

NYE COUNTY, NEVADA

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

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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JUNE 30, 2010
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NYE COUNTY, NEVADA

ORGANIZATION

County Officers at June 30, 2010:

Commissioners	Joni Eastley, Chairperson
	Butch Borasky, Vice Chairperson
	Gary Hollis, Member
	Lorinda Wichman, Member
	Fely Quitevis, 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, 2010, 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.

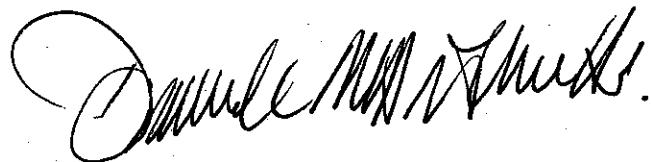
In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Nye County, Nevada as of June 30, 2010 and the respective changes in financial position and cash flows, where applicable, thereof, and the respective budgetary comparison for the General Fund, Education Endowment Fund, Special Projects Fund, Endowment Capital Projects Fund, and Repository Oversite 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 4, 2011 on my consideration of the County's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

The management's discussion and analysis and schedule of funding progress on pages 3 through 9 and schedule of funding progress on page 58 are not a required part of the basic financial statements but are 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's basic financial statements. The combining and individual fund 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 combining and individual fund financial statements and schedules 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 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 the County. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.



Las Vegas, Nevada
February 4, 2011

Nye County, Nevada
Management's Discussion and Analysis
June 30, 2010

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 \$19,768,556, consolidated taxes \$11,012,860 and Payments Equal to Taxes (related to the proposed national nuclear waste repository) \$8,993,760. These revenue sources comprised 29.30%, 16.33%, and 13.33% respectively, or 58.96% of total governmental activities revenues.

The County's total expenses were \$68,044,272. The greatest expenses were in the General Government function for \$21,335,852 and the Public Safety function for \$22,613,228. Business-type activities contributed \$1,880,177 to total expenses.

At the end of the fiscal year, the unreserved fund balance for the General Fund was \$327,522. This was a decrease of \$2,343,783 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).

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.

Nye County, Nevada
Management's Discussion and Analysis
June 30, 2010

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.

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 17 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, Beatty General Improvement District and Endangered Species Act.

Nye County, Nevada
Management's Discussion and Analysis
June 30, 2010

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, 2010

Government-wide Financial Analysis

Net assets of the County as of June 30, 2010, are summarized and analyzed below:

	Nye County Net Assets					
	Governmental Activities		Business Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Assets:						
Current and other assets	\$ 100,764,345	\$ 100,958,683	\$ 7,186,135	\$ 6,633,919	\$ 107,950,480	\$ 107,592,602
Net capital assets	<u>81,932,937</u>	<u>73,692,320</u>	<u>2,575,357</u>	<u>1,169,706</u>	<u>84,508,294</u>	<u>74,862,026</u>
Total Assets	<u>\$ 182,697,282</u>	<u>\$ 174,651,003</u>	<u>\$ 9,761,492</u>	<u>\$ 7,803,625</u>	<u>\$ 192,458,774</u>	<u>\$ 182,454,628</u>
Liabilities:						
Current liabilities	\$ 24,060,829	\$ 23,818,228	\$ 99,597	\$ 36,082	\$ 24,160,426	\$ 23,854,310
Long-term liabilities	<u>18,991,498</u>	<u>11,867,952</u>	<u>1,553,510</u>	<u>1,486,538</u>	<u>20,545,008</u>	<u>13,354,490</u>
Total Liabilities	<u>\$ 43,052,327</u>	<u>\$ 35,686,180</u>	<u>\$ 1,653,107</u>	<u>\$ 1,522,620</u>	<u>\$ 44,705,434</u>	<u>\$ 37,208,800</u>
Net Assets:						
Invested in capital assets, net of related debt	\$ 76,019,654	\$ 66,151,098	\$ 2,140,705	\$ 724,155	\$ 78,160,359	\$ 66,875,253
Restricted	70,222,018	72,725,147	5,737,787	4,271,894	75,959,805	76,997,041
Unrestricted	<u>(6,596,717)</u>	<u>88,578</u>	<u>229,893</u>	<u>1,284,956</u>	<u>(6,366,824)</u>	<u>1,373,534</u>
Total Net Assets	<u>\$ 139,644,955</u>	<u>\$ 138,964,823</u>	<u>\$ 8,108,385</u>	<u>\$ 6,281,005</u>	<u>\$ 147,753,340</u>	<u>\$ 145,245,828</u>

As noted earlier, net assets may serve over time as a useful indicator of the County's financial position. Assets exceeded liabilities by \$147,753,340 as of June 30, 2010.

The largest portion of the County's net assets 52.90% 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 is 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, 2010

	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
Revenues:						
Program Revenues:						
Charges for services	\$ 6,718,091	\$ 8,247,857	\$ 2,044,876	\$ 2,088,490	\$ 8,762,967	\$ 10,336,347
Operating grants and contributions	5,830,375	6,800,045	-	-	5,830,375	6,800,045
Capital grants and contributions	1,759,607	1,114,831	958,529	-	2,718,136	1,114,831
General Revenues:						
Ad valorem taxes	22,066,863	22,365,894	-	-	22,066,863	22,365,894
Consolidated tax	11,012,860	12,108,365	-	-	11,012,860	12,108,365
Fuel taxes	4,862,364	4,687,446	-	-	4,862,364	4,687,446
Payments equal to taxes	8,993,760	8,651,700	-	-	8,993,760	8,651,700
Room tax	166,796	165,016	-	-	166,796	165,016
Gaming tax	147,320	150,085	-	-	147,320	150,085
NRS 361.610	-	505,411	-	-	-	505,411
Tax sale proceeds	443,476	138,686	-	-	443,476	138,686
Federal-in-lieu	2,865,101	2,770,679	-	-	2,865,101	2,770,679
Division of wildlife	7,646	7,709	-	-	7,646	7,709
Tax penalties	708,753	583,211	-	-	708,753	583,211
Rent	194,015	114,804	-	-	194,015	114,804
Investment income	1,072,293	3,593,157	123,512	252,102	1,195,805	3,845,259
Other	6,258	47,750	5,133	-	11,391	47,750
Federal land & geothermal leases	613,828	1,053,819	-	-	613,828	1,053,819
Gain (loss) on disposal of assets	(60,653)	(739,813)	10,981	-	(49,672)	(739,813)
Total revenues	<u>67,408,753</u>	<u>72,366,652</u>	<u>3,143,031</u>	<u>2,340,592</u>	<u>70,551,784</u>	<u>74,707,244</u>
Expenses:						
General government	21,335,852	23,080,006	-	-	21,335,852	23,080,006
Judicial	8,316,626	7,808,947	-	-	8,316,626	7,808,947
Public safety	22,613,228	21,733,979	-	-	22,613,228	21,733,979
Public works	8,039,693	7,806,570	-	-	8,039,693	7,806,570
Health	1,518,015	1,503,848	-	-	1,518,015	1,503,848
Welfare	1,702,362	1,987,661	-	-	1,702,362	1,987,661
Culture and recreation	487,139	589,657	-	-	487,139	589,657
Community support	1,019,964	1,010,514	-	-	1,019,964	1,010,514
Intergovernmental	911,388	1,313,258	-	-	911,388	1,313,258
Interest	219,828	147,753	-	-	219,828	147,753
Other	-	-	1,880,177	1,556,328	1,880,177	1,556,328
Total expenses	<u>66,164,095</u>	<u>66,982,193</u>	<u>1,880,177</u>	<u>1,556,328</u>	<u>68,044,272</u>	<u>68,538,521</u>
Increase in net assets before transfers	1,244,658	5,384,459	1,262,854	784,264	2,507,512	6,168,723
Transfers	(564,526)	(280,875)	564,526	280,875	-	-
Increase in net assets	680,132	5,103,584	1,827,380	1,065,139	2,507,512	6,168,723
Net assets - beginning	138,964,823	133,861,239	6,281,005	5,215,866	145,245,828	139,077,105
Net assets - ending	<u>\$ 139,644,955</u>	<u>\$ 138,964,823</u>	<u>\$ 8,108,385</u>	<u>\$ 6,281,005</u>	<u>\$ 147,753,340</u>	<u>\$ 145,245,828</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 consist of taxes and interest. For governmental activities, the largest revenues were ad valorem taxes and the second largest revenue was consolidated taxes. The business-type revenues are from charges for services related to Gabbs Utility, Manhattan Utility, and Solid Waste.

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, 2010

As of the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$75,467,019. Approximately 9.39% of fund balances \$7,083,339 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 \$327,522.

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

Revenues decreased by \$935,195 or 2.64%. Tax revenue increased by \$361,988 or 2.26%, due to increased property values. Intergovernmental revenues decreased by \$1,525,124 or 10.34%, Due to a decrease in consolidated tax revenues of \$1,064,424 or 9.87% and a decrease of federal land lease payment of \$539,215 or 52.25%.

Expenditures increased by \$421,435 or 1.16%. General government expenditures decreased \$357,981 or 2.86%. Public Safety expenditures increased \$275,215 or 1.68% due to an increase in compensation of \$488,334 or 3.46%. Judicial increased \$473,529 or 7.16% due to an increase in compensation and other judicial costs including public defender and court appointed defender fees.

Capital Assets and Debt Administration

Capital Assets

The County's investment in capital assets, net of accumulated depreciation at June 30, 2010, was \$81,932,937 for the governmental activities and \$2,575,357 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, 2010 follows:

	Balance June 30, 2009	Transfers	Additions	Deletions	Balance June 30, 2010
Governmental Activities:					
Capital assets not being depreciated:					
Land	\$ 4,653,052	\$ 0	\$ 486,250	\$ 0	\$ 5,139,302
Construction in progress	<u>4,897,663</u>	<u>(3,498,165)</u>	<u>8,201,252</u>	<u>0</u>	<u>9,600,750</u>
Total capital assets not being depreciated	<u>9,550,715</u>	<u>(3,498,165)</u>	<u>8,687,502</u>	<u>0</u>	<u>14,740,052</u>
Capital assets being depreciated:					
Building and improvements	43,322,766	3,498,165	277,131	0	47,098,062
Equipment	38,481,713	0	1,792,419	607,757	39,666,375
Infrastructure	<u>20,048,423</u>	<u>0</u>	<u>1,788,369</u>	<u>0</u>	<u>21,836,792</u>
Total capital assets being depreciated	<u>101,852,902</u>	<u>3,498,165</u>	<u>3,857,919</u>	<u>607,757</u>	<u>108,601,229</u>
Less accumulated depreciation for:					
Building and improvements	14,994,540	0	1,072,989	0	16,067,529
Equipment	20,070,666	0	2,375,754	527,972	21,918,448
Infrastructure	<u>2,646,091</u>	<u>0</u>	<u>776,276</u>	<u>0</u>	<u>3,422,367</u>
Total accumulated depreciation	<u>37,711,297</u>	<u>0</u>	<u>4,225,019</u>	<u>527,972</u>	<u>41,408,344</u>
Total capital assets being depreciated, net	<u>64,141,605</u>	<u>3,498,165</u>	<u>(367,100)</u>	<u>79,785</u>	<u>67,192,885</u>
Governmental activities assets, net	<u>\$ 73,692,320</u>	<u>\$ 0</u>	<u>\$ 8,320,402</u>	<u>\$ 79,785</u>	<u>\$ 81,932,937</u>

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, 2010

Capital Assets and Debt Administration (continued)

	Balance June 30, 2009	Transfers	Additions	Deletions	Balance June 30, 2010
Business-type activities:					
Capital assets not being depreciated:					
Construction in progress	\$ 0	\$ 0	\$ 1,542,005	\$ 0	\$ 1,542,005
Capital assets being depreciated:					
Solid waste equipment	1,148,121	0	0	0	1,148,121
Utility equipment	1,890,124	0	0	0	1,890,124
Total capital assets being depreciated	<u>3,038,245</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,038,245</u>
Less accumulated depreciation for:					
Solid waste equipment	884,556	0	78,539	0	963,095
Utility equipment	983,983	0	57,815	0	1,041,798
Total accumulated depreciation	<u>1,868,539</u>	<u>0</u>	<u>136,354</u>	<u>0</u>	<u>2,004,893</u>
Total capital assets being depreciated, net	<u>1,169,706</u>	<u>0</u>	<u>(136,354)</u>	<u>0</u>	<u>1,033,352</u>
Business-type activities assets, net	<u>\$ 1,169,706</u>	<u>\$ 0</u>	<u>\$ 1,405,651</u>	<u>\$ 0</u>	<u>\$ 2,575,357</u>

Long-Term Debt

At June 30, 2010, the County debt consisted of the following:

	Balance July 1, 2009	Additions	Reductions	Balance June 30, 2010
Governmental activities:				
Capital lease	\$ 3,167,468	\$ 0	\$ 932,622	\$ 2,234,846
Medium Term Bond	4,226,000	0	661,000	3,565,000
OBEP Obligation	4,326,730	4,274,893	0	8,601,623
Compensated absences	<u>3,855,877</u>	<u>620,715</u>	<u>0</u>	<u>4,476,592</u>
	<u>\$15,576,075</u>	<u>\$ 4,895,608</u>	<u>\$1,593,622</u>	<u>\$18,878,061</u>
Business-type activities:				
Landfill closure costs	\$ 1,040,987	\$ 77,871	\$ 0	\$ 1,118,858
Revenue bonds	<u>445,551</u>	<u>0</u>	<u>10,899</u>	<u>434,652</u>
	<u>\$ 1,486,538</u>	<u>\$ 77,871</u>	<u>\$ 10,899</u>	<u>\$ 1,553,510</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, 2010

	Primary Government		
	Governmental		Business-type Activities
	Activities 2010	2010	
Assets:			
Pooled cash and investments	\$ 90,867,349	\$ 1,366,547	\$ 92,233,896
Interest receivable	458,588	26,049	484,637
Taxes receivable	1,365,292	-	1,365,292
Due from other governments	4,245,699	-	4,245,699
Accounts receivable, net	284,040	12,777	296,817
Due from others	147,321	-	147,321
Prepaid expense	3,279,025	355	3,279,380
Inventory	104,530	-	104,530
Note receivable	12,501	-	12,501
Restricted assets:			
Cash	-	2,527,370	2,527,370
Interfund receivable	-	3,253,037	3,253,037
Capital assets net of accumulated depreciation	<u>81,932,937</u>	<u>2,575,357</u>	<u>84,508,294</u>
Total assets	<u>182,697,282</u>	<u>9,761,492</u>	<u>192,458,774</u>
Liabilities:			
Accounts payable	2,206,454	91,368	2,297,822
Accrued payroll and benefits	2,895,244	8,064	2,903,308
Interfund payable	3,253,037	-	3,253,037
Deferred revenue	15,706,094	-	15,706,094
Customer deposits	-	165	165
Long-term liabilities:			
Portion due or payable within one year:			
Accrued compensated absences	2,248,562	-	2,248,562
Bonds payable	664,000	11,703	675,703
Interest payable	113,437	-	113,437
Lease payable	334,229	-	334,229
Portion due or payable after one year:			
OPEB obligation	8,601,623	-	8,601,623
Accrued compensated absences	2,228,030	-	2,228,030
Land fill closure costs payable from restricted assets	-	1,118,858	1,118,858
Bonds payable	2,901,000	422,949	3,323,949
Lease payable	<u>1,900,617</u>	-	<u>1,900,617</u>
Total liabilities	<u>43,052,327</u>	<u>1,653,107</u>	<u>44,705,434</u>
Fund equity/Net assets:			
Invested in capital assets, net of debt	76,019,654	2,140,705	78,160,359
Restricted for:			
Capital projects	12,313,001	-	12,313,001
Education endowment	9,684,296	-	9,684,296
Public works	9,613,092	-	9,613,092
Judicial	1,065,390	-	1,065,390
Public safety	6,831,233	-	6,831,233
Special projects	25,954,927	-	25,954,927
Health services	3,786,972	-	3,786,972
Landfill closure costs	-	5,737,787	5,737,787
Other purposes	973,107	-	973,107
Unrestricted	<u>(6,596,717)</u>	<u>229,893</u>	<u>(6,366,824)</u>
Total net assets	<u>\$ 139,644,955</u>	<u>\$ 8,108,385</u>	<u>\$ 147,753,340</u>

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

NYE COUNTY, NEVADA
STATEMENT OF ACTIVITIES

June 30, 2010

Functions/Programs	Program Revenues				Changes in Net Assets		
	Expenses	Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary governments:							
General government	\$(21,335,852)	\$ 2,837,205	\$ 4,060,858	\$ -	\$ (14,437,789)	\$ -	\$ (14,437,789)
Public safety	(22,613,228)	1,523,990	437,944	55,644	(20,595,650)	-	(20,595,650)
Judicial	(8,316,626)	1,060,025	-	37,770	(7,218,831)	-	(7,218,831)
Public works	(8,039,693)	609,504	843,259	1,403,372	(5,183,558)	-	(5,183,558)
Health and sanitation	(1,518,015)	644,532	-	-	(873,483)	-	(873,483)
Welfare	(1,702,362)	-	285,519	-	(1,416,843)	-	(1,416,843)
Culture and recreation	(487,139)	747	-	-	(486,392)	-	(486,392)
Community support	(1,019,964)	42,088	202,795	-	(775,081)	-	(775,081)
Intergovernmental	(911,388)	-	-	262,821	(648,567)	-	(648,567)
Debt service:							
Interest	(219,828)	-	-	-	(219,828)	-	(219,828)
Total governmental activities	(66,164,095)	6,718,091	5,830,375	1,759,607	(51,856,022)	-	(51,856,022)
Business-type activities:							
Water	(164,011)	159,703	-	136,359	-	132,051	132,051
Sewer	(20,096)	11,193	-	822,170	-	813,267	813,267
Solid Waste	(1,696,070)	1,873,980	-	-	-	177,910	177,910
Total business-type activities	(1,880,177)	2,044,876	-	958,529	-	1,123,228	1,123,228
Total primary governments	\$(68,044,272)	\$ 8,762,967	\$ 5,830,375	\$ 2,718,136	(51,856,022)	1,123,228	(50,732,794)
General Revenues:							
Property taxes				19,768,556	-	19,768,556	
Net proceeds tax				2,298,307	-	2,298,307	
Fuel tax				4,862,364	-	4,862,364	
Room tax				166,796	-	166,796	
Gaming tax				147,320	-	147,320	
Payments equal to taxes				8,993,760	-	8,993,760	
Division of Wildlife				7,646	-	7,646	
Federal in-lieu tax				2,865,101	-	2,865,101	
Consolidated taxes				11,012,860	-	11,012,860	
Tax penalties				708,753	-	708,753	
Tax sale costs				443,476	-	443,476	
Investment income				1,072,293	123,512	1,195,805	
Rent				194,015	-	194,015	
Federal land and geothermal leases				613,828	-	613,828	
Gain (loss) on disposal of capital assets				(60,653)	10,981	(49,672)	
Miscellaneous				6,258	5,133	11,391	
Operating transfers				(564,526)	564,526	-	
Total general revenues and transfers		52,536,154		704,152		53,240,306	
Change in net assets				680,132	1,827,380	2,507,512	
Net assets - beginning of year				138,964,823	6,281,005	145,245,828	
Net assets - end of year				\$ 139,644,955	\$ 8,108,385	\$ 147,753,340	

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

NYE COUNTY, NEVADA
BALANCE SHEET
GOVERNMENTAL FUNDS

June 30, 2010

Page 1 of 2

	Major Funds			
	General Fund	Education Endowment Fund	Special Projects Fund	Endowment Capital Projects Fund
ASSETS				
Pooled cash and investments	\$ 5,287,665	\$ 9,440,494	\$ 20,053,190	\$ 9,820,301
Interest receivable	11,407	49,076	111,387	51,636
Taxes receivable	1,007,292	-	-	-
Due from other governments	2,248,250	194,726	1,990	-
Accounts receivable, net	6,955	-	-	-
Due from others	135,043	-	-	-
Prepaid expenses	3,261,943	-	-	-
Due from other funds	-	-	45,856	-
Inventory	52,165	-	-	-
Note receivable	12,501	-	-	-
Total assets	\$ 12,023,221	\$ 9,684,296	\$ 20,212,423	\$ 9,871,937
LIABILITIES				
Accounts payable	\$ 586,430	\$ -	\$ 271,512	\$ 12,662
Accrued payroll and benefits	2,375,159	-	5,923	-
Due to other funds	-	-	-	-
Interfund payable	3,253,037	-	-	-
Deferred taxes	850,082	-	-	-
Deferred revenues	4,630,991	-	-	-
Total liabilities	11,695,699	-	277,435	12,662
FUND BALANCES				
Fund balance:				
Reserved for:				
Building department	-			
Unreserved:				
Designated for subsequent year	327,522	9,684,296	15,010,652	9,859,275
Undesignated	-	-	4,924,336	-
Total fund balances	327,522	9,684,296	19,934,988	9,859,275
Total liabilities and fund balances	\$ 12,023,221	\$ 9,684,296	\$ 20,212,423	\$ 9,871,937

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

Repository Oversite Special Revenue Fund	Other Governmental Funds	Totals
\$ 7,338,936	\$ 38,838,832	\$ 90,779,418
39,127	195,955	458,588
-	358,000	1,365,292
710	1,800,023	4,245,699
-	277,085	284,040
-	12,278	147,321
9,484	7,598	3,279,025
-	-	45,856
-	52,365	104,530
-	-	12,501
<u>\$ 7,388,257</u>	<u>\$ 41,542,136</u>	<u>\$ 100,722,270</u>
\$ 123,274	\$ 1,212,576	\$ 2,206,454
61,331	452,831	2,895,244
-	45,856	45,856
-	-	3,253,037
-	298,484	1,148,566
<u>7,203,652</u>	<u>3,871,451</u>	<u>15,706,094</u>
<u>7,388,257</u>	<u>5,881,198</u>	<u>25,255,251</u>
-	1,336,687	1,336,687
-	32,165,248	67,046,993
-	<u>2,159,003</u>	<u>7,083,339</u>
-	<u>35,660,938</u>	<u>75,467,019</u>
<u>\$ 7,388,257</u>	<u>\$ 41,542,136</u>	<u>\$ 100,722,270</u>

NYE COUNTY, NEVADA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
June 30, 2010

Total fund balance - governmental funds	\$ 75,467,019
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.	81,932,937
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	1,148,566
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.	(18,991,498)
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>87,931</u>
Total net assets - governmental activities	<u>\$ 139,644,955</u>

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, 2010

	Major Funds				Endowment Capital Projects Fund
	General Fund	Education Endowment Fund	Special Projects Fund		
Revenues:					
Taxes	\$ 16,411,390	\$ -	\$ -	\$ -	-
Licenses and permits	124,403	-	-	-	-
Intergovernmental	13,231,219	-	8,993,760	-	-
Charges for services	2,281,561	-	-	-	-
Fines and forfeitures	338,503	-	-	-	-
Other	2,051,131	48,544	292,571	25,636	25,636
Total revenues	34,438,207	48,544	9,286,331	25,636	25,636
Expenditures:					
Current:					
General government	12,162,462	-	518,214	-	-
Judicial	7,086,588	-	8,574	-	-
Public safety	16,633,869	-	83,989	-	-
Public works	95,203	-	63,403	-	-
Health and sanitation	361,496	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	399,438	-	4,201	-	-
Intergovernmental	-	-	435,006	-	-
Capital projects	-	-	5,960,935	2,804,075	2,804,075
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	36,739,056	-	7,074,322	2,804,075	2,804,075
Excess (deficiency) of revenues over expenditures	(2,300,849)	48,544	2,212,009	(2,778,439)	(2,778,439)
Other financing sources (uses):					
Operating transfers in	108,275	-	-	-	-
Operating transfers out	(151,209)	-	(2,905,364)	-	-
Total other financing sources (uses)	(42,934)	-	(2,905,364)	-	-
Net change in fund balance	(2,343,783)	48,544	(693,355)	(2,778,439)	(2,778,439)
Fund balance:					
Beginning of year	2,671,305	9,635,752	20,628,343	12,637,714	12,637,714
End of year	\$ 327,522	\$ 9,684,296	\$ 19,934,988	\$ 9,859,275	\$ 9,859,275

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

Repository Oversite Special Revenue Fund	Other Governmental Funds	Totals
\$ -	\$ 5,734,629	\$ 22,146,019
-	647,816	772,219
3,158,959	10,598,261	35,982,199
-	1,605,233	3,886,794
-	497,308	835,811
-	1,359,974	3,777,856
<u>3,158,959</u>	<u>20,443,221</u>	<u>67,400,898</u>
3,158,959	3,072,846	18,912,481
-	734,075	7,829,237
-	2,669,213	19,387,071
-	7,573,093	7,731,699
-	1,007,300	1,368,796
-	1,647,479	1,647,479
-	353,863	353,863
-	524,192	927,831
-	476,382	911,388
-	1,517,813	10,282,823
-	1,593,622	1,593,622
-	<u>254,145</u>	<u>254,145</u>
<u>3,158,959</u>	<u>21,424,023</u>	<u>71,200,435</u>
	(980,802)	(3,799,537)
-	4,486,472	4,594,747
-	(2,202,700)	(5,259,273)
-	<u>2,283,772</u>	<u>(664,526)</u>
-	1,302,970	(4,464,063)
	<u>34,357,968</u>	<u>79,931,082</u>
<u>\$ -</u>	<u>\$ 35,660,938</u>	<u>\$ 75,467,019</u>

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, 2010

Net Change in Fund Balance - Governmental Funds \$ (4,464,063)

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.

8,240,617

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 relate to prior periods that first become available in the current period should not be reported as revenue in the statement of activities.

87,640

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.

1,593,622

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.

83,607

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.

(4,861,291)

Change in net assets of governmental activities \$ 680,132

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, 2010

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
Revenues:				
Taxes:				
Property taxes	\$ 14,624,076	\$ 14,624,076	\$ 14,613,167	\$ (10,909)
Net proceeds	<u>1,350,000</u>	<u>1,350,000</u>	<u>1,798,223</u>	<u>448,223</u>
Total taxes	<u>15,974,076</u>	<u>15,974,076</u>	<u>16,411,390</u>	<u>437,314</u>
Licenses and permits:				
Liquor licenses	36,310	36,310	32,940	(3,370)
Gaming licenses	<u>83,912</u>	<u>83,912</u>	<u>91,463</u>	<u>7,551</u>
Total licenses and permits	<u>120,222</u>	<u>120,222</u>	<u>124,403</u>	<u>4,181</u>
Intergovernmental:				
Federal in lieu tax	1,729,976	1,729,976	2,865,101	1,135,125
Fish and game in lieu	8,039	8,039	4,187	(3,852)
State gaming license fee	169,914	169,914	147,320	(22,594)
Consolidated tax	12,142,434	12,142,434	9,717,222	(2,425,212)
Public safety grants	-	-	4,601	4,601
Federal land lease	-	-	492,788	492,788
National forest	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>
Total intergovernmental	<u>14,075,363</u>	<u>14,075,363</u>	<u>13,231,219</u>	<u>(844,144)</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, 2010

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
Revenues (continued):				
Charges for services:				
Clerk's fees	\$ 106,083	\$ 106,083	\$ 123,068	\$ 16,985
Recorder's fees	391,819	391,819	387,511	(4,308)
Assessor's commissions	402,096	402,096	566,189	164,093
Sheriff's fees	45,446	45,446	53,211	7,765
Justice of the peace fees	90,244	90,244	79,431	(10,813)
Investigation fees	10,197	10,197	17,500	7,303
Department of Energy reimbursement	750,000	750,000	609,043	(140,957)
Planning	79,144	79,144	14,540	(64,604)
Concealed weapons permits	28,719	28,719	111,044	82,325
Return checks	1,715	1,715	14,000	12,285
Impact fee administration charge	2,847	2,847	639	(2,208)
Public Defender and recovery fees	1,860	1,860	2,440	580
Miscellaneous	2,894	2,894	659	(2,235)
County surveyor fees	19,076	19,076	5,715	(13,361)
Restitution fees	657	657	468	(189)
Zoning fees	183,658	183,658	35,769	(147,889)
Drug court	107,095	107,095	133,616	26,521
Courier service	11,361	11,361	12,118	757
Animal control-spay and neutering	53,828	60,818	89,518	28,700
Animal control fees	<u>27,576</u>	<u>27,576</u>	<u>25,082</u>	<u>(2,494)</u>
Total charges for services	<u>2,316,315</u>	<u>2,323,305</u>	<u>2,281,561</u>	<u>(41,744)</u>
Fines and forfeitures:				
Fines and forfeited bail	292,592	292,592	309,820	17,228
Court fines	<u>32,664</u>	<u>32,664</u>	<u>28,683</u>	<u>(3,981)</u>
Total fines and forfeitures	<u>325,256</u>	<u>325,256</u>	<u>338,503</u>	<u>13,247</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, 2010

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues (continued):				
Other:				
Investment income	\$ 500,000	\$ 500,000	\$ 129,736	\$ (370,264)
Tax penalties	416,282	416,282	707,911	291,629
Uniform reciprocal law	236,256	236,256	291,854	55,598
Prisoner housing	925	925	1,891	966
Donations	3,480	3,480	-	(3,480)
Cemetery receipts	3,040	3,040	1,200	(1,840)
Extradition	53,006	53,006	58,101	5,095
Other revenue	98,000	98,000	411,994	313,994
Solid waste fees	301	301	312	11
Legal aid elderly	10,018	10,018	20,745	10,727
Legal aid indigent	-	-	38,562	38,562
Prisoner medical	966	966	4,369	3,403
Insurance reimbursement	109,000	109,000	-	(109,000)
Tax trust sales (NRS 361.610)	375,000	375,000	318,490	(56,510)
Sales proceeds	1,976	1,976	-	(1,976)
Sheriff pay phones	13,746	13,746	40,779	27,033
Vending machines	2,500	2,500	-	(2,500)
Inmate booking fees	6,587	6,587	7,620	1,033
Manhattan rent	-	-	260	260
Sale of fixed assets	22,611	22,611	1,605	(21,006)
Animal donations	11,433	11,533	15,702	4,169
 Total other	 1,865,127	 1,865,227	 2,051,131	 185,904
 Total revenues	 34,676,359	 34,683,449	 34,438,207	 (245,242)

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, 2010

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
Expenditures:				
General government:				
Commissioners:				
Salaries and wages	\$ 134,387	\$ 134,387	\$ 134,904	\$ (517)
Employee benefits	62,016	62,016	62,066	(50)
Services and supplies	<u>60,000</u>	<u>60,000</u>	<u>55,825</u>	<u>4,175</u>
Total commissioners	<u>256,403</u>	<u>256,403</u>	<u>252,795</u>	<u>3,608</u>
County administrator:				
Salaries and wages	473,622	473,622	467,956	5,666
Employee benefits	159,362	159,362	160,503	(1,141)
Services and supplies	<u>64,000</u>	<u>104,292</u>	<u>94,411</u>	<u>9,881</u>
Total county administrator	<u>696,984</u>	<u>737,276</u>	<u>722,870</u>	<u>14,406</u>
Comptroller				
Salaries and wages	472,953	389,757	391,318	(1,561)
Employee benefits	171,227	141,279	141,887	(608)
Services and supplies	<u>24,500</u>	<u>24,885</u>	<u>21,543</u>	<u>3,342</u>
Total comptroller	<u>668,680</u>	<u>555,921</u>	<u>554,748</u>	<u>1,173</u>
Clerk:				
Salaries and wages	549,189	544,154	549,078	(4,924)
Employee benefits	200,641	200,641	200,494	147
Services and supplies	<u>103,974</u>	<u>103,609</u>	<u>94,901</u>	<u>8,708</u>
Capital outlay	-	-	7,716	(7,716)
Total clerk	<u>853,804</u>	<u>848,404</u>	<u>852,189</u>	<u>(3,785)</u>
Information systems:				
Salaries and wages	548,501	548,226	531,547	16,679
Employee benefits	163,576	163,575	163,371	204
Services and supplies	<u>179,760</u>	<u>180,036</u>	<u>132,816</u>	<u>47,220</u>
Total information systems	<u>891,837</u>	<u>891,837</u>	<u>827,734</u>	<u>64,103</u>
County planner:				
Salaries and wages	627,440	627,360	619,912	7,448
Employee benefits	205,916	205,916	216,439	(10,523)
Services and supplies	<u>79,654</u>	<u>83,353</u>	<u>44,403</u>	<u>38,950</u>
Total county planner	<u>913,010</u>	<u>916,629</u>	<u>880,754</u>	<u>35,875</u>
HR/Risk management:				
Salaries and wages	169,616	169,646	168,039	1,607
Employee benefits	53,211	53,211	58,941	(5,730)
Services and supplies	<u>19,000</u>	<u>18,970</u>	<u>14,751</u>	<u>4,219</u>
Total HR/Risk management	<u>241,827</u>	<u>241,827</u>	<u>241,731</u>	<u>96</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, 2010

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
Expenditures (Continued):				
General government (Continued):				
Miscellaneous overhead:				
Unemployment insurance	90,000	17,508	-	17,508
Printing and advertising	100,000	100,000	92,743	7,257
General insurance	650,000	650,000	646,674	3,326
Group insurance - retired	550,000	550,000	805,909	(255,909)
Professional fees	225,000	225,000	270,762	(45,762)
Tax refunds	30,000	30,000	-	30,000
NACO dues	25,000	25,000	25,290	(290)
Blood bourne pathogens	3,500	3,500	3,060	440
Postage	175,000	175,000	268,609	(93,609)
Uniform allowance	100,000	100,000	-	100,000
Gabbs library	3,000	3,000	2,930	70
Flu shots	6,000	6,000	3,740	2,260
Fish and game	750	750	3,304	(2,554)
Litigation	100,000	100,000	84,197	15,803
Miscellaneous	85,000	85,924	3,164	82,760
Crystal park	400	400	890	(490)
Belmont services and supplies	10,585	10,585	-	10,585
Amargosa emergency phone	100	100	-	100
Advocacy with congress	260,000	260,000	252,142	7,858
Operating supplies	-	-	7,718	(7,718)
Currant Creek emergency phone	-	-	95	(95)
Conservation districts	6,000	6,000	4,600	1,400
Grant match	-	36,529	-	36,529
Total miscellaneous overhead	2,420,335	2,385,296	2,475,827	(90,531)

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, 2010

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
Expenditures (Continued):				
General government (Continued):				
Recorder:				
Salaries and wages	\$ 446,894	\$ 446,894	\$ 436,131	\$ 10,763
Employee benefits	160,629	160,629	153,849	6,780
Services and supplies	<u>104,017</u>	<u>112,904</u>	<u>75,506</u>	<u>37,398</u>
Total recorder	<u>711,540</u>	<u>720,427</u>	<u>665,486</u>	<u>54,941</u>
Treasurer:				
Salaries and wages	360,404	338,738	333,430	5,308
Employee benefits	122,101	107,509	106,269	1,240
Services and supplies	<u>39,346</u>	<u>41,238</u>	<u>23,072</u>	<u>18,166</u>
Total treasurer	<u>521,851</u>	<u>487,485</u>	<u>462,771</u>	<u>24,714</u>
Purchasing:				
Salaries and wages	142,005	141,985	142,811	(826)
Employee benefits	46,733	46,733	53,442	(6,709)
Services and supplies	<u>11,103</u>	<u>11,123</u>	<u>3,167</u>	<u>7,956</u>
Total south county office	<u>199,841</u>	<u>199,841</u>	<u>199,420</u>	<u>421</u>
Assessor:				
Salaries and wages	972,695	938,085	931,779	6,306
Employee benefits	339,236	324,974	322,139	2,835
Services and supplies	<u>80,653</u>	<u>80,756</u>	<u>74,605</u>	<u>6,151</u>
Total assessor	<u>1,392,584</u>	<u>1,343,815</u>	<u>1,328,523</u>	<u>15,292</u>
Veterans services:				
Salaries and wages	149,024	110,523	109,823	700
Employee benefits	54,184	39,273	36,689	2,584
Services and supplies	<u>22,989</u>	<u>22,989</u>	<u>18,769</u>	<u>4,220</u>
Total veterans services	<u>226,197</u>	<u>172,785</u>	<u>165,281</u>	<u>7,504</u>
Buildings and grounds:				
Salaries and wages	959,618	854,872	852,545	2,327
Employee benefits	326,267	309,047	291,323	17,724
Services and supplies	<u>1,172,045</u>	<u>1,305,989</u>	<u>1,383,000</u>	<u>(77,011)</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>5,465</u>	<u>(5,465)</u>
Total buildings and grounds	<u>2,457,930</u>	<u>2,469,908</u>	<u>2,532,333</u>	<u>(62,425)</u>
Total general government	<u>12,452,823</u>	<u>12,227,854</u>	<u>12,162,462</u>	<u>65,392</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, 2010

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
Expenditures (Continued):				
Judicial:				
District attorney:				
Salaries and wages	2,190,125	2,239,669	2,275,873	(36,204)
Employee benefits	748,447	748,445	777,699	(29,254)
Services and supplies	<u>112,000</u>	<u>126,277</u>	<u>118,260</u>	<u>8,017</u>
Total district attorney	<u>3,050,572</u>	<u>3,114,391</u>	<u>3,171,832</u>	<u>(57,441)</u>
District court:				
Salaries and wages	449,388	449,388	474,322	(24,934)
Employee benefits	159,562	159,562	163,472	(3,910)
Services and supplies	<u>198,010</u>	<u>202,250</u>	<u>200,798</u>	<u>1,452</u>
Total district court	<u>806,960</u>	<u>811,200</u>	<u>838,592</u>	<u>(27,392)</u>
Tonopah justice court:				
Salaries and wages	329,469	329,469	321,429	8,040
Employee benefits	111,204	111,204	105,763	5,441
Services and supplies	<u>19,932</u>	<u>19,932</u>	<u>10,151</u>	<u>9,781</u>
Total Tonopah justice court	<u>460,605</u>	<u>460,605</u>	<u>437,343</u>	<u>23,262</u>
Pahrump justice court:				
Salaries and wages	762,603	762,557	749,172	13,385
Employee benefits	282,162	282,162	269,274	12,888
Services and supplies	<u>105,000</u>	<u>157,046</u>	<u>166,195</u>	<u>(9,149)</u>
Total Pahrump justice court	<u>1,149,765</u>	<u>1,201,765</u>	<u>1,184,641</u>	<u>17,124</u>
Beatty justice court:				
Salaries and wages	290,105	290,105	270,335	19,770
Employee benefits	87,798	87,798	79,908	7,890
Services and supplies	<u>40,452</u>	<u>29,718</u>	<u>24,582</u>	<u>5,136</u>
Total Beatty justice court	<u>418,355</u>	<u>407,621</u>	<u>374,825</u>	<u>32,796</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, 2010

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
Expenditures (Continued):				
Judicial (Continued):				
Other judicial:				
Services and supplies:				
Public defender	\$ 555,000	\$ 555,000	\$ 549,720	\$ 5,280
Court appointed defender	<u>350,000</u>	<u>533,420</u>	<u>522,928</u>	<u>10,492</u>
Total other judicial	<u>905,000</u>	<u>1,088,420</u>	<u>1,072,648</u>	<u>15,772</u>
Public guardian:				
Salaries and wages	-	7,500	5,278	2,222
Employee benefits	-	2,480	1,429	1,051
Services and supplies	-	500	-	500
Total public guardian	-	<u>10,480</u>	<u>6,707</u>	<u>3,773</u>
Total judicial	<u>6,791,257</u>	<u>7,094,482</u>	<u>7,086,588</u>	<u>7,894</u>
Public safety:				
Sheriff:				
Salaries and wages	9,648,107	9,668,262	9,740,530	(72,268)
Employee benefits	4,198,072	4,198,072	4,154,249	43,823
Services and supplies	1,917,571	1,876,276	1,796,813	79,463
Capital outlay	-	-	47,996	(47,996)
Total sheriff	<u>15,763,750</u>	<u>15,742,610</u>	<u>15,739,588</u>	<u>3,022</u>
Emergency management:				
Salaries and wages	506,610	510,409	494,607	15,802
Employee benefits	182,269	180,464	195,473	(15,009)
Services and supplies	204,005	201,980	198,620	3,360
Capital outlay	-	-	5,581	(5,581)
Total emergency management	<u>892,884</u>	<u>892,853</u>	<u>894,281</u>	<u>(1,428)</u>
Total public safety	<u>16,656,634</u>	<u>16,635,463</u>	<u>16,633,869</u>	<u>1,594</u>
Public works:				
Salaries and wages	61,609	61,609	63,964	(2,355)
Employee benefits	20,433	20,433	19,624	809
Services and supplies	15,900	15,900	11,615	4,285
Total public works	<u>97,942</u>	<u>97,942</u>	<u>95,203</u>	<u>2,739</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, 2010

