

NYE COUNTY, NEVADA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

NYE COUNTY, NEVADA

JUNE 30, 2012

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NYE COUNTY, NEVADA

ORGANIZATION

County Officers at June 30, 2012:

Commissioners

Lorinda Wichman, Chairperson

Dan Schinhofen, Vice Chairperson

Joni Eastley, Member

Butch Borasky, Member

Gary Hollis, Member

Clerk

Sandra Merlino

Treasurer

Michael Maher

Recorder

Deborah Beatty

Assessor

Shirley Matson

Sheriff

Tony DeMeo

District Attorney

Brian Kunzi

Justice of the Peace

Kent Jaspersen

William F. Sullivan

Christina Brisebill

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 (the County), as of and for the year ended June 30, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. My responsibility is to express opinions on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinions.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Nye County, Nevada as of June 30, 2012, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund, Education Endowment Fund, Road Fund, Endowment Capital Projects Fund, Repository Oversight Special Revenue Fund and the Bond Proceeds Capital Projects Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated May 10, 2013, on my consideration of the County's internal control over financial reporting and my test of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and on compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedule of funding progress on pages 3 through 9 and page 60 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The nonmajor combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the financial statements. The nonmajor combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. I also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the County's basic financial statements for the year ended June 30, 2011, which are not presented with the accompanying financial statements. In my report dated February 21, 2012, I expressed unqualified opinions on the respective financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's 2011 financial statements as a whole. The nonmajor combining and individual fund financial statements and schedules, related to the 2011 financial statements are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 financial statements. The information has been subjected to the auditing procedures applied in the audit of those financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion the 2011 nonmajor combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.



Las Vegas, Nevada
May 10, 2013

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For the year ended June 30, 2012

Nye County, Nevada
Management's Discussion and Analysis
June 30, 2012

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 \$17,429,410, consolidated taxes \$12,369,849 and Fuel Taxes \$4,782,900. These revenue sources comprised 30.77%, 21.84%, and 8.44% respectively, or 61.05% of total governmental activities revenues.

The County's total expenses were \$60,487,140. The greatest expenses were in the General Government function for \$18,527,511 and the Public Safety function for \$19,065,748. Business-type activities contributed \$1,619,696 to total expenses.

At the end of the fiscal year, the fund balance for the General Fund was \$64,885.

Overview of the Financial Statements

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

Government-wide Financial Statements

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

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

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

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

Nye County, Nevada
Management's Discussion and Analysis
June 30, 2012

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, Road, Endowment Capital Projects, Repository Oversight, and Bond Proceeds, each of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds are provided in the combining and individual fund statements and schedules.

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

Proprietary Funds:

The County maintains two distinct types of proprietary funds.

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

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

Fiduciary Funds:

The County's fiduciary funds consist of 18 agency funds. The private trust fund is the Flint Scholarship fund. The agency funds are used to hold monies for other entities or individuals until disposition. The agency funds consist of Pahrump Town, Tonopah Town, Round Mountain Town, Amargosa Town, Pahrump Library, Amargosa Library, Beatty Library, Tonopah Library, Smoky Valley Library, Smoky Valley Television, Property, Habitat Construction and Mitigation, State of Nevada, Range Improvement, State Medical Indigent, Nye County School District, Beatty General Improvement District and Endangered Species Act.

Nye County, Nevada
Management's Discussion and Analysis
June 30, 2012

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.

Budgetary Highlights

The original budget (2011-2012 Final Budget) was approved May 16, 2011. Nevada Revised Statutes require that the County legally adopt budgets for all funds. Budgets are prepared in accordance with generally accepted accounting principles. Budgeted amounts reflected in the accompanying financial statements recognize amendments made during the year. The final appropriated budget is prepared by fund and function. All appropriations lapse at year-end.

Total actual expenditures for the General Fund during fiscal year 2012 were approximately \$93,781 higher than budgeted. The public safety function was over budget by \$1,307,184.

Revenues in the General Fund exceeded the budget by \$747,079. Net proceeds, consolidated taxes and federal land lease revenues were all higher than anticipated. General government expenditures were \$1,028,650 lower than budgeted.

The Bond Proceeds Fund expended less than anticipated on the detention center project which was not complete at year-end.

Nye County, Nevada
Management's Discussion and Analysis
June 30, 2012

Government-wide Financial Analysis

Net assets of the County as of June 30, 2012, are summarized and analyzed below:

Nye County Net Assets

	<u>Governmental Activities</u>		<u>Business Type Activities</u>		<u>Total</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Assets:						
Current and other assets	\$ 78,027,448	\$ 102,070,341	\$ 8,989,433	\$ 8,132,946	\$ 87,016,881	\$ 110,203,287
Net capital assets	<u>108,911,113</u>	<u>87,264,346</u>	<u>3,012,003</u>	<u>2,677,036</u>	<u>111,923,116</u>	<u>89,941,382</u>
Total Assets	<u>\$ 186,938,561</u>	<u>\$ 189,334,687</u>	<u>\$12,001,436</u>	<u>\$10,809,982</u>	<u>\$ 198,939,997</u>	<u>\$ 200,144,669</u>
Liabilities:						
Current liabilities	\$ 18,175,871	\$ 18,840,297	\$ 138,028	\$ 139,954	\$ 18,313,899	\$ 18,980,251
Long-term liabilities	<u>43,140,351</u>	<u>42,563,131</u>	<u>1,684,982</u>	<u>1,619,677</u>	<u>44,825,333</u>	<u>44,182,808</u>
Total Liabilities	<u>\$ 61,316,222</u>	<u>\$ 61,403,428</u>	<u>\$ 1,823,010</u>	<u>\$ 1,759,631</u>	<u>\$ 63,139,232</u>	<u>\$ 63,163,059</u>
Net Assets:						
Invested in capital assets, net of related debt	\$ 83,278,229	\$ 79,774,237	\$ 2,601,621	\$ 2,254,088	\$ 85,879,850	\$ 82,028,325
Restricted	41,465,828	64,242,836	6,304,151	6,438,771	47,769,979	70,681,607
Unrestricted	<u>878,282</u>	<u>(16,085,814)</u>	<u>1,272,654</u>	<u>357,492</u>	<u>2,150,936</u>	<u>(15,728,322)</u>
Total Net Assets	<u>\$ 125,622,339</u>	<u>\$ 127,931,259</u>	<u>\$10,178,426</u>	<u>\$ 9,050,351</u>	<u>\$ 135,800,765</u>	<u>\$ 136,981,610</u>

As noted earlier, net assets may serve over time as a useful indicator of the County's financial position. Assets exceeded liabilities by \$135,800,765 as of June 30, 2012.

The largest portion of the County's net assets 63.24% reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, etc.); net of any related debt outstanding used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate the debt.

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

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

Nye County, Nevada
Management Discussion and Analysis
June 30, 2012

	Governmental Activities		Business-type Activities		Total Primary Governmental	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Revenues:						
Program Revenues:						
Charges for services	\$ 5,569,659	\$ 6,093,796	\$ 2,237,120	\$ 2,324,983	\$ 7,806,779	\$ 8,418,779
Operating grants and contributions	5,542,826	6,030,766	-	-	5,542,826	6,030,766
Capital grants and contributions	1,251,800	1,431,894	374,478	220,685	1,626,278	1,652,579
General Revenues:						
Ad valorem taxes	17,429,410	21,185,188	-	-	17,429,410	21,185,188
Consolidated tax	12,369,849	12,274,815	-	-	12,369,849	12,274,815
Fuel taxes	4,782,900	4,912,520	-	-	4,782,900	4,912,520
Payments equal to taxes	3,846,576	-	-	-	3,846,576	-
Water tax assessments	292,718	-	-	-	292,718	-
Room tax	177,902	152,612	-	-	177,902	152,612
Gaming tax	145,019	144,409	-	-	145,019	144,409
Tax sale proceeds	146,617	228,268	-	-	146,617	228,268
Federal-in-lieu	2,809,875	2,882,344	-	-	2,809,875	2,882,344
Division of wildlife	2,864	4,524	-	-	2,864	4,524
Tax penalties	711,414	861,803	-	-	711,414	861,803
Rent	252,593	268,754	-	-	252,593	268,754
Investment income	293,479	1,100,033	50,006	68,942	343,485	1,168,975
Miscellaneous	137,010	97,577	-	-	137,010	97,577
Federal land & geothermal leases	881,077	374,058	-	-	881,077	374,058
Gain (loss) on disposal of assets	1,103	(100,977)	-	9,580	1,103	(91,397)
Total revenues	<u>56,644,691</u>	<u>57,942,384</u>	<u>2,661,604</u>	<u>2,624,190</u>	<u>59,306,295</u>	<u>60,566,574</u>
Expenses:						
General government	18,527,511	24,657,176	-	-	18,527,511	24,657,176
Judicial	7,728,621	7,815,668	-	-	7,728,621	7,815,668
Public safety	19,065,748	20,827,880	-	-	19,065,748	20,827,880
Public works	7,172,516	8,918,016	-	-	7,172,516	8,918,016
Health	2,250,426	1,989,391	-	-	2,250,426	1,989,391
Welfare	1,564,632	2,147,953	-	-	1,564,632	2,147,953
Culture and recreation	325,563	468,628	-	-	325,563	468,628
Community support	606,228	501,075	-	-	606,228	501,075
Intergovernmental	541,380	682,720	-	-	541,380	682,720
Interest	1,084,819	985,423	-	-	1,084,819	985,423
Other	-	-	1,619,696	1,688,315	1,619,696	1,688,315
Total expenses	<u>58,867,444</u>	<u>68,993,930</u>	<u>1,619,696</u>	<u>1,688,315</u>	<u>60,487,140</u>	<u>70,682,245</u>
Increase in net assets before transfers	(2,222,753)	(11,051,546)	1,041,908	935,875	(1,180,845)	(10,115,671)
Transfers	(86,167)	(6,091)	86,167	6,091	-	-
Increase in net assets	(2,308,920)	(11,057,637)	1,128,075	941,966	(1,180,845)	(10,115,671)
Net assets - beginning	127,931,259	138,988,896	9,050,351	8,108,385	136,981,610	147,097,281
Net assets - ending	<u>\$ 125,622,339</u>	<u>\$ 127,931,259</u>	<u>\$ 10,178,426</u>	<u>\$ 9,050,351</u>	<u>\$ 135,800,765</u>	<u>\$ 136,981,610</u>

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

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

Governmental Funds:

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

Nye County, Nevada
Management's Discussion and Analysis
June 30, 2012

As of the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$58,138,824. This was a decrease of 28.30% over the previous year.

General Fund

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the fund balance of the General Fund was \$64,885.

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

Revenues decreased by \$2,557,047 or 7.30%. Tax revenue decreased by \$2,658,920 or 16.66%, due to decreased property values. Intergovernmental revenues increased by \$428,791 or 2.98%, due to an increase in federal land lease payment of \$489,091 or 153.44%.

Expenditures decreased by \$3,007,782 or 8.31%. General government expenditures decreased \$765,184 or 6.47%. Public Safety expenditures decreased \$1,568,044 or 9.85%.

Capital Assets and Debt Administration

Capital Assets

The County's investment in capital assets, net of accumulated depreciation at June 30, 2012, was \$108,911,113 for the governmental activities and \$3,012,003 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, 2012 follows:

	Balance June 30, 2011	<u>Transfers</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, 2012
Governmental Activities:					
Capital assets not being depreciated:					
Land	\$ 5,139,302	\$(22,482)	\$ 0	\$ 0	\$ 5,116,820
Construction in progress	<u>13,461,661</u>	<u>(3,256,768)</u>	<u>15,894,802</u>	<u>0</u>	<u>26,099,695</u>
Total capital assets not being depreciated	<u>18,600,963</u>	<u>(3,279,250)</u>	<u>15,894,802</u>	<u>0</u>	<u>31,216,515</u>
Capital assets being depreciated:					
Building and improvements	51,574,984	2,884,245	1,371,105	0	55,830,334
Equipment	41,119,974	(819,933)	1,199,068	0	41,499,109
Infrastructure	<u>22,241,029</u>	<u>0</u>	<u>7,719,929</u>	<u>0</u>	<u>29,960,958</u>
Total capital assets being depreciated	<u>114,935,987</u>	<u>2,064,312</u>	<u>10,290,102</u>	<u>0</u>	<u>127,290,401</u>
Less accumulated depreciation for:					
Building and improvements	17,239,688	(147,186)	1,309,884	0	18,402,386
Equipment	24,183,621	(464,816)	2,527,014	0	26,245,819
Infrastructure	<u>4,246,359</u>	<u>0</u>	<u>701,239</u>	<u>0</u>	<u>4,947,598</u>
Total accumulated depreciation	<u>45,669,668</u>	<u>(612,002)</u>	<u>4,538,137</u>	<u>0</u>	<u>49,595,803</u>
Total capital assets being depreciated, net	<u>69,266,319</u>	<u>2,676,314</u>	<u>5,751,965</u>	<u>0</u>	<u>77,694,598</u>
Governmental activities assets, net	<u>\$ 87,867,282</u>	<u>\$(602,936)</u>	<u>\$21,646,767</u>	<u>\$ 0</u>	<u>\$ 108,911,113</u>

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

Nye County, Nevada
Management's Discussion and Analysis
June 30, 2012

Capital Assets and Debt Administration (continued)

	Balance June 30, 2011	Transfers	Additions	Deletions	Balance June 30, 2012
Business-type activities:					
Capital assets not being depreciated:					
Construction in progress	\$ 1,762,690	\$(1,137,525)	\$ 460,645	\$ 0	\$ 1,085,810
Capital assets being depreciated:					
Solid waste equipment	1,148,121	0	0	0	1,148,121
Utility equipment	1,890,124	1,137,525	0	0	3,027,649
Total capital assets being depreciated	<u>3,038,245</u>	<u>1,137,525</u>	<u>0</u>	<u>0</u>	<u>4,175,770</u>
Less accumulated depreciation for:					
Solid waste equipment	1,041,284	0	54,740	0	1,096,024
Utility equipment	1,082,615	0	70,938	0	1,153,553
Total accumulated depreciation	<u>2,123,899</u>	<u>0</u>	<u>125,678</u>	<u>0</u>	<u>2,249,577</u>
Total capital assets being depreciated, net	<u>914,346</u>	<u>1,137,525</u>	<u>(125,678)</u>	<u>0</u>	<u>1,926,193</u>
Business-type activities assets, net	<u>\$ 2,677,036</u>	<u>\$ 0</u>	<u>\$ 334,967</u>	<u>\$ 0</u>	<u>\$ 3,012,003</u>

Long-Term Debt

At June 30, 2012, the County debt consisted of the following:

During the year ended June 30, 2012, the following changes occurred in long-term debt:

	Balance July 1, 2011	Additions	Reductions	Balance June 30, 2012
Governmental activities:				
Medium term bond	\$27,366,000	\$ 0	\$(1,218,000)	\$26,148,000
Compensated absences	3,844,669	0	(116,340)	3,728,329
Total debt	31,210,669	0	(1,334,340)	29,876,329
Add bond premium	86,749	0	(17,350)	69,399
Less issuance costs	(1,067,748)	0	115,581	(952,167)
Less discounts	(2,883)	0	96	(2,787)
Total long-term debt, net	<u>\$30,226,787</u>	<u>\$ 0</u>	<u>\$(1,236,013)</u>	<u>\$28,990,774</u>
Business-type activities:				
Landfill closure costs	\$ 1,196,729	\$ 77,871	\$ 0	\$ 1,274,600
Revenue bonds	422,948	0	12,566	410,382
	<u>\$ 1,619,677</u>	<u>\$ 77,871</u>	<u>\$ 12,566</u>	<u>\$ 1,684,982</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, 2012

	Primary Government		
	Governmental	Business-type	Total
	Activities	Activities	
	2012	2012	2012
Assets:			
Pooled cash and investments	\$ 69,739,565	\$ 2,399,882	\$ 72,139,447
Interest receivable	223,431	21,089	244,520
Taxes receivable	732,842	-	732,842
Due from other governments	5,791,296	-	5,791,296
Accounts receivable, net	294,703	221,691	516,394
Due from others	72,315	-	72,315
Prepaid expense	20,339	-	20,339
Inventory	198,003	-	198,003
Deferred charges - bond issuance	952,167	-	952,167
Deferred charges - bond discount	2,787	-	2,787
Restricted assets:			
Cash	-	6,346,771	6,346,771
Capital assets net of accumulated depreciation	108,911,113	3,012,003	111,923,116
Total assets	<u>186,938,561</u>	<u>12,001,436</u>	<u>198,939,997</u>
Liabilities:			
Accounts payable	7,134,850	133,765	7,268,615
Accrued payroll and benefits	1,340,525	2,778	1,343,303
Deferred revenue	9,700,496	-	9,700,496
Customer deposits	-	1,485	1,485
Long-term liabilities:			
Portion due or payable within one year:			
Accrued compensated absences	1,715,031	-	1,715,031
Bonds payable	1,212,000	13,493	1,225,493
Interest payable	370,439	-	370,439
Portion due or payable after one year:			
OPEB obligation	12,824,184	-	12,824,184
Accrued compensated absences	2,013,298	-	2,013,298
Land fill closure costs payable from restricted assets	-	1,274,600	1,274,600
Bonds payable	24,936,000	396,889	25,332,889
Deferred charge - bond premium	69,399	-	69,399
Total liabilities	<u>61,316,222</u>	<u>1,823,010</u>	<u>63,139,232</u>
Fund equity/Net assets:			
Invested in capital assets, net of debt	83,278,229	2,601,621	85,879,850
Restricted for:			
Capital projects	15,770,342	-	15,770,342
Education endowment	9,384,812	-	9,384,812
Public works	10,142,134	-	10,142,134
Judicial	1,159,916	-	1,159,916
Public safety	869,353	-	869,353
General governments	3,263,677	-	3,263,677
Health	321,864	-	321,864
Landfill closure costs	-	6,304,151	6,304,151
Other purposes	553,730	-	553,730
Unrestricted	878,282	1,272,654	2,150,936
Total net assets	<u>\$ 125,622,339</u>	<u>\$ 10,178,426</u>	<u>\$ 135,800,765</u>

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

NYE COUNTY, NEVADA
STATEMENT OF ACTIVITIES

June 30, 2012

Functions/Programs	Expenses	Program Revenues			Changes in Net Assets		
		Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary governments:							
General government	\$ (18,527,511)	\$ 2,443,825	\$ 3,891,715	\$ 431,188	\$ (11,760,783)	\$ -	\$ (11,760,783)
Public safety	(19,065,748)	1,170,950	751,979	21,308	(17,121,511)	-	(17,121,511)
Judicial	(7,728,621)	1,025,305	-	401,486	(6,301,830)	-	(6,301,830)
Public works	(7,172,516)	330,106	231,374	397,818	(6,213,218)	-	(6,213,218)
Health and sanitation	(2,250,426)	524,843	394,197	-	(1,331,386)	-	(1,331,386)
Welfare	(1,564,632)	-	4,480	-	(1,560,152)	-	(1,560,152)
Culture and recreation	(325,563)	-	-	-	(325,563)	-	(325,563)
Community support	(606,228)	74,630	269,081	-	(262,517)	-	(262,517)
Intergovernmental	(541,380)	-	-	-	(541,380)	-	(541,380)
Debt service:							
Interest	(1,084,819)	-	-	-	(1,084,819)	-	(1,084,819)
Total governmental activities	<u>(58,867,444)</u>	<u>5,569,659</u>	<u>5,542,826</u>	<u>1,251,800</u>	<u>(46,503,159)</u>	<u>-</u>	<u>(46,503,159)</u>
Business-type activities:							
Water	(123,735)	208,798	-	374,478	-	459,541	459,541
Sewer	(36,608)	11,781	-	-	-	(24,827)	(24,827)
Solid Waste	<u>(1,459,353)</u>	<u>2,016,541</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>557,188</u>	<u>557,188</u>
Total business-type activities	<u>(1,619,696)</u>	<u>2,237,120</u>	<u>-</u>	<u>374,478</u>	<u>-</u>	<u>991,902</u>	<u>991,902</u>
Total primary governments	<u>\$ (60,487,140)</u>	<u>\$ 7,806,779</u>	<u>\$ 5,542,826</u>	<u>\$ 1,626,278</u>	<u>(46,503,159)</u>	<u>991,902</u>	<u>(45,511,257)</u>
General Revenues:							
Property taxes					13,497,316	-	13,497,316
Net proceeds tax					3,932,094	-	3,932,094
Fuel tax					4,782,900	-	4,782,900
Room tax					177,902	-	177,902
Gaming tax					145,019	-	145,019
Payments equal to taxes					3,846,576	-	3,846,576
Water tax assessments					292,718	-	292,718
Division of Wildlife					2,864	-	2,864
Federal in-lieu tax					2,809,875	-	2,809,875
Consolidated taxes					12,369,849	-	12,369,849
Tax penalties					711,414	-	711,414
Tax sale costs					146,617	-	146,617
Investment income					293,479	50,006	343,485
Rent					252,593	-	252,593
Federal land and geothermal leases					881,077	-	881,077
Gain (loss) on disposal of capital assets					1,103	-	1,103
Miscellaneous					137,010	-	137,010
Operating transfers					<u>(86,167)</u>	<u>86,167</u>	<u>-</u>
Total general revenues and transfers					<u>44,194,239</u>	<u>136,173</u>	<u>44,330,412</u>
Change in net assets					(2,308,920)	1,128,075	(1,180,845)
Net assets - beginning of year					<u>127,931,259</u>	<u>9,050,351</u>	<u>136,981,610</u>
Net assets - end of year					<u>\$ 125,622,339</u>	<u>\$ 10,178,426</u>	<u>\$ 135,800,765</u>

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

NYE COUNTY, NEVADA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2012

	Major Funds			
	General Fund	Education Endowment Fund	Road Fund	Endowment Capital Projects Fund
<u>ASSETS</u>				
Pooled cash and investments	\$ 3,742,247	\$ 9,355,121	\$ 1,578,781	\$ 8,788,773
Interest receivable	2,160	29,691	-	29,067
Taxes receivable	533,334	-	2,680	-
Due from other governments	3,151,653	-	460,543	-
Accounts receivable, net	-	-	-	-
Due from others	59,692	-	-	-
Prepaid expense	20,339	-	-	-
Due from other funds	-	-	-	-
Inventory	134,803	-	63,200	-
Total assets	<u>\$ 7,644,228</u>	<u>\$ 9,384,812</u>	<u>\$ 2,105,204</u>	<u>\$ 8,817,840</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 1,519,577	\$ -	\$ 769,401	\$ 602,626
Accrued payroll and benefits	1,138,025	-	82,535	-
Due to other funds	-	-	-	-
Deferred taxes	500,446	-	2,515	-
Deferred revenues	4,421,295	-	7,713	-
Total liabilities	<u>7,579,343</u>	<u>-</u>	<u>862,164</u>	<u>602,626</u>
<u>FUND BALANCES</u>				
Nonspendable	134,803	-	63,200	-
Restricted for:				
Capital projects	-	-	-	8,215,214
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	1,179,840	-
Health	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Intergovernmental	-	9,384,812	-	-
Committed for:				
General government	379,220	-	-	-
Judicial	20,983	-	-	-
Public safety	39,396	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Culture and recreation	44,664	-	-	-
Unassigned	(554,181)	-	-	-
Total fund balance	<u>64,885</u>	<u>9,384,812</u>	<u>1,243,040</u>	<u>8,215,214</u>
Total liabilities and fund balance	<u>\$ 7,644,228</u>	<u>\$ 9,384,812</u>	<u>\$ 2,105,204</u>	<u>\$ 8,817,840</u>

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

Repository Oversight Special Revenue Fund	Bond Proceeds Capital Projects Fund	Other Governmental Funds	Totals
\$ 3,650,246	\$ 6,993,716	\$ 35,545,333	\$ 69,654,217
12,328	27,351	122,565	223,162
-	-	196,828	732,842
-	-	2,179,100	5,791,296
-	-	294,703	294,703
-	-	12,623	72,315
-	-	-	20,339
-	-	422,297	422,297
-	-	-	198,003
<u>\$ 3,662,574</u>	<u>\$ 7,021,067</u>	<u>\$ 38,773,449</u>	<u>\$ 77,409,174</u>
\$ 187,217	\$ 1,980,301	\$ 2,075,728	\$ 7,134,850
18,181	-	101,784	1,340,525
-	-	422,297	422,297
-	-	169,221	672,182
3,457,176	-	1,814,312	9,700,496
<u>3,662,574</u>	<u>1,980,301</u>	<u>4,583,342</u>	<u>19,270,350</u>
-	-	-	198,003
-	5,040,766	2,514,362	15,770,342
-	-	3,263,677	3,263,677
-	-	1,159,916	1,159,916
-	-	869,353	869,353
-	-	8,962,294	10,142,134
-	-	321,864	321,864
-	-	19,869	19,869
-	-	234,669	234,669
-	-	299,192	299,192
-	-	-	9,384,812
-	-	16,456,507	16,835,727
-	-	-	20,983
-	-	-	39,396
-	-	140,763	140,763
-	-	670	670
-	-	-	44,664
-	-	(53,029)	(607,210)
-	5,040,766	34,190,107	58,138,824
<u>\$ 3,662,574</u>	<u>\$ 7,021,067</u>	<u>\$ 38,773,449</u>	<u>\$ 77,409,174</u>

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For the year ended June 30, 2012

NYE COUNTY, NEVADA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
June 30, 2012

Total fund balance - governmental funds	\$ 58,138,824
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.	108,911,113
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	672,182
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.	(42,185,397)
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>85,617</u>
Total net assets - governmental activities	<u>\$ 125,622,339</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, 2012

	Major Funds			
	General Fund	Education Endowment Fund	Road Fund	Endowment Capital Projects Fund
Revenues:				
Taxes	\$ 13,300,349	\$ -	\$ 63,417	\$ -
Licenses and permits	189,205	-	-	-
Intergovernmental	14,804,491	-	3,583,528	-
Charges for services	2,570,653	-	244,492	-
Fines and forfeitures	310,383	-	-	-
Miscellaneous	1,292,995	42,819	23,733	41,997
Total revenues	<u>32,468,076</u>	<u>42,819</u>	<u>3,915,170</u>	<u>41,997</u>
Expenditures:				
Current:				
General government	11,068,154	-	-	-
Judicial	6,884,132	-	-	-
Public safety	14,343,279	-	-	-
Public works	118,426	-	8,269,664	-
Health and sanitation	512,938	-	-	-
Welfare	235,156	-	-	-
Culture and recreation	-	-	-	-
Community support	10,535	-	-	-
Intergovernmental	-	194,726	-	-
Capital projects	-	-	-	1,407,275
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>33,172,620</u>	<u>194,726</u>	<u>8,269,664</u>	<u>1,407,275</u>
Excess (deficiency) of revenues over expenditures	<u>(704,544)</u>	<u>(151,907)</u>	<u>(4,354,494)</u>	<u>(1,365,278)</u>
Other financing sources (uses):				
Operating transfers in	28,254	-	4,019,574	-
Operating transfers out	-	-	-	-
Total other financing sources (uses)	<u>28,254</u>	<u>-</u>	<u>4,019,574</u>	<u>-</u>
Net change in fund balance	<u>(676,290)</u>	<u>(151,907)</u>	<u>(334,920)</u>	<u>(1,365,278)</u>
Fund balance:				
Beginning of year	<u>741,175</u>	<u>9,536,719</u>	<u>1,577,960</u>	<u>9,580,492</u>
End of year	<u>\$ 64,885</u>	<u>\$ 9,384,812</u>	<u>\$ 1,243,040</u>	<u>\$ 8,215,214</u>

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

Repository Oversight Special Revenue Fund	Bond Proceeds Capital Projects Fund	Other Governmental Funds	Totals
\$ -	\$ -	\$ 4,856,891	\$ 18,220,657
-	-	257,962	447,167
2,756,982	-	10,536,474	31,681,475
-	-	1,203,045	4,018,190
-	-	310,859	621,242
15,690	38,242	520,735	1,976,211
<u>2,772,672</u>	<u>38,242</u>	<u>17,685,966</u>	<u>56,964,942</u>
2,772,672	-	3,649,939	17,490,765
-	-	1,002,227	7,886,359
-	-	2,765,801	17,109,080
-	-	4,740,691	13,128,781
-	-	1,965,525	2,478,463
-	-	1,301,203	1,536,359
-	-	260,613	260,613
-	-	618,056	628,591
-	-	346,654	541,380
-	14,266,549	875,436	16,549,260
-	-	1,218,000	1,218,000
-	-	993,117	993,117
<u>2,772,672</u>	<u>14,266,549</u>	<u>19,737,262</u>	<u>79,820,768</u>
-	(14,228,307)	(2,051,296)	(22,855,826)
-	-	2,564,138	6,611,966
-	-	(6,698,133)	(6,698,133)
-	-	(4,133,995)	(86,167)
-	(14,228,307)	(6,185,291)	(22,941,993)
-	19,269,073	40,375,398	81,080,817
<u>\$ -</u>	<u>\$ 5,040,766</u>	<u>\$ 34,190,107</u>	<u>\$ 58,138,824</u>

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For the year ended June 30, 2012

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, 2012

Net Change in Fund Balance - Governmental Funds	\$ (22,941,993)
--	------------------------

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.	21,646,767
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Property taxes that are collected in time to pay obligations of the current period are reported as revenue in the fund statements. However, amounts that related to prior periods that first become available in the current period should not be reported as revenue in the statement of activities.	(320,627)
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The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts and other similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	1,595,064
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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.	(170)
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Generally, expenditures recognized in fund financial statements are limited to only those that use current financial resources, but expenses are recognized in the statement of activities when incurred.	<u>(2,287,961)</u>
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Change in net assets of governmental activities	<u>\$ (2,308,920)</u>
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The notes to the financial statements are an integral part of this statement.

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2012

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes:				
Property taxes	\$ 10,268,978	\$ 10,268,978	\$ 10,346,958	\$ 77,980
Net proceeds	<u>1,961,044</u>	<u>2,261,044</u>	<u>2,953,391</u>	<u>692,347</u>
 Total taxes	 <u>12,230,022</u>	 <u>12,530,022</u>	 <u>13,300,349</u>	 <u>770,327</u>
 Licenses and permits:				
Liquor licenses	35,000	35,000	36,800	1,800
Special registration	120,000	120,000	64,790	(55,210)
Gaming licenses	<u>91,600</u>	<u>91,600</u>	<u>87,615</u>	<u>(3,985)</u>
 Total licenses and permits	 <u>246,600</u>	 <u>246,600</u>	 <u>189,205</u>	 <u>(57,395)</u>
 Intergovernmental:				
Federal in lieu tax	3,009,060	3,009,060	2,809,875	(199,185)
Fish and game in lieu	4,261	4,261	2,152	(2,109)
State gaming license fee	120,000	120,000	145,019	25,019
Consolidated tax	10,100,000	10,426,185	11,039,608	613,423
Federal land lease	<u>-</u>	<u>310,000</u>	<u>807,837</u>	<u>497,837</u>
 Total intergovernmental	 <u>13,233,321</u>	 <u>13,869,506</u>	 <u>14,804,491</u>	 <u>934,985</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, 2012

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues (continued):				
Charges for services:				
Clerk's fees	\$ 125,000	\$ 171,000	\$ 159,255	\$ (11,745)
Recorder's fees	400,000	400,000	351,630	(48,370)
Assessor's commissions	530,000	530,000	567,298	37,298
Sheriff's fees	53,000	53,000	51,741	(1,259)
Justice of the peace fees	75,000	75,000	79,959	4,959
Investigation fees	15,000	15,000	16,250	1,250
Forensic services	-	15,000	14,723	(277)
Court security fees	33,000	33,000	27,520	(5,480)
Department of Energy reimbursement	675,000	675,000	539,645	(135,355)
Planning	150,000	400,000	422,820	22,820
Concealed weapons permits	112,000	112,000	94,996	(17,004)
Dust control plan fee	-	-	9,750	9,750
GIS Products	15,000	15,000	12,566	(2,434)
Return checks	5,000	5,000	3,343	(1,657)
Impact fee administration charge	500	500	239	(261)
Public Defender and discovery fees	1,500	1,500	3,015	1,515
Miscellaneous	-	-	1,240	1,240
County surveyor fees	2,500	2,500	3,750	1,250
Restitution fees	1,500	1,500	3,722	2,222
Zoning fees	25,000	25,000	13,630	(11,370)
Drug court	133,616	133,616	93,652	(39,964)
Courier service	12,118	12,118	12,118	-
Animal control-spay and neutering	100,000	100,000	74,268	(25,732)
Animal control fees	25,000	25,000	13,523	(11,477)
 Total charges for services	 2,489,734	 2,800,734	 2,570,653	 (230,081)
 Fines and forfeitures:				
Fines and forfeited bail	390,000	390,000	278,914	(111,086)
Court fines	40,000	40,000	31,469	(8,531)
 Total fines and forfeitures	 430,000	 430,000	 310,383	 (119,617)

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, 2012

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues (continued):				
Miscellaneous:				
Investment income	\$ 140,000	\$ 140,000	\$ 1,095	\$ (138,905)
Tax penalties	725,000	725,000	710,437	(14,563)
Uniform reciprocal law	300,000	300,000	277,514	(22,486)
Prisoner housing	2,000	2,000	1,193	(807)
DARE donations	-	-	427	427
Donations	-	-	5,229	5,229
Cemetery receipts	2,000	2,000	2,460	460
Extradition	58,000	58,000	22,540	(35,460)
Other revenue	40,000	40,000	67,207	27,207
Solid waste fees	-	-	88	88
Legal aid indigent	30,000	30,000	26,450	(3,550)
Prisoner medical	-	-	990	990
Tax trust sales (NRS 361.610)	300,000	490,000	146,617	(343,383)
Sheriff pay phones	25,000	25,000	15,589	(9,411)
Inmate booking fees	10,000	10,000	9,602	(398)
Sale of fixed assets	4,635	4,635	158	(4,477)
Animal donations	17,500	17,500	5,399	(12,101)
Total miscellaneous	1,654,135	1,844,135	1,292,995	(551,140)
Total revenues	30,283,812	31,720,997	32,468,076	747,079

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, 2012

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
General government:				
Commissioners:				
Salaries and wages	\$ 145,479	\$ 145,479	\$ 143,659	\$ 1,820
Employee benefits	69,434	69,434	69,640	(206)
Services and supplies	54,000	60,000	65,355	(5,355)
Total commissioners	268,913	274,913	278,654	(3,741)
County administrator:				
Salaries and wages	467,647	473,429	511,261	(37,832)
Employee benefits	174,659	174,659	179,994	(5,335)
Services and supplies	59,259	53,259	53,582	(323)
Total county administrator	701,565	701,347	744,837	(43,490)
Comptroller				
Salaries and wages	239,892	243,199	245,575	(2,376)
Employee benefits	101,214	101,214	103,954	(2,740)
Services and supplies	22,050	22,050	15,511	6,539
Total comptroller	363,156	366,463	365,040	1,423
Clerk:				
Salaries and wages	422,079	422,860	482,003	(59,143)
Employee benefits	171,865	169,114	187,147	(18,033)
Services and supplies	84,083	84,083	56,214	27,869
Total clerk	678,027	676,057	725,364	(49,307)
Information systems:				
Salaries and wages	341,302	345,816	349,774	(3,958)
Employee benefits	116,244	116,244	125,151	(8,907)
Services and supplies	161,784	287,969	263,211	24,758
Total information systems	619,330	750,029	738,136	11,893
County planner:				
Salaries and wages	360,962	341,856	365,764	(23,908)
Employee benefits	131,349	121,024	134,595	(13,571)
Services and supplies	70,308	96,347	83,598	12,749
Total county planner	562,619	559,227	583,957	(24,730)
HR/Risk management:				
Salaries and wages	177,038	654,713	485,448	169,265
Employee benefits	67,191	86,156	79,654	6,502
Services and supplies	14,000	14,547	14,922	(375)
Total HR/Risk management	258,229	755,416	580,024	175,392

