

NYE COUNTY, NEVADA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

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

ORGANIZATION

County Officers at June 30, 2009:

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

DANIEL C. McARTHUR, LTD.

Certified Public Accountant

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

INDEPENDENT AUDITOR'S REPORT

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

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

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing 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, 2009 and the respective changes in financial position and cash flows, where applicable, thereof, and the respective budgetary comparison for the General Fund, Education Endowment Fund, Special Projects Fund, Endowment Capital Projects Fund, and Repository Oversight Special Revenue Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated February 11, 2010 on my consideration of the County's internal control over financial reporting and my test of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

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

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Nye County, Nevada's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The 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.

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

Las Vegas, Nevada
February 11, 2010

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

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

Financial Highlights

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

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

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

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements which are composed of government-wide financial statements, fund financial statements, and accompanying notes. This report also contains required supplementary information in addition to the basic financial statements.

Government-wide Financial Statements

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

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

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

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

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

Fund Financial Statements

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

Governmental Funds:

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

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

The County maintains individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Education Endowment, Special Projects, Capital Projects Endowment, and Repository Oversight, each of which is considered to be a major fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds are provided in the combining and individual fund statements and schedules.

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

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

Proprietary Funds:

The County maintains two distinct types of proprietary funds.

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

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

Fiduciary Funds:

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

Notes to Financial Statements

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

Other Information

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

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

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

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

Government-wide Financial Analysis

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

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

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

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

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

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

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

Nye County Change in Net Assets

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

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

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

Financial Analysis of the County's Funds

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

Governmental Funds

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

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

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

General Fund

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

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

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

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

Capital Assets and Debt Administration

Capital Assets

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

Governmental Activities:

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

Business Type Activities:

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

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

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

Long-Term Debt

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

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

REQUESTS FOR INFORMATION

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

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

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

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

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

NYE COUNTY, NEVADA
STATEMENT OF ACTIVITIES

June 30, 2009

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

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

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

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

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

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

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

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

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

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

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

| | |
|--|----------------------|
| Total fund balance - governmental funds | \$ 79,931,082 |
|--|----------------------|

Amounts reported for governmental activities in the statement of net assets are different because:

| | |
|--|------------|
| Capital assets net of the related depreciation are not reported in the Governmental Funds financial statements because they are not current financial resources, but they are reported in the statement of net assets. | 73,692,320 |
|--|------------|

| | |
|--|-----------|
| Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. | 1,060,926 |
|--|-----------|

| | |
|--|--------------|
| Certain liabilities (such as bonds payable and capital leases payable) are not reported in the Governmental Funds financial statements because they are not due and payable, but they are presented as liabilities in the statement of net assets. | (15,723,829) |
|--|--------------|

| | |
|---|--------------|
| Assets and liabilities of the Internal Service Funds are not reported in the Governmental Funds financial statements because they are presented on a different accounting basis, but they are presented as assets and liabilities in the statement of net assets. | <u>4,324</u> |
|---|--------------|

| | |
|---|------------------------------|
| Total net assets - governmental activities | <u>\$ 138,964,823</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, 2009

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

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

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

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For the year ended June 30, 2009

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

| | |
|--|---------------------|
| Net Change in Fund Balance - Governmental Funds | \$ 6,022,198 |
|--|---------------------|

Amounts reported for governmental activities in the statement of activities are different because:

| | |
|---|---------|
| Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net assets and allocated over the estimated useful lives as annual depreciation expenses in the statement of activities. | 935,197 |
|---|---------|

| | |
|---|---------|
| Property taxes that are collected in time to pay obligations of the current period are reported as revenue in the fund statements. However, amounts that related to prior periods that first become available in the current period should not be reported as revenue in the statement of activities. | 376,872 |
|---|---------|

| | |
|--|-----------|
| The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts and other similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. | 2,262,887 |
|--|-----------|

| | |
|--|----------|
| The net losses of the Internal Service Funds are not reported in this fund financial statement because they are presented on a different accounting basis (in the proprietary fund financial statements), but they are presented in the statement of activities. | (99,307) |
|--|----------|

| | |
|---|--------------------|
| Generally, expenditures recognized in fund financial statements are limited to only those that use current financial resources, but expenses are recognized in the statement of activities when incurred. | <u>(4,394,263)</u> |
|---|--------------------|

| | |
|--|----------------------------|
| Change in net assets of governmental activities | <u>\$ 5,103,584</u> |
|--|----------------------------|

