

NYE COUNTY, NEVADA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

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JUNE 30, 2005
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NYE COUNTY, NEVADA

ORGANIZATION

County Officers at June 30, 2005:

Commissioners	Candice Trummell, Chairperson
	Joni Eastley, Vice Chairperson
	Gary Hollis, Member
	Midge Carver, Member
	Patricia Cox, Member
Clerk	Sandra Merlino
Treasurer	Gary Budahl
Recorder	Donna Motis
Assessor	Sandy Musselman
Sheriff	Tony DeMeo
District Attorney	Robert S. Beckett
Justice of the Peace	Joe Maslach
	C. William 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, 2005, 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, 2005, 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, County Capital Projects Fund, Capital Projects Endowment Fund, Repository Oversite Special Revenue Fund, and Nye County Hospital 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 March 8, 2006 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.

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

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Nye County, Nevada's basic financial statements. The introductory section, combining and individual fund statements and schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, I express no opinion on them.

Las Vegas, Nevada
March 8, 2006

Nye County, Nevada
Management's Discussion and Analysis
June 30, 2005

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 \$13,864,594, consolidated taxes \$13,071,442 and PETT \$10,500,000. These revenue sources comprised 21.41%, 20.19%, and 16.21% respectively, or 57.81% of total governmental activities revenues.

The County's total expenses were \$54,831,698. The greatest expenses were in General Government \$19,166,922 and Public Safety \$14,969,314 functions. Business-type activities contributed \$1,895,550 to total expenses.

At the end of the fiscal year, the unreserved fund balance for the General Fund was \$822,806. This was an increase of \$4,570 from the prior year unreserved 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, welfare, culture and recreation, other, and interest on long-term debt.

Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financial requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Education Endowment, Special Projects, Capital Projects Endowment, Repository Oversight, County Capital Projects and Nye Hospital District funds, 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 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 for Self-insurance activities. The Motor Pool fund has been used to account for servicing of the County's motor fleet. However, the activity in the fund was discontinued during the year.

Fiduciary Funds

The County's fiduciary funds consist of 1 private purpose trust fund and 18 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, Nye School General, Nye School Debt Service, Property, Habitat Construction and Mitigation, State of Nevada, State of Nevada Indigent, Range Improvement, Nye County School District Impact Fees, and Endangered Species Act.

Notes to Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information including historical information on tax rates for the County's overlapping taxing districts.

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

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

Government-Wide Financial Analysis

Net assets of the County as of June 30, 2005, are summarized and analyzed below:

Nye County Net Assets			
	Governmental Activities 2005	Business Type Activities 2005	Total 2005
Assets			
Current and other assets	\$ 60,458,858	\$ 2,510,500	\$ 62,969,358
Net capital assets	<u>53,796,756</u>	<u>1,364,446</u>	<u>55,161,202</u>
Total Assets	\$ 114,255,614	\$ 3,874,946	\$ 118,130,560
Liabilities			
Current liabilities	\$ 12,302,589	\$ 64,558	\$ 12,367,147
Long-term liabilities	<u>12,327,934</u>	<u>1,199,447</u>	<u>13,527,381</u>
Total Liabilities	\$ 24,630,523	\$ 1,264,005	\$ 25,894,528
Net Assets Invested in capital assets, net of related debt	\$ 41,865,117	\$ 882,288	\$ 42,747,405
Restricted	46,151,689	0	46,151,689
Unrestricted	<u>1,608,285</u>	<u>1,728,653</u>	<u>3,336,938</u>
Total Net Assets	\$ 89,625,091	\$ 2,610,941	\$ 92,236,032

•As noted earlier, net assets may serve over time as a useful indicator of the County's financial position. Assets exceeded liabilities by \$92,236,032 as of June 30, 2005.

The largest portion of the County's net assets 46.3% 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 external restrictions on how they may be used.

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

Nye County Change in Net Assets

	Governmental Activities <u>2005</u>	Business Type Activities <u>2005</u>	Total <u>2005</u>
Revenues:			
Program Revenues:			
Charges for services	\$ 9,182,628	\$ 2,477,036	\$ 11,659,664
Operating grants and contributions	4,933,020	-	4,933,020
Capital grants and contributions	2,111,278	-	2,111,278
General Revenues:			
Ad valorem taxes	13,864,594	-	13,864,594
Consolidated tax	13,071,442	-	13,071,442
Fuel taxes	3,981,834	-	3,981,834
Payments equal to taxes	10,500,000	-	10,500,000
Room tax	292,165	-	292,165
Gaming tax	158,345	-	158,345
Tax sale proceeds	97,454	-	97,454
Federal-in-lieu	1,531,911	-	1,531,911
National forest	24,971	-	24,971
Division of wildlife	10,145	-	10,145
Tax penalties and sales	541,660	-	541,660
Remediation settlement	796,665	-	796,665
Interest	1,308,997	59,492	1,368,489
Other	2,438,974	125,000	2,563,974
Unrealized investment gain (loss)	<u>56,889</u>	<u>3,056</u>	<u>59,945</u>
 Total revenues	 <u>64,902,972</u>	 <u>2,664,584</u>	 <u>67,567,556</u>
 Expenses:			
General government	19,166,922	-	19,166,922
Judicial	5,315,793	-	5,315,793
Public safety	14,969,314	-	14,969,314
Public works	8,739,517	-	8,739,517
Health	1,322,674	-	1,322,674
Welfare	1,127,135	-	1,127,135
Culture and recreation	472,035	-	472,035
Community support	859,400	-	859,400
Intergovernmental	709,755	-	709,755
Interest	253,603	-	253,603
Other	<u>-</u>	<u>1,895,550</u>	<u>1,895,550</u>
 Total expenses	 <u>52,936,148</u>	 <u>1,895,550</u>	 <u>54,831,698</u>
 Increase in net assets before transfers	 11,966,824	 769,034	 12,735,858
Transfers	<u>(146,107)</u>	<u>146,107</u>	<u>-</u>
 Increase in net assets	 11,820,717	 915,141	 12,735,858
 Net assets - beginning	 77,804,374	 1,695,800	 79,500,174
 Net assets - ending	 <u>\$ 89,625,091</u>	 <u>\$ 2,610,941</u>	 <u>\$ 92,236,032</u>

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

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

Financial Analysis of the County's Funds

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

Governmental Funds

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

As of the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$50,606,571. Approximately 90.0% of fund balances \$45,568,138 constitute unreserved fund balance. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the unreserved fund balance of the General Fund was \$822,806.

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

Revenues and transfers in decreased by \$362,990, or 1.3%. Tax revenue increased by \$550,256 or 5.6%, due to increased property values. Intergovernmental revenues increased by \$1,244,730 or 10.0%, due to increased consolidated taxes. Charges for services increased by \$532,143 or 29.1%, primarily due to an increase in Department of Energy reimbursements and an increase in Recorder fees. Transfers in decreased by \$2,588,027 or 100%.

Expenditures and transfers out increased by \$615,130 or 2.3%. General government expenditures increased \$1,670,551 or 18.7%. Transfers out decreased by \$940,165 or 75.2%.

Capital Assets and Debt Administration

Capital Assets

The County's investment in capital assets, net of accumulated depreciation at June 30, 2005, was \$53,796,756. 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, 2005 follows:

Governmental Activities:

	Balance June 30, 2004	Transfers	Additions	Deletions	Balance June 30, 2005
Capital asset not being depreciated:					
Land	\$ 2,696,212	\$ 0	\$ 2,052,389	\$ 155,741	\$ 4,592,860
Capital assets being depreciated:					
Building	39,086,752	225,118	2,835,744	112,414	42,035,200
Equipment	19,979,491	(1,319,332)	5,698,087	879,978	23,478,268
Infrastructure	4,253,204	0	2,083,122	0	6,336,326
Total capital assets being depreciated	63,319,447	(1,094,214)	10,616,953	992,392	71,849,794
Less accumulated depreciation for:					
Building	10,042,952	49,768	976,181	50,094	11,018,807
Equipment	10,807,990	(542,740)	1,984,055	792,669	11,456,636
Infrastructure	64,560	0	105,895	0	170,455
Total accumulated depreciation	20,915,502	(492,972)	3,066,131	842,763	22,645,898
Total capital assets being depreciated, net	42,403,945	(601,242)	7,550,822	149,629	49,203,896
Governmental activities assets, net	\$ 45,100,157	\$ (601,242)	\$ 9,603,211	\$ 305,370	\$ 53,796,756

Business Type Activities:

	Balance June 30, 2004	Transfers	Additions	Deletions	Balance June 30, 2005
Capital assets being depreciated:					
Solid waste equipment	\$ 34,687	\$ 1,094,214	\$ 19,220	\$ 0	\$ 1,148,121
Utility equipment	1,593,967	0	0	0	1,593,967
Total capital assets being depreciated	1,628,654	1,094,214	19,220	0	2,742,088
Less accumulated depreciation for:					
Solid waste equipment	1,734	492,972	75,070	0	569,776
Utility equipment	762,070	0	45,796	0	807,866
Total accumulated depreciation	763,804	492,972	120,866	0	1,377,642
Business type activities assets, net	\$ 864,850	\$ 601,242	\$ (101,646)	\$ 0	\$ 1,364,446

For additional information on the County's capital assets see note D 3 in the accompanying financial statements.

Long-Term Debt

At June 30, 2005, the County had total outstanding bonds and loans of \$12,614,791. The debt consisted of the following:

Pahrump Hospital District	\$ 442,648
Bonds payable	6,000,000
Town of Gabbs Water/Sewer	482,158
Capital lease	5,689,985

The Pahrump Hospital District debt was paid in full subsequent to year end. For additional information on the County's debt, see note D 5 in the accompanying financial statements.

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, 2005

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets:			
Pooled cash and investments	\$ 54,869,296	\$ 479,751	\$ 55,349,047
Interest receivable	406,419	-	406,419
Taxes receivable	411,970	-	411,970
Due from other governments	4,381,681	-	4,381,681
Accounts receivable,net	187,260	101,107	288,367
Due from others	2,513	-	2,513
Inventory	161,469	-	161,469
Note receivable	38,250	-	38,250
Restricted assets:			
Permanently restricted:			
Cash	-	1,906,436	1,906,436
Accounts receivable	-	23,206	23,206
Capital assets net of accumulated depreciation	<u>53,796,756</u>	<u>1,364,446</u>	<u>55,161,202</u>
Total assets	<u>114,255,614</u>	<u>3,874,946</u>	<u>118,130,560</u>
Liabilities:			
Accounts payable	4,518,753	59,821	4,578,574
Accrued payroll and benefits	997,449	4,737	1,002,186
Accrued compensated absences	2,795,444	-	2,795,444
Deferred revenue	3,626,533	-	3,626,533
Deferred interest	364,410	-	364,410
Long-term liabilities:			
Portion due or payable within one year:			
Bonds payable	331,715	8,199	339,914
Interest payable	195,301	-	195,301
Lease payable	<u>1,203,663</u>	-	<u>1,203,663</u>
Long-term liabilities:			
Land fill closure costs payable from restricted assets	-	717,289	717,289
Bonds payable	<u>6,110,933</u>	<u>473,959</u>	<u>6,584,892</u>
Lease payable	<u>4,486,322</u>	-	<u>4,486,322</u>
Total liabilities	<u>24,630,523</u>	<u>1,264,005</u>	<u>25,894,528</u>
Fund equity/Net assets:			
Invested in capital assets, net of debt	41,865,117	882,288	42,747,405
Restricted for:			
Capital projects	29,436,720	-	29,436,720
Debt service	649,736	-	649,736
Other purposes	16,065,233	-	16,065,233
Unrestricted	<u>1,608,285</u>	<u>1,728,653</u>	<u>3,336,938</u>
Total net assets	<u>\$ 89,625,091</u>	<u>\$ 2,610,941</u>	<u>\$ 92,236,032</u>

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

NYE COUNTY, NEVADA
STATEMENT OF ACTIVITIES
JUNE 30, 2005

Functions/Programs	Program Revenues					Changes in Net Assets		
	Expenses	Charges for Service	Operating	Capital	Governmental Activities	Business-type Activities	Total	
			Grants and Contributions	Grants and Contributions				
Primary governments:								
General government	\$ (19,166,922)	\$ 3,626,515	\$ 3,387,757	\$ 877,556	\$ (11,275,094)	\$ -	\$ (11,275,094)	
Public safety	(14,969,314)	1,014,997	973,313	561,782	(12,419,222)	-	(12,419,222)	
Judicial	(5,315,793)	738,079	-	-	(4,577,714)	-	(4,577,714)	
Public works	(8,739,517)	3,166,974	19,138	224,707	(5,328,698)	-	(5,328,698)	
Health and sanitation	(1,322,674)	617,300	109,819	253,786	(341,769)	-	(341,769)	
Welfare	(1,127,135)	-	70,588	-	(1,056,547)	-	(1,056,547)	
Culture and recreation	(472,035)	1,079	-	-	(470,956)	-	(470,956)	
Community support	(859,400)	17,684	372,405	193,447	(275,864)	-	(275,864)	
Intergovernmental	(709,755)	-			(709,755)	-	(709,755)	
Debt service:								
Interest	(253,603)	-	-	-	(253,603)	-	(253,603)	
Total governmental activities	(52,936,148)	9,182,628	4,933,020	2,111,278	(36,709,222)	-	(36,709,222)	
Business-type activities:								
Water	(111,272)	109,128	-	-	-	(2,144)	(2,144)	
Sewer	(19,485)	10,986	-	-	-	(8,499)	(8,499)	
Solid Waste	(1,764,793)	2,356,922	-	-	-	592,129	592,129	
Total business-type activities	(1,895,550)	2,477,036	-	-	-	581,486	581,486	
Total primary governments	\$ (54,831,698)	\$ 11,659,664	\$ 4,933,020	\$ 2,111,278	\$ (36,709,222)	\$ 581,486	\$ (36,127,736)	
General Revenues:								
Property taxes				\$ 13,864,594	\$ -	\$ 13,864,594		
Net proceeds tax				2,407,485	-	2,407,485		
Fuel tax				3,981,834	-	3,981,834		
Room tax				292,165	-	292,165		
Gaming tax				158,345	-	158,345		
PETT				10,500,000	-	10,500,000		
Division of Wildlife				10,145	-	10,145		
Federal in-lieu tax				1,531,911	-	1,531,911		
Consolidated taxes				13,071,442	-	13,071,442		
National forest				24,971	-	24,971		
Tax penalties				541,660	-	541,660		
Tax sale excess proceeds				97,454	-	97,454		
Interest				1,308,997	59,492	1,368,489		
Unrealized investment gain (loss)				56,889	3,056	59,945		
Remediation settlement				796,665	-	796,665		
Gain (loss) on disposal of capital assets				(51,023)	125,000	73,977		
Miscellaneous				82,512	-	82,512		
Capital asset transfers				(201,492)	201,492	-		
Operating transfers				55,385	(55,385)	-		
Total general revenues and transfers				48,529,939	333,655	48,863,594		
Change in net assets				11,820,717	915,141	12,735,858		
Net assets - beginning of year as previously reported				75,624,161	1,695,800	77,319,961		
Adjustment to correct prior period capital assets				2,180,213	-	2,180,213		
Net assets - beginning of year as restated				77,804,374	1,695,800	79,500,174		
Net assets - end of year				\$ 89,625,091	\$ 2,610,941	\$ 92,236,032		

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

NYE COUNTY, NEVADA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2005
Page 1 of 2

	Major Funds			
	General Fund	Education Fund	Special Projects Fund	Capital Projects Endowment Fund
ASSETS				
Pooled cash and investments	\$ 2,199,156	\$ 9,935,362	\$ 8,435,004	\$ 10,418,315
Interest receivable	-	75,758	32,993	75,379
Taxes receivable	232,474	-	-	-
Due from other governments	2,260,525	-	-	-
Accounts receivable, net	37,120	-	-	-
Due from others	1,313	-	-	-
Due from other funds	-	-	31,428	-
Advances to other funds	-	-	1,315,169	-
Inventory	75,156	-	-	-
Note receivable	-	-	-	-
 Total assets	 \$ 4,805,744	 \$ 10,011,120	 \$ 9,814,594	 \$ 10,493,694

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

Nye County Hospital District Fund	Repository Oversite Special Revenue Fund	County Capital Projects	Other Governmental Funds	Totals
\$ 153,888	\$ 1,122,395	\$ 3,222,407	\$ 19,341,840	\$ 54,828,367
509	1,775	146,079	73,926	406,419
11,679	-	4,222	163,595	411,970
-	-	135,000	1,986,156	4,381,681
-	-	-	150,140	187,260
-	-	-	1,200	2,513
-	-	-	36,102	67,530
-	-	-	-	1,315,169
-	-	-	86,313	161,469
<u>38,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,250</u>
 <u>\$ 204,326</u>	 <u>\$ 1,124,170</u>	 <u>\$ 3,507,708</u>	 <u>\$ 21,839,272</u>	 <u>\$ 61,800,628</u>

NYE COUNTY, NEVADA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2005
Page 2 of 2

	Major Funds			
	General Fund	Education Endowment Fund	Special Projects Fund	Capital Projects Endowment Fund
LIABILITIES				
Accounts payable	\$ 1,294,403	\$ -	\$ 1,319,680	\$ -
Accrued payroll and benefits	774,544	- -	- -	- -
Due to other funds	- -	- -	- -	- -
Deferred taxes	196,798	- -	- -	- -
Deferred revenues	1,717,193	- -	- -	- -
Advances from other funds	- -	- -	- -	- -
Deferred interest	- -	- -	- -	- -
 Total liabilities	 3,982,938	 - -	 1,319,680	 - -
 FUND BALANCES				
Fund balance:				
Reserved for:				
Advances to other funds	- -	- -	1,315,169	- -
Capital projects	- -	- -	- -	- -
Debt service	- -	- -	- -	- -
Building Department	- -	- -	- -	- -
Unreserved:				
Designated for subsequent year	822,806	10,011,120	840,400	10,021,360
Undesignated	- -	- -	6,339,345	472,334
 Total fund balances	 822,806	 10,011,120	 8,494,914	 10,493,694
 Total liabilities and fund balances	 \$ 4,805,744	 \$ 10,011,120	 \$ 9,814,594	 \$ 10,493,694

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

Nye County Hospital District Fund	Repository Oversite Special Revenue Fund	County Capital Projects	Other Governmental Funds	Totals
\$ -	\$ 60,385	\$ 11,001	\$ 1,832,911	\$ 4,518,380
-	13,195	-	209,515	997,254
-	-	-	67,675	67,675
10,353	-	3,573	93,912	304,636
-	814,638	-	1,094,702	3,626,533
1,315,169	-	-	-	1,315,169
<u>-</u>	<u>235,952</u>	<u>-</u>	<u>128,458</u>	<u>364,410</u>
<u>1,325,522</u>	<u>1,124,170</u>	<u>14,574</u>	<u>3,427,173</u>	<u>11,194,057</u>
-	-	-	-	1,315,169
-	-	2,993,190	-	2,993,190
-	-	-	630,074	630,074
-	-	-	100,000	100,000
-	-	294,496	12,907,520	34,897,702
<u>(1,121,196)</u>	<u>-</u>	<u>205,448</u>	<u>4,774,505</u>	<u>10,670,436</u>
<u>(1,121,196)</u>	<u>-</u>	<u>3,493,134</u>	<u>18,412,099</u>	<u>50,606,571</u>
<u>\$ 204,326</u>	<u>\$ 1,124,170</u>	<u>\$ 3,507,708</u>	<u>\$ 21,839,272</u>	<u>\$ 61,800,628</u>

NYE COUNTY, NEVADA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
JUNE 30, 2005

Total fund balance - governmental funds	\$ 50,606,571
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	53,796,756
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	304,636
Certain liabilities (such as bonds payable and capital leases payable) are not reported in the Governmental Funds financial statements because they are not due and payable, but they are presented as liabilities in the statement of net assets	(15,123,378)
Assets and liabilities of the Internal Service Funds are not reported in the Governmental Funds financial statements because they are presented on a different accounting basis, but they are presented as assets and liabilities in the statement of net assets	<u>40,506</u>
Total net assets - governmental activities	<u>\$ 89,625,091</u>

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

NYE COUNTY, NEVADA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2005

	Major Funds			
	General Fund	Education Endowment Fund	Special Projects Fund	Capital Projects Endowment Fund
Revenues:				
Taxes	\$ 10,304,609	\$ -	\$ -	\$ -
Licenses and permits	125,539	-	-	-
Intergovernmental	13,661,394	-	8,000,000	-
Charges for services	2,362,683	-	-	-
Fines and forfeitures	329,027	-	-	-
Other	<u>1,132,690</u>	<u>310,686</u>	<u>33,946</u>	<u>318,451</u>
Total revenues	<u>27,915,942</u>	<u>310,686</u>	<u>8,033,946</u>	<u>318,451</u>
Expenditures:				
Current:				
General government	10,599,785	704,238	930,159	-
Public safety	11,452,514	-	40,227	-
Judicial	5,017,598	-	-	-
Public works	100,085	-	1,117,265	-
Health and sanitation	431,521	-	9,220	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Intergovernmental	-	-	372,999	-
Capital projects	-	-	2,330,929	32,711
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>27,601,503</u>	<u>704,238</u>	<u>4,800,799</u>	<u>32,711</u>
Excess (deficiency) of revenues over expenditures	<u>314,439</u>	<u>(393,552)</u>	<u>3,233,147</u>	<u>285,740</u>
Other financing sources (uses):				
Operating transfers in	-	-	17,000	-
Operating transfers out	(309,869)	-	(2,321,831)	-
Medium term bond	-	-	-	-
Capital lease proceeds	-	-	-	-
Total other financing sources (uses)	<u>(309,869)</u>	<u>-</u>	<u>(2,304,831)</u>	<u>-</u>
Net change in fund balance	4,570	(393,552)	928,316	285,740
Fund balance:				
Beginning of year	<u>818,236</u>	<u>10,404,672</u>	<u>7,566,598</u>	<u>10,207,954</u>
End of year	<u>\$ 822,806</u>	<u>\$ 10,011,120</u>	<u>\$ 8,494,914</u>	<u>\$ 10,493,694</u>

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

Nye County Hospital District Fund	Repository Oversite Special Revenue Fund	County Capital Projects	Other Governmental Funds	Totals
\$ 1,103,867	\$ -	\$ 186,878	\$ 5,028,242	\$ 16,623,596
-	-	-	232,241	357,780
-	37,264	-	14,618,537	36,317,195
-	-	-	2,762,746	5,125,429
-	-	-	246,275	575,302
66,839	-	214,050	4,191,731	6,268,393
<u>1,170,706</u>	<u>37,264</u>	<u>400,928</u>	<u>27,079,772</u>	<u>65,267,695</u>
-	704,989	-	6,100,877	19,040,048
-	-	-	2,998,449	14,491,190
-	-	-	182,459	5,200,057
-	-	-	7,370,171	8,587,521
-	-	-	1,147,020	1,587,761
-	-	-	1,127,135	1,127,135
-	-	-	544,694	544,694
-	-	-	991,081	991,081
-	-	-	336,756	709,755
-	-	7,412,425	137,479	9,913,544
-	-	-	1,546,292	1,546,292
-	-	-	148,303	148,303
<u>-</u>	<u>704,989</u>	<u>7,412,425</u>	<u>22,630,716</u>	<u>63,887,381</u>
<u>1,170,706</u>	<u>(667,725)</u>	<u>(7,011,497)</u>	<u>4,449,056</u>	<u>1,380,314</u>
-	667,725	232,620	2,952,425	3,869,770
(63,167)	-	-	(1,261,724)	(3,956,591)
-	-	6,000,000	-	6,000,000
-	-	3,600,000	-	3,600,000
<u>(63,167)</u>	<u>667,725</u>	<u>9,832,620</u>	<u>1,690,701</u>	<u>9,513,179</u>
1,107,539	-	2,821,123	6,139,757	10,893,493
<u>(2,228,735)</u>	<u>-</u>	<u>672,011</u>	<u>12,272,342</u>	<u>39,713,078</u>
<u>\$ (1,121,196)</u>	<u>\$ -</u>	<u>\$ 3,493,134</u>	<u>\$ 18,412,099</u>	<u>\$ 50,606,571</u>

NYE COUNTY, NEVADA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

Net Change in Fund Balance - Governmental Funds	\$ 10,893,493
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	9,096,290
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	(59,352)
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.	(7,963,707)
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	5,855
Generally, expenditures recognized in fund financial statements are limited to only those that use current financial resources, but expenses are recognized in the statement of activities when incurred	<u>(151,862)</u>
Change in net assets of governmental activities	<u>\$ 11,820,717</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, 2005

	Budget		Actual	Variance- Positive (Negative)		
	Original	Final				
Revenues:						
Taxes:						
Property taxes	\$ 8,605,981	\$ 8,605,981	\$ 8,849,894	\$ 243,913		
Net proceeds	<u>986,800</u>	<u>986,800</u>	<u>1,454,715</u>	<u>467,915</u>		
 Total taxes	 <u>9,592,781</u>	 <u>9,592,781</u>	 <u>10,304,609</u>	 <u>711,828</u>		
 Fines and forfeitures:						
Fines and forfeited bail	260,000	260,000	265,382	5,382		
Court fines	<u>89,000</u>	<u>89,000</u>	<u>63,645</u>	<u>(25,355)</u>		
 Total fines and forfeitures	 <u>349,000</u>	 <u>349,000</u>	 <u>329,027</u>	 <u>(19,973)</u>		
 Licenses and permits:						
Liquor licenses	35,000	35,000	35,770	770		
Gaming licenses	<u>95,000</u>	<u>95,000</u>	<u>89,769</u>	<u>(5,231)</u>		
 Total licenses and permits	 <u>130,000</u>	 <u>130,000</u>	 <u>125,539</u>	 <u>(4,461)</u>		
 Intergovernmental:						
Federal in lieu tax	1,486,000	1,486,000	1,531,911	45,911		
Fish and game in lieu	-	-	6,047	6,047		
State gaming license fee	150,000	150,000	158,345	8,345		
Consolidated tax	9,972,957	9,972,957	11,682,594	1,709,637		
Emergency management	15,000	15,000	12,560	(2,440)		
Public safety grants	280,000	280,000	244,966	(35,034)		
National forest	<u>27,000</u>	<u>27,000</u>	<u>24,971</u>	<u>(2,029)</u>		
 Total intergovernmental	 <u>11,930,957</u>	 <u>11,930,957</u>	 <u>13,661,394</u>	 <u>1,730,437</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, 2005

	Budget		Actual	Variance- Positive (Negative)		
	Original	Final				
Revenues (continued):						
Charges for services:						
Clerk's fees	\$ 70,000	\$ 70,000	\$ 106,842	\$ 36,842		
Recorder's fees	381,500	381,500	753,787	372,287		
Assessor's commissions	275,000	275,000	218,534	(56,466)		
Sheriff's fees	40,000	40,000	57,433	17,433		
Justice of the peace fees	50,000	50,000	68,238	18,238		
Investigation fees	10,000	10,000	8,250	(1,750)		
Department of Energy reimbursement	506,217	506,217	571,869	65,652		
Animal control-spay and neutering	40,000	40,000	34,888	(5,112)		
Planning	20,000	20,000	57,239	37,239		
Concealed weapons permits	15,000	15,000	18,395	3,395		
Return checks	3,500	3,500	3,068	(432)		
Impact fee administration charge	-	-	15,268	15,268		
Public Defender and recovery fees	-	-	2,220	2,220		
Pahrump dispatch fees	37,000	37,000	-	(37,000)		
County surveyor fees	12,000	12,000	15,350	3,350		
Restitution fees	10,500	10,500	3,005	(7,495)		
Zoning fees	15,000	15,000	329,333	314,333		
Drug court	-	-	61,432	61,432		
Courier service	12,000	12,000	12,118	118		
Animal control fees	-	-	25,414	25,414		
 Total charges for services	 1,497,717	 1,497,717	 2,362,683	 864,966		

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, 2005

	Budget			Variance- Positive (Negative)			
	Original	Final	Actual				
Revenues (continued):							
Other:							
Rent	\$ 28,000	\$ 28,000	\$ 36,383	\$ 8,383			
Interest	-	-	22,468	22,468			
Unrealized investment gain (loss)	-	-	2,191	2,191			
Tax penalties	450,000	450,000	541,064	91,064			
Uniform reciprocal law	160,000	160,000	188,363	28,363			
Water resource planning	-	-	10,352	10,352			
Prisoner housing	6,000	6,000	1,250	(4,750)			
DARE donations	-	-	1,648	1,648			
Cemetery receipts	3,000	3,000	3,650	650			
Extradition	10,000	10,000	8,215	(1,785)			
Other revenue	-	-	20,968	20,968			
Election reimbursement	10,000	10,000	1,512	(8,488)			
Insurance reimbursement	4,000	4,000	-	(4,000)			
Tax trust sales (NRS 361.610)	-	-	55,400	55,400			
Tax sale costs	-	-	97,454	97,454			
Refund from pay phone	6,000	6,000	7,820	1,820			
Title search	5,000	5,000	16,870	11,870			
Sale of fixed assets	20,000	20,000	109,775	89,775			
Animal donations	<u>4,000</u>	<u>4,000</u>	<u>7,307</u>	<u>3,307</u>			
 Total other	 <u>706,000</u>	 <u>706,000</u>	 <u>1,132,690</u>	 <u>426,690</u>			
 Total revenues	 <u>24,206,455</u>	 <u>24,206,455</u>	 <u>27,915,942</u>	 <u>3,709,487</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, 2005

	Budget		Actual	Variance- Positive (Negative)		
	Original	Final				
Expenditures:						
General government:						
Commissioners:						
Salaries and wages	\$ 91,894	\$ 91,894	\$ 112,542	\$ (20,648)		
Employee benefits	45,430	45,430	69,262	(23,832)		
Services and supplies	36,550	36,550	51,033	(14,483)		
Total commissioners	<u>173,874</u>	<u>173,874</u>	<u>232,837</u>	<u>(58,963)</u>		
County administrator:						
Salaries and wages	308,892	308,892	210,564	98,328		
Employee benefits	107,363	107,363	76,796	30,567		
Services and supplies	43,818	43,818	42,814	1,004		
Capital outlay	-	-	7,344	(7,344)		
Total county administrator	<u>460,073</u>	<u>460,073</u>	<u>337,518</u>	<u>122,555</u>		
Comptroller						
Salaries and wages	272,568	272,568	300,841	(28,273)		
Employee benefits	93,577	93,577	97,311	(3,734)		
Services and supplies	33,855	33,855	151,163	(117,308)		
Total comptroller	<u>400,000</u>	<u>400,000</u>	<u>549,315</u>	<u>(149,315)</u>		
Clerk:						
Salaries and wages	196,385	196,385	232,556	(36,171)		
Employee benefits	71,449	71,449	90,219	(18,770)		
Services and supplies	232,354	232,354	190,136	42,218		
Total clerk	<u>500,188</u>	<u>500,188</u>	<u>512,911</u>	<u>(12,723)</u>		
Information systems:						
Salaries and wages	332,839	332,839	399,844	(67,005)		
Employee benefits	80,559	80,559	139,122	(58,563)		
Services and supplies	314,472	314,472	301,305	13,167		
Total information systems	<u>727,870</u>	<u>727,870</u>	<u>840,271</u>	<u>(112,401)</u>		
County planner:						
Salaries and wages	360,160	360,160	437,964	(77,804)		
Employee benefits	114,321	114,321	149,326	(35,005)		
Services and supplies	46,201	46,201	56,500	(10,299)		
Total county planner	<u>520,682</u>	<u>520,682</u>	<u>643,790</u>	<u>(123,108)</u>		
HR/Risk management:						
Salaries and wages	197,479	197,479	139,493	57,986		
Employee benefits	67,449	67,449	52,524	14,925		
Services and supplies	44,117	44,117	40,430	3,687		
Total HR/Risk management	<u>309,045</u>	<u>309,045</u>	<u>232,447</u>	<u>76,598</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, 2005

	Budget				Variance- Positive (Negative)
	Original	Final	Actual		
Expenditures (Continued):					
General government (Continued):					
Natural resources:					
Salaries and wages	\$ 80,115	\$ 80,115	\$ 86,920	\$ (6,805)	
Employee benefits	26,857	26,857	26,572	285	
Services and supplies	<u>11,646</u>	<u>11,646</u>	<u>176,549</u>	<u>(164,903)</u>	
Total natural resources	<u>118,618</u>	<u>118,618</u>	<u>290,041</u>	<u>(171,423)</u>	
Miscellaneous overhead:					
Workers compensation	28,875	28,875	8,930	19,945	
Printing and advertising	82,379	82,379	113,129	(30,750)	
General insurance	636,953	636,953	736,977	(100,024)	
Group insurance - retired	348,200	348,200	500,890	(152,690)	
Professional fees	166,457	166,457	243,759	(77,302)	
Tax refunds	3,397	3,397	10,517	(7,120)	
Delivery service	16,985	16,985	362	16,623	
NACO dues	19,109	19,109	21,627	(2,518)	
Blood bourne pathogens	5,096	5,096	5,975	(879)	
Physicals	29,725	29,725	67,362	(37,637)	
Postage	127,390	127,390	143,353	(15,963)	
City of Gabbs	5,619	5,619	5,619	-	
Gabbs library	1,529	1,529	3,532	(2,003)	
Flu shots	1,274	1,274	75	1,199	
Fish and game	510	510	-	510	
Litigation	305,740	305,740	66,826	238,914	
Ambulance calls	13,588	13,588	13,774	(186)	
Miscellaneous	2,717	2,717	27,324	(24,607)	
Belmont emergency phone	212	212	494	(282)	
Crystal park	255	255	487	(232)	
Corridor advisory board	425	425	-	425	
Drug test	6,115	6,115	8,631	(2,516)	
Amargosa emergency phone	-	-	454	(454)	
Safety committee	8,666	8,666	254	8,412	
Advocacy with congress	400,000	400,000	261,155	138,845	
Training	-	-	890	(890)	
Operating supplies	-	-	237	(237)	
Conservation districts	3,475	3,475	4,000	(525)	
Grant match	530,000	530,000	378,279	151,721	
Prisoner medical	<u>84,927</u>	<u>84,927</u>	<u>89,832</u>	<u>(4,905)</u>	
Total miscellaneous overhead	<u>2,829,618</u>	<u>2,829,618</u>	<u>2,714,744</u>	<u>114,874</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, 2005

	Budget			Variance- Positive (Negative)	
	Original	Final	Actual		
Expenditures (Continued):					
General government (Continued):					
Recorder:					
Salaries and wages	\$ 165,153	\$ 165,153	\$ 375,580	\$ (210,427)	
Employee benefits	56,953	56,953	147,253	(90,300)	
Services and supplies	<u>11,279</u>	<u>11,279</u>	<u>20,328</u>	<u>(9,049)</u>	
Total recorder	<u>233,385</u>	<u>233,385</u>	<u>543,161</u>	<u>(309,776)</u>	
Treasurer:					
Salaries and wages	257,508	257,508	168,266	89,242	
Employee benefits	83,771	83,771	62,036	21,735	
Services and supplies	<u>57,562</u>	<u>57,562</u>	<u>84,341</u>	<u>(26,779)</u>	
Total treasurer	<u>398,841</u>	<u>398,841</u>	<u>314,643</u>	<u>84,198</u>	
South county office:					
Salaries and wages	187,844	187,844	120,735	67,109	
Employee benefits	40,597	40,597	42,337	(1,740)	
Services and supplies	<u>9,168</u>	<u>9,168</u>	<u>2,970</u>	<u>6,198</u>	
Total south county office	<u>237,609</u>	<u>237,609</u>	<u>166,042</u>	<u>71,567</u>	
Assessor:					
Salaries and wages	582,987	582,987	706,657	(123,670)	
Employee benefits	209,156	209,156	270,929	(61,773)	
Services and supplies	<u>120,845</u>	<u>120,845</u>	<u>60,061</u>	<u>60,784</u>	
Total assessor	<u>912,988</u>	<u>912,988</u>	<u>1,037,647</u>	<u>(124,659)</u>	
Buildings and grounds:					
Salaries and wages	477,275	477,275	640,954	(163,679)	
Employee benefits	124,725	124,725	250,285	(125,560)	
Services and supplies	<u>1,016,269</u>	<u>1,016,269</u>	<u>1,159,458</u>	<u>(143,189)</u>	
Total buildings and grounds	<u>1,618,269</u>	<u>1,618,269</u>	<u>2,050,697</u>	<u>(432,428)</u>	
General services:					
Salaries and wages	-	-	91,890	(91,890)	
Employee benefits	-	-	34,714	(34,714)	
Services and supplies	<u>-</u>	<u>-</u>	<u>7,117</u>	<u>(7,117)</u>	
Total general services	<u>-</u>	<u>-</u>	<u>133,721</u>	<u>(133,721)</u>	
Total general government	<u>9,441,060</u>	<u>9,441,060</u>	<u>10,599,785</u>	<u>(1,158,725)</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, 2005

	Budget		Actual	Variance- Positive (Negative)		
	Original	Final				
Expenditures (Continued):						
Public safety:						
Sheriff:						
Salaries and wages	\$ 6,136,441	\$ 6,136,441	\$ 6,050,184	\$ 86,257		
Employee benefits	2,884,833	2,884,833	3,480,709	(595,876)		
Services and supplies	1,453,893	1,453,893	1,525,524	(71,631)		
Capital outlay	-	-	36,702	(36,702)		
Total sheriff	<u>10,475,167</u>	<u>10,475,167</u>	<u>11,093,119</u>	<u>(617,952)</u>		
Emergency management:						
Salaries and wages	178,035	178,035	164,192	13,843		
Employee benefits	56,348	56,348	68,944	(12,596)		
Services and supplies	178,598	178,598	126,259	52,339		
Total emergency management	<u>412,981</u>	<u>412,981</u>	<u>359,395</u>	<u>53,586</u>		
Total public safety	<u>10,888,148</u>	<u>10,888,148</u>	<u>11,452,514</u>	<u>(564,366)</u>		
Judicial:						
District attorney:						
Salaries and wages	1,305,779	1,305,779	1,431,423	(125,644)		
Employee benefits	429,538	429,538	505,726	(76,188)		
Services and supplies	116,758	116,758	111,313	5,445		
Total district attorney	<u>1,852,075</u>	<u>1,852,075</u>	<u>2,048,462</u>	<u>(196,387)</u>		
District attorney (URESA):						
Salaries and wages	173,521	173,521	181,491	(7,970)		
Employee benefits	57,184	57,184	69,685	(12,501)		
Services and supplies	8,191	8,191	11,722	(3,531)		
Total district attorney (URESA)	<u>238,896</u>	<u>238,896</u>	<u>262,898</u>	<u>(24,002)</u>		
District court:						
Salaries and wages	225,499	225,499	298,131	(72,632)		
Employee benefits	81,463	81,463	123,409	(41,946)		
Services and supplies	171,451	171,451	159,908	11,543		
Capital outlay	-	-	7,507	(7,507)		
Total district court	<u>478,413</u>	<u>478,413</u>	<u>588,955</u>	<u>(110,542)</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, 2005

	Budget		Actual	Variance- Positive (Negative)		
	Original	Final				
Expenditures (Continued):						
Judicial (Continued):						
Tonopah justice court:						
Salaries and wages	\$ 194,042	\$ 194,042	\$ 214,319	\$ (20,277)		
Employee benefits	67,940	67,940	79,150	(11,210)		
Services and supplies	<u>10,126</u>	<u>10,126</u>	<u>14,844</u>	<u>(4,718)</u>		
Total Tonopah justice court	<u>272,108</u>	<u>272,108</u>	<u>308,313</u>	<u>(36,205)</u>		
Pahrump justice court:						
Salaries and wages	301,933	301,933	375,797	(73,864)		
Employee benefits	112,014	112,014	156,866	(44,852)		
Services and supplies	<u>81,963</u>	<u>81,963</u>	<u>95,497</u>	<u>(13,534)</u>		
Total Pahrump justice court	<u>495,910</u>	<u>495,910</u>	<u>628,160</u>	<u>(132,250)</u>		
Beatty justice court:						
Salaries and wages	233,213	233,213	242,319	(9,106)		
Employee benefits	80,539	80,539	87,573	(7,034)		
Services and supplies	<u>16,613</u>	<u>16,613</u>	<u>25,881</u>	<u>(9,268)</u>		
Total Beatty justice court	<u>330,365</u>	<u>330,365</u>	<u>355,773</u>	<u>(25,408)</u>		
Other judicial:						
Services and supplies:						
Public defender	587,171	587,171	437,512	149,659		
Court appointed defender	<u>202,473</u>	<u>202,473</u>	<u>387,525</u>	<u>(185,052)</u>		
Total other judicial	<u>789,644</u>	<u>789,644</u>	<u>825,037</u>	<u>(35,393)</u>		
Total judicial	<u>4,457,411</u>	<u>4,457,411</u>	<u>5,017,598</u>	<u>(560,187)</u>		
Public works:						
Salaries and wages	33,992	33,992	67,574	(33,582)		
Employee benefits	11,964	11,964	23,404	(11,440)		
Services and supplies	<u>45,937</u>	<u>45,937</u>	<u>9,107</u>	<u>36,830</u>		
Total public works	<u>91,893</u>	<u>91,893</u>	<u>100,085</u>	<u>(8,192)</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, 2005

	Budget		Actual	Variance- Positive (Negative)		
	Original	Final				
Expenditures (Continued):						
Health and sanitation:						
Animal control:						
Salaries and wages	193,493	193,493	253,371	(59,878)		
Employee benefits	52,348	52,348	81,275	(28,927)		
Services and supplies	<u>72,400</u>	<u>72,400</u>	<u>96,875</u>	<u>(24,475)</u>		
Total animal control	<u>318,241</u>	<u>318,241</u>	<u>431,521</u>	<u>(113,280)</u>		
 Total expenditures	 <u>25,196,753</u>	 <u>25,196,753</u>	 <u>27,601,503</u>	 <u>(2,404,750)</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, 2005

