

**NYE COUNTY, NEVADA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

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**JUNE 30, 2011**  
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## NYE COUNTY, NEVADA

## ORGANIZATION

### County Officers at June 30, 2011:

Commissioners Gary Hollis, Chairperson

Lorinda Wichman, Vice Chairperson

Joni Eastley, Member

Butch Borasky, Member

Dan Schinhofen, Member

Clerk Sandra Merlino

Treasurer Michael Maher

Recorder Deborah Beatty

Assessor Shirley Matson

Sheriff Tony DeMeo

District Attorney Brian Kunzi

Justice of the Peace Kent Jaspersen

William F. Sullivan

Christina Brisebill

## 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, 2011 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 Standard*, 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, 2011 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, Repository Overseite Special Revenue Fund and the Bond Proceeds Capital Projects 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 21, 2012 on my consideration of the County's internal control over financial reporting and my test of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and on compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedule of funding progress on pages 3 through 9 and page 59 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The combining and individual fund financial statements and schedules, and supplementary data on pages 258 through 269, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The supplementary data on pages 258 through 269 has not been subjected to the auditing procedures applied in the audit of the basic financial statements and accordingly, I express no opinion on it.

Las Vegas, Nevada  
February 21, 2012

**Nye County, Nevada**  
**Management's Discussion and Analysis**  
**June 30, 2011**

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 \$21,327,819, consolidated taxes \$12,383,020 and Fuel Taxes \$4,912,520. These revenue sources comprised 36.55%, 21.22%, and 8.42% respectively, or 66.19% of total governmental activities revenues.

The County's total expenses were \$70,895,608. The greatest expenses were in the General Government function for \$24,780,327 and the Public Safety function for \$20,875,983. Business-type activities contributed \$1,688,315 to total expenses.

At the end of the fiscal year, the unreserved fund balance for the General Fund was \$741,175. This was an increase of \$413,653 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, 2011**

**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, Bond Proceeds, 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, 2011**

**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, 2011**

Government-wide Financial Analysis

Net assets of the County as of June 30, 2011, are summarized and analyzed below:

**Nye County Net Assets**

	<u>Governmental Activities</u>		<u>Business Type Activities</u>		<u>Total</u>	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
<b>Assets:</b>						
Current and other assets	\$ 102,245,043	\$ 100,764,345	\$ 8,132,946	\$ 7,186,135	\$ 110,377,989	\$ 107,950,480
Net capital assets	<u>87,867,282</u>	<u>81,932,937</u>	<u>2,677,036</u>	<u>2,575,357</u>	<u>90,544,318</u>	<u>84,508,294</u>
Total Assets	<b>\$ 190,112,325</b>	<b>\$ 182,697,282</b>	<b>\$10,809,982</b>	<b>\$ 9,761,492</b>	<b>\$ 200,922,307</b>	<b>\$ 192,458,774</b>
<b>Liabilities:</b>						
Current liabilities	\$ 18,863,719	\$ 24,060,829	\$ 139,954	\$ 99,597	\$ 19,003,673	\$ 24,160,426
Long-term liabilities	<u>42,563,131</u>	<u>18,991,498</u>	<u>1,619,677</u>	<u>1,553,510</u>	<u>44,182,808</u>	<u>20,545,008</u>
Total Liabilities	<b>\$ 61,426,850</b>	<b>\$ 43,052,327</b>	<b>\$ 1,759,631</b>	<b>\$ 1,653,107</b>	<b>\$ 63,186,481</b>	<b>\$ 44,705,434</b>
<b>Net Assets:</b>						
Invested in capital assets, net of related debt	\$ 61,108,100	\$ 76,019,654	\$ 2,254,088	\$ 2,140,705	\$ 63,362,188	\$ 78,160,359
Restricted	<u>88,549,598</u>	<u>70,222,018</u>	<u>6,438,771</u>	<u>5,737,787</u>	<u>94,988,369</u>	<u>75,959,805</u>
Unrestricted	<u>(20,972,223)</u>	<u>(6,596,717)</u>	<u>357,492</u>	<u>229,893</u>	<u>(20,614,731)</u>	<u>(6,366,824)</u>
Total Net Assets	<b>\$ 128,685,475</b>	<b>\$ 139,644,955</b>	<b>\$ 9,050,351</b>	<b>\$ 8,108,385</b>	<b>\$ 137,735,826</b>	<b>\$ 147,753,340</b>

As noted earlier, net assets may serve over time as a useful indicator of the County's financial position. Assets exceeded liabilities by \$137,735,826 as of June 30, 2011.

The largest portion of the County's net assets 46.00% 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, 2011**

	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
<b>Revenues:</b>						
Program Revenues:						
Charges for services	\$ 6,107,200	\$ 6,718,091	\$ 2,324,983	\$ 2,044,876	\$ 8,432,183	\$ 8,762,967
Operating grants and contributions	6,030,766	5,830,375	-	-	6,030,766	5,830,375
Capital grants and contributions	1,431,894	1,759,607	220,685	958,529	1,652,579	2,718,136
General Revenues:						
Ad valorem taxes	21,327,819	22,066,863	-	-	21,327,819	22,066,863
Consolidated tax	12,383,020	11,012,860	-	-	12,383,020	11,012,860
Fuel taxes	4,912,520	4,862,364	-	-	4,912,520	4,862,364
Payments equal to taxes	-	8,993,760	-	-	-	8,993,760
Room tax	175,335	166,796	-	-	175,335	166,796
Gaming tax	144,409	147,320	-	-	144,409	147,320
Tax sale proceeds	228,268	443,476	-	-	228,268	443,476
Federal-in-lieu	2,882,344	2,865,101	-	-	2,882,344	2,865,101
Division of wildlife	5,517	7,646	-	-	5,517	7,646
Tax penalties	861,803	708,753	-	-	861,803	708,753
Rent	275,588	194,015	-	-	275,588	194,015
Investment income	1,101,019	1,072,293	68,942	123,512	1,169,961	1,195,805
Miscellaneous	113,320	6,258	-	5,133	113,320	11,391
Federal land & geothermal leases	374,058	613,828	-	-	374,058	613,828
Gain (loss) on disposal of assets	(100,977)	(60,653)	9,580	10,981	(91,397)	(49,672)
<b>Total revenues</b>	<b>58,253,903</b>	<b>67,408,753</b>	<b>2,624,190</b>	<b>3,143,031</b>	<b>60,878,093</b>	<b>70,551,784</b>
<b>Expenses:</b>						
General government	24,780,327	21,335,852	-	-	24,780,327	21,335,852
Judicial	7,815,668	8,316,626	-	-	7,815,668	8,316,626
Public safety	20,875,983	22,613,228	-	-	20,875,983	22,613,228
Public works	8,918,016	8,039,693	-	-	8,918,016	8,039,693
Health	1,989,391	1,518,015	-	-	1,989,391	1,518,015
Welfare	2,147,953	1,702,362	-	-	2,147,953	1,702,362
Culture and recreation	505,681	487,139	-	-	505,681	487,139
Community support	506,130	1,019,964	-	-	506,130	1,019,964
Intergovernmental	682,720	911,388	-	-	682,720	911,388
Interest	985,423	219,828	-	-	985,423	219,828
Other	-	-	1,688,315	1,880,177	1,688,315	1,880,177
<b>Total expenses</b>	<b>69,207,292</b>	<b>66,164,095</b>	<b>1,688,315</b>	<b>1,880,177</b>	<b>70,895,607</b>	<b>68,044,272</b>
Increase in net assets before transfers	(10,953,389)	1,244,658	935,875	1,262,854	(10,017,514)	2,507,512
Transfers	(6,091)	(564,526)	6,091	564,526	-	-
Increase in net assets	(10,959,480)	680,132	941,966	1,827,380	(10,017,514)	2,507,512
Net assets - beginning	139,644,955	138,964,823	8,108,385	6,281,005	147,753,340	145,245,828
Net assets - ending	<b>\$ 128,685,475</b>	<b>\$ 139,644,955</b>	<b>\$ 9,050,351</b>	<b>\$ 8,108,385</b>	<b>\$ 137,735,826</b>	<b>\$ 147,753,340</b>

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, 2011**

As of the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$81,232,097. This was an increase of 7.63% over the previous year.

**General Fund**

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the fund balance of the General Fund was \$741,175.

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

Revenues increased by \$586,916 or 1.70%. Tax revenue decreased by \$452,121 or 2.75%, due to decreased property values and a decrease in net proceeds. Intergovernmental revenues increased by \$1,144,481 or 8.65%, due to an increase in consolidated tax revenues of \$1,309,118 or 13.47% and a decrease of federal land lease payment of \$174,042 or 35.32%.

Expenditures decreased by \$558,654 or 1.52%. General government expenditures decreased \$329,124 or 2.71%. Public Safety expenditures decreased \$478,242 or 2.91% due to a decrease in salaries and wages and related benefits.

**Capital Assets and Debt Administration**

**Capital Assets**

The County's investment in capital assets, net of accumulated depreciation at June 30, 2011, was \$87,867,282 for the governmental activities and \$2,677,036 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, 2011 follows:

	<u>Balance</u> <u>June 30, 2010</u>	<u>Transfers</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2011</u>
<b>Governmental Activities:</b>					
<b>Capital assets not being depreciated:</b>					
Land	\$ 5,139,302	\$ 0	\$ 0	\$ 0	\$ 5,139,302
Construction in progress	9,600,750	( 25,665)	6,566,143	2,679,567	13,461,661
<b>Total capital assets not being depreciated</b>	<b>14,740,052</b>	<b>( 25,665)</b>	<b>6,566,143</b>	<b>2,679,567</b>	<b>18,600,963</b>
<b>Capital assets being depreciated:</b>					
Building and improvements	47,098,062	0	4,482,846	5,924	51,574,984
Equipment	39,666,375	0	1,668,675	215,076	41,119,974
Infrastructure	21,836,792	0	404,237	0	22,241,029
<b>Total capital assets being depreciated</b>	<b>108,601,229</b>	<b>0</b>	<b>6,555,758</b>	<b>221,000</b>	<b>114,935,987</b>
<b>Less accumulated depreciation for:</b>					
Building and improvements	16,067,529	0	1,174,568	2,409	17,239,688
Equipment	21,918,448	0	2,377,722	112,549	24,183,621
Infrastructure	3,422,367	0	823,992	0	4,246,359
<b>Total accumulated depreciation</b>	<b>41,408,344</b>	<b>0</b>	<b>4,376,282</b>	<b>114,958</b>	<b>45,669,668</b>
<b>Total capital assets being depreciated, net</b>	<b>67,192,885</b>	<b>0</b>	<b>2,179,476</b>	<b>106,042</b>	<b>69,266,319</b>
<b>Governmental activities assets, net</b>	<b>\$ 81,932,937</b>	<b>\$ ( 25,665)</b>	<b>\$ 8,745,619</b>	<b>\$ 2,785,609</b>	<b>\$ 87,867,282</b>

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, 2011

Capital Assets and Debt Administration (continued)

	Balance June 30, 2010	Transfers	Additions	Deletions	Balance June 30, 2011
<b>Business-type activities:</b>					
<b>Capital assets not being depreciated:</b>					
Construction in progress	<u>\$ 1,542,005</u>	<u>\$ 25,665</u>	<u>\$ 195,020</u>	<u>\$ 0</u>	<u>\$ 1,762,690</u>
<b>Capital assets being depreciated:</b>					
Solid waste equipment	<u>1,148,121</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,148,121</u>
Utility equipment	<u>1,890,124</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,890,124</u>
<b>Total capital assets being depreciated</b>	<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	<u>963,095</u>	<u>0</u>	<u>78,189</u>	<u>0</u>	<u>1,041,284</u>
Utility equipment	<u>1,041,798</u>	<u>0</u>	<u>40,817</u>	<u>0</u>	<u>1,082,615</u>
<b>Total accumulated depreciation</b>	<u>2,004,893</u>	<u>0</u>	<u>119,006</u>	<u>0</u>	<u>2,123,899</u>
<b>Total capital assets being depreciated, net</b>	<u>1,033,352</u>	<u>0</u>	<u>(119,006)</u>	<u>0</u>	<u>914,346</u>
<b>Business-type activities assets, net</b>	<u>\$ 2,575,357</u>	<u>\$ 25,665</u>	<u>\$ 76,014</u>	<u>\$ 0</u>	<u>\$ 2,677,036</u>

Long-Term Debt

At June 30, 2011, the County debt consisted of the following:

During the year ended June 30, 2011, the following changes occurred in long-term debt:

	Balance July 1, 2010	Additions	Reductions	Balance June 30, 2011
<b>Governmental activities:</b>				
Capital lease	<u>\$ 2,234,846</u>	<u>\$ 0</u>	<u>(\$2,234,846)</u>	<u>\$ 0</u>
Medium Term Bond	<u>3,565,000</u>	<u>24,465,000</u>	<u>( 664,000)</u>	<u>27,366,000</u>
OPEB Obligation	<u>8,601,623</u>	<u>2,287,026</u>	<u>( 0)</u>	<u>10,888,649</u>
Compensated absences	<u>4,476,592</u>	<u>0</u>	<u>( 631,923)</u>	<u>3,844,669</u>
Total debt	<u>18,878,061</u>	<u>26,752,026</u>	<u>( 3,530,769)</u>	<u>42,099,318</u>
Add bond premium	<u>0</u>	<u>104,099</u>	<u>( 17,350)</u>	<u>86,749</u>
Less issuance costs	<u>0</u>	<u>( 1,183,329)</u>	<u>115,581</u>	<u>( 1,067,748)</u>
Less discounts	<u>0</u>	<u>( 2,979)</u>	<u>96</u>	<u>( 2,883)</u>
<b>Total long-term debt, net</b>	<u>\$18,878,061</u>	<u>\$25,669,817</u>	<u>(\$3,432,442)</u>	<u>\$41,115,436</u>

	Balance July 1, 2010	Additions	Reductions	Balance June 30, 2011
<b>Business-type activities:</b>				
Landfill closure costs	<u>\$ 1,118,858</u>	<u>\$ 77,871</u>	<u>\$ 0</u>	<u>\$ 1,196,729</u>
Revenue bonds	<u>434,652</u>	<u>0</u>	<u>11,704</u>	<u>422,948</u>
	<u><b>\$ 1,553,510</b></u>	<u><b>\$ 77,871</b></u>	<u><b>\$ 11,704</b></u>	<u><b>\$ 1,619,677</b></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, 2011**

	Primary Government		
	Governmental		Business-type Activities 2011
	Activities 2011	Total 2011	
<b>Assets:</b>			
Pooled cash and investments	\$ 94,587,020	\$ 1,419,004	\$ 96,006,024
Interest receivable	401,470	13,546	415,016
Taxes receivable	1,132,605	-	1,132,605
Due from other governments	4,480,976	-	4,480,976
Accounts receivable, net	298,656	219,005	517,661
Due from others	47,624	-	47,624
Prepaid expense	107,176	-	107,176
Inventory	109,757	-	109,757
Note receivable	9,128	-	9,128
Deferred charges - bond issuance	1,067,748	-	1,067,748
Deferred charges - bond discount	2,883	-	2,883
Restricted assets:			
Cash	-	6,481,391	6,481,391
Capital assets net of accumulated depreciation	<u>87,867,282</u>	<u>2,677,036</u>	<u>90,544,318</u>
Total assets	<u>190,112,325</u>	<u>10,809,982</u>	<u>200,922,307</u>
<b>Liabilities:</b>			
Accounts payable	3,958,257	135,216	4,093,473
Accrued payroll and benefits	1,527,264	3,913	1,531,177
Deferred revenue	13,378,198	-	13,378,198
Customer deposits	-	825	825
Long-term liabilities:			
Portion due or payable within one year:			
Accrued compensated absences	1,768,547	-	1,768,547
Bonds payable	1,218,000	12,566	1,230,566
Interest payable	377,064	-	377,064
Portion due or payable after one year:			
OPEB obligation	10,888,649	-	10,888,649
Accrued compensated absences	2,076,122	-	2,076,122
Land fill closure costs payable from restricted assets	-	1,196,729	1,196,729
Bonds payable	26,148,000	410,382	26,558,382
Deferred charge - bond premium	<u>86,749</u>	-	<u>86,749</u>
Total liabilities	<u>61,426,850</u>	<u>1,759,631</u>	<u>63,186,481</u>
<b>Fund equity/Net assets:</b>			
Invested in capital assets, net of debt	61,108,100	2,254,088	63,362,188
Restricted for:			
Capital projects	31,566,185	-	31,566,185
Education endowment	9,536,719	-	9,536,719
Public works	9,211,480	-	9,211,480
Judicial	1,114,499	-	1,114,499
Public safety	6,751,668	-	6,751,668
Special projects	25,954,927	-	25,954,927
Health services	3,485,979	-	3,485,979
Landfill closure costs	-	6,438,771	6,438,771
Other purposes	921,052	-	921,052
Unrestricted	<u>(20,965,134)</u>	<u>357,492</u>	<u>(20,607,642)</u>
Total net assets	<u>\$ 128,685,475</u>	<u>\$ 9,050,351</u>	<u>\$ 137,735,826</u>

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

**NYE COUNTY, NEVADA**  
**STATEMENT OF ACTIVITIES**

**June 30, 2011**

Functions/Programs	Program Revenues				Changes in Net Assets		
	Expenses	Operating	Capital	Governmental Activities	Business-type Activities	Total	
		Charges for Service	Grants and Contributions				
<b>Primary governments:</b>							
General government	\$(24,780,327)	\$ 2,638,267	\$ 4,620,378	\$ -	\$ (17,521,682)	\$ -	\$ (17,521,682)
Public safety	(20,875,983)	1,547,052	690,138	490,754	(18,148,039)	-	(18,148,039)
Judicial	(7,815,668)	1,121,385	-	-	(6,694,283)	-	(6,694,283)
Public works	(8,918,016)	176,407	-	818,653	(7,922,956)	-	(7,922,956)
Health and sanitation	(1,989,391)	525,857	90,971	-	(1,372,563)	-	(1,372,563)
Welfare	(2,147,953)	-	278,914	-	(1,869,039)	-	(1,869,039)
Culture and recreation	(505,681)	545	145,163	122,487	(237,486)	-	(237,486)
Community support	(506,130)	97,687	205,202	-	(203,241)	-	(203,241)
Intergovernmental	(682,720)	-	-	-	(682,720)	-	(682,720)
Debt service:							
Interest	(985,423)	-	-	-	(985,423)	-	(985,423)
<b>Total governmental activities</b>	<b>(69,207,292)</b>	<b>6,107,200</b>	<b>6,030,766</b>	<b>1,431,894</b>	<b>(55,637,432)</b>	<b>-</b>	<b>(55,637,432)</b>
<b>Business-type activities:</b>							
Water	(120,251)	164,581	-	61,520	-	105,850	105,850
Sewer	(13,737)	10,834	-	159,165	-	156,262	156,262
Solid Waste	(1,554,327)	2,149,568	-	-	-	595,241	595,241
<b>Total business-type activities</b>	<b>(1,688,315)</b>	<b>2,324,983</b>	<b>-</b>	<b>220,685</b>	<b>-</b>	<b>857,353</b>	<b>857,353</b>
<b>Total primary governments</b>	<b>\$ (70,895,607)</b>	<b>\$ 8,432,183</b>	<b>\$ 6,030,766</b>	<b>\$ 1,652,579</b>	<b>(55,637,432)</b>	<b>857,353</b>	<b>(54,780,079)</b>
<b>General Revenues:</b>							
Property taxes				18,971,148	-	18,971,148	
Net proceeds tax				2,356,671	-	2,356,671	
Fuel tax				4,912,520	-	4,912,520	
Room tax				175,335	-	175,335	
Gaming tax				144,409	-	144,409	
Division of Wildlife				5,517	-	5,517	
Federal in-lieu tax				2,882,344	-	2,882,344	
Consolidated taxes				12,383,020	-	12,383,020	
Tax penalties				861,803	-	861,803	
Tax sale costs				228,268	-	228,268	
Investment income				1,101,019	68,942	1,169,961	
Rent				275,588	-	275,588	
Federal land and geothermal leases				374,058	-	374,058	
Gain (loss) on disposal of capital assets				(100,977)	9,580	(91,397)	
Miscellaneous				113,320	-	113,320	
Operating transfers				(6,091)	6,091	-	
<b>Total general revenues and transfers</b>				<b>44,677,952</b>	<b>84,613</b>	<b>44,762,565</b>	
Change in net assets				(10,959,480)	941,966	(10,017,514)	
Net assets - beginning of year				139,644,955	8,108,385	147,753,340	
<b>Net assets - end of year</b>				<b>\$ 128,685,475</b>	<b>\$ 9,050,351</b>	<b>\$ 137,735,826</b>	

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

**NYE COUNTY, NEVADA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2011**

	<b>Major Funds</b>				Endowment Capital Projects Fund
	General Fund	Education Fund	Special Projects Fund		
<b>ASSETS</b>					
Pooled cash and investments	\$ 5,120,862	\$ 9,474,172	\$ 6,746,615	\$ 9,541,233	
Interest receivable	17,575	39,237	39,710	39,259	
Taxes receivable	827,350	-	-	-	
Due from other governments	2,270,599	23,310	-	-	
Accounts receivable, net	7,482	-	-	-	
Due from others	46,424	-	-	-	
Prepaid expenses	107,176	-	-	-	
Due from other funds	-	-	313,571	-	
Inventory	54,773	-	-	-	
Note receivable	9,128	-	-	-	
Total assets	<u>\$ 8,461,369</u>	<u>\$ 9,536,719</u>	<u>\$ 7,099,896</u>	<u>\$ 9,580,492</u>	
<b>LIABILITIES</b>					
Accounts payable	\$ 989,447	\$ -	\$ 353,756	\$ -	
Accrued payroll and benefits	1,263,144	-	2,747	-	
Due to other funds	-	-	-	-	
Interfund payable	-	-	-	-	
Deferred taxes	733,744	-	-	-	
Deferred revenues	4,733,859	-	-	-	
Total liabilities	<u>7,720,194</u>	<u>-</u>	<u>356,503</u>	<u>-</u>	
<b>FUND BALANCES</b>					
Nonspendable	54,773	-	-	-	
Restricted for:					
Capital projects	-	-	-	9,580,492	
General government	-	-	6,743,393	-	
Judicial	-	-	-	-	
Public safety	-	-	-	-	
Public works	-	-	-	-	
Health and sanitation	-	-	-	-	
Welfare	-	-	-	-	
Culture and recreation	-	-	-	-	
Community support	-	-	-	-	
Intergovernmental	-	9,536,719	-	-	
Committed for:					
General government	214,819	-	-	-	
Judicial	21,073	-	-	-	
Public safety	39,261	-	-	-	
Public works	-	-	-	-	
Health and sanitation	-	-	-	-	
Culture and recreation	44,664	-	-	-	
Assigned for:					
General government	-	-	-	-	
Judicial	-	-	-	-	
Public safety	-	-	-	-	
Culture and recreation	-	-	-	-	
Unassigned	<u>366,585</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total fund balance	<u>741,175</u>	<u>9,536,719</u>	<u>6,743,393</u>	<u>9,580,492</u>	
Total liabilities and fund balance	<u>\$ 8,461,369</u>	<u>\$ 9,536,719</u>	<u>\$ 7,099,896</u>	<u>\$ 9,580,492</u>	

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

Repository Oversite Special Revenue Fund	Bond Proceeds Capital Projects Fund	Other Governmental Funds	Totals
\$ 6,011,699	\$ 20,600,299	\$ 37,005,240	\$ 94,500,120
25,185	86,545	153,597	401,108
-	-	305,255	1,132,605
-	-	2,187,067	4,480,976
-	-	291,174	298,656
-	-	1,200	47,624
-	-	-	107,176
-	-	-	313,571
-	-	54,984	109,757
			9,128
<u>\$ 6,036,884</u>	<u>\$ 20,686,844</u>	<u>\$ 39,998,517</u>	<u>\$ 101,400,721</u>
\$ 133,444	\$ 1,417,771	\$ 1,062,364	\$ 3,956,782
30,612	-	230,761	1,527,264
-	-	313,571	313,571
-	-	259,065	992,809
<u>5,872,828</u>	<u>-</u>	<u>2,771,511</u>	<u>13,378,198</u>
<u>6,036,884</u>	<u>1,417,771</u>	<u>4,637,272</u>	<u>20,168,624</u>
		54,984	109,757
-	19,269,073	2,716,620	31,566,185
-	-	11,218,189	17,961,582
-	-	605,981	605,981
-	-	802,896	802,896
-	-	6,168,405	6,168,405
-	-	781,201	781,201
-	-	4,725	4,725
-	-	271,276	271,276
-	-	298,624	298,624
-	-	-	9,536,719
-	-	8,122,975	8,337,794
-	-	740,979	762,052
-	-	38,411	77,672
-	-	3,256,933	3,256,933
-	-	159,055	159,055
-	-	18,781	63,445
-	-	101,210	101,210
-	-	-	-
-	-	-	366,585
<u>\$ 6,036,884</u>	<u>\$ 20,686,844</u>	<u>\$ 39,998,517</u>	<u>\$ 101,400,721</u>

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**For the year ended June 30, 2011**

**NYE COUNTY, NEVADA**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET ASSETS**  
**June 30, 2011**

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<b>Total fund balance - governmental funds</b>	<b>\$ 81,232,097</b>
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.	87,867,282
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	992,809
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.	(41,492,500)
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.	85,787
<b>Total net assets - governmental activities</b>	<b><u>\$ 128,685,475</u></b>

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, 2011**

	<b>Major Funds</b>			
	General Fund	Education Fund	Special Projects Fund	Endowment Capital Projects Fund
<b>Revenues:</b>				
Taxes	\$ 15,959,269	\$ -	\$ -	\$ -
Licenses and permits	184,717	-	-	-
Intergovernmental	14,375,700	-	-	-
Charges for services	2,432,679	-	-	-
Fines and forfeitures	399,477	-	-	-
Miscellaneous	1,673,281	112,936	178,773	115,137
Total revenues	<u>35,025,123</u>	<u>112,936</u>	<u>178,773</u>	<u>115,137</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	11,833,338	-	5,343,633	-
Judicial	7,131,219	-	-	-
Public safety	15,911,323	-	2,116	3,200
Public works	121,526	-	-	-
Health and sanitation	714,194	-	-	-
Welfare	305,673	-	-	-
Culture and recreation	153,207	-	2,934	-
Community support	9,922	-	-	-
Intergovernmental	-	260,513	28,793	-
<b>Capital projects</b>	<u>-</u>	<u>-</u>	<u>3,781,192</u>	<u>390,720</u>
<b>Debt service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	<u>36,180,402</u>	<u>260,513</u>	<u>9,158,668</u>	<u>393,920</u>
Excess (deficiency) of revenues over expenditures	<u>(1,155,279)</u>	<u>(147,577)</u>	<u>(8,979,895)</u>	<u>(278,783)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	1,685,762	-	40,615	-
Operating transfers out	(116,830)	-	(4,252,315)	-
Bond proceeds	-	-	-	-
Bond premiums	-	-	-	-
Bond discounts	-	-	-	-
Total other financing sources (uses)	<u>1,568,932</u>	<u>-</u>	<u>(4,211,700)</u>	<u>-</u>
Net change in fund balance	<u>413,653</u>	<u>(147,577)</u>	<u>(13,191,595)</u>	<u>(278,783)</u>
<b>Fund balance:</b>				
Beginning of year	<u>327,522</u>	<u>9,684,296</u>	<u>19,934,988</u>	<u>9,859,275</u>
End of year	<u>\$ 741,175</u>	<u>\$ 9,536,719</u>	<u>\$ 6,743,393</u>	<u>\$ 9,580,492</u>

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

Repository Oversite Special Revenue Fund	Bond Proceeds Capital Projects Fund	Other Governmental Funds	Totals
\$ -	\$ -	\$ 5,699,642	\$ 21,658,911
		437,448	622,165
2,761,885	-	10,944,690	28,082,275
		1,635,871	4,068,550
		569,686	969,163
	204,530	828,940	3,113,597
<u>2,761,885</u>	<u>204,530</u>	<u>20,116,277</u>	<u>58,514,661</u>
2,728,126	-	3,451,593	23,356,690
		261,359	7,392,578
		3,222,814	19,139,453
		7,299,089	7,420,615
		1,440,094	2,154,288
		1,805,540	2,111,213
		377,327	533,468
		493,127	503,049
		393,414	682,720
	4,318,248	820,775	9,310,935
		2,898,843	2,898,843
		623,472	623,472
	<u>1,183,329</u>	<u>-</u>	<u>1,183,329</u>
<u>2,728,126</u>	<u>5,501,577</u>	<u>23,087,447</u>	<u>77,310,653</u>
<u>33,759</u>	<u>(5,297,047)</u>	<u>(2,971,170)</u>	<u>(18,795,992)</u>
6,407	-	5,212,215	6,944,999
(40,166)	-	(2,540,738)	(6,950,049)
	24,465,000	-	24,465,000
	104,099	-	104,099
	(2,979)	-	(2,979)
<u>(33,759)</u>	<u>24,566,120</u>	<u>2,671,477</u>	<u>24,561,070</u>
	19,269,073	(299,693)	5,765,078
		35,660,938	75,467,019
<u>\$ -</u>	<u>\$ 19,269,073</u>	<u>\$ 35,361,245</u>	<u>\$ 81,232,097</u>

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**For the year ended June 30, 2011**

**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, 2011**

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<b>Net Change in Fund Balance - Governmental Funds</b>	<b>\$ 5,765,078</b>
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.	5,934,345
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.	(155,757)
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.	(20,483,948)
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.	(2,144)
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.	(2,017,054)
<b>Change in net assets of governmental activities</b>	<b><u>\$ (10,959,480)</u></b>

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, 2011**

	Budget			Variance With Final Budget Positive (Negative)	
	Original	Final	Actual		
<b>Revenues:</b>					
<b>Taxes:</b>					
Property taxes	\$ 13,734,415	\$ 13,734,415	\$ 14,204,313	\$ 469,898	
Net proceeds	<u>1,714,137</u>	<u>1,714,137</u>	<u>1,754,956</u>	<u>40,819</u>	
Total taxes	<u>15,448,552</u>	<u>15,448,552</u>	<u>15,959,269</u>	<u>510,717</u>	
<b>Licenses and permits:</b>					
Liquor licenses	37,500	37,500	36,780	(720)	
Special registration	-	-	66,614	66,614	
Gaming licenses	<u>96,500</u>	<u>96,500</u>	<u>81,323</u>	<u>(15,177)</u>	
Total licenses and permits	<u>134,000</u>	<u>134,000</u>	<u>184,717</u>	<u>50,717</u>	
<b>Intergovernmental:</b>					
Federal in lieu tax	2,968,021	2,968,021	2,882,344	(85,677)	
Fish and game in lieu	-	-	3,861	3,861	
State gaming license fee	160,000	160,000	144,409	(15,591)	
Consolidated tax	9,608,685	9,608,685	11,026,340	1,417,655	
Federal land lease	-	-	318,746	318,746	
Total intergovernmental	<u>12,736,706</u>	<u>12,736,706</u>	<u>14,375,700</u>	<u>1,638,994</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, 2011**

	Budget			Variance With Final Budget	
	Original	Final	Actual		
<b>Revenues (continued):</b>					
<b>Charges for services:</b>					
Clerk's fees	\$ 130,000	\$ 173,000	\$ 177,442	\$ 4,442	
Recorder's fees	400,000	400,000	391,503	(8,497)	
Assessor's commissions	550,000	550,000	507,177	(42,823)	
Sheriff's fees	226,000	226,000	57,046	(168,954)	
Justice of the peace fees	85,000	85,000	77,250	(7,750)	
Investigation fees	10,000	10,000	11,100	1,100	
Court security fees	-	-	32,580	32,580	
Department of Energy reimbursement	650,000	650,000	603,600	(46,400)	
Planning	25,000	25,000	149,221	124,221	
Concealed weapons permits	60,000	60,000	105,437	45,437	
Return checks	-	-	7,300	7,300	
Impact fee administration charge	1,200	1,200	544	(656)	
Public Defender and recovery fees	1,000	1,000	1,975	975	
Miscellaneous	3,500	3,500	535	(2,965)	
County surveyor fees	10,000	10,000	2,675	(7,325)	
Restitution fees	-	-	358	358	
Zoning fees	40,000	40,000	22,667	(17,333)	
Drug court	129,725	129,725	133,616	3,891	
Analysis fee	-	15,000	15,246	246	
Courier service	12,118	12,118	12,118	-	
Animal control-spay and neutering	75,000	105,000	98,636	(6,364)	
Animal control fees	<u>30,000</u>	<u>30,000</u>	<u>24,653</u>	<u>(5,347)</u>	
 Total charges for services	 <u>2,438,543</u>	 <u>2,526,543</u>	 <u>2,432,679</u>	 <u>(93,864)</u>	
 <b>Fines and forfeitures:</b>					
Fines and forfeited bail	330,000	330,000	361,049	31,049	
Court fines	<u>36,200</u>	<u>36,200</u>	<u>38,428</u>	<u>2,228</u>	
 Total fines and forfeitures	 <u>366,200</u>	 <u>366,200</u>	 <u>399,477</u>	 <u>33,277</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, 2011**

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
<b>Revenues (continued):</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 150,000	\$ 153,000	\$ 61,059	\$ (91,941)
Tax penalties	550,000	550,000	860,784	310,784
Uniform reciprocal law	290,000	290,000	305,296	15,296
Prisoner housing	1,500	1,500	5,844	4,344
DARE donations	-	-	120	120
Donations	6,500	10,607	4,107	(6,500)
Cemetery receipts	1,500	1,500	4,080	2,580
Extradition	70,000	70,000	26,578	(43,422)
Other revenue	20,000	20,181	89,928	69,747
Solid waste fees	-	-	258	258
Legal aid elderly	-	-	10,192	10,192
Legal aid indigent	25,000	25,000	20,953	(4,047)
Prisoner medical	1,000	1,000	1,616	616
Tax trust sales (NRS 361.610)	450,000	634,160	228,268	(405,892)
Sheriff pay phones	12,000	12,000	22,792	10,792
Title search	1,000	1,000	-	(1,000)
Inmate booking fees	7,000	7,000	12,560	5,560
Sale of fixed assets	4,635	4,635	2,550	(2,085)
Animal donations	<u>13,500</u>	<u>13,500</u>	<u>16,296</u>	<u>2,796</u>
Total miscellaneous	<u>1,603,635</u>	<u>1,795,083</u>	<u>1,673,281</u>	<u>(121,802)</u>
Total revenues	<u>32,727,636</u>	<u>33,007,084</u>	<u>35,025,123</u>	<u>2,018,039</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, 2011**

	Budget			Variance With Final Budget	
	Original	Final	Actual		
<b>Expenditures:</b>					
<b>General government:</b>					
<b>Commissioners:</b>					
Salaries and wages	\$ 144,410	\$ 140,972	\$ 140,972	\$ -	
Employee benefits	65,010	62,467	61,962	505	
Services and supplies	60,000	55,457	55,103	354	
Total commissioners	<u>269,420</u>	<u>258,896</u>	<u>258,037</u>	<u>859</u>	
<b>County administrator:</b>					
Salaries and wages	489,983	530,502	532,344	(1,842)	
Employee benefits	162,290	168,949	168,263	686	
Services and supplies	64,000	66,759	64,915	1,844	
Total county administrator	<u>716,273</u>	<u>766,210</u>	<u>765,522</u>	<u>688</u>	
<b>Comptroller</b>					
Salaries and wages	247,157	247,157	251,166	(4,009)	
Employee benefits	90,179	93,591	93,319	272	
Services and supplies	24,500	24,500	20,355	4,145	
Total comptroller	<u>361,836</u>	<u>365,248</u>	<u>364,840</u>	<u>408</u>	
<b>Clerk:</b>					
Salaries and wages	461,905	491,643	514,161	(22,518)	
Employee benefits	166,093	181,305	175,932	5,373	
Services and supplies	155,425	92,745	79,559	13,186	
Total clerk	<u>783,423</u>	<u>765,693</u>	<u>769,652</u>	<u>(3,959)</u>	
<b>Information systems:</b>					
Salaries and wages	454,458	433,043	437,584	(4,541)	
Employee benefits	133,859	133,859	140,924	(7,065)	
Services and supplies	179,760	182,413	171,102	11,311	
Capital outlay	-	-	3,000	(3,000)	
Total information systems	<u>768,077</u>	<u>749,315</u>	<u>752,610</u>	<u>(3,295)</u>	
<b>County planner:</b>					
Salaries and wages	407,902	370,671	401,659	(30,988)	
Employee benefits	130,629	119,551	118,209	1,342	
Services and supplies	79,654	66,675	36,485	30,190	
Total county planner	<u>618,185</u>	<u>556,897</u>	<u>556,353</u>	<u>544</u>	
<b>HR/Risk management:</b>					
Salaries and wages	180,870	181,639	181,638	1	
Employee benefits	60,182	62,220	61,973	247	
Services and supplies	19,000	20,184	20,185	(1)	
Total HR/Risk management	<u>260,052</u>	<u>264,043</u>	<u>263,796</u>	<u>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, 2011**

	Budget		Actual	Variance With Final Budget Positive (Negative)		
	Original	Final				
<b>Expenditures (Continued):</b>						
<b>General government (Continued):</b>						
<b>Miscellaneous overhead:</b>						
Salaries and wages	-	732,531	588,947	143,584		
Employee benefits	-	33,909	35,986	(2,077)		
Retirement	2,350,766	2,350,766	22	2,350,744		
Retiree	725,000	863,327	932,657	(69,330)		
Legal Aid	25,000	25,000	-	25,000		
Unemployment insurance	100,000	27,350	1,525	25,825		
Printing and advertising	90,000	90,000	91,494	(1,494)		
General insurance	656,023	667,264	678,700	(11,436)		
Professional fees	150,000	403,873	297,525	106,348		
NACO dues	25,250	25,250	25,725	(475)		
Blood bourne pathogens	2,000	2,000	1,970	30		
Postage	250,000	250,000	213,419	36,581		
Gabbs library	3,000	3,000	2,552	448		
Flu shots	4,000	4,000	3,880	120		
Fish and game	1,000	1,000	1,057	(57)		
Litigation	65,000	65,000	71,883	(6,883)		
Miscellaneous	105,000	361,398	301,946	59,452		
Crystal park	300	300	308	(8)		
Advocacy with congress	300,000	300,000	244,030	55,970		
Operating supplies	10,585	10,585	7,243	3,342		
Currant Creek emergency phone	385	385	-	385		
Conservation districts	6,000	6,000	2,000	4,000		
Capital outlay	-	148,758	37,411	111,347		
Total miscellaneous overhead	<u>4,869,309</u>	<u>6,371,696</u>	<u>3,540,280</u>	<u>2,831,416</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, 2011**

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
<b>Expenditures (Continued):</b>				
<b>General government (Continued):</b>				
<b>Recorder:</b>				
Salaries and wages	\$ 371,107	\$ 350,775	\$ 384,209	\$ (33,434)
Employee benefits	127,573	121,666	121,820	(154)
Services and supplies	104,017	89,813	82,222	7,591
Total recorder	<u>602,697</u>	<u>562,254</u>	<u>588,251</u>	<u>(25,997)</u>
<b>Treasurer:</b>				
Salaries and wages	264,868	267,787	267,831	(44)
Employee benefits	79,376	85,468	86,705	(1,237)
Services and supplies	39,346	40,293	38,587	1,706
Total treasurer	<u>383,590</u>	<u>393,548</u>	<u>393,123</u>	<u>425</u>
<b>Purchasing:</b>				
Salaries and wages	145,395	116,204	116,020	184
Employee benefits	53,330	42,089	41,652	437
Services and supplies	11,103	5,284	5,733	(449)
Total south county office	<u>209,828</u>	<u>163,577</u>	<u>163,405</u>	<u>172</u>
<b>Assessor:</b>				
Salaries and wages	724,787	632,233	653,576	(21,343)
Employee benefits	257,525	235,716	225,701	10,015
Services and supplies	80,653	80,653	68,262	12,391
Total assessor	<u>1,062,965</u>	<u>948,602</u>	<u>947,539</u>	<u>1,063</u>
<b>Veterans services:</b>				
Salaries and wages	111,559	103,985	103,936	49
Employee benefits	37,378	33,006	32,844	162
Services and supplies	17,063	14,791	14,839	(48)
Total veterans services	<u>166,000</u>	<u>151,782</u>	<u>151,619</u>	<u>163</u>
<b>Buildings and grounds:</b>				
Salaries and wages	765,857	697,709	706,938	(9,229)
Employee benefits	237,154	227,087	218,286	8,801
Services and supplies	1,163,045	1,289,630	1,393,087	(103,457)
Capital outlay	-	-	-	-
Total buildings and grounds	<u>2,166,056</u>	<u>2,214,426</u>	<u>2,318,311</u>	<u>(103,885)</u>
Total general government	<u>13,237,711</u>	<u>14,532,187</u>	<u>11,833,338</u>	<u>2,698,849</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, 2011**

	<u>Budget</u>		Actual	Variance With Final Budget Positive (Negative)		
	Original	Final				
<b>Expenditures (Continued):</b>						
<b>Judicial:</b>						
<b>District attorney:</b>						
Salaries and wages	2,267,422	2,135,476	2,203,657	(68,181)		
Employee benefits	733,079	734,746	719,195	15,551		
Services and supplies	<u>112,000</u>	<u>194,800</u>	<u>167,098</u>	<u>27,702</u>		
Total district attorney	<u>3,112,501</u>	<u>3,065,022</u>	<u>3,089,950</u>	<u>(24,928)</u>		
<b>District court:</b>						
Salaries and wages	500,235	497,672	498,891	(1,219)		
Employee benefits	160,838	160,838	159,200	1,638		
Services and supplies	<u>198,010</u>	<u>198,010</u>	<u>208,497</u>	<u>(10,487)</u>		
Total district court	<u>859,083</u>	<u>856,520</u>	<u>866,588</u>	<u>(10,068)</u>		
<b>Tonopah justice court:</b>						
Salaries and wages	330,115	322,293	327,576	(5,283)		
Employee benefits	108,644	108,644	111,039	(2,395)		
Services and supplies	<u>19,932</u>	<u>19,932</u>	<u>7,688</u>	<u>12,244</u>		
Total Tonopah justice court	<u>458,691</u>	<u>450,869</u>	<u>446,303</u>	<u>4,566</u>		
<b>Pahrump justice court:</b>						
Salaries and wages	787,425	777,224	777,221	3		
Employee benefits	273,609	262,022	260,729	1,293		
Services and supplies	<u>157,000</u>	<u>138,720</u>	<u>142,876</u>	<u>(4,156)</u>		
Total Pahrump justice court	<u>1,218,034</u>	<u>1,177,966</u>	<u>1,180,826</u>	<u>(2,860)</u>		
<b>Beatty justice court:</b>						
Salaries and wages	307,247	280,945	280,788	157		
Employee benefits	85,666	85,666	86,797	(1,131)		
Services and supplies	<u>29,717</u>	<u>25,061</u>	<u>23,667</u>	<u>1,394</u>		
Total Beatty justice court	<u>422,630</u>	<u>391,672</u>	<u>391,252</u>	<u>420</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, 2011**