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NYE COUNTY, NEVADA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
Year Ended June 30, 2009
Page 1 of 2

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

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

NYE COUNTY, NEVADA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
Year Ended June 30, 2009
Page 2 of 2

| | Business-type Activities-Enterprise Funds | | | Governmental Activities - |
|--|--|-------------------------|-------------------------|----------------------------------|
| | Major Fund | Nonmajor | Total | Activities - |
| | Solid Waste | Enterprise Funds | Enterprise Funds | Internal Service Funds |
| Reconciliation of operating income to net cash provided by operating activities | | | | |
| Operating income (loss) | \$ 535,437 | \$ 29,194 | \$ 564,631 | \$ (99,307) |
| Adjustments to reconcile operating income to net cash provided by operating activities: | | | | |
| Depreciation expense | 79,163 | 57,815 | 136,978 | - |
| (Increase)Decrease in accounts receivable | 21,067 | (6,759) | 14,308 | - |
| Increase(Decrease) in accrued payroll | (281) | (24) | (305) | - |
| Increase(Decrease) in accounts payable | (144,074) | (1,557) | (145,631) | (3,808) |
| Total adjustments | (44,125) | 49,475 | 5,350 | (3,808) |
| Net cash provided (used) by operating activities | <u>\$ 491,312</u> | <u>\$ 78,669</u> | <u>\$ 569,981</u> | <u>\$ (103,115)</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, 2009

| | F.H. Flint Scholarship Trust Fund | Agency Funds |
|-----------------------------|---|-------------------|
| <u>ASSETS</u> | | |
| Pooled cash and investments | \$ 25,506 | \$ 32,801,586 |
| Interest receivable | - | 266,750 |
| Taxes receivable | - | 1,635,717 |
| Due from other governments | - | 377,890 |
| Accounts receivable | - | 598,117 |
| Prepays | <u>-</u> | <u>155,977</u> |
| Total assets | <u>25,506</u> | <u>35,836,037</u> |
| <u>LIABILITIES</u> | | |
| Deferred taxes | - | 1,421,506 |
| Amounts held for others | <u>-</u> | <u>34,414,531</u> |
| Total liabilities | <u>-</u> | <u>35,836,037</u> |
| <u>NET ASSETS</u> | | |
| Held in trust | <u>\$ 25,506</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, 2009

F.H. Flint
Scholarship
Trust Fund

Additions:

| | |
|----------|--------|
| Interest | \$ 546 |
|----------|--------|

Deductions:

| | |
|--------------|--------------|
| Scholarships | <u>4,354</u> |
|--------------|--------------|

| | |
|----------------------|---------|
| Change in net assets | (3,808) |
|----------------------|---------|

Net assets:

| | |
|-------------------|---------------|
| Beginning of year | <u>29,314</u> |
|-------------------|---------------|

| | |
|-------------|------------------|
| End of year | <u>\$ 25,506</u> |
|-------------|------------------|

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

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

2. Basic Financial Statements

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

3. Government-wide Financial Statements

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

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

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Fund Financial Statements

The financial accounts of the County are organized on the basis of funds each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

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

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

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

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

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

The County reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the County. It is used to account for all resources and cost of operations traditionally associated with governments, which are not required to be accounted for in other funds.

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

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

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

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

The County reports the following major enterprise fund:

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Additionally the County reports the following fund types:

Proprietary Fund:

Enterprise Fund -

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

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

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

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

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

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

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

Fiduciary Funds:

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

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Assets, Liabilities, and Equity

a. Pooled Cash and Investments

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

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

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

Nevada Revised Statutes authorize the County to invest in:

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Assets, Liabilities, and Equity (Continued)

b. Receivables and Payables

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

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

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

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

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

c. Inventories and Prepaid Items

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

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

d. Capital Assets

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Assets, Liabilities, and Equity (Continued)

d. Capital Assets (Continued)

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

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

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

e. Compensated Absences

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

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

f. Long-term Obligations

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

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

g. Fund Equity

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Assets, Liabilities, and Equity (Continued)

h. Net Assets

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

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

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

(ii) Restricted Assets

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

(iii) Unrestricted

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

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

i. Comparative Data/Reclassifications

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

j. Use of Estimates

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

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

B. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

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

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

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

C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

1. Budgetary Information

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

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

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

C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

2. Excess of Expenditures over Appropriations

The following individual funds were overexpended:

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

3. Deficit Fund Equity

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

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

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

D. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

1. Pooled Cash and Investments

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

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

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

Investments are stated at fair value.

