

**NYE COUNTY, NEVADA**

**REPORT ON FINANCIAL STATEMENTS  
AND SUPPLEMENTAL MATERIAL  
AND INFORMATION PERTAINING TO  
FEDERAL FINANCIAL ASSISTANCE**

**YEAR ENDED JUNE 30, 2014**

## NYE COUNTY, NEVADA

JUNE 30, 2014

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NYE COUNTY, NEVADA

ORGANIZATION

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County Officers at June 30, 2014:

Commissioners	Dan Schinhofen, Chairperson
	Lorinda Wichman, Vice Chairperson
	Butch Borasky, Member
	Frank Carbone, Member
	Donna Cox, Member
Clerk	Sandra Merlino
Treasurer	Richard Billman
Recorder	Deborah Beatty
Assessor	Shirley Matson
Sheriff	Tony DeMeo
District Attorney	Brian Kunzi
Justice of the Peace	Jennifer Klapper
	William F. Sullivan
	Ron Kent
	Kent Jasperson

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**For the year ended June 30, 2014**

# 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

### **Report on the Financial Statements**

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, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

### *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 the County, as of June 30, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Education Endowment Fund, PETT Emergency Fund, Grants Fund, and Endowment Capital Projects Fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Emphasis of Matter – Correction of Revenue Recognition*

As discussed in note D 17 to the financial statements, revenue recognition of federal in lieu tax has been corrected to reflect an understatement of the fund balance of the General Fund and the net position of governmental activities. Federal in lieu tax revenue had been treated as measurable, but unavailable, revenue in the year of receipt. This correction recognizes the revenue in the year of receipt. The fund balance of the General Fund and the net position of the governmental activities have been restated to correct the revenue recognition of federal in lieu tax. My opinion is not modified with respect to that matter.

## *Other Matters*

### *Required Supplementary Information*

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 3-10 and 64 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.

### *Other Information*

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit organizations*, and is also not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the combining and individual fund financial statements and schedules and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

### *Prior Year Comparative Information*

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, 2013, which are not presented with the accompanying financial statements and I expressed unmodified opinions on the respective financial statements of the governmental activities, the 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 basic financial statements as a whole. The combining and individual fund financial statements and schedules, for the year ended June 30, 2013, are presented for purposes of additional analysis and are not a required part of the basic 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 2013 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the 2013 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.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, I have also issued my report dated January 10, 2015, on my consideration of the County's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Las Vegas, Nevada  
January 10, 2015

**NYE COUNTY, NEVADA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

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As management of Nye County, Nevada, we offer readers of Nye County, Nevada's financial statements this narrative overview and analysis of the financial activities of Nye County, Nevada, for the fiscal year end June 30, 2014. 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. The MD&A is separated into Financial Highlights, an Overview of the Financial Statements, and a Government-Wide Financial Analysis.

### **Financial Highlights**

The government-wide net position of the County decreased during the fiscal year 2014, from \$135,757,358 to \$124,478,761.

At the end of fiscal year 2014, the County's governmental funds reported combined fund balances of \$48,362,820, a decrease of \$7,313,279 when compared to the previous year.

The County's primary revenue sources for governmental activities were property taxes of \$14,071,194, consolidated taxes of \$12,496,848, and Fuel Taxes of \$4,782,317. These revenue sources comprised 28.61%, 25.41%, and 9.72%, respectively, or 63.74%, of total governmental activities revenues.

The County's total expenses were \$63,008,855. The greatest expenses were in the General Government function for \$18,088,652 and the Public Safety function for \$20,619,855. Business-type activities contributed \$1,823,275 to total expenses.

At the end of the fiscal year, the fund balance for the General Fund was \$622,267.

### **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 Position presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Overtime, increases or decreases in net position 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 position changed during the most recent fiscal year. All changes in net position 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, sanitation, welfare, culture and recreation, community support, intergovernmental, other, and interest on long-term debt.

#### **Fund Financial Statements**

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

**NYE COUNTY, NEVADA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

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**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, Education Endowment, PETT Emergency, Grants, and Endowment Capital Projects Funds, 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 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 17 agency funds. The private trust fund is the Flint Scholarship fund. The agency funds are used to hold monies for other entities or individuals until disposition. The agency funds consist of Pahrump Town, Tonopah Town, Round Mountain Town, Amargosa Town, Pahrump Library, Amargosa Library, Beatty Library, Tonopah Library, Smoky Valley Library, 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.