	Budget			Variance With Final Budget Positive (Negative)	
	Original	Final	Actual		
<b>Expenditures (Continued):</b>					
<b>Judicial (Continued):</b>					
<b>Other judicial:</b>					
<b>Services and supplies:</b>					
Public defender	\$ 550,000	\$ 549,850	\$ 549,850	\$ -	
Court appointed defender	350,000	572,922	601,233	(28,311)	
Total other judicial	900,000	1,122,772	1,151,083	(28,311)	
<b>Public guardian:</b>					
Salaries and wages	-	3,901	3,900	1	
Employee benefits	-	1,324	1,317	7	
Total public guardian	-	5,225	5,217	8	
Total judicial	6,970,939	7,070,046	7,131,219	(61,173)	
<b>Public safety:</b>					
<b>Sheriff:</b>					
Salaries and wages	8,719,418	8,755,436	9,398,476	(643,040)	
Employee benefits	3,832,577	3,839,361	4,012,150	(172,789)	
Services and supplies	1,667,571	1,872,679	1,843,755	28,924	
Capital outlay	90,000	13,840	-	13,840	
Total sheriff	14,309,566	14,481,316	15,254,381	(773,065)	
<b>Emergency management:</b>					
Salaries and wages	335,744	352,133	355,091	(2,958)	
Employee benefits	124,115	126,459	133,383	(6,924)	
Services and supplies	178,205	179,705	168,468	11,237	
Capital outlay	-	-	-	-	
Total emergency management	638,064	658,297	656,942	1,355	
Total public safety	14,947,630	15,139,613	15,911,323	(771,710)	
<b>Public works:</b>					
Salaries and wages	-	65,957	66,308	(351)	
Employee benefits	-	22,447	24,193	(1,746)	
Services and supplies	120,000	33,299	31,025	2,274	
Total public works	120,000	121,703	121,526	177	

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, 2011**

	Budget			Variance With Final Budget	
	Original	Final	Actual		
<b>Expenditures (Continued):</b>					
<b>Health and sanitation:</b>					
<b>Animal control:</b>					
Salaries and wages	\$ 328,798	\$ 366,634	\$ 378,451	\$ (11,817)	
Employee benefits	111,295	129,289	131,177	(1,888)	
Services and supplies	<u>138,274</u>	<u>218,637</u>	<u>204,566</u>	<u>14,071</u>	
Total health and sanitation	<u>578,367</u>	<u>714,560</u>	<u>714,194</u>	<u>366</u>	
<b>Welfare:</b>					
<b>Senior nutrition program:</b>					
Salaries and wages	76,982	78,120	85,238	(7,118)	
Employee benefits	29,734	32,143	31,816	327	
Services and supplies	<u>186,468</u>	<u>188,339</u>	<u>188,619</u>	<u>(280)</u>	
Total welfare	<u>293,184</u>	<u>298,602</u>	<u>305,673</u>	<u>(7,071)</u>	
<b>Culture and recreation:</b>					
<b>Parks:</b>					
Services and supplies	-	15,000	7,844	7,156	
Capital outlay	<u>-</u>	<u>182,871</u>	<u>145,363</u>	<u>37,508</u>	
Total culture and recreation	<u>-</u>	<u>197,871</u>	<u>153,207</u>	<u>44,664</u>	
<b>Community support:</b>					
<b>Natural resources:</b>					
Salaries and wages	-	7,511	7,510	1	
Employee benefits	<u>-</u>	<u>2,415</u>	<u>2,412</u>	<u>3</u>	
Total community support	<u>-</u>	<u>9,926</u>	<u>9,922</u>	<u>4</u>	
Contingency	<u>815,234</u>	<u>477,492</u>	<u>-</u>	<u>477,492</u>	
Total expenditures	<u>36,963,065</u>	<u>38,562,000</u>	<u>36,180,402</u>	<u>2,381,598</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, 2011**

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
Excess (deficiency) of revenues over expenditures	\$ (4,235,429)	\$ (5,554,916)	\$ (1,155,279)	\$ 4,399,637
<b>Other financing sources (uses):</b>				
Operating transfers in	3,750,000	4,713,997	1,685,762	(3,028,235)
Operating transfers out	(27,000)	(186,167)	(116,830)	69,337
Total other financing sources (uses)	<u>3,723,000</u>	<u>4,527,830</u>	<u>1,568,932</u>	<u>(2,958,898)</u>
Net change in fund balance	(512,429)	(1,027,086)	413,653	1,440,739
<b>Fund balance:</b>				
Beginning of year	<u>1,012,436</u>	<u>1,527,093</u>	<u>327,522</u>	<u>(1,199,571)</u>
End of year	<u>\$ 500,007</u>	<u>\$ 500,007</u>	<u>\$ 741,175</u>	<u>\$ 241,168</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, 2011**

	Budget				Variance With Final Budget
	Original	Final	Actual		Positive (Negative)
<b>Revenues:</b>					
<b>Miscellaneous:</b>					
Investment income	\$ 450,000	\$ 450,000	\$ 112,936		\$ (337,064)
<b>Expenditures:</b>					
<b>Current:</b>					
Intergovernmental	<u>450,000</u>	<u>450,000</u>	<u>260,513</u>		<u>189,487</u>
Excess (deficiency) of revenues over expenditures	-	-	(147,577)		(147,577)
<b>Fund balance:</b>					
Beginning of year	<u>10,000,000</u>	<u>10,000,000</u>	<u>9,684,296</u>		<u>(315,704)</u>
End of year	<u>\$ 10,000,000</u>	<u>\$ 10,000,000</u>	<u>\$ 9,536,719</u>		<u>\$ (463,281)</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, 2011**

	Budget		Variance With Final Budget	
	Original	Final	Actual	Positive (Negative)
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 603,321	\$ 603,321	\$ 178,773	\$ (424,548)
<b>Expenditures:</b>				
<b>Current:</b>				
General government	-	2,597,715	5,343,633	(2,745,918)
Public safety	-	-	2,116	(2,116)
Culture and recreation	-	-	2,934	(2,934)
Intergovernmental	-	-	28,793	(28,793)
<b>Capital outlay:</b>				
General government	8,867,887	9,362,133	1,657,322	7,704,811
Public safety	-	-	1,265,322	(1,265,322)
Public works	-	1,500,000	486,228	1,013,772
Culture and recreation	-	-	13,656	(13,656)
Community support	-	-	250	(250)
Total expenditures	<u>8,867,887</u>	<u>13,459,848</u>	<u>8,800,254</u>	<u>4,659,594</u>
Excess (deficiency) of revenues over expenditures	<u>(8,264,566)</u>	<u>(12,856,527)</u>	<u>(8,621,481)</u>	<u>4,235,046</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	40,615	40,615
Operating transfers out	<u>(6,746,086)</u>	<u>(6,746,086)</u>	<u>(4,252,315)</u>	<u>2,493,771</u>
Total other financing sources (uses)	<u>(6,746,086)</u>	<u>(6,746,086)</u>	<u>(4,211,700)</u>	<u>2,534,386</u>
Net change in fund balance	(15,010,652)	(19,602,613)	(12,833,181)	6,769,432
<b>Fund balance:</b>				
Beginning of year	<u>15,010,652</u>	<u>19,602,613</u>	<u>19,934,988</u>	<u>332,375</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,101,807</u>	<u>\$ 7,101,807</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, 2011**

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 200,000	\$ 250,000	\$ 115,137	\$ (134,863)
<b>Expenditures:</b>				
<b>Current:</b>				
Public safety			3,200	(3,200)
<b>Capital projects:</b>				
Public safety	<u>350,666</u>	<u>400,666</u>	<u>390,720</u>	<u>9,946</u>
Total expenditures	<u>350,666</u>	<u>400,666</u>	<u>393,920</u>	<u>6,746</u>
Excess (deficiency) of revenues over expenditures	(150,666)	(150,666)	(278,783)	(128,117)
<b>Fund balance:</b>				
Beginning of year	<u>10,150,666</u>	<u>10,150,666</u>	<u>9,859,275</u>	<u>(291,391)</u>
End of year	<u>\$ 10,000,000</u>	<u>\$ 10,000,000</u>	<u>\$ 9,580,492</u>	<u>\$ (419,508)</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, 2011**

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grants	\$ 3,459,201	\$ 3,769,201	\$ 2,761,885	\$ (1,007,316)
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	738,545	738,545	663,989	74,556
Employee benefits	421,756	421,756	209,447	212,309
Services and supplies	2,090,900	2,400,900	1,810,513	590,387
Capital outlay	208,000	208,000	44,177	163,823
Total expenditures	3,459,201	3,769,201	2,728,126	1,041,075
Excess (deficiency) of revenues over expenditures			33,759	33,759
<b>Other financing sources (uses):</b>				
Operating transfers in			6,407	6,407
Operating transfers out			(40,166)	(40,166)
Total other financing sources uses			(33,759)	(33,759)
Net change in fund balance				
<b>Fund balance:</b>				
Beginning of year				
End of year	\$ -	\$ -	\$ -	\$ -

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

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For the year ended June 30, 2011

**NYE COUNTY, NEVADA**  
**MAJOR FUND - BOND PROCEEDS CAPITAL PROJECTS FUND (499)**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 2011**

	Budget		Variance With Final Budget	
	Original	Final	Actual	Positive (Negative)
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ _____ -	\$ _____ -	<u>\$ 204,530</u>	<u>\$ 204,530</u>
<b>Expenditures:</b>				
<b>Capital projects:</b>				
Public safety	- - -	23,376,011	4,318,248	19,057,763
<b>Debt service:</b>				
Bond issuance costs	- - -	- - -	<u>1,183,329</u>	<u>(1,183,329)</u>
Total expenditures	- - -	<u>23,376,011</u>	<u>5,501,577</u>	<u>17,874,434</u>
Excess (deficiency) of revenues over expenditures	- - -	<u>(23,376,011)</u>	<u>(5,297,047)</u>	<u>18,078,964</u>
<b>Other financing sources (uses):</b>				
Bond proceeds	- - -	23,376,011	24,465,000	1,088,989
Bond premiums	- - -	- - -	104,099	104,099
Bond discounts	- - -	- - -	<u>(2,979)</u>	<u>(2,979)</u>
Total other financing sources (uses)	- - -	<u>23,376,011</u>	<u>24,566,120</u>	<u>1,190,109</u>
Net change in fund balance	- - -	- - -	19,269,073	19,269,073
<b>Fund balance:</b>				
Beginning of year	- - -	- - -	- - -	- - -
End of year	\$ _____ -	\$ _____ -	<u>\$ 19,269,073</u>	<u>\$ 19,269,073</u>

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

**NYE COUNTY, NEVADA**  
**STATEMENT OF NET ASSETS**  
**PROPRIETARY FUNDS**

June 30, 2011

	Business-type Activities-Enterprise Funds			Governmental Activities -	
	Total		Enterprise Funds	Internal Service Funds	
	Major Fund	Nonmajor			
	Solid Waste	Enterprise Funds			
<b>ASSETS</b>					
<b>Current:</b>					
Pooled cash and investments	\$ 1,141,721	\$ 277,283	\$ 1,419,004	\$ 86,900	
Interest receivable	12,377	1,169	13,546	362	
Accounts receivable	204,937	14,068	219,005	-	
Due from sewer fund	-	43,377	43,377	-	
Total current assets	<u>1,359,035</u>	<u>335,897</u>	<u>1,694,932</u>	<u>87,262</u>	
<b>Noncurrent assets:</b>					
<b>Restricted Assets:</b>					
Cash	6,438,771	42,620	6,481,391	-	
Interfund receivable	-	-	-	-	
Total restricted assets	<u>6,438,771</u>	<u>42,620</u>	<u>6,481,391</u>	<u>-</u>	
<b>Capital assets (net of accumulated depreciation)</b>	<u>106,837</u>	<u>2,570,199</u>	<u>2,677,036</u>	<u>-</u>	
<b>Total noncurrent assets</b>	<u>6,545,608</u>	<u>2,612,819</u>	<u>9,158,427</u>	<u>-</u>	
Total assets	<u>7,904,643</u>	<u>2,948,716</u>	<u>10,853,359</u>	<u>87,262</u>	
<b>LIABILITIES</b>					
<b>Current:</b>					
Accounts payable	131,482	3,734	135,216	1,475	
Accrued payroll and benefits	3,836	77	3,913	-	
Customer deposits	-	825	825	-	
Due to water fund	-	43,377	43,377	-	
Bonds payable, current portion	-	12,566	12,566	-	
Total current liabilities	<u>135,318</u>	<u>60,579</u>	<u>195,897</u>	<u>1,475</u>	
<b>Long-term payable from restricted assets</b>					
Landfill closure and postclosure costs	1,196,729	-	1,196,729	-	
<b>Long-term liabilities:</b>					
Bonds payable, long-term portion	-	410,382	410,382	-	
Total long-term liabilities	<u>1,196,729</u>	<u>410,382</u>	<u>1,607,111</u>	<u>-</u>	
Total liabilities	<u>1,332,047</u>	<u>470,961</u>	<u>1,803,008</u>	<u>1,475</u>	
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	106,837	2,147,251	2,254,088	-	
Reserved for landfill closure costs	6,438,771	-	6,438,771	-	
Unrestricted	26,988	330,504	357,492	85,787	
Total net assets	<u>\$ 6,572,596</u>	<u>\$ 2,477,755</u>	<u>\$ 9,050,351</u>	<u>\$ 85,787</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, 2011**

	Business-type Activities-Enterprise Funds			Governmental
			Total	Activities -
	Major Fund	Nonmajor	Enterprise	Internal
	Solid Waste	Enterprise Funds	Funds	Service Funds
<b>Operating revenues:</b>				
Charges for services	\$ 2,149,568	\$ 175,415	\$ 2,324,983	\$ -
<b>Operating expenses:</b>				
Salaries and wages	73,905	9,566	83,471	-
Employee benefits	24,097	974	25,071	-
Services and supplies	1,300,265	51,662	1,351,927	2,144
Closure and postclosure landfill costs	77,871	-	77,871	-
Depreciation	78,189	40,817	119,006	-
Total operating expenses	1,554,327	103,019	1,657,346	2,144
Operating income (loss)	595,241	72,396	667,637	(2,144)
<b>Nonoperating revenues (expenses):</b>				
Investment income	66,056	2,886	68,942	1,041
Sale of capital assets	9,580	-	9,580	-
Grant	-	220,685	220,685	-
Other	-	-	-	-
Interest expense	-	(30,969)	(30,969)	-
Total nonoperating revenues (expenses)	75,636	192,602	268,238	1,041
Net income (loss) before transfers	670,877	264,998	935,875	(1,103)
<b>Transfers:</b>				
Operating transfers in	-	6,091	6,091	-
Operating transfers out	-	-	-	(1,041)
Total transfers	-	6,091	6,091	(1,041)
Changes in net assets	670,877	271,089	941,966	(2,144)
<b>Net assets:</b>				
Beginning of year	5,901,719	2,206,666	8,108,385	87,931
End of year	\$ 6,572,596	\$ 2,477,755	\$ 9,050,351	\$ 85,787

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, 2011**

Page 1 of 2

	Business-type Activities-Enterprise Funds			Governmental
	Major Fund Solid Waste	Nonmajor Enterprise Funds	Total Enterprise Funds	Activities -
				Internal Service Funds
<b>Cash flows from operating activities:</b>				
Cash received from customers	\$ 1,946,612	\$ 172,803	\$ 2,119,415	\$ -
Cash paid for salaries and employee benefits	(101,479)	(11,214)	(112,693)	-
Cash paid for services and supplies	(1,250,729)	(56,995)	(1,307,724)	(669)
Net cash provided (used) by operating activities	594,404	104,594	698,998	(669)
<b>Cash flows from noncapital financing activities:</b>				
Operating transfers	-	6,091	6,091	(1,041)
Interfund receivables	3,253,037	-	3,253,037	-
Other	-	-	-	-
Grants	-	220,685	220,685	-
Sale of capital assets	9,580	-	9,580	-
Net cash provided by noncapital financing activities	3,262,617	226,776	3,489,393	(1,041)
<b>Cash flows from capital and related financing activities:</b>				
Purchase of capital assets	-	(220,685)	(220,685)	-
Principal payments - bonds	-	(11,703)	(11,703)	-
Interest paid	-	(30,969)	(30,969)	-
Net cash (used) by capital financing activities	-	(263,357)	(263,357)	-
<b>Cash flows from investing activities:</b>				
Investment income	78,540	2,904	81,444	679
<b>Net increase (decrease) in pooled cash and investments</b>				
	3,935,561	70,917	4,006,478	(1,031)
<b>Pooled cash and investments:</b>				
Beginning of year	3,644,931	248,986	3,893,917	87,931
End of year	\$ 7,580,492	\$ 319,903	\$ 7,900,395	\$ 86,900

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, 2011**

Page 2 of 2

	Business-type Activities-Enterprise Funds			Governmental Activities -	
	Major Fund		Nonmajor	Enterprise	Internal
	Solid Waste	Enterprise Funds		Funds	Service Funds
<b>Reconciliation of operating income to net cash provided by operating activities</b>					
Operating income (loss)	\$ 595,241		\$ 72,396	\$ 667,637	\$ (2,144)
<b>Adjustments to reconcile operating income to net cash provided by operating activities:</b>					
Depreciation expense	78,189		40,817	119,006	-
(Increase)Decrease in accounts receivable	(202,956)		(3,272)	(206,228)	-
(Increase)Decrease in prepaid expenses	-		355	355	-
Increase(Decrease) in accrued payroll	(3,477)		(14)	(3,491)	-
Increase(Decrease) in accounts payable	127,407		(5,688)	121,719	1,475
Total adjustments		(837)	32,198	31,361	1,475
<b>Net cash provided (used) by operating activities</b>	<b>\$ 594,404</b>		<b>\$ 104,594</b>	<b>\$ 698,998</b>	<b>\$ (669)</b>

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

**NYE COUNTY, NEVADA**  
**FIDUCIARY FUNDS**  
**STATEMENT OF NET ASSETS**  
**June 30, 2011**

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	F.H. Flint Scholarship Trust Fund	Agency Funds
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 25,960	\$ 36,176,682
Interest receivable	-	139,286
Taxes receivable	-	1,595,544
Due from other governments	-	429,217
Accounts receivable	-	509,895
Prepays	<u>-</u>	<u>13,030</u>
 Total assets	 <u>25,960</u>	 <u>38,863,654</u>
 <b><u>LIABILITIES</u></b>		
Deferred taxes	-	1,325,950
Amounts held for others	<u>-</u>	<u>37,537,704</u>
 Total liabilities	 <u>-</u>	 <u>38,863,654</u>
 <b><u>NET ASSETS</u></b>		
Held in trust	<u>\$ 25,960</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, 2011

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F.H. Flint  
Scholarship  
Trust Fund

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**Additions:**

Investment income	\$	87
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**Deductions:**

Scholarships	_____
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Change in net assets	87
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**Net assets:**

Beginning of year	<u>25,873</u>
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End of year	<u>\$ 25,960</u>
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The notes to the financial statements are an integral part of this statement.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements**  
**June 30, 2011**

**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, 2011

**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.

**Bond Proceeds Capital Projects Fund** - The Bond Proceeds Capital Projects Fund is used to account for bond proceeds for the detention center construction and the related expenditures.

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, 2011**

**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 accounts for the Town of Gabbs delivery of sewer services.

**Manhattan Utility Fund** - 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 Fund.

**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, 2011

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, 2011, 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, 2011**

**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 purchased rather than when consumed.

Payments to vendors that will benefit periods beyond June 30, 2011 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.

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

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2011**

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**6. Assets, Liabilities, and Equity (Continued)**

**d. Capital Assets (Continued)**

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 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 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. Governmental Fund Balances:**

In the governmental fund financial statements, fund balances are classified as follows:

- 1. Nonspendable** – Amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.
- 2. Restricted** – Amounts that can be spent only for a specific purpose because of the County ordinance, state or federal laws, or externally imposed conditions by grantors or creditors.
- 3. Committed** – Amounts that can be used only for specific purposes determined by a formal action of the board by County ordinance or resolution.
- 4. Assigned** – Amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed.
- 5. Unassigned** – All amounts not included in other spendable classifications.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2011**

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**6. Assets, Liabilities, and Equity (Continued)**

**h. Net Assets**

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

**1. 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.

**2. 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.

**3. 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.

**i. Use of Restricted Resources**

When an expense is incurred that can be paid using either restricted or unrestricted resources (net assets), the County's policy is to first apply the expense toward restricted resources and then toward unrestricted resources. In governmental funds, the County's policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications – committed and then assigned fund balances before using unassigned fund balances.

**j. 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.

Governmental Accounting Standards Board Statement 54 was implemented during the year requiring the County to comply with new fund balance classifications. The 2010 information has been restated to provide comparative information. Fund balance classifications have been restated to the following: nonspendable, restricted, committed, assigned, and unassigned.

**k. 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, 2011

**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	\$ 27,366,000
Less: deferred charge on bond issuance costs (net of amortization)	( 1,067,748)
Less: deferred charge on bond discounts (net of amortization)	( 2,883)
Add: bond premiums	86,749
Interest payable	377,064
OPEB obligation	10,888,649
Compensated absences	<u>3,844,669</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net assets - governmental activities	<u>\$ 41,492,500</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	\$ 10,442,334
Disposed or transferred assets	( 131,707)
Depreciation expense	( 4,376,282)
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 5,934,345</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:

General obligation debt principal payments	\$ 2,898,843
Issuance costs	1,183,329
Bond premium	( 104,099)
Bond discounts	2,979
Issuance of bonds	<u>(24,465,000)</u>
Net adjustment to increase change in fund balances - governmental funds to arrive at change in net assets of governmental activities	<u>\$ (20,483,948)</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	\$ (263,624)
Amortization of bond premium	17,350
Amortization of issuance costs	(115,581)
Amortization of bond discounts	( 96)
OPEB obligation	(2,287,026)
Compensated absences	<u>631,923</u>
Net adjustment to decrease net change in fund balances - governmental funds to arrive at change in net assets of governmental activities	<u>\$ (2,017,054)</u>

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2011**

**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 (101)  
Senior Nutrition Special Revenue Fund (216)  
Airport Special Revenue Fund (220)  
Ambulance and Health Special Revenue Fund (225)  
Medical and General Indigent Special Revenue Fund (230)  
Drug Forfeiture Special Revenue Fund (233)  
Grants Special Revenue Fund (247)  
Onsite Oversight Special Revenue Fund (278)  
Yucca Mountain Public Safety Special Revenue Fund (279)  
Repository Oversite Special Revenue Fund (284)  
Parks and Recreation Special Revenue Fund (285)  
Trust Property Proceeds Special Revenue Fund (863)  
Capital Projects Fund (490)  
Special Ad Valorem Capital Projects Fund (491)  
Special Projects Special Revenue Fund (492)  
Capital Projects Endowment Fund (493)  
Bond Proceeds Capital Projects Fund (499)

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2011**

**C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)**

**2. Excess Expenditures over Appropriations**

For the year ended June 30, 2011, expenditures exceeded appropriations for the following:

Functions in the County General fund:

Judicial	\$ 61,173
Public Safety	\$ 771,710
Welfare	\$ 7,071

Functions in the general fund of un-incorporated towns:

Gabbs Town – Public Works	\$ 9,798
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**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 \$9,504,903 and the bank balance was \$11,296,251. 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, 2011 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, 2011

**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, 2011.

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

<u>TO</u>	<u>FROM</u>	<u>AMOUNT</u>
Capital Projects	Road Special Revenue Fund	\$ 16,682
	Agricultural Extension Special Revenue Fund	2,513
	Senior Nutrition Special Revenue Fund	445
	Airport Special Revenue Fund	371
	Museum Special Revenue Fund	2,139
	Mining Maps Special Revenue Fund	940
	Juvenile Probation Special Revenue Fund	7,794
	911 Emergency Special Revenue Fund	4,409
	County Health Clinics Special Revenue Fund	10,769
	Justice Court Fines Special Revenue Fund	4,088
	JP Assessment Special Revenue Fund	5,193
	Court Collection Fees Special Revenue Fund	1,705
	Drug Court Proceeds Special Revenue Fund	1,224
	State/County Room Tax Special Revenue Fund	938
	Amargosa Town Special Revenue Fund	484
	Amargosa Community Center and Park Special Revenue Fund	273
	Amargosa Tourism Special Revenue Fund	7
	Beatty Town Special Revenue Fund	13,925
	Manhattan Town Special Revenue Fund	504
	Gabbs Town Special Revenue Fund	1,526
	Self Insurance Internal Service Fund	1,041
		<u>\$ 76,970</u>
General Fund	Public Transit Special Revenue Fund	\$ 26,467
	Regional Streets and Highways Special Revenue Fund	19,470
	Special Fuel Tax Special Revenue Fund	290
	Ambulance and Health Special Revenue Fund	3,608
	County Owned Building Special Revenue Fund	6,371
	Building Department Special Revenue Fund	14,548
	Renewable Energy Special Revenue Fund	3,594
		<u>\$ 74,348</u>

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
June 30, 2011

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

**1. Pooled Cash and Investments (continued)**

As of June 30, 2011, the County had the following investments and maturities:

	Fair Value	Investment Maturities (In Years)				Moody's	S&P	Ratings
		Less than 1	1-5	6-10	>10			
Corporate bonds & notes								
Asset backed securities	\$ 3,088,284	\$ 0	\$ 1,047,600	\$ 635,048	\$ 1,405,636	Aaa		AAA - AA+
Financials	2,315,092	456,028	1,817,217	0	41,847	Aaa - Baal		AAA - AA-
Industrials	730,894	155,860	575,034	0	0	0 Aa2 - A2		AA - A-
Transportation	61,168	61,168	0	0	0	0 Aaa		AAA
Utilities	327,587	164,331	163,256	0	0	0 Aa3 - A2		A - A-
U.S. Government and Agencies:								
Treasuries	76,165,486	42,673,853	33,491,633	0	0	0 Aaa		AAA
U.S. Agencies	0	0	0	0	0	0		
Agency mortgage-backed	36,852,419	8,972,222	27,317,726	436,358	126,113	Aaa		AAA - AA+
	119,540,930	\$52,483,462	\$64,412,466	\$ 1,071,406	\$ 1,573,596			
Money Market Mutual Fund	7,408.586							
Total Investments	<u>\$126,949,516</u>							

Investments held by Wells Fargo Bank are made through the NVEST program sponsored by the Nevada State Treasurer. Through this program, local governments may invest in longer term securities than available through the Local Government Investment Pool. The County entered into this program March 21, 2006. 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	\$ 1,488,880
Carrying amount of deposits	9,504,903
Pooled investments	126,949,516
State Treasurer Investment pool	746,758
Cash and cash equivalents	<u>\$ 138,690,057</u>

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

Statement of net assets	\$ 96,006,024
Statement of net assets restricted	6,481,391
Private purpose trust fund	25,960
Agency funds	36,176,682
Pooled cash and investments	<u>\$ 138,690,057</u>

**2. Receivables**

Receivables as of yearend are as follows:

	Endowment									Totals
	General Fund	Education Fund	Special Projects Fund	Capital Projects Fund	Repository Oversei Fund	Bond Proceeds Fund	Other Governmental Funds	Solid Waste	Nonmajor Enterprise Funds	
Interest receivable	\$ 17,575	\$ 39,237	\$ 39,710	\$ 39,259	\$ 25,185	\$ 86,545	\$ 153,597	\$ 12,377	\$ 1,169	\$ 414,654
Taxes receivable	827,350	-	-	-	-	-	305,255	-	-	1,132,605
Due from other governments	2,270,599	23,310	-	-	-	-	2,187,067	-	-	4,480,976
Accounts receivable, net	7,482	-	-	-	-	-	291,174	204,937	14,068	517,661
Due from others	46,424	-	-	-	-	-	1,200	-	-	47,624
	<u>\$ 3,169,430</u>	<u>\$ 62,547</u>	<u>\$ 39,710</u>	<u>\$ 39,259</u>	<u>\$ 25,185</u>	<u>\$ 86,545</u>	<u>\$ 2,938,293</u>	<u>\$ 217,314</u>	<u>\$ 15,237</u>	<u>\$ 6,593,520</u>

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
June 30, 2011

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

**3. Capital Assets**

A summary of changes in capital assets for the year ended June 30, 2011 follows:

	<u>Balance</u>				<u>Balance</u>
	<u>June 30, 2010</u>	<u>Transfers</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2011</u>
<b>Governmental Activities:</b>					
<b>Capital assets not being depreciated:</b>					
Land	\$ 5,139,302	\$ 0	\$ 0	\$ 0	\$ 5,139,302
Construction in progress	9,600,750	( 25,665)	6,566,143	2,679,567	13,461,661
<b>Total capital assets not being depreciated</b>	<b>14,740,052</b>	<b>( 25,665)</b>	<b>6,566,143</b>	<b>2,679,567</b>	<b>18,600,963</b>
<b>Capital assets being depreciated:</b>					
Building and improvements	47,098,062	0	4,482,846	5,924	51,574,984
Equipment	39,666,375	0	1,668,675	215,076	41,119,974
Infrastructure	21,836,792	0	404,237	0	22,241,029
<b>Total capital assets being depreciated</b>	<b>108,601,229</b>	<b>0</b>	<b>6,555,758</b>	<b>221,000</b>	<b>114,935,987</b>
<b>Less accumulated depreciation for:</b>					
Building and improvements	16,067,529	0	1,174,568	2,409	17,239,688
Equipment	21,918,448	0	2,377,722	112,549	24,183,621
Infrastructure	3,422,367	0	823,992	0	4,246,359
<b>Total accumulated depreciation</b>	<b>41,408,344</b>	<b>0</b>	<b>4,376,282</b>	<b>114,958</b>	<b>45,669,668</b>
<b>Total capital assets being depreciated, net</b>	<b>67,192,885</b>	<b>0</b>	<b>2,179,476</b>	<b>106,042</b>	<b>69,266,319</b>
<b>Governmental activities assets, net</b>	<b>\$ 81,932,937</b>	<b>\$( 25,665)</b>	<b>\$ 8,745,619</b>	<b>\$2,785,609</b>	<b>\$ 87,867,282</b>

**Business-type activities:**

<b>Capital assets not being depreciated:</b>					
Construction in progress					
	\$ 1,542,005	\$ 25,665	\$ 195,020	\$ 0	\$ 1,762,690
<b>Capital assets being depreciated:</b>					
Solid waste equipment					
	1,148,121	0	0	0	1,148,121
Utility equipment					
	1,890,124	0	0	0	1,890,124
<b>Total capital assets being depreciated</b>	<b>3,038,245</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,038,245</b>
<b>Less accumulated depreciation for:</b>					
Solid waste equipment					
	963,095	0	78,189	0	1,041,284
Utility equipment					
	1,041,798	0	40,817	0	1,082,615
<b>Total accumulated depreciation</b>	<b>2,004,893</b>	<b>0</b>	<b>119,006</b>	<b>0</b>	<b>2,123,899</b>
<b>Total capital assets being depreciated, net</b>	<b>1,033,352</b>	<b>0</b>	<b>(119,006)</b>	<b>0</b>	<b>914,346</b>
<b>Business-type activities assets, net</b>	<b>\$ 2,575,357</b>	<b>\$ 25,665</b>	<b>\$ 76,014</b>	<b>\$ 0</b>	<b>\$ 2,677,036</b>

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

**Governmental activities:**

General government	\$ 1,233,143
Public safety	1,170,828
Judicial	122,447
Public works	1,609,343
Health and sanitation	88,699
Community support	43,450
Culture and recreation	108,372
	<b>\$ 4,376,282</b>

**Business-type activities:**

Solid Waste	\$ 78,189
Sewer system	4,668
Water system	36,149
	<b>\$ 119,006</b>

**Construction commitments** - The County is constructing a new detention facility in Pahrump.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2011**

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

**4. Notes Receivable**

Nye County had the following note receivable at June 30, 2011:

	<u>General Fund</u>
Note receivable in monthly installment of \$386 with interest at 5.25% through April 2013, secured by real estate	<u>\$ 9,128</u>

**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, 2011 is \$422,948.

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>
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	26,137	16,704	42,841
2017-2021	110,980	103,918	214,898
2022-2026	68,081	148,323	216,404
2027-2029	<u>12,923</u>	<u>97,899</u>	<u>110,822</u>
	<u><u>\$ 333,020</u></u>	<u><u>\$ 422,948</u></u>	<u><u>\$ 755,968</u></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>
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
<b>Totals</b>	<b>\$2,901,000</b>	<b>\$234,398</b>	<b>\$3,135,398</b>

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
June 30, 2011

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

**5. Long-term Debt (Continued)**

**General obligation (Limited Tax) Bond Series 2010A**

The County issued a general obligation limited tax medium-term bond in the amount of \$2,635,000, payable in semi-annual installments with interest at 3.0%. Proceeds are to be used for the detention center. Annual debt service requirements to maturity are as follows:

Year ended	<u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$ 530,000	\$ 71,100		\$ 601,000
2013	500,000	55,650		555,650
2014	520,000	40,350		560,350
2015	535,000	24,525		559,525
2016	550,000	8,250		558,250
<b>Totals</b>	<b>\$2,635,000</b>	<b>\$ 199,875</b>		<b>\$ 2,834,875</b>

**General obligation (Limited Tax) Bond Series 2010B**

The County issued a general obligation limited tax medium-term bond in the amount of \$21,830,000, payable in semi-annual installments with variable interest of 3.47% to 6.40% of which 3.5% is subsidized by the government through 2040 with principal payments starting in 2016-2040. Proceeds are to be used for the detention center. Annual debt service requirements to maturity are as follows:

Year ended	<u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Interest Subsidy</u>	<u>Net Annual Debt Service</u>
2012	\$ 0	\$ 1,270,620	\$ 1,270,620	\$ ( 444,717)		\$ 825,903
2013	0	1,270,620	1,270,620	( 444,717)		825,903
2014	0	1,270,620	1,270,620	( 444,717)		825,903
2015	0	1,270,620	1,270,620	( 444,717)		825,903
2016	0	1,270,620	1,270,620	( 444,717)		825,903
2017-2021	2,985,000	6,073,303	9,058,303	( 2,125,656)		6,932,647
2022-2026	3,465,000	5,314,874	8,779,874	( 1,860,206)		6,919,668
2027-2031	4,145,000	4,216,519	8,361,519	( 1,475,782)		6,885,737
2032-2036	5,055,000	2,799,593	7,854,593	( 979,857)		6,874,736
2037-2041	6,180,000	1,021,440	7,201,440	( 357,504)		6,843,936
<b>Totals</b>	<b>\$21,830,000</b>	<b>\$25,778,829</b>	<b>\$47,608,829</b>	<b>\$ (9,022,590)</b>		<b>\$38,586,239</b>

**Capital Lease Obligations**

The County was 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. The remaining principal balance of \$2,234,846 was paid in full during the year.

During the year ended June 30, 2011, the following changes occurred in long-term debt:

	Balance	Balance		
	<u>July 1, 2010</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30, 2011</u>
<b>Governmental activities:</b>				
Capital lease	\$ 2,234,846	\$ 0	\$(2,234,846)	\$ 0
Medium Term Bond	3,565,000	24,465,000	( 664,000)	27,366,000
OPEB Obligation	8,601,623	2,287,026	( 0)	10,888,649
Compensated absences	<u>4,476,592</u>	<u>0</u>	<u>( 631,923)</u>	<u>3,844,669</u>
Total debt	18,878,061	26,752,026	( 3,530,769)	42,099,318
Add bond premium	0	104,099	( 17,350)	86,749
Less issuance costs	0	( 1,183,329)	115,581	( 1,067,748)
Less discounts	0	( 2,979)	96	( 2,883)
<b>Total long-term debt, net</b>	<b>\$18,878,061</b>	<b>\$25,669,817</b>	<b>\$(3,432,442)</b>	<b>\$41,115,436</b>

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
June 30, 2011

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

**5. Long-term Debt (Continued)**

During the year ended June 30, 2011, the following changes occurred in long-term debt:

	Balance		Balance
	<u>July 1, 2010</u>	<u>Additions</u>	
<b>Business-type activities:</b>			
Landfill closure costs	\$ 1,118,858	\$ 77,871	\$ 1,196,729
Revenue bonds	<u>434,652</u>	<u>0</u>	<u>422,948</u>
	<u><u>\$ 1,553,510</u></u>	<u><u>\$ 77,871</u></u>	<u><u>\$ 1,619,677</u></u>

**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, 2011 were:

	Transfers Out					Internal Service Funds
	<u>Transfers In</u>	<u>General Fund</u>	<u>Special Projects Fund</u>	<u>Repository Oversite</u>	<u>Other Governmental Funds</u>	
General Fund	\$ 1,685,762	\$ 0	\$ 0	\$ 0	\$ 1,685,762	\$ 0
Special Projects	40,615	449	0	40,166	0	
Repository Oversite	6,407	0	0	0	6,407	0
Nonmajor governmental funds	5,212,215	116,381	4,252,315	0	842,478	1,041
Nonmajor enterprise funds	<u>6,091</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,091</u>	<u>0</u>
	<u><u>\$ 6,951,090</u></u>	<u><u>\$ 116,830</u></u>	<u><u>\$ 4,252,315</u></u>	<u><u>\$ 40,166</u></u>	<u><u>\$ 2,540,738</u></u>	<u><u>\$ 1,041</u></u>

The following special revenue funds were transferred into the General Fund as part of the GASB 54 implementation process: County Law Library Fund, Park and Recreation Fund, Forensic Services Fund, Land Sale Fund, Compensated Absences Fund, and the Trust Property Costs Fund.

**7. Interfund Receivables and Payables**

The composition of interfund balances as of June 30, 2011 is as follows:

Due to/from other funds:	<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Governmental funds:			
Special Project Special Revenue Fund		Grants Special Revenue Fund	\$ 313,571
Enterprise Funds:			
Gabbs Utility Water Fund		Gabbs Utility Sewer Fund	\$ 43,377

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**For the year ended June 30, 2011**

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2011**

**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, 2011. Therefore, related grant money has been deferred.

<u>General</u>	<u>Repository Oversite</u>	<u>Other Governmental</u>	<u>Total</u>
<u>\$ 2,909,106</u>	<u>\$ 5,872,828</u>	<u>\$ 2,166,415</u>	<u>\$10,948,349</u>

Net proceeds tax received in advance for the year ending June 30, 2011 has been recorded as deferred revenue.

<u>General</u>	<u>Other Governmental</u>	<u>Total</u>
<u>\$ 1,824,753</u>	<u>\$ 605,096</u>	<u>\$ 2,429,849</u>

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

<u>General</u>	<u>Other Governmental</u>	<u>Total</u>
<u>\$ 733,744</u>	<u>\$ 259,065</u>	<u>\$ 992,809</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, 2011, no claims liabilities were recorded.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2011**

**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, 2011, the estimated liability to date for closure and post closure costs is \$1,196,729. This represents the cumulative amount reported to date based on percent use of the estimated liability of \$2,567,682 as the remaining capacity is used. Actual costs may be higher due to inflation, changes in technology or changes in regulations.

The County is operating four landfills as follows:

	<u>Estimated Site Life Remaining</u>
Pahrump	10 years
Tonopah	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, 2011 \$5,652,006 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, 2011 is \$ 786,765.

**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, 2011**

**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, 2011 was \$5,868,629. The contributions were equal to the required contributions for the year. The contribution requirement for the years ended June 30, 2010 and 2009 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](http://www.pebp.state.nv.us/informed/financial.htm).

**Funding Policy** NRS 287.046 establishes the subsidies to be contributed toward the premium costs of the eligible retired 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 2011, 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 2011 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 2011 is as follows:

<u>Fiscal Year Ended</u>	Annual OPEB Cost (Unit Credit Cost Method)	% of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/2011	\$ 3,181,690	29%	\$ 10,888,649
6/30/2010	\$ 5,087,019	16%	\$ 8,601,623
6/30/2009	\$ 5,087,019	15%	\$ 4,326,730

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
June 30, 2011

**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:

	<u>2011</u>	<u>2010</u>
Annual Required Contribution	\$ 3,181,690	\$ 5,087,019
Interest on net OPEB obligation	228,276	-
Adjustment to annual required contribution	<u>(190,233)</u>	<u>-</u>
Annual OPEB cost (expense)	3,219,733	5,087,019
Contributions made	<u>932,707</u>	<u>812,126</u>
Increase in net OPEB obligation	2,287,026	4,274,893
Net OPEB obligation - beginning of the year	<u>8,601,623</u>	<u>4,326,730</u>
Net OPEB obligation - end of year	<u>\$ 10,888,649</u>	<u>\$ 8,601,623</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, 2011 is 28 years.

