</u>	 <u>\$ 9,635,752</u>
 <u>Liabilities</u>		
Accounts payable	\$ <u>-</u>	\$ <u>-</u>
 <u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	9,635,752	9,635,752
Undesignated	<u>-</u>	<u>-</u>
 Total fund balance	 <u>9,635,752</u>	 <u>9,635,752</u>
 Total liabilities and fund balance	 <u>\$ 9,635,752</u>	 <u>\$ 9,635,752</u>

NYE COUNTY, NEVADA
MAJOR FUND - EDUCATION ENDOWMENT SPECIAL REVENUE FUND (494)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	
	Budget	Actual	Positive (Negative)	2008 Actual
Revenues:				
Other:				
Interest	\$ 400,000	\$ 379,798	\$ (20,202)	\$ 425,684
Unrealized investment gain (loss)	<u>-</u>	<u>99,454</u>	<u>99,454</u>	<u>187,112</u>
Total other	400,000	479,252	79,252	612,796
Expenditures:				
Current:				
Intergovernmental	<u>400,000</u>	<u>479,252</u>	<u>(79,252)</u>	<u>1,119,264</u>
Excess (deficiency) of revenues over expenditures	-	-	-	(506,468)
Fund balance:				
Beginning of year	<u>10,042,051</u>	<u>9,635,752</u>	<u>(406,299)</u>	<u>10,142,220</u>
End of year	<u>\$ 10,042,051</u>	<u>\$ 9,635,752</u>	<u>\$ (406,299)</u>	<u>\$ 9,635,752</u>

NYE COUNTY, NEVADA
MAJOR FUND - SPECIAL PROJECTS FUND (492)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>Assets</u>		
Pooled cash and investments	\$ 20,567,616	\$ 17,173,514
Interest receivable	148,109	185,430
Due from other funds	<u>51,740</u>	<u>42,227</u>
Total assets	<u>\$ 20,767,465</u>	<u>\$ 17,401,171</u>
<u>Liabilities</u>		
Accounts payable	\$ 99,839	\$ 446,406
Accrued payroll and benefits	<u>39,283</u>	<u>-</u>
Total liabilities	<u>139,122</u>	<u>446,406</u>
<u>Fund balance:</u>		
Unreserved:		
Designated for subsequent year	20,628,343	14,042,770
Undesignated	<u>-</u>	<u>2,911,995</u>
Total fund balance	<u>20,628,343</u>	<u>16,954,765</u>
Total liabilities and fund balance	<u>\$ 20,767,465</u>	<u>\$ 17,401,171</u>

NYE COUNTY, NEVADA
MAJOR FUND - SPECIAL PROJECTS FUND (492)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental	<u>\$ 10,000,000</u>	<u>\$ 8,651,700</u>	<u>\$ (1,348,300)</u>	<u>\$ 11,250,000</u>
Other:				
Interest	300,000	703,279	403,279	721,487
Unrealized investment gain (loss)	-	189,754	189,754	266,350
Miscellaneous	<u>10,285</u>	<u>21,389</u>	<u>11,104</u>	<u>80,717</u>
Total other	<u>310,285</u>	<u>914,422</u>	<u>604,137</u>	<u>1,068,554</u>
Total revenues	<u>10,310,285</u>	<u>9,566,122</u>	<u>(744,163)</u>	<u>12,318,554</u>
Expenditures:				
Current:				
General government	1,573,163	321,648	1,251,515	540,064
Judicial	-	10,906	(10,906)	-
Public safety	-	50,071	(50,071)	20,317
Public works	-	108,100	(108,100)	355,310
Culture and recreation	-	26,745	(26,745)	35,586
Community support	-	76,539	(76,539)	476
Intergovernmental	-	124,590	(124,590)	841,088
Capital outlay:				
General government	19,007,265	134,519	18,872,746	323,194
Judicial	-	184,610	(184,610)	-
Public safety	-	528,007	(528,007)	464,240
Public works	662,762	1,280,718	(617,956)	3,386,952
Culture and recreation	<u>-</u>	<u>26,246</u>	<u>(26,246)</u>	<u>34,580</u>
Total expenditures	<u>21,243,190</u>	<u>2,872,699</u>	<u>18,370,491</u>	<u>6,001,807</u>
Excess (deficiency) of revenues over expenditures	(10,932,905)	6,693,423	17,626,328	6,316,747
Other financing sources (uses):				
Operating transfers out	<u>(3,019,865)</u>	<u>(3,019,845)</u>	<u>20</u>	<u>(4,005,803)</u>
Net change in fund balance	(13,952,770)	3,673,578	17,626,348	2,310,944
Fund balance:				
Beginning of year	<u>14,042,770</u>	<u>16,954,765</u>	<u>2,911,995</u>	<u>14,643,821</u>
End of year	<u>\$ 90,000</u>	<u>\$ 20,628,343</u>	<u>\$ 20,538,343</u>	<u>\$ 16,954,765</u>

NYE COUNTY, NEVADA
MAJOR FUND - ENDOWMENT CAPITAL PROJECTS FUND (493)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 12,537,713	\$ 11,885,545
Interest receivable	<u>100,001</u>	<u>106,960</u>
Total assets	<u>\$ 12,637,714</u>	<u>\$ 11,992,505</u>
<u>LIABILITIES</u>		
Accounts payable	\$ <u>-</u>	\$ <u>-</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	12,343,608	11,725,466
Undesignated	<u>294,106</u>	<u>267,039</u>
Total fund balance	<u>12,637,714</u>	<u>11,992,505</u>
Total liabilities and fund balance	<u>\$ 12,637,714</u>	<u>\$ 11,992,505</u>

NYE COUNTY, NEVADA
MAJOR FUND - ENDOWMENT CAPITAL PROJECTS FUND (493)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Other:				
Interest	\$ 100,000	\$ 512,191	\$ 412,191	\$ 505,780
Unrealized investment gain (loss)	-	133,018	133,018	213,382
Total other	<u>100,000</u>	<u>645,209</u>	<u>545,209</u>	<u>719,162</u>
Expenditures:				
Current:				
Public safety	-	-	-	-
Capital projects:				
Public safety	11,000,000	-	11,000,000	-
Community support	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>11,000,000</u>	<u>-</u>	<u>11,000,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(10,900,000)	645,209	11,545,209	719,162
Fund balance:				
Beginning of year	<u>11,725,466</u>	<u>11,992,505</u>	<u>267,039</u>	<u>11,273,343</u>
End of year	<u>\$ 825,466</u>	<u>\$ 12,637,714</u>	<u>\$ 11,812,248</u>	<u>\$ 11,992,505</u>

NYE COUNTY, NEVADA
MAJOR FUND - REPOSITORY OVERSITE SPECIAL REVENUE FUND (284)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 7,573,878	\$ 8,973,435
Interest receivable	<u>60,514</u>	<u>83,756</u>
Total assets	<u>\$ 7,634,392</u>	<u>\$ 9,057,191</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 239,333	\$ 486,020
Accrued payroll and benefits	55,161	38,035
Deferred revenue	5,823,512	7,287,105
Deferred interest	<u>1,516,386</u>	<u>1,246,031</u>
Total liabilities	7,634,392	9,057,191
<u>FUND BALANCE</u>		
Unreserved:		
Undesignated	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 7,634,392</u>	<u>\$ 9,057,191</u>

NYE COUNTY, NEVADA
MAJOR FUND - REPOSITORY OVERSITE SPECIAL REVENUE FUND (284)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	
	Budget	Actual	Positive (Negative)	2008 Actual
Revenues:				
Intergovernmental:				
Grants	\$ 6,441,330	\$ 4,467,271	\$ (1,974,059)	\$ 3,343,065
Expenditures:				
General government:				
Salaries and wages	624,869	547,418	77,451	415,415
Employee benefits	223,259	181,831	41,428	133,893
Services and supplies	7,409,464	3,700,253	3,709,211	2,242,831
Capital outlay	-	37,769	(37,769)	550,926
Total expenditures	8,257,592	4,467,271	3,790,321	3,343,065
Excess (deficiency) of revenues over expenditures	(1,816,262)	-	1,816,262	-
Other financing sources (uses):				
Operating transfers in	2,780,984	-	(2,780,984)	-
Operating transfers out	(850,335)	-	850,335	-
Total other financing sources uses	1,930,649	-	(1,930,649)	-
Net change in fund balance	114,387	-	(114,387)	-
Fund balance:				
Beginning of year	534,810	-	(534,810)	-
End of year	\$ 649,197	\$ -	\$ (649,197)	\$ -

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For the year ended June 30, 2009

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (610,611)
COMPARATIVE STATEMENT OF NET ASSETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Current:		
Pooled cash and investments	\$ 2,080,854	\$ 1,445,798
Interest receivable	44,141	36,817
Accounts receivable	7,881	28,948
Total current assets	<u>2,132,876</u>	<u>1,511,563</u>
Noncurrent assets:		
Restricted Assets:		
Cash	4,271,894	4,171,504
Capital assets (net of accumulated depreciation)	<u>263,565</u>	<u>342,728</u>
Total noncurrent assets	<u>4,535,459</u>	<u>4,514,232</u>
Total assets	<u>6,668,335</u>	<u>6,025,795</u>
<u>LIABILITIES</u>		
Current:		
Accounts payable	25,753	247,698
Accrued payroll and benefits	<u>5,035</u>	<u>5,316</u>
Total current liabilities	30,788	253,014
Long-term payable from restricted assets:		
Landfill closure and postclosure costs	<u>1,040,987</u>	<u>963,116</u>
Total liabilities	<u>1,071,775</u>	<u>1,216,130</u>
<u>NET ASSETS:</u>		
Invested in capital assets, net of related debt	263,565	342,728
Reserved for landfill closure costs	4,271,894	4,171,504
Unrestricted	<u>1,061,101</u>	<u>295,433</u>
Total net assets	<u>\$ 5,596,560</u>	<u>\$ 4,809,665</u>

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (610,611)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET ASSETS - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance- Positive (Negative)	2008 Actual
	Budget	Actual		
Operating revenues:				
Charges for services	\$ 1,400,000	\$ 1,917,484	\$ 517,484	\$ 1,986,869
Operating expenses:				
Salaries and wages	139,763	80,637	59,126	28,558
Employee benefits	31,709	28,352	3,357	8,916
Services and supplies	1,307,541	1,116,024	191,517	1,421,725
Closure and postclosure landfill costs	1,790,651	77,871	1,712,780	77,871
Depreciation	-	79,163	(79,163)	78,539
Total operating expenses	3,269,664	1,382,047	1,887,617	1,615,609
Operating income	(1,869,664)	535,437	2,405,101	371,260
Nonoperating revenues (expenses):				
Interest	-	201,888	201,888	267,571
Unrealized investment gain (loss)	-	49,570	49,570	72,508
Total nonoperating revenues (expenses)	-	251,458	251,458	340,079
Income before transfers	(1,869,664)	786,895	2,656,559	711,339
Transfers:				
Operating transfers in	1,413	-	(1,413)	-
Changes in net assets	(1,868,251)	786,895	2,655,146	711,339
Net assets:				
Beginning of year	5,193,547	4,809,665	(383,882)	4,098,326
End of year	\$ 3,325,296	\$ 5,596,560	\$ 2,271,264	\$ 4,809,665

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (610,611)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2009 and 2008

	2009	2008
Cash flows from operating activities:		
Cash received from customers	\$ 1,938,551	\$ 1,972,496
Cash paid for salaries and employee benefits	(109,270)	(33,268)
Cash paid for services and supplies	<u>(1,337,969)</u>	<u>(1,184,270)</u>
Net cash provided by operating activities	491,312	754,958
Cash flows from investing activities:		
Interest	<u>244,134</u>	<u>333,205</u>
Net increase (decrease) in pooled cash and investments	735,446	1,088,163
Pooled cash and investments:		
Beginning of year	<u>5,617,302</u>	<u>4,529,139</u>
End of year	<u><u>\$ 6,352,748</u></u>	<u><u>\$ 5,617,302</u></u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	<u>\$ 535,437</u>	<u>\$ 371,260</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	79,163	78,539
(Increase) decrease in accounts receivable	21,067	(14,373)
Increase (decrease) in accrued payroll and benefits	(281)	4,206
Increase (decrease) in accounts payable	<u>(144,074)</u>	<u>315,326</u>
Total adjustments	<u>(44,125)</u>	<u>383,698</u>
Net cash provided by operating activities	<u><u>\$ 491,312</u></u>	<u><u>\$ 754,958</u></u>

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For the year ended June 30, 2009

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NYE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
<u>ASSETS</u>				
Pooled cash and investments	\$ 33,767,827	\$ -	\$ 3,085,814	\$ 36,853,641
Interest receivable	225,514	-	117,400	342,914
Taxes receivable	251,268	-	80,822	332,090
Due from other governments	2,129,810	-	241	2,130,051
Accounts receivable	165,704	-	-	165,704
Due from others	301	-	-	301
Due from other funds	571	-	-	571
Inventory	44,442	-	-	44,442
Total assets	<u>\$ 36,585,437</u>	<u>\$ -</u>	<u>\$ 3,284,277</u>	<u>\$ 39,869,714</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 1,532,408	\$ -	\$ 86,057	\$ 1,618,465
Accrued payroll and benefits	418,008	-	34,555	452,563
Due to other funds	52,311	-	-	52,311
Deferred taxes	218,324	-	53,529	271,853
Deferred revenue	2,910,129	-	-	2,910,129
Deferred interest	206,425	-	-	206,425
Total liabilities	<u>5,337,605</u>	<u>-</u>	<u>174,141</u>	<u>5,511,746</u>
<u>FUND BALANCE</u>				
Reserved for:				
Building department	100,000	-	-	100,000
Unreserved:				
Designated for subsequent year	25,596,594	-	2,627,125	28,223,719
Undesignated	5,551,238	-	483,011	6,034,249
Total fund balance	<u>31,247,832</u>	<u>-</u>	<u>3,110,136</u>	<u>34,357,968</u>
Total liabilities and fund balance	<u>\$ 36,585,437</u>	<u>\$ -</u>	<u>\$ 3,284,277</u>	<u>\$ 39,869,714</u>

NYE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
Revenues:				
Taxes	\$ 4,955,958	\$ -	\$ 1,162,427	\$ 6,118,385
Licenses and permits	1,233,861	-	-	1,233,861
Intergovernmental	9,448,590	-	391	9,448,981
Charges for services	2,111,922	-	-	2,111,922
Fines and forfeitures	1,133,408	-	-	1,133,408
Other	2,011,959	-	176,914	2,188,873
Total revenues	<u>20,895,698</u>	<u>-</u>	<u>1,339,732</u>	<u>22,235,430</u>
Expenditures:				
Current:				
General government	3,616,104	-	411,990	4,028,094
Judicial	349,108	-	-	349,108
Public safety	3,522,429	-	63,085	3,585,514
Public works	6,465,928	-	6,302	6,472,230
Health and sanitation	983,838	-	-	983,838
Welfare	1,935,744	-	-	1,935,744
Culture and recreation	522,554	-	-	522,554
Community support	451,497	-	8,470	459,967
Intergovernmental	558,678	-	150,738	709,416
Capital projects	-	-	936,710	936,710
Debt service:				
Principal	-	2,262,887	-	2,262,887
Interest	-	356,958	-	356,958
Total expenditures	<u>18,405,880</u>	<u>2,619,845</u>	<u>1,577,295</u>	<u>22,603,020</u>
Excess (deficiency) of revenues over expenditures	<u>2,489,818</u>	<u>(2,619,845)</u>	<u>(237,563)</u>	<u>(367,590)</u>
Other financing sources (uses):				
Operating transfers in	2,423,817	2,619,845	303,077	5,346,739
Operating transfers out	<u>(2,570,836)</u>	<u>-</u>	<u>(31,755)</u>	<u>(2,602,591)</u>
Total other financing sources (uses)	<u>(147,019)</u>	<u>2,619,845</u>	<u>271,322</u>	<u>2,744,148</u>
Net change in fund balance	2,342,799	-	33,759	2,376,558
Fund balance:				
Beginning of year	<u>28,905,033</u>	<u>-</u>	<u>3,076,377</u>	<u>31,981,410</u>
End of year	<u>\$ 31,247,832</u>	<u>\$ -</u>	<u>\$ 3,110,136</u>	<u>\$ 34,357,968</u>

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NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2009 (Page 1 of 5)
(With Comparative Actual Amounts for June 30, 2008)

	Road	Regional Streets and Highways	Special Fuel Tax	Public Transit	Agricultural Extension
<u>ASSETS</u>					
Pooled cash and investments	\$ 508,195	\$ 898,036	\$ 22,235	\$ 2,676,161	\$ 148,047
Interest receivable	-	12,679	188	25,004	-
Taxes receivable	4,353	-	-	-	13,060
Due from other governments	1,176,890	141,147	270	176,128	53
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	301
Due from other funds	-	-	-	-	-
Inventory	44,442	-	-	-	-
Total assets	\$ 1,733,880	\$ 1,051,862	\$ 22,693	\$ 2,877,293	\$ 161,461
<u>LIABILITIES</u>					
Accounts payable	\$ 102,318	\$ -	\$ -	\$ 6,167	\$ 2,949
Accrued payroll and benefits	215,037	-	-	-	11,393
Due to other funds	-	-	-	-	-
Deferred taxes	3,953	-	-	-	11,860
Deferred revenue	-	-	-	-	12,891
Deferred interest	-	-	-	-	-
Total liabilities	321,308	-	-	6,167	39,093
<u>FUND BALANCE</u>					
Reserved	-	-	-	-	-
Unreserved:					
Designated for subsequent year	1,412,572	-	22,652	697,800	121,860
Undesignated	-	1,051,862	41	2,173,326	508
Total fund balance	1,412,572	1,051,862	22,693	2,871,126	122,368
Total liabilities and fund balance	\$ 1,733,880	\$ 1,051,862	\$ 22,693	\$ 2,877,293	\$ 161,461

Airport	Ambulance and Health	Medical and General Indigent	Dedicated County Medical Indigent	Museum	County Law Library	Manhattan Town
\$ 33,622	\$ 277,072	\$ 238,409	\$ 1,001,058	\$ 98,529	\$ 9,721	\$ 37,171
-	-	6,695	3,292	-	-	-
-	-	61,415	17,587	9,446	-	110
235	-	33,695	70	42	-	762
-	165,704	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>33,857</u>	<u>442,776</u>	<u>340,214</u>	<u>1,022,007</u>	<u>108,017</u>	<u>9,721</u>	<u>38,043</u>
\$ 630	\$ 5,042	\$ 160,655	\$ 798,452	\$ 881	\$ 15,773	\$ 309
-	12,493	24,868	-	5,417	-	-
-	-	-	-	-	-	-
-	-	55,827	15,972	8,565	-	99
-	66,328	82,391	16,884	10,156	-	-
-	-	-	-	-	-	-
<u>630</u>	<u>83,863</u>	<u>323,741</u>	<u>831,308</u>	<u>25,019</u>	<u>15,773</u>	<u>408</u>
-	-	-	-	-	-	-
33,227	259,097	16,473	153,821	82,998	-	36,401
-	99,816	-	36,878	-	(6,052)	1,234
<u>33,227</u>	<u>358,913</u>	<u>16,473</u>	<u>190,699</u>	<u>82,998</u>	<u>(6,052)</u>	<u>37,635</u>
<u>\$ 33,857</u>	<u>\$ 442,776</u>	<u>\$ 340,214</u>	<u>\$ 1,022,007</u>	<u>\$ 108,017</u>	<u>\$ 9,721</u>	<u>\$ 38,043</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
June 30, 2009 (Page 2 of 5)
(With Comparative Actual Amounts for June 30, 2008)

	Beatty Town	Gabbs Town	Amargosa Valley Town	Amargosa Community Center and Park	Parks and Recreation
<u>ASSETS</u>					
Pooled cash and investments	\$ 1,051,588	\$ 79,741	\$ 16,142	\$ -	\$ 385,961
Interest receivable	-	-	-	-	-
Taxes receivable	1,047	1,290	5,873	1,268	-
Due from other governments	56,963	13,826	17,213	-	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	-
Due from other funds	-	-	571	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 1,109,598</u>	<u>\$ 94,857</u>	<u>\$ 39,799</u>	<u>\$ 1,268</u>	<u>\$ 385,961</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 16,993	\$ 2,343	\$ 5,334	\$ 565	\$ 80,153
Accrued payroll and benefits	12,402	1,446	10,476	884	-
Due to other funds	-	-	-	571	-
Deferred taxes	1,018	1,156	5,621	-	-
Deferred revenue	-	-	-	-	-
Deferred interest	-	-	-	-	-
Total liabilities	<u>30,413</u>	<u>4,945</u>	<u>21,431</u>	<u>2,020</u>	<u>80,153</u>
<u>FUND BALANCE</u>					
Reserved	-	-	-	-	-
Unreserved:					
Designated for subsequent year	1,069,338	89,912	18,368	-	295,513
Undesignated	<u>9,847</u>	<u>-</u>	<u>-</u>	<u>(752)</u>	<u>10,295</u>
Total fund balance	<u>1,079,185</u>	<u>89,912</u>	<u>18,368</u>	<u>(752)</u>	<u>305,808</u>
Total liabilities and fund balance	<u>\$ 1,109,598</u>	<u>\$ 94,857</u>	<u>\$ 39,799</u>	<u>\$ 1,268</u>	<u>\$ 385,961</u>

Health Clinics	Mining Maps	Juvenile Probation	Forensic Services	Senior Nutrition	Justice Court Fines NRS 176	Drug Forfeiture
\$ 724,550	\$ 97,265	\$ 394,815	\$ -	\$ 29,672	\$ 350,308	\$ 189,185
-	-	-	-	-	-	1,605
34,391	-	87,065	-	-	-	-
140	-	442	-	-	250	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 759,081</u>	<u>\$ 97,265</u>	<u>\$ 482,322</u>	<u>\$ -</u>	<u>\$ 29,672</u>	<u>\$ 350,558</u>	<u>\$ 190,790</u>
\$ 3,335	\$ 3,400	\$ 46,890	\$ 9,230	\$ -	\$ 1,287	\$ 10,198
7,458	-	60,986	-	-	-	-
-	-	-	51,123	-	-	-
31,232	-	79,068	-	-	-	-
-	-	85,937	-	-	-	-
-	-	-	-	-	-	-
<u>42,025</u>	<u>3,400</u>	<u>272,881</u>	<u>60,353</u>	<u>-</u>	<u>1,287</u>	<u>10,198</u>
-	-	-	-	-	-	-
669,520	84,185	179,722	-	29,672	335,383	100,063
47,536	9,680	29,719	(60,353)	-	13,888	80,529
<u>717,056</u>	<u>93,865</u>	<u>209,441</u>	<u>(60,353)</u>	<u>29,672</u>	<u>349,271</u>	<u>180,592</u>
<u>\$ 759,081</u>	<u>\$ 97,265</u>	<u>\$ 482,322</u>	<u>\$ -</u>	<u>\$ 29,672</u>	<u>\$ 350,558</u>	<u>\$ 190,790</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)

June 30, 2009 (Page 3 of 5)

(With Comparative Actual Amounts for June 30, 2008)

	JP Facility Court Assessment	911 Medical Emergency System	Early Warning Drilling	Repository Scientific Grant	Building Department
<u>ASSETS</u>					
Pooled cash and investments	\$ 654,474	\$ 320,393	\$ 89,621	\$ -	\$ 1,479,699
Interest receivable	-	-	709	1,634	11,078
Taxes receivable	-	4,353	-	-	-
Due from other governments	-	18	-	-	25,000
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 654,474</u>	<u>\$ 324,764</u>	<u>\$ 90,330</u>	<u>\$ 1,634</u>	<u>\$ 1,515,777</u>
<u>LIABILITIES</u>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 100,996
Accrued payroll and benefits	-	-	-	1,017	19,069
Due to other funds	-	-	-	617	-
Deferred taxes	-	3,953	-	-	-
Deferred revenue	-	-	-	-	-
Deferred interest	-	-	90,330	-	-
Total liabilities	<u>-</u>	<u>3,953</u>	<u>90,330</u>	<u>1,634</u>	<u>120,065</u>
<u>FUND BALANCE</u>					
Reserved	-	-	-	-	100,000
Unreserved:					
Designated for subsequent year	590,955	314,709	-	-	720,606
Undesignated	<u>63,519</u>	<u>6,102</u>	<u>-</u>	<u>-</u>	<u>575,106</u>
Total fund balance	<u>654,474</u>	<u>320,811</u>	<u>-</u>	<u>-</u>	<u>1,395,712</u>
Total liabilities and fund balance	<u>\$ 654,474</u>	<u>\$ 324,764</u>	<u>\$ 90,330</u>	<u>\$ 1,634</u>	<u>\$ 1,515,777</u>

Grants	PETT			
	Court Collection Fees	Emergency Fund	Recorder Technology	Public Improvement
\$ 250,273	\$ 100,189	\$ 5,951,998	\$ 335,447	\$ 3,042,983
-	-	50,330	2,620	22,540
-	-	-	-	-
485,595	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 735,868</u>	<u>\$ 100,189</u>	<u>\$ 6,002,328</u>	<u>\$ 338,067</u>	<u>\$ 3,065,523</u>
\$ 68,672	\$ 640	\$ 2,328	\$ -	\$ 6,430
8,843	3,866	-	-	621
-	-	-	-	-
-	-	-	-	-
658,353	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>735,868</u>	<u>4,506</u>	<u>2,328</u>	<u>-</u>	<u>7,051</u>
-	-	-	-	-
-	80,144	6,000,000	325,943	2,708,252
<u>-</u>	<u>15,539</u>	<u>-</u>	<u>12,124</u>	<u>350,220</u>
<u>-</u>	<u>95,683</u>	<u>6,000,000</u>	<u>338,067</u>	<u>3,058,472</u>
<u>\$ 735,868</u>	<u>\$ 100,189</u>	<u>\$ 6,002,328</u>	<u>\$ 338,067</u>	<u>\$ 3,065,523</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)

June 30, 2009 (Page 4 of 5)

(With Comparative Actual Amounts for June 30, 2008)

	District Court Technology	Yucca Mtn Transportation	On-site Oversight	Land Sale	State and County Room Tax
<u>ASSETS</u>					
Pooled cash and investments	\$ 6,696	\$ 23,710	\$ 1,945,583	\$ 453,617	\$ 106,990
Interest receivable	53	194	15,040	-	-
Taxes receivable	-	-	-	-	5,008
Due from other governments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 6,749</u>	<u>\$ 23,904</u>	<u>\$ 1,960,623</u>	<u>\$ 453,617</u>	<u>\$ 111,998</u>
<u>LIABILITIES</u>					
Accounts payable	\$ -	\$ -	\$ -	\$ 27,707	\$ 17,424
Accrued payroll and benefits	-	-	17,126	120	-
Due to other funds	-	-	-	-	-
Deferred taxes	-	-	-	-	-
Deferred revenue	-	21,952	1,829,354	-	-
Deferred interest	-	1,952	114,143	-	-
Total liabilities	<u>-</u>	<u>23,904</u>	<u>1,960,623</u>	<u>27,827</u>	<u>17,424</u>
<u>FUND BALANCE</u>					
Reserved	-	-	-	-	-
Unreserved:					
Designated for subsequent year	6,749	-	-	186,368	93,498
Undesignated	-	-	-	239,422	1,076
Total fund balance	<u>6,749</u>	<u>-</u>	<u>-</u>	<u>425,790</u>	<u>94,574</u>
Total liabilities and fund balance	<u>\$ 6,749</u>	<u>\$ 23,904</u>	<u>\$ 1,960,623</u>	<u>\$ 453,617</u>	<u>\$ 111,998</u>

Yucca Mtn Public Safety	Assessor Technology	Impact Fees	PETT Health Fund	County Owned Building	Beatty Room Tax
\$ 129,376	\$ 501,404	\$ 5,709,640	\$ 2,280,766	\$ 359,751	\$ 112,702
-	2,894	46,438	15,426	2,858	953
-	-	-	-	-	5,002
-	201	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>129,376</u>	<u>504,499</u>	<u>5,756,078</u>	<u>2,296,192</u>	<u>362,609</u>	<u>118,657</u>
\$ 2,202	\$ -	\$ 8,064	\$ 134	\$ 1,751	\$ 5,985
1,291	-	-	-	-	1,533
-	-	-	-	-	-
-	-	-	-	-	-
125,883	-	-	-	-	-
-	-	-	-	-	-
<u>129,376</u>	<u>-</u>	<u>8,064</u>	<u>134</u>	<u>1,751</u>	<u>7,518</u>
-	-	-	-	-	-
-	288,161	5,642,410	1,940,525	360,858	111,139
-	216,338	105,604	355,533	-	-
<u>-</u>	<u>504,499</u>	<u>5,748,014</u>	<u>2,296,058</u>	<u>360,858</u>	<u>111,139</u>
<u>\$ 129,376</u>	<u>\$ 504,499</u>	<u>\$ 5,756,078</u>	<u>\$ 2,296,192</u>	<u>\$ 362,609</u>	<u>\$ 118,657</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)

June 30, 2009 (Page 5 of 5)

(With Comparative Actual Amounts for June 30, 2008)

	Compensated Absences	Renewable Energy	Trust Property Costs	Drug Court Proceeds	Clerk Technology
<u>ASSETS</u>					
Pooled cash and investments	\$ 124,986	\$ 294,019	\$ 88,662	\$ 136,777	\$ 588
Interest receivable	1,011	2,269	-	-	4
Taxes receivable	-	-	-	-	-
Due from other governments	-	-	870	-	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 125,997</u>	<u>\$ 296,288</u>	<u>\$ 89,532</u>	<u>\$ 136,777</u>	<u>\$ 592</u>
<u>LIABILITIES</u>					
Accounts payable	\$ -	\$ 7,291	\$ 577	\$ 9,303	\$ -
Accrued payroll and benefits	-	-	1,662	-	-
Due to other funds	-	-	-	-	-
Deferred taxes	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Deferred interest	-	-	-	-	-
Total liabilities	<u>-</u>	<u>7,291</u>	<u>2,239</u>	<u>9,303</u>	<u>-</u>
<u>FUND BALANCE</u>					
Reserved	-	-	-	-	-
Unreserved:					
Designated for subsequent year	123,361	288,525	21,469	83,843	502
Undesignated	<u>2,636</u>	<u>472</u>	<u>65,824</u>	<u>43,631</u>	<u>90</u>
Total fund balance	<u>125,997</u>	<u>288,997</u>	<u>87,293</u>	<u>127,474</u>	<u>592</u>
Total liabilities and fund balance	<u>\$ 125,997</u>	<u>\$ 296,288</u>	<u>\$ 89,532</u>	<u>\$ 136,777</u>	<u>\$ 592</u>

Totals	
2009	2008
\$ 33,767,827	\$ 31,964,374
225,514	255,951
251,268	175,521
2,129,810	2,538,194
165,704	375,383
301	2,610
571	-
<u>44,442</u>	<u>42,058</u>
<u>\$ 36,585,437</u>	<u>\$ 35,354,091</u>

\$ 1,532,408	\$ 3,421,747
418,008	369,509
52,311	42,227
218,324	146,225
2,910,129	2,313,388
<u>206,425</u>	<u>155,962</u>
<u>5,337,605</u>	<u>6,449,058</u>