	Budget		Actual	Variance- Positive (Negative)
	Original	Final		
Excess (deficiency) of revenues over expenditures	\$ (990,298)	\$ (990,298)	\$ 314,439	\$ 1,304,737
Other financing sources (uses):				
Operating transfers in	1,400,000	1,400,000	-	(1,400,000)
Operating transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(309,869)</u>	<u>(289,869)</u>
Total other financing sources (uses)	<u>1,380,000</u>	<u>1,380,000</u>	<u>(309,869)</u>	<u>(1,689,869)</u>
Net change in fund balance	389,702	389,702	4,570	(385,132)
Fund balance:				
Beginning of year	<u>268,282</u>	<u>268,282</u>	<u>818,236</u>	<u>549,954</u>
End of year	<u>\$ 657,984</u>	<u>\$ 657,984</u>	<u>\$ 822,806</u>	<u>\$ 164,822</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, 2005

	Budget		Actual	Variance- Positive (Negative)		
	Original	Final				
Revenues:						
Other:						
Interest	\$ 200,000	\$ 200,000	\$ 295,313	\$ 95,313		
Unrealized investment gain (loss)	- -	- -	15,373	15,373		
Total revenue	200,000	200,000	310,686	110,686		
Expenditures:						
Current:						
General government	<u>439,477</u>	<u>439,477</u>	<u>704,238</u>	<u>(264,761)</u>		
Net change in fund balance	(239,477)	(239,477)	(393,552)	(154,075)		
Fund balance:						
Beginning of year	<u>10,239,477</u>	<u>10,239,477</u>	<u>10,404,672</u>	<u>165,195</u>		
End of year	<u>\$ 10,000,000</u>	<u>\$ 10,000,000</u>	<u>\$ 10,011,120</u>	<u>\$ 11,120</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, 2005

	Budget		Actual	Variance- Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental - PETT	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ _____ -
Other:				
Interest	188,000	188,000	32,505	(155,495)
Unrealized investment gain (loss)	- _____	- _____	1,441	1,441
Total other	188,000	188,000	33,946	(154,054)
Total revenues	8,188,000	8,188,000	8,033,946	(154,054)
Expenditures:				
Current:				
General government	1,500,000	1,500,000	930,159	569,841
Public safety	- _____	- _____	40,227	(40,227)
Public works	- _____	- _____	1,117,265	(1,117,265)
Health and sanitation	- _____	- _____	9,220	(9,220)
Intergovernmental	- _____	- _____	372,999	(372,999)
Capital outlay:				
General government	4,500,000	4,500,000	175,753	4,324,247
Public safety	- _____	- _____	275,135	(275,135)
Culture and recreation	- _____	- _____	21,241	(21,241)
Public works	- _____	- _____	1,858,800	(1,858,800)
Total expenditures	6,000,000	6,000,000	4,800,799	1,199,201
Excess (deficiency) of revenues over expenditures	2,188,000	2,188,000	3,233,147	1,045,147
Other financing sources (uses):				
Operating transfers in	- _____	- _____	17,000	17,000
Operating transfers out	(2,316,198)	(2,316,198)	(2,321,831)	(5,633)
Total other financing sources (uses)	(2,316,198)	(2,316,198)	(2,304,831)	11,367
Net change in fund balance	(128,198)	(128,198)	928,316	1,056,514
Fund balance:				
Beginning of year	7,722,877	7,722,877	7,566,598	(156,279)
End of year	\$ 7,594,679	\$ 7,594,679	\$ 8,494,914	\$ 900,235

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, 2005

	Budget		Actual	Variance- Positive (Negative)		
	Original	Final				
Revenues:						
Other:						
Interest	\$ 200,000	\$ 200,000	\$ 302,984	\$ 102,984		
Unrealized investment gain (loss)	- <hr/>	- <hr/>	15,467 <hr/>	15,467 <hr/>		
Total revenue	<hr/> 200,000	<hr/> 200,000	<hr/> 318,451	<hr/> 118,451		
Expenditures:						
Capital projects:						
General government	<hr/> 545,268	<hr/> 545,268	<hr/> 32,711	<hr/> 512,557		
Total expenditures	<hr/> 545,268	<hr/> 545,268	<hr/> 32,711	<hr/> 512,557		
Excess (deficiency) of revenues over expenditures	(345,268)	(345,268)	285,740	631,008		
Fund balance:						
Beginning of year	<hr/> 10,345,268	<hr/> 10,345,268	<hr/> 10,207,954	<hr/> (137,314)		
End of year	<hr/> \$ 10,000,000	<hr/> \$ 10,000,000	<hr/> \$ 10,493,694	<hr/> \$ 493,694		

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

NYE COUNTY, NEVADA
MAJOR FUND - NYE COUNTY HOSPITAL SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2005

	Budget			Variance- Positive (Negative)
	Original	Final	Actual	
Revenues:				
Taxes - Property taxes				
Property taxes	\$ 591,577	\$ 591,577	\$ 664,217	\$ 72,640
Net proceeds	<u>299,400</u>	<u>299,400</u>	<u>439,650</u>	<u>140,250</u>
Total taxes	<u>890,977</u>	<u>890,977</u>	<u>1,103,867</u>	<u>212,890</u>
Other:				
Fish and wildlife	-	-	1,835	1,835
Interest	-	-	61,837	61,837
Unrealized investment gain (loss)	<u>-</u>	<u>-</u>	<u>3,167</u>	<u>3,167</u>
Total other	<u>-</u>	<u>-</u>	<u>66,839</u>	<u>66,839</u>
Total revenues	<u>890,977</u>	<u>890,977</u>	<u>1,170,706</u>	<u>279,729</u>
Expenditures:				
Health and sanitation	<u>300,000</u>	<u>300,000</u>	<u>-</u>	<u>300,000</u>
Excess (deficiency) of revenues over expenditures	590,977	590,977	1,170,706	579,729
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>-</u>	<u>(63,167)</u>	<u>(63,167)</u>
 Net change in fund balance	 590,977	 590,977	 1,107,539	 516,562
Fund balance:				
Beginning of year	<u>(2,634,388)</u>	<u>(2,634,388)</u>	<u>(2,228,735)</u>	<u>405,653</u>
End of year	<u>\$ (2,043,411)</u>	<u>\$ (2,043,411)</u>	<u>\$ (1,121,196)</u>	<u>\$ 922,215</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, 2005

	Budget			Variance- Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental:				
Grants	\$ _____ -	\$ 851,902	\$ 37,264	\$ (814,638)
Expenditures:				
General government:				
Salaries and wages	- _____	671,285	310,583	360,702
Employee benefits	- _____	233,878	110,157	123,721
Services and supplies	- _____	614,464	284,249	330,215
Total expenditures	- _____	1,519,627	704,989	814,638
Excess (deficiency) of revenues over expenditures	- _____	(667,725)	(667,725)	- _____
Other financing sources (uses):				
Operating transfers in	- _____	667,725	667,725	- _____
Net change in fund balance	- _____	- _____	- _____	- _____
Fund balance:				
Beginning of year	- _____	- _____	- _____	- _____
End of year	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

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

NYE COUNTY, NEVADA
MAJOR FUND - COUNTY CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005
(With Comparative Actual Amounts for Year Ended June 30, 2004)

	Budget			Variance- Positive (Negative)
	Original	Final	Actual	
Revenues:				
Taxes:				
Ad valorem	\$ 154,363	\$ 154,363	\$ 160,785	\$ 6,422
Net proceeds of mines	<u>17,700</u>	<u>17,700</u>	<u>26,093</u>	<u>8,393</u>
Total taxes	<u>172,063</u>	<u>172,063</u>	<u>186,878</u>	<u>14,815</u>
Other:				
Interest	60,000	60,000	211,026	151,026
Unrealized investment gain (loss)	<u>-</u>	<u>-</u>	<u>3,024</u>	<u>3,024</u>
Total other	<u>60,000</u>	<u>60,000</u>	<u>214,050</u>	<u>154,050</u>
Total revenues	<u>232,063</u>	<u>232,063</u>	<u>400,928</u>	<u>168,865</u>
Expenditures:				
Capital projects:				
General government	275,000	6,275,000	3,600,449	2,674,551
Public works	<u>-</u>	<u>4,200,000</u>	<u>3,811,976</u>	<u>388,024</u>
Total capital projects	<u>275,000</u>	<u>10,475,000</u>	<u>7,412,425</u>	<u>3,062,575</u>
Total expenditures	<u>275,000</u>	<u>10,475,000</u>	<u>7,412,425</u>	<u>3,062,575</u>
Excess (deficiency) of revenues over expenditures	<u>(42,937)</u>	<u>(10,242,937)</u>	<u>(7,011,497)</u>	<u>3,231,440</u>
Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>-</u>	<u>232,620</u>	<u>232,620</u>
Medium term bond	<u>-</u>	<u>6,000,000</u>	<u>6,000,000</u>	<u>-</u>
Capital lease proceeds	<u>-</u>	<u>3,600,000</u>	<u>3,600,000</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>9,600,000</u>	<u>9,832,620</u>	<u>232,620</u>
Net change in fund balance	<u>(42,937)</u>	<u>(642,937)</u>	<u>2,821,123</u>	<u>3,464,060</u>
Fund balance:				
Beginning of year	<u>43,679</u>	<u>643,679</u>	<u>672,011</u>	<u>28,332</u>
End of year	<u>\$ 742</u>	<u>\$ 742</u>	<u>\$ 3,493,134</u>	<u>\$ 3,492,392</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, 2005

	Enterprise	Governmental Internal Service
ASSETS		
Current:		
Pooled cash and investments	\$ 479,751	\$ 40,928
Accounts receivable	<u>101,107</u>	-
Total current assets	<u>580,858</u>	<u>40,928</u>
Noncurrent assets:		
Restricted Assets:		
Cash	1,906,436	-
Accounts receivable	<u>23,206</u>	-
Total restricted assets	<u>1,929,642</u>	-
Capital assets (net of accumulated depreciation)	<u>1,364,446</u>	-
Total noncurrent assets	<u>3,294,088</u>	-
Total assets	<u>3,874,946</u>	<u>40,928</u>
LIABILITIES		
Current:		
Accounts payable	59,821	373
Accrued payroll and benefits	4,737	50
Bonds payable, current portion	<u>8,199</u>	-
Total current liabilities	<u>72,757</u>	<u>423</u>
Long-term payable from restricted assets		
Landfill closure and postclosure costs	717,289	-
Long-term liabilities:		
Bonds payable, long- term portion	<u>473,959</u>	-
Total long-term liabilities	<u>1,191,248</u>	-
Total liabilities	<u>1,264,005</u>	<u>423</u>
NET ASSETS		
Invested in capital assets, net of related debt	882,288	-
Unreserved	<u>1,728,653</u>	<u>40,505</u>
Total net assets	<u>\$ 2,610,941</u>	<u>\$ 40,505</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, 2005

	Enterprise	Governmental Internal Service
Operating revenues:		
Charges for services	\$ 2,477,036	\$ 1,712
Operating expenses:		
Salaries and wages	283,028	-
Employee benefits	180,947	-
Services and supplies	958,272	138,063
Closure and postclosure landfill costs	317,539	-
Depreciation	<u>120,866</u>	-
Total operating expenses	<u>1,860,652</u>	<u>138,063</u>
Operating income (loss)	<u>616,384</u>	<u>(136,351)</u>
Nonoperating revenues (expenses):		
Interest income	59,492	-
Unrealized investment gain (loss)	3,056	-
Sale of Capital assets	125,000	-
Interest expense	<u>(34,898)</u>	-
Total nonoperating revenues (expenses)	<u>152,650</u>	-
Net operating income (loss) before transfers	<u>769,034</u>	<u>(136,351)</u>
Transfers:		
Operating transfers in	7,163	160,000
Operating transfers out	<u>(62,548)</u>	<u>(17,794)</u>
Total transfers	<u>(55,385)</u>	<u>142,206</u>
Income before capital distributions	<u>713,649</u>	<u>5,855</u>
Transfers (to) from governmental activities	<u>201,492</u>	<u>(432,719)</u>
Changes in net assets	915,141	(426,864)
Net assets:		
Beginning of year	<u>1,695,800</u>	<u>467,369</u>
End of year	<u>\$ 2,610,941</u>	<u>\$ 40,505</u>

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

NYE COUNTY, NEVADA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
Year Ended June 30, 2005
Page 1 of 2

	Enterprise	Governmental Internal Service
Cash flows from operating activities:		
Cash received from customers	\$ 2,354,068	\$ 1,712
Cash paid for salaries and employee benefits	(503,234)	(16,313)
Cash paid for services and supplies	<u>(1,004,432)</u>	<u>(200,321)</u>
Net cash provided (used) by operating activities	<u>846,402</u>	<u>(214,922)</u>
Cash flows from noncapital financing activities:		
Operating transfers in	7,163	160,000
Operating transfer out	(62,548)	-
Due to other funds	-	(77,827)
Sale of capital assets	<u>125,000</u>	<u>-</u>
Net cash provided by noncapital financing activities:	<u>69,615</u>	<u>82,173</u>
Cash flows from capital and related financing activities:		
Purchase of capital assets	(19,220)	-
Principal payments - bonds	(7,636)	-
Interest paid	<u>(34,898)</u>	<u>-</u>
Net cash (used) by capital financing activities:	<u>(61,754)</u>	<u>-</u>
Cash flows from investing activities:		
Interest	62,548	-
Net cash provided by investing activities:	<u>62,548</u>	<u>-</u>
Net increase (decrease) in pooled cash and investments	916,811	(132,749)
Pooled cash and investments:		
Beginning of year	<u>1,469,376</u>	<u>173,677</u>
End of year	<u>\$ 2,386,187</u>	<u>\$ 40,928</u>

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

NYE COUNTY, NEVADA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
Year Ended June 30, 2005
Page 2 of 2

	Enterprise	Governmental Internal Service
Reconciliation of operating income to net cash provided by operating activities		
Operating income (loss)	<u>\$ 616,384</u>	<u>\$ (136,351)</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	120,866	-
Decrease in accounts receivable	(122,968)	-
(Decrease) in accrued payroll and benefits	(39,259)	(16,313)
(Decrease) increase in accounts payable	<u>271,379</u>	<u>(62,258)</u>
Total adjustments	<u>230,018</u>	<u>(78,571)</u>
Net cash provided (used) by operating activities	<u>\$ 846,402</u>	<u>\$ (214,922)</u>

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

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF NET ASSETS
June 30, 2005

	F.H. Flint Scholarship Trust Fund	Agency Funds
<u>ASSETS</u>		
Pooled cash and investments	\$ 25,865	\$ 20,893,574
Taxes receivable	-	449,545
Due from other governments	-	1,068,927
Accounts receivable	<u>-</u>	<u>731,407</u>
 Total assets	 <u>25,865</u>	 <u>23,143,453</u>
 <u>LIABILITIES</u>		
Deferred taxes	-	381,659
Amounts held for others	<u>-</u>	<u>22,761,794</u>
 Total liabilities	 <u>-</u>	 <u>23,143,453</u>
 <u>NET ASSETS</u>		
Held in trust	\$ <u>25,865</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, 2005

F.H. Flint
Scholarship
Trust Fund

Additions:

Interest	\$ 360
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Deductions:

Scholarships	_____ -
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Change in net assets	360
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Net assets:

Beginning of year	<u>25,505</u>
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End of year	<u>\$ 25,865</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, 2005

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.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements). The County has elected to implement the general provisions of the Statement and plans to retroactively report infrastructure assets acquired prior to July 1, 2004 in the fiscal year ending 2006.

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. Included as component units are the Nye County Hospital District and the Pahrump Community Hospital District.

Although each of the above mentioned governmental units operates as a separate entity, the members of the Board of Nye County Commissioners are also the board members (ex-officio) of the Districts. Because the component units have substantially the same governing body as the governing body of the primary government, they are blended into the financial statements and they are reflected as Special Revenue Funds.

2. Basic Financial Statements

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

3. Government-wide Financial Statements

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

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

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

NYE COUNTY, NEVADA
Notes to Financial Statements
June 30, 2005

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.

All of the County's major funds are governmental funds. 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, including infrastructure such as highways and streets.

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

Nye County Hospital District Fund - The Nye County Hospital District Fund is used to account for funds allocated for the maintenance of the hospital building in Tonopah and the repayment of debt to the County special projects fund.

Repository Oversite Fund - The Repository Oversite Fund is used to account for federal grant monies received.

County Capital Projects - The County Capital Projects Fund is used to account for capital improvement projects of the County.

NYE COUNTY, NEVADA
Notes to Financial Statements
June 30, 2005

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

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

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 are two Internal Service Funds.

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

Motor Pool Fund - The Motor Pool Fund is used to account for the costs of providing maintenance for equipment through out the County.

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

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

Fiduciary Funds:

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

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

NYE COUNTY, NEVADA
Notes to Financial Statements
June 30, 2005

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, 2005, 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 C1)

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 (those over \$100,000 must be fully collateralized).
3. Negotiable notes or short term negotiable bonds issued by local governments within Nevada.
4. Eligible bankers' acceptances that do not exceed 180 days maturity and do not exceed 20 percent of the investment portfolio.
5. 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.
6. The State of Nevada's Local Government Investment Pool.
7. 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.
8. 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, or repurchase agreements fully collateralized by such securities.

NYE COUNTY, NEVADA
Notes to Financial Statements
June 30, 2005

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Assets, Liabilities, and Equity (Continued)

b. Receivables and Payables

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

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

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

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

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

c. Inventories and Prepaid Items

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

Payments to vendors that will benefit periods beyond June 30, 2005 are recorded as expenditures in the fund financial statements. They are recorded as prepaid expenses in the government-wide financial statements. There were no material prepaids at June 30, 2005.

d. Capital Assets

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

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2005

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Assets, Liabilities, and Equity (Continued)

d. Capital Assets (Continued)

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

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

GASB No. 34 requires the County to report and depreciate new infrastructure assets effective with the beginning of the current year. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the County. Neither their historical cost nor related depreciation has historically been reported in the financial statements. The retroactive reporting of infrastructure is subject to an extended implementation period and is first effective for fiscal years ending in 2006. The County elected to implement the general provisions of GASB No. 34 and plan to implement the retroactive infrastructure provisions (under the modified approach) in the fiscal year ending June 30, 2006.

e. Compensated Absences

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

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

f. Long-term Obligations

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

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

g. Fund Equity

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

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2005

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Assets, Liabilities, and Equity (Continued)

h. Net Assets

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

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

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

(ii) Restricted Assets

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

(iii) Unrestricted

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

i. Comparative Data/Reclassifications

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

j. Use of Estimates

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

k. Nye County Hospital District

On August 12, 1999, all assets of the Nye County Hospital were sold to a private health care corporation. The total purchase price was \$100,000. The District received \$10,000 as a down payment and accepted a note requiring monthly payments of \$750, maturing in 2008. The note is non-interest bearing. Liabilities of the District were not assumed by the buyer.

On August 12, 1999 the Nye County Commissioners dissolved the Nye County Hospital District and notified the Nevada Department of Taxation that the District had been dissolved and all assets had been sold to a Nevada corporation. A letter from the Nevada State Attorney General's office dated March 6, 1985 stated that Nye County would be responsible for the accounts payable and debts of the District. The Department of Taxation approved the continuation of property tax assessment for the District for a period not to exceed ten years or until all debts have been repaid. The County will continue preparing financial reports as requested by the Nevada Department of Taxation until all debts are repaid.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2005

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Assets, Liabilities, and Equity (Continued)

I. Pahrump Community Hospital District

In August of 2002, the Pahrump Community Hospital District was dissolved by the Nye County Commission. Assets and liabilities of the District were assumed by the County. At June 30, 2005, the District had outstanding general obligation medium-term refunding note. The general obligation medium-term refunding note is being repaid with a property tax levy.

B. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

Bond payable	\$ 6,442,648
Interest payable	195,301
Capital lease payable	5,689,985
Compensated absences	<u>2,795,444</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net assets - governmental activities	<u>\$ 15,123,378</u>

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

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

Capital outlay	\$ 12,669,283
Transfer of asset to solid waste	(201,492)
Asset retirements	(305,370)
Depreciation expense	<u>(3,066,131)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 9,096,290</u>

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

Debt issued or incurred:	
Capital lease issued	\$ (9,600,000)
General obligation debt principal payments	<u>1,636,293</u>
Net adjustment to decrease change in fund balances - governmental funds to arrive at change in net assets of governmental activities	<u>\$ (7,963,707)</u>

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2005

B. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

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 (Continued)

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	\$ (195,301)
Compensated absences	<u>43,439</u>
Net adjustment to decrease net change in fund balances -	
governmental funds to arrive at change in net assets of	
governmental activities	<u><u>\$ (151,862)</u></u>

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. Budget appropriations lapse at year end.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2005

C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

i. Budgets as originally adopted were augmented (increased) in the following funds:

Medical & General Indigent Special Revenue Fund
Forensic Services Special Revenue Fund
Law Library Special Revenue Fund
Emergency Fund Special Revenue Fund
Justice Court Admin Assessment Special Revenue Fund
Justice Court Fines Special Revenue Fund
Economic Development Special Revenue Fund
Building Dept Special Revenue Fund
Manhattan Town Special Revenue Fund
County Capital Projects
Repository Oversight Special Revenue Fund
Repository Scientific Grant Special Revenue Fund
Grants Special Revenue Fund
Yucca Mountain Transportation Special Revenue Fund
Yucca Mountain Public Safety Special Revenue Fund
Economic Development Special Revenue Fund
Senior Nutrition Special Revenue Fund

2. Encumbrance Accounting

Encumbrance accounting is not utilized in the governmental funds.

3. Excess of Expenditures over Appropriations

The following individual functions were overexpended in the General Fund:

General government	\$ 1,158,725
Public safety	564,366
Judicial	560,187
Public Works	8,192
Health and Sanitation	113,280

The following individual funds were overexpended:

Law Library Special Revenue Fund	9,775
Health Clinics Special Revenue Fund	4,706
Forensic Services Special Revenue Fund	408
Controlled Substance Forfeiture Special Revenue Fund	69,038
Education Endowment Special Revenue Fund	264,761
Agricultural Extension Special Revenue Fund	3,603
Amargosa Valley Town Special Revenue Fund	26,609
Justice Court Fines Special Revenue Fund	4,780
Public Improvement Special Revenue Fund	14,120

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2005

C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

4. Deficit Fund Equity

The following funds had a deficit fund balance at June 30, 2005:

Nye County Hospital District Special Revenue Fund	\$1,121,196
Amargosa Community Center Special Revenue Fund	36,887
Juvenile and Probation Special Revenue Fund	116,044

D. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

1. Pooled Cash and Investments

At year end, the County's carrying amount of deposits was \$1,576,622 and the bank balance was \$2,600,774. Of the bank balance, \$100,000 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 354.168. At June 30, 2005 this pool is displayed by fund type on the financial statement as "Pooled Cash and Investments". The pool is available for use by all funds of the County. Any local government within Nye County whose money is held under the custody of the County Treasurer may invest its money with the investment pool. The County Treasurer may invest the money of the investment pool in investments which have been authorized as investments by Nevada Revised Statutes. (See Note A6a)

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

Investments are stated at fair value.

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 investment in Treasury notes was determined by market quotes as of June 30, 2005.

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

<u>TO</u>	<u>FROM</u>	<u>AMOUNT</u>
Capital Projects	General Fund	\$ 22,869
	Ambulance and Health Special Revenue Fund	25,871
	Medical and General Indigent Special Revenue Fund	8,637
	Drug Forfeiture	2,498
	Dedicated County Medical Indigent Special Revenue Fund	22,833
	JP Assessment Fund	11,824
	Solid Waste Fund	62,548
	Nye Regional Hospital	63,167
	Beatty Town Special Revenue Fund	12,373
		<u>\$ 232,620</u>

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2005

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

1. Pooled Cash and Investments (continued)

Investments are categorized into these three categories of credit risk:

- (1) Insured or registered, with securities held by the County or its agent in the County's name.
- (2) Uninsured and unregistered, with securities held by the counter party's trust department or agent in the County's name.
- (3) Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the County's name.

At June 30, 2005 investments were as follows:

	<u>Market</u>	<u>Category</u>		
		<u>1</u>	<u>2</u>	<u>3</u>
U.S. Government Securities	\$ 74,336,590	<u>\$ 74,336,590</u>	<u>\$ 0</u>	<u>\$ 0</u>

Investments not subject to categorization:

State Treasurer's Investment Pool	<u>481,551</u>
Total investments	<u>\$ 74,818,141</u>

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

Cash with officers	\$ 1,780,158
Carrying amount of deposits	1,576,622
Investments	<u>74,818,141</u>
Cash and cash equivalents	<u>\$ 78,174,921</u>

2. Receivables

Receivables as of year end are as follows:

Receivables:	<u>General</u>	<u>Nye Hospital</u>	<u>Education Endowment</u>	<u>Special Projects</u>	<u>Capital Projects Endowment</u>	<u>County Capital Projects</u>	<u>Repository Overseite</u>	<u>Other Governmental</u>	<u>Total</u>
	\$ 37,120	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 150,140	\$ 187,260
Accounts receivable (net)	\$ 37,120	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 150,140	\$ 187,260
Interest receivable	0	509	75,758	32,993	75,379	146,079	1,775	73,926	406,419
Taxes	232,474	11,679	0	0	0	4,222	0	163,595	411,970
Due from others	1,313	0	0	0	0	0	0	1,200	2,513
Due from other governments	<u>2,260,525</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>135,000</u>	<u>0</u>	<u>1,986,156</u>	<u>4,381,681</u>
Total receivables	<u>\$2,531,432</u>	<u>\$ 12,188</u>	<u>\$ 75,758</u>	<u>\$ 32,993</u>	<u>\$ 75,379</u>	<u>\$285,301</u>	<u>\$ 1,775</u>	<u>\$2,375,017</u>	<u>\$ 5,389,843</u>

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2005

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, 2005 follows:

	Balance (Restated) June 30, 2004	Transfers	Additions	Deletions	Balance June 30, 2005
Governmental Activities:					
Capital assets not being depreciated:					
Land	\$ 2,696,212	\$ 0	\$2,052,389	\$ 155,741	\$ 4,592,860
Capital assets being depreciated:					
Building and improvements	39,086,752	225,118	2,835,744	112,414	42,035,200
Equipment	19,979,491	(1,319,332)	5,698,087	879,978	23,478,268
Infrastructure	4,253,204	0	2,083,122	0	6,336,326
Total capital assets being depreciated	63,319,447	(1,094,214)	10,616,953	992,392	71,849,794
Less accumulated depreciation for:					
Building and improvements	10,042,952	49,768	976,181	50,094	11,018,807
Equipment	10,807,990	(542,740)	1,984,055	792,669	11,456,636
Infrastructure	64,560	0	105,895	0	170,455
Total accumulated depreciation	20,915,502	(492,972)	3,066,131	842,763	22,645,898
Total capital assets being depreciated, net	42,403,945	(601,242)	7,550,822	149,629	49,203,896
Governmental activities assets, net	\$ 45,100,157	\$ (601,242)	\$9,603,211	\$ 305,370	\$ 53,796,756
Business-type activities:					
Capital assets being depreciated:					
Solid waste equipment	\$ 34,687	\$ 1,094,214	\$ 19,220	\$ 0	\$ 1,148,121
Utility equipment	1,593,967	0	0	0	1,593,967
Total capital assets being depreciated	1,628,654	1,094,214	19,220	0	2,742,088
Less accumulated depreciation for:					
Solid waste equipment	1,734	492,972	75,070	0	569,776
Utility equipment	762,070	0	45,796	0	807,866
Total accumulated depreciation	763,804	492,972	120,866	0	1,377,642
Business-type activities assets, net	\$ 864,850	\$ 601,242	\$(101,646)	\$ 0	\$ 1,364,446

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

Governmental activities:

General government	\$ 978,567
Public safety	929,691
Judicial	121,458
Public works	844,882
Health and sanitation	74,627
Community support	55,296
Culture and recreation	61,610
	<u>\$ 3,066,131</u>

Construction commitments

The County has no active projects as of June 30, 2005.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2005

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

4. Notes Receivable

Nye County had the following note receivable at June 30, 2005:

Nye Regional Hospital
Special Revenue Fund

Note receivable in monthly installments of
\$750 without interest through July 31, 2009,
secured by Hospital real estate

\$ 38,250

5. Long-term Debt

During the year ended June 30, 2005, the following changes occurred in long-term debt:

	Balance			Balance
	<u>July 1, 2004</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30, 2005</u>
Governmental activities:				
Medium term note	\$ 684,119	\$ 0	\$ 241,475	\$ 442,644
Capital lease	3,394,803	3,600,000	1,304,818	5,689,985
Medium Term Bond	0	6,000,000	0	6,000,000
Landfill closure costs	399,750	317,539	0	717,289
Compensated absences	2,838,883	0	43,439	2,795,444
	<u>\$7,317,555</u>	<u>\$ 9,917,539</u>	<u>\$1,589,732</u>	<u>\$ 15,645,362</u>

Business-type activities:

Revenue bonds	<u>\$ 489,794</u>	<u>\$ 0</u>	<u>\$ 7,638</u>	<u>\$ 482,156</u>
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Revenue Bonds

The Town of Gabbs' 1989 Water Revenue Bonds were issued in the amount of \$575,100 payable to Farmer's Home Administration (FMHA). The bonds are to be repaid over 40 years requiring one semiannual payment of interest only and one payment of principal and interest at an interest rate of 7.125%. The current outstanding principal balance at June 30, 2005 is \$482,156.

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>
2006	\$ 34,354	\$ 8,199	\$ 42,553
2007	33,770	8,804	42,574
2008	33,142	9,453	42,595
2009	32,469	10,151	42,620
2010	31,745	10,899	42,644
2011-2015	145,868	67,807	213,675
2016-2020	117,876	96,781	214,657
2021-2025	77,923	138,135	216,058
2026-2029	22,324	131,929	154,253
	<u>\$ 529,471</u>	<u>\$ 482,158</u>	<u>\$1,011,629</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. Consequently, the Town's loan reserve balance is approximately \$42,000 under the required balance as agreed to under the bond covenant. While the Town is currently in violation of the bond covenant, the Town has not been notified by the FMHA that the loan will be called. Therefore, these financial statements are following the current and long term maturity requirements as listed above.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2005

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

5. Long-term Debt (Continued)

Medium-term Refunding Note

The Pahrump Hospital District refinanced the general obligation medium-term refunding note by issuance of \$2,500,000 medium-term refunding note, payable in semi-annual installments including interest of 5.1%.

Annual debt service requirements to maturity for the medium-term refunding note are as follows:

<u>Year ended</u> <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>
2006	140,183	\$17,235
2007	147,423	9,409
2008	<u>155,038</u>	<u>2,202</u>
Total	<u>\$ 442,644</u>	<u>\$28,846</u>

Subsequent to year end, the balance on the Pahrump Hospital District Medium-term Refunding Note was paid in full.

General obligation (Limited Tax) Medium-term Bond Series 2005

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

<u>Year ended</u> <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	\$ 0	\$ 197,120	\$ 197,120
2007	577,000	206,166	783,166
2008	598,000	185,680	783,680
2009	619,000	164,437	783,437
2010	641,000	139,455	780,455
2011-2015	<u>3,565,000</u>	<u>354,094</u>	<u>3,919,094</u>
Totals	<u>\$6,000,000</u>	<u>\$1,246,952</u>	<u>\$7,246,952</u>

Capital Lease Obligations

The County is obligated under capital leases as follows:

Koch Financial Corporation, payable in annual installments of \$772,094.83 including interest at 3.62%, secured by equipment and maturing in July 2008.	\$2,827,905
Koch Financial Corporation, payable in annual installments of \$633,538.36 including interest at 3.48%, secured by equipment, and maturing in November 2009	<u>2,862,080</u>
Total	<u>\$ 5,689,985</u>

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2005

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

5. Long-term Debt (Continued)

Capital Lease (Continued)

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

Year Ending June 30,	Total Payments	Amount		Principal Portion
		Representing Interest		
2006	\$ 1,405,633	\$ 201,970		\$ 1,203,663
2007	1,405,633	159,145		1,246,488
2008	1,405,633	114,796		1,290,837
2009	1,405,633	68,868		1,336,765
2010	<u>633,538</u>	<u>21,306</u>		<u>612,232</u>
	<u><u>\$ 6,256,070</u></u>	<u><u>\$ 566,085</u></u>		<u><u>\$ 5,689,985</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, 2005 were:

	Total Transfers In	Transfers Out					
		General Fund	Special Projects Fund	Nye County Hospital	Other Governmental Funds	Enterprise Funds	Internal Service
Nonmajor governmental funds	3,620,150	287,000	2,161,831	0	1,153,525	0	17,794
Special Projects Fund	17,000	0	0	0	17,000	0	0
County Capital Projects	232,620	22,869	0	63,167	84,036	62,548	0
Enterprise Funds	7,163	0	0	0	7,163	0	0
Internal Service Funds	<u>160,000</u>	<u>0</u>	<u>160,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u><u>\$ 4,036,933</u></u>	<u><u>\$ 309,869</u></u>	<u><u>\$ 2,321,831</u></u>	<u><u>\$ 63,167</u></u>	<u><u>\$ 1,261,724</u></u>	<u><u>\$ 62,548</u></u>	<u><u>\$ 17,794</u></u>

7. Interfund Receivables and Payables

The composition of interfund balances as of June 30, 2005 is as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
Special Project Special Revenue Fund	Juvenile and Probation Special Revenue Fund	\$ 31,428
Amargosa Town Special Revenue Fund	Amargosa Community Center Special Revenue Fund	\$ 36,102

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2005

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

8. Interfund Loan Receivable/Payable

Interfund loans are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
County Special Projects	Nye County Hospital	
Special Revenue Fund	District	
Non-interest bearing loan dated		
May 4, 1999		\$ 222,822
Non-interest bearing loan dated		
August 1999		<u>1,092,347</u>
		<u><u>\$ 1,315,169</u></u>

9. Segment Information for Enterprise Funds

The Town of Gabbs maintains two enterprise funds. Segment information for the Town's enterprise funds for the year ended June 30, 2005 is as follows:

	<u>Solid</u>	<u>Waste</u>	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	
Operating revenues	\$2,356,922		\$ 10,986	\$ 109,128	\$ 2,477,036
Depreciation expense	(75,070)		(4,880)	(40,916)	(120,866)
Other operating expenses	<u>(1,689,723)</u>		<u>(14,605)</u>	<u>(35,458)</u>	<u>(1,739,786)</u>
Operating income	<u>592,129</u>		<u>(8,499)</u>	<u>32,754</u>	<u>616,384</u>
Nonoperating revenues (expenses):					
Interest income	62,548		0	0	62,548
Sale of fixed assets	125,000		0	0	125,000
Contributions	201,492		0	0	201,492
Interest expense	0		0	(34,898)	(34,898)
Transfers	<u>(62,548)</u>		<u>813</u>	<u>6,350</u>	<u>(55,385)</u>
Change in net assets	918,621		(7,686)	4,206	915,141
Beginning net assets	<u>1,283,760</u>		<u>118,545</u>	<u>293,495</u>	<u>1,695,800</u>
Ending net assets	<u>\$ 2,202,381</u>		<u>\$ 110,859</u>	<u>\$ 297,701</u>	<u>\$ 2,610,941</u>

10. Prior Period Adjustment

Beginning net assets of the governmental activities has been adjusted by \$2,180,213. This adjustment is necessary to record the inclusion of the capital assets of the Pahrump Hospital District and other capital assets previously unrecorded. This adjustment is reflected in the restated beginning balances of capital assets in Note D 3.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2005

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 reinsurance through commercial companies for claims in excess of \$100,000 property and crimes, casualty \$250,000 each and every insured event. As a participatory member the maintenance deductible is \$25,000 for each insured casualty event and \$10,000 for each and every loss for property and claims.

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, 2005, no claims liabilities were recorded.

2. Contingent Liabilities

Federal, State and Other Grant Receipts, Disbursements and Deferred Revenue

Nye County has been the recipient of a number of grants during the current and prior years. Most of these grants are subject to audit, therefore, the amount of the grants ultimately to be retained by Nye County may vary from that currently or previously reported if it were determined that they had not been expended in accordance with the grantor's stipulations. Presently, Repository Oversight funding is under audit by the granting agency. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time. The Nye County Economic Development grant is under audit by the granting agency. Grant reimbursements in the amount of \$800,000 have been questioned. The amount, if any, of the questioned reimbursements that may be required to be repaid is not determinable at this time. No adjustment has been made in the financial statements to reflect this possible debt.

County Hospital

On August 12, 1999 the Nye County Commission sold the assets of the Nye County Hospital District to a private health care corporation. All liabilities of the District were retained by Nye County, Nevada. The District tax rate will remain in effect for ten years from the date of sale or until the remaining liabilities are paid off. Any unpaid liabilities will be the responsibility of Nye County, Nevada.

In a letter dated March 6, 1985, the Nevada State Attorney General's office notified the Nye County Board of Commissioners that the County would be ultimately liable for the District's accounts payable if the public hospital was unable to pay its debts.

After the sale of the Hospital, the debt service tax rate remained in place until the bond debt was paid off. As of June 30, 2005 bond debt was fully retired. At June 30, 2005, restricted funds of \$251,187 were available for debt retirement. The restricted fund is in the custody of the Nye County Treasurer and reported as a Debt Service Fund. The remaining funds will be used to repay Hospital District debt payable to the Nye County Special Projects Fund.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2005

E. OTHER INFORMATION (Continued)

2. Contingent Liabilities (Continued)

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, 2005, the estimated liability to date for closure and post closure costs is \$717,289 . This represents the cumulative amount reported to date based on percent use of the estimated liability of \$2,040,697 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	5 years
Tonopah	Phase I 11 years
	Phase II 40 years
Round Mountain	40 years
Amargosa	36 years

The County is presently using the “Local Government Test” as a financial assurance mechanism for its closure and postclosure costs. The County has assessed a \$12 fee for each parcel of land to be used for closure and postclosure costs. The provisions of this fee sunset in 2007. As of June 30, 2005 \$1,929,642 has been placed in a restricted account for future closure and postclosure costs in the Solid Waste Fund. .

Litigation

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

E. OTHER INFORMATION (Continued)

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% of average compensation (36 consecutive months of highest compensation) for each accredited year of service prior to retirement with a ceiling of 75% of the 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.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2005

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 statute, which is tied to the increase in taxable sales within the State each year, provides for yearly increases of up to 1 percent until such time as the actuarially determined unfunded liability of the Plan is reduced to zero.

Contributions to the plan are made by the County. The contribution rate for fire and police employees is 28.5 percent, and 20.25 percent for regular employees. The contribution requirement for the year ended June 30, 2005 was \$3,850,864. The contributions were equal to the required contributions for the year. The contribution requirement for the years ended June 30, 2004 and 2003 were \$3,811,376 and \$3,386,994, 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. Other Postemployment Benefits

The County provides postretirement health, dental care, life, vision, and prescription benefits for certain retirees. The premiums vary depending on the years of service and hire date of retiree. The County pays 100 percent of the premiums of health and dental care coverage for non-law enforcement employees who retire with 25 years of full time service. The County pays 75 percent with 20 years service and 50 percent with 15 years of service. Employees hired prior to August 1, 2002 are eligible for the same paid coverage for post retirement health care benefits after eight continuous years of service. The percentage of paid benefits will be the same as the County pays its full time employees.

Employees hired on or after August 1, 2000, who vest in Public Employees' Retirement System (PERS) by or through their employment with the County, and have worked not less than 20 continuous years for the County, and when they leave County employ and collect PERS retirement will have fifty percent of their post retirement health insurance premiums paid by the County.

Law enforcement employees hired before December 1, 1998 are eligible for 100 percent premium payment coverage with eight years of service. Law enforcement employees hired after December 1, 1998 are eligible for 50 percent premium payment after 8 years service.

As of year end, there were 99 employees who had retired that were receiving the premium coverage benefit. The County finances the plan on a pay as you go basis. For the year ended June 30, 2005 the County recognized as incurred \$510,482 of expenditures.