**NYE COUNTY, NEVADA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF FUNDING PROGRESS**  
**June 30, 2011**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial		Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
		Accrued Liability (AAL) Unit Credit (b)	AAL (UAAL) (b-a)				
07/01/10	\$ -	\$ 43,088,960	\$ 43,088,960	0.00%	\$ 25,573,369		168.49%
06/30/08	\$ -	\$ 60,816,075	\$ 60,816,075	0.00%	\$ 23,544,589		258.30%

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**For the year ended June 30, 2011**

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND (101)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>Assets</u></b>		
Pooled cash and investments	\$ 5,120,862	\$ 5,287,665
Interest receivable	17,575	11,407
Taxes receivable	827,350	1,007,292
Due from other governments	2,270,599	2,248,250
Accounts receivable	7,482	6,955
Due from others	46,424	135,043
Prepaid expenses	107,176	3,261,943
Inventory	54,773	52,165
Note receivable	<u>9,128</u>	<u>12,501</u>
 Total assets	 <u>\$ 8,461,369</u>	 <u>\$ 12,023,221</u>
<b><u>Liabilities</u></b>		
Accounts payable	\$ 989,447	\$ 586,430
Accrued payroll and benefits	1,263,144	2,375,159
Interfund payable	-	3,253,037
Deferred taxes	733,744	850,082
Deferred revenue	<u>4,733,859</u>	<u>4,630,991</u>
 Total liabilities	 <u>7,720,194</u>	 <u>11,695,699</u>
<b><u>Fund balance</u></b>		
Nonspendable	54,773	52,165
Committed for compensated absences fund	214,819	-
Committed for culture and recreation	44,664	-
Committed for judicial	21,073	-
Committed for public safety	39,261	-
Unassigned	<u>366,585</u>	<u>275,357</u>
 Total fund balance	 <u>741,175</u>	 <u>327,522</u>
 Total liabilities and fund balance	 <u>\$ 8,461,369</u>	 <u>\$ 12,023,221</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, 2011**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
Taxes	\$ 15,448,552	\$ 15,959,269	\$ 510,717	\$ 16,411,390
Licenses and permits	134,000	184,717	50,717	124,403
Intergovernmental	12,736,706	14,375,700	1,638,994	13,231,219
Charges for services	2,526,543	2,432,679	(93,864)	2,281,561
Fines and forfeitures	366,200	399,477	33,277	338,503
Miscellaneous	1,795,083	1,673,281	(121,802)	2,051,131
Total revenues	<u>33,007,084</u>	<u>35,025,123</u>	<u>2,018,039</u>	<u>34,438,207</u>
<b>Expenditures:</b>				
General government	14,532,187	11,833,338	2,698,849	12,162,462
Judicial	7,070,046	7,131,219	(61,173)	7,086,588
Public safety	15,139,613	15,911,323	(771,710)	16,389,565
Public works	121,703	121,526	177	95,203
Health and sanitation	714,560	714,194	366	605,800
Welfare	298,602	305,673	(7,071)	399,438
Culture and recreation	197,871	153,207	44,664	-
Community support	9,926	9,922	4	-
Contingency	477,492	-	477,492	-
Total expenditures	<u>38,562,000</u>	<u>36,180,402</u>	<u>2,381,598</u>	<u>36,739,056</u>
Excess (deficiency) of revenues over expenditures	<u>(5,554,916)</u>	<u>(1,155,279)</u>	<u>4,399,637</u>	<u>(2,300,849)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	4,713,997	1,685,762	(3,028,235)	108,275
Operating transfers out	(186,167)	(116,830)	69,337	(151,209)
Total other financing sources (uses)	<u>4,527,830</u>	<u>1,568,932</u>	<u>(2,958,898)</u>	<u>(42,934)</u>
Net change in fund balance	<u>(1,027,086)</u>	<u>413,653</u>	<u>1,440,739</u>	<u>(2,343,783)</u>
<b>Fund balance:</b>				
Beginning of year	<u>1,527,093</u>	<u>327,522</u>	<u>(1,199,571)</u>	<u>2,671,305</u>
End of year	<u>\$ 500,007</u>	<u>\$ 741,175</u>	<u>\$ 241,168</u>	<u>\$ 327,522</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND (101)**  
**SCHEDULE OF REVENUES COMPARED TO BUDGET**  
**Year Ended June 30, 2011**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 13,734,415	\$ 14,204,313	\$ 469,898	\$ 14,613,167
Net proceeds	<u>1,714,137</u>	<u>1,754,956</u>	<u>40,819</u>	<u>1,798,223</u>
Total taxes	<u>15,448,552</u>	<u>15,959,269</u>	<u>510,717</u>	<u>16,411,390</u>
<b>Licenses and permits:</b>				
Liquor licenses	37,500	36,780	(720)	32,940
Special registration	-	66,614	66,614	-
Gaming licenses	<u>96,500</u>	<u>81,323</u>	<u>(15,177)</u>	<u>91,463</u>
Total licenses and permits	<u>134,000</u>	<u>184,717</u>	<u>50,717</u>	<u>124,403</u>
<b>Intergovernmental:</b>				
Federal in lieu tax	2,968,021	2,882,344	(85,677)	2,865,101
Fish and game in lieu	-	3,861	3,861	4,187
State gaming license fee	160,000	144,409	(15,591)	147,320
Consolidated tax	9,608,685	11,026,340	1,417,655	9,717,222
Public safety grants	-	-	-	4,601
Federal land lease	-	<u>318,746</u>	<u>318,746</u>	<u>492,788</u>
Total intergovernmental	<u>12,736,706</u>	<u>14,375,700</u>	<u>1,638,994</u>	<u>13,231,219</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND (101)**  
**SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2011**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	2011		Variance	
	Budget	Actual	Positive (Negative)	2010
<b>Charges for services:</b>				
Clerk fees	\$ 173,000	\$ 177,442	\$ 4,442	\$ 123,068
Recorder fees	400,000	391,503	(8,497)	387,511
Assessor commissions	550,000	507,177	(42,823)	566,189
Sheriff fees	226,000	57,046	(168,954)	53,211
Justice of the peace fees	85,000	77,250	(7,750)	79,431
Investigation fees	10,000	11,100	1,100	17,500
Court security fees	-	32,580	32,580	-
Department of Energy reimbursement	650,000	603,600	(46,400)	609,043
Planning	25,000	149,221	124,221	14,540
Concealed weapons permits	60,000	105,437	45,437	111,044
GIS	-	7,300	7,300	14,000
Impact fee administration charge	1,200	544	(656)	639
Public defender and discovery fees	1,000	1,975	975	2,440
Miscellaneous	3,500	535	(2,965)	659
County surveyor fees	10,000	2,675	(7,325)	5,715
Restitution fees	-	358	358	468
Zoning fees	40,000	22,667	(17,333)	35,769
Drug court	129,725	133,616	3,891	133,616
Analysis fee	15,000	15,246	246	-
Courier service	12,118	12,118	-	12,118
Animal control-spay and neutering	105,000	98,636	(6,364)	89,518
Animal control fees	30,000	24,653	(5,347)	25,082
 Total charges for services	 2,526,543	 2,432,679	 (93,864)	 2,281,561
 <b>Fines and forfeitures:</b>				
Fines and forfeited bail	330,000	361,049	31,049	309,820
Court fines	36,200	38,428	2,228	28,683
 Total fines and forfeitures	 366,200	 399,477	 33,277	 338,503

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

**Year Ended June 30, 2011**

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

	2011		Variance	
	Budget	Actual	Positive (Negative)	2010
<b>Miscellaneous:</b>				
Investment income	\$ 153,000	\$ 61,059	\$ (91,941)	\$ 129,736
Tax penalties	550,000	860,784	310,784	707,911
Uniform reciprocal law	290,000	305,296	15,296	291,854
Prisoner housing	1,500	5,844	4,344	1,891
DARE donations	-	120	120	-
Donations	10,607	4,107	(6,500)	-
Cemetery receipts	1,500	4,080	2,580	1,200
Extradition	70,000	26,578	(43,422)	58,101
Other revenue	20,181	89,928	69,747	411,994
Solid waste fees	-	258	258	312
Legal aid elderly	-	10,192	10,192	20,745
Legal aid indigent	25,000	20,953	(4,047)	38,562
Prisoner medical	1,000	1,616	616	4,369
Tax trust sales (NRS 361.610)	634,160	228,268	(405,892)	318,490
Sheriff pay phones	12,000	22,792	10,792	40,779
Title search	1,000	-	(1,000)	-
Inmate booking fees	7,000	12,560	5,560	7,620
Manhattan rent	-	-	-	260
Sale of fixed assets	4,635	2,550	(2,085)	1,605
Animal donations	13,500	16,296	2,796	15,702
 Total miscellaneous	 1,795,083	 1,673,281	 (121,802)	 2,051,131
 Total revenues	 33,007,084	 35,025,123	 2,018,039	 34,438,207

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND (101)**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET**  
**Year Ended June 30, 2011**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Commissioners:</b>				
Salaries and wages	\$ 140,972	\$ 140,972	\$ -	\$ 134,904
Employee benefits	62,467	61,962	505	62,066
Services and supplies	<u>55,457</u>	<u>55,103</u>	354	<u>55,825</u>
Total commissioners	<u>258,896</u>	<u>258,037</u>	859	<u>252,795</u>
<b>County administrator:</b>				
Salaries and wages	530,502	532,344	(1,842)	467,956
Employee benefits	168,949	168,263	686	160,503
Services and supplies	<u>66,759</u>	<u>64,915</u>	1,844	<u>94,411</u>
Total county administrator	<u>766,210</u>	<u>765,522</u>	688	<u>722,870</u>
<b>Comptroller:</b>				
Salaries and wages	247,157	251,166	(4,009)	391,318
Employee benefits	93,591	93,319	272	141,887
Services and supplies	<u>24,500</u>	<u>20,355</u>	4,145	<u>21,543</u>
Total comptroller	<u>365,248</u>	<u>364,840</u>	408	<u>554,748</u>
<b>Clerk:</b>				
Salaries and wages	491,643	514,161	(22,518)	549,078
Employee benefits	181,305	175,932	5,373	200,494
Services and supplies	92,745	79,559	13,186	94,901
Capital outlay	-	-	-	7,716
Total clerk	<u>765,693</u>	<u>769,652</u>	(3,959)	<u>852,189</u>
<b>Information systems:</b>				
Salaries and wages	433,043	437,584	(4,541)	531,547
Employee benefits	133,859	140,924	(7,065)	163,371
Services and supplies	<u>182,413</u>	<u>171,102</u>	11,311	<u>132,816</u>
Capital outlay	-	3,000	(3,000)	-
Total information systems	<u>749,315</u>	<u>752,610</u>	(3,295)	<u>827,734</u>
<b>County planner:</b>				
Salaries and wages	370,671	401,659	(30,988)	619,912
Employee benefits	119,551	118,209	1,342	216,439
Services and supplies	<u>66,675</u>	<u>36,485</u>	30,190	<u>44,403</u>
Total county planner	<u>556,897</u>	<u>556,353</u>	544	<u>880,754</u>
<b>HR/Risk management:</b>				
Salaries and wages	181,639	181,638	1	168,039
Employee benefits	62,220	61,973	247	58,941
Services and supplies	<u>20,184</u>	<u>20,185</u>	(1)	<u>14,751</u>
Total HR/Risk management	<u>264,043</u>	<u>263,796</u>	247	<u>241,731</u>

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

**Year Ended June 30, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Expenditures (Continued):</b>				
<b>General government (Continued):</b>				
<b>Miscellaneous overhead:</b>				
Salaries and wages	732,531	588,947	143,584	-
Employee benefits	33,909	35,986	(2,077)	-
Retirement	2,350,766	22	2,350,744	-
Retiree	863,327	932,657	(69,330)	805,909
Legal Aid	25,000	-	25,000	-
Unemployment insurance	27,350	1,525	25,825	-
Printing & advertising	90,000	91,494	(1,494)	92,743
General insurance	667,264	678,700	(11,436)	646,674
Professional fees	403,873	297,525	106,348	270,762
NACO dues	25,250	25,725	(475)	25,290
Blood bourne pathogens	2,000	1,970	30	3,060
Postage	250,000	213,419	36,581	268,609
Gabbs library	3,000	2,552	448	2,930
Flu shots	4,000	3,880	120	3,740
Fish and game	1,000	1,057	(57)	3,304
Litigation	65,000	71,883	(6,883)	84,197
Miscellaneous	361,398	301,946	59,452	3,164
Crystal park	300	308	(8)	890
Advocacy with congress	300,000	244,030	55,970	252,142
Operating supplies-Belmont	10,585	7,243	3,342	7,718
Currant Creek emergency phone	385	-	385	95
Conservation districts	6,000	2,000	4,000	4,600
Capital outlay	<u>148,758</u>	<u>37,411</u>	<u>111,347</u>	-
Total miscellaneous overhead	<u>6,371,696</u>	<u>3,540,280</u>	<u>2,831,416</u>	<u>2,475,827</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND (101)**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2011**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Expenditures (Continued):</b>				
<b>General government (Continued):</b>				
<b>Recorder:</b>				
Salaries and wages	\$ 350,775	\$ 384,209	\$ (33,434)	\$ 436,131
Employee benefits	121,666	121,820	(154)	153,849
Services and supplies	<u>89,813</u>	<u>82,222</u>	<u>7,591</u>	<u>75,506</u>
Total recorder	<u>562,254</u>	<u>588,251</u>	<u>(25,997)</u>	<u>665,486</u>
<b>Treasurer:</b>				
Salaries and wages	267,787	267,831	(44)	333,430
Employee benefits	85,468	86,705	(1,237)	106,269
Services and supplies	<u>40,293</u>	<u>38,587</u>	<u>1,706</u>	<u>23,072</u>
Total treasurer	<u>393,548</u>	<u>393,123</u>	<u>425</u>	<u>462,771</u>
<b>Purchasing:</b>				
Salaries and wages	116,204	116,020	184	142,811
Employee benefits	42,089	41,652	437	53,442
Services and supplies	<u>5,284</u>	<u>5,733</u>	<u>(449)</u>	<u>3,167</u>
Total purchasing	<u>163,577</u>	<u>163,405</u>	<u>172</u>	<u>199,420</u>
<b>Assessor:</b>				
Salaries and wages	632,233	653,576	(21,343)	931,779
Employee benefits	235,716	225,701	10,015	322,139
Services and supplies	<u>80,653</u>	<u>68,262</u>	<u>12,391</u>	<u>74,605</u>
Total assessor	<u>948,602</u>	<u>947,539</u>	<u>1,063</u>	<u>1,328,523</u>
<b>Veterans services:</b>				
Salaries and wages	103,985	103,936	49	109,823
Employee benefits	33,006	32,844	162	36,689
Services and supplies	<u>14,791</u>	<u>14,839</u>	<u>(48)</u>	<u>18,769</u>
Total veterans services	<u>151,782</u>	<u>151,619</u>	<u>163</u>	<u>165,281</u>
<b>Buildings and grounds:</b>				
Salaries and wages	697,709	706,938	(9,229)	852,545
Employee benefits	227,087	218,286	8,801	291,323
Services and supplies	<u>1,289,630</u>	<u>1,393,087</u>	<u>(103,457)</u>	<u>1,383,000</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,465</u>
Total buildings and grounds	<u>2,214,426</u>	<u>2,318,311</u>	<u>(103,885)</u>	<u>2,532,333</u>
Total general government	<u>14,532,187</u>	<u>11,833,338</u>	<u>2,698,849</u>	<u>12,162,462</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND (101)**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2011**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Expenditures (Continued):</b>				
<b>Judicial:</b>				
<b>District attorney:</b>				
Salaries and wages	\$ 2,135,476	\$ 2,203,657	\$ (68,181)	\$ 2,275,873
Employee benefits	734,746	719,195	15,551	777,699
Services and supplies	194,800	167,098	27,702	118,260
Total district attorney	<u>3,065,022</u>	<u>3,089,950</u>	<u>(24,928)</u>	<u>3,171,832</u>
<b>District court:</b>				
Salaries and wages	497,672	498,891	(1,219)	474,322
Employee benefits	160,838	159,200	1,638	163,472
Services and supplies	198,010	208,497	(10,487)	200,798
Total district court	<u>856,520</u>	<u>866,588</u>	<u>(10,068)</u>	<u>838,592</u>
<b>Tonopah justice court:</b>				
Salaries and wages	322,293	327,576	(5,283)	321,429
Employee benefits	108,644	111,039	(2,395)	105,763
Services and supplies	19,932	7,688	12,244	10,151
Total Tonopah justice court	<u>450,869</u>	<u>446,303</u>	<u>4,566</u>	<u>437,343</u>
<b>Pahrump justice court:</b>				
Salaries and wages	777,224	777,221	3	749,172
Employee benefits	262,022	260,729	1,293	269,274
Services and supplies	138,720	142,876	(4,156)	166,195
Total Pahrump justice court	<u>1,177,966</u>	<u>1,180,826</u>	<u>(2,860)</u>	<u>1,184,641</u>
<b>Beatty justice court:</b>				
Salaries and wages	280,945	280,788	157	270,335
Employee benefits	85,666	86,797	(1,131)	79,908
Services and supplies	25,061	23,667	1,394	24,582
Total Beatty justice court	<u>391,672</u>	<u>391,252</u>	<u>420</u>	<u>374,825</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND (101)**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2011**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Expenditures (Continued):</b>				
<b>Judicial (Continued):</b>				
<b>Other judicial:</b>				
Services and supplies:				
Public defender	\$ 549,850	\$ 549,850	\$ -	\$ 549,720
Court appointed defender	<u>572,922</u>	<u>601,233</u>	<u>(28,311)</u>	<u>522,928</u>
Total other judicial	<u>1,122,772</u>	<u>1,151,083</u>	<u>(28,311)</u>	<u>1,072,648</u>
<b>Public guardian:</b>				
Salaries and wages	3,901	3,900	1	5,278
Employee benefits	<u>1,324</u>	<u>1,317</u>	<u>7</u>	<u>1,429</u>
Total public guardian	<u>5,225</u>	<u>5,217</u>	<u>8</u>	<u>6,707</u>
Total judicial	<u>7,070,046</u>	<u>7,131,219</u>	<u>(61,173)</u>	<u>7,086,588</u>
<b>Public Safety:</b>				
<b>Sheriff:</b>				
Salaries and wages	8,755,436	9,398,476	(643,040)	9,740,530
Employee benefits	<u>3,839,361</u>	<u>4,012,150</u>	<u>(172,789)</u>	<u>4,154,249</u>
Services and supplies	<u>1,872,679</u>	<u>1,843,755</u>	<u>28,924</u>	<u>1,796,813</u>
Capital outlay	<u>13,840</u>	<u>-</u>	<u>13,840</u>	<u>47,996</u>
Total sheriff	<u>14,481,316</u>	<u>15,254,381</u>	<u>(773,065)</u>	<u>15,739,588</u>
<b>Emergency management:</b>				
Salaries and wages	352,133	355,091	(2,958)	332,401
Employee benefits	<u>126,459</u>	<u>133,383</u>	<u>(6,924)</u>	<u>140,063</u>
Services and supplies	<u>179,705</u>	<u>168,468</u>	<u>11,237</u>	<u>171,932</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,581</u>
Total emergency management	<u>658,297</u>	<u>656,942</u>	<u>1,355</u>	<u>649,977</u>
Total public safety	<u>15,139,613</u>	<u>15,911,323</u>	<u>(771,710)</u>	<u>16,389,565</u>
<b>Public works:</b>				
Salaries and wages	65,957	66,308	(351)	63,964
Employee benefits	<u>22,447</u>	<u>24,193</u>	<u>(1,746)</u>	<u>19,624</u>
Services and supplies	<u>33,299</u>	<u>31,025</u>	<u>2,274</u>	<u>11,615</u>
Total public works	<u>121,703</u>	<u>121,526</u>	<u>177</u>	<u>95,203</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND (101)**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2011**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	2011		Variance- Positive (Negative)	2010
	Budget	Actual		Actual
<b>Expenditures (Continued):</b>				
<b>Health and sanitation:</b>				
<b>Animal control:</b>				
Salaries and wages	\$ 366,634	\$ 378,451	\$ (11,817)	\$ 317,451
Employee benefits	129,289	131,177	(1,888)	114,168
Services and supplies	218,637	204,566	14,071	174,181
Total health and sanitation	<u>714,560</u>	<u>714,194</u>	366	<u>605,800</u>
<b>Welfare:</b>				
<b>Senior nutrition program:</b>				
Salaries and wages	78,120	85,238	(7,118)	150,224
Employee benefits	32,143	31,816	327	56,231
Services and supplies	188,339	188,619	(280)	192,983
Total welfare	<u>298,602</u>	<u>305,673</u>	(7,071)	<u>399,438</u>
<b>Culture and recreation:</b>				
<b>Parks:</b>				
Services and supplies	15,000	7,844	7,156	-
Capital outlay	<u>182,871</u>	<u>145,363</u>	<u>37,508</u>	-
Total culture and recreation	<u>197,871</u>	<u>153,207</u>	<u>44,664</u>	-
<b>Natural resources:</b>				
Salaries and wages	7,511	7,510	1	-
Employee benefits	2,415	2,412	3	-
Total natural resources	<u>9,926</u>	<u>9,922</u>	4	-
<b>Contingency</b>				
Total expenditures	<u>38,562,000</u>	<u>36,180,402</u>	<u>2,381,598</u>	<u>36,739,056</u>
Excess (deficiency) of revenues over expenditures	<u>(5,554,916)</u>	<u>(1,155,279)</u>	<u>4,399,637</u>	<u>(2,300,849)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	4,713,997	1,685,762	(3,028,235)	108,275
Operating transfers out	<u>(186,167)</u>	<u>(116,830)</u>	<u>69,337</u>	<u>(151,209)</u>
Total other financing sources (uses)	<u>4,527,830</u>	<u>1,568,932</u>	<u>(2,958,898)</u>	<u>(42,934)</u>
Net change in fund balance	<u>(1,027,086)</u>	<u>413,653</u>	<u>1,440,739</u>	<u>(2,343,783)</u>
<b>Fund balance:</b>				
Beginning of year	<u>1,527,093</u>	<u>327,522</u>	<u>(1,199,571)</u>	<u>2,671,305</u>
End of year	<u>\$ 500,007</u>	<u>\$ 741,175</u>	<u>\$ 241,168</u>	<u>\$ 327,522</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - EDUCATION ENDOWMENT SPECIAL REVENUE FUND (494)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 9,474,172	\$ 9,440,494
Interest receivable	39,237	49,076
Due from other governments	<u>23,310</u>	<u>194,726</u>
 Total assets	 <u>\$ 9,536,719</u>	 <u>\$ 9,684,296</u>
 <b><u>FUND BALANCE</u></b>		
Restricted for intergovernmental	9,536,719	9,684,296
 Total liabilities and fund balance	 <u>\$ 9,536,719</u>	 <u>\$ 9,684,296</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, 2011**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
				Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 450,000	\$ 112,936	\$ (337,064)	\$ 48,544
<b>Expenditures:</b>				
<b>Current:</b>				
Intergovernmental	<u>450,000</u>	<u>260,513</u>	<u>189,487</u>	-
Excess (deficiency) of revenues over expenditures		(147,577)	(147,577)	48,544
<b>Fund balance:</b>				
Beginning of year	<u>10,000,000</u>	<u>9,684,296</u>	<u>(315,704)</u>	<u>9,635,752</u>
End of year	<u>\$ 10,000,000</u>	<u>\$ 9,536,719</u>	<u>\$ (463,281)</u>	<u>\$ 9,684,296</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - SPECIAL PROJECTS FUND (492)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>Assets</u></b>		
Pooled cash and investments	\$ 6,746,615	\$ 20,053,190
Interest receivable	39,710	111,387
Due from other governments	-	1,990
Due from other funds	<u>313,571</u>	<u>45,856</u>
 Total assets	 <u>\$ 7,099,896</u>	 <u>\$ 20,212,423</u>
 <b><u>Liabilities</u></b>		
Accounts payable	\$ 353,756	\$ 271,512
Accrued payroll and benefits	<u>2,747</u>	<u>5,923</u>
 Total liabilities	 356,503	 277,435
 <b><u>Fund balance:</u></b>		
Restricted for general government	<u>6,743,393</u>	<u>19,934,988</u>
 Total liabilities and fund balance	 <u>\$ 7,099,896</u>	 <u>\$ 20,212,423</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, 2011**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
				Actual
<b>Revenues:</b>				
<b>Intergovernmental</b>	\$ -	\$ -	\$ -	\$ 8,993,760
<b>Miscellaneous:</b>				
Investment income	603,321	178,773	(424,548)	292,546
Other	-	-	-	25
Total miscellaneous	<u>603,321</u>	<u>178,773</u>	<u>(424,548)</u>	<u>292,571</u>
Total revenues	<u>603,321</u>	<u>178,773</u>	<u>(424,548)</u>	<u>9,286,331</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	2,597,715	5,343,633	(2,745,918)	518,214
Judicial	-	-	-	8,574
Public safety	-	2,116	(2,116)	83,989
Public works	-	-	-	63,403
Culture and recreation	-	2,934	(2,934)	-
Community support	-	-	-	4,201
Intergovernmental	-	28,793	(28,793)	435,006
<b>Capital outlay:</b>				
General government	9,362,133	1,657,322	7,704,811	-
Judicial	-	-	-	110,814
Public safety	-	1,265,322	(1,265,322)	1,978,365
Public works	1,500,000	486,228	1,013,772	3,816,483
Culture and recreation	-	13,656	(13,656)	36,174
Community Support	-	250	(250)	19,099
Intergovernmental	-	358,414	(358,414)	-
Total expenditures	<u>13,459,848</u>	<u>9,158,668</u>	<u>4,301,180</u>	<u>7,074,322</u>
Excess (deficiency) of revenues over expenditures	<u>(12,856,527)</u>	<u>(8,979,895)</u>	<u>3,876,632</u>	<u>2,212,009</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	-	40,615	40,615	-
Operating transfers out	<u>(6,746,086)</u>	<u>(4,252,315)</u>	<u>2,493,771</u>	<u>(2,905,364)</u>
Total other financing sources (uses)	<u>(6,746,086)</u>	<u>(4,211,700)</u>	<u>2,534,386</u>	<u>(2,905,364)</u>
Net change in fund balance	<u>(19,602,613)</u>	<u>(13,191,595)</u>	<u>6,411,018</u>	<u>(693,355)</u>
<b>Fund balance:</b>				
Beginning of year	<u>19,602,613</u>	<u>19,934,988</u>	<u>332,375</u>	<u>20,628,343</u>
End of year	<u>\$ -</u>	<u>\$ 6,743,393</u>	<u>\$ 6,743,393</u>	<u>\$ 19,934,988</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - ENDOWMENT CAPITAL PROJECTS FUND (493)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 9,541,233	\$ 9,820,301
Interest receivable	<u>39,259</u>	<u>51,636</u>
 Total assets	 <u>\$ 9,580,492</u>	 <u>\$ 9,871,937</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ 12,662
<b><u>FUND BALANCE</u></b>		
Restricted for capital projects	<u>9,580,492</u>	<u>9,859,275</u>
 Total liabilities and fund balance	 <u>\$ 9,580,492</u>	 <u>\$ 9,871,937</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, 2011**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 250,000	\$ 115,137	\$ (134,863)	\$ 25,636
<b>Expenditures:</b>				
<b>Current:</b>				
Public safety		3,200	(3,200)	
<b>Capital projects:</b>				
Public safety	<u>400,666</u>	<u>390,720</u>	<u>9,946</u>	<u>2,804,075</u>
Total expenditures	<u>400,666</u>	<u>393,920</u>	<u>6,746</u>	<u>2,804,075</u>
Excess (deficiency) of revenues over expenditures	(150,666)	(278,783)	(128,117)	(2,778,439)
<b>Fund balance:</b>				
Beginning of year	<u>10,150,666</u>	<u>9,859,275</u>	<u>(291,391)</u>	<u>12,637,714</u>
End of year	<u>\$ 10,000,000</u>	<u>\$ 9,580,492</u>	<u>\$ (419,508)</u>	<u>\$ 9,859,275</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - REPOSITORY OVERSITE SPECIAL REVENUE FUND (284)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 6,011,699	\$ 7,338,936
Interest receivable	25,185	39,127
Due from other governments	-	710
Prepaid expenses	-	<u>9,484</u>
 Total assets	 <u>\$ 6,036,884</u>	 <u>\$ 7,388,257</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 133,444	\$ 123,274
Accrued payroll and benefits	30,612	61,331
Deferred revenue	<u>5,872,828</u>	<u>7,203,652</u>
 Total liabilities	 6,036,884	 7,388,257
 <b><u>FUND BALANCE</u></b>		
Restricted for general government	-	-
 Total liabilities and fund balance	 <u>\$ 6,036,884</u>	 <u>\$ 7,388,257</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - REPOSITORY OVERSIGHT SPECIAL REVENUE FUND (284)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2011**

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

	2011		Variance- Positive (Negative)	2010
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grants	<u>\$ 3,769,201</u>	<u>\$ 2,761,885</u>	<u>\$ (1,007,316)</u>	<u>\$ 3,158,959</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	738,545	663,989	74,556	732,867
Employee benefits	421,756	209,447	212,309	259,354
Services and supplies	2,400,900	1,810,513	590,387	2,143,795
Capital outlay	208,000	44,177	163,823	22,943
Total expenditures	<u>3,769,201</u>	<u>2,728,126</u>	<u>1,041,075</u>	<u>3,158,959</u>
Excess (deficiency) of revenues over expenditures	-	33,759	33,759	-
<b>Other financing sources (uses):</b>				
Operating transfers in	-	6,407	6,407	-
Operating transfers out	-	(40,166)	(40,166)	-
Total other financing sources uses	-	<u>(33,759)</u>	<u>(33,759)</u>	-
Net change in fund balance	-	-	-	-
<b>Fund balance:</b>				
Beginning of year	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA  
MAJOR FUND - BOND PROCEEDS CAPITAL PROJECTS FUND (499)  
BALANCE SHEET  
June 30, 2011

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2011

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**ASSETS**

Pooled cash and investments	\$ 20,600,299
Interest receivable	<u>86,545</u>
 Total assets	 <u>\$ 20,686,844</u>

**LIABILITIES**

Accounts payable	\$ 1,417,771
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**FUND BALANCE**

Restricted for capital projects	<u>19,269,073</u>
 Total liabilities and fund balance	 <u>\$ 20,686,844</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - BOND PROCEEDS CAPITAL PROJECTS FUND (499)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2011**

	2011		Variance-
	Budget	Actual	Positive (Negative)
<b>Revenues:</b>			
<b>Miscellaneous:</b>			
Investment income	\$ _____ -	\$ 204,530	\$ 204,530
<b>Expenditures:</b>			
<b>Capital projects:</b>			
Public safety	23,376,011	4,318,248	19,057,763
<b>Debt service:</b>			
Bond issuance costs	_____ -	1,183,329	(1,183,329)
Total expenditures	<u>23,376,011</u>	<u>5,501,577</u>	<u>17,874,434</u>
Excess (deficiency) of revenues over expenditures	<u>(23,376,011)</u>	<u>(5,297,047)</u>	<u>18,078,964</u>
<b>Other financing sources (uses):</b>			
Bond proceeds	23,376,011	24,465,000	1,088,989
Bond premiums	- - -	104,099	104,099
Bond discounts	_____ -	(2,979)	(2,979)
Total other financing sources (uses)	<u>23,376,011</u>	<u>24,566,120</u>	<u>1,190,109</u>
Net change in fund balance	- - -	19,269,073	19,269,073
<b>Fund balance:</b>			
Beginning of year	- - -	- - -	- - -
End of year	<u>\$ _____ -</u>	<u>\$ 19,269,073</u>	<u>\$ 19,269,073</u>

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**For the year ended June 30, 2011**

**NYE COUNTY, NEVADA**  
**MAJOR FUND - SOLID WASTE ENTERPRISE FUND (610,611)**  
**COMPARATIVE STATEMENT OF NET ASSETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b>ASSETS</b>		
<b>Current:</b>		
Pooled cash and investments	\$ 1,141,721	\$ 1,160,181
Interest receivable	12,377	24,861
Accounts receivable	<u>204,937</u>	<u>1,981</u>
Total current assets	<u>1,359,035</u>	<u>1,187,023</u>
<b>Noncurrent assets:</b>		
<b>Restricted Assets:</b>		
Cash	6,438,771	2,484,750
Interfund receivable	<u>3,253,037</u>	<u>5,737,787</u>
Total restricted assets	<u>6,438,771</u>	<u>5,737,787</u>
<b>Capital assets (net of accumulated depreciation)</b>	<u>106,837</u>	<u>185,026</u>
Total noncurrent assets	<u>6,545,608</u>	<u>5,922,813</u>
Total assets	<u>7,904,643</u>	<u>7,109,836</u>
<b>LIABILITIES</b>		
<b>Current:</b>		
Accounts payable	131,482	81,946
Accrued payroll and benefits	<u>3,836</u>	<u>7,313</u>
Total current liabilities	<u>135,318</u>	<u>89,259</u>
<b>Long-term payable from restricted assets:</b>		
Landfill closure and postclosure costs	<u>1,196,729</u>	<u>1,118,858</u>
Total liabilities	<u>1,332,047</u>	<u>1,208,117</u>
<b>NET ASSETS:</b>		
Invested in capital assets, net of related debt	106,837	185,026
Reserved for landfill closure costs	<u>6,438,771</u>	<u>5,737,787</u>
Unrestricted	<u>26,988</u>	<u>(21,094)</u>
Total net assets	<u>\$ 6,572,596</u>	<u>\$ 5,901,719</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, 2011**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
				Actual
<b>Operating revenues:</b>				
Charges for services	\$ 2,800,000	\$ 2,149,568	\$ (650,432)	\$ 1,873,980
<b>Operating expenses:</b>				
Salaries and wages	86,263	73,905	12,358	88,964
Employee benefits	31,635	24,097	7,538	31,610
Services and supplies	1,500,000	1,300,265	199,735	1,419,086
Closure and postclosure landfill costs	50,000	77,871	(27,871)	77,871
Depreciation	80,000	78,189	1,811	78,539
Total operating expenses	<u>1,747,898</u>	<u>1,554,327</u>	<u>193,571</u>	<u>1,696,070</u>
Operating income	<u>1,052,102</u>	<u>595,241</u>	<u>(456,861)</u>	<u>177,910</u>
<b>Nonoperating revenues (expenses):</b>				
Investment income	200,000	66,056	(133,944)	116,268
Sale of capital asset	-	9,580	9,580	10,981
Total nonoperating revenues (expenses)	<u>200,000</u>	<u>75,636</u>	<u>(124,364)</u>	<u>127,249</u>
Income before transfers	1,252,102	670,877	(581,225)	305,159
<b>Transfers:</b>				
Operating transfers in	<u>(3,750,000)</u>	<u>-</u>	<u>3,750,000</u>	<u>-</u>
Changes in net assets	<u>\$ (2,497,898)</u>	<u>670,877</u>	<u>\$ 3,168,775</u>	<u>305,159</u>
<b>Net assets:</b>				
Beginning of year	<u>5,901,719</u>			<u>5,596,560</u>
End of year	<u>\$ 6,572,596</u>			<u>\$ 5,901,719</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - SOLID WASTE ENTERPRISE FUND (610,611)**  
**COMPARATIVE SCHEDULE OF CASH FLOWS**  
**For the Years Ended June 30, 2011 and 2010**

	2011	2010
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 1,946,612	\$ 1,879,880
Cash paid for salaries and employee benefits	(101,479)	(118,296)
Cash paid for services and supplies	<u>(1,250,729)</u>	<u>(1,362,893)</u>
Net cash provided by operating activities	<u>594,404</u>	<u>398,691</u>
<b>Cash flows from noncapital financing activities:</b>		
Interfund receivables	3,253,037	(3,253,037)
Sale of capital asset	<u>9,580</u>	<u>10,981</u>
Net cash provided by noncapital financing activities	<u>3,262,617</u>	<u>(3,242,056)</u>
<b>Cash flows from investing activities:</b>		
Investment income	<u>78,540</u>	<u>135,548</u>
<b>Net increase (decrease) in pooled cash and investments</b>	<b>3,935,561</b>	<b>(2,707,817)</b>
<b>Pooled cash and investments:</b>		
Beginning of year	<u>3,644,931</u>	<u>6,352,748</u>
End of year	<u>\$ 7,580,492</u>	<u>\$ 3,644,931</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>		
Operating income	<u>\$ 595,241</u>	<u>\$ 177,910</u>
<b>Adjustments to reconcile operating income to net cash provided by operating activities:</b>		
Depreciation	78,189	78,539
(Increase) decrease in accounts receivable	(202,956)	5,900
Increase (decrease) in accrued payroll and benefits	(3,477)	2,278
Increase (decrease) in accounts payable	<u>127,407</u>	<u>134,064</u>
Total adjustments	<u>(837)</u>	<u>220,781</u>
<b>Net cash provided by operating activities</b>	<b><u>\$ 594,404</u></b>	<b><u>\$ 398,691</u></b>

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**For the year ended June 30, 2011**

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**For the year ended June 30, 2011**

**NYE COUNTY, NEVADA**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**

**June 30, 2011**

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Totals
<b>ASSETS</b>			
Pooled cash and investments	\$ 34,158,992	\$ 2,846,248	\$ 37,005,240
Interest receivable	137,776	15,821	153,597
Taxes receivable	248,423	56,832	305,255
Due from other governments	2,186,275	792	2,187,067
Accounts receivable	291,174	-	291,174
Due from others	1,200	-	1,200
Inventory	54,984	-	54,984
Total assets	<u>\$ 37,078,824</u>	<u>\$ 2,919,693</u>	<u>\$ 39,998,517</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 1,032,770	\$ 29,594	\$ 1,062,364
Accrued payroll and benefits	230,192	569	230,761
Due to other funds	313,571	-	313,571
Deferred taxes	209,493	49,572	259,065
Deferred revenue	2,648,173	123,338	2,771,511
Total liabilities	<u>4,434,199</u>	<u>203,073</u>	<u>4,637,272</u>
<b>FUND BALANCE</b>			
Nonspendable	54,984	-	54,984
Restricted for:			
Capital projects	-	2,716,620	2,716,620
General government	11,218,189	-	11,218,189
Judicial	605,981	-	605,981
Public safety	802,896	-	802,896
Public works	6,168,405	-	6,168,405
Health and sanitation	781,201	-	781,201
Welfare	4,725	-	4,725
Culture and recreation	271,276	-	271,276
Community support	298,624	-	298,624
Committed for:			
General government	8,122,975	-	8,122,975
Judicial	740,979	-	740,979
Public safety	38,411	-	38,411
Public works	3,256,933	-	3,256,933
Health and sanitation	159,055	-	159,055
Culture and recreation	18,781	-	18,781
Assigned for:			
General government	101,210	-	101,210
Total fund balance	<u>32,644,625</u>	<u>2,716,620</u>	<u>35,361,245</u>
Total liabilities and fund balance	<u>\$ 37,078,824</u>	<u>\$ 2,919,693</u>	<u>\$ 39,998,517</u>

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

**Year Ended June 30, 2011**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
<b>Revenues:</b>				
Taxes	\$ 4,606,306	\$ -	\$ 1,093,336	\$ 5,699,642
Licenses and permits	437,448	-	-	437,448
Intergovernmental	10,944,554	-	136	10,944,690
Charges for services	1,635,871	-	-	1,635,871
Fines and forfeitures	569,686	-	-	569,686
Miscellaneous	775,432	-	53,508	828,940
Total revenues	<u>18,969,297</u>	<u>-</u>	<u>1,146,980</u>	<u>20,116,277</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	3,445,509	-	6,084	3,451,593
Judicial	261,359	-	-	261,359
Public safety	3,201,541	-	21,273	3,222,814
Public works	7,299,089	-	-	7,299,089
Health and sanitation	1,439,257	-	837	1,440,094
Welfare	1,805,540	-	-	1,805,540
Culture and recreation	377,327	-	-	377,327
Community support	493,127	-	-	493,127
Intergovernmental	306,337	-	87,077	393,414
Capital projects	-	-	820,775	820,775
<b>Debt service:</b>				
Principal	-	2,898,843	-	2,898,843
Interest	-	623,472	-	623,472
Total expenditures	<u>18,629,086</u>	<u>3,522,315</u>	<u>936,046</u>	<u>23,087,447</u>
Excess (deficiency) of revenues over expenditures	<u>340,211</u>	<u>(3,522,315)</u>	<u>210,934</u>	<u>(2,971,170)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	1,551,847	3,522,315	138,053	5,212,215
Operating transfers out	(2,512,155)	-	(28,583)	(2,540,738)
Total other financing sources (uses)	<u>(960,308)</u>	<u>3,522,315</u>	<u>109,470</u>	<u>2,671,477</u>
Net change in fund balance	<u>(620,097)</u>	<u>-</u>	<u>320,404</u>	<u>(299,693)</u>
<b>Fund balance:</b>				
Beginning of year	<u>33,264,722</u>	<u>-</u>	<u>2,396,216</u>	<u>35,660,938</u>
End of year	<u>\$ 32,644,625</u>	<u>\$ -</u>	<u>\$ 2,716,620</u>	<u>\$ 35,361,245</u>

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**For the year ended June 30, 2011**

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For the year ended June 30, 2011

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2011 (Page 1 of 5)**  
**(With Comparative Actual Amounts for June 30, 2010)**

	Road	Regional Streets and Highways	Special Fuel Tax	Public Transit
<b>ASSETS</b>				
Pooled cash and investments	\$ 1,415,282	\$ 1,724,684	\$ 25,379	\$ 2,549,895
Interest receivable	7,528	6,611	103	9,775
Taxes receivable	4,093	-	-	-
Due from other governments	454,976	136,602	261	192,119
Accounts receivable	-	-	-	-
Due from others	-	-	-	-
Prepays	-	-	-	-
Inventory	54,984	-	-	-
Total assets	<u>\$ 1,936,863</u>	<u>\$ 1,867,897</u>	<u>\$ 25,743</u>	<u>\$ 2,751,789</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 227,842	\$ -	\$ -	\$ -
Accrued payroll and benefits	118,317	-	-	-
Due to other funds	-	-	-	-
Deferred taxes	3,635	-	-	-
Deferred revenue	9,109	-	-	-
Total liabilities	<u>358,903</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE</b>				
Nonspendable	54,984	-	-	-
Restricted for:				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	1,522,976	1,867,897	25,743	2,751,789
Health and sanitation	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Committed for:				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Assigned for:				
General government	-	-	-	-
Total fund balance	<u>1,577,960</u>	<u>1,867,897</u>	<u>25,743</u>	<u>2,751,789</u>
Total liabilities and fund balance	<u>\$ 1,936,863</u>	<u>\$ 1,867,897</u>	<u>\$ 25,743</u>	<u>\$ 2,751,789</u>