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, 2012

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
General government (Continued):				
Miscellaneous overhead:				
Retiree	\$ 991,191	\$ 1,066,191	\$ 1,119,921	\$ (53,730)
Legal Aid	30,000	30,000	31,145	(1,145)
Unemployment insurance	-	-	113,671	(113,671)
Printing and advertising	90,000	90,000	78,004	11,996
General insurance	678,000	678,000	672,609	5,391
Professional fees	242,718	242,718	193,991	48,727
NACO dues	25,250	25,250	29,021	(3,771)
Blood-bourne pathogens	2,500	2,500	-	2,500
Postage	180,000	180,000	203,886	(23,886)
Gabbs library	2,500	2,500	-	2,500
Flu shots	3,500	3,500	3,815	(315)
Fish and game	2,500	2,500	-	2,500
Litigation	67,500	67,500	-	67,500
Miscellaneous	452,641	651,810	243,148	408,662
Crystal park	500	500	-	500
Belmont services and supplies	10,585	10,585	-	10,585
Advocacy with congress	216,000	216,000	168,443	47,557
Conservation districts	4,600	4,600	-	4,600
Total miscellaneous overhead	<u>2,999,985</u>	<u>3,274,154</u>	<u>2,857,654</u>	<u>416,500</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, 2012

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures (Continued):				
General government (Continued):				
Recorder:				
Salaries and wages	\$ 293,562	\$ 298,974	\$ 292,072	\$ 6,902
Employee benefits	114,561	114,561	114,214	347
Services and supplies	101,554	101,554	87,542	14,012
Total recorder	509,677	515,089	493,828	21,261
Treasurer:				
Salaries and wages	254,442	343,412	341,669	1,743
Employee benefits	89,802	119,683	119,246	437
Services and supplies	36,264	235,408	49,677	185,731
Total treasurer	380,508	698,503	510,592	187,911
Purchasing:				
Salaries and wages	109,482	110,668	107,479	3,189
Employee benefits	43,063	43,063	43,477	(414)
Services and supplies	9,900	9,900	4,138	5,762
Total south county office	162,445	163,631	155,094	8,537
Assessor:				
Salaries and wages	616,330	622,445	612,215	10,230
Employee benefits	247,601	247,601	248,501	(900)
Services and supplies	72,588	72,588	53,565	19,023
Total assessor	936,519	942,634	914,281	28,353
Veterans services:				
Salaries and wages	65,632	66,422	66,913	(491)
Employee benefits	23,805	23,805	24,881	(1,076)
Services and supplies	15,357	15,357	14,308	1,049
Total veterans services	104,794	105,584	106,102	(518)
Buildings and grounds:				
Salaries and wages	616,539	608,757	517,120	91,637
Employee benefits	229,583	229,583	216,741	12,842
Services and supplies	1,135,168	1,405,417	1,190,380	215,037
Capital outlay	-	70,000	90,350	(20,350)
Total buildings and grounds	1,981,290	2,313,757	2,014,591	299,166
Total general government	10,527,057	12,096,804	11,068,154	1,028,650

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, 2012

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures (Continued):				
Judicial:				
District attorney:				
Salaries and wages	\$ 1,876,776	\$ 1,879,619	\$ 1,848,808	\$ 30,811
Employee benefits	692,853	692,853	703,567	(10,714)
Services and supplies	100,800	117,800	108,206	9,594
Total district attorney	2,670,429	2,690,272	2,660,581	29,691
District court:				
Salaries and wages	412,569	495,931	504,120	(8,189)
Employee benefits	154,763	167,839	183,022	(15,183)
Services and supplies	178,209	178,209	200,260	(22,051)
Total district court	745,541	841,979	887,402	(45,423)
Tonopah justice court:				
Salaries and wages	224,438	226,310	226,230	80
Employee benefits	85,487	85,487	90,163	(4,676)
Services and supplies	17,939	17,939	13,397	4,542
Total Tonopah justice court	327,864	329,736	329,790	(54)
Pahrump justice court:				
Salaries and wages	767,578	774,442	726,631	47,811
Employee benefits	286,632	286,632	282,274	4,358
Services and supplies	141,300	141,300	156,709	(15,409)
Total Pahrump justice court	1,195,510	1,202,374	1,165,614	36,760
Beatty justice court:				
Salaries and wages	299,746	301,805	275,637	26,168
Employee benefits	92,643	92,643	93,542	(899)
Services and supplies	26,745	26,745	23,003	3,742
Total Beatty justice court	419,134	421,193	392,182	29,011

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, 2012

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Judicial (Continued):				
Other judicial:				
Services and supplies:				
Public defender	\$ 550,000	\$ 550,000	\$ 550,000	\$ -
Court appointed defender	350,000	938,284	894,127	44,157
Total other judicial	900,000	1,488,284	1,444,127	44,157
Public guardian:				
Salaries and wages	-	6,500	3,047	3,453
Employee benefits	-	2,413	1,058	1,355
Services and supplies	-	-	331	(331)
Total public guardian	-	8,913	4,436	4,477
Total judicial	6,258,478	6,982,751	6,884,132	98,619
Public safety:				
Sheriff:				
Salaries and wages	7,087,965	7,215,637	7,951,397	(735,760)
Employee benefits	3,679,075	3,695,070	4,040,139	(345,069)
Services and supplies	1,500,000	1,563,671	1,747,675	(184,004)
Total sheriff	12,267,040	12,474,378	13,739,211	(1,264,833)
Emergency management:				
Salaries and wages	309,658	297,456	334,634	(37,178)
Employee benefits	124,726	105,761	144,131	(38,370)
Services and supplies	155,805	158,500	123,443	35,057
Capital outlay	-	-	1,860	(1,860)
Total emergency management	590,189	561,717	604,068	(42,351)
Total public safety	12,857,229	13,036,095	14,343,279	(1,307,184)
Public works:				
Salaries and wages	65,487	66,236	68,177	(1,941)
Employee benefits	25,414	25,414	27,832	(2,418)
Services and supplies	29,969	29,969	22,417	7,552
Total public works	120,870	121,619	118,426	3,193

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, 2012

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Health:				
Animal control:				
Salaries and wages	\$ 316,830	\$ 281,509	\$ 266,338	\$ 15,171
Employee benefits	118,952	102,957	106,373	(3,416)
Services and supplies	159,177	159,177	140,227	18,950
Total health	594,959	543,643	512,938	30,705
Welfare:				
Senior nutrition program:				
Salaries and wages	43,336	43,814	40,918	2,896
Employee benefits	17,848	17,848	18,663	(815)
Services and supplies	169,505	174,505	175,575	(1,070)
Total welfare	230,689	236,167	235,156	1,011
Community support:				
Natural resources:				
Salaries and wages	-	12,000	8,052	3,948
Employee benefits	-	3,320	2,360	960
Services and supplies	45,000	29,680	123	29,557
Total community support	45,000	45,000	10,535	34,465
Contingency	349,418	16,760	-	16,760
Total expenditures	30,983,700	33,078,839	33,172,620	(93,781)

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, 2012

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Excess (deficiency) of revenues over expenditures	\$ (699,888)	\$ (1,357,842)	\$ (704,544)	\$ 653,298
Other financing sources (uses):				
Operating transfers in	750,000	833,727	28,254	(805,473)
Operating transfers out	-	(123,377)	-	123,377
Interfund loan	(750,000)	(750,000)	-	750,000
Total other financing sources (uses)	-	(39,650)	28,254	67,904
Net change in fund balance	(699,888)	(1,397,492)	(676,290)	721,202
Fund balance:				
Beginning of year	949,888	1,647,492	741,175	(906,317)
End of year	\$ 250,000	\$ 250,000	\$ 64,885	\$ (185,115)

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

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For the year ended June 30, 2012

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, 2012

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Miscellaneous:				
Investment income	\$ 300,000	\$ 300,000	\$ 42,819	\$ (257,181)
Expenditures:				
Current:				
Intergovernmental	<u>300,000</u>	<u>300,000</u>	<u>194,726</u>	<u>105,274</u>
Excess (deficiency) of revenues over expenditures	-	-	(151,907)	(151,907)
Fund balance:				
Beginning of year	<u>10,000,000</u>	<u>10,000,000</u>	<u>9,536,719</u>	<u>(463,281)</u>
End of year	<u>\$ 10,000,000</u>	<u>\$ 10,000,000</u>	<u>\$ 9,384,812</u>	<u>\$ (615,188)</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - ROAD SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2012

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes:				
Ad valorem taxes	\$ 51,530	\$ 51,530	\$ 48,580	\$ (2,950)
Net proceeds of mines	9,841	9,841	14,837	4,996
Total taxes	61,371	61,371	63,417	2,046
Intergovernmental:				
Motor vehicle fuel tax:				
State \$1.25	846,144	846,144	846,147	3
Optional \$1.75	74,913	74,913	70,131	(4,782)
Gas tax \$2.35	1,590,756	1,590,756	1,584,150	(6,606)
Optional \$.01	204,176	204,176	220,780	16,604
National forest receipts	-	-	862,309	862,309
Fish and game in lieu	21	21	11	(10)
Total intergovernmental	2,716,010	2,716,010	3,583,528	867,518
Charges for services:				
Reimbursement from Pahrump	209,988	209,988	227,281	17,293
Reimbursement from Tonopah	8,308	8,308	11,379	3,071
Reimbursement from Amargosa	-	-	5,832	5,832
Total charges for services	218,296	218,296	244,492	26,196
Miscellaneous:				
Other	-	-	11,768	11,768
Encroachment permit fee	15,000	15,000	11,965	(3,035)
Gas reimbursement	2,500	2,500	-	(2,500)
Total miscellaneous	17,500	17,500	23,733	6,233
Total revenues	3,013,177	3,013,177	3,915,170	901,993

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

NYE COUNTY, NEVADA
MAJOR FUND - ROAD SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2012

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Public works:				
Salaries and wages	\$ 2,618,669	\$ 2,618,669	\$ 2,390,272	\$ 228,397
Employee benefits	990,322	1,097,975	1,046,774	51,201
Services and supplies	8,237,134	7,739,183	1,585,387	6,153,796
Capital outlay	-	390,298	3,247,231	(2,856,933)
Total expenditures	<u>11,846,125</u>	<u>11,846,125</u>	<u>8,269,664</u>	<u>3,576,461</u>
Excess (deficiency) of revenues over expenditures	(8,832,948)	(8,832,948)	(4,354,494)	4,478,454
Other financing sources (uses):				
Operating transfers in	<u>5,899,096</u>	<u>5,899,096</u>	<u>4,019,574</u>	<u>(1,879,522)</u>
Net change in fund balance	(2,933,852)	(2,933,852)	(334,920)	2,598,932
Fund balance:				
Beginning of year	<u>2,933,852</u>	<u>2,933,852</u>	<u>1,577,960</u>	<u>(1,355,892)</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,243,040</u>	<u>\$ 1,243,040</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, 2012

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Miscellaneous:				
Investment income	\$ 50,000	\$ 50,000	\$ 41,997	\$ (8,003)
Expenditures:				
Capital projects:				
General government	-	-	185,573	(185,573)
Public safety	-	4,326,670	1,221,702	3,104,968
Total expenditures	-	4,326,670	1,407,275	2,919,395
Excess (deficiency) of revenues over expenditures	50,000	(4,276,670)	(1,365,278)	2,911,392
Fund balance:				
Beginning of year	9,543,206	9,543,206	9,580,492	37,286
End of year	\$ 9,593,206	\$ 5,266,536	\$ 8,215,214	\$ 2,948,678

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, 2012

	Budget		Actual	Variance With
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Intergovernmental:				
Grants	\$ 2,395,840	\$ 3,081,205	\$ 2,756,982	\$ (324,223)
Miscellaneous:				
Investment income	-	-	15,690	15,690
Total revenues	<u>2,395,840</u>	<u>3,081,205</u>	<u>2,772,672</u>	<u>(308,533)</u>
Expenditures:				
General government:				
Salaries and wages	652,457	652,457	624,219	28,238
Employee benefits	243,383	413,748	395,526	18,222
Services and supplies	1,500,000	1,996,483	1,734,410	262,073
Capital outlay	-	18,517	18,517	-
Total expenditures	<u>2,395,840</u>	<u>3,081,205</u>	<u>2,772,672</u>	<u>308,533</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
Fund balance:				
Beginning of year	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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For the year ended June 30, 2012

NYE COUNTY, NEVADA
MAJOR FUND - BOND PROCEEDS CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2012

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Miscellaneous:				
Investment income	\$ 250,000	\$ 250,000	\$ 38,242	\$ (211,758)
Expenditures:				
Capital projects:				
General government	-	-	23,408	(23,408)
Public safety	22,466,745	22,466,745	14,243,141	8,223,604
Total expenditures	22,466,745	22,466,745	14,266,549	8,200,196
Excess (deficiency) of revenues over expenditures	(22,216,745)	(22,216,745)	(14,228,307)	7,988,438
Fund balance:				
Beginning of year	22,216,745	22,216,745	19,269,073	(2,947,672)
End of year	\$ -	\$ -	\$ 5,040,766	\$ 5,040,766

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

NYE COUNTY, NEVADA
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
June 30, 2012

	Business-type Activities-Enterprise Funds			Governmental Activities - Internal Service Funds
	<u>Major Fund</u> Solid Waste	<u>Nonmajor</u> Enterprise Funds	<u>Total</u> Enterprise Funds	
<u>ASSETS</u>				
Current:				
Pooled cash and investments	\$ 2,004,629	\$ 395,253	\$ 2,399,882	\$ 85,348
Interest receivable	19,779	1,310	21,089	269
Accounts receivable	206,447	15,244	221,691	-
Due from sewer fund	-	40,764	40,764	-
Total current assets	<u>2,230,855</u>	<u>452,571</u>	<u>2,683,426</u>	<u>85,617</u>
Noncurrent assets:				
Restricted Assets:				
Cash	<u>6,304,151</u>	<u>42,620</u>	<u>6,346,771</u>	<u>-</u>
Capital assets (net of accumulated depreciation)	<u>52,097</u>	<u>2,959,906</u>	<u>3,012,003</u>	<u>-</u>
Total noncurrent assets	<u>6,356,248</u>	<u>3,002,526</u>	<u>9,358,774</u>	<u>-</u>
Total assets	<u>8,587,103</u>	<u>3,455,097</u>	<u>12,042,200</u>	<u>85,617</u>
<u>LIABILITIES</u>				
Current:				
Accounts payable	131,693	2,072	133,765	-
Accrued payroll and benefits	2,743	35	2,778	-
Customer deposits	-	1,485	1,485	-
Due to water fund	-	40,764	40,764	-
Bonds payable, current portion	-	13,493	13,493	-
Total current liabilities	<u>134,436</u>	<u>57,849</u>	<u>192,285</u>	<u>-</u>
Long-term payable from restricted assets				
Landfill closure and postclosure costs	1,274,600	-	1,274,600	-
Long-term liabilities:				
Bonds payable, long- term portion	-	396,889	396,889	-
Total long-term liabilities	<u>1,274,600</u>	<u>396,889</u>	<u>1,671,489</u>	<u>-</u>
Total liabilities	<u>1,409,036</u>	<u>454,738</u>	<u>1,863,774</u>	<u>-</u>
<u>NET ASSETS</u>				
Invested in capital assets, net of related debt	52,097	2,549,524	2,601,621	-
Reserved for landfill closure costs	6,304,151	-	6,304,151	-
Unrestricted	<u>821,819</u>	<u>450,835</u>	<u>1,272,654</u>	<u>85,617</u>
Total net assets	<u>\$ 7,178,067</u>	<u>\$ 3,000,359</u>	<u>\$ 10,178,426</u>	<u>\$ 85,617</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, 2012

	Business-type Activities-Enterprise Funds			Governmental
			Total	Activities -
	<u>Major Fund</u>	<u>Nonmajor</u>	<u>Enterprise</u>	Internal
	<u>Solid Waste</u>	<u>Enterprise Funds</u>	<u>Funds</u>	Service Funds
Operating revenues:				
Charges for services	\$ 2,016,541	\$ 220,579	\$ 2,237,120	\$ -
Operating expenses:				
Salaries and wages	79,047	10,913	89,960	-
Employee benefits	31,621	1,817	33,438	-
Services and supplies	1,216,074	46,540	1,262,614	546
Closure and postclosure landfill costs	77,871	-	77,871	-
Depreciation	54,740	70,938	125,678	-
Total operating expenses	1,459,353	130,208	1,589,561	546
Operating income (loss)	557,188	90,371	647,559	(546)
Nonoperating revenues (expenses):				
Investment income	48,283	1,723	50,006	376
Grant	-	374,478	374,478	-
Interest expense	-	(30,135)	(30,135)	-
Total nonoperating revenues (expenses)	48,283	346,066	394,349	376
Net income (loss) before transfers	605,471	436,437	1,041,908	(170)
Transfers:				
Operating transfers in	-	86,167	86,167	-
Changes in net assets	605,471	522,604	1,128,075	(170)
Net assets:				
Beginning of year	6,572,596	2,477,755	9,050,351	85,787
End of year	\$ 7,178,067	\$ 3,000,359	\$ 10,178,426	\$ 85,617

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, 2012

Page 1 of 2

	Business-type Activities-Enterprise Funds			Governmental Activities -
	<u>Major Fund</u>	<u>Nonmajor</u>	<u>Total</u>	<u>Internal</u>
	<u>Solid Waste</u>	<u>Enterprise Funds</u>	<u>Enterprise Funds</u>	<u>Service Funds</u>
Cash flows from operating activities:				
Cash received from customers	\$ 2,015,031	\$ 220,063	\$ 2,235,094	\$ -
Cash paid for salaries and employee benefits	(111,761)	(12,772)	(124,533)	-
Cash paid for services and supplies	(1,215,863)	(48,202)	(1,264,065)	(2,021)
Net cash provided (used) by operating activities	<u>687,407</u>	<u>159,089</u>	<u>846,496</u>	<u>(2,021)</u>
Cash flows from noncapital financing activities:				
Operating transfers	<u>-</u>	<u>86,167</u>	<u>86,167</u>	<u>-</u>
Cash flows from capital and related financing activities:				
Purchase of capital assets	-	(460,645)	(460,645)	-
Grants	-	374,478	374,478	-
Principal payments - bonds	-	(12,566)	(12,566)	-
Interest paid	<u>-</u>	<u>(30,135)</u>	<u>(30,135)</u>	<u>-</u>
Net cash (used) by capital financing activities:	<u>-</u>	<u>(128,868)</u>	<u>(128,868)</u>	<u>-</u>
Cash flows from investing activities:				
Investment income	<u>40,881</u>	<u>1,582</u>	<u>42,463</u>	<u>469</u>
Net increase (decrease) in pooled cash and investments	728,288	117,970	846,258	(1,552)
Pooled cash and investments:				
Beginning of year	<u>7,580,492</u>	<u>319,903</u>	<u>7,900,395</u>	<u>86,900</u>
End of year	<u>\$ 8,308,780</u>	<u>\$ 437,873</u>	<u>\$ 8,746,653</u>	<u>\$ 85,348</u>

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

NYE COUNTY, NEVADA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
Year Ended June 30, 2012

Page 2 of 2

	Business-type Activities-Enterprise Funds			Governmental
			Total	Activities -
	<u>Major Fund</u>	<u>Nonmajor</u>	Enterprise	Internal
	<u>Solid Waste</u>	<u>Enterprise Funds</u>	<u>Funds</u>	Service Funds
Reconciliation of operating income to net cash provided by operating activities				
Operating income (loss)	\$ 557,188	\$ 90,371	\$ 647,559	\$ (546)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense	54,740	70,938	125,678	-
(Increase)Decrease in accounts receivable	(1,510)	(1,176)	(2,686)	-
Increase(Decrease) in accrued payroll	(1,093)	618	(475)	-
Increase(Decrease) in accounts payable	78,082	(1,662)	76,420	(1,475)
Total adjustments	130,219	68,718	198,937	(1,475)
Net cash provided (used) by operating activities	\$ 687,407	\$ 159,089	\$ 846,496	\$ (2,021)

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

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF NET ASSETS
June 30, 2012

	F.H. Flint Scholarship Trust Fund	Agency Funds
<u>ASSETS</u>		
Pooled cash and investments	\$ 26,870	\$ 35,645,426
Interest receivable	-	100,719
Taxes receivable	-	1,142,534
Due from other governments	-	1,044,279
Due from others	-	7,037
Accounts receivable	<u>-</u>	<u>534,965</u>
Total assets	<u>26,870</u>	<u>38,474,960</u>
<u>LIABILITIES</u>		
Deferred taxes	-	986,239
Deferred revenues	-	2,081,137
Amounts held for others	<u>-</u>	<u>35,407,584</u>
Total liabilities	<u>-</u>	<u>38,474,960</u>
<u>NET ASSETS</u>		
Held in trust	<u>\$ 26,870</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, 2012

	F.H. Flint Scholarship Trust Fund
Additions:	
Investment income	\$ 910
 Deductions:	
Scholarships	<u>-</u>
 Change in net assets	910
 Net assets:	
Beginning of year	<u>25,960</u>
 End of year	<u>\$ 26,870</u>

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

NYE COUNTY, NEVADA
Notes to Financial Statements
June 30, 2012

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. Blended component units, although legally separate entities are, in substance, part of the County's operations.

2. Blended Component Unit

The Nye County Water District serves all the citizens of the County and is governed by an advisory board. The District activity is reported as a special revenue fund.

3. 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.

4. Government-wide Financial Statements

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

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

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

NYE COUNTY, NEVADA
Notes to Financial Statements
June 30, 2012

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. 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.

6. 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.

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided and 2) grants and contributions that are restricted to meeting the operational or capital requirements. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

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.

Road Fund - The Road Fund is used to account for revenues and expenditures utilized to maintain County roads.

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 monies received to determine the impacts to the county in the event that a national nuclear waste facility is located within the County.

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

NYE COUNTY, NEVADA
Notes to Financial Statements
June 30, 2012

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

Additionally the County reports the following fund types:

Proprietary Fund:

Enterprise Fund -

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

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

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

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

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

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

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

Fiduciary Funds:

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

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

NYE COUNTY, NEVADA
Notes to Financial Statements
June 30, 2012

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. 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, 2012, 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, 2012

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Assets, Liabilities, and Equity (Continued)

b. Receivables and Payables

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

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

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

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

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

c. Inventories and Prepaid Items

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

Payments to vendors that will benefit periods beyond June 30, 2012, are recorded as prepaid expenditures in the fund financial statements. They are recorded as prepaid expenses in the government-wide financial statements.

d. Capital Assets

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

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

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

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2012

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Assets, Liabilities, and Equity (Continued)

d. Capital Assets (Continued)

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

e. Compensated Absences

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

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

f. Long-term Obligations

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

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

g. Governmental Fund Balances:

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

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

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2012

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Assets, Liabilities, and Equity (Continued)

h. Net Assets

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

1. Invested in Capital Assets, net of Related Debt

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

2. Restricted Assets

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

3. Unrestricted

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

i. Use of Restricted Resources

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

j. Comparative Data/Reclassifications

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

Prior year information has been restated to reflect the removal of Amargosa Town funds. Amargosa Town became a Town Board form of government, eliminating the Town's financial statements from being included in the financial statements of Nye County. The Nye County Commission no longer has governance powers of the Town.

k. Use of Estimates

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

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2012

B. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

Bond payable	\$ 26,148,000
Less: deferred charge on bond issuance costs (net of amortization)	(952,167)
Less: deferred charge on bond discounts (net of amortization)	(2,787)
Add: bond premiums	69,399
Interest payable	370,439
OPEB obligation	12,824,184
Compensated absences	<u>3,728,329</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net assets - governmental activities	\$ <u>42,185,397</u>

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

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

Capital outlay	\$ 26,184,904
Depreciation expense	<u>(4,538,137)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	\$ <u>21,646,767</u>

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

General obligation debt principal payments	\$ <u>1,595,064</u>
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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	\$ (370,439)
Amortization of bond premium	17,350
Amortization of issuance costs	(115,581)
Amortization of bond discounts	(96)
OPEB obligation	(1,935,535)
Compensated absences	<u>116,340</u>
Net adjustment to decrease net change in fund balances - governmental funds to arrive at change in net assets of governmental activities	\$ <u>(2,287,961)</u>

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2012

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.
- h. All appropriations lapse at the end of the fiscal year. Encumbrances are re-appropriated in the ensuing fiscal year.
- i. Budgets as originally adopted were augmented (increased) in the following funds:

General Fund (101/10101)
Airport Special Revenue Fund (220/10209)
911 Emergency System Special Revenue Fund (258/10213)
Museum Special Revenue Fund (235/10214)
Agriculture Extension Special Revenue Fund (215/10218)
State and County Room Tax Special Revenue Fund (290/10220)
Drug Forfeiture Special Revenue Fund (233/10232)
Renewable Energy Special Revenue Fund (263/10255)
Mining Maps Special Revenue Fund (240/10269)
Senior Nutrition Special Revenue Fund (216/10281)
Dedicated County Medical Indigent Special Revenue Fund (231/10284)
Special Projects Special Revenue Fund (492/10301)
Repository Oversight Special Revenue Fund (284/10336)
Grants Special Revenue Fund (247/10340)
Special Ad Valorem Capital Projects Fund (491/10402)
Capital Projects Endowment Fund (493/10493)

2. Financial Statement Audit

Nevada Revised Statutes Chapter 354.624 requires local governments to provide audited financial statements to the Nevada Department of Taxation no later than six months after the close of the fiscal year. The Nevada Department of Taxation granted an extended filing date to the County to file the County's audit report for the year ending June 30, 2012 of March 15, 2013. The extension date was not met. The County implemented a new software system during the year ending June 30, 2012. Implementation issues with the new system, created delays in completing the year end accounting. Bank and investment account reconciliations to the general ledger were not completed timely. Due to these issues, the audit could not be completed and filed by the extended due date. This is an apparent violation of NRS 354.624.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2012

C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

3. Excess Expenditures over Appropriations

For the year ended June 30, 2012, expenditures exceeded appropriations for the following:

Functions in the County General Fund:

Public safety	\$ 1,307,184
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Funds in the un-incorporated towns:

Gabbs Utility Water	\$ 23,637
Gabbs Utility Sewer	\$ 12,511
Manhattan Utility	\$ 5,566

4. Deficit Fund Equity

The following fund had a deficit fund balance at June 30, 2012:

Dedicated County Medical Indigent Special Revenue Fund	\$ 53,029
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The fund deficit will be eliminated by a reduction in expenditures in the ensuing year.

D. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

1. Pooled Cash and Investments

At year end, the County's carrying amount of deposits was \$11,736,667 and the bank balance was \$13,543,520. Of the bank balance, \$500,000 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, 2012 this pool is displayed by fund type on the financial statement as "Pooled Cash and Investments." The pool is available for use by all funds of the County. Any local government within Nye County whose money is held under the custody of the County Treasurer may invest its money with the investment pool. The County Treasurer may invest the money of the investment pool in investments which have been authorized as investments by Nevada Revised Statutes (See Note A6a).

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

Investments are stated at fair value.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2012

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

1. Pooled Cash and Investments (Continued)

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

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

The fair value of the County's investments was determined by market quotes as of June 30, 2012.

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	Agricultural Extension Special Revenue Fund	\$ 983
	Senior Nutrition Special Revenue Fund	191
	Airport Special Revenue Fund	718
	Museum Special Revenue Fund	1,096
	Mining Maps Special Revenue Fund	581
	Juvenile Probation Special Revenue Fund	2,382
	911 Emergency Special Revenue Fund	1,314
	County Health Clinics Special Revenue Fund	2,981
	Justice Court Fines Special Revenue Fund	1,436
	JP Assessment Special Revenue Fund	1,563
	Court Collection Fees Special Revenue Fund	1,240
	Drug Court Proceeds Special Revenue Fund	310
	State/County Room Tax Special Revenue Fund	380
	Beatty Town Special Revenue Fund	6,379
	Manhattan Town Special Revenue Fund	225
	Gabbs Town Special Revenue Fund	783
		<u>\$ 22,562</u>
General Fund	Public Transit Special Revenue Fund	\$ 11,273
	Regional Streets and Highways Special Revenue Fund	7,965
	Special Fuel Tax Special Revenue Fund	124
	County Owned Building Special Revenue Fund	3,196
	Building Department Special Revenue Fund	5,696
		<u>\$ 28,254</u>

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2012

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

1. Pooled Cash and Investments (continued)

As of June 30, 2012, the County had the following investments and maturities:

	Fair Value	Investment Maturities (In Years)				Ratings	
		Less than 1	1-5	6-10	>10	Moody's	S&P
Corporate bonds & notes							
Asset backed securities	\$ 2,282,642	\$ 0	\$ 775,258	\$ 454,620	\$ 1,052,764	Aaa	AAA
Financials	1,748,914	378,030	1,370,884	0	0	Aa3 – A1	AA+ – A
Industrials	825,570	0	825,570	0	0	Aa3 – A1	AA – A-
Utilities	412,780	125,000	287,780	0	0	Aa3 – A2	A – A-
U.S. Government and Agencies:							
Treasuries	52,111,121	24,477,428	27,633,693	0	0	AAA-Aaa	AA+
Agency mortgage-backed	39,697,775	18,508,210	20,118,827	1,004,078	66,660	AAA-Aaa	AA+
	97,078,802	\$43,488,668	\$51,012,012	\$ 1,458,698	\$1,119,424		
Money Market Mutual Fund	3,311,615						
Total Investments	<u>\$100,390,417</u>						

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

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

Cash with officers	\$ 1,283,764
Carrying amount of deposits	11,736,667
Pooled investments	100,390,417
State Treasurer Investment pool	747,666
Cash and cash equivalents	<u>\$ 114,158,514</u>

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

Statement of net assets	\$ 72,139,447
Statement of net assets restricted	6,346,771
Private purpose trust fund	26,870
Agency funds	35,645,426
Pooled cash and investments	<u>\$ 114,158,514</u>

2. Receivables

Receivables as of year-end are as follows:

	General Fund	Education Endowment Fund	Road Fund	Endowment Capital Projects Fund	Repository Oversight Fund	Bond Proceeds Fund	Other Governmental Funds	Solid Waste	Nonmajor Enterprise Funds	Totals
Interest receivable	\$ 2,160	\$ 29,691	\$ -	\$ 29,067	\$ 12,328	\$ 27,351	\$ 122,565	\$ 19,779	\$ 1,310	\$ 244,251
Taxes receivable	533,334	-	2,680	-	-	-	196,828	-	-	732,842
Due from other governments	3,151,653	-	460,543	-	-	-	2,179,100	-	-	5,791,296
Accounts receivable, net	-	-	-	-	-	-	294,703	206,447	15,244	516,394
Due from others	59,692	-	-	-	-	-	12,623	-	-	72,315
	<u>\$ 3,746,839</u>	<u>\$ 29,691</u>	<u>\$ 463,223</u>	<u>\$ 29,067</u>	<u>\$ 12,328</u>	<u>\$ 27,351</u>	<u>\$ 2,805,819</u>	<u>\$ 226,226</u>	<u>\$ 16,554</u>	<u>\$ 7,357,098</u>

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2012

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

3. Capital Assets

A summary of changes in capital assets for the year ended June 30, 2012, follows:

	Balance June 30, 2011	Transfers	Additions	Deletions	Balance June 30, 2012
Governmental Activities:					
Capital assets not being depreciated:					
Land	\$ 5,139,302	\$(22,482)	\$ 0	\$ 0	\$ 5,116,820
Construction in progress	13,461,661	(3,256,768)	15,894,802	0	26,099,695
Total capital assets not being depreciated	18,600,963	(3,279,250)	15,894,802	0	31,216,515
Capital assets being depreciated:					
Building and improvements	51,574,984	2,884,245	1,371,105	0	55,830,334
Equipment	41,119,974	(819,933)	1,199,068	0	41,499,109
Infrastructure	22,241,029	0	7,719,929	0	29,960,958
Total capital assets being depreciated	114,935,987	2,064,312	10,290,102	0	127,290,401
Less accumulated depreciation for:					
Building and improvements	17,239,688	(147,186)	1,309,884	0	18,402,386
Equipment	24,183,621	(464,816)	2,527,014	0	26,245,819
Infrastructure	4,246,359	0	701,239	0	4,947,598
Total accumulated depreciation	45,669,668	(612,002)	4,538,137	0	49,595,803
Total capital assets being depreciated, net	69,266,319	2,676,314	5,751,965	0	77,694,598
Governmental activities assets, net	\$ 87,867,282	\$(602,936)	\$21,646,767	\$ 0	\$ 108,911,113
Business-type activities:					
Capital assets not being depreciated:					
Construction in progress	\$ 1,762,690	\$(1,137,525)	\$ 460,645	\$ 0	\$ 1,085,810
Capital assets being depreciated:					
Solid waste equipment	1,148,121	0	0	0	1,148,121
Utility equipment	1,890,124	1,137,525	0	0	3,027,649
Total capital assets being depreciated	3,038,245	1,137,525	0	0	4,175,770
Less accumulated depreciation for:					
Solid waste equipment	1,041,284	0	54,740	0	1,096,024
Utility equipment	1,082,615	0	70,938	0	1,153,553
Total accumulated depreciation	2,123,899	0	125,678	0	2,249,577
Total capital assets being depreciated, net	914,346	1,137,525	(125,678)	0	1,926,193
Business-type activities assets, net	\$ 2,677,036	\$ 0	\$ 334,967	\$ 0	\$ 3,012,003

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

Governmental activities:

General government	\$ 1,317,690
Public safety	1,219,112
Judicial	126,900
Public works	1,622,483
Health and sanitation	103,060
Community support	44,375
Culture and recreation	104,517
	<u>\$ 4,538,137</u>

Business-type activities:

Solid Waste	\$ 54,740
Sewer system	27,420
Water system	43,518
	<u>\$ 125,678</u>

Construction commitments – (See Note E2)

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2012

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

4. Notes Receivable

Nye County note receivable as of June 30, 2012, was paid in full.

5. Long-term Debt

Revenue Bonds

The Town of Gabbs' 1989 Water Revenue Bonds were issued in the amount of \$575,100 payable to Farmers Home Administration (FMHA). The bonds are to be repaid over 40 years requiring one semiannual payment of interest only and one payment of principal and interest at an interest rate of 7.125%. The current outstanding principal balance at June 30, 2012, is \$410,382.