**Notes to Financial Statements**

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

**Other Information**

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

It also includes a schedule of budgetary comparisons for both the original and final budgets of the General Fund and the various other County funds. The combining statements and individual fund schedules are presented immediately following the required supplementary information.

**NYE COUNTY, NEVADA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

**Government-Wide Financial Analysis**

Net position of the County as of June 30, 2014, is summarized and analyzed below:

	Governmental Activities		Business Type Activities		Total	
	2014	2013	2014	2013	2014	2013
<b>Assets:</b>						
Current and other assets	\$ 53,866,976	\$ 67,979,635	\$10,267,053	\$ 9,592,958	\$ 64,134,029	\$ 77,572,593
Net capital assets	<u>109,591,471</u>	<u>110,809,241</u>	<u>4,638,221</u>	<u>3,849,765</u>	<u>114,229,692</u>	<u>114,659,006</u>
<b>Total Assets</b>	<b><u>163,458,447</u></b>	<b><u>178,788,876</u></b>	<b><u>14,905,274</u></b>	<b><u>13,442,723</u></b>	<b><u>178,363,721</u></b>	<b><u>192,231,599</u></b>
<b>Liabilities:</b>						
Current liabilities	5,396,302	10,622,179	87,962	63,790	5,484,264	10,685,969
Long-term liabilities	<u>45,583,568</u>	<u>43,685,584</u>	<u>2,817,128</u>	<u>2,102,688</u>	<u>48,400,696</u>	<u>45,788,272</u>
<b>Total Liabilities</b>	<b><u>50,979,870</u></b>	<b><u>54,307,763</u></b>	<b><u>2,905,090</u></b>	<b><u>2,166,478</u></b>	<b><u>53,884,960</u></b>	<b><u>56,474,241</u></b>
<b>Net Position:</b>						
Invested in capital assets, net of related debt	85,616,505	85,818,501	3,330,874	3,156,493	88,947,379	88,974,994
Restricted	28,995,208	29,250,868	6,907,863	6,610,221	35,903,071	35,861,089
Unrestricted	<u>( 2,133,136)</u>	<u>9,411,744</u>	<u>1,761,447</u>	<u>1,509,531</u>	<u>( 371,689)</u>	<u>10,921,275</u>
<b>Total Net Position</b>	<b><u>\$ 112,478,577</u></b>	<b><u>\$ 124,481,113</u></b>	<b><u>\$12,000,184</u></b>	<b><u>\$11,276,245</u></b>	<b><u>\$ 124,478,761</u></b>	<b><u>\$ 135,757,358</u></b>

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. Assets exceeded liabilities by \$124,478,761 as of June 30, 2014.

The largest portion of the County's net position, 71.46%, 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 position represent resources that are subject to restrictions on how they may be used.