Agricultural Extension	Airport	Ambulance and Health	Medical and General Indigent		Dedicated County Medical Indigent		Museum	Manhattan Town
			Indigent	Indigent	Indigent	Indigent		
\$ 218,544	\$ 101,790	\$ 113,539	\$ 172,714	\$ 150,362	\$ 210,620	\$ 46,088		
914	362	-	1,672	-	833	186		
12,344	-	-	55,325	16,633	9,623	202		
-	316	843	116,264	-	-	802		
-	-	291,174	-	-	-	-		
-	1,200	-	-	-	-	-		
-	-	-	-	-	-	-		
\$ 231,802	\$ 103,668	\$ 405,556	\$ 345,975	\$ 166,995	\$ 221,076	\$ 47,278		
\$ 6,250	\$ 1,338	\$ 21,846	\$ 158,101	\$ 116,450	\$ 3,207	\$ 229		
6,440	-	7,555	12,904	-	2,657	-		
-	-	-	-	-	-	-		
10,950	-	-	49,069	14,753	8,539	181		
27,327	-	217,100	121,176	35,792	21,529	-		
50,967	1,338	246,501	341,250	166,995	35,932	410		
-	-	-	-	-	-	-		
-	-	-	-	-	-	-		
-	-	-	-	-	-	-		
-	-	-	-	-	-	-		
-	-	-	4,725	-	-	-		
-	-	-	-	-	-	185,144		
180,835	-	-	-	-	-	-		
-	-	-	-	-	-	-		
-	-	-	-	-	-	-		
-	-	-	-	-	-	-		
-	102,330	-	-	-	-	-		
-	-	159,055	-	-	-	-		
-	-	-	-	-	-	-		
180,835	102,330	159,055	4,725	-	185,144	46,868		
\$ 231,802	\$ 103,668	\$ 405,556	\$ 345,975	\$ 166,995	\$ 221,076	\$ 47,278		

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

June 30, 2011 (Page 2 of 5)

(With Comparative Actual Amounts for June 30, 2010)

	Beatty Town	Gabbs Town	Amargosa Valley Town	Amargosa Community Center and Park
<b>ASSETS</b>				
Pooled cash and investments	\$ 1,263,428	\$ 142,004	\$ 90,484	\$ 19,764
Interest receivable	5,138	583	303	90
Taxes receivable	1,240	1,757	16,465	330
Due from other governments	59,592	14,618	18,099	-
Accounts receivable	-	-	-	-
Due from others	-	-	-	-
Prepays	-	-	-	-
Inventory	-	-	-	-
Total assets	<u>\$ 1,329,398</u>	<u>\$ 158,962</u>	<u>\$ 125,351</u>	<u>\$ 20,184</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 12,211	\$ 3,597	\$ 4,239	\$ 138
Accrued payroll and benefits	6,246	3,506	2,026	1,265
Due to other funds	-	-	-	-
Deferred taxes	969	1,718	13,872	-
Deferred revenue	40	1,654	1,882	-
Total liabilities	<u>19,466</u>	<u>10,475</u>	<u>22,019</u>	<u>1,403</u>
<b>FUND BALANCE</b>				
Nonspendable	-	-	-	-
Restricted for:				
General government	1,309,932	148,487	103,332	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and sanitation	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Committed for:				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	18,781
Assigned for:				
General government	-	-	-	-
Total fund balance	<u>1,309,932</u>	<u>148,487</u>	<u>103,332</u>	<u>18,781</u>
Total liabilities and fund balance	<u>\$ 1,329,398</u>	<u>\$ 158,962</u>	<u>\$ 125,351</u>	<u>\$ 20,184</u>



**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**June 30, 2011 (Page 3 of 5)**  
**(With Comparative Actual Amounts for June 30, 2010)**

	District Court Improvement	JP Facility Court Assessment	911 Medical Emergency System	Building Department
<b>ASSETS</b>				
Pooled cash and investments	\$ 265,101	\$ 469,817	\$ 373,891	\$ 1,330,457
Interest receivable	932	-	1,526	5,220
Taxes receivable	-	-	4,113	-
Due from other governments	-	1,897	-	-
Accounts receivable	-	-	-	-
Due from others	-	-	-	-
Prepays	-	-	-	-
Inventory	-	-	-	-
Total assets	<u>\$ 266,033</u>	<u>\$ 471,714</u>	<u>\$ 379,530</u>	<u>\$ 1,335,677</u>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ 1,388	\$ 810	\$ 40,138
Accrued payroll and benefits	-	-	-	7,493
Due to other funds	-	-	-	-
Deferred taxes	-	-	3,653	-
Deferred revenue	-	-	9,109	-
Total liabilities	<u>-</u>	<u>1,388</u>	<u>13,572</u>	<u>47,631</u>
<b>FUND BALANCE</b>				
Nonspendable	-	-	-	-
Restricted for:				
General government	-	-	-	-
Judicial	266,033	-	-	-
Public safety	-	-	365,958	-
Public works	-	-	-	-
Health and sanitation	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Committed for:				
General government	-	-	-	1,288,046
Judicial	-	470,326	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Assigned for:				
General government	-	-	-	-
Total fund balance	<u>266,033</u>	<u>470,326</u>	<u>365,958</u>	<u>1,288,046</u>
Total liabilities and fund balance	<u>\$ 266,033</u>	<u>\$ 471,714</u>	<u>\$ 379,530</u>	<u>\$ 1,335,677</u>



**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**June 30, 2011 (Page 4 of 5)**  
**(With Comparative Actual Amounts for June 30, 2010)**

	District Court Technology	On-site Oversight	State and County Room Tax	Yucca Mtn Public Safety
<b>ASSETS</b>				
Pooled cash and investments	\$ 8,138	\$ 1,418,505	\$ 80,231	\$ 38,852
Interest receivable	32	6,363	320	138
Taxes receivable	-	-	5,869	-
Due from other governments	-	-	-	-
Accounts receivable	-	-	-	-
Due from others	-	-	-	-
Prepays	-	-	-	-
Inventory	-	-	-	-
<b>Total assets</b>	<b>\$ 8,170</b>	<b>\$ 1,424,868</b>	<b>\$ 86,420</b>	<b>\$ 38,990</b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ 135,843	\$ 4,617	\$ -
Accrued payroll and benefits	- 8,963	8,963	-	-
Due to other funds	-	-	-	-
Deferred taxes	-	-	-	-
Deferred revenue	- 1,280,062	1,280,062	-	38,990
<b>Total liabilities</b>	<b>- 1,424,868</b>	<b>1,424,868</b>	<b>4,617</b>	<b>38,990</b>
<b>FUND BALANCE</b>				
Nonspendable	-	-	-	-
Restricted for:				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and sanitation	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	81,803	-
Committed for:				
General government	-	-	-	-
Judicial	8,170	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Assigned for:				
General government	-	-	-	-
Total fund balance	8,170	-	81,803	-
<b>Total liabilities and fund balance</b>	<b>\$ 8,170</b>	<b>\$ 1,424,868</b>	<b>\$ 86,420</b>	<b>\$ 38,990</b>

Assessor Technology	Impact Fees	PETT Health Fund	County Owned Building	Beatty Room Tax
\$ 744,050	\$ 6,145,642	\$ 2,339,067	\$ 664,846	\$ 84,630
2,665	24,807	9,601	2,691	357
-	-	-	-	4,759
894	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ 747,609	\$ 6,170,449	\$ 2,348,668	\$ 667,537	\$ 89,746
\$ 3,000	\$ -	\$ -	\$ 2,461	\$ 2,441
-	-	-	596	1,173
-	-	-	-	-
-	-	-	-	-
3,000	-	-	3,057	3,614
744,609	-	2,348,668	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	86,132
-	6,170,449	-	664,480	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
744,609	6,170,449	2,348,668	664,480	86,132
\$ 747,609	\$ 6,170,449	\$ 2,348,668	\$ 667,537	\$ 89,746

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For the year ended June 30, 2011

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**June 30, 2011 (Page 5 of 5)**  
**(With Comparative Actual Amounts for June 30, 2010)**

	Renewable Energy	Drug Court Proceeds	2011	Totals	2010
<b>ASSETS</b>					
Pooled cash and investments	\$ 174,328	\$ 71,484	\$ 34,158,992	\$ 36,255,309	
Interest receivable	879	298	137,776	164,726	
Taxes receivable	-	-	248,423	288,923	
Due from other governments	-	-	2,186,275	1,800,023	
Accounts receivable	-	-	291,174	277,085	
Due from others	-	-	1,200	12,278	
Prepays	-	-	-	7,598	
Inventory	-	-	54,984	52,365	
Total assets	<u>\$ 175,207</u>	<u>\$ 71,782</u>	<u>\$ 37,078,824</u>	<u>\$ 38,858,307</u>	
<b>LIABILITIES</b>					
Accounts payable	\$ 20,568	\$ 169	\$ 1,032,770	\$ 1,095,598	
Accrued payroll and benefits	-	-	230,192	452,831	
Due to other funds	-	-	313,571	45,856	
Deferred taxes	-	-	209,493	240,974	
Deferred revenue	-	-	2,648,173	3,758,326	
Total liabilities	<u>20,568</u>	<u>169</u>	<u>4,434,199</u>	<u>5,593,585</u>	
<b>FUND BALANCE</b>					
Nonspendable	-	-	54,984	52,365	
Restricted for:					
General government	154,639	-	11,218,189	11,107,314	
Judicial	-	-	605,981	520,466	
Public safety	-	-	802,896	713,257	
Public works	-	-	6,168,405	6,568,389	
Health and sanitation	-	-	781,201	825,964	
Welfare	-	-	4,725	198,087	
Culture and recreation	-	-	271,276	246,937	
Community support	-	-	298,624	261,300	
Committed for:					
General government	-	-	8,122,975	7,713,187	
Judicial	-	71,613	740,979	669,579	
Public safety	-	-	38,411	23,780	
Public works	-	-	3,256,933	3,019,466	
Health and sanitation	-	-	159,055	406,650	
Culture and recreation	-	-	18,781	10,970	
Assigned for:					
General government	-	-	101,210	731,317	
Total fund balance	<u>154,639</u>	<u>71,613</u>	<u>32,644,625</u>	<u>33,264,722</u>	
Total liabilities and fund balance	<u>\$ 175,207</u>	<u>\$ 71,782</u>	<u>\$ 37,078,824</u>	<u>\$ 38,858,307</u>	

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**  
**Year Ended June 30, 2011 (Page 1 of 5)**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	Road	Streets and Highways	Special Fuel Tax	Public Transit
<b>Revenues:</b>				
Taxes	\$ 79,651	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	3,535,766	800,339	1,524	1,144,890
Charges for services	235,999	-	-	-
Fines and forfeitures	-	-	-	-
Miscellaneous	44,078	19,470	290	26,467
<b>Total revenues</b>	<b>3,895,494</b>	<b>819,809</b>	<b>1,814</b>	<b>1,171,357</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	6,222,930	-	-	-
Health and sanitation	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Intergovernmental	-	-	-	-
<b>Total expenditures</b>	<b>6,222,930</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures	(2,327,436)	819,809	1,814	1,171,357
<b>Other financing sources (uses):</b>				
Operating transfers in	1,155,795	-	-	-
Operating transfers out	(16,682)	(591,960)	(290)	(609,772)
<b>Total other financing sources (uses)</b>	<b>1,139,113</b>	<b>(591,960)</b>	<b>(290)</b>	<b>(609,772)</b>
Net change in fund balance	(1,188,323)	227,849	1,524	561,585
<b>Fund balance:</b>				
Beginning of year	2,766,283	1,640,048	24,219	2,190,204
End of year	<b>\$ 1,577,960</b>	<b>\$ 1,867,897</b>	<b>\$ 25,743</b>	<b>\$ 2,751,789</b>

Agricultural Extension	Airport	Ambulance and Health	Medical and General Indigent	Dedicated County Medical Indigent	Museum	County Law Library
\$ 238,908	\$ -	\$ -	\$ 1,093,904	\$ 324,004	\$ 186,217	\$ -
-	-	133,125	-	-	-	-
5,030	1,019	-	278,367	40	10,023	-
-	90,231	348,975	-	-	-	-
-	-	-	-	-	-	-
2,513	371	3,634	9,109	4,270	2,139	-
<u>246,451</u>	<u>91,621</u>	<u>485,734</u>	<u>1,381,380</u>	<u>328,314</u>	<u>198,379</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	20,295	-	-	-	-	-
-	-	669,721	-	-	-	-
-	-	-	1,313,490	492,050	-	-
-	-	-	-	-	135,573	-
212,261	-	-	-	-	-	-
-	-	60,000	-	177,516	-	-
<u>212,261</u>	<u>20,295</u>	<u>729,721</u>	<u>1,313,490</u>	<u>669,566</u>	<u>135,573</u>	<u>-</u>
-	-	-	-	-	-	-
34,190	71,326	(243,987)	67,890	(341,252)	62,806	-
-	-	-	80,000	209,212	-	2,210
(2,513)	(371)	(3,608)	(209,212)	-	(2,139)	-
<u>(2,513)</u>	<u>(371)</u>	<u>(3,608)</u>	<u>(209,212)</u>	<u>209,212</u>	<u>(2,139)</u>	<u>2,210</u>
31,677	70,955	(247,595)	(61,322)	(132,040)	60,667	2,210
-	-	-	-	-	-	-
149,158	31,375	406,650	66,047	132,040	124,477	(2,210)
<u>\$ 180,835</u>	<u>\$ 102,330</u>	<u>\$ 159,055</u>	<u>\$ 4,725</u>	<u>\$ -</u>	<u>\$ 185,144</u>	<u>\$ -</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**  
**Year Ended June 30, 2011 (Page 2 of 5)**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	Manhattan Town	Beatty Town	Gabbs Town	Amargosa Valley Town
<b>Revenues:</b>				
Taxes	\$ 6,509	\$ 37,189	\$ 27,991	\$ 142,631
Licenses and permits	1,120	19,155	3,340	5,511
Intergovernmental	4,799	355,887	87,450	109,198
Charges for services	-	368	39,195	558
Fines and forfeitures	-	56,552	-	3,703
Miscellaneous	504	19,068	12,351	20,657
Total revenues	<u>12,932</u>	<u>488,219</u>	<u>170,327</u>	<u>282,258</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	-	149,074	50,798	123,151
Judicial	-	-	-	-
Public safety	1,454	183,497	-	48,103
Public works	1,671	-	78,006	-
Health and sanitation	-	-	4,595	-
Welfare	-	-	-	-
Culture and recreation	4,433	1,394	9,109	-
Community support	-	19,266	-	-
Intergovernmental	-	-	-	-
Total expenditures	<u>7,558</u>	<u>353,231</u>	<u>142,508</u>	<u>171,254</u>
Excess (deficiency) of revenues over expenditures	<u>5,374</u>	<u>134,988</u>	<u>27,819</u>	<u>111,004</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	-	-
Operating transfers out	<u>(504)</u>	<u>(13,925)</u>	<u>(7,617)</u>	<u>(33,328)</u>
Total other financing sources (uses)	<u>(504)</u>	<u>(13,925)</u>	<u>(7,617)</u>	<u>(33,328)</u>
Net change in fund balance	4,870	121,063	20,202	77,676
<b>Fund balance:</b>				
Beginning of year	<u>41,998</u>	<u>1,188,869</u>	<u>128,285</u>	<u>25,656</u>
End of year	<u>\$ 46,868</u>	<u>\$ 1,309,932</u>	<u>\$ 148,487</u>	<u>\$ 103,332</u>

Amargosa Community Center and Park	Parks and Recreation	Health Clinics	Mining Maps	Juvenile Probation	Forensic Services	Senior Nutrition
\$ 17,075	\$ -	\$ 629,128	\$ -	\$ 1,599,173	\$ -	\$ -
-	-	-	-	-	-	-
-	-	79	-	64,921	-	195,202
-	-	-	64,928	-	-	-
-	-	-	-	22,429	-	-
273	-	10,769	940	64,112	-	1,660
<u>17,348</u>	<u>-</u>	<u>639,976</u>	<u>65,868</u>	<u>1,750,635</u>	<u>-</u>	<u>196,862</u>
-	-	-	38,525	-	-	-
-	-	-	-	-	-	-
-	-	-	-	1,659,911	-	-
-	-	-	-	-	-	-
-	-	673,970	-	-	-	-
-	-	-	-	-	-	-
37,053	-	-	-	-	-	-
5,055	-	-	-	-	-	195,751
<u>42,108</u>	<u>-</u>	<u>673,970</u>	<u>38,525</u>	<u>1,659,911</u>	<u>-</u>	<u>195,751</u>
(24,760)	-	(33,994)	27,343	90,724	-	1,111
32,844	-	-	-	-	-	-
(273)	(197,871)	(10,769)	(940)	(7,794)	(33)	(445)
<u>32,571</u>	<u>(197,871)</u>	<u>(10,769)</u>	<u>(940)</u>	<u>(7,794)</u>	<u>(33)</u>	<u>(445)</u>
7,811	(197,871)	(44,763)	26,403	82,930	(33)	666
10,970	197,871	825,964	74,807	354,008	33	29,672
<u>\$ 18,781</u>	<u>\$ -</u>	<u>\$ 781,201</u>	<u>\$ 101,210</u>	<u>\$ 436,938</u>	<u>\$ -</u>	<u>\$ 30,338</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2011 (Page 3 of 5)**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	Justice Court Fines NRS 176	Drug Forfeiture	District Court Improvement	JP Facility Court Assessment
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	47,518	89,236	183,551	67,243
Miscellaneous	4,088	259	2,479	5,193
<b>Total revenues</b>	<b>51,606</b>	<b>89,495</b>	<b>186,030</b>	<b>72,436</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	-	-	-	-
Judicial	53,172	-	94,861	12,480
Public safety	-	74,864	-	-
Public works	-	-	-	-
Health and sanitation	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Intergovernmental	-	-	-	-
<b>Total expenditures</b>	<b>53,172</b>	<b>74,864</b>	<b>94,861</b>	<b>12,480</b>
Excess (deficiency) of revenues over expenditures	(1,566)	14,631	91,169	59,956
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	-	-
Operating transfers out	(4,088)	-	-	(5,193)
<b>Total other financing sources (uses)</b>	<b>(4,088)</b>	<b>-</b>	<b>-</b>	<b>(5,193)</b>
Net change in fund balance	(5,654)	14,631	91,169	54,763
<b>Fund balance:</b>				
Beginning of year	345,602	23,780	174,864	415,563
<b>End of year</b>	<b>\$ 339,948</b>	<b>\$ 38,411</b>	<b>\$ 266,033</b>	<b>\$ 470,326</b>

911 Emergency Medical System	Building Department	Amargosa Tourism	Grants	Court Collection Fees
\$ 79,632	\$ -	\$ 5,648	\$ -	\$ -
10	100,000	-	2,681,174	-
-	539,632	-	-	-
-	-	-	-	99,454
4,409	14,548	7	842	-
<u>84,051</u>	<u>654,180</u>	<u>5,655</u>	<u>2,682,016</u>	<u>99,454</u>
-	582,453	-	351,134	-
-	-	-	-	31,534
72,933	-	-	1,160,779	-
-	-	-	963,816	-
-	-	-	90,971	-
-	-	-	-	-
-	-	-	122,487	-
-	-	-	-	-
-	-	-	-	-
<u>72,933</u>	<u>582,453</u>	<u>-</u>	<u>2,689,187</u>	<u>31,534</u>
<u>11,118</u>	<u>71,727</u>	<u>5,655</u>	<u>(7,171)</u>	<u>67,920</u>
<u>(4,409)</u>	<u>(14,548)</u>	<u>(7)</u>	<u>7,171</u>	<u>(1,705)</u>
<u>(4,409)</u>	<u>(14,548)</u>	<u>(7)</u>	<u>7,171</u>	<u>(1,705)</u>
6,709	57,179	5,648	-	66,215
<u>359,249</u>	<u>1,230,867</u>	<u>-</u>	<u>-</u>	<u>124,655</u>
<u>\$ 365,958</u>	<u>\$ 1,288,046</u>	<u>\$ 5,648</u>	<u>\$ -</u>	<u>\$ 190,870</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2011 (Page 4 of 5)**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	PETT Emergency Fund	Recorder Technology	Public Improvement	District Court Technology
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	143,362	-
Intergovernmental	-	-	-	-
Charges for services	-	61,824	-	778
Fines and forfeitures	-	-	-	-
Miscellaneous	<u>71,786</u>	<u>4,390</u>	<u>35,521</u>	<u>88</u>
<b>Total revenues</b>	<b><u>71,786</u></b>	<b><u>66,214</u></b>	<b><u>178,883</u></b>	<b><u>866</u></b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	-	89,574	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	12,371	-
Health and sanitation	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Intergovernmental	-	-	-	-
<b>Total expenditures</b>	<b><u>-</u></b>	<b><u>89,574</u></b>	<b><u>12,371</u></b>	<b><u>-</u></b>
Excess (deficiency) of revenues over expenditures	<u>71,786</u>	<u>(23,360)</u>	<u>166,512</u>	<u>866</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	-	-
Operating transfers out	<u>(71,786)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<b><u>(71,786)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
Net change in fund balance	-	(23,360)	166,512	866
<b>Fund balance:</b>				
Beginning of year	<u>6,000,000</u>	<u>385,014</u>	<u>2,988,091</u>	<u>7,304</u>
End of year	<u>\$ 6,000,000</u>	<u>\$ 361,654</u>	<u>\$ 3,154,603</u>	<u>\$ 8,170</u>

On-site Oversight	Land Sale	State and County Room Tax	Yucca Mtn Public Safety	Assessor Technology	Impact Fees	PETT Health Fund
\$ -	\$ -	\$ 68,783	\$ -	\$ -	\$ -	\$ -
1,334,898	-	-	178,626	-	131,835	-
-	-	-	-	235,588	-	-
-	-	938	-	8,128	70,599	28,242
<u>1,334,898</u>	<u>-</u>	<u>69,721</u>	<u>178,626</u>	<u>243,716</u>	<u>202,434</u>	<u>28,242</u>
1,334,898	-	-	139,719	215,889	31,966	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	20,587	-	-	-	-
-	-	48,863	-	-	19,958	-
<u>1,334,898</u>	<u>-</u>	<u>69,450</u>	<u>139,719</u>	<u>215,889</u>	<u>51,924</u>	<u>-</u>
-	-	271	38,907	27,827	150,510	28,242
-	-	-	-	-	-	71,786
-	(311,617)	(938)	(38,907)	-	-	-
-	(311,617)	(938)	(38,907)	-	-	71,786
-	(311,617)	(667)	-	27,827	150,510	100,028
-	311,617	82,470	-	716,782	6,019,939	2,248,640
\$ -	\$ -	\$ 81,803	\$ -	\$ 744,609	\$ 6,170,449	\$ 2,348,668

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2011 (Page 5 of 5)**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	County Owned Building	Beatty Room Tax	Compensated Absences	Renewable Energy
<b>Revenues:</b>				
Taxes	\$ -	\$ 69,863	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	55,312
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Miscellaneous	<u>275,125</u>	<u>1,294</u>	<u>-</u>	<u>3,594</u>
Total revenues	<u>275,125</u>	<u>71,157</u>	<u>-</u>	<u>58,906</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	65,585	-	-	272,743
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and sanitation	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	67,278	-	-
Community support	-	40,207	-	-
Intergovernmental	-	-	-	-
Total expenditures	<u>65,585</u>	<u>107,485</u>	<u>-</u>	<u>272,743</u>
Excess (deficiency) of revenues over expenditures	<u>209,540</u>	<u>(36,328)</u>	<u>-</u>	<u>(213,837)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	-	-
Operating transfers out	<u>(6,371)</u>	<u>-</u>	<u>(214,819)</u>	<u>(3,594)</u>
Total other financing sources (uses)	<u>(6,371)</u>	<u>-</u>	<u>(214,819)</u>	<u>(3,594)</u>
Net change in fund balance	203,169	(36,328)	(214,819)	(217,431)
<b>Fund balance:</b>				
Beginning of year	<u>461,311</u>	<u>122,460</u>	<u>214,819</u>	<u>372,070</u>
End of year	<u>\$ 664,480</u>	<u>\$ 86,132</u>	<u>\$ -</u>	<u>\$ 154,639</u>

Trust Property Costs	Drug Court Proceeds	Clerk Technology	Totals	
			2011	2010
\$ -	\$ -	\$ -	\$ 4,606,306	\$ 4,642,472
-	-	-	437,448	647,816
-	-	-	10,944,554	10,597,978
-	17,380	415	1,635,871	1,605,233
-	-	-	569,686	497,308
-	1,224	3	775,432	1,250,983
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-	18,604	418	18,969,297	19,241,790
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-	-	-	3,445,509	2,765,711
-	67,824	1,488	261,359	726,710
-	-	-	3,201,541	2,616,892
-	-	-	7,299,089	7,563,447
-	-	-	1,439,257	1,007,300
-	-	-	1,805,540	1,647,479
-	-	-	377,327	352,022
-	-	-	493,127	523,782
-	-	-	306,337	380,081
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-	67,824	1,488	18,629,086	17,583,424
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-	(49,220)	(1,070)	340,211	1,658,366
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-	-	-	1,551,847	2,529,613
(130,074)	(1,224)	-	(2,512,155)	(2,171,089)
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
(130,074)	(1,224)	-	(960,308)	358,524
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
(130,074)	(50,444)	(1,070)	(620,097)	2,016,890
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
130,074	122,057	1,070	33,264,722	31,247,832
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ -	\$ 71,613	\$ -	\$ 32,644,625	\$ 33,264,722
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**For the year ended June 30, 2011**

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - ROAD SPECIAL REVENUE FUND (205)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

	2011	2010
<b>ASSETS</b>		
Pooled cash and investments	\$ 1,415,282	\$ 2,742,759
Interest receivable	7,528	-
Taxes receivable	4,093	5,033
Due from other governments	454,976	461,487
Prepays	-	4,111
Inventory	<u>54,984</u>	<u>52,365</u>
 Total assets	 <u>\$ 1,936,863</u>	 <u>\$ 3,265,755</u>
 <b>LIABILITIES</b>		
Accounts payable	\$ 227,842	\$ 259,113
Accrued payroll and benefits	118,317	227,757
Deferred taxes	3,635	4,247
Deferred revenue	<u>9,109</u>	<u>8,355</u>
 Total liabilities	 <u>358,903</u>	 <u>499,472</u>
 <b>FUND BALANCE</b>		
Nonspendable	54,984	52,365
Restricted for public works	<u>1,522,976</u>	<u>2,713,918</u>
 Total fund balance	 <u>1,577,960</u>	 <u>2,766,283</u>
 Total liabilities and fund balance	 <u>\$ 1,936,863</u>	 <u>\$ 3,265,755</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, 2011**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem taxes	\$ 70,167	\$ 70,998	\$ 831	\$ 72,961
Net proceeds of mines	8,757	8,653	(104)	4,706
Total taxes	<u>78,924</u>	<u>79,651</u>	727	<u>77,667</u>
<b>Intergovernmental:</b>				
Motor vehicle fuel tax:				
State \$1.25	846,144	846,147	3	846,147
Optional \$1.75	50,523	50,032	(491)	32,308
Gas tax \$2.35	1,590,756	1,579,671	(11,085)	1,564,278
Optional \$.01	203,636	201,501	(2,135)	201,874
National forest receipts	950,000	858,405	(91,595)	951,908
Fish and game in lieu	-	10	10	21
Total intergovernmental	<u>3,641,059</u>	<u>3,535,766</u>	(105,293)	<u>3,596,536</u>
<b>Charges for services:</b>				
Reimbursement from Pahrump	254,652	230,350	(24,302)	287,443
Reimbursement from Tonopah	6,245	5,649	(596)	7,384
Road signage	-	-	-	300
Total charges for services	<u>260,897</u>	<u>235,999</u>	(24,898)	<u>295,127</u>
<b>Miscellaneous:</b>				
Investment income	-	16,682	16,682	-
Other	-	1,206	1,206	1,777
Reimbursement from other funds	-	-	-	345,126
Encroachment permit fee	25,000	19,136	(5,864)	22,592
Gas reimbursement	500	7,054	6,554	1,201
Total miscellaneous	<u>25,500</u>	<u>44,078</u>	18,578	<u>370,696</u>
Total revenues	<u>4,006,380</u>	<u>3,895,494</u>	(110,886)	<u>4,340,026</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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Expenditures:</b>				
<b>Public works:</b>				
Salaries and wages	\$ 3,985,733	\$ 2,695,556	\$ 1,290,177	\$ 2,672,341
Employee benefits	1,656,987	1,544,246	112,741	925,747
Services and supplies	5,840,917	1,735,713	4,105,204	924,722
Capital outlay	<u>108,263</u>	<u>247,415</u>	<u>(139,152)</u>	<u>327,481</u>
Total expenditures	<u>11,591,900</u>	<u>6,222,930</u>	<u>5,368,970</u>	<u>4,850,291</u>
Excess (deficiency) of revenues over expenditures	<u>(7,585,520)</u>	<u>(2,327,436)</u>	<u>5,258,084</u>	<u>(510,265)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	6,195,813	1,155,795	(5,040,018)	1,863,976
Operating transfers out	<u>-</u>	<u>(16,682)</u>	<u>(16,682)</u>	<u>-</u>
Total other financing sources (uses)	<u>6,195,813</u>	<u>1,139,113</u>	<u>(5,056,700)</u>	<u>1,863,976</u>
Net change in fund balance	(1,389,707)	(1,188,323)	201,384	1,353,711
<b>Fund balance:</b>				
Beginning of year	<u>1,389,707</u>	<u>2,766,283</u>	<u>1,376,576</u>	<u>1,412,572</u>
End of year	<u>\$ -</u>	<u>\$ 1,577,960</u>	<u>\$ 1,577,960</u>	<u>\$ 2,766,283</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND(212)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 1,724,684	\$ 1,490,808
Interest receivable	6,611	8,280
Due from other governments	<u>136,602</u>	<u>140,960</u>
 Total assets	 <u>\$ 1,867,897</u>	 <u>\$ 1,640,048</u>
 <b><u>FUND BALANCE</u></b>		
Restricted for public works	\$ 1,867,897	\$ 1,640,048

**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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Optional motor vehicle fuel tax	\$ 809,577	\$ 800,339	\$ (9,238)	\$ 801,822
<b>Miscellaneous:</b>				
Investment income	-	19,470	19,470	26,175
Total revenues	809,577	819,809	10,232	827,997
<b>Expenditures:</b>				
<b>Public works:</b>				
Services and supplies	-	-	-	-
Excess (deficiency) of revenues over expenditures	809,577	819,809	10,232	827,997
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(2,356,107)</u>	<u>(591,960)</u>	<u>1,764,147</u>	<u>(239,811)</u>
Net change in fund balance	(1,546,530)	227,849	1,774,379	588,186
<b>Fund balance:</b>				
Beginning of year	<u>1,546,530</u>	<u>1,640,048</u>	<u>93,518</u>	<u>1,051,862</u>
End of year	<u>\$ -</u>	<u>\$ 1,867,897</u>	<u>\$ 1,867,897</u>	<u>\$ 1,640,048</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - SPECIAL FUEL TAX SPECIAL REVENUE FUND(213)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 25,379	\$ 23,827
Interest receivable	103	124
Due from other governments	<u>261</u>	<u>268</u>
 Total assets	 <u>\$ 25,743</u>	 <u>\$ 24,219</u>
 <b><u>FUND BALANCE</u></b>		
Restricted for public works	\$ 25,743	\$ 24,219

**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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Optional motor vehicle fuel tax	\$ 810	\$ 1,524	\$ 714	\$ 1,526
<b>Miscellaneous:</b>				
Investment income	-	290	290	946
Total revenues	810	1,814	1,004	2,472
<b>Expenditures:</b>				
<b>Public works:</b>				
Services and supplies	<u>25,042</u>	-	<u>25,042</u>	-
Excess (deficiency) of revenues over expenditures	(24,232)	1,814	26,046	2,472
<b>Other financing sources (uses):</b>				
Operating transfers out	-	(290)	(290)	(946)
Net change in fund balance	(24,232)	1,524	25,756	1,526
<b>Fund balance:</b>				
Beginning of year	<u>24,232</u>	<u>24,219</u>	<u>(13)</u>	<u>22,693</u>
End of year	<u>\$ -</u>	<u>\$ 25,743</u>	<u>\$ 25,743</u>	<u>\$ 24,219</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PUBLIC TRANSIT SPECIAL REVENUE FUND (208)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 2,549,895	\$ 2,005,664
Interest receivable	9,775	13,894
Due from other governments	<u>192,119</u>	<u>171,038</u>
 Total assets	 <u>\$ 2,751,789</u>	 <u>\$ 2,190,596</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ 392
<b><u>FUND BALANCE</u></b>		
Restricted for public works	<u>2,751,789</u>	<u>2,190,204</u>
 Total liabilities and fund balance	 <u>\$ 2,751,789</u>	 <u>\$ 2,190,596</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, 2010)**

	2011		Variance	
	Budget	Actual	Positive (Negative)	2010 Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Optional 1/4 cent sales tax	\$ 1,001,376	\$ 1,144,890	\$ 143,514	\$ 976,880
<b>Miscellaneous:</b>				
Investment income	-	26,467	26,467	52,255
Total revenues	1,001,376	1,171,357	169,981	1,029,135
<b>Expenditures:</b>				
<b>Public works:</b>				
Services and supplies	-	-	-	9,171
Excess (deficiency) of revenues over expenditures	1,001,376	1,171,357	169,981	1,019,964
<b>Other financing sources (uses):</b>				
Operating transfers out	(3,839,706)	(609,772)	3,229,934	(1,700,886)
Net change in fund balance	(2,838,330)	561,585	3,399,915	(680,922)
<b>Fund balance:</b>				
Beginning of year	2,838,330	2,190,204	(648,126)	2,871,126
End of year	\$ -	\$ 2,751,789	\$ 2,751,789	\$ 2,190,204

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AGRICULTURAL EXTENSION SPECIAL REVENUE FUND(215)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 218,544	\$ 185,853
Interest receivable	914	-
Taxes receivable	12,344	15,099
Due from other governments	-	1,900
Prepaids	-	439
 Total assets	 <u>\$ 231,802</u>	 <u>\$ 203,291</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 6,250	\$ 4,587
Accrued payroll and benefits	6,440	11,739
Deferred taxes	10,950	12,742
Deferred revenues	<u>27,327</u>	<u>25,065</u>
 Total liabilities	 50,967	 54,133
 <b><u>FUND BALANCE</u></b>		
Restricted for community support	<u>180,835</u>	<u>149,158</u>
 Total liabilities and fund balance	 <u>\$ 231,802</u>	 <u>\$ 203,291</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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem taxes	\$ 210,500	\$ 212,949	\$ 2,449	\$ 219,073
Net proceeds of mines	26,272	25,959	(313)	27,011
Total taxes	<u>236,772</u>	<u>238,908</u>	<u>2,136</u>	<u>246,084</u>
<b>Intergovernmental:</b>				
Fish and wildlife	-	30	30	63
Other	-	5,000	5,000	9,500
Total intergovernmental	<u>-</u>	<u>5,030</u>	<u>5,030</u>	<u>9,563</u>
<b>Miscellaneous:</b>				
Investment income	-	2,513	2,513	-
Total revenues	<u>236,772</u>	<u>246,451</u>	<u>9,679</u>	<u>255,647</u>
<b>Expenditures:</b>				
<b>Community support:</b>				
<b>Tonopah office:</b>				
Salaries and wages	86,382	86,487	(105)	85,174
Employee benefits	33,627	33,414	213	34,863
Services and supplies	70,142	10,122	60,020	17,715
Total Tonopah office	<u>190,151</u>	<u>130,023</u>	<u>60,128</u>	<u>137,752</u>
<b>Pahrump office:</b>				
Salaries and wages	41,142	40,486	656	44,431
Employee benefits	10,448	17,208	(6,760)	15,209
Services and supplies	138,562	24,544	114,018	31,465
Total Pahrump office	<u>190,152</u>	<u>82,238</u>	<u>107,914</u>	<u>91,105</u>
Total expenditures	<u>380,303</u>	<u>212,261</u>	<u>168,042</u>	<u>228,857</u>
Excess (deficiency) of revenues over expenditures	<u>(143,531)</u>	<u>34,190</u>	<u>177,721</u>	<u>26,790</u>
<b>Other financing sources (uses):</b>				
Operating transfers out	-	(2,513)	(2,513)	-
Net change in fund balance	<u>(143,531)</u>	<u>31,677</u>	<u>175,208</u>	<u>26,790</u>
<b>Fund balance:</b>				
Beginning of year	<u>143,531</u>	<u>149,158</u>	<u>5,627</u>	<u>122,368</u>
End of year	<u>\$ -</u>	<u>\$ 180,835</u>	<u>\$ 180,835</u>	<u>\$ 149,158</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AIRPORT SPECIAL REVENUE FUND(220)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 101,790	\$ 22,713
Interest receivable	362	-
Due from other governments	316	235
Due from others	<u>1,200</u>	<u>10,000</u>
 Total assets	 <u>\$ 103,668</u>	 <u>\$ 32,948</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 1,338	\$ 1,573
 <b><u>FUND BALANCE</u></b>		
Committed for public works	<u>102,330</u>	<u>31,375</u>
 Total liabilities and fund balance	 <u>\$ 103,668</u>	 <u>\$ 32,948</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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010 Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Aviation fuel tax	\$ 1,000	\$ 1,019	\$ 19	\$ 842
<b>Charges for services:</b>				
Rent	87,807	90,231	2,424	31,150
<b>Miscellaneous:</b>				
Investment income	-	371	371	-
 Total revenues	 88,807	 91,621	 2,814	 31,992
 <b>Expenditures:</b>				
<b>Public Works:</b>				
Services and supplies	120,182	14,160	106,022	21,120
Capital outlay	-	6,135	(6,135)	12,724
 Total expenditures	 120,182	 20,295	 99,887	 33,844
 Excess (deficiency) of revenues over expenditures	 (31,375)	 71,326	 102,701	 (1,852)
 <b>Other financing sources (uses):</b>				
Operating transfers out	-	(371)	(371)	-
 Net change in fund balance	 (31,375)	 70,955	 102,330	 (1,852)
 <b>Fund balance:</b>				
Beginning of year	31,375	31,375	-	33,227
 End of year	 \$ -	 \$ 102,330	 \$ 102,330	 \$ 31,375

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AMBULANCE AND HEALTH SPECIAL REVENUE FUND(225)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 113,539	\$ 386,735
Interest receivable	843	1,916
Accounts receivable	291,174	277,085
Prepays	—	47
 Total assets	 <u>\$ 405,556</u>	 <u>\$ 665,783</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 21,846	\$ 15,946
Accrued payroll and benefits	7,555	16,520
Deferred revenue	217,100	226,667
 Total liabilities	 246,501	 259,133
 <b><u>FUND BALANCE</u></b>		
Committed for health and sanitation	159,055	406,650
 Total liabilities and fund balance	 <u>\$ 405,556</u>	 <u>\$ 665,783</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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010 Actual
<b>Revenues:</b>				
<b>Licenses and permits:</b>				
Special license fees	\$ 116,250	\$ 133,125	\$ 16,875	\$ 118,125
Special registration fees	45,000	-	(45,000)	45,000
Total licenses and permits	<u>161,250</u>	<u>133,125</u>	<u>(28,125)</u>	<u>163,125</u>
<b>Charges for services:</b>				
Ambulance fees	451,736	348,975	(102,761)	440,426
<b>Miscellaneous:</b>				
Investment income	8,000	3,608	(4,392)	11,553
Other	24	26	2	734
Total miscellaneous	<u>8,024</u>	<u>3,634</u>	<u>(4,390)</u>	<u>12,287</u>
Total revenues	<u>621,010</u>	<u>485,734</u>	<u>(135,276)</u>	<u>615,838</u>
<b>Expenditures:</b>				
<b>Health and sanitation:</b>				
<b>Ambulance:</b>				
Salaries and wages	150,000	114,800	35,200	123,761
Employee benefits	48,000	8,213	39,787	6,333
Services and supplies	<u>258,491</u>	<u>217,762</u>	<u>40,729</u>	<u>195,081</u>
Total administration	<u>456,491</u>	<u>340,775</u>	<u>115,716</u>	<u>325,175</u>
<b>Administration:</b>				
Salaries and wages	127,930	113,314	14,616	113,477
Employee benefits	38,507	39,007	(500)	41,579
Services and supplies	148,492	17,663	130,829	16,317
Capital outlay	<u>173,894</u>	<u>158,962</u>	<u>14,932</u>	<u>-</u>
Total administration	<u>488,823</u>	<u>328,946</u>	<u>159,877</u>	<u>171,373</u>
Total health and sanitation	<u>945,314</u>	<u>669,721</u>	<u>275,593</u>	<u>496,548</u>
<b>Intergovernmental</b>	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>60,000</u>
Total expenditures	<u>1,005,314</u>	<u>729,721</u>	<u>275,593</u>	<u>556,548</u>
Excess (deficiency) of revenues over expenditures	<u>(384,304)</u>	<u>(243,987)</u>	<u>140,317</u>	<u>59,290</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	79,167	-	(79,167)	-
Operating transfers out	<u>(72,348)</u>	<u>(3,608)</u>	<u>68,740</u>	<u>(11,553)</u>
Total other financing sources (uses)	<u>6,819</u>	<u>(3,608)</u>	<u>(10,427)</u>	<u>(11,553)</u>
Net change in fund balance	<u>(377,485)</u>	<u>(247,595)</u>	<u>129,890</u>	<u>47,737</u>
<b>Fund balance:</b>				
Beginning of year	<u>377,485</u>	<u>406,650</u>	<u>29,165</u>	<u>358,913</u>
End of year	<u>\$ -</u>	<u>\$ 159,055</u>	<u>\$ 159,055</u>	<u>\$ 406,650</u>

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**For the year ended June 30, 2011**