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>
2013	\$ 29,240	\$ 13,493	\$ 42,733
2014	28,278	14,488	42,766
2015	27,246	15,557	42,803
2016	26,137	16,704	42,841
2017	24,947	17,936	42,883
2018-2022	103,576	111,582	215,158
2023-2027	57,513	159,262	216,775
2028-2029	5,948	61,360	67,308
	<u>\$ 302,885</u>	<u>\$ 410,382</u>	<u>\$ 713,267</u>

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

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

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

<u>Year ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 712,000	\$ 71,685	\$ 783,685
2014	738,000	46,394	784,394
2015	763,000	20,205	783,205
Totals	<u>\$2,213,000</u>	<u>\$ 138,284</u>	<u>\$2,351,284</u>

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2012

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

5. Long-term Debt (Continued)

General obligation (Limited Tax) Bond Series 2010A

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

Year ended June 30,	Principal	Interest	Total
2013	\$ 500,000	\$ 55,650	\$ 555,650
2014	520,000	40,350	560,350
2015	535,000	24,525	559,525
2016	550,000	8,250	558,250
Totals	<u>\$2,105,000</u>	<u>\$ 128,775</u>	<u>\$ 2,233,775</u>

General obligation (Limited Tax) Bond Series 2010B

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

Year ended June 30,	Principal	Interest	Debt Service	Interest Subsidy	Net Annual Debt Service
2013	\$ 0	\$ 1,270,620	\$ 1,270,620	\$(444,717)	\$ 825,903
2014	0	1,270,620	1,270,620	(444,717)	825,903
2015	0	1,270,620	1,270,620	(444,717)	825,903
2016	0	1,270,620	1,270,620	(444,717)	825,903
2017	570,000	1,260,731	1,830,731	(444,717)	1,386,014
2018-2022	3,065,000	5,946,267	9,011,267	(2,081,193)	6,930,074
2023-2027	3,580,000	5,122,795	8,702,795	(1,792,978)	6,909,817
2028-2032	4,310,000	3,959,593	8,269,593	(1,385,857)	6,883,736
2033-2037	5,260,000	2,474,103	7,734,103	(865,936)	6,868,167
2038-2041	5,045,000	662,240	5,707,240	(231,784)	5,475,456
Totals	<u>\$21,830,000</u>	<u>\$24,508,209</u>	<u>\$46,338,209</u>	<u>\$(8,581,333)</u>	<u>\$37,756,876</u>

During the year ended June 30, 2012, the following changes occurred in long-term debt:

	Balance July 1, 2011	Additions	Reductions	Balance June 30, 2012
Governmental activities:				
Medium term bond	\$27,366,000	\$ 0	\$(1,218,000)	\$26,148,000
Compensated absences	<u>3,844,669</u>	<u>0</u>	<u>(116,340)</u>	<u>3,728,329</u>
Total debt	31,210,669	0	(1,334,340)	29,876,329
Add bond premium	86,749	0	(17,350)	69,399
Less issuance costs	(1,067,748)	0	115,581	(952,167)
Less discounts	<u>(2,883)</u>	<u>0</u>	<u>96</u>	<u>(2,787)</u>
Total long-term debt, net	<u>\$30,226,787</u>	<u>\$ 0</u>	<u>\$(1,236,013)</u>	<u>\$28,990,774</u>
	Balance July 1, 2011	Additions	Reductions	Balance June 30, 2012
Business-type activities:				
Landfill closure costs	\$ 1,196,729	\$ 77,871	\$ 0	\$ 1,274,600
Revenue bonds	<u>422,948</u>	<u>0</u>	<u>12,566</u>	<u>410,382</u>
	<u>\$ 1,619,677</u>	<u>\$ 77,871</u>	<u>\$ 12,566</u>	<u>\$ 1,684,982</u>

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2012

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, 2012, were:

	<u>Transfers In</u>	<u>Transfers Out</u> Other <u>Governmental Funds</u>
General Fund	\$ 28,254	\$ 28,254
Road	4,019,574	4,019,574
Nonmajor governmental funds	2,564,138	2,564,138
Nonmajor enterprise funds	86,167	86,167
	<u>\$ 6,698,133</u>	<u>\$ 6,698,133</u>

Described below are significant interfund transfers made during the year:

\$2,211,117 was transferred from the Special Projects Fund to the Debt Service Fund to cover debt payments as budgeted.

\$4,019,574 was transferred to the Road Fund to cover public works projects as budgeted from the Regional Streets and Highways Fund in the amount of \$2,533,340 and the Public Transit Fund in the amount of \$1,486,234

7. Interfund Receivables and Payables

The composition of interfund balances as of June 30, 2012, is as follows:

<u>Due from/to other funds:</u> <u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Special Project Special Revenue Fund	Grants Special Revenue Fund	<u>\$ 422,297</u>
Gabbs Utility Water Fund	Gabbs Utility Sewer Fund	<u>\$ 40,764</u>

The payable to the Special Projects Fund is due to expenditures related to the Grant Fund that were covered by the Special Projects Fund due to grant revenues received after June 30, 2012. The amount is expected to be paid with current resources.

The payable to the Water Fund was made to cover negative cash balances in the fund at year-end. The amount is expected to be paid with current resources.

8. Deferred Revenue

Qualifying expenditures for expenditure driven grants have not occurred before June 30, 2012. Therefore, related grant money has been deferred.

<u>General</u>	<u>Repository Oversite</u>	<u>Other Governmental</u>	<u>Total</u>
<u>\$ 2,898,375</u>	<u>\$3,457,176</u>	<u>\$ 1,289,006</u>	<u>\$ 7,644,557</u>

Net proceeds tax received in advance for the year ending June 30, 2012, has been recorded as deferred revenue.

<u>General</u>	<u>Road</u>	<u>Other Governmental</u>	<u>Total</u>
<u>\$ 1,522,920</u>	<u>\$ 7,713</u>	<u>\$ 525,306</u>	<u>\$ 2,055,939</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>Road</u>	<u>Other Governmental</u>	<u>Total</u>
<u>\$ 500,446</u>	<u>\$ 2,515</u>	<u>\$ 169,221</u>	<u>\$ 672,182</u>

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2012

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, 2012, no claims liabilities were recorded.

2. Construction and Other Significant Commitments

Construction commitments. The County has active construction projects as of June 30, 2012. At year end the County's commitments are as follows:

Governmental Activities		
Project	Spent-to-Date	Commitment
Beatty Skate Park	\$ 12,500	\$ 37,500
Beatty Airport Runway Overlay	16,648	714,082
Tonopah Airport Layout Plan	20,731	1,321
Tonopah Helipad Runway	21,913	8,875
Tonopah Jail Control Panel	80,120	72,045
Amargosa Science & Tech Park	474,055	111,592
Nye County Jail Facility	19,373,195	1,423,266
Total Governmental Activities	<u>\$ 19,999,162</u>	<u>\$ 2,368,681</u>

Business-Type Activities		
Project	Spent-to-Date	Commitment
Water System Projects	<u>\$ 1,085,810</u>	<u>\$ 756,708</u>

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2012

E. OTHER INFORMATION (Continued)

3. 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, 2012, the estimated liability to date for closure and post closure costs is \$1,274,600. 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:

	Estimated Site <u>Life Remaining</u>
Pahrump	9 years
Tonopah	27 years
Round Mountain	22 years

The County has assessed a \$12 fee for each parcel of land to be used for closure and postclosure costs. As of June 30, 2012, \$6,304,151 has been placed in a restricted account for future closure and postclosure costs in the Solid Waste Fund. The county entered into a trust agreement with a trustee bank in which the county placed funds for future closure and postclosure costs of the Pahrump landfill. The amount placed into the trust account as of June 30, 2012, is \$ 802,820.

Litigation

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

4. Pension Plan

Plan Description. The County contributes to the Public Employees Retirement System of the State of Nevada (PERS), a cost sharing multiple-employer, defined benefit plan administered by the Public Employees Retirement System of the State of Nevada. PERS provides retirement benefits, disability benefits, and death benefits, including annual cost of living adjustments, to plan members and their beneficiaries. NRS Chapter 286 establishes the benefit provisions provided to the participants of PERS. These benefit provisions may only be amended through legislation. The Public Employees Retirement System of the State of Nevada issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to the Public Employees Retirement System of the State of Nevada, 693 West Nye Lane, Carson City, NV 89703-1599 or by calling (775) 687-4200.

Funding Policy. Contribution rates are established by NRS 286.410. The County's contributions are based on the actuarially determined statutory rate. Contributions to the plan are made by the County and some employees who are so elected. Certain employees who were not vested (10 years of service) in 1985 made a decision to pay one half of their retirement contribution. The County's contribution rates and amounts contributed, which equaled required contributions, for the last three years are as follows:

Fiscal Year	Contribution Rate			Total Contribution
	Employer/ Employee Paid	Regular Members	Police and Firemen	
2011-2012	12.25%	23.75%	39.75%	\$6,219,407
2010-2011	11.25%	21.50%	37.00%	5,868,629
2009-2010	11.25%	21.50%	37.00%	5,236,544

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2012

E. OTHER INFORMATION (Continued)

5. Post-Employment Healthcare Plan

Plan Descriptions: The County administers a single-employer defined benefit healthcare plan, Nye County Employee Health Benefits Plan (NCEHBP). Additionally, the County contributes to an agent multiple-employer defined benefit postemployment healthcare plan, Public Employees' Benefits Plan (PEBP). Each plan provides medical, vision, dental, and life insurance benefits to eligible retired County employees and beneficiaries.

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. Changes in state law have significantly impacted retirees' eligible to enroll in PEBP. As of September 1, 2008, the plan will no longer be available to those actively employed past that date. 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.

Benefit provisions for the NCEHBP are established pursuant to NRS 287.023 and amended through negotiations between the County and the respective associations. The plan provides healthcare insurance for eligible retirees and their beneficiaries through the County's group health insurance plan, which covers both active and retired members. Under NRS 287.023, eligible retirees are able to participate in the plan with blended rates, thereby benefitting from an implicit subsidy. The County contributes up to 100% of the premium costs. Retired employees pay the balance of the monthly premium. As of June 30, 2012, 171 retirees were using this plan. NCEHBP does not issue a publicly available financial report.

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 \$104.60 at five years of service \$575.31 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 2012, the County contributed \$62,580 to the plan for current premiums.

Nye County Employee Health Benefits Plan (NCEHBP).

Funding Policy Contribution requirements of the plan members and the County are established and may be amended through negotiations between the County and employees. The County pays 100% of the costs of current-year premiums for eligible retired plan members. For fiscal year 2012 the County contributed \$1,057,341 to the plan. Employees hired before August 1, 2000, who vest in the State of Nevada Public Retirement System (PERS) by or through their employment with the County, and who have worked not less than eight (8) continuous years for the County immediately preceding retirement, and who, when they leave County employment collect PERS retirement, will have the same percentage of their post-retirement health insurance premiums paid by the County as the County pays for its employees, as that percentage may from time to time change. Employees hired on or after August 1, 2000, who vest in PERS by or through their employment with the County, and who have worked not less than twenty (20) continuous years for the County, and who, when they leave County employment collect PERS retirement, will have fifty percent (50%) of their post-retirement health insurance premiums paid by the County. Employees who retire from the County who do not meet these qualifications, may choose to participate in the plan and would be required to fully pay their costs of health insurance coverage.

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.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2012

E. OTHER INFORMATION (Continued)

5. Postemployment Health Care Plan (Continued)

For fiscal year 2012 the District's annual OPEB cost (expense) of \$3,055,456 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 2012 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>
6/30/2012	\$ 3,055,456	24%	\$ 12,824,184
6/30/2011	\$ 3,219,733	29%	\$ 10,888,649
6/30/2010	\$ 5,087,019	59%	\$ 8,601,623

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

	<u>2012</u>	<u>2011</u>	<u>2010</u>
Annual Required Contribution	\$ 3,181,690	\$ 3,181,690	\$ 5,087,019
Interest on net OPEB obligation	228,250	228,276	-
Adjustment to annual required contribution	<u>(354,484)</u>	<u>(190,233)</u>	<u>-</u>
Annual OPEB cost (expense)	3,055,456	3,219,733	5,087,019
Contributions made	<u>1,119,921</u>	<u>932,707</u>	<u>812,126</u>
Increase in net OPEB obligation	1,935,535	2,287,026	4,274,893
Net OPEB obligation - beginning of the year	<u>10,888,649</u>	<u>8,601,623</u>	<u>4,326,730</u>
Net OPEB obligation - end of year	<u>\$ 12,824,184</u>	<u>\$ 10,888,649</u>	<u>\$ 8,601,623</u>

Funded Status and Funding Progress The County's most recent actuarial valuation was as of July 1, 2010, 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 \$43,088,960 and having not funded the obligation the District currently has no associated assets to offset this liability. Because of this the unfunded actuarial accrued liability (URAL) is equal to the AAL. The covered payroll (annual payroll of active employees covered by the plan) was \$0 and the ratio of the UAAL to the covered payroll was 0%.

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, 2010, actuarial valuation, the unit credit cost method was used. The actuarial assumptions included a 4 percent investment rate of return which is the target rate of return for the Nevada Public Employee Retirement System. This rate is used since state law allows trusts to be created within the retirement system for investing assets associated with other post employment benefits. If the District ultimately chooses to fund the plan they would fund it through a trust with the assets invested by PERS. An annual healthcare cost trend rate of 5.8 percent is used initially, reduced by decrements to an ultimate rate of 4.2 percent after seventy years. A standard 3.2 percent inflation rate was used throughout.

Changes in state law have significantly impacted the assumptions in the current year. As of September 1, 2008, the PEBP plan will no longer be available to those actively employed past this date.

The URAL is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at June 30, 2012, is 27 years.

6. Subsequent Events

Subsequent to year end the Manhattan Utility issued a \$299,000 bond to be paid at 3.500% interest per annum over the course of 40 years.

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
June 30, 2012

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)
07/01/10	\$ -	\$ 43,088,960	\$43,088,960	0.00%	\$ -	0.00%
07/01/08	\$ -	\$ 60,816,075	\$60,816,075	0.00%	\$23,544,589	258.30%

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101/10101)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>Assets</u>		
Pooled cash and investments	\$ 3,742,247	\$ 5,120,862
Interest receivable	2,160	17,575
Taxes receivable	533,334	827,350
Due from other governments	3,151,653	2,270,599
Accounts receivable	-	7,482
Due from others	59,692	46,424
Prepaid expense	20,339	107,176
Inventory	134,803	54,773
Note receivable	-	9,128
	<u> </u>	<u> </u>
Total assets	<u>\$ 7,644,228</u>	<u>\$ 8,461,369</u>
 <u>Liabilities</u>		
Accounts payable	\$ 1,519,577	\$ 989,447
Accrued payroll and benefits	1,138,025	1,263,144
Deferred taxes	500,446	733,744
Deferred revenue	4,421,295	4,733,859
	<u> </u>	<u> </u>
Total liabilities	<u>7,579,343</u>	<u>7,720,194</u>
 <u>Fund balance</u>		
Nonspendable	134,803	54,773
Committed for compensated absences fund	379,220	214,819
Committed for culture and recreation	44,664	44,664
Committed for judicial	20,983	21,073
Committed for public safety	39,396	39,261
Unassigned	(554,181)	366,585
	<u> </u>	<u> </u>
Total fund balance	<u>64,885</u>	<u>741,175</u>
	<u> </u>	<u> </u>
Total liabilities and fund balance	<u>\$ 7,644,228</u>	<u>\$ 8,461,369</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101/10101)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes	\$ 12,530,022	\$ 13,300,349	\$ 770,327	\$ 15,959,269
Licenses and permits	246,600	189,205	(57,395)	184,717
Intergovernmental	13,869,506	14,804,491	934,985	14,375,700
Charges for services	2,800,734	2,570,653	(230,081)	2,432,679
Fines and forfeitures	430,000	310,383	(119,617)	399,477
Miscellaneous	1,844,135	1,292,995	(551,140)	1,673,281
Total revenues	<u>31,720,997</u>	<u>32,468,076</u>	<u>747,079</u>	<u>35,025,123</u>
Expenditures:				
General government	12,096,804	11,068,154	1,028,650	11,833,338
Judicial	6,982,751	6,884,132	98,619	7,131,219
Public safety	13,036,095	14,343,279	(1,307,184)	15,911,323
Public works	121,619	118,426	3,193	121,526
Health	543,643	512,938	30,705	714,194
Welfare	236,167	235,156	1,011	305,673
Culture and recreation	-	-	-	153,207
Community support	45,000	10,535	34,465	9,922
Contingency	16,760	-	16,760	-
Total expenditures	<u>33,078,839</u>	<u>33,172,620</u>	<u>(93,781)</u>	<u>36,180,402</u>
Excess (deficiency) of revenues over expenditures	<u>(1,357,842)</u>	<u>(704,544)</u>	<u>653,298</u>	<u>(1,155,279)</u>
Other financing sources (uses):				
Operating transfers in	833,727	28,254	(805,473)	1,685,762
Operating transfers out	(123,377)	-	123,377	(116,830)
Interfund loans	(750,000)	-	750,000	-
Total other financing sources (uses)	<u>(39,650)</u>	<u>28,254</u>	<u>67,904</u>	<u>1,568,932</u>
Net change in fund balance	<u>(1,397,492)</u>	<u>(676,290)</u>	<u>721,202</u>	<u>413,653</u>
Fund balance:				
Beginning of year	<u>1,647,492</u>	<u>741,175</u>	<u>(906,317)</u>	<u>327,522</u>
End of year	<u>\$ 250,000</u>	<u>\$ 64,885</u>	<u>\$ (185,115)</u>	<u>\$ 741,175</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101/10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property taxes	\$ 10,268,978	\$ 10,346,958	\$ 77,980	\$ 14,204,313
Net proceeds	<u>2,261,044</u>	<u>2,953,391</u>	<u>692,347</u>	<u>1,754,956</u>
 Total taxes	 <u>12,530,022</u>	 <u>13,300,349</u>	 <u>770,327</u>	 <u>15,959,269</u>
 Licenses and permits:				
Liquor licenses	35,000	36,800	1,800	36,780
Special registration	120,000	64,790	(55,210)	66,614
Gaming licenses	<u>91,600</u>	<u>87,615</u>	<u>(3,985)</u>	<u>81,323</u>
 Total licenses and permits	 <u>246,600</u>	 <u>189,205</u>	 <u>(57,395)</u>	 <u>184,717</u>
 Intergovernmental:				
Federal in lieu tax	3,009,060	2,809,875	(199,185)	2,882,344
Fish and game in lieu	4,261	2,152	(2,109)	3,861
State gaming license fee	120,000	145,019	25,019	144,409
Consolidated tax	10,426,185	11,039,608	613,423	11,026,340
Federal land lease	<u>310,000</u>	<u>807,837</u>	<u>497,837</u>	<u>318,746</u>
 Total intergovernmental	 <u>13,869,506</u>	 <u>14,804,491</u>	 <u>934,985</u>	 <u>14,375,700</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101/10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Clerk fees	\$ 171,000	\$ 159,255	\$ (11,745)	\$ 177,442
Recorder fees	400,000	351,630	(48,370)	391,503
Assessor commissions	530,000	567,298	37,298	507,177
Sheriff fees	53,000	51,741	(1,259)	57,046
Justice of the peace fees	75,000	79,959	4,959	77,250
Investigation fees	15,000	16,250	1,250	11,100
Forensic services	15,000	14,723	(277)	-
Court security fees	33,000	27,520	(5,480)	32,580
Department of Energy reimbursement	675,000	539,645	(135,355)	603,600
Planning	400,000	422,820	22,820	149,221
Concealed weapons permits	112,000	94,996	(17,004)	105,437
Dust control plan fee	-	9,750	9,750	-
GIS Products	15,000	12,566	(2,434)	7,300
Return checks	5,000	3,343	(1,657)	-
Impact fee administration charge	500	239	(261)	544
Public defender and discovery fees	1,500	3,015	1,515	1,975
Miscellaneous	-	1,240	1,240	15,781
County surveyor fees	2,500	3,750	1,250	2,675
Restitution fees	1,500	3,722	2,222	358
Zoning fees	25,000	13,630	(11,370)	22,667
Drug court	133,616	93,652	(39,964)	133,616
Courier service	12,118	12,118	-	12,118
Animal control-spay and neutering	100,000	74,268	(25,732)	98,636
Animal control fees	25,000	13,523	(11,477)	24,653
Total charges for services	<u>2,800,734</u>	<u>2,570,653</u>	<u>(230,081)</u>	<u>2,432,679</u>
Fines and forfeitures:				
Fines and forfeited bail	390,000	278,914	(111,086)	361,049
Court fines	<u>40,000</u>	<u>31,469</u>	<u>(8,531)</u>	<u>38,428</u>
Total fines and forfeitures	<u>430,000</u>	<u>310,383</u>	<u>(119,617)</u>	<u>399,477</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101/10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 140,000	\$ 1,095	\$ (138,905)	\$ 61,059
Tax penalties	725,000	710,437	(14,563)	860,784
Uniform reciprocal law	300,000	277,514	(22,486)	305,296
Prisoner housing	2,000	1,193	(807)	5,844
DARE donations	-	427	427	120
Donations	-	5,229	5,229	4,107
Cemetery receipts	2,000	2,460	460	4,080
Extradition	58,000	22,540	(35,460)	26,578
Other revenue	40,000	67,207	27,207	89,928
Solid waste fees	-	88	88	258
Legal aid	30,000	26,450	(3,550)	31,145
Prisoner medical	-	990	990	1,616
Tax trust sales (NRS 361.610)	490,000	146,617	(343,383)	228,268
Sheriff pay phones	25,000	15,589	(9,411)	22,792
Inmate booking fees	10,000	9,602	(398)	12,560
Sale proceeds	4,635	158	(4,477)	2,550
Animal donations	17,500	5,399	(12,101)	16,296
Total miscellaneous	1,844,135	1,292,995	(551,140)	1,673,281
Total revenues	31,720,997	32,468,076	747,079	35,025,123

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101/10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Expenditures:				
General government:				
Commissioners:				
Salaries and wages	\$ 145,479	\$ 143,659	\$ 1,820	\$ 140,972
Employee benefits	69,434	69,640	(206)	61,962
Services and supplies	60,000	65,355	(5,355)	55,103
Total commissioners	<u>274,913</u>	<u>278,654</u>	<u>(3,741)</u>	<u>258,037</u>
County administrator:				
Salaries and wages	473,429	511,261	(37,832)	532,344
Employee benefits	174,659	179,994	(5,335)	168,263
Services and supplies	53,259	53,582	(323)	64,915
Total county administrator	<u>701,347</u>	<u>744,837</u>	<u>(43,490)</u>	<u>765,522</u>
Comptroller:				
Salaries and wages	243,199	245,575	(2,376)	251,166
Employee benefits	101,214	103,954	(2,740)	93,319
Services and supplies	22,050	15,511	6,539	20,355
Total comptroller	<u>366,463</u>	<u>365,040</u>	<u>1,423</u>	<u>364,840</u>
Clerk:				
Salaries and wages	422,860	482,003	(59,143)	514,161
Employee benefits	169,114	187,147	(18,033)	175,932
Services and supplies	84,083	56,214	27,869	79,559
Total clerk	<u>676,057</u>	<u>725,364</u>	<u>(49,307)</u>	<u>769,652</u>
Information systems:				
Salaries and wages	345,816	349,774	(3,958)	437,584
Employee benefits	116,244	125,151	(8,907)	140,924
Services and supplies	287,969	263,211	24,758	171,102
Capital outlay	-	-	-	3,000
Total information systems	<u>750,029</u>	<u>738,136</u>	<u>11,893</u>	<u>752,610</u>
County planner:				
Salaries and wages	341,856	365,764	(23,908)	401,659
Employee benefits	121,024	134,595	(13,571)	118,209
Services and supplies	96,347	83,598	12,749	36,485
Total county planner	<u>559,227</u>	<u>583,957</u>	<u>(24,730)</u>	<u>556,353</u>
HR/Risk management:				
Salaries and wages	654,713	485,448	169,265	181,638
Employee benefits	86,156	79,654	6,502	61,973
Services and supplies	14,547	14,922	(375)	20,185
Total HR/Risk management	<u>755,416</u>	<u>580,024</u>	<u>175,392</u>	<u>263,796</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101/10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
General government (Continued):				
Miscellaneous overhead:				
Salaries and wages	\$ -	\$ -	\$ -	\$ 588,947
Employee benefits	-	-	-	35,986
Retirement	-	-	-	22
Retiree	1,066,191	1,119,921	(53,730)	932,657
Legal Aid	30,000	31,145	(1,145)	-
Unemployment insurance	-	113,671	(113,671)	1,525
Printing & advertising	90,000	78,004	11,996	91,494
General insurance	678,000	672,609	5,391	678,700
Professional fees	242,718	193,991	48,727	297,525
Dues	25,250	29,021	(3,771)	25,725
Blood-bourne pathogens	2,500	-	2,500	1,970
Postage	180,000	203,886	(23,886)	213,419
Gabbs library	2,500	-	2,500	2,552
Vaccinations	3,500	3,815	(315)	3,880
Fish and game	2,500	-	2,500	1,057
Litigation	67,500	-	67,500	71,883
Miscellaneous	651,810	243,148	408,662	301,946
Crystal park	500	-	500	308
Operating supplies-Belmont	10,585	-	10,585	7,243
Advocacy with congress	216,000	168,443	47,557	244,030
Conservation districts	4,600	-	4,600	2,000
Capital outlay	-	-	-	37,411
Total miscellaneous overhead	3,274,154	2,857,654	416,500	3,540,280

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101/10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
General government (Continued):				
Recorder:				
Salaries and wages	\$ 298,974	\$ 292,072	\$ 6,902	\$ 384,209
Employee benefits	114,561	114,214	347	121,820
Services and supplies	101,554	87,542	14,012	82,222
Total recorder	<u>515,089</u>	<u>493,828</u>	<u>21,261</u>	<u>588,251</u>
Treasurer:				
Salaries and wages	343,412	341,669	1,743	267,831
Employee benefits	119,683	119,246	437	86,705
Services and supplies	235,408	49,677	185,731	38,587
Total treasurer	<u>698,503</u>	<u>510,592</u>	<u>187,911</u>	<u>393,123</u>
Purchasing:				
Salaries and wages	110,668	107,479	3,189	116,020
Employee benefits	43,063	43,477	(414)	41,652
Services and supplies	9,900	4,138	5,762	5,733
Total purchasing	<u>163,631</u>	<u>155,094</u>	<u>8,537</u>	<u>163,405</u>
Assessor:				
Salaries and wages	622,445	612,215	10,230	653,576
Employee benefits	247,601	248,501	(900)	225,701
Services and supplies	72,588	53,565	19,023	68,262
Total assessor	<u>942,634</u>	<u>914,281</u>	<u>28,353</u>	<u>947,539</u>
Veterans services:				
Salaries and wages	66,422	66,913	(491)	103,936
Employee benefits	23,805	24,881	(1,076)	32,844
Services and supplies	15,357	14,308	1,049	14,839
Total veterans services	<u>105,584</u>	<u>106,102</u>	<u>(518)</u>	<u>151,619</u>
Buildings and grounds:				
Salaries and wages	608,757	517,120	91,637	706,938
Employee benefits	229,583	216,741	12,842	218,286
Services and supplies	1,405,417	1,190,380	215,037	1,393,087
Capital outlay	70,000	90,350	(20,350)	-
Total buildings and grounds	<u>2,313,757</u>	<u>2,014,591</u>	<u>299,166</u>	<u>2,318,311</u>
Total general government	<u>12,096,804</u>	<u>11,068,154</u>	<u>1,028,650</u>	<u>11,833,338</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101/10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Judicial:				
District attorney:				
Salaries and wages	\$ 1,879,619	\$ 1,848,808	\$ 30,811	\$ 2,203,657
Employee benefits	692,853	703,567	(10,714)	719,195
Services and supplies	117,800	108,206	9,594	167,098
Total district attorney	<u>2,690,272</u>	<u>2,660,581</u>	<u>29,691</u>	<u>3,089,950</u>
District court:				
Salaries and wages	495,931	504,120	(8,189)	498,891
Employee benefits	167,839	183,022	(15,183)	159,200
Services and supplies	178,209	200,260	(22,051)	208,497
Total district court	<u>841,979</u>	<u>887,402</u>	<u>(45,423)</u>	<u>866,588</u>
Tonopah justice court:				
Salaries and wages	226,310	226,230	80	327,576
Employee benefits	85,487	90,163	(4,676)	111,039
Services and supplies	17,939	13,397	4,542	7,688
Total Tonopah justice court	<u>329,736</u>	<u>329,790</u>	<u>(54)</u>	<u>446,303</u>
Pahrump justice court:				
Salaries and wages	774,442	726,631	47,811	777,221
Employee benefits	286,632	282,274	4,358	260,729
Services and supplies	141,300	156,709	(15,409)	142,876
Total Pahrump justice court	<u>1,202,374</u>	<u>1,165,614</u>	<u>36,760</u>	<u>1,180,826</u>
Beatty justice court:				
Salaries and wages	301,805	275,637	26,168	280,788
Employee benefits	92,643	93,542	(899)	86,797
Services and supplies	26,745	23,003	3,742	23,667
Total Beatty justice court	<u>421,193</u>	<u>392,182</u>	<u>29,011</u>	<u>391,252</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101/10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Judicial (Continued):				
Other judicial:				
Services and supplies:				
Public defender	\$ 550,000	\$ 550,000	\$ -	\$ 549,850
Court appointed defender	938,284	894,127	44,157	601,233
Total other judicial	<u>1,488,284</u>	<u>1,444,127</u>	<u>44,157</u>	<u>1,151,083</u>
Public guardian:				
Salaries and wages	6,500	3,047	3,453	3,900
Employee benefits	2,413	1,058	1,355	1,317
Services and supplies	-	331	(331)	-
Total public guardian	<u>8,913</u>	<u>4,436</u>	<u>4,477</u>	<u>5,217</u>
Total judicial	<u>6,982,751</u>	<u>6,884,132</u>	<u>98,619</u>	<u>7,131,219</u>
Public Safety:				
Sheriff:				
Salaries and wages	7,215,637	7,951,397	(735,760)	9,398,476
Employee benefits	3,695,070	4,040,139	(345,069)	4,012,150
Services and supplies	<u>1,563,671</u>	<u>1,747,675</u>	<u>(184,004)</u>	<u>1,843,755</u>
Total sheriff	<u>12,474,378</u>	<u>13,739,211</u>	<u>(1,264,833)</u>	<u>15,254,381</u>
Emergency management:				
Salaries and wages	297,456	334,634	(37,178)	355,091
Employee benefits	105,761	144,131	(38,370)	133,383
Services and supplies	158,500	123,443	35,057	168,468
Capital outlay	-	1,860	(1,860)	-
Total emergency management	<u>561,717</u>	<u>604,068</u>	<u>(42,351)</u>	<u>656,942</u>
Total public safety	<u>13,036,095</u>	<u>14,343,279</u>	<u>(1,307,184)</u>	<u>15,911,323</u>
Public works:				
Salaries and wages	66,236	68,177	(1,941)	66,308
Employee benefits	25,414	27,832	(2,418)	24,193
Services and supplies	<u>29,969</u>	<u>22,417</u>	<u>7,552</u>	<u>31,025</u>
Total public works	<u>121,619</u>	<u>118,426</u>	<u>3,193</u>	<u>121,526</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (101/10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Health:				
Animal control:				
Salaries and wages	\$ 281,509	\$ 266,338	\$ 15,171	\$ 378,451
Employee benefits	102,957	106,373	(3,416)	131,177
Services and supplies	159,177	140,227	18,950	204,566
Total health	<u>543,643</u>	<u>512,938</u>	<u>30,705</u>	<u>714,194</u>
Welfare:				
Senior nutrition program:				
Salaries and wages	43,814	40,918	2,896	85,238
Employee benefits	17,848	18,663	(815)	31,816
Services and supplies	174,505	175,575	(1,070)	188,619
Total welfare	<u>236,167</u>	<u>235,156</u>	<u>1,011</u>	<u>305,673</u>
Culture and recreation:				
Parks:				
Services and supplies	-	-	-	7,844
Capital outlay	-	-	-	145,363
Total culture and recreation	<u>-</u>	<u>-</u>	<u>-</u>	<u>153,207</u>
Natural resources:				
Salaries and wages	12,000	8,052	3,948	7,510
Employee benefits	3,320	2,360	960	2,412
Services and supplies	29,680	123	29,557	-
Total natural resources	<u>45,000</u>	<u>10,535</u>	<u>34,465</u>	<u>9,922</u>
Contingency	<u>16,760</u>	<u>-</u>	<u>16,760</u>	<u>-</u>
Total expenditures	<u>33,078,839</u>	<u>33,172,620</u>	<u>(93,781)</u>	<u>36,180,402</u>
Excess (deficiency) of revenues over expenditures	<u>(1,357,842)</u>	<u>(704,544)</u>	<u>653,298</u>	<u>(1,155,279)</u>
Other financing sources (uses):				
Operating transfers in	833,727	28,254	(805,473)	1,685,762
Operating transfers out	(123,377)	-	123,377	(116,830)
Surplus property proceeds	(750,000)	-	750,000	-
Total other financing sources (uses)	<u>(39,650)</u>	<u>28,254</u>	<u>67,904</u>	<u>1,568,932</u>
Net change in fund balance	(1,397,492)	(676,290)	721,202	413,653
Fund balance:				
Beginning of year	<u>1,647,492</u>	<u>741,175</u>	<u>(906,317)</u>	<u>327,522</u>
End of year	<u>\$ 250,000</u>	<u>\$ 64,885</u>	<u>\$ (185,115)</u>	<u>\$ 741,175</u>

NYE COUNTY, NEVADA
MAJOR FUND - EDUCATION ENDOWMENT SPECIAL REVENUE FUND (494/10302)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 9,355,121	\$ 9,474,172
Interest receivable	29,691	39,237
Due from other governments	<u>-</u>	<u>23,310</u>
 Total assets	 <u>\$ 9,384,812</u>	 <u>\$ 9,536,719</u>
 <u>FUND BALANCE</u>		
Restricted for intergovernmental	<u>\$ 9,384,812</u>	<u>\$ 9,536,719</u>

NYE COUNTY, NEVADA
 MAJOR FUND - EDUCATION ENDOWMENT SPECIAL REVENUE FUND (494/10302)
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended June 30, 2012
 (With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 300,000	\$ 42,819	\$ (257,181)	\$ 112,936
Expenditures:				
Current:				
Intergovernmental	<u>300,000</u>	<u>194,726</u>	<u>105,274</u>	<u>260,513</u>
Excess (deficiency) of revenues over expenditures	-	(151,907)	(151,907)	(147,577)
Fund balance:				
Beginning of year	<u>10,000,000</u>	<u>9,536,719</u>	<u>(463,281)</u>	<u>9,684,296</u>
End of year	<u>\$ 10,000,000</u>	<u>\$ 9,384,812</u>	<u>\$ (615,188)</u>	<u>\$ 9,536,719</u>

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For the year ended June 30, 2012

NYE COUNTY, NEVADA
MAJOR FUND - ROAD SPECIAL REVENUE FUND (205/10205)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,578,781	\$ 1,415,282
Interest receivable	-	7,528
Taxes receivable	2,680	4,093
Due from other governments	460,543	454,976
Inventory	<u>63,200</u>	<u>54,984</u>
 Total assets	 <u>\$ 2,105,204</u>	 <u>\$ 1,936,863</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 769,401	\$ 227,842
Accrued payroll and benefits	82,535	118,317
Deferred taxes	2,515	3,635
Deferred revenue	<u>7,713</u>	<u>9,109</u>
 Total liabilities	 <u>862,164</u>	 <u>358,903</u>
<u>FUND BALANCE</u>		
Nonspendable	63,200	54,984
Restricted for public works	<u>1,179,840</u>	<u>1,522,976</u>
 Total fund balance	 <u>1,243,040</u>	 <u>1,577,960</u>
 Total liabilities and fund balance	 <u>\$ 2,105,204</u>	 <u>\$ 1,936,863</u>