100,000	100,000
25,596,594	25,386,100
<u>5,551,238</u>	<u>3,418,933</u>
<u>31,247,832</u>	<u>28,905,033</u>
<u>\$ 36,585,437</u>	<u>\$ 35,354,091</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2009 (Page 1 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	Road	Regional Streets and Highways	Special Fuel Tax	Public Transit
Revenues:				
Taxes	\$ 84,445	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	3,627,845	786,095	1,497	1,058,133
Charges for services	346,043	-	-	-
Fines and forfeitures	-	-	-	-
Other	470,970	50,342	864	101,629
Total revenues	<u>4,529,303</u>	<u>836,437</u>	<u>2,361</u>	<u>1,159,762</u>
Expenditures:				
Current:				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	4,785,464	274,215	-	463,556
Health and sanitation	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Intergovernmental	-	-	-	-
Total expenditures	<u>4,785,464</u>	<u>274,215</u>	<u>-</u>	<u>463,556</u>
Excess (deficiency) of revenues over expenditures	<u>(256,161)</u>	<u>562,222</u>	<u>2,361</u>	<u>696,206</u>
Other financing sources (uses):				
Operating transfers in	765,398	-	-	-
Operating transfers out	-	(815,740)	(864)	(101,629)
Total other financing sources (uses)	<u>765,398</u>	<u>(815,740)</u>	<u>(864)</u>	<u>(101,629)</u>
Net change in fund balance	509,237	(253,518)	1,497	594,577
Fund balance:				
Beginning of year	<u>903,335</u>	<u>1,305,380</u>	<u>21,196</u>	<u>2,276,549</u>
End of year	<u>\$ 1,412,572</u>	<u>\$ 1,051,862</u>	<u>\$ 22,693</u>	<u>\$ 2,871,126</u>

Agricultural Extension	Airport	Ambulance and Health	Medical and General Indigent	Dedicated County Medical Indigent	Museum	County Law Library
\$ 240,538	\$ -	\$ -	\$ 1,078,210	\$ 323,050	\$ 186,597	\$ -
-	-	160,251	-	-	-	-
5,787	857	-	114,514	117	102	-
-	53,525	516,362	-	-	-	49,050
-	-	-	-	-	-	-
-	-	10,508	61,718	19,876	-	-
<u>246,325</u>	<u>54,382</u>	<u>687,121</u>	<u>1,254,442</u>	<u>343,043</u>	<u>186,699</u>	<u>49,050</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	90,113
-	-	-	-	-	-	-
-	31,834	-	-	-	-	-
-	-	451,826	-	-	-	-
-	-	-	1,275,169	660,575	-	-
-	-	-	-	-	145,696	-
222,527	-	-	-	-	-	-
-	-	60,000	-	133,009	-	-
<u>222,527</u>	<u>31,834</u>	<u>511,826</u>	<u>1,275,169</u>	<u>793,584</u>	<u>145,696</u>	<u>90,113</u>
-	-	-	-	-	-	-
<u>23,798</u>	<u>22,548</u>	<u>175,295</u>	<u>(20,727)</u>	<u>(450,541)</u>	<u>41,003</u>	<u>(41,063)</u>
-	-	-	-	600,000	-	30,000
-	-	(20,924)	(600,000)	-	-	-
-	-	(20,924)	(600,000)	600,000	-	30,000
23,798	22,548	154,371	(620,727)	149,459	41,003	(11,063)
98,570	10,679	204,542	637,200	41,240	41,995	5,011
<u>\$ 122,368</u>	<u>\$ 33,227</u>	<u>\$ 358,913</u>	<u>\$ 16,473</u>	<u>\$ 190,699</u>	<u>\$ 82,998</u>	<u>\$ (6,052)</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2009 (Page 2 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	Manhattan Town	Beatty Town	Gabbs Town	Amargosa Valley Town
Revenues:				
Taxes	\$ 5,693	\$ 36,339	\$ 30,625	\$ 142,392
Licenses and permits	950	20,690	2,709	8,055
Intergovernmental	4,652	346,789	84,271	104,912
Charges for services	-	450	36,471	36
Fines and forfeitures	-	20,669	-	5,327
Other	-	41,236	10,811	2,864
Total revenues	<u>11,295</u>	<u>466,173</u>	<u>164,887</u>	<u>263,586</u>
Expenditures:				
Current:				
General government	-	191,864	49,625	116,424
Judicial	-	-	-	-
Public safety	360	152,605	317	101,961
Public works	1,736	-	10,351	-
Health and sanitation	-	-	14,260	-
Welfare	-	-	-	-
Culture and recreation	4,449	1,675	9,618	-
Community support	-	28,515	-	-
Intergovernmental	-	-	-	-
Total expenditures	<u>6,545</u>	<u>374,659</u>	<u>84,171</u>	<u>218,385</u>
Excess (deficiency) of revenues over expenditures	<u>4,750</u>	<u>91,514</u>	<u>80,716</u>	<u>45,201</u>
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	(4,625)	(29,598)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(4,625)</u>	<u>(29,598)</u>
Net change in fund balance	4,750	91,514	76,091	15,603
Fund balance:				
Beginning of year	<u>32,885</u>	<u>987,671</u>	<u>13,821</u>	<u>2,765</u>
End of year	<u>\$ 37,635</u>	<u>\$ 1,079,185</u>	<u>\$ 89,912</u>	<u>\$ 18,368</u>

Amargosa Community Center and Park	Parks and Recreation	Health Clinics	Mining Maps	Juvenile Probation	Forensic Services	Senior Nutrition
\$ 26,732	\$ -	\$ 667,518	\$ -	\$ 1,603,802	\$ -	\$ -
-	-	-	-	-	-	-
-	-	229	-	7,415	-	175,001
-	-	-	35,387	-	15,127	-
-	-	-	-	30,402	-	-
-	-	24,982	-	26,320	-	-
<u>26,732</u>	<u>-</u>	<u>692,729</u>	<u>35,387</u>	<u>1,667,939</u>	<u>15,127</u>	<u>175,001</u>
-	-	-	34,423	-	-	-
-	-	-	-	-	-	-
-	-	-	-	1,638,501	120,990	-
-	-	-	-	-	-	-
-	-	421,142	-	-	-	-
-	-	-	-	-	-	-
32,507	256,534	-	-	-	-	-
7,478	-	-	-	-	-	175,068
-	104,930	-	-	-	-	-
<u>39,985</u>	<u>361,464</u>	<u>421,142</u>	<u>34,423</u>	<u>1,638,501</u>	<u>120,990</u>	<u>175,068</u>
<u>(13,253)</u>	<u>(361,464)</u>	<u>271,587</u>	<u>964</u>	<u>29,438</u>	<u>(105,863)</u>	<u>(67)</u>
29,598	300,000	-	-	-	100,000	-
-	-	(24,982)	-	-	-	-
<u>29,598</u>	<u>300,000</u>	<u>(24,982)</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
16,345	(61,464)	246,605	964	29,438	(5,863)	(67)
<u>(17,097)</u>	<u>367,272</u>	<u>470,451</u>	<u>92,901</u>	<u>180,003</u>	<u>(54,490)</u>	<u>29,739</u>
<u>\$ (752)</u>	<u>\$ 305,808</u>	<u>\$ 717,056</u>	<u>\$ 93,865</u>	<u>\$ 209,441</u>	<u>\$ (60,353)</u>	<u>\$ 29,672</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2009 (Page 3 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	Justice Court Fines NRS 176	Drug Forfeiture	Public Lands	JP Facility Court Assessment
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	52,681	871,367	-	73,131
Other	12,869	17,033	-	25,498
Total revenues	<u>65,550</u>	<u>888,400</u>	<u>-</u>	<u>98,629</u>
Expenditures:				
Current:				
General government	-	-	-	-
Judicial	33,301	-	-	43,396
Public safety	-	749,451	-	-
Public works	-	-	-	-
Health and sanitation	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Intergovernmental	-	-	-	-
Total expenditures	<u>33,301</u>	<u>749,451</u>	<u>-</u>	<u>43,396</u>
Excess (deficiency) of revenues over expenditures	<u>32,249</u>	<u>138,949</u>	<u>-</u>	<u>55,233</u>
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers out	(12,869)	-	(7,120)	(25,498)
Total other financing sources (uses)	<u>(12,869)</u>	<u>-</u>	<u>(7,120)</u>	<u>(25,498)</u>
Net change in fund balance	19,380	138,949	(7,120)	29,735
Fund balance:				
Beginning of year	<u>329,891</u>	<u>41,643</u>	<u>7,120</u>	<u>624,739</u>
End of year	<u>\$ 349,271</u>	<u>\$ 180,592</u>	<u>\$ -</u>	<u>\$ 654,474</u>

911 Emergency Medical System	Repository Scientific Grant	Building Department	Stabilization Fund	Grants	Court Collection Fees
\$ 84,532	\$ -	\$ -	\$ 307,683	\$ -	\$ -
-	-	-	-	-	-
29	1,000,000	-	-	1,798,904	-
-	-	669,762	-	-	-
-	-	-	-	-	79,831
10,898	20,195	26,132	3,676	-	-
95,459	1,020,195	695,894	311,359	1,798,904	79,831
-	1,020,195	776,917	-	53,646	-
-	-	-	-	-	84,951
-	-	-	-	758,244	-
-	-	-	-	781,768	-
-	-	-	-	96,610	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	108,636	-
-	1,020,195	776,917	-	1,798,904	84,951
95,459	-	(81,023)	311,359	-	(5,120)
-	-	-	-	-	-
(10,898)	-	-	(374,683)	-	-
(10,898)	-	-	(374,683)	-	-
84,561	-	(81,023)	(63,324)	-	(5,120)
236,250	-	1,476,735	63,324	-	100,803
\$ 320,811	\$ -	\$ 1,395,712	\$ -	\$ -	\$ 95,683

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2009 (Page 4 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	PETT Emergency Fund	Recorder Technology	Public Improvement	District Court Technology
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	568,864	-
Intergovernmental	-	-	-	-
Charges for services	-	52,488	-	936
Fines and forfeitures	-	-	-	-
Other	327,299	11,892	100,639	237
Total revenues	<u>327,299</u>	<u>64,380</u>	<u>669,503</u>	<u>1,173</u>
Expenditures:				
Current:				
General government	12,483	3,885	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	117,004	-
Health and sanitation	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Intergovernmental	-	-	-	-
Total expenditures	<u>12,483</u>	<u>3,885</u>	<u>117,004</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>314,816</u>	<u>60,495</u>	<u>552,499</u>	<u>1,173</u>
Other financing sources (uses):				
Operating transfers in	-	-	184,005	-
Operating transfers out	(314,816)	-	-	-
Total other financing sources (uses)	<u>(314,816)</u>	<u>-</u>	<u>184,005</u>	<u>-</u>
Net change in fund balance	-	60,495	736,504	1,173
Fund balance:				
Beginning of year	<u>6,000,000</u>	<u>277,572</u>	<u>2,321,968</u>	<u>5,576</u>
End of year	<u>\$ 6,000,000</u>	<u>\$ 338,067</u>	<u>\$ 3,058,472</u>	<u>\$ 6,749</u>

On-site Oversight	Land Sale	State and County Room Tax	Yucca Mtn Public Safety	Assessor Technology	Impact Fees	PETT Health Fund
\$ -	\$ -	\$ 67,603	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	472,342	-
288,146	-	-	21,479	-	-	-
-	-	-	-	275,369	-	-
-	-	-	-	-	-	-
-	17,992	-	-	12,792	218,553	96,152
<u>288,146</u>	<u>17,992</u>	<u>67,603</u>	<u>21,479</u>	<u>288,161</u>	<u>690,895</u>	<u>96,152</u>
288,146	27,708	-	21,479	41,752	561,085	14,055
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	13,409	-	-	-	-
-	-	46,577	-	-	105,526	-
<u>288,146</u>	<u>27,708</u>	<u>59,986</u>	<u>21,479</u>	<u>41,752</u>	<u>666,611</u>	<u>14,055</u>
-	(9,716)	7,617	-	246,409	24,284	82,097
-	-	-	-	-	-	314,816
-	(17,992)	-	-	-	(184,005)	-
-	(17,992)	-	-	-	(184,005)	314,816
-	(27,708)	7,617	-	246,409	(159,721)	396,913
-	453,498	86,957	-	258,090	5,907,735	1,899,145
<u>\$ -</u>	<u>\$ 425,790</u>	<u>\$ 94,574</u>	<u>\$ -</u>	<u>\$ 504,499</u>	<u>\$ 5,748,014</u>	<u>\$ 2,296,058</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2009 (Page 5 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	County Owned Building	Beatty Room Tax	Compensated Absences	Renewable Energy
Revenues:				
Taxes	\$ -	\$ 70,199	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	21,816
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Other	127,436	3,460	5,241	11,961
Total revenues	<u>127,436</u>	<u>73,659</u>	<u>5,241</u>	<u>33,777</u>
Expenditures:				
Current:				
General government	23,220	-	116,402	174,713
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and sanitation	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	72,075	-	-
Community support	-	4,500	-	-
Intergovernmental	-	-	-	-
Total expenditures	<u>23,220</u>	<u>76,575</u>	<u>116,402</u>	<u>174,713</u>
Excess (deficiency) of revenues over expenditures	<u>104,216</u>	<u>(2,916)</u>	<u>(111,161)</u>	<u>(140,936)</u>
Other financing sources (uses):				
Operating transfers in	-	-	100,000	-
Operating transfers out	(12,632)	-	-	(11,961)
Total other financing sources (uses)	<u>(12,632)</u>	<u>-</u>	<u>100,000</u>	<u>(11,961)</u>
Net change in fund balance	91,584	(2,916)	(11,161)	(152,897)
Fund balance:				
Beginning of year	<u>269,274</u>	<u>114,055</u>	<u>137,158</u>	<u>441,894</u>
End of year	<u>\$ 360,858</u>	<u>\$ 111,139</u>	<u>\$ 125,997</u>	<u>\$ 288,997</u>

Trust Property Costs	Drug Court Proceeds	Clerk Technology	Totals	
			2009	2008
\$ -	\$ -	\$ -	\$ 4,955,958	\$ 4,500,653
-	-	-	1,233,861	1,821,536
-	-	-	9,448,590	10,053,159
-	60,341	575	2,111,922	2,043,452
-	-	-	1,133,408	275,322
139,867	-	17	2,011,959	3,524,595
<u>139,867</u>	<u>60,341</u>	<u>592</u>	<u>20,895,698</u>	<u>22,218,717</u>
88,082	-	-	3,616,104	4,023,115
-	97,347	-	349,108	311,204
-	-	-	3,522,429	3,522,354
-	-	-	6,465,928	8,669,362
-	-	-	983,838	883,101
-	-	-	1,935,744	1,616,136
-	-	-	522,554	378,065
-	-	-	451,497	494,929
-	-	-	558,678	1,076,771
<u>88,082</u>	<u>97,347</u>	<u>-</u>	<u>18,405,880</u>	<u>20,975,037</u>
<u>51,785</u>	<u>(37,006)</u>	<u>592</u>	<u>2,489,818</u>	<u>1,243,680</u>
-	-	-	2,423,817	2,007,890
-	-	-	(2,570,836)	(1,903,794)
-	-	-	(147,019)	104,096
51,785	(37,006)	592	2,342,799	1,347,776
<u>35,508</u>	<u>164,480</u>	<u>-</u>	<u>28,905,033</u>	<u>27,557,257</u>
<u>\$ 87,293</u>	<u>\$ 127,474</u>	<u>\$ 592</u>	<u>\$ 31,247,832</u>	<u>\$ 28,905,033</u>

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NYE COUNTY, NEVADA
NONMAJOR FUND - ROAD SPECIAL REVENUE FUND (205)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 508,195	\$ 487,405
Taxes receivable	4,353	2,845
Due from other governments	1,176,890	1,014,880
Inventory	<u>44,442</u>	<u>42,058</u>
 Total assets	 <u>\$ 1,733,880</u>	 <u>\$ 1,547,188</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 102,318	\$ 460,792
Accrued payroll and benefits	215,037	180,522
Deferred taxes	<u>3,953</u>	<u>2,539</u>
 Total liabilities	 <u>321,308</u>	 <u>643,853</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	1,412,572	356,653
Undesignated	<u>-</u>	<u>546,682</u>
 Total fund balance	 <u>1,412,572</u>	 <u>903,335</u>
 Total liabilities and fund balance	 <u>\$ 1,733,880</u>	 <u>\$ 1,547,188</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - ROAD SPECIAL REVENUE FUND (205)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Ad valorem taxes	\$ 75,005	\$ 70,636	\$ (4,369)	\$ 66,394
Net proceeds of mines	4,050	13,809	9,759	9,178
Total taxes	<u>79,055</u>	<u>84,445</u>	<u>5,390</u>	<u>75,572</u>
Intergovernmental:				
Motor vehicle fuel tax:				
State \$1.25	846,144	846,147	3	846,147
Optional \$1.75	38,754	35,501	(3,253)	41,201
Gas tax \$2.35	1,590,756	1,584,753	(6,003)	1,590,756
Optional \$.01	216,105	197,927	(18,178)	209,548
National forest receipts	72,000	963,488	891,488	72,951
Fish and game in lieu	41	29	(12)	37
Total intergovernmental	<u>2,763,800</u>	<u>3,627,845</u>	<u>864,045</u>	<u>2,760,640</u>
Charges for services:				
Reimbursement from Pahrump	301,429	335,398	33,969	287,642
Reimbursement from Tonopah	5,852	3,420	(2,432)	7,072
Reimbursement from Round Mountain	26,129	-	(26,129)	-
Road signage	7,500	7,225	(275)	9,750
Total charges for services	<u>340,910</u>	<u>346,043</u>	<u>5,133</u>	<u>304,464</u>
Other:				
Miscellaneous	-	9,416	9,416	3,937
Sale of fixed assets	-	3,268	3,268	-
Reimbursement from 1/4 tax	-	406,496	406,496	823,450
Reimbursement from RTC	-	-	-	457,429
Reimbursement from solid waste	90,000	-	(90,000)	-
Reimbursement from sign shop	-	2,112	2,112	1,542
Reimbursement from special projects	50,000	-	(50,000)	488
Engineering/inspection fees	1,000	635	(365)	-
Encroachment permit fee	100,000	47,280	(52,720)	63,108
Gas reimbursement	2,500	1,763	(737)	1,687
Total other	<u>243,500</u>	<u>470,970</u>	<u>227,470</u>	<u>1,351,641</u>
Total revenues	<u>3,427,265</u>	<u>4,529,303</u>	<u>1,102,038</u>	<u>4,492,317</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - ROAD SPECIAL REVENUE FUND (205)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Expenditures:				
Public works:				
Salaries and wages	\$ 3,228,883	\$ 2,731,535	\$ 497,348	\$ 2,101,263
Employee benefits	1,114,033	910,888	203,145	751,379
Services and supplies	1,927,411	987,317	940,094	1,134,114
Capital outlay	-	155,724	(155,724)	396,825
Total expenditures	<u>6,270,327</u>	<u>4,785,464</u>	<u>1,484,863</u>	<u>4,383,581</u>
 Excess (deficiency) of revenues over expenditures	 <u>(2,843,062)</u>	 <u>(256,161)</u>	 <u>2,586,901</u>	 <u>108,736</u>
 Other financing sources (uses):				
Operating transfers in	3,135,116	765,398	(2,369,718)	168,665
Operating transfers out	<u>(1,413)</u>	<u>-</u>	<u>1,413</u>	<u>-</u>
Total other financing sources (uses)	<u>3,133,703</u>	<u>765,398</u>	<u>(2,368,305)</u>	<u>168,665</u>
 Net change in fund balance	290,641	509,237	218,596	277,401
 Fund balance:				
Beginning of year	<u>411,272</u>	<u>903,335</u>	<u>492,063</u>	<u>625,934</u>
 End of year	<u>\$ 701,913</u>	<u>\$ 1,412,572</u>	<u>\$ 710,659</u>	<u>\$ 903,335</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND(212)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 898,036	\$ 1,170,279
Interest receivable	12,679	12,024
Due from other governments	<u>141,147</u>	<u>141,406</u>
 Total assets	 <u>\$ 1,051,862</u>	 <u>\$ 1,323,709</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 16,660
Accrued payroll and benefits	<u>-</u>	<u>1,669</u>
 Total liabilities	 <u>-</u>	 <u>18,329</u>
 <u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	-	1,261,490
Undesignated	<u>1,051,862</u>	<u>43,890</u>
 Total fund balance	 <u>1,051,862</u>	 <u>1,305,380</u>
 Total liabilities and fund balance	 <u>\$ 1,051,862</u>	 <u>\$ 1,323,709</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND(212)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Optional motor vehicle fuel tax	\$ 860,012	\$ 786,095	\$ (73,917)	\$ 832,264
Other:				
Interest	8,500	40,208	31,708	64,267
Unrealized investment gain (loss)	-	10,134	10,134	17,216
Total other	8,500	50,342	41,842	81,483
Total revenues	868,512	836,437	(32,075)	913,747
Expenditures:				
Public works:				
Salaries and wages	-	-	-	10,545
Employee benefits	-	-	-	4,082
Services and supplies	86,412	39,019	47,393	527,068
Capital outlay	-	235,196	(235,196)	321,643
Total expenditures	86,412	274,215	(187,803)	863,338
Excess (deficiency) of revenues over expenditures	782,100	562,222	(219,878)	50,409
Other financing sources (uses):				
Operating transfers out	(1,114,000)	(815,740)	298,260	-
Net change in fund balance	(331,900)	(253,518)	78,382	50,409
Fund balance:				
Beginning of year	1,261,490	1,305,380	43,890	1,254,971
End of year	\$ 929,590	\$ 1,051,862	\$ 122,272	\$ 1,305,380

NYE COUNTY, NEVADA
NONMAJOR FUND - SPECIAL FUEL TAX SPECIAL REVENUE FUND(213)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 22,235	\$ 20,740
Interest receivable	188	186
Due from other governments	<u>270</u>	<u>270</u>
Total assets	<u>\$ 22,693</u>	<u>\$ 21,196</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	22,652	19,949
Undesignated	<u>41</u>	<u>1,247</u>
Total fund balance	<u>\$ 22,693</u>	<u>\$ 21,196</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - SPECIAL FUEL TAX SPECIAL REVENUE FUND(213)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Optional motor vehicle fuel tax	\$ -	\$ 1,497	\$ 1,497	\$ 1,584
Other:				
Interest	-	688	688	958
Unrealized investment gain (loss)	-	176	176	257
Total other	-	864	864	1,215
Total revenues	-	2,361	2,361	2,799
Expenditures:				
Public works:				
Services and supplies	19,949	-	19,949	-
Excess (deficiency) of revenues over expenditures	(19,949)	2,361	22,310	2,799
Other financing sources (uses):				
Operating transfers out	-	(864)	(864)	-
Net change in fund balance	(19,949)	1,497	21,446	2,799
Fund balance:				
Beginning of year	19,949	21,196	1,247	18,397
End of year	\$ -	\$ 22,693	\$ 22,693	\$ 21,196

NYE COUNTY, NEVADA
NONMAJOR FUND - PUBLIC TRANSIT SPECIAL REVENUE FUND (208)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 2,676,161	\$ 3,036,042
Interest receivable	25,004	30,375
Due from other governments	<u>176,128</u>	<u>221,569</u>
Total assets	<u>\$ 2,877,293</u>	<u>\$ 3,287,986</u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 6,167</u>	<u>\$ 1,011,437</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	697,800	2,276,549
Undesignated	<u>2,173,326</u>	<u>-</u>
Total fund balance	<u>2,871,126</u>	<u>2,276,549</u>
Total liabilities and fund balance	<u>\$ 2,877,293</u>	<u>\$ 3,287,986</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PUBLIC TRANSIT SPECIAL REVENUE FUND (208)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	
	Budget	Actual	Positive (Negative)	2008 Actual
Revenues:				
Intergovernmental:				
Optional 1/4 cent sales tax	\$ 1,271,690	\$ 1,058,133	\$ (213,557)	\$ 1,182,080
Other:				
Interest	24,000	79,806	55,806	157,787
Unrealized investment gain (loss)	-	21,823	21,823	42,170
Total other	24,000	101,629	77,629	199,957
Total revenues	1,295,690	1,159,762	(135,928)	1,382,037
Expenditures:				
Public works:				
Salaries and wages	-	-	-	284,348
Employee benefits	-	-	-	96,180
Services and supplies	508,727	463,556	45,171	1,189,806
Capital outlay	-	-	-	918,499
Total expenditures	508,727	463,556	45,171	2,488,833
Excess (deficiency) of revenues over expenditures	786,963	696,206	(90,757)	(1,106,796)
Other financing sources (uses):				
Operating transfers out	(1,635,244)	(101,629)	1,533,615	-
Net change in fund balance	(848,281)	594,577	1,442,858	(1,106,796)
Fund balance:				
Beginning of year	2,787,347	2,276,549	(510,798)	3,383,345
End of year	\$ 1,939,066	\$ 2,871,126	\$ 932,060	\$ 2,276,549

NYE COUNTY, NEVADA
NONMAJOR FUND - AGRICULTURAL EXTENSION SPECIAL REVENUE FUND(215)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 148,047	\$ 108,913
Taxes receivable	13,060	8,534
Due from other governments	53	-
Due from others	<u>301</u>	<u>2,010</u>
 Total assets	 <u>\$ 161,461</u>	 <u>\$ 119,457</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 2,949	\$ 3,222
Accrued payroll and benefits	11,393	10,049
Deferred taxes	11,860	7,616
Deferred revenues	<u>12,891</u>	<u>-</u>
 Total liabilities	 <u>39,093</u>	 <u>20,887</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	121,860	87,340
Undesignated	<u>508</u>	<u>11,230</u>
 Total fund balance	 <u>122,368</u>	 <u>98,570</u>
 Total liabilities and fund balance	 <u>\$ 161,461</u>	 <u>\$ 119,457</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AGRICULTURAL EXTENSION SPECIAL REVENUE FUND(215)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance- Positive (Negative)	2008 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Ad valorem taxes	\$ 225,014	\$ 212,002	\$ (13,012)	\$ 199,232
Net proceeds of mines	12,150	28,536	16,386	27,535
Total taxes	<u>237,164</u>	<u>240,538</u>	<u>3,374</u>	<u>226,767</u>
Intergovernmental:				
Fish and wildlife	122	87	(35)	112
Other	<u>7,600</u>	<u>5,700</u>	<u>(1,900)</u>	<u>7,600</u>
Total intergovernmental	<u>7,722</u>	<u>5,787</u>	<u>(1,935)</u>	<u>7,712</u>
Total revenues	<u>244,886</u>	<u>246,325</u>	<u>1,439</u>	<u>234,479</u>
Expenditures:				
Community support:				
Tonopah office:				
Salaries and wages	88,565	85,941	2,624	76,547
Employee benefits	33,954	33,199	755	29,512
Services and supplies	<u>20,064</u>	<u>16,762</u>	<u>3,302</u>	<u>19,809</u>
Total Tonopah office	<u>142,583</u>	<u>135,902</u>	<u>6,681</u>	<u>125,868</u>
Pahrump office:				
Salaries and wages	47,882	50,377	(2,495)	51,993
Employee benefits	18,165	18,649	(484)	19,414
Services and supplies	<u>20,064</u>	<u>17,599</u>	<u>2,465</u>	<u>14,844</u>
Total Pahrump office	<u>86,111</u>	<u>86,625</u>	<u>(514)</u>	<u>86,251</u>
Total expenditures	<u>228,694</u>	<u>222,527</u>	<u>6,167</u>	<u>212,119</u>
Excess (deficiency) of revenues over expenditures	16,192	23,798	7,606	22,360
Other financing sources (uses):				
Operating transfers in	<u>500</u>	<u>-</u>	<u>(500)</u>	<u>-</u>
Net change in fund balance	16,692	23,798	7,106	22,360
Fund balance:				
Beginning of year	<u>87,340</u>	<u>98,570</u>	<u>11,230</u>	<u>76,210</u>
End of year	<u>\$ 104,032</u>	<u>\$ 122,368</u>	<u>\$ 18,336</u>	<u>\$ 98,570</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AIRPORT SPECIAL REVENUE FUND(220)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 33,622	\$ 10,482
Due from other governments	235	157
Due from others	<u>-</u>	<u>600</u>
Total assets	<u>\$ 33,857</u>	<u>\$ 11,239</u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 630</u>	<u>\$ 560</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	33,227	292
Undesignated	<u>-</u>	<u>10,387</u>
Total fund balance	<u>33,227</u>	<u>10,679</u>
Total liabilities and fund balance	<u>\$ 33,857</u>	<u>\$ 11,239</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AIRPORT SPECIAL REVENUE FUND(220)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	Budget	2009 Actual	Variance- Positive (Negative)	2008 Actual
Revenues:				
Intergovernmental:				
Aviation fuel tax	\$ 400	\$ 857	\$ 457	\$ 627
Charges for services:				
Rent	<u>36,600</u>	<u>53,525</u>	<u>16,925</u>	<u>41,179</u>
Total revenues	<u>37,000</u>	<u>54,382</u>	<u>17,382</u>	<u>41,806</u>
Expenditures:				
Public Works:				
Salaries and wages	-	-	-	2,622
Employee benefits	-	-	-	654
Services and supplies	32,292	27,098	5,194	19,221
Capital outlay	<u>5,000</u>	<u>4,736</u>	<u>264</u>	<u>4,130</u>
Total expenditures	<u>37,292</u>	<u>31,834</u>	<u>5,458</u>	<u>26,627</u>
Excess (deficiency) of revenues over expenditures	(292)	22,548	22,840	15,179
Fund balance:				
Beginning of year	<u>292</u>	<u>10,679</u>	<u>10,387</u>	<u>(4,500)</u>
End of year	<u>\$ -</u>	<u>\$ 33,227</u>	<u>\$ 33,227</u>	<u>\$ 10,679</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AMBULANCE AND HEALTH SPECIAL REVENUE FUND(225)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 277,072	\$ 174,836
Accounts receivable	<u>165,704</u>	<u>375,383</u>
Total assets	<u>\$ 442,776</u>	<u>\$ 550,219</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 5,042	\$ 23,381
Accrued payroll and benefits	12,493	9,574
Deferred revenue	<u>66,328</u>	<u>312,722</u>
Total liabilities	<u>83,863</u>	<u>345,677</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	259,097	90,895
Undesignated	<u>99,816</u>	<u>113,647</u>
Total fund balance	<u>358,913</u>	<u>204,542</u>
Total liabilities and fund balance	<u>\$ 442,776</u>	<u>\$ 550,219</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AMBULANCE AND HEALTH SPECIAL REVENUE FUND(225)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and permits:				
Special license fees	\$ 120,000	\$ 112,563	\$ (7,437)	\$ 114,375
Special registration fees	60,000	47,688	(12,312)	53,063
Total licenses and permits	180,000	160,251	(19,749)	167,438
Charges for services:				
Ambulance fees	341,557	516,362	174,805	361,334
Other:				
Interest	10,000	8,328	(1,672)	9,842
Unrealized investment gain (loss)	-	2,134	2,134	2,358
Miscellaneous	-	46	46	28
Total other	10,000	10,508	508	12,228
Total revenues	531,557	687,121	155,564	541,000
Expenditures:				
Health and sanitation:				
Ambulance:				
Salaries and wages	86,754	92,181	(5,427)	54,561
Employee benefits	9,873	17,592	(7,719)	10,056
Services and supplies	221,340	163,818	57,522	196,316
Total administration	317,967	273,591	44,376	260,933
Administration:				
Salaries and wages	106,373	104,584	1,789	116,248
Employee benefits	41,161	37,926	3,235	41,783
Services and supplies	14,104	35,725	(21,621)	17,005
Capital outlay	3,035	-	3,035	6,066
Total administration	164,673	178,235	(13,562)	181,102
Total health and sanitation	482,640	451,826	30,814	442,035
Intergovernmental	60,000	60,000	-	60,000
Total expenditures	542,640	511,826	30,814	502,035
Excess (deficiency) of revenues over expenditures	(11,083)	175,295	186,378	38,965
Other financing sources (uses):				
Operating transfers in	1,176	-	(1,176)	-
Operating transfers out	-	(20,924)	(20,924)	(12,200)
Total other financing sources (uses)	1,176	(20,924)	(22,100)	(12,200)
Net change in fund balance	(9,907)	154,371	164,278	26,765
Fund balance:				
Beginning of year	152,820	204,542	51,722	177,777
End of year	\$ 142,913	\$ 358,913	\$ 216,000	\$ 204,542