	Budget		Actual	Variance With Final Budget		
	Original	Final				
Expenditures (Continued):						
Health and sanitation:						
Animal control:						
Salaries and wages	\$ 145,785	\$ 145,785	\$ 155,245	\$ (9,460)		
Employee benefits	58,637	58,637	58,758	(121)		
Services and supplies	<u>119,141</u>	<u>157,231</u>	<u>147,493</u>	<u>9,738</u>		
Total health and sanitation	<u>323,563</u>	<u>361,653</u>	<u>361,496</u>	<u>157</u>		
Community support:						
Senior nutrition program:						
Salaries and wages	150,588	150,588	150,224	364		
Employee benefits	56,248	56,248	56,231	17		
Services and supplies	<u>201,468</u>	<u>192,608</u>	<u>192,983</u>	<u>(375)</u>		
Total community support	<u>408,304</u>	<u>399,444</u>	<u>399,438</u>	<u>6</u>		
Contingency	<u>500,000</u>	<u>392,560</u>	<u>-</u>	<u>392,560</u>		
Total expenditures	<u>37,230,523</u>	<u>37,209,398</u>	<u>36,739,056</u>	<u>470,342</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, 2010

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
Excess (deficiency) of revenues over expenditures	\$ (2,554,164)	\$ (2,525,949)	\$ (2,300,849)	\$ 225,100
Other financing sources (uses):				
Operating transfers in		9,980	108,275	98,295
Operating transfers out	(139,000)	(177,195)	(151,209)	25,986
Total other financing sources (uses)	<u>(139,000)</u>	<u>(167,215)</u>	<u>(42,934)</u>	<u>124,281</u>
Net change in fund balance	(2,693,164)	(2,693,164)	(2,343,783)	349,381
Fund balance:				
Beginning of year	<u>3,194,804</u>	<u>3,194,804</u>	<u>2,671,305</u>	<u>(523,499)</u>
End of year	<u>\$ 501,640</u>	<u>\$ 501,640</u>	<u>\$ 327,522</u>	<u>\$ (174,118)</u>

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, 2010

	Budget			Variance With Final Budget	
	Original	Final	Actual		
Revenues:					
Other:					
Interest	\$ 100,000	\$ 100,000	\$ 254,668	\$ 154,668	
Unrealized investment gain (loss)	-	-	(206,124)	(206,124)	
Total revenue	100,000	100,000	48,544	(51,456)	
Expenditures:					
Current:					
Intergovernmental	-	-	-	-	
Excess (deficiency) of revenues over expenditures	100,000	100,000	48,544	(51,456)	
Fund balance:					
Beginning of year	<u>9,848,668</u>	<u>9,848,668</u>	<u>9,635,752</u>	<u>(212,916)</u>	
End of year	<u>\$ 9,948,668</u>	<u>\$ 9,948,668</u>	<u>\$ 9,684,296</u>	<u>\$ (264,372)</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, 2010

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
Revenues:				
Intergovernmental	\$ 8,000,000	\$ 8,597,399	\$ 8,993,760	\$ 396,361
Other:				
Interest	250,000	250,000	570,720	320,720
Unrealized investment gain (loss)	-	-	(278,174)	(278,174)
Miscellaneous	-	-	25	25
Total other	250,000	250,000	292,571	42,571
Total revenues	<u>8,250,000</u>	<u>8,847,399</u>	<u>9,286,331</u>	<u>438,932</u>
Expenditures:				
Current:				
General government	500,000	707,579	518,214	189,365
Judicial	-	-	8,574	(8,574)
Public safety	-	-	83,989	(83,989)
Public works	-	-	63,403	(63,403)
Community support	-	-	4,201	(4,201)
Intergovernmental	-	-	435,006	(435,006)
Capital outlay:				
General government	26,819,398	27,050,140	-	27,050,140
Judicial	-	-	110,814	(110,814)
Public safety	-	-	1,978,365	(1,978,365)
Public works	-	-	3,816,483	(3,816,483)
Culture and recreation	-	-	36,174	(36,174)
Community support	-	-	19,099	(19,099)
Total expenditures	<u>27,319,398</u>	<u>27,757,719</u>	<u>7,074,322</u>	<u>20,683,397</u>
Excess (deficiency) of revenues over expenditures	(19,069,398)	(18,910,320)	2,212,009	21,122,329
Other financing sources (uses):				
Operating transfers in	-	3,438	-	(3,438)
Operating transfers out	<u>(2,185,767)</u>	<u>(2,348,283)</u>	<u>(2,905,364)</u>	<u>(557,081)</u>
Total other financing sources (uses)	<u>(2,185,767)</u>	<u>(2,344,845)</u>	<u>(2,905,364)</u>	<u>(560,519)</u>
Net change in fund balance	(21,255,165)	(21,255,165)	(693,355)	20,561,810
Fund balance:				
Beginning of year	<u>21,255,165</u>	<u>21,255,165</u>	<u>20,628,343</u>	<u>(626,822)</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,934,988</u>	<u>\$ 19,934,988</u>

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, 2010

	Budget		Variance With Final Budget	
	Original	Final	Actual	Positive (Negative)
Revenues:				
Other:				
Interest	\$ 150,000	\$ 262,078	\$ 276,154	\$ 14,076
Unrealized investment gain (loss)	—	—	(250,518)	(250,518)
Total revenue	150,000	262,078	25,636	(236,442)
Expenditures:				
Capital projects:				
Public safety	<u>12,493,608</u>	<u>12,899,792</u>	<u>2,804,075</u>	<u>10,095,717</u>
Excess (deficiency) of revenues over expenditures	(12,343,608)	(12,637,714)	(2,778,439)	9,859,275
Fund balance:				
Beginning of year	<u>12,343,608</u>	<u>12,637,714</u>	<u>12,637,714</u>	<u>—</u>
End of year	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 9,859,275</u>	<u>\$ 9,859,275</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, 2010

	Budget		Variance With Final Budget	
	Original	Final	Actual	Positive (Negative)
Revenues:				
Intergovernmental:				
Grants	\$ 5,088,493	\$ 7,088,493	\$ 3,158,959	\$ (3,929,534)
Interest	100,000	100,000	-	(100,000)
Total revenues	<u>5,188,493</u>	<u>7,188,493</u>	<u>3,158,959</u>	<u>(4,029,534)</u>
Expenditures:				
General government:				
Salaries and wages	962,991	962,991	732,867	230,124
Employee benefits	332,964	332,964	259,354	73,610
Services and supplies	3,892,538	5,772,538	2,143,795	3,628,743
Capital outlay	-	120,000	22,943	97,057
Total expenditures	<u>5,188,493</u>	<u>7,188,493</u>	<u>3,158,959</u>	<u>4,029,534</u>
Excess (deficiency) of revenues over expenditures				
Fund balance:				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

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

NYE COUNTY, NEVADA
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS

June 30, 2010

	Business-type Activities-Enterprise Funds			Governmental
	Major Fund	Nonmajor	Total	Activities -
			Enterprise	Internal
	Solid Waste	Enterprise Funds	Funds	Service Funds
ASSETS				
Current:				
Pooled cash and investments	\$ 1,160,181	\$ 206,366	\$ 1,366,547	\$ 87,931
Interest receivable	24,861	1,188	26,049	-
Accounts receivable	1,981	10,796	12,777	-
Prepaid expenses	-	355	355	-
Due from sewer fund	-	45,113	45,113	-
Total current assets	<u>1,187,023</u>	<u>263,818</u>	<u>1,450,841</u>	<u>87,931</u>
Noncurrent assets:				
Restricted Assets:				
Cash	2,484,750	42,620	2,527,370	-
Interfund receivable	<u>3,253,037</u>	-	<u>3,253,037</u>	-
Total restricted assets	<u>5,737,787</u>	<u>42,620</u>	<u>5,780,407</u>	-
Capital assets (net of accumulated depreciation)	<u>185,026</u>	<u>2,390,331</u>	<u>2,575,357</u>	-
Total noncurrent assets	<u>5,922,813</u>	<u>2,432,951</u>	<u>8,355,764</u>	-
Total assets	<u>7,109,836</u>	<u>2,696,769</u>	<u>9,806,605</u>	<u>87,931</u>
LIABILITIES				
Current:				
Accounts payable	81,946	9,422	91,368	-
Accrued payroll and benefits	7,313	751	8,064	-
Customer deposits	-	165	165	-
Due to water fund	-	45,113	45,113	-
Bonds payable, current portion	-	11,703	11,703	-
Total current liabilities	<u>89,259</u>	<u>67,154</u>	<u>156,413</u>	-
Long-term payable from restricted assets				
Landfill closure and postclosure costs	1,118,858	-	1,118,858	-
Long-term liabilities:				
Bonds payable, long-term portion	-	422,949	422,949	-
Total long-term liabilities	<u>1,118,858</u>	<u>422,949</u>	<u>1,541,807</u>	-
Total liabilities	<u>1,208,117</u>	<u>490,103</u>	<u>1,698,220</u>	-
NET ASSETS				
Invested in capital assets, net of related debt	185,026	1,955,679	2,140,705	-
Reserved for landfill closure costs	5,737,787	-	5,737,787	-
Unrestricted	(21,094)	250,987	229,893	87,931
Total net assets	<u>\$ 5,901,719</u>	<u>\$ 2,206,666</u>	<u>\$ 8,108,385</u>	<u>\$ 87,931</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, 2010

	Business-type Activities-Enterprise Funds			Governmental
	Major Fund	Total		Activities -
		Solid Waste	Nonmajor	Enterprise Funds
	Solid Waste	Enterprise Funds	Enterprise Funds	Internal Service Funds
Operating revenues:				
Charges for services	\$ 1,873,980	\$ 170,896	\$ 2,044,876	\$ -
Operating expenses:				
Salaries and wages	88,964	18,500	107,464	-
Employee benefits	31,610	1,944	33,554	-
Services and supplies	1,419,086	74,103	1,493,189	16,393
Closure and postclosure landfill costs	77,871	-	77,871	-
Depreciation	78,539	57,815	136,354	-
Total operating expenses	1,696,070	152,362	1,848,432	16,393
Operating income (loss)	177,910	18,534	196,444	(16,393)
Nonoperating revenues (expenses):				
Investment income	116,268	7,244	123,512	-
Sale of capital assets	10,981	-	10,981	-
Grant	-	958,529	958,529	-
Other	-	5,133	5,133	-
Interest expense	-	(31,745)	(31,745)	-
Total nonoperating revenues (expenses)	127,249	939,161	1,066,410	-
Net income (loss) before transfers	305,159	957,695	1,262,854	(16,393)
Transfers:				
Operating transfers in	-	564,526	564,526	100,000
Operating transfers out	-	-	-	-
Total transfers	-	564,526	564,526	100,000
Changes in net assets	305,159	1,522,221	1,827,380	83,607
Net assets:				
Beginning of year	5,596,560	684,445	6,281,005	4,324
End of year	\$ 5,901,719	\$ 2,206,666	\$ 8,108,385	\$ 87,931

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, 2010

Page 1 of 2

	Business-type Activities-Enterprise Funds			Governmental
	Major Fund	Nonmajor	Total	Activities -
			Solid Waste	Enterprise Funds
Cash flows from operating activities:				
Cash received from customers	\$ 1,879,880	\$ 170,795	\$ 2,050,675	\$ -
Cash paid for salaries and employee benefits	(118,296)	(22,382)	(140,678)	-
Cash paid for services and supplies	(1,362,893)	(67,641)	(1,430,534)	(17,366)
Net cash provided (used) by operating activities	398,691	80,772	479,463	(17,366)
Cash flows from noncapital financing activities:				
Operating transfers	-	564,526	564,526	100,000
Interfund receivables	(3,253,037)	-	(3,253,037)	-
Other	-	5,133	5,133	-
Grants	-	958,529	958,529	-
Sale of capital assets	10,981	-	10,981	-
Net cash provided by noncapital financing activities	(3,242,056)	1,528,188	(1,713,868)	100,000
Cash flows from capital and related financing activities:				
Purchase of capital assets	-	(1,542,005)	(1,542,005)	-
Principal payments - bonds	-	(10,899)	(10,899)	-
Interest paid	-	(31,745)	(31,745)	-
Net cash (used) by capital financing activities:	-	(1,584,649)	(1,584,649)	-
Cash flows from investing activities:				
Interest	135,548	6,305	141,853	-
Net increase (decrease) in pooled cash and investments				
	(2,707,817)	30,616	(2,677,201)	82,634
Pooled cash and investments:				
Beginning of year	6,352,748	218,370	6,571,118	5,297
End of year	\$ 3,644,931	\$ 248,986	\$ 3,893,917	\$ 87,931

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, 2010

Page 2 of 2

	Business-type Activities-Enterprise Funds			Governmental	
	Major Fund	Nonmajor	Total	Activities -	Internal
	Solid Waste	Enterprise Funds	Enterprise Funds	Service Funds	
Reconciliation of operating income to net cash provided by operating activities					
Operating income (loss)		\$ 177,910	\$ 18,534	\$ 196,444	\$ (16,393)
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation expense		78,539	57,815	136,354	-
(Increase)Decrease in accounts receivable		5,900	(266)	5,634	-
(Increase)Decrease in prepaid expenses		-	(355)	(355)	-
Increase(Decrease) in accrued payroll		2,278	(1,773)	505	-
Increase(Decrease) in accounts payable		134,064	6,817	140,881	(973)
Total adjustments		220,781	62,238	283,019	(973)
Net cash provided (used) by operating activities		\$ 398,691	\$ 80,772	\$ 479,463	\$ (17,366)

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

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF NET ASSETS
June 30, 2010

	F.H. Flint Scholarship Trust Fund	Agency Funds
<u>ASSETS</u>		
Pooled cash and investments	\$ 25,873	\$ 32,742,489
Interest receivable	-	170,021
Taxes receivable	-	1,902,581
Due from other governments	-	517,425
Accounts receivable	-	614,684
Prepays	-	<u>14,239</u>
 Total assets	 <u>25,873</u>	 <u>35,961,439</u>
 <u>LIABILITIES</u>		
Deferred taxes	-	1,542,424
Amounts held for others	-	<u>34,419,015</u>
 Total liabilities	 -	 <u>35,961,439</u>
 <u>NET ASSETS</u>		
Held in trust	\$ <u>25,873</u>	\$ <u>-</u>

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, 2010

F.H. Flint
Scholarship
Trust Fund

Additions:

Interest \$ 367

Deductions:

Scholarships _____

Change in net assets 367

Net assets:

Beginning of year 25,506

End of year \$ 25,873

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

NYE COUNTY, NEVADA
Notes to Financial Statements
June 30, 2010

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 is 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, 2010

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 Oversite Fund - The Repository Oversite Fund is used to account for federal 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, 2010

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 is 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. The principal operating revenues of the Solid Waste fund are fees charged for use of the landfill. Expenses are those required to provide the service.

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, 2010

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, 2010, 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, 2010

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, 2010 are recorded as prepaid 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, 2010

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 was 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, 2010

B. 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 include 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, 2010

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 are as follows:

Bond payable	\$ 3,565,000
Interest payable	113,437
Capital lease payable	2,234,846
OPEB obligation	8,601,623
Compensated absences	<u>4,476,592</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net assets - governmental activities	<u>\$ 18,991,498</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 are as follows:

Capital outlay	\$ 12,545,421
Disposed or transferred assets	(79,785)
Depreciation expense	<u>(4,225,019)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 8,240,617</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>\$ 1,593,622</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	\$ 34,317
OPEB obligation	(4,274,893)
Compensated absences	<u>(620,715)</u>
Net adjustment to decrease net change in fund balances - governmental funds to arrive at change in net assets of governmental activities	<u>\$ (4,861,291)</u>

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2010

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
Public Transit Special Revenue Fund	Regional Streets and Highways Special Revenue Fund
Senior Nutrition Special Revenue Fund	Medical and General Indigent Special Revenue Fund
Special Projects Fund	Drug Forfeiture Special Revenue Fund
Mining Maps Special Revenue Fund	Court Collections Special Revenue Fund
Parks and Recreation Special Revenue Fund	Amargosa Town Special Revenue Fund
Gabbs Town Special Revenue Fund	Building Department Special Revenue Fund
Grants Special Revenue Fund	Juvenile Probation Special Revenue Fund
County Owned Building Special Revenue Fund	Renewable Energy Special Revenue Fund
Land Sale Special Revenue Fund	JP Facility Court Assessment Special Revenue Fund
Repository Oversite Special Revenue Fund	Capital Projects Fund
County Special Ad Valorem Capital Projects Fund	Endowment Capital Projects Fund
PETT Health Special Revenue Fund	Recorder Technology Special Revenue Fund
Assessor Technology Special Revenue Fund	Ambulance Special Revenue Fund
Public Improvement Special Revenue Fund	Amargosa Community Center and Park Special Revenue Fund

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2010

C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

2. Deficit Fund Equity

The following funds had a deficit fund balance at June 30, 2010:

Law Library Special Revenue Fund \$ 2,210

The fund deficit will be eliminated by a reduction in expenditures in the ensuing year.

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 \$10,016,395 and the bank balance was \$12,631,823. 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, 2010 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 average balance for the month.

Investments are stated at fair value.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2010

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 was determined by market quotes as of June 30, 2010.

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

TO	FROM	AMOUNT
Capital Projects	County Health Clinics Special Revenue Fund	\$ 25,990
	Justice Court Fines Special Revenue Fund	10,696
	JP Assessment Special Revenue Fund	18,148
	911 Emergency Special Revenue Fund	9,657
	Land Sale Special Revenue Fund	<u>12,990</u>
		<u>\$ 77,481</u>
General Fund	Public Transit Special Revenue Fund	\$ 52,255
	Regional Streets and Highways Special Revenue Fund	26,175
	Special Fuel Tax Special Revenue Fund	946
	Ambulance and Health Special Revenue Fund	11,553
	County Owned Building Special Revenue Fund	9,935
	Trust Property Costs Special Revenue Fund	2,636
	Renewable Energy Special Revenue Fund	<u>4,775</u>
		<u>\$ 108,275</u>

As of June 30, 2010, the County had the following investments and maturities:

	Fair Value	Investment Maturities (In Years)				Ratings	
		Less than 1	1-5	5-10	>10	Moody's	S&P
Corporate bonds & notes							
Asset backed securities	\$ 1,384,381	\$ 0	\$ 1,104,507	\$ 0	\$ 279,874	AAA	AAA
Financials	1,161,004	116,081	1,044,923	0	0	AA3-AA1	A+-AA-
Industrials	818,269	151,875	666,394	0	0	AA2-AAA	A-AAA
Other global	1,257,227	151,471	1,105,756	0	0	A2	A-AA
U.S. Government and Agencies:							
Treasuries	58,822,895	22,804,789	36,018,106	0	0		
U.S. Agencies	5,781,425	0	5,591,645	0	189,780		
Agency mortgage-backed	39,861,550	11,430,156	26,877,538	1,180,238	373,618		
Money Market Mutual Fund	109,086,751	<u>\$34,654,372</u>	<u>\$72,408,869</u>	<u>\$1,180,238</u>	<u>\$ 843,272</u>		
Total Investments	<u>7,280,465</u>						
	<u>\$116,367,216</u>						

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2010

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

1. Pooled Cash and Investments (continued)

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. StableRiver 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.

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

Cash with officers	\$ 401,147
Carrying amount of deposits	10,016,395
Pooled investments	116,367,216
State Treasurer Investment pool	<u>744,870</u>
 Cash and cash equivalents	<u> \$ 127,529,628</u>

Pooled cash and investments as show on the financial statements are summarized as follows:

Statement of net assets	\$ 92,233,896
Statement of net assets restricted	2,527,370
Private purpose trust fund	25,873
Agency funds	<u>32,742,489</u>
 Pooled cash and investments	<u> \$ 127,529,628</u>

2. Receivables

Receivables as of yearend are as follows:

	General	Education Endowment	Special Projects	Capital Projects Endowment	Repository Overseas	Other Governmental	Solid Waste Enterprise	Non-major Enterprise	Total
Receivables:									
Accounts									
receivable (net)	\$ 6,955	\$ 0	\$ 0	\$ 0	\$ 0	\$ 277,085	\$ 1,981	\$ 10,796	\$ 296,817
Interest receivable	11,407	49,076	111,387	51,636	39,127	195,955	24,861	1,188	484,637
Taxes	1,007,292	0	0	0	0	358,000	0	0	1,365,292
Due from others	135,043	0	0	0	0	12,278	0	0	147,321
Due from other govt's	2,248,250	194,726	1,990	0	710	1,800,023	0	0	4,245,699
Total receivables	<u>\$3,408,947</u>	<u>\$243,802</u>	<u>\$ 113,377</u>	<u>\$ 51,636</u>	<u>\$ 39,837</u>	<u>\$ 2,643,341</u>	<u>\$ 26,842</u>	<u>\$ 11,984</u>	<u>\$ 6,539,766</u>

3. Notes Receivable

Nye County had the following note receivable at June 30, 2010:

General Fund

Note receivable in monthly installment of \$386 with interest
at 5.25% through April 2013, secured by real estate \$ 12,501

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2010

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, 2010 follows:

	<u>Balance</u>				<u>Balance</u>
	<u>June 30, 2009</u>	<u>Transfers</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2010</u>
Governmental Activities:					
Capital assets not being depreciated:					
Land	\$ 4,653,052	\$ 0	\$ 486,250	\$ 0	\$ 5,139,302
Construction in progress	<u>4,897,663</u>	<u>(3,498,165)</u>	<u>8,201,252</u>	<u>0</u>	<u>9,600,750</u>
Total capital assets not being depreciated	<u>9,550,715</u>	<u>(3,498,165)</u>	<u>8,687,502</u>	<u>0</u>	<u>14,740,052</u>
Capital assets being depreciated:					
Building and improvements	43,322,766	3,498,165	277,131	0	47,098,065
Equipment	38,481,713	0	1,792,419	607,757	39,666,375
Infrastructure	<u>20,048,423</u>	<u>0</u>	<u>1,788,369</u>	<u>0</u>	<u>21,836,792</u>
Total capital assets being depreciated	<u>101,852,902</u>	<u>3,498,165</u>	<u>3,857,919</u>	<u>607,757</u>	<u>108,601,229</u>
Less accumulated depreciation for:					
Building and improvements	14,994,540	0	1,072,989	0	16,067,529
Equipment	20,070,666	0	2,375,754	527,972	21,918,448
Infrastructure	<u>2,646,091</u>	<u>0</u>	<u>776,276</u>	<u>0</u>	<u>3,422,367</u>
Total accumulated depreciation	<u>37,711,297</u>	<u>0</u>	<u>4,225,019</u>	<u>527,972</u>	<u>41,408,344</u>
Total capital assets being depreciated, net	<u>64,141,605</u>	<u>3,498,165</u>	<u>(367,100)</u>	<u>79,785</u>	<u>67,192,885</u>
Governmental activities assets, net	<u>\$ 73,692,320</u>	<u>\$ 0</u>	<u>\$ 8,320,402</u>	<u>\$ 79,785</u>	<u>\$ 81,932,937</u>
Business-type activities:					
Capital assets not being depreciated:					
Construction in progress	\$ 0	\$ 0	\$ 1,542,005	\$ 0	\$ 1,542,005
Capital assets being depreciated:					
Solid waste equipment	1,148,121	0	0	0	1,148,121
Utility equipment	<u>1,890,124</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,890,124</u>
Total capital assets being depreciated	<u>3,038,245</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,038,245</u>
Less accumulated depreciation for:					
Solid waste equipment	884,556	0	78,539	0	963,095
Utility equipment	<u>983,983</u>	<u>0</u>	<u>57,815</u>	<u>0</u>	<u>1,041,798</u>
Total accumulated depreciation	<u>1,868,539</u>	<u>0</u>	<u>136,354</u>	<u>0</u>	<u>2,004,893</u>
Total capital assets being depreciated, net	<u>1,169,706</u>	<u>0</u>	<u>(136,354)</u>	<u>0</u>	<u>1,033,352</u>
Business-type activities assets, net	<u>\$ 1,169,706</u>	<u>\$ 0</u>	<u>\$ 1,405,651</u>	<u>\$ 0</u>	<u>\$ 2,575,357</u>

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

Governmental activities:	
General government	\$ 1,269,747
Public safety	1,158,045
Judicial	115,548
Public works	1,445,712
Health and sanitation	84,263
Community support	43,456
Culture and recreation	<u>108,248</u>
	<u>\$ 4,225,019</u>
Business-type activities:	
Solid Waste	\$ 78,539
Sewer system	4,739
Water system	<u>53,076</u>
	<u>\$ 136,354</u>

Construction commitments - The County is improving the office complex known as the Calvada Eye, and making improvements to the Tonopah, Gabbs, and Beatty airport.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2010

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 Farmers 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, 2010 is \$434,652.

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>
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	27,246	15,557	42,803
2016-2020	117,876	96,781	214,657
2021-2025	77,923	138,135	216,058
2026-2029	22,323	131,929	154,252
	<u>\$ 363,990</u>	<u>\$ 434,652</u>	<u>\$ 798,642</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%. 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>
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
2015	763,000	20,205	783,205
Totals	\$3,565,000	\$ 354,096	\$3,919,096

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2010

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:

Motorola Corporation, payable in annual installments of \$430,775 including interest at 4.32%, secured by equipment and maturing in July 2015 \$2,234,846

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

<u>Year Ending June 30,</u>	<u>Total Payments</u>	<u>Representing Interest</u>	<u>Principal Portion</u>
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	430,775	34,940	395,835
2016	<u>430,774</u>	<u>17,835</u>	<u>412,939</u>
	<u><u>\$ 2,584,649</u></u>	<u><u>\$ 349,803</u></u>	<u><u>\$ 2,234,846</u></u>

The capital lease obligation was paid off subsequent to year end.

During the year ended June 30, 2010, the following changes occurred in long-term debt:

	<u>Balance July 1, 2009</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2010</u>
Governmental activities:				
Capital lease	\$ 3,167,468	\$ 0	\$ 932,622	\$ 2,234,846
Medium Term Bond	4,226,000	0	661,000	3,565,000
OBEP Obligation	4,326,730	4,274,893	0	8,601,623
Compensated absences	3,855,877	620,715	0	4,476,592
	<u><u>\$15,576,075</u></u>	<u><u>\$ 4,895,608</u></u>	<u><u>\$ 1,593,622</u></u>	<u><u>\$18,878,061</u></u>
Business-type activities:				
Landfill closure costs	\$ 1,040,987	\$ 77,871	\$ 0	\$ 1,118,858
Revenue bonds	445,551	0	10,899	434,652
	<u><u>\$ 1,486,538</u></u>	<u><u>\$ 77,871</u></u>	<u><u>\$ 10,899</u></u>	<u><u>\$ 1,553,510</u></u>

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2010

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, 2010 were:

	<u>Transfers In</u>	<u>Transfers Out</u>		
		<u>General Fund</u>	<u>Special Projects Fund</u>	<u>Other Governmental Funds</u>
General Fund	\$ 108,275	\$ 0	\$ 0	\$ 108,275
Nonmajor governmental funds	4,486,472	151,209	2,248,283	2,086,980
Internal Service Funds	100,000	0	100,000	0
Enterprise Funds	<u>564,526</u>	<u>0</u>	<u>557,081</u>	<u>7,445</u>
	<u><u>\$ 5,259,273</u></u>	<u><u>\$ 151,209</u></u>	<u><u>\$ 2,905,364</u></u>	<u><u>\$ 2,202,700</u></u>

7. Interfund Receivables and Payables

The composition of interfund balances as of June 30, 2010 is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
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Governmental funds:

Special Project Special Revenue Fund	Grants Special Revenue Fund	<u>\$ 45,856</u>
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Enterprise Funds:

Gabbs Utility Water Fund	Gabbs Utility Sewer Fund	<u>\$ 45,113</u>
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Interfund Loan

Enterprise Fund to Governmental Fund:

Solid Waste Fund	General Fund	<u>\$ 3,253,037</u>
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The interfund loan is to be repaid by June 30, 2011.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2010

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, 2010. Therefore, related grant money has been deferred.

	Repository	Other	
General	Oversite	Governmental	Total
<u>\$ 2,951,894</u>	<u>\$ 7,203,652</u>	<u>\$ 3,292,802</u>	<u>\$13,448,348</u>

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

	Other	
General	Governmental	Total
<u>\$ 1,679,097</u>	<u>\$ 578,649</u>	<u>\$ 2,257,746</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.

	Other	
General	Governmental	Total
<u>\$ 850,082</u>	<u>\$ 298,484</u>	<u>\$ 1,148,566</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, 2010, no claims liabilities were recorded.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2010

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, 2010, the estimated liability to date for closure and post closure costs is \$1,118,858. 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</u>	
	<u>Life Remaining</u>	
Pahrump	10 years	
Tonopah	28 years	
Round Mountain	23 years	

The County has assessed a \$12 fee for each parcel of land to be used for closure and postclosure costs. As of June 30, 2010 \$5,737,787 has been placed in a restricted account for future closure and postclosure costs in the Solid Waste Fund. The county entered into a trust agreement with a trustee bank in which the county placed funds for future closure and postclosure costs of the Pahrump landfill. The amount placed into the trust account as of June 30, 2010 is \$ 757,230.

Litigation

The County is involved in various legal actions. 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, 2010

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 37.00 percent, and 21.50 percent for regular employees. The contribution requirement for the year ended June 30, 2010 was \$6,165,544. The contributions were equal to the required contributions for the year. The contribution requirement for the years ended June 30, 2008 and 2007 were \$5,236,544 and \$4,836,612, 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 2010, 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 2010 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 2010 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>
6/30/2010	\$ 5,087,019	16%	\$ 4,274,893
6/30/2009	\$ 5,087,019	15%	\$ 4,326,730

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2010

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:

	2010	2009
Annual Required Contribution	\$ 5,087,019	\$ 5,087,019
Interest on net OPEB obligation	-	-
Adjustment to annual required contribution	-	-
Annual OPEB cost (expense)	5,087,019	5,087,019
Contributions made	<u>812,126</u>	<u>760,289</u>
Increase in net OPEB obligation	4,274,893	4,326,730
Net OPEB obligation - beginning of the year	<u>4,326,730</u>	-
Net OPEB obligation - end of year	<u><u>\$ 8,601,623</u></u>	<u><u>\$ 4,326,730</u></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 a 4 percent investment rate of return which is the target rate of return for the Nevada Public Employee Retirement System. This rate is used since state law allows trusts to be created within the retirement system for investing assets associated with other post employment benefits. If the District ultimately chooses to fund the plan they would fund it through a trust with the assets invested by PERS. An annual healthcare cost trend rate of 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.

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, 2010 is 28 years.

5. Subsequent Events

In August of 2010, the County issued \$2,635,000 of Series 2010A General Obligation (Limited Tax) Bonds, a \$21,830,000 of Series 2010B General Obligation (Limited Tax) Bonds to be used for the construction of a new detention facility. The County made an election to treat the 2010B bond as taxable direct pay Build America Bond.

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
June 30, 2010

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) Accrued 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)
6/30/2008	\$ -	\$ 60,816,075	\$ 60,816,075	0.00%	\$ 23,544,589	258.30%

MAJOR FUNDS

GENERAL FUND

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

Education Endowment fund

To accounts for PETT revenues set aside by County ordinance for education.

County Special Projects fund

To account for PETT revenues specified for capital improvement.

Endowment Capital Projects fund

To account for PETT revenues set aside by County ordinance for capital improvement.

Repository Oversight fund

To account for federal grant to be used to plan for the impact of a National nuclear waste facility within the County.

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>Assets</u>		
Pooled cash and investments	\$ 5,287,665	\$ 7,489,830
Interest receivable	11,407	360
Taxes receivable	1,007,292	868,922
Due from other governments	2,248,250	1,995,294
Accounts receivable	6,955	7,193
Due from others	135,043	39,863
Prepaid expenses	3,261,943	-
Inventory	52,165	40,144
Note receivable	<u>12,501</u>	<u>19,054</u>
 Total assets	 <u>\$ 12,023,221</u>	 <u>\$ 10,460,660</u>
<u>Liabilities</u>		
Accounts payable	\$ 586,430	\$ 1,039,359
Accrued payroll and benefits	2,375,159	2,092,948
Interfund payable	3,253,037	-
Deferred taxes	850,082	789,073
Deferred revenue	<u>4,630,991</u>	<u>3,867,975</u>
 Total liabilities	 <u>11,695,699</u>	 <u>7,789,355</u>
<u>Fund balance</u>		
Reserved for:		
Claims and settlements	-	475,000
Unreserved:		
Designated for subsequent year	327,522	2,196,305
Undesignated	<u>-</u>	<u>-</u>
 Total fund balance	 <u>327,522</u>	 <u>2,671,305</u>
 Total liabilities and fund balance	 <u>\$ 12,023,221</u>	 <u>\$ 10,460,660</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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Revenues:				
Taxes	\$ 15,974,076	\$ 16,411,390	\$ 437,314	\$ 16,049,402
Licenses and permits	120,222	124,403	4,181	128,395
Intergovernmental	14,075,363	13,231,219	(844,144)	14,756,343
Charges for services	2,323,305	2,281,561	(41,744)	2,370,025
Fines and forfeitures	325,256	338,503	13,247	354,485
Other	<u>1,865,227</u>	<u>2,051,131</u>	<u>185,904</u>	<u>1,714,752</u>
 Total revenues	 <u>34,683,449</u>	 <u>34,438,207</u>	 <u>(245,242)</u>	 <u>35,373,402</u>
 Expenditures:				
General government	12,227,854	12,162,462	65,392	12,520,443
Judicial	7,094,482	7,086,588	7,894	6,613,059
Public safety	16,635,463	16,633,869	1,594	16,358,654
Public works	97,942	95,203	2,739	99,432
Health and sanitation	361,653	361,496	157	315,963
Community support	399,444	399,438	6	410,070
Contingency	<u>392,560</u>	<u>-</u>	<u>392,560</u>	<u>-</u>
 Total expenditures	 <u>37,209,398</u>	<u>36,739,056</u>	<u>470,342</u>	<u>36,317,621</u>
 Excess (deficiency) of revenues over expenditures	 <u>(2,525,949)</u>	<u>(2,300,849)</u>	<u>225,100</u>	<u>(944,219)</u>
 Other financing sources (uses):				
Operating transfers in	9,980	108,275	98,295	569,693
Operating transfers out	<u>(177,195)</u>	<u>(151,209)</u>	<u>25,986</u>	<u>(298,621)</u>
 Total other financing sources (uses)	 <u>(167,215)</u>	<u>(42,934)</u>	<u>124,281</u>	<u>271,072</u>
 Net change in fund balance	 <u>(2,693,164)</u>	<u>(2,343,783)</u>	<u>349,381</u>	<u>(673,147)</u>
 Fund balance:				
Beginning of year	<u>3,194,804</u>	<u>2,671,305</u>	<u>(523,499)</u>	<u>3,344,452</u>
End of year	<u>\$ 501,640</u>	<u>\$ 327,522</u>	<u>\$ (174,118)</u>	<u>\$ 2,671,305</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101)
SCHEDULE OF REVENUES COMPARED TO BUDGET
Year Ended June 30, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Revenues:				
Taxes:				
Property taxes	\$ 14,624,076	\$ 14,613,167	\$ (10,909)	\$ 14,141,384
Net proceeds	<u>1,350,000</u>	<u>1,798,223</u>	<u>448,223</u>	<u>1,908,018</u>
 Total taxes	 <u>15,974,076</u>	 <u>16,411,390</u>	 <u>437,314</u>	 <u>16,049,402</u>
Licenses and permits:				
Liquor licenses	36,310	32,940	(3,370)	37,260
Gaming licenses	<u>83,912</u>	<u>91,463</u>	<u>7,551</u>	<u>91,135</u>
 Total licenses and permits	 <u>120,222</u>	 <u>124,403</u>	 <u>4,181</u>	 <u>128,395</u>
Intergovernmental:				
Federal in lieu tax	1,729,976	2,865,101	1,135,125	2,770,679
Fish and game in lieu	8,039	4,187	(3,852)	5,758
State gaming license fee	169,914	147,320	(22,594)	150,085
Consolidated tax	12,142,434	9,717,222	(2,425,212)	10,781,646
Public safety grants	-	4,601	4,601	16,172
Federal land lease	-	492,788	492,788	1,032,003
National forest	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>	<u>-</u>
 Total intergovernmental	 <u>14,075,363</u>	 <u>13,231,219</u>	 <u>(844,144)</u>	 <u>14,756,343</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101)
SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)

Year Ended June 30, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Charges for services:				
Clerk fees	\$ 106,083	\$ 123,068	\$ 16,985	\$ 129,195
Recorder fees	391,819	387,511	(4,308)	392,916
Assessor commissions	402,096	566,189	164,093	549,239
Sheriff fees	45,446	53,211	7,765	63,550
Justice of the peace fees	90,244	79,431	(10,813)	86,692
Investigation fees	10,197	17,500	7,303	10,250
Department of Energy reimbursement	750,000	609,043	(140,957)	644,798
Planning	79,144	14,540	(64,604)	34,605
Concealed weapons permits	28,719	111,044	82,325	33,962
Dust control plan fee	-	-	-	41,200
GIS	1,715	14,000	12,285	-
Impact fee administration charge	2,847	639	(2,208)	1,232
Public defender and discovery fees	1,860	2,440	580	1,480
Miscellaneous	2,894	659	(2,235)	10,418
County surveyor fees	19,076	5,715	(13,361)	12,335
Restitution fees	657	468	(189)	1,183
Zoning fees	183,658	35,769	(147,889)	124,178
Drug court	107,095	133,616	26,521	125,678
Courier service	11,361	12,118	757	12,118
Animal control-spay and neutering	60,818	89,518	28,700	67,044
Animal control fees	<u>27,576</u>	<u>25,082</u>	<u>(2,494)</u>	<u>27,952</u>
Total charges for services	<u>2,323,305</u>	<u>2,281,561</u>	<u>(41,744)</u>	<u>2,370,025</u>
Fines and forfeitures:				
Fines and forfeited bail	292,592	309,820	17,228	311,479
Court fines	32,664	28,683	(3,981)	32,956
Dust control fines	-	-	-	10,050
Total fines and forfeitures	<u>325,256</u>	<u>338,503</u>	<u>13,247</u>	<u>354,485</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101)
SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)

Year Ended June 30, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Other:				
Investment income	\$ 500,000	\$ 129,736	\$ (370,264)	\$ 169,814
Tax penalties	416,282	707,911	291,629	582,354
Uniform reciprocal law	236,256	291,854	55,598	287,495
Prisoner housing	925	1,891	966	1,300
DARE donations	-	-	-	6,960
Donations	3,480	-	(3,480)	-
Cemetery receipts	3,040	1,200	(1,840)	1,800
Extradition	53,006	58,101	5,095	64,234
Other revenue	98,000	411,994	313,994	19,459
Solid waste fees	301	312	11	-
Legal aid elderly	10,018	20,745	10,727	-
Legal aid indigent	-	38,562	38,562	-
Prisoner medical	966	4,369	3,403	2,106
Insurance reimbursement	109,000	-	(109,000)	-
Tax trust sales (NRS 361.610)	375,000	318,490	(56,510)	505,411
Sales proceeds	1,976	-	(1,976)	-
Sheriff pay phones	13,746	40,779	27,033	15,992
Title search	-	-	-	1,700
Vending machines	2,500	-	(2,500)	1,753
Inmate booking fees	6,587	7,620	1,033	6,904
Manhattan rent	-	260	260	-
Sale of fixed assets	22,611	1,605	(21,006)	33,825
Animal donations	<u>11,533</u>	<u>15,702</u>	<u>4,169</u>	<u>13,645</u>
 Total other	 <u>1,865,227</u>	 <u>2,051,131</u>	 <u>185,904</u>	 <u>1,714,752</u>
 Total revenues	 <u>34,683,449</u>	 <u>34,438,207</u>	 <u>(245,242)</u>	 <u>35,373,402</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year Ended June 30, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Expenditures:				
General government:				
Commissioners:				
Salaries and wages	\$ 134,387	\$ 134,904	\$ (517)	\$ 123,929
Employee benefits	62,016	62,066	(50)	58,309
Services and supplies	60,000	55,825	4,175	67,044
Total commissioners	256,403	252,795	3,608	249,282
County administrator:				
Salaries and wages	473,622	467,956	5,666	511,021
Employee benefits	159,362	160,503	(1,141)	167,938
Services and supplies	104,292	94,411	9,881	103,764
Total county administrator	737,276	722,870	14,406	782,723
Comptroller:				
Salaries and wages	389,757	391,318	(1,561)	423,471
Employee benefits	141,279	141,887	(608)	146,268
Services and supplies	24,885	21,543	3,342	22,693
Total comptroller	555,921	554,748	1,173	592,432
Clerk:				
Salaries and wages	544,154	549,078	(4,924)	532,095
Employee benefits	200,641	200,494	147	192,841
Services and supplies	103,609	94,901	8,708	180,976
Capital outlay	-	7,716	(7,716)	-
Total clerk	848,404	852,189	(3,785)	905,912
Information systems:				
Salaries and wages	548,226	531,547	16,679	506,032
Employee benefits	163,575	163,371	204	152,477
Services and supplies	180,036	132,816	47,220	224,733
Total information systems	891,837	827,734	64,103	883,242
County planner:				
Salaries and wages	627,360	619,912	7,448	564,975
Employee benefits	205,916	216,439	(10,523)	205,283
Services and supplies	83,353	44,403	38,950	69,067
Total county planner	916,629	880,754	35,875	839,325
HR/Risk management:				
Salaries and wages	169,646	168,039	1,607	164,010
Employee benefits	53,211	58,941	(5,730)	53,103
Services and supplies	18,970	14,751	4,219	13,860
Total HR/Risk management	241,827	241,731	96	230,973