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>Assets</u>		
Pooled cash and investments	\$ 2,199,156	\$ 1,874,680
Taxes receivable	232,474	315,043
Due from other governments	2,260,525	2,171,508
Accounts receivable	37,120	-
Due from others	1,313	12,750
Due from other funds	-	30,300
Inventory	<u>75,156</u>	<u>-</u>
Total assets	<u>\$ 4,805,744</u>	<u>\$ 4,404,281</u>
<u>Liabilities</u>		
Accounts payable	\$ 1,294,403	\$ 974,024
Accrued payroll and benefits	774,544	760,617
Deferred taxes	196,798	237,386
Deferred revenue	<u>1,717,193</u>	<u>1,614,018</u>
Total liabilities	<u>3,982,938</u>	<u>3,586,045</u>
<u>Fund balance</u>		
Unreserved:		
Designated for subsequent year	822,806	268,282
Undesignated	<u>-</u>	<u>549,954</u>
Total fund balance	<u>822,806</u>	<u>818,236</u>
Total liabilities and fund balance	<u>\$ 4,805,744</u>	<u>\$ 4,404,281</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005
(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
Revenues:				
Taxes	\$ 9,592,781	\$ 10,304,609	\$ 711,828	\$ 9,754,353
Licenses and permits	130,000	125,539	(4,461)	124,904
Intergovernmental	11,930,957	13,661,394	1,730,437	12,416,664
Charges for services	1,497,717	2,362,683	864,966	1,830,540
Fines and forfeitures	349,000	329,027	(19,973)	367,213
Other	<u>706,000</u>	<u>1,132,690</u>	<u>426,690</u>	<u>1,197,231</u>
Total revenues	<u>24,206,455</u>	<u>27,915,942</u>	<u>3,709,487</u>	<u>25,690,905</u>
Expenditures:				
General government	9,441,060	10,599,785	(1,158,725)	8,929,234
Public safety	10,888,148	11,452,514	(564,366)	11,520,748
Judicial	4,457,411	5,017,598	(560,187)	4,763,514
Public works	91,893	100,085	(8,192)	95,578
Health and sanitation	318,241	431,521	(113,280)	372,394
Community support	<u>-</u>	<u>-</u>	<u>-</u>	<u>364,740</u>
Total expenditures	<u>25,196,753</u>	<u>27,601,503</u>	<u>(2,404,750)</u>	<u>26,046,208</u>
Excess (deficiency) of revenues over expenditures	<u>(990,298)</u>	<u>314,439</u>	<u>1,304,737</u>	<u>(355,303)</u>
Other financing sources (uses):				
Operating transfers in	1,400,000	-	(1,400,000)	2,588,027
Operating transfers out	<u>(20,000)</u>	<u>(309,869)</u>	<u>(289,869)</u>	<u>(1,250,034)</u>
Total other financing sources (uses)	<u>1,380,000</u>	<u>(309,869)</u>	<u>(1,689,869)</u>	<u>1,337,993</u>
Net change in fund balance	389,702	4,570	(385,132)	982,690
Fund balance:				
Beginning of year	<u>268,282</u>	<u>818,236</u>	<u>549,954</u>	<u>(164,454)</u>
End of year	<u>\$ 657,984</u>	<u>\$ 822,806</u>	<u>\$ 164,822</u>	<u>\$ 818,236</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
SCHEDULE OF REVENUES COMPARED TO BUDGET
Year Ended June 30, 2005
(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Revenues:				
Taxes:				
Property taxes	\$ 8,605,981	\$ 8,849,894	\$ 243,913	\$ 8,396,134
Net proceeds	<u>986,800</u>	<u>1,454,715</u>	<u>467,915</u>	<u>1,358,219</u>
Total taxes	<u>9,592,781</u>	<u>10,304,609</u>	<u>711,828</u>	<u>9,754,353</u>
Fines and forfeitures:				
Fines and forfeited bail	260,000	265,382	5,382	290,899
Court fines	<u>89,000</u>	<u>63,645</u>	<u>(25,355)</u>	<u>76,314</u>
Total fines and forfeitures	<u>349,000</u>	<u>329,027</u>	<u>(19,973)</u>	<u>367,213</u>
Licenses and permits:				
Liquor licenses	35,000	35,770	770	34,980
Gaming licenses	<u>95,000</u>	<u>89,769</u>	<u>(5,231)</u>	<u>89,924</u>
Total licenses and permits	<u>130,000</u>	<u>125,539</u>	<u>(4,461)</u>	<u>124,904</u>
Intergovernmental:				
Federal in lieu tax	1,486,000	1,531,911	45,911	1,490,188
Fish and game in lieu	-	6,047	6,047	13,846
State gaming license fee	150,000	158,345	8,345	161,137
Consolidated tax	9,972,957	11,682,594	1,709,637	10,168,364
Emergency management	15,000	12,560	(2,440)	19,282
Public safety grants	280,000	244,966	(35,034)	536,458
National forest	<u>27,000</u>	<u>24,971</u>	<u>(2,029)</u>	<u>27,389</u>
Total intergovernmental	<u>11,930,957</u>	<u>13,661,394</u>	<u>1,730,437</u>	<u>12,416,664</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
SCHEDEULE OF REVENUES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2005
(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
Charges for services:				
Clerk fees	\$ 70,000	\$ 106,842	\$ 36,842	\$ 95,275
Recorder fees	381,500	753,787	372,287	557,424
Assessor commissions	275,000	218,534	(56,466)	182,709
Sheriff fees	40,000	57,433	17,433	43,119
Justice of the peace fees	50,000	68,238	18,238	54,771
Investigation fees	10,000	8,250	(1,750)	10,500
Department of Energy reimbursement	506,217	571,869	65,652	681,633
Animal control-spay and neutering	40,000	34,888	(5,112)	22,395
Planning	20,000	57,239	37,239	30,926
Concealed weapons permits	15,000	18,395	3,395	20,130
Return checks	3,500	3,068	(432)	-
Impact fee administration charge	-	15,268	15,268	8,959
Public defender and discovery fees	-	2,220	2,220	1,900
Pahrump dispatch fees	37,000	-	(37,000)	-
County surveyor fees	12,000	15,350	3,350	14,570
Restitution fees	10,500	3,005	(7,495)	4,075
Zoning fees	15,000	329,333	314,333	19,453
Drug court	-	61,432	61,432	47,469
Courier service	12,000	12,118	118	-
Animal control fees	-	<u>25,414</u>	<u>25,414</u>	<u>35,232</u>
 Total charges for services	 <u>1,497,717</u>	 <u>2,362,683</u>	 <u>864,966</u>	 <u>1,830,540</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
SCHEDEULE OF REVENUES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2005
(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
Other:				
Rent	\$ 28,000	\$ 36,383	\$ 8,383	\$ 25,997
Interest	-	22,468	22,468	-
Unrealized investment gain (loss)	-	2,191	2,191	-
Tax penalties	450,000	541,064	91,064	474,817
Uniform reciprocal law	160,000	188,363	28,363	228,750
Water resource planning	-	10,352	10,352	9,822
Senior nutrition	-	-	-	2,500
Prisoner housing	6,000	1,250	(4,750)	2,195
DARE donations	-	1,648	1,648	-
Cemetery receipts	3,000	3,650	650	2,850
Extradition	10,000	8,215	(1,785)	35,475
Other revenue	-	20,968	20,968	55,532
Election reimbursement	10,000	1,512	(8,488)	880
Insurance reimbursement	4,000	-	(4,000)	-
Tax trust sales (NRS 361.610)	-	55,400	55,400	334,000
Tax sale costs	-	97,454	97,454	11,092
Refund from pay phone	6,000	7,820	1,820	6,871
Title search	5,000	16,870	11,870	-
Sale of fixed assets	20,000	109,775	89,775	6,450
Animal donations	4,000	7,307	3,307	-
 Total other	 706,000	 1,132,690	 426,690	 1,197,231
 Total revenues	 \$ 24,206,455	 \$ 27,915,942	 \$ 3,709,487	 \$ 25,690,905

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year Ended June 30, 2005
(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
Expenditures:				
General government:				
Commissioners:				
Salaries and wages	\$ 91,894	\$ 112,542	\$ (20,648)	\$ 90,691
Employee benefits	45,430	69,262	(23,832)	47,489
Services and supplies	<u>36,550</u>	<u>51,033</u>	<u>(14,483)</u>	<u>53,783</u>
Total commissioners	<u>173,874</u>	<u>232,837</u>	<u>(58,963)</u>	<u>191,963</u>
County administrator:				
Salaries and wages	308,892	210,564	98,328	312,892
Employee benefits	107,363	76,796	30,567	101,665
Services and supplies	43,818	42,814	1,004	75,737
Capital outlay	<u>-</u>	<u>7,344</u>	<u>(7,344)</u>	<u>-</u>
Total county administrator	<u>460,073</u>	<u>337,518</u>	<u>122,555</u>	<u>490,294</u>
Comptroller:				
Salaries and wages	272,568	300,841	(28,273)	-
Employee benefits	93,577	97,311	(3,734)	-
Services and supplies	<u>33,855</u>	<u>151,163</u>	<u>(117,308)</u>	<u>-</u>
Total comptroller	<u>400,000</u>	<u>549,315</u>	<u>(149,315)</u>	<u>-</u>
Clerk:				
Salaries and wages	196,385	232,556	(36,171)	232,670
Employee benefits	71,449	90,219	(18,770)	84,100
Services and supplies	<u>232,354</u>	<u>190,136</u>	<u>42,218</u>	<u>48,617</u>
Total clerk	<u>500,188</u>	<u>512,911</u>	<u>(12,723)</u>	<u>365,387</u>
Information systems:				
Salaries and wages	332,839	399,844	(67,005)	414,763
Employee benefits	80,559	139,122	(58,563)	130,099
Services and supplies	314,472	301,305	13,167	234,840
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,356</u>
Total information systems	<u>727,870</u>	<u>840,271</u>	<u>(112,401)</u>	<u>784,058</u>
County planner:				
Salaries and wages	360,160	437,964	(77,804)	388,718
Employee benefits	114,321	149,326	(35,005)	124,090
Services and supplies	<u>46,201</u>	<u>56,500</u>	<u>(10,299)</u>	<u>44,004</u>
Total county planner	<u>520,682</u>	<u>643,790</u>	<u>(123,108)</u>	<u>556,812</u>
HR/Risk management:				
Salaries and wages	197,479	139,493	57,986	210,885
Employee benefits	67,449	52,524	14,925	68,939
Services and supplies	<u>44,117</u>	<u>40,430</u>	<u>3,687</u>	<u>20,406</u>
Total HR/Risk management	<u>309,045</u>	<u>232,447</u>	<u>76,598</u>	<u>300,230</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2005
(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004 Actual
Expenditures (Continued):				
General government (Continued):				
Natural resources:				
Salaries and wages	\$ 80,115	\$ 86,920	\$ (6,805)	\$ 80,313
Employee benefits	26,857	26,572	285	27,005
Services and supplies	11,646	176,549	(164,903)	41,301
Total natural resources	<u>118,618</u>	<u>290,041</u>	<u>(171,423)</u>	<u>148,619</u>
Miscellaneous overhead:				
Workers compensation	28,875	8,930	19,945	31,247
Printing & advertising	82,379	113,129	(30,750)	72,329
General insurance	636,953	736,977	(100,024)	782,401
Group insurance - retired	348,200	500,890	(152,690)	482,647
Professional fees	166,457	243,759	(77,302)	348,481
Tax refunds	3,397	10,517	(7,120)	10,635
Delivery service	16,985	362	16,623	13,361
NACO dues	19,109	21,627	(2,518)	22,758
Blood bourne pathogens	5,096	5,975	(879)	11,715
Physicals	29,725	67,362	(37,637)	36,508
Postage	127,390	143,353	(15,963)	138,495
City of Gabbs	5,619	5,619	-	2,000
Gabbs library	1,529	3,532	(2,003)	4,879
Flu shots	1,274	75	1,199	2,058
Fish and game	510	-	510	597
Litigation	305,740	66,826	238,914	86,663
Ambulance calls	13,588	13,774	(186)	2,785
Miscellaneous	2,717	27,324	(24,607)	46,882
Currant Creek emergency phone	-	-	-	490
Belmont emergency phone	212	494	(282)	452
Crystal park	255	487	(232)	2,960
Corridor advisory board	425	-	425	-
Drug test	6,115	8,631	(2,516)	6,799
Amargosa emergency phone	-	454	(454)	209
Safety committee	8,666	254	8,412	-
Advocacy with congress	400,000	261,155	138,845	110,651
Training	-	890	(890)	2,524
Operating supplies	-	237	(237)	2,686
Conservation districts	3,475	4,000	(525)	4,000
Grant match	530,000	378,279	151,721	-
Prisoner medical	84,927	89,832	(4,905)	59,293
Total miscellaneous overhead	<u>2,829,618</u>	<u>2,714,744</u>	<u>114,874</u>	<u>2,286,505</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2005
(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
Expenditures (Continued):				
General government (Continued):				
Recorder:				
Salaries and wages	\$ 165,153	\$ 375,580	\$ (210,427)	\$ 329,622
Employee benefits	56,953	147,253	(90,300)	103,815
Services and supplies	<u>11,279</u>	<u>20,328</u>	<u>(9,049)</u>	<u>18,010</u>
Total recorder	<u>233,385</u>	<u>543,161</u>	<u>(309,776)</u>	<u>451,447</u>
Treasurer:				
Salaries and wages	257,508	168,266	89,242	290,577
Employee benefits	83,771	62,036	21,735	98,917
Services and supplies	<u>57,562</u>	<u>84,341</u>	<u>(26,779)</u>	<u>47,355</u>
Total treasurer	<u>398,841</u>	<u>314,643</u>	<u>84,198</u>	<u>436,849</u>
South county office:				
Salaries and wages	187,844	120,735	67,109	174,238
Employee benefits	40,597	42,337	(1,740)	67,701
Services and supplies	<u>9,168</u>	<u>2,970</u>	<u>6,198</u>	<u>3,919</u>
Total south county office	<u>237,609</u>	<u>166,042</u>	<u>71,567</u>	<u>245,858</u>
Assessor:				
Salaries and wages	582,987	706,657	(123,670)	661,445
Employee benefits	209,156	270,929	(61,773)	232,433
Services and supplies	<u>120,845</u>	<u>60,061</u>	<u>60,784</u>	<u>76,612</u>
Total assessor	<u>912,988</u>	<u>1,037,647</u>	<u>(124,659)</u>	<u>970,490</u>
Buildings and grounds:				
Salaries and wages	477,275	640,954	(163,679)	469,285
Employee benefits	124,725	250,285	(125,560)	149,511
Services and supplies	<u>1,016,269</u>	<u>1,159,458</u>	<u>(143,189)</u>	<u>954,865</u>
Total buildings and grounds	<u>1,618,269</u>	<u>2,050,697</u>	<u>(432,428)</u>	<u>1,573,661</u>
General services:				
Salaries and wages	-	91,890	(91,890)	90,922
Employee benefits	-	34,714	(34,714)	30,971
Services and supplies	<u>-</u>	<u>7,117</u>	<u>(7,117)</u>	<u>5,168</u>
Total general services	<u>-</u>	<u>133,721</u>	<u>(133,721)</u>	<u>127,061</u>
Total general government	<u>9,441,060</u>	<u>10,599,785</u>	<u>(1,158,725)</u>	<u>8,929,234</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2005
(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
Expenditures (Continued):				
Public Safety:				
Sheriff:				
Salaries and wages	\$ 6,136,441	\$ 6,050,184	\$ 86,257	\$ 6,548,566
Employee benefits	2,884,833	3,480,709	(595,876)	2,886,586
Services and supplies	1,453,893	1,525,524	(71,631)	1,601,262
Capital outlay	-	36,702	(36,702)	56,263
Total sheriff	<u>10,475,167</u>	<u>11,093,119</u>	<u>(617,952)</u>	<u>11,092,677</u>
Emergency management:				
Salaries and wages	178,035	164,192	13,843	153,598
Employee benefits	56,348	68,944	(12,596)	66,704
Services and supplies	178,598	126,259	52,339	207,769
Total emergency management	<u>412,981</u>	<u>359,395</u>	<u>53,586</u>	<u>428,071</u>
Total public safety	<u>10,888,148</u>	<u>11,452,514</u>	<u>(564,366)</u>	<u>11,520,748</u>
Judicial:				
District attorney:				
Salaries and wages	1,305,779	1,431,423	(125,644)	1,425,360
Employee benefits	429,538	505,726	(76,188)	459,117
Services and supplies	116,758	111,313	5,445	126,002
Total district attorney	<u>1,852,075</u>	<u>2,048,462</u>	<u>(196,387)</u>	<u>2,010,479</u>
District attorney (URESA):				
Salaries and wages	173,521	181,491	(7,970)	176,884
Employee benefits	57,184	69,685	(12,501)	62,597
Services and supplies	8,191	11,722	(3,531)	15,501
Total district attorney (URESA)	<u>238,896</u>	<u>262,898</u>	<u>(24,002)</u>	<u>254,982</u>
District court:				
Salaries and wages	225,499	298,131	(72,632)	246,668
Employee benefits	81,463	123,409	(41,946)	90,896
Services and supplies	171,451	159,908	11,543	195,576
Capital outlay	-	7,507	(7,507)	-
Total district court	<u>478,413</u>	<u>588,955</u>	<u>(110,542)</u>	<u>533,140</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2005
(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
Expenditures (Continued):				
Judicial (Continued):				
Tonopah justice court:				
Salaries and wages	\$ 194,042	\$ 214,319	\$ (20,277)	\$ 204,971
Employee benefits	67,940	79,150	(11,210)	71,838
Services and supplies	<u>10,126</u>	<u>14,844</u>	<u>(4,718)</u>	<u>12,685</u>
Total Tonopah justice court	<u>272,108</u>	<u>308,313</u>	<u>(36,205)</u>	<u>289,494</u>
Pahrump justice court:				
Salaries and wages	301,933	375,797	(73,864)	315,407
Employee benefits	112,014	156,866	(44,852)	119,104
Services and supplies	<u>81,963</u>	<u>95,497</u>	<u>(13,534)</u>	<u>99,152</u>
Total Pahrump justice court	<u>495,910</u>	<u>628,160</u>	<u>(132,250)</u>	<u>533,663</u>
Beatty justice court:				
Salaries and wages	233,213	242,319	(9,106)	242,361
Employee benefits	80,539	87,573	(7,034)	84,279
Services and supplies	<u>16,613</u>	<u>25,881</u>	<u>(9,268)</u>	<u>23,279</u>
Total Beatty justice court	<u>330,365</u>	<u>355,773</u>	<u>(25,408)</u>	<u>349,919</u>
Other judicial:				
Services and supplies:				
Public defender	587,171	437,512	149,659	472,708
Court appointed defender	<u>202,473</u>	<u>387,525</u>	<u>(185,052)</u>	<u>319,129</u>
Total other judicial	<u>789,644</u>	<u>825,037</u>	<u>(35,393)</u>	<u>791,837</u>
Total judicial	<u>4,457,411</u>	<u>5,017,598</u>	<u>(560,187)</u>	<u>4,763,514</u>
Public works:				
Salaries and wages	33,992	67,574	(33,582)	51,744
Employee benefits	11,964	23,404	(11,440)	17,983
Services and supplies	<u>45,937</u>	<u>9,107</u>	<u>36,830</u>	<u>25,851</u>
Total public works	<u>91,893</u>	<u>100,085</u>	<u>(8,192)</u>	<u>95,578</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2005
(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Expenditures (Continued):				
Health and sanitation:				
Animal control:				
Salaries and wages	193,493	253,371	(59,878)	218,294
Employee benefits	52,348	81,275	(28,927)	74,434
Services and supplies	<u>72,400</u>	<u>96,875</u>	<u>(24,475)</u>	<u>79,666</u>
Total animal control	<u>318,241</u>	<u>431,521</u>	<u>(113,280)</u>	<u>372,394</u>
Community support:				
Senior nutrition program:				
Salaries and wages	-	-	-	166,236
Employee benefits	-	-	-	47,628
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,876</u>
Total community support	<u>-</u>	<u>-</u>	<u>-</u>	<u>364,740</u>
Total expenditures	<u><u>\$ 25,196,753</u></u>	<u><u>\$ 27,601,503</u></u>	<u><u>\$ (2,404,750)</u></u>	<u><u>\$ 26,046,208</u></u>

NYE COUNTY, NEVADA
MAJOR FUND - EDUCATION ENDOWMENT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	\$ 9,935,362	\$ 10,332,486
Interest receivable	<u>75,758</u>	<u>72,186</u>
 Total assets	 <u>\$ 10,011,120</u>	 <u>\$ 10,404,672</u>
<u>Liabilities</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	10,011,120	10,239,477
Undesignated	<u>-</u>	<u>165,195</u>
 Total fund balance	 <u>10,011,120</u>	 <u>10,404,672</u>
 Total liabilities and fund balance	 <u>\$ 10,011,120</u>	 <u>\$ 10,404,672</u>

NYE COUNTY, NEVADA
MAJOR FUND - EDUCATION ENDOWMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Revenues:				
Intergovernmental - PETT	\$ -	\$ -	\$ -	\$ 1,500,000
Other:				
Interest	200,000	295,313	95,313	278,866
Unrealized investment gain (loss)	- 15,373	15,373	15,373	(280,786)
Total other	200,000	310,686	110,686	(1,920)
Total revenues	200,000	310,686	110,686	1,498,080
Expenditures:				
Current:				
General government	<u>439,477</u>	<u>704,238</u>	<u>(264,761)</u>	<u>372,885</u>
Net change in fund balance	(239,477)	(393,552)	(154,075)	1,125,195
Fund balance:				
Beginning of year	<u>10,239,477</u>	<u>10,404,672</u>	<u>165,195</u>	<u>9,279,477</u>
End of year	<u>\$ 10,000,000</u>	<u>\$ 10,011,120</u>	<u>\$ 11,120</u>	<u>\$ 10,404,672</u>

NYE COUNTY, NEVADA
MAJOR FUND - SPECIAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>Assets</u>		
Pooled cash and investments	\$ 8,435,004	\$ 4,042,234
Interest receivable	32,993	36,033
Due from other funds	31,428	109,036
Advances to other funds	<u>1,315,169</u>	<u>4,765,169</u>
 Total assets	 <u>\$ 9,814,594</u>	 <u>\$ 8,952,472</u>
 <u>Liabilities</u>		
Accounts payable	\$ 1,319,680	\$ 1,385,403
Accrued payroll and benefits	<u>-</u>	<u>471</u>
 Total liabilities	 <u>1,319,680</u>	 <u>1,385,874</u>
 <u>Fund balance:</u>		
Reserved for:		
Advances to other funds	1,315,169	4,765,169
Unreserved:		
Designated for subsequent year	840,400	2,801,429
Undesignated	<u>6,339,345</u>	<u>-</u>
 Total fund balance	 <u>8,494,914</u>	 <u>7,566,598</u>
 Total liabilities and fund balance	 <u>\$ 9,814,594</u>	 <u>\$ 8,952,472</u>

NYE COUNTY, NEVADA
MAJOR FUND - SPECIAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005
(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
Revenues:				
Intergovernmental - PETT	<u>\$ 8,000,000</u>	<u>\$ 8,000,000</u>	<u>\$ _____ -</u>	<u>\$ 6,250,000</u>
Other:				
Interest	188,000	32,505	(155,495)	88,890
Unrealized investment gain (loss)	<u>_____ -</u>	<u>1,441</u>	<u>1,441</u>	<u>(127,973)</u>
Total other	188,000	33,946	(154,054)	(39,083)
Total revenues	<u>8,188,000</u>	<u>8,033,946</u>	<u>(154,054)</u>	<u>6,210,917</u>
Expenditures:				
Current:				
General government	1,500,000	930,159	569,841	2,389,390
Public safety	-	40,227	(40,227)	-
Public works	-	1,117,265	(1,117,265)	-
Health and sanitation	-	9,220	(9,220)	-
Intergovernmental	-	372,999	(372,999)	441,836
Capital outlay:				
General government	4,500,000	175,753	4,324,247	213,746
Public safety	-	275,135	(275,135)	1,102,311
Culture and recreation	-	21,241	(21,241)	-
Judicial	-	-	-	77,695
Public works	<u>_____ -</u>	<u>1,858,800</u>	<u>(1,858,800)</u>	<u>1,793,242</u>
Total expenditures	<u>6,000,000</u>	<u>4,800,799</u>	<u>1,199,201</u>	<u>6,018,220</u>
Excess (deficiency) of revenues over expenditures	<u>2,188,000</u>	<u>3,233,147</u>	<u>1,045,147</u>	<u>192,697</u>
Other financing sources (uses):				
Operating transfers in	-	17,000	17,000	-
Operating transfers out	(2,316,198)	(2,321,831)	(5,633)	(3,550,527)
Total other financing sources (uses)	<u>(2,316,198)</u>	<u>(2,304,831)</u>	<u>11,367</u>	<u>(3,550,527)</u>
Net change in fund balance	(128,198)	928,316	1,056,514	(3,357,830)
Fund balance:				
Beginning of year	<u>7,722,877</u>	<u>7,566,598</u>	<u>(156,279)</u>	<u>10,924,428</u>
End of year	<u>\$ 7,594,679</u>	<u>\$ 8,494,914</u>	<u>\$ 900,235</u>	<u>\$ 7,566,598</u>

NYE COUNTY, NEVADA
MAJOR FUND - ENDOWMENT CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	\$ 10,418,315	\$ 10,150,373
Interest receivable	<u>75,379</u>	<u>73,463</u>
Total assets	<u><u>\$ 10,493,694</u></u>	<u><u>\$ 10,223,836</u></u>
<u>LIABILITIES</u>		
Accounts payable	\$ _____ -	\$ 15,882
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	10,021,360	10,207,954
Undesignated	<u>472,334</u>	<u>_____ -</u>
Total fund balance	<u><u>10,493,694</u></u>	<u><u>10,207,954</u></u>
Total liabilities and fund balance	<u><u>\$ 10,493,694</u></u>	<u><u>\$ 10,223,836</u></u>

NYE COUNTY, NEVADA
MAJOR FUND - ENDOWMENT CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005
(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
Revenues:				
Intergovernmental - PETT	\$ -	\$ -	\$ -	\$ 1,500,000
Other:				
Interest	200,000	302,984	102,984	282,251
Unrealized investment gain (loss)	- 15,467	15,467	15,467	(293,233)
Total other	200,000	318,451	118,451	(10,982)
Total revenues	<u>200,000</u>	<u>318,451</u>	<u>118,451</u>	<u>1,489,018</u>
Expenditures:				
Current:				
General government	-	-	-	17,431
Intergovernmental	-	-	-	175,000
Capital projects:				
General government	<u>545,268</u>	<u>32,711</u>	<u>512,557</u>	<u>12,900</u>
Total expenditures	<u>545,268</u>	<u>32,711</u>	<u>512,557</u>	<u>205,331</u>
Excess (deficiency) of revenues over expenditures	(345,268)	285,740	631,008	1,283,687
Other financing sources (uses):				
Operating transfers out	-	-	-	(350,000)
Net change in fund balance	(345,268)	285,740	631,008	933,687
Fund balance:				
Beginning of year	<u>10,345,268</u>	<u>10,207,954</u>	<u>(137,314)</u>	<u>9,274,267</u>
End of year	<u>\$ 10,000,000</u>	<u>\$ 10,493,694</u>	<u>\$ 493,694</u>	<u>\$ 10,207,954</u>

NYE COUNTY, NEVADA
MAJOR FUND - NYE COUNTY HOSPITAL SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 AND 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	\$ 153,888	\$ 1,063,482
Interest receivable	509	308
Taxes receivable	11,679	10,649
Due from other governments	-	4,236
Note receivable	<u>38,250</u>	<u>47,250</u>
 Total assets	 <u>\$ 204,326</u>	 <u>\$ 1,125,925</u>
 <u>LIABILITIES</u>		
Due to other funds	\$ -	\$ 30,300
Deferred taxes	10,353	9,191
Advances from other funds	<u>1,315,169</u>	<u>3,315,169</u>
 Total liabilities	 1,325,522	 3,354,660
 <u>FUND BALANCE</u>		
Unreserved:		
Undesignated	<u>(1,121,196)</u>	<u>(2,228,735)</u>
 Total liabilities and fund balance	 <u>\$ 204,326</u>	 <u>\$ 1,125,925</u>

NYE COUNTY, NEVADA
MAJOR FUND - NYE COUNTY HOSPITAL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance- Positive (Negative)	2004
	Budget	Actual		Actual
Revenues:				
Taxes				
Property taxes	\$ 591,577	\$ 664,217	\$ 72,640	\$ 631,630
Net proceeds	<u>299,400</u>	<u>439,650</u>	<u>140,250</u>	<u>408,378</u>
 Total taxes	 <u>890,977</u>	 <u>1,103,867</u>	 <u>212,890</u>	 <u>1,040,008</u>
 Other:				
Fish and wildlife	-	1,835	1,835	4,236
Interest	-	61,837	61,837	31,518
Unrealized investment gain (loss)	<u>-</u>	<u>3,167</u>	<u>3,167</u>	<u>(26,537)</u>
Total other	<u>-</u>	<u>66,839</u>	<u>66,839</u>	<u>9,217</u>
 Total revenues	 <u>890,977</u>	 <u>1,170,706</u>	 <u>279,729</u>	 <u>1,049,225</u>
 Expenditures:				
Health and sanitation	<u>300,000</u>	<u>-</u>	<u>300,000</u>	<u>11,794</u>
Excess (deficiency) of revenues over expenditures	590,977	1,170,706	579,729	1,037,431
 Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>(63,167)</u>	<u>(63,167)</u>	<u>(5,842)</u>
 Net change in fund balance	 590,977	 1,107,539	 516,562	 1,031,589
 Fund balance:				
Beginning of year	<u>(2,634,388)</u>	<u>(2,228,735)</u>	<u>405,653</u>	<u>(3,260,324)</u>
 End of year	 <u>\$ (2,043,411)</u>	 <u>\$ (1,121,196)</u>	 <u>\$ 922,215</u>	 <u>\$ (2,228,735)</u>

NYE COUNTY, NEVADA
MAJOR FUND - REPOSITORY OVERSITE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,122,395	\$ 1,109,366
Interest receivable	<u>1,775</u>	<u>1,402</u>
 Total assets	 <u>\$ 1,124,170</u>	 <u>\$ 1,110,768</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 60,385	\$ 40,208
Accrued payroll and benefits	13,195	11,495
Deferred revenue	814,638	851,902
Deferred interest	<u>235,952</u>	<u>207,163</u>
 Total liabilities	 1,124,170	 1,110,768
<u>FUND BALANCE</u>		
Unreserved - undesignated	<u>-</u>	<u>-</u>
 Total liabilities and fund balance	 <u>\$ 1,124,170</u>	 <u>\$ 1,110,768</u>

NYE COUNTY, NEVADA
MAJOR FUND - REPOSITORY OVERSITE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance- Positive (Negative)	2004
	Budget	Actual		Actual
Revenues:				
Intergovernmental:				
Grants	\$ 851,902	\$ 37,264	\$ (814,638)	\$ 822,888
Expenditures:				
General government:				
Salaries and wages	671,285	310,583	360,702	349,548
Employee benefits	233,878	110,157	123,721	119,048
Services and supplies	614,464	284,249	330,215	354,292
Total expenditures	<u>1,519,627</u>	<u>704,989</u>	<u>814,638</u>	<u>822,888</u>
Excess (deficiency) of revenues over expenditures	(667,725)	(667,725)	-	-
Other financing sources (uses):				
Operating transfers in	<u>667,725</u>	<u>667,725</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-	-
Fund balance:				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
MAJOR FUND - COUNTY CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	\$ 3,222,407	\$ 614,340
Interest receivable	146,079	93,881
Taxes receivable	4,222	5,676
Due from other governments	<u>135,000</u>	-
 Total assets	 <u>\$ 3,507,708</u>	 <u>\$ 713,897</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 11,001	\$ 37,607
Deferred taxes	<u>3,573</u>	<u>4,279</u>
 Total liabilities	 <u>14,574</u>	 <u>41,886</u>
<u>FUND BALANCE</u>		
Reserved for:		
Capital projects	2,993,190	-
Unreserved:		
Designated for subsequent year	294,496	43,679
Undesignated	<u>205,448</u>	<u>628,332</u>
 Total fund balance	 <u>3,493,134</u>	 <u>672,011</u>
 Total liabilities and fund balance	 <u>\$ 3,507,708</u>	 <u>\$ 713,897</u>

NYE COUNTY, NEVADA
MAJOR FUND - COUNTY CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
Revenues:				
Taxes:				
Ad valorem	\$ 154,363	\$ 160,785	\$ 6,422	\$ 149,819
Net proceeds of mines	<u>17,700</u>	<u>26,093</u>	<u>8,393</u>	<u>24,362</u>
Total taxes	<u>172,063</u>	<u>186,878</u>	<u>14,815</u>	<u>174,181</u>
Other:				
Interest	60,000	211,026	151,026	437,523
Unrealized investment gain (loss)	-	3,024	3,024	(393,516)
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>
Total other	<u>60,000</u>	<u>214,050</u>	<u>154,050</u>	<u>44,507</u>
Total revenues	<u>232,063</u>	<u>400,928</u>	<u>168,865</u>	<u>218,688</u>
Expenditures:				
Current:				
General government	<u>-</u>	<u>-</u>	<u>-</u>	<u>93,926</u>
Capital projects:				
General government	6,275,000	3,600,449	2,674,551	151,573
Judicial	-	-	-	43,130
Public works	4,200,000	3,811,976	388,024	298,659
Health and sanitation	-	-	-	297,448
Public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,939,158</u>
Total capital projects	<u>10,475,000</u>	<u>7,412,425</u>	<u>3,062,575</u>	<u>3,729,968</u>
Total expenditures	<u>10,475,000</u>	<u>7,412,425</u>	<u>3,062,575</u>	<u>3,823,894</u>
Excess (deficiency) of revenues over expenditures	<u>(10,242,937)</u>	<u>(7,011,497)</u>	<u>3,231,440</u>	<u>(3,605,206)</u>
Other financing sources (uses):				
Operating transfers in	-	232,620	232,620	16,461
Operating transfers out	-	-	-	(323,427)
Medium term bond	6,000,000	6,000,000	-	-
Capital lease proceeds	<u>3,600,000</u>	<u>3,600,000</u>	<u>-</u>	<u>4,000,000</u>
Total other financing sources (uses)	<u>9,600,000</u>	<u>9,832,620</u>	<u>232,620</u>	<u>3,693,034</u>
Net change in fund balance	(642,937)	2,821,123	3,464,060	87,828
Fund balance:				
Beginning of year	<u>643,679</u>	<u>672,011</u>	<u>28,332</u>	<u>584,183</u>
End of year	<u>\$ 742</u>	<u>\$ 3,493,134</u>	<u>\$ 3,492,392</u>	<u>\$ 672,011</u>

NYE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

June 30, 2005

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
ASSETS				
Pooled cash and investments	\$ 17,176,802	\$ 626,204	\$ 1,538,834	\$ 19,341,840
Interest receivable	67,770	1,859	4,297	73,926
Taxes receivable	103,018	12,506	48,071	163,595
Due from other governments	1,986,156	-	-	1,986,156
Accounts receivable	150,140	-	-	150,140
Due from others	1,200	-	-	1,200
Due from other funds	36,102	-	-	36,102
Inventory	86,313	-	-	86,313
 Total assets	 <u>\$ 19,607,501</u>	 <u>\$ 640,569</u>	 <u>\$ 1,591,202</u>	 <u>\$ 21,839,272</u>
 LIABILITIES				
Accounts payable	\$ 1,832,911	\$ -	\$ -	\$ 1,832,911
Accrued payroll and benefits	209,515	-	-	209,515
Due to other funds	67,675	-	-	67,675
Deferred taxes	73,322	10,495	10,095	93,912
Deferred revenue	1,094,702	-	-	1,094,702
Advances from other funds	-	-	-	-
Deferred interest	128,458	-	-	128,458
 Total liabilities	 <u>3,406,583</u>	 <u>10,495</u>	 <u>10,095</u>	 <u>3,427,173</u>
 FUND BALANCE				
Reserved for:				
Debt service	-	630,074	-	630,074
Building department	100,000	-	-	100,000
Unreserved:				
Designated for subsequent year	11,667,547	-	1,239,973	12,907,520
Undesignated	4,433,371	-	341,134	4,774,505
 Total fund balance	 <u>16,200,918</u>	 <u>630,074</u>	 <u>1,581,107</u>	 <u>18,412,099</u>
 Total liabilities and fund balance	 <u>\$ 19,607,501</u>	 <u>\$ 640,569</u>	 <u>\$ 1,591,202</u>	 <u>\$ 21,839,272</u>

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

Year Ended June 30, 2005

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
Revenues:				
Taxes	\$ 3,972,509	\$ 461,193	\$ 594,540	\$ 5,028,242
Licenses and permits	232,241	-	-	232,241
Intergovernmental	14,618,122	-	415	14,618,537
Charges for services	2,762,746	-	-	2,762,746
Fines and forfeitures	246,275	-	-	246,275
Other	4,139,455	6,927	45,349	4,191,731
Total revenues	<u>25,971,348</u>	<u>468,120</u>	<u>640,304</u>	<u>27,079,772</u>
Expenditures:				
Current:				
General government	5,968,923	-	131,954	6,100,877
Public safety	2,998,449	-	-	2,998,449
Judicial	182,459	-	-	182,459
Public works	7,370,171	-	-	7,370,171
Health and sanitation	1,147,020	-	-	1,147,020
Welfare	1,127,135	-	-	1,127,135
Culture and recreation	544,694	-	-	544,694
Community support	991,081	-	-	991,081
Intergovernmental	260,474	-	76,282	336,756
Capital projects	-	-	137,479	137,479
Debt service:				
Principal	16,741	1,529,551	-	1,546,292
Interest	293	148,010	-	148,303
Total expenditures	<u>20,607,440</u>	<u>1,677,561</u>	<u>345,715</u>	<u>22,630,716</u>
Excess (deficiency) of revenues over expenditures	<u>5,363,908</u>	<u>(1,209,441)</u>	<u>294,589</u>	<u>4,449,056</u>
Other financing sources (uses):				
Operating transfers in	1,521,753	1,405,633	25,039	2,952,425
Operating transfers out	<u>(1,236,685)</u>	<u>-</u>	<u>(25,039)</u>	<u>(1,261,724)</u>
Total other financing sources (uses)	<u>285,068</u>	<u>1,405,633</u>	<u>-</u>	<u>1,690,701</u>
Net change in fund balance	<u>5,648,976</u>	<u>196,192</u>	<u>294,589</u>	<u>6,139,757</u>
Fund balance:				
Beginning of year	<u>10,551,942</u>	<u>433,882</u>	<u>1,286,518</u>	<u>12,272,342</u>
End of year	<u>\$ 16,200,918</u>	<u>\$ 630,074</u>	<u>\$ 1,581,107</u>	<u>\$ 18,412,099</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2005 (Page 1 of 4)
(With Comparative Actual Amounts for June 30, 2004)

	Road	Regional Streets and Highways	Public Transit	Agricultural Extension
ASSETS				
Pooled cash and investments	\$ 865,498	\$ 1,049,365	\$ 841,717	\$ 56,964
Interest receivable	-	9,024	7,409	-
Taxes receivable	1,193	-	-	3,578
Due from other governments	909,931	154,621	230,611	-
Accounts receivable	-	-	-	-
Due from others	-	-	-	-
Due from other funds	-	-	-	-
Inventory	<u>86,313</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u><u>\$ 1,862,935</u></u>	<u><u>\$ 1,213,010</u></u>	<u><u>\$ 1,079,737</u></u>	<u><u>\$ 60,542</u></u>
LIABILITIES				
Accounts payable	\$ 278,216	\$ 1,601	\$ 690	\$ 4,680
Accrued payroll and benefits	104,249	413	-	3,952
Due to other funds	-	-	-	-
Deferred taxes	1,009	-	-	3,028
Deferred revenue	-	-	-	-
Advances from other funds	-	-	-	-
Deferred interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u><u>383,474</u></u>	<u><u>2,014</u></u>	<u><u>690</u></u>	<u><u>11,660</u></u>
FUND BALANCE				
Reserved for Building Department	-	-	-	-
Unreserved:				
Designated for subsequent year	880,405	628,647	-	12,247
Undesignated	<u>599,056</u>	<u>582,349</u>	<u>1,079,047</u>	<u>36,635</u>
Total fund balance	<u><u>1,479,461</u></u>	<u><u>1,210,996</u></u>	<u><u>1,079,047</u></u>	<u><u>48,882</u></u>
Total liabilities and fund balance	<u><u>\$ 1,862,935</u></u>	<u><u>\$ 1,213,010</u></u>	<u><u>\$ 1,079,737</u></u>	<u><u>\$ 60,542</u></u>

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

June 30, 2005 (Page 2 of 4)

(With Comparative Actual Amounts for June 30, 2004)

	Beatty Town	General Improvement District	Gabbs Town	Amargosa Valley Town	Amargosa Community Center and Park
ASSETS					
Pooled cash and investments	\$ 519,345	\$ 25,929	\$ 117,533	\$ 973	\$ -
Interest receivable	-	171	-	-	-
Taxes receivable	1,185	9,993	1,079	2,953	1,345
Due from other governments	67,078	-	15,460	19,837	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	-
Due from other funds	-	-	-	36,102	-
Inventory	-	-	-	-	-
 Total assets	 <u>\$ 587,608</u>	 <u>\$ 36,093</u>	 <u>\$ 134,072</u>	 <u>\$ 59,865</u>	 <u>\$ 1,345</u>
 LIABILITIES					
Accounts payable	\$ 31,690	\$ 5,128	\$ 10,804	\$ 12,340	\$ 514
Accrued payroll and benefits	5,416	6,687	2,425	5,255	1,616
Due to other funds	-	-	-	-	36,102
Deferred taxes	1,074	-	531	2,675	-
Deferred revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Deferred interest	-	-	-	-	-
 Total liabilities	 <u>38,180</u>	 <u>11,815</u>	 <u>13,760</u>	 <u>20,270</u>	 <u>38,232</u>
 FUND BALANCE					
Reserved	-	-	-	-	-
Unreserved:					
Designated for subsequent year	337,520	24,278	45,712	39,595	-
Undesignated	211,908	-	74,600	-	(36,887)
 Total fund balance	 <u>549,428</u>	 <u>24,278</u>	 <u>120,312</u>	 <u>39,595</u>	 <u>(36,887)</u>
 Total liabilities and fund balance	 <u>\$ 587,608</u>	 <u>\$ 36,093</u>	 <u>\$ 134,072</u>	 <u>\$ 59,865</u>	 <u>\$ 1,345</u>