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NYE COUNTY, NEVADA
NONMAJOR FUND - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND(230)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 238,409	\$ 947,753
Interest receivable	6,695	7,885
Taxes receivable	61,415	44,993
Due from other governments	<u>33,695</u>	<u>8,539</u>
 Total assets	 <u>\$ 340,214</u>	 <u>\$ 1,009,170</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 160,655	\$ 288,950
Accrued payroll and benefits	24,868	17,092
Deferred taxes	55,827	40,073
Deferred revenue	<u>82,391</u>	<u>25,855</u>
 Total liabilities	 <u>323,741</u>	 <u>371,970</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	16,473	63,186
Undesignated	<u>-</u>	<u>574,014</u>
 Total fund balance	 <u>16,473</u>	 <u>637,200</u>
 Total liabilities and fund balance	 <u>\$ 340,214</u>	 <u>\$ 1,009,170</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND(230)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Ad valorem	\$ 890,231	\$ 951,528	\$ 61,297	\$ 1,097,802
Net proceeds of mines	54,270	126,682	72,412	151,999
Total taxes	<u>944,501</u>	<u>1,078,210</u>	<u>133,709</u>	<u>1,249,801</u>
Intergovernmental:				
Block grants	61,252	56,194	(5,058)	51,513
Rental assistance	20,000	19,794	(206)	42,937
Emergency food	10,000	5,731	(4,269)	4,821
Grants	44,012	21,531	(22,481)	509
Senior nutrition	12,000	10,876	(1,124)	12,000
Fish and wildlife	673	388	(285)	618
Total intergovernmental	<u>147,937</u>	<u>114,514</u>	<u>(33,423)</u>	<u>112,398</u>
Other:				
Reimbursements	-	26,941	26,941	-
Interest	6,000	25,913	19,913	50,922
Unrealized investment gain (loss)	-	6,944	6,944	12,611
Miscellaneous	-	1,920	1,920	2,582
Total other	<u>6,000</u>	<u>61,718</u>	<u>55,718</u>	<u>66,115</u>
Total revenues	<u>1,098,438</u>	<u>1,254,442</u>	<u>156,004</u>	<u>1,428,314</u>
Expenditures:				
Welfare:				
Salaries and wages	286,441	313,575	(27,134)	236,969
Employee benefits	101,029	96,881	4,148	67,342
Services and supplies:				
Regular	43,646	23,876	19,770	14,036
Indigent costs	2,000	1,365	635	1,380
Transient costs	3,000	1,485	1,515	1,916
Medical	438,405	687,181	(248,776)	503,910
Burials	20,000	20,611	(611)	16,543
Emergency food	10,000	9,883	117	9,994
Child care	13,000	4,234	8,766	11,992
Energy assistance	12,000	11,608	392	9,395
Senior nutrition	12,000	12,000	-	12,000
Prescriptions	42,637	24,655	17,982	36,199
Dental	6,252	16,226	(9,974)	5,352
Sexual assault victims	20,000	14,476	5,524	18,978

NYE COUNTY, NEVADA
NONMAJOR FUND - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND(230)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Welfare (Continued):				
Services and supplies (continued):				
Rental assistance	\$ 18,000	\$ 24,515	\$ (6,515)	\$ 28,408
50/50 county match	-	-	-	531,902
Transportation	9,027	10,073	(1,046)	23,312
Other	19,782	2,525	17,257	528
Capital outlay	-	-	-	3,508
Total expenditures	<u>1,057,219</u>	<u>1,275,169</u>	<u>(217,950)</u>	<u>1,533,664</u>
Excess (deficiency) of revenues over expenditures	<u>41,219</u>	<u>(20,727)</u>	<u>(61,946)</u>	<u>(105,350)</u>
Other financing sources (uses):				
Operating transfers in	9,142	-	(9,142)	-
Operating transfers out	<u>(611,121)</u>	<u>(600,000)</u>	<u>11,121</u>	<u>-</u>
Total other financing sources (uses):	<u>(601,979)</u>	<u>(600,000)</u>	<u>1,979</u>	<u>-</u>
Net change in fund balance	(560,760)	(620,727)	(59,967)	(105,350)
Fund balance:				
Beginning of year	<u>560,760</u>	<u>637,200</u>	<u>76,440</u>	<u>742,550</u>
End of year	<u>\$ -</u>	<u>\$ 16,473</u>	<u>\$ 16,473</u>	<u>\$ 637,200</u>

NYE COUNTY, NEVADA
NONMAJOR FUND-DEDICATED COUNTY MEDICAL INDIGENT SPECIAL REVENUE FUND(231)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,001,058	\$ 669,559
Interest receivable	3,292	6,114
Taxes receivable	17,587	11,493
Due from other governments	<u>70</u>	<u>-</u>
 Total assets	 <u>\$ 1,022,007</u>	 <u>\$ 687,166</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 798,452	\$ 635,670
Deferred taxes	15,972	10,256
Deferred revenue	<u>16,884</u>	<u>-</u>
 Total liabilities	 <u>831,308</u>	 <u>645,926</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	153,821	35,930
Undesignated	<u>36,878</u>	<u>5,310</u>
 Total fund balance	 <u>190,699</u>	 <u>41,240</u>
 Total liabilities and fund balance	 <u>\$ 1,022,007</u>	 <u>\$ 687,166</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - DEDICATED COUNTY MEDICAL INDIGENT SPECIAL REVENUE FUND(231)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Ad valorem	\$ 303,019	\$ 285,674	\$ (17,345)	\$ 269,089
Net proceeds of mines	16,362	37,376	21,014	36,067
Total taxes	319,381	323,050	3,669	305,156
Intergovernmental:				
Fish and wildlife	164	117	(47)	151
Other:				
Interest	12,000	15,247	3,247	28,584
Unrealized investment gain (loss)	-	4,629	4,629	8,330
Miscellaneous	-	-	-	200
Total other	12,000	19,876	7,876	37,114
Total revenues	331,545	343,043	11,498	342,421
Expenditures:				
Welfare:				
Services and supplies	1,359,888	660,575	699,313	82,472
Intergovernmental:				
Payments to state	133,009	133,009	-	735,427
Total expenditures	1,492,897	793,584	699,313	817,899
Excess (deficiency) of revenues over expenditures	(1,161,352)	(450,541)	710,811	(475,478)
Other financing sources (uses):				
Operating transfer in	600,000	600,000	-	-
Net change in fund balance	(561,352)	149,459	710,811	(475,478)
Fund balance:				
Beginning of year	561,352	41,240	(520,112)	516,718
End of year	\$ -	\$ 190,699	\$ 190,699	\$ 41,240

NYE COUNTY, NEVADA
NONMAJOR FUND - MUSEUM SPECIAL REVENUE FUND(235)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 98,529	\$ 44,408
Taxes receivable	9,446	5,004
Due from other governments	<u>42</u>	<u>-</u>
Total assets	<u>\$ 108,017</u>	<u>\$ 49,412</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 881	\$ 94
Accrued payroll and benefits	5,417	2,840
Deferred taxes	8,565	4,483
Deferred revenue	<u>10,156</u>	<u>-</u>
Total liabilities	<u>25,019</u>	<u>7,417</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	82,998	10,946
Undesignated	<u>-</u>	<u>31,049</u>
Total fund balance	<u>82,998</u>	<u>41,995</u>
Total liabilities and fund balance	<u>\$ 108,017</u>	<u>\$ 49,412</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - MUSEUM SPECIAL REVENUE FUND(235)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	Budget	2009 Actual	Variance- Positive (Negative)	2008 Actual
Revenues:				
Taxes:				
Ad valorem	\$ 175,511	\$ 164,148	\$ (11,363)	\$ 104,799
Net proceeds of mines	9,477	22,449	12,972	14,502
Total taxes	184,988	186,597	1,609	119,301
Intergovernmental:				
Fish and wildlife	64	102	38	59
Total revenues	185,052	186,699	1,647	119,360
Expenditures:				
Culture and recreation:				
Tonopah museum:				
Salaries and wages	53,748	50,203	3,545	41,641
Employee benefits	21,703	23,277	(1,574)	17,738
Services and supplies	23,048	16,409	6,639	12,862
Total Tonopah museum	98,499	89,889	8,610	72,241
Pahrump museum:				
Salaries and wages	43,264	30,560	12,704	25,109
Employee benefits	5,764	14,202	(8,438)	9,017
Services and supplies	45,193	11,045	34,148	22,757
Capital outlay	3,778	-	3,778	-
Total Pahrump museum	97,999	55,807	42,192	56,883
Total expenditures	196,498	145,696	50,802	129,124
Excess (deficiency) of revenues over expenditures	(11,446)	41,003	52,449	(9,764)
Other financing sources (uses):				
Operating transfer in	500	-	(500)	-
Net change in fund balance	(10,946)	41,003	51,949	(9,764)
Fund balance:				
Beginning of year	10,946	41,995	31,049	51,759
End of year	\$ -	\$ 82,998	\$ 82,998	\$ 41,995

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY LAW LIBRARY SPECIAL REVENUE FUND(273)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ <u>9,721</u>	\$ <u>15,816</u>
<u>LIABILITIES</u>		
Accounts payable	\$ <u>15,773</u>	\$ <u>10,805</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	-	3,462
Undesignated	<u>(6,052)</u>	<u>1,549</u>
Total fund balance	<u>(6,052)</u>	<u>5,011</u>
Total liabilities and fund balance	\$ <u>9,721</u>	\$ <u>15,816</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY LAW LIBRARY SPECIAL REVENUE FUND(273)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Clerk fees	\$ 44,000	\$ 49,050	\$ 5,050	\$ 42,992
Expenditures:				
Judicial:				
Library:				
Services and supplies	<u>78,962</u>	<u>90,113</u>	<u>(11,151)</u>	<u>83,492</u>
Excess (deficiency) of revenues over expenditures	(34,962)	(41,063)	(6,101)	(40,500)
Other financing sources (uses):				
Operating transfers in	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
Net change in fund balance	(4,962)	(11,063)	(6,101)	(10,500)
Fund balance:				
Beginning of year	<u>4,962</u>	<u>5,011</u>	<u>49</u>	<u>15,511</u>
End of year	<u>\$ -</u>	<u>\$ (6,052)</u>	<u>\$ (6,052)</u>	<u>\$ 5,011</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - MANHATTAN TOWN SPECIAL REVENUE FUND(720)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 37,171	\$ 36,714
Taxes receivable	110	153
Due from other governments	<u>762</u>	<u>934</u>
Total assets	<u>\$ 38,043</u>	<u>\$ 37,801</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 309	\$ 4,771
Deferred taxes	<u>99</u>	<u>145</u>
Total liabilities	<u>408</u>	<u>4,916</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	36,401	13,997
Undesignated	<u>1,234</u>	<u>18,888</u>
Total fund balance	<u>37,635</u>	<u>32,885</u>
Total liabilities and fund balance	<u>\$ 38,043</u>	<u>\$ 37,801</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - MANHATTAN TOWN SPECIAL REVENUE FUND(720)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Property taxes:				
Ad valorem	\$ 4,300	\$ 5,693	\$ 1,393	\$ 4,152
Licenses and permits:				
Gaming licenses	720	630	(90)	320
Liquor licenses	480	320	(160)	765
Total licenses and permits	1,200	950	(250)	1,085
Intergovernmental:				
Consolidated taxes	5,349	4,652	(697)	5,052
Total revenues	10,849	11,295	446	10,289
Expenditures:				
General government:				
Employee benefits	500	-	500	-
Public safety:				
Fire department:				
Services and supplies	3,500	360	3,140	1,508
Public works:				
Services and supplies	3,000	1,736	1,264	1,913
Culture and recreation:				
Television:				
Services and supplies	6,000	4,449	1,551	6,237
Total expenditures	13,000	6,545	6,455	9,658
Excess (deficiency) of revenues over expenditures	(2,151)	4,750	6,901	631
Other financing sources (uses):				
Operating transfers in	-	-	-	19,833
Net change in fund balance	(2,151)	4,750	6,901	20,464
Fund balance:				
Beginning of year	13,997	32,885	18,888	12,421
End of year	\$ 11,846	\$ 37,635	\$ 25,789	\$ 32,885

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For the year ended June 30, 2009

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY TOWN SPECIAL REVENUE FUND(710)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,051,588	\$ 936,905
Taxes receivable	1,047	996
Due from other governments	<u>56,963</u>	<u>69,551</u>
 Total assets	 <u>\$ 1,109,598</u>	 <u>\$ 1,007,452</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 16,993	\$ 7,476
Accrued payroll and benefits	12,402	11,382
Deferred taxes	<u>1,018</u>	<u>923</u>
 Total liabilities	 <u>30,413</u>	 <u>19,781</u>
 <u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	1,069,338	797,727
Undesignated	<u>9,847</u>	<u>189,944</u>
 Total fund balance	 <u>1,079,185</u>	 <u>987,671</u>
 Total liabilities and fund balance	 <u>\$ 1,109,598</u>	 <u>\$ 1,007,452</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY TOWN SPECIAL REVENUE FUND(710)
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance- Positive (Negative)	2008 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Ad valorem	\$ 35,758	\$ 35,439	\$ (319)	\$ 32,369
Net proceeds of mines	240	900	660	-
Total taxes	35,998	36,339	341	32,369
Licenses and permits:				
Gaming licenses	21,500	19,530	(1,970)	21,128
Liquor licenses	1,000	1,160	160	960
Total licenses and permits	22,500	20,690	(1,810)	22,088
Intergovernmental:				
Consolidated taxes	391,868	346,789	(45,079)	377,642
Charges for services:				
Cemetery receipts	200	450	250	1,175
Fines and forfeitures	26,000	20,669	(5,331)	27,247
Other:				
Interest	5,000	31,050	26,050	31,046
Unrealized investment gain (loss)	-	7,956	7,956	10,375
Miscellaneous	100	937	837	400
Community center	1,500	1,293	(207)	2,422
Total other	6,600	41,236	34,636	44,243
Total revenues	483,166	466,173	(16,993)	504,764
Expenditures:				
General government:				
Administration:				
Salaries and wages	98,252	91,826	6,426	86,640
Employee benefits	34,945	41,212	(6,267)	31,358
Services and supplies	72,354	58,826	13,528	51,189
Capital outlay	30,000	-	30,000	-
Total general government	235,551	191,864	43,687	169,187

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY TOWN SPECIAL REVENUE FUND(710)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Public safety:				
Fire department:				
Salaries and wages	\$ 53,607	\$ 57,317	\$ (3,710)	\$ 51,036
Employee benefits	54,839	35,097	19,742	28,324
Services and supplies	72,035	55,431	16,604	52,886
Capital outlay	30,000	4,760	25,240	11,453
Total public safety	<u>210,481</u>	<u>152,605</u>	<u>57,876</u>	<u>143,699</u>
Culture and recreation:				
Television	<u>3,000</u>	<u>1,675</u>	<u>1,325</u>	<u>1,885</u>
Community support:				
Community center	41,330	24,584	16,746	29,012
Capital outlay	-	3,931	(3,931)	-
Total community support	<u>41,330</u>	<u>28,515</u>	<u>12,815</u>	<u>29,012</u>
Total expenditures	<u>490,362</u>	<u>374,659</u>	<u>115,703</u>	<u>343,783</u>
Excess (deficiency) of revenues over expenditures	<u>(7,196)</u>	<u>91,514</u>	<u>98,710</u>	<u>160,981</u>
Other financing sources (uses):				
Operating transfers in	160	-	(160)	95,531
Operating transfers out	(17,195)	-	17,195	(41,421)
Total other financing sources (uses)	<u>(17,035)</u>	<u>-</u>	<u>17,035</u>	<u>54,110</u>
Net change in fund balance	(24,231)	91,514	115,745	215,091
Fund balance:				
Beginning of year	<u>797,727</u>	<u>987,671</u>	<u>189,944</u>	<u>772,580</u>
End of year	<u>\$ 773,496</u>	<u>\$ 1,079,185</u>	<u>\$ 305,689</u>	<u>\$ 987,671</u>

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For the year ended June 30, 2009

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS TOWN SPECIAL REVENUE FUND(790)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 79,741	\$ 18,491
Taxes receivable	1,290	161
Due from other governments	<u>13,826</u>	<u>16,672</u>
 Total assets	 <u>\$ 94,857</u>	 <u>\$ 35,324</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 2,343	\$ 5,375
Accrued payroll and benefits	1,446	15,967
Deferred taxes	<u>1,156</u>	<u>161</u>
 Total liabilities	 <u>4,945</u>	 <u>21,503</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	89,912	1,333
Undesignated	<u>-</u>	<u>12,488</u>
 Total fund balance	 <u>89,912</u>	 <u>13,821</u>
 Total liabilities and fund balance	 <u>\$ 94,857</u>	 <u>\$ 35,324</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS TOWN SPECIAL REVENUE FUND(790)
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Ad valorem	\$ 21,098	\$ 24,984	\$ 3,886	\$ 19,355
Net proceeds	8,490	5,641	(2,849)	5,314
Total taxes	<u>29,588</u>	<u>30,625</u>	<u>1,037</u>	<u>24,669</u>
Licenses and permits:				
Business licenses	1,450	1,669	219	1,400
Gaming licenses	450	720	270	630
Liquor licenses	<u>350</u>	<u>320</u>	<u>(30)</u>	<u>320</u>
Total licenses and permits	<u>2,250</u>	<u>2,709</u>	<u>459</u>	<u>2,350</u>
Intergovernmental:				
Consolidated taxes	<u>96,133</u>	<u>84,271</u>	<u>(11,862)</u>	<u>90,700</u>
Charges for services:				
Swimming pool receipts	850	594	(256)	663
Sanitation	<u>33,500</u>	<u>35,877</u>	<u>2,377</u>	<u>38,268</u>
Total charges for services	<u>34,350</u>	<u>36,471</u>	<u>2,121</u>	<u>38,931</u>
Other:				
Miscellaneous	-	711	711	1,300
Donations	<u>10,000</u>	<u>10,100</u>	<u>100</u>	<u>-</u>
Total other	<u>10,000</u>	<u>10,811</u>	<u>811</u>	<u>1,300</u>
Total revenues	<u>172,321</u>	<u>164,887</u>	<u>(7,434)</u>	<u>157,950</u>
Expenditures:				
General government:				
Administration:				
Salaries and wages	36,934	26,496	10,438	25,654
Employee benefits	16,765	13,996	2,769	13,110
Services and supplies	<u>9,613</u>	<u>9,133</u>	<u>480</u>	<u>10,745</u>
Total general government	<u>63,312</u>	<u>49,625</u>	<u>13,687</u>	<u>49,509</u>
Public safety:				
Fire department:				
Services and supplies	<u>500</u>	<u>317</u>	<u>183</u>	<u>22,392</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS TOWN SPECIAL REVENUE FUND(790)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Public works:				
Highways and streets:				
Salaries and wages	\$ 441	\$ 441	\$ -	\$ 23,937
Employee benefits	47	45	2	17,072
Services and supplies	10,468	9,865	603	25,961
Total public works	10,956	10,351	605	66,970
Health and sanitation:				
Salaries and wages	14,559	7,392	7,167	11,808
Employee benefits	9,953	507	9,446	4,336
Services and supplies	4,000	6,361	(2,361)	7,979
Total health and sanitation	28,512	14,260	14,252	24,123
Culture and recreation:				
Salaries and wages	4,440	4,880	(440)	4,597
Employee benefits	550	631	(81)	732
Services and supplies	6,090	4,107	1,983	5,919
Total culture and recreation	11,080	9,618	1,462	11,248
Total expenditures	114,360	84,171	30,189	174,242
Excess (deficiency) of revenues over expenditures	57,961	80,716	22,755	(16,292)
Other financing sources (uses):				
Operating transfers in	43	-	(43)	28,194
Operating transfers out	(40,000)	(4,625)	35,375	(11,668)
Total other financing sources (uses)	(39,957)	(4,625)	35,332	16,526
Net change in fund balance	18,004	76,091	58,087	234
Fund balance:				
Beginning of year	1,333	13,821	12,488	13,587
End of year	\$ 19,337	\$ 89,912	\$ 70,575	\$ 13,821

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For the year ended June 30, 2009

NYE COUNTY, NEVADA
NONMAJOR FUND - AMARGOSA VALLEY TOWN SPECIAL REVENUE FUND(701)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 16,142	\$ -
Taxes receivable	5,873	6,923
Due from other governments	17,213	21,481
Due from other funds	<u>571</u>	<u>-</u>
Total assets	<u>\$ 39,799</u>	<u>\$ 28,404</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 5,334	\$ 4,708
Accrued payroll and benefits	10,476	10,633
Due to other funds	-	3,632
Deferred taxes	<u>5,621</u>	<u>6,666</u>
Total liabilities	<u>21,431</u>	<u>25,639</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	18,368	-
Undesignated	<u>-</u>	<u>2,765</u>
Total fund balance	<u>18,368</u>	<u>2,765</u>
Total liabilities and fund balance	<u>\$ 39,799</u>	<u>\$ 28,404</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AMARGOSA VALLEY TOWN SPECIAL REVENUE FUND(701)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Ad valorem	\$ 136,267	\$ 134,685	\$ (1,582)	\$ 121,559
Net proceeds of mines	5,000	7,707	2,707	2,288
Total taxes	<u>141,267</u>	<u>142,392</u>	<u>1,125</u>	<u>123,847</u>
Licenses and permits:				
Gaming licenses	5,940	6,735	795	5,625
Liquor licenses	<u>1,440</u>	<u>1,320</u>	<u>(120)</u>	<u>1,480</u>
Total license and permits	<u>7,380</u>	<u>8,055</u>	<u>675</u>	<u>7,105</u>
Intergovernmental:				
Consolidated taxes	<u>119,607</u>	<u>104,912</u>	<u>(14,695)</u>	<u>115,712</u>
Charges for services:				
Photo copies	-	12	12	95
Fire collection	<u>-</u>	<u>24</u>	<u>24</u>	<u>-</u>
Total charges for services	<u>-</u>	<u>36</u>	<u>36</u>	<u>95</u>
Fines and forfeitures:				
Court fines	<u>6,500</u>	<u>5,327</u>	<u>(1,173)</u>	<u>7,250</u>
Other:				
Miscellaneous	<u>7,000</u>	<u>2,864</u>	<u>(4,136)</u>	<u>13,207</u>
Total revenues	<u>281,754</u>	<u>263,586</u>	<u>(18,168)</u>	<u>267,216</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AMARGOSA VALLEY TOWN SPECIAL REVENUE FUND(701)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Expenditures:				
General government:				
Administration:				
Salaries and wages	\$ 56,544	\$ 55,942	\$ 602	\$ 78,972
Employee benefits	30,682	29,942	740	34,014
Services and supplies	36,112	30,540	5,572	48,560
Total general government	<u>123,338</u>	<u>116,424</u>	<u>6,914</u>	<u>161,546</u>
Public safety:				
Fire department:				
Salaries and wages	50,367	52,109	(1,742)	48,099
Employee benefits	26,876	33,782	(6,906)	25,069
Services and supplies	30,000	16,070	13,930	34,411
Total public safety	<u>107,243</u>	<u>101,961</u>	<u>5,282</u>	<u>107,579</u>
Culture and recreation:				
Senior citizens:				
Services and supplies	-	-	-	1,122
Total expenditures	<u>230,581</u>	<u>218,385</u>	<u>12,196</u>	<u>270,247</u>
Excess (deficiency) of revenues over expenditures	<u>51,173</u>	<u>45,201</u>	<u>(5,972)</u>	<u>(3,031)</u>
Other financing sources (uses):				
Operating transfers in	196	-	(196)	90,000
Operating transfers out	<u>(29,598)</u>	<u>(29,598)</u>	<u>-</u>	<u>(25,000)</u>
Total other financing sources (uses)	<u>(29,402)</u>	<u>(29,598)</u>	<u>(196)</u>	<u>65,000</u>
Net change in fund balance	21,771	15,603	(6,168)	61,969
Fund balance:				
Beginning of year	-	2,765	2,765	(59,204)
End of year	<u>\$ 21,771</u>	<u>\$ 18,368</u>	<u>\$ (3,403)</u>	<u>\$ 2,765</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AMARGOSA COMMUNITY CENTER AND PARK SPECIAL REVENUE FUND(703)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ -	\$ -
Taxes receivable	<u>1,268</u>	<u>1,517</u>
Total assets	<u>\$ 1,268</u>	<u>\$ 1,517</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 565	\$ 156
Accrued payroll and benefits	884	2,903
Due to other funds	<u>571</u>	<u>15,555</u>
Total liabilities	2,020	18,614
<u>FUND BALANCE</u>		
Unreserved:		
Undesignated	<u>(752)</u>	<u>(17,097)</u>
Total liabilities and fund balance	<u>\$ 1,268</u>	<u>\$ 1,517</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AMARGOSA COMMUNITY CENTER AND PARK SPECIAL REVENUE FUND(703)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	
	Budget	Actual	Positive (Negative)	2008 Actual
Revenues:				
Taxes:				
Room taxes	\$ 27,000	\$ 26,732	\$ (268)	\$ 30,035
Expenditures:				
Culture and recreation:				
Parks:				
Salaries and wages	19,212	19,428	(216)	36,778
Employee benefits	11,388	12,168	(780)	15,585
Services and supplies	26,498	911	25,587	5,595
Total culture and recreation	57,098	32,507	24,591	57,958
Community support:				
Services and supplies	-	7,478	(7,478)	4,188
Total expenditures	57,098	39,985	17,113	62,146
Excess (deficiency) of revenues over expenditures	(30,098)	(13,253)	16,845	(32,111)
Other financing sources (uses):				
Operating transfers in	30,098	29,598	(500)	25,000
Net change in fund balance	-	16,345	16,345	(7,111)
Fund balance:				
Beginning of year	-	(17,097)	(17,097)	(9,986)
End of year	\$ -	\$ (752)	\$ (752)	\$ (17,097)

NYE COUNTY, NEVADA
NONMAJOR FUND - PARK AND RECREATION SPECIAL REVENUE FUND(285)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 385,961</u>	<u>\$ 405,359</u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 80,153</u>	<u>\$ 38,087</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	295,513	367,272
Undesignated	<u>10,295</u>	<u>-</u>
Total fund balance	<u>305,808</u>	<u>367,272</u>
Total liabilities and fund balance	<u>\$ 385,961</u>	<u>\$ 405,359</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PARK AND RECREATION SPECIAL REVENUE FUND(285)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	
	Budget	Actual	Positive (Negative)	2008 Actual
Revenues:				
Other:				
Interest	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Culture and recreation:				
Parks:				
Services and supplies	496,998	113,446	383,552	41,791
Capital outlay	225,814	143,088	82,726	112,771
Total culture and recreation	722,812	256,534	466,278	154,562
Intergovernmental	-	104,930	(104,930)	69,838
Total expenditures	722,812	361,464	361,348	224,400
Excess (deficiency) of revenues over expenditures	(722,812)	(361,464)	361,348	(224,400)
Other financing sources (uses):				
Operating transfers in	300,000	300,000	-	300,000
Net change in fund balance	(422,812)	(61,464)	361,348	75,600
Fund balance:				
Beginning of year	422,812	367,272	(55,540)	291,672
End of year	\$ -	\$ 305,808	\$ 305,808	\$ 367,272

NYE COUNTY, NEVADA
NONMAJOR FUND - HEALTH CLINICS SPECIAL REVENUE FUND(260)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 724,550	\$ 477,540
Taxes receivable	34,391	22,474
Due from other governments	<u>140</u>	<u>-</u>
Total assets	<u>\$ 759,081</u>	<u>\$ 500,014</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 3,335	\$ 578
Accrued payroll and benefits	7,458	8,931
Deferred taxes	<u>31,232</u>	<u>20,054</u>
Total liabilities	<u>42,025</u>	<u>29,563</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	669,520	360,092
Undesignated	<u>47,536</u>	<u>110,359</u>
Total fund balance	<u>717,056</u>	<u>470,451</u>
Total liabilities and fund balance	<u>\$ 759,081</u>	<u>\$ 500,014</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - HEALTH CLINICS SPECIAL REVENUE FUND(260)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Ad valorem	\$ 592,538	\$ 558,426	\$ (34,112)	\$ 523,097
Net proceeds of mines	31,995	109,092	77,097	72,509
Total taxes	<u>624,533</u>	<u>667,518</u>	<u>42,985</u>	<u>595,606</u>
Intergovernmental:				
Fish and wildlife	<u>321</u>	<u>229</u>	<u>(92)</u>	<u>295</u>
Other:				
Interest	-	19,887	19,887	16,062
Unrealized investment gain (loss)	-	5,095	5,095	5,422
Total other	<u>-</u>	<u>24,982</u>	<u>24,982</u>	<u>21,484</u>
Total revenues	<u>624,854</u>	<u>692,729</u>	<u>67,875</u>	<u>617,385</u>
Expenditures:				
Health and sanitation:				
Public health nurse:				
Salaries and wages	82,033	95,928	(13,895)	86,539
Employee benefits	33,802	36,427	(2,625)	33,510
Services and supplies	<u>42,102</u>	<u>38,749</u>	<u>3,353</u>	<u>40,400</u>
Total public health nurse	157,937	171,104	(13,167)	160,449
Amargosa clinic:				
Services and supplies	180,000	153,851	26,149	154,583
Beatty clinic:				
Services and supplies	<u>125,000</u>	<u>96,187</u>	<u>28,813</u>	<u>96,155</u>
Total expenditures	<u>462,937</u>	<u>421,142</u>	<u>41,795</u>	<u>411,187</u>
Excess (deficiency) of revenues over expenditures	<u>161,917</u>	<u>271,587</u>	<u>109,670</u>	<u>206,198</u>
Other financing sources (uses):				
Operating transfers in	500	-	(500)	-
Operating transfers out	-	(24,982)	(24,982)	(21,484)
Total other financing sources (uses)	<u>500</u>	<u>(24,982)</u>	<u>(25,482)</u>	<u>(21,484)</u>
Net change in fund balance	162,417	246,605	84,188	184,714
Fund balance:				
Beginning of year	<u>360,092</u>	<u>470,451</u>	<u>110,359</u>	<u>285,737</u>
End of year	<u>\$ 522,509</u>	<u>\$ 717,056</u>	<u>\$ 194,547</u>	<u>\$ 470,451</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - MINING MAPS SPECIAL REVENUE FUND(240)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 97,265</u>	<u>\$ 98,542</u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 3,400</u>	<u>\$ 5,641</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	84,185	86,227
Undesignated	<u>9,680</u>	<u>6,674</u>
Total fund balance	<u>93,865</u>	<u>92,901</u>
Total liabilities and fund balance	<u>\$ 97,265</u>	<u>\$ 98,542</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - MINING MAPS SPECIAL REVENUE FUND(240)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Map fees	\$ 24,573	\$ 35,387	\$ 10,814	\$ 42,001
Expenditures:				
General government:				
Services and supplies	<u>30,247</u>	<u>34,423</u>	<u>(4,176)</u>	<u>29,663</u>
Excess (deficiency) of revenues over expenditures	(5,674)	964	6,638	12,338
Fund balance:				
Beginning of year	<u>92,901</u>	<u>92,901</u>	<u>-</u>	<u>80,563</u>
End of year	<u>\$ 87,227</u>	<u>\$ 93,865</u>	<u>\$ 6,638</u>	<u>\$ 92,901</u>