NYE COUNTY, NEVADA
MAJOR FUND - ROAD SPECIAL REVENUE FUND (205/10205)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Ad valorem taxes	\$ 51,530	\$ 48,580	\$ (2,950)	\$ 70,998
Net proceeds of mines	9,841	14,837	4,996	8,653
Total taxes	61,371	63,417	2,046	79,651
Intergovernmental:				
Motor vehicle fuel tax:				
State \$1.25	846,144	846,147	3	846,147
Optional \$1.75	74,913	70,131	(4,782)	50,032
Gas tax \$2.35	1,590,756	1,584,150	(6,606)	1,579,671
Optional \$.01	204,176	220,780	16,604	201,501
National forest receipts	-	862,309	862,309	858,405
Fish and game in lieu	21	11	(10)	10
Total intergovernmental	2,716,010	3,583,528	867,518	3,535,766
Charges for services:				
Reimbursement from Pahrump	209,988	227,281	17,293	230,350
Reimbursement from Tonopah	8,308	11,379	3,071	5,649
Reimbursement from Amargosa	-	5,832	5,832	-
Total charges for services	218,296	244,492	26,196	235,999
Miscellaneous:				
Investment income	-	-	-	16,682
Other	-	11,768	11,768	1,206
Encroachment permit fee	15,000	11,965	(3,035)	19,136
Gas reimbursement	2,500	-	(2,500)	7,054
Total miscellaneous	17,500	23,733	6,233	44,078
Total revenues	3,013,177	3,915,170	901,993	3,895,494

NYE COUNTY, NEVADA
MAJOR FUND - ROAD SPECIAL REVENUE FUND (205/10205)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Expenditures:				
Public works:				
Salaries and wages	\$ 2,618,669	\$ 2,390,272	\$ 228,397	\$ 2,695,556
Employee benefits	1,097,975	1,046,774	51,201	1,544,246
Services and supplies	7,739,183	1,585,387	6,153,796	1,735,713
Capital outlay	390,298	3,247,231	(2,856,933)	247,415
Total expenditures	<u>11,846,125</u>	<u>8,269,664</u>	<u>3,576,461</u>	<u>6,222,930</u>
Excess (deficiency) of revenues over expenditures	<u>(8,832,948)</u>	<u>(4,354,494)</u>	<u>4,478,454</u>	<u>(2,327,436)</u>
Other financing sources (uses):				
Operating transfers in	5,899,096	4,019,574	(1,879,522)	1,155,795
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(16,682)</u>
Total other financing sources (uses)	<u>5,899,096</u>	<u>4,019,574</u>	<u>(1,879,522)</u>	<u>1,139,113</u>
Net change in fund balance	(2,933,852)	(334,920)	2,598,932	(1,188,323)
Fund balance:				
Beginning of year	<u>2,933,852</u>	<u>1,577,960</u>	<u>(1,355,892)</u>	<u>2,766,283</u>
End of year	<u>\$ -</u>	<u>\$ 1,243,040</u>	<u>\$ 1,243,040</u>	<u>\$ 1,577,960</u>

NYE COUNTY, NEVADA
MAJOR FUND - ENDOWMENT CAPITAL PROJECTS FUND (493/10493)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 8,788,773	\$ 9,541,233
Interest receivable	<u>29,067</u>	<u>39,259</u>
Total assets	<u>\$ 8,817,840</u>	<u>\$ 9,580,492</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 602,626	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>8,215,214</u>	<u>9,580,492</u>
Total liabilities and fund balance	<u>\$ 8,817,840</u>	<u>\$ 9,580,492</u>

NYE COUNTY, NEVADA
 MAJOR FUND - ENDOWMENT CAPITAL PROJECTS FUND (493/10493)
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended June 30, 2012
 (With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 50,000	\$ 41,997	\$ (8,003)	\$ 115,137
Expenditures:				
Current:				
Public safety	-	-	-	3,200
Capital projects:				
General government	-	185,573	(185,573)	-
Public safety	4,326,670	1,221,702	3,104,968	390,720
Total expenditures	4,326,670	1,407,275	2,919,395	393,920
Excess (deficiency) of revenues over expenditures	(4,276,670)	(1,365,278)	2,911,392	(278,783)
Fund balance:				
Beginning of year	9,543,206	9,580,492	37,286	9,859,275
End of year	\$ 5,266,536	\$ 8,215,214	\$ 2,948,678	\$ 9,580,492

NYE COUNTY, NEVADA
MAJOR FUND - REPOSITORY OVERSITE SPECIAL REVENUE FUND (284/10336)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 3,650,246	\$ 6,011,699
Interest receivable	<u>12,328</u>	<u>25,185</u>
Total assets	<u>\$ 3,662,574</u>	<u>\$ 6,036,884</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 187,217	\$ 133,444
Accrued payroll and benefits	18,181	30,612
Deferred revenue	<u>3,457,176</u>	<u>5,872,828</u>
Total liabilities	3,662,574	6,036,884
<u>FUND BALANCE</u>		
Restricted for general government	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 3,662,574</u>	<u>\$ 6,036,884</u>

NYE COUNTY, NEVADA
MAJOR FUND - REPOSITORY OVERSITE SPECIAL REVENUE FUND (284/10336)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Grants	\$ 3,081,205	\$ 2,756,982	\$ (324,223)	\$ 2,761,885
Miscellaneous:				
Investment income	-	15,690	15,690	-
Total revenues	<u>3,081,205</u>	<u>2,772,672</u>	<u>(308,533)</u>	<u>2,761,885</u>
Expenditures:				
General government:				
Salaries and wages	652,457	624,219	28,238	663,989
Employee benefits	413,748	395,526	18,222	209,447
Services and supplies	1,996,483	1,734,410	262,073	1,810,513
Capital outlay	<u>18,517</u>	<u>18,517</u>	<u>-</u>	<u>44,177</u>
Total expenditures	<u>3,081,205</u>	<u>2,772,672</u>	<u>308,533</u>	<u>2,728,126</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,759</u>
Other financing sources (uses):				
Operating transfers in	-	-	-	6,407
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(40,166)</u>
Total other financing sources uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>(33,759)</u>
Net change in fund balance	-	-	-	-
Fund balance:				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
MAJOR FUND - BOND PROCEEDS CAPITAL PROJECTS FUND (499/10451)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 6,993,716	\$ 20,600,299
Interest receivable	<u>27,351</u>	<u>86,545</u>
Total assets	<u>\$ 7,021,067</u>	<u>\$ 20,686,844</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,980,301	\$ 1,417,771
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>5,040,766</u>	<u>19,269,073</u>
Total liabilities and fund balance	<u>\$ 7,021,067</u>	<u>\$ 20,686,844</u>

NYE COUNTY, NEVADA
 MAJOR FUND - BOND PROCEEDS CAPITAL PROJECTS FUND (499/10451)
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended June 30, 2012
 (With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 250,000	\$ 38,242	\$ (211,758)	\$ 204,530
Expenditures:				
Capital projects:				
General government	-	23,408	(23,408)	-
Public safety	22,466,745	14,243,141	8,223,604	4,318,248
Debt service:				
Bond issuance costs	-	-	-	1,183,329
Total expenditures	22,466,745	14,266,549	8,200,196	5,501,577
Excess (deficiency) of revenues over expenditures	(22,216,745)	(14,228,307)	7,988,438	(5,297,047)
Other financing sources (uses):				
Bond proceeds	-	-	-	24,465,000
Bond premiums	-	-	-	104,099
Bond discounts	-	-	-	(2,979)
Total other financing sources (uses)	-	-	-	24,566,120
Net change in fund balance	(22,216,745)	(14,228,307)	7,988,438	19,269,073
Fund balance:				
Beginning of year	22,216,745	19,269,073	(2,947,672)	-
End of year	\$ -	\$ 5,040,766	\$ 5,040,766	\$ 19,269,073

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (610/10510, 611/10511)
COMPARATIVE STATEMENT OF NET ASSETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Current:		
Pooled cash and investments	\$ 2,004,629	\$ 1,141,721
Interest receivable	19,779	12,377
Accounts receivable	<u>206,447</u>	<u>204,937</u>
Total current assets	2,230,855	1,359,035
Noncurrent assets:		
Restricted Assets:		
Cash	6,304,151	6,438,771
Capital assets (net of accumulated depreciation)	<u>52,097</u>	<u>106,837</u>
Total noncurrent assets	<u>6,356,248</u>	<u>6,545,608</u>
Total assets	<u>8,587,103</u>	<u>7,904,643</u>
<u>LIABILITIES</u>		
Current:		
Accounts payable	131,693	131,482
Accrued payroll and benefits	<u>2,743</u>	<u>3,836</u>
Total current liabilities	134,436	135,318
Long-term payable from restricted assets:		
Landfill closure and postclosure costs	<u>1,274,600</u>	<u>1,196,729</u>
Total liabilities	<u>1,409,036</u>	<u>1,332,047</u>
<u>NET ASSETS:</u>		
Invested in capital assets, net of related debt	52,097	106,837
Reserved for landfill closure costs	6,304,151	6,438,771
Unrestricted	<u>821,819</u>	<u>26,988</u>
Total net assets	<u>\$ 7,178,067</u>	<u>\$ 6,572,596</u>

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (610/10510, 611/10511)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET ASSETS - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Operating revenues:				
Charges for services	\$ 2,000,000	\$ 2,016,541	\$ 16,541	\$ 2,149,568
Operating expenses:				
Salaries and wages	76,576	79,047	(2,471)	73,905
Employee benefits	26,049	31,621	(5,572)	24,097
Services and supplies	1,400,000	1,216,074	183,926	1,300,265
Closure and postclosure landfill costs	100,000	77,871	22,129	77,871
Depreciation	80,000	54,740	25,260	78,189
 Total operating expenses	 1,682,625	 1,459,353	 223,272	 1,554,327
 Operating income	 317,375	 557,188	 239,813	 595,241
Nonoperating revenues (expenses):				
Investment income	50,000	48,283	(1,717)	66,056
Sale of capital asset	-	-	-	9,580
 Total nonoperating revenues (expenses)	 50,000	 48,283	 (1,717)	 75,636
 Income before transfers	 367,375	 605,471	 238,096	 670,877
Transfers:				
Operating transfers in	750,000	-	(750,000)	-
 Changes in net assets	 \$ 1,117,375	 605,471	 \$ (511,904)	 670,877
Net assets:				
Beginning of year		6,572,596		5,901,719
 End of year		 \$ 7,178,067		 \$ 6,572,596

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For the year ended June 30, 2012

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (610/10510, 611/10511)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2012 and 2011

	2012	2011
Cash flows from operating activities:		
Cash received from customers	\$ 2,015,031	\$ 1,946,612
Cash paid for salaries and employee benefits	(111,761)	(101,479)
Cash paid for services and supplies	<u>(1,215,863)</u>	<u>(1,250,729)</u>
Net cash provided by operating activities	<u>687,407</u>	<u>594,404</u>
Cash flows from noncapital financing activities:		
Interfund receivables	-	3,253,037
Sale of capital assets	<u>-</u>	<u>9,580</u>
Net cash provided by noncapital financing activities	<u>-</u>	<u>3,262,617</u>
Cash flows from investing activities:		
Investment income	<u>40,881</u>	<u>78,540</u>
Net increase (decrease) in pooled cash and investments	728,288	3,935,561
Pooled cash and investments:		
Beginning of year	<u>7,580,492</u>	<u>3,644,931</u>
End of year	<u>\$ 8,308,780</u>	<u>\$ 7,580,492</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	<u>\$ 557,188</u>	<u>\$ 595,241</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	54,740	78,189
(Increase) decrease in accounts receivable	(1,510)	(202,956)
Increase (decrease) in accrued payroll and benefits	(1,093)	(3,477)
Increase (decrease) in accounts payable	<u>78,082</u>	<u>127,407</u>
Total adjustments	<u>130,219</u>	<u>(837)</u>
Net cash provided by operating activities	<u>\$ 687,407</u>	<u>\$ 594,404</u>

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

June 30, 2012

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Totals
<u>ASSETS</u>			
Pooled cash and investments	\$ 32,628,566	\$ 2,916,767	\$ 35,545,333
Interest receivable	111,749	10,816	122,565
Taxes receivable	164,525	32,303	196,828
Due from other governments	2,161,549	17,551	2,179,100
Accounts receivable	294,703	-	294,703
Due from others	12,623	-	12,623
Due from other funds	422,297	-	422,297
Total assets	<u>\$ 35,796,012</u>	<u>\$ 2,977,437</u>	<u>\$ 38,773,449</u>
<u>LIABILITIES</u>			
Accounts payable	\$ 1,746,096	\$ 329,632	\$ 2,075,728
Accrued payroll and benefits	101,784	-	101,784
Due to other funds	422,297	-	422,297
Deferred taxes	140,208	29,013	169,221
Deferred revenue	1,709,882	104,430	1,814,312
Total liabilities	<u>4,120,267</u>	<u>463,075</u>	<u>4,583,342</u>
<u>FUND BALANCE</u>			
Restricted for:			
Capital projects	-	2,514,362	2,514,362
General government	3,263,677	-	3,263,677
Judicial	1,159,916	-	1,159,916
Public safety	869,353	-	869,353
Public works	8,962,294	-	8,962,294
Health and sanitation	321,864	-	321,864
Welfare	19,869	-	19,869
Culture and recreation	234,669	-	234,669
Community support	299,192	-	299,192
Committed for:			
General government	16,456,507	-	16,456,507
Public works	140,763	-	140,763
Health and sanitation	670	-	670
Unassigned	(53,029)	-	(53,029)
Total fund balance	<u>31,675,745</u>	<u>2,514,362</u>	<u>34,190,107</u>
Total liabilities and fund balance	<u>\$ 35,796,012</u>	<u>\$ 2,977,437</u>	<u>\$ 38,773,449</u>

NYE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2012

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
Revenues:				
Taxes	\$ 4,165,177	\$ -	\$ 691,714	\$ 4,856,891
Licenses and permits	257,962	-	-	257,962
Intergovernmental	10,536,328	-	146	10,536,474
Charges for services	1,203,045	-	-	1,203,045
Fines and forfeitures	310,859	-	-	310,859
Miscellaneous	443,254	-	77,481	520,735
Total revenues	<u>16,916,625</u>	<u>-</u>	<u>769,341</u>	<u>17,685,966</u>
Expenditures:				
Current:				
General government	3,649,939	-	-	3,649,939
Judicial	1,002,227	-	-	1,002,227
Public safety	2,763,170	-	2,631	2,765,801
Public works	4,740,691	-	-	4,740,691
Health	1,965,525	-	-	1,965,525
Welfare	1,301,203	-	-	1,301,203
Culture and recreation	260,613	-	-	260,613
Community support	618,056	-	-	618,056
Intergovernmental	257,780	-	88,874	346,654
Capital projects	-	-	875,436	875,436
Debt service:				
Principal	-	1,218,000	-	1,218,000
Interest	-	993,117	-	993,117
Total expenditures	<u>16,559,204</u>	<u>2,211,117</u>	<u>966,941</u>	<u>19,737,262</u>
Excess (deficiency) of revenues over expenditures	<u>357,421</u>	<u>(2,211,117)</u>	<u>(197,600)</u>	<u>(2,051,296)</u>
Other financing sources (uses):				
Operating transfers in	305,459	2,211,117	47,562	2,564,138
Operating transfers out	<u>(6,669,432)</u>	<u>-</u>	<u>(28,701)</u>	<u>(6,698,133)</u>
Total other financing sources (uses)	<u>(6,363,973)</u>	<u>2,211,117</u>	<u>18,861</u>	<u>(4,133,995)</u>
Net change in fund balance	(6,006,552)	-	(178,739)	(6,185,291)
Fund balance:				
Beginning of year	<u>37,682,297</u>	<u>-</u>	<u>2,693,101</u>	<u>40,375,398</u>
End of year	<u>\$ 31,675,745</u>	<u>\$ -</u>	<u>\$ 2,514,362</u>	<u>\$ 34,190,107</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

June 30, 2012 (Page 1 of 4)

(With Comparative Actual Amounts for June 30, 2011)

	Special Projects	Regional Streets and Highways	Special Fuel Tax	Public Transit
<u>ASSETS</u>				
Pooled cash and investments	\$ 5,928,376	\$ 55,732	\$ 27,041	\$ 2,238,909
Interest receivable	20,582	5,811	86	8,087
Taxes receivable	-	-	-	-
Due from other governments	-	149,974	285	216,273
Accounts receivable	-	-	-	-
Due from others	-	-	-	-
Due from other funds	422,297	-	-	-
Total assets	<u>\$ 6,371,255</u>	<u>\$ 211,517</u>	<u>\$ 27,412</u>	<u>\$ 2,463,269</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 48,033	\$ -	\$ -	\$ -
Accrued payroll and benefits	46	-	-	-
Due to other funds	-	-	-	-
Deferred taxes	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	<u>48,079</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE</u>				
Restricted for:				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	211,517	27,412	2,463,269
Health	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Committed for:				
General government	6,323,176	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Unassigned	-	-	-	-
Total fund balance	<u>6,323,176</u>	<u>211,517</u>	<u>27,412</u>	<u>2,463,269</u>
Total liabilities and fund balance	<u>\$ 6,371,255</u>	<u>\$ 211,517</u>	<u>\$ 27,412</u>	<u>\$ 2,463,269</u>

Agricultural Extension	Airport	Ambulance and Health	Medical and General Indigent	Dedicated County Medical Indigent	Museum	Manhattan Town
\$ 202,460	\$ 153,055	\$ 25,013	\$ 211,605	\$ 63,156	\$ 191,007	\$ 52,243
633	465	-	-	-	634	165
8,040	-	-	44,383	10,935	6,272	210
5,156	273	-	18,775	5,311	3,047	907
-	-	294,703	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 216,289</u>	<u>\$ 153,793</u>	<u>\$ 319,716</u>	<u>\$ 274,763</u>	<u>\$ 79,402</u>	<u>\$ 200,960</u>	<u>\$ 53,525</u>
\$ 5,519	\$ 13,030	\$ 22,388	\$ 80,453	\$ 91,028	\$ 16,717	\$ 331
4,362	-	7,909	9,767	-	2,968	-
-	-	-	-	-	-	-
7,546	-	-	41,656	10,263	5,886	184
23,138	-	288,749	123,018	31,140	18,229	-
<u>40,565</u>	<u>13,030</u>	<u>319,046</u>	<u>254,894</u>	<u>132,431</u>	<u>43,800</u>	<u>515</u>
-	-	-	-	-	-	53,010
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	19,869	-	-	-
-	-	-	-	-	157,160	-
175,724	-	-	-	-	-	-
-	-	-	-	-	-	-
-	140,763	-	-	-	-	-
-	-	670	-	-	-	-
-	-	-	-	(53,029)	-	-
<u>175,724</u>	<u>140,763</u>	<u>670</u>	<u>19,869</u>	<u>(53,029)</u>	<u>157,160</u>	<u>53,010</u>
<u>\$ 216,289</u>	<u>\$ 153,793</u>	<u>\$ 319,716</u>	<u>\$ 274,763</u>	<u>\$ 79,402</u>	<u>\$ 200,960</u>	<u>\$ 53,525</u>

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

June 30, 2012 (Page 2 of 4)
(With Comparative Actual Amounts for June 30, 2011)

	Beatty Town	Gabbs Town	Health Clinics	Mining Maps
<u>ASSETS</u>				
Pooled cash and investments	\$ 1,416,480	\$ 184,656	\$ 399,446	\$ 123,010
Interest receivable	4,513	594	1,423	378
Taxes receivable	1,851	390	21,173	-
Due from other governments	66,090	16,510	10,286	-
Accounts receivable	-	-	-	-
Due from others	-	-	-	-
Due from other funds	-	-	-	-
Total assets	<u>\$ 1,488,934</u>	<u>\$ 202,150</u>	<u>\$ 432,328</u>	<u>\$ 123,388</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 15,138	\$ 2,143	\$ 26,634	\$ 1,190
Accrued payroll and benefits	8,941	4,202	3,027	-
Due to other funds	-	-	-	-
Deferred taxes	1,617	359	19,872	-
Deferred revenue	<u>2,550</u>	<u>-</u>	<u>60,931</u>	<u>-</u>
Total liabilities	<u>28,246</u>	<u>6,704</u>	<u>110,464</u>	<u>1,190</u>
<u>FUND BALANCE</u>				
Restricted for:				
General government	1,460,688	195,446	-	122,198
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	-	321,864	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Committed for:				
General government	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>1,460,688</u>	<u>195,446</u>	<u>321,864</u>	<u>122,198</u>
Total liabilities and fund balance	<u>\$ 1,488,934</u>	<u>\$ 202,150</u>	<u>\$ 432,328</u>	<u>\$ 123,388</u>

Juvenile Probation	Senior Nutrition	Justice Court Fines NRS 176	Drug Forfeiture	District Court Improvement	JP Facility Court Assessment	911 Medical Emergency System
\$ 429,718	\$ 32,565	\$ 342,277	\$ 25,030	\$ 216,390	\$ 334,597	\$ 285,420
1,314	111	1,070	44	879	1,118	934
53,603	-	-	-	-	-	2,680
26,040	20,433	-	-	-	-	1,302
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 510,675</u>	<u>\$ 53,109</u>	<u>\$ 343,347</u>	<u>\$ 25,074</u>	<u>\$ 217,269</u>	<u>\$ 335,715</u>	<u>\$ 290,336</u>
\$ 76,231	\$ 19,714	\$ 60,654	\$ -	\$ 1,367	\$ 39,630	\$ 12,507
26,813	-	-	-	-	-	-
-	-	-	-	-	-	-
50,310	-	-	-	-	-	2,515
154,157	-	-	-	-	-	7,713
<u>307,511</u>	<u>19,714</u>	<u>60,654</u>	<u>-</u>	<u>1,367</u>	<u>39,630</u>	<u>22,735</u>
-	-	-	-	-	-	-
-	-	282,693	-	215,902	296,085	-
203,164	-	-	25,074	-	-	267,601
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	33,395	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>203,164</u>	<u>33,395</u>	<u>282,693</u>	<u>25,074</u>	<u>215,902</u>	<u>296,085</u>	<u>267,601</u>
<u>\$ 510,675</u>	<u>\$ 53,109</u>	<u>\$ 343,347</u>	<u>\$ 25,074</u>	<u>\$ 217,269</u>	<u>\$ 335,715</u>	<u>\$ 290,336</u>

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

June 30, 2012 (Page 3 of 4)

(With Comparative Actual Amounts for June 30, 2011)

	Building Department	Grants	Court Collection Fees	PETT Emergency Fund
<u>ASSETS</u>				
Pooled cash and investments	\$ 1,164,807	\$ -	\$ 282,899	\$ 5,980,983
Interest receivable	3,746	-	863	19,017
Taxes receivable	-	-	-	-
Due from other governments	-	1,603,131	-	-
Accounts receivable	-	-	-	-
Due from others	-	-	-	-
Due from other funds	-	-	-	-
Total assets	<u>\$ 1,168,553</u>	<u>\$ 1,603,131</u>	<u>\$ 283,762</u>	<u>\$ 6,000,000</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 26,575	\$ 845,906	\$ 16,836	\$ -
Accrued payroll and benefits	5,541	20,877	-	-
Due to other funds	-	422,297	-	-
Deferred taxes	-	-	-	-
Deferred revenue	-	314,051	-	-
Total liabilities	<u>32,116</u>	<u>1,603,131</u>	<u>16,836</u>	<u>-</u>
<u>FUND BALANCE</u>				
Restricted for:				
General government	-	-	-	-
Judicial	-	-	266,926	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Committed for:				
General government	1,136,437	-	-	6,000,000
Public works	-	-	-	-
Health	-	-	-	-
Unassigned	-	-	-	-
Total fund balance	<u>1,136,437</u>	<u>-</u>	<u>266,926</u>	<u>6,000,000</u>
Total liabilities and fund balance	<u>\$ 1,168,553</u>	<u>\$ 1,603,131</u>	<u>\$ 283,762</u>	<u>\$ 6,000,000</u>

Recorder Technology	Public Improvement	District Court Technology	On-site Oversight	State and County Room Tax	Yucca Mtn Public Safety	Assessor Technology
\$ 395,291 1,242 - - - -	\$ 3,216,425 10,151 - - - -	\$ 8,256 26 - - - -	\$ 730,819 2,444 - - - -	\$ 88,125 287 7,398 - - -	\$ 38,506 122 - - - -	\$ 843,227 2,694 - 17,756 - -
<u>\$ 396,533</u>	<u>\$ 3,226,576</u>	<u>\$ 8,282</u>	<u>\$ 733,263</u>	<u>\$ 95,810</u>	<u>\$ 38,628</u>	<u>\$ 863,677</u>
\$ 600 - - - -	\$ - - - - -	\$ - - - - -	\$ 80,079 5,606 - - 647,578	\$ 5,737 - - - -	\$ - - - - 38,628	\$ 2,788 - - - -
<u>600</u>	<u>-</u>	<u>-</u>	<u>733,263</u>	<u>5,737</u>	<u>38,628</u>	<u>2,788</u>
395,933 - - - - - -	- - 3,226,576 - - -	- 8,282 - - - -	- - - - -	- - - 90,073 -	- - - -	860,889 - - - -
<u>395,933</u>	<u>3,226,576</u>	<u>8,282</u>	<u>-</u>	<u>90,073</u>	<u>-</u>	<u>860,889</u>
<u>\$ 396,533</u>	<u>\$ 3,226,576</u>	<u>\$ 8,282</u>	<u>\$ 733,263</u>	<u>\$ 95,810</u>	<u>\$ 38,628</u>	<u>\$ 863,677</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
June 30, 2012 (Page 4 of 4)
(With Comparative Actual Amounts for June 30, 2011)

	Impact Fees	PETT Health Fund	County Owned Building	Beatty Room Tax
<u>ASSETS</u>				
Pooled cash and investments	\$ 3,572,402	\$ 2,379,124	\$ 564,358	\$ 76,879
Interest receivable	11,795	7,517	1,796	247
Taxes receivable	-	-	-	7,590
Due from other governments	-	-	-	-
Accounts receivable	-	-	-	-
Due from others	-	-	-	-
Due from other funds	-	-	-	-
Total assets	<u>\$ 3,584,197</u>	<u>\$ 2,386,641</u>	<u>\$ 566,154</u>	<u>\$ 84,716</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 177,163	\$ -	\$ 17,575	\$ 5,622
Accrued payroll and benefits	-	-	140	1,585
Due to other funds	-	-	-	-
Deferred taxes	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	<u>177,163</u>	<u>-</u>	<u>17,715</u>	<u>7,207</u>
<u>FUND BALANCE</u>				
Restricted for:				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	373,514	-	-	-
Public works	3,033,520	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	77,509
Community support	-	-	-	-
Committed for:				
General government	-	2,386,641	548,439	-
Public works	-	-	-	-
Health	-	-	-	-
Unassigned	-	-	-	-
Total fund balance	<u>3,407,034</u>	<u>2,386,641</u>	<u>548,439</u>	<u>77,509</u>
Total liabilities and fund balance	<u>\$ 3,584,197</u>	<u>\$ 2,386,641</u>	<u>\$ 566,154</u>	<u>\$ 84,716</u>

Renewable Energy	Drug Court Proceeds	Clerk Technology	Water District	Totals	
				2012	2011
\$ 61,814	\$ 79,104	\$ 400	\$ 206,961	\$ 32,628,566	\$ 39,374,934
-	245	-	716	111,749	169,555
-	-	-	-	164,525	227,040
-	-	-	-	2,161,549	1,713,200
-	-	-	-	294,703	291,174
-	12,623	-	-	12,623	1,200
-	-	-	-	422,297	313,571
<u>\$ 61,814</u>	<u>\$ 91,972</u>	<u>\$ 400</u>	<u>\$ 207,677</u>	<u>\$ 35,796,012</u>	<u>\$ 42,090,674</u>
\$ -	\$ 1,944	\$ -	\$ 32,564	\$ 1,746,096	\$ 1,154,307
-	-	-	-	101,784	111,331
-	-	-	-	422,297	313,571
-	-	-	-	140,208	191,986
-	-	-	-	1,709,882	2,637,182
-	1,944	-	32,564	4,120,267	4,408,377
-	-	400	175,113	3,263,677	2,867,399
-	90,028	-	-	1,159,916	1,346,960
-	-	-	-	869,353	1,211,534
-	-	-	-	8,962,294	13,600,254
-	-	-	-	321,864	781,201
-	-	-	-	19,869	4,725
-	-	-	-	234,669	271,276
-	-	-	-	299,192	292,976
61,814	-	-	-	16,456,507	17,044,587
-	-	-	-	140,763	102,330
-	-	-	-	670	159,055
-	-	-	-	(53,029)	-
<u>61,814</u>	<u>90,028</u>	<u>400</u>	<u>175,113</u>	<u>31,675,745</u>	<u>37,682,297</u>
<u>\$ 61,814</u>	<u>\$ 91,972</u>	<u>\$ 400</u>	<u>\$ 207,677</u>	<u>\$ 35,796,012</u>	<u>\$ 42,090,674</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2012 (Page 1 of 4)
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	Special Projects	Regional Streets and Highways	Special Fuel Tax	Public Transit
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	3,819,268	876,960	1,669	1,197,714
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Miscellaneous	21,165	7,965	124	11,273
Total revenues	<u>3,840,433</u>	<u>884,925</u>	<u>1,793</u>	<u>1,208,987</u>
Expenditures:				
Current:				
General government	748,232	-	-	-
Judicial	36,594	-	-	-
Public safety	9,342	-	-	-
Public works	1,065,943	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	6,250	-	-	-
Community support	74,092	-	-	-
Intergovernmental	26,614	-	-	-
Total expenditures	<u>1,967,067</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>1,873,366</u>	<u>884,925</u>	<u>1,793</u>	<u>1,208,987</u>
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers out	(2,293,583)	(2,541,305)	(124)	(1,497,507)
Total other financing sources (uses)	<u>(2,293,583)</u>	<u>(2,541,305)</u>	<u>(124)</u>	<u>(1,497,507)</u>
Net change in fund balance	(420,217)	(1,656,380)	1,669	(288,520)
Fund balance:				
Beginning of year	<u>6,743,393</u>	<u>1,867,897</u>	<u>25,743</u>	<u>2,751,789</u>
End of year	<u>\$ 6,323,176</u>	<u>\$ 211,517</u>	<u>\$ 27,412</u>	<u>\$ 2,463,269</u>

Agricultural Extension	Airport	Ambulance and Health	Medical and General Indigent	Dedicated County Medical Indigent	Museum	Manhattan Town
\$ 199,306	\$ -	\$ -	\$ 1,090,998	\$ 270,193	\$ 155,754	\$ 6,427
-	-	108,438	-	-	-	1,277
6,282	977	-	4,624	43	25	4,853
-	66,728	369,575	-	-	-	-
-	-	-	-	-	-	-
983	718	-	4,520	-	1,096	225
<u>206,571</u>	<u>68,423</u>	<u>478,013</u>	<u>1,100,142</u>	<u>270,236</u>	<u>156,875</u>	<u>12,782</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	595
-	29,272	-	-	-	-	560
-	-	576,398	-	-	-	-
-	-	-	806,847	494,356	-	-
-	-	-	-	-	183,763	5,260
210,699	-	-	-	-	-	-
-	-	60,000	-	107,060	-	-
<u>210,699</u>	<u>29,272</u>	<u>636,398</u>	<u>806,847</u>	<u>601,416</u>	<u>183,763</u>	<u>6,415</u>
-	-	-	-	-	-	-
<u>(4,128)</u>	<u>39,151</u>	<u>(158,385)</u>	<u>293,295</u>	<u>(331,180)</u>	<u>(26,888)</u>	<u>6,367</u>
-	-	-	-	278,151	-	-
<u>(983)</u>	<u>(718)</u>	<u>-</u>	<u>(278,151)</u>	<u>-</u>	<u>(1,096)</u>	<u>(225)</u>
<u>(983)</u>	<u>(718)</u>	<u>-</u>	<u>(278,151)</u>	<u>278,151</u>	<u>(1,096)</u>	<u>(225)</u>
(5,111)	38,433	(158,385)	15,144	(53,029)	(27,984)	6,142
<u>180,835</u>	<u>102,330</u>	<u>159,055</u>	<u>4,725</u>	<u>-</u>	<u>185,144</u>	<u>46,868</u>
<u>\$ 175,724</u>	<u>\$ 140,763</u>	<u>\$ 670</u>	<u>\$ 19,869</u>	<u>\$ (53,029)</u>	<u>\$ 157,160</u>	<u>\$ 53,010</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2012 (Page 2 of 4)
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	Beatty Town	Gabbs Town	Health Clinics	Mining Maps
Revenues:				
Taxes	\$ 37,181	\$ 32,313	\$ 524,841	\$ -
Licenses and permits	18,875	3,176	-	-
Intergovernmental	360,026	88,402	85	-
Charges for services	2,491	42,078	-	53,873
Fines and forfeitures	41,355	-	-	-
Miscellaneous	9,543	2,139	2,981	581
Total revenues	<u>469,471</u>	<u>168,108</u>	<u>527,907</u>	<u>54,454</u>
Expenditures:				
Current:				
General government	142,973	56,125	-	32,885
Judicial	-	-	-	-
Public safety	144,222	-	-	-
Public works	-	53,574	-	-
Health	-	10,667	984,263	-
Welfare	-	-	-	-
Culture and recreation	1,914	-	-	-
Community support	23,227	-	-	-
Intergovernmental	-	-	-	-
Total expenditures	<u>312,336</u>	<u>120,366</u>	<u>984,263</u>	<u>32,885</u>
Excess (deficiency) of revenues over expenditures	<u>157,135</u>	<u>47,742</u>	<u>(456,356)</u>	<u>21,569</u>
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers out	<u>(6,379)</u>	<u>(783)</u>	<u>(2,981)</u>	<u>(581)</u>
Total other financing sources (uses)	<u>(6,379)</u>	<u>(783)</u>	<u>(2,981)</u>	<u>(581)</u>
Net change in fund balance	150,756	46,959	(459,337)	20,988
Fund balance:				
Beginning of year	<u>1,309,932</u>	<u>148,487</u>	<u>781,201</u>	<u>101,210</u>
End of year	<u>\$ 1,460,688</u>	<u>\$ 195,446</u>	<u>\$ 321,864</u>	<u>\$ 122,198</u>