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Expenditures (Continued):				
General government (Continued):				
Natural resources:				
Services and supplies	\$ -	\$ -	\$ -	\$ 58
Miscellaneous overhead:				
Unemployment insurance	17,508	-	17,508	3,217
Printing & advertising	100,000	92,743	7,257	85,522
General insurance	650,000	646,674	3,326	645,895
Group insurance - retired	550,000	805,909	(255,909)	760,289
Professional fees	225,000	270,762	(45,762)	370,488
Tax refunds	30,000	-	30,000	-
NACO dues	25,000	25,290	(290)	25,204
Blood bourne pathogens	3,500	3,060	440	3,295
Postage	175,000	268,609	(93,609)	213,216
Uniform allowance	100,000	-	100,000	690
Gabbs library	3,000	2,930	70	2,999
Flu shots	6,000	3,740	2,260	3,960
Fish and game	750	3,304	(2,554)	999
Legal	100,000	84,197	15,803	66,324
Miscellaneous	85,924	3,164	82,760	99,286
Crystal park	400	890	(490)	357
Belmont services and supplies	10,585	-	10,585	-
Amargosa emergency phone	100	-	100	20
Advocacy with congress	260,000	252,142	7,858	262,794
Operating supplies-Belmont	-	7,718	(7,718)	6,382
Currant Creek emergency phone	-	95	(95)	-
Conservation districts	6,000	4,600	1,400	6,300
Grant match	36,529	-	36,529	-
Total miscellaneous overhead	<u>2,385,296</u>	<u>2,475,827</u>	<u>(90,531)</u>	<u>2,557,237</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Expenditures (Continued):				
General government (Continued):				
Recorder:				
Salaries and wages	\$ 446,894	\$ 436,131	\$ 10,763	\$ 451,571
Employee benefits	160,629	153,849	6,780	169,607
Services and supplies	<u>112,904</u>	<u>75,506</u>	<u>37,398</u>	<u>70,793</u>
Total recorder	<u>720,427</u>	<u>665,486</u>	<u>54,941</u>	<u>691,971</u>
Treasurer:				
Salaries and wages	338,738	333,430	5,308	356,563
Employee benefits	107,509	106,269	1,240	112,572
Services and supplies	<u>41,238</u>	<u>23,072</u>	<u>18,166</u>	<u>41,069</u>
Total treasurer	<u>487,485</u>	<u>462,771</u>	<u>24,714</u>	<u>510,204</u>
Purchasing:				
Salaries and wages	141,985	142,811	(826)	137,449
Employee benefits	46,733	53,442	(6,709)	49,448
Services and supplies	<u>11,123</u>	<u>3,167</u>	<u>7,956</u>	<u>5,348</u>
Total purchasing	<u>199,841</u>	<u>199,420</u>	<u>421</u>	<u>192,245</u>
Assessor:				
Salaries and wages	938,085	931,779	6,306	921,929
Employee benefits	324,974	322,139	2,835	314,591
Services and supplies	<u>80,756</u>	<u>74,605</u>	<u>6,151</u>	<u>76,650</u>
Total assessor	<u>1,343,815</u>	<u>1,328,523</u>	<u>15,292</u>	<u>1,313,170</u>
Veterans services:				
Salaries and wages	110,523	109,823	700	141,339
Employee benefits	39,273	36,689	2,584	45,720
Services and supplies	<u>22,989</u>	<u>18,769</u>	<u>4,220</u>	<u>13,962</u>
Total veterans services	<u>172,785</u>	<u>165,281</u>	<u>7,504</u>	<u>201,021</u>
Buildings and grounds:				
Salaries and wages	854,872	852,545	2,327	925,325
Employee benefits	309,047	291,323	17,724	330,852
Services and supplies	<u>1,305,989</u>	<u>1,383,000</u>	<u>(77,011)</u>	<u>1,309,462</u>
Capital outlay	-	<u>5,465</u>	<u>(5,465)</u>	<u>5,009</u>
Total buildings and grounds	<u>2,469,908</u>	<u>2,532,333</u>	<u>(62,425)</u>	<u>2,570,648</u>
Total general government	<u>12,227,854</u>	<u>12,162,462</u>	<u>65,392</u>	<u>12,520,443</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Expenditures (Continued):				
Judicial:				
District attorney:				
Salaries and wages	\$ 2,239,669	\$ 2,275,873	\$ (36,204)	\$ 2,185,885
Employee benefits	748,445	777,699	(29,254)	717,805
Services and supplies	<u>126,277</u>	<u>118,260</u>	<u>8,017</u>	<u>121,077</u>
Total district attorney	<u>3,114,391</u>	<u>3,171,832</u>	<u>(57,441)</u>	<u>3,024,767</u>
District court:				
Salaries and wages	449,388	474,322	(24,934)	452,555
Employee benefits	159,562	163,472	(3,910)	154,551
Services and supplies	<u>202,250</u>	<u>200,798</u>	<u>1,452</u>	<u>242,059</u>
Total district court	<u>811,200</u>	<u>838,592</u>	<u>(27,392)</u>	<u>849,165</u>
Tonopah justice court:				
Salaries and wages	329,469	321,429	8,040	318,441
Employee benefits	111,204	105,763	5,441	112,507
Services and supplies	<u>19,932</u>	<u>10,151</u>	<u>9,781</u>	<u>11,011</u>
Total Tonopah justice court	<u>460,605</u>	<u>437,343</u>	<u>23,262</u>	<u>441,959</u>
Pahrump justice court:				
Salaries and wages	762,557	749,172	13,385	652,391
Employee benefits	282,162	269,274	12,888	239,406
Services and supplies	<u>157,046</u>	<u>166,195</u>	<u>(9,149)</u>	<u>181,363</u>
Total Pahrump justice court	<u>1,201,765</u>	<u>1,184,641</u>	<u>17,124</u>	<u>1,073,160</u>
Beatty justice court:				
Salaries and wages	290,105	270,335	19,770	263,003
Employee benefits	87,798	79,908	7,890	82,611
Services and supplies	<u>29,718</u>	<u>24,582</u>	<u>5,136</u>	<u>31,366</u>
Total Beatty justice court	<u>407,621</u>	<u>374,825</u>	<u>32,796</u>	<u>376,980</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Expenditures (Continued):				
Judicial (Continued):				
Other judicial:				
Services and supplies:				
Public defender	\$ 555,000	\$ 549,720	\$ 5,280	\$ 489,950
Court appointed defender	<u>533,420</u>	<u>522,928</u>	<u>10,492</u>	<u>357,078</u>
Total other judicial	<u>1,088,420</u>	<u>1,072,648</u>	<u>15,772</u>	<u>847,028</u>
Public guardian:				
Salaries and wages	7,500	5,278	2,222	-
Employee benefits	2,480	1,429	1,051	-
Services and supplies	500	-	500	-
Total public guardian	<u>10,480</u>	<u>6,707</u>	<u>3,773</u>	<u>-</u>
Total judicial	<u>7,094,482</u>	<u>7,086,588</u>	<u>7,894</u>	<u>6,613,059</u>
Public Safety:				
Sheriff:				
Salaries and wages	9,668,262	9,740,530	(72,268)	9,339,499
Employee benefits	4,198,072	4,154,249	43,823	4,067,978
Services and supplies	1,876,276	1,796,813	79,463	1,960,409
Capital outlay	-	47,996	(47,996)	41,017
Total sheriff	<u>15,742,610</u>	<u>15,739,588</u>	<u>3,022</u>	<u>15,408,903</u>
Emergency management:				
Salaries and wages	510,409	494,607	15,802	506,686
Employee benefits	180,464	195,473	(15,009)	182,362
Services and supplies	201,980	198,620	3,360	260,242
Capital outlay	-	5,581	(5,581)	461
Total emergency management	<u>892,853</u>	<u>894,281</u>	<u>(1,428)</u>	<u>949,751</u>
Total public safety	<u>16,635,463</u>	<u>16,633,869</u>	<u>1,594</u>	<u>16,358,654</u>
Public works:				
Salaries and wages	61,609	63,964	(2,355)	64,895
Employee benefits	20,433	19,624	809	21,780
Services and supplies	15,900	11,615	4,285	12,757
Total public works	<u>97,942</u>	<u>95,203</u>	<u>2,739</u>	<u>99,432</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Expenditures (Continued):				
Health and sanitation:				
Animal control:				
Salaries and wages	\$ 145,785	\$ 155,245	\$ (9,460)	\$ 147,745
Employee benefits	58,637	58,758	(121)	55,641
Services and supplies	<u>157,231</u>	<u>147,493</u>	<u>9,738</u>	<u>112,577</u>
Total animal control	<u>361,653</u>	<u>361,496</u>	<u>157</u>	<u>315,963</u>
Community support:				
Senior nutrition program:				
Salaries and wages	150,588	150,224	364	147,772
Employee benefits	56,248	56,231	17	54,642
Services and supplies	<u>192,608</u>	<u>192,983</u>	<u>(375)</u>	<u>207,656</u>
Total community support	<u>399,444</u>	<u>399,438</u>	<u>6</u>	<u>410,070</u>
Contingency	<u>392,560</u>	<u>392,560</u>	<u>392,560</u>	<u>392,560</u>
Total expenditures	<u>37,209,398</u>	<u>36,739,056</u>	<u>470,342</u>	<u>36,317,621</u>
Excess (deficiency) of revenues over expenditures	<u>(2,525,949)</u>	<u>(2,300,849)</u>	<u>225,100</u>	<u>(944,219)</u>
Other financing sources (uses):				
Operating transfers in	9,980	108,275	98,295	569,693
Operating transfers out	<u>(177,195)</u>	<u>(151,209)</u>	<u>25,986</u>	<u>(298,621)</u>
Total other financing sources (uses)	<u>(167,215)</u>	<u>(42,934)</u>	<u>124,281</u>	<u>271,072</u>
Net change in fund balance	<u>(2,693,164)</u>	<u>(2,343,783)</u>	<u>349,381</u>	<u>(673,147)</u>
Fund balance:				
Beginning of year	<u>3,194,804</u>	<u>2,671,305</u>	<u>(523,499)</u>	<u>3,344,452</u>
End of year	<u>\$ 501,640</u>	<u>\$ 327,522</u>	<u>\$ (174,118)</u>	<u>\$ 2,671,305</u>

NYE COUNTY, NEVADA
 MAJOR FUND - EDUCATION ENDOWMENT SPECIAL REVENUE FUND (494)
 COMPARATIVE BALANCE SHEETS
 June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 9,440,494	\$ 9,366,475
Interest receivable	49,076	74,551
Due from other governments	<u>194,726</u>	<u>194,726</u>
 Total assets	 <u>\$ 9,684,296</u>	 <u>\$ 9,635,752</u>
 <u>Liabilities</u>		
Accounts payable	\$ _____	\$ _____
 <u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	9,684,296	9,635,752
Undesignated	<u>_____</u>	<u>_____</u>
 Total fund balance	 <u>9,684,296</u>	 <u>9,635,752</u>
 Total liabilities and fund balance	 <u>\$ 9,684,296</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Revenues:				
Other:				
Interest	\$ 100,000	\$ 254,668	\$ 154,668	\$ 379,798
Unrealized investment gain (loss)	- -	(206,124)	(206,124)	99,454
Total other	100,000	48,544	(51,456)	479,252
Expenditures:				
Current:				
Intergovernmental	- -	- -	- -	479,252
Excess (deficiency) of revenues over expenditures	100,000	48,544	(51,456)	-
Fund balance:				
Beginning of year	<u>9,848,668</u>	<u>9,635,752</u>	<u>(212,916)</u>	<u>9,635,752</u>
End of year	<u>\$ 9,948,668</u>	<u>\$ 9,684,296</u>	<u>\$ (264,372)</u>	<u>\$ 9,635,752</u>

NYE COUNTY, NEVADA
MAJOR FUND - SPECIAL PROJECTS FUND (492)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>Assets</u>		
Pooled cash and investments	\$ 20,053,190	\$ 20,567,616
Interest receivable	111,387	148,109
Due from other governments	1,990	-
Due from other funds	<u>45,856</u>	<u>51,740</u>
 Total assets	 <u>\$ 20,212,423</u>	 <u>\$ 20,767,465</u>
 <u>Liabilities</u>		
Accounts payable	\$ 271,512	\$ 99,839
Accrued payroll and benefits	<u>5,923</u>	<u>39,283</u>
 Total liabilities	 <u>277,435</u>	 <u>139,122</u>
 <u>Fund balance:</u>		
Unreserved:		
Designated for subsequent year	15,010,652	20,628,343
Undesignated	<u>4,924,336</u>	-
 Total fund balance	 <u>19,934,988</u>	 <u>20,628,343</u>
 Total liabilities and fund balance	 <u>\$ 20,212,423</u>	 <u>\$ 20,767,465</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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance- Positive (Negative)	2009
	Budget	Actual		Actual
Revenues:				
Intergovernmental	\$ 8,597,399	\$ 8,993,760	\$ 396,361	\$ 8,651,700
Other:				
Interest	250,000	570,720	320,720	703,279
Unrealized investment gain (loss)	-	(278,174)	(278,174)	189,754
Miscellaneous	-	25	25	21,389
Total other	250,000	292,571	42,571	914,422
Total revenues	<u>8,847,399</u>	<u>9,286,331</u>	<u>438,932</u>	<u>9,566,122</u>
Expenditures:				
Current:				
General government	707,579	518,214	189,365	321,648
Judicial	-	8,574	(8,574)	10,906
Public safety	-	83,989	(83,989)	50,071
Public works	-	63,403	(63,403)	108,100
Culture and recreation	-	-	-	26,745
Community support	-	4,201	(4,201)	76,539
Intergovernmental	-	435,006	(435,006)	124,590
Capital outlay:				
General government	27,050,140	-	27,050,140	134,519
Judicial	-	110,814	(110,814)	184,610
Public safety	-	1,978,365	(1,978,365)	528,007
Public works	-	3,816,483	(3,816,483)	1,280,718
Culture and recreation	-	36,174	(36,174)	26,246
Community Support	-	19,099	(19,099)	-
Total expenditures	<u>27,757,719</u>	<u>7,074,322</u>	<u>20,683,397</u>	<u>2,872,699</u>
Excess (deficiency) of revenues over expenditures	(18,910,320)	2,212,009	21,122,329	6,693,423
Other financing sources (uses):				
Operating transfers in	3,438	-	(3,438)	-
Operating transfers out	<u>(2,348,283)</u>	<u>(2,905,364)</u>	<u>(557,081)</u>	<u>(3,019,845)</u>
Total other financing sources (uses)	<u>(2,344,845)</u>	<u>(2,905,364)</u>	<u>(560,519)</u>	<u>(3,019,845)</u>
Net change in fund balance	(21,255,165)	(693,355)	20,561,810	3,673,578
Fund balance:				
Beginning of year	<u>21,255,165</u>	<u>20,628,343</u>	<u>(626,822)</u>	<u>16,954,765</u>
End of year	<u>\$ -</u>	<u>\$ 19,934,988</u>	<u>\$ 19,934,988</u>	<u>\$ 20,628,343</u>

NYE COUNTY, NEVADA
MAJOR FUND - ENDOWMENT CAPITAL PROJECTS FUND (493)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 9,820,301	\$ 12,537,713
Interest receivable	<u>51,636</u>	<u>100,001</u>
Total assets	<u>\$ 9,871,937</u>	<u>\$ 12,637,714</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 12,662	\$ -
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	9,859,275	12,343,608
Undesignated	<u>-</u>	<u>294,106</u>
Total fund balance	<u>9,859,275</u>	<u>12,637,714</u>
Total liabilities and fund balance	<u>\$ 9,871,937</u>	<u>\$ 12,637,714</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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	Budget	2010 Actual	Variance- Positive (Negative)	2009 Actual
Revenues:				
Other:				
Interest	\$ 262,078	\$ 276,154	\$ 14,076	\$ 512,191
Unrealized investment gain (loss)	<u>-</u>	<u>(250,518)</u>	<u>(250,518)</u>	<u>133,018</u>
Total other	262,078	25,636	(236,442)	645,209
Expenditures:				
Capital projects:				
Public safety	<u>12,899,792</u>	<u>2,804,075</u>	<u>10,095,717</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(12,637,714)	(2,778,439)	9,859,275	645,209
Fund balance:				
Beginning of year	<u>12,637,714</u>	<u>12,637,714</u>	<u>-</u>	<u>11,992,505</u>
End of year	\$ <u>-</u>	\$ <u>9,859,275</u>	\$ <u>9,859,275</u>	\$ <u>12,637,714</u>

NYE COUNTY, NEVADA
MAJOR FUND - REPOSITORY OVERSITE SPECIAL REVENUE FUND (284)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 7,338,936	\$ 7,573,878
Interest receivable	39,127	60,514
Due from other governments	710	-
Prepaid expenses	<u>9,484</u>	<u>-</u>
 Total assets	 <u>\$ 7,388,257</u>	 <u>\$ 7,634,392</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 123,274	\$ 239,333
Accrued payroll and benefits	61,331	55,161
Deferred revenue	<u>7,203,652</u>	<u>7,339,898</u>
 Total liabilities	 7,388,257	 7,634,392
 <u>FUND BALANCE</u>		
Unreserved:	-	-
Undesignated	-	-
 Total liabilities and fund balance	 <u>\$ 7,388,257</u>	 <u>\$ 7,634,392</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Revenues:				
Intergovernmental:				
Grants	\$ 7,088,493	\$ 3,158,959	\$ (3,929,534)	\$ 4,467,271
Investment income	<u>100,000</u>	-	(100,000)	-
	<u>7,188,493</u>	<u>3,158,959</u>	<u>(4,029,534)</u>	<u>4,467,271</u>
Expenditures:				
General government:				
Salaries and wages	962,991	732,867	230,124	547,418
Employee benefits	332,964	259,354	73,610	181,831
Services and supplies	5,772,538	2,143,795	3,628,743	3,700,253
Capital outlay	<u>120,000</u>	<u>22,943</u>	<u>97,057</u>	<u>37,769</u>
Total expenditures	<u>7,188,493</u>	<u>3,158,959</u>	<u>4,029,534</u>	<u>4,467,271</u>
Excess (deficiency) of revenues over expenditures				
Fund balance:				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

MAJOR ENTERPRISE FUND

The Enterprise Fund is used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of management is that the costs of providing goods and services be financed or recovered primarily through user charges.

Solid Waste fund is used to account for revenues and expenses of the garbage disposal services throughout the County.

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (610,611)
COMPARATIVE STATEMENT OF NET ASSETS
June 30, 2010 and 2009

	2010	2009
ASSETS		
Current:		
Pooled cash and investments	\$ 1,160,181	\$ 2,080,854
Interest receivable	24,861	44,141
Accounts receivable	1,981	7,881
Total current assets	<u>1,187,023</u>	<u>2,132,876</u>
Noncurrent assets:		
Restricted Assets:		
Cash	2,484,750	4,271,894
Interfund receivable	<u>3,253,037</u>	-
Total restricted assets	<u>5,737,787</u>	<u>4,271,894</u>
Capital assets (net of accumulated depreciation)	<u>185,026</u>	<u>263,565</u>
Total noncurrent assets	<u>5,922,813</u>	<u>4,535,459</u>
Total assets	<u>7,109,836</u>	<u>6,668,335</u>
LIABILITIES		
Current:		
Accounts payable	81,946	25,753
Accrued payroll and benefits	<u>7,313</u>	<u>5,035</u>
Total current liabilities	<u>89,259</u>	<u>30,788</u>
Long-term payable from restricted assets:		
Landfill closure and postclosure costs	<u>1,118,858</u>	<u>1,040,987</u>
Total liabilities	<u>1,208,117</u>	<u>1,071,775</u>
NET ASSETS:		
Invested in capital assets, net of related debt	185,026	263,565
Reserved for landfill closure costs	5,737,787	4,271,894
Unrestricted	<u>(21,094)</u>	<u>1,061,101</u>
Total net assets	<u>\$ 5,901,719</u>	<u>\$ 5,596,560</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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Operating revenues:				
Charges for services	<u>\$ 2,312,512</u>	<u>\$ 1,873,980</u>	<u>\$ (438,532)</u>	<u>\$ 1,917,484</u>
Operating expenses:				
Salaries and wages	82,571	88,964	(6,393)	80,637
Employee benefits	31,700	31,610	90	28,352
Services and supplies	2,002,492	1,419,086	583,406	1,116,024
Closure and postclosure landfill costs	660,000	77,871	582,129	77,871
Depreciation	-	78,539	(78,539)	79,163
Total operating expenses	<u>2,776,763</u>	<u>1,696,070</u>	<u>1,080,693</u>	<u>1,382,047</u>
Operating income	<u>(464,251)</u>	<u>177,910</u>	<u>642,161</u>	<u>535,437</u>
Nonoperating revenues (expenses):				
Investment income	-	116,268	116,268	699,388
Sale of capital asset	-	10,981	10,981	-
Total nonoperating revenues (expenses)	-	<u>127,249</u>	<u>127,249</u>	<u>251,458</u>
Income before transfers	<u>(464,251)</u>	<u>305,159</u>	<u>769,410</u>	<u>786,895</u>
Transfers:				
Operating transfers in	<u>4,492</u>	-	<u>(4,492)</u>	-
Changes in net assets	<u>(459,759)</u>	<u>305,159</u>	<u>764,918</u>	<u>786,895</u>
Net assets:				
Beginning of year	<u>6,556,033</u>	<u>5,596,560</u>	<u>(959,473)</u>	<u>4,809,665</u>
End of year	<u>\$ 6,096,274</u>	<u>\$ 5,901,719</u>	<u>\$ (194,555)</u>	<u>\$ 5,596,560</u>

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (610,611)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2010 and 2009

	2010	2009
Cash flows from operating activities:		
Cash received from customers	\$ 1,879,880	\$ 1,938,551
Cash paid for salaries and employee benefits	(118,296)	(109,270)
Cash paid for services and supplies	<u>(1,362,893)</u>	<u>(1,337,969)</u>
Net cash provided by operating activities	<u>398,691</u>	<u>491,312</u>
Cash flows from noncapital financing activities:		
Interfund receivables	(3,253,037)	-
Sale of capital asset	<u>10,981</u>	<u>-</u>
Net cash provided by noncapital financing activities	<u>(3,242,056)</u>	<u>-</u>
Cash flows from investing activities:		
Investment income	<u>135,548</u>	<u>244,134</u>
Net increase (decrease) in pooled cash and investments	(2,707,817)	735,446
Pooled cash and investments:		
Beginning of year	<u>6,352,748</u>	<u>5,617,302</u>
End of year	<u>\$ 3,644,931</u>	<u>\$ 6,352,748</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	<u>\$ 177,910</u>	<u>\$ 535,437</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	78,539	79,163
(Increase) decrease in accounts receivable	5,900	21,067
Increase (decrease) in accrued payroll and benefits	2,278	(281)
Increase (decrease) in accounts payable	<u>134,064</u>	<u>(144,074)</u>
Total adjustments	<u>220,781</u>	<u>(44,125)</u>
Net cash provided by operating activities	<u>\$ 398,691</u>	<u>\$ 491,312</u>

NONMAJOR GOVERNMENTAL FUNDS

Combining statements of all nonmajor governmental activity.

NYE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

June 30, 2010

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
ASSETS				
Pooled cash and investments	\$ 36,255,309	\$ -	\$ 2,583,523	\$ 38,838,832
Interest receivable	164,726	-	31,229	195,955
Taxes receivable	288,923	-	69,077	358,000
Due from other governments	1,800,023	-	-	1,800,023
Accounts receivable	277,085	-	-	277,085
Due from others	12,278	-	-	12,278
Prepays	7,598	-	-	7,598
Inventory	52,365	-	-	52,365
 Total assets	 \$ 38,858,307	 \$ -	 \$ 2,683,829	 \$ 41,542,136
LIABILITIES				
Accounts payable	\$ 1,095,598	\$ -	\$ 116,978	\$ 1,212,576
Accrued payroll and benefits	452,831	-	-	452,831
Due to other funds	45,856	-	-	45,856
Deferred taxes	240,974	-	57,510	298,484
Deferred revenue	3,758,326	-	113,125	3,871,451
 Total liabilities	 5,593,585	 -	 287,613	 5,881,198
FUND BALANCE				
Reserved for:				
Building department	1,336,687	-	-	1,336,687
Unreserved:				
Designated for subsequent year	30,247,626	-	1,917,622	32,165,248
Undesignated	1,680,409	-	478,594	2,159,003
 Total fund balance	 33,264,722	 -	 2,396,216	 35,660,938
 Total liabilities and fund balance	 \$ 38,858,307	 \$ -	 \$ 2,683,829	 \$ 41,542,136

NYE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE

Year Ended June 30, 2010

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
Revenues:				
Taxes	\$ 4,642,472	\$ -	\$ 1,092,157	\$ 5,734,629
Licenses and permits	647,816	-	-	647,816
Intergovernmental	10,597,978	-	283	10,598,261
Charges for services	1,605,233	-	-	1,605,233
Fines and forfeitures	497,308	-	-	497,308
Other	1,250,983	-	108,991	1,359,974
Total revenues	<u>19,241,790</u>	<u>-</u>	<u>1,201,431</u>	<u>20,443,221</u>
Expenditures:				
Current:				
General government	2,765,711	-	307,135	3,072,846
Judicial	726,710	-	7,365	734,075
Public safety	2,616,892	-	52,321	2,669,213
Public works	7,563,447	-	9,646	7,573,093
Health and sanitation	1,007,300	-	-	1,007,300
Welfare	1,647,479	-	-	1,647,479
Culture and recreation	352,022	-	1,841	353,863
Community support	523,782	-	410	524,192
Intergovernmental	380,081	-	96,301	476,382
Capital projects	<u>-</u>	<u>-</u>	<u>1,517,813</u>	<u>1,517,813</u>
Debt service:				
Principal	-	1,593,622	-	1,593,622
Interest	<u>-</u>	<u>254,145</u>	<u>-</u>	<u>254,145</u>
Total expenditures	<u>17,583,424</u>	<u>1,847,767</u>	<u>1,992,832</u>	<u>21,424,023</u>
Excess (deficiency) of revenues over expenditures	<u>1,658,366</u>	<u>(1,847,767)</u>	<u>(791,401)</u>	<u>(980,802)</u>
Other financing sources (uses):				
Operating transfers in	2,529,613	1,847,767	109,092	4,486,472
Operating transfers out	<u>(2,171,089)</u>	<u>-</u>	<u>(31,611)</u>	<u>(2,202,700)</u>
Total other financing sources (uses)	<u>358,524</u>	<u>1,847,767</u>	<u>77,481</u>	<u>2,283,772</u>
Net change in fund balance	2,016,890	-	(713,920)	1,302,970
Fund balance:				
Beginning of year	<u>31,247,832</u>	<u>-</u>	<u>3,110,136</u>	<u>34,357,968</u>
End of year	<u>\$ 33,264,722</u>	<u>\$ -</u>	<u>\$ 2,396,216</u>	<u>\$ 35,660,938</u>

NONMAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Road fund is used to account for revenues and expenditures utilized to maintain County roads.

Regional Street and Highways, Special Fuel Tax and Public Transit funds are used to account for gas taxes collected to be spent on roads.

Agricultural Extension fund is used to account for services of the state agricultural extension agent.

Airport fund is used to account for rental revenues and airport maintenance expenditures.

Ambulance and Health fund is used to account for revenues and expenditures of the County ambulance service.

Medical and General Indigent and Dedicated County Medical Indigent funds are used to account for revenues and expenditures for assistance given to indigents in the County.

Museum fund is used to account for operations of the County museum.

Law Library fund is used to account for the law library maintenance of the County.

Beatty Town, Manhattan Town, Amargosa Town, and Gabbs Town funds are used to account for the activities related to these unincorporated towns.

Amargosa Community Center and Park are used to account for room taxes levied and other revenues collected and utilized for parks and recreation.

Parks and Recreation fund is used to account for maintenance of parks within the Nye County.

Health Clinic fund accounts for revenues and expenditures for clinics in Amargosa and Beatty as well as costs for the Public Health Nurse.

Mining Maps fund is used to account for revenues and expenditures utilized to maintain mining maps.

Juvenile Probation fund accounts for taxes levied and other revenues used to provide youth services and protective services for individuals on probation.

Forensic Services fund is used to account for revenues and expenditures utilized to analyze illegal substances.

Senior Nutrition fund is used to account for federal monies, meal income, and related expenditures incurred to provide meals to senior citizens.

Justice Court Fines NRS 176 fund and Justice Court Assessment fund are used to account for monies used to enhance the justice system.

Controlled Substances Forfeitures fund is used to account for revenues and expenditures in the confiscation of assets in the process of the enforcement of drug laws.

District Court Improvement fund is used to account for monies accumulated for future court improvement work.

State and County Room Tax fund is used to account for room taxes collected to be spent on the promotion of tourism for the County.

911 Emergency fund is used to account for monies specified for emergency communication of the County.

Early Warning Drilling fund is federal money used to account for scientific testing at the Yucca Mountain Repository Site.

Building Department fund is used to account for revenues generated through building permits.

Stabilization fund is used to account for monies set aside by the Commission to be used to mitigate the effects of natural disaster on General Fund revenue short falls

Grant fund, Yucca Mountain Transportation, On Site Oversight, IV-D Incentive Fund, and Yucca Mountain Public Safety funds are used to account for grant revenues and expenditures.

Court collection fees fund is use to account for the collection and administration of court fees.

PETT Emergency fund is used to account for monies set aside for emergency use as outlined in the County PETT Ordinance.

Recorder Technology fund is used for funds collected to enhance technology in the Recorder's office.

Public Improvement fund is used to account for monies accumulated for future public work.

District Court Technology and Assessor Technology funds are used to account for fees charged for technology for the respective offices.

Land Sale fund is used to account for to account for proceeds of specific parcel sales of which the proceeds are to be for specific projects as outlined by the Nye County Commission.

Impact Fee fund is used to account for fees assessed for construction permits in the Pahrump area. Fees are to be used for highways and streets, police, fire and parks.

Health fund is used to account for payments equal to taxes received by the county due to the potential national nuclear waste repository to be located within the County. The revenues in the fund are to be used for the health costs as outlined in the Nye County PETT ordinance.

County Owned Building fund is used to account for revenues and expenditures of county owned real estate leases.

Beatty Room Tax fund is used to account for 1 ½% room tax collected for tourism, ¼% for chamber of commerce and ½% for the museum to be used for the unincorporated town of Beatty, Nevada.

Compensated Absences fund is used to account for sick and vacation costs of retiring employees.

Renewable Energy Fund is used to account for geothermal lease revenue to be used to develop renewable energy projects within the County.

Trust Property Costs Fund is used to account for the maintaining of operations of trust property sales.

Drug Court Proceeds Fund is used to account for drug court fines to be used in support of the drug court program.

Clerk Technology Fund is used for funds collected to enhance technology in the Clerk's office.

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2010 (Page 1 of 5)
(With Comparative Actual Amounts for June 30, 2009)

	Road	Streets and Highways	Special Fuel Tax	Public Transit	Agricultural Extension
ASSETS					
Pooled cash and investments	\$ 2,742,759	\$ 1,490,808	\$ 23,827	\$ 2,005,664	\$ 185,853
Interest receivable	-	8,280	124	13,894	-
Taxes receivable	5,033	-	-	-	15,099
Due from other governments	461,487	140,960	268	171,038	1,900
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	-
Prepays	4,111	-	-	-	439
Due from other funds	-	-	-	-	-
Inventory	52,365	-	-	-	-
 Total assets	 <u>\$ 3,265,755</u>	 <u>\$ 1,640,048</u>	 <u>\$ 24,219</u>	 <u>\$ 2,190,596</u>	 <u>\$ 203,291</u>
 LIABILITIES					
Accounts payable	\$ 259,113	\$ -	\$ -	\$ 392	\$ 4,587
Accrued payroll and benefits	227,757	-	-	-	11,739
Due to other funds	-	-	-	-	-
Deferred taxes	4,247	-	-	-	12,742
Deferred revenue	8,355	-	-	-	25,065
 Total liabilities	 <u>499,472</u>	 <u>-</u>	 <u>-</u>	 <u>392</u>	 <u>54,133</u>
 FUND BALANCE					
Reserved	1,236,687	-	-	-	-
Unreserved:					
Designated for subsequent year	1,389,707	1,546,530	24,219	2,190,204	143,531
Undesignated	<u>139,889</u>	<u>93,518</u>	<u>-</u>	<u>-</u>	<u>5,627</u>
 Total fund balance	 <u>2,766,283</u>	 <u>1,640,048</u>	 <u>24,219</u>	 <u>2,190,204</u>	 <u>149,158</u>
 Total liabilities and fund balance	 <u>\$ 3,265,755</u>	 <u>\$ 1,640,048</u>	 <u>\$ 24,219</u>	 <u>\$ 2,190,596</u>	 <u>\$ 203,291</u>

Airport	Dedicated						County Law Library	County Manhattan Town
	Ambulance and Health	Medical and General Indigent	County Medical Indigent	Museum	Law	Manhattan Town		
\$ 22,713	\$ 386,735	\$ 196,380	\$ 273,064	\$ 151,646	\$ 4,726	\$ 41,303		
-	-	600	2,381	-	-	214		
-	-	67,441	20,333	11,777	-	266		
235	1,916	54,221	-	-	-	730		
-	277,085	-	-	-	-	-		
10,000	-	-	-	-	-	-		
-	47	82	-	-	-	-		
-	-	-	-	-	-	-		
-	-	-	-	-	-	-		
\$ 32,948	\$ 665,783	\$ 318,724	\$ 295,778	\$ 163,423	\$ 4,726	\$ 42,513		
<hr/>								
\$ 1,573	\$ 15,946	\$ 32,229	\$ 113,749	\$ 1,241	\$ 6,936	\$ 249		
-	16,520	27,279	-	8,019	-	-		
-	-	-	-	-	-	-		
-	-	56,916	17,160	9,939	-	266		
-	226,667	136,253	32,829	19,747	-	-		
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>		
1,573	259,133	252,677	163,738	38,946	6,936	515		
<hr/>								
19,446	293,591	1,525	-	124,477	-	38,129		
11,929	113,059	64,522	132,040	-	(2,210)	3,869		
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>		
31,375	406,650	66,047	132,040	124,477	(2,210)	41,998		
\$ 32,948	\$ 665,783	\$ 318,724	\$ 295,778	\$ 163,423	\$ 4,726	\$ 42,513		

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
June 30, 2010 (Page 2 of 5)
(With Comparative Actual Amounts for June 30, 2009)

	Beatty Town	Gabbs Town	Amargosa Valley Town	Amargosa Community Center and Park	Parks and Recreation
ASSETS					
Pooled cash and investments	\$ 1,150,330	\$ 124,023	\$ 22,260	\$ 11,481	\$ 197,871
Interest receivable	5,792	591	206	-	-
Taxes receivable	604	663	11,035	1,557	-
Due from other governments	55,120	13,301	16,567	-	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	-
Prepays	32	533	-	-	-
Due from other funds	-	-	-	-	-
Inventory	-	-	-	-	-
 Total assets	 <u>\$ 1,211,878</u>	 <u>\$ 139,111</u>	 <u>\$ 50,068</u>	 <u>\$ 13,038</u>	 <u>\$ 197,871</u>
 LIABILITIES					
Accounts payable	\$ 10,917	\$ 3,377	\$ 1,352	\$ -	\$ -
Accrued payroll and benefits	11,541	6,786	12,321	2,068	-
Due to other funds	-	-	-	-	-
Deferred taxes	551	663	10,739	-	-
Deferred revenue	-	-	-	-	-
 Total liabilities	 <u>23,009</u>	 <u>10,826</u>	 <u>24,412</u>	 <u>2,068</u>	 <u>-</u>
 FUND BALANCE					
Reserved	-	-	-	-	-
Unreserved:	-	-	-	-	-
Designated for subsequent year	1,161,123	126,934	25,656	-	-
Undesignated	<u>27,746</u>	<u>1,351</u>	<u>-</u>	<u>10,970</u>	<u>197,871</u>
 Total fund balance	 <u>1,188,869</u>	 <u>128,285</u>	 <u>25,656</u>	 <u>10,970</u>	 <u>197,871</u>
 Total liabilities and fund balance	 <u>\$ 1,211,878</u>	 <u>\$ 139,111</u>	 <u>\$ 50,068</u>	 <u>\$ 13,038</u>	 <u>\$ 197,871</u>

Health Clinics	Mining Maps	Juvenile Probation	Forensic Services	Senior Nutrition	Justice Court Fines NRS 176	Drug Forfeiture
\$ 890,424	\$ 75,912	\$ 612,718	\$ 548	\$ 29,672	\$ 349,475	\$ 57,107
4,499	-	-	-	-	1,831	513
39,760	-	100,659	-	-	-	-
-	-	550	-	-	74	-
-	-	-	-	-	-	-
-	-	-	-	-	181	89
-	-	1,948	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
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\$ 934,683	\$ 75,912	\$ 715,875	\$ 548	\$ 29,672	\$ 351,561	\$ 57,709
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\$ 896	\$ 1,105	\$ 38,935	\$ 515	\$ -	\$ 5,959	\$ 33,929
8,264	-	65,885	-	-	-	-
-	-	-	-	-	-	-
33,555	-	89,949	-	-	-	-
66,004	-	167,098	-	-	-	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
108,719	1,105	361,867	515	-	5,959	33,929
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
825,964	46,258	354,008	-	29,672	345,602	-
-	28,549	-	33	-	-	23,780
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
825,964	74,807	354,008	33	29,672	345,602	23,780
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\$ 934,683	\$ 75,912	\$ 715,875	\$ 548	\$ 29,672	\$ 351,561	\$ 57,709

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
June 30, 2010 (Page 3 of 5)
(With Comparative Actual Amounts for June 30, 2009)

	JP Facility	911 Medical			
	District Court Improvement	Court Assessment	Emergency System	Early Warning Drilling	Building Department
ASSETS					
Pooled cash and investments	\$ 174,864	\$ 438,114	\$ 365,675	\$ 96,378	\$ 1,256,283
Interest receivable	-	-	1,908	487	6,338
Taxes receivable	-	-	5,033	-	-
Due from other governments	-	3,080	-	-	25,000
Accounts receivable	-	-	-	-	-
Due from others	-	448	-	-	-
Prepays	-	-	-	-	406
Due from other funds	-	-	-	-	-
Inventory	-	-	-	-	-
 Total assets	 \$ 174,864	 \$ 441,642	 \$ 372,616	 \$ 96,865	 \$ 1,288,027
 LIABILITIES					
Accounts payable	\$ -	\$ 26,079	\$ 765	\$ -	\$ 40,304
Accrued payroll and benefits	-	-	\$ -	-	16,856
Due to other funds	-	-	-	-	-
Deferred taxes	-	-	4,247	-	-
Deferred revenue	-	-	8,355	96,865	-
 Total liabilities	 -	 26,079	 13,367	 96,865	 57,160
 FUND BALANCE					
Reserved	-	-	-	-	100,000
Unreserved:					
Designated for subsequent year	164,031	415,563	359,249	-	1,130,867
Undesignated	10,833	-	-	-	-
 Total fund balance	 174,864	 415,563	 359,249	 -	 1,230,867
 Total liabilities and fund balance	 \$ 174,864	 \$ 441,642	 \$ 372,616	 \$ 96,865	 \$ 1,288,027

Grants	Court Collection Fees	Emergency Fund	PETT Recorder Technology	Public Improvement
\$ -	\$ 130,347	\$ 5,969,633	\$ 383,088	\$ 3,034,447
		30,367	1,926	15,877
853,576	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 853,576</u>	<u>\$ 130,347</u>	<u>\$ 6,000,000</u>	<u>\$ 385,014</u>	<u>\$ 3,050,324</u>
 \$ 241,766	 \$ 1,408	 \$ -	 \$ -	 \$ 62,233
10,995	4,284	-	-	-
45,856	-	-	-	-
554,959	-	-	-	-
<u>853,576</u>	<u>5,692</u>	<u>-</u>	<u>-</u>	<u>62,233</u>
 - 110,904	 6,000,000	 385,014	 2,988,091	
<u>- 13.751</u>	<u>-</u>	<u>-</u>	<u>-</u>	
 - 124,655	 6,000,000	 385,014	 2,988,091	
<u>\$ 853,576</u>	<u>\$ 130,347</u>	<u>\$ 6,000,000</u>	<u>\$ 385,014</u>	<u>\$ 3,050,324</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
June 30, 2010 (Page 4 of 5)
(With Comparative Actual Amounts for June 30, 2009)