**NYE COUNTY, NEVADA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
<b>Revenues:</b>						
Program Revenues:						
Charges for services	\$ 5,923,238	\$ 6,198,026	\$ 2,250,974	\$ 2,081,672	\$ 8,174,212	\$ 8,279,698
Operating grants and contributions	4,511,525	5,114,981	-	-	4,511,525	5,114,981
Capital grants and contributions	1,193,393	1,624,630	210,723	650,746	1,404,116	2,275,376
General Revenues:						
Property taxes	14,071,194	19,662,103	-	-	14,071,194	19,662,103
Fuel tax	4,782,317	4,852,227	-	-	4,782,317	4,852,227
Room tax	197,866	185,556	-	-	197,866	185,556
Gaming tax	145,998	134,429	-	-	145,998	134,429
Water tax assessments	281,587	283,798	-	-	281,587	283,798
Public safety sales tax	607,559	-	-	-	607,559	-
Federal-in-lieu	3,074,855	2,831,607	-	-	3,074,855	2,831,607
Consolidated tax	12,496,848	13,110,792	-	-	12,496,848	13,110,792
NRS 361.610 trust property proceeds	424,640	605,638	-	-	424,640	605,638
Tax penalties	588,620	594,477	-	-	588,620	594,477
Investment income	384,957	275,098	85,517	60,375	470,474	335,473
Rent	197,868	240,124	-	-	197,868	240,124
Federal land & geothermal leases	256,439	298,658	-	-	256,439	298,658
Miscellaneous	44,140	21,167	-	-	44,140	21,167
Gain on disposal of assets	-	23,288	-	-	-	23,288
<b>Total revenues</b>	<b>49,183,044</b>	<b>56,056,599</b>	<b>2,547,214</b>	<b>2,792,793</b>	<b>51,730,258</b>	<b>58,849,392</b>
<b>Expenses:</b>						
General government	18,088,652	17,479,270	-	-	18,088,652	17,479,270
Judicial	8,346,408	8,025,530	-	-	8,346,408	8,025,530
Public safety	20,619,855	19,444,645	-	-	20,619,855	19,444,645
Public works	7,985,481	8,406,123	-	-	7,985,481	8,406,123
Health	1,857,180	2,127,645	-	-	1,857,180	2,127,645
Sanitation	22,704	23,119	-	-	22,704	23,119
Welfare	1,738,213	1,512,196	-	-	1,738,213	1,512,196
Culture and recreation	504,715	378,693	-	-	504,715	378,693
Community support	683,813	642,619	-	-	683,813	642,619
Debt service:						
Interest	931,459	937,831	-	-	931,459	937,831
Intergovernmental	340,653	380,404	-	-	340,653	380,404
Other	-	-	1,823,275	1,694,974	1,823,275	1,694,974
Loss on disposal of assets	66,447	-	-	-	66,447	-
<b>Total expenses</b>	<b>61,185,580</b>	<b>59,358,075</b>	<b>1,823,275</b>	<b>1,694,974</b>	<b>63,008,855</b>	<b>61,053,049</b>
Increase in net position	(12,002,536)	(3,301,476)	723,939	1,097,819	(11,278,597)	(2,203,657)
Net position - beginning	124,481,113	127,782,589	11,276,245	10,178,426	135,757,358	137,961,015
Net position - ending	<b>\$ 112,478,577</b>	<b>\$ 124,481,113</b>	<b>\$ 12,000,184</b>	<b>\$ 11,276,245</b>	<b>\$ 124,478,761</b>	<b>\$ 135,757,358</b>

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

General revenues consist of taxes, miscellaneous, and investment income. 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**  
**FOR THE YEAR ENDED JUNE 30, 2014**

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**Financial Analysis of the County's Governmental Funds**

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as it represents the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the County itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the County's Commissioners.

As of the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$48,362,820, a decrease of \$7,313,379, or 13.14%, from the prior year. Fund balance components have been classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed on the use of the resources of each fund. Restricted fund balance is \$28,995,208, or 59.95%, of total. Spending of these resources is constrained by externally imposed (statutory, bond covenant, or grantors) limitations on their use. The largest restricted fund balances include \$12,672,869 for public works, \$8,714,488 for capital projects, and \$4,030,975 for general government.

Committed fund balance is \$19,279,093, or 39.86%, of total fund balance with spending constrained by either the Board of County Commissioners (for committed) or senior management (for assigned). Committed balances in the special revenue funds are primarily due to revenues directed by the Commission to those funds to support programs. The largest committed fund balances include \$9,648,092 for general government and \$9,449,465 for intergovernmental.

**Major Governmental Funds:**

**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 \$622,267, a decrease of \$3,116,858 from the prior year.

Revenues decreased by \$3,170,824, or 9.48%. Tax revenue decreased by \$1,756,025, or 12.92%, due to a decrease in net proceeds. Intergovernmental revenues decreased by \$358,719, or 2.39%, due to a decrease in consolidated (sales) tax. Charges for services decreased \$900,183, or 35.78%, due to moving revenues for department of energy to the Grants Fund and moving drug court revenues to the Drug Court Proceeds Fund. Miscellaneous revenues decreased \$154,841, or 10.05%, mainly due to a decrease in tax trust sales revenues.