Juvenile Probation	Senior Nutrition	Justice Court Fines NRS 176	Drug Forfeiture	District Court Improvement	JP Facility Court Assessment	911 Emergency Medical System
\$ 1,327,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,430
-	-	-	-	-	-	-
57,692	269,081	-	-	-	-	11
-	-	-	-	-	-	-
23,702	-	41,766	6,496	138,463	59,077	-
24,629	191	1,436	81	1,478	1,563	1,314
<u>1,433,327</u>	<u>269,272</u>	<u>43,202</u>	<u>6,577</u>	<u>139,941</u>	<u>60,640</u>	<u>67,755</u>
-	-	-	-	-	-	-
-	-	99,021	-	190,072	233,318	-
1,664,719	-	-	19,914	-	-	164,798
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	266,024	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,664,719</u>	<u>266,024</u>	<u>99,021</u>	<u>19,914</u>	<u>190,072</u>	<u>233,318</u>	<u>164,798</u>
(231,392)	3,248	(55,819)	(13,337)	(50,131)	(172,678)	(97,043)
-	-	-	-	-	-	-
(2,382)	(191)	(1,436)	-	-	(1,563)	(1,314)
(2,382)	(191)	(1,436)	-	-	(1,563)	(1,314)
(233,774)	3,057	(57,255)	(13,337)	(50,131)	(174,241)	(98,357)
<u>436,938</u>	<u>30,338</u>	<u>339,948</u>	<u>38,411</u>	<u>266,033</u>	<u>470,326</u>	<u>365,958</u>
<u>\$ 203,164</u>	<u>\$ 33,395</u>	<u>\$ 282,693</u>	<u>\$ 25,074</u>	<u>\$ 215,902</u>	<u>\$ 296,085</u>	<u>\$ 267,601</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2012 (Page 3 of 4)
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	Building Department	Grants	Court Collection Fees	PETT Emergency Fund
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	25,000	2,999,397	-	-
Charges for services	201,164	-	109,582	-
Fines and forfeitures	-	-	-	-
Miscellaneous	9,035	-	1,240	27,308
Total revenues	<u>235,199</u>	<u>2,999,397</u>	<u>110,822</u>	<u>27,308</u>
Expenditures:				
Current:				
General government	381,112	814,942	-	-
Judicial	-	401,486	33,526	-
Public safety	-	759,580	-	-
Public works	-	629,192	-	-
Health	-	394,197	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Intergovernmental	-	-	-	-
Total expenditures	<u>381,112</u>	<u>2,999,397</u>	<u>33,526</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(145,913)</u>	<u>-</u>	<u>77,296</u>	<u>27,308</u>
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers out	(5,696)	-	(1,240)	(27,308)
Total other financing sources (uses)	<u>(5,696)</u>	<u>-</u>	<u>(1,240)</u>	<u>(27,308)</u>
Net change in fund balance	(151,609)	-	76,056	-
Fund balance:				
Beginning of year	<u>1,288,046</u>	<u>-</u>	<u>190,870</u>	<u>6,000,000</u>
End of year	<u>\$ 1,136,437</u>	<u>\$ -</u>	<u>\$ 266,926</u>	<u>\$ 6,000,000</u>

Recorder Technology	Public Improvement	District Court Technology	On-site Oversight	State and County Room Tax	Yucca Mtn Public Safety	Assessor Technology
\$ -	\$ -	\$ -	\$ -	\$ 80,766	\$ -	\$ -
-	73,649	-	-	-	-	-
-	-	-	750,617	-	362	-
51,225	-	642	-	-	-	279,233
-	-	-	-	-	-	-
1,722	14,605	41	2,044	380	128	4,199
<u>52,947</u>	<u>88,254</u>	<u>683</u>	<u>752,661</u>	<u>81,146</u>	<u>490</u>	<u>283,432</u>
18,668	-	-	752,661	-	490	167,152
-	-	571	-	-	-	-
-	-	-	-	-	-	-
-	16,281	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	17,498	-	-
-	-	-	-	54,998	-	-
<u>18,668</u>	<u>16,281</u>	<u>571</u>	<u>752,661</u>	<u>72,496</u>	<u>490</u>	<u>167,152</u>
<u>34,279</u>	<u>71,973</u>	<u>112</u>	<u>-</u>	<u>8,650</u>	<u>-</u>	<u>116,280</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(380)</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(380)</u>	<u>-</u>	<u>-</u>
34,279	71,973	112	-	8,270	-	116,280
<u>361,654</u>	<u>3,154,603</u>	<u>8,170</u>	<u>-</u>	<u>81,803</u>	<u>-</u>	<u>744,609</u>
<u>\$ 395,933</u>	<u>\$ 3,226,576</u>	<u>\$ 8,282</u>	<u>\$ -</u>	<u>\$ 90,073</u>	<u>\$ -</u>	<u>\$ 860,889</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2012 (Page 4 of 4)
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	Impact Fees	PETT Health Fund	County Owned Building	Beatty Room Tax
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ 80,946
Licenses and permits	52,547	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Miscellaneous	19,300	10,665	255,789	373
Total revenues	71,847	10,665	255,789	81,319
Expenditures:				
Current:				
General government	-	-	368,634	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	2,826,154	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	63,426
Community support	-	-	-	26,516
Intergovernmental	9,108	-	-	-
Total expenditures	2,835,262	-	368,634	89,942
Excess (deficiency) of revenues over expenditures	(2,763,415)	10,665	(112,845)	(8,623)
Other financing sources (uses):				
Operating transfers in	-	27,308	-	-
Operating transfers out	-	-	(3,196)	-
Total other financing sources (uses)	-	27,308	(3,196)	-
Net change in fund balance	(2,763,415)	37,973	(116,041)	(8,623)
Fund balance:				
Beginning of year	6,170,449	2,348,668	664,480	86,132
End of year	\$ 3,407,034	\$ 2,386,641	\$ 548,439	\$ 77,509

Renewable Energy	Drug Court Proceeds	Clerk Technology	Water District	Totals	
				2012	2011
\$ -	\$ -	\$ -	\$ 292,718	\$ 4,165,177	\$ 4,361,301
-	-	-	-	257,962	431,937
73,240	-	-	-	10,536,328	7,299,590
-	26,054	400	-	1,203,045	1,497,063
-	-	-	-	310,859	468,234
-	310	-	2,110	443,254	889,190
<u>73,240</u>	<u>26,364</u>	<u>400</u>	<u>294,828</u>	<u>16,916,625</u>	<u>14,947,315</u>
166,065	-	-	-	3,649,939	10,323,313
-	7,639	-	-	1,002,227	261,359
-	-	-	-	2,763,170	4,420,876
-	-	-	119,715	4,740,691	1,562,387
-	-	-	-	1,965,525	1,439,257
-	-	-	-	1,301,203	1,805,540
-	-	-	-	260,613	356,864
-	-	-	-	618,056	488,322
-	-	-	-	257,780	693,544
<u>166,065</u>	<u>7,639</u>	<u>-</u>	<u>119,715</u>	<u>16,559,204</u>	<u>21,351,462</u>
<u>(92,825)</u>	<u>18,725</u>	<u>400</u>	<u>175,113</u>	<u>357,421</u>	<u>(6,404,147)</u>
-	-	-	-	305,459	403,823
<u>-</u>	<u>(310)</u>	<u>-</u>	<u>-</u>	<u>(6,669,432)</u>	<u>(6,714,180)</u>
<u>-</u>	<u>(310)</u>	<u>-</u>	<u>-</u>	<u>(6,363,973)</u>	<u>(6,310,357)</u>
(92,825)	18,415	400	175,113	(6,006,552)	(12,714,504)
<u>154,639</u>	<u>71,613</u>	<u>-</u>	<u>-</u>	<u>37,682,297</u>	<u>50,396,801</u>
<u>\$ 61,814</u>	<u>\$ 90,028</u>	<u>\$ 400</u>	<u>\$ 175,113</u>	<u>\$ 31,675,745</u>	<u>\$ 37,682,297</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - SPECIAL PROJECTS FUND (492/10301)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>Assets</u>		
Pooled cash and investments	\$ 5,928,376	\$ 6,746,615
Interest receivable	20,582	39,710
Due from other funds	<u>422,297</u>	<u>313,571</u>
 Total assets	 <u>\$ 6,371,255</u>	 <u>\$ 7,099,896</u>
 <u>Liabilities</u>		
Accounts payable	\$ 48,033	\$ 353,756
Accrued payroll and benefits	<u>46</u>	<u>2,747</u>
 Total liabilities	 48,079	 356,503
 <u>Fund balance:</u>		
Committed for general government	<u>6,323,176</u>	<u>6,743,393</u>
 Total liabilities and fund balance	 <u>\$ 6,371,255</u>	 <u>\$ 7,099,896</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - SPECIAL PROJECTS FUND (492/10301)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental	\$ 3,436,341	\$ 3,819,268	\$ 382,927	\$ -
Miscellaneous:				
Investment income	382,927	21,165	(361,762)	178,773
Total revenues	<u>3,819,268</u>	<u>3,840,433</u>	<u>21,165</u>	<u>178,773</u>
Expenditures:				
Current:				
General government	9,728,934	748,232	8,980,702	7,000,955
Judicial	-	36,594	(36,594)	-
Public safety	-	9,342	(9,342)	1,267,438
Public works	-	1,065,943	(1,065,943)	486,228
Culture and recreation	-	6,250	(6,250)	16,590
Community support	-	74,092	(74,092)	250
Intergovernmental	-	26,614	(26,614)	387,207
Total expenditures	<u>9,728,934</u>	<u>1,967,067</u>	<u>7,761,867</u>	<u>9,158,668</u>
Excess (deficiency) of revenues over expenditures	<u>(5,909,666)</u>	<u>1,873,366</u>	<u>7,783,032</u>	<u>(8,979,895)</u>
Other financing sources (uses):				
Operating transfers in	-	-	-	40,615
Operating transfers out	<u>(833,727)</u>	<u>(2,293,583)</u>	<u>(1,459,856)</u>	<u>(4,252,315)</u>
Total other financing sources (uses)	<u>(833,727)</u>	<u>(2,293,583)</u>	<u>(1,459,856)</u>	<u>(4,211,700)</u>
Net change in fund balance	(6,743,393)	(420,217)	6,323,176	(13,191,595)
Fund balance:				
Beginning of year	<u>6,743,393</u>	<u>6,743,393</u>	<u>-</u>	<u>19,934,988</u>
End of year	<u>\$ -</u>	<u>\$ 6,323,176</u>	<u>\$ 6,323,176</u>	<u>\$ 6,743,393</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND(212/10207)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 55,732	\$ 1,724,684
Interest receivable	5,811	6,611
Due from other governments	<u>149,974</u>	<u>136,602</u>
Total assets	<u>\$ 211,517</u>	<u>\$ 1,867,897</u>
<u>FUND BALANCE</u>		
Restricted for public works	<u>\$ 211,517</u>	<u>\$ 1,867,897</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND(212/10207)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Optional motor vehicle fuel tax	\$ 811,037	\$ 876,960	\$ 65,923	\$ 800,339
Miscellaneous:				
Investment income	<u>-</u>	<u>7,965</u>	<u>7,965</u>	<u>19,470</u>
Total revenues	811,037	884,925	73,888	819,809
Expenditures:				
Public works:				
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	811,037	884,925	73,888	819,809
Other financing sources (uses):				
Operating transfers out	<u>(2,955,814)</u>	<u>(2,541,305)</u>	<u>414,509</u>	<u>(591,960)</u>
Net change in fund balance	(2,144,777)	(1,656,380)	488,397	227,849
Fund balance:				
Beginning of year	<u>2,144,777</u>	<u>1,867,897</u>	<u>(276,880)</u>	<u>1,640,048</u>
End of year	<u>\$ -</u>	<u>\$ 211,517</u>	<u>\$ 211,517</u>	<u>\$ 1,867,897</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - SPECIAL FUEL TAX SPECIAL REVENUE FUND(213/10206)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 27,041	\$ 25,379
Interest receivable	86	103
Due from other governments	<u>285</u>	<u>261</u>
Total assets	<u>\$ 27,412</u>	<u>\$ 25,743</u>
 <u>FUND BALANCE</u>		
Restricted for public works	<u>\$ 27,412</u>	<u>\$ 25,743</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - SPECIAL FUEL TAX SPECIAL REVENUE FUND(213/10206)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Optional motor vehicle fuel tax	\$ 1,500	\$ 1,669	\$ 169	\$ 1,524
Miscellaneous:				
Investment income	<u>-</u>	<u>124</u>	<u>124</u>	<u>290</u>
Total revenues	1,500	1,793	293	1,814
Expenditures:				
Public works:				
Capital outlay	<u>27,280</u>	<u>-</u>	<u>27,280</u>	<u>-</u>
Total expenditures	<u>27,280</u>	<u>-</u>	<u>27,280</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(25,780)	1,793	27,573	1,814
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>(124)</u>	<u>(124)</u>	<u>(290)</u>
Net change in fund balance	(25,780)	1,669	27,449	1,524
Fund balance:				
Beginning of year	<u>25,780</u>	<u>25,743</u>	<u>(37)</u>	<u>24,219</u>
End of year	<u>\$ -</u>	<u>\$ 27,412</u>	<u>\$ 27,412</u>	<u>\$ 25,743</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PUBLIC TRANSIT SPECIAL REVENUE FUND (208/10208)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 2,238,909	\$ 2,549,895
Interest receivable	8,087	9,775
Due from other governments	<u>216,273</u>	<u>192,119</u>
Total assets	<u>\$ 2,463,269</u>	<u>\$ 2,751,789</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public works	<u>2,463,269</u>	<u>2,751,789</u>
Total liabilities and fund balance	<u>\$ 2,463,269</u>	<u>\$ 2,751,789</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PUBLIC TRANSIT SPECIAL REVENUE FUND (208/10208)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Optional 1/4 cent sales tax	\$ 1,055,834	\$ 1,197,714	\$ 141,880	\$ 1,144,890
Miscellaneous:				
Investment income	<u>-</u>	<u>11,273</u>	<u>11,273</u>	<u>26,467</u>
Total revenues	1,055,834	1,208,987	153,153	1,171,357
Expenditures:				
Public works:				
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	1,055,834	1,208,987	153,153	1,171,357
Other financing sources (uses):				
Operating transfers out	<u>(2,943,282)</u>	<u>(1,497,507)</u>	<u>1,445,775</u>	<u>(609,772)</u>
Net change in fund balance	(1,887,448)	(288,520)	1,598,928	561,585
Fund balance:				
Beginning of year	<u>1,887,448</u>	<u>2,751,789</u>	<u>864,341</u>	<u>2,190,204</u>
End of year	<u>\$ -</u>	<u>\$ 2,463,269</u>	<u>\$ 2,463,269</u>	<u>\$ 2,751,789</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AGRICULTURAL EXTENSION SPECIAL REVENUE FUND(215/10218)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 202,460	\$ 218,544
Interest receivable	633	914
Taxes receivable	8,040	12,344
Due from other governments	<u>5,156</u>	<u>-</u>
Total assets	<u>\$ 216,289</u>	<u>\$ 231,802</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 5,519	\$ 6,250
Accrued payroll and benefits	4,362	6,440
Deferred taxes	7,546	10,950
Deferred revenues	<u>23,138</u>	<u>27,327</u>
Total liabilities	40,565	50,967
<u>FUND BALANCE</u>		
Restricted for community support	<u>175,724</u>	<u>180,835</u>
Total liabilities and fund balance	<u>\$ 216,289</u>	<u>\$ 231,802</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AGRICULTURAL EXTENSION SPECIAL REVENUE FUND(215/10218)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Ad valorem taxes	\$ 154,591	\$ 154,793	\$ 202	\$ 212,949
Net proceeds of mines	33,687	44,513	10,826	25,959
Total taxes	188,278	199,306	11,028	238,908
Intergovernmental:				
Fish and wildlife	63	32	(31)	30
Other	-	6,250	6,250	5,000
Total intergovernmental	63	6,282	6,219	5,030
Miscellaneous:				
Investment income	-	983	983	2,513
Total revenues	188,341	206,571	18,230	246,451
Expenditures:				
Community support:				
Tonopah office:				
Salaries and wages	81,831	83,613	(1,782)	86,487
Employee benefits	35,631	36,127	(496)	33,414
Services and supplies	71,085	14,698	56,387	10,122
Total Tonopah office	188,547	134,438	54,109	130,023
Pahrump office:				
Salaries and wages	38,138	39,831	(1,693)	40,486
Employee benefits	18,226	19,057	(831)	17,208
Services and supplies	128,019	17,373	110,646	24,544
Total Pahrump office	184,383	76,261	108,122	82,238
Total expenditures	372,930	210,699	162,231	212,261
Excess (deficiency) of revenues over expenditures	(184,589)	(4,128)	180,461	34,190
Other financing sources (uses):				
Operating transfers out	-	(983)	(983)	(2,513)
Net change in fund balance	(184,589)	(5,111)	179,478	31,677
Fund balance:				
Beginning of year	184,589	180,835	(3,754)	149,158
End of year	\$ -	\$ 175,724	\$ 175,724	\$ 180,835

NYE COUNTY, NEVADA
NONMAJOR FUND - AIRPORT SPECIAL REVENUE FUND(220/10209)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 153,055	\$ 101,790
Interest receivable	465	362
Due from other governments	273	316
Due from others	<u>-</u>	<u>1,200</u>
Total assets	<u>\$ 153,793</u>	<u>\$ 103,668</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 13,030	\$ 1,338
<u>FUND BALANCE</u>		
Committed for public works	<u>140,763</u>	<u>102,330</u>
Total liabilities and fund balance	<u>\$ 153,793</u>	<u>\$ 103,668</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AIRPORT SPECIAL REVENUE FUND(220/10209)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	Budget	2012 Actual	Variance- Positive (Negative)	2011 Actual
Revenues:				
Intergovernmental:				
Aviation fuel tax	\$ 1,200	\$ 977	\$ (223)	\$ 1,019
Charges for services:				
Rent	60,469	66,728	6,259	90,231
Miscellaneous:				
Investment income	-	718	718	371
Total revenues	<u>61,669</u>	<u>68,423</u>	<u>6,754</u>	<u>91,621</u>
Expenditures:				
Public Works:				
Services and supplies	163,999	29,272	134,727	14,160
Capital outlay	-	-	-	6,135
Total expenditures	<u>163,999</u>	<u>29,272</u>	<u>134,727</u>	<u>20,295</u>
Excess (deficiency) of revenues over expenditures	(102,330)	39,151	141,481	71,326
Other financing sources (uses):				
Operating transfers out	-	(718)	(718)	(371)
Net change in fund balance	(102,330)	38,433	140,763	70,955
Fund balance:				
Beginning of year	<u>102,330</u>	<u>102,330</u>	<u>-</u>	<u>31,375</u>
End of year	<u>\$ -</u>	<u>\$ 140,763</u>	<u>\$ 140,763</u>	<u>\$ 102,330</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AMBULANCE AND HEALTH SPECIAL REVENUE FUND(225/10282)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 25,013	\$ 113,539
Interest receivable	-	843
Accounts receivable	<u>294,703</u>	<u>291,174</u>
Total assets	<u>\$ 319,716</u>	<u>\$ 405,556</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 22,388	\$ 21,846
Accrued payroll and benefits	7,909	7,555
Deferred revenue	<u>288,749</u>	<u>217,100</u>
Total liabilities	319,046	246,501
<u>FUND BALANCE</u>		
Committed for health	<u>670</u>	<u>159,055</u>
Total liabilities and fund balance	<u>\$ 319,716</u>	<u>\$ 405,556</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - AMBULANCE AND HEALTH SPECIAL REVENUE FUND(225/10282)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and permits:				
Special license fees	\$ 138,000	\$ 108,438	\$ (29,562)	\$ 133,125
Charges for services:				
Ambulance fees	<u>345,000</u>	<u>369,575</u>	<u>24,575</u>	<u>348,975</u>
Miscellaneous:				
Investment income	-	-	-	3,608
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>26</u>
Total miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,634</u>
Total revenues	<u>483,000</u>	<u>478,013</u>	<u>(4,987)</u>	<u>485,734</u>
Expenditures:				
Health:				
Ambulance:				
Salaries and wages	125,000	115,831	9,169	114,800
Employee benefits	10,000	4,020	5,980	8,213
Services and supplies	<u>425,000</u>	<u>255,549</u>	<u>169,451</u>	<u>217,762</u>
Total administration	<u>560,000</u>	<u>375,400</u>	<u>184,600</u>	<u>340,775</u>
Administration:				
Salaries and wages	119,329	130,465	(11,136)	113,314
Employee benefits	41,583	52,894	(11,311)	39,007
Services and supplies	64,908	17,639	47,269	17,663
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>158,962</u>
Total administration	<u>225,820</u>	<u>200,998</u>	<u>24,822</u>	<u>328,946</u>
Total health	<u>785,820</u>	<u>576,398</u>	<u>209,422</u>	<u>669,721</u>
Intergovernmental:	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>60,000</u>
Total expenditures	<u>845,820</u>	<u>636,398</u>	<u>209,422</u>	<u>729,721</u>
Excess (deficiency) of revenues over expenditures	(362,820)	(158,385)	204,435	(243,987)
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,608)</u>
Net change in fund balance	(362,820)	(158,385)	204,435	(247,595)
Fund balance:				
Beginning of year	<u>362,820</u>	<u>159,055</u>	<u>(203,765)</u>	<u>406,650</u>
End of year	<u>\$ -</u>	<u>\$ 670</u>	<u>\$ 670</u>	<u>\$ 159,055</u>

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For the year ended June 30, 2012

NYE COUNTY, NEVADA
NONMAJOR FUND - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND(230/10283)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 211,605	\$ 172,714
Interest receivable	-	1,672
Taxes receivable	44,383	55,325
Due from other governments	<u>18,775</u>	<u>116,264</u>
 Total assets	 <u>\$ 274,763</u>	 <u>\$ 345,975</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 80,453	\$ 158,101
Accrued payroll and benefits	9,767	12,904
Deferred taxes	41,656	49,069
Deferred revenue	<u>123,018</u>	<u>121,176</u>
 Total liabilities	 254,894	 341,250
 <u>FUND BALANCE</u>		
Restricted for welfare	<u>19,869</u>	<u>4,725</u>
 Total liabilities and fund balance	 <u>\$ 274,763</u>	 <u>\$ 345,975</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND(230/10283)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012

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

	2012		Variance-	
	Budget	Actual	Positive (Negative)	2011 Actual
Revenues:				
Taxes:				
Ad valorem	\$ 853,343	\$ 847,288	\$ (6,055)	\$ 952,633
Net proceeds of mines	162,961	243,710	80,749	141,271
Total taxes	<u>1,016,304</u>	<u>1,090,998</u>	<u>74,694</u>	<u>1,093,904</u>
Intergovernmental:				
Block grants	165,000	4,480	(160,520)	199,834
Rental assistance	12,500	-	(12,500)	17,198
Emergency food	9,000	-	(9,000)	11,289
Grants	52,500	-	(52,500)	39,912
Senior nutrition	16,000	-	(16,000)	10,000
Fish and wildlife	280	144	(136)	134
Total intergovernmental	<u>255,280</u>	<u>4,624</u>	<u>(250,656)</u>	<u>278,367</u>
Miscellaneous:				
Reimbursements	10,000	-	(10,000)	681
Investment income	5,000	-	(5,000)	4,521
Other	5,000	4,520	(480)	3,907
Total miscellaneous	<u>20,000</u>	<u>4,520</u>	<u>(15,480)</u>	<u>9,109</u>
Total revenues	<u>1,291,584</u>	<u>1,100,142</u>	<u>(191,442)</u>	<u>1,381,380</u>
Expenditures:				
Welfare:				
Salaries and wages	323,951	276,104	47,847	323,201
Employee benefits	114,967	112,068	2,899	102,876
Services and supplies:				
Regular	41,083	53,153	(12,070)	341,337
Medical	524,519	365,522	158,997	546,076
Total expenditures	<u>1,004,520</u>	<u>806,847</u>	<u>197,673</u>	<u>1,313,490</u>
Excess (deficiency) of revenues over expenditures	<u>287,064</u>	<u>293,295</u>	<u>6,231</u>	<u>67,890</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND(230/10283)
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
 Year Ended June 30, 2012
 (With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Other financing sources (uses):				
Operating transfers in	\$ -	\$ -	\$ -	\$ 80,000
Operating transfers out	<u>(287,064)</u>	<u>(278,151)</u>	<u>8,913</u>	<u>(209,212)</u>
Total other financing sources (uses):	<u>(287,064)</u>	<u>(278,151)</u>	<u>8,913</u>	<u>(129,212)</u>
Net change in fund balance	-	15,144	15,144	(61,322)
Fund balance:				
Beginning of year	<u>-</u>	<u>4,725</u>	<u>4,725</u>	<u>66,047</u>
End of year	<u>\$ -</u>	<u>\$ 19,869</u>	<u>\$ 19,869</u>	<u>\$ 4,725</u>

NYE COUNTY, NEVADA
NONMAJOR FUND-DEDICATED COUNTY MEDICAL INDIGENT SPECIAL REVENUE FUND(231/10284)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 63,156	\$ 150,362
Taxes receivable	10,935	16,633
Due from other governments	<u>5,311</u>	<u>-</u>
Total assets	<u>\$ 79,402</u>	<u>\$ 166,995</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 91,028	\$ 116,450
Deferred taxes	10,263	14,753
Deferred revenue	<u>31,140</u>	<u>35,792</u>
Total liabilities	132,431	166,995
<u>FUND BALANCE</u>		
Unassigned	<u>(53,029)</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 79,402</u>	<u>\$ 166,995</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - DEDICATED COUNTY MEDICAL INDIGENT SPECIAL REVENUE FUND(231/10284)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Ad valorem	\$ 210,244	\$ 210,676	\$ 432	\$ 289,638
Net proceeds of mines	40,150	59,517	19,367	34,366
Total taxes	<u>250,394</u>	<u>270,193</u>	<u>19,799</u>	<u>324,004</u>
Intergovernmental:				
Fish and wildlife	<u>85</u>	<u>43</u>	<u>(42)</u>	<u>40</u>
Miscellaneous:				
Investment income	2,500	-	(2,500)	1,357
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,913</u>
Total miscellaneous	<u>2,500</u>	<u>-</u>	<u>(2,500)</u>	<u>4,270</u>
Total revenues	<u>252,979</u>	<u>270,236</u>	<u>17,257</u>	<u>328,314</u>
Expenditures:				
Welfare:				
Services and supplies	569,738	494,356	75,382	492,050
Intergovernmental:				
Payments to state	<u>126,712</u>	<u>107,060</u>	<u>19,652</u>	<u>177,516</u>
Total expenditures	<u>696,450</u>	<u>601,416</u>	<u>95,034</u>	<u>669,566</u>
Excess (deficiency) of revenues over expenditures	(443,471)	(331,180)	112,291	(341,252)
Other financing sources (uses):				
Operating transfer in	<u>401,528</u>	<u>278,151</u>	<u>(123,377)</u>	<u>209,212</u>
Net change in fund balance	(41,943)	(53,029)	(11,086)	(132,040)
Fund balance:				
Beginning of year	<u>41,943</u>	<u>-</u>	<u>(41,943)</u>	<u>132,040</u>
End of year	<u>\$ -</u>	<u>\$ (53,029)</u>	<u>\$ (53,029)</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - MUSEUM SPECIAL REVENUE FUND(235/10214)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 191,007	\$ 210,620
Interest receivable	634	833
Taxes receivable	6,272	9,623
Due from other governments	<u>3,047</u>	<u>-</u>
Total assets	<u>\$ 200,960</u>	<u>\$ 221,076</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 16,717	\$ 3,207
Accrued payroll and benefits	2,968	2,657
Deferred taxes	5,886	8,539
Deferred revenue	<u>18,229</u>	<u>21,529</u>
Total liabilities	43,800	35,932
<u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>157,160</u>	<u>185,144</u>
Total liabilities and fund balance	<u>\$ 200,960</u>	<u>\$ 221,076</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - MUSEUM SPECIAL REVENUE FUND(235/10214)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2011
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Ad valorem	\$ 120,581	\$ 120,715	\$ 134	\$ 165,766
Net proceeds of mines	25,936	35,039	9,103	20,451
Total taxes	146,517	155,754	9,237	186,217
Intergovernmental:				
Fish and wildlife	49	25	(24)	23
Grants	-	-	-	10,000
Total intergovernmental	49	25	(24)	10,023
Miscellaneous:				
Investment income	-	1,096	1,096	2,139
Total revenues	146,566	156,875	10,309	198,379
Expenditures:				
Culture and recreation:				
Tonopah museum:				
Salaries and wages	58,216	57,714	502	57,297
Employee benefits	21,929	23,102	(1,173)	20,007
Services and supplies	50,879	30,087	20,792	18,692
Capital outlay	-	14,800	(14,800)	-
Total Tonopah museum	131,024	125,703	20,121	95,996
Pahrump museum:				
Salaries and wages	18,720	18,402	318	25,501
Employee benefits	2,576	3,029	(453)	5,557
Services and supplies	179,390	17,845	161,545	8,519
Capital outlay	-	18,784	(18,784)	-
Total Pahrump museum	200,686	58,060	142,626	39,577
Total expenditures	331,710	183,763	162,747	135,573
Excess (deficiency) of revenues over expenditures	(185,144)	(26,888)	158,256	62,806
Other financing sources (uses):				
Operating transfer out	-	(1,096)	(1,096)	(2,139)
Net change in fund balance	(185,144)	(27,984)	157,160	60,667
Fund balance:				
Beginning of year	185,144	185,144	-	124,477
End of year	\$ -	\$ 157,160	\$ 157,160	\$ 185,144

NYE COUNTY, NEVADA
NONMAJOR FUND - MANHATTAN TOWN SPECIAL REVENUE FUND(720/27101)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 52,243	\$ 46,088
Interest receivable	165	186
Taxes receivable	210	202
Due from other governments	<u>907</u>	<u>802</u>
 Total assets	 <u>\$ 53,525</u>	 <u>\$ 47,278</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 331	\$ 229
Deferred taxes	<u>184</u>	<u>181</u>
 Total liabilities	 515	 410
<u>FUND BALANCE</u>		
Restricted for general government	<u>53,010</u>	<u>46,868</u>
 Total liabilities and fund balance	 <u>\$ 53,525</u>	 <u>\$ 47,278</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - MANHATTAN TOWN SPECIAL REVENUE FUND(720/27101)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Property taxes:				
Ad valorem	\$ 6,369	\$ 6,427	\$ 58	\$ 6,509
Licenses and permits:				
Gaming licenses	540	877	337	720
Liquor licenses	320	400	80	400
Total licenses and permits	860	1,277	417	1,120
Intergovernmental:				
Consolidated taxes	4,327	4,853	526	4,799
Miscellaneous:				
Investment income	-	225	225	504
Total revenues	11,556	12,782	1,226	12,932
Expenditures:				
General government:				
Services and supplies	5,000	-	5,000	-
Public safety:				
Fire department:				
Services and supplies	5,000	595	4,405	1,454
Public works:				
Services and supplies	5,000	560	4,440	1,671
Culture and recreation:				
Television:				
Services and supplies	10,000	5,260	4,740	4,433
Total expenditures	25,000	6,415	18,585	7,558
Excess (deficiency) of revenues over expenditures	(13,444)	6,367	19,811	5,374
Other financing sources (uses):				
Operating transfers out	-	(225)	(225)	(504)
Net change in fund balance	(13,444)	6,142	19,586	4,870
Fund balance:				
Beginning of year	45,830	46,868	1,038	41,998
End of year	\$ 32,386	\$ 53,010	\$ 20,624	\$ 46,868

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For the year ended June 30, 2012

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY TOWN SPECIAL REVENUE FUND(710/24101)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,416,480	\$ 1,263,428
Interest receivable	4,513	5,138
Taxes receivable	1,851	1,240
Due from other governments	<u>66,090</u>	<u>59,592</u>
 Total assets	 <u>\$ 1,488,934</u>	 <u>\$ 1,329,398</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 15,138	\$ 12,211
Accrued payroll and benefits	8,941	6,246
Deferred taxes	1,617	969
Deferred revenues	<u>2,550</u>	<u>40</u>
 Total liabilities	 28,246	 19,466
 <u>FUND BALANCE</u>		
Restricted for general government	<u>1,460,688</u>	<u>1,309,932</u>
 Total liabilities and fund balance	 <u>\$ 1,488,934</u>	 <u>\$ 1,329,398</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY TOWN SPECIAL REVENUE FUND(710/24101)
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Ad valorem	\$ 39,003	\$ 37,141	\$ (1,862)	\$ 37,189
Net proceeds of mines	585	40	(545)	-
Total taxes	39,588	37,181	(2,407)	37,189
Licenses and permits:				
Gaming licenses	16,500	17,595	1,095	17,955
Liquor licenses	1,560	1,280	(280)	1,200
Total licenses and permits	18,060	18,875	815	19,155
Intergovernmental:				
Consolidated taxes	326,505	360,026	33,521	355,887
Charges for services:				
Cemetery receipts	-	2,204	2,204	368
Fax	75	60	(15)	-
Notary	200	213	13	-
Copy	80	14	(66)	-
Total charges for services	355	2,491	2,136	368
Fines and forfeitures:	55,000	41,355	(13,645)	56,552
Miscellaneous:				
Investment income	-	6,379	6,379	13,925
Other	-	1,512	1,512	2,687
Community center	1,000	1,652	652	2,456
Total miscellaneous	1,000	9,543	8,543	19,068
Total revenues	440,508	469,471	28,963	488,219
Expenditures:				
General government:				
Administration:				
Salaries and wages	80,454	70,426	10,028	71,038
Employee benefits	38,250	34,184	4,066	31,752
Services and supplies	100,000	29,763	70,237	46,284
Capital outlay	-	8,600	(8,600)	-
Total general government	218,704	142,973	75,731	149,074

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY TOWN SPECIAL REVENUE FUND(710/24101)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Public safety:				
Fire department:				
Salaries and wages	\$ 44,632	\$ 46,689	\$ (2,057)	\$ 93,232
Employee benefits	31,412	34,037	(2,625)	28,318
Services and supplies	75,000	58,056	16,944	47,926
Capital outlay	100,000	5,440	94,560	14,021
Total public safety	<u>251,044</u>	<u>144,222</u>	<u>106,822</u>	<u>183,497</u>
Culture and recreation:				
Television:				
Service and Supplies	<u>10,000</u>	<u>1,914</u>	<u>8,086</u>	<u>1,394</u>
Community support:				
Community center:				
Service and supplies	<u>100,000</u>	<u>23,227</u>	<u>76,773</u>	<u>19,266</u>
Total expenditures	<u>579,748</u>	<u>312,336</u>	<u>267,412</u>	<u>353,231</u>
Excess (deficiency) of revenues over expenditures	(139,240)	157,135	296,375	134,988
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>(6,379)</u>	<u>(6,379)</u>	<u>(13,925)</u>
Net change in fund balance	(139,240)	150,756	289,996	121,063
Fund balance:				
Beginning of year	<u>1,278,055</u>	<u>1,309,932</u>	<u>31,877</u>	<u>1,188,869</u>
End of year	<u>\$ 1,138,815</u>	<u>\$ 1,460,688</u>	<u>\$ 321,873</u>	<u>\$ 1,309,932</u>

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For the year ended June 30, 2012