NYE COUNTY, NEVADA  
**NONMAJOR FUND - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND(230)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 172,714	\$ 196,380
Interest receivable	1,672	600
Taxes receivable	55,325	67,441
Due from other governments	116,264	54,221
Prepaid expenses	<hr/>	<hr/>
Total assets	<u>\$ 345,975</u>	<u>\$ 318,724</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 158,101	\$ 32,229
Accrued payroll and benefits	12,904	27,279
Deferred taxes	49,069	56,916
Deferred revenue	<hr/>	<hr/>
Total liabilities	341,250	252,677
<b><u>FUND BALANCE</u></b>		
Restricted for welfare	<hr/>	<hr/>
Total liabilities and fund balance	<u>\$ 345,975</u>	<u>\$ 318,724</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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 1,161,959	\$ 952,633	\$ (209,326)	\$ 979,656
Net proceeds of mines	145,019	141,271	(3,748)	119,772
Total taxes	<u>1,306,978</u>	<u>1,093,904</u>	<u>(213,074)</u>	<u>1,099,428</u>
<b>Intergovernmental:</b>				
Block grants	258,375	199,834	(58,541)	186,035
Rental assistance	16,000	17,198	1,198	12,870
Emergency food	-	11,289	11,289	7,468
Grants	76,962	39,912	(37,050)	51,103
Senior nutrition	36,000	10,000	(26,000)	16,000
Fish and wildlife	-	134	134	280
Total intergovernmental	<u>387,337</u>	<u>278,367</u>	<u>(108,970)</u>	<u>273,756</u>
<b>Miscellaneous:</b>				
Reimbursements	-	681	681	12,043
Investment income	20,000	4,521	(15,479)	10,021
Other	<u>3,640</u>	<u>3,907</u>	<u>267</u>	<u>4,250</u>
Total miscellaneous	<u>23,640</u>	<u>9,109</u>	<u>(14,531)</u>	<u>26,314</u>
Total revenues	<u>1,717,955</u>	<u>1,381,380</u>	<u>(336,575)</u>	<u>1,399,498</u>
<b>Expenditures:</b>				
<b>Welfare:</b>				
Salaries and wages	383,535	323,201	60,334	341,398
Employee benefits	104,124	102,876	1,248	105,418
Services and supplies:				
Regular	23,904	15,094	8,810	14,382
Indigent costs-travel	2,500	1,347	1,153	2,204
Transient costs-travel	2,250	2,306	(56)	2,456
Medical	280,201	546,076	(265,875)	545,463
Burials	22,500	15,640	6,860	34,589
Emergency food	18,154	7,830	10,324	9,480
Child care	15,487	4,313	11,174	2,877
Energy assistance	19,359	6,334	13,025	9,813
Senior nutrition	30,000	20,000	10,000	16,000
Prescriptions	33,750	19,634	14,116	29,914
Dental	67,000	52,256	14,744	47,820
Susan Komen-medical	-	-	-	121
CSBG supplies	15,500	95,046	(79,546)	60,355
CDBG housing	75,000	-	75,000	-

**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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Expenditures (Continued):</b>				
<b>Welfare (Continued):</b>				
Services and supplies (continued):				
Rental assistance	\$ 35,253	\$ 25,112	\$ 10,141	\$ 31,164
Sexual assault victims	15,000	1,577	13,423	15,603
Prisoner medical	125,000	59,450	65,550	2,229
Transportation	23,676	15,173	8,503	18,140
Other	62,205	225	61,980	498
Total expenditures	<u>1,354,398</u>	<u>1,313,490</u>	<u>40,908</u>	<u>1,289,924</u>
Excess (deficiency) of revenues over expenditures	<u>363,557</u>	<u>67,890</u>	<u>(295,667)</u>	<u>109,574</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	80,000	80,000	-	-
Operating transfers out	<u>(445,082)</u>	<u>(209,212)</u>	<u>235,870</u>	<u>(60,000)</u>
Total other financing sources (uses):	<u>(365,082)</u>	<u>(129,212)</u>	<u>235,870</u>	<u>(60,000)</u>
Net change in fund balance	(1,525)	(61,322)	(59,797)	49,574
<b>Fund balance:</b>				
Beginning of year	<u>1,525</u>	<u>66,047</u>	<u>64,522</u>	<u>16,473</u>
End of year	<u>\$ -</u>	<u>\$ 4,725</u>	<u>\$ 4,725</u>	<u>\$ 66,047</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND-DEDICATED COUNTY MEDICAL INDIGENT SPECIAL REVENUE FUND(231)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b>ASSETS</b>		
Pooled cash and investments	\$ 150,362	\$ 273,064
Interest receivable	- 2,381	
Taxes receivable	<u>16,633</u>	<u>20,333</u>
 Total assets	 <u>\$ 166,995</u>	 <u>\$ 295,778</u>
 <b>LIABILITIES</b>		
Accounts payable	\$ 116,450	\$ 113,749
Deferred taxes	14,753	17,160
Deferred revenue	<u>35,792</u>	<u>32,829</u>
 Total liabilities	 166,995	 163,738
 <b>FUND BALANCE</b>		
Restricted for welfare	- 132,040	
 Total liabilities and fund balance	 <u>\$ 166,995</u>	 <u>\$ 295,778</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - DEDICATED COUNTY MEDICAL INDIGENT SPECIAL REVENUE FUND(231)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010 Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 286,280	\$ 289,638	\$ 3,358	\$ 295,059
Net proceeds of mines	35,729	34,366	(1,363)	35,377
Total taxes	<u>322,009</u>	<u>324,004</u>	<u>1,995</u>	<u>330,436</u>
<b>Intergovernmental:</b>				
Fish and wildlife	-	40	40	85
<b>Miscellaneous:</b>				
Investment income	15,000	1,357	(13,643)	5,029
Other	-	2,913	2,913	-
Total miscellaneous	<u>15,000</u>	<u>4,270</u>	<u>(10,730)</u>	<u>5,029</u>
Total revenues	<u>337,009</u>	<u>328,314</u>	<u>(8,695)</u>	<u>335,550</u>
<b>Expenditures:</b>				
<b>Welfare:</b>				
Services and supplies	-	492,050	(492,050)	357,555
<b>Intergovernmental:</b>				
Payments to state	<u>777,516</u>	<u>177,516</u>	<u>600,000</u>	<u>96,654</u>
Total expenditures	<u>777,516</u>	<u>669,566</u>	<u>107,950</u>	<u>454,209</u>
Excess (deficiency) of revenues over expenditures	(440,507)	(341,252)	99,255	(118,659)
<b>Other financing sources (uses):</b>				
Operating transfer in	<u>440,507</u>	<u>209,212</u>	<u>(231,295)</u>	<u>60,000</u>
Net change in fund balance	-	(132,040)	(132,040)	(58,659)
<b>Fund balance:</b>				
Beginning of year	-	132,040	132,040	190,699
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 132,040</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MUSEUM SPECIAL REVENUE FUND(235)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b>ASSETS</b>		
Pooled cash and investments	\$ 210,620	\$ 151,646
Interest receivable	833	-
Taxes receivable	<u>9,623</u>	<u>11,777</u>
 Total assets	 <u>\$ 221,076</u>	 <u>\$ 163,423</u>
 <b>LIABILITIES</b>		
Accounts payable	\$ 3,207	\$ 1,241
Accrued payroll and benefits	2,657	8,019
Deferred taxes	8,539	9,939
Deferred revenue	<u>21,529</u>	<u>19,747</u>
 Total liabilities	 35,932	 38,946
 <b>FUND BALANCE</b>		
Restricted for culture and recreation	<u>185,144</u>	<u>124,477</u>
 Total liabilities and fund balance	 <u>\$ 221,076</u>	 <u>\$ 163,423</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, 2010)**

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 164,190	\$ 165,766	\$ 1,576	\$ 170,322
Net proceeds of mines	20,492	20,451	(41)	21,280
Total taxes	<u>184,682</u>	<u>186,217</u>	<u>1,535</u>	<u>191,602</u>
<b>Intergovernmental:</b>				
Fish and wildlife	-	23	23	49
Grants	-	10,000	10,000	-
Total intergovernmental	<u>-</u>	<u>10,023</u>	<u>10,023</u>	<u>49</u>
<b>Miscellaneous:</b>				
Investment income	-	2,139	2,139	-
Total revenues	<u>184,682</u>	<u>198,379</u>	<u>13,697</u>	<u>191,651</u>
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
<b>Tonopah museum:</b>				
Salaries and wages	66,058	57,297	8,761	54,912
Employee benefits	19,903	20,007	(104)	20,183
Services and supplies	45,649	18,692	26,957	19,441
Total Tonopah museum	<u>131,610</u>	<u>95,996</u>	<u>35,614</u>	<u>94,536</u>
<b>Pahrump museum:</b>				
Salaries and wages	41,558	25,501	16,057	37,225
Employee benefits	10,480	5,557	4,923	9,409
Services and supplies	131,929	8,519	123,410	9,002
Total Pahrump museum	<u>183,967</u>	<u>39,577</u>	<u>144,390</u>	<u>55,636</u>
Total expenditures	<u>315,577</u>	<u>135,573</u>	<u>180,004</u>	<u>150,172</u>
Excess (deficiency) of revenues over expenditures	<u>(130,895)</u>	<u>62,806</u>	<u>193,701</u>	<u>41,479</u>
<b>Other financing sources (uses):</b>				
Operating transfer out	-	(2,139)	(2,139)	-
Net change in fund balance	<u>(130,895)</u>	<u>60,667</u>	<u>191,562</u>	<u>41,479</u>
<b>Fund balance:</b>				
Beginning of year	<u>130,895</u>	<u>124,477</u>	<u>(6,418)</u>	<u>82,998</u>
End of year	<u>\$ -</u>	<u>\$ 185,144</u>	<u>\$ 185,144</u>	<u>\$ 124,477</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - COUNTY LAW LIBRARY SPECIAL REVENUE FUND(273)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ -	\$ 4,726
Interest receivable	- - -	- - -
 Total assets	 \$ - - -	 \$ 4,726
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ 6,936
 <b><u>FUND BALANCE</u></b>	 	
Assigned for judicial	- - -	(2,210)
 Total liabilities and fund balance	 \$ - - -	 \$ 4,726

**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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010 Actual
<b>Revenues:</b>				
<b>Charges for services:</b>				
Clerk fees	\$ 43,000	\$ -	\$ (43,000)	\$ 45,990
<b>Miscellaneous:</b>				
Investment income	---	---	---	---
Total revenue	43,000	-	(43,000)	45,990
<b>Expenditures:</b>				
<b>Judicial:</b>				
<b>Library:</b>				
Services and supplies	<u>70,000</u>	-	<u>70,000</u>	<u>81,148</u>
Excess (deficiency) of revenues over expenditures	<u>(27,000)</u>	-	<u>27,000</u>	<u>(35,158)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	27,000	2,210	(24,790)	39,000
Operating transfers out	---	---	---	---
	<u>27,000</u>	<u>2,210</u>	<u>(24,790)</u>	<u>39,000</u>
Net change in fund balance	-	2,210	2,210	3,842
<b>Fund balance:</b>				
Beginning of year	---	(2,210)	(2,210)	(6,052)
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,210)</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MANHATTAN TOWN SPECIAL REVENUE FUND(720)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 46,088	\$ 41,303
Interest receivable	186	214
Taxes receivable	202	266
Due from other governments	<u>802</u>	<u>730</u>
 Total assets	 <u>\$ 47,278</u>	 <u>\$ 42,513</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 229	\$ 249
Deferred taxes	<u>181</u>	<u>266</u>
 Total liabilities	 410	 515
<b><u>FUND BALANCE</u></b>		
Restricted for general government	<u>46,868</u>	<u>41,998</u>
 Total liabilities and fund balance	 <u>\$ 47,278</u>	 <u>\$ 42,513</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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010 Actual
<b>Revenues:</b>				
<b>Property taxes:</b>				
Ad valorem	\$ 6,333	\$ 6,509	\$ 176	\$ 6,322
<b>Licenses and permits:</b>				
Gaming licenses	540	720	180	540
Liquor licenses	320	400	80	320
Total licenses and permits	860	1,120	260	860
<b>Intergovernmental:</b>				
Consolidated taxes	4,161	4,799	638	4,207
<b>Miscellaneous:</b>				
Investment income	-	504	504	1,387
Total revenues	11,354	12,932	1,578	12,776
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	2,500	-	2,500	550
<b>Public safety:</b>				
<b>Fire department:</b>				
Services and supplies	3,000	1,454	1,546	1,812
<b>Public works:</b>				
Services and supplies	2,000	1,671	329	1,732
<b>Culture and recreation:</b>				
<b>Television:</b>				
Services and supplies	7,500	4,433	3,067	4,319
Total expenditures	15,000	7,558	7,442	8,413
Excess (deficiency) of revenues over expenditures	(3,646)	5,374	9,020	4,363
<b>Other financing sources (uses):</b>				
Operating transfers out	-	(504)	(504)	-
Net change in fund balance	(3,646)	4,870	8,516	4,363
<b>Fund balance:</b>				
Beginning of year	38,129	41,998	3,869	37,635
End of year	\$ 34,483	\$ 46,868	\$ 12,385	\$ 41,998

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**For the year ended June 30, 2011**

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BEATTY TOWN SPECIAL REVENUE FUND(710)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 1,263,428	\$ 1,150,330
Interest receivable	5,138	5,792
Taxes receivable	1,240	604
Due from other governments	59,592	55,120
Prepays	-	32
 Total assets	 <u>\$ 1,329,398</u>	 <u>\$ 1,211,878</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 12,211	\$ 10,917
Accrued payroll and benefits	6,246	11,541
Deferred taxes	969	551
Deferred revenues	40	-
 Total liabilities	 19,466	 23,009
<b><u>FUND BALANCE</u></b>		
Restricted for general government	<u>1,309,932</u>	<u>1,188,869</u>
 Total liabilities and fund balance	 <u>\$ 1,329,398</u>	 <u>\$ 1,211,878</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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 36,636	\$ 37,189	\$ 553	\$ 36,301
Net proceeds of mines	520	-	(520)	-
Total taxes	<u>37,156</u>	<u>37,189</u>	33	<u>36,301</u>
<b>Licenses and permits:</b>				
Gaming licenses	15,000	17,955	2,955	16,335
Liquor licenses	1,160	1,200	40	1,320
Total licenses and permits	<u>16,160</u>	<u>19,155</u>	2,995	<u>17,655</u>
<b>Intergovernmental:</b>				
Consolidated taxes	<u>314,172</u>	<u>355,887</u>	41,715	<u>317,487</u>
<b>Charges for services:</b>				
Cemetery receipts	<u>500</u>	<u>368</u>	(132)	<u>1,920</u>
<b>Fines and forfeitures</b>	<u>35,000</u>	<u>56,552</u>	21,552	<u>42,519</u>
<b>Miscellaneous:</b>				
Investment income	15,000	13,925	(1,075)	33,376
Other	-	2,687	2,687	-
Community center	<u>1,000</u>	<u>2,456</u>	1,456	<u>1,438</u>
Total miscellaneous	<u>16,000</u>	<u>19,068</u>	3,068	<u>34,814</u>
Total revenues	<u>418,988</u>	<u>488,219</u>	69,231	<u>450,696</u>
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Administration:</b>				
Salaries and wages	76,928	71,038	5,890	74,684
Employee benefits	23,516	31,752	(8,236)	27,389
Services and supplies	90,000	46,284	43,716	72,948
Capital outlay	<u>60,000</u>	<u>-</u>	60,000	-
Total general government	<u>250,444</u>	<u>149,074</u>	101,370	<u>175,021</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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Expenditures (Continued):</b>				
<b>Public safety:</b>				
<b>Fire department:</b>				
Salaries and wages	\$ 110,197	\$ 93,232	\$ 16,965	\$ 57,331
Employee benefits	32,343	28,318	4,025	32,139
Services and supplies	77,535	47,926	29,609	41,906
Capital outlay	30,000	14,021	15,979	-
Total public safety	<u>250,075</u>	<u>183,497</u>	<u>66,578</u>	<u>131,376</u>
<b>Culture and recreation:</b>				
<b>Television:</b>				
Service and Supplies	<u>3,000</u>	<u>1,394</u>	<u>1,606</u>	<u>1,723</u>
<b>Community support:</b>				
<b>Community center:</b>				
Service and supplies	<u>40,000</u>	<u>19,266</u>	<u>20,734</u>	<u>32,892</u>
Total expenditures	<u>543,519</u>	<u>353,231</u>	<u>190,288</u>	<u>341,012</u>
Excess (deficiency) of revenues over expenditures	<u>(124,531)</u>	<u>134,988</u>	<u>259,519</u>	<u>109,684</u>
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>-</u>	<u>(13,925)</u>	<u>(13,925)</u>	<u>-</u>
Net change in fund balance	<u>(124,531)</u>	<u>121,063</u>	<u>245,594</u>	<u>109,684</u>
<b>Fund balance:</b>				
Beginning of year	<u>1,161,123</u>	<u>1,188,869</u>	<u>27,746</u>	<u>1,079,185</u>
End of year	<u>\$ 1,036,592</u>	<u>\$ 1,309,932</u>	<u>\$ 273,340</u>	<u>\$ 1,188,869</u>

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For the year ended June 30, 2011

NYE COUNTY, NEVADA  
 NONMAJOR FUND - GABBS TOWN SPECIAL REVENUE FUND(790)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2011 and 2010

	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 142,004	\$ 124,023
Interest receivable	583	591
Taxes receivable	1,757	663
Due from other governments	14,618	13,301
Prepays	-	533
 Total assets	 \$ 158,962	 \$ 139,111
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 3,597	\$ 3,377
Accrued payroll and benefits	3,506	6,786
Deferred taxes	1,718	663
Deferred revenues	1,654	-
 Total liabilities	 10,475	 10,826
<b><u>FUND BALANCE</u></b>		
Restricted for general government	148,487	128,285
 Total liabilities and fund balance	 \$ 158,962	 \$ 139,111

**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, 2011**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	2011		Variance	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 31,476	\$ 27,991	\$ (3,485)	\$ 28,613
Net proceeds	<u>18,357</u>	-	<u>(18,357)</u>	<u>5,751</u>
Total taxes	<u>49,833</u>	<u>27,991</u>	<u>(21,842)</u>	<u>34,364</u>
<b>Licenses and permits:</b>				
Business licenses	1,800	2,300	500	2,999
Gaming licenses	720	720	-	540
Liquor licenses	<u>320</u>	<u>320</u>	<u>-</u>	<u>320</u>
Total licenses and permits	<u>2,840</u>	<u>3,340</u>	<u>500</u>	<u>3,859</u>
<b>Intergovernmental:</b>				
Consolidated taxes	<u>75,815</u>	<u>87,450</u>	<u>11,635</u>	<u>76,666</u>
<b>Charges for services:</b>				
Swimming pool receipts	750	545	(205)	747
Sanitation	<u>36,200</u>	<u>38,650</u>	<u>2,450</u>	<u>36,690</u>
Total charges for services	<u>36,950</u>	<u>39,195</u>	<u>2,245</u>	<u>37,437</u>
<b>Miscellaneous:</b>				
Rent	900	825	(75)	-
Other	250	-	(250)	1,172
Investment income	-	1,526	1,526	3,641
Donations	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total miscellaneous	<u>11,150</u>	<u>12,351</u>	<u>1,201</u>	<u>14,813</u>
Total revenues	<u>176,588</u>	<u>170,327</u>	<u>(6,261)</u>	<u>167,139</u>
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Administration:</b>				
Salaries and wages	31,923	27,557	4,366	26,860
Employee benefits	14,252	13,597	655	14,268
Services and supplies	<u>15,000</u>	<u>9,644</u>	<u>5,356</u>	<u>9,136</u>
Total general government	<u>61,175</u>	<u>50,798</u>	<u>10,377</u>	<u>50,264</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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Expenditures (Continued):</b>				
<b>Public works:</b>				
Highways and streets:				
Salaries and wages	\$ 35,442	\$ 45,516	\$ (10,074)	\$ 33,699
Employee benefits	15,766	16,122	(356)	11,750
Services and supplies	<u>17,000</u>	<u>16,368</u>	<u>632</u>	<u>9,801</u>
Total public works	<u>68,208</u>	<u>78,006</u>	<u>(9,798)</u>	<u>55,250</u>
Health and sanitation:				
Salaries and wages	7,000	-	7,000	2,808
Employee benefits	550	-	550	281
Services and supplies	<u>7,000</u>	<u>4,595</u>	<u>2,405</u>	<u>2,320</u>
Total health and sanitation	<u>14,550</u>	<u>4,595</u>	<u>9,955</u>	<u>5,409</u>
Culture and recreation:				
Salaries and wages	6,300	5,883	417	6,266
Employee benefits	800	644	156	705
Services and supplies	<u>4,284</u>	<u>2,582</u>	<u>1,702</u>	<u>3,427</u>
Total culture and recreation	<u>11,384</u>	<u>9,109</u>	<u>2,275</u>	<u>10,398</u>
Total expenditures	<u>155,317</u>	<u>142,508</u>	<u>12,809</u>	<u>121,321</u>
Excess (deficiency) of revenues over expenditures	21,271	27,819	6,548	45,818
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(10,500)</u>	<u>(7,617)</u>	<u>2,883</u>	<u>(7,445)</u>
Net change in fund balance	10,771	20,202	9,431	38,373
<b>Fund balance:</b>				
Beginning of year	<u>126,934</u>	<u>128,285</u>	<u>1,351</u>	<u>89,912</u>
End of year	<u>\$ 137,705</u>	<u>\$ 148,487</u>	<u>\$ 10,782</u>	<u>\$ 128,285</u>

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**For the year ended June 30, 2011**

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AMARGOSA VALLEY TOWN SPECIAL REVENUE FUND(701)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b>ASSETS</b>		
Pooled cash and investments	\$ 90,484	\$ 22,260
Interest receivable	303	206
Taxes receivable	16,465	11,035
Due from other governments	<u>18,099</u>	<u>16,567</u>
 Total assets	 <u>\$ 125,351</u>	 <u>\$ 50,068</u>
 <b>LIABILITIES</b>		
Accounts payable	\$ 4,239	\$ 1,352
Accrued payroll and benefits	2,026	12,321
Deferred taxes	13,872	10,739
Deferred revenues	<u>1,882</u>	<u>-</u>
 Total liabilities	 22,019	 24,412
 <b>FUND BALANCE</b>		
Restricted for general government	<u>103,332</u>	<u>25,656</u>
 Total liabilities and fund balance	 <u>\$ 125,351</u>	 <u>\$ 50,068</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AMARGOSA VALLEY TOWN SPECIAL REVENUE FUND(701)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 145,979	\$ 141,220	\$ (4,759)	\$ 139,260
Net proceeds of mines	23,438	1,411	(22,027)	504
Total taxes	<u>169,417</u>	<u>142,631</u>	<u>(26,786)</u>	<u>139,764</u>
<b>Licenses and permits:</b>				
Gaming licenses	5,000	4,591	(409)	2,295
Liquor licenses	1,000	920	(80)	800
Total license and permits	<u>6,000</u>	<u>5,511</u>	<u>(489)</u>	<u>3,095</u>
<b>Intergovernmental:</b>				
Consolidated taxes	94,427	108,205	13,778	95,456
Fish and wildlife	-	993	993	2,071
Total intergovernmental	<u>94,427</u>	<u>109,198</u>	<u>14,771</u>	<u>97,527</u>
<b>Charges for services:</b>				
Photo copies	-	183	183	-
Cemetery	150	375	225	125
Total charges for services	<u>150</u>	<u>558</u>	<u>408</u>	<u>125</u>
<b>Fines and forfeitures:</b>				
Court fines	<u>4,500</u>	<u>3,703</u>	<u>(797)</u>	<u>7,448</u>
<b>Miscellaneous:</b>				
Investment income	-	507	507	1,268
Rent	6,534	6,834	300	5,940
Other	<u>500</u>	<u>13,316</u>	<u>12,816</u>	<u>555</u>
Total miscellaneous	<u>7,034</u>	<u>20,657</u>	<u>13,623</u>	<u>7,763</u>
Total revenues	<u>281,528</u>	<u>282,258</u>	<u>730</u>	<u>255,722</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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010 Actual
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Administration:</b>				
Salaries and wages	\$ 61,887	\$ 61,271	\$ 616	\$ 58,592
Employee benefits	27,436	26,318	1,118	29,654
Services and supplies	<u>40,000</u>	<u>35,562</u>	<u>4,438</u>	<u>46,314</u>
Total general government	<u>129,323</u>	<u>123,151</u>	<u>6,172</u>	<u>134,560</u>
<b>Public safety:</b>				
<b>Fire department:</b>				
Salaries and wages	52,115	28,576	23,539	50,713
Employee benefits	32,503	8,720	23,783	31,684
Services and supplies	<u>10,000</u>	<u>10,807</u>	<u>(807)</u>	<u>5,499</u>
Total public safety	<u>94,618</u>	<u>48,103</u>	<u>46,515</u>	<u>87,896</u>
<b>Culture and recreation:</b>				
<b>Senior citizens:</b>				
Services and supplies	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>1,978</u>
Total expenditures	<u>225,941</u>	<u>171,254</u>	<u>54,687</u>	<u>224,434</u>
Excess (deficiency) of revenues over expenditures	55,587	111,004	55,417	31,288
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(32,844)</u>	<u>(33,328)</u>	<u>(484)</u>	<u>(24,000)</u>
Net change in fund balance	22,743	77,676	54,933	7,288
<b>Fund balance:</b>				
Beginning of year	<u>50,416</u>	<u>25,656</u>	<u>(24,760)</u>	<u>18,368</u>
End of year	<u>\$ 73,159</u>	<u>\$ 103,332</u>	<u>\$ 30,173</u>	<u>\$ 25,656</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AMARGOSA COMMUNITY CENTER AND PARK SPECIAL REVENUE FUND(703)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 19,764	\$ 11,481
Interest receivable	90	-
Taxes receivable	<u>330</u>	<u>1,557</u>
 Total assets	 <u>\$ 20,184</u>	 <u>\$ 13,038</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 138	\$ -
Accrued payroll and benefits	<u>1,265</u>	<u>2,068</u>
 Total liabilities	 1,403	 2,068
<b><u>FUND BALANCE</u></b>		
Committed for culture and recreation	<u>18,781</u>	<u>10,970</u>
 Total liabilities and fund balance	 <u>\$ 20,184</u>	 <u>\$ 13,038</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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
<b>Taxes:</b>				
Room taxes	\$ 21,000	\$ 17,075	\$ (3,925)	\$ 23,679
<b>Miscellaneous:</b>				
Investment income	-	273	273	-
Total revenues	<u>21,000</u>	<u>17,348</u>	<u>(3,652)</u>	<u>23,679</u>
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
<b>Parks:</b>				
Salaries and wages	24,298	24,213	85	19,341
Employee benefits	11,946	11,564	382	11,571
Services and supplies	<u>5,000</u>	<u>1,276</u>	<u>3,724</u>	<u>678</u>
Total culture and recreation	<u>41,244</u>	<u>37,053</u>	<u>4,191</u>	<u>31,590</u>
<b>Community support:</b>				
Services and supplies	<u>12,600</u>	<u>5,055</u>	<u>7,545</u>	<u>4,367</u>
Total expenditures	<u>53,844</u>	<u>42,108</u>	<u>11,736</u>	<u>35,957</u>
Excess (deficiency) of revenues over expenditures	<u>(32,844)</u>	<u>(24,760)</u>	<u>8,084</u>	<u>(12,278)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	32,844	32,844	-	24,000
Operating transfers out	-	<u>(273)</u>	<u>(273)</u>	-
Total other financing sources (uses)	<u>32,844</u>	<u>32,571</u>	<u>(273)</u>	<u>24,000</u>
Net change in fund balance	-	7,811	7,811	11,722
<b>Fund balance:</b>				
Beginning of year	-	10,970	10,970	(752)
End of year	<u>\$ -</u>	<u>\$ 18,781</u>	<u>\$ 18,781</u>	<u>\$ 10,970</u>

NYE COUNTY, NEVADA  
NONMAJOR FUND - PARK AND RECREATION SPECIAL REVENUE FUND(285)  
COMPARATIVE BALANCE SHEETS  
June 30, 2011 and 2010

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ _____	<u>\$ 197,871</u>
<b><u>FUND BALANCE</u></b>		
Assigned for culture and recreation	\$ _____	<u>\$ 197,871</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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
				Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
<b>Parks:</b>				
Services and supplies	15,000	-	15,000	957
Capital outlay	182,871	-	182,871	118,787
Total culture and recreation	197,871	-	197,871	119,744
<b>Intergovernmental</b>				<u>150,709</u>
Total expenditures	<u>197,871</u>	<u>-</u>	<u>197,871</u>	<u>270,453</u>
Excess (deficiency) of revenues over expenditures	<u>(197,871)</u>	<u>-</u>	<u>197,871</u>	<u>(270,453)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	-	162,516
Operating transfers out	-	(197,871)	(197,871)	-
	-	(197,871)	(197,871)	162,516
Net change in fund balance	(197,871)	(197,871)	-	(107,937)
<b>Fund balance:</b>				
Beginning of year	<u>197,871</u>	<u>197,871</u>	<u>-</u>	<u>305,808</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 197,871</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - HEALTH CLINICS SPECIAL REVENUE FUND(260)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 850,009	\$ 890,424
Interest receivable	3,414	4,499
Taxes receivable	<u>32,561</u>	<u>39,760</u>
 Total assets	 <u>\$ 885,984</u>	 <u>\$ 934,683</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 358	\$ 896
Accrued payroll and benefits	3,579	8,264
Deferred taxes	28,885	33,555
Deferred revenue	<u>71,961</u>	<u>66,004</u>
 Total liabilities	 104,783	 108,719
 <b><u>FUND BALANCE</u></b>		
Restricted for health and sanitation	<u>781,201</u>	<u>825,964</u>
 Total liabilities and fund balance	 <u>\$ 885,984</u>	 <u>\$ 934,683</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - HEALTH CLINICS SPECIAL REVENUE FUND(260)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010 Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 554,316	\$ 560,770	\$ 6,454	\$ 576,904
Net proceeds of mines	69,182	68,358	(824)	37,182
Total taxes	623,498	629,128	5,630	614,086
<b>Intergovernmental:</b>				
Fish and wildlife		79	79	165
<b>Miscellaneous:</b>				
Investment income		10,769	10,769	25,990
Total revenues	<u>623,498</u>	<u>639,976</u>	<u>16,478</u>	<u>640,241</u>
<b>Expenditures:</b>				
<b>Health and sanitation:</b>				
<b>Public health nurse:</b>				
Salaries and wages	100,861	101,675	(814)	94,987
Employee benefits	35,250	34,450	800	34,283
Services and supplies	344,304	50,354	293,950	51,089
Capital outlay	534,850	163,455	371,395	-
Total public health nurse	<u>1,015,265</u>	<u>349,934</u>	<u>665,331</u>	<u>180,359</u>
<b>Amargosa clinic:</b>				
Services and supplies	225,000	136,995	88,005	201,316
<b>Beatty clinic:</b>				
Services and supplies	<u>225,000</u>	<u>187,041</u>	<u>37,959</u>	<u>123,668</u>
Total expenditures	<u>1,465,265</u>	<u>673,970</u>	<u>791,295</u>	<u>505,343</u>
Excess (deficiency) of revenues over expenditures	<u>(841,767)</u>	<u>(33,994)</u>	<u>807,773</u>	<u>134,898</u>
<b>Other financing sources (uses):</b>				
Operating transfers out		<u>(10,769)</u>	<u>(10,769)</u>	<u>(25,990)</u>
Net change in fund balance	<u>(841,767)</u>	<u>(44,763)</u>	<u>797,004</u>	<u>108,908</u>
<b>Fund balance:</b>				
Beginning of year	<u>841,767</u>	<u>825,964</u>	<u>(15,803)</u>	<u>717,056</u>
End of year	<u>\$ -</u>	<u>\$ 781,201</u>	<u>\$ 781,201</u>	<u>\$ 825,964</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MINING MAPS SPECIAL REVENUE FUND(240)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b>ASSETS</b>		
Pooled cash and investments	\$ 104,923	\$ 75,912
Interest receivable	<u>367</u>	<u>-</u>
 Total assets	 <u>\$ 105,290</u>	 <u>\$ 75,912</u>
<b>LIABILITIES</b>		
Accounts payable	\$ 4,080	\$ 1,105
 Total liabilities and fund balance	 <u>\$ 105,290</u>	 <u>\$ 75,912</u>
<b>FUND BALANCE</b>		
Assigned for general government	<u>101,210</u>	<u>74,807</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, 2011**

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

	2011		Variance- Positive (Negative)	2010
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Charges for services:</b>				
Map fees	\$ 40,000	\$ 64,928	\$ 24,928	\$ 31,395
<b>Miscellaneous:</b>				
Investment income	-	940	940	-
<b>Total revenue</b>	<b>40,000</b>	<b>65,868</b>	<b>25,868</b>	<b>31,395</b>
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	86,258	38,525	47,733	16,133
Capital outlay	-	-	-	34,320
<b>Total expenditures</b>	<b>86,258</b>	<b>38,525</b>	<b>47,733</b>	<b>50,453</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(46,258)</b>	<b>27,343</b>	<b>73,601</b>	<b>(19,058)</b>
<b>Other financing sources (uses):</b>				
Operating transfers out	-	(940)	(940)	-
<b>Net change in fund balance</b>	<b>(46,258)</b>	<b>26,403</b>	<b>72,661</b>	<b>(19,058)</b>
<b>Fund balance:</b>				
Beginning of year	46,258	74,807	28,549	93,865
<b>End of year</b>	<b>\$ -</b>	<b>\$ 101,210</b>	<b>\$ 101,210</b>	<b>\$ 74,807</b>

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**For the year ended June 30, 2011**

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - JUVENILE PROBATION SPECIAL REVENUE FUND(250)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 668,469	\$ 612,718
Interest receivable	3,011	-
Taxes receivable	82,614	100,659
Due from other governments	21,471	550
Prepays	-	<u>1,948</u>
 Total assets	 <u>\$ 775,565</u>	 <u>\$ 715,875</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 50,090	\$ 38,935
Accrued payroll and benefits	33,088	65,885
Deferred taxes	73,269	89,949
Deferred revenue	<u>182,180</u>	<u>167,098</u>
 Total liabilities	 338,627	361,867
<b><u>FUND BALANCE</u></b>		
Restricted for public safety	<u>436,938</u>	<u>354,008</u>
 Total liabilities and fund balance	 <u>\$ 775,565</u>	 <u>\$ 715,875</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, 2011**

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

	2011		Variance- Positive (Negative)	2010
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 1,403,332	\$ 1,424,532	\$ 21,200	\$ 1,455,387
Net proceeds of mines	175,144	174,641	(503)	180,068
Total taxes	<u>1,578,476</u>	<u>1,599,173</u>	20,697	<u>1,635,455</u>
<b>Intergovernmental:</b>				
Grants		21,961	21,961	13,315
Fish and wildlife		201	201	418
Esmeralda County-reimbursements		<u>42,759</u>	<u>42,759</u>	<u>22,573</u>
Total intergovernmental		<u>64,921</u>	<u>64,921</u>	<u>36,306</u>
<b>Fines and forfeitures:</b>				
Fines	15,000	13,564	(1,436)	12,833
Restitution fees	<u>12,500</u>	<u>8,865</u>	<u>(3,635)</u>	<u>9,645</u>
Total fines and forfeitures	<u>27,500</u>	<u>22,429</u>	<u>(5,071)</u>	<u>22,478</u>
<b>Miscellaneous:</b>				
Reimbursements	10,000	7,299	(2,701)	8,240
Investment income		7,794	7,794	-
Other		7,502	7,502	7,150
Truancy officer	15,000	37,672	22,672	18,129
Clerk fees	<u>5,000</u>	<u>3,845</u>	<u>(1,155)</u>	<u>3,982</u>
Total miscellaneous	<u>30,000</u>	<u>64,112</u>	<u>34,112</u>	<u>37,501</u>
Total revenues	<u>1,635,976</u>	<u>1,750,635</u>	<u>114,659</u>	<u>1,731,740</u>
<b>Expenditures:</b>				
<b>Public safety:</b>				
<b>Protective services:</b>				
Salaries and wages	737,840	698,711	39,129	692,070
Employee benefits	318,420	363,896	(45,476)	271,478
Restitution funds	12,500	8,799	3,701	9,268
Services and supplies-regular	869,558	484,825	384,733	505,868
Payment to state	<u>115,000</u>	<u>103,680</u>	<u>11,320</u>	<u>108,489</u>
Total expenditures	<u>2,053,318</u>	<u>1,659,911</u>	<u>393,407</u>	<u>1,587,173</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, 2011**

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

	2011		Variance	
	Budget	Actual	Positive (Negative)	2010
Excess (deficiency) of revenues over expenditures	\$ (417,342)	\$ 90,724	\$ 508,066	\$ 144,567
<b>Other financing sources (uses):</b>				
Operating transfers out	-	(7,794)	(7,794)	-
Net change in fund balance	(417,342)	82,930	500,272	144,567
<b>Fund balance:</b>				
Beginning of year	<u>417,342</u>	<u>354,008</u>	<u>(63,334)</u>	<u>209,441</u>
End of year	<u>\$ -</u>	<u>\$ 436,938</u>	<u>\$ 436,938</u>	<u>\$ 354,008</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - FORENSIC SERVICES SPECIAL REVENUE FUND(275)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ _____	<u>\$ 548</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ _____	<u>\$ 515</u>
<b><u>FUND BALANCE</u></b>		
Assigned for public safety	_____	<u>33</u>
Total liabilities and fund balance	\$ _____	<u>\$ 548</u>

**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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010 Actual
<b>Revenues:</b>				
<b>Charges for services:</b>				
Analysis fees	\$ 15,000	\$ -	\$ (15,000)	\$ 17,498
<b>Expenditures:</b>				
<b>Public safety:</b>				
Services and supplies	<u>145,000</u>	<u>-</u>	<u>145,000</u>	<u>105,612</u>
Excess (deficiency) of revenues over expenditures	<u>(130,000)</u>	<u>-</u>	<u>130,000</u>	<u>(88,114)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	130,000	-	(130,000)	148,500
Operating transfers out	<u>-</u>	<u>(33)</u>	<u>(33)</u>	<u>-</u>
Total other financing sources (uses)	<u>130,000</u>	<u>(33)</u>	<u>(130,033)</u>	<u>148,500</u>
Net change in fund balance	<u>-</u>	<u>(33)</u>	<u>(33)</u>	<u>60,386</u>
<b>Fund balance:</b>				
Beginning of year	<u>-</u>	<u>33</u>	<u>33</u>	<u>(60,353)</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - SENIOR NUTRITION SPECIAL REVENUE FUND(216)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 30,524	\$ 29,672
Interest receivable	124	-
 Total assets	 \$ 30,648	 \$ 29,672
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 310	\$ -
<b><u>FUND BALANCE</u></b>		
Restricted for community support	30,338	29,672
 Total liabilities and fund balance	 \$ 30,648	 \$ 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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010 Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grants	\$ 219,300	\$ 195,202	\$ (24,098)	\$ 202,795
<b>Miscellaneous:</b>				
Investment income	-	445	445	-
Sale of fixed assets	-	1,215	1,215	-
Total miscellaneous	-	1,660	1,660	-
 Total revenues	 219,300	 196,862	 (22,438)	 202,795
 <b>Expenditures:</b>				
<b>Community support:</b>				
Services and supplies	229,672	177,568	52,104	202,795
Capital outlay	19,300	18,183	1,117	-
Total expenditures	248,972	195,751	53,221	202,795
 Excess (deficiency) of revenues over expenditures	 (29,672)	 1,111	 30,783	 -
 <b>Other financing sources (uses):</b>				
Operating transfers out	-	(445)	(445)	-
 Net change in fund balance	 (29,672)	 666	 30,338	 -
 <b>Fund balance:</b>				
Beginning of year	29,672	29,672	-	29,672
 End of year	 \$ -	 \$ 30,338	 \$ 30,338	 \$ 29,672

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - JUSTICE COURT FINES NRS 176 SPECIAL REVENUE FUND(270)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 341,208	\$ 349,475
Interest receivable	1,377	1,831
Prepaid expense	-	181
Due from other governments	-	74
 Total assets	 \$ 342,585	 \$ 351,561
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 2,637	\$ 5,959
 <b><u>FUND BALANCE</u></b>		
Restricted for judicial	339,948	345,602
 Total liabilities and fund balance	 \$ 342,585	 \$ 351,561

**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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010 Actual
<b>Revenues:</b>				
<b>Fines and forfeitures:</b>				
Beatty	\$ 20,000	\$ 21,297	\$ 1,297	\$ 17,770
Pahrump	20,000	16,862	(3,138)	19,897
Tonopah	10,000	9,359	(641)	9,011
Total fines and forfeitures	50,000	47,518	(2,482)	46,678
<b>Miscellaneous:</b>				
Investment income	-	4,088	4,088	10,696
Total revenues	50,000	51,606	1,606	57,374
<b>Expenditures:</b>				
<b>Judicial:</b>				
<b>Justice court:</b>				
Beatty:				
Services and supplies	173,316	7,155	166,161	9,507
Pahrump:				
Service and supplies	94,116	28,889	65,227	22,247
Tonopah:				
Service and supplies	145,350	10,288	135,062	18,593
Capital outlay	-	6,840	(6,840)	-
Total expenditures	412,782	53,172	359,610	50,347
Excess (deficiency) of revenues over expenditures	(362,782)	(1,566)	361,216	7,027
<b>Other financing sources (uses):</b>				
Operating transfers out	-	(4,088)	(4,088)	(10,696)
Net change in fund balance	(362,782)	(5,654)	357,128	(3,669)
<b>Fund balance:</b>				
Beginning of year	362,782	345,602	(17,180)	349,271
End of year	\$ -	\$ 339,948	\$ 339,948	\$ 345,602