	District Court Technology	Yucca Mtn Transportation	On-site Oversight	Land Sale	State and County Room Tax
ASSETS					
Pooled cash and investments	\$ 7,268	\$ 24,622	\$ 2,297,859	\$ 309,965	\$ 81,144
Interest receivable	36	126	12,958	1,652	-
Taxes receivable	-	-	-	-	5,009
Due from other governments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	-
Prepays	-	-	-	-	-
Due from other funds	-	-	-	-	-
Inventory	-	-	-	-	-
 Total assets	 \$ 7,304	 \$ 24,748	 \$ 2,310,817	 \$ 311,617	 \$ 86,153
 LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 118,226	\$ -	\$ 3,683
Accrued payroll and benefits	-	-	17,098	-	-
Due to other funds	-	-	-	-	-
Deferred taxes	-	-	-	-	-
Deferred revenue	-	24,748	2,175,493	-	-
 Total liabilities	 -	 24,748	 2,310,817	 -	 3,683
 FUND BALANCE					
Reserved	-	-	-	-	-
Unreserved:					
Designated for subsequent year	7,272	-	-	311,498	67,559
Undesignated	32	-	-	119	14,911
 Total fund balance	 7,304	 -	 -	 311,617	 82,470
 Total liabilities and fund balance	 \$ 7,304	 \$ 24,748	 \$ 2,310,817	 \$ 311,617	 \$ 86,153

Yucca Mtn			PETT		County		Beatty	
Public Safety	Assessor Technology	Impact Fees	Health Fund	Owned Building	Room Tax			
\$ 215,745	\$ 714,768	\$ 5,989,245	\$ 2,236,237	\$ 459,404	\$ 124,103			
1,173	3,084	30,694	12,403	2,464	583			
					4,654			
-	-	-	-	-	-			
-	-	-	-	-	-			
-	-	-	-	-	-			
-	-	-	-	-	-			
-	-	-	-	-	-			
-	-	-	-	-	-			
-	-	-	-	-	-			
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\$ 216,918	\$ 717,852	\$ 6,019,939	\$ 2,248,640	\$ 461,868	\$ 129,340			
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>			
\$ 1,030	\$ 1,070	\$ -	\$ -	\$ 557	\$ 5,084			
-	-	-	-	-	1,796			
-	-	-	-	-	-			
-	-	-	-	-	-			
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215,888	-	-	-	-	-			
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216,918	1,070	-	-	557	6,880			
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>			
-	234,240	6,019,939	2,248,640	461,311	105,701			
-	482,542	-	-	-	16,759			
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-	716,782	6,019,939	2,248,640	461,311	122,460			
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>			
\$ 216,918	\$ 717,852	\$ 6,019,939	\$ 2,248,640	\$ 461,868	\$ 129,340			

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
June 30, 2010 (Page 5 of 5)
(With Comparative Actual Amounts for June 30, 2009)

	Compensated Absences	Renewable Energy	Trust Property Costs	Drug Court Proceeds	Clerk Technology
ASSETS					
Pooled cash and investments	\$ 213,722	\$ 406,389	\$ 133,356	\$ 144,287	\$ 1,067
Interest receivable	1,097	2,088	537	-	3
Taxes receivable	-	-	-	-	-
Due from other governments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Due from others	-	1,560	-	-	-
Prepays	-	-	-	-	-
Due from other funds	-	-	-	-	-
Inventory	-	-	-	-	-
 Total assets	 \$ 214,819	 \$ 410,037	 \$ 133,893	 \$ 144,287	 \$ 1,070
LIABILITIES					
Accounts payable	\$ -	\$ 37,967	\$ 196	\$ 22,230	\$ -
Accrued payroll and benefits	-	-	3,623	-	-
Due to other funds	-	-	-	-	-
Deferred taxes	-	-	-	-	-
Deferred revenue	-	-	-	-	-
 Total liabilities	 -	 37,967	 3,819	 22,230	 -
FUND BALANCE					
Reserved	-	-	-	-	-
Unreserved:					
Designated for subsequent year	5,288	372,070	50,686	122,057	1,070
Undesignated	209,531	-	79,388	-	-
 Total fund balance	 214,819	 372,070	 130,074	 122,057	 1,070
 Total liabilities and fund balance	 \$ 214,819	 \$ 410,037	 \$ 133,893	 \$ 144,287	 \$ 1,070

Totals	
2010	2009
\$ 36,255,309	\$ 33,767,827
164,726	225,514
288,923	251,268
1,800,023	2,129,810
277,085	165,704
12,278	301
7,598	-
-	571
<u>52,365</u>	<u>44,442</u>
<u>\$ 38,858,307</u>	<u>\$ 36,585,437</u>
\$ 1,095,598	\$ 1,532,408
452,831	418,008
45,856	52,311
240,974	218,324
<u>3,758,326</u>	<u>3,116,554</u>
<u>5,593,585</u>	<u>5,337,605</u>
1,336,687	100,000
30,247,626	25,596,594
<u>1,680,409</u>	<u>5,551,238</u>
<u>33,264,722</u>	<u>31,247,832</u>
<u>\$ 38,858,307</u>	<u>\$ 36,585,437</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2010 (Page 1 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	Road	Streets and Highways	Special Fuel Tax	Public Transit
Revenues:				
Taxes	\$ 77,667	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	3,596,536	801,822	1,526	976,880
Charges for services	295,127	-	-	-
Fines and forfeitures	-	-	-	-
Other	370,696	26,175	946	52,255
Total revenues	<u>4,340,026</u>	<u>827,997</u>	<u>2,472</u>	<u>1,029,135</u>
Expenditures:				
Current:				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	4,850,291	-	-	9,171
Health and sanitation	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Intergovernmental	-	-	-	-
Total expenditures	<u>4,850,291</u>	<u>-</u>	<u>-</u>	<u>9,171</u>
Excess (deficiency) of revenues over expenditures	<u>(510,265)</u>	<u>827,997</u>	<u>2,472</u>	<u>1,019,964</u>
Other financing sources (uses):				
Operating transfers in	1,863,976	-	-	-
Operating transfers out	-	(239,811)	(946)	(1,700,886)
Total other financing sources (uses)	<u>1,863,976</u>	<u>(239,811)</u>	<u>(946)</u>	<u>(1,700,886)</u>
Net change in fund balance	1,353,711	588,186	1,526	(680,922)
Fund balance:				
Beginning of year	<u>1,412,572</u>	<u>1,051,862</u>	<u>22,693</u>	<u>2,871,126</u>
End of year	<u>\$ 2,766,283</u>	<u>\$ 1,640,048</u>	<u>\$ 24,219</u>	<u>\$ 2,190,204</u>

Agricultural Extension	Airport	Ambulance and Health	Medical and General Indigent	Dedicated County Medical Indigent	Museum	County Law Library
\$ 246,084	\$ -	\$ -	\$ 1,099,428	\$ 330,436	\$ 191,602	\$ -
-	-	163,125	-	-	-	-
9,563	842	-	273,756	85	49	-
-	31,150	440,426	-	-	-	45,990
-	-	-	-	-	-	-
-	-	12,287	26,314	5,029	-	-
<u>255,647</u>	<u>31,992</u>	<u>615,838</u>	<u>1,399,498</u>	<u>335,550</u>	<u>191,651</u>	<u>45,990</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	81,148
-	-	-	-	-	-	-
-	33,844	-	-	-	-	-
-	-	496,548	-	-	-	-
-	-	-	1,289,924	357,555	-	-
-	-	-	-	-	150,172	-
228,857	-	-	-	-	-	-
-	-	60,000	-	96,654	-	-
<u>228,857</u>	<u>33,844</u>	<u>556,548</u>	<u>1,289,924</u>	<u>454,209</u>	<u>150,172</u>	<u>81,148</u>
-	-	-	-	-	-	-
<u>26,790</u>	<u>(1,852)</u>	<u>59,290</u>	<u>109,574</u>	<u>(118,659)</u>	<u>41,479</u>	<u>(35,158)</u>
-	-	-	-	60,000	-	39,000
-	-	(11,553)	(60,000)	-	-	-
-	-	(11,553)	(60,000)	60,000	-	39,000
26,790	(1,852)	47,737	49,574	(58,659)	41,479	3,842
<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>
<u>\$ 149,158</u>	<u>\$ 31,375</u>	<u>\$ 406,650</u>	<u>\$ 66,047</u>	<u>\$ 132,040</u>	<u>\$ 124,477</u>	<u>\$ (2,210)</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2010 (Page 2 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	Manhattan Town	Beatty Town	Gabbs Town	Amargosa Valley Town
Revenues:				
Taxes	\$ 6,322	\$ 36,301	\$ 34,364	\$ 139,764
Licenses and permits	860	17,655	3,859	3,095
Intergovernmental	4,207	317,487	76,666	97,527
Charges for services	-	1,920	37,437	125
Fines and forfeitures	-	42,519	-	7,448
Other	<u>1,387</u>	<u>34,814</u>	<u>14,813</u>	<u>7,763</u>
Total revenues	<u>12,776</u>	<u>450,696</u>	<u>167,139</u>	<u>255,722</u>
Expenditures:				
Current:				
General government	550	175,021	50,264	134,560
Judicial	-	-	-	-
Public safety	1,812	131,376	-	87,896
Public works	1,732	-	55,250	-
Health and sanitation	-	-	5,409	-
Welfare	-	-	-	-
Culture and recreation	4,319	1,723	10,398	1,978
Community support	-	32,892	-	-
Intergovernmental	-	-	-	-
Total expenditures	<u>8,413</u>	<u>341,012</u>	<u>121,321</u>	<u>224,434</u>
Excess (deficiency) of revenues over expenditures	<u>4,363</u>	<u>109,684</u>	<u>45,818</u>	<u>31,288</u>
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	<u>(7,445)</u>	<u>(24,000)</u>
Total other financing sources (uses)	-	-	<u>(7,445)</u>	<u>(24,000)</u>
Net change in fund balance	4,363	109,684	38,373	7,288
Fund balance:				
Beginning of year	<u>37,635</u>	<u>1,079,185</u>	<u>89,912</u>	<u>18,368</u>
End of year	<u>\$ 41,998</u>	<u>\$ 1,188,869</u>	<u>\$ 128,285</u>	<u>\$ 25,656</u>

Amargosa Community Center and Park	Parks and Recreation	Health Clinics	Mining Maps	Juvenile Probation	Forensic Services	Senior Nutrition
\$ 23,679	\$ -	\$ 614,086	\$ -	\$ 1,635,455	\$ -	\$ -
-	-	165	-	36,306	-	202,795
-	-	-	31,395	-	17,498	-
-	-	-	-	22,478	-	-
-	-	25,990	-	37,501	-	-
<u>23,679</u>	<u>-</u>	<u>640,241</u>	<u>31,395</u>	<u>1,731,740</u>	<u>17,498</u>	<u>202,795</u>
			50,453			
			-	-	-	-
			-	1,587,173	105,612	-
			-	-	-	-
		505,343	-	-	-	-
		-	-	-	-	-
31,590	119,744	-	-	-	-	-
4,367	-	-	-	-	-	202,795
-	150,709	-	-	-	-	-
<u>35,957</u>	<u>270,453</u>	<u>505,343</u>	<u>50,453</u>	<u>1,587,173</u>	<u>105,612</u>	<u>202,795</u>
<u>(12,278)</u>	<u>(270,453)</u>	<u>134,898</u>	<u>(19,058)</u>	<u>144,567</u>	<u>(88,114)</u>	<u>-</u>
24,000	162,516	-	-	-	148,500	-
-	-	(25,990)	-	-	-	-
<u>24,000</u>	<u>162,516</u>	<u>(25,990)</u>	<u>-</u>	<u>-</u>	<u>148,500</u>	<u>-</u>
11,722	(107,937)	108,908	(19,058)	144,567	60,386	-
<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>
<u>\$ 10,970</u>	<u>\$ 197,871</u>	<u>\$ 825,964</u>	<u>\$ 74,807</u>	<u>\$ 354,008</u>	<u>\$ 33</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, 2010 (Page 3 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	Justice Court Fines NRS 176	Drug Forfeiture	District Court Improvement	JP Facility Court Assessment
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	46,678	30,434	174,864	63,229
Other	10,696	765	-	18,148
Total revenues	57,374	31,199	174,864	81,377
Expenditures:				
Current:				
General government	-	-	-	-
Judicial	50,347	-	-	302,140
Public safety	-	188,011	-	-
Public works	-	-	-	-
Health and sanitation	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Intergovernmental	-	-	-	-
Total expenditures	50,347	188,011	-	302,140
Excess (deficiency) of revenues over expenditures	7,027	(156,812)	174,864	(220,763)
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers out	(10,696)	-	-	(18,148)
Total other financing sources (uses)	(10,696)	-	-	(18,148)
Net change in fund balance	(3,669)	(156,812)	174,864	(238,911)
Fund balance:				
Beginning of year	349,271	180,592	-	654,474
End of year	\$ 345,602	\$ 23,780	\$ 174,864	\$ 415,563

911 Emergency Medical System	IV - Incentive Fund	Building Department	Grants	Court Collection Fees
\$ 77,754	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
24	55,909	100,000	3,022,894	-
-	-	352,553	-	-
-	-	3,365	-	106,293
9,657	-	14,260	-	-
<u>87,435</u>	<u>55,909</u>	<u>470,178</u>	<u>3,022,894</u>	<u>106,293</u>
 -	 -	 635,023	 262,821	 -
 -	 55,909	 -	 37,700	 77,321
39,340	-	-	475,672	-
-	-	-	2,246,701	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>39,340</u>	<u>55,909</u>	<u>635,023</u>	<u>3,022,894</u>	<u>77,321</u>
 48,095	 -	 (164,845)	 -	 28,972
 (9,657)	 -	 -	 -	 -
<u>(9,657)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
38,438	-	(164,845)	-	28,972
 320,811	 -	 1,395,712	 -	 95,683
<u>\$ 359,249</u>	<u>\$ -</u>	<u>\$ 1,230,867</u>	<u>\$ -</u>	<u>\$ 124,655</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2010 (Page 4 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	PETT Emergency Fund	Recorder Technology	Public Improvement	District Court Technology
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	231,124	-
Intergovernmental	-	-	-	-
Charges for services	-	54,002	-	384
Fines and forfeitures	-	-	-	-
Other	<u>39,358</u>	<u>8,705</u>	<u>64,953</u>	<u>171</u>
Total revenues	<u>39,358</u>	<u>62,707</u>	<u>296,077</u>	<u>555</u>
Expenditures:				
Current:				
General government	7,737	15,760	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	366,458	-
Health and sanitation	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Intergovernmental	-	-	-	-
Total expenditures	<u>7,737</u>	<u>15,760</u>	<u>366,458</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>31,621</u>	<u>46,947</u>	<u>(70,381)</u>	<u>555</u>
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers out	<u>(31,621)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(31,621)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	46,947	(70,381)	555
Fund balance:				
Beginning of year	<u>6,000,000</u>	<u>338,067</u>	<u>3,058,472</u>	<u>6,749</u>
End of year	<u>\$ 6,000,000</u>	<u>\$ 385,014</u>	<u>\$ 2,988,091</u>	<u>\$ 7,304</u>

On-site Oversight	Land Sale	State and County Room Tax	Yucca Mtn Public Safety	Assessor Technology	Impact Fees	PETT Health Fund
\$ -	\$ -	\$ 64,576	\$ -	\$ -	\$ -	\$ -
858,086	-	-	43,813	-	228,098	-
-	-	-	-	280,034	-	-
-	-	-	-	-	-	-
-	12,990	-	-	14,583	75,351	26,930
858,086	12,990	64,576	43,813	294,617	303,449	26,930
858,086	114,173	-	43,813	82,334	3,763	105,969
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	31,723	-	-	-	-
-	-	44,957	-	-	27,761	-
858,086	114,173	76,680	43,813	82,334	31,524	105,969
-	(101,183)	(12,104)	-	212,283	271,925	(79,039)
-	-	-	-	-	-	31,621
-	(12,990)	-	-	-	-	-
-	(12,990)	-	-	-	-	31,621
-	(114,173)	(12,104)	-	212,283	271,925	(47,418)
-	425,790	94,574	-	504,499	5,748,014	2,296,058
\$ -	\$ 311,617	\$ 82,470	\$ -	\$ 716,782	\$ 6,019,939	\$ 2,248,640

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2010 (Page 5 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	County Owned Building	Beatty Room Tax	Compensated Absences	Renewable Energy
Revenues:				
Taxes	\$ -	\$ 64,954	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	121,040
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Other	<u>198,010</u>	<u>1,613</u>	<u>5,643</u>	<u>4,775</u>
Total revenues	<u>198,010</u>	<u>66,567</u>	<u>5,643</u>	<u>125,815</u>
Expenditures:				
Current:				
General government	<u>87,622</u>	-	<u>16,821</u>	<u>37,967</u>
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and sanitation	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	<u>32,098</u>	-	-
Community support	-	<u>23,148</u>	-	-
Intergovernmental	-	-	-	-
Total expenditures	<u>87,622</u>	<u>55,246</u>	<u>16,821</u>	<u>37,967</u>
Excess (deficiency) of revenues over expenditures	<u>110,388</u>	<u>11,321</u>	<u>(11,178)</u>	<u>87,848</u>
Other financing sources (uses):				
Operating transfers in	-	-	<u>100,000</u>	-
Operating transfers out	<u>(9,935)</u>	-	-	<u>(4,775)</u>
Total other financing sources (uses)	<u>(9,935)</u>	-	<u>100,000</u>	<u>(4,775)</u>
Net change in fund balance	<u>100,453</u>	<u>11,321</u>	<u>88,822</u>	<u>83,073</u>
Fund balance:				
Beginning of year	<u>360,858</u>	<u>111,139</u>	<u>125,997</u>	<u>288,997</u>
End of year	<u>\$ 461,311</u>	<u>\$ 122,460</u>	<u>\$ 214,819</u>	<u>\$ 372,070</u>

Trust Property Costs	Drug Court Proceeds	Clerk Technology	Totals	
			2010	2009
\$ -	\$ -	\$ -	\$ 4,642,472	\$ 4,955,958
-	-	-	647,816	1,233,861
-	-	-	10,597,978	9,448,590
-	16,728	464	1,605,233	2,111,922
-	-	-	497,308	1,133,408
128,391	-	14	1,250,983	2,011,959
<u>128,391</u>	<u>16,728</u>	<u>478</u>	<u>19,241,790</u>	<u>20,895,698</u>
82,974	-	-	2,765,711	3,616,104
-	122,145	-	726,710	349,108
-	-	-	2,616,892	3,522,429
-	-	-	7,563,447	6,465,928
-	-	-	1,007,300	983,838
-	-	-	1,647,479	1,935,744
-	-	-	352,022	522,554
-	-	-	523,782	451,497
-	-	-	380,081	558,678
<u>82,974</u>	<u>122,145</u>	<u>-</u>	<u>17,583,424</u>	<u>18,405,880</u>
45,417	(105,417)	478	1,658,366	2,489,818
-	100,000	-	2,529,613	2,423,817
(2,636)	-	-	(2,171,089)	(2,570,836)
<u>(2,636)</u>	<u>100,000</u>	<u>-</u>	<u>358,524</u>	<u>(147,019)</u>
42,781	(5,417)	478	2,016,890	2,342,799
<u>87,293</u>	<u>127,474</u>	<u>592</u>	<u>31,247,832</u>	<u>28,905,033</u>
<u>\$ 130,074</u>	<u>\$ 122,057</u>	<u>\$ 1,070</u>	<u>\$ 33,264,722</u>	<u>\$ 31,247,832</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - ROAD SPECIAL REVENUE FUND (205)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 2,742,759	\$ 508,195
Taxes receivable	5,033	4,353
Due from other governments	461,487	1,176,890
Prepays	4,111	-
Inventory	<u>52,365</u>	<u>44,442</u>
 Total assets	 <u>\$ 3,265,755</u>	 <u>\$ 1,733,880</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 259,113	\$ 102,318
Accrued payroll and benefits	227,757	215,037
Deferred taxes	4,247	3,953
Deferred revenue	<u>8,355</u>	-
 Total liabilities	 <u>499,472</u>	 <u>321,308</u>
 <u>FUND BALANCE</u>		
Reserved:	1,236,687	-
Unreserved:		
Designated for subsequent year	1,389,707	1,412,572
Undesignated	<u>139,889</u>	-
 Total fund balance	 <u>2,766,283</u>	 <u>1,412,572</u>
 Total liabilities and fund balance	 <u>\$ 3,265,755</u>	 <u>\$ 1,733,880</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Revenues:				
Taxes:				
Ad valorem taxes	\$ 73,489	\$ 72,961	\$ (528)	\$ 70,636
Net proceeds of mines	<u>4,526</u>	<u>4,706</u>	<u>180</u>	<u>13,809</u>
Total taxes	<u>78,015</u>	<u>77,667</u>	<u>(348)</u>	<u>84,445</u>
Intergovernmental:				
Motor vehicle fuel tax:				
State \$1.25	846,144	846,147	3	846,147
Optional \$1.75	32,928	32,308	(620)	35,501
Gas tax \$2.35	1,590,756	1,564,278	(26,478)	1,584,753
Optional \$.01	205,355	201,874	(3,481)	197,927
National forest receipts	-	951,908	951,908	963,488
Fish and game in lieu	<u>41</u>	<u>21</u>	<u>(20)</u>	<u>29</u>
Total intergovernmental	<u>2,675,224</u>	<u>3,596,536</u>	<u>921,312</u>	<u>3,627,845</u>
Charges for services:				
Reimbursement from Pahrump	292,954	287,443	(5,511)	335,398
Reimbursement from Tonopah	<u>5,517</u>	<u>7,384</u>	<u>1,867</u>	<u>3,420</u>
Reimbursement from Round Mountain	-	-	-	-
Road signage	<u>5,000</u>	<u>300</u>	<u>(4,700)</u>	<u>7,225</u>
Total charges for services	<u>303,471</u>	<u>295,127</u>	<u>(8,344)</u>	<u>346,043</u>
Other:				
Miscellaneous	-	1,777	1,777	9,416
Sale of fixed assets	-	-	-	3,268
Reimbursement from 1/4 tax	-	-	-	406,496
Reimbursement from solid waste	90,000	-	(90,000)	-
Reimbursement from sign shop	-	-	-	2,112
Reimbursement from other funds	-	345,126	345,126	-
Engineering/inspection fees	1,000	-	(1,000)	635
Encroachment permit fee	60,000	22,592	(37,408)	47,280
Gas reimbursement	<u>2,500</u>	<u>1,201</u>	<u>(1,299)</u>	<u>1,763</u>
Total other	<u>153,500</u>	<u>370,696</u>	<u>217,196</u>	<u>470,970</u>
Total revenues	<u>3,210,210</u>	<u>4,340,026</u>	<u>1,129,816</u>	<u>4,529,303</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Expenditures:				
Public works:				
Salaries and wages	\$ 2,768,601	\$ 2,672,341	\$ 96,260	\$ 2,731,535
Employee benefits	984,294	925,747	58,547	910,888
Services and supplies	3,949,384	924,722	3,024,662	987,317
Capital outlay	2,550,000	327,481	2,222,519	155,724
Total expenditures	10,252,279	4,850,291	5,401,988	4,785,464
 Excess (deficiency) of revenues over expenditures	 (7,042,069)	 (510,265)	 6,531,804	 (256,161)
 Other financing sources (uses):				
Operating transfers in	2,723,115	1,863,976	(859,139)	765,398
 Net change in fund balance	 (4,318,954)	 1,353,711	 5,672,665	 509,237
 Fund balance:				
Beginning of year	4,459,305	1,412,572	(3,046,733)	903,335
 End of year	 \$ 140,351	 \$ 2,766,283	 \$ 2,625,932	 \$ 1,412,572

NYE COUNTY, NEVADA
NONMAJOR FUND - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND(212)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,490,808	\$ 898,036
Interest receivable	8,280	12,679
Due from other governments	<u>140,960</u>	<u>141,147</u>
 Total assets	 <u>\$ 1,640,048</u>	 <u>\$ 1,051,862</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
Accrued payroll and benefits	<u>-</u>	<u>-</u>
 Total liabilities	 <u>-</u>	 <u>-</u>
 <u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	1,546,530	-
Undesignated	<u>93,518</u>	<u>1,051,862</u>
 Total fund balance	 <u>1,640,048</u>	 <u>1,051,862</u>
 Total liabilities and fund balance	 <u>\$ 1,640,048</u>	 <u>\$ 1,051,862</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Revenues:				
Intergovernmental:				
Optional motor vehicle fuel tax	\$ 815,228	\$ 801,822	\$ (13,406)	\$ 786,095
Other:				
Investment income	-	26,175	26,175	50,342
Total revenues	<u>815,228</u>	<u>827,997</u>	<u>12,769</u>	<u>836,437</u>
Expenditures:				
Public works:				
Services and supplies	-	-	-	39,019
Capital outlay	-	-	-	235,196
Total expenditures	-	-	-	<u>274,215</u>
Excess (deficiency) of revenues over expenditures	815,228	827,997	12,769	562,222
Other financing sources (uses):				
Operating transfers out	<u>(1,574,444)</u>	<u>(239,811)</u>	<u>1,334,633</u>	<u>(815,740)</u>
Net change in fund balance	<u>(759,216)</u>	<u>588,186</u>	<u>1,347,402</u>	<u>(253,518)</u>
Fund balance:				
Beginning of year	<u>759,216</u>	<u>1,051,862</u>	<u>292,646</u>	<u>1,305,380</u>
End of year	<u>\$ -</u>	<u>\$ 1,640,048</u>	<u>\$ 1,640,048</u>	<u>\$ 1,051,862</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - SPECIAL FUEL TAX SPECIAL REVENUE FUND(213)
 COMPARATIVE BALANCE SHEETS
 June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 23,827	\$ 22,235
Interest receivable	124	188
Due from other governments	<u>268</u>	<u>270</u>
 Total assets	 <u>\$ 24,219</u>	 <u>\$ 22,693</u>
 <u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	24,219	22,652
Undesignated	<u>-</u>	<u>41</u>
 Total fund balance	 <u>\$ 24,219</u>	 <u>\$ 22,693</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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Revenues:				
Intergovernmental:				
Optional motor vehicle fuel tax	\$ 2,000	\$ 1,526	\$ (474)	\$ 1,497
Other:				
Investment income	-	946	946	864
Total revenues	2,000	2,472	472	2,361
Expenditures:				
Public works:				
Services and supplies	24,652	-	24,652	-
Excess (deficiency) of revenues over expenditures	(22,652)	2,472	25,124	2,361
Other financing sources (uses):				
Operating transfers out	-	(946)	(946)	(864)
Net change in fund balance	(22,652)	1,526	24,178	1,497
Fund balance:				
Beginning of year	22,652	22,693	41	21,196
End of year	\$ -	\$ 24,219	\$ 24,219	\$ 22,693

NYE COUNTY, NEVADA
NONMAJOR FUND - PUBLIC TRANSIT SPECIAL REVENUE FUND (208)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 2,005,664	\$ 2,676,161
Interest receivable	13,894	25,004
Due from other governments	<u>171,038</u>	<u>176,128</u>
 Total assets	 <u>\$ 2,190,596</u>	 <u>\$ 2,877,293</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 392	\$ 6,167
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	2,190,204	697,800
Undesignated	<u>-</u>	<u>2,173,326</u>
 Total fund balance	 <u>2,190,204</u>	 <u>2,871,126</u>
 Total liabilities and fund balance	 <u>\$ 2,190,596</u>	 <u>\$ 2,877,293</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Revenues:				
Intergovernmental:				
Optional 1/4 cent sales tax	\$ 1,166,720	\$ 976,880	\$ (189,840)	\$ 1,058,133
Other:				
Investment income	-	<u>52,255</u>	<u>52,255</u>	<u>101,629</u>
Total revenues	1,166,720	1,029,135	(137,585)	1,159,762
Expenditures:				
Public works:				
Services and supplies	<u>10,990</u>	<u>9,171</u>	<u>1,819</u>	<u>463,556</u>
Excess (deficiency) of revenues over expenditures	1,155,730	1,019,964	(135,766)	696,206
Other financing sources (uses):				
Operating transfers out	<u>(3,497,877)</u>	<u>(1,700,886)</u>	<u>1,796,991</u>	<u>(101,629)</u>
Net change in fund balance	(2,342,147)	(680,922)	1,661,225	594,577
Fund balance:				
Beginning of year	<u>2,342,147</u>	<u>2,871,126</u>	<u>528,979</u>	<u>2,276,549</u>
End of year	<u>\$ -</u>	<u>\$ 2,190,204</u>	<u>\$ 2,190,204</u>	<u>\$ 2,871,126</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AGRICULTURAL EXTENSION SPECIAL REVENUE FUND(215)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 185,853	\$ 148,047
Taxes receivable	15,099	13,060
Due from other governments	1,900	53
Due from others	-	301
Prepays	<u>439</u>	<u>-</u>
Total assets	<u>\$ 203,291</u>	<u>\$ 161,461</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 4,587	\$ 2,949
Accrued payroll and benefits	11,739	11,393
Deferred taxes	12,742	11,860
Deferred revenues	<u>25,065</u>	<u>12,891</u>
Total liabilities	<u>54,133</u>	<u>39,093</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	143,531	121,860
Undesignated	<u>5,627</u>	<u>508</u>
Total fund balance	<u>149,158</u>	<u>122,368</u>
Total liabilities and fund balance	<u>\$ 203,291</u>	<u>\$ 161,461</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Revenues:				
Taxes:				
Ad valorem taxes	\$ 220,521	\$ 219,073	\$ (1,448)	\$ 212,002
Net proceeds of mines	13,579	27,011	13,432	28,536
Total taxes	<u>234,100</u>	<u>246,084</u>	<u>11,984</u>	<u>240,538</u>
Intergovernmental:				
Fish and wildlife	122	63	(59)	87
Other	-	9,500	9,500	5,700
Total intergovernmental	<u>122</u>	<u>9,563</u>	<u>9,441</u>	<u>5,787</u>
Total revenues	<u>234,222</u>	<u>255,647</u>	<u>21,425</u>	<u>246,325</u>
Expenditures:				
Community support:				
Tonopah office:				
Salaries and wages	90,036	85,174	4,862	85,941
Employee benefits	34,003	34,863	(860)	33,199
Services and supplies	54,002	17,715	36,287	16,762
Total Tonopah office	<u>178,041</u>	<u>137,752</u>	<u>40,289</u>	<u>135,902</u>
Pahrump office:				
Salaries and wages	50,292	44,431	5,861	50,377
Employee benefits	18,150	15,209	2,941	18,649
Services and supplies	109,599	31,465	78,134	17,599
Total Pahrump office	<u>178,041</u>	<u>91,105</u>	<u>86,936</u>	<u>86,625</u>
Total expenditures	<u>356,082</u>	<u>228,857</u>	<u>127,225</u>	<u>222,527</u>
Excess (deficiency) of revenues over expenditures	<u>(121,860)</u>	<u>26,790</u>	<u>148,650</u>	<u>23,798</u>
Fund balance:				
Beginning of year	<u>121,860</u>	<u>122,368</u>	<u>508</u>	<u>98,570</u>
End of year	<u>\$ -</u>	<u>\$ 149,158</u>	<u>\$ 149,158</u>	<u>\$ 122,368</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - AIRPORT SPECIAL REVENUE FUND(220)
 COMPARATIVE BALANCE SHEETS
 June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 22,713	\$ 33,622
Due from other governments	235	235
Due from others	<u>10,000</u>	-
 Total assets	 <u>\$ 32,948</u>	 <u>\$ 33,857</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,573	\$ 630
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	19,446	33,227
Undesignated	<u>11,929</u>	-
 Total fund balance	 <u>31,375</u>	 <u>33,227</u>
 Total liabilities and fund balance	 <u>\$ 32,948</u>	 <u>\$ 33,857</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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Revenues:				
Intergovernmental:				
Aviation fuel tax	\$ 500	\$ 842	\$ 342	\$ 857
Charges for services:				
Rent	40,200	31,150	(9,050)	53,525
Total revenues	<u>40,700</u>	<u>31,992</u>	<u>(8,708)</u>	<u>54,382</u>
Expenditures:				
Public Works:				
Services and supplies	40,000	21,120	18,880	27,098
Capital outlay	50,275	12,724	37,551	4,736
Total expenditures	<u>90,275</u>	<u>33,844</u>	<u>56,431</u>	<u>31,834</u>
Excess (deficiency) of revenues over expenditures	(49,575)	(1,852)	47,723	22,548
Fund balance:				
Beginning of year	<u>49,575</u>	<u>33,227</u>	<u>(16,348)</u>	<u>10,679</u>
End of year	<u>\$ -</u>	<u>\$ 31,375</u>	<u>\$ 31,375</u>	<u>\$ 33,227</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - AMBULANCE AND HEALTH SPECIAL REVENUE FUND(225)
 COMPARATIVE BALANCE SHEETS
 June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 386,735	\$ 277,072
Interest receivable	1,916	-
Accounts receivable	277,085	165,704
Prepays	47	-
 Total assets	 <u>\$ 665,783</u>	 <u>\$ 442,776</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 15,946	\$ 5,042
Accrued payroll and benefits	16,520	12,493
Deferred revenue	<u>226,667</u>	<u>66,328</u>
 Total liabilities	 <u>259,133</u>	 <u>83,863</u>
 <u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	293,591	259,097
Undesignated	<u>113,059</u>	<u>99,816</u>
 Total fund balance	 <u>406,650</u>	 <u>358,913</u>
 Total liabilities and fund balance	 <u>\$ 665,783</u>	 <u>\$ 442,776</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009 Actual
Revenues:				
Licenses and permits:				
Special license fees	\$ 113,000	\$ 118,125	\$ 5,125	\$ 112,563
Special registration fees	47,500	45,000	(2,500)	47,688
Total licenses and permits	160,500	163,125	2,625	160,251
Charges for services:				
Ambulance fees	450,000	440,426	(9,574)	516,362
Other:				
Investment income	-	11,553	11,553	10,462
Miscellaneous	-	734	734	46
Total other	-	12,287	12,287	10,508
Total revenues	610,500	615,838	5,338	687,121
Expenditures:				
Health and sanitation:				
Ambulance:				
Salaries and wages	127,000	123,761	3,239	92,181
Employee benefits	13,000	6,333	6,667	17,592
Services and supplies	200,000	195,081	4,919	163,818
Capital outlay	30,000	-	30,000	-
Total administration	370,000	325,175	44,825	273,591
Administration:				
Salaries and wages	115,195	113,477	1,718	104,584
Employee benefits	42,161	41,579	582	37,926
Services and supplies	32,066	16,317	15,749	35,725
Capital outlay	70,000	-	70,000	-
Total administration	259,422	171,373	88,049	178,235
Total health and sanitation	629,422	496,548	132,874	451,826
Intergovernmental				
Total expenditures	60,000	60,000	-	60,000
Excess (deficiency) of revenues over expenditures	(78,922)	59,290	138,212	175,295
Other financing sources (uses):				
Operating transfers in	66	-	(66)	-
Operating transfers out	-	(11,553)	(11,553)	(20,924)
Total other financing sources (uses)	66	(11,553)	(11,619)	(20,924)
Net change in fund balance	(78,856)	47,737	126,593	154,371
Fund balance:				
Beginning of year	259,163	358,913	99,750	204,542
End of year	\$ 180,307	\$ 406,650	\$ 226,343	\$ 358,913

NYE COUNTY, NEVADA
NONMAJOR FUND - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND(230)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 196,380	\$ 238,409
Interest receivable	600	6,695
Taxes receivable	67,441	61,415
Due from other governments	54,221	33,695
Prepaid expenses	<u>82</u>	<u>-</u>
 Total assets	 <u>\$ 318,724</u>	 <u>\$ 340,214</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 32,229	\$ 160,655
Accrued payroll and benefits	27,279	24,868
Deferred taxes	56,916	55,827
Deferred revenue	<u>136,253</u>	<u>82,391</u>
 Total liabilities	 <u>252,677</u>	 <u>323,741</u>
 <u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	1,525	16,473
Undesignated	<u>64,522</u>	<u>-</u>
 Total fund balance	 <u>66,047</u>	 <u>16,473</u>
 Total liabilities and fund balance	 <u>\$ 318,724</u>	 <u>\$ 340,214</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive	2009
			(Negative)	Actual
Revenues:				
Taxes:				
Ad valorem	\$ 985,073	\$ 979,656	\$ (5,417)	\$ 951,528
Net proceeds of mines	60,653	119,772	59,119	126,682
Total taxes	<u>1,045,726</u>	<u>1,099,428</u>	<u>53,702</u>	<u>1,078,210</u>
Intergovernmental:				
Block grants	297,230	186,035	(111,195)	56,194
Rental assistance	14,000	12,870	(1,130)	19,794
Emergency food	17,500	7,468	(10,032)	5,731
Grants	1,500	51,103	49,603	21,531
Senior nutrition	16,000	16,000	-	10,876
Fish and wildlife	673	280	(393)	388
Total intergovernmental	<u>346,903</u>	<u>273,756</u>	<u>(73,147)</u>	<u>114,514</u>
Other:				
Reimbursements	-	12,043	12,043	26,941
Investment income	20,000	10,021	(9,979)	32,857
Miscellaneous	-	4,250	4,250	1,920
Total other	<u>20,000</u>	<u>26,314</u>	<u>6,314</u>	<u>61,718</u>
Total revenues	<u>1,412,629</u>	<u>1,399,498</u>	<u>(13,131)</u>	<u>1,254,442</u>
Expenditures:				
Welfare:				
Salaries and wages	328,232	341,398	(13,166)	313,575
Employee benefits	100,169	105,418	(5,249)	96,881
Services and supplies:				
Regular	70,482	14,382	56,100	23,876
Indigent costs-travel	1,500	2,204	(704)	1,365
Transient costs-travel	1,500	2,456	(956)	1,485
Medical	511,000	545,463	(34,463)	687,181
Burials	20,000	34,589	(14,589)	20,611
Emergency food	14,000	9,480	4,520	9,883
Child care	20,000	2,877	17,123	4,234
Energy assistance	11,500	9,813	1,687	11,608
Senior nutrition	16,000	16,000	-	12,000
Prescriptions	42,874	29,914	12,960	24,655
Vision	200	-	200	-
Dental	35,000	47,820	(12,820)	16,226
Susan Komen-medical	-	121	(121)	-
CSBG supplies	144,460	60,355	84,105	-

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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Expenditures (Continued):				
Welfare (Continued):				
Services and supplies (continued):				
Rental assistance	\$ 24,500	\$ 31,164	\$ (6,664)	\$ 24,515
Sexual assault victims	15,000	15,603	(603)	14,476
Prisoner medical	-	2,229	(2,229)	-
Transportation	14,835	18,140	(3,305)	10,073
Other	1,000	498	502	2,525
Capital outlay	-	-	-	-
Total expenditures	<u>1,372,252</u>	<u>1,289,924</u>	<u>82,328</u>	<u>1,275,169</u>
Excess (deficiency) of revenues over expenditures	<u>40,377</u>	<u>109,574</u>	<u>69,197</u>	<u>(20,727)</u>
Other financing sources (uses):				
Operating transfers in	8,905	-	(8,905)	-
Operating transfers out	<u>(335,846)</u>	<u>(60,000)</u>	<u>275,846</u>	<u>(600,000)</u>
Total other financing sources (uses):	<u>(326,941)</u>	<u>(60,000)</u>	<u>266,941</u>	<u>(600,000)</u>
Net change in fund balance	<u>(286,564)</u>	<u>49,574</u>	<u>336,138</u>	<u>(620,727)</u>
Fund balance:				
Beginning of year	<u>286,564</u>	<u>16,473</u>	<u>(270,091)</u>	<u>637,200</u>
End of year	<u>\$ -</u>	<u>\$ 66,047</u>	<u>\$ 66,047</u>	<u>\$ 16,473</u>

NYE COUNTY, NEVADA
NONMAJOR FUND-DEDICATED COUNTY MEDICAL INDIGENT SPECIAL REVENUE FUND(231)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 273,064	\$ 1,001,058
Interest receivable	2,381	3,292
Taxes receivable	20,333	17,587
Due from other governments	-	70
 Total assets	 \$ 295,778	 \$ 1,022,007
<u>LIABILITIES</u>		
Accounts payable	\$ 113,749	\$ 798,452
Deferred taxes	17,160	15,972
Deferred revenue	32,829	16,884
 Total liabilities	 163,738	 831,308
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	-	153,821
Undesignated	132,040	36,878
 Total fund balance	 132,040	 190,699
 Total liabilities and fund balance	 \$ 295,778	 \$ 1,022,007