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For the year ended June 30, 2009

NYE COUNTY, NEVADA
NONMAJOR FUND - JUVENILE PROBATION SPECIAL REVENUE FUND(250)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 394,815	\$ 242,299
Taxes receivable	87,065	56,895
Due from other governments	<u>442</u>	<u>31,115</u>
Total assets	<u>\$ 482,322</u>	<u>\$ 330,309</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 46,890	\$ 53,294
Accrued payroll and benefits	60,986	46,242
Deferred taxes	79,068	50,770
Deferred revenue	<u>85,937</u>	<u>-</u>
Total liabilities	<u>272,881</u>	<u>150,306</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	179,722	2,532
Undesignated	<u>29,719</u>	<u>177,471</u>
Total fund balance	<u>209,441</u>	<u>180,003</u>
Total liabilities and fund balance	<u>\$ 482,322</u>	<u>\$ 330,309</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - JUVENILE PROBATION SPECIAL REVENUE FUND(250)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Ad valorem	\$ 1,500,095	\$ 1,413,554	\$ (86,541)	\$ 1,324,036
Net proceeds of mines	81,000	190,248	109,248	183,566
Total taxes	<u>1,581,095</u>	<u>1,603,802</u>	<u>22,707</u>	<u>1,507,602</u>
Intergovernmental:				
Grants	19,100	6,836	(12,264)	14,334
Fish and wildlife	500	579	79	746
Esmeralda County-reimbursements	-	-	-	13,600
Total intergovernmental	<u>19,600</u>	<u>7,415</u>	<u>(12,185)</u>	<u>28,680</u>
Fines and forfeitures:				
Fines	16,000	14,975	(1,025)	16,300
Restitution fees	10,000	15,427	5,427	13,456
Total fines and forfeitures	<u>26,000</u>	<u>30,402</u>	<u>4,402</u>	<u>29,756</u>
Other:				
Reimbursements	56,000	13,018	(42,982)	11,679
Miscellaneous	-	6,565	6,565	5,790
Truancy officer	-	-	-	17,515
Clerk fees	12,000	6,737	(5,263)	6,448
Total other	<u>68,000</u>	<u>26,320</u>	<u>(41,680)</u>	<u>41,432</u>
Total revenues	<u>1,694,695</u>	<u>1,667,939</u>	<u>(26,756)</u>	<u>1,607,470</u>
Expenditures:				
Public safety:				
Protective services:				
Salaries and wages	704,112	691,104	13,008	551,033
Employee benefits	241,915	268,125	(26,210)	228,129
Restitution funds	-	-	-	13,369
Services and supplies-regular	586,230	569,370	16,860	500,788
Payment to state	110,000	109,902	98	109,044
Total expenditures	<u>1,642,257</u>	<u>1,638,501</u>	<u>3,756</u>	<u>1,402,363</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - JUVENILE PROBATION SPECIAL REVENUE FUND(250)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance- Positive (Negative)	2008 Actual
	Budget	Actual		
Excess (deficiency) of revenues over expenditures	\$ 52,438	\$ 29,438	\$ (23,000)	\$ 205,107
Other financing sources (uses):				
Operating transfers in	<u>2,168</u>	<u>-</u>	<u>(2,168)</u>	<u>-</u>
Net change in fund balance	54,606	29,438	(25,168)	205,107
Fund balance:				
Beginning of year	<u>2,532</u>	<u>180,003</u>	<u>177,471</u>	<u>(25,104)</u>
End of year	<u>\$ 57,138</u>	<u>\$ 209,441</u>	<u>\$ 152,303</u>	<u>\$ 180,003</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - FORENSIC SERVICES SPECIAL REVENUE FUND(275)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ -	\$ -
<u>LIABILITIES</u>		
Accounts payable	\$ 9,230	\$ 31,450
Due to other funds	<u>51,123</u>	<u>23,040</u>
Total liabilities	60,353	54,490
<u>FUND BALANCE</u>		
Unreserved:		
Undesignated	<u>(60,353)</u>	<u>(54,490)</u>
Total liabilities and fund balance	\$ -	\$ -

NYE COUNTY, NEVADA
NONMAJOR FUND - FORENSIC SERVICES SPECIAL REVENUE FUND(275)
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance- Positive (Negative)	2008
	Budget	Actual		Actual
Revenues:				
Charges for services:				
Analysis fees	\$ 20,000	\$ 15,127	\$ (4,873)	\$ 14,247
Expenditures:				
Public safety:				
Services and supplies	<u>120,000</u>	<u>120,990</u>	<u>(990)</u>	<u>143,357</u>
Excess (deficiency) of revenues over expenditures	(100,000)	(105,863)	(5,863)	(129,110)
Other financing sources (uses):				
Operating transfers in	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>80,000</u>
Net change in fund balance	-	(5,863)	(5,863)	(49,110)
Fund balance:				
Beginning of year	<u>-</u>	<u>(54,490)</u>	<u>(54,490)</u>	<u>(5,380)</u>
End of year	<u>\$ -</u>	<u>\$ (60,353)</u>	<u>\$ (60,353)</u>	<u>\$ (54,490)</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - SENIOR NUTRITION SPECIAL REVENUE FUND(216)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ <u>29,672</u>	\$ <u>29,739</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ <u>29,672</u>	\$ <u>29,739</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - SENIOR NUTRITION SPECIAL REVENUE FUND(216)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Grants	\$ 175,001	\$ 175,001	\$ -	\$ 214,774
Expenditures:				
Community support:				
Services and supplies	204,740	175,068	29,672	170,724
Capital outlay	-	-	-	44,050
Total expenditures	204,740	175,068	29,672	214,774
Excess (deficiency) of revenues over expenditures	(29,739)	(67)	29,672	-
Fund balance:				
Beginning of year	29,739	29,739	-	29,739
End of year	\$ -	\$ 29,672	\$ 29,672	\$ 29,739

NYE COUNTY, NEVADA
NONMAJOR FUND - JUSTICE COURT FINES NRS 176 SPECIAL REVENUE FUND(270)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 350,308	\$ 329,891
Due from other governments	<u>250</u>	<u>-</u>
Total assets	<u>\$ 350,558</u>	<u>\$ 329,891</u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 1,287</u>	<u>\$ -</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	335,383	289,786
Undesignated	<u>13,888</u>	<u>40,105</u>
Total fund balance	<u>349,271</u>	<u>329,891</u>
Total liabilities and fund balance	<u>\$ 350,558</u>	<u>\$ 329,891</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - JUSTICE COURT FINES NRS 176 SPECIAL REVENUE FUND(270)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Fines and forfeitures:				
Beatty	\$ 14,000	\$ 16,382	\$ 2,382	\$ 20,809
Pahrump	20,000	23,739	3,739	21,721
Tonopah	13,000	12,560	(440)	14,494
Total fines and forfeitures	47,000	52,681	5,681	57,024
Other:				
Interest	-	10,295	10,295	14,226
Unrealized investment gain (loss)	-	2,574	2,574	3,960
Total other	-	12,869	12,869	18,186
Total revenues	47,000	65,550	18,550	75,210
Expenditures:				
Judicial:				
Justice court:				
Beatty:				
Services and supplies	115,021	5,661	109,360	5,227
Pahrump:				
Service and supplies	62,412	8,471	53,941	6,827
Capital outlay	300	-	300	-
Total Pahrump	62,712	8,471	54,241	6,827
Tonopah:				
Service and supplies	159,053	19,169	139,884	2,821
Total expenditures	336,786	33,301	303,485	14,875
Excess (deficiency) of revenues over expenditures	(289,786)	32,249	322,035	60,335
Other financing sources (uses):				
Operating transfers out	-	(12,869)	(12,869)	(18,186)
Net change in fund balance	(289,786)	19,380	309,166	42,149
Fund balance:				
Beginning of year	289,786	329,891	40,105	287,742
End of year	\$ -	\$ 349,271	\$ 349,271	\$ 329,891

NYE COUNTY, NEVADA
NONMAJOR FUND - DRUG FORFEITURE SPECIAL REVENUE FUND(233)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 189,185	\$ 41,322
Interest receivable	<u>1,605</u>	<u>321</u>
Total assets	<u>\$ 190,790</u>	<u>\$ 41,643</u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 10,198</u>	<u>\$ -</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	100,063	28,938
Undesignated	<u>80,529</u>	<u>12,705</u>
Total fund balance	<u>180,592</u>	<u>41,643</u>
Total liabilities and fund balance	<u>\$ 190,790</u>	<u>\$ 41,643</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - DRUG FORFEITURE SPECIAL REVENUE FUND(233)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Fines and forfeitures	<u>\$ 790,000</u>	<u>\$ 871,367</u>	<u>\$ 81,367</u>	<u>\$ 160</u>
Other				
Interest	1,000	13,907	12,907	2,199
Unrealized investment gain (loss)	<u>-</u>	<u>3,126</u>	<u>3,126</u>	<u>495</u>
Total other	<u>1,000</u>	<u>17,033</u>	<u>16,033</u>	<u>2,694</u>
Total revenues	<u>791,000</u>	<u>888,400</u>	<u>97,400</u>	<u>2,854</u>
Expenditures:				
Public safety:				
Services and supplies	99,938	128,389	(28,451)	12,449
Capital outlay	<u>720,000</u>	<u>621,062</u>	<u>98,938</u>	<u>-</u>
Total expenditures	<u>819,938</u>	<u>749,451</u>	<u>70,487</u>	<u>12,449</u>
Excess (deficiency) of revenues over expenditures	(28,938)	138,949	167,887	(9,595)
Fund balance:				
Beginning of year	<u>28,938</u>	<u>41,643</u>	<u>12,705</u>	<u>51,238</u>
End of year	<u>\$ -</u>	<u>\$ 180,592</u>	<u>\$ 180,592</u>	<u>\$ 41,643</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PUBLIC LANDS SPECIAL REVENUE FUND(268)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ <u>-</u>	\$ <u>7,120</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ -	\$ 7,120
Undesignated	<u>-</u>	<u>-</u>
Total fund balance	\$ <u>-</u>	\$ <u>7,120</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PUBLIC LANDS SPECIAL REVENUE FUND(268)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Other	\$ -	\$ -	\$ -	\$ -
Expenditures:				
General government:				
Services and supplies	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-
Other financing sources (uses):				
Operating transfers out	(7,120)	(7,120)	-	-
Net change in fund balance	(7,120)	(7,120)	-	-
Fund balance:				
Beginning of year	7,120	7,120	-	7,120
End of year	\$ -	\$ -	\$ -	\$ 7,120

NYE COUNTY, NEVADA
NONMAJOR FUND - JP COURT FACILITY ASSESSMENT SPECIAL REVENUE FUND(271)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 654,474</u>	<u>\$ 624,739</u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	590,955	532,616
Undesignated	<u>63,519</u>	<u>92,123</u>
Total fund balance	<u>654,474</u>	<u>624,739</u>
Total liabilities and fund balance	<u>\$ 654,474</u>	<u>\$ 624,739</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - JP COURT FACILITY ASSESSMENT SPECIAL REVENUE FUND(271)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Fines and forfeitures:				
Beatty	\$ 19,000	\$ 23,215	\$ 4,215	\$ 29,645
Pahrump	25,000	32,460	7,460	31,332
Tonopah	17,500	17,456	(44)	20,547
Total fines and forfeitures	61,500	73,131	11,631	81,524
Other:				
Interest	-	20,297	20,297	20,694
Unrealized investment gain (loss)	-	5,201	5,201	5,775
Total other	-	25,498	25,498	26,469
Total revenues	61,500	98,629	37,129	107,993
Expenditures:				
Judicial:				
Justice Court:				
Beatty:				
Services and supplies	175,000	8,176	166,824	3,348
Capital outlay	-	-	-	39,665
Total Beatty	175,000	8,176	166,824	43,013
Pahrump:				
Services and supplies	-	30,117	(30,117)	1,884
Tonopah:				
Services and supplies	200,000	5,103	194,897	-
Capital outlay	-	-	-	28,852
Total Tonopah	200,000	5,103	194,897	28,852
Total expenditures	375,000	43,396	331,604	73,749
Excess (deficiency) of revenues over expenditures	(313,500)	55,233	368,733	34,244
Other financing sources (uses):				
Operating transfers out	-	(25,498)	(25,498)	(26,469)
Net change in fund balance	(313,500)	29,735	343,235	7,775
Fund balance:				
Beginning of year	532,616	624,739	92,123	616,964
End of year	\$ 219,116	\$ 654,474	\$ 435,358	\$ 624,739

NYE COUNTY, NEVADA
NONMAJOR FUND - 911 MEDICAL EMERGENCY SYSTEM SPECIAL REVENUE FUND(258)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
ASSETS		
Pooled cash and investments	\$ 320,393	\$ 235,944
Taxes receivable	4,353	2,845
Due from other governments	<u>18</u>	<u>-</u>
Total assets	<u>\$ 324,764</u>	<u>\$ 238,789</u>
<u>LIABILITIES</u>		
Deferred taxes	<u>\$ 3,953</u>	<u>\$ 2,539</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	314,709	207,420
Undesignated	<u>6,102</u>	<u>28,830</u>
Total fund balance	<u>320,811</u>	<u>236,250</u>
Total liabilities and fund balance	<u>\$ 324,764</u>	<u>\$ 238,789</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - 911 EMERGENCY MEDICAL SYSTEM SPECIAL REVENUE FUND(258)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property taxes	\$ 75,005	\$ 70,723	\$ (4,282)	\$ 65,958
Net proceeds of mines	4,050	13,809	9,759	9,178
Total taxes	<u>79,055</u>	<u>84,532</u>	<u>5,477</u>	<u>75,136</u>
Intergovernmental:				
Fish and wildlife	<u>40</u>	<u>29</u>	<u>(11)</u>	<u>37</u>
Other:				
Interest	-	8,675	8,675	8,102
Unrealized investment gain (loss)	-	2,223	2,223	2,747
Total other	<u>-</u>	<u>10,898</u>	<u>10,898</u>	<u>10,849</u>
Total revenues	<u>79,095</u>	<u>95,459</u>	<u>16,364</u>	<u>86,022</u>
Expenditures:				
Public safety:				
Services and supplies	86,515	-	86,515	-
Capital outlay	<u>200,000</u>	<u>-</u>	<u>200,000</u>	<u>13,556</u>
Total expenditures	<u>286,515</u>	<u>-</u>	<u>286,515</u>	<u>13,556</u>
Excess (deficiency) of revenues over expenditures	(207,420)	95,459	302,879	72,466
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>(10,898)</u>	<u>(10,898)</u>	<u>(10,849)</u>
Net change in fund balance	(207,420)	84,561	291,981	61,617
Fund balance:				
Beginning of year	<u>207,420</u>	<u>236,250</u>	<u>28,830</u>	<u>174,633</u>
End of year	<u>\$ -</u>	<u>\$ 320,811</u>	<u>\$ 320,811</u>	<u>\$ 236,250</u>

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For the year ended June 30, 2009

NYE COUNTY, NEVADA
NONMAJOR FUND- EARLY WARNING DRILLING SPECIAL REVENUE FUND(281)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 89,621	\$ 86,474
Interest receivable	<u>709</u>	<u>782</u>
Total assets	<u>\$ 90,330</u>	<u>\$ 87,256</u>
<u>LIABILITIES</u>		
Deferred interest	<u>\$ 90,330</u>	<u>\$ 87,256</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - REPOSITORY SCIENTIFIC GRANT SPECIAL REVENUE FUND(283)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ -	\$ 39,995
Interest receivable	<u>1,634</u>	<u>833</u>
 Total assets	 <u>\$ 1,634</u>	 <u>\$ 40,828</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 37,607
Accrued payroll and benefits	1,017	2,053
Due to other funds	617	-
Deferred interest	<u>-</u>	<u>1,168</u>
 Total liabilities	 1,634	 40,828
<u>FUND BALANCE</u>		
Unreserved:		
Undesignated	<u>-</u>	<u>-</u>
 Total liabilities and fund balance	 <u>\$ 1,634</u>	 <u>\$ 40,828</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - REPOSITORY SCIENTIFIC GRANT SPECIAL REVENUE FUND(283)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Scientific grant	\$ 2,600,000	\$ 1,000,000	\$ (1,600,000)	\$ 1,113,601
Other:				
Interest	-	20,195	20,195	142,011
Total revenues	<u>2,600,000</u>	<u>1,020,195</u>	<u>(1,579,805)</u>	<u>1,255,612</u>
Expenditures:				
General government:				
Salaries and wages	422,345	172,848	249,497	230,338
Employee benefits	156,787	53,853	102,934	74,837
Services and supplies	771,996	778,413	(6,417)	917,504
Capital outlay	-	15,081	(15,081)	32,933
Total expenditures	<u>1,351,128</u>	<u>1,020,195</u>	<u>330,933</u>	<u>1,255,612</u>
Excess (deficiency) of revenues over expenditures	<u>1,248,872</u>	<u>-</u>	<u>(1,248,872)</u>	<u>-</u>
Other financing sources (uses):				
Operating transfers in	579,132	-	(579,132)	-
Operating transfers out	<u>(2,780,984)</u>	<u>-</u>	<u>2,780,984</u>	<u>-</u>
Total other financing sources	<u>(2,201,852)</u>	<u>-</u>	<u>2,201,852</u>	<u>-</u>
Net change in fund balance	(952,980)	-	(952,980)	-
Fund balance:				
Beginning of year	<u>952,980</u>	<u>-</u>	<u>(952,980)</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BUILDING DEPARTMENT SPECIAL REVENUE FUND(245)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,479,699	\$ 1,528,192
Interest receivable	11,078	13,544
Due from other governments	<u>25,000</u>	<u>-</u>
Total assets	<u>\$ 1,515,777</u>	<u>\$ 1,541,736</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 100,996	\$ 55,172
Accrued payroll and benefits	<u>19,069</u>	<u>9,829</u>
Total liabilities	<u>120,065</u>	<u>65,001</u>
<u>FUND BALANCE</u>		
Reserved:	100,000	100,000
Unreserved:		
Designated for subsequent year	720,606	1,243,920
Unreserved	<u>575,106</u>	<u>132,815</u>
Total fund balance	<u>1,395,712</u>	<u>1,476,735</u>
Total liabilities and fund balance	<u>\$ 1,515,777</u>	<u>\$ 1,541,736</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BUILDING DEPARTMENT SPECIAL REVENUE FUND(245)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for service:				
Permit fees	\$ 1,335,000	\$ 669,762	\$ (665,238)	\$ 836,264
Other:				
Interest	5,000	20,299	15,299	56,901
Unrealized investment gain (loss)	-	5,833	5,833	18,029
Total other	5,000	26,132	21,132	74,930
Total revenues	1,340,000	695,894	(644,106)	911,194
Expenditures:				
General government:				
Salaries and wages	255,972	252,551	3,421	152,112
Employee benefits	99,468	86,475	12,993	54,655
Services and supplies	1,040,457	437,891	602,566	517,108
Capital outlay	17,700	-	17,700	-
Total expenditures	1,413,597	776,917	636,680	723,875
Excess (deficiency) of revenues over expenditures	(73,597)	(81,023)	(7,426)	187,319
Other financing sources (uses):				
Operating transfers in	39,664	-	(39,664)	-
Net change in fund balance	(33,933)	(81,023)	(47,090)	187,319
Fund balance:				
Beginning of year	1,243,920	1,476,735	232,815	1,289,416
End of year	\$ 1,209,987	\$ 1,395,712	\$ 185,725	\$ 1,476,735

NYE COUNTY, NEVADA
NONMAJOR FUND - STABILIZATION FUND SPECIAL REVENUE FUND(203)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ -	\$ 50,329
Interest receivable	<u>-</u>	<u>12,995</u>
Total assets	<u>\$ -</u>	<u>\$ 63,324</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ -	\$ -
Unreserved	<u>-</u>	<u>63,324</u>
Total fund balance	<u>\$ -</u>	<u>\$ 63,324</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - STABILIZATION FUND SPECIAL REVENUE FUND(203)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes - property taxes:	\$ -	\$ 307,683	\$ 307,683	\$ -
Other:				
Interest	38,000	2,926	(35,074)	67,520
Unrealized investment gain (loss)	-	750	750	18,402
Total other	38,000	3,676	(34,324)	85,922
Total revenues	38,000	311,359	273,359	85,922
Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	38,000	311,359	273,359	85,922
Other financing sources (uses):				
Operating transfers out	-	(374,683)	(374,683)	(1,411,327)
Net change in fund balance	38,000	(63,324)	(101,324)	(1,325,405)
Fund balance:				
Beginning of year	-	63,324	63,324	1,388,729
End of year	\$ 38,000	\$ -	\$ (38,000)	\$ 63,324

NYE COUNTY, NEVADA
NONMAJOR FUND - GRANTS SPECIAL REVENUE FUND(247)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 250,273	\$ 261,560
Due from other governments	<u>485,595</u>	<u>1,011,620</u>
Total assets	<u>\$ 735,868</u>	<u>\$ 1,273,180</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 68,672	\$ 451,467
Accrued payroll	8,843	8,716
Deferred revenue	<u>658,353</u>	<u>812,997</u>
Total liabilities	735,868	1,273,180
<u>FUND BALANCE</u>		
Unreserved:		
Undesignated	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 735,868</u>	<u>\$ 1,273,180</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - GRANTS SPECIAL REVENUE FUND(247)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Grant	\$ 2,457,257	\$ 1,798,904	\$ (658,353)	\$ 2,350,640
Expenditures:				
General government:				
Total general government	510,515	53,646	456,869	163,857
Public safety:				
Total public safety	868,365	758,244	110,121	1,675,451
Public works:				
Total public works	866,971	781,768	85,203	505,576
Health and sanitation				
Total health and sanitation	102,770	96,610	6,160	5,756
Intergovernmental	<u>108,636</u>	<u>108,636</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>2,457,257</u>	<u>1,798,904</u>	<u>658,353</u>	<u>2,350,640</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
Fund balance:				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - COURT COLLECTION FEES SPECIAL REVENUE FUND(272)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 100,189	\$ 104,821
<u>LIABILITIES</u>		
Accounts payable	\$ 640	\$ 742
Accrued payroll and benefits	3,866	3,276
Total liabilities	4,506	4,018
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	80,144	88,575
Undesignated	15,539	12,228
Total fund balance	95,683	100,803
Total liabilities and fund balance	\$ 100,189	\$ 104,821

NYE COUNTY, NEVADA
NONMAJOR FUND - COURT COLLECTION FEES SPECIAL REVENUE FUND(272)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Fines and forfeitures:				
Beatty	\$ 4,000	\$ 12,816	\$ 8,816	\$ 14,510
Pahrump	35,000	40,492	5,492	46,989
Tonopah	<u>10,000</u>	<u>26,523</u>	<u>16,523</u>	<u>10,862</u>
 Total revenues	 <u>49,000</u>	 <u>79,831</u>	 <u>30,831</u>	 <u>72,361</u>
Expenditures:				
Judicial:				
Salaries and wages	46,052	46,414	(362)	42,619
Employee benefits	17,826	17,840	(14)	17,038
Services and supplies	<u>24,000</u>	<u>20,697</u>	<u>3,303</u>	<u>2,707</u>
 Total expenditures	 <u>87,878</u>	 <u>84,951</u>	 <u>2,927</u>	 <u>62,364</u>
 Excess (deficiency) of revenues over expenditures	 (38,878)	 (5,120)	 33,758	 9,997
Other financing sources (uses):				
Operating transfers in	<u>63</u>	<u>-</u>	<u>(63)</u>	<u>-</u>
 Net change in fund balance	 (38,815)	 (5,120)	 33,695	 -
Fund balance:				
Beginning of year	<u>100,575</u>	<u>100,803</u>	<u>228</u>	<u>90,806</u>
 End of year	 <u>\$ 61,760</u>	 <u>\$ 95,683</u>	 <u>\$ 67,618</u>	 <u>\$ 100,803</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PETT EMERGENCY FUND SPECIAL REVENUE FUND(497)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 5,951,998	\$ 5,943,824
Interest receivable	<u>50,330</u>	<u>56,176</u>
Total assets	<u>\$ 6,002,328</u>	<u>\$ 6,000,000</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 2,328	\$ -
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	<u>6,000,000</u>	<u>6,000,000</u>
Total liabilities and fund balance	<u>\$ 6,002,328</u>	<u>\$ 6,000,000</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PETT EMERGENCY FUND SPECIAL REVENUE FUND(497)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Other:				
Interest	120,000	259,350	139,350	269,296
Unrealized investment gain (loss)	-	67,949	67,949	113,085
Total other	120,000	327,299	207,299	382,381
Total revenues	120,000	327,299	207,299	382,381
Expenditures:				
General government				
Services and supplies	200,018	12,483	187,535	103,243
Excess (deficiency) of revenues over expenditures	(80,018)	314,816	394,834	279,138
Other financing sources (uses):				
Operating transfers out	-	(314,816)	(314,816)	(279,138)
Net change in fund balance	(80,018)	-	80,018	-
Fund balance:				
Beginning of year	6,080,018	6,000,000	(80,018)	6,000,000
End of year	\$ 6,000,000	\$ 6,000,000	\$ -	\$ 6,000,000

NYE COUNTY, NEVADA
NONMAJOR FUND - RECORDER TECHNOLOGY SPECIAL REVENUE FUND(840)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 335,447	\$ 275,289
Interest receivable	<u>2,620</u>	<u>2,283</u>
Total assets	<u>\$ 338,067</u>	<u>\$ 277,572</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	325,943	189,353
Undesignated	<u>12,124</u>	<u>88,219</u>
Total fund balance	<u>338,067</u>	<u>277,572</u>
Total liabilities and fund balance	<u>\$ 338,067</u>	<u>\$ 277,572</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - RECORDER TECHNOLOGY SPECIAL REVENUE FUND(840)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services				
Technology fees	\$ 80,000	\$ 52,488	\$ (27,512)	\$ 63,800
Other:				
Interest	3,500	9,535	6,035	13,275
Unrealized investment gain (loss)	-	2,357	2,357	3,882
Total other	3,500	11,892	8,392	17,157
Total revenues	83,500	64,380	(19,120)	80,957
Expenditures:				
General government:				
Services and supplies	15,000	3,885	11,115	74,890
Capital outlay	20,000	-	20,000	83,175
Total expenditures	35,000	3,885	31,115	158,065
Excess (deficiency) of revenues over expenditures	48,500	60,495	11,995	(77,108)
Fund balance:				
Beginning of year	189,353	277,572	88,219	354,680
End of year	\$ 237,853	\$ 338,067	\$ 100,214	\$ 277,572

NYE COUNTY, NEVADA
NONMAJOR FUND - PUBLIC IMPROVEMENT SPECIAL REVENUE FUND(859)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 3,042,983	\$ 2,339,020
Interest receivable	<u>22,540</u>	<u>20,716</u>
Total assets	<u>\$ 3,065,523</u>	<u>\$ 2,359,736</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 6,430	\$ 30,407
Accrued payroll and benefits	<u>621</u>	<u>7,361</u>
Total liabilities	<u>7,051</u>	<u>37,768</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	2,708,252	2,211,448
Undesignated	<u>350,220</u>	<u>110,520</u>
Total fund balance	<u>3,058,472</u>	<u>2,321,968</u>
Total liabilities and fund balance	<u>\$ 3,065,523</u>	<u>\$ 2,359,736</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PUBLIC IMPROVEMENT SPECIAL REVENUE FUND(859)
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and permits				
Public improvement fees	\$ 900,000	\$ 568,864	\$ (331,136)	\$ 441,552
Other				
Interest	-	80,486	80,486	112,175
Unrealized investment gain (loss)	-	20,153	20,153	28,465
Total other	-	100,639	100,639	140,640
Total revenues	900,000	669,503	(230,497)	582,192
Expenditures:				
Public Works:				
Salaries and wages	177,760	46,815	130,945	107,596
Employee benefits	51,000	15,023	35,977	32,363
Service and supplies	191,000	55,166	135,834	192,565
Total expenditures	419,760	117,004	302,756	332,524
Excess (deficiency) of revenues over expenditures	480,240	552,499	72,259	249,668
Other financing sources (uses):				
Operating transfers in	-	184,005	184,005	-
Net change in fund balance	480,240	736,504	256,264	249,668
Fund balance:				
Beginning of year	2,211,448	2,321,968	110,520	2,072,300
End of year	\$ 2,691,688	\$ 3,058,472	\$ 366,784	\$ 2,321,968

NYE COUNTY, NEVADA
NONMAJOR FUND - DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND(841)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 6,696	\$ 5,529
Interest receivable	<u>53</u>	<u>47</u>
Total assets	<u>\$ 6,749</u>	<u>\$ 5,576</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ 6,749	\$ 5,252
Undesignated	<u>-</u>	<u>324</u>
Total fund balance	<u>\$ 6,749</u>	<u>\$ 5,576</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND(841)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services				
Technology fees	\$ 600	\$ 936	\$ 336	\$ 1,072
Other:				
Interest	-	190	190	231
Unrealized investment gain (loss)	-	47	47	62
Total other	-	237	237	293
Total revenues	600	1,173	573	1,365
Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	600	1,173	573	1,365
Fund balance:				
Beginning of year	5,252	5,576	324	4,211
End of year	\$ 5,852	\$ 6,749	\$ 897	\$ 5,576

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For the year ended June 30, 2009

NYE COUNTY, NEVADA
NONMAJOR FUND - YUCCA MOUNTAIN TRANSPORTATION SPECIAL REVENUE FUND(280)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 23,710	\$ 23,015
Interest receivable	<u>194</u>	<u>205</u>
Total assets	<u>\$ 23,904</u>	<u>\$ 23,220</u>
<u>LIABILITIES</u>		
Deferred revenue	\$ 21,952	\$ 21,952
Deferred interest	<u>1,952</u>	<u>1,268</u>
Total liabilities	<u>\$ 23,904</u>	<u>\$ 23,220</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - ON-SITE OVERSIGHT SPECIAL REVENUE FUND(278)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,945,583	\$ 1,191,545
Interest receivable	<u>15,040</u>	<u>11,086</u>
	<u>\$ 1,960,623</u>	<u>\$ 1,202,631</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 1,045
Accrued payroll	17,126	17,816
Deferred revenue	1,829,354	1,117,500
Deferred interest	<u>114,143</u>	<u>66,270</u>
Total liabilities	<u>\$ 1,960,623</u>	<u>\$ 1,202,631</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - ON SITE OVERSIGHT SPECIAL REVENUE FUND(278)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental - Grant	\$ 495,000	\$ 288,146	\$ (206,854)	\$ 284,904
Expenditures:				
General government:				
Salaries and wages	207,265	216,629	(9,364)	184,631
Employee benefits	66,097	66,058	39	58,909
Services and supplies	43,080	5,459	37,621	16,994
Capital outlay	1,136,539	-	1,136,539	24,370
Total expenditures	1,452,981	288,146	1,164,835	284,904
Excess (deficiency) of revenues over expenditures	(957,981)	-	957,981	-
Other financing sources (uses)				
Transfer in	273,362	-	(273,362)	-
Net change in fund balance	(684,619)	-	684,619	-
Fund balance:				
Beginning of year	684,619	-	(684,619)	-
End of year	\$ -	\$ -	\$ -	\$ -