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - DRUG FORFEITURE SPECIAL REVENUE FUND(233)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 34,549	\$ 57,107
Interest receivable	90	513
Due from others	3,827	-
Prepaid expense	-	89
 Total assets	 <u>\$ 38,466</u>	 <u>\$ 57,709</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 55	\$ 33,929
<b><u>FUND BALANCE</u></b>		
Committed for public safety	<u>38,411</u>	<u>23,780</u>
 Total liabilities and fund balance	 <u>\$ 38,466</u>	 <u>\$ 57,709</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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
Fines and forfeitures:	\$ 78,241	\$ 89,236	\$ 10,995	\$ 30,434
<b>Miscellaneous:</b>				
Investment income	-	259	259	765
Total revenues	<u>78,241</u>	<u>89,495</u>	<u>11,254</u>	<u>31,199</u>
<b>Expenditures:</b>				
<b>Public safety:</b>				
Services and supplies	108,967	18,390	90,577	112,573
Capital outlay	-	-	-	75,438
Total public safety	<u>108,967</u>	<u>18,390</u>	<u>90,577</u>	<u>188,011</u>
<b>Intergovernmental</b>				
Total expenditures	<u>108,967</u>	<u>74,864</u>	<u>34,103</u>	<u>188,011</u>
Excess (deficiency) of revenues over expenditures	(30,726)	14,631	45,357	(156,812)
<b>Fund balance:</b>				
Beginning of year	<u>30,726</u>	<u>23,780</u>	<u>(6,946)</u>	<u>180,592</u>
End of year	<u>\$ -</u>	<u>\$ 38,411</u>	<u>\$ 38,411</u>	<u>\$ 23,780</u>

NYE COUNTY, NEVADA  
NONMAJOR FUND - DISTRICT COURT IMPROVEMENT SPECIAL REVENUE FUND(276)  
COMPARATIVE BALANCE SHEETS  
June 30, 2011 and 2010

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 265,101	\$ 174,864
Interest receivable	<u>932</u>	-
 Total assets	 <u>\$ 266,033</u>	 <u>\$ 174,864</u>
 <b><u>FUND BALANCE</u></b>		
Restricted for judicial	\$ 266,033	\$ 174,864

**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, 2011**

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

	2011	Variance-		
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
Fines and forfeitures:	\$ 150,000	\$ 183,551	\$ 33,551	\$ 174,864
<b>Miscellaneous:</b>				
Investment income	-	2,479	2,479	-
Total revenues	<u>150,000</u>	<u>186,030</u>	<u>36,030</u>	<u>174,864</u>
<b>Expenditures:</b>				
<b>Judicial:</b>				
Services and supplies	233,655	15,514	218,141	-
Capital outlay	<u>80,376</u>	<u>79,347</u>	<u>1,029</u>	-
Total expenditures	<u>314,031</u>	<u>94,861</u>	<u>219,170</u>	-
Excess (deficiency) of revenues over expenditures	(164,031)	91,169	255,200	174,864
<b>Fund balance:</b>				
Beginning of year	<u>164,031</u>	<u>174,864</u>	<u>10,833</u>	-
End of year	<u>\$ -</u>	<u>\$ 266,033</u>	<u>\$ 266,033</u>	<u>\$ 174,864</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - JP COURT FACILITY ASSESSMENT SPECIAL REVENUE FUND(271)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 469,817	\$ 438,114
Interest receivable	1,897	3,080
Prepaid expense	—	448
 Total assets	 \$ 471,714	 \$ 441,642
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 1,388	\$ 26,079
<b><u>FUND BALANCE</u></b>		
Committed for judicial	470,326	415,563
 Total liabilities and fund balance	 \$ 471,714	 \$ 441,642

**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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
				Actual
<b>Revenues:</b>				
<b>Fines and forfeitures:</b>				
Beatty	\$ 25,000	\$ 30,153	\$ 5,153	\$ 22,782
Pahrump	28,000	23,865	(4,135)	27,721
Tonopah	12,500	13,225	725	12,726
Total fines and forfeitures	65,500	67,243	1,743	63,229
<b>Miscellaneous:</b>				
Investment income		5,193	5,193	18,148
Total revenues	<u>65,500</u>	<u>72,436</u>	<u>6,936</u>	<u>81,377</u>
<b>Expenditures:</b>				
<b>Judicial:</b>				
<b>    Justice Court:</b>				
Beatty:				
Services and supplies	242,552	25,720	216,832	785
Pahrump:				
Services and supplies	103,176	(15,097)	118,273	59,728
Capital outlay				235,768
Tonopah:				
Services and supplies	<u>155,791</u>	<u>1,857</u>	<u>153,934</u>	<u>5,859</u>
Total expenditures	<u>501,519</u>	<u>12,480</u>	<u>489,039</u>	<u>302,140</u>
Excess (deficiency) of revenues over expenditures	<u>(436,019)</u>	<u>59,956</u>	<u>495,975</u>	<u>(220,763)</u>
<b>Other financing sources (uses):</b>				
Operating transfers out		(5,193)	(5,193)	(18,148)
Net change in fund balance	<u>(436,019)</u>	<u>54,763</u>	<u>490,782</u>	<u>(238,911)</u>
<b>Fund balance:</b>				
Beginning of year	<u>436,019</u>	<u>415,563</u>	<u>(20,456)</u>	<u>654,474</u>
End of year	<u>\$ -</u>	<u>\$ 470,326</u>	<u>\$ 470,326</u>	<u>\$ 415,563</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - 911 MEDICAL EMERGENCY SYSTEM SPECIAL REVENUE FUND(258)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b>ASSETS</b>		
Pooled cash and investments	\$ 373,891	\$ 365,675
Interest receivable	1,526	1,908
Taxes receivable	<u>4,113</u>	<u>5,033</u>
 Total assets	 <u>\$ 379,530</u>	 <u>\$ 372,616</u>
 <b>LIABILITIES</b>		
Accounts payable	\$ 810	\$ 765
Deferred taxes	3,653	4,247
Deferred revenue	<u>9,109</u>	<u>8,355</u>
 Total liabilities	 13,572	 13,367
 <b>FUND BALANCE</b>		
Restricted for public safety	<u>365,958</u>	<u>359,249</u>
 Total liabilities and fund balance	 <u>\$ 379,530</u>	 <u>\$ 372,616</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, 2011**

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

	2011		Variance	
	Budget	Actual	Positive (Negative)	2010 Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 70,167	\$ 70,979	\$ 812	\$ 73,048
Net proceeds of mines	<u>8,757</u>	<u>8,653</u>	<u>(104)</u>	<u>4,706</u>
Total taxes	<u>78,924</u>	<u>79,632</u>	<u>708</u>	<u>77,754</u>
<b>Intergovernmental:</b>				
Fish and wildlife		10	10	24
<b>Miscellaneous:</b>				
Investment income		<u>4,409</u>	<u>4,409</u>	<u>9,657</u>
Total revenues	<u>78,924</u>	<u>84,051</u>	<u>5,127</u>	<u>87,435</u>
<b>Expenditures:</b>				
<b>Public safety:</b>				
Services and supplies	443,550	72,933	370,617	32,114
Capital outlay				7,226
Total expenditures	<u>443,550</u>	<u>72,933</u>	<u>370,617</u>	<u>39,340</u>
Excess (deficiency) of revenues over expenditures	<u>(364,626)</u>	<u>11,118</u>	<u>375,744</u>	<u>48,095</u>
<b>Other financing sources (uses):</b>				
Operating transfers out		<u>(4,409)</u>	<u>(4,409)</u>	<u>(9,657)</u>
Net change in fund balance	<u>(364,626)</u>	<u>6,709</u>	<u>371,335</u>	<u>38,438</u>
<b>Fund balance:</b>				
Beginning of year	<u>364,626</u>	<u>359,249</u>	<u>(5,377)</u>	<u>320,811</u>
End of year	<u>\$ -</u>	<u>\$ 365,958</u>	<u>\$ 365,958</u>	<u>\$ 359,249</u>

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**For the year ended June 30, 2011**

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND- EARLY WARNING DRILLING SPECIAL REVENUE FUND(281)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ -	\$ 96,378
Interest receivable	<u>-</u>	<u>487</u>
Total assets	<u>\$ -</u>	<u>\$ 96,865</u>
<b><u>LIABILITIES</u></b>		
Deferred revenue	\$ -	\$ 96,865

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**For the year ended June 30, 2011**

**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, 2011**

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

	Budget	2011 Actual	Variance Positive (Negative)	2010
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Child support enhancement	\$ -	\$ -	\$ -	\$ 55,909
<b>Expenditures:</b>				
<b>Judicial:</b>				
Services and supplies	- -	- -	- -	25,024
Capital outlay	- -	- -	- -	30,885
Total expenditures	- -	- -	- -	55,909
Excess (deficiency) of revenues over expenditures	- -	- -	- -	- -
<b>Fund balance:</b>				
Beginning of year	- -	- -	- -	- -
End of year	\$ -	\$ -	\$ -	\$ -

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BUILDING DEPARTMENT SPECIAL REVENUE FUND(245)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b>ASSETS</b>		
Pooled cash and investments	\$ 1,330,457	\$ 1,256,283
Interest receivable	5,220	6,338
Prepaid expense	-	406
Due from other governments	-	<u>25,000</u>
 Total assets	 <u>\$ 1,335,677</u>	 <u>\$ 1,288,027</u>
 <b>LIABILITIES</b>		
Accounts payable	\$ 40,138	\$ 40,304
Accrued payroll and benefits	<u>7,493</u>	<u>16,856</u>
 Total liabilities	 47,631	 57,160
 <b>FUND BALANCE</b>		
Committed for general government	<u>1,288,046</u>	<u>1,230,867</u>
 Total liabilities and fund balance	 <u>\$ 1,335,677</u>	 <u>\$ 1,288,027</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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010 Actual
<b>Revenues:</b>				
<b>Charges for service:</b>				
Permit fees	\$ 375,000	\$ 520,607	\$ 145,607	\$ 314,553
Dust control plan fees	50,000	19,025	(30,975)	38,000
Total charges for services	425,000	539,632	114,632	352,553
<b>Fines and forfeitures:</b>				
Dust control fines	5,000	-	(5,000)	3,365
<b>Intergovernmental:</b>				
NDEP air quality	100,000	100,000	-	100,000
<b>Miscellaneous:</b>				
Investment income	-	14,548	14,548	14,260
Total revenues	<u>530,000</u>	<u>654,180</u>	<u>124,180</u>	<u>470,178</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	161,385	145,031	16,354	273,639
Employee benefits	55,991	50,318	5,673	95,857
Services and supplies	1,598,120	387,104	1,211,016	265,527
Total expenditures	<u>1,815,496</u>	<u>582,453</u>	<u>1,233,043</u>	<u>635,023</u>
Excess (deficiency) of revenues over expenditures	(1,285,496)	71,727	1,357,223	(164,845)
<b>Other financing sources (uses):</b>				
Operating transfers out	-	(14,548)	(14,548)	-
Net change in fund balance	(1,285,496)	57,179	1,342,675	(164,845)
<b>Fund balance:</b>				
Beginning of year	<u>1,285,496</u>	<u>1,230,867</u>	<u>(54,629)</u>	<u>1,395,712</u>
End of year	<u>\$ -</u>	<u>\$ 1,288,046</u>	<u>\$ 1,288,046</u>	<u>\$ 1,230,867</u>

NYE COUNTY, NEVADA  
NONMAJOR FUND - AMARGOSA TOURISM SPECIAL REVENUE FUND(704)  
BALANCE SHEET  
June 30, 2011

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2011

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**ASSETS**

Pooled cash and investments	\$ 5,143
Interest receivable	10
Taxes receivable	<u>495</u>
 Total assets	 <u>\$ 5,648</u>

**FUND BALANCE**

Restricted for community support	\$ <u>5,648</u>
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**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AMARGOSA TOURISM SPECIAL REVENUE FUND(704)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2011**

	2011		Variance-
	Budget	Actual	Positive (Negative)
<b>Revenues:</b>			
<b>Taxes:</b>			
Room taxes	\$ -	\$ 5,648	\$ 5,648
<b>Miscellaneous:</b>			
Investment income	- -	7	7
Total revenues	- -	5,655	5,655
<b>Expenditures:</b>			
<b>Community support:</b>			
Services and supplies	- -	- -	- -
Excess (deficiency) of revenues over expenditures	- -	5,655	5,655
<b>Other financing sources (uses):</b>			
Operating transfers out	- -	(7)	(7)
Net change in fund balance	- -	5,648	5,648
<b>Fund balance:</b>			
Beginning of year	- -	- -	- -
End of year	\$ -	\$ 5,648	\$ 5,648

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - GRANTS SPECIAL REVENUE FUND(247)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ -	\$ -
Due from other governments	<u>1,163,694</u>	<u>853,576</u>
 Total assets	 <u>\$ 1,163,694</u>	 <u>\$ 853,576</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 205,477	\$ 241,766
Accrued payroll	14,384	10,995
Due to other funds	313,571	45,856
Deferred revenue	<u>630,262</u>	<u>554,959</u>
 Total liabilities	 1,163,694	 853,576
<b><u>FUND BALANCE</u></b>		
Restricted for general government	-	-
 Total liabilities and fund balance	 <u>\$ 1,163,694</u>	 <u>\$ 853,576</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, 2011**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010 Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grant	\$ 3,319,450	\$ 2,681,174	\$ (638,276)	\$ 3,022,894
Donations	-	842	842	-
<b>Total revenues</b>	<b>3,319,450</b>	<b>2,682,016</b>	<b>(637,434)</b>	<b>3,022,894</b>
<b>Expenditures:</b>				
<b>General government:</b>				
Total general government	796,412	351,134	445,278	262,821
<b>Public safety:</b>				
Total public safety	1,338,088	1,160,779	177,309	475,672
<b>Public works:</b>				
Total public works	965,332	963,816	1,516	2,246,701
<b>Health and sanitation</b>				
Total health and sanitation	97,131	90,971	6,160	-
<b>Judicial:</b>				
Total judicial	-	-	-	37,700
<b>Community support:</b>				
Total community support	-	-	-	-
<b>Culture and Recreation</b>				
Total culture and recreation	122,487	122,487	-	-
<b>Total expenditures</b>	<b>3,319,450</b>	<b>2,689,187</b>	<b>630,263</b>	<b>3,022,894</b>
<b>Excess (deficiency) of revenues over expenditures</b>			<b>(7,171)</b>	<b>(7,171)</b>
<b>Other financing sources (uses):</b>				
Operating transfers in	-	7,171	7,171	-
Net change in fund balance	-	-	-	-
<b>Fund balance:</b>				
Beginning of year	-	-	-	-
<b>End of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - COURT COLLECTION FEES SPECIAL REVENUE FUND(272)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b>ASSETS</b>		
Pooled cash and investments	\$ 192,869	\$ 130,347
Interest receivable	<u>731</u>	<u>-</u>
 Total assets	 <u>\$ 193,600</u>	 <u>\$ 130,347</u>
 <b>LIABILITIES</b>		
Accounts payable	\$ 2,730	\$ 1,408
Accrued payroll and benefits	<u>-</u>	<u>4,284</u>
 Total liabilities	 2,730	 5,692
 <b>FUND BALANCE</b>		
Committed for judicial	<u>190,870</u>	<u>124,655</u>
 Total liabilities and fund balance	 <u>\$ 193,600</u>	 <u>\$ 130,347</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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010 Actual
<b>Revenues:</b>				
<b>Fines and forfeitures:</b>				
Beatty	\$ 20,000	\$ 22,840	\$ 2,840	\$ 19,458
Pahrump	40,000	46,135	6,135	42,583
Tonopah	27,500	28,753	1,253	40,178
District attorney	-	21	21	4,074
Total fines and forfeitures	<u>87,500</u>	<u>97,749</u>	<u>10,249</u>	<u>106,293</u>
<b>Miscellaneous:</b>				
Investment income	-	1,705	1,705	-
Total revenues	<u>87,500</u>	<u>99,454</u>	<u>11,954</u>	<u>106,293</u>
<b>Expenditures:</b>				
<b>Judicial:</b>				
Salaries and wages	49,661	10,280	39,381	47,896
Employee benefits	18,093	3,281	14,812	17,823
Services and supplies	<u>130,650</u>	<u>17,973</u>	<u>112,677</u>	<u>11,602</u>
Total expenditures	<u>198,404</u>	<u>31,534</u>	<u>166,870</u>	<u>77,321</u>
Excess (deficiency) of revenues over expenditures	(110,904)	67,920	178,824	28,972
<b>Other financing sources (uses):</b>				
Operating transfers out	-	(1,705)	(1,705)	-
Net change in fund balance	(110,904)	66,215	177,119	28,972
<b>Fund balance:</b>				
Beginning of year	<u>110,904</u>	<u>124,655</u>	<u>13,751</u>	<u>95,683</u>
End of year	<u>\$ -</u>	<u>\$ 190,870</u>	<u>\$ 190,870</u>	<u>\$ 124,655</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PETT EMERGENCY FUND SPECIAL REVENUE FUND(497)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 5,975,407	\$ 5,969,633
Interest receivable	<u>24.593</u>	<u>30,367</u>
Total assets	<u>\$ 6,000,000</u>	<u>\$ 6,000,000</u>

**FUND BALANCE**

Restricted for general government	<u>\$ 6,000,000</u>	<u>\$ 6,000,000</u>
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**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, 2011**

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

	2011		Variance	
	Budget	Actual	Positive (Negative)	2010 Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 250,000	\$ 71,786	\$ (178,214)	\$ 39,358
<b>Expenditures:</b>				
<b>General government</b>				
Services and supplies	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>7,737</u>
Excess (deficiency) of revenues over expenditures	150,000	71,786	(78,214)	31,621
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(150,000)</u>	<u>(71,786)</u>	<u>78,214</u>	<u>(31,621)</u>
Net change in fund balance	-	-	-	-
<b>Fund balance:</b>				
Beginning of year	<u>6,000,000</u>	<u>6,000,000</u>	<u>-</u>	<u>6,000,000</u>
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, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 360,124	\$ 383,088
Interest receivable	<u>1,530</u>	<u>1,926</u>
Total assets	<u>\$ 361,654</u>	<u>\$ 385,014</u>
 <b><u>FUND BALANCE</u></b>		
Restricted for general government	<u>\$ 361,654</u>	<u>\$ 385,014</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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
<b>Charges for services</b>				
Technology fees	\$ 54,000	\$ 61,824	\$ 7,824	\$ 54,002
<b>Miscellaneous:</b>				
Investment income	<u>9,000</u>	<u>4,390</u>	<u>(4,610)</u>	<u>8,705</u>
Total revenues	<u>63,000</u>	<u>66,214</u>	<u>3,214</u>	<u>62,707</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	<u>310,415</u>	<u>76,153</u>	<u>234,262</u>	<u>7,398</u>
Capital outlay	<u>140,000</u>	<u>13,421</u>	<u>126,579</u>	<u>8,362</u>
Total expenditures	<u>450,415</u>	<u>89,574</u>	<u>360,841</u>	<u>15,760</u>
Excess (deficiency) of revenues over expenditures	<u>(387,415)</u>	<u>(23,360)</u>	<u>364,055</u>	<u>46,947</u>
<b>Fund balance:</b>				
Beginning of year	<u>387,415</u>	<u>385,014</u>	<u>(2,401)</u>	<u>338,067</u>
End of year	<u>\$ -</u>	<u>\$ 361,654</u>	<u>\$ 361,654</u>	<u>\$ 385,014</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PUBLIC IMPROVEMENT SPECIAL REVENUE FUND(859)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b>ASSETS</b>		
Pooled cash and investments	\$ 3,142,151	\$ 3,034,447
Interest receivable	<u>12,602</u>	<u>15,877</u>
 Total assets	 <u>\$ 3,154,753</u>	 <u>\$ 3,050,324</u>
<b>LIABILITIES</b>		
Accounts payable	\$ 150	\$ 62,233
 <b>FUND BALANCE</b>	 	
Committed for public works	<u>3,154,603</u>	<u>2,988,091</u>
 Total liabilities and fund balance	 <u>\$ 3,154,753</u>	 <u>\$ 3,050,324</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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
<b>Licenses and permits:</b>				
Public improvement fees	\$ 350,000	\$ 143,362	\$ (206,638)	\$ 231,124
<b>Miscellaneous:</b>				
Investment income	<u>60,000</u>	<u>35,521</u>	<u>(24,479)</u>	<u>64,953</u>
<b>Total revenues</b>	<u>410,000</u>	<u>178,883</u>	<u>(231,117)</u>	<u>296,077</u>
<b>Expenditures:</b>				
<b>Public Works:</b>				
Service and supplies	3,764,053	12,371	3,751,682	137,797
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>228,661</u>
<b>Total expenditures</b>	<u>3,764,053</u>	<u>12,371</u>	<u>3,751,682</u>	<u>366,458</u>
<b>Excess (deficiency) of revenues</b>				
over expenditures	(3,354,053)	166,512	3,520,565	(70,381)
<b>Fund balance:</b>				
Beginning of year	<u>3,354,053</u>	<u>2,988,091</u>	<u>(365,962)</u>	<u>3,058,472</u>
End of year	<u>\$ -</u>	<u>\$ 3,154,603</u>	<u>\$ 3,154,603</u>	<u>\$ 2,988,091</u>

NYE COUNTY, NEVADA  
**NONMAJOR FUND - DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND(841)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 8,138	\$ 7,268
Interest receivable	<u>32</u>	<u>36</u>
 Total assets	 <u>\$ 8,170</u>	 <u>\$ 7,304</u>
<b><u>FUND BALANCE</u></b>		
Committed for judicial	\$ 8,170	\$ 7,304

**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, 2011**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
<b>Charges for services :</b>				
Technology fees	\$ 400	\$ 778	\$ 378	\$ 384
<b>Miscellaneous:</b>				
Investment income	<u>150</u>	<u>88</u>	<u>(62)</u>	<u>171</u>
Total revenues	550	866	316	555
<b>Expenditures</b>				
<b>Judicial:</b>				
Service and supplies	<u>7,822</u>	<u>-</u>	<u>7,822</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(7,272)	866	8,138	555
<b>Fund balance:</b>				
Beginning of year	<u>7,272</u>	<u>7,304</u>	<u>32</u>	<u>6,749</u>
End of year	<u>\$ -</u>	<u>\$ 8,170</u>	<u>\$ 8,170</u>	<u>\$ 7,304</u>

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**For the year ended June 30, 2011**

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - YUCCA MOUNTAIN TRANSPORTATION SPECIAL REVENUE FUND(280)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ -	\$ 24,622
Interest receivable	- <hr/>	126 <hr/>
Total assets	<u>\$ -</u>	<u>\$ 24,748</u>
<b><u>LIABILITIES</u></b>		
Deferred revenue	\$ -	\$ 24,748

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - ON-SITE OVERSIGHT SPECIAL REVENUE FUND(278)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 1,418,505	\$ 2,297,859
Interest receivable	<u>6,363</u>	<u>12,958</u>
 Total assets	 <u>\$ 1,424,868</u>	 <u>\$ 2,310,817</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 135,843	\$ 118,226
Accrued payroll	8,963	17,098
Deferred revenue	<u>1,280,062</u>	<u>2,175,493</u>
 Total liabilities	 <u>\$ 1,424,868</u>	 <u>\$ 2,310,817</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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
Intergovernmental - Grant	\$ 1,445,532	\$ 1,334,898	\$ (110,634)	\$ 858,086
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	226,380	229,170	(2,790)	214,638
Employee benefits	57,472	64,124	(6,652)	64,151
Services and supplies	<u>1,161,680</u>	<u>1,041,604</u>	<u>120,076</u>	<u>579,297</u>
Total expenditures	<u>1,445,532</u>	<u>1,334,898</u>	<u>110,634</u>	<u>858,086</u>
Excess (deficiency) of revenues over expenditures				
<b>Fund balance:</b>				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - LAND SALE SPECIAL REVENUE FUND(269)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ -	\$ 309,965
Interest receivable	<u>-</u>	<u>1,652</u>
Total assets	<u>\$ -</u>	<u>\$ 311,617</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Assigned for general government	<u>-</u>	<u>311,617</u>
Total liabilities and fund balance	<u>\$ -</u>	<u>\$ 311,617</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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ -	\$ -	\$ -	\$ 12,990
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	34,000	-	34,000	-
Employee benefits	3,610	-	3,610	-
Service and supplies	125,130	-	125,130	114,173
Capital outlay	148,758	-	148,758	-
Total expenditures	<u>311,498</u>	<u>-</u>	<u>311,498</u>	<u>114,173</u>
Excess (deficiency) of revenues over expenditures	(311,498)	-	311,498	(101,183)
<b>Other financing sources (uses):</b>				
Operating transfers out	-	(311,617)	(311,617)	(12,990)
Net change in fund balance	(311,498)	(311,617)	(119)	(114,173)
<b>Fund balance:</b>				
Beginning of year	<u>311,498</u>	<u>311,617</u>	<u>119</u>	<u>425,790</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 311,617</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - STATE AND COUNTY ROOM TAX SPECIAL REVENUE FUND(290)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b>ASSETS</b>		
Pooled cash and investments	\$ 80,231	\$ 81,144
Interest receivable	320	-
Taxes receivable	<u>5,869</u>	<u>5,009</u>
 Total assets	 <u>\$ 86,420</u>	 <u>\$ 86,153</u>
 <b>LIABILITIES</b>		
Accounts payable	\$ 4,617	\$ 3,683
 <b>FUND BALANCE</b>		
Restricted for community support	<u>81,803</u>	<u>82,470</u>
 Total liabilities and fund balance	 <u>\$ 86,420</u>	 <u>\$ 86,153</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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010 Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Room taxes:				
Beatty	\$ 25,000	\$ 27,944	\$ 2,944	\$ 27,200
Pahrump	18,000	21,490	3,490	20,133
Tonopah	13,000	15,423	2,423	12,943
Smoky Valley	1,000	139	(861)	381
Amargosa	<u>3,000</u>	<u>3,787</u>	<u>787</u>	<u>3,919</u>
Total room taxes	60,000	68,783	8,783	64,576
<b>Miscellaneous:</b>				
Investment income	-	938	938	-
Total revenues	<u>60,000</u>	<u>69,721</u>	<u>9,721</u>	<u>64,576</u>
<b>Expenditures:</b>				
<b>Community support:</b>				
Service and supplies	127,559	20,587	106,972	31,723
<b>Intergovernmental:</b>				
Payment to state	-	48,863	(48,863)	44,957
Total expenditures	<u>127,559</u>	<u>69,450</u>	<u>58,109</u>	<u>76,680</u>
Excess (deficiency) of revenues over expenditures	(67,559)	271	67,830	(12,104)
<b>Other financing sources (uses):</b>				
Operating transfers out	-	(938)	(938)	-
Net change in fund balance	(67,559)	(667)	66,892	(12,104)
<b>Fund balance:</b>				
Beginning of year	<u>67,559</u>	<u>82,470</u>	<u>14,911</u>	<u>94,574</u>
End of year	<u>\$ -</u>	<u>\$ 81,803</u>	<u>\$ 81,803</u>	<u>\$ 82,470</u>

NYE COUNTY, NEVADA  
**NONMAJOR FUND - YUCCA MOUNTAIN PUBLIC SAFETY SPECIAL REVENUE FUND(279)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b>ASSETS</b>		
Pooled cash and investments	\$ 38,852	\$ 215,745
Interest receivable	<u>138</u>	<u>1,173</u>
 Total assets	 <u>\$ 38,990</u>	 <u>\$ 216,918</u>
 <b>LIABILITIES</b>		
Accounts payable	\$ -	\$ 1,030
Deferred revenue	<u>38,990</u>	<u>215,888</u>
 Total liabilities	 <u>\$ 38,990</u>	 <u>\$ 216,918</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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010 Actual
<b>Revenues:</b>				
Intergovernmental - Grant	\$ 204,000	\$ 178,626	\$ (25,374)	\$ 43,813
<b>Expenditures:</b>				
General government:				
Services and supplies	57,000	287	56,713	43,813
Capital outlay	147,000	139,432	7,568	-
Total expenditures	<u>204,000</u>	<u>139,719</u>	<u>64,281</u>	<u>43,813</u>
Excess (deficiency) of revenues over expenditures		38,907	38,907	-
<b>Other financing sources (uses):</b>				
Operating transfers out		<u>(38,907)</u>	<u>(38,907)</u>	<u>-</u>
Net change in fund balance				
<b>Fund balance:</b>				
Beginning of year				
End of year	\$ -	\$ -	\$ -	\$ -

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - ASSESSOR TECHNOLOGY SPECIAL REVENUE FUND(842)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 744,050	\$ 714,768
Interest receivable	2,665	3,084
Due from other governments	<u>894</u>	<u>-</u>
 Total assets	 <u>\$ 747,609</u>	 <u>\$ 717,852</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 3,000	\$ 1,070
<b><u>FUND BALANCE</u></b>		
Restricted for general government	<u>744,609</u>	<u>716,782</u>
 Total liabilities and fund balance	 <u>\$ 747,609</u>	 <u>\$ 717,852</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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010 Actual
<b>Revenues:</b>				
<b>Charges for services :</b>				
Technology fees	\$ 225,000	\$ 235,588	\$ 10,588	\$ 280,034
<b>Miscellaneous:</b>				
Investment income	<u>10,000</u>	<u>8,128</u>	<u>(1,872)</u>	<u>14,583</u>
Total revenues	235,000	243,716	8,716	294,617
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	<u>234,240</u>	<u>215,889</u>	<u>18,351</u>	<u>82,334</u>
Excess (deficiency) of revenues over expenditures	760	27,827	27,067	212,283
<b>Fund balance:</b>				
Beginning of year	<u>234,240</u>	<u>716,782</u>	<u>482,542</u>	<u>504,499</u>
End of year	<u>\$ 235,000</u>	<u>\$ 744,609</u>	<u>\$ 509,609</u>	<u>\$ 716,782</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - IMPACT FEES SPECIAL REVENUE FUND(210)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 6,145,642	\$ 5,989,245
Interest receivable	<u>24,807</u>	<u>30,694</u>
 Total assets	 <u>\$ 6,170,449</u>	 <u>\$ 6,019,939</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
 <b><u>FUND BALANCE</u></b>	 	
Committed for general government	<u>6,170,449</u>	<u>6,019,939</u>
 Total liabilities and fund balance	 <u>\$ 6,170,449</u>	 <u>\$ 6,019,939</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, 2011**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
				Actual
<b>Revenues:</b>				
<b>Licenses and permits</b>				
Police impact fees	\$ 350,000	\$ 6,735	\$ (343,265)	\$ 9,765
Parks impact fees	-	12,565	12,565	14,793
Streets impact fees	-	103,732	103,732	190,573
Fire impact fees	-	8,803	8,803	12,967
Total licenses and permits	350,000	131,835	(218,165)	228,098
<b>Miscellaneous:</b>				
Investment income	150,000	70,599	(79,401)	75,351
Total revenues	<u>500,000</u>	<u>202,434</u>	<u>(297,566)</u>	<u>303,449</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	6,638,513	31,966	6,606,547	3,763
Capital outlay	-	-	-	-
Total general government	6,638,513	31,966	6,606,547	3,763
<b>Intergovernmental:</b>				
Pahrump town	45,000	19,958	25,042	27,761
Total expenditures	<u>6,683,513</u>	<u>51,924</u>	<u>6,631,589</u>	<u>31,524</u>
Excess (deficiency) of revenues over expenditures	(6,183,513)	150,510	6,334,023	271,925
<b>Fund balance:</b>				
Beginning of year	<u>6,183,513</u>	<u>6,019,939</u>	<u>(163,574)</u>	<u>5,748,014</u>
End of year	<u>\$ -</u>	<u>\$ 6,170,449</u>	<u>\$ 6,170,449</u>	<u>\$ 6,019,939</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PETT HEALTH FUND SPECIAL REVENUE FUND(495)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 2,339,067	\$ 2,236,237
Interest receivable	<u>9,601</u>	<u>12,403</u>
Total assets	<u><u>\$ 2,348,668</u></u>	<u><u>\$ 2,248,640</u></u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Restricted for general government	<u>2,348,668</u>	<u>2,248,640</u>
Total liabilities and fund balance	<u><u>\$ 2,348,668</u></u>	<u><u>\$ 2,248,640</u></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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010 Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 100,000	\$ 28,242	\$ (71,758)	\$ 26,930
<b>Expenditures:</b>				
<b>General government</b>				
Services and supplies	2,806,265	-	2,806,265	27,436
Capital outlay	-	-	-	78,533
Total expenditures	<u>2,806,265</u>	<u>-</u>	<u>2,806,265</u>	<u>105,969</u>
Excess (deficiency) of revenues over expenditures	(2,706,265)	28,242	2,734,507	(79,039)
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>150,000</u>	<u>71,786</u>	<u>(78,214)</u>	<u>31,621</u>
Net change in fund balance	(2,556,265)	100,028	2,656,293	(47,418)
<b>Fund balance:</b>				
Beginning of year	<u>2,556,265</u>	<u>2,248,640</u>	<u>(307,625)</u>	<u>2,296,058</u>
End of year	<u>\$ -</u>	<u>\$ 2,348,668</u>	<u>\$ 2,348,668</u>	<u>\$ 2,248,640</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - COUNTY OWNED BUILDING SPECIAL REVENUE FUND(261)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 664,846	\$ 459,404
Interest receivable	<u>2,691</u>	<u>2,464</u>
 Total assets	 <u>\$ 667,537</u>	 <u>\$ 461,868</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 2,461	\$ 557
Accrued payroll	<u>596</u>	<u>-</u>
 Total liabilities	 3,057	 557
<b><u>FUND BALANCE</u></b>		
Committed for general government	<u>664,480</u>	<u>461,311</u>
 Total liabilities and fund balance	 <u>\$ 667,537</u>	 <u>\$ 461,868</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, 2011**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010 Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Rent	\$ 150,000	\$ 268,754	\$ 118,754	\$ 188,075
Investment income	-	6,371	6,371	9,935
Total revenues	<u>150,000</u>	<u>275,125</u>	<u>125,125</u>	<u>198,010</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	58,873	11,316	47,557	32,597
Benefits	19,511	2,740	16,771	13,960
Services and supplies	629,730	51,529	578,201	41,065
Capital outlay	-	-	-	-
Total expenditures	<u>708,114</u>	<u>65,585</u>	<u>642,529</u>	<u>87,622</u>
Excess (deficiency) of revenues over expenditures	(558,114)	209,540	767,654	110,388
<b>Other financing sources (uses):</b>				
Operating transfers out	-	(6,371)	(6,371)	(9,935)
Net change in fund balance	(558,114)	203,169	761,283	100,453
<b>Fund balance:</b>				
Beginning of year	558,114	461,311	(96,803)	360,858
End of year	<u>\$ -</u>	<u>\$ 664,480</u>	<u>\$ 664,480</u>	<u>\$ 461,311</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BEATTY ROOM TAX SPECIAL REVENUE FUND(715)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 84,630	\$ 124,103
Interest receivable	357	583
Taxes receivable	<u>4,759</u>	<u>4,654</u>
 Total assets	 <u>\$ 89,746</u>	 <u>\$ 129,340</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 2,441	\$ 5,084
Accrued payroll	<u>1,173</u>	<u>1,796</u>
 Total liabilities	 3,614	 6,880
<b><u>FUND BALANCE</u></b>		
Restricted for culture and recreation	<u>86,132</u>	<u>122,460</u>
 Total liabilities and fund balance	 <u>\$ 89,746</u>	 <u>\$ 129,340</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, 2011**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010 Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Room taxes	\$ 68,000	\$ 69,863	\$ 1,863	\$ 64,954
<b>Miscellaneous:</b>				
Investment income	<u>3,000</u>	<u>1,294</u>	<u>(1,706)</u>	<u>1,613</u>
Total revenues	<u>71,000</u>	<u>71,157</u>	<u>157</u>	<u>66,567</u>
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
<b>Museum:</b>				
Salaries and wages	15,661	14,664	997	11,314
Employee benefits	1,668	1,465	203	1,195
Service and supplies	<u>18,011</u>	<u>18,266</u>	<u>(255)</u>	<u>4,736</u>
Total Museum	<u>35,340</u>	<u>34,395</u>	<u>945</u>	<u>17,245</u>
<b>Chamber of Commerce:</b>				
Salaries and wages	21,250	20,084	1,166	13,135
Employee benefits	6,477	5,156	1,321	3,203
Service and supplies	<u>7,614</u>	<u>7,643</u>	<u>(29)</u>	<u>(1,485)</u>
Total Chamber of Commerce	<u>35,341</u>	<u>32,883</u>	<u>2,458</u>	<u>14,853</u>
Total culture and recreations	<u>70,681</u>	<u>67,278</u>	<u>3,403</u>	<u>32,098</u>
<b>Community support:</b>				
Service and supplies	103,020	40,207	62,813	23,148
Capital outlay	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>
Total community support	<u>106,020</u>	<u>40,207</u>	<u>65,813</u>	<u>23,148</u>
Total expenditures	<u>176,701</u>	<u>107,485</u>	<u>69,216</u>	<u>55,246</u>
Excess (deficiency) of revenues over expenditures	<u>(105,701)</u>	<u>(36,328)</u>	<u>69,373</u>	<u>11,321</u>
<b>Fund balance:</b>				
Beginning of year	<u>105,701</u>	<u>122,460</u>	<u>16,759</u>	<u>111,139</u>
End of year	<u>\$ -</u>	<u>\$ 86,132</u>	<u>\$ 86,132</u>	<u>\$ 122,460</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - COMPENSATED ABSENCES SPECIAL REVENUE FUND(843)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ -	\$ 213,722
Interest receivable	<u>-</u>	<u>1,097</u>
 Total assets	 <u>\$ -</u>	 <u>\$ 214,819</u>
<b><u>LIABILITIES</u></b>		
Accrued payroll	\$ -	\$ -
 <b><u>FUND BALANCE</u></b>	 	
Assigned for general government	<u>-</u>	<u>214,819</u>
 Total fund balance	 <u>\$ -</u>	 <u>\$ 214,819</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, 2011**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010 Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 3,000	\$ -	\$ (3,000)	\$ 5,643
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	<u>608,288</u>	<u>-</u>	<u>608,288</u>	<u>16,821</u>
Excess (deficiency) of revenues over expenditures	<u>(605,288)</u>	<u>-</u>	<u>605,288</u>	<u>(11,178)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	600,000	-	(600,000)	100,000
Operating transfers out	<u>-</u>	<u>(214,819)</u>	<u>(214,819)</u>	<u>-</u>
Total other financing sources (uses)	<u>600,000</u>	<u>(214,819)</u>	<u>(814,819)</u>	<u>100,000</u>
Net change in fund balance	(5,288)	(214,819)	(209,531)	88,822
<b>Fund balance:</b>				
Beginning of year	<u>5,288</u>	<u>214,819</u>	<u>209,531</u>	<u>125,997</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 214,819</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - RENEWABLE ENERGY SPECIAL REVENUE FUND(263)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 174,328	\$ 406,389
Interest receivable	879	2,088
Due from others	<u>      </u>	<u>1,560</u>
 Total assets	 <u>\$ 175,207</u>	 <u>\$ 410,037</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 20,568	\$ 37,967
<b><u>FUND BALANCE</u></b>		
Restricted for general government	<u>154,639</u>	<u>372,070</u>
 Total liabilities and fund balance	 <u>\$ 175,207</u>	 <u>\$ 410,037</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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
<b>Intergovernmental</b>				
Geothermal lease	\$ -	\$ 55,312	\$ 55,312	\$ 121,040
<b>Miscellaneous:</b>				
Investment income	-	3,594	3,594	4,775
Total revenues	-	58,906	58,906	125,815
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	<u>395,894</u>	<u>272,743</u>	<u>123,151</u>	<u>37,967</u>
Excess (deficiency) of revenues over expenditures	(395,894)	(213,837)	182,057	87,848
<b>Other financing sources (uses):</b>				
Operating transfers out	-	(3,594)	(3,594)	(4,775)
Net change in fund balance	(395,894)	(217,431)	178,463	83,073
<b>Fund balance:</b>				
Beginning of year	<u>395,894</u>	<u>372,070</u>	<u>(23,824)</u>	<u>288,997</u>
End of year	<u>\$ -</u>	<u>\$ 154,639</u>	<u>\$ 154,639</u>	<u>\$ 372,070</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - TRUST PROPERTY COSTS SPECIAL REVENUE FUND(863)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ -	\$ 133,356
Interest receivable	<u>      </u>	<u>      </u> 537
 Total assets	 <u>      </u>	 <u>      </u> <u>133,893</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ 196
Accrued payroll and benefits	<u>      </u>	<u>      </u> 3,623
 Total liabilities	 <u>      </u>	 <u>      </u> 3,819
<b><u>FUND BALANCE</u></b>		
Assigned for general government	<u>      </u>	<u>      </u> 130,074
 Total liabilities and fund balance	 <u>      </u>	 <u>      </u> <u>133,893</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, 2011**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
				Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Tax sale proceeds	\$ 184,160	\$ -	\$ (184,160)	\$ 124,986
Investment income	-	-	-	2,636
Other	181	-	(181)	769
Total revenues	<u>184,341</u>	<u>-</u>	<u>(184,341)</u>	<u>128,391</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	90,243	-	90,243	36,567
Employee benefits	30,299	-	30,299	17,693
Services and supplies	<u>193,873</u>	<u>-</u>	<u>193,873</u>	<u>28,714</u>
Total general government	<u>314,415</u>	<u>-</u>	<u>314,415</u>	<u>82,974</u>
Excess (deficiency) of revenues over expenditures	(130,074)	-	130,074	45,417
<b>Other financing sources (uses):</b>				
Operating transfers out	-	(130,074)	(130,074)	(2,636)
Net change in fund balance	(130,074)	(130,074)	-	42,781
<b>Fund balance:</b>				
Beginning of year	<u>130,074</u>	<u>130,074</u>	<u>-</u>	<u>87,293</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 130,074</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - DRUG COURT PROCEEDS SPECIAL REVENUE FUND(274)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 71,484	\$ 144,287
Interest receivable	<u>298</u>	<u>—</u>
 Total assets	 <u>\$ 71,782</u>	 <u>\$ 144,287</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 169	\$ 22,230
 <b><u>FUND BALANCE</u></b>		
Committed for judicial	<u>71,613</u>	<u>122,057</u>
 Total liabilities and fund balance	 <u>\$ 71,782</u>	 <u>\$ 144,287</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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
<b>Charges for services:</b>				
Drug court proceeds	\$ 44,125	\$ 17,380	\$ (26,745)	\$ 16,728
<b>Miscellaneous:</b>				
Investment income	-	1,224	1,224	-
Total revenue	44,125	18,604	(25,521)	16,728
<b>Expenditures:</b>				
<b>Judicial:</b>				
Services and supplies	<u>187,550</u>	<u>67,824</u>	<u>119,726</u>	<u>122,145</u>
Excess (deficiency) of revenues over expenditures	<u>(143,425)</u>	<u>(49,220)</u>	<u>94,205</u>	<u>(105,417)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	-	100,000
Operating transfers out	-	(1,224)	(1,224)	-
Total other financing sources (uses):	-	(1,224)	(1,224)	100,000
Net change in fund balance	(143,425)	(50,444)	92,981	(5,417)
<b>Fund balance:</b>				
Beginning of year	<u>143,425</u>	<u>122,057</u>	<u>(21,368)</u>	<u>127,474</u>
End of year	<u>\$ -</u>	<u>\$ 71,613</u>	<u>\$ 71,613</u>	<u>\$ 122,057</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - CLERK TECHNOLOGY SPECIAL REVENUE FUND(845)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ -	\$ 1,067
Interest receivable	\$ -	\$ 3
 Total assets	 \$ -	 \$ 1,070
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
 <b><u>FUND BALANCE</u></b>	 	
Committed for general government	\$ -	\$ 1,070
 Total liabilities and fund balance	 \$ -	 \$ 1,070