Parks and Recreation		Health Clinics		Mining Maps		Juvenile and Probation		Forensic Services		Senior Nutrition		State and County Room Tax	
\$ 77,570		\$ 104,957		\$ 70,010		\$ -		\$ 24,854		\$ 43,887		\$ 50,082	
-		-		-		-		-		-		-	
-		9,422		-		23,852		-		-		4,732	
-		-		-		919		-		6,957		-	
-		-		-		-		-		-		-	
-		-		-		-		-		-		-	
-		-		-		-		-		-		-	
-		-		-		-		-		-		-	
<u>\$ 77,570</u>		<u>\$ 114,379</u>		<u>\$ 70,010</u>		<u>\$ 24,771</u>		<u>\$ 24,854</u>		<u>\$ 50,844</u>		<u>\$ 54,814</u>	
\$ 19,881		\$ 1,678		\$ 5,872		\$ 68,549		\$ 6,540		\$ 15,610		\$ -	
-		3,391		-		20,649		-		5,495		-	
-		-		-		31,428		-		-		-	
-		7,974		-		20,189		-		-		-	
-		-		-		-		-		-		-	
-		-		-		-		-		-		-	
<u>19,881</u>		<u>13,043</u>		<u>5,872</u>		<u>140,815</u>		<u>6,540</u>		<u>21,105</u>		<u>-</u>	
213		71,597		14,193		-		-		846		20,907	
<u>57,476</u>		<u>29,739</u>		<u>49,945</u>		<u>(116,044)</u>		<u>18,314</u>		<u>28,893</u>		<u>33,907</u>	
<u>57,689</u>		<u>101,336</u>		<u>64,138</u>		<u>(116,044)</u>		<u>18,314</u>		<u>29,739</u>		<u>54,814</u>	
<u>\$ 77,570</u>		<u>\$ 114,379</u>		<u>\$ 70,010</u>		<u>\$ 24,771</u>		<u>\$ 24,854</u>		<u>\$ 50,844</u>		<u>\$ 54,814</u>	

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
June 30, 2005 (Page 3 of 4)
(With Comparative Actual Amounts for June 30, 2004)

	Justice Court Fines NRS 176	Economic Development	Controlled Substances Forfeiture	Public Lands	Justice Court Assessment
ASSETS					
Pooled cash and investments	\$ 270,130	\$ 43,917	\$ 204,982	\$ 7,120	\$ 487,509
Interest receivable	-	-	-	-	-
Taxes receivable	-	-	-	-	-
Due from other governments	-	1,678	-	-	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Inventory	-	-	-	-	-
 Total assets	 \$ 270,130	 \$ 45,595	 \$ 204,982	 \$ 7,120	 \$ 487,509
LIABILITIES					
Accounts payable	\$ 3,198	\$ 3,447	\$ 105,530	\$ -	\$ 154
Accrued payroll and benefits	-	1,125	-	-	-
Due to other funds	-	-	-	-	-
Deferred taxes	-	-	-	-	-
Deferred revenue	-	8,000	-	-	-
Advance from other funds	-	-	-	-	-
Deferred interest	-	-	-	-	-
 Total liabilities	 3,198	 12,572	 105,530	 -	 154
FUND BALANCE					
Reserved	-	-	-	-	-
Unreserved:					
Designated for subsequent year	265,636	33,023	100,000	7,120	265,636
Undesignated	1,296	-	(548)	-	221,719
 Total fund balance	 266,932	 33,023	 99,452	 7,120	 487,355
 Total liabilities and fund balance	 \$ 270,130	 \$ 45,595	 \$ 204,982	 \$ 7,120	 \$ 487,509

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
June 30, 2005 (Page 4 of 4)
(With Comparative Actual Amounts for June 30, 2004)

	Grants	Court Collection Fees	Emergency Fund	PETT Recorder Technology	Pahrump Hospital
ASSETS					
Pooled cash and investments	\$ 269,486	\$ 76,194	\$ 5,336,030	\$ 276,935	\$ 164,756
Interest receivable	-	-	39,683	-	10,515
Taxes receivable	-	-	-	-	12,543
Due from other governments	466,880	-	-	-	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 736,366</u>	<u>\$ 76,194</u>	<u>\$ 5,375,713</u>	<u>\$ 276,935</u>	<u>\$ 187,814</u>
LIABILITIES					
Accounts payable	\$ 269,954	\$ 532	\$ 22,632	\$ 37	\$ 15,837
Accrued payroll and benefits	2,093	1,602	-	-	-
Due to other funds	-	-	-	-	-
Deferred taxes	-	-	-	-	10,494
Deferred revenue	464,319	-	-	-	-
Advances from other funds	-	-	-	-	-
Deferred interest	-	-	-	-	-
Total liabilities	<u>736,366</u>	<u>2,134</u>	<u>22,632</u>	<u>37</u>	<u>26,331</u>
FUND BALANCE					
Reserved	-	-	-	-	-
Unreserved:					
Designated for subsequent year	-	51,729	5,247,491	149,777	-
Undesignated	-	<u>22,331</u>	<u>105,590</u>	<u>127,121</u>	<u>161,483</u>
Total fund balance	-	74,060	5,353,081	276,898	161,483
Total liabilities and fund balance	<u>\$ 736,366</u>	<u>\$ 76,194</u>	<u>\$ 5,375,713</u>	<u>\$ 276,935</u>	<u>\$ 187,814</u>

Public Improvement	District Court Technology	Yucca Mtn Transportation	Employee Group Insurance	Yucca Mtn Public Safety	Totals	
					2005	2004
\$ 556,564	\$ 1,272	\$ 28,686	\$ 45,262	\$ 145,218	\$ 17,176,802	\$ 13,813,408
-	-	-	-	-	67,770	37,812
-	-	-	-	-	103,018	131,034
-	-	-	-	-	1,986,156	1,220,208
-	-	-	-	-	150,140	204,651
-	-	-	-	-	1,200	212
-	-	-	-	-	36,102	102,453
-	-	-	-	-	86,313	55,846
<u>\$ 556,564</u>	<u>\$ 1,272</u>	<u>\$ 28,686</u>	<u>\$ 45,262</u>	<u>\$ 145,218</u>	<u>\$ 19,607,501</u>	<u>\$ 15,565,624</u>
\$ -	\$ -	\$ 745	\$ -	\$ 1,571	\$ 1,832,911	\$ 1,362,608
-	-	878	-	-	209,515	187,154
-	-	-	-	145	67,675	133,662
-	-	-	-	-	73,322	87,360
-	-	27,063	-	143,502	1,094,702	1,484,155
-	-	-	-	-	-	1,450,000
-	-	-	-	-	128,458	308,743
<u>-</u>	<u>-</u>	<u>28,686</u>	<u>-</u>	<u>145,218</u>	<u>3,406,583</u>	<u>5,013,682</u>
-	-	-	-	-	100,000	-
154,400	1,216	-	45,262	-	11,667,547	9,226,753
<u>402,164</u>	<u>56</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,433,371</u>	<u>1,325,189</u>
<u>556,564</u>	<u>1,272</u>	<u>-</u>	<u>45,262</u>	<u>-</u>	<u>16,200,918</u>	<u>10,551,942</u>
<u>\$ 556,564</u>	<u>\$ 1,272</u>	<u>\$ 28,686</u>	<u>\$ 45,262</u>	<u>\$ 145,218</u>	<u>\$ 19,607,501</u>	<u>\$ 15,565,624</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2005 (Page 1 of 4)
(With Comparative Actual Amounts for Year Ended June 30, 2004)

	Road	Regional Streets and Highways	Public Transit	Agricultural Extension	Airport
Revenues:					
Taxes	\$ 52,937	\$ -	\$ -	\$ 158,599	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	2,786,136	885,905	1,195,729	92	596
Charges for services	430,463	-	-	-	16,184
Fines and forfeitures	-	-	-	-	-
Other	2,595,560	28,473	27,767	413	-
Total revenues	<u>5,865,096</u>	<u>914,378</u>	<u>1,223,496</u>	<u>159,104</u>	<u>16,780</u>
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Judicial	-	-	-	-	-
Public works	5,441,566	205,930	1,273,460	-	132,008
Health and sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	151,443	-
Intergovernmental	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>5,441,566</u>	<u>205,930</u>	<u>1,273,460</u>	<u>151,443</u>	<u>132,008</u>
Excess (deficiency) of revenues over expenditures	<u>423,530</u>	<u>708,448</u>	<u>(49,964)</u>	<u>7,661</u>	<u>(115,228)</u>
Other financing sources (uses):					
Operating transfers in	17,794	-	-	-	10,000
Operating transfers out	<u>(50,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(32,206)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
Net change in fund balance	391,324	708,448	(49,964)	7,661	(105,228)
Fund balance:					
Beginning of year	<u>1,088,137</u>	<u>502,548</u>	<u>1,129,011</u>	<u>41,221</u>	<u>118,930</u>
End of year	<u>\$ 1,479,461</u>	<u>\$ 1,210,996</u>	<u>\$ 1,079,047</u>	<u>\$ 48,882</u>	<u>\$ 13,702</u>

Ambulance and Health	Medical and General Indigent	Emergency Medical Indigent	Museum	Law Library	Manhattan Town
\$ - 180,500	\$ 877,466	\$ 376,285	\$ 83,663	\$ -	\$ 2,695
-	66,738	129	49	-	1,040
393,133	-	-	-	36,810	4,577
-	-	-	-	-	-
27,543	13,001	22,833	-	-	-
<u>601,176</u>	<u>957,205</u>	<u>399,247</u>	<u>83,712</u>	<u>36,810</u>	<u>8,312</u>
 - - - - - 305,480 - - - - 120,000 - - - - <u>425,480</u>	 - - - - - 820,562 - - - 97,211 - - - - <u>820,562</u>	 - - - - - 306,573 - - - <u>403,784</u>	 - - - 86,306 - - - <u>86,306</u>	 - - 79,775 - - - <u>79,775</u>	 - 2,921 - - - 3,745 - - - - <u>3,745</u>
 <u>175,696</u>	 <u>136,643</u>	 <u>(4,537)</u>	 <u>(2,594)</u>	 <u>(42,965)</u>	 <u>1,267</u>
 - <u>(55,871)</u>	 153,000 <u>(258,637)</u>	 250,000 <u>(22,833)</u>	 6,000 -	 41,000 -	 5,000 -
 <u>(55,871)</u>	 <u>(105,637)</u>	 <u>227,167</u>	 <u>6,000</u>	 <u>41,000</u>	 <u>5,000</u>
 119,825	 31,006	 222,630	 3,406	 (1,965)	 6,267
 <u>241,099</u>	 <u>466,138</u>	 <u>580,580</u>	 <u>6,965</u>	 <u>3,521</u>	 <u>(4,477)</u>
 <u>\$ 360,924</u>	 <u>\$ 497,144</u>	 <u>\$ 803,210</u>	 <u>\$ 10,371</u>	 <u>\$ 1,556</u>	 <u>\$ 1,790</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2005 (Page 2 of 4)

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	Beatty Town	Beatty General Improvement District	Gabbs Town	Amargosa Valley Town	Amargosa Community Center and Park
Revenues:					
Taxes	\$ 105,800	\$ 122,866	\$ 15,657	\$ 126,979	\$ 32,362
Licenses and permits	35,059	-	3,837	11,805	-
Intergovernmental	314,253	-	77,523	106,590	-
Charges for services	435	-	38,989	1,040	-
Fines and forfeitures	27,505	-	-	4,613	-
Other	14,089	320	831	747	-
Total revenues	<u>497,141</u>	<u>123,186</u>	<u>136,837</u>	<u>251,774</u>	<u>32,362</u>
Expenditures:					
Current:					
General government	186,286	-	45,987	150,503	-
Public safety	118,959	-	19,748	177,069	-
Judicial	-	-	-	-	-
Public works	-	-	55,497	-	-
Health and sanitation	-	-	15,474	-	-
Welfare	-	-	-	-	-
Culture and recreation	19,902	135,782	10,498	-	49,303
Community support	43,968	-	-	-	3,513
Intergovernmental	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>369,115</u>	<u>135,782</u>	<u>147,204</u>	<u>327,572</u>	<u>52,816</u>
Excess (deficiency) of revenues over expenditures	<u>128,026</u>	<u>(12,596)</u>	<u>(10,367)</u>	<u>(75,798)</u>	<u>(20,454)</u>
Other financing sources (uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	<u>(12,373)</u>	<u>-</u>	<u>(7,163)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(12,373)</u>	<u>-</u>	<u>(7,163)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	115,653	(12,596)	(17,530)	(75,798)	(20,454)
Fund balance:					
Beginning of year	<u>433,775</u>	<u>36,874</u>	<u>137,842</u>	<u>115,393</u>	<u>(16,433)</u>
End of year	<u>\$ 549,428</u>	<u>\$ 24,278</u>	<u>\$ 120,312</u>	<u>\$ 39,595</u>	<u>\$ (36,887)</u>

Parks and Recreation	Health Clinics	Mining Maps	Juvenile and Probation	Forensic Services	Senior Nutrition	State and County Room Tax
\$ - \$ 418,186	\$ -	\$ 1,056,751	\$ -	\$ -	\$ -	\$ 61,832
- -	- -	- -	- -	- -	- -	- -
- 242	- -	- 19,255	- -	- -	182,244	- -
- -	41,897	- -	- 10,098	- -	- -	- -
- -	- -	23,052	- -	- -	- -	- -
- -	- -	100,233	- -	- -	- -	- -
<u>418,428</u>	<u>41,897</u>	<u>1,199,291</u>	<u>10,098</u>	<u>182,244</u>	<u>61,832</u>	
- -	- 1,952	- -	- -	- -	- -	- -
- -	- -	1,167,379	- 134,408	- -	- -	- -
- -	- -	- -	- -	- -	- -	- -
- -	- -	- -	- -	- -	- -	- -
- 386,484	- -	- -	- -	- -	- -	- -
- -	- -	- -	- -	- -	- -	- -
242,524	- -	- -	- -	- -	408,549	- -
- -	- -	- -	- -	- -	- -	38,825
<u>242,524</u>	<u>386,484</u>	<u>1,952</u>	<u>1,167,379</u>	<u>134,408</u>	<u>408,549</u>	<u>38,825</u>
<u>(242,524)</u>	<u>31,944</u>	<u>39,945</u>	<u>31,912</u>	<u>(124,310)</u>	<u>(226,305)</u>	<u>23,007</u>
300,000	- -	- -	100,000	128,000	255,198	- -
- -	- -	- -	(17,000)	- -	- -	- -
<u>300,000</u>	<u>- -</u>	<u>- -</u>	<u>83,000</u>	<u>128,000</u>	<u>255,198</u>	<u>- -</u>
57,476	31,944	39,945	114,912	3,690	28,893	23,007
213	69,392	24,193	(230,956)	14,624	846	31,807
<u>\$ 57,689</u>	<u>\$ 101,336</u>	<u>\$ 64,138</u>	<u>\$ (116,044)</u>	<u>\$ 18,314</u>	<u>\$ 29,739</u>	<u>\$ 54,814</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2005 (Page 3 of 4)
(With Comparative Actual Amounts for Year Ended June 30, 2004)

	Justice Court Fines NRS 176	Economic Development	Controlled Substances Forfeiture	Public Lands	Justice Court Assessment
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	45,000	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeitures	50,576	-	11,575	-	70,977
Other	-	-	2,498	-	11,824
Total revenues	<u>50,576</u>	<u>45,000</u>	<u>14,073</u>	<u>-</u>	<u>82,801</u>
Expenditures:					
Current:					
General government	-	84,790	-	-	-
Public safety	-	-	119,038	-	-
Judicial	49,280	-	-	-	7,409
Public works	-	-	-	-	-
Health and sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>49,280</u>	<u>84,790</u>	<u>119,038</u>	<u>-</u>	<u>7,409</u>
Excess (deficiency) of revenues over expenditures	<u>1,296</u>	<u>(39,790)</u>	<u>(104,965)</u>	<u>-</u>	<u>75,392</u>
Other financing sources (uses):					
Operating transfers in	-	-	-	-	25,000
Operating transfers out	-	-	(2,498)	-	(11,824)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(2,498)</u>	<u>-</u>	<u>13,176</u>
Net change in fund balance	1,296	(39,790)	(107,463)	-	88,568
Fund balance:					
Beginning of year	<u>265,636</u>	<u>72,813</u>	<u>206,915</u>	<u>7,120</u>	<u>398,787</u>
End of year	<u>\$ 266,932</u>	<u>\$ 33,023</u>	<u>\$ 99,452</u>	<u>\$ 7,120</u>	<u>\$ 487,355</u>

Radio Communication Repair	911 Emergency Medical	Repository Scientific Grant	Building Department	Stabilization Fund
\$ -	\$ 53,074	\$ -	\$ -	\$ -
-	-	-	-	-
-	30	2,894,437	-	-
-	-	-	1,693,489	-
-	-	-	-	-
-	-	-	12,379	27,062
<u>-</u>	<u>53,104</u>	<u>2,894,437</u>	<u>1,705,868</u>	<u>27,062</u>
 77,740	 -	 2,226,712	 1,265,264	 -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>77,740</u>	<u>-</u>	<u>2,226,712</u>	<u>1,265,264</u>	<u>-</u>
 (77,740)	 53,104	 667,725	 440,604	 27,062
 100,000	 -	 -	 -	 -
<u>-</u>	<u>-</u>	<u>(667,725)</u>	<u>(130,761)</u>	<u>-</u>
 100,000	 -	 (667,725)	 (130,761)	 -
 22,260	 53,104	 -	 309,843	 27,062
 (7,525)	 225,710	 -	 539,163	 1,255,004
<u>\$ 14,735</u>	<u>\$ 278,814</u>	<u>\$ -</u>	<u>\$ 849,006</u>	<u>\$ 1,282,066</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2005 (Page 4 of 4)
(With Comparative Actual Amounts for Year Ended June 30, 2004)

	Grants	Court Collection Fees	PETT Emergency Fund	Recorder Technology	Pahrump Hospital
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 427,357
Licenses and permits	-	-	-	-	-
Intergovernmental	3,128,778	-	2,500,000	-	-
Charges for services	-	-	-	99,552	-
Fines and forfeitures	-	57,977	-	-	-
Other	-	-	921,240	6,034	41,085
Total revenues	3,128,778	57,977	3,421,240	105,586	468,442
Expenditures:					
Current:					
General government	878,793	-	625,712	15,365	-
Public safety	1,258,927	-	-	-	-
Judicial	-	45,995	-	-	-
Public works	243,845	-	-	-	-
Health and sanitation	363,605	-	-	-	75,977
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	383,608	-	-	-	-
Intergovernmental	-	-	4,438	-	-
Debt Service:					
Principal	-	-	-	-	16,741
Interest	-	-	-	-	293
Total expenditures	3,128,778	45,995	630,150	15,365	93,011
Excess (deficiency) of revenues over expenditures	-	11,982	2,791,090	90,221	375,431
Other financing sources (uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	-	11,982	2,791,090	90,221	375,431
Fund balance:					
Beginning of year	-	62,078	2,561,991	186,677	(213,948)
End of year	\$ -	\$ 74,060	\$ 5,353,081	\$ 276,898	\$ 161,483

Public Improvement	District Court Technology	Yucca Mountain Transportation	Employee Group Insurance	Yucca Mtn Public Safety	Totals	
					2005	2004
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,972,509	\$ 3,558,505
-	-	-	-	-	232,241	237,155
-	-	302,937	-	106,882	14,618,122	10,274,020
-	656	-	-	-	2,762,746	1,684,908
-	-	-	-	-	246,275	261,626
<u>285,523</u>	<u>-</u>	<u>302,937</u>	<u>-</u>	<u>106,882</u>	<u>4,139,455</u>	<u>1,980,432</u>
<u>285,523</u>	<u>656</u>	<u>302,937</u>	<u>-</u>	<u>106,882</u>	<u>25,971,348</u>	<u>17,996,646</u>
-	-	302,937	-	106,882	5,968,923	5,027,119
-	-	-	-	-	2,998,449	1,977,076
-	-	-	-	-	182,459	152,199
14,120	-	-	-	-	7,370,171	5,787,646
-	-	-	-	-	1,147,020	848,340
-	-	-	-	-	1,127,135	915,782
-	-	-	-	-	544,694	609,564
-	-	-	-	-	991,081	1,081,230
-	-	-	-	-	260,474	125,475
-	-	-	-	-	16,741	47,684
<u>-</u>	<u>-</u>	<u>302,937</u>	<u>-</u>	<u>106,882</u>	<u>293</u>	<u>3,099</u>
<u>14,120</u>	<u>-</u>	<u>302,937</u>	<u>-</u>	<u>106,882</u>	<u>20,607,440</u>	<u>16,575,214</u>
<u>271,403</u>	<u>656</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,363,908</u>	<u>1,421,432</u>
130,761	-	-	-	-	1,521,753	1,839,776
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,236,685)</u>	<u>(603,387)</u>
<u>130,761</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>285,068</u>	<u>1,236,389</u>
402,164	656	-	-	-	5,648,976	2,657,821
<u>154,400</u>	<u>616</u>	<u>-</u>	<u>45,262</u>	<u>-</u>	<u>10,551,942</u>	<u>7,894,121</u>
<u>\$ 556,564</u>	<u>\$ 1,272</u>	<u>\$ -</u>	<u>\$ 45,262</u>	<u>\$ -</u>	<u>\$ 16,200,918</u>	<u>\$ 10,551,942</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - ROAD SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	\$ 865,498	\$ 615,548
Taxes receivable	1,193	1,603
Due from other governments	909,931	647,304
Due from other funds	-	93,035
Inventory	<u>86,313</u>	<u>55,846</u>
 Total assets	 <u>\$ 1,862,935</u>	 <u>\$ 1,413,336</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 278,216	\$ 239,037
Accrued payroll and benefits	104,249	84,953
Deferred taxes	<u>1,009</u>	<u>1,209</u>
 Total liabilities	 <u>383,474</u>	 <u>325,199</u>
 <u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	880,405	1,088,137
Undesignated	<u>599,056</u>	<u>-</u>
 Total fund balance	 <u>1,479,461</u>	 <u>1,088,137</u>
 Total liabilities and fund balance	 <u>\$ 1,862,935</u>	 <u>\$ 1,413,336</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - ROAD SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance- Positive (Negative)	2004
	Budget	Actual		Actual
Revenues:				
Taxes:				
Ad valorem taxes	\$ 43,605	\$ 45,566	\$ 1,961	\$ 42,498
Net proceeds of mines	<u>5,000</u>	<u>7,371</u>	<u>2,371</u>	<u>6,882</u>
Total taxes	<u>48,605</u>	<u>52,937</u>	<u>4,332</u>	<u>49,380</u>
Intergovernmental:				
Motor vehicle fuel tax:				
State \$1.25	846,144	846,149	5	846,150
Optional \$1.75	65,904	63,578	(2,326)	62,388
Gas tax \$2.35	1,590,756	1,584,055	(6,701)	1,590,759
Optional \$.01	221,644	221,573	(71)	215,983
National forest receipts	-	70,750	70,750	77,603
Fish and game in lieu	-	31	31	71
Total intergovernmental	<u>2,724,448</u>	<u>2,786,136</u>	<u>61,688</u>	<u>2,792,954</u>
Charges for services:				
Reimbursement from Pahrump	250,000	411,343	161,343	142,488
Reimbursement from Tonopah	-	16,645	16,645	6,847
Road signage	3,000	2,475	(525)	3,695
Total charges for services	<u>253,000</u>	<u>430,463</u>	<u>177,463</u>	<u>153,030</u>
Other:				
Miscellaneous	-	17,272	17,272	144,074
Sale of fixed assets	-	144,572	144,572	-
Reimbursement from 1/4 tax	2,195,506	305,929	(1,889,577)	-
Reimbursement from RTC	756,713	1,162,171	405,458	666,681
Reimbursement from solid waste	210,040	133,853	(76,187)	145,343
Reimbursement from PETT	-	701,457	701,457	-
Encroachment permit fee	80,000	126,528	46,528	24,949
Gas reimbursement	<u>2,000</u>	<u>3,778</u>	<u>1,778</u>	<u>2,510</u>
Total other	<u>3,244,259</u>	<u>2,595,560</u>	<u>(648,699)</u>	<u>983,557</u>
Total revenues	<u>6,270,312</u>	<u>5,865,096</u>	<u>(405,216)</u>	<u>3,978,921</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - ROAD SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Expenditures:				
Public works:				
Salaries and wages	\$ 2,805,886	\$ 2,271,627	\$ 534,259	\$ 2,183,764
Employee benefits	837,885	810,926	26,959	664,766
Services and supplies	2,784,275	1,420,513	1,363,762	557,598
Capital outlay	-	938,500	(938,500)	659,641
 Total expenditures	 6,428,046	 5,441,566	 986,480	 4,065,769
 Excess (deficiency) of revenues over expenditures	 (157,734)	 423,530	 581,264	 (86,848)
 Other financing sources (uses):				
Operating transfers in	-	17,794	17,794	500,000
Operating transfers out	(50,000)	(50,000)	-	(15,000)
 Total other financing sources (uses)	 (50,000)	 (32,206)	 17,794	 485,000
 Net change in fund balance	 (207,734)	 391,324	 599,058	 398,152
 Fund balance:				
Beginning of year	1,609,864	1,088,137	(521,727)	689,985
 End of year	 \$ 1,402,130	 \$ 1,479,461	 \$ 77,331	 \$ 1,088,137

NYE COUNTY, NEVADA
NONMAJOR FUND - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,049,365	\$ 387,441
Interest receivable	9,024	2,146
Due from other governments	<u>154,621</u>	<u>147,439</u>
 Total assets	 <u>\$ 1,213,010</u>	 <u>\$ 537,026</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 1,601	\$ 32,427
Accrued payroll and benefits	<u>413</u>	<u>2,051</u>
 Total liabilities	 <u>2,014</u>	 <u>34,478</u>
 <u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	628,647	176,221
Undesignated	<u>582,349</u>	<u>326,327</u>
 Total fund balance	 <u>1,210,996</u>	 <u>502,548</u>
 Total liabilities and fund balance	 <u>\$ 1,213,010</u>	 <u>\$ 537,026</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Revenues:				
Intergovernmental:				
Optional motor vehicle fuel tax	\$ 882,054	\$ 885,905	\$ 3,851	\$ 859,462
Other:				
Interest	12,000	27,418	15,418	4,417
Unrealized investment gain (loss)	-	1,055	1,055	(5,836)
Total other	12,000	28,473	16,473	(1,419)
 Total revenues	 894,054	 914,378	 20,324	 858,043
 Expenditures:				
Public works:				
Salaries and wages	8,447	8,513	(66)	8,191
Employee benefits	3,295	748	2,547	3,254
Services and supplies	756,213	196,669	559,544	51,341
Capital outlay	-	-	-	521,273
 Total expenditures	 767,955	 205,930	 562,025	 584,059
 Net change in fund balance	 126,099	 708,448	 582,349	 273,984
 Fund balance:				
Beginning of year	176,221	502,548	326,327	228,564
 End of year	 \$ 302,320	 \$ 1,210,996	 \$ 908,676	 \$ 502,548

NYE COUNTY, NEVADA
NONMAJOR FUND - PUBLIC TRANSIT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	\$ 841,717	\$ 934,142
Interest receivable	7,409	9,611
Due from other governments	<u>230,611</u>	<u>185,258</u>
 Total assets	 <u>\$ 1,079,737</u>	 <u>\$ 1,129,011</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 690	\$ -
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	-	1,129,011
Undesignated	<u>1,079,047</u>	<u>-</u>
 Total fund balance	 <u>1,079,047</u>	 <u>1,129,011</u>
 Total liabilities and fund balance	 <u>\$ 1,079,737</u>	 <u>\$ 1,129,011</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PUBLIC TRANSIT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance- Positive (Negative)	2004
	Budget	Actual		Actual
Revenues:				
Intergovernmental:				
Optional 1/4 cent sales tax	\$ 850,000	\$ 1,195,729	\$ 345,729	\$ 912,106
Other:				
Interest	35,000	26,303	(8,697)	36,800
Unrealized investment gain (loss)	-	1,464	1,464	(31,765)
Total other	35,000	27,767	(7,233)	5,035
Total revenues	<u>885,000</u>	<u>1,223,496</u>	<u>338,496</u>	<u>917,141</u>
Expenditures:				
Public works:				
Services and supplies	2,195,506	1,273,460	922,046	581,658
Capital outlay	-	-	-	398,602
Total expenditures	<u>2,195,506</u>	<u>1,273,460</u>	<u>922,046</u>	<u>980,260</u>
Excess (deficiency) of revenues over expenditures	(1,310,506)	(49,964)	1,260,542	(63,119)
Other financing sources (uses):				
Operating transfers out	-	-	-	<u>(500,000)</u>
Net change in fund balance	(1,310,506)	(49,964)	1,260,542	(563,119)
Fund balance:				
Beginning of year	<u>1,641,133</u>	<u>1,129,011</u>	<u>(512,122)</u>	<u>1,692,130</u>
End of year	<u>\$ 330,627</u>	<u>\$ 1,079,047</u>	<u>\$ 748,420</u>	<u>\$ 1,129,011</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AGRICULTURAL EXTENSION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	\$ 56,964	\$ 51,926
Taxes receivable	3,578	4,810
Due from others	<u>-</u>	<u>212</u>
 Total assets	 <u>\$ 60,542</u>	 <u>\$ 56,948</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 4,680	\$ 8,122
Accrued payroll and benefits	3,952	3,979
Deferred taxes	<u>3,028</u>	<u>3,626</u>
 Total liabilities	 <u>11,660</u>	 <u>15,727</u>
 <u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	12,247	34,174
Undesignated	<u>36,635</u>	<u>7,047</u>
 Total fund balance	 <u>48,882</u>	 <u>41,221</u>
 Total liabilities and fund balance	 <u>\$ 60,542</u>	 <u>\$ 56,948</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AGRICULTURAL EXTENSION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance- Positive (Negative)	2004
	Budget	Actual		Actual
Revenues:				
Taxes:				
Ad valorem taxes	\$ 130,816	\$ 136,486	\$ 5,670	\$ 127,385
Net proceeds of mines	<u>15,000</u>	<u>22,113</u>	<u>7,113</u>	<u>20,646</u>
Total taxes	145,816	158,599	12,783	148,031
Intergovernmental:				
Fish and wildlife	-	92	92	212
Other	<u>1,200</u>	<u>413</u>	<u>(787)</u>	<u>325</u>
Total revenues	<u>147,016</u>	<u>159,104</u>	<u>12,088</u>	<u>148,568</u>
Expenditures:				
Community support:				
Tonopah office:				
Salaries and wages	40,735	41,499	(764)	37,340
Employee benefits	14,897	14,801	96	13,735
Services and supplies	<u>15,500</u>	<u>15,083</u>	<u>417</u>	<u>15,872</u>
Total Tonopah office	<u>71,132</u>	<u>71,383</u>	<u>(251)</u>	<u>66,947</u>
Pahrump office:				
Salaries and wages	42,375	47,227	(4,852)	34,963
Employee benefits	15,333	19,386	(4,053)	13,821
Services and supplies	<u>19,000</u>	<u>13,447</u>	<u>5,553</u>	<u>15,043</u>
Total Pahrump office	<u>76,708</u>	<u>80,060</u>	<u>(3,352)</u>	<u>63,827</u>
Total expenditures	<u>147,840</u>	<u>151,443</u>	<u>(3,603)</u>	<u>130,774</u>
Net change in fund balance	<u>(824)</u>	<u>7,661</u>	<u>8,485</u>	<u>17,794</u>
Fund balance:				
Beginning of year	<u>34,174</u>	<u>41,221</u>	<u>7,047</u>	<u>23,427</u>
End of year	<u>\$ 33,350</u>	<u>\$ 48,882</u>	<u>\$ 15,532</u>	<u>\$ 41,221</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AIRPORT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	\$ 12,672	\$ 135,183
Due from other governments	103	71
Due from others	<u>1,200</u>	<u>-</u>
 Total assets	 <u>\$ 13,975</u>	 <u>\$ 135,254</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 273	\$ 1,116
Due to other funds	<u>-</u>	<u>15,208</u>
 Total liabilities	 <u>273</u>	 <u>16,324</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	30	118,930
Undesignated	<u>13,672</u>	<u>-</u>
 Total fund balance	 <u>13,702</u>	 <u>118,930</u>
 Total liabilities and fund balance	 <u>\$ 13,975</u>	 <u>\$ 135,254</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AIRPORT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Revenues:				
Intergovernmental:				
Aviation fuel tax	\$ 400	\$ 596	\$ 196	\$ 388
Charges for services:				
Rent	18,200	14,344	(3,856)	15,880
Gravel royalties	-	1,840	1,840	2,400
Total charges for services	<u>18,200</u>	<u>16,184</u>	<u>(2,016)</u>	<u>18,280</u>
Total revenues	<u>18,600</u>	<u>16,780</u>	<u>(1,820)</u>	<u>18,668</u>
Expenditures:				
Public Works:				
Salaries and wages	-	3,443	(3,443)	-
Employee benefits	-	117	(117)	-
Services and supplies	<u>150,000</u>	<u>128,448</u>	<u>21,552</u>	<u>60,987</u>
Total expenditures	<u>150,000</u>	<u>132,008</u>	<u>17,992</u>	<u>60,987</u>
Excess (deficiency) of revenues over expenditures	<u>(131,400)</u>	<u>(115,228)</u>	<u>16,172</u>	<u>(42,319)</u>
Other financing sources (uses):				
Operating transfers in	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>200,000</u>
Net change in fund balance	<u>(121,400)</u>	<u>(105,228)</u>	<u>16,172</u>	<u>157,681</u>
Fund balance:				
Beginning of year	<u>137,648</u>	<u>118,930</u>	<u>(18,718)</u>	<u>(38,751)</u>
End of year	<u>\$ 16,248</u>	<u>\$ 13,702</u>	<u>\$ (2,546)</u>	<u>\$ 118,930</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AMBULANCE AND HEALTH SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	\$ 381,702	\$ 773,055
Due from other governments	-	15,196
Accounts receivable	<u>150,140</u>	<u>204,651</u>
 Total assets	 <u>\$ 531,842</u>	 <u>\$ 992,902</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 138,804	\$ 37,016
Accrued payroll and benefits	4,401	1,513
Deferred revenue	27,713	113,274
Advances from other funds	<u>-</u>	<u>600,000</u>
 Total liabilities	 <u>170,918</u>	 <u>751,803</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	327,892	54,748
Undesignated	<u>33,032</u>	<u>186,351</u>
 Total liabilities and fund balance	 <u>\$ 531,842</u>	 <u>\$ 992,902</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AMBULANCE AND HEALTH SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Revenues:				
Licenses and permits:				
Special license fees	\$ 120,000	\$ 120,000	\$ -	\$ 120,000
Special registration fees	64,000	60,500	(3,500)	64,313
Total licenses and permits	<u>184,000</u>	<u>180,500</u>	<u>(3,500)</u>	<u>184,313</u>
Charges for services:				
Ambulance fees	310,400	393,133	82,733	380,597
Other:				
Interest	-	24,607	24,607	16,779
Unrealized investment gain (loss)	-	1,264	1,264	(14,560)
Donations	-	1,500	1,500	-
Miscellaneous	-	172	172	26
Total other	<u>-</u>	<u>27,543</u>	<u>27,543</u>	<u>2,245</u>
Total revenues	<u>494,400</u>	<u>601,176</u>	<u>106,776</u>	<u>567,155</u>
Expenditures:				
Health and sanitation:				
Ambulance:				
Amargosa Valley:				
Salaries and wages	12,500	13,650	(1,150)	10,620
Employee benefits	3,100	-	3,100	2,157
Services and supplies	38,070	20,221	17,849	57,165
Total Amargosa Valley	<u>53,670</u>	<u>33,871</u>	<u>19,799</u>	<u>69,942</u>
Beatty:				
Salaries and wages	12,500	12,630	(130)	12,570
Employee benefits	3,100	64	3,036	2,683
Services and supplies	38,440	32,510	5,930	26,361
Total Beatty	<u>54,040</u>	<u>45,204</u>	<u>8,836</u>	<u>41,614</u>
Currant:				
Salaries and wages	3,600	2,060	1,540	2,060
Employee benefits	2,500	-	2,500	2,520
Services and supplies	19,200	8,751	10,449	9,289
Total Currant	<u>25,300</u>	<u>10,811</u>	<u>14,489</u>	<u>13,869</u>
Smoky Valley:				
Salaries and wages	8,500	9,350	(850)	7,720
Employee benefits	2,500	-	2,500	3,132
Services and supplies	30,060	21,327	8,733	20,506
Total Smoky Valley	<u>41,060</u>	<u>30,677</u>	<u>10,383</u>	<u>31,358</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AMBULANCE AND HEALTH SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Expenditures (Continued):				
Health and sanitation (Continued):				
Ambulance (Continued):				
Tonopah:				
Salaries and wages	\$ 18,800	\$ 25,300	\$ (6,500)	\$ 24,470
Employee benefits	3,600	181	3,419	2,833
Services and supplies	<u>43,450</u>	<u>24,106</u>	<u>19,344</u>	<u>39,302</u>
Total Tonopah	<u>65,850</u>	<u>49,587</u>	<u>16,263</u>	<u>66,605</u>
Yomba:				
Salaries and wages	1,000	-	1,000	-
Employee benefits	250	-	250	156
Services and supplies	<u>7,000</u>	<u>1,949</u>	<u>5,051</u>	<u>683</u>
Total Duckwater	<u>8,250</u>	<u>1,949</u>	<u>6,301</u>	<u>839</u>
Gabbs:				
Salaries and wages	2,800	2,270	530	1,750
Employee benefits	1,500	-	1,500	-
Services and supplies	<u>14,500</u>	<u>4,154</u>	<u>10,346</u>	<u>3,644</u>
Total Gabbs	<u>18,800</u>	<u>6,424</u>	<u>12,376</u>	<u>5,394</u>
Administration:				
Salaries and wages	75,894	91,072	(15,178)	74,203
Employee benefits	27,693	30,496	(2,803)	27,755
Services and supplies	<u>17,140</u>	<u>5,389</u>	<u>11,751</u>	<u>10,700</u>
Total administration	<u>120,727</u>	<u>126,957</u>	<u>(6,230)</u>	<u>112,658</u>
Total health and sanitation	<u>387,697</u>	<u>305,480</u>	<u>82,217</u>	<u>342,279</u>
Intergovernmental				
Total expenditures	<u>60,000</u>	<u>120,000</u>	<u>(60,000)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>46,703</u>	<u>175,696</u>	<u>128,993</u>	<u>224,876</u>
Other financing sources (uses):				
Operating transfers out	<u>(30,000)</u>	<u>(55,871)</u>	<u>(25,871)</u>	<u>(27,219)</u>
Net change in fund balance	<u>16,703</u>	<u>119,825</u>	<u>103,122</u>	<u>197,657</u>
Fund balance:				
Beginning of year	<u>54,748</u>	<u>241,099</u>	<u>186,351</u>	<u>43,442</u>
End of year	<u>\$ 71,451</u>	<u>\$ 360,924</u>	<u>\$ 289,473</u>	<u>\$ 241,099</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	\$ 585,417	\$ 602,028
Taxes receivable	19,793	26,799
Due from other governments	<u>111,211</u>	<u>14,288</u>
 Total assets	 <u>\$ 716,421</u>	 <u>\$ 643,115</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 179,111	\$ 147,924
Accrued payroll and benefits	10,214	8,859
Deferred taxes	16,755	20,194
Deferred revenue	<u>13,197</u>	<u>-</u>
 Total liabilities	 <u>219,277</u>	 <u>176,977</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	309,171	409,471
Undesignated	<u>187,973</u>	<u>56,667</u>
 Total fund balance	 <u>497,144</u>	 <u>466,138</u>
 Total liabilities and fund balance	 <u>\$ 716,421</u>	 <u>\$ 643,115</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance- Positive (Negative)	2004
	Budget	Actual		Actual
Revenues:				
Taxes:				
Ad valorem	\$ 768,700	\$ 753,783	\$ (14,917)	\$ 711,496
Net proceeds of mines	85,900	123,683	37,783	115,479
Total taxes	<u>854,600</u>	<u>877,466</u>	<u>22,866</u>	<u>826,975</u>
Intergovernmental:				
Block Grants	25,000	36,403	11,403	49,596
Rental assistance	5,000	13,749	8,749	10,108
Emergency food	2,500	2,285	(215)	3,472
Rural housing	18,000	-	(18,000)	-
Senior nutrition	20,000	13,787	(6,213)	24,336
Fish and wildlife	-	514	514	1,178
Total intergovernmental	<u>70,500</u>	<u>66,738</u>	<u>(3,762)</u>	<u>88,690</u>
Other:				
Reimbursements	-	4,364	4,364	620
Interest	-	8,215	8,215	6,964
Unrealized investment gain (loss)	-	422	422	(5,463)
Miscellaneous	<u>2,833</u>	<u>-</u>	<u>(2,833)</u>	<u>-</u>
Total other	<u>2,833</u>	<u>13,001</u>	<u>10,168</u>	<u>2,121</u>
Total revenues	<u>927,933</u>	<u>957,205</u>	<u>29,272</u>	<u>917,786</u>
Expenditures:				
Welfare:				
Salaries and wages	170,509	174,221	(3,712)	167,923
Employee benefits	47,356	65,256	(17,900)	57,272
Services and supplies:				
Regular	5,000	13,169	(8,169)	7,390
Indigent costs	1,000	-	1,000	1,412
Medical	429,484	474,239	(44,755)	565,302
Burials	23,000	16,023	6,977	31,337
Emergency food	7,000	4,057	2,943	5,125
Emergency medical	300,000	-	300,000	-
Energy assistance	1,000	-	1,000	908
Senior nutrition	7,000	14,262	(7,262)	10,226
Prescriptions	500	1,920	(1,420)	1,336
CSBG supplies	15,000	22,653	(7,653)	17,210
CDBG housing	22,000	10,767	11,233	15,810
Sexual assault victims	2,000	13,422	(11,422)	3,446