Expenditures increased by \$724,593, or 2.22%. General government expenditures increased \$1,216,879, or 11.22%, due to an increase in miscellaneous overhead, information systems, and building and grounds service and supplies expenditures. Public safety expenditures decreased \$546,125, or 3.81%, due to a reduction in salaries and wages and services and supplies for the sheriff's department.

**Education Endowment Fund:** The Education Endowment Fund had a fund balance at the end of the year of \$9,449,465, an increase of \$71,958. Revenues increased by \$36,444 due to an increase in investment income. Expenditures decreased by \$42,819 as there were no expenditures during the year.

**PETT Emergency Fund:** The PETT Emergency Fund had a fund balance at the end of the year of \$6,000,000. Revenues increased by \$14,782 due to an increase in investment income. Expenditures increased by \$37,500 as there were no expenditures during the prior year.

**Grants Fund:** The Grants Fund had a fund balance at the end of the year of \$0. Revenues and expenditures increased by \$123,309 over the prior year due to an increase in grant revenue and related expenses.

**Endowment Capital Projects Fund:** The Endowment Capital Projects Fund had a fund balance at the end of the year of \$5,107,545, a decrease of \$797,638. Revenues increased by \$19,105 due to an increase in investment income. Expenditures decreased by \$1,493,288 due to a reduction in projects.

**Major Enterprise Funds:**

**Solid Waste Fund:** The Solid Waste Fund net position at the end of the year was \$8,285,400, an increase of \$622,264 over the prior year. Operating revenues increased by \$159,466, or 8.37%. Operating expenditures increased by \$47,104, or 3.18%, due to an increase in service and supplies expenses.

**NYE COUNTY, NEVADA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

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**General Fund Budgetary Highlights**

**Original budget compared to final budget.** During the year there was no need for any significant amendments to increase either the original estimated revenues or original budgeted appropriations. However, there was a need to make an amendment to reallocate appropriations among departments when it became clearer which departments would actually be charged for certain expenses. Generally, the movement of the appropriations between departments was not significant.

**Final budget compared to actual results.** The most significant differences between estimated revenues and actual revenues were as follows:

Revenues in the General Fund were less than budget by \$688,369. Revenues received for taxes, intergovernmental, and charges for services were less than budgeted for the year by \$147,853, \$521,259, and \$255,209, respectively. Revenues were received in excess of budgeted amounts for licenses and permits of \$45,087, fines and forfeitures of \$80,160, and miscellaneous of \$110,705.

Total actual expenditures for the General Fund during fiscal year 2014 were approximately \$470,157 more than budgeted. The general government function was over budget by \$68,710 and the public safety function was over budget by \$478,137. Function expenditures under budget included judicial of \$57,874, public works of \$1,694, health of \$4,373, welfare of \$6,016, culture and recreation of \$6,197, and community support of \$536.

**Capital Assets and Debt Administration**

**Capital Assets**

The County's investment in capital assets, net of accumulated depreciation at June 30, 2014, was \$109,591,471 for the governmental activities and \$4,638,221 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, 2014 follows:

**Governmental-type activities**

	<u>Balance</u>	<u>June 30, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance</u>	<u>June 30, 2014</u>
<b>Capital assets not being depreciated:</b>							
Land	\$ 5,116,820	\$ 15,000	\$ 0	\$ 0	\$ 0	\$ 5,131,820	\$ 5,131,820
Construction in progress	553,480	1,925,034	0	(259,442)	0	2,219,072	2,219,072
<b>Total capital assets not being depreciated</b>	<b>5,670,300</b>	<b>1,940,034</b>	<b>0</b>	<b>(259,442)</b>	<b>0</b>	<b>7,350,892</b>	<b>7,350,892</b>
Building and improvements	84,957,548	351,645	(2,740)	91,762	0	85,398,215	85,398,215
Equipment	42,457,334	1,460,285	(3,158,787)	167,680	0	40,926,512	40,926,512
Infrastructure	32,241,657	807,499	0	0	0	33,049,156	33,049,156
<b>Total capital assets being depreciated</b>	<b>159,656,539</b>	<b>2,619,429</b>	<b>(3,161,527)</b>	<b>259,442</b>	<b>0</b>	<b>159,373,883</b>	<b>159,373,883</b>
<b>Less accumulated depreciation for:</b>							
Building and improvements	19,886,741	2,179,503	(2,740)	0	0	22,063,504	22,063,504
Equipment	28,824,158	2,423,234	(3,085,930)	0	0	28,161,462	28,161,462
Infrastructure	5,806,699	1,101,639	0	0	0	6,908,338	6,908,338
<b>Total accumulated depreciation</b>	<b>54,517,598</b>	<b>5,704,376</b>	<b>(3,088,670)</b>	<b>0</b>	<b>0</b>	<b>57,133,304</b>	<b>57,133,304</b>
<b>Total capital assets being depreciated, net</b>	<b>105,138,941</b>	<b>(3,084,947)</b>	<b>(72,857)</b>	<b>259,442</b>	<b>0</b>	<b>102,240,579</b>	<b>102,240,579</b>
<b>Governmental activities assets, net</b>	<b>\$ 110,809,241</b>	<b>\$ (1,144,913)</b>	<b>\$ (72,857)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 109,591,471</b>	<b>\$ 109,591,471</b>