**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, 2011**

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

	2011		Variance- Positive (Negative)	2010
	Budget	Actual		
<b>Revenues:</b>				
<b>Charges for services:</b>				
Technology fee	\$ 500	\$ 415	\$ (85)	\$ 464
<b>Miscellaneous:</b>				
Investment income	15	3	(12)	14
<b>Total revenues</b>	<b>515</b>	<b>418</b>	<b>(97)</b>	<b>478</b>
<b>General government:</b>				
Services and supplies	1,616	1,488	128	-
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(1,101)</b>	<b>(1,070)</b>	<b>31</b>	<b>478</b>
<b>Fund balance:</b>				
Beginning of year	1,101	1,070	(31)	592
End of year	\$ -	\$ -	\$ -	\$ 1,070

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For the year ended June 30, 2011

**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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ _____	\$ _____	\$ _____	\$ _____
<b>Expenditures:</b>				
<b>Debt service:</b>				
Principal	5,392,614	2,898,843	2,493,771	1,593,622
Interest	<u>623,472</u>	<u>623,472</u>	<u>      </u>	<u>254,145</u>
Total expenditures	<u>6,016,086</u>	<u>3,522,315</u>	<u>2,493,771</u>	<u>1,847,767</u>
Excess (deficiency) of revenues over expenditures	(6,016,086)	(3,522,315)	2,493,771	(1,847,767)
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>6,016,086</u>	<u>3,522,315</u>	<u>(2,493,771)</u>	<u>1,847,767</u>
Net change in fund balance	<u>      </u>	<u>      </u>	<u>      </u>	<u>      </u>
<b>Fund balance:</b>				
Beginning of year	<u>      </u>	<u>      </u>	<u>      </u>	<u>      </u>
End of year	\$ _____	\$ _____	\$ _____	\$ _____

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**For the year ended June 30, 2011**

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For the year ended June 30, 2011

**NYE COUNTY, NEVADA**  
**NONMAJOR CAPITAL PROJECTS FUND**  
**COMBINING BALANCE SHEET**

June 30, 2011

(With Comparative Totals for June 30, 2010)

	County Capital Projects	County Special Ad Valorem	Amargosa Special Ad Valorem	Beatty Special Ad Valorem
<b>ASSETS</b>				
Pooled cash and investments	\$ 888,141	\$ 1,132,454	\$ 23,444	\$ 91,984
Interest receivable	7,885	4,724	75	295
Taxes receivable	14,597	41,290	-	-
Due from other governments	-	792	-	-
 Total assets	 \$ 910,623	 \$ 1,179,260	 \$ 23,519	 \$ 92,279
<b>LIABILITIES</b>				
Accounts payable	\$ 19,633	\$ 9,961	\$ -	\$ -
Accrued payroll and benefits	569	-	-	-
Deferred taxes	12,952	36,620	-	-
Deferred revenues	32,248	91,090	-	-
 Total liabilities	 65,402	 137,671	 -	 -
<b>FUND BALANCE</b>				
Restricted for capital projects	<u>845,221</u>	<u>1,041,589</u>	<u>23,519</u>	<u>92,279</u>
 Total liabilities and fund balance	 \$ 910,623	 \$ 1,179,260	 \$ 23,519	 \$ 92,279

Manhattan Special Ad Valorem	Gabbs Special Ad Valorem	Beatty	Beatty Room Tax	2011	Totals 2010
\$ 19,255	\$ 36,939	\$ 557,043	\$ 96,988	\$ 2,846,248	\$ 2,583,523
67	137	2,250	388	15,821	31,229
-	-	-	945	56,832	69,077
-	-	-	-	792	-
<u>\$ 19,322</u>	<u>\$ 37,076</u>	<u>\$ 559,293</u>	<u>\$ 98,321</u>	<u>\$ 2,919,693</u>	<u>\$ 2,683,829</u>
\$ -	\$ -	\$ -	\$ -	\$ 29,594	\$ 116,978
-	-	-	-	569	-
-	-	-	-	49,572	57,510
-	-	-	-	123,338	113,125
				203,073	287,613
<u>19,322</u>	<u>37,076</u>	<u>559,293</u>	<u>98,321</u>	<u>2,716,620</u>	<u>2,396,216</u>
<u>\$ 19,322</u>	<u>\$ 37,076</u>	<u>\$ 559,293</u>	<u>\$ 98,321</u>	<u>\$ 2,919,693</u>	<u>\$ 2,683,829</u>

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

**Year Ended June 30, 2011**

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

	County Capital Projects	County Special Ad Valorem	Amargosa Special Ad Valorem	Beatty Special Ad Valorem
<b>Revenues:</b>				
Taxes	\$ 282,226	\$ 797,144	\$ -	\$ -
Intergovernmental	36	100	-	-
Miscellaneous	<u>29,780</u>	<u>10,814</u>	<u>3,831</u>	<u>1,010</u>
Total revenues	<u>312,042</u>	<u>808,058</u>	<u>3,831</u>	<u>1,010</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	-	6,084	-	-
Public safety	21,273	-	-	-
Public works	-	-	-	-
Judicial	-	-	-	-
Culture and recreation	-	-	-	-
Health and sanitation	-	837	-	-
Community support	-	-	-	-
Intergovernmental	-	87,077	-	-
<b>Capital projects</b>	<u>602,799</u>	<u>183,279</u>	<u>-</u>	<u>34,697</u>
Total expenditures	<u>624,072</u>	<u>277,277</u>	<u>-</u>	<u>34,697</u>
Excess (deficiency) of revenues over expenditures	<u>(312,030)</u>	<u>530,781</u>	<u>3,831</u>	<u>(33,687)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	109,470	-	3,191	19,409
Operating transfers out	-	<u>(28,583)</u>	-	-
Total other financing sources (uses)	<u>109,470</u>	<u>(28,583)</u>	<u>3,191</u>	<u>19,409</u>
Net change in fund balance	(202,560)	502,198	7,022	(14,278)
<b>Fund balance:</b>				
Beginning of year	<u>1,047,781</u>	<u>539,391</u>	<u>16,497</u>	<u>106,557</u>
End of year	<u>\$ 845,221</u>	<u>\$ 1,041,589</u>	<u>\$ 23,519</u>	<u>\$ 92,279</u>



**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - COUNTY CAPITAL PROJECTS FUND(490)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 888,141	\$ 1,155,493
Interest receivable	7,885	24,128
Taxes receivable	<u>14,597</u>	<u>17,817</u>
 Total assets	 <u>\$ 910,623</u>	 <u>\$ 1,197,438</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 19,633	\$ 105,045
Accrued payroll	569	-
Deferred taxes	12,952	15,036
Deferred revenues	<u>32,248</u>	<u>29,576</u>
 Total liabilities	 65,402	 149,657
 <b><u>FUND BALANCE</u></b>		
Restricted for capital projects	<u>845,221</u>	<u>1,047,781</u>
 Total liabilities and fund balance	 <u>\$ 910,623</u>	 <u>\$ 1,197,438</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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 248,390	\$ 251,594	\$ 3,204	\$ 284,591
Net proceeds of mines	31,001	30,632	(369)	16,662
Total taxes	<u>279,391</u>	<u>282,226</u>	<u>2,835</u>	<u>301,253</u>
<b>Intergovernmental:</b>				
Fish and game		36	36	74
<b>Miscellaneous:</b>				
Investment income	133,976	28,480	(105,496)	43,013
Sale of fixed assets		1,300	1,300	17,527
Total miscellaneous	<u>133,976</u>	<u>29,780</u>	<u>(104,196)</u>	<u>60,540</u>
Total revenues	<u>413,367</u>	<u>312,042</u>	<u>(101,325)</u>	<u>361,867</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	7,840		7,840	26,896
Public safety		21,273	(21,273)	52,321
Public works				9,646
Judicial				7,365
Culture and recreations				1,841
Community support				410
Total current	<u>7,840</u>	<u>21,273</u>	<u>(13,433)</u>	<u>98,479</u>
<b>Capital projects:</b>				
General government	1,453,308	49,639	1,403,669	155,033
Public safety		445,172	(445,172)	120,682
Public works		3,900	(3,900)	78,230
Judicial		356	(356)	74,486
Community support				11,275
Health and sanitation		47,555	(47,555)	55,839
Culture and recreations		56,177	(56,177)	
Intergovernmental				94,656
Total capital projects	<u>1,453,308</u>	<u>602,799</u>	<u>850,509</u>	<u>590,201</u>
Total expenditures	<u>1,461,148</u>	<u>624,072</u>	<u>837,076</u>	<u>688,680</u>
Excess (deficiency) of revenues over expenditures	(1,047,781)	(312,030)	735,751	(326,813)
<b>Other financing sources (uses):</b>				
Operating transfers in		109,470	109,470	77,481
Net change in fund balance	(1,047,781)	(202,560)	845,221	(249,332)
<b>Fund balance:</b>				
Beginning of year	<u>1,047,781</u>	<u>1,047,781</u>	<u>-</u>	<u>1,297,113</u>
End of year	<u>\$ -</u>	<u>\$ 845,221</u>	<u>\$ 845,221</u>	<u>\$ 1,047,781</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(491)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b>ASSETS</b>		
Pooled cash and investments	\$ 1,132,454	\$ 624,037
Interest receivable	4,724	2,981
Taxes receivable	41,290	50,329
Due from other governments	<u>792</u>	<u>-</u>
 Total assets	 <u>\$ 1,179,260</u>	 <u>\$ 677,347</u>
 <b>LIABILITIES</b>		
Accounts payable	\$ 9,961	\$ 11,933
Accrued payroll and benefits	-	-
Deferred taxes	36,620	42,474
Deferred revenues	<u>91,090</u>	<u>83,549</u>
 Total liabilities	 137,671	 137,956
 <b>FUND BALANCE</b>		
Restricted for capital projects	<u>1,041,589</u>	<u>539,391</u>
 Total liabilities and fund balance	 <u>\$ 1,179,260</u>	 <u>\$ 677,347</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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 701,666	\$ 709,824	\$ 8,158	\$ 730,252
Net proceeds of mines	<u>87,572</u>	<u>87,320</u>	<u>(252)</u>	<u>47,065</u>
Total taxes	789,238	797,144	7,906	777,317
<b>Intergovernmental:</b>				
Fish and wildlife		100	100	209
<b>Miscellaneous:</b>				
Investment income	<u>75,000</u>	<u>10,814</u>	<u>(64,186)</u>	<u>20,091</u>
Total revenues	<u>864,238</u>	<u>808,058</u>	<u>(56,180)</u>	<u>797,617</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	25,850	6,084	19,766	280,239
Health and sanitation	<u>-</u>	<u>837</u>	<u>(837)</u>	<u>-</u>
Total current	<u>25,850</u>	<u>6,921</u>	<u>18,929</u>	<u>280,239</u>
<b>Intergovernmental:</b>				
Pahrump	35,792	34,033	1,759	37,638
Round Mountain	25,516	24,262	1,254	26,832
Tonopah	<u>30,270</u>	<u>28,782</u>	<u>1,488</u>	<u>31,831</u>
Total intergovernmental	<u>91,578</u>	<u>87,077</u>	<u>4,501</u>	<u>96,301</u>
<b>Capital projects:</b>				
General government	1,164,666	112,803	1,051,863	565,094
Judicial	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,380</u>
Public safety	<u>-</u>	<u>7,351</u>	<u>(7,351)</u>	<u>252,115</u>
Public works	<u>-</u>	<u>40,521</u>	<u>(40,521)</u>	<u>-</u>
Health and sanitation	<u>-</u>	<u>22,604</u>	<u>(22,604)</u>	<u>7,073</u>
Total capital projects	<u>1,164,666</u>	<u>183,279</u>	<u>981,387</u>	<u>881,662</u>
Total expenditures	<u>1,282,094</u>	<u>277,277</u>	<u>1,004,817</u>	<u>1,258,202</u>
Excess (deficiency) of revenues over expenditures	(417,856)	530,781	948,637	(460,585)
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(30,060)</u>	<u>(28,583)</u>	<u>1,477</u>	<u>(31,611)</u>
Net change in fund balance	(447,916)	502,198	950,114	(492,196)
<b>Fund balance:</b>				
Beginning of year	<u>447,916</u>	<u>539,391</u>	<u>91,475</u>	<u>1,031,587</u>
End of year	<u>\$ -</u>	<u>\$ 1,041,589</u>	<u>\$ 1,041,589</u>	<u>\$ 539,391</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AMARGOSA SPECIAL AD VALOREM CAPITAL PROJECTS FUND(702)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 23,444	\$ 16,413
Interest receivable	<u>75</u>	<u>84</u>
 Total assets	 <u>\$ 23,519</u>	 <u>\$ 16,497</u>
 <b><u>FUND BALANCE</u></b>		
Restricted for capital projects	\$ 23,519	\$ 16,497

**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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 550	\$ 199	\$ (351)	\$ 468
Donation	-	3,632	3,632	8,457
Total miscellaneous	550	3,831	3,281	8,925
<b>Expenditures:</b>				
Capital projects	20,473	-	20,473	19,000
Excess (deficiency) of revenues over expenditures	(19,923)	3,831	23,754	(10,075)
<b>Other financing sources (uses):</b>				
Operating transfers in	3,356	3,191	(165)	3,529
Net change in fund balance	(16,567)	7,022	23,589	(6,546)
<b>Fund balance:</b>				
Beginning of year	16,567	16,497	(70)	23,043
End of year	\$ -	\$ 23,519	\$ 23,519	\$ 16,497

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(712)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 91,984	\$ 106,011
Interest receivable	<u>295</u>	<u>546</u>
 Total assets	 <u>\$ 92,279</u>	 <u>\$ 106,557</u>
 <b><u>FUND BALANCE</u></b>		
Restricted for capital projects	\$ 92,279	\$ 106,557

**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, 2011**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 2,000	\$ 1,010	\$ (990)	\$ 2,746
<b>Expenditures:</b>				
<b>Capital projects:</b>				
Salaries and wages	2,716	1,498	1,218	-
Employee benefits	284	154	130	-
Capital outlay	<u>89,525</u>	<u>33,045</u>	<u>56,480</u>	<u>26,950</u>
Total expenditures	<u>92,525</u>	<u>34,697</u>	<u>57,828</u>	<u>26,950</u>
Excess (deficiency) of revenues over expenditures	(90,525)	(33,687)	56,838	(24,204)
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>20,413</u>	<u>19,409</u>	<u>(1,004)</u>	<u>21,465</u>
Net change in fund balance	(70,112)	(14,278)	55,834	(2,739)
<b>Fund balance:</b>				
Beginning of year	<u>70,112</u>	<u>106,557</u>	<u>36,445</u>	<u>109,296</u>
End of year	<u>\$ -</u>	<u>\$ 92,279</u>	<u>\$ 92,279</u>	<u>\$ 106,557</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND(722)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 19,255	\$ 16,253
Interest receivable	<u>67</u>	<u>84</u>
 Total assets	 <u>\$ 19,322</u>	 <u>\$ 16,337</u>
 <b><u>FUND BALANCE</u></b>		
Restricted for capital projects	\$ 19,322	\$ 16,337

**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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010 Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 300	\$ 193	\$ (107)	\$ 381
<b>Expenditures:</b>				
<b>Current:</b>				
Capital projects:	<u>19,466</u>	<u>-</u>	<u>19,466</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(19,166)	193	19,359	381
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>2,936</u>	<u>2,792</u>	<u>(144)</u>	<u>3,088</u>
Net change in fund balance	(16,230)	2,985	19,215	3,469
<b>Fund balance:</b>				
Beginning of year	<u>16,230</u>	<u>16,337</u>	<u>107</u>	<u>12,868</u>
End of year	<u>\$ -</u>	<u>\$ 19,322</u>	<u>\$ 19,322</u>	<u>\$ 16,337</u>

NYE COUNTY, NEVADA  
NONMAJOR FUND - GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND(792)  
COMPARATIVE BALANCE SHEETS  
June 30, 2011 and 2010

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 36,939	\$ 33,323
Interest receivable	<u>137</u>	<u>171</u>
Total assets	<u>\$ 37,076</u>	<u>\$ 33,494</u>
<b><u>FUND BALANCE</u></b>		
Restricted for capital projects	<u>\$ 37,076</u>	<u>\$ 33,494</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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 700	\$ 391	\$ (309)	\$ 663
<b>Expenditures:</b>				
<b>Capital projects</b>	<u>37,564</u>	<u>-</u>	<u>37,564</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(36,864)	391	37,255	663
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>3,356</u>	<u>3,191</u>	<u>(165)</u>	<u>3,529</u>
Net change in fund balance	(33,508)	3,582	37,090	4,192
<b>Fund balance:</b>				
Beginning of year	<u>33,508</u>	<u>33,494</u>	<u>(14)</u>	<u>29,302</u>
End of year	<u>\$ -</u>	<u>\$ 37,076</u>	<u>\$ 37,076</u>	<u>\$ 33,494</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BEATTY CAPITAL PROJECTS FUND(711)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 557,043	\$ 550,023
Interest receivable	<u>2,250</u>	<u>2,822</u>
 Total assets	 <u>\$ 559,293</u>	 <u>\$ 552,845</u>
 <b><u>FUND BALANCE</u></b>		
Restricted for capital projects	\$ 559,293	\$ 552,845

**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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 14,000	\$ 6,448	\$ (7,552)	\$ 14,724
<b>Expenditures:</b>				
Capital projects	<u>566,121</u>	-	<u>566,121</u>	-
Excess (deficiency) of revenues over expenditures	(552,121)	6,448	558,569	14,724
<b>Fund balance:</b>				
Beginning of year	<u>552,121</u>	<u>552,845</u>	724	<u>538,121</u>
End of year	<u>\$ -</u>	<u>\$ 559,293</u>	<u>\$ 559,293</u>	<u>\$ 552,845</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BEATTY ROOM TAX CAPITAL PROJECTS FUND(716)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 96,988	\$ 81,970
Interest receivable	388	413
Taxes receivable	<u>945</u>	<u>931</u>
Total assets	<u>\$ 98,321</u>	<u>\$ 83,314</u>
<b><u>FUND BALANCE</u></b>		
Restricted for capital projects	<u>\$ 98,321</u>	<u>\$ 83,314</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, 2011**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
<b>Taxes</b>				
Room taxes	\$ 13,600	\$ 13,966	\$ 366	\$ 13,587
<b>Miscellaneous:</b>				
Investment income	<u>1,500</u>	<u>1,041</u>	<u>(459)</u>	<u>921</u>
Total revenues	15,100	15,007	(93)	14,508
<b>Expenditures:</b>				
<b>Community Support:</b>				
Capital outlay	<u>97,956</u>	<u>-</u>	<u>97,956</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(82,856)	15,007	97,863	14,508
<b>Fund balance:</b>				
Beginning of year	<u>82,856</u>	<u>83,314</u>	<u>458</u>	<u>68,806</u>
End of year	<u>\$ -</u>	<u>\$ 98,321</u>	<u>\$ 98,321</u>	<u>\$ 83,314</u>

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**For the year ended June 30, 2011**

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

June 30, 2011

With Comparative Totals for June 30, 2010

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	2011	Totals 2010
<b>ASSETS</b>					
<b>Current:</b>					
Pooled cash and investments	\$ 177,063	\$ -	\$ 100,220	\$ 277,283	\$ 206,366
Interest receivable	768	-	401	1,169	1,188
Accounts receivable	10,344	1,001	2,723	14,068	10,796
Prepaid expenses	-	-	-	-	355
Due from sewer fund	43,377	-	-	43,377	45,113
Total current assets	<u>231,552</u>	<u>1,001</u>	<u>103,344</u>	<u>335,897</u>	<u>263,818</u>
<b>Noncurrent assets:</b>					
<b>Restricted Assets:</b>					
Cash	42,620	-	-	42,620	42,620
<b>Capital assets (net of accumulated depreciation)</b>					
	<u>631,377</u>	<u>1,230,813</u>	<u>708,009</u>	<u>2,570,199</u>	<u>2,390,331</u>
Total noncurrent assets	<u>673,997</u>	<u>1,230,813</u>	<u>708,009</u>	<u>2,612,819</u>	<u>2,432,951</u>
Total assets	<u>905,549</u>	<u>1,231,814</u>	<u>811,353</u>	<u>2,948,716</u>	<u>2,696,769</u>
<b>LIABILITIES</b>					
<b>Current:</b>					
Accounts payable	3,040	-	694	3,734	9,422
Accrued payroll and benefits	39	38	-	77	751
Customer deposits	-	-	825	825	165
Due to water fund	-	43,377	-	43,377	45,113
Bonds payable, current portion	<u>12,566</u>	-	-	<u>12,566</u>	<u>11,703</u>
Total current liabilities	<u>15,645</u>	<u>43,415</u>	<u>1,519</u>	<u>60,579</u>	<u>67,154</u>
<b>Long-term:</b>					
Bonds payable, long-term portion	<u>410,382</u>	-	-	<u>410,382</u>	<u>422,949</u>
Total liabilities	<u>426,027</u>	<u>43,415</u>	<u>1,519</u>	<u>470,961</u>	<u>490,103</u>
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	208,429	1,230,813	708,009	2,147,251	1,955,679
Unrestricted	<u>271,093</u>	<u>(42,414)</u>	<u>101,825</u>	<u>330,504</u>	<u>250,987</u>
Total net assets	<u>\$ 479,522</u>	<u>\$ 1,188,399</u>	<u>\$ 809,834</u>	<u>\$ 2,477,755</u>	<u>\$ 2,206,666</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - ENTERPRISE FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENSES,**  
**AND CHANGES IN NET ASSETS**  
**Year Ended June 30, 2011**  
**With Comparative Totals for Year Ended June 30, 2010**

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Totals	
				2011	2010
<b>Operating revenues:</b>					
Charges for services	\$ 111,864	\$ 10,834	\$ 52,717	\$ 175,415	\$ 170,896
<b>Operating expenses:</b>					
Salaries and wages	4,783	4,783	-	9,566	18,500
Employee benefits	487	487	-	974	1,944
Services and supplies	30,393	3,799	17,470	51,662	74,103
Depreciation	25,594	4,668	10,555	40,817	57,815
Total operating expenses	61,257	13,737	28,025	103,019	152,362
<b>Operating income (loss)</b>	<b>50,607</b>	<b>(2,903)</b>	<b>24,692</b>	<b>72,396</b>	<b>18,534</b>
<b>Nonoperating revenues (expenses):</b>					
Investment income	1,919	-	967	2,886	7,244
Grants	-	159,165	61,520	220,685	958,529
Other income	-	-	-	-	5,133
Interest expense	(30,969)	-	-	(30,969)	(31,745)
Total nonoperating revenues (expenses)	(29,050)	159,165	62,487	192,602	939,161
Income before transfers	21,557	156,262	87,179	264,998	957,695
<b>Transfers:</b>					
Operating transfers in	6,091	-	-	6,091	564,526
Change in net assets	27,648	156,262	87,179	271,089	1,522,221
<b>Net assets:</b>					
Beginning of year	451,874	1,032,137	722,655	2,206,666	684,445
End of year	\$ 479,522	\$ 1,188,399	\$ 809,834	\$ 2,477,755	\$ 2,206,666

**NYE COUNTY, NEVADA**  
**NONMAJOR ENTERPRISE FUNDS**  
**COMBINING SCHEDULE OF CASH FLOWS**  
**Year Ended June 30, 2011**

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	2011	Totals 2010
<b>Cash flows from operating activities:</b>					
Cash received from customers	\$ 108,965	\$ 10,767	\$ 53,071	\$ 172,803	\$ 170,795
Cash paid for salaries and employee benefits	(5,982)	(5,232)	-	(11,214)	(22,382)
Cash paid for services and supplies	(32,979)	(3,799)	(20,217)	(56,995)	(67,641)
Net cash provided by operating activities	<u>70,004</u>	<u>1,736</u>	<u>32,854</u>	<u>104,594</u>	<u>80,772</u>
<b>Cash flows from noncapital financing activities:</b>					
Operating transfers in	6,091	-	-	6,091	564,526
Other	-	-	-	-	5,133
Grants	-	159,165	61,520	220,685	958,529
Due to (from) other funds	<u>1,736</u>	<u>(1,736)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net cash provided (used) by noncapital financing activities	<u>7,827</u>	<u>157,429</u>	<u>61,520</u>	<u>226,776</u>	<u>1,528,188</u>
<b>Cash flows from capital financing activities:</b>					
Purchase of capital assets	-	(159,165)	(61,520)	(220,685)	(1,542,005)
Principal payments - bonds	(11,703)	-	-	(11,703)	(10,899)
Interest paid	(30,969)	-	-	(30,969)	(31,745)
Net cash provided (used) by capital financing activities	<u>(42,672)</u>	<u>(159,165)</u>	<u>(61,520)</u>	<u>(263,357)</u>	<u>(1,584,649)</u>
<b>Cash flows from investing activities:</b>					
Investment income	<u>1,982</u>	<u>-</u>	<u>922</u>	<u>2,904</u>	<u>6,305</u>
<b>Net increase in pooled cash and investments</b>	<b>37,141</b>	<b>-</b>	<b>33,776</b>	<b>70,917</b>	<b>30,616</b>
<b>Pooled cash and investments:</b>					
Beginning of year	<u>182,542</u>	<u>-</u>	<u>66,444</u>	<u>248,986</u>	<u>218,370</u>
End of year	<u>\$ 219,683</u>	<u>\$ -</u>	<u>\$ 100,220</u>	<u>\$ 319,903</u>	<u>\$ 248,986</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>					
Operating income (loss)	<u>\$ 50,607</u>	<u>\$ (2,903)</u>	<u>\$ 24,692</u>	<u>\$ 72,396</u>	<u>\$ 18,534</u>
<b>Adjustments to reconcile operating income to net cash provided by operating activities:</b>					
Depreciation	25,594	4,668	10,555	40,817	57,815
(Increase) decrease in accounts receivable	(2,899)	(67)	(306)	(3,272)	(266)
(Increase) decrease in prepaid expenses	355	-	-	355	(355)
Increase (decrease) in accrued payroll and benefits	(712)	38	660	(14)	(1,773)
Increase (decrease) in accounts payable	(2,941)	-	(2,747)	(5,688)	6,817
Total adjustments	<u>19,397</u>	<u>4,639</u>	<u>8,162</u>	<u>32,198</u>	<u>62,238</u>
<b>Net cash provided by operating activities</b>	<b>\$ 70,004</b>	<b>\$ 1,736</b>	<b>\$ 32,854</b>	<b>\$ 104,594</b>	<b>\$ 80,772</b>

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**For the year ended June 30, 2011**

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - GABBS UTILITY WATER ENTERPRISE FUND(794)**  
**COMPARATIVE STATEMENT OF NET ASSETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b>ASSETS</b>		
<b>Current:</b>		
Pooled cash and investments	\$ 177,063	\$ 139,922
Interest receivable	768	832
Accounts receivable	10,344	7,445
Prepaid expenses	-	355
Due from sewer fund	<u>43,377</u>	<u>45,113</u>
Total current assets	231,552	193,667
<b>Noncurrent assets:</b>		
Restricted cash	42,620	42,620
<b>Capital assets (net of accumulated depreciation)</b>	<u>631,377</u>	<u>656,971</u>
<b>Total noncurrent assets:</b>	<u>673,997</u>	<u>699,591</u>
Total assets	<u>905,549</u>	<u>893,258</u>
<b>LIABILITIES</b>		
<b>Current:</b>		
Accounts payable	3,040	5,981
Accrued payroll and benefits	39	751
Bond payable, current portion	<u>12,566</u>	<u>11,703</u>
Total current liabilities	15,645	18,435
<b>Long-term:</b>		
Bond payable, long-term portion	<u>410,382</u>	<u>422,949</u>
Total liabilities	<u>426,027</u>	<u>441,384</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	208,429	222,319
Unrestricted	<u>271,093</u>	<u>229,555</u>
Total net assets	<u>\$ 479,522</u>	<u>\$ 451,874</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, 2011**

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

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
				Actual
<b>Revenues:</b>				
Water	\$ 97,000	\$ 111,864	\$ 14,864	\$ 110,091
<b>Expenses:</b>				
Salaries and wages	13,036	4,783	8,253	9,250
Employee benefits	1,361	487	874	972
Services and supplies	45,000	30,393	14,607	41,996
Depreciation	30,000	25,594	4,406	42,521
Total expenses	<u>89,397</u>	<u>61,257</u>	<u>28,140</u>	<u>94,739</u>
Operating income	7,603	50,607	43,004	15,352
<b>Nonoperating revenues (expenses):</b>				
Investment income		1,919	1,919	5,494
Interest expense	<u>(30,969)</u>	<u>(30,969)</u>	-	<u>(31,745)</u>
Total nonoperating revenues (expenses)	<u>(30,969)</u>	<u>(29,050)</u>	<u>1,919</u>	<u>(26,251)</u>
Income (loss) before transfers	(23,366)	21,557	44,923	(10,899)
<b>Transfers:</b>				
Operating transfers in	<u>10,500</u>	<u>6,091</u>	<u>(4,409)</u>	<u>7,445</u>
Change in net assets	<u>\$ (12,866)</u>	<u>27,648</u>	<u>\$ 40,514</u>	<u>(3,454)</u>
<b>Net assets:</b>				
Beginning of year		<u>451,874</u>		<u>455,328</u>
End of year		<u>\$ 479,522</u>		<u>\$ 451,874</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - GABBS UTILITY WATER ENTERPRISE FUND(794)**  
**COMPARATIVE SCHEDULE OF CASH FLOWS**  
**For the Years Ended June 30, 2011 and 2010**

	2011	2010
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 108,965	\$ 110,410
Cash paid for salaries and benefits	(5,982)	(11,676)
Cash paid for services and supplies	<u>(32,979)</u>	<u>(38,175)</u>
Net cash provided by operating activities	<u>70,004</u>	<u>60,559</u>
<b>Cash flows from noncapital financing activities:</b>		
Operating transfers	6,091	7,445
Due from sewer fund	<u>1,736</u>	<u>(31,209)</u>
Net cash (used) by noncapital financing activities	<u>7,827</u>	<u>(23,764)</u>
<b>Cash flows from capital and related financing activities:</b>		
Principal payments - bonds	(11,703)	(10,899)
Interest paid	<u>(30,969)</u>	<u>(31,745)</u>
Net cash (used) by capital and related financing activities	<u>(42,672)</u>	<u>(42,644)</u>
<b>Cash flows from investing activities:</b>		
Investment income	<u>1,982</u>	<u>4,662</u>
Net increase (decrease) in pooled cash and investments	37,141	(1,187)
<b>Pooled cash and investments:</b>		
Beginning of year	<u>182,542</u>	<u>183,729</u>
End of year	<u>\$ 219,683</u>	<u>\$ 182,542</u>
<b>Reconciliation of operating income to net cash provided by operating activities</b>		
Operating income	<u>\$ 50,607</u>	<u>\$ 15,352</u>
<b>Adjustments to reconcile operating income to net cash provided by operating activities:</b>		
Depreciation expense	25,594	42,521
(Increase) decrease in accounts receivable	(2,899)	319
(Increase) decrease in prepaid expenses	355	(355)
Increase (decrease) in accrued payroll and benefits	(712)	(1,454)
Increase (decrease) in accounts payable	<u>(2,941)</u>	<u>4,176</u>
Total adjustments	<u>19,397</u>	<u>45,207</u>
Net cash provided by operating activities	<u>\$ 70,004</u>	<u>\$ 60,559</u>

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**For the year ended June 30, 2011**

NYE COUNTY, NEVADA  
 NONMAJOR FUND - GABBS UTILITY SEWER ENTERPRISE FUND(794)  
 COMPARATIVE STATEMENT OF NET ASSETS  
 June 30, 2011 and 2010

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	2011	2010
<b><u>ASSETS</u></b>		
<b>Current:</b>		
Accounts receivable	\$ 1,001	\$ 934
<b>Capital assets (net of accumulated depreciation)</b>	<u>1,230,813</u>	<u>1,076,316</u>
<b>Total assets</b>	<u>1,231,814</u>	<u>1,077,250</u>
<b><u>LIABILITIES</u></b>		
<b>Current:</b>		
Accrued payroll and benefits	38	
Due to water fund	<u>43,377</u>	<u>45,113</u>
<b>Total current liabilities</b>	<u>43,415</u>	<u>45,113</u>
<b><u>NET ASSETS</u></b>		
Invested in capital assets, net of related debt	1,230,813	1,076,316
Unrestricted	<u>(42,414)</u>	<u>(44,179)</u>
<b>Total net assets</b>	<u>\$ 1,188,399</u>	<u>\$ 1,032,137</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, 2011**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
<b>Revenues:</b>				
Sewer	\$ 10,400	\$ 10,834	\$ 434	\$ 11,193
<b>Expenses:</b>				
Salaries and wages	13,036	4,783	8,253	9,250
Employee benefits	1,361	487	874	972
Services and supplies	10,000	3,799	6,201	5,135
Depreciation	4,700	4,668	32	4,739
Total expenses	<u>29,097</u>	<u>13,737</u>	<u>15,360</u>	<u>20,096</u>
Operating income (loss)	(18,697)	(2,903)	15,794	(8,903)
<b>Nonoperating revenues (expenses):</b>				
Grant revenues	-	<u>159,165</u>	<u>159,165</u>	<u>822,170</u>
Income (loss) before transfers	(18,697)	156,262	174,959	813,267
<b>Transfers:</b>				
Operating transfers in	-	-	-	129,795
Change in net assets	\$ (18,697)	156,262	\$ 174,959	943,062
<b>Net assets:</b>				
Beginning of year		<u>1,032,137</u>		<u>89,075</u>
End of year		<u>\$ 1,188,399</u>		<u>\$ 1,032,137</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - GABBS UTILITY SEWER ENTERPRISE FUND(794)**  
**COMPARATIVE SCHEDULE OF CASH FLOWS**  
**For the Years Ended June 30, 2011 and 2010**

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	2011	2010
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 10,767	\$ 11,027
Cash paid for salaries and benefits	(5,232)	(10,706)
Cash paid for services and supplies	<u>(3,799)</u>	<u>(5,135)</u>
Net cash provided by operating activities	1,736	(4,814)
<b>Cash flows from noncapital financing activities:</b>		
Due to water funds	<u>(1,736)</u>	<u>31,209</u>
<b>Cash flows from capital and related financing activities:</b>		
Purchase of capital assets	(159,165)	(978,360)
Grant revenues	159,165	822,170
Transfers	<u>-</u>	<u>129,795</u>
Net cash (used) by capital and related financing activities	<u>-</u>	<u>(26,395)</u>
<b>Net increase (decrease) in pooled cash and investments</b>	<u>-</u>	<u>-</u>
<b>Pooled cash and investments:</b>		
Beginning of year	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation of operating income to net cash provided by operating activities</b>		
Operating income (loss)	<u>\$ (2,903)</u>	<u>\$ (8,903)</u>
<b>Adjustments to reconcile operating income to net cash provided by operating activities:</b>		
Depreciation expense	4,668	4,739
(Increase) decrease in accounts receivable	(67)	(166)
Increase (decrease) in accrued payroll and benefits	<u>38</u>	<u>(484)</u>
Total adjustments	<u>4,639</u>	<u>4,089</u>
Net cash provided by operating activities	<u>\$ 1,736</u>	<u>\$ (4,814)</u>

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**For the year ended June 30, 2011**

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MANHATTAN UTILITY ENTERPRISE FUND(725)**  
**STATEMENT OF NET ASSETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b>ASSETS</b>		
<b>Current:</b>		
Pooled cash and investments	\$ 100,220	\$ 66,444
Interest receivable	401	356
Accounts receivable	<u>2,723</u>	<u>2,417</u>
Total current assets	103,344	69,217
<b>Capital assets (net of accumulated depreciation)</b>	<u>708,009</u>	<u>657,044</u>
<b>Total assets</b>	<u>811,353</u>	<u>726,261</u>
<b>LIABILITIES</b>		
<b>Current:</b>		
Accounts payable	694	3,441
Customer deposits	<u>825</u>	<u>165</u>
Total current liabilities	<u>1,519</u>	<u>3,606</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	708,009	657,044
Unrestricted	<u>101,825</u>	<u>65,611</u>
<b>Total net assets</b>	<u>\$ 809,834</u>	<u>\$ 722,655</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, 2011**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	2011		Variance-
	Budget	Actual	Positive (Negative)
			2010
<b>Revenues:</b>			
Water	\$ 50,000	\$ 52,717	\$ 2,717
			\$ 49,612
<b>Expenses:</b>			
Salaries and wages	5,000	-	5,000
Employee benefits	1,000	-	1,000
Services and supplies	25,000	17,470	7,530
Depreciation	10,000	10,555	(555)
Total expenses	<u>41,000</u>	<u>28,025</u>	<u>12,975</u>
			<u>37,527</u>
Operating income	<u>9,000</u>	<u>24,692</u>	<u>15,692</u>
			<u>12,085</u>
<b>Nonoperating revenues (expenses):</b>			
Investment income	1,000	967	(33)
Other	-	-	-
Grants	-	61,520	61,520
Interest expense	<u>(1,720)</u>	<u>-</u>	<u>1,720</u>
Total nonoperating revenues (expenses)	<u>(1,720)</u>	<u>61,520</u>	<u>63,240</u>
			<u>143,242</u>
Income (loss) before transfers	7,280	86,212	78,932
			155,327
<b>Transfers:</b>			
Transfers	-	-	-
			<u>427,286</u>
Change in net assets	<u>\$ 7,280</u>	<u>86,212</u>	<u>\$ 78,932</u>
			<u>582,613</u>
<b>Net assets:</b>			
Beginning of year		<u>722,655</u>	<u>140,042</u>
End of year		<u>\$ 808,867</u>	<u>\$ 722,655</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MANHATTAN UTILITY ENTERPRISE FUND(725)**  
**COMPARATIVE SCHEDULE OF CASH FLOWS**  
**For the Years Ended June 30, 2011 and 2010**

	2011	2010
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 53,071	\$ 49,358
Cash paid for services and supplies	<u>(20,217)</u>	<u>(24,331)</u>
Net cash provided by operating activities	<u>32,854</u>	<u>25,027</u>
<b>Cash flows from capital and related financing activities:</b>		
Operating transfers	-	427,286
Purchase of capital assets	(61,520)	(563,645)
Grants	61,520	136,359
Other	-	5,133
Net cash provided by capital and related financing activities	<u>-</u>	<u>5,133</u>
<b>Cash flows from investing activities:</b>		
Investment income	<u>922</u>	<u>1,643</u>
Net increase (decrease) in pooled cash and investments	33,776	31,803
<b>Pooled cash and investments:</b>		
Beginning of year	<u>66,444</u>	<u>34,641</u>
End of year	<u>\$ 100,220</u>	<u>\$ 66,444</u>
<b>Reconciliation of operating income to net cash provided by operating activities</b>		
Operating income	<u>\$ 24,692</u>	<u>\$ 12,085</u>
<b>Adjustments to reconcile operating income to net cash provided by operating activities:</b>		
Depreciation expense	10,555	10,555
(Increase) decrease in accounts receivable	(306)	(419)
Increase (decrease) in customer deposits	660	165
Increase (decrease) in accounts payable	<u>(2,747)</u>	<u>2,641</u>
Total adjustments	<u>8,162</u>	<u>12,942</u>
Net cash provided by operating activities	<u>\$ 32,854</u>	<u>\$ 25,027</u>

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**For the year ended June 30, 2011**

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - SELF INSURANCE INTERNAL SERVICE FUND(655)**  
**COMPARATIVE STATEMENTS OF NET ASSETS**  
**June 30, 2011 and 2010**

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	2011	2010
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 86,900	\$ 87,931
Interest receivable	<u>362</u>	<u>—</u>
 Total assets	 87,262	 87,931
<b><u>LIABILITIES</u></b>		
Accounts payable	1,475	—
<b><u>NET ASSETS</u></b>		
Unrestricted	<u>\$ 85,787</u>	<u>\$ 87,931</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, 2011**  
**(With Comparative Actual Amounts for Year Ended June 30, 2010)**

	2011		Variance-	
	Budget	Actual	Positive (Negative)	2010
	\$	\$	\$	\$
<b>Operating revenues:</b>				
Charges for services:				
Insurance premiums	\$ -	\$ -	\$ -	\$ -
<b>Operating expenses:</b>				
Service and supplies	<u>92,325</u>	<u>2,144</u>	<u>90,181</u>	<u>16,393</u>
Operating income (loss)	<u>(92,325)</u>	<u>(2,144)</u>	<u>90,181</u>	<u>(16,393)</u>
<b>Other financing sources (uses):</b>				
Investment income	-	1,041	1,041	-
Operating transfers in	-	-	-	100,000
Operating transfers out	-	(1,041)	(1,041)	-
Total other financing sources (uses)	-	-	-	100,000
Changes in net assets	<u>(92,325)</u>	<u>(2,144)</u>	<u>90,181</u>	<u>83,607</u>
<b>Net assets:</b>				
Beginning of year	-	87,931	87,931	4,324
End of year	<u>\$ (92,325)</u>	<u>\$ 85,787</u>	<u>\$ 178,112</u>	<u>\$ 87,931</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - SELF INSURANCE INTERNAL SERVICE FUND(655)**  
**COMPARATIVE SCHEDULE OF CASH FLOWS**  
**For the Years Ended June 30, 2011 and 2010**