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

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

1. Pooled Cash and Investments (Continued)

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

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

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

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

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

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

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

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

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

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

1. Pooled Cash and Investments (continued)

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

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

2. Receivables

Receivables as of year end are as follows:

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

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

3. Notes Receivable

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

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

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

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

4. Capital Assets

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

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

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

Governmental activities:

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

Business-type activities:

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

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

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

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

5. Long-term Debt

Revenue Bonds

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

The maturity requirements of the bonds payable is as follows:

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

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

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

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

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

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

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

5. Long-term Debt (Continued)

Capital Lease Obligations

The County is obligated under capital leases as follows:

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

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

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

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

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

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

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

6. Interfund Transactions

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

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

7. Interfund Receivables and Payables

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

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

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

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

8. Deferred Revenue

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

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

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

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

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

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

E. OTHER INFORMATION

1. Risk Management

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

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

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

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

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

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

E. OTHER INFORMATION (Continued)

2. Contingent Liabilities

Landfill - Closure and Post Closure Costs

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

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

The County is operating four landfills as follows:

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

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

Litigation

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

3. Retirement Plan

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

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

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

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

E. OTHER INFORMATION (Continued)

3. Retirement Plan (Continued)

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

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

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

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

4. Postemployment Health Care Plan

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

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

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

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

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

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

E. OTHER INFORMATION (Continued)

4. Postemployment Health Care Plan(Continued)

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

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

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

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

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2008 actuarial valuation, the unit credit cost actuarial cost method was used. The actuarial assumptions included an 4 percent investment rate of return which is the target rate of return for the Nevada Public Employee Retirement System. This rate is used since state law allows trusts to be created within the retirement system for investing assets associated with other post employment benefits. If the District ultimately chooses to fund the plan they would fund it through a trust with the assets invested by PERS. An annual healthcare cost trend rate of 8 percent is used initially, reduced by decrements to an ultimate rate of 5 percent after seven years. A standard 3.5 percent inflation rate was used throughout.

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

E. OTHER INFORMATION (Continued)

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

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

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

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

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For the year ended June 30, 2009

MAJOR FUNDS

GENERAL FUND

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

Education Endowment fund

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

County Special Projects fund

To account for PETT revenues specified for capital improvement.

Endowment Capital Projects fund

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

Repository Oversight fund

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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For the year ended June 30, 2009

MAJOR ENTERPRISE FUND

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

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

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

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

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

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

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

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

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For the year ended June 30, 2009

NONMAJOR GOVERNMENTAL FUNDS

Combining statements of all nonmajor governmental activity.

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For the year ended June 30, 2009

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

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

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

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

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For the year ended June 30, 2009

NONMAJOR SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Public Land fund is used to account for expenditures related to federal regulation of public land within the County.

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

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

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

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

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

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

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

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

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

Grant fund, Yucca Mountain Transportation, On Site Oversight, Repository Scientific, and Yucca Mountain Public Safety funds are used to account for grant revenues and expenditures.

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

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

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

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

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

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

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

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

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

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

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NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

June 30, 2009 (Page 1 of 5)

(With Comparative Actual Amounts for June 30, 2008)

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

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

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

June 30, 2009 (Page 2 of 5)

(With Comparative Actual Amounts for June 30, 2008)

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

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

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

June 30, 2009 (Page 3 of 5)

(With Comparative Actual Amounts for June 30, 2008)

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

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

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

June 30, 2009 (Page 4 of 5)

(With Comparative Actual Amounts for June 30, 2008)

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

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

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
June 30, 2009 (Page 5 of 5)

(With Comparative Actual Amounts for June 30, 2008)

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

| Totals | |
|----------------------|----------------------|
| 2009 | 2008 |
| \$ 33,767,827 | \$ 31,964,374 |
| 225,514 | 255,951 |
| 251,268 | 175,521 |
| 2,129,810 | 2,538,194 |
| 165,704 | 375,383 |
| 301 | 2,610 |
| 571 | - |
| <u>44,442</u> | <u>42,058</u> |
| <u>\$ 36,585,437</u> | <u>\$ 35,354,091</u> |
| | |
| \$ 1,532,408 | \$ 3,421,747 |
| 418,008 | 369,509 |
| 52,311 | 42,227 |
| 218,324 | 146,225 |
| 2,910,129 | 2,313,388 |
| <u>206,425</u> | <u>155,962</u> |
| <u>5,337,605</u> | <u>6,449,058</u> |
| | |
| 100,000 | 100,000 |
| 25,596,594 | 25,386,100 |
| <u>5,551,238</u> | <u>3,418,933</u> |
| <u>31,247,832</u> | <u>28,905,033</u> |
| <u>\$ 36,585,437</u> | <u>\$ 35,354,091</u> |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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For the year ended June 30, 2009