NYE COUNTY, NEVADA
NONMAJOR FUND - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Expenditures (Continued):				
Welfare (Continued):				
Services and supplies (continued):				
Rental assistance	\$ 3,000	\$ 10,573	\$ (7,573)	\$ 13,416
Emergency homeless	-	-	-	1,294
Transient costs	1,000	-	1,000	-
Other-payment to state	<u>8,516</u>	<u>-</u>	<u>8,516</u>	<u>-</u>
Total expenditures	<u>1,043,365</u>	<u>820,562</u>	<u>222,803</u>	<u>899,407</u>
Excess (deficiency) of revenues over expenditures	<u>(115,432)</u>	<u>136,643</u>	<u>252,075</u>	<u>18,379</u>
Other financing sources (uses):				
Operating transfers in	153,000	153,000	-	-
Operating transfers out	<u>(250,000)</u>	<u>(258,637)</u>	<u>(8,637)</u>	<u>(1,852)</u>
Total other financing sources (uses):	<u>(97,000)</u>	<u>(105,637)</u>	<u>(8,637)</u>	<u>(1,852)</u>
Net change in fund balance	<u>(212,432)</u>	<u>31,006</u>	<u>243,438</u>	<u>16,527</u>
Fund balance:				
Beginning of year	<u>466,138</u>	<u>466,138</u>	<u>-</u>	<u>449,611</u>
End of year	<u>\$ 253,706</u>	<u>\$ 497,144</u>	<u>\$ 243,438</u>	<u>\$ 466,138</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - EMERGENCY MEDICAL INDIGENT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	\$ 899,394	\$ 618,935
Taxes receivable	8,127	8,244
Due from other governments	- <hr/>	421 <hr/>
Total assets	<u>\$ 907,521</u>	<u>\$ 627,600</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 97,466	\$ 40,679
Deferred taxes	6,845 <hr/>	6,341 <hr/>
Total liabilities	<u>104,311</u>	<u>47,020</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	362,123	111,627
Undesignated	441,087 <hr/>	468,953 <hr/>
Total fund balance	<u>803,210</u>	<u>580,580</u>
Total liabilities and fund balance	<u>\$ 907,521</u>	<u>\$ 627,600</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - EMERGENCY MEDICAL INDIGENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Revenues:				
Taxes:				
Ad valorem	\$ 183,143	\$ 345,300	\$ 162,157	\$ 185,773
Net proceeds of mines	21,000	30,985	9,985	28,904
Total taxes	<u>204,143</u>	<u>376,285</u>	<u>172,142</u>	<u>214,677</u>
Intergovernmental:				
Fish and wildlife	-	129	129	420
Other:				
Interest	-	21,717	21,717	13,324
Unrealized investment gain (loss)	-	1,116	1,116	<u>(11,512)</u>
Total other	-	22,833	22,833	1,812
Total revenues	<u>204,143</u>	<u>399,247</u>	<u>195,104</u>	<u>216,909</u>
Expenditures:				
Welfare:				
Services and supplies	460,000	306,573	153,427	16,375
Intergovernmental:				
Payments to state	<u>85,000</u>	<u>97,211</u>	<u>(12,211)</u>	<u>90,024</u>
Total expenditures	<u>545,000</u>	<u>403,784</u>	<u>141,216</u>	<u>106,399</u>
Excess (deficiency) of revenues over expenditures	<u>(340,857)</u>	<u>(4,537)</u>	<u>336,320</u>	<u>110,510</u>
Other financing sources (uses):				
Operating transfer in	250,000	250,000	-	-
Operating transfers out	-	<u>(22,833)</u>	<u>(22,833)</u>	<u>(1,963)</u>
Total other financing sources (uses):	<u>250,000</u>	<u>227,167</u>	<u>(22,833)</u>	<u>(1,963)</u>
Net change in fund balance	<u>(90,857)</u>	<u>222,630</u>	<u>313,487</u>	<u>108,547</u>
Fund balance:				
Beginning of year	<u>111,627</u>	<u>580,580</u>	<u>468,953</u>	<u>472,033</u>
End of year	<u>\$ 20,770</u>	<u>\$ 803,210</u>	<u>\$ 782,440</u>	<u>\$ 580,580</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - MUSEUM SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
ASSETS		
Pooled cash and investments	\$ 16,191	\$ 14,304
Taxes receivable	1,884	2,533
Due from other governments	- <hr/>	112 <hr/>
Total assets	<u>\$ 18,075</u>	<u>\$ 16,949</u>
LIABILITIES		
Accounts payable	\$ 3,621	\$ 5,915
Accrued payroll and benefits	2,488	2,159
Deferred taxes	1,595 <hr/>	1,910 <hr/>
Total liabilities	<u>7,704</u>	<u>9,984</u>
FUND BALANCE		
Unreserved:		
Designated for subsequent year	- <hr/>	6,965
Undesignated	<u>10,371</u>	<u>-</u>
Total fund balance	<u>10,371</u>	<u>6,965</u>
Total liabilities and fund balance	<u>\$ 18,075</u>	<u>\$ 16,949</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - MUSEUM SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance- Positive (Negative)	2004
	Budget	Actual		Actual
Revenues:				
Taxes:				
Ad valorem	\$ 68,897	\$ 72,017	\$ 3,120	\$ 67,269
Net proceeds of mines	<u>7,900</u>	<u>11,646</u>	<u>3,746</u>	<u>10,873</u>
Total taxes	<u>76,797</u>	<u>83,663</u>	<u>6,866</u>	<u>78,142</u>
Intergovernmental:				
Fish and wildlife	<u>-</u>	<u>49</u>	<u>49</u>	<u>112</u>
Total revenues	<u>76,797</u>	<u>83,712</u>	<u>6,915</u>	<u>78,254</u>
Expenditures:				
Culture and recreation:				
Tonopah museum:				
Salaries and wages	41,307	29,732	11,575	31,613
Employee benefits	<u>8,914</u>	<u>13,587</u>	<u>(4,673)</u>	<u>11,360</u>
Services and supplies	<u>14,900</u>	<u>19,390</u>	<u>(4,490)</u>	<u>23,577</u>
Total Tonopah museum	<u>65,121</u>	<u>62,709</u>	<u>2,412</u>	<u>66,550</u>
Pahrump museum:				
Salaries and wages	<u>-</u>	<u>11,831</u>	<u>(11,831)</u>	<u>-</u>
Employee benefits	<u>-</u>	<u>7,282</u>	<u>(7,282)</u>	<u>820</u>
Services and supplies	<u>25,000</u>	<u>4,484</u>	<u>20,516</u>	<u>12,603</u>
Total Pahrump museum	<u>25,000</u>	<u>23,597</u>	<u>1,403</u>	<u>13,423</u>
Total expenditures	<u>90,121</u>	<u>86,306</u>	<u>3,815</u>	<u>79,973</u>
Excess (deficiency) of revenues over expenditures	<u>(13,324)</u>	<u>(2,594)</u>	<u>10,730</u>	<u>(1,719)</u>
Other financing sources (uses):				
Operating transfer in	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(7,324)</u>	<u>3,406</u>	<u>10,730</u>	<u>(1,719)</u>
Fund balance:				
Beginning of year	<u>7,706</u>	<u>6,965</u>	<u>(741)</u>	<u>8,684</u>
End of year	<u>\$ 382</u>	<u>\$ 10,371</u>	<u>\$ 9,989</u>	<u>\$ 6,965</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - LAW LIBRARY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
ASSETS		
Pooled cash and investments	<u>\$ 16,320</u>	<u>\$ 11,065</u>
LIABILITIES		
Accounts payable	<u>\$ 14,764</u>	<u>\$ 7,544</u>
FUND BALANCE		
Unreserved:		
Designated for subsequent year	1,556	3,521
Undesignated	-	-
Total fund balance	<u>1,556</u>	<u>3,521</u>
Total liabilities and fund balance	<u>\$ 16,320</u>	<u>\$ 11,065</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - LAW LIBRARY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Revenues:				
Charges for services:				
Clerk fees	\$ 30,000	\$ 36,810	\$ 6,810	\$ 29,040
Expenditures:				
Judicial:				
Library:				
Services and supplies	<u>70,000</u>	<u>79,775</u>	<u>(9,775)</u>	<u>63,945</u>
Excess (deficiency) of revenues over expenditures	(40,000)	(42,965)	(2,965)	(34,905)
Other financing sources (uses):				
Operating transfers in	<u>41,000</u>	<u>41,000</u>	<u>-</u>	<u>75,000</u>
Net change in fund balance	1,000	(1,965)	(2,965)	40,095
Fund balance:				
Beginning of year	<u>4,421</u>	<u>3,521</u>	<u>(900)</u>	<u>(36,574)</u>
End of year	<u>\$ 5,421</u>	<u>\$ 1,556</u>	<u>\$ (3,865)</u>	<u>\$ 3,521</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - MANHATTAN TOWN SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
ASSETS		
Cash	\$ 1,147	\$ -
Taxes receivable	149	174
Due from other governments	<u>870</u>	<u>686</u>
 Total assets	 <u>\$ 2,166</u>	 <u>\$ 860</u>
 LIABILITIES		
Accounts payable	\$ 232	\$ 733
Deferred taxes	144	156
Due to other funds	<u>-</u>	<u>4,448</u>
 Total liabilities	 376	 5,337
 FUND BALANCE		
Unreserved:		
Undesignated	<u>1,790</u>	<u>(4,477)</u>
 Total liabilities and fund balance	 <u>\$ 2,166</u>	 <u>\$ 860</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - MANHATTAN TOWN SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance- Positive (Negative)	2004
	Budget	Actual		Actual
Revenues:				
Property taxes:				
Ad valorem	\$ 2,450	\$ 2,695	\$ 245	\$ 2,330
Licenses and permits:				
Gaming licenses	320	320	-	788
Liquor licenses	720	720	-	320
Total licenses and permits	1,040	1,040	-	1,108
Intergovernmental:				
Consolidated taxes	3,955	4,577	622	3,975
Total revenues	7,445	8,312	867	7,413
Expenditures:				
General government:				
Employee benefits	275	-	275	228
Public safety:				
Fire department:				
Employee benefits	100	341	(241)	1,257
Services and supplies	3,500	2,580	920	4,171
Total public safety	3,600	2,921	679	5,428
Public works:				
Services and supplies	4,200	3,745	455	1,806
Culture and recreation:				
Television:				
Services and supplies	1,715	379	1,336	2,616
Total expenditures	9,790	7,045	2,745	10,078
Excess (deficiency) of revenues over expenditures	(2,345)	1,267	3,612	(2,665)
Other financing sources (uses):				
Operating transfers in	5,000	5,000	-	-
Net change in fund balance	2,655	6,267	3,612	(2,665)
Fund balance:				
Beginning of year	39	(4,477)	(4,516)	(1,812)
End of year	\$ 2,694	\$ 1,790	\$ (904)	\$ (4,477)

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY TOWN SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
ASSETS		
Pooled cash and investments	\$ 519,345	\$ 399,153
Taxes receivable	1,185	530
Due from other governments	<u>67,078</u>	<u>48,146</u>
 Total assets	 <u>\$ 587,608</u>	 <u>\$ 447,829</u>
 LIABILITIES		
Accounts payable	\$ 31,690	\$ 8,311
Accrued payroll and benefits	5,416	5,232
Deferred taxes	<u>1,074</u>	<u>511</u>
 Total liabilities	 <u>38,180</u>	 <u>14,054</u>
 FUND BALANCE		
Unreserved:		
Designated for subsequent year	337,520	343,176
Undesignated	<u>211,908</u>	<u>90,599</u>
 Total fund balance	 <u>549,428</u>	 <u>433,775</u>
 Total liabilities and fund balance	 <u>\$ 587,608</u>	 <u>\$ 447,829</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY TOWN SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance- Positive (Negative)	2004
	Budget	Actual		Actual
Revenues:				
Taxes:				
Ad valorem	\$ 32,899	\$ 31,737	\$ (1,162)	\$ 32,850
Net proceeds of mines	297	-	(297)	-
Room tax	<u>37,000</u>	<u>74,063</u>	<u>37,063</u>	<u>52,115</u>
Total taxes	<u>70,196</u>	<u>105,800</u>	<u>35,604</u>	<u>84,965</u>
Licenses and permits:				
Gaming licenses	35,830	33,559	(2,271)	34,931
Liquor licenses	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,200</u>
Total licenses and permits	<u>37,330</u>	<u>35,059</u>	<u>(2,271)</u>	<u>36,131</u>
Intergovernmental:				
Consolidated taxes	<u>280,756</u>	<u>314,253</u>	<u>33,497</u>	<u>284,902</u>
Charges for services:				
Cemetery receipts	<u>2,000</u>	<u>435</u>	<u>(1,565)</u>	<u>1,655</u>
Fines and forfeitures	<u>20,000</u>	<u>27,505</u>	<u>7,505</u>	<u>31,509</u>
Other:				
Interest	-	11,768	11,768	6,693
Unrealized investment gain (loss)	-	605	605	(5,693)
Miscellaneous	-	629	629	225
Community center	<u>1,200</u>	<u>1,087</u>	<u>(113)</u>	<u>2,528</u>
Total other	<u>1,200</u>	<u>14,089</u>	<u>12,889</u>	<u>3,753</u>
Total revenues	<u>411,482</u>	<u>497,141</u>	<u>85,659</u>	<u>442,915</u>
Expenditures:				
General government:				
Administration:				
Salaries and wages	91,550	86,961	4,589	72,461
Employee benefits	20,631	24,605	(3,974)	20,718
Services and supplies	<u>80,100</u>	<u>48,297</u>	<u>31,803</u>	<u>18,131</u>
Capital outlay	<u>75,000</u>	<u>26,423</u>	<u>48,577</u>	<u>28,297</u>
Total general government	<u>267,281</u>	<u>186,286</u>	<u>80,995</u>	<u>139,607</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY TOWN SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance- Positive (Negative)	2004
	Budget	Actual		Actual
Expenditures (Continued):				
Public safety:				
Fire department:				
Salaries and wages	\$ 47,129	\$ 46,993	\$ 136	\$ 45,974
Employee benefits	23,930	39,987	(16,057)	26,204
Services and supplies	58,450	31,979	26,471	30,136
Capital outlay	4,000	-	4,000	-
Total public safety	<u>133,509</u>	<u>118,959</u>	<u>14,550</u>	<u>102,314</u>
Culture and recreation:				
Museum	-	13,832	(13,832)	4,472
Television	<u>5,100</u>	<u>6,070</u>	<u>(970)</u>	<u>7,965</u>
Total culture and recreation	<u>5,100</u>	<u>19,902</u>	<u>(14,802)</u>	<u>12,437</u>
Community support:				
Chamber of commerce	-	21,748	(21,748)	2,491
Community center	<u>41,550</u>	<u>22,220</u>	<u>19,330</u>	<u>29,386</u>
Total community support	<u>41,550</u>	<u>43,968</u>	<u>(2,418)</u>	<u>31,877</u>
Total expenditures	<u>447,440</u>	<u>369,115</u>	<u>78,325</u>	<u>286,235</u>
Excess (deficiency) of revenues over expenditures	(35,958)	128,026	163,984	156,680
Other financing sources (uses):				
Operating transfers out	<u>(60,000)</u>	<u>(12,373)</u>	<u>47,627</u>	<u>(1,000)</u>
Net change in fund balance	(95,958)	115,653	211,611	155,680
Fund balance:				
Beginning of year	<u>343,176</u>	<u>433,775</u>	<u>90,599</u>	<u>278,095</u>
End of year	<u>\$ 247,218</u>	<u>\$ 549,428</u>	<u>\$ 302,210</u>	<u>\$ 433,775</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY GENERAL IMPROVEMENT DISTRICT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
ASSETS		
Pooled cash and investments	\$ 25,929	\$ 66,259
Interest receivable	171	472
Taxes receivable	<u>9,993</u>	<u>8,297</u>
 Total assets	 <u>\$ 36,093</u>	 <u>\$ 75,028</u>
 LIABILITIES		
Accounts payable	\$ 5,128	\$ 32,656
Accrued payroll and benefits	<u>6,687</u>	<u>5,498</u>
 Total liabilities	 11,815	 38,154
 FUND BALANCE		
Unreserved:		
Designated for subsequent year	<u>24,278</u>	<u>36,874</u>
 Total liabilities and fund balance	 <u>\$ 36,093</u>	 <u>\$ 75,028</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY GENERAL IMPROVEMENT DISTRICT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Revenues:				
Taxes:				
Room tax	\$ 140,000	\$ 122,866	\$ (17,134)	\$ 119,082
Other:				
Interest	1,500	290	(1,210)	2,492
Unrealized investment gain (loss)	- -	30	30	(2,169)
Total other	1,500	320	(1,180)	323
 Total revenues	 141,500	 123,186	 (18,314)	 119,405
 Expenditures:				
Culture and recreation:				
Parks:				
Salaries and wages	56,417	61,702	(5,285)	56,475
Employee benefits	15,284	17,016	(1,732)	14,192
Services and supplies	60,000	53,064	6,936	114,336
Capital outlay	75,000	4,000	71,000	52,640
 Total expenditures	 206,701	 135,782	 70,919	 237,643
 Net change in fund balance	 (65,201)	 (12,596)	 52,605	 (118,238)
 Fund balance:				
Beginning of year	103,864	36,874	(66,990)	155,112
End of year	\$ 38,663	\$ 24,278	\$ (14,385)	\$ 36,874

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS TOWN SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
ASSETS		
Pooled cash and investments	\$ 117,533	\$ 141,683
Taxes receivable	1,079	808
Due from other governments	<u>15,460</u>	<u>11,745</u>
 Total assets	 <u>\$ 134,072</u>	 <u>\$ 154,236</u>
 LIABILITIES		
Accounts payable	\$ 10,804	\$ 15,233
Accrued payroll and benefits	2,425	404
Deferred taxes	<u>531</u>	<u>757</u>
 Total liabilities	 <u>13,760</u>	 <u>16,394</u>
 FUND BALANCE		
Unreserved:		
Designated for subsequent year	45,712	137,842
Undesignated	<u>74,600</u>	<u>-</u>
 Total fund balance	 <u>120,312</u>	 <u>137,842</u>
 Total liabilities and fund balance	 <u>\$ 134,072</u>	 <u>\$ 154,236</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS TOWN SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
Revenues:				
Taxes:				
Ad valorem	\$ 12,147	\$ 12,971	\$ 824	\$ 16,069
Net proceeds	10,482	1,644	(8,838)	1,059
Room tax	-	1,042	1,042	-
Total taxes	<u>22,629</u>	<u>15,657</u>	<u>(6,972)</u>	<u>17,128</u>
Licenses and permits:				
Business licenses	2,980	3,057	77	2,070
Gaming licenses	700	540	(160)	405
Liquor licenses	280	240	(40)	240
Total licenses and permits	<u>3,960</u>	<u>3,837</u>	<u>(123)</u>	<u>2,715</u>
Intergovernmental:				
Consolidated taxes	<u>67,751</u>	<u>77,523</u>	<u>9,772</u>	<u>69,287</u>
Charges for services:				
Swimming pool receipts	1,000	1,079	79	342
Sanitation	<u>31,000</u>	<u>37,910</u>	<u>6,910</u>	<u>37,412</u>
Total charges for services	<u>32,000</u>	<u>38,989</u>	<u>6,989</u>	<u>37,754</u>
Other:				
Miscellaneous	-	831	831	867
Total revenues	<u>126,340</u>	<u>136,837</u>	<u>10,497</u>	<u>127,751</u>
Expenditures:				
General government:				
Administration:				
Salaries and wages	26,238	19,038	7,200	17,175
Employee benefits	11,285	12,752	(1,467)	10,484
Services and supplies	<u>24,200</u>	<u>14,197</u>	<u>10,003</u>	<u>17,172</u>
Total general government	<u>61,723</u>	<u>45,987</u>	<u>15,736</u>	<u>44,831</u>
Public safety:				
Fire department:				
Employee benefits	1,500	-	1,500	1,311
Services and supplies	<u>16,950</u>	<u>19,748</u>	<u>(2,798)</u>	<u>8,034</u>
Total public safety	<u>18,450</u>	<u>19,748</u>	<u>(1,298)</u>	<u>9,345</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS TOWN SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Expenditures (Continued):				
Public works:				
Highways and streets:				
Salaries and wages	\$ 30,394	\$ 26,146	\$ 4,248	\$ 12,978
Employee benefits	11,021	10,644	377	4,700
Services and supplies	<u>34,700</u>	<u>18,707</u>	<u>15,993</u>	<u>22,438</u>
Total public works	<u>76,115</u>	<u>55,497</u>	<u>20,618</u>	<u>40,116</u>
Health and sanitation:				
Salaries and wages	12,806	8,031	4,775	11,543
Employee benefits	1,413	3,956	(2,543)	4,226
Services and supplies	<u>21,275</u>	<u>3,487</u>	<u>17,788</u>	<u>5,031</u>
Total health and sanitation	<u>35,494</u>	<u>15,474</u>	<u>20,020</u>	<u>20,800</u>
Culture and recreation:				
Salaries and wages	5,123	3,624	1,499	4,597
Employee benefits	565	646	(81)	1,365
Services and supplies	<u>22,000</u>	<u>6,228</u>	<u>15,772</u>	<u>3,008</u>
Total culture and recreation	<u>27,688</u>	<u>10,498</u>	<u>17,190</u>	<u>8,970</u>
Total expenditures	<u>219,470</u>	<u>147,204</u>	<u>72,266</u>	<u>124,062</u>
Excess (deficiency) of revenues over expenditures	(93,130)	(10,367)	82,763	3,689
Other financing sources (uses):				
Operating transfers out	-	(7,163)	(7,163)	(5,246)
Net change in fund balance	(93,130)	(17,530)	75,600	(1,557)
Fund balance:				
Beginning of year	<u>145,152</u>	<u>137,842</u>	<u>(7,310)</u>	<u>139,399</u>
End of year	<u>\$ 52,022</u>	<u>\$ 120,312</u>	<u>\$ 68,290</u>	<u>\$ 137,842</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AMARGOSA VALLEY TOWN SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	\$ 973	\$ 126,383
Taxes receivable	2,953	8,708
Due from other governments	19,837	15,515
Due from other funds	<u>36,102</u>	<u>9,418</u>
 Total assets	 <u>\$ 59,865</u>	 <u>\$ 160,024</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 12,340	\$ 36,432
Accrued payroll and benefits	5,255	3,578
Deferred taxes	<u>2,675</u>	<u>4,621</u>
 Total liabilities	 <u>20,270</u>	 <u>44,631</u>
 <u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	39,595	109,784
Undesignated	<u>-</u>	<u>5,609</u>
 Total fund balance	 <u>39,595</u>	 <u>115,393</u>
 Total liabilities and fund balance	 <u>\$ 59,865</u>	 <u>\$ 160,024</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AMARGOSA VALLEY TOWN SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
Revenues:				
Taxes:				
Ad valorem	\$ 122,004	\$ 124,126	\$ 2,122	\$ 117,143
Net proceeds of mines	13,382	2,853	(10,529)	6,137
Total taxes	<u>135,386</u>	<u>126,979</u>	<u>(8,407)</u>	<u>123,280</u>
Licenses and permits:				
Gaming licenses	11,970	10,485	(1,485)	11,228
Liquor licenses	1,500	1,320	(180)	1,660
Total license and permits	<u>13,470</u>	<u>11,805</u>	<u>(1,665)</u>	<u>12,888</u>
Intergovernmental:				
Consolidated taxes	91,952	106,590	14,638	90,029
Fish and wildlife	-	-	-	-
Total intergovernmental	<u>91,952</u>	<u>106,590</u>	<u>14,638</u>	<u>90,029</u>
Charges for services:				
Photo copies	100	-	(100)	53
Fire collection	8,000	1,040	(6,960)	-
Total charges for services	<u>8,100</u>	<u>1,040</u>	<u>(7,060)</u>	<u>53</u>
Fines and forfeitures:				
Court fines	<u>6,700</u>	<u>4,613</u>	<u>(2,087)</u>	<u>2,666</u>
Other:				
Interest	6,000	-	(6,000)	-
Miscellaneous	800	747	(53)	11,066
Total other	<u>6,800</u>	<u>747</u>	<u>(6,053)</u>	<u>11,066</u>
Total revenues	<u>262,408</u>	<u>251,774</u>	<u>(10,634)</u>	<u>239,982</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AMARGOSA VALLEY TOWN SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Expenditures:				
General government:				
Administration:				
Salaries and wages	\$ 62,424	\$ 66,156	\$ (3,732)	\$ 63,964
Employee benefits	26,688	32,210	(5,522)	28,411
Services and supplies	36,500	48,376	(11,876)	32,666
Capital outlay	50,000	3,761	46,239	19,511
Total general government	<u>175,612</u>	<u>150,503</u>	<u>25,109</u>	<u>144,552</u>
Public safety:				
Fire department:				
Salaries and wages	43,093	78,097	(35,004)	45,542
Employee benefits	25,058	50,263	(25,205)	26,924
Services and supplies	<u>55,000</u>	<u>48,709</u>	<u>6,291</u>	<u>50,319</u>
Total public safety	<u>123,151</u>	<u>177,069</u>	<u>(53,918)</u>	<u>122,785</u>
Culture and recreation:				
Senior citizens:				
Services and supplies	<u>2,200</u>	<u>-</u>	<u>2,200</u>	<u>2,181</u>
Total expenditures	<u>300,963</u>	<u>327,572</u>	<u>(26,609)</u>	<u>269,518</u>
Excess (deficiency) of revenues over expenditures	<u>(38,555)</u>	<u>(75,798)</u>	<u>(37,243)</u>	<u>(29,536)</u>
Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating transfers out	<u>(60,000)</u>	<u>-</u>	<u>60,000</u>	<u>(50,000)</u>
Total other financing sources (uses)	<u>(60,000)</u>	<u>-</u>	<u>60,000</u>	<u>(50,000)</u>
Net change in fund balance	<u>(98,555)</u>	<u>(75,798)</u>	<u>22,757</u>	<u>(79,536)</u>
Fund balance:				
Beginning of year	<u>109,784</u>	<u>115,393</u>	<u>5,609</u>	<u>194,929</u>
End of year	<u>\$ 11,229</u>	<u>\$ 39,595</u>	<u>\$ 28,366</u>	<u>\$ 115,393</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AMARGOSA COMMUNITY CENTER AND PARK SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Taxes receivable	<u>\$ 1,345</u>	<u>\$ 217</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 514	\$ 5,679
Accrued payroll and benefits	1,616	1,553
Due to other funds	<u>36,102</u>	<u>9,418</u>
Total liabilities	38,232	16,650
<u>FUND BALANCE</u>		
Unreserved:		
Undesignated	<u>(36,887)</u>	<u>(16,433)</u>
Total liabilities and fund balance	<u>\$ 1,345</u>	<u>\$ 217</u>

NYE COUNTY, NEVADA

NONMAJOR FUND - AMARGOSA COMMUNITY CENTER AND PARK SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005	Variance-		
	Budget	Actual	Positive (Negative)	2004
				Actual
Revenues:				
Taxes:				
Room taxes	\$ 16,000	\$ 32,362	\$ 16,362	\$ 11,917
Expenditures:				
Culture and recreation:				
Parks:				
Salaries and wages	31,908	32,940	(1,032)	23,716
Employee benefits	12,707	13,167	(460)	11,277
Services and supplies	<u>10,000</u>	<u>3,196</u>	<u>6,804</u>	<u>8,589</u>
Total culture and recreation	<u>54,615</u>	<u>49,303</u>	<u>5,312</u>	<u>43,582</u>
Community support:				
Services and supplies	5,000	3,513	1,487	5,670
Capital outlay	-	-	-	13,250
Total community support	<u>5,000</u>	<u>3,513</u>	<u>1,487</u>	<u>18,920</u>
Total expenditures	<u>59,615</u>	<u>52,816</u>	<u>6,799</u>	<u>62,502</u>
Excess (deficiency) of revenues over expenditures	(43,615)	(20,454)	23,161	(50,585)
Other financing sources (uses):				
Operating transfers in	<u>60,000</u>	<u>-</u>	<u>(60,000)</u>	<u>50,000</u>
Net change in fund balance	16,385	(20,454)	(36,839)	(585)
Fund balance:				
Beginning of year	<u>2,875</u>	<u>(16,433)</u>	<u>(19,308)</u>	<u>(15,848)</u>
End of year	<u>\$ 19,260</u>	<u>\$ (36,887)</u>	<u>\$ (56,147)</u>	<u>\$ (16,433)</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PARKS AND RECREATION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 77,570</u>	<u>\$ 35,909</u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 19,881</u>	<u>\$ 35,696</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	213	213
Undesignated	<u>57,476</u>	<u>-</u>
Total fund balance	<u>57,689</u>	<u>213</u>
Total liabilities and fund balance	<u>\$ 77,570</u>	<u>\$ 35,909</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PARKS AND RECREATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Revenues:				
Other:				
Interest	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Expenditures:				
Culture and recreation:				
Parks:				
Employee benefits	- - -	- - -	- - -	467
Services and supplies	300,000	106,894	193,106	120,858
Capital outlay	- - -	135,630	(135,630)	100,837
Total expenditures	<u>300,000</u>	<u>242,524</u>	<u>57,476</u>	<u>222,162</u>
Excess (deficiency) of revenues over expenditures	(300,000)	(242,524)	57,476	(222,162)
Other financing sources (uses):				
Operating transfers in	<u>300,000</u>	<u>300,000</u>	<u>- - -</u>	<u>126,135</u>
Net change in fund balance	- - -	57,476	57,476	(96,027)
Fund balance:				
Beginning of year	<u>2,375</u>	<u>213</u>	<u>(2,162)</u>	<u>96,240</u>
End of year	<u>\$ 2,375</u>	<u>\$ 57,689</u>	<u>\$ 55,314</u>	<u>\$ 213</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - HEALTH CLINICS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	\$ 104,957	\$ 77,157
Taxes receivable	9,422	12,667
Due from other governments	- <hr/>	559 <hr/>
Total assets	<u>\$ 114,379</u>	<u>\$ 90,383</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,678	\$ 9,400
Accrued payroll and benefits	3,391	2,042
Deferred taxes	7,974 <hr/>	9,549 <hr/>
Total liabilities	<u>13,043</u>	<u>20,991</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	71,597	4,918
Undesignated	29,739 <hr/>	64,474 <hr/>
Total fund balance	<u>101,336</u>	<u>69,392</u>
Total liabilities and fund balance	<u>\$ 114,379</u>	<u>\$ 90,383</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - HEALTH CLINICS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance- Positive (Negative)	2004
	Budget	Actual		Actual
Revenues:				
Taxes:				
Ad valorem	\$ 344,483	\$ 359,955	\$ 15,472	\$ 336,023
Net proceeds of mines	<u>39,500</u>	<u>58,231</u>	<u>18,731</u>	<u>54,367</u>
Total taxes	383,983	418,186	34,203	390,390
Intergovernmental:				
Fish and wildlife	-	242	242	559
Total revenues	383,983	418,428	34,445	390,949
Expenditures:				
Health and sanitation:				
Public health nurse:				
Salaries and wages	67,573	66,432	1,141	64,399
Employee benefits	26,305	28,732	(2,427)	25,397
Services and supplies	<u>44,900</u>	<u>36,300</u>	<u>8,600</u>	<u>36,412</u>
Total public health nurse	138,778	131,464	7,314	126,208
Amargosa clinic:				
Services and supplies	131,000	152,526	(21,526)	151,960
Beatty clinic:				
Services and supplies	<u>112,000</u>	<u>102,494</u>	<u>9,506</u>	<u>96,612</u>
Total expenditures	381,778	386,484	(4,706)	374,780
Excess (deficiency) of revenues over expenditures	2,205	31,944	29,739	16,169
Other financing sources (uses):				
Operating transfers in	-	-	-	70,000
Net change in fund balance	2,205	31,944	29,739	86,169
Fund balance:				
Beginning of year	<u>4,918</u>	<u>69,392</u>	<u>64,474</u>	<u>(16,777)</u>
End of year	<u>\$ 7,123</u>	<u>\$ 101,336</u>	<u>\$ 94,213</u>	<u>\$ 69,392</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - MINING MAPS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 70,010</u>	<u>\$ 38,493</u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 5,872</u>	<u>\$ 14,300</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	14,193	10,906
Undesignated	<u>49,945</u>	<u>13,287</u>
Total fund balance	<u>64,138</u>	<u>24,193</u>
Total liabilities and fund balance	<u>\$ 70,010</u>	<u>\$ 38,493</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - MINING MAPS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Revenues:				
Charges for services:				
Map fees	\$ 40,000	\$ 41,897	\$ 1,897	\$ 21,994
Expenditures:				
General government:				
Services and supplies	<u>50,000</u>	<u>1,952</u>	<u>48,048</u>	<u>58,206</u>
Net change in fund balance	(10,000)	39,945	49,945	(36,212)
Fund balance:				
Beginning of year	<u>10,906</u>	<u>24,193</u>	<u>13,287</u>	<u>60,405</u>
End of year	<u>\$ 906</u>	<u>\$ 64,138</u>	<u>\$ 63,232</u>	<u>\$ 24,193</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - JUVENILE AND PROBATION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Taxes receivable	\$ 23,852	\$ 32,068
Due from other governments	<u>919</u>	<u>1,415</u>
 Total assets	 <u>\$ 24,771</u>	 <u>\$ 33,483</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 68,549	\$ 120,345
Accrued payroll and benefits	20,649	19,227
Due to other funds	31,428	100,692
Deferred taxes	<u>20,189</u>	<u>24,175</u>
 Total liabilities	 140,815	 264,439
<u>FUND BALANCE</u>		
Unreserved:		
Undesignated	<u>(116,044)</u>	<u>(230,956)</u>
 Total liabilities and fund balance	 <u>\$ 24,771</u>	 <u>\$ 33,483</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - JUVENILE AND PROBATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
Revenues:				
Taxes:				
Ad valorem	\$ 872,110	\$ 909,331	\$ 37,221	\$ 848,347
Net proceeds of mines	100,000	147,420	47,420	137,639
Total taxes	<u>972,110</u>	<u>1,056,751</u>	<u>84,641</u>	<u>985,986</u>
Intergovernmental:				
Grants	28,000	18,642	(9,358)	32,219
Fish and wildlife	-	613	613	1,415
Total intergovernmental	<u>28,000</u>	<u>19,255</u>	<u>(8,745)</u>	<u>33,634</u>
Fines and forfeitures:				
Fines	18,000	14,483	(3,517)	15,935
Restitution fees	12,000	8,569	(3,431)	9,504
Total fines and forfeitures	<u>30,000</u>	<u>23,052</u>	<u>(6,948)</u>	<u>25,439</u>
Other:				
Reimbursements	70,000	20,586	(49,414)	33,429
Esmeralda County-reimbursements	-	22,539	22,539	17,724
Miscellaneous	-	57,108	57,108	75
Truancy officer	-	-	-	24,309
Clerk fees	20,000	-	(20,000)	15,166
Total other	<u>90,000</u>	<u>100,233</u>	<u>10,233</u>	<u>90,703</u>
Total revenues	<u>1,120,110</u>	<u>1,199,291</u>	<u>79,181</u>	<u>1,135,762</u>
Expenditures:				
Public safety:				
Protective services:				
Salaries and wages	430,422	483,804	(53,382)	429,676
Employee benefits	177,740	152,005	25,735	142,175
Restitution funds	12,000	3,240	8,760	7,910
Services and supplies-regular	545,561	469,620	75,941	481,103
Payment to state	<u>70,000</u>	<u>58,710</u>	<u>11,290</u>	<u>93,785</u>
Total expenditures	<u>1,235,723</u>	<u>1,167,379</u>	<u>68,344</u>	<u>1,154,649</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - JUVENILE AND PROBATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Excess (deficiency) of revenues over expenditures	\$ (115,613)	\$ 31,912	\$ 147,525	\$ (18,887)
Other financing sources (uses):				
Operating transfers in	100,000	100,000	-	28,259
Operating transfers out	-	(17,000)	(17,000)	-
Total other financing sources (uses)	100,000	83,000	(17,000)	28,259
Net change in fund balance	(15,613)	114,912	130,525	9,372
Fund balance:				
Beginning of year	<u>50,590</u>	<u>(230,956)</u>	<u>(281,546)</u>	<u>(240,328)</u>
End of year	<u>\$ 34,977</u>	<u>\$ (116,044)</u>	<u>\$ (151,021)</u>	<u>\$ (230,956)</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - FORENSIC SERVICES SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 24,854</u>	<u>\$ 22,314</u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 6,540</u>	<u>\$ 7,690</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	-	6,111
Undesignated	<u>18,314</u>	<u>8,513</u>
Total fund balance	<u>18,314</u>	<u>14,624</u>
Total liabilities and fund balance	<u>\$ 24,854</u>	<u>\$ 22,314</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - FORENSIC SERVICES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004 Actual
Revenues:				
Charges for services:				
Analysis fees	\$ 10,000	\$ 10,098	\$ 98	\$ 11,091
Expenditures:				
Public safety:				
Services and supplies	<u>134,000</u>	<u>134,408</u>	<u>(408)</u>	<u>99,222</u>
Excess (deficiency) of revenues over expenditures	(124,000)	(124,310)	(310)	(88,131)
Other financing sources (uses):				
Operating transfers in	<u>128,000</u>	<u>128,000</u>	<u>-</u>	<u>106,000</u>
Net change in fund balance	4,000	3,690	(310)	17,869
Fund balance:				
Beginning of year	<u>6,111</u>	<u>14,624</u>	<u>8,513</u>	<u>(3,245)</u>
End of year	<u>\$ 10,111</u>	<u>\$ 18,314</u>	<u>\$ 8,203</u>	<u>\$ 14,624</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - SENIOR NUTRITION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	\$ 43,887	\$ 2,739
Due from other governments	<u>6,957</u>	<u>-</u>
 Total assets	 <u>\$ 50,844</u>	 <u>\$ 2,739</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 15,610	\$ 1,893
Accrued payroll	<u>5,495</u>	<u>-</u>
 Total liabilities	 <u>21,105</u>	 <u>1,893</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	846	846
Undesignated	<u>28,893</u>	<u>-</u>
 Total fund balance	 <u>29,739</u>	 <u>846</u>
 Total liabilities and fund balance	 <u>\$ 50,844</u>	 <u>\$ 2,739</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - SENIOR NUTRITION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Revenues:				
Intergovernmental:				
Grants	<u>\$ 182,244</u>	<u>\$ 182,244</u>	<u>\$ -</u>	<u>\$ 175,071</u>
Expenditures:				
Community support:				
Salaries and wages	182,959	167,315	15,644	-
Employee benefits	175,515	49,910	125,605	176,964
Services and supplies	<u>78,968</u>	<u>191,324</u>	<u>(112,356)</u>	<u>-</u>
Total expenditures	<u>437,442</u>	<u>408,549</u>	<u>28,893</u>	<u>176,964</u>
Excess (deficiency) of revenues over expenditures	(255,198)	(226,305)	28,893	(1,893)
Other financing sources (uses):				
Operating transfers in	<u>255,198</u>	<u>255,198</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	28,893	28,893	(1,893)
Fund balance:				
Beginning of year	<u>2,739</u>	<u>846</u>	<u>(1,893)</u>	<u>2,739</u>
End of year	<u>\$ 2,739</u>	<u>\$ 29,739</u>	<u>\$ 27,000</u>	<u>\$ 846</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - STATE AND COUNTY ROOM TAX SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	\$ 50,082	\$ 37,597
Taxes receivable	<u>4,732</u>	<u>4,565</u>
 Total assets	 <u>\$ 54,814</u>	 <u>\$ 42,162</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 10,355
 <u>FUND BALANCE</u>	 	
Unreserved:		
Designated for subsequent year	20,907	31,807
Undesignated	<u>33,907</u>	<u>-</u>
 Total fund balance	 <u>54,814</u>	 <u>31,807</u>
 Total liabilities and fund balance	 <u>\$ 54,814</u>	 <u>\$ 42,162</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - STATE AND COUNTY ROOM TAX SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Revenues:				
Room taxes:				
Beatty	\$ 18,000	\$ 24,573	\$ 6,573	\$ 21,041
Gabbs	-	174	174	-
Pahrump	13,500	18,810	5,310	15,681
Tonopah	10,100	11,470	1,370	10,405
Smoky Valley	1,200	1,442	242	1,404
Amargosa	<u>4,000</u>	<u>5,363</u>	<u>1,363</u>	<u>1,909</u>
Total revenues	<u>46,800</u>	<u>61,832</u>	<u>15,032</u>	<u>50,440</u>
Expenditures:				
Community support:				
Chamber of Commerce:	11,000	-	11,000	8,408
Intergovernmental:				
Payment to state	<u>28,500</u>	<u>38,825</u>	<u>(10,325)</u>	<u>35,451</u>
Total expenditures	<u>39,500</u>	<u>38,825</u>	<u>675</u>	<u>43,859</u>
Net change in fund balance	7,300	23,007	15,707	6,581
Fund balance:				
Beginning of year	<u>32,461</u>	<u>31,807</u>	<u>(654)</u>	<u>25,226</u>
End of year	<u>\$ 39,761</u>	<u>\$ 54,814</u>	<u>\$ 15,053</u>	<u>\$ 31,807</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - JUSTICE COURT FINES NRS 176 SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 270,130</u>	<u>\$ 265,840</u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 3,198</u>	<u>\$ 204</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	265,636	262,700
Undesignated	<u>1,296</u>	<u>2,936</u>
 Total fund balance	<u>266,932</u>	<u>265,636</u>
 Total liabilities and fund balance	<u>\$ 270,130</u>	<u>\$ 265,840</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - JUSTICE COURT FINES NRS 176 SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
Revenues:				
Fines and forfeitures:				
Beatty	\$ 14,000	\$ 13,345	\$ (655)	\$ 17,348
Pahrump	20,000	22,489	2,489	22,020
Tonopah	<u>13,000</u>	<u>14,742</u>	<u>1,742</u>	<u>13,375</u>
Total fines and forfeitures	47,000	50,576	3,576	52,743
Other:				
Interest	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>	<u>-</u>
Total revenues	<u>52,000</u>	<u>50,576</u>	<u>(1,424)</u>	<u>52,743</u>
Expenditures:				
Judicial:				
Justice court:				
Beatty:				
Services and supplies	17,000	19,714	(2,714)	3,462
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,999</u>
Total Beatty	17,000	19,714	(2,714)	13,461
Pahrump:				
Service and supplies	25,000	14,046	10,954	5,346
Capital outlay	<u>-</u>	<u>12,986</u>	<u>(12,986)</u>	<u>-</u>
Total Pahrump	25,000	27,032	(2,032)	5,346
Tonopah:				
Service and supplies	<u>2,500</u>	<u>2,534</u>	<u>(34)</u>	<u>-</u>
Total expenditures	<u>44,500</u>	<u>49,280</u>	<u>(4,780)</u>	<u>18,807</u>
Net change in fund balance	7,500	1,296	(6,204)	33,936
Fund balance:				
Beginning of year	<u>265,200</u>	<u>265,636</u>	<u>436</u>	<u>231,700</u>
End of year	<u>\$ 272,700</u>	<u>\$ 266,932</u>	<u>\$ (5,768)</u>	<u>\$ 265,636</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - ECONOMIC DEVELOPMENT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	\$ 43,917	\$ 85,819
Due from other governments	<u>1,678</u>	<u>-</u>
 Total assets	 <u>\$ 45,595</u>	 <u>\$ 85,819</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 3,447	\$ 3,641
Accrued payroll and benefits	1,125	1,365
Deferred revenue	<u>8,000</u>	<u>8,000</u>
 Total liabilities	 12,572	 13,006
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	<u>33,023</u>	<u>72,813</u>
 Total liabilities and fund balance	 <u>\$ 45,595</u>	 <u>\$ 85,819</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - ECONOMIC DEVELOPMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Revenues:				
Intergovernmental:				
State grants	\$ 45,000	\$ 45,000	\$ -	<u>\$ 45,000</u>
Expenditures:				
General government:				
Salaries and wages	41,641	29,551	12,090	37,240
Employee benefits	4,595	4,387	208	4,283
Services and supplies	<u>75,000</u>	<u>50,852</u>	<u>24,148</u>	<u>75,378</u>
Total expenditures	<u>121,236</u>	<u>84,790</u>	<u>36,446</u>	<u>116,901</u>
Excess (deficiency) of revenues over expenditures	(76,236)	(39,790)	36,446	(71,901)
Other financing sources (uses):				
Operating transfers in	- - -	- - -	- - -	<u>97,500</u>
Net change in fund balance	(76,236)	(39,790)	36,446	25,599
Fund balance:				
Beginning of year	<u>81,062</u>	<u>72,813</u>	<u>(8,249)</u>	<u>47,214</u>
End of year	<u>\$ 4,826</u>	<u>\$ 33,023</u>	<u>\$ 28,197</u>	<u>\$ 72,813</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - CONTROLLED SUBSTANCES FORFEITURE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 204,982</u>	<u>\$ 212,895</u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 105,530</u>	<u>\$ 5,980</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	100,000	-
Undesignated	<u>(548)</u>	<u>206,915</u>
Total fund balance	<u>99,452</u>	<u>206,915</u>
Total liabilities and fund balance	<u>\$ 204,982</u>	<u>\$ 212,895</u>