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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Revenues:				
Taxes:				
Ad valorem	\$ 296,989	\$ 295,059	\$ (1,930)	\$ 285,674
Net proceeds of mines	18,286	35,377	17,091	37,376
Total taxes	315,275	330,436	15,161	323,050
Intergovernmental:				
Fish and wildlife	164	85	(79)	117
Other:				
Investment income	10,000	5,029	(4,971)	19,876
Total revenues	<u>325,439</u>	<u>335,550</u>	<u>10,111</u>	<u>343,043</u>
Expenditures:				
Welfare:				
Services and supplies	346,251	357,555	(11,304)	660,575
Intergovernmental:				
Payments to state	133,009	96,654	36,355	133,009
Total expenditures	<u>479,260</u>	<u>454,209</u>	<u>25,051</u>	<u>793,584</u>
Excess (deficiency) of revenues over expenditures	(153,821)	(118,659)	35,162	(450,541)
Other financing sources (uses):				
Operating transfer in	-	60,000	60,000	600,000
Net change in fund balance	(153,821)	(58,659)	95,162	149,459
Fund balance:				
Beginning of year	<u>153,821</u>	<u>190,699</u>	<u>36,878</u>	<u>41,240</u>
End of year	<u>\$ -</u>	<u>\$ 132,040</u>	<u>\$ 132,040</u>	<u>\$ 190,699</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - MUSEUM SPECIAL REVENUE FUND(235)
 COMPARATIVE BALANCE SHEETS
 June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 151,646	\$ 98,529
Taxes receivable	11,777	9,446
Due from other governments	<u>—</u>	<u>42</u>
 Total assets	 <u>\$ 163,423</u>	 <u>\$ 108,017</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,241	\$ 881
Accrued payroll and benefits	8,019	5,417
Deferred taxes	9,939	8,565
Deferred revenue	<u>19,747</u>	<u>10,156</u>
 Total liabilities	 38,946	 25,019
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	<u>124,477</u>	<u>82,998</u>
 Total liabilities and fund balance	 <u>\$ 163,423</u>	 <u>\$ 108,017</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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Revenues:				
Taxes:				
Ad valorem	\$ 171,857	\$ 170,322	\$ (1,535)	\$ 164,148
Net proceeds of mines	<u>10,592</u>	<u>21,280</u>	<u>10,688</u>	<u>22,449</u>
Total taxes	182,449	191,602	9,153	186,597
Intergovernmental:				
Fish and wildlife	<u>-</u>	<u>49</u>	<u>49</u>	<u>102</u>
Total revenues	182,449	191,651	9,202	186,699
Expenditures:				
Culture and recreation:				
Tonopah museum:				
Salaries and wages	97,639	54,912	42,727	50,203
Employee benefits	24,927	20,183	4,744	23,277
Services and supplies	<u>16,776</u>	<u>19,441</u>	<u>(2,665)</u>	<u>16,409</u>
Total Tonopah museum	139,342	94,536	44,806	89,889
Pahrump museum:				
Salaries and wages	52,000	37,225	14,775	30,560
Employee benefits	6,801	9,409	(2,608)	14,202
Services and supplies	80,540	9,002	71,538	11,045
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Pahrump museum	<u>139,341</u>	<u>55,636</u>	<u>83,705</u>	<u>55,807</u>
Total expenditures	278,683	150,172	128,511	145,696
Excess (deficiency) of revenues over expenditures	(96,234)	41,479	137,713	41,003
Fund balance:				
Beginning of year	<u>96,234</u>	<u>82,998</u>	<u>(13,236)</u>	<u>41,995</u>
End of year	<u>\$ -</u>	<u>\$ 124,477</u>	<u>\$ 124,477</u>	<u>\$ 82,998</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY LAW LIBRARY SPECIAL REVENUE FUND(273)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 4,726	<u>\$ 9,721</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 6,936	\$ 15,773
<u>FUND BALANCE</u>		
Unreserved:		
Undesignated	<u>(2,210)</u>	<u>(6,052)</u>
Total liabilities and fund balance	<u>\$ 4,726</u>	<u>\$ 9,721</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Revenues:				
Charges for services:				
Clerk fees	\$ 45,000	\$ 45,990	\$ 990	\$ 49,050
Expenditures:				
Judicial:				
Library:				
Services and supplies	<u>84,000</u>	<u>81,148</u>	<u>2,852</u>	<u>90,113</u>
Excess (deficiency) of revenues over expenditures	(39,000)	(35,158)	3,842	(41,063)
Other financing sources (uses):				
Operating transfers in	<u>39,000</u>	<u>39,000</u>	<u>-</u>	<u>30,000</u>
Net change in fund balance	-	3,842	3,842	(11,063)
Fund balance:				
Beginning of year	-	(6,052)	(6,052)	5,011
End of year	<u>\$ -</u>	<u>\$ (2,210)</u>	<u>\$ (2,210)</u>	<u>\$ (6,052)</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - MANHATTAN TOWN SPECIAL REVENUE FUND(720)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
ASSETS		
Pooled cash and investments	\$ 41,303	\$ 37,171
Interest receivable	214	-
Taxes receivable	266	110
Due from other governments	<u>730</u>	<u>762</u>
 Total assets	 <u>\$ 42,513</u>	 <u>\$ 38,043</u>
 LIABILITIES		
Accounts payable	\$ 249	\$ 309
Deferred taxes	<u>266</u>	<u>99</u>
 Total liabilities	 <u>515</u>	 <u>408</u>
 FUND BALANCE		
Unreserved:		
Designated for subsequent year	38,129	36,401
Undesignated	<u>3,869</u>	<u>1,234</u>
 Total fund balance	 <u>41,998</u>	 <u>37,635</u>
 Total liabilities and fund balance	 <u>\$ 42,513</u>	 <u>\$ 38,043</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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Revenues:				
Property taxes:				
Ad valorem	\$ 4,901	\$ 6,322	\$ 1,421	\$ 5,693
Licenses and permits:				
Gaming licenses	720	540	(180)	630
Liquor licenses	320	320	-	320
Total licenses and permits	<u>1,040</u>	<u>860</u>	<u>(180)</u>	<u>950</u>
Intergovernmental:				
Consolidated taxes	<u>4,848</u>	<u>4,207</u>	<u>(641)</u>	<u>4,652</u>
Other:				
Investment income	<u>-</u>	<u>1,387</u>	<u>1,387</u>	<u>-</u>
Total revenues	<u>10,789</u>	<u>12,776</u>	<u>1,987</u>	<u>11,295</u>
Expenditures:				
General government:				
Services and supplies	4,000	550	3,450	-
Public safety:				
Fire department:				
Services and supplies	6,000	1,812	4,188	360
Public works:				
Services and supplies	10,000	1,732	8,268	1,736
Culture and recreation:				
Television:				
Services and supplies	<u>15,000</u>	<u>4,319</u>	<u>10,681</u>	<u>4,449</u>
Total expenditures	<u>35,000</u>	<u>8,413</u>	<u>26,587</u>	<u>6,545</u>
Excess (deficiency) of revenues over expenditures	<u>(24,211)</u>	<u>4,363</u>	<u>28,574</u>	<u>4,750</u>
Fund balance:				
Beginning of year	<u>36,401</u>	<u>37,635</u>	<u>1,234</u>	<u>32,885</u>
End of year	<u>\$ 12,190</u>	<u>\$ 41,998</u>	<u>\$ 29,808</u>	<u>\$ 37,635</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY TOWN SPECIAL REVENUE FUND(710)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
ASSETS		
Pooled cash and investments	\$ 1,150,330	\$ 1,051,588
Interest receivable	5,792	-
Taxes receivable	604	1,047
Due from other governments	55,120	56,963
Prepays	32	-
 Total assets	 <u>\$ 1,211,878</u>	 <u>\$ 1,109,598</u>
 LIABILITIES		
Accounts payable	\$ 10,917	\$ 16,993
Accrued payroll and benefits	11,541	12,402
Deferred taxes	551	1,018
 Total liabilities	 <u>23,009</u>	 <u>30,413</u>
 FUND BALANCE		
Unreserved:		
Designated for subsequent year	1,161,123	1,069,338
Undesignated	<u>27,746</u>	<u>9,847</u>
 Total fund balance	 <u>1,188,869</u>	 <u>1,079,185</u>
 Total liabilities and fund balance	 <u>\$ 1,211,878</u>	 <u>\$ 1,109,598</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance- Positive (Negative)	2009
	Budget	Actual		Actual
Revenues:				
Taxes:				
Ad valorem	\$ 37,434	\$ 36,301	\$ (1,133)	\$ 35,439
Net proceeds of mines	269	-	(269)	900
Total taxes	<u>37,703</u>	<u>36,301</u>	<u>(1,402)</u>	<u>36,339</u>
Licenses and permits:				
Gaming licenses	15,000	16,335	1,335	19,530
Liquor licenses	900	1,320	420	1,160
Total licenses and permits	<u>15,900</u>	<u>17,655</u>	<u>1,755</u>	<u>20,690</u>
Intergovernmental:				
Consolidated taxes	<u>359,822</u>	<u>317,487</u>	<u>(42,335)</u>	<u>346,789</u>
Charges for services:				
Cemetery receipts	<u>1,000</u>	<u>1,920</u>	<u>920</u>	<u>450</u>
Fines and forfeitures	<u>20,000</u>	<u>42,519</u>	<u>22,519</u>	<u>20,669</u>
Other:				
Investment income	10,000	33,376	23,376	39,006
Miscellaneous	1,000	-	(1,000)	937
Community center	1,500	1,438	(62)	1,293
Total other	<u>12,500</u>	<u>34,814</u>	<u>22,314</u>	<u>41,236</u>
Total revenues	<u>446,925</u>	<u>450,696</u>	<u>3,771</u>	<u>466,173</u>
Expenditures:				
General government:				
Administration:				
Salaries and wages	93,593	74,684	18,909	91,826
Employee benefits	33,538	27,389	6,149	41,212
Services and supplies	90,000	72,948	17,052	58,826
Capital outlay	60,000	-	60,000	-
Total general government	<u>277,131</u>	<u>175,021</u>	<u>102,110</u>	<u>191,864</u>

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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Expenditures (Continued):				
Public safety:				
Fire department:				
Salaries and wages	\$ 57,966	\$ 57,331	\$ 635	\$ 57,317
Employee benefits	31,828	32,139	(311)	35,097
Services and supplies	77,535	41,906	35,629	55,431
Capital outlay	30,000	-	30,000	4,760
Total public safety	197,329	131,376	65,953	152,605
Culture and recreation:				
Television:				
Service and Supplies	3,000	1,723	1,277	1,675
Community support:				
Community center:				
Service and supplies	39,180	32,892	6,288	24,584
Capital outlay	-	-	-	3,931
Total community support	39,180	32,892	6,288	28,515
Total expenditures	516,640	341,012	175,628	374,659
Excess (deficiency) of revenues over expenditures	(69,715)	109,684	179,399	91,514
Fund balance:				
Beginning of year	1,069,338	1,079,185	9,847	987,671
End of year	\$ 999,623	\$ 1,188,869	\$ 189,246	\$ 1,079,185

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS TOWN SPECIAL REVENUE FUND(790)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
ASSETS		
Pooled cash and investments	\$ 124,023	\$ 79,741
Interest receivable	591	-
Taxes receivable	663	1,290
Due from other governments	13,301	13,826
Prepays	533	-
 Total assets	 <u>\$ 139,111</u>	 <u>\$ 94,857</u>
 LIABILITIES		
Accounts payable	\$ 3,377	\$ 2,343
Accrued payroll and benefits	6,786	1,446
Deferred taxes	663	1,156
 Total liabilities	 <u>10,826</u>	 <u>4,945</u>
 FUND BALANCE		
Unreserved:		
Designated for subsequent year	126,934	89,912
Undesignated	1,351	-
 Total fund balance	 <u>128,285</u>	 <u>89,912</u>
 Total liabilities and fund balance	 <u>\$ 139,111</u>	 <u>\$ 94,857</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Revenues:				
Taxes:				
Ad valorem	\$ 25,772	\$ 28,613	\$ 2,841	\$ 24,984
Net proceeds	<u>9,489</u>	<u>5,751</u>	<u>(3,738)</u>	<u>5,641</u>
Total taxes	<u>35,261</u>	<u>34,364</u>	<u>(897)</u>	<u>30,625</u>
Licenses and permits:				
Business licenses	1,400	2,999	1,599	1,669
Gaming licenses	630	540	(90)	720
Liquor licenses	<u>320</u>	<u>320</u>	<u>-</u>	<u>320</u>
Total licenses and permits	<u>2,350</u>	<u>3,859</u>	<u>1,509</u>	<u>2,709</u>
Intergovernmental:				
Consolidated taxes	<u>88,533</u>	<u>76,666</u>	<u>(11,867)</u>	<u>84,271</u>
Charges for services:				
Swimming pool receipts	600	747	147	594
Sanitation	<u>35,000</u>	<u>36,690</u>	<u>1,690</u>	<u>35,877</u>
Total charges for services	<u>35,600</u>	<u>37,437</u>	<u>1,837</u>	<u>36,471</u>
Other:				
Miscellaneous	600	1,172	572	711
Investment income	<u>-</u>	<u>3,641</u>	<u>3,641</u>	<u>-</u>
Donations	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,100</u>
Total other	<u>10,600</u>	<u>14,813</u>	<u>4,213</u>	<u>10,811</u>
Total revenues	<u>172,344</u>	<u>167,139</u>	<u>(5,205)</u>	<u>164,887</u>
Expenditures:				
General government:				
Administration:				
Salaries and wages	40,819	26,860	13,959	26,496
Employee benefits	<u>17,280</u>	<u>14,268</u>	<u>3,012</u>	<u>13,996</u>
Services and supplies	<u>10,500</u>	<u>9,136</u>	<u>1,364</u>	<u>9,133</u>
Total general government	<u>68,599</u>	<u>50,264</u>	<u>18,335</u>	<u>49,625</u>
Public safety:				
Fire department:				
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>317</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009 Actual
Expenditures (Continued):				
Public works:				
Highways and streets:				
Salaries and wages	\$ 38,454	\$ 33,699	\$ 4,755	\$ 441
Employee benefits	15,913	11,750	4,163	45
Services and supplies	<u>10,300</u>	<u>9,801</u>	<u>499</u>	<u>9,865</u>
Total public works	<u>64,667</u>	<u>55,250</u>	<u>9,417</u>	<u>10,351</u>
Health and sanitation:				
Salaries and wages	2,688	2,808	(120)	7,392
Employee benefits	281	281	-	507
Services and supplies	<u>6,200</u>	<u>2,320</u>	<u>3,880</u>	<u>6,361</u>
Total health and sanitation	<u>9,169</u>	<u>5,409</u>	<u>3,760</u>	<u>14,260</u>
Culture and recreation:				
Salaries and wages	8,901	6,266	2,635	4,880
Employee benefits	2,750	705	2,045	631
Services and supplies	<u>9,099</u>	<u>3,427</u>	<u>5,672</u>	<u>4,107</u>
Total culture and recreation	<u>20,750</u>	<u>10,398</u>	<u>10,352</u>	<u>9,618</u>
Total expenditures	<u>163,185</u>	<u>121,321</u>	<u>41,864</u>	<u>84,171</u>
Excess (deficiency) of revenues over expenditures	9,159	45,818	36,659	80,716
Other financing sources (uses):				
Operating transfers out	<u>(10,000)</u>	<u>(7,445)</u>	<u>2,555</u>	<u>(4,625)</u>
Net change in fund balance	<u>(841)</u>	<u>38,373</u>	<u>39,214</u>	<u>76,091</u>
Fund balance:				
Beginning of year	<u>94,525</u>	<u>89,912</u>	<u>(4,613)</u>	<u>13,821</u>
End of year	<u>\$ 93,684</u>	<u>\$ 128,285</u>	<u>\$ 34,601</u>	<u>\$ 89,912</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AMARGOSA VALLEY TOWN SPECIAL REVENUE FUND(701)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 22,260	\$ 16,142
Interest receivable	206	-
Taxes receivable	11,035	5,873
Due from other governments	16,567	17,213
Due from other funds	-	571
 Total assets	 \$ 50,068	 \$ 39,799
<u>LIABILITIES</u>		
Accounts payable	\$ 1,352	\$ 5,334
Accrued payroll and benefits	12,321	10,476
Deferred taxes	10,739	5,621
 Total liabilities	 24,412	 21,431
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	25,656	18,368
Undesignated	-	-
 Total fund balance	 25,656	 18,368
 Total liabilities and fund balance	 \$ 50,068	 \$ 39,799

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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Revenues:				
Taxes:				
Ad valorem	\$ 139,787	\$ 139,260	\$ (527)	\$ 134,685
Net proceeds of mines	12,114	504	(11,610)	7,707
Total taxes	<u>151,901</u>	<u>139,764</u>	<u>(12,137)</u>	<u>142,392</u>
Licenses and permits:				
Gaming licenses	5,500	2,295	(3,205)	6,735
Liquor licenses	1,400	800	(600)	1,320
Total license and permits	<u>6,900</u>	<u>3,095</u>	<u>(3,805)</u>	<u>8,055</u>
Intergovernmental:				
Consolidated taxes	109,240	95,456	(13,784)	104,912
Fish and wildlife	-	2,071	2,071	-
Total intergovernmental	<u>109,240</u>	<u>97,527</u>	<u>(11,713)</u>	<u>104,912</u>
Charges for services:				
Photo copies	-	-	-	12
Cemetery	-	125	125	-
Fire collection	-	-	-	24
Total charges for services	<u>-</u>	<u>125</u>	<u>125</u>	<u>36</u>
Fines and forfeitures:				
Court fines	<u>6,000</u>	<u>7,448</u>	<u>1,448</u>	<u>5,327</u>
Other:				
Investment income	-	1,268	1,268	-
Rent	-	5,940	5,940	-
Miscellaneous	<u>5,000</u>	<u>555</u>	<u>(4,445)</u>	<u>2,864</u>
Total other	<u>5,000</u>	<u>7,763</u>	<u>2,763</u>	<u>2,864</u>
Total revenues	<u>279,041</u>	<u>255,722</u>	<u>(23,319)</u>	<u>263,586</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance- Positive (Negative)		2009
	Budget	Actual			Actual
Expenditures:					
General government:					
Administration:					
Salaries and wages	\$ 70,686	\$ 58,592	\$ 12,094	\$ 55,942	
Employee benefits	32,563	29,654	2,909	29,942	
Services and supplies	<u>50,000</u>	<u>46,314</u>	<u>3,686</u>	<u>30,540</u>	
Total general government	<u>153,249</u>	<u>134,560</u>	<u>18,689</u>	<u>116,424</u>	
Public safety:					
Fire department:					
Salaries and wages	52,391	50,713	1,678	52,109	
Employee benefits	31,713	31,684	29	33,782	
Services and supplies	<u>21,500</u>	<u>5,499</u>	<u>16,001</u>	<u>16,070</u>	
Total public safety	<u>105,604</u>	<u>87,896</u>	<u>17,708</u>	<u>101,961</u>	
Culture and recreation:					
Senior citizens:					
Services and supplies	<u>2,000</u>	<u>1,978</u>	<u>22</u>	<u>-</u>	
Total expenditures	<u>260,853</u>	<u>224,434</u>	<u>36,419</u>	<u>218,385</u>	
Excess (deficiency) of revenues over expenditures	18,188	31,288	13,100	45,201	
Other financing sources (uses):					
Operating transfers out	<u>(24,000)</u>	<u>(24,000)</u>	<u>-</u>	<u>(29,598)</u>	
Net change in fund balance	(5,812)	7,288	13,100	15,603	
Fund balance:					
Beginning of year	<u>21,650</u>	<u>18,368</u>	<u>(3,282)</u>	<u>2,765</u>	
End of year	<u>\$ 15,838</u>	<u>\$ 25,656</u>	<u>\$ 9,818</u>	<u>\$ 18,368</u>	

NYE COUNTY, NEVADA
 NONMAJOR FUND - AMARGOSA COMMUNITY CENTER AND PARK SPECIAL REVENUE FUND(703)
 COMPARATIVE BALANCE SHEETS
 June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 11,481	\$ -
Taxes receivable	<u>1,557</u>	<u>1,268</u>
 Total assets	 <u>\$ 13,038</u>	 <u>\$ 1,268</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 565
Accrued payroll and benefits	2,068	884
Due to other funds	<u>-</u>	<u>571</u>
 Total liabilities	 2,068	 2,020
<u>FUND BALANCE</u>		
Unreserved:		
Undesignated	<u>10,970</u>	<u>(752)</u>
 Total liabilities and fund balance	 <u>\$ 13,038</u>	 <u>\$ 1,268</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009 Actual
Revenues:				
Taxes:				
Room taxes	\$ 30,000	\$ 23,679	\$ (6,321)	\$ 26,732
Expenditures:				
Culture and recreation:				
Parks:				
Salaries and wages	24,129	19,341	4,788	19,428
Employee benefits	11,816	11,571	245	12,168
Services and supplies	4,000	678	3,322	911
Total culture and recreation	39,945	31,590	8,355	32,507
Community support:				
Services and supplies	18,000	4,367	13,633	7,478
Total expenditures	57,945	35,957	21,988	39,985
Excess (deficiency) of revenues over expenditures	(27,945)	(12,278)	15,667	(13,253)
Other financing sources (uses):				
Operating transfers in	24,000	24,000	-	29,598
Net change in fund balance	(3,945)	11,722	15,667	16,345
Fund balance:				
Beginning of year	4,662	(752)	(5,414)	(17,097)
End of year	\$ 717	\$ 10,970	\$ 10,253	\$ (752)

NYE COUNTY, NEVADA
NONMAJOR FUND - PARK AND RECREATION SPECIAL REVENUE FUND(285)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
ASSETS		
Pooled cash and investments	\$ 197,871	<u>\$ 385,961</u>
LIABILITIES		
Accounts payable	\$ -	<u>\$ 80,153</u>
FUND BALANCE		
Unreserved:		
Designated for subsequent year	-	295,513
Undesignated	<u>197,871</u>	<u>10,295</u>
Total fund balance	<u>197,871</u>	<u>305,808</u>
Total liabilities and fund balance	<u>\$ 197,871</u>	<u>\$ 385,961</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Revenues:				
Other:				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Culture and recreation:				
Parks:				
Services and supplies	102,029	957	101,072	113,446
Capital outlay	366,295	118,787	247,508	143,088
Total culture and recreation	468,324	119,744	348,580	256,534
Intergovernmental	- -	150,709	(150,709)	104,930
Total expenditures	<u>468,324</u>	<u>270,453</u>	<u>197,871</u>	<u>361,464</u>
Excess (deficiency) of revenues over expenditures	(468,324)	(270,453)	197,871	(361,464)
Other financing sources (uses):				
Operating transfers in	162,516	162,516	- -	300,000
Net change in fund balance	(305,808)	(107,937)	197,871	(61,464)
Fund balance:				
Beginning of year	<u>305,808</u>	<u>305,808</u>	- -	<u>367,272</u>
End of year	<u>\$ -</u>	<u>\$ 197,871</u>	<u>\$ 197,871</u>	<u>\$ 305,808</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - HEALTH CLINICS SPECIAL REVENUE FUND(260)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
ASSETS		
Pooled cash and investments	\$ 890,424	\$ 724,550
Interest receivable	4,499	-
Taxes receivable	39,760	34,391
Due from other governments	-	140
 Total assets	 \$ 934,683	 \$ 759,081
 LIABILITIES		
Accounts payable	\$ 896	\$ 3,335
Accrued payroll and benefits	8,264	7,458
Deferred taxes	33,555	31,232
Deferred revenue	66,004	-
 Total liabilities	 108,719	 42,025
 FUND BALANCE		
Unreserved:		
Designated for subsequent year	825,964	669,520
Undesignated	-	47,536
 Total fund balance	 825,964	 717,056
 Total liabilities and fund balance	 \$ 934,683	 \$ 759,081

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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Revenues:				
Taxes:				
Ad valorem	\$ 580,756	\$ 576,904	\$ (3,852)	\$ 558,426
Net proceeds of mines	35,758	37,182	1,424	109,092
Total taxes	<u>616,514</u>	<u>614,086</u>	<u>(2,428)</u>	<u>667,518</u>
Intergovernmental:				
Fish and wildlife	321	165	(156)	229
Other:				
Investment income	5,000	25,990	20,990	24,982
Total revenues	<u>621,835</u>	<u>640,241</u>	<u>18,406</u>	<u>692,729</u>
Expenditures:				
Health and sanitation:				
Public health nurse:				
Salaries and wages	91,625	94,987	(3,362)	95,928
Employee benefits	34,243	34,283	(40)	36,427
Services and supplies	<u>100,000</u>	<u>51,089</u>	<u>48,911</u>	<u>38,749</u>
Total public health nurse	<u>225,868</u>	<u>180,359</u>	<u>45,509</u>	<u>171,104</u>
Amargosa clinic:				
Services and supplies	200,000	201,316	(1,316)	153,851
Beatty clinic:				
Services and supplies	<u>200,000</u>	<u>123,668</u>	<u>76,332</u>	<u>96,187</u>
Total expenditures	<u>625,868</u>	<u>505,343</u>	<u>120,525</u>	<u>421,142</u>
Excess (deficiency) of revenues over expenditures	<u>(4,033)</u>	<u>134,898</u>	<u>138,931</u>	<u>271,587</u>
Other financing sources (uses):				
Operating transfers out	-	(25,990)	(25,990)	(24,982)
Net change in fund balance	(4,033)	108,908	112,941	246,605
Fund balance:				
Beginning of year	<u>669,520</u>	<u>717,056</u>	<u>47,536</u>	<u>470,451</u>
End of year	<u>\$ 665,487</u>	<u>\$ 825,964</u>	<u>\$ 160,477</u>	<u>\$ 717,056</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - MINING MAPS SPECIAL REVENUE FUND(240)
 COMPARATIVE BALANCE SHEETS
 June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 75,912	<u>\$ 97,265</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,105	<u>\$ 3,400</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	46,258	84,185
Undesignated	<u>28,549</u>	<u>9,680</u>
Total fund balance	<u>74,807</u>	<u>93,865</u>
Total liabilities and fund balance	<u>\$ 75,912</u>	<u>\$ 97,265</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Revenues:				
Charges for services:				
Map fees	\$ 25,947	\$ 31,395	\$ 5,448	\$ 35,387
Expenditures:				
General government:				
Services and supplies	119,812	16,133	103,679	34,423
Capital outlay	-	34,320	(34,320)	-
Total expenditures	119,812	50,453	69,359	34,423
Excess (deficiency) of revenues over expenditures	(93,865)	(19,058)	74,807	964
Fund balance:				
Beginning of year	93,865	93,865	-	92,901
End of year	\$ -	\$ 74,807	\$ 74,807	\$ 93,865

NYE COUNTY, NEVADA
NONMAJOR FUND - JUVENILE PROBATION SPECIAL REVENUE FUND(250)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
ASSETS		
Pooled cash and investments	\$ 612,718	\$ 394,815
Taxes receivable	100,659	87,065
Due from other governments	550	442
Prepaids	1,948	-
 Total assets	 <u>\$ 715,875</u>	 <u>\$ 482,322</u>
LIABILITIES		
Accounts payable	\$ 38,935	\$ 46,890
Accrued payroll and benefits	65,885	60,986
Deferred taxes	89,949	79,068
Deferred revenue	167,098	85,937
 Total liabilities	 <u>361,867</u>	 <u>272,881</u>
FUND BALANCE		
Unreserved:		
Designated for subsequent year	354,008	179,722
Undesignated	-	29,719
 Total fund balance	 <u>354,008</u>	 <u>209,441</u>
 Total liabilities and fund balance	 <u>\$ 715,875</u>	 <u>\$ 482,322</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Revenues:				
Taxes:				
Ad valorem	\$ 1,470,240	\$ 1,455,387	\$ (14,853)	\$ 1,413,554
Net proceeds of mines	90,527	180,068	89,541	190,248
Total taxes	<u>1,560,767</u>	<u>1,635,455</u>	<u>74,688</u>	<u>1,603,802</u>
Intergovernmental:				
Grants	17,500	13,315	(4,185)	6,836
Fish and wildlife	500	418	(82)	579
Esmeralda County-reimbursements	-	22,573	22,573	-
Total intergovernmental	<u>18,000</u>	<u>36,306</u>	<u>18,306</u>	<u>7,415</u>
Fines and forfeitures:				
Fines	15,000	12,833	(2,167)	14,975
Restitution fees	15,000	9,645	(5,355)	15,427
Total fines and forfeitures	<u>30,000</u>	<u>22,478</u>	<u>(7,522)</u>	<u>30,402</u>
Other:				
Reimbursements	15,000	8,240	(6,760)	13,018
Miscellaneous	-	7,150	7,150	6,565
Truancy officer	-	18,129	18,129	-
Clerk fees	6,500	3,982	(2,518)	6,737
Total other	<u>21,500</u>	<u>37,501</u>	<u>16,001</u>	<u>26,320</u>
Total revenues	<u>1,630,267</u>	<u>1,731,740</u>	<u>101,473</u>	<u>1,667,939</u>
Expenditures:				
Public safety:				
Protective services:				
Salaries and wages	763,880	692,070	71,810	691,104
Employee benefits	262,148	271,478	(9,330)	268,125
Restitution funds	15,000	9,268	5,732	-
Services and supplies-regular	652,561	505,868	146,693	569,370
Payment to state	110,000	108,489	1,511	109,902
Total expenditures	<u>1,803,589</u>	<u>1,587,173</u>	<u>216,416</u>	<u>1,638,501</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Excess (deficiency) of revenues over expenditures	\$ (173,322)	\$ 144,567	\$ 317,889	\$ 29,438
Other financing sources (uses):				
Operating transfers in	704	-	(704)	-
Net change in fund balance	(172,618)	144,567	317,185	29,438
Fund balance:				
Beginning of year	<u>179,722</u>	<u>209,441</u>	<u>29,719</u>	<u>180,003</u>
End of year	<u>\$ 7,104</u>	<u>\$ 354,008</u>	<u>\$ 346,904</u>	<u>\$ 209,441</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - FORENSIC SERVICES SPECIAL REVENUE FUND(275)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 548	\$ -
<u>LIABILITIES</u>		
Accounts payable	\$ 515	\$ 9,230
Due to other funds	- _____	51,123 _____
Total liabilities	515	60,353
<u>FUND BALANCE</u>		
Unreserved:		
Undesignated	33 _____	(60,353) _____
Total liabilities and fund balance	\$ 548	\$ -

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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance- Positive (Negative)	2009
	Budget	Actual		Actual
Revenues:				
Charges for services:				
Analysis fees	\$ 12,000	\$ 17,498	\$ 5,498	\$ 15,127
Expenditures:				
Public safety:				
Services and supplies	<u>150,000</u>	<u>105,612</u>	<u>44,388</u>	<u>120,990</u>
Excess (deficiency) of revenues over expenditures	(138,000)	(88,114)	49,886	(105,863)
Other financing sources (uses):				
Operating transfers in	<u>138,000</u>	<u>148,500</u>	<u>10,500</u>	<u>100,000</u>
Net change in fund balance	-	60,386	60,386	(5,863)
Fund balance:				
Beginning of year	<u>-</u>	<u>(60,353)</u>	<u>(60,353)</u>	<u>(54,490)</u>
End of year	<u>\$ -</u>	<u>\$ 33</u>	<u>\$ 33</u>	<u>\$ (60,353)</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - SENIOR NUTRITION SPECIAL REVENUE FUND(216)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 29,672	\$ 29,672
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ 29,672	\$ 29,672

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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Revenues:				
Intergovernmental:				
Grants	<u>\$ 202,795</u>	<u>\$ 202,795</u>	<u>\$ -</u>	<u>\$ 175,001</u>
Expenditures:				
Community support:				
Services and supplies	202,795	202,795	-	175,068
Capital outlay	<u>50,268</u>	<u>-</u>	<u>50,268</u>	<u>-</u>
Total expenditures	<u>253,063</u>	<u>202,795</u>	<u>50,268</u>	<u>175,068</u>
Excess (deficiency) of revenues over expenditures	(50,268)	-	50,268	(67)
Fund balance:				
Beginning of year	<u>50,268</u>	<u>29,672</u>	<u>(20,596)</u>	<u>29,739</u>
End of year	<u>\$ -</u>	<u>\$ 29,672</u>	<u>\$ 29,672</u>	<u>\$ 29,672</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - JUSTICE COURT FINES NRS 176 SPECIAL REVENUE FUND(270)
 COMPARATIVE BALANCE SHEETS
 June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 349,475	\$ 350,308
Interest receivable	1,831	-
Prepaid expense	181	-
Due from other governments	<u>74</u>	<u>250</u>
 Total assets	 <u>\$ 351,561</u>	 <u>\$ 350,558</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 5,959	\$ 1,287
 <u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	345,602	335,383
Undesignated	<u>-</u>	<u>13,888</u>
 Total fund balance	 <u>345,602</u>	 <u>349,271</u>
 Total liabilities and fund balance	 <u>\$ 351,561</u>	 <u>\$ 350,558</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Positive (Negative)	2009 Actual
	Budget	Actual		
Revenues:				
Fines and forfeitures:				
Beatty	\$ 15,000	\$ 17,770	\$ 2,770	\$ 16,382
Pahrump	20,000	19,897	(103)	23,739
Tonopah	<u>13,500</u>	<u>9,011</u>	<u>(4,489)</u>	<u>12,560</u>
Total fines and forfeitures	48,500	46,678	(1,822)	52,681
Other:				
Investment income	<u>5,000</u>	<u>10,696</u>	<u>5,696</u>	<u>12,869</u>
Total revenues	<u>53,500</u>	<u>57,374</u>	<u>3,874</u>	<u>65,550</u>
Expenditures:				
Judicial:				
 Justice court:				
Beatty:				
Services and supplies	159,487	9,507	149,980	5,661
Pahrump:				
Service and supplies	103,672	22,247	81,425	8,471
Tonopah:				
Service and supplies	<u>125,724</u>	<u>18,593</u>	<u>107,131</u>	<u>19,169</u>
Total expenditures	<u>388,883</u>	<u>50,347</u>	<u>338,536</u>	<u>33,301</u>
Excess (deficiency) of revenues over expenditures	(335,383)	7,027	342,410	32,249
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>(10,696)</u>	<u>(10,696)</u>	<u>(12,869)</u>
Net change in fund balance	(335,383)	(3,669)	331,714	19,380
Fund balance:				
Beginning of year	<u>335,383</u>	<u>349,271</u>	<u>13,888</u>	<u>329,891</u>
End of year	<u>\$ -</u>	<u>\$ 345,602</u>	<u>\$ 345,602</u>	<u>\$ 349,271</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - DRUG FORFEITURE SPECIAL REVENUE FUND(233)
 COMPARATIVE BALANCE SHEETS
 June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 57,107	\$ 189,185
Interest receivable	513	1,605
Prepaid expense	<u>89</u>	<u>-</u>
 Total assets	 <u>\$ 57,709</u>	 <u>\$ 190,790</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 33,929	\$ 10,198
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year		100,063
Undesignated	<u>23,780</u>	<u>80,529</u>
 Total fund balance	 <u>23,780</u>	 <u>180,592</u>
 Total liabilities and fund balance	 <u>\$ 57,709</u>	 <u>\$ 190,790</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Revenues:				
Fines and forfeitures	\$ 30,433	\$ 30,434	\$ 1	\$ 871,367
Other				
Investment income	-	765	765	17,033
Total revenues	<u>30,433</u>	<u>31,199</u>	<u>766</u>	<u>888,400</u>
Expenditures:				
Public safety:				
Services and supplies	139,877	112,573	27,304	128,389
Capital outlay	<u>71,148</u>	<u>75,438</u>	<u>(4,290)</u>	<u>621,062</u>
Total public safety	<u>211,025</u>	<u>188,011</u>	<u>23,014</u>	<u>749,451</u>
Intergovernmental	-	-	-	-
Total expenditures	<u>211,025</u>	<u>188,011</u>	<u>23,014</u>	<u>749,451</u>
Excess (deficiency) of revenues over expenditures	(180,592)	(156,812)	23,780	138,949
Fund balance:				
Beginning of year	<u>180,592</u>	<u>180,592</u>	-	41,643
End of year	<u>\$ -</u>	<u>\$ 23,780</u>	<u>\$ 23,780</u>	<u>\$ 180,592</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - DISTRICT COURT IMPROVEMENT SPECIAL REVENUE FUND(276)
BALANCE SHEET
June 30, 2010

2010

ASSETS

Pooled cash and investments	\$ <u>174,864</u>
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LIABILITIES

Accounts payable	\$ _____
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FUND BALANCE

Unreserved:

Designated for subsequent year	164,031
Undesignated	<u>10,833</u>

Total fund balance	<u>174,864</u>
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Total liabilities and fund balance	\$ <u>174,864</u>
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NYE COUNTY, NEVADA
NONMAJOR FUND - DISTRICT COURT IMPROVEMENT SPECIAL REVENUE FUND(276)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2010

	2010		Variance-
	Budget	Actual	Positive (Negative)
Revenues:			
Fines and forfeitures	\$ 129,699	\$ 174,864	\$ 45,165
Other			
Investment income	<u>253</u>	<u>-</u>	<u>(253)</u>
Total revenues	129,952	174,864	44,912
Expenditures:			
Judicial:			
Services and supplies	<u>129,699</u>	<u>-</u>	<u>129,699</u>
Excess (deficiency) of revenues over expenditures	253	174,864	174,611
Fund balance:			
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ 253</u>	<u>\$ 174,864</u>	<u>\$ 174,611</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - JP COURT FACILITY ASSESSMENT SPECIAL REVENUE FUND(271)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 438,114	\$ 654,474
Interest receivable	3,080	-
Prepaid expense	<u>448</u>	<u>-</u>
 Total assets	 <u>\$ 441,642</u>	 <u>\$ 654,474</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 26,079	\$ -
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	415,563	590,955
Undesignated	<u>-</u>	<u>63,519</u>
 Total fund balance	 <u>415,563</u>	 <u>654,474</u>
 Total liabilities and fund balance	 <u>\$ 441,642</u>	 <u>\$ 654,474</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance- Positive (Negative)	2009
	Budget	Actual		Actual
Revenues:				
Fines and forfeitures:				
Beatty	\$ 21,000	\$ 22,782	\$ 1,782	\$ 23,215
Pahrump	27,000	27,721	721	32,460
Tonopah	<u>17,000</u>	<u>12,726</u>	<u>(4,274)</u>	<u>17,456</u>
Total fines and forfeitures	65,000	63,229	(1,771)	73,131
Other:				
Investment income	<u>5,000</u>	<u>18,148</u>	<u>13,148</u>	<u>25,498</u>
Total revenues	<u>70,000</u>	<u>81,377</u>	<u>11,377</u>	<u>98,629</u>
Expenditures:				
Judicial:				
 Justice Court:				
Beatty:				
Services and supplies	224,852	785	224,067	8,176
Pahrump:				
Services and supplies	275,084	59,728	215,356	30,117
Capital outlay		235,768	(235,768)	
Tonopah:				
Services and supplies	<u>159,330</u>	<u>5,859</u>	<u>153,471</u>	<u>5,103</u>
Total expenditures	<u>659,266</u>	<u>302,140</u>	<u>357,126</u>	<u>43,396</u>
Excess (deficiency) of revenues over expenditures	(589,266)	(220,763)	368,503	55,233
Other financing sources (uses):				
Operating transfers out		<u>(18,148)</u>	<u>(18,148)</u>	<u>(25,498)</u>
Net change in fund balance	(589,266)	(238,911)	350,355	29,735
Fund balance:				
Beginning of year	<u>633,342</u>	<u>654,474</u>	<u>21,132</u>	<u>624,739</u>
End of year	<u>\$ 44,076</u>	<u>\$ 415,563</u>	<u>\$ 371,487</u>	<u>\$ 654,474</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - 911 MEDICAL EMERGENCY SYSTEM SPECIAL REVENUE FUND(258)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
ASSETS		
Pooled cash and investments	\$ 365,675	\$ 320,393
Interest receivable	1,908	-
Taxes receivable	5,033	4,353
Due from other governments	-	18
 Total assets	 <u>\$ 372,616</u>	 <u>\$ 324,764</u>
 LIABILITIES		
Accounts payable	\$ 765	\$ -
Deferred taxes	4,247	3,953
Deferred revenue	8,355	-
 Total liabilities	 <u>13,367</u>	 <u>3,953</u>
 FUND BALANCE		
Unreserved:		
Designated for subsequent year	359,249	314,709
Undesignated	-	6,102
 Total fund balance	 <u>359,249</u>	 <u>320,811</u>
 Total liabilities and fund balance	 <u>\$ 372,616</u>	 <u>\$ 324,764</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Revenues:				
Taxes:				
Property taxes	\$ 73,539	\$ 73,048	\$ (491)	\$ 70,723
Net proceeds of mines	<u>4,526</u>	<u>4,706</u>	<u>180</u>	<u>13,809</u>
Total taxes	<u>78,065</u>	<u>77,754</u>	<u>(311)</u>	<u>84,532</u>
Intergovernmental:				
Fish and wildlife	41	24	(17)	29
Other:				
Interest	<u>5,000</u>	<u>9,657</u>	<u>4,657</u>	<u>10,898</u>
Total revenues	<u>83,106</u>	<u>87,435</u>	<u>4,329</u>	<u>95,459</u>
Expenditures:				
Public safety:				
Services and supplies	385,815	32,114	353,701	-
Capital outlay	<u>12,000</u>	<u>7,226</u>	<u>4,774</u>	<u>-</u>
Total expenditures	<u>397,815</u>	<u>39,340</u>	<u>358,475</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(314,709)	48,095	362,804	95,459
Other financing sources (uses):				
Operating transfers out	-	(9,657)	(9,657)	(10,898)
Net change in fund balance	(314,709)	38,438	353,147	84,561
Fund balance:				
Beginning of year	<u>314,709</u>	<u>320,811</u>	<u>6,102</u>	<u>236,250</u>
End of year	<u>\$ -</u>	<u>\$ 359,249</u>	<u>\$ 359,249</u>	<u>\$ 320,811</u>