NYE COUNTY, NEVADA
NONMAJOR FUND - LAND SALE SPECIAL REVENUE FUND(269)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 453,617	\$ 453,617
<u>LIABILITIES</u>		
Accounts payable	\$ 27,707	\$ -
Accrued payroll	120	119
Total liabilities	27,827	119
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	186,368	453,498
Undesignated	239,422	-
Total fund balance	425,790	453,498
Total liabilities and fund balance	\$ 453,617	\$ 453,617

NYE COUNTY, NEVADA
NONMAJOR FUND -LAND SALE SPECIAL REVENUE FUND(269)
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	Budget	2009 Actual	Variance- Positive (Negative)	2008 Actual
Revenues:				
Other:				
Interest	\$ -	\$ 14,322	\$ 14,322	\$ 19,514
Unrealized investment gain (loss)	-	3,670	3,670	6,283
Total revenues	-	17,992	17,992	25,797
Expenditures:				
General government:				
Service and supplies	-	27,708	(27,708)	28,219
Excess (deficiency) of revenues over expenditures	-	(9,716)	(9,716)	(2,422)
Other financing sources (uses):				
Operating transfers out	(275,725)	(17,992)	257,733	(25,797)
Net change in fund balance	(275,725)	(27,708)	248,017	(28,219)
Fund balance:				
Beginning of year	466,252	453,498	(12,754)	481,717
End of year	\$ 190,527	\$ 425,790	\$ 235,263	\$ 453,498

NYE COUNTY, NEVADA
NONMAJOR FUND - STATE AND COUNTY ROOM TAX SPECIAL REVENUE FUND(290)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 106,990	\$ 90,776
Taxes receivable	<u>5,008</u>	<u>5,547</u>
Total assets	<u>\$ 111,998</u>	<u>\$ 96,323</u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 17,424</u>	<u>\$ 9,366</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	93,498	80,051
Undesignated	<u>1,076</u>	<u>6,906</u>
Total fund balance	<u>94,574</u>	<u>86,957</u>
Total liabilities and fund balance	<u>\$ 111,998</u>	<u>\$ 96,323</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - STATE AND COUNTY ROOM TAX SPECIAL REVENUE FUND(290)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Room taxes:				
Beatty	\$ 20,000	\$ 28,079	\$ 8,079	\$ 25,518
Pahrump	16,000	20,809	4,809	20,713
Tonopah	11,000	13,237	2,237	14,343
Smoky Valley	1,500	1,252	(248)	1,264
Amargosa	<u>4,000</u>	<u>4,226</u>	<u>226</u>	<u>5,006</u>
Total revenues	<u>52,500</u>	<u>67,603</u>	<u>15,103</u>	<u>66,844</u>
Expenditures:				
Community support:				
Beatty	15,000	13,409	1,591	7,412
Intergovernmental:				
Payment to state	<u>39,375</u>	<u>46,577</u>	<u>(7,202)</u>	<u>47,031</u>
Total expenditures	<u>54,375</u>	<u>59,986</u>	<u>(5,611)</u>	<u>54,443</u>
Excess (deficiency) of revenues over expenditures	(1,875)	7,617	9,492	12,401
Fund balance:				
Beginning of year	<u>80,051</u>	<u>86,957</u>	<u>6,906</u>	<u>74,556</u>
End of year	<u>\$ 78,176</u>	<u>\$ 94,574</u>	<u>\$ 16,398</u>	<u>\$ 86,957</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - YUCCA MOUNTAIN PUBLIC SAFETY SPECIAL REVENUE FUND(279)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 129,376	\$ 23,854
<u>LIABILITIES</u>		
Accounts payable	\$ 2,202	\$ 1,400
Accrued payroll	1,291	92
Deferred revenue	125,883	22,362
Total liabilities	\$ 129,376	\$ 23,854

NYE COUNTY, NEVADA
NONMAJOR FUND - YUCCA MOUNTAIN PUBLIC SAFETY SPECIAL REVENUE FUND(279)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental - Grant	\$ 669,522	\$ 21,479	\$ (648,043)	\$ 1,572
Expenditures:				
General government:				
Salaries and wages	22,532	4,755	17,777	106
Employee benefits	-	1,177	(1,177)	32
Services and supplies	669,522	15,547	653,975	1,434
Total expenditures	692,054	21,479	670,575	1,572
Excess (deficiency) of revenues over expenditures	(22,532)	-	22,532	-
Fund balance:				
Beginning of year	22,532	-	(22,532)	-
End of year	\$ -	\$ -	\$ -	\$ -

NYE COUNTY, NEVADA
NONMAJOR FUND - ASSESSOR TECHNOLOGY SPECIAL REVENUE FUND(842)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 501,404	\$ 278,342
Interest receivable	2,894	1,806
Due from other governments	<u>201</u>	<u>-</u>
Total assets	<u>\$ 504,499</u>	<u>\$ 280,148</u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ -</u>	<u>\$ 22,058</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	288,161	135,809
Undesignated	<u>216,338</u>	<u>122,281</u>
Total fund balance	<u>504,499</u>	<u>258,090</u>
Total liabilities and fund balance	<u>\$ 504,499</u>	<u>\$ 280,148</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - ASSESSOR TECHNOLOGY SPECIAL REVENUE FUND(842)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services				
Technology fees	\$ 72,800	\$ 275,369	\$ 202,569	\$ 220,057
Other				
Interest	-	10,405	10,405	13,390
Unrealized investment gain (loss)	-	2,387	2,387	3,121
Total other	-	12,792	12,792	16,511
Total revenues	72,800	288,161	215,361	236,568
Expenditures:				
General government:				
Services and supplies	135,809	41,752	94,057	98,951
Capital outlay	-	-	-	118,027
Total general government	135,809	41,752	94,057	216,978
Excess (deficiency) of revenues over expenditures	(63,009)	246,409	309,418	19,590
Fund balance:				
Beginning of year	135,809	258,090	122,281	238,500
End of year	\$ 72,800	\$ 504,499	\$ 431,699	\$ 258,090

NYE COUNTY, NEVADA
NONMAJOR FUND - IMPACT FEES SPECIAL REVENUE FUND(210)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 5,709,640	\$ 6,032,687
Interest receivable	<u>46,438</u>	<u>54,853</u>
Total assets	<u>\$ 5,756,078</u>	<u>\$ 6,087,540</u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 8,064</u>	<u>\$ 179,805</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	5,642,410	5,243,321
Undesignated	<u>105,604</u>	<u>664,414</u>
Total fund balance	<u>5,748,014</u>	<u>5,907,735</u>
Total liabilities and fund balance	<u>\$ 5,756,078</u>	<u>\$ 6,087,540</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - IMPACT FEES SPECIAL REVENUE FUND(210)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	Budget	2009 Actual	Variance- Positive (Negative)	2008 Actual
Revenues:				
Licenses and permits				
Police impact fees	\$ 1,200,000	\$ 18,770	\$ (1,181,230)	\$ 102,114
Parks impact fees	-	28,361	28,361	95,669
Streets impact fees	-	398,046	398,046	861,329
Fire impact fees	-	27,165	27,165	68,806
Development impact fees	-	-	-	52,000
Total licenses and permits	<u>1,200,000</u>	<u>472,342</u>	<u>(727,658)</u>	<u>1,179,918</u>
Other:				
Interest	-	172,263	172,263	255,715
Unrealized investment gain (loss)	-	46,290	46,290	71,713
Total other	<u>-</u>	<u>218,553</u>	<u>218,553</u>	<u>327,428</u>
Total revenues	<u>1,200,000</u>	<u>690,895</u>	<u>(509,105)</u>	<u>1,507,346</u>
Expenditures:				
General government:				
Services and supplies	4,000,000	32,847	3,967,153	436,735
Capital outlay	-	528,238	(528,238)	-
Total general government	<u>4,000,000</u>	<u>561,085</u>	<u>3,438,915</u>	<u>436,735</u>
Intergovernmental:				
Nye County School District	-	50,000	(50,000)	-
Pahrump town	-	55,526	(55,526)	164,475
Total intergovernmental	<u>-</u>	<u>105,526</u>	<u>(105,526)</u>	<u>164,475</u>
Total expenditures	<u>4,000,000</u>	<u>666,611</u>	<u>3,333,389</u>	<u>601,210</u>
Excess (deficiency) of revenues over expenditures	<u>(2,800,000)</u>	<u>24,284</u>	<u>2,824,284</u>	<u>906,136</u>
Other financing sources (uses):				
Operating transfers in	-	-	-	750,000
Operating transfers out	-	(184,005)	(184,005)	-
Total other financing sources (uses)	<u>-</u>	<u>(184,005)</u>	<u>(184,005)</u>	<u>750,000</u>
Net change in fund balance	(2,800,000)	(159,721)	2,640,279	1,656,136
Fund balance:				
Beginning of year	<u>5,243,321</u>	<u>5,907,735</u>	<u>664,414</u>	<u>4,251,599</u>
End of year	<u>\$ 2,443,321</u>	<u>\$ 5,748,014</u>	<u>\$ 3,304,693</u>	<u>\$ 5,907,735</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PETT HEALTH FUND SPECIAL REVENUE FUND(495)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 2,280,766	\$ 1,883,418
Interest receivable	<u>15,426</u>	<u>15,727</u>
Total assets	<u>\$ 2,296,192</u>	<u>\$ 1,899,145</u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 134</u>	<u>\$ -</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	1,940,525	1,721,365
Undesignated	<u>355,533</u>	<u>177,780</u>
Total fund balance	<u>2,296,058</u>	<u>1,899,145</u>
Total liabilities and fund balance	<u>\$ 2,296,192</u>	<u>\$ 1,899,145</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PETT HEALTH FUND SPECIAL REVENUE FUND(495)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009 Budget	Actual	Variance- Positive (Negative)	2008 Actual
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Other:				
Interest	40,000	76,479	36,479	72,313
Unrealized investment gain (loss)	-	19,673	19,673	31,502
Total other	40,000	96,152	56,152	103,815
Total revenues	40,000	96,152	56,152	103,815
Expenditures:				
General government				
Services and supplies	1,761,365	14,055	1,747,310	-
Excess (deficiency) of revenues over expenditures	(1,721,365)	82,097	1,803,462	103,815
Other financing sources (uses):				
Operating transfers in	-	314,816	314,816	120,655
Net change in fund balance	(1,721,365)	396,913	2,118,278	224,470
Fund balance:				
Beginning of year	1,721,365	1,899,145	177,780	1,674,675
End of year	\$ -	\$ 2,296,058	\$ 2,296,058	\$ 1,899,145

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY OWNED BUILDING SPECIAL REVENUE FUND(261)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 359,751	\$ 267,105
Interest recievable	<u>2,858</u>	<u>2,169</u>
Total assets	<u>\$ 362,609</u>	<u>\$ 269,274</u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 1,751</u>	<u>\$ -</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	360,858	226,188
Undesignated	<u>-</u>	<u>43,086</u>
Total fund balance	<u>360,858</u>	<u>269,274</u>
Total liabilities and fund balance	<u>\$ 362,609</u>	<u>\$ 269,274</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY OWNED BUILDING SPECIAL REVENUE FUND(261)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance- Positive (Negative)	2008 Actual
	Budget	Actual		
Revenues:				
Other:				
Rent	\$ 135,600	\$ 114,804	\$ (20,796)	\$ 161,140
Interest	-	10,196	10,196	10,547
Unrealized investment gain (loss)	-	2,436	2,436	2,448
Miscellaneous	-	-	-	35,431
Total other	<u>135,600</u>	<u>127,436</u>	<u>(8,164)</u>	<u>209,566</u>
Expenditures:				
General government:				
Services and supplies	61,788	19,410	42,378	14,747
Capital outlay	<u>300,000</u>	<u>3,810</u>	<u>296,190</u>	<u>22,197</u>
Total general government	<u>361,788</u>	<u>23,220</u>	<u>338,568</u>	<u>36,944</u>
Excess (deficiency) of revenues over expenditures	<u>(226,188)</u>	<u>104,216</u>	<u>330,404</u>	<u>172,622</u>
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>(12,632)</u>	<u>(12,632)</u>	<u>-</u>
Net change in fund balance	(226,188)	91,584	317,772	172,622
Fund balance:				
Beginning of year	<u>226,188</u>	<u>269,274</u>	<u>43,086</u>	<u>96,652</u>
End of year	<u>\$ -</u>	<u>\$ 360,858</u>	<u>\$ 360,858</u>	<u>\$ 269,274</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY ROOM TAX SPECIAL REVENUE FUND(715)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 112,702	\$ 109,885
Interest receivable	953	1,046
Taxes receivable	<u>5,002</u>	<u>5,141</u>
Total assets	<u>\$ 118,657</u>	<u>\$ 116,072</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 5,985	\$ 1,651
Accrued payroll	<u>1,533</u>	<u>366</u>
Total liabilities	7,518	2,017
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	<u>111,139</u>	<u>114,055</u>
Total liabilities and fund balance	<u>\$ 118,657</u>	<u>\$ 116,072</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY ROOM TAX SPECIAL REVENUE FUND(715)
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009 Budget	Actual	Variance- Positive (Negative)	2008 Actual
Revenues:				
Taxes				
Room taxes	\$ 50,000	\$ 70,199	\$ 20,199	\$ 63,796
Other				
Interest	1,000	3,460	2,460	5,101
Unrealized investment gain (loss)	-	-	-	1,366
Total other	1,000	3,460	2,460	6,467
Total revenues	51,000	73,659	22,659	70,263
Expenditures:				
Culture and recreation:				
Salaries and wages	22,496	25,962	(3,466)	7,008
Employee benefits	1,699	10,856	(9,157)	868
Service and supplies	13,000	35,257	(22,257)	8,053
Total culture and recreations	37,195	72,075	(34,880)	15,929
Community support:				
Salaries and wages	-	-	-	11,030
Employee benefits	-	-	-	1,596
Service and supplies	20,000	4,500	15,500	14,798
Total community support	20,000	4,500	15,500	27,424
Total expenditures	57,195	76,575	(19,380)	43,353
Excess (deficiency) of revenues over expenditures	(6,195)	(2,916)	3,279	26,910
Other financing sources (uses):				
Operating transfers in	17,195	-	(17,195)	-
Net change in fund balance	11,000	(2,916)	(13,916)	26,910
Fund balance:				
Beginning of year	123,016	114,055	(8,961)	87,145
End of year	\$ 134,016	\$ 111,139	\$ (22,877)	\$ 114,055

NYE COUNTY, NEVADA
NONMAJOR FUND - COMPENSATED ABSENCES SPECIAL REVENUE FUND(843)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 124,986	\$ 136,832
Interest receivable	<u>1,011</u>	<u>326</u>
Total assets	<u>\$ 125,997</u>	<u>\$ 137,158</u>
<u>LIABILITIES</u>		
Accrued payroll	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ 123,361	\$ 135,400
Undesignated	<u>2,636</u>	<u>1,758</u>
Total fund balance	<u>\$ 125,997</u>	<u>\$ 137,158</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - COMPENSATED ABSENCES SPECIAL REVENUE FUND(843)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	Budget	2009 Actual	Variance- Positive (Negative)	2008 Actual
Revenues:				
Other:				
Interest	\$ -	\$ 4,312	\$ 4,312	\$ 1,695
Unrealized investment gain (loss)	-	929	929	463
Total revenues	-	5,241	5,241	2,158
Expenditures:				
General government:				
Salaries and wages	235,400	116,402	118,998	-
Excess (deficiency) of revenues over expenditures	(235,400)	(111,161)	124,239	2,158
Other financing sources (uses):				
Operating transfers in	100,000	100,000	-	100,000
Net change in fund balance	(135,400)	(11,161)	124,239	102,158
Fund balance:				
Beginning of year	135,400	137,158	1,758	35,000
End of year	\$ -	\$ 125,997	\$ 125,997	\$ 137,158

NYE COUNTY, NEVADA
NONMAJOR FUND - RENEWABLE ENERGY SPECIAL REVENUE FUND(263)
COMPARATIVE BALANCE SHEET
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 294,019	\$ 457,836
Interest receivable	<u>2,269</u>	<u>4,452</u>
Total assets	<u>\$ 296,288</u>	<u>\$ 462,288</u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 7,291</u>	<u>\$ 20,394</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	288,525	441,894
Undesignated	<u>472</u>	<u>-</u>
Total fund balance	<u>288,997</u>	<u>441,894</u>
Total liabilities and fund balance	<u>\$ 296,288</u>	<u>\$ 462,288</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - RENEWABLE ENERGY SPECIAL REVENUE FUND(263)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	Budget	2009 Actual	Variance- Positive (Negative)	2008 Actual
Revenues:				
Intergovernmental				
Geothermal lease	\$ -	\$ 21,816	\$ 21,816	\$ 572,035
Other				
Interest	-	9,076	9,076	19,629
Unrealized investment gain (loss)	-	2,885	2,885	4,948
Total other	-	11,961	11,961	24,577
Total revenues	-	33,777	33,777	596,612
Expenditures:				
General government:				
Services and supplies	498,639	174,713	323,926	154,718
Excess (deficiency) of revenues over expenditures	(498,639)	(140,936)	357,703	441,894
Other financing sources (uses):				
Operating transfers out	-	(11,961)	(11,961)	-
Net change in fund balance	(498,639)	(152,897)	345,742	441,894
Fund balance:				
Beginning of year	498,639	441,894	(56,745)	-
End of year	\$ -	\$ 288,997	\$ 288,997	\$ 441,894

NYE COUNTY, NEVADA
NONMAJOR FUND - TRUST PROPERTY COSTS SPECIAL REVENUE FUND(863)
COMPARATIVE BALANCE SHEET
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 88,662	\$ 37,881
Due from other governments	<u>870</u>	<u>-</u>
Total assets	<u>\$ 89,532</u>	<u>\$ 37,881</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 577	\$ 296
Accrued payroll and benefits	<u>1,662</u>	<u>2,077</u>
Total liabilities	<u>2,239</u>	<u>2,373</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	21,469	-
Undesignated	<u>65,824</u>	<u>35,508</u>
Total fund balance	<u>87,293</u>	<u>35,508</u>
Total liabilities and fund balance	<u>\$ 89,532</u>	<u>\$ 37,881</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - TRUST PROPERTY COSTS SPECIAL REVENUE FUND(863)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Other:				
Tax sale proceeds	\$ -	\$ 138,686	\$ 138,686	\$ 35,325
Miscellaneous	-	1,181	1,181	-
Total revenues	-	139,867	139,867	35,325
Expenditures:				
General government:				
Salaries and wages	35,194	32,161	3,033	15,587
Employee benefits	16,490	15,075	1,415	6,050
Services and supplies	15,650	40,846	(25,196)	12,829
Total general government	67,334	88,082	(20,748)	34,466
Excess (deficiency) of revenues over expenditures	(67,334)	51,785	119,119	859
Other financing sources (uses):				
Operating transfers in	67,334	-	(67,334)	34,649
Net change in fund balance	-	51,785	51,785	35,508
Fund balance:				
Beginning of year	-	35,508	35,508	-
End of year	\$ -	\$ 87,293	\$ 87,293	\$ 35,508

NYE COUNTY, NEVADA
NONMAJOR FUND - DRUG COURT PROCEEDS SPECIAL REVENUE FUND(274)
COMPARATIVE BALANCE SHEET
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 136,777</u>	<u>\$ 171,710</u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 9,303</u>	<u>\$ 7,230</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	83,843	164,480
Undesignated	<u>43,631</u>	<u>-</u>
Total fund balance	<u>127,474</u>	<u>164,480</u>
Total liabilities and fund balance	<u>\$ 136,777</u>	<u>\$ 171,710</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - DRUG COURT PROCEEDS SPECIAL REVENUE FUND(274)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Drug court proceeds	\$ -	\$ 60,341	\$ 60,341	\$ 75,841
Expenditures:				
Judicial:				
Services and supplies	<u>216,221</u>	<u>97,347</u>	<u>118,874</u>	<u>76,724</u>
Excess (deficiency) of revenues over expenditures	(216,221)	(37,006)	179,215	(883)
Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>165,363</u>
Net change in fund balance	(216,221)	(37,006)	179,215	164,480
Fund balance:				
Beginning of year	<u>216,221</u>	<u>164,480</u>	<u>(51,741)</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ 127,474</u>	<u>\$ 127,474</u>	<u>\$ 164,480</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - CLERK TECHNOLOGY SPECIAL REVENUE FUND(845)
BALANCE SHEET
June 30, 2009

2009

ASSETS

Pooled cash and investments	\$ 588
Interest receivable	<u>4</u>
 Total assets	 <u>\$ 592</u>

LIABILITIES

Accounts payable	\$ <u>-</u>
------------------	-------------

FUND BALANCE

Unreserved:	
Designated for subsequent year	502
Undesignated	<u>90</u>
 Total fund balance	 <u>592</u>
 Total liabilities and fund balance	 <u>\$ 592</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - CLERK TECHNOLOGY SPECIAL REVENUE FUND(845)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009

	2009		Variance-
	Budget	Actual	Positive (Negative)
Revenues:			
Charges for services:			
Technology fee	\$ -	\$ 575	\$ 575
Other			
Interest	-	14	14
Unrealized investment gain (loss)	-	3	3
Total other	-	17	17
 Total revenues	 -	 592	 592
 General government:			
Services and supplies	-	-	-
 Excess (deficiency) of revenues over expenditures	 - -	 592	 592
 Fund balance:			
Beginning of year	-	-	-
 End of year	 \$ -	 \$ 592	 \$ 592

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NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY DEBT SERVICE FUND(855)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt service:				
Principal	2,262,887	2,262,887	-	2,183,241
Interest	356,978	356,958	20	436,848
Total expenditures	2,619,865	2,619,845	20	2,620,089
Excess (deficiency) of revenues over expenditures	(2,619,865)	(2,619,845)	20	(2,620,089)
Other financing sources (uses):				
Operating transfers in	2,619,865	2,619,845	(20)	2,620,089
Net change in fund balance	-	-	-	-
Fund balance:				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

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For the year ended June 30, 2009

NYE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUND
COMBINING BALANCE SHEET
June 30, 2009
(With Comparative Totals for June 30, 2008)

	County Capital Projects	County Special Ad Valorem	Amargosa Special Ad Valorem	Beatty Special Ad Valorem
<u>ASSETS</u>				
Pooled cash and investments	\$ 1,204,054	\$ 1,104,554	\$ 22,886	\$ 108,588
Interest receivable	99,758	11,612	157	708
Taxes receivable	15,411	64,411	-	-
Due from other governments	<u>63</u>	<u>178</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 1,319,286</u>	<u>\$ 1,180,755</u>	<u>\$ 23,043</u>	<u>\$ 109,296</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 7,765	\$ 75,492	\$ -	\$ -
Accrued payroll and benefits	413	34,142	-	-
Deferred taxes	<u>13,995</u>	<u>39,534</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>22,173</u>	<u>149,168</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE</u>				
Unreserved:				
Designated for subsequent year	1,009,160	858,154	21,996	105,496
Undesignated	<u>287,953</u>	<u>173,433</u>	<u>1,047</u>	<u>3,800</u>
Total fund balance	<u>1,297,113</u>	<u>1,031,587</u>	<u>23,043</u>	<u>109,296</u>
Total liabilities and fund balance	<u>\$ 1,319,286</u>	<u>\$ 1,180,755</u>	<u>\$ 23,043</u>	<u>\$ 109,296</u>

Manhattan Special Ad Valorem	Gabbs Special Ad Valorem	Beatty	Beatty Room Tax	Totals 2009	2008
\$ 12,790	\$ 29,097	\$ 533,788	\$ 70,057	\$ 3,085,814	\$ 3,044,611
78	205	4,333	549	117,400	85,064
-	-	-	1,000	80,822	39,697
-	-	-	-	241	-
<u>\$ 12,868</u>	<u>\$ 29,302</u>	<u>\$ 538,121</u>	<u>\$ 71,606</u>	<u>\$ 3,284,277</u>	<u>\$ 3,169,372</u>
\$ -	\$ -	\$ -	\$ 2,800	\$ 86,057	\$ 58,624
-	-	-	-	34,555	-
-	-	-	-	53,529	34,371
-	-	-	2,800	174,141	92,995
10,683	26,727	527,801	67,108	2,627,125	2,666,577
2,185	2,575	10,320	1,698	483,011	409,800
<u>12,868</u>	<u>29,302</u>	<u>538,121</u>	<u>68,806</u>	<u>3,110,136</u>	<u>3,076,377</u>
<u>\$ 12,868</u>	<u>\$ 29,302</u>	<u>\$ 538,121</u>	<u>\$ 71,606</u>	<u>\$ 3,284,277</u>	<u>\$ 3,169,372</u>

NYE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUND
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	County Capital Projects	County Special Ad Valorem	Amargosa Special Ad Valorem	Beatty Special Ad Valorem
Revenues:				
Taxes	\$ 301,699	\$ 846,497	\$ -	\$ -
Intergovernmental	102	289	-	-
Other	<u>9,665</u>	<u>138,577</u>	<u>724</u>	<u>3,432</u>
Total revenues	<u>311,466</u>	<u>985,363</u>	<u>724</u>	<u>3,432</u>
Expenditures:				
Current:				
General government	6,029	405,961	-	-
Public safety	63,085	-	-	-
Public works	6,302	-	-	-
Community support	5,670	-	-	-
Intergovernmental	54,000	96,738	-	-
Capital projects	<u>595,209</u>	<u>325,608</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>730,295</u>	<u>828,307</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(418,829)</u>	<u>157,056</u>	<u>724</u>	<u>3,432</u>
Other financing sources (uses):				
Operating transfers in	271,322	-	3,545	21,563
Operating transfers out	<u>-</u>	<u>(31,755)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>271,322</u>	<u>(31,755)</u>	<u>3,545</u>	<u>21,563</u>
Net change in fund balance	(147,507)	125,301	4,269	24,995
Fund balance:				
Beginning of year	<u>1,444,620</u>	<u>906,286</u>	<u>18,774</u>	<u>84,301</u>
End of year	<u>\$ 1,297,113</u>	<u>\$ 1,031,587</u>	<u>\$ 23,043</u>	<u>\$ 109,296</u>

Manhattan Special Ad Valorem	Gabbs Special Ad Valorem	Beatty	Beatty Room Tax	Totals 2009	2008
\$ -	\$ -	\$ -	\$ 14,231	\$ 1,162,427	\$ 1,050,536
-	-	-	-	391	505
<u>387</u>	<u>1,190</u>	<u>20,483</u>	<u>2,456</u>	<u>176,914</u>	<u>388,628</u>
<u>387</u>	<u>1,190</u>	<u>20,483</u>	<u>16,687</u>	<u>1,339,732</u>	<u>1,439,669</u>
-	-	-	-	411,990	605,019
-	-	-	-	63,085	68,494
-	-	-	-	6,302	6,631
-	-	-	2,800	8,470	1,730
-	-	-	-	150,738	190,546
<u>-</u>	<u>11,665</u>	<u>4,228</u>	<u>-</u>	<u>936,710</u>	<u>1,654,598</u>
<u>-</u>	<u>11,665</u>	<u>4,228</u>	<u>2,800</u>	<u>1,577,295</u>	<u>2,527,018</u>
<u>387</u>	<u>(10,475)</u>	<u>16,255</u>	<u>13,887</u>	<u>(237,563)</u>	<u>(1,087,349)</u>
3,102	3,545	-	-	303,077	456,454
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(31,755)</u>	<u>(28,407)</u>
<u>3,102</u>	<u>3,545</u>	<u>-</u>	<u>-</u>	<u>271,322</u>	<u>428,047</u>
3,489	(6,930)	16,255	13,887	33,759	(659,302)
<u>9,379</u>	<u>36,232</u>	<u>521,866</u>	<u>54,919</u>	<u>3,076,377</u>	<u>3,735,679</u>
<u>\$ 12,868</u>	<u>\$ 29,302</u>	<u>\$ 538,121</u>	<u>\$ 68,806</u>	<u>\$ 3,110,136</u>	<u>\$ 3,076,377</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY CAPITAL PROJECTS FUND(490)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,204,054	\$ 1,425,389
Interest receivable	99,758	67,319
Taxes receivable	15,411	10,070
Due from other governments	<u>63</u>	<u>-</u>
Total assets	<u>\$ 1,319,286</u>	<u>\$ 1,502,778</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 7,765	\$ 49,172
Accrued payroll	413	-
Deferred taxes	<u>13,995</u>	<u>8,986</u>
Total liabilities	<u>22,173</u>	<u>58,158</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	1,009,160	1,200,362
Undesignated	<u>287,953</u>	<u>244,258</u>
Total fund balance	<u>1,297,113</u>	<u>1,444,620</u>
Total liabilities and fund balance	<u>\$ 1,319,286</u>	<u>\$ 1,502,778</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY CAPITAL PROJECTS FUND(490)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Ad valorem	\$ 265,517	\$ 252,806	\$ (12,711)	\$ 235,101
Net proceeds of mines	14,337	48,893	34,556	32,494
Total taxes	<u>279,854</u>	<u>301,699</u>	<u>21,845</u>	<u>267,595</u>
Intergovernmental:				
Fish and game	-	102	102	132
Other:				
Interest	-	1,949	1,949	54,352
Unrealized investment gain (loss)	-	7,716	7,716	28,117
Sale of fixed assets	-	-	-	153,934
Total other	<u>-</u>	<u>9,665</u>	<u>9,665</u>	<u>236,403</u>
Total revenues	<u>279,854</u>	<u>311,466</u>	<u>31,612</u>	<u>504,130</u>
Expenditures:				
Current:				
General government	-	6,029	(6,029)	33,590
Public safety	-	63,085	(63,085)	68,494
Public works	-	6,302	(6,302)	6,631
Community support	-	5,670	(5,670)	1,730
Intergovernmental	-	54,000	(54,000)	104,000
Total current	<u>-</u>	<u>135,086</u>	<u>(135,086)</u>	<u>214,445</u>
Capital projects:				
General government	1,431,521	29,702	1,401,819	148,664
Public safety	-	461,157	(461,157)	384,733
Public works	-	33,000	(33,000)	272,476
Judicial	-	41,689	(41,689)	23,028
Culture and recreation	-	29,661	(29,661)	17,500
Total capital projects	<u>1,431,521</u>	<u>595,209</u>	<u>836,312</u>	<u>846,401</u>
Total expenditures	<u>1,431,521</u>	<u>730,295</u>	<u>701,226</u>	<u>1,060,846</u>
Excess (deficiency) of revenues over expenditures	(1,151,667)	(418,829)	732,838	(556,716)
Other financing sources (uses):				
Operating transfers in	-	271,322	271,322	308,047
Operating transfers out	(48,695)	-	48,695	-
Total other financing sources (uses)	<u>(48,695)</u>	<u>271,322</u>	<u>320,017</u>	<u>308,047</u>
Net change in fund balance	(1,200,362)	(147,507)	1,052,855	(248,669)
Fund balance:				
Beginning of year	<u>1,200,362</u>	<u>1,444,620</u>	<u>244,258</u>	<u>1,693,289</u>
End of year	<u>\$ -</u>	<u>\$ 1,297,113</u>	<u>\$ 1,297,113</u>	<u>\$ 1,444,620</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(491)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,104,554	\$ 900,852
Interest receivable	11,612	11,823
Taxes receivable	64,411	28,448
Due from other governments	<u>178</u>	<u>-</u>
Total assets	<u>\$ 1,180,755</u>	<u>\$ 941,123</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 75,492	\$ 9,452
Accrued payroll and benefits	34,142	-
Deferred taxes	<u>39,534</u>	<u>25,385</u>
Total liabilities	<u>149,168</u>	<u>34,837</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	858,154	906,286
Undesignated	<u>173,433</u>	<u>-</u>
Total fund balance	<u>1,031,587</u>	<u>906,286</u>
Total liabilities and fund balance	<u>\$ 1,180,755</u>	<u>\$ 941,123</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(491)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Ad valorem	\$ 750,047	\$ 708,405	\$ (41,642)	\$ 677,633
Net proceeds of mines	40,500	138,092	97,592	91,783
Total taxes	790,547	846,497	55,950	769,416
Intergovernmental:				
Fish and wildlife	289	289	-	373
Other:				
Interest	-	129,478	129,478	76,413
Unrealized investment gain (loss)	-	9,099	9,099	19,504
Miscellaneous	-	-	-	20,271
Total other	-	138,577	138,577	116,188
Total revenues	790,836	985,363	194,527	885,977
Expenditures:				
Current:				
General government	-	405,961	(405,961)	571,429
Intergovernmental:				
Pahrump	-	37,809	(37,809)	33,826
Round Mountain	-	26,954	(26,954)	24,114
Tonopah	-	31,975	(31,975)	28,606
Total intergovernmental	-	96,738	(96,738)	86,546
Capital projects:				
General government	1,790,895	273,681	1,517,214	210,509
Public works	-	51,927	(51,927)	591,682
Total capital projects	1,790,895	325,608	1,465,287	802,191
Total expenditures	1,790,895	828,307	962,588	1,460,166
Excess (deficiency) of revenues over expenditures	(1,000,059)	157,056	1,157,115	(574,189)
Other financing sources (uses):				
Operating transfers out	-	(31,755)	(31,755)	(28,407)
Net change in fund balance	(1,000,059)	125,301	1,125,360	(602,596)
Fund balance:				
Beginning of year	1,000,059	906,286	(93,773)	1,508,882
End of year	\$ -	\$ 1,031,587	\$ 1,031,587	\$ 906,286