NYE COUNTY, NEVADA
 NONMAJOR FUND - GABBS TOWN SPECIAL REVENUE FUND(790/23101)
 COMPARATIVE BALANCE SHEETS
 June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 184,656	\$ 142,004
Interest receivable	594	583
Taxes receivable	390	1,757
Due from other governments	<u>16,510</u>	<u>14,618</u>
Total assets	<u>\$ 202,150</u>	<u>\$ 158,962</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 2,143	\$ 3,597
Accrued payroll and benefits	4,202	3,506
Deferred taxes	359	1,718
Deferred revenues	<u>-</u>	<u>1,654</u>
Total liabilities	6,704	10,475
<u>FUND BALANCE</u>		
Restricted for general government	<u>195,446</u>	<u>148,487</u>
Total liabilities and fund balance	<u>\$ 202,150</u>	<u>\$ 158,962</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS TOWN SPECIAL REVENUE FUND(790/23101)
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Ad valorem	\$ 29,294	\$ 30,659	\$ 1,365	\$ 27,991
Net proceeds	<u>20,629</u>	<u>1,654</u>	<u>(18,975)</u>	<u>-</u>
Total taxes	<u>49,923</u>	<u>32,313</u>	<u>(17,610)</u>	<u>27,991</u>
Licenses and permits:				
Business licenses	2,000	2,056	56	2,300
Gaming licenses	720	720	-	720
Liquor licenses	<u>320</u>	<u>400</u>	<u>80</u>	<u>320</u>
Total licenses and permits	<u>3,040</u>	<u>3,176</u>	<u>136</u>	<u>3,340</u>
Intergovernmental:				
Consolidated taxes	<u>78,848</u>	<u>88,402</u>	<u>9,554</u>	<u>87,450</u>
Charges for services:				
Swimming pool receipts	-	-	-	545
Sanitation	<u>34,000</u>	<u>42,078</u>	<u>8,078</u>	<u>38,650</u>
Total charges for services	<u>34,000</u>	<u>42,078</u>	<u>8,078</u>	<u>39,195</u>
Miscellaneous:				
Rent	900	1,050	150	825
Other	270	306	36	-
Investment income	-	783	783	1,526
Donations	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
Total miscellaneous	<u>1,170</u>	<u>2,139</u>	<u>969</u>	<u>12,351</u>
Total revenues	<u>166,981</u>	<u>168,108</u>	<u>1,127</u>	<u>170,327</u>
Expenditures:				
General government:				
Administration:				
Salaries and wages	32,975	32,402	573	27,557
Employee benefits	17,594	16,140	1,454	13,597
Services and supplies	<u>20,000</u>	<u>7,583</u>	<u>12,417</u>	<u>9,644</u>
Total general government	<u>70,569</u>	<u>56,125</u>	<u>14,444</u>	<u>50,798</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - GABBS TOWN SPECIAL REVENUE FUND(790/23101)
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
 Year Ended June 30, 2012
 (With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Public works:				
Highways and streets:				
Salaries and wages	\$ 43,610	\$ 30,055	\$ 13,555	\$ 45,516
Employee benefits	18,679	11,612	7,067	16,122
Services and supplies	20,000	11,907	8,093	16,368
Total public works	82,289	53,574	28,715	78,006
Health and sanitation:				
Salaries and wages	-	6,030	(6,030)	-
Employee benefits	-	2,232	(2,232)	-
Services and supplies	15,000	2,405	12,595	4,595
Total health and sanitation	15,000	10,667	4,333	4,595
Culture and recreation:				
Salaries and wages	-	-	-	5,883
Employee benefits	-	-	-	644
Services and supplies	-	-	-	2,582
Total culture and recreation	-	-	-	9,109
Total expenditures	167,858	120,366	47,492	142,508
Excess (deficiency) of revenues over expenditures	(877)	47,742	48,619	27,819
Other financing sources (uses):				
Contingency	(2,000)	-	2,000	-
Operating transfers out	(1,000)	(783)	217	(7,617)
Total other financing sources (uses)	(3,000)	(783)	2,217	(7,617)
Net change in fund balance	(3,877)	46,959	50,836	20,202
Fund balance:				
Beginning of year	149,348	148,487	(861)	128,285
End of year	\$ 145,471	\$ 195,446	\$ 49,975	\$ 148,487

NYE COUNTY, NEVADA
NONMAJOR FUND - HEALTH CLINICS SPECIAL REVENUE FUND(260/10285)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 399,446	\$ 850,009
Interest receivable	1,423	3,414
Taxes receivable	21,173	32,561
Due from other governments	<u>10,286</u>	<u>-</u>
 Total assets	 <u>\$ 432,328</u>	 <u>\$ 885,984</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 26,634	\$ 358
Accrued payroll and benefits	3,027	3,579
Deferred taxes	19,872	28,885
Deferred revenue	<u>60,931</u>	<u>71,961</u>
 Total liabilities	 110,464	 104,783
<u>FUND BALANCE</u>		
Restricted for health	<u>321,864</u>	<u>781,201</u>
 Total liabilities and fund balance	 <u>\$ 432,328</u>	 <u>\$ 885,984</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - HEALTH CLINICS SPECIAL REVENUE FUND(260/10285)
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended June 30, 2012
 (With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Ad valorem	\$ 407,090	\$ 407,625	\$ 535	\$ 560,770
Net proceeds of mines	<u>77,741</u>	<u>117,216</u>	<u>39,475</u>	<u>68,358</u>
Total taxes	484,831	524,841	40,010	629,128
Intergovernmental:				
Fish and wildlife	165	85	(80)	79
Miscellaneous:				
Investment income	<u>-</u>	<u>2,981</u>	<u>2,981</u>	<u>10,769</u>
Total revenues	<u>484,996</u>	<u>527,907</u>	<u>42,911</u>	<u>639,976</u>
Expenditures:				
Health:				
Public health nurse:				
Salaries and wages	95,083	75,861	19,222	101,675
Employee benefits	36,935	33,014	3,921	34,450
Services and supplies	270,353	110,225	160,128	50,354
Capital outlay	<u>534,850</u>	<u>371,144</u>	<u>163,706</u>	<u>163,455</u>
Total public health nurse	937,221	590,244	346,977	349,934
Amargosa clinic:				
Services and supplies	225,000	162,539	62,461	136,995
Beatty clinic:				
Services and supplies	<u>225,000</u>	<u>231,480</u>	<u>(6,480)</u>	<u>187,041</u>
Total expenditures	<u>1,387,221</u>	<u>984,263</u>	<u>402,958</u>	<u>673,970</u>
Excess (deficiency) of revenues over expenditures	(902,225)	(456,356)	445,869	(33,994)
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>(2,981)</u>	<u>(2,981)</u>	<u>(10,769)</u>
Net change in fund balance	(902,225)	(459,337)	442,888	(44,763)
Fund balance:				
Beginning of year	<u>902,225</u>	<u>781,201</u>	<u>(121,024)</u>	<u>825,964</u>
End of year	<u>\$ -</u>	<u>\$ 321,864</u>	<u>\$ 321,864</u>	<u>\$ 781,201</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - MINING MAPS SPECIAL REVENUE FUND(240/10269)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 123,010	\$ 104,923
Interest receivable	<u>378</u>	<u>367</u>
Total assets	<u>\$ 123,388</u>	<u>\$ 105,290</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,190	\$ 4,080
<u>FUND BALANCE</u>		
Restricted for general government	<u>122,198</u>	<u>101,210</u>
Total liabilities and fund balance	<u>\$ 123,388</u>	<u>\$ 105,290</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - MINING MAPS SPECIAL REVENUE FUND(240/10269)
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended June 30, 2012
 (With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Map fees	\$ 47,087	\$ 53,873	\$ 6,786	\$ 64,928
Miscellaneous:				
Investment income	<u>-</u>	<u>581</u>	<u>581</u>	<u>940</u>
Total revenue	47,087	54,454	7,367	65,868
Expenditures:				
General government:				
Services and supplies	<u>148,297</u>	<u>32,885</u>	<u>115,412</u>	<u>38,525</u>
Excess (deficiency) of revenues over expenditures	(101,210)	21,569	122,779	27,343
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>(581)</u>	<u>(581)</u>	<u>(940)</u>
Net change in fund balance	(101,210)	20,988	122,198	26,403
Fund balance:				
Beginning of year	<u>101,210</u>	<u>101,210</u>	<u>-</u>	<u>74,807</u>
End of year	<u>\$ -</u>	<u>\$ 122,198</u>	<u>\$ 122,198</u>	<u>\$ 101,210</u>

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For the year ended June 30, 2012

NYE COUNTY, NEVADA
NONMAJOR FUND - JUVENILE PROBATION SPECIAL REVENUE FUND(250/10230)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 429,718	\$ 668,469
Interest receivable	1,314	3,011
Taxes receivable	53,603	82,614
Due from other governments	<u>26,040</u>	<u>21,471</u>
 Total assets	 <u>\$ 510,675</u>	 <u>\$ 775,565</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 76,231	\$ 50,090
Accrued payroll and benefits	26,813	33,088
Deferred taxes	50,310	73,269
Deferred revenue	<u>154,157</u>	<u>182,180</u>
 Total liabilities	 307,511	 338,627
<u>FUND BALANCE</u>		
Restricted for public safety	<u>203,164</u>	<u>436,938</u>
 Total liabilities and fund balance	 <u>\$ 510,675</u>	 <u>\$ 775,565</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - JUVENILE PROBATION SPECIAL REVENUE FUND(250/10230)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Ad valorem	\$ 1,030,608	\$ 1,032,040	\$ 1,432	\$ 1,424,532
Net proceeds of mines	196,813	295,264	98,451	174,641
Total taxes	1,227,421	1,327,304	99,883	1,599,173
Intergovernmental:				
Grants	25,000	13,707	(11,293)	21,961
Fish and wildlife	418	215	(203)	201
Reimbursements	25,000	43,770	18,770	42,759
Total intergovernmental	50,418	57,692	7,274	64,921
Fines and forfeitures:				
Fines	13,500	22,662	9,162	13,564
Restitution fees	9,000	1,040	(7,960)	8,865
Total fines and forfeitures	22,500	23,702	1,202	22,429
Miscellaneous:				
Reimbursements	8,000	-	(8,000)	7,299
Investment income	-	2,382	2,382	7,794
Other	7,000	495	(6,505)	7,502
Truancy officer	18,813	19,476	663	37,672
Clerk fees	3,800	2,276	(1,524)	3,845
Total miscellaneous	37,613	24,629	(12,984)	64,112
Total revenues	1,337,952	1,433,327	95,375	1,750,635
Expenditures:				
Public safety:				
Protective services:				
Salaries and wages	725,460	612,442	113,018	698,711
Employee benefits	272,716	289,031	(16,315)	363,896
Restitution funds	10,000	575	9,425	8,799
Services and supplies-regular	831,298	588,897	242,401	484,825
Payment to state	130,000	129,505	495	103,680
Capital outlay	41,400	44,269	(2,869)	-
Total expenditures	2,010,874	1,664,719	346,155	1,659,911

NYE COUNTY, NEVADA
 NONMAJOR FUND - JUVENILE PROBATION SPECIAL REVENUE FUND(250/10230)
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
 Year Ended June 30, 2012
 (With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Excess (deficiency) of revenues over expenditures	\$ (672,922)	\$ (231,392)	\$ 441,530	\$ 90,724
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>(2,382)</u>	<u>(2,382)</u>	<u>(7,794)</u>
Net change in fund balance	(672,922)	(233,774)	439,148	82,930
Fund balance:				
Beginning of year	<u>704,922</u>	<u>436,938</u>	<u>(267,984)</u>	<u>354,008</u>
End of year	<u>\$ 32,000</u>	<u>\$ 203,164</u>	<u>\$ 171,164</u>	<u>\$ 436,938</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - SENIOR NUTRITION SPECIAL REVENUE FUND(216/10281)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 32,565	\$ 30,524
Interest receivable	111	124
Due from other governments	<u>20,433</u>	<u>-</u>
Total assets	<u>\$ 53,109</u>	<u>\$ 30,648</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 19,714	\$ 310
<u>FUND BALANCE</u>		
Restricted for community support	<u>33,395</u>	<u>30,338</u>
Total liabilities and fund balance	<u>\$ 53,109</u>	<u>\$ 30,648</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - SENIOR NUTRITION SPECIAL REVENUE FUND(216/10281)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012 Budget	Actual	Variance- Positive (Negative)	2011 Actual
Revenues:				
Intergovernmental:				
Grants	\$ 269,081	\$ 269,081	\$ -	\$ 195,202
Miscellaneous:				
Investment income	-	191	191	445
Other	-	-	-	1,215
Total miscellaneous	-	191	191	1,660
Total revenues	269,081	269,272	191	196,862
Expenditures:				
Community support:				
Services and supplies	303,775	266,024	37,751	177,568
Capital outlay	-	-	-	18,183
Total expenditures	303,775	266,024	37,751	195,751
Excess (deficiency) of revenues over expenditures	(34,694)	3,248	37,942	1,111
Other financing sources (uses):				
Operating transfers out	-	(191)	(191)	(445)
Net change in fund balance	(34,694)	3,057	37,751	666
Fund balance:				
Beginning of year	34,694	30,338	(4,356)	29,672
End of year	\$ -	\$ 33,395	\$ 33,395	\$ 30,338

NYE COUNTY, NEVADA
NONMAJOR FUND - JUSTICE COURT FINES NRS 176 SPECIAL REVENUE FUND(270/10245)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 342,277	\$ 341,208
Interest receivable	<u>1,070</u>	<u>1,377</u>
Total assets	<u>\$ 343,347</u>	<u>\$ 342,585</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 60,654	\$ 2,637
<u>FUND BALANCE</u>		
Restricted for judicial	<u>282,693</u>	<u>339,948</u>
Total liabilities and fund balance	<u>\$ 343,347</u>	<u>\$ 342,585</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - JUSTICE COURT FINES NRS 176 SPECIAL REVENUE FUND(270/10245)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Fines and forfeitures:				
Beatty	\$ 21,000	\$ 13,013	\$ (7,987)	\$ 21,297
Pahrump	18,000	17,466	(534)	16,862
Tonopah	9,000	11,287	2,287	9,359
Total fines and forfeitures	48,000	41,766	(6,234)	47,518
Miscellaneous:				
Investment income	-	1,436	1,436	4,088
Total revenues	48,000	43,202	(4,798)	51,606
Expenditures:				
Judicial:				
Justice court:				
Beatty:				
Services and supplies	186,281	1,855	184,426	7,155
Pahrump:				
Service and supplies	93,195	24,411	68,784	28,889
Capital outlay	-	2,170	(2,170)	-
Tonopah:				
Service and supplies	126,996	16,591	110,405	10,288
Capital outlay	-	53,994	(53,994)	6,840
Total expenditures	406,472	99,021	307,451	53,172
Excess (deficiency) of revenues over expenditures	(358,472)	(55,819)	302,653	(1,566)
Other financing sources (uses):				
Operating transfers out	-	(1,436)	(1,436)	(4,088)
Net change in fund balance	(358,472)	(57,255)	301,217	(5,654)
Fund balance:				
Beginning of year	358,472	339,948	(18,524)	345,602
End of year	\$ -	\$ 282,693	\$ 282,693	\$ 339,948

NYE COUNTY, NEVADA
NONMAJOR FUND - DRUG FORFEITURE SPECIAL REVENUE FUND(233/10232)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 25,030	\$ 34,549
Interest receivable	44	90
Due from others	<u>-</u>	<u>3,827</u>
Total assets	<u>\$ 25,074</u>	<u>\$ 38,466</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 55
<u>FUND BALANCE</u>		
Restricted for public safety	<u>25,074</u>	<u>38,411</u>
Total liabilities and fund balance	<u>\$ 25,074</u>	<u>\$ 38,466</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - DRUG FORFEITURE SPECIAL REVENUE FUND(233/10232)
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended June 30, 2012
 (With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Fines and forfeitures	\$ 8,411	\$ 6,496	\$ (1,915)	\$ 89,236
Miscellaneous:				
Investment income	<u>-</u>	<u>81</u>	<u>81</u>	<u>259</u>
Total revenues	<u>8,411</u>	<u>6,577</u>	<u>(1,834)</u>	<u>89,495</u>
Expenditures:				
Public safety:				
Services and supplies	48,459	19,914	28,545	18,390
Intergovernmental	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,474</u>
Total expenditures	<u>48,459</u>	<u>19,914</u>	<u>28,545</u>	<u>74,864</u>
Excess (deficiency) of revenues over expenditures	(40,048)	(13,337)	26,711	14,631
Fund balance:				
Beginning of year	<u>40,048</u>	<u>38,411</u>	<u>(1,637)</u>	<u>23,780</u>
End of year	<u>\$ -</u>	<u>\$ 25,074</u>	<u>\$ 25,074</u>	<u>\$ 38,411</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - DISTRICT COURT IMPROVEMENT SPECIAL REVENUE FUND(276/10247)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 216,390	\$ 265,101
Interest receivable	<u>879</u>	<u>932</u>
Total assets	<u>\$ 217,269</u>	<u>\$ 266,033</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,367	\$ -
<u>FUND BALANCE</u>		
Restricted for judicial	<u>215,902</u>	<u>266,033</u>
Total liabilities and fund balance	<u>\$ 217,269</u>	<u>\$ 266,033</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - DISTRICT COURT IMPROVEMENT SPECIAL REVENUE FUND(276/10247)
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended June 30, 2012
 (With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	
Revenues:				
Fines and forfeitures:	\$ 175,000	\$ 138,463	\$ (36,537)	\$ 183,551
Miscellaneous:				
Investment income	<u>-</u>	<u>1,478</u>	<u>1,478</u>	<u>2,479</u>
Total revenues	<u>175,000</u>	<u>139,941</u>	<u>(35,059)</u>	<u>186,030</u>
Expenditures:				
Judicial:				
Services and supplies	295,173	15,682	279,491	15,514
Capital outlay	<u>150,000</u>	<u>174,390</u>	<u>(24,390)</u>	<u>79,347</u>
Total expenditures	<u>445,173</u>	<u>190,072</u>	<u>255,101</u>	<u>94,861</u>
Excess (deficiency) of revenues over expenditures	(270,173)	(50,131)	220,042	91,169
Fund balance:				
Beginning of year	<u>270,173</u>	<u>266,033</u>	<u>(4,140)</u>	<u>174,864</u>
End of year	<u>\$ -</u>	<u>\$ 215,902</u>	<u>\$ 215,902</u>	<u>\$ 266,033</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - JP COURT FACILITY ASSESSMENT SPECIAL REVENUE FUND(271/10246)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 334,597	\$ 469,817
Interest receivable	<u>1,118</u>	<u>1,897</u>
Total assets	<u>\$ 335,715</u>	<u>\$ 471,714</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 39,630	\$ 1,388
<u>FUND BALANCE</u>		
Restricted for judicial	<u>296,085</u>	<u>470,326</u>
Total liabilities and fund balance	<u>\$ 335,715</u>	<u>\$ 471,714</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - JP COURT FACILITY ASSESSMENT SPECIAL REVENUE FUND(271/10246)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012

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

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Fines and forfeitures:				
Beatty	\$ 30,000	\$ 18,746	\$ (11,254)	\$ 30,153
Pahrump	25,000	24,226	(774)	23,865
Tonopah	12,500	16,105	3,605	13,225
Total fines and forfeitures	67,500	59,077	(8,423)	67,243
Miscellaneous:				
Investment income	-	1,563	1,563	5,193
Total revenues	67,500	60,640	(6,860)	72,436
Expenditures:				
Judicial:				
Justice Court:				
Beatty:				
Services and supplies	280,838	5,749	275,089	10,623
Capital outlay	-	122,470	(122,470)	-
Total Beatty	280,838	128,219	152,619	10,623
Pahrump:				
Services and supplies	90,597	725	89,872	-
Capital outlay	-	31,252	(31,252)	-
Total Pahrump	90,597	31,977	58,620	-
Tonopah:				
Services and supplies	165,792	2,293	163,499	1,857
Capital outlay	-	70,829	(70,829)	-
Total Tonopah	165,792	73,122	92,670	1,857
Total expenditures	537,227	233,318	303,909	12,480
Excess (deficiency) of revenues over expenditures	(469,727)	(172,678)	297,049	59,956
Other financing sources (uses):				
Operating transfers out	-	(1,563)	(1,563)	(5,193)
Net change in fund balance	(469,727)	(174,241)	295,486	54,763
Fund balance:				
Beginning of year	469,727	470,326	599	415,563
End of year	\$ -	\$ 296,085	\$ 296,085	\$ 470,326

NYE COUNTY, NEVADA
NONMAJOR FUND - 911 MEDICAL EMERGENCY SYSTEM SPECIAL REVENUE FUND(258/10213)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
ASSETS		
Pooled cash and investments	\$ 285,420	\$ 373,891
Interest receivable	934	1,526
Taxes receivable	2,680	4,113
Due from other governments	<u>1,302</u>	<u>-</u>
Total assets	<u>\$ 290,336</u>	<u>\$ 379,530</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 12,507	\$ 810
Deferred taxes	2,515	3,653
Deferred revenue	<u>7,713</u>	<u>9,109</u>
Total liabilities	22,735	13,572
<u>FUND BALANCE</u>		
Restricted for public safety	<u>267,601</u>	<u>365,958</u>
Total liabilities and fund balance	<u>\$ 290,336</u>	<u>\$ 379,530</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - 911 EMERGENCY MEDICAL SYSTEM SPECIAL REVENUE FUND(258/10213)
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended June 30, 2012
 (With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property taxes	\$ 51,530	\$ 51,593	\$ 63	\$ 70,979
Net proceeds of mines	<u>10,945</u>	<u>14,837</u>	<u>3,892</u>	<u>8,653</u>
Total taxes	62,475	66,430	3,955	79,632
Intergovernmental:				
Fish and wildlife	21	11	(10)	10
Miscellaneous:				
Investment income	<u>-</u>	<u>1,314</u>	<u>1,314</u>	<u>4,409</u>
Total revenues	62,496	67,755	5,259	84,051
Expenditures:				
Public safety:				
Services and supplies	<u>428,454</u>	<u>164,798</u>	<u>263,656</u>	<u>72,933</u>
Excess (deficiency) of revenues over expenditures	(365,958)	(97,043)	268,915	11,118
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>(1,314)</u>	<u>(1,314)</u>	<u>(4,409)</u>
Net change in fund balance	(365,958)	(98,357)	267,601	6,709
Fund balance:				
Beginning of year	<u>365,958</u>	<u>365,958</u>	<u>-</u>	<u>359,249</u>
End of year	<u>\$ -</u>	<u>\$ 267,601</u>	<u>\$ 267,601</u>	<u>\$ 365,958</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BUILDING DEPARTMENT SPECIAL REVENUE FUND(245/10254)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,164,807	\$ 1,330,457
Interest receivable	<u>3,746</u>	<u>5,220</u>
Total assets	<u>\$ 1,168,553</u>	<u>\$ 1,335,677</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 26,575	\$ 40,138
Accrued payroll and benefits	<u>5,541</u>	<u>7,493</u>
Total liabilities	32,116	47,631
<u>FUND BALANCE</u>		
Committed for general government	<u>1,136,437</u>	<u>1,288,046</u>
Total liabilities and fund balance	<u>\$ 1,168,553</u>	<u>\$ 1,335,677</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - BUILDING DEPARTMENT SPECIAL REVENUE FUND(245/10254)
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended June 30, 2012
 (With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for service:				
Permit fees	\$ 600,000	\$ 188,714	\$ (411,286)	\$ 520,607
Dust control plan fees	20,000	12,450	(7,550)	19,025
Total charges for services	620,000	201,164	(418,836)	539,632
Intergovernmental:				
NDEP air quality	100,000	25,000	(75,000)	100,000
Miscellaneous:				
Investment income	12,000	5,696	(6,304)	14,548
Other	-	3,339	3,339	-
Total other	12,000	9,035	(2,965)	14,548
Total revenues	732,000	235,199	(496,801)	654,180
Expenditures:				
General government:				
Salaries and wages	118,861	146,351	(27,490)	145,031
Employee benefits	46,041	58,922	(12,881)	50,318
Services and supplies	1,991,144	161,904	1,829,240	387,104
Capital outlay	-	13,935	(13,935)	-
Total expenditures	2,156,046	381,112	1,774,934	582,453
Excess (deficiency) of revenues over expenditures	(1,424,046)	(145,913)	1,278,133	71,727
Other financing sources (uses):				
Operating transfers out	-	(5,696)	(5,696)	(14,548)
Net change in fund balance	(1,424,046)	(151,609)	1,272,437	57,179
Fund balance:				
Beginning of year	1,424,046	1,288,046	(136,000)	1,230,867
End of year	\$ -	\$ 1,136,437	\$ 1,136,437	\$ 1,288,046

NYE COUNTY, NEVADA
NONMAJOR FUND - GRANTS SPECIAL REVENUE FUND(247/10340)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Due from other governments	<u>\$ 1,603,131</u>	<u>\$ 1,163,694</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 845,906	\$ 205,477
Accrued payroll	20,877	14,384
Due to other funds	422,297	313,571
Deferred revenue	<u>314,051</u>	<u>630,262</u>
Total liabilities	1,603,131	1,163,694
<u>FUND BALANCE</u>		
Restricted for general government	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 1,603,131</u>	<u>\$ 1,163,694</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - GRANTS SPECIAL REVENUE FUND(247/10340)
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended June 30, 2012
 (With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Grant	\$ 3,455,634	\$ 2,999,397	\$ (456,237)	\$ 2,681,174
Donations	<u>-</u>	<u>-</u>	<u>-</u>	<u>842</u>
Total revenues	<u>3,455,634</u>	<u>2,999,397</u>	<u>(456,237)</u>	<u>2,682,016</u>
Expenditures:				
General government	814,942	814,942	-	351,134
Judicial	401,486	401,486	-	-
Public safety	785,083	759,580	25,503	1,160,779
Public works	1,058,645	629,192	429,453	963,816
Health	395,478	394,197	1,281	90,971
Culture and recreation	<u>-</u>	<u>-</u>	<u>-</u>	<u>122,487</u>
Total expenditures	<u>3,455,634</u>	<u>2,999,397</u>	<u>456,237</u>	<u>2,689,187</u>
Excess (deficiency) of revenues over expenditures	-	-	-	(7,171)
Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,171</u>
Net change in fund balance	-	-	-	-
Fund balance:				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - COURT COLLECTION FEES SPECIAL REVENUE FUND(272/10244)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 282,899	\$ 192,869
Interest receivable	<u>863</u>	<u>731</u>
Total assets	<u>\$ 283,762</u>	<u>\$ 193,600</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 16,836	\$ 2,730
<u>FUND BALANCE</u>		
Restricted for judicial	<u>266,926</u>	<u>190,870</u>
Total liabilities and fund balance	<u>\$ 283,762</u>	<u>\$ 193,600</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - COURT COLLECTION FEES SPECIAL REVENUE FUND(272/10244)
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended June 30, 2012
 (With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Beatty	\$ 23,000	\$ 22,187	\$ (813)	\$ 22,840
Pahrump	44,000	41,765	(2,235)	46,135
Tonopah	25,000	45,630	20,630	28,753
District attorney	-	-	-	21
Total charges for services	92,000	109,582	17,582	97,749
Miscellaneous:				
Investment income	-	1,240	1,240	1,705
Total revenues	92,000	110,822	18,822	99,454
Expenditures:				
Judicial:				
Salaries and wages	-	-	-	10,280
Employee benefits	-	-	-	3,281
Services and supplies	281,533	31,356	250,177	17,973
Capital outlay	-	2,170	(2,170)	-
Total expenditures	281,533	33,526	248,007	31,534
Excess (deficiency) of revenues over expenditures	(189,533)	77,296	266,829	67,920
Other financing sources (uses):				
Operating transfers out	-	(1,240)	(1,240)	(1,705)
Net change in fund balance	(189,533)	76,056	265,589	66,215
Fund balance:				
Beginning of year	189,533	190,870	1,337	124,655
End of year	\$ -	\$ 266,926	\$ 266,926	\$ 190,870

NYE COUNTY, NEVADA
NONMAJOR FUND - PETT EMERGENCY FUND SPECIAL REVENUE FUND(497/10304)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 5,980,983	\$ 5,975,407
Interest receivable	<u>19,017</u>	<u>24,593</u>
Total assets	<u>\$ 6,000,000</u>	<u>\$ 6,000,000</u>
 <u>FUND BALANCE</u>		
Committed for general government	<u>\$ 6,000,000</u>	<u>\$ 6,000,000</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - PETT EMERGENCY FUND SPECIAL REVENUE FUND(497/10304)
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended June 30, 2012
 (With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 150,000	\$ 27,308	\$ (122,692)	\$ 71,786
Expenditures:				
General government:				
Services and supplies	<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	27,308	27,308	71,786
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>(27,308)</u>	<u>(27,308)</u>	<u>(71,786)</u>
Net change in fund balance	-	-	-	-
Fund balance:				
Beginning of year	<u>6,000,000</u>	<u>6,000,000</u>	<u>-</u>	<u>6,000,000</u>
End of year	<u>\$ 6,000,000</u>	<u>\$ 6,000,000</u>	<u>\$ -</u>	<u>\$ 6,000,000</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - RECORDER TECHNOLOGY SPECIAL REVENUE FUND(840/10320)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 395,291	\$ 360,124
Interest receivable	<u>1,242</u>	<u>1,530</u>
Total assets	<u>\$ 396,533</u>	<u>\$ 361,654</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 600	\$ -
<u>FUND BALANCE</u>		
Restricted for general government	<u>395,933</u>	<u>361,654</u>
Total liabilities and fund balance	<u>\$ 396,533</u>	<u>\$ 361,654</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - RECORDER TECHNOLOGY SPECIAL REVENUE FUND(840/10320)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Technology fees	\$ 55,000	\$ 51,225	\$ (3,775)	\$ 61,824
Miscellaneous:				
Investment income	<u>5,500</u>	<u>1,722</u>	<u>(3,778)</u>	<u>4,390</u>
Total revenues	<u>60,500</u>	<u>52,947</u>	<u>(7,553)</u>	<u>66,214</u>
Expenditures:				
General government:				
Services and supplies	433,889	18,668	415,221	76,153
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,421</u>
Total expenditures	<u>433,889</u>	<u>18,668</u>	<u>415,221</u>	<u>89,574</u>
Excess (deficiency) of revenues over expenditures	(373,389)	34,279	407,668	(23,360)
Fund balance:				
Beginning of year	<u>373,389</u>	<u>361,654</u>	<u>(11,735)</u>	<u>385,014</u>
End of year	<u>\$ -</u>	<u>\$ 395,933</u>	<u>\$ 395,933</u>	<u>\$ 361,654</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PUBLIC IMPROVEMENT SPECIAL REVENUE FUND(859/10253)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 3,216,425	\$ 3,142,151
Interest receivable	<u>10,151</u>	<u>12,602</u>
Total assets	<u>\$ 3,226,576</u>	<u>\$ 3,154,753</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 150
<u>FUND BALANCE</u>		
Restricted for public works	<u>3,226,576</u>	<u>3,154,603</u>
Total liabilities and fund balance	<u>\$ 3,226,576</u>	<u>\$ 3,154,753</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PUBLIC IMPROVEMENT SPECIAL REVENUE FUND(859/10253)
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and permits:				
Public improvement fees	\$ 150,000	\$ 73,649	\$ (76,351)	\$ 143,362
Miscellaneous:				
Investment income	<u>45,000</u>	<u>14,605</u>	<u>(30,395)</u>	<u>35,521</u>
Total revenues	<u>195,000</u>	<u>88,254</u>	<u>(106,746)</u>	<u>178,883</u>
Expenditures:				
Public Works:				
Salaries and wages	-	2,300	(2,300)	-
Employee benefits	-	654	(654)	-
Service and supplies	<u>3,357,619</u>	<u>13,327</u>	<u>3,344,292</u>	<u>12,371</u>
Total expenditures	<u>3,357,619</u>	<u>16,281</u>	<u>3,341,338</u>	<u>12,371</u>
Excess (deficiency) of revenues over expenditures	(3,162,619)	71,973	3,234,592	166,512
Fund balance:				
Beginning of year	<u>3,162,619</u>	<u>3,154,603</u>	<u>(8,016)</u>	<u>2,988,091</u>
End of year	<u>\$ -</u>	<u>\$ 3,226,576</u>	<u>\$ 3,226,576</u>	<u>\$ 3,154,603</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND(841/10321)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 8,256	\$ 8,138
Interest receivable	<u>26</u>	<u>32</u>
Total assets	<u>\$ 8,282</u>	<u>\$ 8,170</u>
<u>FUND BALANCE</u>		
Restricted for judicial	<u>\$ 8,282</u>	<u>\$ 8,170</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND(841/10321)
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended June 30, 2012
 (With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Technology fees	\$ 700	\$ 642	\$ (58)	\$ 778
Miscellaneous:				
Investment income	<u>100</u>	<u>41</u>	<u>(59)</u>	<u>88</u>
Total revenues	800	683	(117)	866
Expenditures				
Judicial:				
Service and supplies	<u>8,926</u>	<u>571</u>	<u>8,355</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(8,126)	112	8,238	866
Fund balance:				
Beginning of year	<u>8,126</u>	<u>8,170</u>	<u>44</u>	<u>7,304</u>
End of year	<u>\$ -</u>	<u>\$ 8,282</u>	<u>\$ 8,282</u>	<u>\$ 8,170</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - ON-SITE OVERSIGHT SPECIAL REVENUE FUND(278/10330)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 730,819	\$ 1,418,505
Interest receivable	<u>2,444</u>	<u>6,363</u>
Total assets	<u>\$ 733,263</u>	<u>\$ 1,424,868</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 80,079	\$ 135,843
Accrued payroll	5,606	8,963
Deferred revenue	<u>647,578</u>	<u>1,280,062</u>
Total liabilities	<u>\$ 733,263</u>	<u>\$ 1,424,868</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - ON-SITE OVERSIGHT SPECIAL REVENUE FUND(278/10330)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental	\$ 843,699	\$ 750,617	\$ (93,082)	\$ 1,334,898
Miscellaneous:				
Investment income	-	2,044	2,044	-
Total revenues	843,699	752,661	(91,038)	1,334,898
Expenditures:				
General government:				
Salaries and wages	169,103	112,152	56,951	229,170
Employee benefits	96,092	42,636	53,456	64,124
Services and supplies	578,504	597,873	(19,369)	1,041,604
Total expenditures	843,699	752,661	91,038	1,334,898
Excess (deficiency) of revenues over expenditures	-	-	-	-
Fund balance:				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

NYE COUNTY, NEVADA
NONMAJOR FUND - STATE AND COUNTY ROOM TAX SPECIAL REVENUE FUND(290/10220)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 88,125	\$ 80,231
Interest receivable	287	320
Taxes receivable	<u>7,398</u>	<u>5,869</u>
Total assets	<u>\$ 95,810</u>	<u>\$ 86,420</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 5,737	\$ 4,617
<u>FUND BALANCE</u>		
Restricted for community support	<u>90,073</u>	<u>81,803</u>
Total liabilities and fund balance	<u>\$ 95,810</u>	<u>\$ 86,420</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - STATE AND COUNTY ROOM TAX SPECIAL REVENUE FUND(290/10220)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room taxes:				
Beatty	\$ 31,570	\$ 18,339	\$ (13,231)	\$ 27,944
Manhattan	123	210	87	-
Pahrump	19,000	31,444	12,444	21,490
Tonopah	14,250	26,495	12,245	15,423
Smoky Valley	3,153	1,971	(1,182)	139
Amargosa	4,000	2,307	(1,693)	3,787
Total room taxes	72,096	80,766	8,670	68,783
Miscellaneous:				
Investment income	-	380	380	938
Total revenues	72,096	81,146	9,050	69,721
Expenditures:				
Community support:				
Service and supplies	91,295	17,498	73,797	20,587
Intergovernmental:				
Payment to state	57,049	54,998	2,051	48,863
Total expenditures	148,344	72,496	75,848	69,450
Excess (deficiency) of revenues over expenditures	(76,248)	8,650	84,898	271
Other financing sources (uses):				
Operating transfers out	-	(380)	(380)	(938)
Net change in fund balance	(76,248)	8,270	84,518	(667)
Fund balance:				
Beginning of year	76,248	81,803	5,555	82,470
End of year	\$ -	\$ 90,073	\$ 90,073	\$ 81,803