**NYE COUNTY, NEVADA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

**Capital Assets and Debt Administration (Continued)**

**Capital Assets (Continued)**

**Business-type activities:**

	<u>Balance</u>			<u>Balance</u>
	<u>June 30, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2014</u>
<b>Capital assets not being depreciated:</b>				
Construction in progress	\$ 358,426	\$ 632,161	\$ 0	\$ 990,587
<b>Capital assets being depreciated:</b>				
Solid waste equipment	1,163,121	0	0	1,163,121
Utility equipment	4,704,779	329,893	0	5,034,672
<b>Total capital assets being depreciated</b>	<b>5,867,900</b>	<b>329,893</b>	<b>0</b>	<b>6,197,793</b>
<b>Less accumulated depreciation for:</b>				
Solid waste equipment	1,118,781	22,758	0	1,141,539
Utility equipment	1,257,780	150,840	0	1,408,620
<b>Total accumulated depreciation</b>	<b>2,376,561</b>	<b>173,598</b>	<b>0</b>	<b>2,550,159</b>
<b>Total capital assets being depreciated, net</b>	<b>3,491,339</b>	<b>156,295</b>	<b>0</b>	<b>3,647,634</b>
<b>Business-type activities assets, net</b>	<b>\$ 3,849,765</b>	<b>\$ 788,456</b>	<b>\$ 0</b>	<b>\$ 4,638,221</b>

**Business-type activities:**

Major capital asset events during the current fiscal year included the following:

- Construction in progress on the IT facility, One Stop Shop Calvada, Amargosa Senior Center, and SIMS Training Facility.
- Buildings including the Gabbs Community Center Improvements, Justice Court remodel, and Law Library remodel.
- Equipment for radio communications, VOIP telephone system, and various public works and ambulance equipment.
- Infrastructure of work on county roads.
- Utility systems and upgrades for Manhattan and Gabbs.

See note D4 for construction commitments at year-end.

**Debt Administration**

At June 30, 2014, County debt consisted of the following:

	<u>Balance</u>			<u>Balance</u>
	<u>July 1, 2013</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30, 2014</u>
<b>Governmental activities:</b>				
Medium term bond	\$24,936,000	\$ 0	\$(1,258,000)	\$23,678,000
Add bond premium	52,049	0	( 17,350)	34,699
Less discounts	( 2,691)	0	96	( 2,595)
Total bonds payable	24,985,358	0	(1,275,254)	23,710,104
Capital lease	0	264,862	0	264,862
OPEB	15,277,321	2,524,205	0	17,801,526
Compensated absences	3,422,905	384,171	0	3,807,076
<b>Total long-term debt, net</b>	<b>\$43,685,584</b>	<b>\$ 3,173,238</b>	<b>\$(1,275,254)</b>	<b>\$45,583,568</b>
 <b>Business-type activities:</b>				
Landfill closure costs	\$ 1,409,416	\$ 100,365	\$ 0	\$ 1,509,781
Notes payable	0	632,161	0	632,161
Revenue bonds	693,272	0	( 18,086)	675,186
<b>Total long-term debt, net</b>	<b>\$ 2,102,688</b>	<b>\$ 732,526</b>	<b>\$( 18,086)</b>	<b>\$ 2,817,128</b>

**NYE COUNTY, NEVADA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2014**

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**Capital Assets and Debt Administration (Continued)**

**Debt Administration (Continued)**

The County's debt increased \$1,897,984 for governmental activities during the current fiscal year. The reason for the increase was an increase in compensated absences, OPEB obligations, and a new capital lease for the purchase of radio equipment.