NYE COUNTY, NEVADA
NONMAJOR FUND- EARLY WARNING DRILLING SPECIAL REVENUE FUND(281)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 96,378	\$ 89,621
Interest receivable	<u>487</u>	<u>709</u>
 Total assets	 <u>\$ 96,865</u>	 <u>\$ 90,330</u>
 <u>LIABILITIES</u>		
Deferred revenue	\$ 96,865	\$ 90,330

NYE COUNTY, NEVADA
NONMAJOR FUND - IV-D INCENTIVE SPECIAL REVENUE FUND(277)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2010

	2010		Variance-
	Budget	Actual	Positive (Negative)
Revenues:			
Intergovernmental:			
Child support enhancement	\$ 66,130	\$ 55,909	<u>\$ (10,221)</u>
Expenditures:			
Judicial:			
Services and supplies	19,130	25,024	(5,894)
Capital outlay	<u>47,000</u>	<u>30,885</u>	<u>16,115</u>
Total expenditures	<u>66,130</u>	<u>55,909</u>	<u>10,221</u>
Excess (deficiency) of revenues over expenditures			
Fund balance:			
Beginning of year	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BUILDING DEPARTMENT SPECIAL REVENUE FUND(245)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,256,283	\$ 1,479,699
Interest receivable	6,338	11,078
Prepaid expense	406	-
Due from other governments	<u>25,000</u>	<u>25,000</u>
 Total assets	 <u>\$ 1,288,027</u>	 <u>\$ 1,515,777</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 40,304	\$ 100,996
Accrued payroll and benefits	<u>16,856</u>	<u>19,069</u>
 Total liabilities	 <u>57,160</u>	 <u>120,065</u>
<u>FUND BALANCE</u>		
Reserved:	100,000	100,000
Unreserved:		
Designated for subsequent year	1,130,867	720,606
Unreserved	<u>-</u>	<u>575,106</u>
 Total fund balance	 <u>1,230,867</u>	 <u>1,395,712</u>
 Total liabilities and fund balance	 <u>\$ 1,288,027</u>	 <u>\$ 1,515,777</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009 Actual
Revenues:				
Charges for service:				
Permit fees	\$ 500,000	\$ 314,553	\$ (185,447)	\$ 669,762
Dust control plan fees	69,912	38,000	(31,912)	-
Total charges for services	<u>569,912</u>	<u>352,553</u>	<u>(217,359)</u>	<u>669,762</u>
Fines and forfeitures:				
Dust control fines	7,526	3,365	(4,161)	-
Intergovernmental:				
NDEP air quality	100,000	100,000	-	-
Other:				
Investment income	-	14,260	14,260	26,132
Total revenues	<u>677,438</u>	<u>470,178</u>	<u>(207,260)</u>	<u>695,894</u>
Expenditures:				
General government:				
Salaries and wages	266,089	273,639	(7,550)	252,551
Employee benefits	98,543	95,857	2,686	86,475
Services and supplies	1,090,002	265,527	824,475	437,891
Capital outlay	<u>290,133</u>	<u>-</u>	<u>290,133</u>	<u>-</u>
Total expenditures	<u>1,744,767</u>	<u>635,023</u>	<u>1,109,744</u>	<u>776,917</u>
Excess (deficiency) of revenues over expenditures	(1,067,329)	(164,845)	902,484	(81,023)
Other financing sources (uses):				
Operating transfers out	-	-	-	-
Net change in fund balance	(1,067,329)	(164,845)	902,484	(81,023)
Fund balance:				
Beginning of year	<u>1,070,739</u>	<u>1,395,712</u>	<u>324,973</u>	<u>1,476,735</u>
End of year	<u>\$ 3,410</u>	<u>\$ 1,230,867</u>	<u>\$ 1,227,457</u>	<u>\$ 1,395,712</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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Revenues:				
Taxes - property taxes:	\$ -	\$ -	\$ -	\$ 307,683
Other:				
Investment income	- - -	- - -	- - -	3,676
Total revenues				311,359
Expenditures				
Excess (deficiency) of revenues over expenditures				311,359
Other financing sources (uses):				
Operating transfers out				(374,683)
Net change in fund balance				(63,324)
Fund balance:				
Beginning of year	<u>63,324</u>		<u>(63,324)</u>	<u>63,324</u>
End of year	<u>\$ 63,324</u>	<u>\$ -</u>	<u>\$ (63,324)</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - GRANTS SPECIAL REVENUE FUND(247)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ -	\$ 250,273
Due from other governments	<u>853,576</u>	<u>485,595</u>
 Total assets	 <u>853,576</u>	 <u>735,868</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 241,766	\$ 68,672
Accrued payroll	10,995	8,843
Due to other funds	45,856	-
Deferred revenue	<u>554,959</u>	<u>658,353</u>
 Total liabilities	 853,576	 735,868
 <u>FUND BALANCE</u>		
Unreserved:	-	-
Undesignated	-	-
 Total liabilities and fund balance	 <u>853,576</u>	 <u>735,868</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Revenues:				
Intergovernmental:				
Grant	\$ 1,000,000	\$ 3,022,894	\$ 2,022,894	\$ 1,798,904
Donations	6,982	-	(6,982)	-
Total revenues	<u>1,006,982</u>	<u>3,022,894</u>	<u>2,015,912</u>	<u>1,798,904</u>
Expenditures:				
General government:				
Total general government	422,534	262,821	159,713	53,646
Public safety:				
Total public safety	584,448	475,672	108,776	758,244
Public works:				
Total public works	-	2,246,701	(2,246,701)	781,768
Judicial:				
Total judicial	-	37,700	(37,700)	-
Health and sanitation:				
Total health and sanitation	-	-	-	96,610
Intergovernmental	<u>-</u>	<u>-</u>	<u>-</u>	<u>108,636</u>
Total expenditures	<u>1,006,982</u>	<u>3,022,894</u>	<u>(1,978,212)</u>	<u>1,798,904</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 130,347</u>	<u>\$ 100,189</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,408	\$ 640
Accrued payroll and benefits	<u>4,284</u>	<u>3,866</u>
Total liabilities	<u>5,692</u>	<u>4,506</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	110,904	80,144
Undesignated	<u>13,751</u>	<u>15,539</u>
Total fund balance	<u>124,655</u>	<u>95,683</u>
Total liabilities and fund balance	<u>\$ 130,347</u>	<u>\$ 100,189</u>

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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Revenues:				
Fines and forfeitures:				
Beatty	\$ 14,165	\$ 19,458	\$ 5,293	\$ 12,816
Pahrump	35,000	42,583	7,583	40,492
Tonopah	29,093	40,178	11,085	26,523
District attorney	3,099	4,074	975	-
Total revenues	<u>81,357</u>	<u>106,293</u>	<u>24,936</u>	<u>79,831</u>
Expenditures:				
Judicial:				
Salaries and wages	47,923	47,896	27	46,414
Employee benefits	17,607	17,823	(216)	17,840
Services and supplies	<u>109,015</u>	<u>11,602</u>	<u>97,413</u>	<u>20,697</u>
Total expenditures	<u>174,545</u>	<u>77,321</u>	<u>97,224</u>	<u>84,951</u>
Excess (deficiency) of revenues over expenditures	(93,188)	28,972	122,160	(5,120)
Fund balance:				
Beginning of year	<u>95,683</u>	<u>95,683</u>	-	<u>100,803</u>
End of year	\$ 2,495	\$ 124,655	\$ 122,160	\$ 95,683

NYE COUNTY, NEVADA
 NONMAJOR FUND - PETT EMERGENCY FUND SPECIAL REVENUE FUND(497)
 COMPARATIVE BALANCE SHEETS
 June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 5,969,633	\$ 5,951,998
Interest receivable	<u>30,367</u>	<u>50,330</u>
 Total assets	 <u>\$ 6,000,000</u>	 <u>\$ 6,002,328</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>\$ 6,000,000</u>	 <u>\$ 6,002,328</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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
	\$	\$	\$	\$
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Other:				
Interest	100,000	154,775	54,775	259,350
Unrealized investment gain (loss)	-	(115,417)	(115,417)	67,949
Total other	100,000	39,358	(60,642)	327,299
Total revenues	100,000	39,358	(60,642)	327,299
Expenditures:				
General government				
Services and supplies	100,000	7,737	92,263	12,483
Excess (deficiency) of revenues over expenditures		31,621	31,621	314,816
Other financing sources (uses):				
Operating transfers out	(170,213)	(31,621)	138,592	(314,816)
Net change in fund balance	(170,213)	-	170,213	-
Fund balance:				
Beginning of year	6,170,213	6,000,000	(170,213)	6,000,000
End of year	<u>\$ 6,000,000</u>	<u>\$ 6,000,000</u>	<u>\$ -</u>	<u>\$ 6,000,000</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - RECORDER TECHNOLOGY SPECIAL REVENUE FUND(840)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 383,088	\$ 335,447
Interest receivable	<u>1,926</u>	<u>2,620</u>
Total assets	<u>\$ 385,014</u>	<u>\$ 338,067</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	385,014	325,943
Undesignated	<u>-</u>	<u>12,124</u>
Total fund balance	<u>385,014</u>	<u>338,067</u>
Total liabilities and fund balance	<u>\$ 385,014</u>	<u>\$ 338,067</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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Revenues:				
Charges for services				
Technology fees	\$ 50,000	\$ 54,002	\$ 4,002	\$ 52,488
Other:				
Investment income	<u>5,000</u>	<u>8,705</u>	<u>3,705</u>	<u>11,892</u>
Total revenues	<u>55,000</u>	<u>62,707</u>	<u>7,707</u>	<u>64,380</u>
Expenditures:				
General government:				
Services and supplies	101,883	7,398	94,485	3,885
Capital outlay	<u>280,943</u>	<u>8,362</u>	<u>272,581</u>	<u>-</u>
Total expenditures	<u>382,826</u>	<u>15,760</u>	<u>367,066</u>	<u>3,885</u>
Excess (deficiency) of revenues over expenditures	<u>(327,826)</u>	<u>46,947</u>	<u>374,773</u>	<u>60,495</u>
Fund balance:				
Beginning of year	<u>327,826</u>	<u>338,067</u>	<u>10,241</u>	<u>277,572</u>
End of year	<u>\$ -</u>	<u>\$ 385,014</u>	<u>\$ 385,014</u>	<u>\$ 338,067</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PUBLIC IMPROVEMENT SPECIAL REVENUE FUND(859)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 3,034,447	\$ 3,042,983
Interest receivable	<u>15,877</u>	<u>22,540</u>
 Total assets	 <u>\$ 3,050,324</u>	 <u>\$ 3,065,523</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 62,233	\$ 6,430
Accrued payroll and benefits	<u>-</u>	<u>621</u>
 Total liabilities	 <u>62,233</u>	 <u>7,051</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	2,988,091	2,708,252
Undesignated	<u>-</u>	<u>350,220</u>
 Total fund balance	 <u>2,988,091</u>	 <u>3,058,472</u>
 Total liabilities and fund balance	 <u>\$ 3,050,324</u>	 <u>\$ 3,065,523</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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance- Positive (Negative)	2009
	Budget	Actual		Actual
Revenues:				
Licenses and permits				
Public improvement fees	\$ 500,000	\$ 231,124	\$ (268,876)	\$ 568,864
Other				
Investment income	<u>45,000</u>	<u>64,953</u>	<u>19,953</u>	<u>100,639</u>
Total revenues	<u>545,000</u>	<u>296,077</u>	<u>(248,923)</u>	<u>669,503</u>
Expenditures:				
Public Works:				
Salaries and wages	110,000	-	110,000	46,815
Employee benefits	35,000	-	35,000	15,023
Service and supplies	229,697	137,797	91,900	55,166
Capital outlay	<u>2,500,000</u>	<u>228,661</u>	<u>2,271,339</u>	<u>-</u>
Total expenditures	<u>2,874,697</u>	<u>366,458</u>	<u>2,508,239</u>	<u>117,004</u>
Excess (deficiency) of revenues over expenditures	(2,329,697)	(70,381)	2,259,316	552,499
Other financing sources (uses):				
Operating transfers in	-	-	-	184,005
Net change in fund balance	(2,329,697)	(70,381)	2,259,316	736,504
Fund balance:				
Beginning of year	<u>2,752,095</u>	<u>3,058,472</u>	<u>306,377</u>	<u>2,321,968</u>
End of year	<u>\$ 422,398</u>	<u>\$ 2,988,091</u>	<u>\$ 2,565,693</u>	<u>\$ 3,058,472</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND(841)
 COMPARATIVE BALANCE SHEETS
 June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 7,268	\$ 6,696
Interest receivable	<u>36</u>	<u>53</u>
 Total assets	 <u>\$ 7,304</u>	 <u>\$ 6,749</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ 7,272	\$ 6,749
Undesignated	<u>32</u>	-
 Total fund balance	 <u>\$ 7,304</u>	 <u>\$ 6,749</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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Revenues:				
Charges for services				
Technology fees	\$ 1,500	\$ 384	\$ (1,116)	\$ 936
Other:				
Investment income	<u>100</u>	<u>171</u>	<u>71</u>	<u>237</u>
Total revenues	1,600	555	(1,045)	1,173
Expenditures	<u>8,351</u>	<u>-</u>	<u>8,351</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(6,751)	555	7,306	1,173
Fund balance:				
Beginning of year	<u>6,751</u>	<u>6,749</u>	<u>(2)</u>	<u>5,576</u>
End of year	<u>\$ -</u>	<u>\$ 7,304</u>	<u>\$ 7,304</u>	<u>\$ 6,749</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - YUCCA MOUNTAIN TRANSPORTATION SPECIAL REVENUE FUND(280)
 COMPARATIVE BALANCE SHEETS
 June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 24,622	\$ 23,710
Interest receivable	<u>126</u>	<u>194</u>
 Total assets	 <u>\$ 24,748</u>	 <u>\$ 23,904</u>
<u>LIABILITIES</u>		
Deferred revenue	\$ 24,748	\$ 23,904

NYE COUNTY, NEVADA
NONMAJOR FUND - ON-SITE OVERSIGHT SPECIAL REVENUE FUND(278)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 2,297,859	\$ 1,945,583
Interest receivable	<u>12,958</u>	<u>15,040</u>
 Total assets	 <u>\$ 2,310,817</u>	 <u>\$ 1,960,623</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 118,226	\$
Accrued payroll	17,098	17,126
Deferred revenue	<u>2,175,493</u>	<u>1,943,497</u>
 Total liabilities	 <u>\$ 2,310,817</u>	 <u>\$ 1,960,623</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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Revenues:				
Intergovernmental - Grant	\$ 3,033,579	\$ 858,086	\$ (2,175,493)	\$ 288,146
Expenditures:				
General government:				
Salaries and wages	217,498	214,638	2,860	216,629
Employee benefits	65,348	64,151	1,197	66,058
Services and supplies	2,750,733	579,297	2,171,436	5,459
Total expenditures	<u>3,033,579</u>	<u>858,086</u>	<u>2,175,493</u>	<u>288,146</u>
Excess (deficiency) of revenues over expenditures				
Fund balance:				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

NYE COUNTY, NEVADA
NONMAJOR FUND - LAND SALE SPECIAL REVENUE FUND(269)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 309,965	\$ 453,617
Interest receivable	<u>1,652</u>	-
 Total assets	 <u>\$ 311,617</u>	 <u>\$ 453,617</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 27,707
Accrued payroll	<u>-</u>	<u>120</u>
 Total liabilities	 <u>-</u>	 <u>27,827</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	311,498	186,368
Undesignated	<u>119</u>	<u>239,422</u>
 Total fund balance	 <u>311,617</u>	 <u>425,790</u>
 Total liabilities and fund balance	 <u>\$ 311,617</u>	 <u>\$ 453,617</u>

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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Revenues:				
Other:				
Investment income	\$ -	\$ 12,990	\$ 12,990	\$ 17,992
Expenditures:				
General government:				
Service and supplies	<u>425,790</u>	<u>114,173</u>	<u>311,617</u>	<u>27,708</u>
Excess (deficiency) of revenues over expenditures	(425,790)	(101,183)	324,607	(9,716)
Other financing sources (uses):				
Operating transfers out	- -	(12,990)	(12,990)	(17,992)
Net change in fund balance	(425,790)	(114,173)	311,617	(27,708)
Fund balance:				
Beginning of year	<u>425,790</u>	<u>425,790</u>	- -	<u>453,498</u>
End of year	<u>\$ -</u>	<u>\$ 311,617</u>	<u>\$ 311,617</u>	<u>\$ 425,790</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - STATE AND COUNTY ROOM TAX SPECIAL REVENUE FUND(290)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 81,144	\$ 106,990
Taxes receivable	<u>5,009</u>	<u>5,008</u>
 Total assets	 <u>\$ 86,153</u>	 <u>\$ 111,998</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 3,683	\$ 17,424
 <u>FUND BALANCE</u>	 	
Unreserved:		
Designated for subsequent year	67,559	93,498
Undesignated	<u>14,911</u>	<u>1,076</u>
 Total fund balance	 <u>82,470</u>	 <u>94,574</u>
 Total liabilities and fund balance	 <u>\$ 86,153</u>	 <u>\$ 111,998</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Revenues:				
Room taxes:				
Beatty	\$ 25,000	\$ 27,200	\$ 2,200	\$ 28,079
Pahrump	20,000	20,133	133	20,809
Tonopah	15,000	12,943	(2,057)	13,237
Smoky Valley	1,500	381	(1,119)	1,252
Amargosa	<u>5,000</u>	<u>3,919</u>	<u>(1,081)</u>	<u>4,226</u>
Total revenues	<u>66,500</u>	<u>64,576</u>	<u>(1,924)</u>	<u>67,603</u>
Expenditures:				
Community support:				
Service and supplies	99,040	31,723	67,317	13,409
Intergovernmental:				
Payment to state	<u>58,500</u>	<u>44,957</u>	<u>13,543</u>	<u>46,577</u>
Total expenditures	<u>157,540</u>	<u>76,680</u>	<u>80,860</u>	<u>59,986</u>
Excess (deficiency) of revenues over expenditures	(91,040)	(12,104)	78,936	7,617
Fund balance:				
Beginning of year	<u>93,498</u>	<u>94,574</u>	<u>1,076</u>	<u>86,957</u>
End of year	<u>\$ 2,458</u>	<u>\$ 82,470</u>	<u>\$ 80,012</u>	<u>\$ 94,574</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - YUCCA MOUNTAIN PUBLIC SAFETY SPECIAL REVENUE FUND(279)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 215,745	\$ 129,376
Interest receivable	<u>1,173</u>	<u>-</u>
 Total assets	 <u>\$ 216,918</u>	 <u>\$ 129,376</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 1,030	\$ 2,202
Accrued payroll	-	1,291
Deferred revenue	<u>215,888</u>	<u>125,883</u>
 Total liabilities	 <u>\$ 216,918</u>	 <u>\$ 129,376</u>

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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Revenues:				
Intergovernmental - Grant	\$ 250,883	\$ 43,813	\$ (207,070)	\$ 21,479
Expenditures:				
General government:				
Salaries and wages	-	-	-	4,755
Employee benefits	-	-	-	1,177
Services and supplies	250,883	43,813	207,070	15,547
Total expenditures	<u>250,883</u>	<u>43,813</u>	<u>207,070</u>	<u>21,479</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
Fund balance:				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

NYE COUNTY, NEVADA
NONMAJOR FUND - ASSESSOR TECHNOLOGY SPECIAL REVENUE FUND(842)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 714,768	\$ 501,404
Interest receivable	3,084	2,894
Due from other governments	<u> </u>	<u>201</u>
 Total assets	 <u>\$ 717,852</u>	 <u>\$ 504,499</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,070	\$ <u> </u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	234,240	288,161
Undesignated	<u>482,542</u>	<u>216,338</u>
 Total fund balance	 <u>716,782</u>	 <u>504,499</u>
 Total liabilities and fund balance	 <u>\$ 717,852</u>	 <u>\$ 504,499</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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Revenues:				
Charges for services				
Technology fees	\$ 120,000	\$ 280,034	\$ 160,034	\$ 275,369
Other				
Investment income	5,000	14,583	9,583	12,792
Total revenues	125,000	294,617	169,617	288,161
Expenditures:				
General government:				
Services and supplies	504,499	82,334	422,165	41,752
Capital outlay	-	-	-	-
Total general government	504,499	82,334	422,165	41,752
Excess (deficiency) of revenues over expenditures	(379,499)	212,283	591,782	246,409
Fund balance:				
Beginning of year	504,499	504,499	-	258,090
End of year	\$ 125,000	\$ 716,782	\$ 591,782	\$ 504,499

NYE COUNTY, NEVADA
NONMAJOR FUND - IMPACT FEES SPECIAL REVENUE FUND(210)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 5,989,245	\$ 5,709,640
Interest receivable	<u>30,694</u>	<u>46,438</u>
 Total assets	 <u>\$ 6,019,939</u>	 <u>\$ 5,756,078</u>
<u>LIABILITIES</u>		
Accounts payable	\$ _____	\$ 8,064
 <u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	6,019,939	5,642,410
Undesignated	<u>_____</u>	<u>105,604</u>
 Total fund balance	 <u>6,019,939</u>	 <u>5,748,014</u>
 Total liabilities and fund balance	 <u>\$ 6,019,939</u>	 <u>\$ 5,756,078</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Revenues:				
Licenses and permits				
Police impact fees	\$ 2,500	\$ 9,765	\$ 7,265	\$ 18,770
Parks impact fees	35,000	14,793	(20,207)	28,361
Streets impact fees	420,000	190,573	(229,427)	398,046
Fire impact fees	42,500	12,967	(29,533)	27,165
Total licenses and permits	<u>500,000</u>	<u>228,098</u>	<u>(271,902)</u>	<u>472,342</u>
Other:				
Investment income	-	75,351	75,351	218,553
Total revenues	<u>500,000</u>	<u>303,449</u>	<u>(196,551)</u>	<u>690,895</u>
Expenditures:				
General government:				
Services and supplies	1,000,000	3,763	996,237	32,847
Capital outlay	4,992,410	-	4,992,410	528,238
Total general government	<u>5,992,410</u>	<u>3,763</u>	<u>5,988,647</u>	<u>561,085</u>
Intergovernmental:				
Nye County School District	-	-	-	50,000
Pahrump town	150,000	27,761	122,239	55,526
Total intergovernmental	<u>150,000</u>	<u>27,761</u>	<u>122,239</u>	<u>105,526</u>
Total expenditures	<u>6,142,410</u>	<u>31,524</u>	<u>6,110,886</u>	<u>666,611</u>
Excess (deficiency) of revenues over expenditures	(5,642,410)	271,925	5,914,335	24,284
Other financing sources (uses):				
Operating transfers out	-	-	-	<u>(184,005)</u>
Net change in fund balance	(5,642,410)	271,925	5,914,335	(159,721)
Fund balance:				
Beginning of year	<u>5,642,410</u>	<u>5,748,014</u>	<u>105,604</u>	<u>5,907,735</u>
End of year	<u>\$ -</u>	<u>\$ 6,019,939</u>	<u>\$ 6,019,939</u>	<u>\$ 5,748,014</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - PETT HEALTH FUND SPECIAL REVENUE FUND(495)
 COMPARATIVE BALANCE SHEETS
 June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 2,236,237	\$ 2,280,766
Interest receivable	<u>12,403</u>	<u>15,426</u>
Total assets	<u>\$ 2,248,640</u>	<u>\$ 2,296,192</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 134
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	2,248,640	1,940,525
Undesignated	<u>-</u>	<u>355,533</u>
Total fund balance	<u>2,248,640</u>	<u>2,296,058</u>
Total liabilities and fund balance	<u>\$ 2,248,640</u>	<u>\$ 2,296,192</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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Revenues:				
Other:				
Interest	\$ 46,546	\$ 66,696	\$ 20,150	\$ 76,479
Unrealized investment gain (loss)	—	(39,766)	(39,766)	19,673
 Total revenues	 46,546	 26,930	 (19,616)	 96,152
Expenditures:				
General government				
Services and supplies	445,079	27,436	417,643	14,055
Capital outlay	950,000	78,533	871,467	—
 Total expenditures	 1,395,079	 105,969	 1,289,110	 14,055
 Excess (deficiency) of revenues over expenditures	 (1,348,533)	 (79,039)	 1,269,494	 82,097
Other financing sources (uses):				
Operating transfers in	170,213	31,621	(138,592)	314,816
 Net change in fund balance	 (1,178,320)	 (47,418)	 1,130,902	 396,913
Fund balance:				
Beginning of year	2,296,058	2,296,058	—	1,899,145
 End of year	 \$ 1,117,738	 \$ 2,248,640	 \$ 1,130,902	 \$ 2,296,058

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY OWNED BUILDING SPECIAL REVENUE FUND(261)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 459,404	\$ 359,751
Interest receivable	<u>2,464</u>	<u>2,858</u>
 Total assets	<u>\$ 461,868</u>	<u>\$ 362,609</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 557	\$ 1,751
 <u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	461,311	360,858
Undesignated	<u>-</u>	<u>-</u>
 Total fund balance	<u>461,311</u>	<u>360,858</u>
 Total liabilities and fund balance	<u>\$ 461,868</u>	<u>\$ 362,609</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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Revenues:				
Other:				
Rent	\$ 160,275	\$ 188,075	\$ 27,800	\$ 114,804
Investment income	-	9,935	9,935	12,632
Total revenues	<u>160,275</u>	<u>198,010</u>	<u>37,735</u>	<u>127,436</u>
Expenditures:				
General government:				
Salaries and wages	36,750	32,597	4,153	-
Benefits	18,399	13,960	4,439	-
Services and supplies	90,673	41,065	49,608	19,410
Capital outlay	<u>384,846</u>	-	<u>384,846</u>	<u>3,810</u>
Total expenditures	<u>530,668</u>	<u>87,622</u>	<u>443,046</u>	<u>23,220</u>
Excess (deficiency) of revenues over expenditures	(370,393)	110,388	480,781	104,216
Other financing sources (uses):				
Operating transfers out	-	<u>(9,935)</u>	<u>(9,935)</u>	<u>(12,632)</u>
Net change in fund balance	(370,393)	100,453	470,846	91,584
Fund balance:				
Beginning of year	<u>370,393</u>	<u>360,858</u>	<u>(9,535)</u>	<u>269,274</u>
End of year	<u>\$ -</u>	<u>\$ 461,311</u>	<u>\$ 461,311</u>	<u>\$ 360,858</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY ROOM TAX SPECIAL REVENUE FUND(715)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 124,103	\$ 112,702
Interest receivable	583	953
Taxes receivable	<u>4,654</u>	<u>5,002</u>
 Total assets	 <u>\$ 129,340</u>	 <u>\$ 118,657</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 5,084	\$ 5,985
Accrued payroll	<u>1,796</u>	<u>1,533</u>
 Total liabilities	 <u>6,880</u>	 <u>7,518</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	105,701	111,139
Undesignated	<u>16,759</u>	-
 Total fund balance	 <u>122,460</u>	 <u>111,139</u>
 Total liabilities and fund balance	 <u>\$ 129,340</u>	 <u>\$ 118,657</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Revenues:				
Taxes				
Room taxes	\$ 55,000	\$ 64,954	\$ 9,954	\$ 70,199
Other				
Investment income	<u>2,000</u>	<u>1,613</u>	<u>(387)</u>	<u>3,460</u>
Total revenues	<u>57,000</u>	<u>66,567</u>	<u>9,567</u>	<u>73,659</u>
Expenditures:				
Culture and recreation:				
Museum:				
Salaries and wages	22,840	11,314	11,526	15,005
Employee benefits	2,759	1,195	1,564	3,639
Service and supplies	<u>10,000</u>	<u>4,736</u>	<u>5,264</u>	<u>8,756</u>
Total Museum	<u>35,599</u>	<u>17,245</u>	<u>18,354</u>	<u>27,400</u>
Chamber of Commerce:				
Salaries and wages	12,480	13,135	(655)	10,957
Employee benefits	3,211	3,203	8	7,217
Service and supplies	<u>10,000</u>	<u>(1,485)</u>	<u>11,485</u>	<u>3,571</u>
Total Chamber of Commerce	<u>25,691</u>	<u>14,853</u>	<u>10,838</u>	<u>21,745</u>
Total culture and recreations	<u>61,290</u>	<u>32,098</u>	<u>10,838</u>	<u>49,145</u>
Community support:				
Service and supplies	100,000	23,148	76,852	27,430
Total community support	<u>100,000</u>	<u>23,148</u>	<u>76,852</u>	<u>27,430</u>
Total expenditures	<u>161,290</u>	<u>55,246</u>	<u>87,690</u>	<u>76,575</u>
Excess (deficiency) of revenues				
over expenditures	(104,290)	11,321	97,257	(2,916)
Fund balance:				
Beginning of year	<u>123,752</u>	<u>111,139</u>	<u>(12,613)</u>	<u>114,055</u>
End of year	<u>\$ 19,462</u>	<u>\$ 122,460</u>	<u>\$ 84,644</u>	<u>\$ 111,139</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - COMPENSATED ABSENCES SPECIAL REVENUE FUND(843)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 213,722	\$ 124,986
Interest receivable	<u>1,097</u>	<u>1,011</u>
 Total assets	 <u>\$ 214,819</u>	 <u>\$ 125,997</u>
<u>LIABILITIES</u>		
Accrued payroll	\$ _____	\$ _____
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ 5,288	\$ 123,361
Undesignated	<u>209,531</u>	<u>2,636</u>
 Total fund balance	 <u>\$ 214,819</u>	 <u>\$ 125,997</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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009 Actual
Revenues:				
Other:				
Investment income	\$ 1,000	\$ 5,643	\$ 4,643	\$ 5,241
Expenditures:				
General government:				
Salaries and wages	<u>224,361</u>	<u>16,821</u>	<u>207,540</u>	<u>116,402</u>
Excess (deficiency) of revenues over expenditures	(223,361)	(11,178)	212,183	(111,161)
Other financing sources (uses):				
Operating transfers in	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Net change in fund balance	(123,361)	88,822	212,183	(11,161)
Fund balance:				
Beginning of year	<u>123,361</u>	<u>125,997</u>	<u>2,636</u>	<u>137,158</u>
End of year	<u>\$ -</u>	<u>\$ 214,819</u>	<u>\$ 214,819</u>	<u>\$ 125,997</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - RENEWABLE ENERGY SPECIAL REVENUE FUND(263)
COMPARATIVE BALANCE SHEET
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 406,389	\$ 294,019
Interest receivable	2,088	2,269
Due from others	<u>1,560</u>	<u>—</u>
 Total assets	 <u>\$ 410,037</u>	 <u>\$ 296,288</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 37,967	\$ 7,291
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	372,070	288,525
Undesignated	<u>—</u>	<u>472</u>
 Total fund balance	 <u>372,070</u>	 <u>288,997</u>
 Total liabilities and fund balance	 <u>\$ 410,037</u>	 <u>\$ 296,288</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Revenues:				
Intergovernmental				
Geothermal lease	\$ 119,953	\$ 121,040	\$ 1,087	\$ 21,816
Other				
Investment income	-	4,775	4,775	11,961
Total revenues	119,953	125,815	5,862	33,777
Expenditures:				
General government:				
Services and supplies	<u>408,478</u>	<u>37,967</u>	<u>370,511</u>	<u>174,713</u>
Excess (deficiency) of revenues over expenditures	(288,525)	87,848	376,373	(140,936)
Other financing sources (uses):				
Operating transfers out	-	(4,775)	(4,775)	(11,961)
Net change in fund balance	(288,525)	83,073	371,598	(152,897)
Fund balance:				
Beginning of year	<u>288,525</u>	<u>288,997</u>	<u>472</u>	<u>441,894</u>
End of year	<u>\$ -</u>	<u>\$ 372,070</u>	<u>\$ 372,070</u>	<u>\$ 288,997</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - TRUST PROPERTY COSTS SPECIAL REVENUE FUND(863)
COMPARATIVE BALANCE SHEET
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 133,356	\$ 88,662
Interest receivable	537	-
Due from other governments	-	870
 Total assets	<u>\$ 133,893</u>	<u>\$ 89,532</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 196	\$ 577
Accrued payroll and benefits	3,623	1,662
 Total liabilities	<u>3,819</u>	<u>2,239</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	50,686	21,469
Undesignated	79,388	65,824
 Total fund balance	<u>130,074</u>	<u>87,293</u>
 Total liabilities and fund balance	<u>\$ 133,893</u>	<u>\$ 89,532</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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Revenues:				
Other:				
Tax sale proceeds	\$ 80,000	\$ 124,986	\$ 44,986	\$ 138,686
Investment income	-	2,636	2,636	-
Miscellaneous	-	769	769	1,181
Total revenues	80,000	128,391	48,391	139,867
Expenditures:				
General government:				
Salaries and wages	36,587	36,567	20	32,161
Employee benefits	16,180	17,693	(1,513)	15,075
Services and supplies	48,702	28,714	19,988	40,846
Total general government	101,469	82,974	18,495	88,082
Excess (deficiency) of revenues over expenditures	(21,469)	45,417	66,886	51,785
Other financing sources (uses):				
Operating transfers out	-	(2,636)	(2,636)	-
Net change in fund balance	(21,469)	42,781	64,250	51,785
Fund balance:				
Beginning of year	21,469	87,293	65,824	35,508
End of year	\$ -	\$ 130,074	\$ 130,074	\$ 87,293

NYE COUNTY, NEVADA
NONMAJOR FUND - DRUG COURT PROCEEDS SPECIAL REVENUE FUND(274)
COMPARATIVE BALANCE SHEET
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 144,287</u>	<u>\$ 136,777</u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 22,230</u>	<u>\$ 9,303</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	122,057	83,843
Undesignated	<u> </u>	<u>43,631</u>
Total fund balance	<u>122,057</u>	<u>127,474</u>
Total liabilities and fund balance	<u>\$ 144,287</u>	<u>\$ 136,777</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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Revenues:				
Charges for services:				
Drug court proceeds	\$	16,728	\$	16,728
				\$ 60,341
Expenditures:				
Judicial:				
Services and supplies	<u>183,843</u>	<u>122,145</u>	<u>61,698</u>	<u>97,347</u>
Excess (deficiency) of revenues over expenditures	(183,843)	(105,417)	78,426	(37,006)
Other financing sources (uses):				
Operating transfers in	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(83,843)	(5,417)	78,426	(37,006)
Fund balance:				
Beginning of year	<u>83,843</u>	<u>127,474</u>	<u>43,631</u>	<u>164,480</u>
End of year	<u>\$ -</u>	<u>\$ 122,057</u>	<u>\$ 122,057</u>	<u>\$ 127,474</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - CLERK TECHNOLOGY SPECIAL REVENUE FUND(845)
COMPARATIVE BALANCE SHEET
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,067	\$ 588
Interest receivable	<u>3</u>	<u>4</u>
 Total assets	<u><u>\$ 1,070</u></u>	<u><u>\$ 592</u></u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ -</u>	<u>\$ -</u>
 <u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	1,070	502
Undesignated	<u>-</u>	<u>90</u>
 Total fund balance	<u><u>1,070</u></u>	<u><u>592</u></u>
 Total liabilities and fund balance	<u><u>\$ 1,070</u></u>	<u><u>\$ 592</u></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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Revenues:				
Charges for services:				
Technology fee	\$ 250	\$ 464	\$ 214	\$ 575
Other				
Investment income	-	14	14	17
Total revenues	250	478	228	592
General government:				
Services and supplies	752	-	752	-
Excess (deficiency) of revenues				
over expenditures	(502)	478	980	592
Fund balance:				
Beginning of year	502	592	90	-
End of year	\$ -	\$ 1,070	\$ 1,070	\$ 592

NONMAJOR DEBT SERVICE FUND

The Debt Service fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental sources.

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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Revenues:				
Other				
Investment income	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt service:				
Principal	1,573,622	1,593,622	(20,000)	2,262,887
Interest	<u>274,145</u>	<u>254,145</u>	<u>20,000</u>	<u>356,958</u>
Total expenditures	<u>1,847,767</u>	<u>1,847,767</u>	<u>-</u>	<u>2,619,845</u>
Excess (deficiency) of revenues over expenditures	(1,847,767)	(1,847,767)	-	(2,619,845)
Other financing sources (uses):				
Operating transfers in	<u>1,847,767</u>	<u>1,847,767</u>	<u>-</u>	<u>2,619,845</u>
Net change in fund balance	-	-	-	-
Fund balance:				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

NONMAJOR CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

County fund is used to account for the acquisition and construction of fixed assets in Nye County, Nevada.

County Special, Amargosa Special, Beatty Special, Manhattan Special, and Gabbs Special Ad Valorem funds are used to account for capital acquisition tax levy.

Beatty fund is used to account for the acquisition and construction of fixed assets for the unincorporated town of Beatty, Nevada.

Beatty room tax fund is used to account for $\frac{1}{2}\%$ room tax collected to the Beatty Town Advisory Board for to be used for capital projects for the unincorporated town of Beatty, Nevada.