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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For the year ended June 30, 2009

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

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

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

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

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

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

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

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

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

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

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

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

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For the year ended June 30, 2009

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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For the year ended June 30, 2009

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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For the year ended June 30, 2009

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2009

ASSETS

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

LIABILITIES

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

FUND BALANCE

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

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

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

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For the year ended June 30, 2009

NONMAJOR DEBT SERVICE FUND

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

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

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

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For the year ended June 30, 2009

NONMAJOR CAPITAL PROJECTS FUNDS

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

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

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

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

Beatty room tax fund is used to account for ½% room tax collected to the Beatty Town Advisory Board for to be used for capital projects for the unincorporated town of Beatty, Nevada.

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For the year ended June 30, 2009

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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For the year ended June 30, 2009

NONMAJOR ENTERPRISE FUNDS

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

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

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

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

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For the year ended June 30, 2009

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

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

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

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

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For the year ended June 30, 2009

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

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

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

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

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

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

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For the year ended June 30, 2009

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

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

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

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

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

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

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For the year ended June 30, 2009

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

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

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

2009

ASSETS

Current:

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

| | |
|---|----------------|
| Capital assets (net of accumulated depreciation) | <u>103,954</u> |
|---|----------------|

| | |
|--------------|----------------|
| Total assets | <u>140,842</u> |
|--------------|----------------|

LIABILITIES

Current:

| | |
|------------------|------------|
| Accounts payable | <u>800</u> |
|------------------|------------|

NET ASSETS

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

| | |
|------------------|-------------------|
| Total net assets | <u>\$ 140,042</u> |
|------------------|-------------------|

NYE COUNTY, NEVADA
NONMAJOR FUND - MANHATTAN UTILITY ENTERPRISE FUND(725)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET ASSETS - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2009

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

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For the year ended June 30, 2009

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

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

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I N T E R N A L S E R V I C E F U N D

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

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

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

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

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

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

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

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

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TRUST AND AGENCY FUNDS

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

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

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

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

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

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

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

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

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

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

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

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2009
Page 2 of 6

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

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

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

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2009
Page 4 of 6

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

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

Page 5 of 6

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

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

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

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S U P P L E M E N T A L I N F O R M A T I O N

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

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

Schedule No. 1

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

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

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

Schedule No. 1

Page 2 of 4

| 2004 | 2003 | 2002 | 2001 | 2000 |
|---------------|---------------|---------------|---------------|---------------|
| 0.3164 | 0.3164 | 0.3164 | 0.3164 | 0.3164 |
| 0.2994 | 0.2994 | 0.2994 | 0.2994 | 0.2994 |
| 0.0242 | 0.0242 | 0.0242 | 0.0242 | 0.0242 |
| 0.1682 | 0.1682 | 0.1682 | 0.1682 | 0.1682 |
| <u>2.8368</u> | <u>2.8318</u> | <u>2.8318</u> | <u>2.8318</u> | <u>2.8318</u> |
| <u>3.6450</u> | <u>3.6400</u> | <u>3.6400</u> | <u>3.6400</u> | <u>3.6400</u> |

| | | | | |
|---------------|---------------|---------------|---------------|---------------|
| 0.2134 | 0.2042 | 0.1917 | 0.1956 | 0.1905 |
| 0.0073 | 0.0070 | 0.0069 | 0.0070 | 0.0069 |
| 0.0367 | 0.0350 | 0.0338 | 0.0340 | 0.0337 |
| 0.1046 | 0.1046 | 0.1046 | 0.1046 | 0.1046 |
| 0.1294 | 0.1284 | 0.0575 | 0.0575 | 0.0703 |
| - | - | 0.0728 | 0.0801 | 0.0759 |
| <u>2.8368</u> | <u>2.8318</u> | <u>2.8318</u> | <u>2.8318</u> | <u>2.8318</u> |
| <u>3.3282</u> | <u>3.3110</u> | <u>3.2991</u> | <u>3.3106</u> | <u>3.3137</u> |