NYE COUNTY, NEVADA

NONMAJOR FUND - CONTROLLED SUBSTANCES FORFEITURE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005	2004	Variance- Positive (Negative)	2004
	Budget	Actual		Actual
Revenues:				
Fines and forfeitures	\$ 50,000	\$ 11,575	\$ (38,425)	\$ 35,500
Other				
Interest	-	2,376	2,376	5,585
Unrealized investment gain (loss)	-	122	122	(4,478)
Total other	-	2,498	2,498	1,107
Total revenues	50,000	14,073	(35,927)	36,607
Expenditures:				
Public safety:				
Services and supplies	-	119,038	(119,038)	26,909
Capital outlay	50,000	-	50,000	203,433
Total expenditures	50,000	119,038	(69,038)	230,342
Excess (deficiency) of revenues over expenditures	-	(104,965)	(104,965)	(193,735)
Other financing sources (uses):				
Operating transfers in	-	-	-	269,287
Operating transfers out	-	(2,498)	(2,498)	(1,107)
Total other financing sources (uses)	-	(2,498)	(2,498)	268,180
Net change in fund balance	-	(107,463)	(107,463)	74,445
Fund balance:				
Beginning of year	-	206,915	206,915	132,470
End of year	\$ -	\$ 99,452	\$ 99,452	\$ 206,915

NYE COUNTY, NEVADA
NONMAJOR FUND - PUBLIC LANDS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 7,120</u>	<u>\$ 7,120</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	<u>\$ 7,120</u>	<u>\$ 7,120</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PUBLIC LANDS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Revenues:				
Other	\$ -	\$ -	\$ -	\$ -
Expenditures:				
General government:				
Services and supplies	_____ -	_____ -	_____ -	_____ -
Net change in fund balance	- - -	- - -	- - -	- - -
Fund balance:				
Beginning of year	<u>7,120</u>	<u>7,120</u>	- - -	<u>7,120</u>
End of year	<u>\$ 7,120</u>	<u>\$ 7,120</u>	<u>\$ -</u>	<u>\$ 7,120</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - JP COURT ASSESSMENT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 487,509</u>	<u>\$ 400,217</u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 154</u>	<u>\$ 1,430</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	265,636	398,787
Undesignated	<u>221,719</u>	<u>-</u>
Total fund balance	<u>487,355</u>	<u>398,787</u>
Total liabilities and fund balance	<u>\$ 487,509</u>	<u>\$ 400,217</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - JP COURT ASSESSMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005
(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
Revenues:				
Fines and forfeitures:				
Beatty	\$ 24,000	\$ 18,910	\$ (5,090)	\$ 25,562
Pahrump	34,000	32,140	(1,860)	30,802
Tonopah	<u>18,000</u>	<u>19,927</u>	<u>1,927</u>	<u>17,235</u>
Total fines and forfeitures	<u>76,000</u>	<u>70,977</u>	<u>(5,023)</u>	<u>73,599</u>
Other:				
Interest	8,000	11,246	3,246	-
Unrealized investment gain (loss)	<u>-</u>	<u>578</u>	<u>578</u>	<u>-</u>
Total other	<u>8,000</u>	<u>11,824</u>	<u>3,824</u>	<u>-</u>
Total revenues	<u>84,000</u>	<u>82,801</u>	<u>(1,199)</u>	<u>73,599</u>
Expenditures:				
Judicial:				
 Justice Court:				
Beatty:				
Services and supplies	5,000	-	5,000	3,124
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,700</u>
Total Beatty	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>6,824</u>
Pahrump:				
Services and supplies	<u>5,000</u>	<u>4,198</u>	<u>802</u>	<u>331</u>
Gabbs:				
Services and supplies	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>
Tonopah:				
Services and supplies	4,500	3,211	1,289	1,690
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,050</u>
Total Tonopah	<u>4,500</u>	<u>3,211</u>	<u>1,289</u>	<u>20,740</u>
Other services and supplies	<u>13,000</u>	<u>-</u>	<u>13,000</u>	<u>-</u>
Total expenditures	<u>29,500</u>	<u>7,409</u>	<u>22,091</u>	<u>27,895</u>
Excess (deficiency) of revenues over expenditures	<u>54,500</u>	<u>75,392</u>	<u>20,892</u>	<u>45,704</u>
Other financing sources (uses):				
Operating transfers in	25,000	25,000	-	-
Operating transfers out	<u>-</u>	<u>(11,824)</u>	<u>(11,824)</u>	<u>-</u>
Total other financing sources (uses)	<u>25,000</u>	<u>13,176</u>	<u>(11,824)</u>	<u>-</u>
Net change in fund balance	79,500	88,568	9,068	45,704
Fund balance:				
Beginning of year	<u>414,583</u>	<u>398,787</u>	<u>(15,796)</u>	<u>353,083</u>
End of year	<u>\$ 494,083</u>	<u>\$ 487,355</u>	<u>\$ (6,728)</u>	<u>\$ 398,787</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - RADIO COMMUNICATION REPAIR SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	\$ <u>19,625</u>	\$ <u>-</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 2,801	\$ 1,276
Accrued payroll and benefits	2,089	2,353
Due to other funds	<u>-</u>	<u>3,896</u>
Total liabilities	4,890	7,525
<u>FUND BALANCE</u>		
Unreserved:		
Undesignated	<u>14,735</u>	<u>(7,525)</u>
Total liabilities and fund balance	\$ <u>19,625</u>	\$ <u>-</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - RADIO COMMUNICATION REPAIR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Revenues	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Expenditures:				
General government:				
Salaries	45,135	49,175	(4,040)	49,873
Employee benefits	19,649	16,211	3,438	15,536
Services and supplies	<u>35,050</u>	<u>12,354</u>	<u>22,696</u>	<u>16,325</u>
Total expenditures	<u>99,834</u>	<u>77,740</u>	<u>22,094</u>	<u>81,734</u>
Excess (deficiency) of revenues over expenditures	(99,834)	(77,740)	22,094	(81,734)
Other financing sources (uses):				
Operating transfers in	<u>100,000</u>	<u>100,000</u>	<u>_____ -</u>	<u>103,803</u>
Net change in fund balance	166	22,260	22,094	22,069
Fund balance:				
Beginning of year	<u>1,815</u>	<u>(7,525)</u>	<u>(9,340)</u>	<u>(29,594)</u>
End of year	<u>\$ 1,981</u>	<u>\$ 14,735</u>	<u>\$ 12,754</u>	<u>\$ (7,525)</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - 911 MEDICAL EMERGENCY SYSTEM SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
ASSETS		
Pooled cash and investments	\$ 278,633	\$ 227,723
Taxes receivable	1,190	1,603
Due from other governments	<u>-</u>	<u>68</u>
 Total assets	 <u>\$ 279,823</u>	 <u>\$ 229,394</u>
 LIABILITIES		
Accounts payable	\$ -	\$ 2,475
Deferred taxes	<u>1,009</u>	<u>1,209</u>
 Total liabilities	 <u>1,009</u>	 <u>3,684</u>
 FUND BALANCE		
Unreserved:		
Designated for subsequent year	254,315	225,710
Undesignated	<u>24,499</u>	<u>-</u>
 Total fund balance	 <u>278,814</u>	 <u>225,710</u>
 Total liabilities and fund balance	 <u>\$ 279,823</u>	 <u>\$ 229,394</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - 911 EMERGENCY MEDICAL SYSTEM SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance- Positive (Negative)	2004
	Budget	Actual		Actual
Revenues:				
Taxes:				
Property taxes	\$ 43,605	\$ 45,703	\$ 2,098	\$ 42,517
Net proceeds of mines	<u>5,000</u>	<u>7,371</u>	<u>2,371</u>	<u>6,882</u>
Total taxes	48,605	53,074	4,469	49,399
Intergovernmental:				
Fish and wildlife	-	30	30	71
Other:				
Interest	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>	<u>-</u>
Total revenues	53,605	53,104	(501)	49,470
Expenditures:				
Public safety:				
Capital outlay	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>21,238</u>
Net change in fund balance	33,605	53,104	19,499	28,232
Fund balance:				
Beginning of year	<u>237,411</u>	<u>225,710</u>	<u>(11,701)</u>	<u>197,478</u>
End of year	<u>\$ 271,016</u>	<u>\$ 278,814</u>	<u>\$ 7,798</u>	<u>\$ 225,710</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - REPOSITORY EARLY WARNING DRILLING SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	\$ 78,805	\$ 76,201
Interest receivable	<u>598</u>	<u>96</u>
Total assets	<u>\$ 79,403</u>	<u>\$ 76,297</u>
<u>LIABILITIES</u>		
Deferred interest	<u>\$ 79,403</u>	<u>\$ 76,297</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - REPOSITORY SCIENTIFIC GRANT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
ASSETS		
Pooled cash and investments	\$ 780,809	\$ 289,277
Interest receivable	<u>370</u>	<u>367</u>
 Total assets	 <u>\$ 781,179</u>	 <u>\$ 289,644</u>
LIABILITIES		
Accounts payable	\$ 301,677	\$ 134,863
Accrued payroll and benefits	19,539	26,878
Deferred revenue	410,908	102,620
Deferred interest	<u>49,055</u>	<u>25,283</u>
 Total liabilities	 781,179	 289,644
FUND BALANCE		
Unreserved:		
Undesignated	<u>-</u>	<u>-</u>
 Total liabilities and fund balance	 <u>\$ 781,179</u>	 <u>\$ 289,644</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - REPOSITORY SCIENTIFIC GRANT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Revenues:				
Intergovernmental:				
Scientific grant	<u>\$ 2,637,620</u>	<u>\$ 2,894,437</u>	<u>\$ 256,817</u>	<u>\$ 1,856,293</u>
Expenditures:				
General government:				
Salaries and wages	455,659	384,673	70,986	315,459
Employee benefits	148,194	125,108	23,086	107,246
Services and supplies	2,033,767	1,695,758	338,009	1,430,455
Capital outlay	-	21,173	(21,173)	3,133
Total expenditures	<u>2,637,620</u>	<u>2,226,712</u>	<u>410,908</u>	<u>1,856,293</u>
Excess (deficiency) of revenues over expenditures	-	667,725	(667,725)	-
Other financing sources (uses):				
Operating transfers out	<u>(667,725)</u>	<u>(667,725)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-	-
Fund balance:				
Beginning of year	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BUILDING DEPARTMENT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 1,061,276</u>	<u>\$ 622,017</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 206,732	\$ 80,728
Accrued payroll and benefits	<u>5,538</u>	<u>2,126</u>
Total liabilities	<u>212,270</u>	<u>82,854</u>
<u>FUND BALANCE</u>		
Reserved:	100,000	-
Unreserved:		
Designated for subsequent year	749,006	355,767
Unreserved	<u>-</u>	<u>183,396</u>
Total fund balance	<u>849,006</u>	<u>539,163</u>
Total liabilities and fund balance	<u>\$ 1,061,276</u>	<u>\$ 622,017</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BUILDING DEPARTMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Revenues:				
Charges for service:				
Permit fees	\$ 1,479,800	\$ 1,693,489	\$ 213,689	\$ 947,273
Other:				
Interest	<u>6,000</u>	<u>12,379</u>	<u>6,379</u>	<u>1,788</u>
Total revenues	<u>1,485,800</u>	<u>1,705,868</u>	<u>220,068</u>	<u>949,061</u>
Expenditures:				
General government:				
Salaries	-	66,972	(66,972)	44,629
Benefits	-	20,874	(20,874)	15,097
Services and supplies	1,361,864	1,157,488	204,376	706,631
Capital outlay	<u>-</u>	<u>19,930</u>	<u>(19,930)</u>	<u>-</u>
Total expenditures	<u>1,361,864</u>	<u>1,265,264</u>	<u>96,600</u>	<u>766,357</u>
Excess (deficiency) of revenues over expenditures	123,936	440,604	316,668	182,704
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>(130,761)</u>	<u>(130,761)</u>	<u>-</u>
Net change in fund balance	123,936	309,843	185,907	182,704
Fund balance:				
Beginning of year	<u>355,767</u>	<u>539,163</u>	<u>183,396</u>	<u>356,459</u>
End of year	<u>\$ 479,703</u>	<u>\$ 849,006</u>	<u>\$ 369,303</u>	<u>\$ 539,163</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - STABILIZATION FUND SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 1,282,066</u>	<u>\$ 1,255,004</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ 1,266,004	\$ 1,255,004
Unreserved	<u>16,062</u>	<u>-</u>
Total fund balance	<u>\$ 1,282,066</u>	<u>\$ 1,255,004</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - STABILIZATION FUND SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
Revenues:				
Other:				
Interest	\$ -	\$ 26,813	\$ 26,813	\$ 36,047
Unrealized investment gain (loss)	<u>-</u>	<u>249</u>	<u>249</u>	<u>(24,121)</u>
Total other	<u>-</u>	<u>27,062</u>	<u>27,062</u>	<u>11,926</u>
Total revenues	-	27,062	27,062	11,926
Expenditures				
Net change in fund balance	-	27,062	27,062	11,926
Fund balance:				
Beginning of year	<u>1,243,078</u>	<u>1,255,004</u>	<u>11,926</u>	<u>1,243,078</u>
End of year	<u>\$ 1,243,078</u>	<u>\$ 1,282,066</u>	<u>\$ 38,988</u>	<u>\$ 1,255,004</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - GRANTS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	\$ 269,486	\$ 435,696
Due from other governments	<u>466,880</u>	<u>131,985</u>
 Total assets	 <u>\$ 736,366</u>	 <u>\$ 567,681</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 269,954	\$ 159,322
Accrued payroll	2,093	-
Deferred revenue	<u>464,319</u>	<u>408,359</u>
 Total liabilities	 736,366	 567,681
<u>FUND BALANCE</u>		
Unreserved:		
Undesignated	-	-
 Total liabilities and fund balance	 <u>\$ 736,366</u>	 <u>\$ 567,681</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - GRANTS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Revenues:				
Intergovernmental:				
Grant	<u>\$ 3,593,097</u>	<u>\$ 3,128,778</u>	<u>\$ (464,319)</u>	<u>\$ 1,137,967</u>
Expenditures:				
General government:				
Services and supplies	25,932	68,325	(42,393)	-
Capital outlay	<u>990,971</u>	<u>810,468</u>	<u>180,503</u>	-
	<u>1,016,903</u>	<u>878,793</u>	<u>138,110</u>	-
Public safety:				
Salaries and wages	99,322	85,833	13,489	71,424
Employee benefits	30,363	26,239	4,124	24,049
Services and supplies	947,624	867,404	80,220	119,462
Capital outlay	<u>352,073</u>	<u>279,451</u>	<u>72,622</u>	<u>16,818</u>
	<u>1,429,382</u>	<u>1,258,927</u>	<u>170,455</u>	<u>231,753</u>
Public works:				
Services and supplies	22,146	19,138	3,008	115,636
Capital outlay	<u>260,022</u>	<u>224,707</u>	<u>35,315</u>	-
	<u>282,168</u>	<u>243,845</u>	<u>38,323</u>	<u>115,636</u>
Community support:				
Services and supplies	220,047	352,766	(132,719)	494,561
Capital outlay	<u>223,849</u>	<u>30,842</u>	<u>193,007</u>	<u>219,726</u>
	<u>443,896</u>	<u>383,608</u>	<u>60,288</u>	<u>714,287</u>
Health and sanitation				
Services and supplies	127,078	56,592	70,486	-
Capital outlay	<u>293,670</u>	<u>307,013</u>	<u>(13,343)</u>	-
	<u>420,748</u>	<u>363,605</u>	<u>57,143</u>	-
Total expenditures	<u>3,593,097</u>	<u>3,128,778</u>	<u>464,319</u>	<u>1,061,676</u>
Net change in fund balance	-	-	-	76,291
Fund balance:				
Beginning of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (76,291)</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - COURT COLLECTION FEES SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 76,194</u>	<u>\$ 64,397</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 532	\$ 537
Accrued payroll and benefits	<u>1,602</u>	<u>1,782</u>
Total liabilities	<u>2,134</u>	<u>2,319</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	51,729	62,078
Undesignated	<u>22,331</u>	<u>-</u>
Total fund balance	<u>74,060</u>	<u>62,078</u>
Total liabilities and fund balance	<u>\$ 76,194</u>	<u>\$ 64,397</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - COURT COLLECTION FEES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Revenues:				
Fines and forfeitures:				
Beatty	\$ 8,000	\$ 9,463	\$ 1,463	\$ 10,320
Pahrump	18,000	41,850	23,850	25,734
Tonopah	<u>10,000</u>	<u>6,664</u>	<u>(3,336)</u>	<u>4,116</u>
Total revenues	<u>36,000</u>	<u>57,977</u>	<u>21,977</u>	<u>40,170</u>
Expenditures:				
Judicial:				
Salaries and wages	32,495	32,573	(78)	29,377
Employee benefits	12,854	12,817	37	11,896
Services and supplies	<u>1,000</u>	<u>605</u>	<u>395</u>	<u>279</u>
Total expenditures	<u>46,349</u>	<u>45,995</u>	<u>354</u>	<u>41,552</u>
Net change in fund balance	(10,349)	11,982	22,331	(1,382)
Fund balance:				
Beginning of year	<u>64,388</u>	<u>62,078</u>	<u>(2,310)</u>	<u>63,460</u>
End of year	<u>\$ 54,039</u>	<u>\$ 74,060</u>	<u>\$ 20,021</u>	<u>\$ 62,078</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PETT EMERGENCY FUND SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	\$ 5,336,030	\$ 2,640,946
Interest receivable	<u>39,683</u>	<u>19,025</u>
Total assets	<u><u>\$ 5,375,713</u></u>	<u><u>\$ 2,659,971</u></u>
<u>LIABILITIES</u>		
Accounts payable	\$ 22,632	\$ 97,873
Accrued payroll	<u>-</u>	<u>107</u>
Total liabilities	<u>22,632</u>	<u>97,980</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	5,247,491	2,561,991
Undesignated	<u>105,590</u>	<u>-</u>
Total fund balance	<u><u>5,353,081</u></u>	<u><u>2,561,991</u></u>
Total liabilities and fund balance	<u><u>\$ 5,375,713</u></u>	<u><u>\$ 2,659,971</u></u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PETT EMERGENCY FUND SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Revenues:				
Intergovernmental - PETT	<u>\$ 2,500,000</u>	<u>\$ 2,500,000</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>
Other:				
Remediation settlement	743,000	796,665	53,665	743,750
Interest	100,000	119,497	19,497	54,222
Unrealized investment gain (loss)	- <u>5,078</u>	<u>5,078</u>	<u>5,078</u>	<u>(78,694)</u>
Total other	<u>843,000</u>	<u>921,240</u>	<u>78,240</u>	<u>719,278</u>
Total revenues	<u>3,343,000</u>	<u>3,421,240</u>	<u>78,240</u>	<u>1,719,278</u>
Expenditures:				
General government				
Services and supplies	743,000	600,713	142,287	644,134
Capital outlay	100,000	24,999	75,001	-
Total general government	<u>843,000</u>	<u>625,712</u>	<u>217,288</u>	<u>644,134</u>
Intergovernmental	<u>-</u>	<u>4,438</u>	<u>(4,438)</u>	<u>-</u>
Total expenditures	<u>843,000</u>	<u>630,150</u>	<u>212,850</u>	<u>644,134</u>
Net change in fund balance	2,500,000	2,791,090	291,090	1,075,144
Fund balance:				
Beginning of year	<u>2,785,798</u>	<u>2,561,991</u>	<u>(223,807)</u>	<u>1,486,847</u>
End of year	<u>\$ 5,285,798</u>	<u>\$ 5,353,081</u>	<u>\$ 67,283</u>	<u>\$ 2,561,991</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - RECORDER TECHNOLOGY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 276,935</u>	<u>\$ 187,012</u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 37</u>	<u>\$ 335</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	149,777	183,183
Undesignated	<u>127,121</u>	<u>3,494</u>
Total fund balance	<u>276,898</u>	<u>186,677</u>
Total liabilities and fund balance	<u>\$ 276,935</u>	<u>\$ 187,012</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - RECORDER TECHNOLOGY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Revenues:				
Charges for services				
Technology fees	\$ 76,000	\$ 99,552	\$ 23,552	\$ 83,525
Other:				
Interest	2,500	5,739	3,239	3,063
Unrealized investment gain (loss)	-	295	295	(2,691)
Total other	2,500	6,034	3,534	372
 Total revenues	 78,500	 105,586	 27,086	 83,897
 Expenditures:				
General government:				
Services and supplies	26,680	15,365	11,315	8,920
Capital outlay	108,300	-	108,300	3,133
Total expenditures	134,980	15,365	119,615	12,053
 Net change in fund balance	 (56,480)	 90,221	 146,701	 71,844
 Fund balance:				
Beginning of year	183,183	186,677	3,494	114,833
End of year	\$ 126,703	\$ 276,898	\$ 150,195	\$ 186,677

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP HOSPITAL SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	\$ 164,756	\$ 642,286
Interest receivable	10,515	4,693
Taxes receivable	<u>12,543</u>	<u>17,408</u>
 Total assets	 <u>\$ 187,814</u>	 <u>\$ 664,387</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 15,837	\$ 15,233
Deferred taxes	10,494	13,102
Advances from other funds	<u>-</u>	<u>850,000</u>
 Total liabilities	 26,331	 878,335
 <u>FUND BALANCE</u>		
Unreserved:		
Undesignated	<u>161,483</u>	<u>(213,948)</u>
 Total liabilities and fund balance	 <u>\$ 187,814</u>	 <u>\$ 664,387</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP HOSPITAL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005
(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
Revenues:				
Taxes:				
Ad valorem	\$ 418,409	\$ 427,357	\$ 8,948	\$ 406,383
Intergovernmental:				
Consolidated tax	55,843	-	(55,843)	-
Other:				
Interest	3,000	34,826	31,826	16,601
Unrealized investment gain (loss)	-	1,490	1,490	(14,555)
Miscellaneous	-	4,769	4,769	5,627
Total other	3,000	41,085	38,085	7,673
Total revenues	<u>477,252</u>	<u>468,442</u>	<u>(8,810)</u>	<u>414,056</u>
Expenditures:				
Health and sanitation:				
Salaries and wages	25,070	2,594	22,476	15,315
Employee benefits	2,765	174	2,591	1,567
Service and supplies	95,000	73,209	21,791	93,599
Capital outlay	15,000	-	15,000	-
Total health and sanitation	<u>137,835</u>	<u>75,977</u>	<u>61,858</u>	<u>110,481</u>
Debt service:				
Principal	114,438	16,741	97,697	47,684
Interest	-	293	(293)	3,099
Total debt service	<u>114,438</u>	<u>17,034</u>	<u>97,404</u>	<u>50,783</u>
Total expenditures	<u>252,273</u>	<u>93,011</u>	<u>159,262</u>	<u>161,264</u>
Net change in fund balance	224,979	375,431	150,452	252,792
Fund balance:				
Beginning of year	(173,119)	(213,948)	(40,829)	(466,740)
End of year	<u>\$ 51,860</u>	<u>\$ 161,483</u>	<u>\$ 109,623</u>	<u>\$ (213,948)</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PUBLIC IMPROVEMENT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 556,564</u>	<u>\$ 154,400</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ 154,400	\$ -
Undesignated	<u>402,164</u>	<u>154,400</u>
	<u>\$ 556,564</u>	<u>\$ 154,400</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PUBLIC IMPROVEMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Revenues:				
Other	\$ 10,000	\$ 285,523	\$ 275,523	\$ 137,900
Expenditures:				
Public Works:				
Service and supplies	- - -	14,120	(14,120)	- - -
Excess (deficiency) of revenues over expenditures	10,000	271,403	261,403	137,900
Other financing sources (uses):				
Operating transfers in	- - -	130,761	130,761	16,500
Net change in fund balance	10,000	402,164	392,164	154,400
Fund balance:				
Beginning of year	<u>26,500</u>	<u>154,400</u>	<u>127,900</u>	- - -
End of year	<u>\$ 36,500</u>	<u>\$ 556,564</u>	<u>\$ 520,064</u>	<u>\$ 154,400</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 1,272</u>	<u>\$ 616</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ 1,216	\$ -
Undesignated	<u>56</u>	<u>616</u>
	<u>\$ 1,272</u>	<u>\$ 616</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Revenues:				
Charges for services				
Technology fees	\$ -	\$ 656	\$ 656	\$ 616
Expenditures				
Net change in fund balance	- -	656	656	616
Fund balance:				
Beginning of year	- -	<u>616</u>	<u>616</u>	- -
End of year	<u>\$ -</u>	<u>\$ 1,272</u>	<u>\$ 1,272</u>	<u>\$ 616</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - YUCCA MOUNTAIN TRANSPORTATION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 28,686</u>	<u>\$ -</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 745	\$ -
Accrued payroll	878	-
Deferred revenue	<u>27,063</u>	<u>-</u>
Total liabilities	<u>\$ 28,686</u>	<u>-</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - YUCCA MOUNTAIN TRANSPORTATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Revenues:				
Intergovernmental - Grant	<u>\$ 330,000</u>	<u>\$ 302,937</u>	<u>\$ (27,063)</u>	<u>\$ 100,000</u>
Expenditures:				
General government:				
Salaries	30,888	21,890	8,998	10,709
Benefits	9,848	2,155	7,693	3,446
Services and supplies	289,264	278,892	10,372	85,845
Total expenditures	<u>330,000</u>	<u>302,937</u>	<u>27,063</u>	<u>100,000</u>
Net change in fund balance	-	-	-	-
Fund balance:				
Beginning of year	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - EMPLOYEE GROUP INSURANCE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 45,262</u>	<u>\$ 45,262</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ 45,262	\$ 26,318
Undesignated	<u>-</u>	<u>18,944</u>
Total fund balance	<u>\$ 45,262</u>	<u>\$ 45,262</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - EMPLOYEE GROUP INSURANCE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005
(With Comparative Actual Amounts for Year Ended June 30, 2004)

	Budget	2005	Variance- Positive (Negative)	2004
Revenues:				
Charges for services:				
Insurance premiums	\$ -	\$ -	\$ -	\$ -
Expenditures:				
General government:				
Employee benefits	- - -	- - -	- - -	<u>178,348</u>
Excess (deficiency) of revenues over expenditures	- - -	- - -	- - -	(178,348)
Other financing sources (uses):				
Operating transfers in	- - -	- - -	- - -	<u>197,292</u>
Net change in fund balance	- - -	- - -	- - -	18,944
Fund balance:				
Beginning of year	<u>26,318</u>	<u>45,262</u>	<u>18,944</u>	<u>26,318</u>
End of year	<u>\$ 26,318</u>	<u>\$ 45,262</u>	<u>\$ 18,944</u>	<u>\$ 45,262</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - YUCCA MOUNTAIN PUBLIC SAFETY SPECIAL REVENUE FUND
BALANCE SHEET
June 30, 2005

2005

ASSETS

Pooled cash and investments	\$ <u>145,218</u>
-----------------------------	-------------------

LIABILITIES

Accounts payable	\$ 1,571
Due to other funds	145
Deferred revenue	<u>143,502</u>
 Total liabilities	 <u>\$ 145,218</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - YUCCA MOUNTAIN PUBLIC SAFETY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005

	2005		Variance- Positive (Negative)
	Budget	Actual	
Revenues:			
Intergovernmental - Grant	\$ 250,384	\$ 106,882	\$ (143,502)
Expenditures:			
General government:			
Salaries	8,014	3,421	4,593
Benefits	2,228	951	1,277
Services and supplies	<u>240,142</u>	<u>102,510</u>	<u>137,632</u>
Total expenditures	<u>250,384</u>	<u>106,882</u>	<u>143,502</u>
Net change in fund balance	-	-	-
Fund balance:			
Beginning of year	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
NONMAJOR DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 2005
With Comparative Totals for June 30, 2004

	Pahrump Hospital	Nye Hospital	County Debt	Totals	
				2005	2004
ASSETS					
Pooled cash and investments	\$ 310,425	\$ 249,317	\$ 66,462	\$ 626,204	\$ 429,227
Interest receivable	-	1,859	-	1,859	17,997
Taxes receivable	<u>12,232</u>	<u>274</u>	<u>-</u>	<u>12,506</u>	<u>342</u>
Total assets	<u><u>\$ 322,657</u></u>	<u><u>\$ 251,450</u></u>	<u><u>\$ 66,462</u></u>	<u><u>\$ 640,569</u></u>	<u><u>\$ 447,566</u></u>
LIABILITIES					
Deferred taxes	\$ 10,232	\$ 263	\$ -	\$ 10,495	\$ 13,684
FUND BALANCE					
Reserved for:					
Debt service	<u>312,425</u>	<u>251,187</u>	<u>66,462</u>	<u>630,074</u>	<u>433,882</u>
Total liabilities and fund balance	<u><u>\$ 322,657</u></u>	<u><u>\$ 251,450</u></u>	<u><u>\$ 66,462</u></u>	<u><u>\$ 640,569</u></u>	<u><u>\$ 447,566</u></u>

NYE COUNTY, NEVADA
NONMAJOR DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2005
With Comparative Totals for June 30, 2004

	Pahrump Hospital	Nye Hospital	County Debt	Totals	
				2005	2004
Revenues:					
Taxes	\$ 400,656	\$ 60,537	\$ -	\$ 461,193	\$ 474,329
Other	<u>-</u>	<u>6,927</u>	<u>-</u>	<u>6,927</u>	<u>2,028</u>
Total revenues	<u>400,656</u>	<u>67,464</u>	<u>-</u>	<u>468,120</u>	<u>476,357</u>
Expenditures:					
Debt service:					
Principal	241,475	<u>-</u>	1,288,076	1,529,551	1,082,039
Interest	<u>30,453</u>	<u>-</u>	<u>117,557</u>	<u>148,010</u>	<u>64,182</u>
Total expenditures	<u>271,928</u>	<u>-</u>	<u>1,405,633</u>	<u>1,677,561</u>	<u>1,146,221</u>
Excess (deficiency) of revenues over expenditures	128,728	67,464	(1,405,633)	(1,209,441)	(669,864)
Other financing sources (uses):					
Operating transfers in	<u>-</u>	<u>-</u>	<u>1,405,633</u>	<u>1,405,633</u>	<u>700,000</u>
Net change in fund balance	128,728	67,464	<u>-</u>	196,192	30,136
Fund balance:					
Beginning of year	<u>183,697</u>	<u>183,723</u>	<u>66,462</u>	<u>433,882</u>	<u>403,746</u>
End of year	<u>\$ 312,425</u>	<u>\$ 251,187</u>	<u>\$ 66,462</u>	<u>\$ 630,074</u>	<u>\$ 433,882</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP HOSPITAL DEBT SERVICE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	\$ 310,425	\$ 179,502
Taxes receivable	<u>12,232</u>	<u>17,136</u>
 Total assets	 <u>\$ 322,657</u>	 <u>\$ 196,638</u>
<u>LIABILITIES</u>		
Deferred taxes	\$ 10,232	\$ 12,941
<u>FUND BALANCE</u>		
Reserved for debt service	<u>312,425</u>	<u>183,697</u>
 Total liabilities and fund balance	 <u>\$ 322,657</u>	 <u>\$ 196,638</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP HOSPITAL DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005
(With Comparative Actual Amounts for the Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
Revenues:				
Taxes:				
Ad valorem	\$ 410,612	\$ 400,656	\$ (9,956)	\$ 390,352
Expenditures:				
Debt service:				
Principal	335,101	241,475	93,626	335,101
Interest	<u>47,761</u>	<u>30,453</u>	<u>17,308</u>	<u>47,761</u>
Total expenditures	<u>382,862</u>	<u>271,928</u>	<u>110,934</u>	<u>382,862</u>
Net change in fund balance	27,750	128,728	100,978	7,490
Fund balance:				
Beginning of year	<u>178,738</u>	<u>183,697</u>	<u>4,959</u>	<u>176,207</u>
End of year	<u>\$ 206,488</u>	<u>\$ 312,425</u>	<u>\$ 105,937</u>	<u>\$ 183,697</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - NYE HOSPITAL DEBT SERVICE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	\$ 249,317	\$ 182,026
Interest receivable	1,859	1,237
Taxes receivable	274	861
Due from other governments	<u>-</u>	<u>342</u>
 Total assets	 <u>\$ 251,450</u>	 <u>\$ 184,466</u>
 <u>LIABILITIES</u>		
Deferred taxes	\$ 263	\$ 743
 <u>FUND BALANCE</u>		
Reserved for debt service	<u>251,187</u>	<u>183,723</u>
 Total liabilities and fund balance	 <u>\$ 251,450</u>	 <u>\$ 184,466</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - NYE HOSPITAL DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005
(With Comparative Actual Amounts for the Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Revenues:				
Taxes:				
Ad valorem	\$ -	\$ 60,537	\$ 60,537	\$ 83,977
Other:				
Interest	- -	6,478	6,478	6,358
Unrealized investment gain (loss)	- -	301	301	(4,672)
Fish and wildlife	- -	148	148	342
Total other	- -	6,927	6,927	2,028
 Total revenues	 - -	 67,464	 67,464	 86,005
 Expenditures:				
Debt service:				
Principal	- -	- -	- -	125,000
Interest	- -	- -	- -	4,821
 Total expenditures	 - -	 - -	 - -	 129,821
 Net change in fund balance	 - -	 67,464	 67,464	 (43,816)
 Fund balance:				
Beginning of year	<u>155,518</u>	<u>183,723</u>	<u>28,205</u>	<u>227,539</u>
End of year	<u>\$ 155,518</u>	<u>\$ 251,187</u>	<u>\$ 95,669</u>	<u>\$ 183,723</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY DEBT SERVICE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 66,462</u>	<u>\$ 66,462</u>
<u>FUND BALANCE</u>		
Reserved for debt service	<u>\$ 66,462</u>	<u>\$ 66,462</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Revenues:				
Taxes:				
Ad valorem	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Expenditures:				
Debt service:				
Principal	- _____	1,288,076	(1,288,076)	621,938
Interest	- _____	<u>117,557</u>	<u>(117,557)</u>	<u>11,600</u>
Total expenditures	- _____	<u>1,405,633</u>	<u>(1,405,633)</u>	<u>633,538</u>
Excess (deficiency) of revenues over expenditures	- _____	(1,405,633)	(1,405,633)	(633,538)
Other financing sources (uses):				
Operating transfers in	- _____	<u>1,405,633</u>	<u>1,405,633</u>	<u>700,000</u>
Net change in fund balance	- _____	- _____	- _____	66,462
Fund balance:				
Beginning of year	- _____	<u>66,462</u>	<u>66,462</u>	- _____
End of year	<u>\$ _____ -</u>	<u>\$ 66,462</u>	<u>\$ 66,462</u>	<u>\$ 66,462</u>

NYE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUND
COMBINING BALANCE SHEET
June 30, 2005
(With Comparative Totals for June 30, 2004)

	County Special Ad Valorem	Amargosa Special Ad Valorem	Beatty Special Ad Valorem	Manhattan Special Ad Valorem
ASSETS				
Pooled cash and investments	\$ 924,715	\$ 26,331	\$ 83,012	\$ 9,814
Interest receivable			510	
Taxes receivable	48,071	-	-	-
Due from other governments	-	-	-	-
 Total assets	 <u>\$ 972,786</u>	 <u>\$ 26,331</u>	 <u>\$ 83,522</u>	 <u>\$ 9,814</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll and benefits	-	-	-	-
Deferred taxes	<u>10,095</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total liabilities	 <u>10,095</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
FUND BALANCE				
Unreserved:				
Designated for subsequent year	787,777	23,008	64,558	5,851
Undesignated	<u>174,914</u>	<u>3,323</u>	<u>18,964</u>	<u>3,963</u>
 Total fund balance	 <u>962,691</u>	 <u>26,331</u>	 <u>83,522</u>	 <u>9,814</u>
 Total liabilities and fund balance	 <u>\$ 972,786</u>	 <u>\$ 26,331</u>	 <u>\$ 83,522</u>	 <u>\$ 9,814</u>

Gabbs		Totals	
Special	Beatty	2005	2004
Ad Valorem			
\$ 23,617	\$ 471,345	\$ 1,538,834	\$ 1,318,363
	3,787	4,297	-
-	-	48,071	16,034
-	-	-	958
<u>\$ 23,617</u>	<u>\$ 475,132</u>	<u>\$ 1,591,202</u>	<u>\$ 1,335,355</u>
\$ -	\$ -	\$ -	\$ 36,400
-	-	-	349
-	-	<u>10,095</u>	<u>12,088</u>
<u>-</u>	<u>-</u>	<u>10,095</u>	<u>48,837</u>
22,665	336,114	1,239,973	1,279,618
<u>952</u>	<u>139,018</u>	<u>341,134</u>	<u>6,900</u>
<u>23,617</u>	<u>475,132</u>	<u>1,581,107</u>	<u>1,286,518</u>
<u>\$ 23,617</u>	<u>\$ 475,132</u>	<u>\$ 1,591,202</u>	<u>\$ 1,335,355</u>

NYE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUND
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2005
(With Comparative Actual Amounts for Year Ended June 30, 2004)

	County Special Ad Valorem	Amargosa Special Ad Valorem	Beatty Special Ad Valorem	Manhattan Special Ad Valorem
Revenues:				
Taxes	\$ 594,540	\$ -	\$ -	\$ -
Intergovernmental	415	-	-	-
Other	<u>28,730</u>	<u>528</u>	<u>1,499</u>	<u>117</u>
Total revenues	<u>623,685</u>	<u>528</u>	<u>1,499</u>	<u>117</u>
Expenditures:				
Current:				
General government	131,954	-	-	-
Intergovernmental	76,282	-	-	-
Capital projects	<u>124,441</u>	<u>-</u>	<u>13,038</u>	<u>-</u>
Total expenditures	<u>332,677</u>	<u>-</u>	<u>13,038</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>291,008</u>	<u>528</u>	<u>(11,539)</u>	<u>117</u>
Other financing sources (uses):				
Operating transfers in	-	2,795	17,003	2,446
Operating transfers out	<u>(25,039)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(25,039)</u>	<u>2,795</u>	<u>17,003</u>	<u>2,446</u>
Net change in fund balance	265,969	3,323	5,464	2,563
Fund balance:				
Beginning of year	<u>696,722</u>	<u>23,008</u>	<u>78,058</u>	<u>7,251</u>
End of year	<u>\$ 962,691</u>	<u>\$ 26,331</u>	<u>\$ 83,522</u>	<u>\$ 9,814</u>