NYE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUND
COMBINING BALANCE SHEET

June 30, 2010

(With Comparative Totals for June 30, 2009)

	County Capital Projects	County Special Ad Valorem	Amargosa Special Ad Valorem	Beatty Special Ad Valorem
ASSETS				
Pooled cash and investments	\$ 1,155,493	\$ 624,037	\$ 16,413	\$ 106,011
Interest receivable	24,128	2,981	84	546
Taxes receivable	17,817	50,329	-	-
Due from other governments	-	-	-	-
 Total assets	 <u>\$ 1,197,438</u>	 <u>\$ 677,347</u>	 <u>\$ 16,497</u>	 <u>\$ 106,557</u>
LIABILITIES				
Accounts payable	\$ 105,045	\$ 11,933	\$ -	\$ -
Accrued payroll and benefits	-	-	-	-
Deferred taxes	15,036	42,474	-	-
Deferred revenues	<u>29,576</u>	<u>83,549</u>	<u>-</u>	<u>-</u>
 Total liabilities	 <u>149,657</u>	 <u>137,956</u>	 <u>-</u>	 <u>-</u>
FUND BALANCE				
Unreserved:				
Designated for subsequent year	710,735	435,577	16,497	70,112
Undesignated	<u>337,046</u>	<u>103,814</u>	<u>-</u>	<u>36,445</u>
 Total fund balance	 <u>1,047,781</u>	 <u>539,391</u>	 <u>16,497</u>	 <u>106,557</u>
 Total liabilities and fund balance	 <u>\$ 1,197,438</u>	 <u>\$ 677,347</u>	 <u>\$ 16,497</u>	 <u>\$ 106,557</u>

Manhattan Special Ad Valorem	Gabbs Special Ad Valorem	Beatty	Beatty Room Tax	2010	Totals 2009
\$ 16,253	\$ 33,323	\$ 550,023	\$ 81,970	\$ 2,583,523	\$ 3,085,814
84	171	2,822	413	31,229	117,400
-	-	-	931	69,077	80,822
-	-	-	-	-	241
<u>\$ 16,337</u>	<u>\$ 33,494</u>	<u>\$ 552,845</u>	<u>\$ 83,314</u>	<u>\$ 2,683,829</u>	<u>\$ 3,284,277</u>
\$ -	\$ -	\$ -	\$ -	\$ 116,978	\$ 86,057
-	-	-	-	-	34,555
-	-	-	-	57,510	53,529
-	-	-	-	113,125	-
-	-	-	-	<u>287,613</u>	<u>174,141</u>
16,230	33,494	552,121	82,856	1,917,622	2,627,125
107	-	724	458	478,594	483,011
<u>16,337</u>	<u>33,494</u>	<u>552,845</u>	<u>83,314</u>	<u>2,396,216</u>	<u>3,110,136</u>
<u>\$ 16,337</u>	<u>\$ 33,494</u>	<u>\$ 552,845</u>	<u>\$ 83,314</u>	<u>\$ 2,683,829</u>	<u>\$ 3,284,277</u>

NYE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUND
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES

Year Ended June 30, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	County Capital Projects	County Special Ad Valorem	Amargosa Special Ad Valorem	Beatty Special Ad Valorem
Revenues:				
Taxes	\$ 301,253	\$ 777,317	\$ -	\$ -
Intergovernmental	74	209	-	-
Other	<u>60,540</u>	<u>20,091</u>	<u>8,925</u>	<u>2,746</u>
Total revenues	<u>361,867</u>	<u>797,617</u>	<u>8,925</u>	<u>2,746</u>
Expenditures:				
Current:				
General government	26,896	280,239	-	-
Public safety	52,321	-	-	-
Public works	9,646	-	-	-
Judicial	7,365	-	-	-
Culture and recreation	1,841	-	-	-
Community support	410	-	-	-
Intergovernmental	-	96,301	-	-
Capital projects	<u>590,201</u>	<u>881,662</u>	<u>19,000</u>	<u>26,950</u>
Total expenditures	<u>688,680</u>	<u>1,258,202</u>	<u>19,000</u>	<u>26,950</u>
Excess (deficiency) of revenues over expenditures	<u>(326,813)</u>	<u>(460,585)</u>	<u>(10,075)</u>	<u>(24,204)</u>
Other financing sources (uses):				
Operating transfers in	77,481	-	3,529	21,465
Operating transfers out	-	<u>(31,611)</u>	-	-
Total other financing sources (uses)	<u>77,481</u>	<u>(31,611)</u>	<u>3,529</u>	<u>21,465</u>
Net change in fund balance	<u>(249,332)</u>	<u>(492,196)</u>	<u>(6,546)</u>	<u>(2,739)</u>
Fund balance:				
Beginning of year	<u>1,297,113</u>	<u>1,031,587</u>	<u>23,043</u>	<u>109,296</u>
End of year	<u>\$ 1,047,781</u>	<u>\$ 539,391</u>	<u>\$ 16,497</u>	<u>\$ 106,557</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY CAPITAL PROJECTS FUND(490)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,155,493	\$ 1,204,054
Interest receivable	24,128	99,758
Taxes receivable	17,817	15,411
Due from other governments	-	63
 Total assets	 <u>\$ 1,197,438</u>	 <u>\$ 1,319,286</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 105,045	\$ 7,765
Accrued payroll	-	413
Deferred taxes	15,036	13,995
Deferred revenues	29,576	-
 Total liabilities	 <u>149,657</u>	 <u>22,173</u>
 <u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	710,735	1,009,160
Undesignated	337,046	287,953
 Total fund balance	 <u>1,047,781</u>	 <u>1,297,113</u>
 Total liabilities and fund balance	 <u>\$ 1,197,438</u>	 <u>\$ 1,319,286</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance Positive (Negative)	2009 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Ad valorem	\$ 260,236	\$ 284,591	\$ 24,355	\$ 252,806
Net proceeds of mines	16,023	16,662	639	48,893
Total taxes	<u>276,259</u>	<u>301,253</u>	<u>24,994</u>	<u>301,699</u>
Intergovernmental:				
Fish and game	-	74	74	102
Other:				
Investment income	200,000	43,013	(156,987)	9,665
Sale of fixed assets	-	17,527	17,527	-
Total other	<u>200,000</u>	<u>60,540</u>	<u>(139,460)</u>	<u>9,665</u>
Total revenues	<u>476,259</u>	<u>361,867</u>	<u>(114,392)</u>	<u>311,466</u>
Expenditures:				
Current:				
General government	6,000	26,896	(20,896)	6,029
Public safety	-	52,321	(52,321)	63,085
Public works	-	9,646	(9,646)	6,302
Judicial	-	7,365	(7,365)	-
Culture and recreations	-	1,841	(1,841)	-
Community support	-	410	(410)	5,670
Intergovernmental	-	-	-	54,000
Total current	<u>6,000</u>	<u>98,479</u>	<u>(92,479)</u>	<u>135,086</u>
Capital projects:				
General government	1,683,034	155,033	1,528,001	29,702
Public safety	-	120,682	(120,682)	461,157
Public works	-	78,230	(78,230)	33,000
Judicial	-	74,486	(74,486)	41,689
Community support	-	11,275	(11,275)	-
Health and sanitation	-	55,839	(55,839)	-
Culture and recreations	-	-	-	29,661
Intergovernmental	-	94,656	(94,656)	-
Total capital projects	<u>1,683,034</u>	<u>590,201</u>	<u>1,092,833</u>	<u>595,209</u>
Total expenditures	<u>1,689,034</u>	<u>688,680</u>	<u>1,000,354</u>	<u>730,295</u>
Excess (deficiency) of revenues over expenditures	(1,212,775)	(326,813)	885,962	(418,829)
Other financing sources (uses):				
Operating transfers in	-	77,481	77,481	271,322
Net change in fund balance	(1,212,775)	(249,332)	963,443	(147,507)
Fund balance:				
Beginning of year	\$ 1,212,775	\$ 1,297,113	\$ 84,338	\$ 1,444,620
End of year	<u>\$ -</u>	<u>\$ 1,047,781</u>	<u>\$ 1,047,781</u>	<u>\$ 1,297,113</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(491)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 624,037	\$ 1,104,554
Interest receivable	2,981	11,612
Taxes receivable	50,329	64,411
Due from other governments	-	178
 Total assets	 <u>\$ 677,347</u>	 <u>\$ 1,180,755</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 11,933	\$ 75,492
Accrued payroll and benefits	-	34,142
Deferred taxes	42,474	39,534
Deferred revenues	83,549	-
 Total liabilities	 <u>137,956</u>	 <u>149,168</u>
 <u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	435,577	858,154
Undesignated	<u>103,814</u>	<u>173,433</u>
 Total fund balance	 <u>539,391</u>	 <u>1,031,587</u>
 Total liabilities and fund balance	 <u>\$ 677,347</u>	 <u>\$ 1,180,755</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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Revenues:				
Taxes:				
Ad valorem	\$ 735,128	\$ 730,252	\$ (4,876)	\$ 708,405
Net proceeds of mines	<u>45,264</u>	<u>47,065</u>	<u>1,801</u>	<u>138,092</u>
Total taxes	<u>780,392</u>	<u>777,317</u>	<u>(3,075)</u>	<u>846,497</u>
Intergovernmental:				
Fish and wildlife	<u>288</u>	<u>209</u>	<u>(79)</u>	<u>289</u>
Other:				
Investment income	<u>15,000</u>	<u>20,091</u>	<u>5,091</u>	<u>138,577</u>
Total revenues	<u>795,680</u>	<u>797,617</u>	<u>1,937</u>	<u>985,363</u>
Expenditures:				
Current:				
General government	<u>-</u>	<u>280,239</u>	<u>(280,239)</u>	<u>405,961</u>
Intergovernmental:				
Pahrump	<u>37,638</u>	<u>37,638</u>	<u>-</u>	<u>37,809</u>
Round Mountain	<u>26,832</u>	<u>26,832</u>	<u>-</u>	<u>26,954</u>
Tonopah	<u>31,831</u>	<u>31,831</u>	<u>-</u>	<u>31,975</u>
Total intergovernmental	<u>96,301</u>	<u>96,301</u>	<u>-</u>	<u>96,738</u>
Capital projects:				
General government	<u>1,646,412</u>	<u>565,094</u>	<u>1,081,318</u>	<u>273,681</u>
Judicial	<u>-</u>	<u>57,380</u>	<u>(57,380)</u>	<u>-</u>
Public safety	<u>-</u>	<u>252,115</u>	<u>(252,115)</u>	<u>-</u>
Public works	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,927</u>
Health and sanitation	<u>-</u>	<u>7,073</u>	<u>(7,073)</u>	<u>-</u>
Total capital projects	<u>1,646,412</u>	<u>881,662</u>	<u>764,750</u>	<u>325,608</u>
Total expenditures	<u>1,742,713</u>	<u>1,258,202</u>	<u>484,511</u>	<u>828,307</u>
Excess (deficiency) of revenues over expenditures	<u>(947,033)</u>	<u>(460,585)</u>	<u>486,448</u>	<u>157,056</u>
Other financing sources (uses):				
Operating transfers out	<u>(31,612)</u>	<u>(31,611)</u>	<u>1</u>	<u>(31,755)</u>
Net change in fund balance	<u>(978,645)</u>	<u>(492,196)</u>	<u>486,449</u>	<u>125,301</u>
Fund balance:				
Beginning of year	<u>978,645</u>	<u>1,031,587</u>	<u>52,942</u>	<u>906,286</u>
End of year	<u>\$ -</u>	<u>\$ 539,391</u>	<u>\$ 539,391</u>	<u>\$ 1,031,587</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AMARGOSA SPECIAL AD VALOREM CAPITAL PROJECTS FUND(702)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 16,413	\$ 22,886
Interest receivable	<u>84</u>	<u>157</u>
 Total assets	 <u>\$ 16,497</u>	 <u>\$ 23,043</u>
 <u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ 16,497	\$ 21,996
Undesignated	<u>—</u>	<u>1,047</u>
 Total fund balance	 <u>\$ 16,497</u>	 <u>\$ 23,043</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Revenues:				
Other:				
Investment income	\$ 300	\$ 468	\$ 168	\$ 724
Donation	—	8,457	8,457	—
Total other	300	8,925	8,625	724
Expenditures:				
Capital projects	<u>25,467</u>	<u>19,000</u>	<u>6,467</u>	<u>—</u>
Excess (deficiency) of revenues over expenditures	(25,167)	(10,075)	15,092	724
Other financing sources (uses):				
Operating transfers in	<u>3,171</u>	<u>3,529</u>	<u>358</u>	<u>3,545</u>
Net change in fund balance	(21,996)	(6,546)	15,450	4,269
Fund balance:				
Beginning of year	<u>21,996</u>	<u>23,043</u>	<u>1,047</u>	<u>18,774</u>
End of year	<u>\$ —</u>	<u>\$ 16,497</u>	<u>\$ 16,497</u>	<u>\$ 23,043</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(712)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 106,011	\$ 108,588
Interest receivable	<u>546</u>	<u>708</u>
 Total assets	 <u>\$ 106,557</u>	 <u>\$ 109,296</u>
 <u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ 70,112	\$ 105,496
Undesignated	<u>36,445</u>	<u>3,800</u>
 Total fund balance	 <u>\$ 106,557</u>	 <u>\$ 109,296</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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Revenues:				
Other:				
Investment income	\$ 1,000	\$ 2,746	\$ 1,746	\$ 3,432
Expenditures:				
Capital projects:				
General government	<u>123,496</u>	<u>26,950</u>	<u>96,546</u>	-
Excess (deficiency) of revenues over expenditures	(122,496)	(24,204)	98,292	3,432
Other financing sources (uses):				
Operating transfers in	<u>17,000</u>	<u>21,465</u>	<u>4,465</u>	<u>21,563</u>
Net change in fund balance	(105,496)	(2,739)	102,757	24,995
Fund balance:				
Beginning of year	<u>105,496</u>	<u>109,296</u>	<u>3,800</u>	<u>84,301</u>
End of year	<u>\$ -</u>	<u>\$ 106,557</u>	<u>\$ 106,557</u>	<u>\$ 109,296</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND(722)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 16,253	\$ 12,790
Interest receivable	<u>84</u>	<u>78</u>
 Total assets	 <u>\$ 16,337</u>	 <u>\$ 12,868</u>
 <u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ 16,230	\$ 10,683
Undesignated	<u>107</u>	<u>2,185</u>
 Total fund balance	 <u>\$ 16,337</u>	 <u>\$ 12,868</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Revenues:				
Other:				
Investment income	\$ 210	\$ 381	\$ 171	\$ 387
Expenditures:				
Current:				
General government	<u>13,668</u>	-	<u>13,668</u>	-
Excess (deficiency) of revenues over expenditures	(13,458)	381	13,839	387
Other financing sources (uses):				
Operating transfers in	<u>2,775</u>	<u>3,088</u>	<u>313</u>	<u>3,102</u>
Net change in fund balance	(10,683)	3,469	14,152	3,489
Fund balance:				
Beginning of year	<u>10,683</u>	<u>12,868</u>	<u>2,185</u>	<u>9,379</u>
End of year	<u>\$ -</u>	<u>\$ 16,337</u>	<u>\$ 16,337</u>	<u>\$ 12,868</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND(792)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 33,323	\$ 29,097
Interest receivable	<u>171</u>	<u>205</u>
 Total assets	 <u>\$ 33,494</u>	 <u>\$ 29,302</u>
 <u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ 33,494	\$ 26,727
Undesignated	<u>-</u>	<u>2,575</u>
 Total fund balance	 <u>\$ 33,494</u>	 <u>\$ 29,302</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, 2010

(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Revenues:				
Other:				
Investment income	\$ 500	\$ 663	\$ 163	\$ 1,190
Expenditures:				
Capital projects	<u>30,398</u>	-	<u>30,398</u>	<u>11,665</u>
Excess (deficiency) of revenues over expenditures	(29,898)	663	30,561	(10,475)
Other financing sources (uses):				
Operating transfers in	<u>3,171</u>	<u>3,529</u>	<u>358</u>	<u>3,545</u>
Net change in fund balance	(26,727)	4,192	30,919	(6,930)
Fund balance:				
Beginning of year	<u>26,727</u>	<u>29,302</u>	<u>2,575</u>	<u>36,232</u>
End of year	<u>\$ -</u>	<u>\$ 33,494</u>	<u>\$ 33,494</u>	<u>\$ 29,302</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - BEATTY CAPITAL PROJECTS FUND(711)
 COMPARATIVE BALANCE SHEETS
 June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 550,023	\$ 533,788
Interest receivable	<u>2,822</u>	<u>4,333</u>
 Total assets	 <u>\$ 552,845</u>	 <u>\$ 538,121</u>
 <u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ 552,121	\$ 527,801
Undesignated	<u>724</u>	<u>10,320</u>
 Total fund balance	 <u>\$ 552,845</u>	 <u>\$ 538,121</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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
				Actual
Revenues:				
Other:				
Investment income	\$ 10,000	\$ 14,724	\$ 4,724	\$ 20,483
Expenditures:				
Capital projects	<u>537,801</u>	-	<u>537,801</u>	<u>4,228</u>
Excess (deficiency) of revenues over expenditures	(527,801)	14,724	542,525	16,255
Fund balance:				
Beginning of year	<u>527,801</u>	<u>538,121</u>	<u>10,320</u>	<u>521,866</u>
End of year	<u>\$ -</u>	<u>\$ 552,845</u>	<u>\$ 552,845</u>	<u>\$ 538,121</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY ROOM TAX CAPITAL PROJECTS FUND(716)
COMPARATIVE BALANCE SHEETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 81,970	\$ 70,057
Interest receivable	413	549
Taxes receivable	<u>931</u>	<u>1,000</u>
 Total assets	 <u>\$ 83,314</u>	 <u>\$ 71,606</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 2,800
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	82,856	67,108
Undesignated	<u>458</u>	<u>1,698</u>
 Total fund balance	 <u>83,314</u>	 <u>68,806</u>
 Total liabilities and fund balance	 <u>\$ 83,314</u>	 <u>\$ 71,606</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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Revenues:				
Taxes				
Room taxes	\$ 11,000	\$ 13,587	\$ 2,587	\$ 14,231
Other				
Investment income	<u>1,000</u>	<u>921</u>	<u>(79)</u>	<u>2,456</u>
Total revenues	<u>12,000</u>	<u>14,508</u>	<u>2,508</u>	<u>16,687</u>
Expenditures:				
Community Support:				
Current	-	-	-	2,800
Capital outlay	<u>79,108</u>	<u>-</u>	<u>79,108</u>	<u>-</u>
Total expenditures	<u>79,108</u>	<u>-</u>	<u>79,108</u>	<u>2,800</u>
Excess (deficiency) of revenues over expenditures	(67,108)	14,508	81,616	13,887
Fund balance:				
Beginning of year	<u>67,108</u>	<u>68,806</u>	<u>1,698</u>	<u>54,919</u>
End of year	<u>\$ -</u>	<u>\$ 83,314</u>	<u>\$ 83,314</u>	<u>\$ 68,806</u>

NONMAJOR ENTERPRISE FUNDS

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of management is that the costs of providing goods and services be financed or recovered primarily through user charges.

Gabbs Utility Water fund is used to account for revenues and expenses of the water services provided for residents of the unincorporated Town of Gabbs, Nevada.

Gabbs Utility Sewer fund is used to account for revenues and expenses of the sewer services provided for residents of the unincorporated Town of Gabbs, Nevada.

Manhattan Utility Enterprise fund is used to account for revenues and expenses of the water services provided for residents of the unincorporated Town of Manhattan, Nevada.

NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET ASSETS

June 30, 2010

With Comparative Totals for June 30, 2009

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	2010	Totals 2009
ASSETS					
Current:					
Pooled cash and investments	\$ 139,922	\$ -	\$ 66,444	\$ 206,366	\$ 175,750
Interest receivable	832	-	356	1,188	249
Accounts receivable	7,445	934	2,417	10,796	10,530
Prepaid expenses	355	-	-	355	-
Due from sewer fund	45,113	-	-	45,113	13,904
Total current assets	<u>193,667</u>	<u>934</u>	<u>69,217</u>	<u>263,818</u>	<u>200,433</u>
Noncurrent assets:					
Restricted Assets:					
Cash	42,620	-	-	42,620	42,620
Capital assets (net of accumulated depreciation)					
	<u>656,971</u>	<u>1,076,316</u>	<u>657,044</u>	<u>2,390,331</u>	<u>906,141</u>
Total noncurrent assets	<u>699,591</u>	<u>1,076,316</u>	<u>657,044</u>	<u>2,432,951</u>	<u>948,761</u>
Total assets	<u>893,258</u>	<u>1,077,250</u>	<u>726,261</u>	<u>2,696,769</u>	<u>1,149,194</u>
LIABILITIES					
Current:					
Accounts payable	5,981	-	3,441	9,422	2,605
Accrued payroll and benefits	751	-	-	751	2,689
Customer deposits	-	-	165	165	-
Due to water fund	-	45,113	-	45,113	13,904
Bonds payable, current portion	<u>11,703</u>	<u>-</u>	<u>-</u>	<u>11,703</u>	<u>10,899</u>
Total current liabilities	<u>18,435</u>	<u>45,113</u>	<u>3,606</u>	<u>67,154</u>	<u>30,097</u>
Long-term:					
Bonds payable, long-term portion	<u>422,949</u>	<u>-</u>	<u>-</u>	<u>422,949</u>	<u>434,652</u>
Total liabilities	<u>441,384</u>	<u>45,113</u>	<u>3,606</u>	<u>490,103</u>	<u>464,749</u>
NET ASSETS					
Invested in capital assets, net of related debt	222,319	1,076,316	657,044	1,955,679	460,590
Unrestricted	<u>229,555</u>	<u>(44,179)</u>	<u>65,611</u>	<u>250,987</u>	<u>223,855</u>
Total net assets	<u>\$ 451,874</u>	<u>\$1,032,137</u>	<u>\$ 722,655</u>	<u>\$2,206,666</u>	<u>\$ 684,445</u>

NYE COUNTY, NEVADA
NONMAJOR - ENTERPRISE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENSES,
AND CHANGES IN NET ASSETS

Year Ended June 30, 2010

With Comparative Totals for Year Ended June 30, 2009

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	2010	2009
Operating revenues:					
Charges for services	\$ 110,091	\$ 11,193	\$ 49,612	\$ 170,896	\$ 171,006
Operating expenses:					
Salaries and wages	9,250	9,250	-	18,500	17,592
Employee benefits	972	972	-	1,944	3,283
Services and supplies	41,996	5,135	26,972	74,103	63,122
Depreciation	42,521	4,739	10,555	57,815	57,815
Total operating expenses	94,739	20,096	37,527	152,362	141,812
Operating income	15,352	(8,903)	12,085	18,534	29,194
Nonoperating revenues (expenses):					
Interest income	5,494	-	1,750	7,244	644
Grants	-	822,170	136,359	958,529	-
Other income	-	-	5,133	5,133	-
Interest expense	(31,745)	-	-	(31,745)	(32,469)
Total nonoperating revenues (expenses)	(26,251)	822,170	143,242	939,161	(31,825)
Income before transfers	(10,899)	813,267	155,327	957,695	(2,631)
Transfers:					
Operating transfers in	7,445	129,795	427,286	564,526	4,625
Income before capital contributions	(3,454)	943,062	582,613	1,522,221	1,994
Contribution from governmental activities	-	-	-	-	276,250
Change in net assets	(3,454)	943,062	582,613	1,522,221	278,244
Net assets:					
Beginning of year	455,328	89,075	140,042	684,445	406,201
End of year	\$ 451,874	\$ 1,032,137	\$ 722,655	\$ 2,206,666	\$ 684,445

NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING SCHEDULE OF CASH FLOWS
Year Ended June 30, 2010

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Totals 2010	Totals 2009
Cash flows from operating activities:					
Cash received from customers	\$ 110,410	\$ 11,027	\$ 49,358	\$ 170,795	\$ 164,247
Cash paid for salaries and employee benefits	(11,676)	(10,706)	-	(22,382)	(20,899)
Cash paid for services and supplies	(38,175)	(5,135)	(24,331)	(67,641)	(64,679)
Net cash provided by operating activities	<u>60,559</u>	<u>(4,814)</u>	<u>25,027</u>	<u>80,772</u>	<u>78,669</u>
Cash flows from noncapital financing activities:					
Operating transfers in	7,445	129,795	427,286	564,526	4,625
Other	-	-	5,133	5,133	-
Grants	-	822,170	136,359	958,529	-
Due to (from) other funds	(31,209)	31,209	-	-	-
Net cash provided (used) by noncapital financing activities	<u>(23,764)</u>	<u>983,174</u>	<u>568,778</u>	<u>1,528,188</u>	<u>4,625</u>
Cash flows from capital financing activities:					
Purchase of capital assets	-	(978,360)	(563,645)	(1,542,005)	(4,800)
Principal payments - bonds	(10,899)	-	-	(10,899)	(10,151)
Interest paid	(31,745)	-	-	(31,745)	(32,469)
Net cash provided (used) by capital financing activities	<u>(42,644)</u>	<u>(978,360)</u>	<u>(563,645)</u>	<u>(1,584,649)</u>	<u>(47,420)</u>
Cash flows from investing activities:					
Interest	4,662	-	1,643	6,305	395
Net increase in pooled cash and investments	(1,187)	-	31,803	30,616	36,269
Pooled cash and investments:					
Beginning of year	<u>183,729</u>	<u>-</u>	<u>34,641</u>	<u>218,370</u>	<u>182,101</u>
End of year	<u>\$ 182,542</u>	<u>\$ -</u>	<u>\$ 66,444</u>	<u>\$ 248,986</u>	<u>\$ 218,370</u>
Reconciliation of operating income to net cash provided by operating activities:					
Operating income	<u>\$ 15,352</u>	<u>\$ (8,903)</u>	<u>\$ 12,085</u>	<u>\$ 18,534</u>	<u>\$ 29,194</u>
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation	42,521	4,739	10,555	57,815	57,815
(Increase) decrease in accounts receivable	319	(166)	(419)	(266)	(6,759)
(Increase) decrease in prepaid expenses	(355)	-	-	(355)	-
Increase (decrease) in accrued payroll and benefits	(1,454)	(484)	165	(1,773)	(24)
Increase (decrease) in accounts payable	4,176	-	2,641	6,817	(1,557)
Total adjustments	<u>45,207</u>	<u>4,089</u>	<u>12,942</u>	<u>62,238</u>	<u>49,475</u>
Net cash provided by operating activities	\$ 60,559	\$ (4,814)	\$ 25,027	\$ 80,772	\$ 78,669

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS UTILITY WATER ENTERPRISE FUND(794)
COMPARATIVE STATEMENT OF NET ASSETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Current:		
Pooled cash and investments	\$ 139,922	\$ 141,109
Interest receivable	832	-
Accounts receivable	7,445	7,764
Prepaid expenses	355	-
Due from sewer fund	<u>45,113</u>	<u>13,904</u>
Total current assets	193,667	162,777
Noncurrent assets:		
Restricted cash	42,620	42,620
Capital assets (net of accumulated depreciation)	<u>656,971</u>	<u>699,492</u>
Total noncurrent assets:	<u>699,591</u>	<u>742,112</u>
Total assets	<u>893,258</u>	<u>904,889</u>
<u>LIABILITIES</u>		
Current:		
Accounts payable	5,981	1,805
Accrued payroll and benefits	751	2,205
Bond payable, current portion	<u>11,703</u>	<u>10,899</u>
Total current liabilities	18,435	14,909
Long-term:		
Bond payable, long-term portion	<u>422,949</u>	<u>434,652</u>
Total liabilities	<u>441,384</u>	<u>449,561</u>
<u>NET ASSETS</u>		
Invested in capital assets, net of related debt	222,319	253,941
Unrestricted	<u>229,555</u>	<u>201,387</u>
Total net assets	<u>\$ 451,874</u>	<u>\$ 455,328</u>

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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
Revenues:				
Water	\$ 95,000	\$ 110,091	\$ 15,091	\$ 108,370
Expenses:				
Salaries and wages	13,000	9,250	3,750	8,387
Employee benefits	2,162	972	1,190	1,569
Services and supplies	45,000	41,996	3,004	46,809
Depreciation	<u>36,072</u>	<u>42,521</u>	<u>(6,449)</u>	<u>42,521</u>
Total expenses	<u>96,234</u>	<u>94,739</u>	<u>1,495</u>	<u>99,286</u>
Operating income	<u>(1,234)</u>	<u>15,352</u>	<u>16,586</u>	<u>9,084</u>
Nonoperating revenues (expenses):				
Investment income	-	5,494	5,494	-
Interest expense	<u>(31,746)</u>	<u>(31,745)</u>	<u>1</u>	<u>(32,469)</u>
Total nonoperating revenues (expenses)	<u>(31,746)</u>	<u>(26,251)</u>	<u>5,495</u>	<u>(32,469)</u>
Income (loss) before transfers	(32,980)	(10,899)	22,081	(23,385)
Transfers:				
Operating transfers in	<u>8,900</u>	<u>7,445</u>	<u>(1,455)</u>	<u>4,625</u>
Income (loss) before capital contributions	(24,080)	(3,454)	20,626	(18,760)
Contribution from governmental activities	-	-	-	161,741
Change in net assets	<u>\$ (24,080)</u>	<u>(3,454)</u>	<u>\$ 20,626</u>	<u>142,981</u>
Net assets:				
Beginning of year	455,328			312,347
End of year	<u>\$ 451,874</u>			<u>\$ 455,328</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS UTILITY WATER ENTERPRISE FUND(794)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2010 and 2009

	2010	2009
Cash flows from operating activities:		
Cash received from customers	\$ 110,410	\$ 104,038
Cash paid for salaries and benefits	(11,676)	(9,733)
Cash paid for services and supplies	<u>(38,175)</u>	<u>(48,943)</u>
Net cash provided by operating activities	<u>60,559</u>	<u>45,362</u>
Cash flows from noncapital financing activities:		
Operating transfers	7,445	4,625
Due from sewer fund	<u>(31,209)</u>	<u>(939)</u>
Net cash (used) by noncapital financing activities	<u>(23,764)</u>	<u>3,686</u>
Cash flows from investing activities:		
Interest income	<u>4,662</u>	-
Cash flows from capital and related financing activities:		
Purchase of capital assets	-	(4,800)
Principal payments - bonds	(10,899)	(10,151)
Interest paid	<u>(31,745)</u>	<u>(32,469)</u>
Net cash (used) by capital and related financing activities	<u>(42,644)</u>	<u>(47,420)</u>
Net increase (decrease) in pooled cash and investments	(1,187)	1,628
Pooled cash and investments:		
Beginning of year	<u>183,729</u>	<u>182,101</u>
End of year	<u>\$ 182,542</u>	<u>\$ 183,729</u>
Reconciliation of operating income to net cash provided by operating activities		
Operating income	<u>\$ 15,352</u>	<u>\$ 9,084</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	42,521	42,521
(Increase) decrease in accounts receivable	319	(4,332)
(Increase) decrease in prepaid expenses	(355)	-
Increase (decrease) in accrued payroll and benefits	(1,454)	223
Increase (decrease) in accounts payable	<u>4,176</u>	<u>(2,134)</u>
Total adjustments	<u>45,207</u>	<u>36,278</u>
Net cash provided by operating activities	<u>\$ 60,559</u>	<u>\$ 45,362</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - GABBS UTILITY SEWER ENTERPRISE FUND(794)
 COMPARATIVE STATEMENT OF NET ASSETS
 June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Current:		
Accounts receivable	\$ 934	\$ 768
Capital assets (net of accumulated depreciation)	<u>1,076,316</u>	<u>102,695</u>
Total assets	<u>1,077,250</u>	<u>103,463</u>
<u>LIABILITIES</u>		
Current:		
Accrued payroll and benefits	484	
Due to water fund	<u>45,113</u>	<u>13,904</u>
Total current liabilities	<u>45,113</u>	<u>14,388</u>
<u>NET ASSETS</u>		
Invested in capital assets, net of related debt	1,076,316	102,695
Unrestricted	<u>(44,179)</u>	<u>(13,620)</u>
Total net assets	<u>\$ 1,032,137</u>	<u>\$ 89,075</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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance- Positive (Negative)	2009
	Budget	Actual		Actual
Revenues:				
Sewer	\$ 9,000	\$ 11,193	\$ 2,193	\$ 11,119
Expenses:				
Salaries and wages	13,000	9,250	3,750	7,332
Employee benefits	550	972	(422)	1,165
Services and supplies	5,000	5,135	(135)	2,662
Depreciation	4,000	4,739	(739)	4,739
Total expenses	<u>22,550</u>	<u>20,096</u>	<u>2,454</u>	<u>15,898</u>
Operating income	(13,550)	(8,903)	4,647	(4,779)
Nonoperating revenues (expenses):				
Grant revenues	-	822,170	822,170	-
Income (loss) before transfers	(13,550)	813,267	826,817	(4,779)
Transfers:				
Operating transfers in	-	129,795	129,795	-
Change in net assets	\$ (13,550)	943,062	\$ 956,612	(4,779)
Net assets:				
Beginning of year	-	89,075	-	93,854
End of year	\$ 1,032,137	\$ 89,075	\$ 89,075	\$ 89,075

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS UTILITY SEWER ENTERPRISE FUND(794)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2010 and 2009

	2010	2009
Cash flows from operating activities:		
Cash received from customers	\$ 11,027	\$ 10,690
Cash paid for salaries and benefits	(10,706)	(8,744)
Cash paid for services and supplies	<u>(5,135)</u>	<u>(2,885)</u>
Net cash provided by operating activities	(4,814)	(939)
Cash flows from noncapital financing activities:		
Due to water funds	<u>31,209</u>	<u>939</u>
Cash flows from capital and related financing activities:		
Purchase of capital assets	(978,360)	-
Grant revenues	822,170	-
Transfers	<u>129,795</u>	<u>-</u>
Net cash (used) by capital and related financing activities	<u>(26,395)</u>	<u>-</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>\$ (8,903)</u>	<u>\$ (4,779)</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	4,739	4,739
(Increase) decrease in accounts receivable	(166)	(429)
Increase (decrease) in accrued payroll and benefits	(484)	(247)
Increase (decrease) in accounts payable	<u>-</u>	<u>(223)</u>
Total adjustments	<u>4,089</u>	<u>3,840</u>
Net cash provided by operating activities	<u>\$ (4,814)</u>	<u>\$ (939)</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - MANHATTAN UTILITY ENTERPRISE FUND(725)
STATEMENT OF NET ASSETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Current:		
Pooled cash and investments	\$ 66,444	\$ 34,641
Interest receivable	356	249
Accounts receivable	<u>2,417</u>	<u>1,998</u>
Total current assets	69,217	36,888
 Capital assets (net of accumulated depreciation)	 <u>657,044</u>	 <u>103,954</u>
 Total assets	 <u>726,261</u>	 <u>140,842</u>
 <u>LIABILITIES</u>		
Current:		
Accounts payable	3,441	800
Customer deposits	<u>165</u>	<u>-</u>
Total current liabilities	<u>3,606</u>	<u>800</u>
 <u>NET ASSETS</u>		
Invested in capital assets, net of related debt	657,044	103,954
Unrestricted	<u>65,611</u>	<u>36,088</u>
 Total net assets	 <u>\$ 722,655</u>	 <u>\$ 140,042</u>

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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-
	Budget	Actual	Positive (Negative)
			2009
Revenues:			
Water	\$ 53,000	\$ 49,612	\$ (3,388)
			\$ 51,517
Expenses:			
Salaries and wages	5,000	-	5,000
Employee benefits	1,500	-	1,500
Services and supplies	34,270	26,972	7,298
Depreciation	-	10,555	(10,555)
Total expenses	<u>40,770</u>	<u>37,527</u>	<u>3,243</u>
			<u>26,628</u>
Operating income	12,230	12,085	(145)
			24,889
Nonoperating revenues (expenses):			
Other	-	5,133	5,133
Grants	-	136,359	136,359
Transfers	-	427,286	427,286
Investment income	-	1,750	1,750
Interest expense	<u>(1,721)</u>	-	1,721
			<u>644</u>
Total nonoperating revenues (expenses)	<u>(1,721)</u>	<u>570,528</u>	<u>572,249</u>
			<u>644</u>
Income (loss) before capital contributions	10,509	582,613	572,104
Contribution from governmental activities	-	-	-
			<u>114,509</u>
Change in net assets	<u>\$ 10,509</u>	<u>582,613</u>	<u>\$ 572,104</u>
			<u>140,042</u>
Net assets:			
Beginning of year		<u>140,042</u>	
End of year		<u>\$ 722,655</u>	<u>\$ 140,042</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - MANHATTAN UTILITY ENTERPRISE FUND(725)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2010 and 2009

	2010	2009
Cash flows from operating activities:		
Cash received from customers	\$ 49,358	\$ 49,519
Cash paid for salaries and benefits	-	(2,422)
Cash paid for services and supplies	<u>(24,331)</u>	<u>(12,851)</u>
Net cash provided by operating activities	25,027	34,246
Cash flows from capital and related financing activities:		
Operating transfers	427,286	-
Purchase of capital assets	(563,645)	-
Grants	136,359	-
Other	<u>5,133</u>	<u>-</u>
Net cash provided by capital and related financing activities	<u>5,133</u>	<u>-</u>
Cash flows from investing activities:		
Interest income	<u>1,643</u>	<u>395</u>
Net increase (decrease) in pooled cash and investments	31,803	34,641
Pooled cash and investments:		
Beginning of year	<u>34,641</u>	<u>-</u>
End of year	<u>\$ 66,444</u>	<u>\$ 34,641</u>
Reconciliation of operating income to net cash provided by operating activities		
Operating income	<u>\$ 12,085</u>	<u>\$ 24,889</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	10,555	10,555
(Increase) decrease in accounts receivable	(419)	(1,998)
Increase (decrease) in customer deposits	165	-
Increase (decrease) in accounts payable	<u>2,641</u>	<u>800</u>
Total adjustments	<u>12,942</u>	<u>9,357</u>
Net cash provided by operating activities	<u>\$ 25,027</u>	<u>\$ 34,246</u>

INTERNAL SERVICE FUND

Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the government units, on a cost reimbursement basis.

Self Insurance fund is used to account for property damage claims.

NYE COUNTY, NEVADA
NONMAJOR FUND - SELF INSURANCE INTERNAL SERVICE FUND(655)
COMPARATIVE STATEMENTS OF NET ASSETS
June 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Pooled cash and investments	\$ 87,931	\$ 5,297
<u>LIABILITIES</u>		
Accounts payable	973	-
<u>NET ASSETS</u>		
Unrestricted	<u>\$ 87,931</u>	<u>\$ 4,324</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, 2010
(With Comparative Actual Amounts for Year Ended June 30, 2009)

	2010		Variance-	
	Budget	Actual	Positive (Negative)	2009
	\$	\$	\$	\$
Operating revenues:				
Charges for services:				
Insurance premiums	\$ -	\$ -	\$ -	\$ -
Operating expenses:				
Service and supplies	<u>50,000</u>	<u>16,393</u>	<u>33,607</u>	<u>99,307</u>
Operating income (loss)	(50,000)	(16,393)	33,607	(99,307)
Other financing sources (uses):				
Operating transfers in	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>
Changes in net assets	50,000	83,607	33,607	(99,307)
Net assets:				
Beginning of year	<u>-</u>	<u>4,324</u>	<u>4,324</u>	<u>103,631</u>
End of year	<u>\$ 50,000</u>	<u>\$ 87,931</u>	<u>\$ 37,931</u>	<u>\$ 4,324</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - SELF INSURANCE INTERNAL SERVICE FUND(655)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2010 and 2009

	2010	2009
Cash flows from operating activities:		
Cash paid for services and supplies	\$ (17,366)	\$ (103,115)
Cash flows from noncapital financing activities:		
Operating transfers	<u>100,000</u>	<u>—</u>
Net increase (decrease) in pooled cash and investments	82,634	(103,115)
Pooled cash and investments:		
Beginning of year	<u>5,297</u>	<u>108,412</u>
End of year	<u>\$ 87,931</u>	<u>\$ 5,297</u>
Reconciliation of operating (loss) to net cash (used) by operating activities:		
Operating (loss)	\$ (16,393)	\$ (99,307)
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:		
Increase (decrease) in accounts payable	<u>(973)</u>	<u>(3,808)</u>
Net cash (used) by operating activities	<u>\$ (17,366)</u>	<u>\$ (103,115)</u>

TRUST AND AGENCY FUNDS

Trust funds are used to account for assets held by the government in a trustee capacity. Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

F.H. Flint Scholarship fund accounts for donations given for education in the County.

The following funds are used to account for property taxes and other revenues collected by the County on behalf of other government entities on the periodic basis: Nye County Schools, Nye County Schools Impact Fees, Nye County Schools Debt Service, State of Nevada, Range Improvement; Pahrump, Round Mountain, and Tonopah Towns; Pahrump, Smoky Valley, Amargosa, Beatty, and Tonopah Libraries; Smoky Valley TV, Beatty General Improvement District, Endangered Species, Property, Habitat Construction and Mitigation, and State Medical Indigent.