NYE COUNTY, NEVADA
NONMAJOR FUND - YUCCA MOUNTAIN PUBLIC SAFETY SPECIAL REVENUE FUND(279/10331)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 38,506	\$ 38,852
Interest receivable	<u>122</u>	<u>138</u>
Total assets	<u>\$ 38,628</u>	<u>\$ 38,990</u>
<u>LIABILITIES</u>		
Deferred revenue	<u>\$ 38,628</u>	<u>\$ 38,990</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - YUCCA MOUNTAIN PUBLIC SAFETY SPECIAL REVENUE FUND(279/10331)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental	\$ 38,990	\$ 362	\$ (38,628)	\$ 178,626
Miscellaneous:				
Investment income	<u>-</u>	<u>128</u>	<u>128</u>	<u>-</u>
Total revenues	<u>38,990</u>	<u>490</u>	<u>(38,500)</u>	<u>178,626</u>
Expenditures:				
General government:				
Services and supplies	38,990	490	38,500	287
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>139,432</u>
Total expenditures	<u>38,990</u>	<u>490</u>	<u>38,500</u>	<u>139,719</u>
Excess (deficiency) of revenues over expenditures	-	-	-	38,907
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(38,907)</u>
Net change in fund balance	-	-	-	-
Fund balance:				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - ASSESSOR TECHNOLOGY SPECIAL REVENUE FUND(842/10322)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 843,227	\$ 744,050
Interest receivable	2,694	2,665
Due from other governments	<u>17,756</u>	<u>894</u>
Total assets	<u>\$ 863,677</u>	<u>\$ 747,609</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 2,788	\$ 3,000
<u>FUND BALANCE</u>		
Restricted for general government	<u>860,889</u>	<u>744,609</u>
Total liabilities and fund balance	<u>\$ 863,677</u>	<u>\$ 747,609</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - ASSESSOR TECHNOLOGY SPECIAL REVENUE FUND(842/10322)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Technology fees	\$ 180,000	\$ 279,233	\$ 99,233	\$ 235,588
Miscellaneous:				
Investment income	<u>10,000</u>	<u>4,199</u>	<u>(5,801)</u>	<u>8,128</u>
Total revenues	<u>190,000</u>	<u>283,432</u>	<u>93,432</u>	<u>243,716</u>
Expenditures:				
General government:				
Services and supplies	729,483	28,809	700,674	215,889
Capital outlay	<u>-</u>	<u>138,343</u>	<u>(138,343)</u>	<u>-</u>
Total general government	<u>729,483</u>	<u>167,152</u>	<u>562,331</u>	<u>215,889</u>
Excess (deficiency) of revenues over expenditures	(539,483)	116,280	655,763	27,827
Fund balance:				
Beginning of year	<u>729,483</u>	<u>744,609</u>	<u>15,126</u>	<u>716,782</u>
End of year	<u>\$ 190,000</u>	<u>\$ 860,889</u>	<u>\$ 670,889</u>	<u>\$ 744,609</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - IMPACT FEES SPECIAL REVENUE FUND(210/10250)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 3,572,402	\$ 6,145,642
Interest receivable	<u>11,795</u>	<u>24,807</u>
Total assets	<u>\$ 3,584,197</u>	<u>\$ 6,170,449</u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 177,163</u>	<u>\$ -</u>
<u>FUND BALANCE</u>		
Restricted for public safety	373,514	370,227
Restricted for public works	<u>3,033,520</u>	<u>5,800,222</u>
Total fund balance	<u>3,407,034</u>	<u>6,170,449</u>
Total liabilities and fund balance	<u>\$ 3,584,197</u>	<u>\$ 6,170,449</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - IMPACT FEES SPECIAL REVENUE FUND(210/10250)
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended June 30, 2012
 (With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and permits:				
Police impact fees	\$ 150,000	\$ 3,287	\$ (146,713)	\$ 6,735
Parks impact fees	-	4,343	4,343	12,565
Streets impact fees	-	40,152	40,152	103,732
Fire impact fees	-	4,765	4,765	8,803
Total licenses and permits	150,000	52,547	(97,453)	131,835
Miscellaneous:				
Investment income	50,000	19,300	(30,700)	70,599
Total revenues	200,000	71,847	(128,153)	202,434
Expenditures:				
Pulic works:				
Services and supplies	6,377,601	450,917	5,926,684	31,966
Capital outlay	-	2,375,237	(2,375,237)	-
Total general government	6,377,601	2,826,154	3,551,447	31,966
Intergovernmental:				
Pahrump town	45,000	9,108	35,892	19,958
Total expenditures	6,422,601	2,835,262	3,587,339	51,924
Excess (deficiency) of revenues over expenditures	(6,222,601)	(2,763,415)	3,459,186	150,510
Fund balance:				
Beginning of year	6,222,601	6,170,449	(52,152)	6,019,939
End of year	\$ -	\$ 3,407,034	\$ 3,407,034	\$ 6,170,449

NYE COUNTY, NEVADA
NONMAJOR FUND - PETT HEALTH FUND SPECIAL REVENUE FUND(495/10303)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 2,379,124	\$ 2,339,067
Interest receivable	<u>7,517</u>	<u>9,601</u>
Total assets	<u>\$ 2,386,641</u>	<u>\$ 2,348,668</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Committed for general government	<u>2,386,641</u>	<u>2,348,668</u>
Total liabilities and fund balance	<u>\$ 2,386,641</u>	<u>\$ 2,348,668</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - PETT HEALTH FUND SPECIAL REVENUE FUND(495/10303)
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended June 30, 2012
 (With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 150,000	\$ 10,665	\$ (139,335)	\$ 28,242
Expenditures:				
General government:				
Services and supplies	<u>735,023</u>	<u>-</u>	<u>735,023</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(585,023)	10,665	595,688	28,242
Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>27,308</u>	<u>27,308</u>	<u>71,786</u>
Net change in fund balance	(585,023)	37,973	622,996	100,028
Fund balance:				
Beginning of year	<u>2,585,023</u>	<u>2,348,668</u>	<u>(236,355)</u>	<u>2,248,640</u>
End of year	<u>\$ 2,000,000</u>	<u>\$ 2,386,641</u>	<u>\$ 386,641</u>	<u>\$ 2,348,668</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY OWNED BUILDING SPECIAL REVENUE FUND(261/10291)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 564,358	\$ 664,846
Interest receivable	<u>1,796</u>	<u>2,691</u>
Total assets	<u>\$ 566,154</u>	<u>\$ 667,537</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 17,575	\$ 2,461
Accrued payroll	<u>140</u>	<u>596</u>
Total liabilities	17,715	3,057
<u>FUND BALANCE</u>		
Committed for general government	<u>548,439</u>	<u>664,480</u>
Total liabilities and fund balance	<u>\$ 566,154</u>	<u>\$ 667,537</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY OWNED BUILDING SPECIAL REVENUE FUND(261/10291)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance- Positive (Negative)	2011 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Rent	\$ 250,000	\$ 252,593	\$ 2,593	\$ 268,754
Investment income	-	3,196	3,196	6,371
Total revenues	<u>250,000</u>	<u>255,789</u>	<u>5,789</u>	<u>275,125</u>
Expenditures:				
General government:				
Salaries and wages	28,624	18,227	10,397	11,316
Benefits	13,381	7,234	6,147	2,740
Services and supplies	887,697	154,898	732,799	51,529
Capital outlay	-	188,275	(188,275)	-
Total expenditures	<u>929,702</u>	<u>368,634</u>	<u>561,068</u>	<u>65,585</u>
Excess (deficiency) of revenues over expenditures	(679,702)	(112,845)	566,857	209,540
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>(3,196)</u>	<u>(3,196)</u>	<u>(6,371)</u>
Net change in fund balance	(679,702)	(116,041)	563,661	203,169
Fund balance:				
Beginning of year	<u>679,702</u>	<u>664,480</u>	<u>(15,222)</u>	<u>461,311</u>
End of year	<u>\$ -</u>	<u>\$ 548,439</u>	<u>\$ 548,439</u>	<u>\$ 664,480</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY ROOM TAX SPECIAL REVENUE FUND(715/24220)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 76,879	\$ 84,630
Interest receivable	247	357
Taxes receivable	<u>7,590</u>	<u>4,759</u>
Total assets	<u>\$ 84,716</u>	<u>\$ 89,746</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 5,622	\$ 2,441
Accrued payroll	<u>1,585</u>	<u>1,173</u>
Total liabilities	7,207	3,614
<u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>77,509</u>	<u>86,132</u>
Total liabilities and fund balance	<u>\$ 84,716</u>	<u>\$ 89,746</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY ROOM TAX SPECIAL REVENUE FUND(715/24220)
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room taxes	\$ 70,000	\$ 80,946	\$ 10,946	\$ 69,863
Miscellaneous:				
Investment income	<u>1,500</u>	<u>373</u>	<u>(1,127)</u>	<u>1,294</u>
Total revenues	<u>71,500</u>	<u>81,319</u>	<u>9,819</u>	<u>71,157</u>
Expenditures:				
Culture and recreation:				
Museum:				
Salaries and wages	18,795	16,497	2,298	14,664
Employee benefits	2,200	2,458	(258)	1,465
Service and supplies	<u>23,806</u>	<u>14,843</u>	<u>8,963</u>	<u>18,266</u>
Total Museum	<u>44,801</u>	<u>33,798</u>	<u>11,003</u>	<u>34,395</u>
Chamber of Commerce:				
Salaries and wages	22,289	19,104	3,185	20,084
Employee benefits	3,413	5,710	(2,297)	5,156
Service and supplies	<u>9,099</u>	<u>4,814</u>	<u>4,285</u>	<u>7,643</u>
Total Chamber of Commerce	<u>34,801</u>	<u>29,628</u>	<u>5,173</u>	<u>32,883</u>
Total culture and recreations	<u>79,602</u>	<u>63,426</u>	<u>16,176</u>	<u>67,278</u>
Community support:				
Service and supplies	<u>94,403</u>	<u>26,516</u>	<u>67,887</u>	<u>40,207</u>
Total expenditures	<u>174,005</u>	<u>89,942</u>	<u>84,063</u>	<u>107,485</u>
Excess (deficiency) of revenues over expenditures	(102,505)	(8,623)	93,882	(36,328)
Fund balance:				
Beginning of year	<u>102,505</u>	<u>86,132</u>	<u>(16,373)</u>	<u>122,460</u>
End of year	<u>\$ -</u>	<u>\$ 77,509</u>	<u>\$ 77,509</u>	<u>\$ 86,132</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - RENEWABLE ENERGY SPECIAL REVENUE FUND(263/10255)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 61,814	\$ 174,328
Interest receivable	<u>-</u>	<u>879</u>
Total assets	<u>\$ 61,814</u>	<u>\$ 175,207</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 20,568
<u>FUND BALANCE</u>		
Committed for general government	<u>61,814</u>	<u>154,639</u>
Total liabilities and fund balance	<u>\$ 61,814</u>	<u>\$ 175,207</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - RENEWABLE ENERGY SPECIAL REVENUE FUND(263/10255)
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended June 30, 2012
 (With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Geothermal lease	\$ 37,806	\$ 73,240	\$ 35,434	\$ 55,312
Miscellaneous:				
Investment income	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,594</u>
Total revenues	37,806	73,240	35,434	58,906
Expenditures:				
General government:				
Services and supplies	<u>192,445</u>	<u>166,065</u>	<u>26,380</u>	<u>272,743</u>
Excess (deficiency) of revenues over expenditures	(154,639)	(92,825)	61,814	(213,837)
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,594)</u>
Net change in fund balance	(154,639)	(92,825)	61,814	(217,431)
Fund balance:				
Beginning of year	<u>154,639</u>	<u>154,639</u>	<u>-</u>	<u>372,070</u>
End of year	<u>\$ -</u>	<u>\$ 61,814</u>	<u>\$ 61,814</u>	<u>\$ 154,639</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - DRUG COURT PROCEEDS SPECIAL REVENUE FUND(274/10248)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 79,104	\$ 71,484
Interest receivable	245	298
Due from others	<u>12,623</u>	<u>-</u>
Total assets	<u>\$ 91,972</u>	<u>\$ 71,782</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,944	\$ 169
<u>FUND BALANCE</u>		
Restricted for judicial	<u>90,028</u>	<u>71,613</u>
Total liabilities and fund balance	<u>\$ 91,972</u>	<u>\$ 71,782</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - DRUG COURT PROCEEDS SPECIAL REVENUE FUND(274/10248)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Drug court proceeds	\$ 16,200	\$ 26,054	\$ 9,854	\$ 17,380
Miscellaneous:				
Investment income	<u>-</u>	<u>310</u>	<u>310</u>	<u>1,224</u>
Total revenue	16,200	26,364	10,164	18,604
Expenditures:				
Judicial:				
Services and supplies	<u>81,866</u>	<u>7,639</u>	<u>74,227</u>	<u>67,824</u>
Excess (deficiency) of revenues over expenditures	(65,666)	18,725	84,391	(49,220)
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>(310)</u>	<u>(310)</u>	<u>(1,224)</u>
Net change in fund balance	(65,666)	18,415	84,081	(50,444)
Fund balance:				
Beginning of year	<u>65,666</u>	<u>71,613</u>	<u>5,947</u>	<u>122,057</u>
End of year	<u>\$ -</u>	<u>\$ 90,028</u>	<u>\$ 90,028</u>	<u>\$ 71,613</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - CLERK TECHNOLOGY SPECIAL REVENUE FUND(845/10323)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ <u>400</u>	\$ <u>-</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for general government	<u>400</u>	<u>-</u>
Total liabilities and fund balance	\$ <u>400</u>	\$ <u>-</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - CLERK TECHNOLOGY SPECIAL REVENUE FUND(845/10323)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	
	Budget	Actual	Positive (Negative)	2011
Revenues:				
Charges for services:				
Technology fee	\$ 400	\$ 400	\$ -	\$ 415
Miscellaneous:				
Investment income	<u>15</u>	<u>-</u>	<u>(15)</u>	<u>3</u>
Total revenues	415	400	(15)	418
General government:				
Services and supplies	<u>415</u>	<u>-</u>	<u>415</u>	<u>1,488</u>
Excess (deficiency) of revenues over expenditures	-	400	400	(1,070)
Fund balance:				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,070</u>
End of year	<u>\$ -</u>	<u>\$ 400</u>	<u>\$ 400</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - WATER DISTRICT SPECIAL REVENUE FUND(61101)
BALANCE SHEET
June 30, 2012

	2012
<u>ASSETS</u>	
Pooled cash and investments	\$ 206,961
Interest receivable	<u>716</u>
 Total assets	 <u><u>\$ 207,677</u></u>
 <u>LIABILITIES</u>	
Accounts payable	\$ 32,564
 <u>FUND BALANCE</u>	
Restricted for general government	<u>175,113</u>
 Total liabilities and fund balance	 <u><u>\$ 207,677</u></u>

NYE COUNTY, NEVADA
NONMAJOR FUND - WATER DISTRICT SPECIAL REVENUE FUND(61101)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012

	2012		Variance-
	Budget	Actual	Positive (Negative)
Revenues:			
Taxes:			
Tax assessment	\$ 257,000	\$ 292,718	\$ 35,718
Miscellaneous:			
Investment income	-	2,110	2,110
Total revenues	257,000	294,828	37,828
Expenditures:			
Public works:			
Salaries and wages	22,200	3,158	19,042
Employee benefits	14,800	1,222	13,578
Services and supplies	198,720	115,335	83,385
Total public works	235,720	119,715	116,005
Contingency:	7,072	-	7,072
Total expenses	242,792	119,715	123,077
Excess (deficiency) of revenues over expenditures	14,208	175,113	160,905
Fund balance:			
Beginning of year	-	-	-
End of year	\$ 14,208	\$ 175,113	\$ 160,905

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For the year ended June 30, 2012

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY DEBT SERVICE FUND(855/10391)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt service:				
Principal	1,218,000	1,218,000	-	2,898,843
Interest	993,117	993,117	-	623,472
Total expenditures	2,211,117	2,211,117	-	3,522,315
Excess (deficiency) of revenues over expenditures	(2,211,117)	(2,211,117)	-	(3,522,315)
Other financing sources (uses):				
Operating transfers in	-	2,211,117	2,211,117	3,522,315
Net change in fund balance	(2,211,117)	-	2,211,117	-
Fund balance:				
Beginning of year	2,493,771	-	(2,493,771)	-
End of year	\$ 282,654	\$ -	\$ (282,654)	\$ -

NYE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUND
COMBINING BALANCE SHEET
June 30, 2012
(With Comparative Totals for June 30, 2011)

	County Capital Projects	County Special Ad Valorem	Beatty Special Ad Valorem	Manhattan Special Ad Valorem
<u>ASSETS</u>				
Pooled cash and investments	\$ 733,821	\$ 1,352,479	\$ 111,575	\$ 22,106
Interest receivable	3,962	4,271	313	68
Taxes receivable	3,983	26,802	-	-
Due from other governments	<u>4,531</u>	<u>13,020</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 746,297</u>	<u>\$ 1,396,572</u>	<u>\$ 111,888</u>	<u>\$ 22,174</u>
<u>LIABILITIES</u>				
Accounts payable	\$ -	\$ 329,632	\$ -	\$ -
Accrued payroll and benefits	-	-	-	-
Deferred taxes	3,858	25,155	-	-
Deferred revenues	<u>27,303</u>	<u>77,127</u>	<u>-</u>	<u>-</u>
Total liabilities	31,161	431,914	-	-
<u>FUND BALANCE</u>				
Restricted for capital projects	<u>715,136</u>	<u>964,658</u>	<u>111,888</u>	<u>22,174</u>
Total liabilities and fund balance	<u>\$ 746,297</u>	<u>\$ 1,396,572</u>	<u>\$ 111,888</u>	<u>\$ 22,174</u>

Gabbs Special Ad Valorem	Beatty	Beatty Room Tax	Totals 2012	2011
\$ 23,531	\$ 560,099	\$ 113,156	\$ 2,916,767	\$ 2,822,804
68	1,778	356	10,816	15,746
-	-	1,518	32,303	56,832
-	-	-	17,551	792
<u>\$ 23,599</u>	<u>\$ 561,877</u>	<u>\$ 115,030</u>	<u>\$ 2,977,437</u>	<u>\$ 2,896,174</u>
\$ -	\$ -	\$ -	\$ 329,632	\$ 29,594
-	-	-	-	569
-	-	-	29,013	49,572
-	-	-	104,430	123,338
-	-	-	463,075	203,073
<u>23,599</u>	<u>561,877</u>	<u>115,030</u>	<u>2,514,362</u>	<u>2,693,101</u>
<u>\$ 23,599</u>	<u>\$ 561,877</u>	<u>\$ 115,030</u>	<u>\$ 2,977,437</u>	<u>\$ 2,896,174</u>

NYE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUND
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	County Capital Projects	County Special Ad Valorem	Beatty Special Ad Valorem	Manhattan Special Ad Valorem
Revenues:				
Taxes	\$ 11,977	\$ 663,547	\$ -	\$ -
Intergovernmental	38	108	-	-
Miscellaneous	<u>59,238</u>	<u>14,396</u>	<u>499</u>	<u>103</u>
Total revenues	<u>71,253</u>	<u>678,051</u>	<u>499</u>	<u>103</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	2,631	-	-	-
Health	-	-	-	-
Intergovernmental	-	88,874	-	-
Capital projects	<u>221,269</u>	<u>637,407</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>223,900</u>	<u>726,281</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(152,647)</u>	<u>(48,230)</u>	<u>499</u>	<u>103</u>
Other financing sources (uses):				
Operating transfers in	22,562	-	19,110	2,749
Operating transfers out	<u>-</u>	<u>(28,701)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>22,562</u>	<u>(28,701)</u>	<u>19,110</u>	<u>2,749</u>
Net change in fund balance	(130,085)	(76,931)	19,609	2,852
Fund balance:				
Beginning of year	<u>845,221</u>	<u>1,041,589</u>	<u>92,279</u>	<u>19,322</u>
End of year	<u>\$ 715,136</u>	<u>\$ 964,658</u>	<u>\$ 111,888</u>	<u>\$ 22,174</u>

Gabbs Special Ad Valorem	Beatty	Beatty Room Tax	Totals 2012	2011
\$ -	\$ -	\$ 16,190	\$ 691,714	\$ 1,093,336
-	-	-	146	136
<u>142</u>	<u>2,584</u>	<u>519</u>	<u>77,481</u>	<u>49,677</u>
<u>142</u>	<u>2,584</u>	<u>16,709</u>	<u>769,341</u>	<u>1,143,149</u>
-	-	-	-	6,084
-	-	-	2,631	21,273
-	-	-	-	837
-	-	-	88,874	87,077
<u>16,760</u>	<u>-</u>	<u>-</u>	<u>875,436</u>	<u>820,775</u>
<u>16,760</u>	<u>-</u>	<u>-</u>	<u>966,941</u>	<u>936,046</u>
<u>(16,618)</u>	<u>2,584</u>	<u>16,709</u>	<u>(197,600)</u>	<u>207,103</u>
3,141	-	-	47,562	134,862
<u>-</u>	<u>-</u>	<u>-</u>	<u>(28,701)</u>	<u>(28,583)</u>
<u>3,141</u>	<u>-</u>	<u>-</u>	<u>18,861</u>	<u>106,279</u>
(13,477)	2,584	16,709	(178,739)	313,382
<u>37,076</u>	<u>559,293</u>	<u>98,321</u>	<u>2,693,101</u>	<u>2,379,719</u>
<u>\$ 23,599</u>	<u>\$ 561,877</u>	<u>\$ 115,030</u>	<u>\$ 2,514,362</u>	<u>\$ 2,693,101</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY CAPITAL PROJECTS FUND(490/10401)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 733,821	\$ 888,141
Interest receivable	3,962	7,885
Taxes receivable	3,983	14,597
Due from other governments	<u>4,531</u>	<u>-</u>
 Total assets	 <u>\$ 746,297</u>	 <u>\$ 910,623</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 19,633
Accrued payroll	-	569
Deferred taxes	3,858	12,952
Deferred revenues	<u>27,303</u>	<u>32,248</u>
 Total liabilities	 31,161	 65,402
 <u>FUND BALANCE</u>		
Restricted for capital projects	<u>715,136</u>	<u>845,221</u>
 Total liabilities and fund balance	 <u>\$ 746,297</u>	 <u>\$ 910,623</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - COUNTY CAPITAL PROJECTS FUND(490/10401)
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended June 30, 2012
 (With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Ad valorem	\$ -	\$ 7,484	\$ 7,484	\$ 251,594
Net proceeds of mines	-	4,493	4,493	30,632
Total taxes	-	11,977	11,977	282,226
Intergovernmental:				
Fish and game	-	38	38	36
Miscellaneous:				
Investment income	50,000	2,116	(47,884)	28,480
Sale of capital assets	-	945	945	1,300
Miscellaneous	-	56,177	56,177	-
Total miscellaneous	50,000	59,238	9,238	29,780
Total revenues	50,000	71,253	21,253	312,042
Expenditures:				
Current:				
Public safety	-	2,631	(2,631)	21,273
Capital projects:				
General government	636,774	106,452	530,322	49,639
Public safety	-	105,182	(105,182)	445,172
Public works	-	1,035	(1,035)	3,900
Judicial	-	8,600	(8,600)	356
Health	-	-	-	47,555
Culture and recreations	-	-	-	56,177
Total capital projects	636,774	221,269	415,505	602,799
Total expenditures	636,774	223,900	412,874	624,072
Excess (deficiency) of revenues over expenditures	(586,774)	(152,647)	434,127	(312,030)
Other financing sources (uses):				
Operating transfers in	-	22,562	22,562	109,470
Net change in fund balance	(586,774)	(130,085)	456,689	(202,560)
Fund balance:				
Beginning of year	586,774	845,221	258,447	1,047,781
End of year	\$ -	\$ 715,136	\$ 715,136	\$ 845,221

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(491/10402)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,352,479	\$ 1,132,454
Interest receivable	4,271	4,724
Taxes receivable	26,802	41,290
Due from other governments	<u>13,020</u>	<u>792</u>
Total assets	<u>\$ 1,396,572</u>	<u>\$ 1,179,260</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 329,632	\$ 9,961
Deferred taxes	25,155	36,620
Deferred revenues	<u>77,127</u>	<u>91,090</u>
Total liabilities	431,914	137,671
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>964,658</u>	<u>1,041,589</u>
Total liabilities and fund balance	<u>\$ 1,396,572</u>	<u>\$ 1,179,260</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(491/10402)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Ad valorem	\$ 515,304	\$ 515,964	\$ 660	\$ 709,824
Net proceeds of mines	98,406	147,583	49,177	87,320
Total taxes	613,710	663,547	49,837	797,144
Intergovernmental:				
Fish and wildlife	209	108	(101)	100
Miscellaneous:				
Investment income	20,000	6,802	(13,198)	10,814
Other	-	7,594	7,594	-
Total miscellaneous	20,000	14,396	(5,604)	10,814
Total revenues	633,919	678,051	44,132	808,058
Expenditures:				
Current:				
General government	-	-	-	6,084
Health	-	-	-	837
Total current	-	-	-	6,921
Intergovernmental:				
Pahrump	31,422	33,508	(2,086)	34,033
Round Mountain	22,400	23,887	(1,487)	24,262
Tonopah	26,574	28,338	(1,764)	28,782
Amargosa	2,946	3,141	(195)	-
Total intergovernmental	83,342	88,874	(5,532)	87,077
Capital projects:				
General government	1,567,343	166,857	1,400,486	112,803
Judicial	-	67,104	(67,104)	-
Public safety	-	95,570	(95,570)	7,351
Public works	-	51,370	(51,370)	40,521
Health	-	247,364	(247,364)	22,604
Culture and recreation	-	9,142	(9,142)	-
Total capital projects	1,567,343	637,407	929,936	183,279
Total expenditures	1,650,685	726,281	924,404	277,277
Excess (deficiency) of revenues over expenditures	(1,016,766)	(48,230)	968,536	530,781
Other financing sources (uses):				
Operating transfers out	(23,444)	(28,701)	(5,257)	(28,583)
Net change in fund balance	(1,040,210)	(76,931)	963,279	502,198
Fund balance:				
Beginning of year	1,040,210	1,041,589	1,379	539,391
End of year	\$ -	\$ 964,658	\$ 964,658	\$ 1,041,589

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(24402)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 111,575	\$ 91,984
Interest receivable	<u>313</u>	<u>295</u>
Total assets	<u>\$ 111,888</u>	<u>\$ 92,279</u>
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>\$ 111,888</u>	<u>\$ 92,279</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(24402)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 1,500	\$ 499	\$ (1,001)	\$ 1,010
Expenditures:				
Capital projects:				
Salaries and wages	-	-	-	1,498
Employee benefits	-	-	-	154
Capital outlay	111,811	-	111,811	33,045
Total expenditures	111,811	-	111,811	34,697
Excess (deficiency) of revenues over expenditures	(110,311)	499	110,810	(33,687)
Other financing sources (uses):				
Operating transfers in	17,920	19,110	1,190	19,409
Net change in fund balance	(92,391)	19,609	112,000	(14,278)
Fund balance:				
Beginning of year	92,391	92,279	(112)	106,557
End of year	\$ -	\$ 111,888	\$ 111,888	\$ 92,279

NYE COUNTY, NEVADA
NONMAJOR FUND - MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND(27402)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 22,106	\$ 19,255
Interest receivable	<u>68</u>	<u>67</u>
Total assets	<u>\$ 22,174</u>	<u>\$ 19,322</u>
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>\$ 22,174</u>	<u>\$ 19,322</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, 2012
 (With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 103	\$ 103	\$ 193
Expenditures:				
Capital projects:	<u>22,090</u>	<u>-</u>	<u>22,090</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(22,090)	103	22,193	193
Other financing sources (uses):				
Operating transfers in	<u>2,578</u>	<u>2,749</u>	<u>171</u>	<u>2,792</u>
Net change in fund balance	(19,512)	2,852	22,364	2,985
Fund balance:				
Beginning of year	<u>19,512</u>	<u>19,322</u>	<u>(190)</u>	<u>16,337</u>
End of year	<u>\$ -</u>	<u>\$ 22,174</u>	<u>\$ 22,174</u>	<u>\$ 19,322</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND(23402)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 23,531	\$ 36,939
Interest receivable	<u>68</u>	<u>137</u>
Total assets	<u>\$ 23,599</u>	<u>\$ 37,076</u>
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>\$ 23,599</u>	<u>\$ 37,076</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND(23402)
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended June 30, 2012
 (With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 142	\$ 142	\$ 391
Expenditures:				
Capital projects	<u>40,282</u>	<u>16,760</u>	<u>23,522</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(40,282)	(16,618)	23,664	391
Other financing sources (uses):				
Operating transfers in	<u>2,946</u>	<u>3,141</u>	<u>195</u>	<u>3,191</u>
Net change in fund balance	(37,336)	(13,477)	23,859	3,582
Fund balance:				
Beginning of year	<u>37,336</u>	<u>37,076</u>	<u>(260)</u>	<u>33,494</u>
End of year	<u>\$ -</u>	<u>\$ 23,599</u>	<u>\$ 23,599</u>	<u>\$ 37,076</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY CAPITAL PROJECTS FUND(24401)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 560,099	\$ 557,043
Interest receivable	<u>1,778</u>	<u>2,250</u>
Total assets	<u>\$ 561,877</u>	<u>\$ 559,293</u>
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>\$ 561,877</u>	<u>\$ 559,293</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - BEATTY CAPITAL PROJECTS FUND(24401)
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended June 30, 2012
 (With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 5,000	\$ 2,584	\$ (2,416)	\$ 6,448
Expenditures:				
Capital projects	<u>565,873</u>	<u>-</u>	<u>565,873</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(560,873)	2,584	563,457	6,448
Fund balance:				
Beginning of year	<u>560,873</u>	<u>559,293</u>	<u>(1,580)</u>	<u>552,845</u>
End of year	<u>\$ -</u>	<u>\$ 561,877</u>	<u>\$ 561,877</u>	<u>\$ 559,293</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY ROOM TAX CAPITAL PROJECTS FUND(24403)
COMPARATIVE BALANCE SHEETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 113,156	\$ 96,988
Interest receivable	356	388
Taxes receivable	<u>1,518</u>	<u>945</u>
Total assets	<u>\$ 115,030</u>	<u>\$ 98,321</u>
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>\$ 115,030</u>	<u>\$ 98,321</u>

NYE COUNTY, NEVADA
 NONMAJOR FUND - BEATTY ROOM TAX CAPITAL PROJECTS FUND(24403)
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended June 30, 2012
 (With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes				
Room taxes	\$ 14,000	\$ 16,190	\$ 2,190	\$ 13,966
Miscellaneous:				
Investment income	<u>1,000</u>	<u>519</u>	<u>(481)</u>	<u>1,041</u>
Total revenues	15,000	16,709	1,709	15,007
Expenditures:				
Community Support:				
Capital outlay	<u>114,157</u>	<u>-</u>	<u>114,157</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(99,157)	16,709	115,866	15,007
Fund balance:				
Beginning of year	<u>99,157</u>	<u>98,321</u>	<u>(836)</u>	<u>83,314</u>
End of year	<u>\$ -</u>	<u>\$ 115,030</u>	<u>\$ 115,030</u>	<u>\$ 98,321</u>

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For the year ended June 30, 2012

NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET ASSETS
June 30, 2012
With Comparative Totals for June 30, 2011

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Totals	
				2012	2011
<u>ASSETS</u>					
Current:					
Pooled cash and investments	\$ 250,013	\$ -	\$ 145,240	\$ 395,253	\$ 277,283
Interest receivable	868	-	442	1,310	1,169
Accounts receivable	10,842	943	3,459	15,244	14,068
Due from sewer fund	40,764	-	-	40,764	43,377
Total current assets	<u>302,487</u>	<u>943</u>	<u>149,141</u>	<u>452,571</u>	<u>335,897</u>
Noncurrent assets:					
Restricted Assets:					
Cash	42,620	-	-	42,620	42,620
Capital assets (net of accumulated depreciation)					
	<u>776,161</u>	<u>1,203,393</u>	<u>980,352</u>	<u>2,959,906</u>	<u>2,570,199</u>
Total noncurrent assets	<u>818,781</u>	<u>1,203,393</u>	<u>980,352</u>	<u>3,002,526</u>	<u>2,612,819</u>
Total assets	<u>1,121,268</u>	<u>1,204,336</u>	<u>1,129,493</u>	<u>3,455,097</u>	<u>2,948,716</u>
<u>LIABILITIES</u>					
Current:					
Accounts payable	1,191	-	881	2,072	3,734
Accrued payroll and benefits	35	-	-	35	77
Customer deposits	-	-	1,485	1,485	825
Due to water fund	-	40,764	-	40,764	43,377
Bonds payable, current portion	<u>13,493</u>	<u>-</u>	<u>-</u>	<u>13,493</u>	<u>12,566</u>
Total current liabilities	14,719	40,764	2,366	57,849	60,579
Long-term:					
Bonds payable, long-term portion	<u>396,889</u>	<u>-</u>	<u>-</u>	<u>396,889</u>	<u>410,382</u>
Total liabilities	<u>411,608</u>	<u>40,764</u>	<u>2,366</u>	<u>454,738</u>	<u>470,961</u>
<u>NET ASSETS</u>					
Invested in capital assets, net of related debt	365,779	1,203,393	980,352	2,549,524	2,147,251
Unrestricted	<u>343,881</u>	<u>(39,821)</u>	<u>146,775</u>	<u>450,835</u>	<u>330,504</u>
Total net assets	<u>\$ 709,660</u>	<u>\$ 1,163,572</u>	<u>\$ 1,127,127</u>	<u>\$ 3,000,359</u>	<u>\$ 2,477,755</u>

NYE COUNTY, NEVADA
NONMAJOR - ENTERPRISE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENSES,
AND CHANGES IN NET ASSETS
Year Ended June 30, 2012
With Comparative Totals for Year Ended June 30, 2011

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Totals	
				2012	2011
Operating revenues:					
Charges for services	\$ 149,462	\$ 11,781	\$ 59,336	\$ 220,579	\$ 175,415
Operating expenses:					
Salaries and wages	5,457	5,456	-	10,913	9,566
Employee benefits	926	891	-	1,817	974
Services and supplies	28,688	2,841	15,011	46,540	51,662
Depreciation	32,963	27,420	10,555	70,938	40,817
Total operating expenses	68,034	36,608	25,566	130,208	103,019
Operating income (loss)	81,428	(24,827)	33,770	90,371	72,396
Nonoperating revenues (expenses):					
Investment income	1,098	-	625	1,723	2,886
Grants	164,294	-	210,184	374,478	220,685
Interest expense	(30,135)	-	-	(30,135)	(30,969)
Total nonoperating revenues (expenses)	135,257	-	210,809	346,066	192,602
Income before transfers	216,685	(24,827)	244,579	436,437	264,998
Transfers:					
Operating transfers in	13,453	-	72,714	86,167	6,091
Change in net assets	230,138	(24,827)	317,293	522,604	271,089
Net assets:					
Beginning of year	479,522	1,188,399	809,834	2,477,755	2,206,666
End of year	\$ 709,660	\$ 1,163,572	\$ 1,127,127	\$ 3,000,359	\$ 2,477,755

NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING SCHEDULE OF CASH FLOWS
Year Ended June 30, 2012