Gabbs		Totals	
Special	Beatty	2005	2004
Ad Valorem			
\$ -	\$ -	\$ 594,540	\$ 493,853
		415	958
<u>457</u>	<u>14,018</u>	<u>45,349</u>	<u>6,124</u>
<u>457</u>	<u>14,018</u>	<u>640,304</u>	<u>500,935</u>
-	-	131,954	72,789
-	-	76,282	64,117
<u>-</u>	<u>-</u>	<u>137,479</u>	<u>138,415</u>
<u>-</u>	<u>-</u>	<u>345,715</u>	<u>275,321</u>
<u>457</u>	<u>14,018</u>	<u>294,589</u>	<u>225,614</u>
2,795	-	25,039	21,046
<u>-</u>	<u>-</u>	<u>(25,039)</u>	<u>(21,046)</u>
<u>2,795</u>	<u>-</u>	<u>-</u>	<u>-</u>
3,252	14,018	294,589	225,614
<u>20,365</u>	<u>461,114</u>	<u>1,286,518</u>	<u>1,060,904</u>
<u>\$ 23,617</u>	<u>\$ 475,132</u>	<u>\$ 1,581,107</u>	<u>\$ 1,286,518</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	\$ 924,715	\$ 728,567
Taxes receivable	48,071	16,034
Due from other governments	<u>-</u>	<u>958</u>
 Total assets	 <u>\$ 972,786</u>	 <u>\$ 745,559</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 36,400
Accrued payroll and benefits	-	349
Deferred taxes	<u>10,095</u>	<u>12,088</u>
 Total liabilities	 <u>10,095</u>	 <u>48,837</u>
 <u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	787,777	696,722
Undesignated	<u>174,914</u>	<u>-</u>
 Total fund balance	 <u>962,691</u>	 <u>696,722</u>
 Total liabilities and fund balance	 <u>\$ 972,786</u>	 <u>\$ 745,559</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance- Positive (Negative)	2004
	Budget	Actual		Actual
Revenues:				
Taxes:				
Ad valorem	\$ 436,055	\$ 520,830	\$ 84,775	\$ 425,034
Net proceeds of mines	50,000	73,710	23,710	68,819
Total taxes	<u>486,055</u>	<u>594,540</u>	<u>108,485</u>	<u>493,853</u>
Intergovernmental:				
Fish and wildlife	-	415	415	958
Other:				
Interest	5,000	27,326	22,326	14,501
Unrealized investment gain (loss)	-	1,404	1,404	(9,703)
Total other	<u>5,000</u>	<u>28,730</u>	<u>23,730</u>	<u>4,798</u>
Total revenues	<u>491,055</u>	<u>623,685</u>	<u>132,630</u>	<u>499,609</u>
Expenditures:				
Current:				
General government	-	131,954	(131,954)	72,789
Intergovernmental:				
Pahrump	-	29,814	(29,814)	25,059
Round Mountain	-	21,254	(21,254)	17,865
Tonopah	-	25,214	(25,214)	21,193
Total intergovernmental	<u>-</u>	<u>76,282</u>	<u>(76,282)</u>	<u>64,117</u>
Capital projects:				
General government	<u>400,000</u>	<u>124,441</u>	<u>275,559</u>	<u>66,489</u>
Total expenditures	<u>400,000</u>	<u>332,677</u>	<u>67,323</u>	<u>203,395</u>
Excess (deficiency) of revenues over expenditures	91,055	291,008	199,953	296,214
Other financing sources (uses):				
Operating transfers out	-	(25,039)	(25,039)	(21,046)
Net change in fund balance	91,055	265,969	174,914	275,168
Fund balance:				
Beginning of year	<u>705,147</u>	<u>696,722</u>	<u>(8,425)</u>	<u>421,554</u>
End of year	<u>\$ 796,202</u>	<u>\$ 962,691</u>	<u>\$ 166,489</u>	<u>\$ 696,722</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AMARGOSA SPECIAL AD VALOREM CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 26,331</u>	<u>\$ 23,008</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ 23,008	\$ 21,089
Undesignated	<u>3,323</u>	<u>1,919</u>
Total fund balance	<u>\$ 26,331</u>	<u>\$ 23,008</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AMARGOSA SPECIAL AD VALOREM CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
Revenues:				
Other:				
Interest	\$ -	\$ 502	\$ 502	\$ 514
Unrealized investment gain (loss)	- 26	26	26	(344)
Total other	- 528	528	528	170
Expenditures:				
Capital projects	- -	- -	- -	- -
Excess (deficiency) of revenues over expenditures	- 528	528	528	170
Other financing sources (uses):				
Operating transfers in	- 2,795	2,795	2,795	2,349
Net change in fund balance	- 3,323	3,323	3,323	2,519
Fund balance:				
Beginning of year	21,089	23,008	1,919	20,489
End of year	<u>\$ 21,089</u>	<u>\$ 26,331</u>	<u>\$ 5,242</u>	<u>\$ 23,008</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	\$ 83,012	\$ 77,684
Interest receivable	<u>510</u>	<u>374</u>
 Total assets	 <u>\$ 83,522</u>	 <u>\$ 78,058</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ 64,558	\$ 78,058
Undesignated	<u>18,964</u>	<u>-</u>
 Total fund balance	 <u>\$ 83,522</u>	 <u>\$ 78,058</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Revenues:				
Other:				
Interest	\$ 2,000	\$ 1,432	\$ (568)	\$ 1,825
Unrealized investment gain (loss)	- <hr/>	67 <hr/>	67 <hr/>	(1,666) <hr/>
Total revenues	<hr/> 2,000	<hr/> 1,499	<hr/> (501)	<hr/> 159
Expenditures:				
Current:				
General government	30,000	- <hr/>	30,000 <hr/>	14,996
Capital projects:				
General government	- <hr/>	13,038 <hr/>	(13,038) <hr/>	- <hr/>
Total expenditures	<hr/> 30,000	<hr/> 13,038	<hr/> 16,962	<hr/> 14,996
Excess (deficiency) of revenues over expenditures	(28,000) <hr/>	(11,539) <hr/>	16,461 <hr/> - <hr/>	(14,837) <hr/>
Other financing sources (uses):				
Operating transfers in	- <hr/>	17,003 <hr/>	17,003 <hr/>	14,292 <hr/>
Net change in fund balance	(28,000) <hr/>	5,464 <hr/>	33,464 <hr/>	(545) <hr/>
Fund balance:				
Beginning of year	<hr/> 80,602	<hr/> 78,058	<hr/> (2,544) <hr/>	<hr/> 78,603
End of year	<hr/> \$ 52,602	<hr/> \$ 83,522	<hr/> \$ 30,920	<hr/> \$ 78,058

NYE COUNTY, NEVADA
NONMAJOR FUND - MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 9,814</u>	<u>\$ 7,251</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ 5,851	\$ 4,764
Undesignated	<u>3,963</u>	<u>2,487</u>
Total fund balance	<u>\$ 9,814</u>	<u>\$ 7,251</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
Revenues:				
Other:				
Interest	\$ 100	\$ 111	\$ 11	\$ 93
Unrealized investment gain (loss)	- <hr/>	6 <hr/>	6 <hr/>	(62) <hr/>
Total revenues	100	117	17	31
Expenditures:				
Current:				
General government	<u>1,500</u>	- <hr/>	<u>1,500</u>	- <hr/>
Excess (deficiency) of revenues over expenditures	(1,400)	117	1,517	31
Other financing sources (uses):				
Operating transfers in	- <hr/>	<u>2,446</u>	<u>2,446</u>	<u>2,056</u>
Net change in fund balance	(1,400)	2,563	3,963	2,087
Fund balance:				
Beginning of year	<u>4,764</u>	<u>7,251</u>	<u>2,487</u>	<u>5,164</u>
End of year	<u>\$ 3,364</u>	<u>\$ 9,814</u>	<u>\$ 6,450</u>	<u>\$ 7,251</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 23,617</u>	<u>\$ 20,365</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ 22,665	\$ 17,871
Undesignated	<u>952</u>	<u>2,494</u>
	<u><u>\$ 23,617</u></u>	<u><u>\$ 20,365</u></u>

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-		
	Budget	Actual	Positive (Negative)		2004
Revenues:					
Other:					
Interest	\$ -	\$ 435	\$ 435	\$ 440	
Unrealized investment gain (loss)	- -	22	22	(295)	
Total revenues	- -	457	457	145	
Expenditures:					
Capital projects	- -	- -	- -	- -	
Excess (deficiency) of revenues over expenditures	- -	457	457	145	
Other financing sources (uses):					
Operating transfers in	- -	2,795	2,795	2,349	
Net change in fund balance	- -	3,252	3,252	2,494	
Fund balance:					
Beginning of year	17,871	20,365	2,494	17,871	
End of year	\$ 17,871	\$ 23,617	\$ 5,746	\$ 20,365	

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	\$ 471,345	\$ 458,410
Interest receivable	<u>3,787</u>	<u>2,704</u>
 Total assets	 <u>\$ 475,132</u>	 <u>\$ 461,114</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ 336,114	\$ 461,114
Undesignated	<u>139,018</u>	<u>-</u>
 Total fund balance	 <u>\$ 475,132</u>	 <u>\$ 461,114</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Revenues:				
Other:				
Interest	\$ 15,000	\$ 13,386	\$ (1,614)	\$ 9,414
Unrealized investment gain (loss)	- <hr/>	632 <hr/>	632 <hr/>	(8,593) <hr/>
Total revenues	15,000	14,018	(982)	821
Expenditures:				
Capital projects	<u>200,000</u>	<u>-</u>	<u>200,000</u>	<u>56,930</u>
Excess (deficiency) of revenues over expenditures	(185,000)	14,018	199,018	(56,109)
Other financing sources (uses):				
Operating transfers in	60,000	- <hr/>	(60,000) <hr/>	- <hr/>
Net change in fund balance	(125,000)	14,018	139,018	(56,109)
Fund balance:				
Beginning of year	<u>516,323</u>	<u>461,114</u>	<u>(55,209)</u>	<u>517,223</u>
End of year	<u>\$ 391,323</u>	<u>\$ 475,132</u>	<u>\$ 83,809</u>	<u>\$ 461,114</u>

NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET ASSETS
June 30, 2005
With Comparative Totals for June 30, 2004

	Solid Waste	Gabbs Utility	Totals	
			2005	2004
ASSETS				
Current:				
Pooled cash and investments	\$ 376,340	\$ 103,411	\$ 479,751	\$ 1,469,376
Accounts receivable	<u>90,429</u>	<u>10,678</u>	<u>101,107</u>	<u>1,345</u>
Total current assets	<u>466,769</u>	<u>114,089</u>	<u>580,858</u>	<u>1,470,721</u>
Noncurrent assets:				
Restricted Assets:				
Cash	1,906,436	-	1,906,436	-
Accounts receivable	<u>23,206</u>	<u>-</u>	<u>23,206</u>	<u>-</u>
Total restricted assets	<u>1,929,642</u>	<u>-</u>	<u>1,929,642</u>	<u>-</u>
Capital assets (net of accumulated depreciation)				
	<u>578,345</u>	<u>786,101</u>	<u>1,364,446</u>	<u>864,850</u>
Total Noncurrent assets	<u>2,507,987</u>	<u>786,101</u>	<u>3,294,088</u>	<u>864,850</u>
Total assets	<u>2,974,756</u>	<u>900,190</u>	<u>3,874,946</u>	<u>2,335,571</u>
LIABILITIES				
Current:				
Accounts payable	51,325	8,496	59,821	105,981
Accrued payroll and benefits	<u>3,761</u>	<u>976</u>	<u>4,737</u>	<u>43,996</u>
Bonds payable, current portion	<u>-</u>	<u>8,199</u>	<u>8,199</u>	<u>7,636</u>
Total current liabilities	<u>55,086</u>	<u>17,671</u>	<u>72,757</u>	<u>157,613</u>
Long-term payable from restricted assets:				
Landfill closure and postclosure costs	717,289	-	717,289	-
Long-term:				
Bonds payable, long-term portion	<u>-</u>	<u>473,959</u>	<u>473,959</u>	<u>482,158</u>
Total long-term liabilities	<u>717,289</u>	<u>473,959</u>	<u>1,191,248</u>	<u>482,158</u>
Total liabilities	<u>772,375</u>	<u>491,630</u>	<u>1,264,005</u>	<u>639,771</u>
NET ASSETS				
Invested in capital assets	578,345	303,943	882,288	375,056
Unreserved	<u>1,624,036</u>	<u>104,617</u>	<u>1,728,653</u>	<u>1,320,744</u>
Total net assets	<u>\$ 2,202,381</u>	<u>\$ 408,560</u>	<u>\$ 2,610,941</u>	<u>\$ 1,695,800</u>

NYE COUNTY, NEVADA
NONMAJOR - ENTERPRISE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENSES,
AND CHANGES IN NET ASSETS
Year Ended June 30, 2005
With Comparative Totals for Year Ended June 30, 2004

	Solid Waste	Gabbs Utility	Totals	
			2005	2004
Operating revenues:				
Charges for services	<u>\$ 2,356,922</u>	<u>\$ 120,114</u>	<u>\$ 2,477,036</u>	<u>\$ 2,064,632</u>
Operating expenses:				
Salaries and wages	269,484	13,544	283,028	409,978
Employee benefits	179,265	1,682	180,947	142,275
Services and supplies	923,435	34,837	958,272	771,877
Closure and postclosure landfill costs	317,539	-	317,539	-
Depreciation	<u>75,070</u>	<u>45,796</u>	<u>120,866</u>	<u>44,846</u>
Total operating expenses	<u>1,764,793</u>	<u>95,859</u>	<u>1,860,652</u>	<u>1,368,976</u>
Operating income	<u>592,129</u>	<u>24,255</u>	<u>616,384</u>	<u>695,656</u>
Nonoperating revenues (expenses):				
Interest income	59,492	-	59,492	12,073
Unrealized investment gain (loss)	3,056	-	3,056	-
Sale of capital assets	125,000	-	125,000	-
Interest expense	-	(34,898)	(34,898)	(35,405)
Total nonoperative revenues (expenses)	<u>187,548</u>	<u>(34,898)</u>	<u>152,650</u>	<u>(23,332)</u>
Income before transfers	<u>779,677</u>	<u>(10,643)</u>	<u>769,034</u>	<u>672,324</u>
Transfers:				
Operating transfers in	-	7,163	7,163	621,431
Operating transfers out	<u>(62,548)</u>	<u>-</u>	<u>(62,548)</u>	<u>(2,478)</u>
Total transfers	<u>(62,548)</u>	<u>7,163</u>	<u>(55,385)</u>	<u>618,953</u>
Income before capital distributions	717,129	(3,480)	713,649	1,291,277
Contribution from governmental activities	<u>201,492</u>	<u>-</u>	<u>201,492</u>	<u>-</u>
Change in net assets	918,621	(3,480)	915,141	1,291,277
Net assets:				
Beginning of year	<u>1,283,760</u>	<u>412,040</u>	<u>1,695,800</u>	<u>404,523</u>
End of year	<u>\$ 2,202,381</u>	<u>\$ 408,560</u>	<u>\$ 2,610,941</u>	<u>\$ 1,695,800</u>

NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING SCHEDULE OF CASH FLOWS
Year Ended June 30, 2005

	Solid Waste	Gabbs Utility	Totals	
			2005	2004
Cash flows from operating activities:				
Cash received from customers	\$ 2,243,771	\$ 110,297	\$ 2,354,068	\$ 2,065,370
Cash paid for salaries and employee benefits	(486,169)	(17,065)	(503,234)	(508,881)
Cash paid for services and supplies	(950,968)	(53,464)	(1,004,432)	(669,102)
Net cash provided by operating activities	<u>806,634</u>	<u>39,768</u>	<u>846,402</u>	<u>887,387</u>
Cash flows from noncapital financing activities:				
Operating transfers in	-	7,163	7,163	618,953
Operating transfers out	(62,548)	-	(62,548)	-
Due to (from) other funds	-	-	-	(90,013)
Sale of capital assets	<u>125,000</u>	<u>-</u>	<u>125,000</u>	<u>-</u>
Net cash provided (used) by noncapital financing activities	<u>62,452</u>	<u>7,163</u>	<u>69,615</u>	<u>528,940</u>
Cash flows from capital financing activities:				
Purchase of capital assets	(19,220)	-	(19,220)	(34,687)
Principal payments - bonds	-	(7,636)	(7,636)	(7,112)
Interest paid	-	(34,898)	(34,898)	(35,405)
Net cash provided (used) by capital financing activities	<u>(19,220)</u>	<u>(42,534)</u>	<u>(61,754)</u>	<u>(77,204)</u>
Cash flows from investing activities:				
Interest	<u>62,548</u>	<u>-</u>	<u>62,548</u>	<u>12,073</u>
Net cash provided (used) by investing activities	<u>62,548</u>	<u>-</u>	<u>62,548</u>	<u>12,073</u>
Net increase (decrease) in pooled cash and investments	912,414	4,397	916,811	1,351,196
Pooled cash and investments:				
Beginning of year	<u>1,370,362</u>	<u>99,014</u>	<u>1,469,376</u>	<u>118,180</u>
End of year	<u><u>2,282,776</u></u>	<u><u>103,411</u></u>	<u><u>2,386,187</u></u>	<u><u>1,469,376</u></u>
Reconciliation of operating income to net cash provided by operating activities:				
Operating income	<u>\$ 592,129</u>	<u>\$ 24,255</u>	<u>\$ 616,384</u>	<u>\$ 695,656</u>
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	75,070	45,796	120,866	44,846
(Increase) decrease in accounts receivable	(113,151)	(9,817)	(122,968)	738
Increase (decrease) in accrued payroll and benefits	(37,420)	(1,839)	(39,259)	43,372
Increase (decrease) in accounts payable	<u>290,006</u>	<u>(18,627)</u>	<u>271,379</u>	<u>102,775</u>
Total adjustments	<u>214,505</u>	<u>15,513</u>	<u>230,018</u>	<u>191,731</u>
Net cash provided by operating activities	<u>\$ 806,634</u>	<u>\$ 39,768</u>	<u>\$ 846,402</u>	<u>\$ 887,387</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENT OF NET ASSETS
June 30, 2005 and 2004

	2005	2004
ASSETS		
Current:		
Cash	\$ 376,340	\$ 1,370,362
Accounts receivable	<u>90,429</u>	<u>484</u>
Total current assets	<u>466,769</u>	<u>1,370,846</u>
Noncurrent assets:		
Restricted Assets:		
Cash	1,906,436	-
Accounts receivable	<u>23,206</u>	<u>-</u>
Total restricted assets	<u>1,929,642</u>	<u>-</u>
Capital assets (net of accumulated depreciation)	<u>578,345</u>	<u>32,953</u>
Total Noncurrent assets	<u>2,507,987</u>	<u>32,953</u>
Total assets	<u>2,974,756</u>	<u>1,403,799</u>
LIABILITIES		
Current:		
Accounts payable	51,325	78,858
Accrued payroll and benefits	<u>3,761</u>	<u>41,181</u>
Total current liabilities	<u>55,086</u>	<u>120,039</u>
Long-term payable from restricted assets:		
Landfill closure and postclosure costs	<u>717,289</u>	<u>-</u>
Total liabilities	<u>772,375</u>	<u>120,039</u>
NET ASSETS:		
Invested in capital assets, net of related debt	578,345	32,953
Unreserved	<u>1,624,036</u>	<u>851,057</u>
Total net assets	<u>\$ 2,202,381</u>	<u>\$ 884,010</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - SOLID WASTE ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET ASSETS - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance- Positive (Negative)	2004
	Budget	Actual		Actual
Operating revenues:				
Charges for services	<u>\$ 1,962,000</u>	<u>\$ 2,356,922</u>	<u>\$ 394,922</u>	<u>\$ 1,934,319</u>
Operating expenses:				
Salaries and wages	341,482	269,484	71,998	394,402
Employee benefits	118,478	179,265	(60,787)	136,816
Services and supplies	1,106,590	923,435	183,155	743,387
Closure and postclosure landfill costs	-	317,539	(317,539)	-
Capital outlay	815,000	-	815,000	-
Depreciation	-	75,070	(75,070)	1,734
Total operating expenses	<u>2,381,550</u>	<u>1,764,793</u>	<u>616,757</u>	<u>1,276,339</u>
Operating income (loss)	<u>(419,550)</u>	<u>592,129</u>	<u>1,011,679</u>	<u>657,980</u>
Nonoperating revenues (expenses):				
Interest	-	59,492	59,492	9,595
Unrealized investment gain (loss)	3,056	3,056	-	-
Sale of capital asset	-	125,000	125,000	-
Total nonoperating revenues (expenses)	-	<u>187,548</u>	<u>187,548</u>	<u>9,595</u>
Income before transfers	<u>(419,550)</u>	<u>779,677</u>	<u>1,199,227</u>	<u>667,575</u>
Operating transfers in	-	-	-	616,185
Operating transfers out	-	<u>(62,548)</u>	<u>(62,548)</u>	-
Total transfers	-	<u>(62,548)</u>	<u>(62,548)</u>	<u>616,185</u>
Income before capital distributions	<u>(419,550)</u>	<u>717,129</u>	<u>1,136,679</u>	<u>1,283,760</u>
Contribution from governmental activities	-	<u>201,492</u>	<u>201,492</u>	-
Changes in net assets	<u>(419,550)</u>	<u>918,621</u>	<u>1,338,171</u>	<u>1,283,760</u>
Net assets:				
Beginning of year	<u>1,524,599</u>	<u>1,283,760</u>	<u>(240,839)</u>	-
End of year	<u>\$ 1,105,049</u>	<u>\$ 2,202,381</u>	<u>\$ 1,097,332</u>	<u>\$ 1,283,760</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - SOLID WASTE ENTERPRISE FUND
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2005 and 2004

	2005	2004
Cash flows from operating activities:		
Cash received from customers	\$ 2,243,771	\$ 1,933,835
Cash paid for salaries and employee benefits	(486,169)	(490,037)
Cash paid for services and supplies	<u>(950,968)</u>	<u>(664,529)</u>
Net cash provided by operating activities	<u>806,634</u>	<u>779,269</u>
Cash flows from noncapital financing activities:		
Operating transfers in (out)	(62,548)	616,185
Sale of capital asset	<u>125,000</u>	-
Net cash provided by noncapital financing activities	<u>62,452</u>	<u>616,185</u>
Cash flows from capital and related financing activities:		
Purchase of capital assets	<u>(19,220)</u>	<u>(34,687)</u>
Cash flows from investing activities:		
Interest	<u>62,548</u>	<u>9,595</u>
Net increase (decrease) in pooled cash and investments	912,414	1,370,362
Pooled cash and investments:		
Beginning of year	<u>1,370,362</u>	-
End of year	<u>\$ 2,282,776</u>	<u>\$ 1,370,362</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	<u>\$ 592,129</u>	<u>\$ 657,980</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	75,070	1,734
(Increase) decrease in accounts receivable	(113,151)	(484)
Increase (decrease) in accrued payroll and benefits	(37,420)	41,181
Increase (decrease) in accounts payable	<u>290,006</u>	<u>78,858</u>
Total adjustments	<u>214,505</u>	<u>121,289</u>
Net cash provided by operating activities	<u>\$ 806,634</u>	<u>\$ 779,269</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS UTILITY ENTERPRISE FUND
COMPARATIVE STATEMENT OF NET ASSETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Current:		
Pooled cash and investments	\$ 103,411	\$ 99,014
Accounts receivable	<u>10,678</u>	<u>861</u>
Total current assets	114,089	99,875
Capital assets (net of accumulated depreciation)	<u>786,101</u>	<u>831,897</u>
Total assets	<u>900,190</u>	<u>931,772</u>
<u>LIABILITIES</u>		
Current:		
Accounts payable	8,496	27,123
Accrued payroll and benefits	976	2,815
Bond payable, current portion	<u>8,199</u>	<u>7,636</u>
Total current liabilities	17,671	37,574
Long-term:		
Bond payable, long-term portion	<u>473,959</u>	<u>482,158</u>
Total liabilities	<u>491,630</u>	<u>519,732</u>
<u>NET ASSETS</u>		
Invested in capital assets, net of related debt	303,943	342,103
Unreserved	<u>104,617</u>	<u>69,937</u>
Total net assets	<u>\$ 408,560</u>	<u>\$ 412,040</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS UTILITY ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET ASSETS - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance- Positive (Negative)	2004
	Budget	Actual		Actual
Revenues:				
Water	\$ 89,000	\$ 109,128	\$ 20,128	\$ 117,914
Sewer	<u>11,000</u>	<u>10,986</u>	<u>(14)</u>	<u>12,399</u>
Total revenues	<u>100,000</u>	<u>120,114</u>	<u>20,114</u>	<u>130,313</u>
Expenses:				
Salaries and wages	11,144	13,544	(2,400)	15,576
Employee benefits	4,042	1,682	2,360	5,459
Services and supplies	79,000	34,837	44,163	28,490
Depreciation	<u>45,500</u>	<u>45,796</u>	<u>(296)</u>	<u>43,112</u>
Total expenses	<u>139,686</u>	<u>95,859</u>	<u>43,827</u>	<u>92,637</u>
Operating income	<u>(39,686)</u>	<u>24,255</u>	<u>63,941</u>	<u>37,676</u>
Nonoperating revenues (expenses):				
Interest income	5,700	-	(5,700)	2,478
Interest expense	<u>(35,405)</u>	<u>(34,898)</u>	<u>507</u>	<u>(35,405)</u>
Total nonoperating revenues (expenses)	<u>(29,705)</u>	<u>(34,898)</u>	<u>(5,193)</u>	<u>(32,927)</u>
Income (loss) before transfers	<u>(69,391)</u>	<u>(10,643)</u>	<u>58,748</u>	<u>4,749</u>
Transfers:				
Transfer in	-	7,163	7,163	5,246
Transfer out	<u>(5,700)</u>	<u>-</u>	<u>5,700</u>	<u>(2,478)</u>
Total transfers	<u>(5,700)</u>	<u>7,163</u>	<u>12,863</u>	<u>2,768</u>
Change in net assets	<u>\$ (75,091)</u>	<u>(3,480)</u>	<u>\$ 71,611</u>	<u>7,517</u>
Net assets:				
Beginning of year		412,040		404,523
End of year		<u>\$ 408,560</u>		<u>\$ 412,040</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS UTILITY ENTERPRISE FUND
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2005 and 2004

	2005	2004
Cash flows from operating activities:		
Cash received from customers	\$ 110,297	\$ 131,535
Cash paid for salaries and benefits	(17,065)	(18,844)
Cash paid for services and supplies	<u>(53,464)</u>	<u>(4,573)</u>
Net cash provided by operating activities	<u>39,768</u>	<u>108,118</u>
Cash flows from noncapital financing activities:		
Operating transfers in	7,163	5,246
Operating transfers out	-	(2,478)
Due to other funds	-	(101,415)
Due from other funds	-	11,402
Interest income	<u>-</u>	<u>2,478</u>
Net cash (used) by noncapital financing activities	<u>7,163</u>	<u>(84,767)</u>
Cash flows from capital and related financing activities:		
Principal payments - bonds	(7,636)	(7,112)
Interest paid	<u>(34,898)</u>	<u>(35,405)</u>
Net cash (used) by capital and related financing activities	<u>(42,534)</u>	<u>(42,517)</u>
Net increase (decrease) in pooled cash and investments	4,397	(19,166)
Pooled cash and investments:		
Beginning of year	<u>99,014</u>	<u>118,180</u>
End of year	<u>\$ 103,411</u>	<u>\$ 99,014</u>
Reconciliation of operating income to net cash provided by operating activities		
Operating income	<u>\$ 24,255</u>	<u>\$ 37,676</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	45,796	43,112
(Increase) decrease in accounts receivable	(9,817)	1,222
Increase (decrease) in accrued payroll and benefits	(1,839)	2,191
Increase (decrease) in accounts payable	<u>(18,627)</u>	<u>23,917</u>
Total adjustments	<u>15,513</u>	<u>70,442</u>
Net cash provided by operating activities	<u>\$ 39,768</u>	<u>\$ 108,118</u>

NYE COUNTY, NEVADA
NONMAJOR - INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
Year Ended June 30, 2005
(With Comparative Totals for June 30, 2004)

	Self Insurance	Motor Pool	2005	Totals 2004
ASSETS				
Current:				
Pooled cash and investments	\$ 40,505	\$ 423	\$ 40,928	\$ 173,677
Inventory	-	-	-	17,794
Total current assets	40,505	423	40,928	191,471
Capital assets (net of accumulated depreciation)				
	-	-	-	432,719
Total assets	<u>40,505</u>	<u>423</u>	<u>40,928</u>	<u>624,190</u>
LIABILITIES				
Current:				
Accounts payable	-	373	373	62,631
Accrued payroll and benefits	-	50	50	16,363
Due to other funds	-	-	-	77,827
Total liabilities	<u>-</u>	<u>423</u>	<u>423</u>	<u>156,821</u>
NET ASSETS				
Invested in capital assets	-	-	-	432,719
Unreserved	<u>40,505</u>	<u>-</u>	<u>40,505</u>	<u>34,650</u>
Total net assets	<u>\$ 40,505</u>	<u>\$ -</u>	<u>\$ 40,505</u>	<u>\$ 467,369</u>

NYE COUNTY, NEVADA
NONMAJOR - INTERNAL SERVICE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENSES,
AND CHANGES IN NET ASSETS
Year Ended June 30, 2005
(With Comparative Totals for the Year Ended June 30, 2004)

	Self Insurance	Motor Pool	2005	Totals 2004
Operating revenues:				
Charges for services	\$ -	\$ -	\$ -	\$ 1,581,479
Other	<u>1,712</u>	<u>-</u>	<u>1,712</u>	<u>-</u>
Total operating revenues	<u>1,712</u>	<u>-</u>	<u>1,712</u>	<u>1,581,479</u>
Operating expenses:				
Salaries and wages	- -	- -	- -	318,477
Employee benefits	- -	- -	- -	145,721
Services and supplies	138,063 -	- -	138,063	653,209
Depreciation	<u>- -</u>	<u>- -</u>	<u>- -</u>	<u>21,751</u>
Total operating expenses	<u>138,063</u>	<u>- -</u>	<u>138,063</u>	<u>1,139,158</u>
Operating income (loss)	<u>(136,351)</u>	<u>- -</u>	<u>(136,351)</u>	<u>442,321</u>
Transfers:				
Operating transfers in	160,000 -	- -	160,000	320,000
Operating transfers out	<u>- -</u>	<u>(17,794)</u>	<u>(17,794)</u>	<u>- -</u>
Total transfers	<u>160,000</u>	<u>(17,794)</u>	<u>142,206</u>	<u>320,000</u>
Income before capital distributions	<u>23,649</u>	<u>(17,794)</u>	<u>5,855</u>	<u>762,321</u>
Transfers to governmental activities	<u>- -</u>	<u>(432,719)</u>	<u>(432,719)</u>	<u>- -</u>
Change in net assets	<u>23,649</u>	<u>(450,513)</u>	<u>(426,864)</u>	<u>762,321</u>
Net assets:				
Beginning of year	<u>16,856</u>	<u>450,513</u>	<u>467,369</u>	<u>(294,952)</u>
End of year	<u>\$ 40,505</u>	<u>\$ -</u>	<u>\$ 40,505</u>	<u>\$ 467,369</u>

NYE COUNTY, NEVADA
NONMAJOR - INTERNAL SERVICE FUNDS
COMBINING SCHEDULE OF CASH FLOWS
Year Ended June 30, 2005
(With Comparative Totals for the Year Ended June 30, 2004)

	Self Insurance	Motor Pool	2005	Totals 2004
Cash flows from operating activities:				
Cash received from customers	\$ 1,712	\$ -	\$ 1,712	\$ 1,585,924
Cash paid for salaries and benefits	- (16,313)	(16,313)	(16,313)	(470,927)
Cash paid for services and supplies	<u>(161,895)</u>	<u>(38,426)</u>	<u>(200,321)</u>	<u>(606,658)</u>
Net cash provided (used) by operating activities	<u>(160,183)</u>	<u>(54,739)</u>	<u>(214,922)</u>	<u>508,339</u>
Cash flows from noncapital financing activities:				
Compensated absences	- -	- -	- -	(96,448)
Due to other funds	- (77,827)	(77,827)	(77,827)	(538,203)
Operating transfers in	<u>160,000</u>	<u>-</u>	<u>160,000</u>	<u>320,000</u>
Net cash provided (used) by noncapital financing activities	<u>160,000</u>	<u>(77,827)</u>	<u>82,173</u>	<u>(314,651)</u>
Cash flows from capital and related financing activities:				
Purchase of capital assets	- -	- -	- -	(25,206)
Net increase (decrease) in pooled cash and investments	(183)	(132,566)	(132,749)	168,482
Pooled cash and investments:				
Beginning of year	<u>40,688</u>	<u>132,989</u>	<u>173,677</u>	<u>5,195</u>
End of year	<u>\$ 40,505</u>	<u>\$ 423</u>	<u>\$ 40,928</u>	<u>\$ 173,677</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	<u>\$ (136,351)</u>	<u>\$ -</u>	<u>\$ (136,351)</u>	<u>\$ 442,321</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	- -	- -	- -	21,751
(Increase) decrease in accounts receivable	- -	- -	- -	4,445
(Increase) decrease in inventory	- -	- -	- -	57,819
Increase (decrease) in accrued payroll and benefits	- (16,313)	(16,313)	(16,313)	(6,729)
Increase (decrease) in accounts payable	<u>(23,832)</u>	<u>(38,426)</u>	<u>(62,258)</u>	<u>(11,268)</u>
Total adjustments	<u>(23,832)</u>	<u>(54,739)</u>	<u>(78,571)</u>	<u>66,018</u>
Net cash provided (used) by operating activities	<u>\$ (160,183)</u>	<u>\$ (54,739)</u>	<u>\$ (214,922)</u>	<u>\$ 508,339</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - SELF INSURANCE INTERNAL SERVICE FUND
COMPARATIVE STATEMENTS OF NET ASSETS
June 30, 2005 and 2004

	2005	2004
<u>ASSETS</u>		
Pooled cash and investments	\$ 40,505	\$ 40,688
<u>LIABILITIES</u>		
Accounts payable	_____ -	<u>23,832</u>
<u>NET ASSETS</u>		
Unrestricted	<u>\$ 40,505</u>	<u>\$ 16,856</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - SELF INSURANCE INTERNAL SERVICE FUND
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET ASSETS - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Operating revenues:				
Charges for services:				
Insurance premiums	\$ 5,000	\$ -	\$ (5,000)	\$ -
Other:				
Other resources	_____ -	1,712	1,712	_____ -
Total revenues	5,000	1,712	(3,288)	-
Operating expenses:				
Property damage claim	<u>160,000</u>	<u>138,063</u>	<u>21,937</u>	<u>146,099</u>
Operating income (loss)	(155,000)	(136,351)	18,649	(146,099)
Other financing sources (uses):				
Operating transfers in	<u>160,000</u>	<u>160,000</u>	<u>-</u>	<u>160,000</u>
Changes in net assets	5,000	23,649	18,649	13,901
Net assets:				
Beginning of year	<u>7,796</u>	<u>16,856</u>	<u>9,060</u>	<u>2,955</u>
End of year	<u>\$ 12,796</u>	<u>\$ 40,505</u>	<u>\$ 27,709</u>	<u>\$ 16,856</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - SELF INSURANCE INTERNAL SERVICE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2005 and 2004

	2005	2004
Cash flows from operating activities:		
Cash received from customers	\$ 1,712	\$ 352
Cash paid for services and supplies	<u>(161,895)</u>	<u>(124,859)</u>
Net cash (used) by operating activities	(160,183)	(124,507)
Cash flows from noncapital financing activities:		
Operating transfers in	<u>160,000</u>	<u>160,000</u>
Net increase (decrease) in pooled cash and investments	(183)	35,493
Pooled cash and investments:		
Beginning of year	<u>40,688</u>	<u>5,195</u>
End of year	<u>\$ 40,505</u>	<u>\$ 40,688</u>
Reconciliation of operating (loss) to net cash (used) by operating activities:		
Operating (loss)	<u>\$ (136,351)</u>	<u>\$ (146,099)</u>
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:		
Decrease (increase) in accounts receivable	-	352
Increase (decrease) in accounts payable	<u>(23,832)</u>	<u>21,240</u>
Total adjustments	<u>(23,832)</u>	<u>21,592</u>
Net cash (used) by operating activities	<u>\$ (160,183)</u>	<u>\$ (124,507)</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - MOTOR POOL INTERNAL SERVICE FUND
COMPARATIVE STATEMENTS OF NET ASSETS
June 30, 2005 and 2004

	2005	2004
ASSETS		
Current assets:		
Cash	\$ 423	\$ 132,989
Inventory	- <hr/>	17,794 <hr/>
Total current assets	423 <hr/>	150,783 <hr/>
Capital assets:		
Land	- <hr/>	104,377 <hr/>
Building	- <hr/>	327,177 <hr/>
Equipment	- <hr/>	127,728 <hr/>
Subtotal	- <hr/>	559,282 <hr/>
Less accumulated depreciation	- <hr/>	(126,563) <hr/>
Capital assets (net of accumulated depreciation)	- <hr/>	432,719 <hr/>
Total assets	423 <hr/>	583,502 <hr/>
LIABILITIES		
Current liabilities:		
Accounts payable	373	38,799
Accrued payroll and benefits	50	16,363
Due to other funds	- <hr/>	77,827 <hr/>
Total liabilities	423 <hr/>	132,989 <hr/>
NET ASSETS:		
Invested in capital assets	- <hr/>	432,719 <hr/>
Unreserved	- <hr/>	17,794 <hr/>
Total net assets	\$ - <hr/>	\$ 450,513 <hr/>

NYE COUNTY, NEVADA
NONMAJOR FUND - MOTOR POOL INTERNAL SERVICE FUND
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET ASSETS - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2005

(With Comparative Actual Amounts for Year Ended June 30, 2004)

	2005		Variance-	
	Budget	Actual	Positive (Negative)	2004
				Actual
Operating revenues:				
Charges for services	\$ _____ -	\$ _____ -	\$ _____ -	\$ 1,581,479
Operating expenses:				
Salaries and wages	- _____	- _____	- _____	318,477
Employee benefits	- _____	- _____	- _____	145,721
Services and supplies	- _____	- _____	- _____	507,110
Depreciation	- _____	- _____	- _____	21,751
Total operating expenses	- _____	- _____	- _____	993,059
Operating income (loss)	- _____	- _____	- _____	588,420
Other financing sources (uses):				
Operating transfers in	- _____	- _____	- _____	160,000
Operating transfers out	- _____	(17,794)	(17,794)	- _____
Total transfers	- _____	(17,794)	(17,794)	160,000
Income before capital distributions	- _____	(17,794)	(17,794)	748,420
Transfers to governmental activities	- _____	(432,719)	(432,719)	- _____
Changes in net assets	- _____	(450,513)	(450,513)	748,420
Net assets:				
Beginning of year	- _____	450,513	450,513	(297,907)
End of year	\$ _____ -	\$ _____ -	\$ _____ -	\$ 450,513

NYE COUNTY, NEVADA
NONMAJOR FUND - MOTOR POOL INTERNAL SERVICE FUND
COMPARATIVE SCHEDULES OF CASH FLOWS
For the Years Ended June 30, 2005 and 2004

	2005	2004
Cash flows from operating activities:		
Cash received from customers	\$ -	\$ 1,585,572
Cash paid for salaries and benefits	(16,313)	(470,927)
Cash paid for services and supplies	<u>(38,426)</u>	<u>(481,799)</u>
Net cash provided (used) by operating activities	<u>(54,739)</u>	<u>632,846</u>
Cash flows from noncapital financing activities:		
Compensated absences	-	(96,448)
Operating transfers in	-	160,000
Due to other funds	<u>(77,827)</u>	<u>(538,203)</u>
Net cash provided (used) by noncapital financing activities	<u>(77,827)</u>	<u>(474,651)</u>
Cash flows from capital and related financing activities:		
Purchase of capital assets	<u>-</u>	<u>(25,206)</u>
Net increase in pooled cash and investments	(132,566)	132,989
Pooled cash and investments:		
Beginning of year	<u>132,989</u>	<u>-</u>
End of year	<u>\$ 423</u>	<u>\$ 132,989</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	<u>\$ -</u>	<u>\$ 588,420</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	-	21,751
(Increase) decrease in accounts receivable	-	4,093
(Increase) decrease in inventory	-	57,819
Increase (decrease) in accrued payroll and benefits	(16,313)	(6,729)
Increase (decrease) in accounts payable	<u>(38,426)</u>	<u>(32,508)</u>
Total adjustments	<u>(54,739)</u>	<u>44,426</u>
Net cash provided (used) by operating activities	<u>\$ (54,739)</u>	<u>\$ 632,846</u>

NYE COUNTY, NEVADA
AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 2005
Page 1 of 2

	Property	Habitat Construction and Mitigation	State of Nevada	State Medical Indigent
ASSETS				
Pooled cash and investments	\$ 1,100,164	\$ 5,250	\$ 1,198,275	\$ 33,588
Taxes receivable	-	-	40,549	2,735
Due from other governments	-	-	-	659
Accounts receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total assets	 <u>\$ 1,100,164</u>	 <u>\$ 5,250</u>	 <u>\$ 1,238,824</u>	 <u>\$ 36,982</u>
 LIABILITIES				
Deferred taxes	\$ -	\$ -	\$ 34,121	\$ 2,286
Amounts held for others	<u>1,100,164</u>	<u>5,250</u>	<u>1,204,703</u>	<u>34,696</u>
 Total liabilities	 <u>\$ 1,100,164</u>	 <u>\$ 5,250</u>	 <u>\$ 1,238,824</u>	 <u>\$ 36,982</u>

Range Improvement District	Endangered Species Act	Pahrump Town	Round Mountain Town	Tonopah Town	Pahrump Library
\$ 58,801	\$ 6,000	\$ 6,076,636	\$ 1,655,756	\$ 1,122,034	\$ 793,708
-	-	44,918	914	6,565	27,498
-	-	323,917	53,004	193,833	37,116
<u>-</u>	<u>-</u>	<u>626,388</u>	<u>20,974</u>	<u>84,045</u>	<u>-</u>
<u>\$ 58,801</u>	<u>\$ 6,000</u>	<u>\$ 7,071,859</u>	<u>\$ 1,730,648</u>	<u>\$ 1,406,477</u>	<u>\$ 858,322</u>
\$ - <u>58,801</u>	\$ - <u>6,000</u>	\$ 37,555 <u>7,034,304</u>	\$ 811 <u>1,729,837</u>	\$ 6,167 <u>1,400,310</u>	\$ 23,000 <u>835,322</u>
<u>\$ 58,801</u>	<u>\$ 6,000</u>	<u>\$ 7,071,859</u>	<u>\$ 1,730,648</u>	<u>\$ 1,406,477</u>	<u>\$ 858,322</u>