NYE COUNTY, NEVADA
AGENCY FUNDS
COMBINING BALANCE SHEET

June 30, 2010

Page 1 of 2

	Property	Habitat Conservation and Mitigation	State of Nevada	State Medical Indigent
ASSETS				
Pooled cash and investments	\$ 273,974	\$ 6,110	\$ 826,201	\$ 2,763
Interest receivable	2,852	-	-	-
Taxes receivable	-	-	171,120	15,099
Due from other governments	-	-	-	19,160
Accounts receivable	-	-	-	-
Prepays	-	-	-	-
 Total assets	 \$ 276,826	 \$ 6,110	 \$ 997,321	 \$ 37,022
 LIABILITIES				
Deferred taxes	\$ -	\$ -	\$ 144,413	\$ 12,742
Amounts held for others	<u>276,826</u>	<u>6,110</u>	<u>852,908</u>	<u>24,280</u>
 Total liabilities	 <u>\$ 276,826</u>	 <u>\$ 6,110</u>	 <u>\$ 997,321</u>	 <u>\$ 37,022</u>

Range Improvement District	Endangered Species Act	Pahrump Town	Round Mountain Town	Tonopah Town	Pahrump Library
\$ 74,996	\$ 6,000	\$ 11,209,927	\$ 3,642,179	\$ 3,377,144	\$ 717,028
-	-	60,662	16,208	16,465	3,931
-	-	266,117	870	44,373	36,660
-	-	215,670	40,645	46,442	14,782
-	-	464,649	20,945	128,180	-
-	-	8,437	2,473	67	3,262
<u>\$ 74,996</u>	<u>\$ 6,000</u>	<u>\$ 12,225,462</u>	<u>\$ 3,723,320</u>	<u>\$ 3,612,671</u>	<u>\$ 775,663</u>
\$ -	\$ -	\$ 191,668	\$ 847	\$ 13,630	\$ 30,607
<u>74,996</u>	<u>6,000</u>	<u>12,033,794</u>	<u>3,722,473</u>	<u>3,599,041</u>	<u>745,056</u>
<u>\$ 74,996</u>	<u>\$ 6,000</u>	<u>\$ 12,225,462</u>	<u>\$ 3,723,320</u>	<u>\$ 3,612,671</u>	<u>\$ 775,663</u>

NYE COUNTY, NEVADA
AGENCY FUNDS
COMBINING BALANCE SHEET

June 30, 2010

Page 2 of 2

	Smoky Valley Library	Tonopah Library	Amargosa Library	Beatty Library
ASSETS				
Pooled cash and investments	\$ 360,545	\$ 129,286	\$ 73,893	\$ 16,657
Interest receivable	575	-	402	131
Taxes receivable	1,945	5,150	7,348	797
Due from other governments	3,663	366	1,320	2,974
Accounts receivable	-	-	-	-
Prepaids	-	-	-	-
Total assets	<u>\$ 366,728</u>	<u>\$ 134,802</u>	<u>\$ 82,963</u>	<u>\$ 20,559</u>
LIABILITIES				
Deferred taxes	\$ 1,902	\$ 4,733	\$ 7,087	\$ 729
Amounts held for others	<u>364,826</u>	<u>130,069</u>	<u>75,876</u>	<u>19,830</u>
Total liabilities	<u>\$ 366,728</u>	<u>\$ 134,802</u>	<u>\$ 82,963</u>	<u>\$ 20,559</u>

Smoky Valley TV District	Nye County School District	Beatty General Improvement	Totals	
			2010	2009
\$ 93,645	\$ 11,850,768	\$ 81,373	\$ 32,742,489	\$ 32,801,586
346	68,045	404	170,021	266,750
-	1,343,794	9,308	1,902,581	1,635,717
-	172,403	-	517,425	377,890
910	-	-	614,684	598,117
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
			14,239	<u>155,977</u>
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>\$ 94,901</u>	<u>\$ 13,435,010</u>	<u>\$ 91,085</u>	<u>\$ 35,961,439</u>	<u>\$ 35,836,037</u>
\$ -	\$ 1,134,066	\$ -	\$ 1,542,424	\$ 1,421,506
<u>94,901</u>	<u>12,300,944</u>	<u>91,085</u>	<u>34,419,015</u>	<u>34,414,531</u>
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>\$ 94,901</u>	<u>\$ 13,435,010</u>	<u>\$ 91,085</u>	<u>\$ 35,961,439</u>	<u>\$ 35,836,037</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2010
Page 1 of 6

	Balance 06/30/09	Additions	Deletions	Balance 06/30/10
Property:				
ASSETS				
Pooled cash and investments	\$ 369,535	\$ 503,132	\$ 598,693	\$ 273,974
Interest receivable	5,513	2,852	5,513	2,852
	<u>\$ 375,048</u>	<u>\$ 505,984</u>	<u>\$ 604,206</u>	<u>\$ 276,826</u>
LIABILITIES				
Amounts held for others	\$ 375,048	\$ 505,984	\$ 604,206	\$ 276,826
Habitat Conservation and Mitigation:				
ASSETS				
Pooled cash and investments	\$ 6,110	\$ -	\$ -	\$ 6,110
LIABILITIES				
Amounts held for others	\$ 6,110	\$ -	\$ -	\$ 6,110
State of Nevada:				
ASSETS				
Pooled cash and investments	\$ 837,102	\$ 4,161,196	\$ 4,172,097	\$ 826,201
Taxes receivable	148,011	171,120	148,011	171,120
	<u>\$ 985,113</u>	<u>\$ 4,332,316</u>	<u>\$ 4,320,108</u>	<u>\$ 997,321</u>
LIABILITIES				
Deferred taxes	\$ 134,416	\$ 144,413	\$ 134,416	\$ 144,413
Amounts held for others	850,697	4,187,903	4,185,692	852,908
	<u>\$ 985,113</u>	<u>\$ 4,332,316</u>	<u>\$ 4,320,108</u>	<u>\$ 997,321</u>
State Medical Indigent:				
ASSETS				
Pooled cash and investments	\$ 12,706	\$ 258,159	\$ 268,102	\$ 2,763
Taxes receivable	13,060	15,099	13,060	15,099
Due from other governments	53	19,160	53	19,160
	<u>\$ 25,819</u>	<u>\$ 292,418</u>	<u>\$ 281,215</u>	<u>\$ 37,022</u>
LIABILITIES				
Deferred taxes	\$ 11,861	\$ 12,742	\$ 11,861	\$ 12,742
Amounts held for others	13,958	279,676	269,354	24,280
	<u>\$ 25,819</u>	<u>\$ 292,418</u>	<u>\$ 281,215</u>	<u>\$ 37,022</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2010

Page 2 of 6

	Balance 06/30/09	Additions	Deletions	Balance 06/30/10
Range Improvement District:				
ASSETS				
Pooled cash and investments	\$ 77,097	\$ 17,940	\$ 20,041	\$ 74,996
LIABILITIES				
Amounts held for others	<u>\$ 77,097</u>	<u>\$ 17,940</u>	<u>\$ 20,041</u>	<u>\$ 74,996</u>
Endangered Species Act:				
ASSETS				
Pooled cash and investments	\$ 6,000	\$ -	\$ -	\$ 6,000
LIABILITIES				
Amounts held for others	<u>\$ 6,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,000</u>
Pahrump Town:				
ASSETS				
Pooled cash and investments	\$ 11,029,016	\$ 8,752,377	\$ 8,571,466	\$ 11,209,927
Interest receivable	89,883	60,662	89,883	60,662
Taxes receivable	223,751	266,117	223,751	266,117
Due from other governments	233,703	215,670	233,703	215,670
Accounts receivable	469,559	464,649	469,559	464,649
Prepays	155,618	8,437	155,618	8,437
	<u>\$ 12,201,530</u>	<u>\$ 9,767,912</u>	<u>\$ 9,743,980</u>	<u>\$ 12,225,462</u>
LIABILITIES				
Deferred taxes	\$ 174,699	\$ 191,668	\$ 174,699	\$ 191,668
Amounts held for others	<u>\$ 12,026,831</u>	<u>\$ 9,576,244</u>	<u>\$ 9,569,281</u>	<u>\$ 12,033,794</u>
	<u>\$ 12,201,530</u>	<u>\$ 9,767,912</u>	<u>\$ 9,743,980</u>	<u>\$ 12,225,462</u>
Round Mountain Town:				
ASSETS				
Pooled cash and investments	\$ 3,179,869	\$ 1,658,172	\$ 1,195,862	\$ 3,642,179
Interest receivable	21,279	16,208	21,279	16,208
Taxes receivable	622	870	622	870
Due from other governments	42,166	40,645	42,166	40,645
Accounts receivable	19,191	20,945	19,191	20,945
Prepays	359	2,473	359	2,473
	<u>\$ 3,263,486</u>	<u>\$ 1,739,313</u>	<u>\$ 1,279,479</u>	<u>\$ 3,723,320</u>
LIABILITIES				
Deferred taxes	\$ 620	\$ 847	\$ 620	\$ 847
Amounts held for others	<u>\$ 3,262,866</u>	<u>\$ 1,738,466</u>	<u>\$ 1,278,859</u>	<u>\$ 3,722,473</u>
	<u>\$ 3,263,486</u>	<u>\$ 1,739,313</u>	<u>\$ 1,279,479</u>	<u>\$ 3,723,320</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2010
Page 3 of 6

	Balance 06/30/09	Additions	Deletions	Balance 06/30/10
Tonopah Town:				
ASSETS				
Pooled cash and investments	\$ 2,840,973	\$ 2,566,522	\$ 2,030,351	\$ 3,377,144
Interest receivable	22,408	16,465	22,408	16,465
Taxes receivable	37,823	44,373	37,823	44,373
Due from other governments	48,556	46,442	48,556	46,442
Accounts receivable	109,334	128,180	109,334	128,180
Prepays	-	67	-	67
	<u>\$ 3,059,094</u>	<u>\$ 2,802,049</u>	<u>\$ 2,248,472</u>	<u>\$ 3,612,671</u>
LIABILITIES				
Deferred taxes	\$ 8,324	\$ 13,630	\$ 8,324	\$ 13,630
Amounts held for others	3,050,770	2,788,419	2,240,148	3,599,041
	<u>\$ 3,059,094</u>	<u>\$ 2,802,049</u>	<u>\$ 2,248,472</u>	<u>\$ 3,612,671</u>
Pahrump Library:				
ASSETS				
Pooled cash and investments	\$ 792,275	\$ 584,334	\$ 659,581	\$ 717,028
Interest receivable	7,050	3,931	7,050	3,931
Taxes receivable	28,262	36,660	28,262	36,660
Due from other governments	15,462	14,782	15,462	14,782
Prepays	-	3,262	-	3,262
	<u>\$ 843,049</u>	<u>\$ 642,969</u>	<u>\$ 710,355</u>	<u>\$ 775,663</u>
LIABILITIES				
Deferred taxes	\$ 25,812	\$ 30,607	\$ 25,812	\$ 30,607
Amounts held for others	817,237	612,362	684,543	745,056
	<u>\$ 843,049</u>	<u>\$ 642,969</u>	<u>\$ 710,355</u>	<u>\$ 775,663</u>
Smoky Valley Library:				
ASSETS				
Pooled cash and investments	\$ 200,209	\$ 804,510	\$ 644,174	\$ 360,545
Interest receivable	-	575	-	575
Taxes receivable	2,289	1,945	2,289	1,945
Due from other governments	9,789	3,663	9,789	3,663
	<u>\$ 212,287</u>	<u>\$ 810,693</u>	<u>\$ 656,252</u>	<u>\$ 366,728</u>
LIABILITIES				
Deferred taxes	\$ 1,163	\$ 1,902	\$ 1,163	\$ 1,902
Amounts held for others	211,124	808,791	655,089	364,826
	<u>\$ 212,287</u>	<u>\$ 810,693</u>	<u>\$ 656,252</u>	<u>\$ 366,728</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2010
Page 4 of 6

	Balance 06/30/09	Additions	Deletions	Balance 06/30/10
Tonopah Library:				
ASSETS				
Pooled cash and investments	\$ 143,265	\$ 74,925	\$ 88,904	\$ 129,286
Taxes receivable	4,254	5,150	4,254	5,150
Due from other governments	855	366	855	366
	<u>\$ 148,374</u>	<u>\$ 80,441</u>	<u>\$ 94,013</u>	<u>\$ 134,802</u>
LIABILITIES				
Deferred taxes	\$ 3,921	\$ 4,733	\$ 3,921	\$ 4,733
Amounts held for others	<u>144,453</u>	<u>75,708</u>	<u>90,092</u>	<u>130,069</u>
	<u>\$ 148,374</u>	<u>\$ 80,441</u>	<u>\$ 94,013</u>	<u>\$ 134,802</u>
Amargosa Library:				
ASSETS				
Pooled cash and investments	\$ 41,779	\$ 127,613	\$ 95,499	\$ 73,893
Interest receivable	462	402	462	402
Taxes receivable	3,956	7,348	3,956	7,348
Due from other governments	7,652	1,320	7,652	1,320
	<u>\$ 53,849</u>	<u>\$ 136,683</u>	<u>\$ 107,569</u>	<u>\$ 82,963</u>
LIABILITIES				
Deferred taxes	\$ 3,798	\$ 7,087	\$ 3,798	\$ 7,087
Amounts held for others	<u>50,051</u>	<u>129,596</u>	<u>103,771</u>	<u>75,876</u>
	<u>\$ 53,849</u>	<u>\$ 136,683</u>	<u>\$ 107,569</u>	<u>\$ 82,963</u>
Beatty Library:				
ASSETS				
Pooled cash and investments	\$ 19,975	\$ 66,525	\$ 69,843	\$ 16,657
Interest receivable	236	131	236	131
Taxes receivable	1,365	797	1,365	797
Due from other governments	6,601	2,974	6,601	2,974
	<u>\$ 28,177</u>	<u>\$ 70,427</u>	<u>\$ 78,045</u>	<u>\$ 20,559</u>
LIABILITIES				
Deferred taxes	\$ 1,327	\$ 729	\$ 1,327	\$ 729
Amounts held for others	<u>26,850</u>	<u>69,698</u>	<u>76,718</u>	<u>19,830</u>
	<u>\$ 28,177</u>	<u>\$ 70,427</u>	<u>\$ 78,045</u>	<u>\$ 20,559</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2010
Page 5 of 6

	Balance 06/30/09	Additions	Deletions	Balance 06/30/10
Smoky Valley TV District:				
ASSETS				
Pooled cash and investments	\$ 163,088	\$ 38,696	\$ 108,139	\$ 93,645
Interest receivable	1,330	346	1,330	346
Accounts receivable	33	910	33	910
	<u>\$ 164,451</u>	<u>\$ 39,952</u>	<u>\$ 109,502</u>	<u>\$ 94,901</u>
LIABILITIES				
Amounts held for others	<u>\$ 164,451</u>	<u>\$ 39,952</u>	<u>\$ 109,502</u>	<u>\$ 94,901</u>
Nye County School District:				
ASSETS				
Pooled cash and investments	\$ 12,943,911	\$ 24,290,189	\$ 25,383,332	\$ 11,850,768
Interest receivable	117,808	68,045	117,808	68,045
Taxes receivable	1,162,321	1,343,794	1,162,321	1,343,794
Due from other governments	13,053	172,403	13,053	172,403
	<u>\$ 14,237,093</u>	<u>\$ 25,874,431</u>	<u>\$ 26,676,514</u>	<u>\$ 13,435,010</u>
LIABILITIES				
Deferred taxes	\$ 1,055,565	\$ 1,134,066	\$ 1,055,565	\$ 1,134,066
Amounts held for others	<u>13,181,528</u>	<u>24,740,365</u>	<u>25,620,949</u>	<u>12,300,944</u>
	<u>\$ 14,237,093</u>	<u>\$ 25,874,431</u>	<u>\$ 26,676,514</u>	<u>\$ 13,435,010</u>
Beatty General Improvement District				
ASSETS				
Pooled cash and investments	\$ 138,676	\$ 139,228	\$ 196,531	\$ 81,373
Interest receivable	781	404	781	404
Taxes receivable	10,003	9,308	10,003	9,308
	<u>\$ 149,460</u>	<u>\$ 148,940</u>	<u>\$ 207,315</u>	<u>\$ 91,085</u>
LIABILITIES				
Amounts held for others	<u>\$ 149,460</u>	<u>\$ 148,940</u>	<u>\$ 207,315</u>	<u>\$ 91,085</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2010
Page 6 of 6

	Balance 06/30/09	Additions	Deletions	Balance 06/30/10
Total All Agency Funds				
ASSETS				
Pooled cash and investments	\$ 32,801,586	\$ 44,043,518	\$ 44,102,615	\$ 32,742,489
Interest receivable	266,750	170,021	266,750	170,021
Taxes receivable	1,635,717	1,902,581	1,635,717	1,902,581
Due from other governments	377,890	517,425	377,890	517,425
Accounts receivable	598,117	614,684	598,117	614,684
Prepads	<u>155,977</u>	<u>14,239</u>	<u>155,977</u>	<u>14,239</u>
	<u><u>\$ 35,836,037</u></u>	<u><u>\$ 47,262,468</u></u>	<u><u>\$ 47,137,066</u></u>	<u><u>\$ 35,961,439</u></u>
LIABILITIES				
Deferred taxes	\$ 1,421,506	\$ 1,542,424	\$ 1,421,506	\$ 1,542,424
Amounts held for others	<u>34,414,531</u>	<u>45,720,044</u>	<u>45,715,560</u>	<u>34,419,015</u>
	<u><u>\$ 35,836,037</u></u>	<u><u>\$ 47,262,468</u></u>	<u><u>\$ 47,137,066</u></u>	<u><u>\$ 35,961,439</u></u>

SUPPLEMENTAL INFORMATION

NYE COUNTY, NEVADA
PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICTS
(PER \$100 OF ASSESSED VALUE)
FOR THE ROLL YEARS ENDED JUNE 30, 2001 THROUGH JUNE 30, 2010

	2010	2009	2008	2007	2006
NYE COUNTY					
General fund	0.9947	0.9947	0.9887	1.0007	0.9887
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	0.0670	0.0828	0.0670	0.0828
Museum fund	0.0117	0.0117	0.0079	0.0117	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	0.0202
Special capital projects	0.0500	0.0500	0.0500	0.0500	0.0500
Youth services	0.0060	0.0060	-	-	-
911 emergency	0.0050	0.0050	0.0050	0.0050	0.0050
	1.3468	1.3468	1.3468	1.3468	1.3468
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	0.1700	0.1700	0.1700	0.1700	0.1700
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
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>3.3364</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
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>3.3364</u>	<u>3.6358</u>	<u>3.6358</u>

Schedule No. 1

Page 1 of 4

2005	2004	2003	2002	2001
0.9709	0.9709	0.9709	0.9976	0.9676
0.0050	0.0050	0.0050	0.0049	0.0049
0.0150	0.0150	0.0150	0.0150	0.0100
0.0827	0.0827	0.0827	0.0646	0.0646
0.0079	0.0079	0.0079	0.0091	0.0091
0.0395	0.0395	0.0395	0.0411	0.0411
0.1000	0.1000	0.1000	0.0775	0.0779
0.0177	0.0177	0.0177	-	0.0346
0.0150	-	0.0150	0.0150	0.0150
0.0381	0.0381	0.0381	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>
1.3468	1.3318	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
0.1700	0.1700	0.1500	0.1500	0.1500
<u>2.8518</u>	<u>2.8368</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
<u>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.6358</u>	<u>3.6450</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>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.6567</u>	<u>3.6417</u>	<u>3.6367</u>	<u>3.6367</u>	<u>3.6367</u>
0.2105	0.2105	0.2105	0.2105	0.2105
0.2741	0.2741	0.2741	0.1863	0.1863
0.2994	0.2994	0.2994	0.2994	0.2994
-	0.0242	0.0242	0.0242	0.0242
<u>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.6358</u>	<u>3.6450</u>	<u>3.6400</u>	<u>3.5522</u>	<u>3.5522</u>

NYE COUNTY, NEVADA
PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICTS
(PER \$100 OF ASSESSED VALUE)
FOR THE ROLL YEARS ENDED JUNE 30, 2001 THROUGH JUNE 30, 2010

	2010	2009	2008	2007	2006
MANHATTAN TOWN					
General fund	0.3164	0.3164	0.3164	0.3164	0.3164
Hospital district	-	-	-	0.2994	0.2994
Hospital debt	-	-	-	-	-
Smoky Valley library	0.2186	0.1686	0.1686	0.1686	0.1686
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>3.3868</u>	<u>3.3368</u>	<u>3.3368</u>	<u>3.6362</u>	<u>3.6362</u>
PAHRUMP TOWN					
General fund	0.2402	0.2272	0.2272	0.2253	0.2298
Swimming pool fund	0.0096	0.0086	0.0086	0.0077	0.0079
Library district	0.0415	0.0350	0.0350	0.0382	0.0386
Library debt service fund	-	-	-	-	0.1046
Hospital district	-	-	-	-	-
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>3.1431</u>	<u>3.1226</u>	<u>3.1226</u>	<u>3.1230</u>	<u>3.2327</u>
ROUND MOUNTAIN TOWN					
General fund	0.3164	0.3164	0.3164	0.3164	0.3164
Hospital district	-	-	-	0.2994	0.2994
Hospital debt	-	-	-	-	-
Smoky Valley library	0.2186	0.1686	0.1686	0.1686	0.1686
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>3.3868</u>	<u>3.3368</u>	<u>3.3368</u>	<u>3.6362</u>	<u>3.6362</u>
TONOPAH TOWN					
General fund	0.5744	0.3644	0.3644	0.3644	0.3644
CC debt service fund	-	-	-	-	-
Hospital district	-	-	-	0.2994	0.2994
Hospital debt	-	-	-	-	-
Tonopah library district	0.1700	0.1700	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>3.5962</u>	<u>3.3862</u>	<u>3.3562</u>	<u>3.6556</u>	<u>3.6556</u>
OUTSIDE DISTRICT					
Hospital district	-	-	-	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>2.8518</u>	<u>3.1512</u>	<u>3.1512</u>

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2005	2004	2003	2002	2001
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
0.1682	0.1682	0.1682	0.1682	0.1682
<u>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.6358</u>	<u>3.6450</u>	<u>3.6400</u>	<u>3.6400</u>	<u>3.6400</u>
0.2280	0.2134	0.2042	0.1917	0.1956
0.0074	0.0073	0.0070	0.0069	0.0070
0.0367	0.0367	0.0350	0.0338	0.0340
0.1046	0.1046	0.1046	0.1046	0.1046
0.1276	0.1294	0.1284	0.0575	0.0575
-	-	-	0.0728	0.0801
<u>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.3561</u>	<u>3.3282</u>	<u>3.3110</u>	<u>3.2991</u>	<u>3.3106</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
0.1682	0.1682	0.1682	0.1682	0.1682
<u>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.6358</u>	<u>3.6450</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
0.1400	0.1400	0.1400	0.1400	0.1400
<u>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.6358</u>	<u>3.6450</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
<u>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.1512</u>	<u>3.1604</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, 2001 THROUGH JUNE 30, 2010

	2010	2009	2008	2007	2006
SMOKY VALLEY LIBRARY					
Library	0.2186	0.1686	0.1686	0.1686	0.1686
Hospital district	-	-	-	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>3.0704</u>	<u>3.0204</u>	<u>3.0204</u>	<u>3.3198</u>	<u>3.3198</u>
OUTSIDE SOUTH					
Hospital district	-	-	-	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>2.8518</u>	<u>3.1512</u>	<u>3.1512</u>
SMOKY VALLEY TV					
Library	0.2186	0.1686	0.1686	0.1686	0.1686
Hospital district	-	-	-	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>3.0704</u>	<u>3.0204</u>	<u>3.0204</u>	<u>3.3198</u>	<u>3.3198</u>
TONOPAH LIBRARY					
Library	0.1700	0.1700	0.1400	0.1400	0.1400
Hospital district	-	-	-	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>3.0218</u>	<u>2.9918</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
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>3.1618</u>	<u>3.4612</u>	<u>3.4612</u>
RAILROAD GENERAL					
Hospital district	-	-	-	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>2.8518</u>	<u>3.1512</u>	<u>3.1512</u>

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2005	2004	2003	2002	2001
0.1686	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
<u>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.3198</u>	<u>3.3286</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
<u>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.1512</u>	<u>3.1604</u>	<u>3.1554</u>	<u>3.1554</u>	<u>3.1554</u>
0.1686	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
<u>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.3198</u>	<u>3.3286</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
<u>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.2912</u>	<u>3.3004</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
<u>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.4612</u>	<u>3.4704</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
<u>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.1512</u>	<u>3.1604</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, 2001 THROUGH JUNE 30, 2010

	2010	2009	2008	2007	2006
BEATTY LIBRARY					
Library	0.2741	0.2741	0.2741	0.2741	0.2741
Hospital district	-	-	-	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>3.1259</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
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>3.3364</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
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>3.3364</u>	<u>3.6358</u>	<u>3.6358</u>

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2005	2004	2003	2002	2001
0.2741	0.2741	0.2741	0.1863	0.1863
0.2994	0.2994	0.2994	0.2994	0.2994
-	0.0242	0.0242	0.0242	0.0242
<u>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.4253</u>	<u>3.4345</u>	<u>3.4295</u>	<u>3.3417</u>	<u>3.3417</u>
0.2741	0.2741	0.2741	0.1863	0.1863
0.2105	0.2105	0.2105	0.2105	0.2105
0.2994	0.2994	0.2994	0.2994	0.2994
-	0.0242	0.0242	0.0242	0.0242
<u>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.6358</u>	<u>3.6450</u>	<u>3.6400</u>	<u>3.5522</u>	<u>3.5522</u>
0.2741	0.2741	0.2741	0.1863	0.1863
0.2105	0.2105	0.2105	0.2105	0.2105
0.2994	0.2994	0.2994	0.2994	0.2994
-	0.0242	0.0242	0.0242	0.0242
<u>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.6358</u>	<u>3.6450</u>	<u>3.6400</u>	<u>3.5522</u>	<u>3.5522</u>

NYE COUNTY, NEVADA
ASSESSED VALUATIONS
FOR THE ROLL YEARS ENDED JUNE 30, 2000 THROUGH JUNE 30, 2010

	2009-2010	2008-2009	2007-2008	2006-2007	2005-2006
Nye County	2,012,794,024	\$ 1,899,181,856	\$ 1,693,640,272	\$ 1,330,090,330	\$ 1,089,560,098
Town of Gabbs	7,739,854	6,170,357	4,789,202	4,975,699	5,157,728
Amargosa Valley Town	35,584,174	31,985,281	29,280,972	30,338,654	29,312,921
Beatty Town	17,935,660	17,247,754	15,530,500	17,235,904	15,552,271
Manhattan Town	1,633,203	1,390,120	894,456	919,115	861,490
Pahrump Town	1,658,215,736	1,543,106,582	1,356,208,471	973,263,679	737,078,635
Round Mountain Town	126,731,545	128,483,711	117,380,631	140,469,099	142,534,626
Tonopah Town	31,469,076	30,001,739	26,754,005	28,293,326	25,514,071
Smoky Valley Library	141,848,545	142,139,508	125,835,360	148,886,754	150,852,006
Tonopah Library	41,986,190	39,128,178	35,147,974	32,064,369	32,651,424
Amargosa Library	37,687,636	34,179,741	31,368,686	32,442,222	31,160,248
Beatty Library	19,059,123	18,278,599	16,784,823	18,381,678	16,793,186

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2004-2005	2003-2004	2002-2003	2001-2002	2000-2001
\$ 997,109,949	\$ 871,286,919	\$ 854,071,287	\$ 801,669,951	\$ 754,032,425
5,210,647	4,049,575	4,765,635	3,383,571	3,174,375
28,032,220	24,764,848	23,127,490	22,934,101	21,712,013
15,629,121	15,706,779	27,495,454	29,399,121	40,253,724
774,184	721,639	743,208	919,529	812,010
649,702,844	604,876,440	575,250,890	534,916,372	477,954,458
145,591,583	104,050,143	101,727,580	93,628,569	94,567,233
25,145,039	25,333,599	25,853,571	27,474,237	28,303,375
153,940,982	111,869,268	109,199,199	100,807,915	100,589,565
36,835,437	35,993,617	35,506,849	35,164,983	36,976,751
29,788,403	20,923,853	19,459,529	19,570,402	18,486,257
16,628,732	16,641,429	28,658,680	30,517,727	37,806,189

NYE COUNTY, NEVADA
SCHEDULE OF GOVERNMENTAL FUND 2010/2011 BEGINNING FUND BALANCES

June 30, 2010

	Budgeted Opening Balance July 1, 2010	Actual Opening Balance July 1, 2010	Over (Under) Budget
General fund	\$ 1,012,436	\$ 327,522	\$ (684,914)
Road fund	1,389,707	2,766,283	1,376,576
Regional streets and highways fund	1,546,530	1,640,048	93,518
Public transit fund	2,838,330	2,190,204	(648,126)
Special fuel tax fund	24,232	24,219	(13)
Agricultural extension fund	143,531	149,158	5,627
Senior nutrition	29,672	29,672	-
Airport fund	19,446	31,375	11,929
Ambulance and health fund	293,591	406,650	113,059
Medical and general indigent fund	1,525	66,047	64,522
Dedicated medical indigent fund	-	132,040	132,040
Health clinics fund	841,767	825,964	(15,803)
Mining maps fund	46,258	74,807	28,549
Juvenile probation fund	417,342	354,008	(63,334)
Museum fund	130,895	124,477	(6,418)
Law library	-	(2,210)	(2,210)
Drug court proceeds	143,425	122,057	(21,368)
Parks and recreation fund	-	197,871	197,871
State/County room tax fund	67,559	82,470	14,911
Justice court assessment fund	436,019	415,563	(20,456)
Justice court fines NRS 176 fund	362,782	345,602	(17,180)
Court collection fund	110,904	124,655	13,751
Forensic services fund	-	33	33
Drug forfeiture fund	30,726	23,780	(6,946)
Capital projects fund	710,735	1,047,781	337,046
Special ad valorem capital projects fund	435,577	539,391	103,814
Impact fees fund	6,183,513	6,019,939	(163,574)
911 emergency system fund	364,626	359,249	(5,377)
District court improvement fund	164,031	174,864	10,833
Public improvement fund	3,354,053	2,988,091	(365,962)
District court technology fund	7,272	7,304	32
Clerk technology fund	1,101	1,070	(31)
Land sale fund	311,498	311,617	119
Assessor tech fund	234,240	716,782	482,542
Building department fund	1,285,496	1,230,867	(54,629)
County owned buildings	558,114	461,311	(96,803)
Compensated absences fund	5,288	214,819	209,531
Renewable energy fund	395,894	372,070	(23,824)
Trust property costs fund	50,686	130,074	79,388
PETT Health Fund	2,556,265	2,248,640	(307,625)
PETT Special projects fund	15,010,652	19,934,988	4,924,336
PETT Emergency fund	6,000,000	6,000,000	-
PETT Capital projects endowment fund	10,150,666	9,859,275	(291,391)
PETT Education endowment fund	10,000,000	9,684,296	(315,704)
County recorder tech fees	387,415	385,014	(2,401)
	\$ 68,053,799	\$ 73,139,737	\$ 5,085,938

NYE COUNTY, NEVADA
SCHEDULE OF GOVERNMENTAL 2010/2011 BEGINNING FUND BALANCES
June 30, 2010

	Budgeted Opening Balance July 1, 2010	Actual Opening Balance July 1, 2010	Over (Under) Budget
Amargosa Valley Town			
General fund	\$ 50,416	\$ 25,656	\$ (24,760)
Community center and park	-	10,970	10,970
Special ad valorem capital projects	16,567	16,497	(70)
	<u>\$ 66,983</u>	<u>\$ 53,123</u>	<u>\$ (13,860)</u>
Beatty Town			
General fund	\$ 1,161,123	\$ 1,188,869	\$ 27,746
Room tax	105,701	122,460	16,759
Special ad valorem capital projects	70,112	106,557	36,445
Room tax capital project	82,856	83,314	458
Capital projects	552,121	552,845	724
	<u>\$ 1,971,913</u>	<u>\$ 2,054,045</u>	<u>\$ 82,132</u>
Manhattan Town			
General fund	\$ 38,129	\$ 41,998	\$ 3,869
Special ad valorem capital projects	16,230	16,337	107
	<u>\$ 54,359</u>	<u>\$ 58,335</u>	<u>\$ 3,976</u>
Gabbs Town			
General fund	\$ 126,934	\$ 128,285	\$ 1,351
Special ad valorem capital projects	33,508	33,494	(14)
	<u>\$ 160,442</u>	<u>\$ 161,779</u>	<u>\$ 1,337</u>

FEDERAL FINANCIAL ASSISTANCE

NYE COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2010

Page 1 of 3

	Federal CFDA Number	Pass-through Identifying Number	Expenditures	
<u>U.S. Department of Agriculture</u>				
Direct Program:				
Water and Waste Disposal Systems for Rural Counties	10.760	N/A	\$	136,359
Technical Assistance and Training Grants	10.761	SWMG-FY2010		3,990
Passed through State of Nevada Office of the Controller:				
Schools and Roads - Grants to Counties	10.666	N/A		951,908
Total U.S. Department of Agriculture			<u>\$</u>	<u>1,092,257</u>
<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	\$	112,202
Community Development Block Grants/State's Program	14.228	CDBG/09/PF/018		26,700
Community Development Block Grants/State's Program	14.228	CDBG/09/PF/033		40,000
Total Department of Housing & Urban Development			<u>\$</u>	<u>178,902</u>
<u>U.S. Department of Interior</u>				
Direct Program:				
Payments in Lieu of Taxes	15.226	N/A	\$	2,865,101
Fish and Wildlife - Refuge Revenue Sharing Act	15. Unknown	N/A		7,646
Geothermal Lease	15. Unknown	N/A		37,967
Passed through State of Nevada Department of Wildlife:				
National Fire Plan - Rural Fire Assistance	15.242	L08AC14511		3,570
Passed through State of Nevada Office of the Controller:				
Taylor Grazing Act	15. Unknown	N/A		20,041
Federal Land Lease	15. Unknown	N/A		492,788
Total Department of Interior			<u>\$</u>	<u>3,427,113</u>
<u>U.S. Department of Justice</u>				
Direct Programs:				
State Criminal Alien Assistance Program	16.606	N/A	\$	4,601
Bullet Proof Vest Partnership Program	16.607	2009-BUBX-0947911		1,545
Bullet Proof Vest Partnership Program	16.607	N/A		5,577
Public Safety Partnership and Community Policing Grants	16.710	2006CKWX0056		4,045
Public Safety Partnership and Community Policing Grants	16.710	2008CKWX0367		10,303
ARRA-Public Safety Partnership and Community Policing Grants	16.710	2009-RKWX-0645		27,311
ARRA-Public Safety Partnership and Community Policing Grants	16.710	200-SB-B9-0080		26,839
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2009-DJ-BX-0718		15,037
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		50,862
Edward Byrne Memorial Justice Assistance Grant Program	16.738	09-JAG-19		86,410
Pass through State of Nevada Juvenile Justice Commission:				
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	N/A		7,178
Total Department of Justice			<u>\$</u>	<u>239,708</u>

NYE COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2010
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	3-32-0019-10	\$ 1,141,780
Airport Improvement Program	20.106	3-32-0002-10	52,190
Airport Improvement Program	20.106	3-32-0029-06	151,611
Airport Improvement Program	20.106	3-32-0002-11	52,762
Pass through State of Nevada Department of Public Safety			
Office of Traffic Safety:			
State and Community Highway Safety	20.600	28-AL-4	598
State and Community Highway Safety	20.600	29-JF-1.15	8,556
State and Community Highway Safety	20.600	27-OP-6	9,381
State and Community Highway Safety	20.600	210-JF-1.120	15,972
Pass through State of Nevada Department of Public Safety			
State Emergency Response Commission:			
Interagency Hazardous Materials Public Sector Training and Planning Grant	20.703	10-HMEP-13-01	3,116
Total Department of Transportation			
			\$ 1,435,966
<u>Environmental Protection Agency</u>			
Direct Programs:			
ARRA-Capitalization Grants for Clean Water Revolving Funds	66.458	CS32-0939S	\$ 709,968
Brownfield Job Training Cooperative Agreement	66.815	JT-97907301-0	116,892
Brownfield Assessment and Cleanup Cooperative Agreement	66.818	BF-96953701-0	114,675
Total Environmental Protection Agency			
			\$ 941,535
<u>U.S. Department of Energy</u>			
Direct Programs:			
Nuclear Waste Disposal Siting	81.065	DF-FC28-04RW12289	\$ 43,813
Environmental Management	81.104	DE-FG52-06NA27205	468,806
Environmental Management	81.104	DE-FG52-06NA27094	19,288
ARRA-Energy Efficiency and Conservation Block Grant Program	81.128	DE-RW0000170	9,885
Nye County Renewable Energy Feasibility Study	81.Unknown	DE-FG36-08GO88163	308,308
Emergency and Non-Emergency Communications Systems Upgrades - Phase II	81.Unknown	DE-FG52-06NA25363	73,593
On Site Oversight	81.Unknown	N/A	858,086
Test Site Security	81.Unknown	NA28739	609,043
Impact Alleviation Planning	81.Unknown	N/A	3,158,959
Payments Equal to Taxes (PETT)	81.Unknown	N/A	9,827,839
Pass through State of Nevada Department of Public Safety			
Division of Emergency Management:			
Emergency Preparedness Working Group	81.Unknown	81502S9	14,603
Total Department of Energy			
			\$ 15,392,223

NYE COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2010

Page 3 of 3

	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	93.563	N/A	\$ 291,854
Passed through State of Nevada Department of Health and Human Services:			
Community Services Block Grant	93.569	N/A	57,774
ARRA-Community Services Block Grant	93.710	N/A	151,729
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	6,496
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	93.044	6-000-10-BX-10	19,489
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	93.044	13-000-10-BX-09	14,765
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	06-000-07-1X-09	799
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-07-13-09	13,104
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-04-24-09	871
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	06-000-04-2X-09	716
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-07-13-10	12,302
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-04-24-10	6,846
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	06-000-07-1X-10	2,475
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	06-000-04-2X-10	4,572
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-66-1X-10	4,241
Nutrition Services Incentive Program	93.053	06-000-57-NX-09	1,380
Nutrition Services Incentive Program	93.053	13-000-57-NX-10	9,865
Nutrition Services Incentive Program	93.053	06-000-57-NX-10	1,193
Nutrition Services Incentive Program	93.053	13-000-57-NX-09	6,110
ARRA-Aging Home-Delivered Nutrition Services for States	93.705	06-000-04-2AX-10	889
ARRA-Aging Home-Delivered Nutrition Services for States	93.705	13-000-04-2AX-10	2,552
ARRA-Aging Congregate Nutrition Services for States	93.707	06-000-07-1AX-10	1,563
ARRA-Aging Congregate Nutrition Services for States	93.707	13-000-07-1AX-10	21,051
Passed through Clark County Nevada Department of Social Services:			
HIV Emergency Relief Project Grants	93.914	601268-08	50,982
Total Department of Health and Human Services			\$ 683,618
<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	9704209	\$ 3,609
Emergency Management Performance Grant	97.042	9704210	42,596
Total Department of Homeland Security			\$ 46,205
Total Federal Financial Assistance			\$ 23,437,527

NYE COUNTY, NEVADA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2010

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, 2010 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>Subrecipient Expenditures</u>
Nye County Senior Nutrition		
Special programs for the Aging Title III		
Part C - Nutrition Services	93.045	\$ 45,956
ARRA-Part C – Aging Home-Delivered Nutrition Services	93.705	\$ 3,441
ARRA-Part C – Aging Home-Delivered Nutrition Services	93.707	\$ 22,614
Special Programs for the Aging Title III Part B-		
Grants for Support Services and Senior Centers	93.044	\$ 40,750
Nutrition Services Incentive Program	93.053	\$ 18,548
Nye Communities Coalition-		
Community Services Block Grant	93.569	\$ 15,293

NYE COUNTY, NEVADA
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2010

FINANCIAL STATEMENT FINDINGS

2009-01, 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:

- A. Project budgets to include materials and labor estimates.
- B. General ledger project accounting should detail the material and labor costs of each project.
- C. The use of work orders to control labor and materials costs for maintenance projects.
- D. Monthly review of project budgets compared to actual project expenditures as recorded in the general ledger by a responsible official.
- E. Inventory control over project and maintenance materials.

Current Status: No Action has been taken.

2009-02, 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 has not been performed. Uncollected amounts are not monitored timely.

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: The County Grants Administrator reconciles the receivables and monitors uncollected amounts.

NYE COUNTY, NEVADA
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2010(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.

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

There were no unresolved prior year findings.

DANIEL C. McARTHUR, LTD.

Certified Public Accountant

Quail Park III • 501 So. Rancho Dr., Ste. E-30 • Las Vegas, NV 89106 • (702) 385-1899 • FAX (702) 385-9619

**INDEPENDENT AUDITOR'S 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, 2010, which collectively comprise the County's basic financial statements and have issued my report thereon dated February 4, 2011. 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 was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, I identified certain deficiencies in internal control over financial reporting that I consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. I consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses. See finding 2010-01 to 2010-03.

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 noted certain matters that I reported to management of Nye County, Nevada, in a separate letter dated February 4, 2011.

Nye County, Nevada's response to the finding identified in my audit is described in the accompanying schedule of findings and questioned costs. I did not audit Nye County, Nevada's response and, accordingly, I express no opinion on it.

This report is intended solely for the information and use of the management, the Honorable Board of Commissioners, others within the County, 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 4, 2011

DANIEL C. McARTHUR, LTD.
Certified Public Accountant

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD
HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

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

Compliance

I have audited Nye County, Nevada's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (*OMB*) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Nye County, Nevada's major federal programs for the year ended June 30, 2010. 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 compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010.

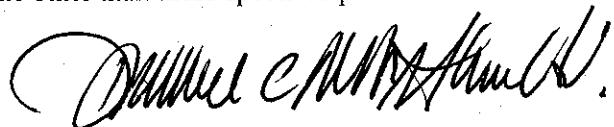
Internal Control Over Compliance

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 the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Nye County, Nevada's internal control over compliance.

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

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Honorable Board of Commissioners, others within the County, 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
September 26, 2011

NYE COUNTY, NEVADA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2010
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. Three 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. The conditions are reported as material weaknesses.
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:

Payments In Lieu of Taxes	15.226
Airport Improvement Project	20.106
ARRA-Capitalization Grants for Clean Water State Revolving Loans	66.458
Environmental Management	81.104
On Site Oversite	81.Unknown
Impact Alleviation Planning	81.Unknown
Payments Equal To Taxes PETT	81.Unknown

8. The threshold for distinguishing types A and B programs was \$703,126.
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, 2010
Page 2 of 3

FINDINGS-FINANCIAL STATEMENT AUDIT

2010-01 Lack of ability to independently prepare financial statements and related footnote disclosures

Condition: As is common for small companies across the country, the County does not possess the ability to independently prepare financial statements and related footnote disclosures in accordance with generally accepted accounting principles (GAAP).

Criteria: Inherent in an adequate internal control structure is the ability to independently prepare financial statements and related footnote disclosures in accordance with generally accepted accounting principles.

Effect: The lack of this ability may result in the remote likelihood that a misstatement of the financial statement will not be prevented or detected by the County's internal control.

Recommendation: It is suggested the County arrange for sufficient training of accounting personnel in order to provide them with the expertise necessary to prepare financial statements and related footnote disclosures in accordance with generally accepted accounting principles.

County Response: The County believes that the benefit would be outweighed by the cost of training their accounting personnel to prepare financial statements and related footnote disclosures in accordance with generally accepted accounting principles. They have requested that the auditors assist in drafting the financial statements and related footnote disclosure during the course of the audit. They have reviewed, approved and accepted responsibility for those financial statements prior to their issuance.

2010-02 Capital Assets

Condition: The County's fixed asset listing as of June 30, 2010 was found to be inaccurate. Significant asset additions had not been properly included on the listing. Asset labels had not been affixed to asset purchases. The physical inventory of fixed assets was not reconciled to the detail fixed asset listing.

Effect: Assets may be lost, stolen or misused and not be detected by County employees in the normal course of their duties.

Recommendation: A system of controls for fixed assets should include the following attributes:

- An accurate listing of assets including identifying information, assets numbers and detailed descriptions
- Asset labels attached to each asset indicating the County Name and asset number
- Commission approval for asset purchases
- A written policy regarding capitalization of assets and expensing of asset purchases
- Annual physical inventory of all fixed assets and reconciliation of the physical inventory to the asset listing by employees independent to the use of the assets
- Commission approval for asset disposals
- Reconciliation of general ledger capital outlay expenditures to the asset additions for each accounting period.

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, 2010
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2010-03 Building and Maintenance Project and Inventory Control

Condition: 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.

FINDINGS AND QUESTIONED COSTS - FEDERAL AWARD PROGRAMS AUDIT

NONE