	2011	2010
<b>Cash flows from operating activities:</b>		
Cash paid for services and supplies	\$ (669)	\$ (17,366)
<b>Cash flows from noncapital financing activities:</b>		
Operating transfers	(1,041)	100,000
<b>Cash flows from investing activities:</b>		
Investment income	<u>679</u>	—
<b>Net increase (decrease) in pooled cash and investments</b>	<b>(1,031)</b>	<b>82,634</b>
<b>Pooled cash and investments:</b>		
Beginning of year	<u>87,931</u>	<u>5,297</u>
End of year	<u>\$ 86,900</u>	<u>\$ 87,931</u>
<b>Reconciliation of operating (loss) to net cash (used) by operating activities:</b>		
Operating (loss)	\$ (2,144)	\$ (16,393)
<b>Adjustments to reconcile operating (loss) to net cash (used) by operating activities:</b>		
Increase (decrease) in accounts payable	<u>1,475</u>	<u>(973)</u>
<b>Net cash (used) by operating activities</b>	<b><u>\$ (669)</u></b>	<b><u>\$ (17,366)</u></b>

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**For the year ended June 30, 2011**

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**For the year ended June 30, 2011**

**NYE COUNTY, NEVADA**  
**AGENCY FUNDS**  
**COMBINING BALANCE SHEET**

June 30, 2011

Page 1 of 2

	Property	Habitat Conservation and Mitigation	State of Nevada	State Medical Indigent
<b>ASSETS</b>				
Pooled cash and investments	\$ 466,077	\$ 6,085	\$ 2,511,169	\$ 16,702
Interest receivable	1,874	-	5,566	-
Taxes receivable	-	-	140,469	12,351
Due from other governments	-	-	-	-
Accounts receivable	-	-	-	-
Prepays	-	-	-	-
 Total assets	 \$ 467,951	 \$ 6,085	 \$ 2,657,204	 \$ 29,053
 <b>LIABILITIES</b>				
Deferred taxes	\$ -	\$ -	\$ 124,578	\$ 10,958
Amounts held for others	467,951	6,085	2,532,626	18,095
 Total liabilities	 \$ 467,951	 \$ 6,085	 \$ 2,657,204	 \$ 29,053

Range Improvement District	Endangered Species Act	Pahrump Town	Round Mountain Town	Tonopah Town	Pahrump Library
\$ 80,194	\$ 5,975	\$ 11,924,716	\$ 3,964,708	\$ 3,591,117	\$ 810,262
337	-	48,306	14,535	13,879	3,335
-	-	222,564	727	59,226	29,167
-	-	174,183	46,583	50,946	19,342
-	-	353,439	24,186	131,570	-
-	-	-	-	7,186	5,844
<u>\$ 80,531</u>	<u>\$ 5,975</u>	<u>\$ 12,723,208</u>	<u>\$ 4,050,739</u>	<u>\$ 3,853,924</u>	<u>\$ 867,950</u>
\$ -	\$ -	\$ 164,403	\$ 572	\$ 8,483	\$ 25,964
<u>80,531</u>	<u>5,975</u>	<u>12,558,805</u>	<u>4,050,167</u>	<u>3,845,441</u>	<u>841,986</u>
<u>\$ 80,531</u>	<u>\$ 5,975</u>	<u>\$ 12,723,208</u>	<u>\$ 4,050,739</u>	<u>\$ 3,853,924</u>	<u>\$ 867,950</u>

**NYE COUNTY, NEVADA**  
**AGENCY FUNDS**  
**COMBINING BALANCE SHEET**

June 30, 2011

Page 2 of 2

	Smoky Valley Library	Tonopah Library	Amargosa Library	Beatty Library
<b>ASSETS</b>				
Pooled cash and investments	\$ 224,520	\$ 157,018	\$ 97,710	\$ 19,537
Interest receivable	91	663	476	104
Taxes receivable	1,841	3,469	10,826	1,655
Due from other governments	3,976	397	1,438	1,471
Accounts receivable	-	-	-	-
Prepays	-	-	-	-
Total assets	<u>\$ 230,428</u>	<u>\$ 161,547</u>	<u>\$ 110,450</u>	<u>\$ 22,767</u>
<b>LIABILITIES</b>				
Deferred taxes	\$ 1,606	\$ -	\$ 9,203	\$ 1,301
Amounts held for others	<u>228,822</u>	<u>161,547</u>	<u>101,247</u>	<u>21,466</u>
Total liabilities	<u>\$ 230,428</u>	<u>\$ 161,547</u>	<u>\$ 110,450</u>	<u>\$ 22,767</u>

Smoky Valley TV District	Nye County School District	Beatty General Improvement	Totals	
			2011	2010
\$ 116,896	\$ 12,123,233	\$ 60,763	\$ 36,176,682	\$ 32,742,489
472	49,413	235	139,286	170,021
-	1,103,765	9,484	1,595,544	1,902,581
-	127,901	2,980	429,217	517,425
700	-	-	509,895	614,684
-	-	-	13,030	14,239
<u>\$ 118,068</u>	<u>\$ 13,404,312</u>	<u>\$ 73,462</u>	<u>\$ 38,863,654</u>	<u>\$ 35,961,439</u>
\$ -	\$ 978,882	\$ -	\$ 1,325,950	\$ 1,542,424
<u>\$ 118,068</u>	<u>\$ 12,425,430</u>	<u>\$ 73,462</u>	<u>\$ 37,537,704</u>	<u>\$ 34,419,015</u>
<u>\$ 118,068</u>	<u>\$ 13,404,312</u>	<u>\$ 73,462</u>	<u>\$ 38,863,654</u>	<u>\$ 35,961,439</u>

**NYE COUNTY, NEVADA**  
**COMBINING SCHEDULE OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2011**  
**Page 1 of 6**

	Balance 06/30/10	Additions	Deletions	Balance 06/30/11
<b>Property:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 273,974	\$ 295,651	\$ 103,548	\$ 466,077
Interest receivable	2,852	1,874	2,852	1,874
	<u>\$ 276,826</u>	<u>\$ 297,525</u>	<u>\$ 106,400</u>	<u>\$ 467,951</u>
<b>LIABILITIES</b>				
Amounts held for others	\$ 276,826	\$ 297,525	\$ 106,400	\$ 467,951
<b>Habitat Conservation and Mitigation:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 6,110	\$ -	\$ 25	\$ 6,085
<b>LIABILITIES</b>				
Amounts held for others	\$ 6,110	\$ -	\$ 25	\$ 6,085
<b>State of Nevada:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 826,201	\$ 4,231,037	\$ 2,546,069	\$ 2,511,169
Interest receivable	-	5,566	-	5,566
Taxes receivable	171,120	140,469	171,120	140,469
	<u>\$ 997,321</u>	<u>\$ 4,377,072</u>	<u>\$ 2,717,189</u>	<u>\$ 2,657,204</u>
<b>LIABILITIES</b>				
Deferred taxes	\$ 144,413	\$ 124,578	\$ 144,413	\$ 124,578
Amounts held for others	852,908	4,252,494	2,572,776	2,532,626
	<u>\$ 997,321</u>	<u>\$ 4,377,072</u>	<u>\$ 2,717,189</u>	<u>\$ 2,657,204</u>
<b>State Medical Indigent:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 2,763	\$ 329,170	\$ 315,231	\$ 16,702
Taxes receivable	15,099	12,351	15,099	12,351
Due from other governments	19,160	-	19,160	-
	<u>\$ 37,022</u>	<u>\$ 341,521</u>	<u>\$ 349,490</u>	<u>\$ 29,053</u>
<b>LIABILITIES</b>				
Deferred taxes	\$ 12,742	\$ 10,958	\$ 12,742	\$ 10,958
Amounts held for others	24,280	330,563	336,748	18,095
	<u>\$ 37,022</u>	<u>\$ 341,521</u>	<u>\$ 349,490</u>	<u>\$ 29,053</u>

**NYE COUNTY, NEVADA**  
**COMBINING SCHEDULE OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2011**  
**Page 2 of 6**

	Balance 06/30/10	Additions	Deletions	Balance 06/30/11
<b>Range Improvement District:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 74,996	\$ 15,282	\$ 10,084	\$ 80,194
Interest receivable	-	337	-	337
	<u>\$ 74,996</u>	<u>\$ 15,619</u>	<u>\$ 10,084</u>	<u>\$ 80,531</u>
<b>LIABILITIES</b>				
Amounts held for others	\$ 74,996	\$ 15,619	\$ 10,084	\$ 80,531
<b>Endangered Species Act:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 6,000	\$ -	\$ 25	\$ 5,975
<b>LIABILITIES</b>				
Amounts held for others	\$ 6,000	\$ -	\$ 25	\$ 5,975
<b>Pahrump Town:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 11,209,927	\$ 9,210,170	\$ 8,495,381	\$ 11,924,716
Interest receivable	60,662	48,306	60,662	48,306
Taxes receivable	266,117	222,564	266,117	222,564
Due from other governments	215,670	174,183	215,670	174,183
Accounts receivable	464,649	353,439	464,649	353,439
Prepays	8,437	-	8,437	-
	<u>\$ 12,225,462</u>	<u>\$ 10,008,662</u>	<u>\$ 9,510,916</u>	<u>\$ 12,723,208</u>
<b>LIABILITIES</b>				
Deferred taxes	\$ 191,668	\$ 164,403	\$ 191,668	\$ 164,403
Amounts held for others	12,033,794	9,844,259	9,319,248	12,558,805
	<u>\$ 12,225,462</u>	<u>\$ 10,008,662</u>	<u>\$ 9,510,916</u>	<u>\$ 12,723,208</u>
<b>Round Mountain Town:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 3,642,179	\$ 1,436,373	\$ 1,113,844	\$ 3,964,708
Interest receivable	16,208	14,535	16,208	14,535
Taxes receivable	870	727	870	727
Due from other governments	40,645	46,583	40,645	46,583
Accounts receivable	20,945	24,186	20,945	24,186
Prepays	2,473	-	2,473	-
	<u>\$ 3,723,320</u>	<u>\$ 1,522,404</u>	<u>\$ 1,194,985</u>	<u>\$ 4,050,739</u>
<b>LIABILITIES</b>				
Deferred taxes	\$ 847	\$ 572	\$ 847	\$ 572
Amounts held for others	3,722,473	1,521,832	1,194,138	4,050,167
	<u>\$ 3,723,320</u>	<u>\$ 1,522,404</u>	<u>\$ 1,194,985</u>	<u>\$ 4,050,739</u>

**NYE COUNTY, NEVADA**  
**COMBINING SCHEDULE OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2011**

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	Balance 06/30/10	Additions	Deletions	Balance 06/30/11
<b>Tonopah Town:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 3,377,144	\$ 2,125,338	\$ 1,911,365	\$ 3,591,117
Interest receivable	16,465	13,879	16,465	13,879
Taxes receivable	44,373	59,226	44,373	59,226
Due from other governments	46,442	50,946	46,442	50,946
Accounts receivable	128,180	131,570	128,180	131,570
Prepays	67	7,186	67	7,186
	<u>\$ 3,612,671</u>	<u>\$ 2,388,145</u>	<u>\$ 2,146,892</u>	<u>\$ 3,853,924</u>
<b>LIABILITIES</b>				
Deferred taxes	\$ 13,630	\$ 8,483	\$ 13,630	\$ 8,483
Amounts held for others	<u>3,599,041</u>	<u>2,379,662</u>	<u>2,133,262</u>	<u>3,845,441</u>
	<u>\$ 3,612,671</u>	<u>\$ 2,388,145</u>	<u>\$ 2,146,892</u>	<u>\$ 3,853,924</u>
<b>Pahrump Library:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 717,028	\$ 628,767	\$ 535,533	\$ 810,262
Interest receivable	3,931	3,335	3,931	3,335
Taxes receivable	36,660	29,167	36,660	29,167
Due from other governments	14,782	19,342	14,782	19,342
Prepays	3,262	5,844	3,262	5,844
	<u>\$ 775,663</u>	<u>\$ 686,455</u>	<u>\$ 594,168</u>	<u>\$ 867,950</u>
<b>LIABILITIES</b>				
Deferred taxes	\$ 30,607	\$ 25,964	\$ 30,607	\$ 25,964
Amounts held for others	<u>745,056</u>	<u>660,491</u>	<u>563,561</u>	<u>841,986</u>
	<u>\$ 775,663</u>	<u>\$ 686,455</u>	<u>\$ 594,168</u>	<u>\$ 867,950</u>
<b>Smoky Valley Library:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 360,545	\$ 737,216	\$ 873,241	\$ 224,520
Interest receivable	575	91	575	91
Taxes receivable	1,945	1,841	1,945	1,841
Due from other governments	<u>3,663</u>	<u>3,976</u>	<u>3,663</u>	<u>3,976</u>
	<u>\$ 366,728</u>	<u>\$ 743,124</u>	<u>\$ 879,424</u>	<u>\$ 230,428</u>
<b>LIABILITIES</b>				
Deferred taxes	\$ 1,902	\$ 1,606	\$ 1,902	\$ 1,606
Amounts held for others	<u>364,826</u>	<u>741,518</u>	<u>877,522</u>	<u>228,822</u>
	<u>\$ 366,728</u>	<u>\$ 743,124</u>	<u>\$ 879,424</u>	<u>\$ 230,428</u>

**NYE COUNTY, NEVADA**  
**COMBINING SCHEDULE OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2011**

Page 4 of 6

	Balance 06/30/10	Additions	Deletions	Balance 06/30/11
<b>Tonopah Library:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 129,286	\$ 81,125	\$ 53,393	\$ 157,018
Interest receivable	-	663	-	663
Taxes receivable	5,150	3,469	5,150	3,469
Due from other governments	366	397	366	397
	<u>\$ 134,802</u>	<u>\$ 85,654</u>	<u>\$ 58,909</u>	<u>\$ 161,547</u>
<b>LIABILITIES</b>				
Deferred taxes	\$ 4,733	\$ -	\$ 4,733	\$ -
Amounts held for others	130,069	85,654	54,176	161,547
	<u>\$ 134,802</u>	<u>\$ 85,654</u>	<u>\$ 58,909</u>	<u>\$ 161,547</u>
<b>Amargosa Library:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 73,893	\$ 127,957	\$ 104,140	\$ 97,710
Interest receivable	402	476	402	476
Taxes receivable	7,348	10,826	7,348	10,826
Due from other governments	1,320	1,438	1,320	1,438
	<u>\$ 82,963</u>	<u>\$ 140,697</u>	<u>\$ 113,210</u>	<u>\$ 110,450</u>
<b>LIABILITIES</b>				
Deferred taxes	\$ 7,087	\$ 9,203	\$ 7,087	\$ 9,203
Amounts held for others	75,876	131,494	106,123	101,247
	<u>\$ 82,963</u>	<u>\$ 140,697</u>	<u>\$ 113,210</u>	<u>\$ 110,450</u>
<b>Beatty Library:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 16,657	\$ 67,317	\$ 64,437	\$ 19,537
Interest receivable	131	104	131	104
Taxes receivable	797	1,655	797	1,655
Due from other governments	2,974	1,471	2,974	1,471
	<u>\$ 20,559</u>	<u>\$ 70,547</u>	<u>\$ 68,339</u>	<u>\$ 22,767</u>
<b>LIABILITIES</b>				
Deferred taxes	\$ 729	\$ 1,301	\$ 729	\$ 1,301
Amounts held for others	19,830	69,246	67,610	21,466
	<u>\$ 20,559</u>	<u>\$ 70,547</u>	<u>\$ 68,339</u>	<u>\$ 22,767</u>

**NYE COUNTY, NEVADA**  
**COMBINING SCHEDULE OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2011**  
**Page 5 of 6**

	Balance 06/30/10	Additions	Deletions	Balance 06/30/11
<b>Smoky Valley TV District:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 93,645	\$ 80,692	\$ 57,441	\$ 116,896
Interest receivable	346	472	346	472
Accounts receivable	910	700	910	700
	<u>\$ 94,901</u>	<u>\$ 81,864</u>	<u>\$ 58,697</u>	<u>\$ 118,068</u>
<b>LIABILITIES</b>				
Amounts held for others	<u>\$ 94,901</u>	<u>\$ 81,864</u>	<u>\$ 58,697</u>	<u>\$ 118,068</u>
<b>Nye County School District:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 11,850,768	\$ 23,147,397	\$ 22,874,932	\$ 12,123,233
Interest receivable	68,045	49,413	68,045	49,413
Taxes receivable	1,343,794	1,103,765	1,343,794	1,103,765
Due from other governments	172,403	127,901	172,403	127,901
	<u>\$ 13,435,010</u>	<u>\$ 24,428,476</u>	<u>\$ 24,459,174</u>	<u>\$ 13,404,312</u>
<b>LIABILITIES</b>				
Deferred taxes	\$ 1,134,066	\$ 978,882	\$ 1,134,066	\$ 978,882
Amounts held for others	<u>\$ 12,300,944</u>	<u>\$ 23,449,594</u>	<u>\$ 23,325,108</u>	<u>\$ 12,425,430</u>
	<u>\$ 13,435,010</u>	<u>\$ 24,428,476</u>	<u>\$ 24,459,174</u>	<u>\$ 13,404,312</u>
<b>Beatty General Improvement District</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 81,373	\$ 147,270	\$ 167,880	\$ 60,763
Interest receivable	404	235	404	235
Taxes receivable	9,308	9,484	9,308	9,484
Due from other governments	-	2,980	-	2,980
	<u>\$ 91,085</u>	<u>\$ 159,969</u>	<u>\$ 177,592</u>	<u>\$ 73,462</u>
<b>LIABILITIES</b>				
Amounts held for others	<u>\$ 91,085</u>	<u>\$ 159,969</u>	<u>\$ 177,592</u>	<u>\$ 73,462</u>

**NYE COUNTY, NEVADA**  
**COMBINING SCHEDULE OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2011**  
**Page 6 of 6**

	Balance 06/30/10	Additions	Deletions	Balance 06/30/11
<b>Total All Agency Funds</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 32,742,489	\$ 42,660,762	\$ 39,226,569	\$ 36,176,682
Interest receivable	170,021	139,286	170,021	139,286
Taxes receivable	1,902,581	1,595,544	1,902,581	1,595,544
Due from other governments	517,425	429,217	517,425	429,217
Accounts receivable	614,684	509,895	614,684	509,895
Prepays	<u>14,239</u>	<u>13,030</u>	<u>14,239</u>	<u>13,030</u>
	<u><u>\$ 35,961,439</u></u>	<u><u>\$ 45,347,734</u></u>	<u><u>\$ 42,445,519</u></u>	<u><u>\$ 38,863,654</u></u>
<b>LIABILITIES</b>				
Deferred taxes	\$ 1,542,424	\$ 1,325,950	\$ 1,542,424	\$ 1,325,950
Amounts held for others	<u>34,419,015</u>	<u>44,021,784</u>	<u>40,903,095</u>	<u>37,537,704</u>
	<u><u>\$ 35,961,439</u></u>	<u><u>\$ 45,347,734</u></u>	<u><u>\$ 42,445,519</u></u>	<u><u>\$ 38,863,654</u></u>

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**For the year ended June 30, 2011**

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For the year ended June 30, 2011

**NYE COUNTY, NEVADA**  
**PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICTS**  
**(PER \$100 OF ASSESSED VALUE)**  
**FOR THE ROLL YEARS ENDED JUNE 30, 2002 THROUGH JUNE 30, 2011**

	2011	2010	2009	2008	2007
<b>NYE COUNTY</b>					
General fund	0.9787	0.9947	0.9947	0.9887	1.0007
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	0.0828	0.0670	0.0670	0.0828	0.0670
Museum fund	0.0117	0.0117	0.0117	0.0079	0.0117
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	0.0204	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	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>
<b>GABBS TOWN</b>					
General fund	0.4846	0.4846	0.4846	0.4846	0.4846
Hospital district	-	-	-	-	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>3.3364</u>	<u>3.6358</u>
<b>AMARGOSA VALLEY TOWN</b>					
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>
<b>BEATTY TOWN</b>					
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
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>3.3364</u>	<u>3.6358</u>

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2006	2005	2004	2003	2002
0.9887	0.9709	0.9709	0.9709	0.9976
0.0050	0.0050	0.0050	0.0050	0.0049
0.0150	0.0150	0.0150	0.0150	0.0150
0.0828	0.0827	0.0827	0.0827	0.0646
0.0079	0.0079	0.0079	0.0079	0.0091
0.0395	0.0395	0.0395	0.0395	0.0411
0.1000	0.1000	0.1000	0.1000	0.0775
0.0177	0.0177	0.0177	0.0177	-
0.0150	0.0150	-	0.0150	0.0150
0.0202	0.0381	0.0381	0.0381	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	1.3468	1.3318	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	0.1700	0.1500	0.1500
<u>2.8518</u>	<u>2.8518</u>	<u>2.8368</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
<u>2.8518</u>	<u>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.6358</u>	<u>3.6358</u>	<u>3.6450</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>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.6567</u>	<u>3.6567</u>	<u>3.6417</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	0.2741	0.1863
0.2994	0.2994	0.2994	0.2994	0.2994
-	-	0.0242	0.0242	0.0242
<u>2.8518</u>	<u>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.6358</u>	<u>3.6358</u>	<u>3.6450</u>	<u>3.6400</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, 2002 THROUGH JUNE 30, 2011**

	2011	2010	2009	2008	2007
<b>MANHATTAN TOWN</b>					
General fund	0.3164	0.3164	0.3164	0.3164	0.3164
Hospital district	-	-	-	-	0.2994
Hospital debt	-	-	-	-	-
Smoky Valley library	0.2686	0.2186	0.1686	0.1686	0.1686
Nye County	2.8518	2.8518	2.8518	2.8518	2.8518
Manhattan Town rate	<u>3.4368</u>	<u>3.3868</u>	<u>3.3368</u>	<u>3.3368</u>	<u>3.6362</u>
<b>PAHRUMP TOWN</b>					
General fund	0.2430	0.2402	0.2272	0.2272	0.2253
Swimming pool fund	0.0098	0.0096	0.0086	0.0086	0.0077
Library district	0.0419	0.0415	0.0350	0.0350	0.0382
Library debt service fund	-	-	-	-	-
Hospital district	-	-	-	-	-
Hospital debt	-	-	-	-	-
Nye County	2.8518	2.8518	2.8518	2.8518	2.8518
Pahrump Town rate	<u>3.1465</u>	<u>3.1431</u>	<u>3.1226</u>	<u>3.1226</u>	<u>3.1230</u>
<b>ROUND MOUNTAIN TOWN</b>					
General fund	0.3164	0.3164	0.3164	0.3164	0.3164
Hospital district	-	-	-	-	0.2994
Hospital debt	-	-	-	-	-
Smoky Valley library	0.2686	0.2186	0.1686	0.1686	0.1686
Nye County	2.8518	2.8518	2.8518	2.8518	2.8518
Round Mountain Town rate	<u>3.4368</u>	<u>3.3868</u>	<u>3.3368</u>	<u>3.3368</u>	<u>3.6362</u>
<b>TONOPAH TOWN</b>					
General fund	0.5881	0.5744	0.3644	0.3644	0.3644
CC debt service fund	-	-	-	-	-
Hospital district	-	-	-	-	0.2994
Hospital debt	-	-	-	-	-
Tonopah library district	0.2000	0.1700	0.1700	0.1400	0.1400
Nye County	2.8518	2.8518	2.8518	2.8518	2.8518
Tonopah Town rate	<u>3.6399</u>	<u>3.5962</u>	<u>3.3862</u>	<u>3.3562</u>	<u>3.6556</u>
<b>OUTSIDE DISTRICT</b>					
Hospital district	-	-	-	-	0.2994
Hospital debt	-	-	-	-	-
Nye County	2.8518	2.8518	2.8518	2.8518	2.8518
Outside district rate	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>2.8518</u>	<u>3.1512</u>

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2006	2005	2004	2003	2002
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
0.1686	0.1682	0.1682	0.1682	0.1682
2.8518	2.8518	2.8368	2.8318	2.8318
<u>3.6362</u>	<u>3.6358</u>	<u>3.6450</u>	<u>3.6400</u>	<u>3.6400</u>
0.2298	0.2280	0.2134	0.2042	0.1917
0.0079	0.0074	0.0073	0.0070	0.0069
0.0386	0.0367	0.0367	0.0350	0.0338
0.1046	0.1046	0.1046	0.1046	0.1046
-	0.1276	0.1294	0.1284	0.0575
-	-	-	-	0.0728
2.8518	2.8518	2.8368	2.8318	2.8318
<u>3.2327</u>	<u>3.3561</u>	<u>3.3282</u>	<u>3.3110</u>	<u>3.2991</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
0.1686	0.1682	0.1682	0.1682	0.1682
2.8518	2.8518	2.8368	2.8318	2.8318
<u>3.6362</u>	<u>3.6358</u>	<u>3.6450</u>	<u>3.6400</u>	<u>3.6400</u>
0.3644	0.3446	0.3446	0.3446	0.3446
-	-	-	-	-
0.2994	0.2994	0.2994	0.2994	0.2994
-	-	0.0242	0.0242	0.0242
0.1400	0.1400	0.1400	0.1400	0.1400
2.8518	2.8518	2.8368	2.8318	2.8318
<u>3.6556</u>	<u>3.6358</u>	<u>3.6450</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
2.8518	2.8518	2.8368	2.8318	2.8318
<u>3.1512</u>	<u>3.1512</u>	<u>3.1604</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, 2002 THROUGH JUNE 30, 2011**

	2011	2010	2009	2008	2007
<b>SMOKY VALLEY LIBRARY</b>					
Library	0.2686	0.2186	0.1686	0.1686	0.1686
Hospital district	-	-	-	-	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>3.1204</u>	<u>3.0704</u>	<u>3.0204</u>	<u>3.0204</u>	<u>3.3198</u>
<b>OUTSIDE SOUTH</b>					
Hospital district	-	-	-	-	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>2.8518</u>	<u>3.1512</u>
<b>SMOKY VALLEY TV</b>					
Library	0.2686	0.2186	0.1686	0.1686	0.1686
Hospital district	-	-	-	-	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>3.1204</u>	<u>3.0704</u>	<u>3.0204</u>	<u>3.0204</u>	<u>3.3198</u>
<b>TONOPAH LIBRARY</b>					
Library	0.2000	0.1700	0.1700	0.1400	0.1400
Hospital district	-	-	-	-	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>3.0518</u>	<u>3.0218</u>	<u>3.0218</u>	<u>2.9918</u>	<u>3.2912</u>
<b>AMARGOSA LIBRARY</b>					
Library	0.3100	0.3100	0.3100	0.3100	0.3100
Hospital district	-	-	-	-	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>3.1618</u>	<u>3.4612</u>
<b>RAILROAD GENERAL</b>					
Hospital district	-	-	-	-	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>2.8518</u>	<u>3.1512</u>

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2006	2005	2004	2003	2002
0.1686	0.1686	0.1682	0.1682	0.1682
0.2994	0.2994	0.2994	0.2994	0.2994
-	-	0.0242	0.0242	0.0242
<u>2.8518</u>	<u>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.3198</u>	<u>3.3198</u>	<u>3.3286</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
<u>2.8518</u>	<u>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.1512</u>	<u>3.1512</u>	<u>3.1604</u>	<u>3.1554</u>	<u>3.1554</u>
0.1686	0.1686	0.1682	0.1682	0.1682
0.2994	0.2994	0.2994	0.2994	0.2994
-	-	0.0242	0.0242	0.0242
<u>2.8518</u>	<u>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.3198</u>	<u>3.3198</u>	<u>3.3286</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
<u>2.8518</u>	<u>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.2912</u>	<u>3.2912</u>	<u>3.3004</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
<u>2.8518</u>	<u>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.4612</u>	<u>3.4612</u>	<u>3.4704</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
<u>2.8518</u>	<u>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.1512</u>	<u>3.1512</u>	<u>3.1604</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, 2002 THROUGH JUNE 30, 2011**

	2011	2010	2009	2008	2007
<b>BEATTY LIBRARY</b>					
Library	0.2741	0.2741	0.2741	0.2741	0.2741
Hospital district	-	-	-	-	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>3.1259</u>	<u>3.4253</u>
<b>BEATTY GENERAL IMPROVEMENT</b>					
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
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>3.3364</u>	<u>3.6358</u>
<b>BEATTY WATER AND SANITATION</b>					
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
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>3.3364</u>	<u>3.6358</u>

Schedule No. 1

Page 4 of 4

2006	2005	2004	2003	2002
0.2741	0.2741	0.2741	0.2741	0.1863
0.2994	0.2994	0.2994	0.2994	0.2994
-	-	0.0242	0.0242	0.0242
<u>2.8518</u>	<u>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.4253</u>	<u>3.4253</u>	<u>3.4345</u>	<u>3.4295</u>	<u>3.3417</u>

0.2741	0.2741	0.2741	0.2741	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
<u>2.8518</u>	<u>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.6358</u>	<u>3.6358</u>	<u>3.6450</u>	<u>3.6400</u>	<u>3.5522</u>

0.2741	0.2741	0.2741	0.2741	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
<u>2.8518</u>	<u>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>
<u>3.6358</u>	<u>3.6358</u>	<u>3.6450</u>	<u>3.6400</u>	<u>3.5522</u>

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**NYE COUNTY, NEVADA**  
**ASSESSED VALUATIONS**  
**FOR THE ROLL YEARS ENDED JUNE 30, 2002 THROUGH JUNE 30, 2011**

	2010-2011	2009-2010	2008-2009	2007-2008
Nye County	\$ 1,775,159,043	\$ 2,012,794,024	\$ 1,899,181,856	\$ 1,693,640,272
Town of Gabbs	10,765,956	7,739,854	6,170,357	4,789,202
Amargosa Valley Town	48,716,082	35,584,174	31,985,281	29,280,972
Beatty Town	17,691,268	17,935,660	17,247,754	15,530,500
Manhattan Town	2,069,679	1,633,203	1,390,120	894,456
Pahrump Town	1,294,810,441	1,658,215,736	1,543,106,582	1,356,208,471
Round Mountain Town	199,507,437	126,731,545	128,483,711	117,380,631
Tonopah Town	31,623,274	31,469,076	30,001,739	26,754,005
Smoky Valley Library	214,969,489	141,848,545	142,139,508	125,835,360
Tonopah Library	42,112,680	41,986,190	39,128,178	35,147,974
Amargosa Library	51,482,163	37,687,636	34,179,741	31,368,686
Beatty Library	19,817,710	19,059,123	18,278,599	16,784,823

**Schedule No. 2**

2006-2007	2005-2006	2004-2005	2003-2004	2002-2003	2001-2002
\$ 1,330,090,330	\$ 1,089,560,098	\$ 997,109,949	\$ 871,286,919	\$ 854,071,287	\$ 801,669,951
4,975,699	5,157,728	5,210,647	4,049,575	4,765,635	3,383,571
30,338,654	29,312,921	28,032,220	24,764,848	23,127,490	22,934,101
17,235,904	15,552,271	15,629,121	15,706,779	27,495,454	29,399,121
919,115	861,490	774,184	721,639	743,208	919,529
973,263,679	737,078,635	649,702,844	604,876,440	575,250,890	534,916,372
140,469,099	142,534,626	145,591,583	104,050,143	101,727,580	93,628,569
28,293,326	25,514,071	25,145,039	25,333,599	25,853,571	27,474,237
148,886,754	150,852,006	153,940,982	111,869,268	109,199,199	100,807,915
32,064,369	32,651,424	36,835,437	35,993,617	35,506,849	35,164,983
32,442,222	31,160,248	29,788,403	20,923,853	19,459,529	19,570,402
18,381,678	16,793,186	16,628,732	16,641,429	28,658,680	30,517,727

NYE COUNTY, NEVADA  
SCHEDULE OF GOVERNMENTAL FUND 2011/2012 BEGINNING FUND BALANCES

June 30, 2011

	Budgeted Opening Balance July 1, 2011	Actual Opening Balance July 1, 2011	Over (Under) Budget
General fund	\$ 949,888	\$ 741,175	\$ (208,713)
Road fund	2,933,852	1,577,960	(1,355,892)
Regional streets and highways fund	2,144,777	1,867,897	(276,880)
Public transit fund	1,887,448	2,751,789	864,341
Special fuel tax fund	25,780	25,743	(37)
Agricultural extension fund	184,589	180,835	(3,754)
Senior nutrition	34,694	30,338	(4,356)
Airport fund	69,987	102,330	32,343
Ambulance and health fund	362,820	159,055	(203,765)
Medical and general indigent fund	-	4,725	4,725
Dedicated medical indigent fund	41,943	-	(41,943)
Health clinics fund	902,225	781,201	(121,024)
Mining maps fund	88,015	101,210	13,195
Juvenile probation fund	704,922	436,938	(267,984)
Museum fund	174,150	185,144	10,994
Law library	22,284	-	(22,284)
Drug court proceeds	65,666	71,613	5,947
State/County room tax fund	76,248	81,803	5,555
Justice court assessment fund	358,472	470,326	111,854
Justice court fines NRS 176 fund	469,727	339,948	(129,779)
Court collection fund	189,533	190,870	1,337
Forensic services fund	48,671	-	(48,671)
Drug forfeiture fund	-	38,411	38,411
Capital projects fund	586,774	845,221	258,447
Special ad valorem capital projects fund	654,345	1,041,589	387,244
Impact fees fund	6,222,601	6,170,449	(52,152)
911 emergency system fund	352,545	365,958	13,413
District court improvement fund	270,173	266,033	(4,140)
Public improvement fund	3,162,619	3,154,603	(8,016)
District court technology fund	8,126	8,170	44
Land sale fund	125,249	-	(125,249)
Assessor tech fund	729,483	744,609	15,126
Building department fund	1,424,046	1,288,046	(136,000)
County owned buildings	679,702	664,480	(15,222)
Compensated absences fund	376,359	-	(376,359)
Renewable energy fund	56,985	154,639	97,654
Trust property costs fund	125,041	-	(125,041)
PETT Health Fund	2,585,023	2,348,668	(236,355)
PETT Special projects fund	5,634,369	6,743,393	1,109,024
PETT Emergency fund	6,000,000	6,000,000	-
PETT Capital projects endowment fund	9,543,206	9,580,492	37,286
PETT Education endowment fund	10,000,000	9,536,719	(463,281)
County debt service fund	2,493,771	-	(2,493,771)
Bond proceeds capital projects fund	22,216,745	19,269,073	(2,947,672)
County recorder tech fees	373,389	361,654	(11,735)
	<u>\$ 85,356,242</u>	<u>\$ 78,683,107</u>	<u>\$ (6,673,135)</u>

NYE COUNTY, NEVADA  
SCHEDULE OF GOVERNMENTAL 2011/2012 BEGINNING FUND BALANCES

June 30, 2011

	Budgeted Opening Balance July 1, 2011	Actual Opening Balance July 1, 2011	Over (Under) Budget
<b>Amargosa Valley Town</b>			
General fund	\$ 40,620	\$ 103,332	\$ 62,712
Community center and park		18,781	18,781
Tourism	11,889	5,648	(6,241)
Special ad valorem capital projects	20,093	23,519	3,426
	<u>\$ 72,602</u>	<u>\$ 151,280</u>	<u>\$ 78,678</u>
<b>Beatty Town</b>			
General fund	\$ 1,278,055	\$ 1,309,932	\$ 31,877
Room tax	102,505	86,132	(16,373)
Special ad valorem capital projects	92,391	92,279	(112)
Room tax capital project	99,157	98,321	(836)
Capital projects	560,873	559,293	(1,580)
	<u>\$ 2,132,981</u>	<u>\$ 2,145,957</u>	<u>\$ 12,976</u>
<b>Manhattan Town</b>			
General fund	\$ 45,830	\$ 46,868	\$ 1,038
Special ad valorem capital projects	<u>19,512</u>	<u>19,322</u>	<u>(190)</u>
	<u>\$ 65,342</u>	<u>\$ 66,190</u>	<u>\$ 848</u>
<b>Gabbs Town</b>			
General fund	\$ 149,348	\$ 148,487	\$ (861)
Special ad valorem capital projects	<u>37,336</u>	<u>37,076</u>	<u>(260)</u>
	<u>\$ 186,684</u>	<u>\$ 185,563</u>	<u>\$ (1,121)</u>

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**For the year ended June 30, 2011**

**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, 2011, which collectively comprise the County's basic financial statements and have issued my report thereon dated February 21, 2012. 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, I identified certain deficiencies in internal control over financial reporting that I consider to be material weaknesses and other deficiencies that I considered to be significant deficiencies.

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 to be material weaknesses. See findings 2011-01 through 2011-05.

A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. I consider the deficiencies described in the accompanying schedule of findings to be significant deficiencies. See findings 2011-06 and 2011-07.

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 21, 2012.

Nye County, Nevada's response to the findings identified in my audit is described in the accompanying schedule of findings. 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 County Commission, management, others within the County, and officials of applicable state and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Las Vegas, Nevada  
February 21, 2012

**NYE COUNTY, NEVADA  
SCHEDULE OF FINDINGS**

**Financial Statement Findings**

**2011-01 Timely bank account and investment reconciliation to the general ledger**

**Condition:** Bank and investment accounts are not reconciled timely to the general ledger. Reconciliations for the year ending June 30, 2011 were not completed until January 2012.

**Criteria:** Bank and investment accounts should be reconciled promptly after the end of each month to the general ledger. Unusual reconciling items should be investigated and corrected with adjustments made to general ledger and bank reconciliation as needed. Completed reconciliations should be reviewed and approved by appropriate officials.

**Effect:** General ledger information may be inaccurate causing financial statements to include misstatements. Errors or irregularities may not be detected in a timely manner. Assets may not be safeguarded against misuse.

**Recommendation:** Bank and investment accounts should be reconciled to the general ledger promptly after the end of the month. All reconciling items should be investigated and corrections made as needed in the general ledger. Prior to the monthly closing of the general ledger, the County Treasurer and County Comptroller should review and approve the reconciled bank and investment balances ensuring that the balances agree to the general ledger.

**County Response:** The County is in agreement with the findings and recommendations.

**2011-02                    Capital Assets**

**Condition:** The County's Capital asset listing as of June 30, 2011 was not current. Asset additions and retirements had not been properly included on the listing. Asset identifying numbers had not been assigned to the assets.

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

**Recommendation:** Capital assets management should include the following procedures:

- The capital asset manager should examine all expenditures in excess of the county threshold for capitalization (\$3,000) to determine whether an expenditure is a capital asset.
- Expenditures determined to be capital assets should be recorded as capital outlay on the general ledger. Any capital assets recorded as a service or supply expenditure should be reclassified to a capital outlay account.
- General ledger capital outlay expenditures should be reconciled to asset additions each accounting period.
- Asset numbers should be assigned to each asset and asset labels should be attached to the asset indicating the county name and asset number.
- An annual physical inventory of all capital assets and reconciliation of the physical inventory to the asset listing by employees independent to the use of the assets should be performed.

**Response:** Nye County is in agreement with the finding and recommendations.

**NYE COUNTY, NEVADA  
SCHEDULE OF FINDINGS (Continued)**

**Financial Statement Findings (Continued)**

**2011-03 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 should include materials and labor estimates.
- General ledger project accounting should detail the materials 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.

**2011-04 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 disclosures during the course of the audit. They have reviewed, approved and accepted responsibility for those financial statements prior to their issuance.

**NYE COUNTY, NEVADA**  
**SCHEDULE OF FINDINGS (Continued)**

**Financial Statement Findings (Continued)**

**2011-05 General ledger adjustments**

**Condition:** Journal entries recorded in the general ledger were found to be in error. Amounts were posted in reverse causing accounts to be misstated. Entries made to correct errors or to re-class amounts to other accounts were posted to the same account causing the intended correction to be nullified. Entries were made to re-class expenditures that occurred in the prior year, causing the expenditure to be recorded a second time in the current year. Electronic bank transactions were not timely recorded.

**Criteria:** Adjustments to the general ledger should be authorized and posted by a responsible official. General ledger accounts should be examined by a responsible official upon completion of the entries to ensure adjustments were posted properly.

**Effect:** General ledger information may be inaccurate causing financial statements to include misstatements. Errors or irregularities may not be detected in a timely manner. Assets may not be safeguarded against misuse.

**Recommendation:** Adjusting entries to the general ledger should be prepared by an accounting clerk. A journal entry worksheet should be prepared showing the accounts to be adjusted and the detailed entries to those accounts. Documents supporting the reason for the entry should accompany the journal entry worksheet. The journal entry work sheet should be signed and dated by the accounting clerk. An accounting supervisor should review the documentation and if appropriate post the entry to the general ledger. General ledger accounts affected by the entries should be printed and reviewed to ensure the intended correction was posted properly. The accounting supervisor should sign and date the journal entry worksheet to document the review and proper posting of the entry. The journal entry documentation should be filed in numerical order.

**County Response:** The county is in agreement with the findings and recommendations.

**2011-06 Revenue apportionment**

**Condition:** Revenues are recorded by the County Treasurer. A treasurer receipt is prepared which records the revenue received and the fund and account the revenue is to be posted to. This process is performed by a treasurer employee. The revenue posting is not reviewed by a second person to ensure accuracy.

**Criteria:** Revenue entries should be reviewed by the County Comptroller for accuracy.

**Recommendation:** Treasurer receipts and related supporting documentation should be examined by a responsible official from the County Comptroller's office. The review should determine that the revenue is apportioned to the correct fund and account. This review should be documented by the signature of the official and the date the review was preformed. Documentation supporting the review should be filed for future reference in receipt numerical sequence.

**Effect:** General ledger information may be inaccurate causing financial statements to include misstatements.

**County Response:** The County is in agreement with the findings and recommendation.

**NYE COUNTY, NEVADA  
SCHEDULE OF FINDINGS (Continued)**

**Financial Statement Findings (Continued)**

**2011-07            Information Technology Security**

**Condition:** 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.

**Criteria:** Administrative procedures concerning security level access to data processing should be determined by county administration. Internal controls should be in place to ensure access to information and operations are made available only to individuals based on their assigned tasks. Control of levels of security for operations of the system and password management should be monitored on a regular basis.

**Effect:** Unauthorized employees may obtain access to levels of security that are incompatible with their job. Terminated employees may be able to obtain access to the system. Errors or irregularities may occur and not be detected in a timely manner by county employees in the normal course of their duties.

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

**County Response:** Nye County is in agreement with the finding and recommendations.