NYE COUNTY, NEVADA
AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 2005
Page 2 of 2

	Smoky Valley Library	Tonopah Library	Amargosa Library	Beatty Library
<u>ASSETS</u>				
Pooled cash and investments	\$ 144,526	\$ 54,533	\$ 68,476	\$ 6,162
Taxes receivable	1,448	2,777	2,171	1,543
Due from other governments	148,220	1,683	3,424	1,987
Accounts receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total assets	 <u>\$ 294,194</u>	 <u>\$ 58,993</u>	 <u>\$ 74,071</u>	 <u>\$ 9,692</u>
 <u>LIABILITIES</u>				
Deferred taxes	\$ 1,295	\$ 2,586	\$ 1,922	\$ 2,399
Amounts held for others	<u>292,899</u>	<u>56,407</u>	<u>72,149</u>	<u>7,293</u>
 Total liabilities	 <u>\$ 294,194</u>	 <u>\$ 58,993</u>	 <u>\$ 74,071</u>	 <u>\$ 9,692</u>

Smoky Valley TV District	Nye County School District General	Nye County School District Debt Service	Nye County School District Impact Fees	Totals	
				2005	2004
\$ 88,612	\$ 1,101,964	\$ 7,225,441	\$ 153,648	\$ 20,893,574	\$ 16,712,647
-	178,892	139,535	-	449,545	589,955
711	48,544	83,173	172,656	1,068,927	1,499,019
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>731,407</u>	<u>520,218</u>
<u>\$ 89,323</u>	<u>\$ 1,329,400</u>	<u>\$ 7,448,149</u>	<u>\$ 326,304</u>	<u>\$ 23,143,453</u>	<u>\$ 19,321,839</u>
\$ -	\$ 151,414	\$ 118,103	\$ -	\$ 381,659	\$ 440,887
<u>89,323</u>	<u>1,177,986</u>	<u>7,330,046</u>	<u>326,304</u>	<u>22,761,794</u>	<u>18,880,952</u>
<u>\$ 89,323</u>	<u>\$ 1,329,400</u>	<u>\$ 7,448,149</u>	<u>\$ 326,304</u>	<u>\$ 23,143,453</u>	<u>\$ 19,321,839</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2005
Page 1 of 6

	Balance 06/30/04	Additions	Deletions	Balance 06/30/05
Property:				
ASSETS				
Pooled cash and investments	\$ 10,258	\$ 1,595,985	\$ 506,079	\$ 1,100,164
LIABILITIES				
Amounts held for others	<u>\$ 10,258</u>	<u>\$ 1,595,985</u>	<u>\$ 506,079</u>	<u>\$ 1,100,164</u>
Habitat Construction and Mitigation				
ASSETS				
Pooled cash and investments	\$ 5,250	\$ -	\$ -	\$ 5,250
LIABILITIES				
Amounts held for others	<u>\$ 5,250</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,250</u>
State of Nevada:				
ASSETS				
Pooled cash and investments	\$ 806,136	\$ 5,225,756	\$ 4,833,617	\$ 1,198,275
Taxes receivable	52,750	40,549	52,750	40,549
Due from other governments	<u>546,302</u>	<u>-</u>	<u>546,302</u>	<u>-</u>
	<u>\$ 1,405,188</u>	<u>\$ 5,266,305</u>	<u>\$ 5,432,669</u>	<u>\$ 1,238,824</u>
LIABILITIES				
Deferred taxes	\$ 39,620	\$ 34,121	\$ 39,620	\$ 34,121
Amounts held for others	<u>1,365,568</u>	<u>5,232,184</u>	<u>5,393,049</u>	<u>1,204,703</u>
	<u>\$ 1,405,188</u>	<u>\$ 5,266,305</u>	<u>\$ 5,432,669</u>	<u>\$ 1,238,824</u>
State Medical Indigent:				
ASSETS				
Pooled cash and investments	\$ 16,702	\$ 134,254	\$ 117,368	\$ 33,588
Taxes receivable	-	2,735	-	2,735
Due from other governments	<u>108</u>	<u>659</u>	<u>108</u>	<u>659</u>
	<u>\$ 16,810</u>	<u>\$ 137,648</u>	<u>\$ 117,476</u>	<u>\$ 36,982</u>
LIABILITIES				
Deferred taxes	\$ 1,109	\$ 2,286	\$ 1,109	\$ 2,286
Amounts held for others	<u>15,701</u>	<u>135,362</u>	<u>116,367</u>	<u>34,696</u>
	<u>\$ 16,810</u>	<u>\$ 137,648</u>	<u>\$ 117,476</u>	<u>\$ 36,982</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2005
Page 2 of 6

	Balance 06/30/04	Additions	Deletions	Balance 06/30/05
Range Improvement District:				
ASSETS				
Pooled cash and investments	<u>\$ 63,555</u>	<u>\$ 15,689</u>	<u>\$ 20,443</u>	<u>\$ 58,801</u>
LIABILITIES				
Amounts held for others	<u>\$ 63,555</u>	<u>\$ 15,689</u>	<u>\$ 20,443</u>	<u>\$ 58,801</u>
Endangered Species Act:				
ASSETS				
Pooled cash and investments	<u>\$ 6,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,000</u>
LIABILITIES				
Amounts held for others	<u>\$ 6,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,000</u>
Pahrump Town:				
ASSETS				
Pooled cash and investments	<u>\$ 4,604,504</u>	<u>\$ 7,783,361</u>	<u>\$ 6,311,229</u>	<u>\$ 6,076,636</u>
Taxes receivable	<u>53,968</u>	<u>44,918</u>	<u>53,968</u>	<u>44,918</u>
Due from other governments	<u>449,993</u>	<u>323,917</u>	<u>449,993</u>	<u>323,917</u>
Accounts receivable	<u>416,695</u>	<u>626,388</u>	<u>416,695</u>	<u>626,388</u>
	<u><u>\$ 5,525,160</u></u>	<u><u>\$ 8,778,584</u></u>	<u><u>\$ 7,231,885</u></u>	<u><u>\$ 7,071,859</u></u>
LIABILITIES				
Deferred taxes	<u>\$ 43,949</u>	<u>\$ 37,555</u>	<u>\$ 43,949</u>	<u>\$ 37,555</u>
Amounts held for others	<u>5,481,211</u>	<u>8,741,029</u>	<u>7,187,936</u>	<u>7,034,304</u>
	<u><u>\$ 5,525,160</u></u>	<u><u>\$ 8,778,584</u></u>	<u><u>\$ 7,231,885</u></u>	<u><u>\$ 7,071,859</u></u>
Round Mountain Town:				
ASSETS				
Pooled cash and investments	<u>\$ 1,237,412</u>	<u>\$ 1,209,082</u>	<u>\$ 790,738</u>	<u>\$ 1,655,756</u>
Taxes receivable	<u>1,156</u>	<u>914</u>	<u>1,156</u>	<u>914</u>
Due from other governments	<u>69,870</u>	<u>53,004</u>	<u>69,870</u>	<u>53,004</u>
Accounts receivable	<u>21,197</u>	<u>20,974</u>	<u>21,197</u>	<u>20,974</u>
	<u><u>\$ 1,329,635</u></u>	<u><u>\$ 1,283,974</u></u>	<u><u>\$ 882,961</u></u>	<u><u>\$ 1,730,648</u></u>
LIABILITIES				
Deferred taxes	<u>\$ 822</u>	<u>\$ 811</u>	<u>\$ 822</u>	<u>\$ 811</u>
Amounts held for others	<u>1,328,813</u>	<u>1,283,163</u>	<u>882,139</u>	<u>1,729,837</u>
	<u><u>\$ 1,329,635</u></u>	<u><u>\$ 1,283,974</u></u>	<u><u>\$ 882,961</u></u>	<u><u>\$ 1,730,648</u></u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2005
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	Balance 06/30/04	Additions	Deletions	Balance 06/30/05
Tonopah Town:				
ASSETS				
Pooled cash and investments	\$ 1,014,987	\$ 1,863,007	\$ 1,755,960	\$ 1,122,034
Taxes receivable	5,886	6,565	5,886	6,565
Due from other governments	309,581	193,833	309,581	193,833
Accounts receivable	<u>82,326</u>	<u>84,045</u>	<u>82,326</u>	<u>84,045</u>
	<u><u>\$ 1,412,780</u></u>	<u><u>\$ 2,147,450</u></u>	<u><u>\$ 2,153,753</u></u>	<u><u>\$ 1,406,477</u></u>
LIABILITIES				
Deferred taxes	\$ 5,500	\$ 6,167	\$ 5,500	\$ 6,167
Amounts held for others	<u>1,407,280</u>	<u>2,141,283</u>	<u>2,148,253</u>	<u>1,400,310</u>
	<u><u>\$ 1,412,780</u></u>	<u><u>\$ 2,147,450</u></u>	<u><u>\$ 2,153,753</u></u>	<u><u>\$ 1,406,477</u></u>
Pahrump Library:				
ASSETS				
Pooled cash and investments	\$ 786,730	\$ 1,104,019	\$ 1,097,041	\$ 793,708
Taxes receivable	37,769	27,498	37,769	27,498
Due from other governments	<u>17,255</u>	<u>37,116</u>	<u>17,255</u>	<u>37,116</u>
	<u><u>\$ 841,754</u></u>	<u><u>\$ 1,168,633</u></u>	<u><u>\$ 1,152,065</u></u>	<u><u>\$ 858,322</u></u>
LIABILITIES				
Deferred taxes	\$ 20,021	\$ 23,000	\$ 20,021	\$ 23,000
Amounts held for others	<u>821,733</u>	<u>1,145,633</u>	<u>1,132,044</u>	<u>835,322</u>
	<u><u>\$ 841,754</u></u>	<u><u>\$ 1,168,633</u></u>	<u><u>\$ 1,152,065</u></u>	<u><u>\$ 858,322</u></u>
Smoky Valley Library:				
ASSETS				
Pooled cash and investments	\$ 207,783	\$ 601,913	\$ 665,170	\$ 144,526
Taxes receivable	1,594	1,448	1,594	1,448
Due from other governments	<u>2,296</u>	<u>148,220</u>	<u>2,296</u>	<u>148,220</u>
	<u><u>\$ 211,673</u></u>	<u><u>\$ 751,581</u></u>	<u><u>\$ 669,060</u></u>	<u><u>\$ 294,194</u></u>
LIABILITIES				
Deferred taxes	\$ 1,164	\$ 1,295	\$ 1,164	\$ 1,295
Amounts held for others	<u>210,509</u>	<u>750,286</u>	<u>667,896</u>	<u>292,899</u>
	<u><u>\$ 211,673</u></u>	<u><u>\$ 751,581</u></u>	<u><u>\$ 669,060</u></u>	<u><u>\$ 294,194</u></u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2005
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	Balance 06/30/04	Additions	Deletions	Balance 06/30/05
Tonopah Library:				
ASSETS				
Pooled cash and investments	\$ 101,655	\$ 53,997	\$ 101,119	\$ 54,533
Taxes receivable	2,411	2,777	2,411	2,777
Due from other governments	<u>2,892</u>	<u>1,683</u>	<u>2,892</u>	<u>1,683</u>
	<u><u>\$ 106,958</u></u>	<u><u>\$ 58,457</u></u>	<u><u>\$ 106,422</u></u>	<u><u>\$ 58,993</u></u>
LIABILITIES				
Deferred taxes	\$ 2,253	\$ 2,586	\$ 2,253	\$ 2,586
Amounts held for others	<u>104,705</u>	<u>55,871</u>	<u>104,169</u>	<u>56,407</u>
	<u><u>\$ 106,958</u></u>	<u><u>\$ 58,457</u></u>	<u><u>\$ 106,422</u></u>	<u><u>\$ 58,993</u></u>
Amargosa Library:				
ASSETS				
Pooled cash and investments	\$ 60,236	\$ 101,171	\$ 92,931	\$ 68,476
Taxes receivable	5,625	2,171	5,625	2,171
Due from other governments	<u>1,497</u>	<u>3,424</u>	<u>1,497</u>	<u>3,424</u>
	<u><u>\$ 67,358</u></u>	<u><u>\$ 106,766</u></u>	<u><u>\$ 100,053</u></u>	<u><u>\$ 74,071</u></u>
LIABILITIES				
Deferred taxes	\$ 3,042	\$ 1,922	\$ 3,042	\$ 1,922
Amounts held for others	<u>64,316</u>	<u>104,844</u>	<u>97,011</u>	<u>72,149</u>
	<u><u>\$ 67,358</u></u>	<u><u>\$ 106,766</u></u>	<u><u>\$ 100,053</u></u>	<u><u>\$ 74,071</u></u>
Beatty Library:				
ASSETS				
Pooled cash and investments	\$ 12,198	\$ 59,188	\$ 65,224	\$ 6,162
Taxes receivable	690	1,543	690	1,543
Due from other governments	<u>1,254</u>	<u>1,987</u>	<u>1,254</u>	<u>1,987</u>
	<u><u>\$ 14,142</u></u>	<u><u>\$ 62,718</u></u>	<u><u>\$ 67,168</u></u>	<u><u>\$ 9,692</u></u>
LIABILITIES				
Deferred taxes	\$ 667	\$ 2,399	\$ 667	\$ 2,399
Amounts held for others	<u>13,475</u>	<u>60,319</u>	<u>66,501</u>	<u>7,293</u>
	<u><u>\$ 14,142</u></u>	<u><u>\$ 62,718</u></u>	<u><u>\$ 67,168</u></u>	<u><u>\$ 9,692</u></u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2005
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	Balance 06/30/04	Additions	Deletions	Balance 06/30/05
Smoky Valley TV District:				
ASSETS				
Pooled cash and investments	\$ 71,585	\$ 24,097	\$ 7,070	\$ 88,612
Due from other governments	- <hr/>	711 <hr/>	- <hr/>	711 <hr/>
	<u>\$ 71,585</u>	<u>\$ 24,808</u>	<u>\$ 7,070</u>	<u>\$ 89,323</u>
LIABILITIES				
Amounts held for others	<u>\$ 71,585</u>	<u>\$ 24,808</u>	<u>\$ 7,070</u>	<u>\$ 89,323</u>
Nye County School District General:				
ASSETS				
Pooled cash and investments	\$ 1,219,942	\$ 8,019,244	\$ 8,137,222	\$ 1,101,964
Taxes receivable	240,509	178,892	240,509	178,892
Due from other governments	<hr/> 89,695	<hr/> 48,544	<hr/> 89,695	<hr/> 48,544
	<u>\$ 1,550,146</u>	<u>\$ 8,246,680</u>	<u>\$ 8,467,426</u>	<u>\$ 1,329,400</u>
LIABILITIES				
Deferred taxes	\$ 181,315	\$ 151,414	\$ 181,315	\$ 151,414
Amounts held for others	<hr/> 1,368,831	<hr/> 8,095,266	<hr/> 8,286,111	<hr/> 1,177,986
	<u>\$ 1,550,146</u>	<u>\$ 8,246,680</u>	<u>\$ 8,467,426</u>	<u>\$ 1,329,400</u>
Nye County School District				
Debt Service:				
ASSETS				
Pooled cash and investments	\$ 6,487,714	\$ 6,501,689	\$ 5,763,962	\$ 7,225,441
Taxes receivable	187,597	139,535	187,597	139,535
Due from other governments	<hr/> 8,276	<hr/> 83,173	<hr/> 8,276	<hr/> 83,173
	<u>\$ 6,683,587</u>	<u>\$ 6,724,397</u>	<u>\$ 5,959,835</u>	<u>\$ 7,448,149</u>
LIABILITIES				
Deferred taxes	\$ 141,425	\$ 118,103	\$ 141,425	\$ 118,103
Amounts held for others	<hr/> 6,542,162	<hr/> 6,606,294	<hr/> 5,818,410	<hr/> 7,330,046
	<u>\$ 6,683,587</u>	<u>\$ 6,724,397</u>	<u>\$ 5,959,835</u>	<u>\$ 7,448,149</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2005
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	Balance 06/30/04	Additions	Deletions	Balance 06/30/05
Nye County School District Impact Fees				
ASSETS				
Pooled cash and investments	\$ -	\$ 1,479,456	\$ 1,325,808	\$ 153,648
Due from other governments	<u>-</u>	<u>172,656</u>	<u>-</u>	<u>172,656</u>
	<u><u>\$ -</u></u>	<u><u>\$ 1,652,112</u></u>	<u><u>\$ 1,325,808</u></u>	<u><u>\$ 326,304</u></u>
LIABILITIES				
Amounts held for others	<u>\$ -</u>	<u>\$ 1,652,112</u>	<u>\$ 1,325,808</u>	<u>\$ 326,304</u>
Total All Agency Funds				
ASSETS				
Pooled cash and investments	\$ 16,712,647	\$ 35,771,908	\$ 31,590,981	\$ 20,893,574
Taxes receivable	589,955	449,545	589,955	449,545
Due from other governments	1,499,019	1,068,927	1,499,019	1,068,927
Accounts receivable	<u>520,218</u>	<u>731,407</u>	<u>520,218</u>	<u>731,407</u>
	<u><u>\$ 19,321,839</u></u>	<u><u>\$ 38,021,787</u></u>	<u><u>\$ 34,200,173</u></u>	<u><u>\$ 23,143,453</u></u>
LIABILITIES				
Deferred taxes	\$ 440,887	\$ 381,659	\$ 440,887	\$ 381,659
Amounts held for others	<u>18,880,952</u>	<u>37,640,128</u>	<u>33,759,286</u>	<u>22,761,794</u>
	<u><u>\$ 19,321,839</u></u>	<u><u>\$ 38,021,787</u></u>	<u><u>\$ 34,200,173</u></u>	<u><u>\$ 23,143,453</u></u>

NYE COUNTY, NEVADA
PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICTS
(PER \$100 OF ASSESSED VALUE)
FOR THE ROLL YEARS ENDED JUNE 30, 1996 THROUGH JUNE 30, 2005

	2005	2004	2003	2002	2001
NYE COUNTY					
General fund	0.9709	0.9709	0.9709	0.9976	0.9676
Road fund	0.0050	0.0050	0.0050	0.0049	0.0049
Agricultural extension fund	0.0150	0.0150	0.0150	0.0150	0.0100
Medical and general indigent fund	0.0827	0.0827	0.0827	0.0646	0.0646
Museum fund	0.0079	0.0079	0.0079	0.0091	0.0091
Health clinic fund	0.0395	0.0395	0.0395	0.0411	0.0411
Juvenile probation fund	0.1000	0.1000	0.1000	0.0775	0.0779
Capital projects fund	0.0177	0.0177	0.0177	-	0.0346
State indigent fund	0.0150	-	0.0150	0.0150	0.0150
Emergency medical indigent	0.0381	0.0381	0.0381	0.0670	0.0670
Special capital projects	0.0500	0.0500	0.0500	0.0500	0.0500
911 emergency	0.0050	0.0050	0.0050	0.0050	0.0050
	<u>1.3468</u>	<u>1.3318</u>	<u>1.3468</u>	<u>1.3468</u>	<u>1.3468</u>
Nye School general	0.7500	0.7500	0.7500	0.7500	0.7500
Nye School debt service	0.5850	0.5850	0.5850	0.5850	0.5850
State of Nevada	0.1700	0.1700	0.1500	0.1500	0.1500
Nye County rate	<u>2.8518</u>	<u>2.8368</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
GABBS TOWN					
General fund	0.4846	0.4846	0.4846	0.4846	0.4846
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Nye county	2.8518	2.8368	2.8318	2.8318	2.8318
Town of Gabbs rate	<u>3.6358</u>	<u>3.6450</u>	<u>3.6400</u>	<u>3.6400</u>	<u>3.6400</u>
AMARGOSA VALLEY TOWN					
General fund	0.4949	0.4949	0.4949	0.4949	0.4949
Amargosa library	0.3100	0.3100	0.3100	0.3100	0.3100
Nye county	2.8518	2.8368	2.8318	2.8318	2.8318
Amargosa Valley Town rate	<u>3.6567</u>	<u>3.6417</u>	<u>3.6367</u>	<u>3.6367</u>	<u>3.6367</u>
BEATTY TOWN					
General fund	0.2105	0.2105	0.2105	0.2105	0.2105
Beatty library	0.2741	0.2741	0.2741	0.1863	0.1863
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Nye county	2.8518	2.8368	2.8318	2.8318	2.8318
Beatty Town rate	<u>3.6358</u>	<u>3.6450</u>	<u>3.6400</u>	<u>3.5522</u>	<u>3.5522</u>

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2000	1999	1998	1997	1996
0.9829	0.9829	0.9697	0.9487	0.8708
0.0049	0.0049	0.0050	0.0051	0.0073
0.0100	0.0100	0.0100	-	0.0231
0.0750	0.0686	0.0856	0.0691	0.0700
0.0079	0.0083	0.0083	-	0.0114
0.0469	0.0535	0.0478	0.0374	0.0343
0.0822	0.0829	0.0766	0.0594	0.0535
-	-	0.0085	-	0.0313
0.0150	0.0150	0.0150	0.0150	0.0150
0.0670	0.0166	0.0164	0.0550	0.0291
0.0500	0.0500	0.0498	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	1.2977	1.2977	1.2447	1.2008
0.7500	0.7500	0.7500	0.7500	0.7500
0.5850	0.5850	0.5850	0.5850	0.5850
<u>0.1500</u>	<u>0.1500</u>	<u>0.1500</u>	<u>0.1500</u>	<u>0.1500</u>
<u>2.8318</u>	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>
0.4846	0.5337	0.5337	0.6671	0.7351
0.2994	0.2994	0.2994	0.2190	0.2033
0.0242	0.0242	0.0242	0.0242	0.0158
<u>2.8318</u>	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>
<u>3.6400</u>	<u>3.6400</u>	<u>3.6400</u>	<u>3.6400</u>	<u>3.6400</u>
0.4949	0.4681	0.4681	0.4681	0.4665
0.3100	0.3507	0.3507	0.3376	0.2909
<u>2.8318</u>	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>
<u>3.6367</u>	<u>3.6015</u>	<u>3.6015</u>	<u>3.5354</u>	<u>3.4432</u>
0.1737	0.1334	0.1334	0.1141	0.0976
0.1385	0.1234	0.1046	0.0895	0.0789
0.2994	0.2994	0.2994	0.2190	0.2033
0.0242	0.0242	0.0242	0.0242	0.0158
<u>2.8318</u>	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>
<u>3.4676</u>	<u>3.3631</u>	<u>3.3443</u>	<u>3.1765</u>	<u>3.0814</u>

NYE COUNTY, NEVADA
PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICTS
(PER \$100 OF ASSESSED VALUE)
FOR THE ROLL YEARS ENDED JUNE 30, 1996 THROUGH JUNE 30, 2005

	2005	2004	2003	2002	2001
MANHATTAN TOWN					
General fund	0.3164	0.3164	0.3164	0.3164	0.3164
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Smoky Valley library	0.1686	0.1682	0.1682	0.1682	0.1682
Nye County	2.8518	2.8368	2.8318	2.8318	2.8318
Manhattan Town rate	<u>3.6362</u>	<u>3.6450</u>	<u>3.6400</u>	<u>3.6400</u>	<u>3.6400</u>
PAHRUMP TOWN					
General fund	0.2280	0.2134	0.2042	0.1917	0.1956
Swimming pool fund	0.0074	0.0073	0.0070	0.0069	0.0070
Pahrump hospital	0.0644	-	-	-	-
Pahump hospital debt	0.0632	-	-	-	-
Library district	0.0377	0.0367	0.0350	0.0338	0.0340
Library debt service fund	0.1046	0.1046	0.1046	0.1046	0.1046
Hospital district	-	0.2994	0.2994	0.0575	0.0575
Hospital debt	-	0.0242	0.0242	0.0728	0.0801
Nye County	2.8518	2.8368	2.8318	2.8318	2.8318
Pahrump Town rate	<u>3.3571</u>	<u>3.5224</u>	<u>3.5062</u>	<u>3.2991</u>	<u>3.3106</u>
ROUND MOUNTAIN TOWN					
General fund	0.3164	0.3164	0.3164	0.3164	0.3164
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Smoky Valley library	0.1686	0.1682	0.1682	0.1682	0.1682
Nye County	2.8518	2.8368	2.8318	2.8318	2.8318
Round Mountain Town rate	<u>3.6362</u>	<u>3.6450</u>	<u>3.6400</u>	<u>3.6400</u>	<u>3.6400</u>
TONOPAH TOWN					
General fund	0.3446	0.3446	0.3446	0.3446	0.3446
CC debt service fund	-	-	-	-	-
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Tonopah library district	0.1400	0.1400	0.1400	0.1400	0.1400
Nye County	2.8518	2.8368	2.8318	2.8318	2.8318
Tonopah Town rate	<u>3.6358</u>	<u>3.6450</u>	<u>3.6400</u>	<u>3.6400</u>	<u>3.6400</u>
OUTSIDE DISTRICT					
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Nye County	2.8518	2.8368	2.8318	2.8318	2.8318
Outside district rate	<u>3.1512</u>	<u>3.1604</u>	<u>3.1554</u>	<u>3.1554</u>	<u>3.1554</u>

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2000	1999	1998	1997	1996
0.3164	0.3164	0.3164	0.4325	0.5124
0.2994	0.2994	0.2994	0.2190	0.2033
0.0242	0.0242	0.0242	0.0242	0.0158
0.1682	0.1873	0.2173	0.0890	0.2227
<u>2.8318</u>	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>
<u>3.6400</u>	<u>3.6100</u>	<u>3.6400</u>	<u>3.4944</u>	<u>3.6400</u>
0.1905	0.1900	0.1632	0.1632	0.1632
0.0069	0.0083	0.0049	0.0049	0.0049
-	-	-	-	-
-	-	-	-	-
0.0337	0.0321	0.0301	0.0301	0.0301
0.1046	-	-	-	-
0.0703	0.0499	0.0410	0.1768	0.2000
0.0759	0.1082	0.1256	-	-
<u>2.8318</u>	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>
<u>3.3137</u>	<u>3.1712</u>	<u>3.1475</u>	<u>3.1047</u>	<u>3.0840</u>
0.3164	0.3464	0.3164	0.5781	0.5124
0.2994	0.2994	0.2994	0.2190	0.2033
0.0242	0.0242	0.0242	0.0242	0.0158
0.1682	0.1873	0.2173	0.0890	0.2227
<u>2.8318</u>	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>
<u>3.6400</u>	<u>3.6400</u>	<u>3.6400</u>	<u>3.6400</u>	<u>3.6400</u>
0.3446	0.3937	0.3393	0.3018	0.2684
-	-	-	0.1294	0.1252
0.2994	0.2994	0.2994	0.2190	0.2033
0.0242	0.0242	0.0242	0.0242	0.0158
0.1400	0.1400	0.1431	0.1262	0.1141
<u>2.8318</u>	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>
<u>3.6400</u>	<u>3.6400</u>	<u>3.5887</u>	<u>3.5303</u>	<u>3.4126</u>
0.2994	0.2994	0.2994	0.2190	0.2033
0.0242	0.0242	0.0242	0.0242	0.0158
<u>2.8318</u>	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>
<u>3.1554</u>	<u>3.1063</u>	<u>3.1063</u>	<u>2.9729</u>	<u>2.9049</u>

NYE COUNTY, NEVADA
PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICTS
(PER \$100 OF ASSESSED VALUE)
FOR THE ROLL YEARS ENDED JUNE 30, 1996 THROUGH JUNE 30, 2005

	2005	2004	2003	2002	2001
SMOKY VALLEY LIBRARY					
Library	0.1686	0.1682	0.1682	0.1682	0.1682
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Nye County	2.8518	2.8368	2.8318	2.8318	2.8318
Smoky Valley Library rate	<u>3.3198</u>	<u>3.3286</u>	<u>3.3236</u>	<u>3.3236</u>	<u>3.3236</u>
OUTSIDE SOUTH					
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Nye County	2.8518	2.8368	2.8318	2.8318	2.8318
Outside south rate	<u>3.1512</u>	<u>3.1604</u>	<u>3.1554</u>	<u>3.1554</u>	<u>3.1554</u>
SMOKY VALLEY TV					
Library	0.1686	0.1682	0.1682	0.1682	0.1682
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Nye County	2.8518	2.8368	2.8318	2.8318	2.8318
Smoky Valley TV rate	<u>3.3198</u>	<u>3.3286</u>	<u>3.3236</u>	<u>3.3236</u>	<u>3.3236</u>
TONOPAH LIBRARY					
Library	0.1400	0.1400	0.1400	0.1400	0.1400
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Nye County	2.8518	2.8368	2.8318	2.8318	2.8318
Tonopah library rate	<u>3.2912</u>	<u>3.3004</u>	<u>3.2954</u>	<u>3.2954</u>	<u>3.2954</u>
AMARGOSA LIBRARY					
Library	0.3100	0.3100	0.3100	0.3100	0.3100
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Nye County	2.8518	2.8368	2.8318	2.8318	2.8318
Amargosa library rate	<u>3.4612</u>	<u>3.4704</u>	<u>3.4654</u>	<u>3.4654</u>	<u>3.4654</u>
RAILROAD GENERAL					
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Nye County	2.8518	2.8368	2.8318	2.8318	2.8318
Railroad general rate	<u>3.1512</u>	<u>3.1604</u>	<u>3.1554</u>	<u>3.1554</u>	<u>3.1554</u>

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2000	1999	1998	1997	1996
0.1682	0.1873	0.2173	0.0890	0.2227
0.2994	0.2994	0.2994	0.2190	0.2033
0.0242	0.0242	0.0242	0.0242	0.0158
<u>2.8318</u>	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>
<u>3.3236</u>	<u>3.2936</u>	<u>3.3236</u>	<u>3.0619</u>	<u>3.1276</u>
0.2994	0.2994	0.2994	0.2190	0.2033
0.0242	0.0242	0.0242	0.0242	0.0158
<u>2.8318</u>	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>
<u>3.1554</u>	<u>3.1063</u>	<u>3.1063</u>	<u>2.9729</u>	<u>2.9049</u>
0.1682	0.1873	0.2173	0.0890	0.2227
0.2994	0.2994	0.2994	0.2190	0.2033
0.0242	0.0242	0.0242	0.0242	0.0158
<u>2.8318</u>	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>
<u>3.3236</u>	<u>3.2936</u>	<u>3.3236</u>	<u>3.0619</u>	<u>3.1276</u>
0.1400	0.1400	0.1431	0.1262	0.1141
0.2994	0.2994	0.2994	0.2190	0.2033
0.0242	0.0242	0.0242	0.0242	0.0158
<u>2.8318</u>	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>
<u>3.2954</u>	<u>3.2463</u>	<u>3.2494</u>	<u>3.0991</u>	<u>3.0190</u>
0.3100	0.3333	0.3507	0.3376	0.2909
0.2994	0.2994	0.2994	0.2190	0.2033
0.0242	0.0242	0.0242	0.0242	0.0158
<u>2.8318</u>	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>
<u>3.4654</u>	<u>3.4396</u>	<u>3.4570</u>	<u>3.3105</u>	<u>3.1958</u>
0.2994	0.2994	0.2994	0.2190	0.2033
0.0242	0.0242	0.0242	0.0242	0.0158
<u>2.8318</u>	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>
<u>3.1554</u>	<u>3.1063</u>	<u>3.1063</u>	<u>2.9729</u>	<u>2.9049</u>

NYE COUNTY, NEVADA
PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICTS
(PER \$100 OF ASSESSED VALUE)
FOR THE ROLL YEARS ENDED JUNE 30, 1996 THROUGH JUNE 30, 2005

	2005	2004	2003	2002	2001
BEATTY LIBRARY					
Library	0.2741	0.2741	0.2741	0.1863	0.1863
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Nye County	2.8518	2.8368	2.8318	2.8318	2.8318
Beatty library rate	<u>3.4253</u>	<u>3.4345</u>	<u>3.4295</u>	<u>3.3417</u>	<u>3.3417</u>
BEATTY GENERAL IMPROVEMENT					
Library	0.2741	0.2741	0.2741	0.1863	0.1863
General	0.2105	0.2105	0.2105	0.2105	0.2105
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Nye County	2.8518	2.8368	2.8318	2.8318	2.8318
Beatty general improvement rate	<u>3.6358</u>	<u>3.6450</u>	<u>3.6400</u>	<u>3.5522</u>	<u>3.5522</u>
BEATTY WATER AND SANITATION					
Library	0.2741	0.2741	0.2741	0.1863	0.1863
General	0.2105	0.2105	0.2105	0.2105	0.2105
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Nye County	2.8518	2.8368	2.8318	2.8318	2.8318
Beatty water and sanitation rate	<u>3.6358</u>	<u>3.6450</u>	<u>3.6400</u>	<u>3.5522</u>	<u>3.5522</u>

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2000	1999	1998	1997	1996
0.1385	0.1234	0.1046	0.0895	0.0789
0.2994	0.2994	0.2994	0.2190	0.2033
0.0242	0.0242	0.0242	0.0242	0.0158
<u>2.8318</u>	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>
<u>3.2939</u>	<u>3.2297</u>	<u>3.2109</u>	<u>3.0624</u>	<u>2.9838</u>
0.1385	0.1234	0.1046	0.0895	0.0789
0.1737	0.1334	0.1334	0.1141	0.0976
0.2994	0.2994	0.2994	0.2190	0.2033
0.0242	0.0242	0.0242	0.0242	0.0158
<u>2.8318</u>	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>
<u>3.4676</u>	<u>3.3631</u>	<u>3.3443</u>	<u>3.1765</u>	<u>3.0814</u>
0.1385	0.1234	0.1046	0.0895	0.0789
0.1737	0.1334	0.1334	0.1141	0.0976
0.2994	0.2994	0.2994	0.2190	0.2033
0.0242	0.0242	0.0242	0.0242	0.0158
<u>2.8318</u>	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>
<u>3.4676</u>	<u>3.3631</u>	<u>3.3443</u>	<u>3.1765</u>	<u>3.0814</u>

NYE COUNTY, NEVADA
PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICT
(PER \$100 OF ASSESSED VALUE)
FOR THE ROLL YEARS ENDED JUNE 30, 1996 THROUGH JUNE 30, 2005
ASSESSED VALUATIONS

	2004-2005	2003-2004	2002-2003	2001-2002	2000-2001
Nye County	\$ 997,109,949	\$ 871,283,919	\$ 854,071,287	\$ 801,669,951	\$ 754,032,425
Town of Gabbs	5,210,647	4,049,575	4,765,635	3,383,571	3,174,375
Amargosa Valley Town	28,032,220	24,764,848	23,127,490	22,934,101	21,712,013
Beatty Town	15,629,121	15,706,779	27,495,454	29,399,121	40,253,724
Manhattan Town	774,184	721,639	743,208	919,529	812,010
Pahrump Town	649,702,844	604,876,440	575,250,890	534,916,372	477,954,458
Round Mountain Town	145,591,583	104,050,143	101,727,580	93,628,569	94,567,233
Tonopah Town	25,145,039	25,333,599	25,853,571	27,474,237	28,303,375
Smoky Valley Library	153,940,982	111,869,268	109,199,199	100,807,915	100,589,565
Tonopah Library	36,835,437	35,993,617	35,506,849	35,164,983	36,976,751
Amargosa Library	29,788,403	20,923,853	19,459,529	19,570,402	18,486,257
Beatty Library	16,628,732	16,641,429	28,658,680	30,517,727	37,806,189

1999-2000	1998-1999	1997-1998	1996-1997	1995-1996
\$ 666,151,049	\$ 611,889,982	\$ 605,165,303	\$ 594,782,421	\$ 618,515,826
3,391,842	3,495,690	4,054,862	3,212,686	3,424,488
19,950,184	23,989,877	23,981,191	20,480,515	19,967,770
40,313,795	44,168,920	47,748,765	47,830,909	111,024,411
648,760	605,158	606,029	1,004,911	1,107,287
423,719,373	369,622,304	326,002,629	289,897,974	245,548,880
74,469,376	68,174,508	87,100,416	81,242,462	77,853,529
27,505,044	27,454,989	25,861,892	27,331,795	28,245,940
81,096,982	72,644,471	93,997,937	88,082,621	100,045,621
30,696,111	30,258,265	29,467,546	30,620,058	31,226,949
20,824,145	24,875,921	25,204,891	21,203,566	20,712,106
41,439,424	45,565,626	49,418,191	48,942,667	113,469,866

NYE COUNTY, NEVADA
SCHEDULE OF 2005/2006 BEGINNING FUND BALANCES

June 30, 2005

	Budgeted	Actual	Over (Under) Budget
	Opening Balance July 1, 2006	Opening Balance July 1, 2006	
General fund	\$ 1,693,815	\$ 822,806	\$ (871,009)
Road fund	880,405	1,479,461	599,056
Regional streets and highways fund	670,620	1,210,996	540,376
Public transit fund	(181,495)	1,079,047	1,260,542
Agricultural extension fund	12,247	48,882	36,635
Senior nutrition	846	29,739	28,893
Airport fund	30	13,702	13,672
Ambulance and health fund	327,892	360,924	33,032
Medical and general indigent fund	559,171	497,144	(62,027)
Dedicated medical indigent fund	362,123	803,210	441,087
Health clinics fund	71,597	101,336	29,739
Mining maps fund	14,193	64,138	49,945
Juvenile probation fund	(246,469)	(116,044)	130,425
Museum fund	(359)	10,371	10,730
Law library	4,521	1,556	(2,965)
Parks and recreation fund	213	57,689	57,476
State/County room tax fund	20,907	54,814	33,907
Justice court fines NRS 176 fund	461,787	266,932	(194,855)
Justice court assessment fund	265,636	487,355	221,719
Court collection fund	51,729	74,060	22,331
Forensic services fund	(46,376)	18,314	64,690
Controlled substances fund	100,000	99,452	(548)
Capital projects fund	294,496	3,493,134	3,198,638
Special ad valorem capital projects fund	787,777	962,691	174,914
Self insurance fund	21,856	40,505	18,649
Employees' group insurance fund	45,262	45,262	-
Economic development fund	41,577	33,023	(8,554)
911 emergency system fund	254,315	278,814	24,499
Public lands fund	7,120	7,120	-
Radio communications repair fund	(7,359)	14,735	22,094
Public improvement fund	154,400	556,564	402,164
District court technology fund	1,216	1,272	56
Motor pool fund	450,513	-	(450,513)
Solid waste fund	864,210	2,202,381	1,338,171
Building department fund	782,163	849,006	66,843
Stabilization fund	1,266,004	1,282,066	16,062
PETT Special projects fund	840,400	8,494,914	7,654,514
PETT Emergency fund	5,247,491	5,353,081	105,590
PETT Capital projects endowment fund	10,021,360	10,493,694	472,334
PETT Education endowment fund	10,405,806	10,011,120	(394,686)
County debt service fund	70,829	66,462	(4,367)
County recorder tech fees	149,777	276,898	127,121
	<u>\$ 36,722,246</u>	<u>\$ 51,928,626</u>	<u>\$ 15,206,380</u>

NYE COUNTY, NEVADA
SCHEDULE OF 2005/2006 BEGINNING FUND BALANCES
June 30, 2005

	Budgeted Opening Balance	Actual Opening Balance	Over (Under) Budget
Amargosa Valley Town			
General fund	\$ 41,838	\$ 39,595	\$ (2,243)
Community center and park	(48)	(36,887)	(36,839)
Special ad valorem capital projects	<u>23,008</u>	<u>26,331</u>	<u>3,323</u>
	<u><u>\$ 64,798</u></u>	<u><u>\$ 29,039</u></u>	<u><u>\$ (35,759)</u></u>
Beatty Town			
General fund	\$ 337,520	\$ 549,428	\$ 211,908
Special ad valorem capital projects	64,558	83,522	18,964
Capital projects	<u>336,114</u>	<u>475,132</u>	<u>139,018</u>
	<u><u>\$ 738,192</u></u>	<u><u>\$ 1,108,082</u></u>	<u><u>\$ 369,890</u></u>
Beatty General Improvement			
District fund	<u>26,673</u>	<u>24,278</u>	<u>(2,395)</u>
Manhattan Town			
General fund	\$ (1,822)	\$ 1,790	\$ 3,612
Special ad valorem capital projects	<u>5,861</u>	<u>9,814</u>	<u>3,953</u>
	<u><u>\$ 4,039</u></u>	<u><u>\$ 11,604</u></u>	<u><u>\$ 7,565</u></u>
Nye Regional Hospital District			
General fund	\$ (1,937,758)	\$ (1,121,196)	\$ 816,562
Debt Service	<u>41,202</u>	<u>251,187</u>	<u>209,985</u>
	<u><u>\$ (1,896,556)</u></u>	<u><u>\$ (870,009)</u></u>	<u><u>\$ 1,026,547</u></u>
Gabbs Town			
General fund	\$ 45,712	\$ 120,312	\$ 74,600
Special ad valorem capital projects	22,665	23,617	952
Utility fund	<u>-</u>	<u>408,560</u>	<u>408,560</u>
	<u><u>\$ 68,377</u></u>	<u><u>\$ 552,489</u></u>	<u><u>\$ 484,112</u></u>
Pahrump Hospital District			
General fund	\$ (9,237)	\$ 161,483	\$ 170,720
Debt Service	<u>-</u>	<u>312,425</u>	<u>312,425</u>
	<u><u>\$ (9,237)</u></u>	<u><u>\$ 473,908</u></u>	<u><u>\$ 483,145</u></u>