NYE COUNTY, NEVADA
NONMAJOR FUND - AMARGOSA SPECIAL AD VALOREM CAPITAL PROJECTS FUND(702)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 22,886	\$ 18,610
Interest receivable	<u>157</u>	<u>164</u>
Total assets	<u>\$ 23,043</u>	<u>\$ 18,774</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ 21,996	\$ 18,774
Undesignated	<u>1,047</u>	<u>-</u>
Total fund balance	<u>\$ 23,043</u>	<u>\$ 18,774</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AMARGOSA SPECIAL AD VALOREM CAPITAL PROJECTS FUND(702)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Other:				
Interest	\$ 300	\$ 575	\$ 275	\$ 908
Unrealized investment gain (loss)	<u>-</u>	<u>149</u>	<u>149</u>	<u>260</u>
Total other	300	724	424	1,168
Expenditures:				
Capital projects	<u>23,829</u>	<u>-</u>	<u>23,829</u>	<u>6,006</u>
Excess (deficiency) of revenues over expenditures	(23,529)	724	24,253	(4,838)
Other financing sources (uses):				
Operating transfers in	<u>2,800</u>	<u>3,545</u>	<u>745</u>	<u>3,171</u>
Net change in fund balance	(20,729)	4,269	24,998	(1,667)
Fund balance:				
Beginning of year	<u>20,729</u>	<u>18,774</u>	<u>(1,955)</u>	<u>20,441</u>
End of year	<u>\$ -</u>	<u>\$ 23,043</u>	<u>\$ 23,043</u>	<u>\$ 18,774</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(712)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 108,588	\$ 83,722
Interest receivable	<u>708</u>	<u>579</u>
Total assets	<u>\$ 109,296</u>	<u>\$ 84,301</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ 105,496	\$ 67,149
Undesignated	<u>3,800</u>	<u>17,152</u>
Total fund balance	<u>\$ 109,296</u>	<u>\$ 84,301</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(712)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Other:				
Interest	\$ 5,000	\$ 2,758	\$ (2,242)	\$ 2,804
Unrealized investment gain (loss)	<u>-</u>	<u>674</u>	<u>674</u>	<u>821</u>
Total revenues	5,000	3,432	(1,568)	3,625
Expenditures:				
Capital projects:				
General government	<u>72,149</u>	<u>-</u>	<u>72,149</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(67,149)	3,432	70,581	3,625
Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>21,563</u>	<u>21,563</u>	<u>19,291</u>
Net change in fund balance	(67,149)	24,995	92,144	22,916
Fund balance:				
Beginning of year	<u>67,149</u>	<u>84,301</u>	<u>17,152</u>	<u>61,385</u>
End of year	<u>\$ -</u>	<u>\$ 109,296</u>	<u>\$ 109,296</u>	<u>\$ 84,301</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND(722)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 12,790	\$ 9,321
Interest receivable	<u>78</u>	<u>58</u>
Total assets	<u>\$ 12,868</u>	<u>\$ 9,379</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ 10,683	\$ 7,744
Undesignated	<u>2,185</u>	<u>1,635</u>
Total fund balance	<u>\$ 12,868</u>	<u>\$ 9,379</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND(722)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	
	Budget	Actual	Positive (Negative)	2008 Actual
Revenues:				
Other:				
Interest	\$ 50	\$ 312	\$ 262	\$ 279
Unrealized investment gain (loss)	<u>-</u>	<u>75</u>	<u>75</u>	<u>84</u>
Total revenues	50	387	337	363
Expenditures:				
Current:				
General government	<u>8,910</u>	<u>-</u>	<u>8,910</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(8,860)	387	9,247	363
Other financing sources (uses):				
Operating transfers in	<u>1,115</u>	<u>3,102</u>	<u>1,987</u>	<u>2,774</u>
Net change in fund balance	(7,745)	3,489	11,234	3,137
Fund balance:				
Beginning of year	<u>7,745</u>	<u>9,379</u>	<u>1,634</u>	<u>6,242</u>
End of year	<u>\$ -</u>	<u>\$ 12,868</u>	<u>\$ 12,868</u>	<u>\$ 9,379</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND(792)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 29,097	\$ 35,941
Interest receivable	<u>205</u>	<u>291</u>
Total assets	<u>\$ 29,302</u>	<u>\$ 36,232</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ 26,727	\$ 33,338
Undesignated	<u>2,575</u>	<u>2,894</u>
Total fund balance	<u>\$ 29,302</u>	<u>\$ 36,232</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND(792)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Other:				
Interest	\$ 465	\$ 930	\$ 465	\$ 1,490
Unrealized investment gain (loss)	<u>-</u>	<u>260</u>	<u>260</u>	<u>412</u>
Total revenues	465	1,190	725	1,902
Expenditures:				
Capital projects	<u>35,146</u>	<u>11,665</u>	<u>23,481</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(34,681)	(10,475)	24,206	1,902
Other financing sources (uses):				
Operating transfers in	<u>1,343</u>	<u>3,545</u>	<u>2,202</u>	<u>3,171</u>
Net change in fund balance	(33,338)	(6,930)	26,408	5,073
Fund balance:				
Beginning of year	<u>33,338</u>	<u>36,232</u>	<u>2,894</u>	<u>31,159</u>
End of year	<u>\$ -</u>	<u>\$ 29,302</u>	<u>\$ 29,302</u>	<u>\$ 36,232</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY CAPITAL PROJECTS FUND(711)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 533,788	\$ 517,493
Interest receivable	<u>4,333</u>	<u>4,373</u>
Total assets	<u>\$ 538,121</u>	<u>\$ 521,866</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ 527,801	\$ 382,627
Undesignated	<u>10,320</u>	<u>139,239</u>
Total fund balance	<u>\$ 538,121</u>	<u>\$ 521,866</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY CAPITAL PROJECTS FUND(711)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Other:				
Interest	\$ 5,000	\$ 16,297	\$ 11,297	\$ 20,788
Unrealized investment gain (loss)	<u>-</u>	<u>4,186</u>	<u>4,186</u>	<u>5,386</u>
Total revenues	5,000	20,483	15,483	26,174
Expenditures:				
Capital projects	<u>387,627</u>	<u>4,228</u>	<u>383,399</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(382,627)	16,255	398,882	26,174
Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,000</u>
Net change in fund balance	(382,627)	16,255	398,882	146,174
Fund balance:				
Beginning of year	<u>382,627</u>	<u>521,866</u>	<u>139,239</u>	<u>375,692</u>
End of year	<u>\$ -</u>	<u>\$ 538,121</u>	<u>\$ 538,121</u>	<u>\$ 521,866</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY ROOM TAX CAPITAL PROJECTS FUND(716)
COMPARATIVE BALANCE SHEETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 70,057	\$ 53,283
Interest receivable	549	457
Taxes receivable	<u>1,000</u>	<u>1,179</u>
 Total assets	 <u>\$ 71,606</u>	 <u>\$ 54,919</u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 2,800</u>	<u>\$ -</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	67,108	50,297
Undesignated	<u>1,698</u>	<u>4,622</u>
 Total fund balance	 <u>68,806</u>	 <u>54,919</u>
 Total liabilities and fund balance	 <u>\$ 71,606</u>	 <u>\$ 54,919</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY ROOM TAX CAPITAL PROJECTS FUND(716)
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes				
Room taxes	\$ 12,000	\$ 14,231	\$ 2,231	\$ 13,525
Other				
Interest	500	1,974	1,474	2,215
Unrealized investment gain (loss)	-	482	482	590
Total other	500	2,456	1,956	2,805
Total revenues	12,500	16,687	4,187	16,330
Expenditures:				
Community Support:				
Current	-	2,800	(2,800)	-
Capital outlay	62,797	-	62,797	-
Total expenditures	62,797	2,800	59,997	-
Excess (deficiency) of revenues over expenditures	(50,297)	13,887	64,184	16,330
Fund balance:				
Beginning of year	50,297	54,919	4,622	38,589
End of year	\$ -	\$ 68,806	\$ 68,806	\$ 54,919

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For the year ended June 30, 2009

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NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET ASSETS
June 30, 2009
With Comparative Totals for June 30, 2008

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Totals	
				2009	2008
<u>ASSETS</u>					
Current:					
Pooled cash and investments	\$ 141,109	\$ -	\$ 34,641	\$ 175,750	\$ 139,481
Interest receivable	-	-	249	249	-
Accounts receivable	7,764	768	1,998	10,530	3,771
Due from sewer fund	13,904	-	-	13,904	12,965
Total current assets	<u>162,777</u>	<u>768</u>	<u>36,888</u>	<u>200,433</u>	<u>156,217</u>
Noncurrent assets:					
Restricted Assets:					
Cash	42,620	-	-	42,620	42,620
Capital assets (net of accumulated depreciation)					
	<u>699,492</u>	<u>102,695</u>	<u>103,954</u>	<u>906,141</u>	<u>682,906</u>
Total noncurrent assets	<u>742,112</u>	<u>102,695</u>	<u>103,954</u>	<u>948,761</u>	<u>725,526</u>
Total assets	<u>904,889</u>	<u>103,463</u>	<u>140,842</u>	<u>1,149,194</u>	<u>881,743</u>
<u>LIABILITIES</u>					
Current:					
Accounts payable	1,805	-	800	2,605	4,162
Accrued payroll and benefits	2,205	484	-	2,689	2,713
Due to water fund	-	13,904	-	13,904	12,965
Bonds payable, current portion	<u>10,899</u>	<u>-</u>	<u>-</u>	<u>10,899</u>	<u>10,151</u>
Total current liabilities	14,909	14,388	800	30,097	29,991
Long-term:					
Bonds payable, long-term portion	<u>434,652</u>	<u>-</u>	<u>-</u>	<u>434,652</u>	<u>445,551</u>
Total liabilities	<u>449,561</u>	<u>14,388</u>	<u>800</u>	<u>464,749</u>	<u>475,542</u>
<u>NET ASSETS</u>					
Invested in capital assets, net of related debt	253,941	102,695	103,954	460,590	227,204
Unrestricted	<u>201,387</u>	<u>(13,620)</u>	<u>36,088</u>	<u>223,855</u>	<u>178,997</u>
Total net assets	<u>\$ 455,328</u>	<u>\$ 89,075</u>	<u>\$ 140,042</u>	<u>\$ 684,445</u>	<u>\$ 406,201</u>

NYE COUNTY, NEVADA
NONMAJOR - ENTERPRISE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENSES,
AND CHANGES IN NET ASSETS
Year Ended June 30, 2009
With Comparative Totals for Year Ended June 30, 2008

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Totals	
				2009	2008
Operating revenues:					
Charges for services	\$ 108,370	\$ 11,119	\$ 51,517	\$ 171,006	\$ 130,385
Operating expenses:					
Salaries and wages	8,387	7,332	1,873	17,592	26,736
Employee benefits	1,569	1,165	549	3,283	9,067
Services and supplies	46,809	2,662	13,651	63,122	45,990
Depreciation	42,521	4,739	10,555	57,815	39,882
Total operating expenses	99,286	15,898	26,628	141,812	121,675
Operating income	9,084	(4,779)	24,889	29,194	8,710
Nonoperating revenues (expenses):					
Interest income	-	-	644	644	-
Interest expense	(32,469)	-	-	(32,469)	(33,142)
Total nonoperating revenues (expenses)	(32,469)	-	644	(31,825)	(33,142)
Income before transfers	(23,385)	(4,779)	25,533	(2,631)	(24,432)
Transfers:					
Operating transfers in	4,625	-	-	4,625	47,200
Income before capital contributions	(18,760)	(4,779)	25,533	1,994	22,768
Contribution from governmental activities	161,741	-	114,509	276,250	-
Change in net assets	142,981	(4,779)	140,042	278,244	22,768
Net assets:					
Beginning of year	312,347	93,854	-	406,201	383,433
End of year	\$ 455,328	\$ 89,075	\$ 140,042	\$ 684,445	\$ 406,201

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For the year ended June 30, 2009

NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING SCHEDULE OF CASH FLOWS
Year Ended June 30, 2009

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Totals 2009	Totals 2008
Cash flows from operating activities:					
Cash received from customers	\$ 104,038	\$ 10,690	\$ 49,519	\$ 164,247	\$ 127,779
Cash paid for salaries and employee benefits	(9,733)	(8,744)	(2,422)	(20,899)	(36,105)
Cash paid for services and supplies	(48,943)	(2,885)	(12,851)	(64,679)	(45,625)
Net cash provided by operating activities	45,362	(939)	34,246	78,669	46,049
Cash flows from noncapital financing activities:					
Operating transfers in	4,625	-	-	4,625	47,200
Due to (from) other funds	(939)	939	-	-	-
Net cash provided (used) by noncapital financing activities	3,686	939	-	4,625	47,200
Cash flows from capital financing activities:					
Purchase of capital assets	(4,800)	-	-	(4,800)	(3,362)
Principal payments - bonds	(10,151)	-	-	(10,151)	(9,453)
Interest paid	(32,469)	-	-	(32,469)	(33,142)
Net cash provided (used) by capital financing activities	(47,420)	-	-	(47,420)	(45,957)
Cash flows from investing activities:					
Interest	-	-	395	395	-
Net increase in pooled cash and investments	1,628	-	34,641	36,269	47,292
Pooled cash and investments:					
Beginning of year	182,101	-	-	182,101	134,809
End of year	\$ 183,729	\$ -	\$ 34,641	\$ 218,370	\$ 182,101
Reconciliation of operating income to net cash provided by operating activities:					
Operating income	\$ 9,084	\$ (4,779)	\$ 24,889	\$ 29,194	\$ 8,710
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation	42,521	4,739	10,555	57,815	39,882
(Increase) decrease in accounts receivable	(4,332)	(429)	(1,998)	(6,759)	(2,606)
Increase (decrease) in accrued payroll and benefits	223	(247)	-	(24)	(302)
Increase (decrease) in accounts payable	(2,134)	(223)	800	(1,557)	365
Total adjustments	36,278	3,840	9,357	49,475	37,339
Net cash provided by operating activities	\$ 45,362	\$ (939)	\$ 34,246	\$ 78,669	\$ 46,049

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS UTILITY WATER ENTERPRISE FUND(794)
COMPARATIVE STATEMENT OF NET ASSETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Current:		
Pooled cash and investments	\$ 141,109	\$ 139,481
Accounts receivable	7,764	3,432
Due from sewer fund	13,904	12,965
Total current assets	162,777	155,878
Noncurrent assets:		
Restricted cash	42,620	42,620
Capital assets (net of accumulated depreciation)	699,492	575,472
Total noncurrent assets:	742,112	618,092
 Total assets	 904,889	 773,970
<u>LIABILITIES</u>		
Current:		
Accounts payable	1,805	3,939
Accrued payroll and benefits	2,205	1,982
Bond payable, current portion	10,899	10,151
Total current liabilities	14,909	16,072
Long-term:		
Bond payable, long-term portion	434,652	445,551
 Total liabilities	 449,561	 461,623
<u>NET ASSETS</u>		
Invested in capital assets, net of related debt	253,941	119,770
Unrestricted	201,387	192,577
 Total net assets	 \$ 455,328	 \$ 312,347

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS UTILITY WATER ENTERPRISE FUND(794)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET ASSETS - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Water	\$ 98,000	\$ 108,370	\$ 10,370	\$ 119,130
Expenses:				
Salaries and wages	7,500	8,387	(887)	15,484
Employee benefits	2,500	1,569	931	5,127
Services and supplies	54,800	46,809	7,991	41,063
Depreciation	35,550	42,521	(6,971)	35,072
Total expenses	100,350	99,286	1,064	96,746
Operating income	(2,350)	9,084	11,434	22,384
Nonoperating revenues (expenses):				
Interest expense	(33,769)	(32,469)	1,300	(33,142)
Income (loss) before transfers	(36,119)	(23,385)	12,734	(10,758)
Transfers:				
Operating transfers in	40,000	4,625	(35,375)	47,200
Income (loss) before capital contributions	3,881	(18,760)	(22,641)	36,442
Contribution from governmental activities	-	161,741	161,741	-
Change in net assets	\$ 3,881	142,981	\$ 139,100	36,442
Net assets:				
Beginning of year		312,347		275,905
End of year		\$ 455,328		\$ 312,347

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS UTILITY WATER ENTERPRISE FUND(794)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2009 and 2008

	2009	2008
Cash flows from operating activities:		
Cash received from customers	\$ 104,038	\$ 116,758
Cash paid for salaries and benefits	(9,733)	(20,137)
Cash paid for services and supplies	(48,943)	(40,797)
Net cash provided by operating activities	<u>45,362</u>	<u>55,824</u>
Cash flows from noncapital financing activities:		
Operating transfers in	4,625	47,200
Due from sewer fund	(939)	(9,775)
Net cash (used) by noncapital financing activities	<u>3,686</u>	<u>37,425</u>
Cash flows from capital and related financing activities:		
Purchase of capital assets	(4,800)	(3,362)
Principal payments - bonds	(10,151)	(9,453)
Interest paid	(32,469)	(33,142)
Net cash (used) by capital and related financing activities	<u>(47,420)</u>	<u>(45,957)</u>
Net increase (decrease) in pooled cash and investments	1,628	47,292
Pooled cash and investments:		
Beginning of year	<u>182,101</u>	<u>134,809</u>
End of year	<u>\$ 183,729</u>	<u>\$ 182,101</u>
Reconciliation of operating income to net cash provided by operating activities		
Operating income	<u>\$ 9,084</u>	<u>\$ 22,384</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	42,521	35,072
(Increase) decrease in accounts receivable	(4,332)	(2,372)
Increase (decrease) in accrued payroll and benefits	223	474
Increase (decrease) in accounts payable	(2,134)	266
Total adjustments	<u>36,278</u>	<u>33,440</u>
Net cash provided by operating activities	<u>\$ 45,362</u>	<u>\$ 55,824</u>

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For the year ended June 30, 2009

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS UTILITY SEWER ENTERPRISE FUND(794)
COMPARATIVE STATEMENT OF NET ASSETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Current:		
Accounts receivable	\$ 768	\$ 339
Capital assets (net of accumulated depreciation)	<u>102,695</u>	<u>107,434</u>
Total assets	<u>103,463</u>	<u>107,773</u>
<u>LIABILITIES</u>		
Current:		
Accounts payable	-	223
Accrued payroll and benefits	484	731
Due to water fund	<u>13,904</u>	<u>12,965</u>
Total current liabilities	<u>14,388</u>	<u>13,919</u>
<u>NET ASSETS</u>		
Invested in capital assets, net of related debt	102,695	107,434
Unrestricted	<u>(13,620)</u>	<u>(13,580)</u>
Total net assets	<u>\$ 89,075</u>	<u>\$ 93,854</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS UTILITY SEWER ENTERPRISE FUND(794)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET ASSETS - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	
	Budget	Actual	Positive (Negative)	2008 Actual
Revenues:				
Sewer	\$ 9,850	\$ 11,119	\$ 1,269	\$ 11,255
Expenses:				
Salaries and wages	7,000	7,332	(332)	11,252
Employee benefits	2,500	1,165	1,335	3,940
Services and supplies	4,603	2,662	1,941	4,927
Depreciation	3,950	4,739	(789)	4,810
Total expenses	18,053	15,898	2,155	24,929
Operating income	\$ (8,203)	(4,779)	\$ 3,424	(13,674)
Net assets:				
Beginning of year		93,854		107,528
End of year		\$ 89,075		\$ 93,854

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NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS UTILITY SEWER ENTERPRISE FUND(794)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2009 and 2008

	2009	2008
Cash flows from operating activities:		
Cash received from customers	\$ 10,690	\$ 11,021
Cash paid for salaries and benefits	(8,744)	(15,968)
Cash paid for services and supplies	<u>(2,885)</u>	<u>(4,828)</u>
Net cash provided by operating activities	(939)	(9,775)
Cash flows from noncapital financing activities:		
Due to water funds	<u>939</u>	<u>9,775</u>
Net increase (decrease) in pooled cash and investments	-	-
Pooled cash and investments:		
Beginning of year	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>
Reconciliation of operating income to net cash provided by operating activities		
Operating income	<u>\$ (4,779)</u>	<u>\$ (13,674)</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	4,739	4,810
(Increase) decrease in accounts receivable	(429)	(234)
Increase (decrease) in accrued payroll and benefits	(247)	(776)
Increase (decrease) in accounts payable	<u>(223)</u>	<u>99</u>
Total adjustments	<u>3,840</u>	<u>3,899</u>
Net cash provided by operating activities	<u>\$ (939)</u>	<u>\$ (9,775)</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - MANHATTAN UTILITY ENTERPRISE FUND(725)
STATEMENT OF NET ASSETS
June 30, 2009

2009

ASSETS

Current:

Pooled cash and investments	\$ 34,641
Interest receivable	249
Accounts receivable	<u>1,998</u>
Total current assets	36,888

Capital assets (net of accumulated depreciation)	<u>103,954</u>
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Total assets	<u>140,842</u>
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LIABILITIES

Current:

Accounts payable	<u>800</u>
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NET ASSETS

Invested in capital assets, net of related debt	103,954
Unrestricted	<u>36,088</u>

Total net assets	<u>\$ 140,042</u>
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NYE COUNTY, NEVADA
NONMAJOR FUND - MANHATTAN UTILITY ENTERPRISE FUND(725)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET ASSETS - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009

	2009		Variance-
	Budget	Actual	Positive (Negative)
Revenues:			
Water	\$ 57,420	\$ 51,517	\$ (5,903)
Expenses:			
Salaries and wages	13,000	1,873	11,127
Employee benefits	5,330	549	4,781
Services and supplies	16,670	13,651	3,019
Depreciation	4,840	10,555	(5,715)
Total expenses	39,840	26,628	13,212
Operating income	17,580	24,889	7,309
Nonoperating revenues (expenses):			
Interest income	-	644	644
Interest expense	(1,721)	-	1,721
Total nonoperating revenues (expenses)	(1,721)	644	2,365
Income (loss) before capital contributions	15,859	25,533	9,674
Contribution from governmental activities	-	114,509	114,509
Change in net assets	\$ 15,859	140,042	\$ 124,183
Net assets:			
Beginning of year		-	
End of year		\$ 140,042	

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For the year ended June 30, 2009

NYE COUNTY, NEVADA
NONMAJOR FUND - MANHATTAN UTILITY ENTERPRISE FUND(725)
SCHEDULE OF CASH FLOWS
June 30, 2009

	2009
Cash flows from operating activities:	
Cash received from customers	\$ 49,519
Cash paid for salaries and benefits	(2,422)
Cash paid for services and supplies	(12,851)
Net cash provided by operating activities	34,246
Cash flows from investing activities:	
Interest income	395
Net increase (decrease) in pooled cash and investments	34,641
Pooled cash and investments:	
Beginning of year	-
End of year	\$ 34,641
Reconciliation of operating income to net cash provided by operating activities	
Operating income	\$ 24,889
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	10,555
(Increase) decrease in accounts receivable	(1,998)
Increase (decrease) in accounts payable	800
Total adjustments	9,357
Net cash provided by operating activities	\$ 34,246

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For the year ended June 30, 2009

NYE COUNTY, NEVADA
NONMAJOR FUND - SELF INSURANCE INTERNAL SERVICE FUND(655)
COMPARATIVE STATEMENTS OF NET ASSETS
June 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Pooled cash and investments	\$ 5,297	\$ 108,412
<u>LIABILITIES</u>		
Accounts payable	<u>973</u>	<u>4,781</u>
<u>NET ASSETS</u>		
Unrestricted	<u>\$ 4,324</u>	<u>\$ 103,631</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - SELF INSURANCE INTERNAL SERVICE FUND(655)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET ASSETS - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009
(With Comparative Actual Amounts for Year Ended June 30, 2008)

	2009		Variance-	2008
	Budget	Actual	Positive (Negative)	Actual
Operating revenues:				
Charges for services:				
Insurance premiums	\$ 100,000	\$ -	\$ (100,000)	\$ -
Operating expenses:				
Service and supplies	<u>100,000</u>	<u>99,307</u>	<u>693</u>	<u>49,201</u>
Operating income (loss)	-	(99,307)	(99,307)	(49,201)
Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>125,991</u>
Changes in net assets	-	(99,307)	(99,307)	76,790
Net assets:				
Beginning of year	<u>-</u>	<u>103,631</u>	<u>103,631</u>	<u>26,841</u>
End of year	<u>\$ -</u>	<u>\$ 4,324</u>	<u>\$ 4,324</u>	<u>\$ 103,631</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - SELF INSURANCE INTERNAL SERVICE FUND(655)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2009 and 2008

	2009	2008
Cash flows from operating activities:		
Cash paid for services and supplies	\$ (103,115)	\$ (44,420)
Cash flows from noncapital financing activities:		
Operating transfers in	<u>-</u>	<u>125,991</u>
Net increase (decrease) in pooled cash and investments	(103,115)	81,571
Pooled cash and investments:		
Beginning of year	<u>108,412</u>	<u>26,841</u>
End of year	<u>\$ 5,297</u>	<u>\$ 108,412</u>
Reconciliation of operating (loss) to net cash (used) by operating activities:		
Operating (loss)	\$ (99,307)	\$ (49,201)
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:		
Increase (decrease) in accounts payable	<u>(3,808)</u>	<u>4,781</u>
Net cash (used) by operating activities	<u>\$ (103,115)</u>	<u>\$ (44,420)</u>

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NYE COUNTY, NEVADA
AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 2009
Page 1 of 2

	Property	Habitat Conservation and Mitigation	State of Nevada	State Medical Indigent
<u>ASSETS</u>				
Pooled cash and investments	\$ 369,535	\$ 6,110	\$ 837,102	\$ 12,706
Interest receivable	5,513	-	-	-
Taxes receivable	-	-	148,011	13,060
Due from other governments	-	-	-	53
Accounts receivable	-	-	-	-
Prepays	-	-	-	-
Total assets	<u>\$ 375,048</u>	<u>\$ 6,110</u>	<u>\$ 985,113</u>	<u>\$ 25,819</u>
<u>LIABILITIES</u>				
Deferred taxes	\$ -	\$ -	\$ 134,416	\$ 11,861
Amounts held for others	<u>375,048</u>	<u>6,110</u>	<u>850,697</u>	<u>13,958</u>
Total liabilities	<u>\$ 375,048</u>	<u>\$ 6,110</u>	<u>\$ 985,113</u>	<u>\$ 25,819</u>

Range Improvement District	Endangered Species Act	Pahrump Town	Round Mountain Town	Tonopah Town	Pahrump Library
\$ 77,097	\$ 6,000	\$ 11,029,016	\$ 3,179,869	\$ 2,840,973	\$ 792,275
-	-	89,883	21,279	22,408	7,050
-	-	223,751	622	37,823	28,262
-	-	233,703	42,166	48,556	15,462
-	-	469,559	19,191	109,334	-
-	-	155,618	359	-	-
<u>\$ 77,097</u>	<u>\$ 6,000</u>	<u>\$ 12,201,530</u>	<u>\$ 3,263,486</u>	<u>\$ 3,059,094</u>	<u>\$ 843,049</u>
\$ -	\$ -	\$ 174,699	\$ 620	\$ 8,324	\$ 25,812
<u>77,097</u>	<u>6,000</u>	<u>12,026,831</u>	<u>3,262,866</u>	<u>3,050,770</u>	<u>817,237</u>
<u>\$ 77,097</u>	<u>\$ 6,000</u>	<u>\$ 12,201,530</u>	<u>\$ 3,263,486</u>	<u>\$ 3,059,094</u>	<u>\$ 843,049</u>

NYE COUNTY, NEVADA
AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 2009
Page 2 of 2

	Smoky Valley Library	Tonopah Library	Amargosa Library	Beatty Library
<u>ASSETS</u>				
Pooled cash and investments	\$ 200,209	\$ 143,265	\$ 41,779	\$ 19,975
Interest receivable	-	-	462	236
Taxes receivable	2,289	4,254	3,956	1,365
Due from other governments	9,789	855	7,652	6,601
Accounts receivable	-	-	-	-
Prepays	-	-	-	-
Total assets	<u>\$ 212,287</u>	<u>\$ 148,374</u>	<u>\$ 53,849</u>	<u>\$ 28,177</u>
<u>LIABILITIES</u>				
Deferred taxes	\$ 1,163	\$ 3,921	\$ 3,798	\$ 1,327
Amounts held for others	<u>211,124</u>	<u>144,453</u>	<u>50,051</u>	<u>26,850</u>
Total liabilities	<u>\$ 212,287</u>	<u>\$ 148,374</u>	<u>\$ 53,849</u>	<u>\$ 28,177</u>