| | | | | |
|---------------|---------------|---------------|---------------|---------------|
| 0.3164 | 0.3164 | 0.3164 | 0.3164 | 0.3164 |
| 0.2994 | 0.2994 | 0.2994 | 0.2994 | 0.2994 |
| 0.0242 | 0.0242 | 0.0242 | 0.0242 | 0.0242 |
| 0.1682 | 0.1682 | 0.1682 | 0.1682 | 0.1682 |
| <u>2.8368</u> | <u>2.8318</u> | <u>2.8318</u> | <u>2.8318</u> | <u>2.8318</u> |
| <u>3.6450</u> | <u>3.6400</u> | <u>3.6400</u> | <u>3.6400</u> | <u>3.6400</u> |

| | | | | |
|---------------|---------------|---------------|---------------|---------------|
| 0.3446 | 0.3446 | 0.3446 | 0.3446 | 0.3446 |
| - | - | - | - | - |
| 0.2994 | 0.2994 | 0.2994 | 0.2994 | 0.2994 |
| 0.0242 | 0.0242 | 0.0242 | 0.0242 | 0.0242 |
| 0.1400 | 0.1400 | 0.1400 | 0.1400 | 0.1400 |
| <u>2.8368</u> | <u>2.8318</u> | <u>2.8318</u> | <u>2.8318</u> | <u>2.8318</u> |
| <u>3.6450</u> | <u>3.6400</u> | <u>3.6400</u> | <u>3.6400</u> | <u>3.6400</u> |

| | | | | |
|---------------|---------------|---------------|---------------|---------------|
| 0.2994 | 0.2994 | 0.2994 | 0.2994 | 0.2994 |
| 0.0242 | 0.0242 | 0.0242 | 0.0242 | 0.0242 |
| <u>2.8368</u> | <u>2.8318</u> | <u>2.8318</u> | <u>2.8318</u> | <u>2.8318</u> |
| <u>3.1604</u> | <u>3.1554</u> | <u>3.1554</u> | <u>3.1554</u> | <u>3.1554</u> |

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

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

Schedule No. 1

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

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

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

Schedule No. 1

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| 2004 | 2003 | 2002 | 2001 | 2000 |
|---------------|---------------|---------------|---------------|---------------|
| 0.2741 | 0.2741 | 0.1863 | 0.1863 | 0.1385 |
| 0.2994 | 0.2994 | 0.2994 | 0.2994 | 0.2994 |
| 0.0242 | 0.0242 | 0.0242 | 0.0242 | 0.0242 |
| <u>2.8368</u> | <u>2.8318</u> | <u>2.8318</u> | <u>2.8318</u> | <u>2.8318</u> |
| <u>3.4345</u> | <u>3.4295</u> | <u>3.3417</u> | <u>3.3417</u> | <u>3.2939</u> |
| 0.2741 | 0.2741 | 0.1863 | 0.1863 | 0.1385 |
| 0.2105 | 0.2105 | 0.2105 | 0.2105 | 0.1737 |
| 0.2994 | 0.2994 | 0.2994 | 0.2994 | 0.2994 |
| 0.0242 | 0.0242 | 0.0242 | 0.0242 | 0.0242 |
| <u>2.8368</u> | <u>2.8318</u> | <u>2.8318</u> | <u>2.8318</u> | <u>2.8318</u> |
| <u>3.6450</u> | <u>3.6400</u> | <u>3.5522</u> | <u>3.5522</u> | <u>3.4676</u> |
| 0.2741 | 0.2741 | 0.1863 | 0.1863 | 0.1385 |
| 0.2105 | 0.2105 | 0.2105 | 0.2105 | 0.1737 |
| 0.2994 | 0.2994 | 0.2994 | 0.2994 | 0.2994 |
| 0.0242 | 0.0242 | 0.0242 | 0.0242 | 0.0242 |
| <u>2.8368</u> | <u>2.8318</u> | <u>2.8318</u> | <u>2.8318</u> | <u>2.8318</u> |
| <u>3.6450</u> | <u>3.6400</u> | <u>3.5522</u> | <u>3.5522</u> | <u>3.4676</u> |

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

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

Schedule No. 2

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

NYE COUNTY, NEVADA
SCHEDULE OF GOVERNMENTAL FUND 2009/2010 BEGINNING FUND BALANCES
June 30, 2009

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

NYE COUNTY, NEVADA
SCHEDULE OF GOVERNMENTAL 2009/2010 BEGINNING FUND BALANCES
June 30, 2009

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

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For the year ended June 30, 2009