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Totals 2012 2011	
Cash flows from operating activities:					
Cash received from customers	\$ 148,964	\$ 11,839	\$ 59,260	\$ 220,063	\$ 172,803
Cash paid for salaries and employee benefits	(6,387)	(6,385)	-	(12,772)	(11,214)
Cash paid for services and supplies	(30,537)	(2,841)	(14,824)	(48,202)	(56,995)
Net cash provided by operating activities	<u>112,040</u>	<u>2,613</u>	<u>44,436</u>	<u>159,089</u>	<u>104,594</u>
Cash flows from noncapital financing activities:					
Operating transfers in	13,453	-	72,714	86,167	6,091
Due to (from) other funds	<u>2,613</u>	<u>(2,613)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net cash provided (used) by noncapital financing activities	<u>16,066</u>	<u>(2,613)</u>	<u>72,714</u>	<u>86,167</u>	<u>226,776</u>
Cash flows from capital financing activities:					
Purchase of capital assets	(177,747)	-	(282,898)	(460,645)	(220,685)
Grants	164,294	-	210,184	374,478	220,685
Principal payments - bonds	(12,566)	-	-	(12,566)	(11,703)
Interest paid	<u>(30,135)</u>	<u>-</u>	<u>-</u>	<u>(30,135)</u>	<u>(30,969)</u>
Net cash provided (used) by capital financing activities	<u>(56,154)</u>	<u>-</u>	<u>(72,714)</u>	<u>(128,868)</u>	<u>(263,357)</u>
Cash flows from investing activities:					
Investment income	<u>998</u>	<u>-</u>	<u>584</u>	<u>1,582</u>	<u>2,904</u>
Net increase in pooled cash and investments	<u>72,950</u>	<u>-</u>	<u>45,020</u>	<u>117,970</u>	<u>70,917</u>
Pooled cash and investments:					
Beginning of year	<u>219,683</u>	<u>-</u>	<u>100,220</u>	<u>319,903</u>	<u>248,986</u>
End of year	<u>\$ 292,633</u>	<u>\$ -</u>	<u>\$ 145,240</u>	<u>\$ 437,873</u>	<u>\$ 319,903</u>
Reconciliation of operating income to net cash provided by operating activities:					
Operating income (loss)	<u>\$ 81,428</u>	<u>\$ (24,827)</u>	<u>\$ 33,770</u>	<u>\$ 90,371</u>	<u>\$ 72,396</u>
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation	32,963	27,420	10,555	70,938	40,817
(Increase) decrease in accounts receivable	(498)	58	(736)	(1,176)	(3,272)
(Increase) decrease in Prepaid expense	-	-	-	-	355
Increase (decrease) in accrued payroll and benefits	(4)	(38)	660	618	(14)
Increase (decrease) in accounts payable	<u>(1,849)</u>	<u>-</u>	<u>187</u>	<u>(1,662)</u>	<u>(5,688)</u>
Total adjustments	<u>30,612</u>	<u>27,440</u>	<u>10,666</u>	<u>68,718</u>	<u>32,198</u>
Net cash provided by operating activities	<u>\$ 112,040</u>	<u>\$ 2,613</u>	<u>\$ 44,436</u>	<u>\$ 159,089</u>	<u>\$ 104,594</u>

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For the year ended June 30, 2012

NYE COUNTY, NEVADA
 NONMAJOR FUND - GABBS UTILITY WATER ENTERPRISE FUND(23502)
 COMPARATIVE STATEMENT OF NET ASSETS
 June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Current:		
Pooled cash and investments	\$ 250,013	\$ 177,063
Interest receivable	868	768
Accounts receivable	10,842	10,344
Due from sewer fund	40,764	43,377
Total current assets	302,487	231,552
Noncurrent assets:		
Restricted cash	42,620	42,620
Capital assets (net of accumulated depreciation)	776,161	631,377
Total noncurrent assets:	818,781	673,997
 Total assets	 1,121,268	 905,549
<u>LIABILITIES</u>		
Current:		
Accounts payable	1,191	3,040
Accrued payroll and benefits	35	39
Bond payable, current portion	13,493	12,566
Total current liabilities	14,719	15,645
Long-term:		
Bond payable, long-term portion	396,889	410,382
 Total liabilities	 411,608	 426,027
<u>NET ASSETS</u>		
Invested in capital assets, net of related debt	365,779	208,429
Unrestricted	343,881	271,093
 Total net assets	 \$ 709,660	 \$ 479,522

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS UTILITY WATER ENTERPRISE FUND(23502)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET ASSETS - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Water	\$ 100,000	\$ 149,462	\$ 49,462	\$ 111,864
Expenses:				
Salaries and wages	13,036	5,457	7,579	4,783
Employee benefits	1,361	926	435	487
Services and supplies	30,000	28,688	1,312	30,393
Depreciation	-	32,963	(32,963)	25,594
Total expenses	44,397	68,034	(23,637)	61,257
Operating income	55,603	81,428	25,825	50,607
Nonoperating revenues (expenses):				
Investment income	-	1,098	1,098	1,919
Grants	-	164,294	164,294	-
Interest expense	(30,135)	(30,135)	-	(30,969)
Total nonoperating revenues (expenses)	(30,135)	135,257	165,392	(29,050)
Income (loss) before transfers	25,468	216,685	191,217	21,557
Transfers:				
Operating transfers in	-	13,453	13,453	6,091
Change in net assets	\$ 25,468	230,138	\$ 204,670	27,648
Net assets:				
Beginning of year		479,522		451,874
End of year		\$ 709,660		\$ 479,522

NYE COUNTY, NEVADA
 NONMAJOR FUND - GABBS UTILITY WATER ENTERPRISE FUND(23502)
 COMPARATIVE SCHEDULE OF CASH FLOWS
 For the Years Ended June 30, 2012 and 2011

	2012	2011
Cash flows from operating activities:		
Cash received from customers	\$ 148,964	\$ 108,965
Cash paid for salaries and benefits	(6,387)	(5,982)
Cash paid for services and supplies	(30,537)	(32,979)
Net cash provided by operating activities	<u>112,040</u>	<u>70,004</u>
Cash flows from noncapital financing activities:		
Operating transfers	13,453	6,091
Due from sewer fund	2,613	1,736
Net cash (used) by noncapital financing activities	<u>16,066</u>	<u>7,827</u>
Cash flows from capital and related financing activities:		
Purchase of capital assets	(177,747)	-
Principal payments - bonds	(12,566)	(11,703)
Interest paid	(30,135)	(30,969)
Grants	164,294	-
Net cash (used) by capital and related financing activities	<u>(56,154)</u>	<u>(42,672)</u>
Cash flows from investing activities:		
Investment income	998	1,982
Net increase (decrease) in pooled cash and investments	72,950	37,141
Pooled cash and investments:		
Beginning of year	219,683	182,542
End of year	<u>\$ 292,633</u>	<u>\$ 219,683</u>
Reconciliation of operating income to net cash provided by operating activities		
Operating income	\$ 81,428	\$ 50,607
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	32,963	25,594
(Increase) decrease in accounts receivable	(498)	(2,899)
(Increase) decrease in prepaid expense	-	355
Increase (decrease) in accrued payroll and benefits	(4)	(712)
Increase (decrease) in accounts payable	(1,849)	(2,941)
Total adjustments	<u>30,612</u>	<u>19,397</u>
Net cash provided by operating activities	<u>\$ 112,040</u>	<u>\$ 70,004</u>

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For the year ended June 30, 2012

NYE COUNTY, NEVADA
 NONMAJOR FUND - GABBS UTILITY SEWER ENTERPRISE FUND(23503)
 COMPARATIVE STATEMENT OF NET ASSETS
 June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Current:		
Accounts receivable	\$ 943	\$ 1,001
Capital assets (net of accumulated depreciation)	<u>1,203,393</u>	<u>1,230,813</u>
Total assets	<u>1,204,336</u>	<u>1,231,814</u>
<u>LIABILITIES</u>		
Current:		
Accrued payroll and benefits	-	38
Due to water fund	<u>40,764</u>	<u>43,377</u>
Total current liabilities	<u>40,764</u>	<u>43,415</u>
<u>NET ASSETS</u>		
Invested in capital assets, net of related debt	1,203,393	1,230,813
Unrestricted	<u>(39,821)</u>	<u>(42,414)</u>
Total net assets	<u>\$ 1,163,572</u>	<u>\$ 1,188,399</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS UTILITY SEWER ENTERPRISE FUND(23503)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET ASSETS - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Sewer	\$ 11,100	\$ 11,781	\$ 681	\$ 10,834
Expenses:				
Salaries and wages	13,036	5,456	7,580	4,783
Employee benefits	1,361	891	470	487
Services and supplies	5,000	2,841	2,159	3,799
Depreciation	4,700	27,420	(22,720)	4,668
Total expenses	24,097	36,608	(12,511)	13,737
Operating income (loss)	(12,997)	(24,827)	(11,830)	(2,903)
Nonoperating revenues (expenses):				
Grant revenues	-	-	-	159,165
Income (loss) before transfers	(12,997)	(24,827)	(11,830)	156,262
Transfers:				
Operating transfers in	1,000	-	(1,000)	-
Change in net assets	\$ (11,997)	(24,827)	\$ (12,830)	156,262
Net assets:				
Beginning of year		1,188,399		1,032,137
End of year		\$ 1,163,572		\$ 1,188,399

NYE COUNTY, NEVADA
 NONMAJOR FUND - GABBS UTILITY SEWER ENTERPRISE FUND(23503)
 COMPARATIVE SCHEDULE OF CASH FLOWS
 For the Years Ended June 30, 2012 and 2011

	2012	2011
Cash flows from operating activities:		
Cash received from customers	\$ 11,839	\$ 10,767
Cash paid for salaries and benefits	(6,385)	(5,232)
Cash paid for services and supplies	<u>(2,841)</u>	<u>(3,799)</u>
Net cash provided by operating activities	2,613	1,736
Cash flows from noncapital financing activities:		
Due to water funds	<u>(2,613)</u>	<u>(1,736)</u>
Cash flows from capital and related financing activities:		
Purchase of capital assets	-	(159,165)
Grant revenues	<u>-</u>	<u>159,165</u>
Net cash (used) by capital and related financing activities	<u>-</u>	<u>-</u>
Net increase (decrease) in pooled cash and investments	-	-
Pooled cash and investments:		
Beginning of year	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>
Reconciliation of operating income to net cash provided by operating activities		
Operating income (loss)	<u>\$ (24,827)</u>	<u>\$ (2,903)</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	27,420	4,668
(Increase) decrease in accounts receivable	58	(67)
Increase (decrease) in accrued payroll and benefits	<u>(38)</u>	<u>38</u>
Total adjustments	<u>27,440</u>	<u>4,639</u>
Net cash provided by operating activities	<u>\$ 2,613</u>	<u>\$ 1,736</u>

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For the year ended June 30, 2012

NYE COUNTY, NEVADA
 NONMAJOR FUND - MANHATTAN UTILITY ENTERPRISE FUND(27502)
 STATEMENT OF NET ASSETS
 June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Current:		
Pooled cash and investments	\$ 145,240	\$ 100,220
Interest receivable	442	401
Accounts receivable	<u>3,459</u>	<u>2,723</u>
Total current assets	149,141	103,344
Capital assets (net of accumulated depreciation)	<u>980,352</u>	<u>708,009</u>
Total assets	<u>1,129,493</u>	<u>811,353</u>
<u>LIABILITIES</u>		
Current:		
Accounts payable	881	694
Customer deposits	<u>1,485</u>	<u>825</u>
Total current liabilities	<u>2,366</u>	<u>1,519</u>
<u>NET ASSETS</u>		
Invested in capital assets, net of related debt	980,352	708,009
Unrestricted	<u>146,775</u>	<u>101,825</u>
Total net assets	<u>\$ 1,127,127</u>	<u>\$ 809,834</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - MANHATTAN UTILITY ENTERPRISE FUND(27502)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET ASSETS - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	
	Budget	Actual	Positive (Negative)	2011
Revenues:				
Water	\$ 52,400	\$ 59,336	\$ 6,936	\$ 52,717
Expenses:				
Services and supplies	10,000	15,011	(5,011)	17,470
Depreciation	10,000	10,555	(555)	10,555
Total expenses	20,000	25,566	(5,566)	28,025
Operating income	32,400	33,770	1,370	24,692
Nonoperating revenues (expenses):				
Investment income	-	625	625	967
Grants	-	210,184	210,184	61,520
Interest expense	(1,721)	-	1,721	-
Total nonoperating revenues (expenses)	(1,721)	210,809	212,530	62,487
Income (loss) before transfers	30,679	244,579	213,900	87,179
Transfers:				
Transfers	-	72,714	72,714	-
Change in net assets	\$ 30,679	317,293	\$ 286,614	87,179
Net assets:				
Beginning of year		809,834		722,655
End of year		\$ 1,127,127		\$ 809,834

NYE COUNTY, NEVADA
 NONMAJOR FUND - MANHATTAN UTILITY ENTERPRISE FUND(27502)
 COMPARATIVE SCHEDULE OF CASH FLOWS
 For the Years Ended June 30, 2012 and 2011

	2012	2011
Cash flows from operating activities:		
Cash received from customers	\$ 59,260	\$ 53,071
Cash paid for services and supplies	<u>(14,824)</u>	<u>(20,217)</u>
Net cash provided by operating activities	<u>44,436</u>	<u>32,854</u>
Cash flows from noncapital financing activities:		
Operating transfers	<u>72,714</u>	<u>-</u>
Cash flows from capital and related financing activities:		
Purchase of capital assets	(282,898)	(61,520)
Grants	<u>210,184</u>	<u>61,520</u>
Net cash provided by capital and related financing activities	<u>(72,714)</u>	<u>-</u>
Cash flows from investing activities:		
Investment income	<u>584</u>	<u>922</u>
Net increase (decrease) in pooled cash and investments	45,020	33,776
Pooled cash and investments:		
Beginning of year	<u>100,220</u>	<u>66,444</u>
End of year	<u>\$ 145,240</u>	<u>\$ 100,220</u>
Reconciliation of operating income to net cash provided by operating activities		
Operating income	<u>\$ 33,770</u>	<u>\$ 24,692</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	10,555	10,555
(Increase) decrease in accounts receivable	(736)	(306)
Increase (decrease) in customer deposits	660	660
Increase (decrease) in accounts payable	<u>187</u>	<u>(2,747)</u>
Total adjustments	<u>10,666</u>	<u>8,162</u>
Net cash provided by operating activities	<u>\$ 44,436</u>	<u>\$ 32,854</u>

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For the year ended June 30, 2012

NYE COUNTY, NEVADA
NONMAJOR FUND - SELF INSURANCE INTERNAL SERVICE FUND(655/10603)
COMPARATIVE STATEMENTS OF NET ASSETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Pooled cash and investments	\$ 85,348	\$ 86,900
Interest receivable	<u>269</u>	<u>362</u>
Total assets	85,617	87,262
<u>LIABILITIES</u>		
Accounts payable	<u>-</u>	<u>1,475</u>
<u>NET ASSETS</u>		
Unrestricted	<u>\$ 85,617</u>	<u>\$ 85,787</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - SELF INSURANCE INTERNAL SERVICE FUND(655/10603)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET ASSETS - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2012
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2012		Variance-	2011
	Budget	Actual	Positive (Negative)	Actual
Operating revenues:				
Charges for services:				
Insurance premiums	\$ -	\$ -	\$ -	\$ -
Operating expenses:				
Service and supplies	<u>83,607</u>	<u>546</u>	<u>83,061</u>	<u>2,144</u>
Operating income (loss)	(83,607)	(546)	83,061	(2,144)
Other financing sources (uses):				
Investment income	-	376	376	1,041
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,041)</u>
Total other financing sources (uses)	<u>-</u>	<u>376</u>	<u>376</u>	<u>-</u>
Changes in net assets	(83,607)	(170)	83,437	(2,144)
Net assets:				
Beginning of year	<u>-</u>	<u>85,787</u>	<u>85,787</u>	<u>87,931</u>
End of year	<u>\$ (83,607)</u>	<u>\$ 85,617</u>	<u>\$ 169,224</u>	<u>\$ 85,787</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - SELF INSURANCE INTERNAL SERVICE FUND(655/10603)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2012 and 2011

	2012	2011
Cash flows from operating activities:		
Cash paid for services and supplies	\$ (2,021)	\$ (669)
Cash flows from noncapital financing activities:		
Operating transfers	-	(1,041)
Cash flows from investing activities:		
Investment income	<u>469</u>	<u>679</u>
Net increase (decrease) in pooled cash and investments	(1,552)	(1,031)
Pooled cash and investments:		
Beginning of year	<u>86,900</u>	<u>87,931</u>
End of year	<u>\$ 85,348</u>	<u>\$ 86,900</u>
Reconciliation of operating (loss) to net cash (used) by operating activities:		
Operating (loss)	\$ (546)	\$ (2,144)
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:		
Increase (decrease) in accounts payable	<u>(1,475)</u>	<u>1,475</u>
Net cash (used) by operating activities	<u>\$ (2,021)</u>	<u>\$ (669)</u>

NYE COUNTY, NEVADA
AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 2012
Page 1 of 2

	Property	Habitat Conservation and Mitigation	State of Nevada	State Medical Indigent
<u>ASSETS</u>				
Pooled cash and investments	\$ 585,801	\$ 6,085	\$ 651,152	\$ 50,371
Interest receivable	2,070	-	1,527	-
Taxes receivable	-	-	91,125	8,040
Due from other governments	-	-	-	3,906
Due from others	-	-	-	-
Accounts receivable	-	-	-	-
Prepaid expense	-	-	-	-
Total assets	<u>\$ 587,871</u>	<u>\$ 6,085</u>	<u>\$ 743,804</u>	<u>\$ 62,317</u>
<u>LIABILITIES</u>				
Deferred taxes	\$ -	\$ -	\$ 85,526	\$ 7,546
Deferred revenue	-	-	-	23,138
Amounts held for others	<u>587,871</u>	<u>6,085</u>	<u>658,278</u>	<u>31,633</u>
Total liabilities	<u>\$ 587,871</u>	<u>\$ 6,085</u>	<u>\$ 743,804</u>	<u>\$ 62,317</u>

Range Improvement District	Endangered Species Act	Pahrump Town	Round Mountain Town	Tonopah Town	Pahrump Library
\$ 81,526	\$ 5,975	\$ 11,788,130	\$ 4,321,667	\$ 4,220,679	\$ 930,579
262	-	36,491	12,488	6,291	3,011
-	-	194,112	776	63,023	26,553
-	-	180,540	137,015	58,683	17,722
-	-	-	-	-	-
-	-	359,894	31,909	143,162	-
-	-	-	-	-	-
<u>\$ 81,788</u>	<u>\$ 5,975</u>	<u>\$ 12,559,167</u>	<u>\$ 4,503,855</u>	<u>\$ 4,491,838</u>	<u>\$ 977,865</u>
\$ -	\$ -	\$ 146,155	\$ 714	\$ 8,420	\$ 24,843
-	-	-	-	-	-
<u>81,788</u>	<u>5,975</u>	<u>12,413,012</u>	<u>4,503,141</u>	<u>4,483,418</u>	<u>953,022</u>
<u>\$ 81,788</u>	<u>\$ 5,975</u>	<u>\$ 12,559,167</u>	<u>\$ 4,503,855</u>	<u>\$ 4,491,838</u>	<u>\$ 977,865</u>

NYE COUNTY, NEVADA
AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 2012
Page 2 of 2

	Smoky Valley Library	Tonopah Library	Amargosa Library	Beatty Library
<u>ASSETS</u>				
Pooled cash and investments	\$ 320,855	\$ 175,887	\$ 110,506	\$ 36,884
Interest receivable	195	559	355	86
Taxes receivable	1,598	3,249	7,562	2,468
Due from other governments	73,693	443	2,266	5,312
Due from others	-	-	-	-
Accounts receivable	-	-	-	-
Prepaid expense	-	-	-	-
Total assets	<u>\$ 396,341</u>	<u>\$ 180,138</u>	<u>\$ 120,689</u>	<u>\$ 44,750</u>
<u>LIABILITIES</u>				
Deferred taxes	\$ 1,491	\$ 2,904	\$ 7,075	\$ 19,574
Deferred revenue	-	-	-	-
Amounts held for others	<u>394,850</u>	<u>177,234</u>	<u>113,614</u>	<u>25,176</u>
Total liabilities	<u>\$ 396,341</u>	<u>\$ 180,138</u>	<u>\$ 120,689</u>	<u>\$ 44,750</u>

Smoky Valley TV District	Nye County School District	Beatty General Improvement	Amargosa Town	Totals	
				2012	2011
\$ 165,858	\$ 11,886,816	\$ 52,164	\$ 254,491	\$ 35,645,426	\$ 36,176,682
529	35,934	180	741	100,719	139,286
-	715,601	15,180	13,247	1,142,534	1,595,544
-	541,440	-	23,259	1,044,279	429,217
-	7,037	-	-	7,037	-
-	-	-	-	534,965	509,895
-	-	-	-	-	13,030
<u>\$ 166,387</u>	<u>\$ 13,186,828</u>	<u>\$ 67,524</u>	<u>\$ 291,738</u>	<u>\$ 38,474,960</u>	<u>\$ 38,863,654</u>
\$ -	\$ 671,633	\$ -	\$ 10,358	\$ 986,239	\$ 1,325,950
-	2,057,999	-	-	2,081,137	-
<u>166,387</u>	<u>10,457,196</u>	<u>67,524</u>	<u>281,380</u>	<u>35,407,584</u>	<u>37,537,704</u>
<u>\$ 166,387</u>	<u>\$ 13,186,828</u>	<u>\$ 67,524</u>	<u>\$ 291,738</u>	<u>\$ 38,474,960</u>	<u>\$ 38,863,654</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2012

Page 1 of 6

	Balance 06/30/11	Additions	Deletions	Balance 06/30/12
Property:				
ASSETS				
Pooled cash and investments	\$ 466,077	\$ 263,360	\$ 143,636	\$ 585,801
Interest receivable	1,874	2,070	1,874	2,070
	<u>\$ 467,951</u>	<u>\$ 265,430</u>	<u>\$ 145,510</u>	<u>\$ 587,871</u>
LIABILITIES				
Amounts held for others	<u>\$ 467,951</u>	<u>\$ 265,430</u>	<u>\$ 145,510</u>	<u>\$ 587,871</u>
Habitat Conservation and Mitigation:				
ASSETS				
Pooled cash and investments	<u>\$ 6,085</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,085</u>
LIABILITIES				
Amounts held for others	<u>\$ 6,085</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,085</u>
State of Nevada:				
ASSETS				
Pooled cash and investments	\$ 2,511,169	\$ 3,329,650	\$ 5,189,667	\$ 651,152
Interest receivable	5,566	1,527	5,566	1,527
Taxes receivable	140,469	91,125	140,469	91,125
	<u>\$ 2,657,204</u>	<u>\$ 3,422,302</u>	<u>\$ 5,335,702</u>	<u>\$ 743,804</u>
LIABILITIES				
Deferred taxes	\$ 124,578	\$ 85,526	\$ 124,578	\$ 85,526
Amounts held for others	2,532,626	3,336,776	5,211,124	658,278
	<u>\$ 2,657,204</u>	<u>\$ 3,422,302</u>	<u>\$ 5,335,702</u>	<u>\$ 743,804</u>
State Medical Indigent:				
ASSETS				
Pooled cash and investments	\$ 16,702	\$ 131,475	\$ 97,806	\$ 50,371
Taxes receivable	12,351	8,040	12,351	8,040
Due from other governments	-	3,906	-	3,906
	<u>\$ 29,053</u>	<u>\$ 143,421</u>	<u>\$ 110,157</u>	<u>\$ 62,317</u>
LIABILITIES				
Deferred taxes	\$ 10,958	\$ 7,546	\$ 10,958	\$ 7,546
Deferred revenue	-	23,138	-	23,138
Amounts held for others	18,095	112,737	99,199	31,633
	<u>\$ 29,053</u>	<u>\$ 143,421</u>	<u>\$ 110,157</u>	<u>\$ 62,317</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
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	Balance 06/30/11	Additions	Deletions	Balance 06/30/12
Range Improvement District:				
ASSETS				
Pooled cash and investments	\$ 80,194	\$ 18,415	\$ 17,083	\$ 81,526
Interest receivable	337	262	337	262
	<u>\$ 80,531</u>	<u>\$ 18,677</u>	<u>\$ 17,420</u>	<u>\$ 81,788</u>
LIABILITIES				
Amounts held for others	<u>\$ 80,531</u>	<u>\$ 18,677</u>	<u>\$ 17,420</u>	<u>\$ 81,788</u>
Endangered Species Act:				
ASSETS				
Pooled cash and investments	<u>\$ 5,975</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,975</u>
LIABILITIES				
Amounts held for others	<u>\$ 5,975</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,975</u>
Pahrump Town:				
ASSETS				
Pooled cash and investments	\$ 11,924,716	\$ 8,582,659	\$ 8,719,245	\$ 11,788,130
Interest receivable	48,306	36,491	48,306	36,491
Taxes receivable	222,564	194,112	222,564	194,112
Due from other governments	174,183	180,540	174,183	180,540
Accounts receivable	353,439	359,894	353,439	359,894
	<u>\$ 12,723,208</u>	<u>\$ 9,353,696</u>	<u>\$ 9,517,737</u>	<u>\$ 12,559,167</u>
LIABILITIES				
Deferred taxes	\$ 164,403	\$ 146,155	\$ 164,403	\$ 146,155
Amounts held for others	12,558,805	9,207,541	9,353,334	12,413,012
	<u>\$ 12,723,208</u>	<u>\$ 9,353,696</u>	<u>\$ 9,517,737</u>	<u>\$ 12,559,167</u>
Round Mountain Town:				
ASSETS				
Pooled cash and investments	\$ 3,964,708	\$ 1,679,584	\$ 1,322,625	\$ 4,321,667
Interest receivable	14,535	12,488	14,535	12,488
Taxes receivable	727	776	727	776
Due from other governments	46,583	137,015	46,583	137,015
Accounts receivable	24,186	31,909	24,186	31,909
	<u>\$ 4,050,739</u>	<u>\$ 1,861,772</u>	<u>\$ 1,408,656</u>	<u>\$ 4,503,855</u>
LIABILITIES				
Deferred taxes	\$ 572	\$ 714	\$ 572	\$ 714
Amounts held for others	4,050,167	1,861,058	1,408,084	4,503,141
	<u>\$ 4,050,739</u>	<u>\$ 1,861,772</u>	<u>\$ 1,408,656</u>	<u>\$ 4,503,855</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
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ALL AGENCY FUNDS
Year Ended June 30, 2012

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	Balance 06/30/11	Additions	Deletions	Balance 06/30/12
Tonopah Town:				
ASSETS				
Pooled cash and investments	\$ 3,591,117	\$ 2,333,517	\$ 1,703,955	\$ 4,220,679
Interest receivable	13,879	6,291	13,879	6,291
Taxes receivable	59,226	63,023	59,226	63,023
Due from other governments	50,946	58,683	50,946	58,683
Accounts receivable	131,570	143,162	131,570	143,162
Prepaid expense	7,186	-	7,186	-
	<u>\$ 3,853,924</u>	<u>\$ 2,604,676</u>	<u>\$ 1,966,762</u>	<u>\$ 4,491,838</u>
LIABILITIES				
Deferred taxes	\$ 8,483	\$ 8,420	\$ 8,483	\$ 8,420
Amounts held for others	3,845,441	2,596,256	1,958,279	4,483,418
	<u>\$ 3,853,924</u>	<u>\$ 2,604,676</u>	<u>\$ 1,966,762</u>	<u>\$ 4,491,838</u>
Pahrump Library:				
ASSETS				
Pooled cash and investments	\$ 810,262	\$ 633,795	\$ 513,478	\$ 930,579
Interest receivable	3,335	3,011	3,335	3,011
Taxes receivable	29,167	26,553	29,167	26,553
Due from other governments	19,342	17,722	19,342	17,722
Prepaid expense	5,844	-	5,844	-
	<u>\$ 867,950</u>	<u>\$ 681,081</u>	<u>\$ 571,166</u>	<u>\$ 977,865</u>
LIABILITIES				
Deferred taxes	\$ 25,964	\$ 24,843	\$ 25,964	\$ 24,843
Amounts held for others	841,986	656,238	545,202	953,022
	<u>\$ 867,950</u>	<u>\$ 681,081</u>	<u>\$ 571,166</u>	<u>\$ 977,865</u>
Smoky Valley Library:				
ASSETS				
Pooled cash and investments	\$ 224,520	\$ 888,999	\$ 792,664	\$ 320,855
Interest receivable	91	195	91	195
Taxes receivable	1,841	1,598	1,841	1,598
Due from other governments	3,976	73,693	3,976	73,693
	<u>\$ 230,428</u>	<u>\$ 964,485</u>	<u>\$ 798,572</u>	<u>\$ 396,341</u>
LIABILITIES				
Deferred taxes	\$ 1,606	\$ 1,491	\$ 1,606	\$ 1,491
Amounts held for others	228,822	962,994	796,966	394,850
	<u>\$ 230,428</u>	<u>\$ 964,485</u>	<u>\$ 798,572</u>	<u>\$ 396,341</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
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	Balance 06/30/11	Additions	Deletions	Balance 06/30/12
Tonopah Library:				
ASSETS				
Pooled cash and investments	\$ 157,018	\$ 76,826	\$ 57,957	\$ 175,887
Interest receivable	663	559	663	559
Taxes receivable	3,469	3,249	3,469	3,249
Due from other governments	397	443	397	443
	<u>\$ 161,547</u>	<u>\$ 81,077</u>	<u>\$ 62,486</u>	<u>\$ 180,138</u>
LIABILITIES				
Deferred taxes	\$ -	\$ 2,904	\$ -	\$ 2,904
Amounts held for others	161,547	78,173	62,486	177,234
	<u>\$ 161,547</u>	<u>\$ 81,077</u>	<u>\$ 62,486</u>	<u>\$ 180,138</u>
Amargosa Library:				
ASSETS				
Pooled cash and investments	\$ 97,710	\$ 128,899	\$ 116,103	\$ 110,506
Interest receivable	476	355	476	355
Taxes receivable	10,826	7,562	10,826	7,562
Due from other governments	1,438	2,266	1,438	2,266
	<u>\$ 110,450</u>	<u>\$ 139,082</u>	<u>\$ 128,843</u>	<u>\$ 120,689</u>
LIABILITIES				
Deferred taxes	\$ 9,203	\$ 7,075	\$ 9,203	\$ 7,075
Amounts held for others	101,247	132,007	119,640	113,614
	<u>\$ 110,450</u>	<u>\$ 139,082</u>	<u>\$ 128,843</u>	<u>\$ 120,689</u>
Beatty Library:				
ASSETS				
Pooled cash and investments	\$ 19,537	\$ 90,124	\$ 72,777	\$ 36,884
Interest receivable	104	86	104	86
Taxes receivable	1,655	2,468	1,655	2,468
Due from other governments	1,471	5,312	1,471	5,312
	<u>\$ 22,767</u>	<u>\$ 97,990</u>	<u>\$ 76,007</u>	<u>\$ 44,750</u>
LIABILITIES				
Deferred taxes	\$ 1,301	\$ 19,574	\$ 1,301	\$ 19,574
Amounts held for others	21,466	78,416	74,706	25,176
	<u>\$ 22,767</u>	<u>\$ 97,990</u>	<u>\$ 76,007</u>	<u>\$ 44,750</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
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	Balance 06/30/11	Additions	Deletions	Balance 06/30/12
Smoky Valley TV District:				
ASSETS				
Pooled cash and investments	\$ 116,896	\$ 77,320	\$ 28,358	\$ 165,858
Interest receivable	472	529	472	529
Accounts receivable	700	-	700	-
	<u>\$ 118,068</u>	<u>\$ 77,849</u>	<u>\$ 29,530</u>	<u>\$ 166,387</u>
LIABILITIES				
Amounts held for others	<u>\$ 118,068</u>	<u>\$ 77,849</u>	<u>\$ 29,530</u>	<u>\$ 166,387</u>
Nye County School District:				
ASSETS				
Pooled cash and investments	\$ 12,123,233	\$ 19,035,785	\$ 19,272,202	\$ 11,886,816
Interest receivable	49,413	35,934	49,413	35,934
Taxes receivable	1,103,765	715,601	1,103,765	715,601
Due from other governments	127,901	541,440	127,901	541,440
Due from others	-	7,037	-	7,037
	<u>\$ 13,404,312</u>	<u>\$ 20,335,797</u>	<u>\$ 20,553,281</u>	<u>\$ 13,186,828</u>
LIABILITIES				
Deferred taxes	\$ 978,882	\$ 671,633	\$ 978,882	\$ 671,633
Deferred revenue	-	2,057,999	-	2,057,999
Amounts held for others	12,425,430	17,606,165	19,574,399	10,457,196
	<u>\$ 13,404,312</u>	<u>\$ 20,335,797</u>	<u>\$ 20,553,281</u>	<u>\$ 13,186,828</u>
Beatty General Improvement District				
ASSETS				
Pooled cash and investments	\$ 60,763	\$ 156,936	\$ 165,535	\$ 52,164
Interest receivable	235	180	235	180
Taxes receivable	9,484	15,180	9,484	15,180
Due from other governments	2,980	-	2,980	-
	<u>\$ 73,462</u>	<u>\$ 172,296</u>	<u>\$ 178,234</u>	<u>\$ 67,524</u>
LIABILITIES				
Amounts held for others	<u>\$ 73,462</u>	<u>\$ 172,296</u>	<u>\$ 178,234</u>	<u>\$ 67,524</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
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	Balance 06/30/11	Additions	Deletions	Balance 06/30/12
Amargosa Town:				
ASSETS				
Pooled cash and investments	\$ -	\$ 435,140	\$ 180,649	\$ 254,491
Interest receivable	-	741	-	741
Taxes receivable	-	13,247	-	13,247
Due from other governments	-	23,259	-	23,259
	<u>\$ -</u>	<u>\$ 472,387</u>	<u>\$ 180,649</u>	<u>\$ 291,738</u>
LIABILITIES				
Deferred taxes	\$ -	\$ 10,358	\$ -	\$ 10,358
Amounts held for others	-	462,029	180,649	281,380
	<u>\$ -</u>	<u>\$ 472,387</u>	<u>\$ 180,649</u>	<u>\$ 291,738</u>
Total All Agency Funds				
ASSETS				
Pooled cash and investments	\$ 36,176,682	\$ 37,862,484	\$ 38,393,740	\$ 35,645,426
Interest receivable	139,286	100,719	139,286	100,719
Taxes receivable	1,595,544	1,142,534	1,595,544	1,142,534
Due from other governments	429,217	1,044,279	429,217	1,044,279
Due from others	-	7,037	-	7,037
Accounts receivable	509,895	534,965	509,895	534,965
Prepaid expense	13,030	-	13,030	-
	<u>\$ 38,863,654</u>	<u>\$ 40,692,018</u>	<u>\$ 41,080,712</u>	<u>\$ 38,474,960</u>
LIABILITIES				
Deferred taxes	\$ 1,325,950	\$ 986,239	\$ 1,325,950	\$ 986,239
Deferred revenue	-	2,081,137	-	2,081,137
Amounts held for others	37,537,704	37,624,642	39,754,762	35,407,584
	<u>\$ 38,863,654</u>	<u>\$ 40,692,018</u>	<u>\$ 41,080,712</u>	<u>\$ 38,474,960</u>