Smoky Valley TV District	Nye County School District Debt Service	Beatty General Improvement	Totals	
			2009	2008
\$ 163,088	\$ 12,943,911	\$ 138,676	\$ 32,801,586	\$ 31,115,292
1,330	117,808	781	266,750	258,300
-	1,162,321	10,003	1,635,717	1,067,177
-	13,053	-	377,890	690,369
33	-	-	598,117	756,660
-	-	-	155,977	148,053
<u>\$ 164,451</u>	<u>\$ 14,237,093</u>	<u>\$ 149,460</u>	<u>\$ 35,836,037</u>	<u>\$ 34,035,851</u>
\$ -	\$ 1,055,565	\$ -	\$ 1,421,506	\$ 912,966
<u>164,451</u>	<u>13,181,528</u>	<u>149,460</u>	<u>34,414,531</u>	<u>33,122,885</u>
<u>\$ 164,451</u>	<u>\$ 14,237,093</u>	<u>\$ 149,460</u>	<u>\$ 35,836,037</u>	<u>\$ 34,035,851</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2009
Page 1 of 6

	Balance 06/30/08	Additions	Deletions	Balance 06/30/09
Property:				
ASSETS				
Pooled cash and investments	\$ 504,409	\$ 349,325	\$ 484,199	\$ 369,535
Interest receivable	2,973	5,513	2,973	5,513
	<u>\$ 507,382</u>	<u>\$ 354,838</u>	<u>\$ 487,172</u>	<u>\$ 375,048</u>
LIABILITIES				
Amounts held for others	<u>\$ 507,382</u>	<u>\$ 354,838</u>	<u>\$ 487,172</u>	<u>\$ 375,048</u>
Habitat Conservation and Mitigation:				
ASSETS				
Pooled cash and investments	<u>\$ 5,250</u>	<u>\$ 860</u>	<u>\$ -</u>	<u>\$ 6,110</u>
LIABILITIES				
Amounts held for others	<u>\$ 5,250</u>	<u>\$ 860</u>	<u>\$ -</u>	<u>\$ 6,110</u>
State of Nevada:				
ASSETS				
Pooled cash and investments	\$ 873,034	\$ 4,639,088	\$ 4,675,020	\$ 837,102
Taxes receivable	96,722	148,011	96,722	148,011
	<u>\$ 969,756</u>	<u>\$ 4,787,099</u>	<u>\$ 4,771,742</u>	<u>\$ 985,113</u>
LIABILITIES				
Deferred taxes	\$ 86,309	\$ 134,416	\$ 86,309	\$ 134,416
Amounts held for others	883,447	4,652,683	4,685,433	850,697
	<u>\$ 969,756</u>	<u>\$ 4,787,099</u>	<u>\$ 4,771,742</u>	<u>\$ 985,113</u>
State Medical Indigent:				
ASSETS				
Pooled cash and investments	\$ 1,745	\$ 248,713	\$ 237,752	\$ 12,706
Taxes receivable	8,534	13,060	8,534	13,060
Due from other governments	-	53	-	53
	<u>\$ 10,279</u>	<u>\$ 261,826</u>	<u>\$ 246,286</u>	<u>\$ 25,819</u>
LIABILITIES				
Deferred taxes	\$ 7,616	\$ 11,861	\$ 7,616	\$ 11,861
Amounts held for others	2,663	249,965	238,670	13,958
	<u>\$ 10,279</u>	<u>\$ 261,826</u>	<u>\$ 246,286</u>	<u>\$ 25,819</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2009

Page 2 of 6

	Balance 06/30/08	Additions	Deletions	Balance 06/30/09
Range Improvement District:				
ASSETS				
Pooled cash and investments	\$ 83,834	\$ 19,418	\$ 26,155	\$ 77,097
LIABILITIES				
Amounts held for others	\$ 83,834	\$ 19,418	\$ 26,155	\$ 77,097
Endangered Species Act:				
ASSETS				
Pooled cash and investments	\$ 6,000	\$ -	\$ -	\$ 6,000
LIABILITIES				
Amounts held for others	\$ 6,000	\$ -	\$ -	\$ 6,000
Pahrump Town:				
ASSETS				
Pooled cash and investments	\$ 10,096,926	\$ 8,424,198	\$ 7,492,108	\$ 11,029,016
Interest receivable	92,496	89,883	92,496	89,883
Taxes receivable	155,629	223,751	155,629	223,751
Due from other governments	319,043	233,703	319,043	233,703
Accounts receivable	640,706	469,559	640,706	469,559
Prepays	134,521	155,618	134,521	155,618
	<u>\$ 11,439,321</u>	<u>\$ 9,596,712</u>	<u>\$ 8,834,503</u>	<u>\$ 12,201,530</u>
LIABILITIES				
Deferred taxes	\$ 109,054	\$ 174,699	\$ 109,054	\$ 174,699
Amounts held for others	11,330,267	9,422,013	8,725,449	12,026,831
	<u>\$ 11,439,321</u>	<u>\$ 9,596,712</u>	<u>\$ 8,834,503</u>	<u>\$ 12,201,530</u>
Round Mountain Town:				
ASSETS				
Pooled cash and investments	\$ 2,751,963	\$ 1,807,485	\$ 1,379,579	\$ 3,179,869
Interest receivable	20,131	21,279	20,131	21,279
Taxes receivable	534	622	534	622
Due from other governments	52,282	42,166	52,282	42,166
Accounts receivable	26,169	19,191	26,169	19,191
Prepays	-	359	-	359
	<u>\$ 2,851,079</u>	<u>\$ 1,891,102</u>	<u>\$ 1,478,695</u>	<u>\$ 3,263,486</u>
LIABILITIES				
Deferred taxes	\$ 388	\$ 620	\$ 388	\$ 620
Amounts held for others	2,850,691	1,890,482	1,478,307	3,262,866
	<u>\$ 2,851,079</u>	<u>\$ 1,891,102</u>	<u>\$ 1,478,695</u>	<u>\$ 3,263,486</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2009
Page 3 of 6

	Balance 06/30/08	Additions	Deletions	Balance 06/30/09
Tonopah Town:				
ASSETS				
Pooled cash and investments	\$ 2,610,508	\$ 2,095,526	\$ 1,865,061	\$ 2,840,973
Interest receivable	20,513	22,408	20,513	22,408
Taxes receivable	7,320	37,823	7,320	37,823
Due from other governments	236,605	48,556	236,605	48,556
Accounts receivable	89,785	109,334	89,785	109,334
Prepays	11,032	-	11,032	-
	<u>\$ 2,975,763</u>	<u>\$ 2,313,647</u>	<u>\$ 2,230,316</u>	<u>\$ 3,059,094</u>
LIABILITIES				
Deferred taxes	\$ 6,087	\$ 8,324	\$ 6,087	\$ 8,324
Amounts held for others	2,969,676	2,305,323	2,224,229	3,050,770
	<u>\$ 2,975,763</u>	<u>\$ 2,313,647</u>	<u>\$ 2,230,316</u>	<u>\$ 3,059,094</u>
Pahrump Library:				
ASSETS				
Pooled cash and investments	\$ 928,534	\$ 596,415	\$ 732,674	\$ 792,275
Interest receivable	7,601	7,050	7,601	7,050
Taxes receivable	18,568	28,262	18,568	28,262
Due from other governments	19,690	15,462	19,690	15,462
	<u>\$ 974,393</u>	<u>\$ 647,189</u>	<u>\$ 778,533</u>	<u>\$ 843,049</u>
LIABILITIES				
Deferred taxes	\$ 16,591	\$ 25,812	\$ 16,591	\$ 25,812
Amounts held for others	957,802	621,377	761,942	817,237
	<u>\$ 974,393</u>	<u>\$ 647,189</u>	<u>\$ 778,533</u>	<u>\$ 843,049</u>
Smoky Valley Library:				
ASSETS				
Pooled cash and investments	\$ 24,154	\$ 750,965	\$ 574,910	\$ 200,209
Taxes receivable	1,247	2,289	1,247	2,289
Due from other governments	49,565	9,789	49,565	9,789
	<u>\$ 74,966</u>	<u>\$ 763,043</u>	<u>\$ 625,722</u>	<u>\$ 212,287</u>
LIABILITIES				
Deferred taxes	\$ 1,149	\$ 1,163	\$ 1,149	\$ 1,163
Amounts held for others	73,817	761,880	624,573	211,124
	<u>\$ 74,966</u>	<u>\$ 763,043</u>	<u>\$ 625,722</u>	<u>\$ 212,287</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2009

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	Balance 06/30/08	Additions	Deletions	Balance 06/30/09
Tonopah Library:				
ASSETS				
Pooled cash and investments	\$ -	\$ 250,680	\$ 107,415	\$ 143,265
Taxes receivable	2,846	4,254	2,846	4,254
Due from other governments	941	855	941	855
	<u>\$ 3,787</u>	<u>\$ 255,789</u>	<u>\$ 111,202</u>	<u>\$ 148,374</u>
LIABILITIES				
Deferred taxes	\$ 2,353	\$ 3,921	\$ 2,353	\$ 3,921
Amounts held for others	1,434	251,868	108,849	144,453
	<u>\$ 3,787</u>	<u>\$ 255,789</u>	<u>\$ 111,202</u>	<u>\$ 148,374</u>
Amargosa Library:				
ASSETS				
Pooled cash and investments	\$ 81,929	\$ 120,806	\$ 160,956	\$ 41,779
Interest receivable	811	462	811	462
Taxes receivable	4,646	3,956	4,646	3,956
Due from other governments	1,719	7,652	1,719	7,652
	<u>\$ 89,105</u>	<u>\$ 132,876</u>	<u>\$ 168,132</u>	<u>\$ 53,849</u>
LIABILITIES				
Deferred taxes	\$ 4,434	\$ 3,798	\$ 4,434	\$ 3,798
Amounts held for others	84,671	129,078	163,698	50,051
	<u>\$ 89,105</u>	<u>\$ 132,876</u>	<u>\$ 168,132</u>	<u>\$ 53,849</u>
Beatty Library:				
ASSETS				
Pooled cash and investments	\$ 17,622	\$ 62,250	\$ 59,897	\$ 19,975
Interest receivable	190	236	190	236
Taxes receivable	1,297	1,365	1,297	1,365
Due from other governments	1,171	6,601	1,171	6,601
	<u>\$ 20,280</u>	<u>\$ 70,452</u>	<u>\$ 62,555</u>	<u>\$ 28,177</u>
LIABILITIES				
Deferred taxes	\$ 1,202	\$ 1,327	\$ 1,202	\$ 1,327
Amounts held for others	19,078	69,125	61,353	26,850
	<u>\$ 20,280</u>	<u>\$ 70,452</u>	<u>\$ 62,555</u>	<u>\$ 28,177</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2009

Page 5 of 6

	Balance 06/30/08	Additions	Deletions	Balance 06/30/09
Smoky Valley TV District:				
ASSETS				
Pooled cash and investments	\$ 139,472	\$ 34,789	\$ 11,173	\$ 163,088
Interest receivable	1,262	1,330	1,262	1,330
Accounts receivable	-	33	-	33
Prepays	2,500	-	2,500	-
	<u>\$ 143,234</u>	<u>\$ 36,152</u>	<u>\$ 14,935</u>	<u>\$ 164,451</u>
LIABILITIES				
Amounts held for others	<u>\$ 143,234</u>	<u>\$ 36,152</u>	<u>\$ 14,935</u>	<u>\$ 164,451</u>
Nye County School District				
Debt Service:				
ASSETS				
Pooled cash and investments	\$ 12,899,308	\$ 23,141,504	\$ 23,096,901	\$ 12,943,911
Interest receivable	111,542	117,808	111,542	117,808
Taxes receivable	759,554	1,162,321	759,554	1,162,321
Due from other governments	9,353	13,053	9,353	13,053
	<u>\$ 13,779,757</u>	<u>\$ 24,434,686</u>	<u>\$ 23,977,350</u>	<u>\$ 14,237,093</u>
LIABILITIES				
Deferred taxes	\$ 677,783	\$ 1,055,565	\$ 677,783	\$ 1,055,565
Amounts held for others	13,101,974	23,379,121	23,299,567	13,181,528
	<u>\$ 13,779,757</u>	<u>\$ 24,434,686</u>	<u>\$ 23,977,350</u>	<u>\$ 14,237,093</u>
Beatty General Improvement District				
ASSETS				
Pooled cash and investments	\$ 90,604	\$ 144,848	\$ 96,776	\$ 138,676
Interest receivable	781	781	781	781
Taxes receivable	10,280	10,003	10,280	10,003
	<u>\$ 101,665</u>	<u>\$ 155,632</u>	<u>\$ 107,837</u>	<u>\$ 149,460</u>
LIABILITIES				
Amounts held for others	<u>\$ 101,665</u>	<u>\$ 155,632</u>	<u>\$ 107,837</u>	<u>\$ 149,460</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2009
Page 6 of 6

	Balance 06/30/08	Additions	Deletions	Balance 06/30/09
Total All Agency Funds				
ASSETS				
Pooled cash and investments	\$ 31,115,292	\$ 42,686,870	\$ 41,000,576	\$ 32,801,586
Interest receivable	258,300	266,750	258,300	266,750
Taxes receivable	1,067,177	1,635,717	1,067,177	1,635,717
Due from other governments	690,369	377,890	690,369	377,890
Accounts receivable	756,660	598,117	756,660	598,117
Prepays	<u>148,053</u>	<u>155,977</u>	<u>148,053</u>	<u>155,977</u>
	<u>\$ 34,035,851</u>	<u>\$ 45,721,321</u>	<u>\$ 43,921,135</u>	<u>\$ 35,836,037</u>
LIABILITIES				
Deferred taxes	\$ 912,966	\$ 1,421,506	\$ 912,966	\$ 1,421,506
Amounts held for others	<u>33,122,885</u>	<u>44,299,815</u>	<u>43,008,169</u>	<u>34,414,531</u>
	<u>\$ 34,035,851</u>	<u>\$ 45,721,321</u>	<u>\$ 43,921,135</u>	<u>\$ 35,836,037</u>

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For the year ended June 30, 2009

NYE COUNTY, NEVADA
PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICTS
(PER \$100 OF ASSESSED VALUE)
FOR THE ROLL YEARS ENDED JUNE 30, 2000 THROUGH JUNE 30, 2009

	2009	2008	2007	2006	2005
NYE COUNTY					
General fund	0.9947	0.9887	1.0007	0.9887	0.9709
Road fund	0.0050	0.0050	0.0050	0.0050	0.0050
Agricultural extension fund	0.0150	0.0150	0.0150	0.0150	0.0150
Medical and general indigent fund	0.0670	0.0828	0.0670	0.0828	0.0827
Museum fund	0.0117	0.0079	0.0117	0.0079	0.0079
Health clinic fund	0.0395	0.0395	0.0395	0.0395	0.0395
Juvenile probation fund	0.1000	0.1000	0.1000	0.1000	0.1000
Capital projects fund	0.0177	0.0177	0.0177	0.0177	0.0177
State indigent fund	0.0150	0.0150	0.0150	0.0150	0.0150
Dedicated medical indigent	0.0202	0.0202	0.0202	0.0202	0.0381
Special capital projects	0.0500	0.0500	0.0500	0.0500	0.0500
Youth services	0.0060	-	-	-	-
911 emergency	0.0050	0.0050	0.0050	0.0050	0.0050
	<u>1.3468</u>	<u>1.3468</u>	<u>1.3468</u>	<u>1.3468</u>	<u>1.3468</u>
Nye School general	0.7500	0.7500	0.7500	0.7500	0.7500
Nye School debt service	0.5850	0.5850	0.5850	0.5850	0.5850
State of Nevada	<u>0.1700</u>	<u>0.1700</u>	<u>0.1700</u>	<u>0.1700</u>	<u>0.1700</u>
Nye County rate	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>
GABBS TOWN					
General fund	0.4846	0.4846	0.4846	0.4846	0.4846
Hospital district	-	-	0.2994	0.2994	0.2994
Hospital debt	-	-	-	-	-
Nye county	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>
Town of Gabbs rate	<u>3.3364</u>	<u>3.3364</u>	<u>3.6358</u>	<u>3.6358</u>	<u>3.6358</u>
AMARGOSA VALLEY TOWN					
General fund	0.4949	0.4949	0.4949	0.4949	0.4949
Amargosa library	0.3100	0.3100	0.3100	0.3100	0.3100
Nye county	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>
Amargosa Valley Town rate	<u>3.6567</u>	<u>3.6567</u>	<u>3.6567</u>	<u>3.6567</u>	<u>3.6567</u>
BEATTY TOWN					
General fund	0.2105	0.2105	0.2105	0.2105	0.2105
Beatty library	0.2741	0.2741	0.2741	0.2741	0.2741
Hospital district	-	-	0.2994	0.2994	0.2994
Hospital debt	-	-	-	-	-
Nye county	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>
Beatty Town rate	<u>3.3364</u>	<u>3.3364</u>	<u>3.6358</u>	<u>3.6358</u>	<u>3.6358</u>

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2004	2003	2002	2001	2000
0.9709	0.9709	0.9976	0.9676	0.9829
0.0050	0.0050	0.0049	0.0049	0.0049
0.0150	0.0150	0.0150	0.0100	0.0100
0.0827	0.0827	0.0646	0.0646	0.0750
0.0079	0.0079	0.0091	0.0091	0.0079
0.0395	0.0395	0.0411	0.0411	0.0469
0.1000	0.1000	0.0775	0.0779	0.0822
0.0177	0.0177	-	0.0346	-
-	0.0150	0.0150	0.0150	0.0150
0.0381	0.0381	0.0670	0.0670	0.0670
0.0500	0.0500	0.0500	0.0500	0.0500
-	-	-	-	-
<u>0.0050</u>	<u>0.0050</u>	<u>0.0050</u>	<u>0.0050</u>	<u>0.0050</u>
1.3318	1.3468	1.3468	1.3468	1.3468
0.7500	0.7500	0.7500	0.7500	0.7500
0.5850	0.5850	0.5850	0.5850	0.5850
<u>0.1700</u>	<u>0.1500</u>	<u>0.1500</u>	<u>0.1500</u>	<u>0.1500</u>
<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
0.4846	0.4846	0.4846	0.4846	0.4846
0.2994	0.2994	0.2994	0.2994	0.2994
0.0242	0.0242	0.0242	0.0242	0.0242
<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.6450</u>	<u>3.6400</u>	<u>3.6400</u>	<u>3.6400</u>	<u>3.6400</u>
0.4949	0.4949	0.4949	0.4949	0.4949
0.3100	0.3100	0.3100	0.3100	0.3100
<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.6417</u>	<u>3.6367</u>	<u>3.6367</u>	<u>3.6367</u>	<u>3.6367</u>
0.2105	0.2105	0.2105	0.2105	0.1737
0.2741	0.2741	0.1863	0.1863	0.1385
0.2994	0.2994	0.2994	0.2994	0.2994
0.0242	0.0242	0.0242	0.0242	0.0242
<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.6450</u>	<u>3.6400</u>	<u>3.5522</u>	<u>3.5522</u>	<u>3.4676</u>

NYE COUNTY, NEVADA
PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICTS
(PER \$100 OF ASSESSED VALUE)
FOR THE ROLL YEARS ENDED JUNE 30, 2000 THROUGH June 30, 2009

	2009	2008	2007	2006	2005
MANHATTAN TOWN					
General fund	0.3164	0.3164	0.3164	0.3164	0.3164
Hospital district	-	-	0.2994	0.2994	0.2994
Hospital debt	-	-	-	-	-
Smoky Valley library	0.1686	0.1686	0.1686	0.1686	0.1682
Nye County	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>
Manhattan Town rate	<u>3.3368</u>	<u>3.3368</u>	<u>3.6362</u>	<u>3.6362</u>	<u>3.6358</u>
PAHRUMP TOWN					
General fund	0.2272	0.2272	0.2253	0.2298	0.2280
Swimming pool fund	0.0086	0.0086	0.0077	0.0079	0.0074
Library district	0.0350	0.0350	0.0382	0.0386	0.0367
Library debt service fund	-	-	-	0.1046	0.1046
Hospital district	-	-	-	-	0.1276
Hospital debt	-	-	-	-	-
Nye County	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>
Pahrump Town rate	<u>3.1226</u>	<u>3.1226</u>	<u>3.1230</u>	<u>3.2327</u>	<u>3.3561</u>
ROUND MOUNTAIN TOWN					
General fund	0.3164	0.3164	0.3164	0.3164	0.3164
Hospital district	-	-	0.2994	0.2994	0.2994
Hospital debt	-	-	-	-	-
Smoky Valley library	0.1686	0.1686	0.1686	0.1686	0.1682
Nye County	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>
Round Mountain Town rate	<u>3.3368</u>	<u>3.3368</u>	<u>3.6362</u>	<u>3.6362</u>	<u>3.6358</u>
TONOPAH TOWN					
General fund	0.3644	0.3644	0.3644	0.3644	0.3446
CC debt service fund	-	-	-	-	-
Hospital district	-	-	0.2994	0.2994	0.2994
Hospital debt	-	-	-	-	-
Tonopah library district	0.1700	0.1400	0.1400	0.1400	0.1400
Nye County	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>
Tonopah Town rate	<u>3.3862</u>	<u>3.3562</u>	<u>3.6556</u>	<u>3.6556</u>	<u>3.6358</u>
OUTSIDE DISTRICT					
Hospital district	-	-	0.2994	0.2994	0.2994
Hospital debt	-	-	-	-	-
Nye County	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>
Outside district rate	<u>2.8518</u>	<u>2.8518</u>	<u>3.1512</u>	<u>3.1512</u>	<u>3.1512</u>

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2004	2003	2002	2001	2000
0.3164	0.3164	0.3164	0.3164	0.3164
0.2994	0.2994	0.2994	0.2994	0.2994
0.0242	0.0242	0.0242	0.0242	0.0242
0.1682	0.1682	0.1682	0.1682	0.1682
<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.6450</u>	<u>3.6400</u>	<u>3.6400</u>	<u>3.6400</u>	<u>3.6400</u>
0.2134	0.2042	0.1917	0.1956	0.1905
0.0073	0.0070	0.0069	0.0070	0.0069
0.0367	0.0350	0.0338	0.0340	0.0337
0.1046	0.1046	0.1046	0.1046	0.1046
0.1294	0.1284	0.0575	0.0575	0.0703
-	-	0.0728	0.0801	0.0759
<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.3282</u>	<u>3.3110</u>	<u>3.2991</u>	<u>3.3106</u>	<u>3.3137</u>
0.3164	0.3164	0.3164	0.3164	0.3164
0.2994	0.2994	0.2994	0.2994	0.2994
0.0242	0.0242	0.0242	0.0242	0.0242
0.1682	0.1682	0.1682	0.1682	0.1682
<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.6450</u>	<u>3.6400</u>	<u>3.6400</u>	<u>3.6400</u>	<u>3.6400</u>
0.3446	0.3446	0.3446	0.3446	0.3446
-	-	-	-	-
0.2994	0.2994	0.2994	0.2994	0.2994
0.0242	0.0242	0.0242	0.0242	0.0242
0.1400	0.1400	0.1400	0.1400	0.1400
<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.6450</u>	<u>3.6400</u>	<u>3.6400</u>	<u>3.6400</u>	<u>3.6400</u>
0.2994	0.2994	0.2994	0.2994	0.2994
0.0242	0.0242	0.0242	0.0242	0.0242
<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.1604</u>	<u>3.1554</u>	<u>3.1554</u>	<u>3.1554</u>	<u>3.1554</u>

NYE COUNTY, NEVADA
PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICTS
(PER \$100 OF ASSESSED VALUE)
FOR THE ROLL YEARS ENDED JUNE 30, 2000 THROUGH JUNE 30, 2009

	2009	2008	2007	2006	2005
SMOKY VALLEY LIBRARY					
Library	0.1686	0.1686	0.1686	0.1686	0.1686
Hospital district	-	-	0.2994	0.2994	0.2994
Hospital debt	-	-	-	-	-
Nye County	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>
Smoky Valley Library rate	<u>3.0204</u>	<u>3.0204</u>	<u>3.3198</u>	<u>3.3198</u>	<u>3.3198</u>
OUTSIDE SOUTH					
Hospital district	-	-	0.2994	0.2994	0.2994
Hospital debt	-	-	-	-	-
Nye County	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>
Outside south rate	<u>2.8518</u>	<u>2.8518</u>	<u>3.1512</u>	<u>3.1512</u>	<u>3.1512</u>
SMOKY VALLEY TV					
Library	0.1686	0.1686	0.1686	0.1686	0.1686
Hospital district	-	-	0.2994	0.2994	0.2994
Hospital debt	-	-	-	-	-
Nye County	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>
Smoky Valley TV rate	<u>3.0204</u>	<u>3.0204</u>	<u>3.3198</u>	<u>3.3198</u>	<u>3.3198</u>
TONOPAH LIBRARY					
Library	0.1700	0.1400	0.1400	0.1400	0.1400
Hospital district	-	-	0.2994	0.2994	0.2994
Hospital debt	-	-	-	-	-
Nye County	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>
Tonopah library rate	<u>3.0218</u>	<u>2.9918</u>	<u>3.2912</u>	<u>3.2912</u>	<u>3.2912</u>
AMARGOSA LIBRARY					
Library	0.3100	0.3100	0.3100	0.3100	0.3100
Hospital district	-	-	0.2994	0.2994	0.2994
Hospital debt	-	-	-	-	-
Nye County	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>
Amargosa library rate	<u>3.1618</u>	<u>3.1618</u>	<u>3.4612</u>	<u>3.4612</u>	<u>3.4612</u>
RAILROAD GENERAL					
Hospital district	-	-	0.2994	0.2994	0.2994
Hospital debt	-	-	-	-	-
Nye County	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>
Railroad general rate	<u>2.8518</u>	<u>2.8518</u>	<u>3.1512</u>	<u>3.1512</u>	<u>3.1512</u>

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2004	2003	2002	2001	2000
0.1682	0.1682	0.1682	0.1682	0.1682
0.2994	0.2994	0.2994	0.2994	0.2994
0.0242	0.0242	0.0242	0.0242	0.0242
<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.3286</u>	<u>3.3236</u>	<u>3.3236</u>	<u>3.3236</u>	<u>3.3236</u>
0.2994	0.2994	0.2994	0.2994	0.2994
0.0242	0.0242	0.0242	0.0242	0.0242
<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.1604</u>	<u>3.1554</u>	<u>3.1554</u>	<u>3.1554</u>	<u>3.1554</u>
0.1682	0.1682	0.1682	0.1682	0.1682
0.2994	0.2994	0.2994	0.2994	0.2994
0.0242	0.0242	0.0242	0.0242	0.0242
<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.3286</u>	<u>3.3236</u>	<u>3.3236</u>	<u>3.3236</u>	<u>3.3236</u>
0.1400	0.1400	0.1400	0.1400	0.1400
0.2994	0.2994	0.2994	0.2994	0.2994
0.0242	0.0242	0.0242	0.0242	0.0242
<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.3004</u>	<u>3.2954</u>	<u>3.2954</u>	<u>3.2954</u>	<u>3.2954</u>
0.3100	0.3100	0.3100	0.3100	0.3100
0.2994	0.2994	0.2994	0.2994	0.2994
0.0242	0.0242	0.0242	0.0242	0.0242
<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.4704</u>	<u>3.4654</u>	<u>3.4654</u>	<u>3.4654</u>	<u>3.4654</u>
0.2994	0.2994	0.2994	0.2994	0.2994
0.0242	0.0242	0.0242	0.0242	0.0242
<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.1604</u>	<u>3.1554</u>	<u>3.1554</u>	<u>3.1554</u>	<u>3.1554</u>

NYE COUNTY, NEVADA
PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICTS
(PER \$100 OF ASSESSED VALUE)
FOR THE ROLL YEARS ENDED JUNE 30, 2000 THROUGH June 30, 2009

	2009	2008	2007	2006	2005
BEATTY LIBRARY					
Library	0.2741	0.2741	0.2741	0.2741	0.2741
Hospital district	-	-	0.2994	0.2994	0.2994
Hospital debt	-	-	-	-	-
Nye County	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>
Beatty library rate	<u>3.1259</u>	<u>3.1259</u>	<u>3.4253</u>	<u>3.4253</u>	<u>3.4253</u>
BEATTY GENERAL IMPROVEMENT					
Library	0.2741	0.2741	0.2741	0.2741	0.2741
General	0.2105	0.2105	0.2105	0.2105	0.2105
Hospital district	-	-	0.2994	0.2994	0.2994
Hospital debt	-	-	-	-	-
Nye County	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>
Beatty general improvement rate	<u>3.3364</u>	<u>3.3364</u>	<u>3.6358</u>	<u>3.6358</u>	<u>3.6358</u>
BEATTY WATER AND SANITATION					
Library	0.2741	0.2741	0.2741	0.2741	0.2741
General	0.2105	0.2105	0.2105	0.2105	0.2105
Hospital district	-	-	0.2994	0.2994	0.2994
Hospital debt	-	-	-	-	-
Nye County	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>
Beatty water and sanitation rate	<u>3.3364</u>	<u>3.3364</u>	<u>3.6358</u>	<u>3.6358</u>	<u>3.6358</u>

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2004	2003	2002	2001	2000
0.2741	0.2741	0.1863	0.1863	0.1385
0.2994	0.2994	0.2994	0.2994	0.2994
0.0242	0.0242	0.0242	0.0242	0.0242
<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.4345</u>	<u>3.4295</u>	<u>3.3417</u>	<u>3.3417</u>	<u>3.2939</u>

0.2741	0.2741	0.1863	0.1863	0.1385
0.2105	0.2105	0.2105	0.2105	0.1737
0.2994	0.2994	0.2994	0.2994	0.2994
0.0242	0.0242	0.0242	0.0242	0.0242
<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.6450</u>	<u>3.6400</u>	<u>3.5522</u>	<u>3.5522</u>	<u>3.4676</u>

0.2741	0.2741	0.1863	0.1863	0.1385
0.2105	0.2105	0.2105	0.2105	0.1737
0.2994	0.2994	0.2994	0.2994	0.2994
0.0242	0.0242	0.0242	0.0242	0.0242
<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.6450</u>	<u>3.6400</u>	<u>3.5522</u>	<u>3.5522</u>	<u>3.4676</u>

**NYE COUNTY, NEVADA
ASSESSED VALUATIONS
FOR THE ROLL YEARS ENDED JUNE 30, 2000 THROUGH JUNE 30, 2009**

	2008-2009	2007-2008	2006-2007	2005-2006	2004-2005
Nye County	\$ 1,899,181,856	\$ 1,693,640,272	\$ 1,330,090,330	\$ 1,089,560,098	\$ 997,109,949
Town of Gabbs	6,170,357	4,789,202	4,975,699	5,157,728	5,210,647
Amargosa Valley Town	31,985,281	29,280,972	30,338,654	29,312,921	28,032,220
Beatty Town	17,247,754	15,530,500	17,235,904	15,552,271	15,629,121
Manhattan Town	1,390,120	894,456	919,115	861,490	774,184
Pahrump Town	1,543,106,582	1,356,208,471	973,263,679	737,078,635	649,702,844
Round Mountain Town	128,483,711	117,380,631	140,469,099	142,534,626	145,591,583
Tonopah Town	30,001,739	26,754,005	28,293,326	25,514,071	25,145,039
Smoky Valley Library	142,139,508	125,835,360	148,886,754	150,852,006	153,940,982
Tonopah Library	39,128,178	35,147,974	32,064,369	32,651,424	36,835,437
Amargosa Library	34,179,741	31,368,686	32,442,222	31,160,248	29,788,403
Beatty Library	18,278,599	16,784,823	18,381,678	16,793,186	16,628,732

Schedule No. 2

2003-2004		2002-2003		2001-2002		2000-2001		1999-2000	
\$	871,286,919	\$	854,071,287	\$	801,669,951	\$	754,032,425	\$	666,151,049
	4,049,575		4,765,635		3,383,571		3,174,375		3,391,842
	24,764,848		23,127,490		22,934,101		21,712,013		19,950,184
	15,706,779		27,495,454		29,399,121		40,253,724		40,313,795
	721,639		743,208		919,529		812,010		648,760
	604,876,440		575,250,890		534,916,372		477,954,458		423,719,373
	104,050,143		101,727,580		93,628,569		94,567,233		74,469,376
	25,333,599		25,853,571		27,474,237		28,303,375		27,505,044
	111,869,268		109,199,199		100,807,915		100,589,565		81,096,982
	35,993,617		35,506,849		35,164,983		36,976,751		30,696,111
	20,923,853		19,459,529		19,570,402		18,486,257		20,824,145
	16,641,429		28,658,680		30,517,727		37,806,189		41,439,424

NYE COUNTY, NEVADA
SCHEDULE OF GOVERNMENTAL FUND 2009/2010 BEGINNING FUND BALANCES

June 30, 2009

	Budgeted Opening Balance July 1, 2009	Actual Opening Balance July 1, 2009	Over (Under) Budget
General fund	\$ 3,194,804	\$ 2,671,305	\$ (523,499)
Road fund	4,459,305	1,412,572	(3,046,733)
Regional streets and highways fund	-	1,051,862	1,051,862
Public transit fund	697,800	2,871,126	2,173,326
Special fuel tax fund	22,652	22,693	41
Agricultural extension fund	121,860	122,368	508
Senior nutrition	50,268	29,672	(20,596)
Airport fund	49,575	33,227	(16,348)
Ambulance and health fund	259,097	358,913	99,816
Medical and general indigent fund	286,564	16,473	(270,091)
Dedicated medical indigent fund	153,821	190,699	36,878
Health clinics fund	669,520	717,056	47,536
Mining maps fund	84,185	93,865	9,680
Juvenile probation fund	179,722	209,441	29,719
Museum fund	96,234	82,998	(13,236)
Law library	-	(6,052)	(6,052)
Drug court proceeds	83,843	127,474	43,631
Parks and recreation fund	295,513	305,808	10,295
State/County room tax fund	93,498	94,574	1,076
Justice court assessment fund	590,955	654,474	63,519
Justice court fines NRS 176 fund	335,383	349,271	13,888
Court collection fund	80,144	95,683	15,539
Forensic services fund	-	(60,353)	(60,353)
Drug forfeiture fund	100,063	180,592	80,529
Capital projects fund	1,009,160	1,297,113	287,953
Special ad valorem capital projects fund	858,154	1,031,587	173,433
Impact fees fund	5,642,410	5,748,014	105,604
911 emergency system fund	314,709	320,811	6,102
Public improvement fund	2,708,252	3,058,472	350,220
District court technology fund	6,751	6,749	(2)
Clerk technology fund	502	592	90
Land Sale	186,368	425,790	239,422
Assessor tech fund	338,535	504,499	165,964
Building department fund	820,606	1,395,712	575,106
Stabilization fund	63,324	-	(63,324)
County owned buildings	370,393	360,858	(9,535)
Compensated absences fund	123,361	125,997	2,636
Renewable energy fund	288,525	288,997	472
Trust property costs fund	21,469	87,293	65,824
Health Fund	1,940,525	2,296,058	355,533
Special projects fund	21,255,165	20,628,343	(626,822)
Emergency fund	6,170,213	6,000,000	(170,213)
Capital projects endowment fund	12,343,608	12,637,714	294,106
Education endowment fund	9,848,668	9,635,752	(212,916)
County recorder tech fees	325,943	338,067	12,124
	<u>\$ 76,541,447</u>	<u>\$ 77,814,159</u>	<u>\$ 1,272,712</u>

NYE COUNTY, NEVADA
SCHEDULE OF GOVERNMENTAL 2009/2010 BEGINNING FUND BALANCES

June 30, 2009

	Budgeted Opening Balance July 1, 2009	Actual Opening Balance July 1, 2009	Over (Under) Budget
Amargosa Valley Town			
General fund	\$ 21,650	\$ 18,368	\$ (3,282)
Community center and park	4,662	(752)	(5,414)
Special ad valorem capital projects	21,996	23,043	1,047
	<u>\$ 48,308</u>	<u>\$ 40,659</u>	<u>\$ (7,649)</u>
Beatty Town			
General fund	\$ 1,069,338	\$ 1,079,185	\$ 9,847
Room tax	123,752	111,139	(12,613)
Special ad valorem capital projects	105,496	109,296	3,800
Room tax capital project	67,108	68,806	1,698
Capital projects	527,801	538,121	10,320
	<u>\$ 1,893,495</u>	<u>\$ 1,906,547</u>	<u>\$ 13,052</u>
Manhattan Town			
General fund	\$ 36,401	\$ 37,635	\$ 1,234
Special ad valorem capital projects	10,683	12,868	2,185
	<u>\$ 47,084</u>	<u>\$ 50,503</u>	<u>\$ 3,419</u>
Gabbs Town			
General fund	\$ 94,525	\$ 89,912	\$ (4,613)
Special ad valorem capital projects	26,727	29,302	2,575
	<u>\$ 121,252</u>	<u>\$ 119,214</u>	<u>\$ (2,038)</u>

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NYE COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2009

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	Federal CFDA Number	Pass-through Identifying Number	Expenditures
<u>U.S. Department of Agriculture</u>			
Direct Program:			
Schools and Roads - Grants to Counties	10.666	N/A	\$ 963,488
<u>U.S. Department of Housing & Urban Development</u>			
Passed through State of Nevada Commission on Economic:			
Development:			
Community Development Block Grants/State's Program	14.228	CDBG/07/PF/013	\$ 46,798
Community Development Block Grants/State's Program	14.228	CDBG/05/008	44,716
Community Development Block Grants/State's Program	14.228	CDBG/07/PF/014	49,813
Total Department of Housing & Urban Development			\$ 141,327
<u>U.S. Department of Interior</u>			
Direct Program:			
Payments in Lieu of Taxes	15.226	N/A	\$ 2,770,679
National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	FAA060218	1,762
National Fire Plan - Rural Fire Assistance	15.242	FAA060218	35,244
Fish and Wildlife	15.Unknown	N/A	7,709
Geothermal Lease	15.Unknown	N/A	150,136
Passed through Nevada Division of Wildlife:			
Taylor Grazing Act	15.Unknown	N/A	22,467
Passed through State of Nevada Office of the State Treasurer:			
Federal Land Lease	15.Unknown	N/A	1,032,003
Total Department of Interior			\$ 4,020,000
<u>U.S. Department of Justice</u>			
Direct Programs:			
Bullet Proof Vest Partnership Program	16.607	N/A	\$ 8,093
Public Safety Partnership and Community Policing Grants	16.710	2006CKWX0056	7,373
Public Safety Partnership and Community Policing Grants	16.710	2008CKWX0367	167,404
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2005-DJ-BX-0161	4,285
Pass through State of Nevada Department of Public Safety			
Office of Criminal Justice:			
Public Safety Partnership and Community Policing Grants	16.710	08-METH-08	1,995
Edward Byrne Memorial Justice Assistance Grant Program	16.738	08-JAG-11	77,186
Pass through State of Nevada Juvenile Justice Commission:			
Juvenile Accountability Block Grants	16.523	N/A	3,028
Juvenile Justice Delinquency Prevention - Allocation to States	16.540	N/A	3,808
Total Department of Justice			\$ 273,172

NYE COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2009

Page 2 of 3

	Federal CFDA Number	Pass-through Identifying Number	Expenditures
<u>U.S. Department of Transportation</u>			
Direct Programs:			
Airport Improvement Program	20.106	3-32-0002-09	\$ 494,562
Airport Improvement Program	20.106	3-32-0019-09	27,511
Airport Improvement Program	20.106	3-32-0029-05	2,945
Airport Improvement Program	20.106	3-32-0019-10	6,465
Pass through State of Nevada Department of Public Safety Office of Traffic Safety:			
State and Community Highway Safety	20.600	28-AL-4	44,311
State and Community Highway Safety	20.600	28-JF-1.17	11,256
State and Community Highway Safety	20.600	29-JF-1.15	10,667
State and Community Highway Safety	20.600	27-OP-6	15,243
Pass through State of Nevada Department of Public Safety State Emergency Response Commission:			
Interagency Hazardous Materials Public Sector Training and Planning Grant	20.703	09-HMEP-13-01	17,197
Total Department of Transportation			\$ 630,157
<u>Environmental Protection Agency</u>			
Direct Programs:			
Brownsfield Job Training Cooperative Agreement	66.815	JT-97907301-0	\$ 2,553
Brownfields Assessment and Cleanup Cooperative Agreement	66.818	BF-96953701-0	43,637
Total Environmental Protection Agency			\$ 46,190
<u>U.S. Department of Energy</u>			
Direct Programs:			
Nye County Groundwater Evaluation	81.Unknown	DE-FG52-06NA27205	111,825
Amargosa Valley Science and Technology Park	81.Unknown	DE-FG52-06NA27094	7,456
Nye County Renewable Energy Feasibility Study	81.Unknown	DE-FG36-08GO88163	92,419
Emergency and Non-Emergency Communications Systems Upgrades - Phase II	81.Unknown	DE-FG52-06NA25363	209,449
Nye County Cooperative Agreement for Drilling and Testing	81.Unknown	DE-FC28-08RW04001	1,000,000
Public Safety and Related Services	81.Unknown	DE-C28-04RW12289	21,479
On Site Oversight	81.Unknown	N/A	288,146
Test Site Security	81.Unknown	DE-AC52-03NA99277	644,798
Impact Alleviation Planning	81.Unknown	N/A	4,467,271
Payments Equal to Taxes (PETT)	81.Unknown	N/A	4,978,122
Pass through State of Nevada Department of Public Safety Division of Emergency Management:			
EmergencyPreparednessWorkingGroup	81.Unknown	8150209	41,613
Total Department of Energy			\$ 11,862,578

NYE COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2009

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	Federal CFDA Number	Pass-through Identifying Number	Expenditures
<u>U.S. Department of Health & Human Services</u>			
Passed through the State of Nevada Division of Welfare:			
Child Support Enforcement (Title IVD)	93.563	N/A	\$ 287,495
Passed through State of Nevada Department of Health and Human Services:			
Community Services Block Grant	93.569	T80978322	72,801
Passed through the State of Nevada Division for Aging Services:			
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	93.044	6-000-10-BX-09	19,489
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	93.044	6-000-10-BX-08	3,352
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	93.044	13-000-10-BX-09	59,059
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	06-000-07-1X-09	2,395
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-07-13-09	28,967
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-04-24-09	19,618
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	06-000-04-2X-09	6,843
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-07-13-08	249
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	06-000-07-1X-08	799
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	06-000-04-2X-08	1,931
Nutrition Services Incentive Program	93.053	06-000-57-NX-09	543
Nutrition Services Incentive Program	93.053	13-000-57-NX-08	3,606
Nutrition Services Incentive Program	93.053	06-000-57-NX-08	641
Nutrition Services Incentive Program	93.053	13-000-57-NX-09	3,752
Passed through State of Nevada Department of Administration Food Distribution Program:			
Nutrition Services Incentive Program	93.053	N/A	5,646
Passed through Clark County Nevada Department of Social Services:			
Ryan White Transitional Grant Area Supplemental-HIV Emergency Relief Project	93.914	601268-08	20,907
Total Department of Health and Human Services			\$ 538,093
<u>U.S. Department of Homeland Security</u>			
Passed through Nevada Department of Public Safety Division of Emergency Management:			
Emergency Management Performance Grant	97.042	9704208	\$ 8,849
Emergency Management Performance Grant	97.042	9704209	37,817
Total Department of Homeland Security			\$ 46,666
Total Federal Financial Assistance			\$ 18,521,671

NYE COUNTY, NEVADA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Nye County, Nevada and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented on, or used in the preparation of, the basic financial statements.

NOTE 2 - FOOD DISTRIBUTION

Non-monetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. At June 30, 2009 the County had no material food commodities inventory.

NOTE 3 - SUBRECIPIENTS

Nye County, Nevada provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided</u>
Special programs for the Aging Title III Part C - Nutrition Services	93.045	\$ 60,802
Special Programs for the Aging Title III Part B- Grants for Support Services and Senior Centers	93.044	\$ 81,900
Nutrition Services Incentive Program	93.053	\$ 14,188

NYE COUNTY, NEVADA
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2009

FINANCIAL STATEMENT FINDINGS

2007-01 Public Works Project Management

Significant Deficiency: The County Public Works department, at any given time, has several public works projects in process, including roads, flood control, airports etc. Accounting for these projects is inadequate. Project accounting is not utilized within the general ledger system. Project budgets are not reconciled to project detail costs recorded in the general ledger of the County.

Recommendation: The Project Management software integrated into the general ledger system of the County should be utilized for each public works project. Materials and labor estimates for each project should be compared to actual costs as posted in the general ledger on a regular basis by a responsible official.

Current Status: The recommendation has been implemented.

2007-05 Property Tax Rate Levy

Significant Deficiency: Each year the County adopts its operating budget and determines the amount of property taxes and tax rates to be levied for operations. The tax rates are approved by the County Commission. Tax rates used to allocate property taxes collected and posted to County funds are not reconciled to tax rate changes approved by the County Commission in the annual operating budget. Property taxes collected and posted to the General, Museum, and Indigent funds were incorrect due to the use of improper tax rates. The property tax rate levied and collected for the Nye County Hospital District was in excess of the rate approved by the County Commission. The allocation of the tax collected between the three funds was incorrect, due to the use of tax rates approved in a prior budget year, rather than the rates approved for the current budget year.

Recommendation: The County Budget Director, should provide to the County Treasurer and the County Comptroller a schedule of the tax rates approved by the County Commission each year as part of the operating budget for which the County is responsible. The County budget director should contact all local governments within the County for whom the County is to levy a tax rate and obtain a copy of the governments approved budget including tax rates as adopted by the governing bodies of each government. Copies of these budgets should be provided to the County Treasurer and Comptroller. The Budget Director should prepare a schedule of the rates to be imposed and provide it to the County Commission for certification of the tax rates in June of each year. This schedule should be reviewed and approved by the County Treasurer and County Comptroller. This approval should be documented in writing.

Current Status: The County Treasurer is provided the approved rates by the Nevada Department of Taxation.

2008-01 Project/Contract Management

Significant Deficiency: The county, at any given time, has several projects in process, including roads, flood control, airport et. Accounting for these projects is inadequate. Project accounting is utilized within the general ledger system. However project budgets and contracts are no reconciled to project detail costs recorded in the general ledger of the county.

Recommendation: The Project Management software integrated into the general ledger system of the County should be utilized for each project. Materials and labor estimates for each project should be compared to actual costs as posted in the general ledger on a regular basis by a responsible official.

Current Status: The recommendations have been implemented.

NYE COUNTY, NEVADA
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2009(Continued)

FINANCIAL STATEMENT FINDINGS (Continued)

2008-02, 2007-02, and 2006-05 Building and Maintenance Project and Inventory Control

Significant Deficiency: The County building and maintenance department is involved in several projects for the improvement and maintenance of County assets, as well as the routine maintenance of County facilities. Accounting for these various projects is inadequate. Project cost estimates are not prepared. Project accounting is not utilized for each project to manage the projects.

Recommendation: In order to properly manage the building and maintenance projects accounting controls should include:

1. Project budgets to include materials and labor estimates.
2. General ledger project accounting should detail the material and labor costs of each project.
3. The use of work orders to control labor and materials costs for maintenance projects.
4. Monthly review of project budgets compared to actual project expenditures as recorded in the general ledger by a responsible official.
5. Inventory control over project and maintenance materials.

Current Status: No Action has been taken.

2008-03 Grant Administration

Significant Deficiency: The majority of the grants of the County are accounted for in the county grant fund (fund 247). Project numbers are used to control the various grants within the county grant fund. Certain grant financial reports and supporting documents were not reviewed and approved by a responsible official

Recommendation: Written policy and procedures concerning review and approval of financial reports by a responsible official should be adopted and implemented.

Current Status: An independent responsible official is assigned to approve all financial reports.

2008-04 and 2007-04 Grant Receivables

Significant Deficiency: The County has been awarded several grants that required the County to incur costs and then request reimbursement. Reimbursement reports are prepared and sent to the grantor for payment. Requests for reimbursement are recorded in the county grant fund as an accounts receivable at the time the reimbursement request is prepared and sent. A monthly reconciliation of the accounts receivable account is not performed. Uncollected amounts are not monitored timely. Accounts receivable for a grant had not been received in the amount of \$250,000. This receivable had not been monitored for 12 months.

Recommendation: The County Grants Administrator should prepare or assign each grant administrator the responsibility to prepare reimbursement requests for all reimbursable grants. The County Grants Administrator should record grant receivable amounts monthly. The County Comptroller should reconcile the grants receivable listing to the general ledger control account monthly. The County Comptroller should prepare an aged detail listing of grants receivable. Uncollected accounts should be reviewed by the County Grants Administrator, County Comptroller and County Treasurer. Follow up collection action should be completed timely.

Current Status: No action has been taken.

NYE COUNTY, NEVADA
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2009(Continued)

FINANCIAL STATEMENT FINDINGS (Continued)

2008-05, 2007-06 and 2006-03 Information Technology Security

Significant Deficiency: The County's data processing system provides varying levels of security for processing and management of financial data. Procedures concerning levels of access to be granted to the various departmental employees of the County are insufficient. Written administrative procedure for granting specific security level access to the system has not been adopted. By default, members of the County's information technology department have been tasked with determining security level access for users of the system.

Recommendation: Written administrative procedures concerning Information Technology should be updated to ensure security of the data processing applications of the County. A three member committee should be assigned the task of monitoring, approving, and denying security level changes for employees of the County.

Current Status: The County's information technology director is working on a security plan. The County intends on purchasing new accounting software and plans on implementation of security level controls at that time.

2008-06 and 2007-07 Expenditure Compliance

Significant Deficiency: Various Nevada Revised Statutes authorize the collection of revenues to be used or expended for specific purposes. The County uses fund accounting to ensure revenues collected for a specific purpose are expended properly. Expenditures from some funds were for items that were not in compliance with Nevada Revised Statutes. Individuals authorizing the expenditures and individuals auditing the expenditures are not aware of the statutory requirements for proper expenditure of the funds.

Recommendation: Summary compliance schedules of Nevada Revised Statutes and County resolutions that pertain to specific funds should be prepared and provided to department heads and the Comptroller's office. Department heads should review the compliance listing prior to authorization of expenditure from a special revenue fund or capital projects fund to ensure the expenditure complies with noted requirements. The Comptroller's office should audit expenditures prior to payment to ensure compliance requirements have been met. If an error has occurred and compliance requirements have not been met and expenditures have been incurred, corrective action should be taken as necessary.

Current Status: The Comptroller's office is training staff concerning compliance requirements.

2008-07 Apportionment of Investment Income

Significant Deficiency: The County maintains an investment pool in accordance with Nevada Revised Statutes Chapter 355.168. The pool is available for use by all funds of the county. Any local government within Nye County whose money is held under the custody of the County Treasurer may invest its money with the investment pool. Interest is apportioned to the participating local government funds monthly, based on the average fund balances. One individual is responsible for the apportionment of the interest. A review is not performed by another employee each month to verify the accuracy of the apportionment of the interest. Errors in the apportionment of interest to the various funds in the amount of \$633,000 occurred during the year. Interest was apportioned to the endowment funds that should have been allocated to other county and local government funds.

Recommendation: An individual, other than the one who prepares the apportionment of interest should review the apportionment for accuracy.

Current Status: The Deputy County Treasurer is being trained on the apportionment of interest which will allow a review of the accuracy of interest allocation to the various funds administered by the County. No interest apportionment errors were noted for the year ended June 30, 2009.

NYE COUNTY, NEVADA
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2009(Continued)

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS
AUDIT

DEPARTMENT OF ENERGY

2003-03 Impact Alleviation Planning
CFDA No. 81.Unknown
Year ending June 30, 2003

Condition: Consultants provided oversight, implementation and administration of an economic development grant, services concerning economic development and other services that are in conflict with the intended purpose of Impact Alleviation Planning funds. Economic development and related grant administration are not allowable expenditures of Impact Alleviation Funds. Funds are to be used to determine the potential economic impact of the Yucca Mountain Site. Costs in the amount of \$378,588 may be disallowed.

Recommendation: The County should review their Program Plan with the granting agency and obtain clarification concerning the use of funds for economic development or potential economic impact.

Current status: Congress adopted legislation indicating questioned cost would not be repaid to the granting agency. Costs deemed unallowable would be corrected by a reduction of future Impact Alleviation Planning awards.

2004-03 Impact Alleviation Planning
CFDA No. 81.Unknown
Year ending June 30, 2004

Condition: Consultants provided oversight, implementation and administration of an economic development grant, services concerning economic development and other services that are in conflict with the intended purpose of Impact Alleviation Planning funds. Certain invoices did not provide adequate detail to determine the services performed. Economic development and related grant administration are not allowable expenditures of Impact Alleviation Funds. Funds are to be used to determine the potential economic impact of the Yucca Mountain Site. Costs in the amount of \$91,079 may be disallowed.

Recommendation: Congress adopted legislation indicating questioned cost would not be repaid to the granting agency. Costs deemed unallowable would be corrected by a reduction of future Impact Alleviation Planning awards.

Current status: The questioned cost has not been resolved.

2006-13 Impact Alleviation Planning
CFDA No. 81.Unknown
Year ending June 30, 2006

Condition: The County entered into a contract for professional services with a company that the County department head procuring and supervising the contract had been a manager and founding member of. Expenditures incurred as part of the contract may be disallowed in the amount of \$22,472.

Recommendation: The County should provide all County employees who administer federal awards, copies of federal guidelines concerning procurement and conflict of interest. Employees should annually sign conflict of interest statements.

Current Status: It was determined that a conflict of interest did not exist in regards to the contract for professional services.

**NYE COUNTY, NEVADA
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2009(Continued)**

**FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS
AUDIT**

DEPARTMENT OF ENERGY(Continued)

**2008-08 Impact Alleviation Planning
CFDA No. 81.Unknown
Year ending June 30, 2008**

Significant Deficiency: Grant award expenditures are not reviewed by an individual knowledgeable of allowable costs, other than the employee who has authorization to administer the award.

Recommendation: Employees assigned the responsibility to review grant award expenditures (as opposed to those who are authorized to incur grant award expenditures) should be provided a listing of allowable and unallowable expenditures for each grant award. Grant award expenditures should be compared to the listing provided to ensure expenditures are in compliance prior to payment.

Current Status: Corrective action was implemented.

**2008-09 Independent Scientific Investigations
CFDA No. 81.Unknown Agreement No. DE-FC28-02RW12163
Year ending June 30, 2007**

Significant Deficiency: Grant award expenditures are not reviewed by an individual knowledgeable of allowable costs, other than the employee who has authorization to administer the award.

Recommendation: Employees assigned the responsibility to review grant award expenditures (as opposed to those who are authorized to incur grant award expenditures) should be provided a listing of allowable and unallowable expenditures for each grant award. Grant award expenditures should be compared to the listing provided to ensure expenditures are in compliance prior to payment.

Current Status: Corrective action was implemented.

DEPARTMENT OF JUSTICE

**2006-07 Gang Resistance Education and Training
Program CFDA No. 16.737 Grant No. 2004-JV-FX-0041
Year ended December 31, 2005**

Condition: Expenditures were made after December 31, 2005. The grant award document indicates the project period ends December 31, 2005. Costs incurred after the funding period may be disallowed in the amount of \$21,777.

Recommendation: Grant award funding periods should be entered into the project accounting system of the County with controls to prohibit expenditures outside of the funding period.

Current Status: A representative of the awarding agency indicated an automatic extension of the grant period was approved. The county requested a copy of the extension.

NYE COUNTY, NEVADA
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2009(Continued)

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS
AUDIT

DEPARTMENT OF COMMERCE

2005-09 Economic Adjustment Assistance
CFDA No. 11.307
Grant period ending August 14, 2004

Reportable Condition: Grant award expenditures are not reviewed by an individual knowledgeable of allowable costs, other than the employee who has authorization to administer the award.

Recommendation: Employees assigned the responsibility to review grant award expenditures (as opposed to those who are authorized to incur grant award expenditures) should be provided a listing of allowable and unallowable expenditures for each grant award. Grant award expenditures should be compared to the listing provided to ensure expenditures are in compliance prior to payment.

Current Status: Award monies have been spent and the grant has been closed. The award was examined by the Department of Commerce Investigator General. The County appealed the findings of the Investigator General. The County reached an agreement with the federal government. The County returned \$ 361,862 in unallowable costs.

DANIEL C. McARTHUR, LTD.

Certified Public Accountant

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**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***

Honorable Board of County Commissioners
Nye County, Nevada
Tonopah, Nevada

I have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nye County, Nevada (the County), as of and for the year ended June 30, 2009, which collectively comprise the County's basic financial statements and have issued my report thereon dated February 11, 2010. I conducted my 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 the United States.

Internal Control over Financial Reporting

In planning and performing my audit, I considered the County's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control. I consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies in internal control over financial reporting. See findings 2009-01 through 2009-02.

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

My consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, of the significant deficiencies described above, I consider item 2009-01 to be material weakness.

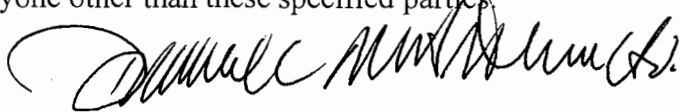
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

I also noted other certain matters that I reported to management of Nye County, Nevada, in a separate letter dated February 11, 2010.

Nye County's response to the findings identified in my audit is described in the accompanying schedule of findings and questioned costs. I did not audit Nye County's response and, accordingly, I express no opinion on it.

This report is intended solely for the information and use of the Honorable Board of County Commissioners, management, others within the County, and officials of applicable state and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Las Vegas, Nevada
February 11, 2010

DANIEL C. McARTHUR, LTD.

Certified Public Accountant

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**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Honorable Board of County Commissioners
Nye County, Nevada
Tonopah, Nevada

Compliance

I have audited the compliance of Nye County, Nevada with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. Nye County, Nevada's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Nye County, Nevada's management. My responsibility is to express an opinion on Nye County, Nevada's compliance based on my audit.

I conducted my 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 I 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 Nye County, Nevada's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of Nye County, Nevada's compliance with those requirements.

In my opinion Nye County, Nevada complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

Internal Control Over Compliance

The management of Nye County, Nevada is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered Nye County, Nevada's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Nye County's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

My consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. I not identified any deficiencies in internal control over compliance that I consider to be material weaknesses as defined above.

Nye County's response to the findings identified in my audit are described in the accompanying schedule of findings and questioned costs. I did not audit Nye County's response and accordingly, I express no opinion on them.

This report is intended solely for the information and use of the County Commission, management, others within the organization, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Las Vegas, Nevada
June 15, 2010

NYE COUNTY, NEVADA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2009
Page 1 of 3

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Nye County, Nevada.
2. Two significant deficiencies disclosed during the audit of the financial statements are reported in the 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*. One of the conditions is reported as material weakness.
3. No instances of noncompliance material to the financial statements of Nye County, Nevada which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the auditor's report on compliance with requirements applicable to each major program and on internal controls over compliance in accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for Nye County, Nevada expresses an unqualified opinion on major federal programs.
6. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A -133 are reported in this Schedule.
7. The programs tested as major programs included:

Schools and Roads - Grants to Counties	10.666
Geothermal Lease	15.Unknown
Federal Land Lease	15.Unknown
Airport Improvement Project	20.106
Emergency and Non-Emergency Communications Systems - Phase II	81.Unknown
Nye County Cooperative Agreement for Drilling and Testing	81.Unknown
On Site Oversight	81.Unknown
Test Site Security	81.Unknown
Impact Alleviation Planning	81.Unknown
8. The threshold for distinguishing types A and B programs was \$555,650.
9. Nye County, Nevada did not qualify as a low-risk auditee.

NYE COUNTY, NEVADA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2009
Page 2 of 3

FINDINGS-FINANCIAL STATEMENT AUDIT

2009-01 Building and Maintenance Project and Inventory Control

Significant Deficiency: The county building and maintenance department is involved in several projects for the improvement and maintenance of county assets, as well as the routine maintenance of county facilities. Accounting for these various projects is inadequate. Project cost estimates are not prepared. Project accounting is not utilized for each project to manage the projects.

Criteria: Project management controls should be in place to ensure labor and materials are properly controlled for each project.

Effect: Materials may be lost, misplaced or stolen. Errors and irregularities may occur and not be detected in a timely manner by employees of the county in the normal course of business.

Recommendation: In order to properly manage the building and maintenance projects accounting controls should include:

- * Project Budgets to include materials and labor estimates.
- * General ledger project accounting should detail the material and labor costs of each project.
- * The use of work orders to control labor and materials costs for maintenance projects.
- * Monthly review of project budgets compared to actual project expenditures as recorded in the general ledger by a responsible official.
- * Inventory control over project and maintenance materials.

Response: Nye County is in agreement with the finding and recommendations.

2009-02 Grant Receivables

Significant Deficiency: The County has been awarded several grants that required the county to incur costs and then request reimbursement. Reimbursement reports are prepared and sent to the grantor for payment. Requests for reimbursement are recorded in the county grant fund as an accounts receivable at the time the reimbursement request is prepared and sent. A monthly reconciliation of the accounts receivable account is not performed.

Criteria: Reimbursable grant expenditures are to be requested timely. Grant receivables should be posted monthly to the grants fund. The grants receivable account should be reconciled to the general ledger control account. Aged (30, 60 90 or more days delinquent) accounts receivable listings should be prepared. Uncollected amounts should be investigated.

Effect: Amounts due to the county may not be received timely. Cash from other grants within the county grant fund or from other funds may be indirectly used to cover grant expenses. Many grants have a period that funds will be available for reimbursement. If reimbursements request are not filed timely and follow up of payment of the requests is not made, the period of availability may expire and the county will not be able collect the reimbursable grant expenses.

Recommendation: The County Grants Administrator should prepare or assign each grant administrator the responsibility to prepare reimbursement requests for all reimbursable grants. The County Grants Administrator should record grant receivable amounts monthly. The County Comptroller should reconcile the grants receivable listing to the general ledger control account monthly. The County Comptroller should prepare an aged detail listing of grants receivable. Uncollected accounts should be reviewed by the County Grants Administrator, County Comptroller and County Treasurer. Follow up collection action should be completed timely.

Response: Nye County is in agreement with the finding and recommendations.

**NYE COUNTY, NEVADA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2009
Page 3 of 3**

FINDINGS AND QUESTIONED COSTS - FEDERAL AWARD PROGRAMS AUDIT

NONE