The County's debt increased, by \$714,440, for business-type activities during the current fiscal year. The reason for the increase was the annual landfill closure costs liability and issuance of notes payable for the Gabbs utility systems.

Per Nevada Revised Statute Chapter 244A.059, the debt limitation for the County is equal to 10 percent of the assessed valuation of property, excluding motor vehicles, for the current year. The debt limitation currently applicable at June 30, 2014, was \$131,193,392.

**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  
101 Radar Road  
Tonopah, Nevada  
89049

## **BASIC FINANCIAL STATEMENTS**

**NYE COUNTY, NEVADA**  
**STATEMENT OF NET POSITION**  
**June 30, 2014**

	Primary Government		
	Governmental Activities		Business-type Activities
	2014	2014	Total 2014
<b>Assets:</b>			
Pooled cash and investments	\$ 47,425,821	\$ 3,179,953	\$ 50,605,774
Interest receivable	79,462	15,220	94,682
Taxes receivable	524,768	-	524,768
Due from other governments	4,728,393	-	4,728,393
Accounts receivable	473,419	121,397	594,816
Due from others	315,934	-	315,934
Prepaid expense	145,168	-	145,168
Inventory	174,011	-	174,011
Restricted assets:			
Cash	-	6,950,483	6,950,483
Capital assets, net of accumulated depreciation	<u>109,591,471</u>	<u>4,638,221</u>	<u>114,229,692</u>
Total assets	<u>163,458,447</u>	<u>14,905,274</u>	<u>178,363,721</u>
<b>Liabilities:</b>			
Accounts payable	3,205,907	77,295	3,283,202
Accrued payroll and benefits	1,162,178	5,422	1,167,600
Unearned revenue	665,343	-	665,343
Customer deposits	-	5,245	5,245
Interest payable	362,874	-	362,874
Noncurrent liabilities:			
Due or payable within one year:	3,003,268	651,444	3,654,712
Due or payable after one year:	<u>42,580,300</u>	<u>2,165,684</u>	<u>44,745,984</u>
Total liabilities	<u>50,979,870</u>	<u>2,905,090</u>	<u>53,884,960</u>
<b>Net Position:</b>			
Invested in capital assets, net of debt	85,616,505	3,330,874	88,947,379
Restricted for:			
Capital projects	8,714,488	-	8,714,488
General government	4,030,975	-	4,030,975
Judicial	1,806,106	-	1,806,106
Public safety	1,087,939	-	1,087,939
Public works	12,672,869	-	12,672,869
Culture and recreation	344,979	-	344,979
Landfill closure costs	-	6,907,863	6,907,863
Other purposes	337,852	-	337,852
Unrestricted	<u>(2,133,136)</u>	<u>1,761,447</u>	<u>(371,689)</u>
Total net position	<u>\$ 112,478,577</u>	<u>\$ 12,000,184</u>	<u>\$ 124,478,761</u>

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

NYE COUNTY, NEVADA  
STATEMENT OF ACTIVITIES  
June 30, 2014

Functions/Programs	Program Revenues				Changes in Net Position		
	Expenses	Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Primary governments:</b>							
General government	<u>\$ (18,088,652)</u>	<u>\$ 2,159,090</u>	<u>\$ 1,984,643</u>	<u>\$ 147,659</u>	<u>\$ (13,797,260)</u>	<u>\$ -</u>	<u>\$ (13,797,260)</u>
Judicial	<u>(8,346,408)</u>	<u>1,218,029</u>	<u>215,326</u>	<u>-</u>	<u>(6,913,053)</u>	<u>-</u>	<u>(6,913,053)</u>
Public safety	<u>(20,619,855)</u>	<u>641,021</u>	<u>1,604,596</u>	<u>214,799</u>	<u>(18,159,439)</u>	<u>-</u>	<u>(18,159,439)</u>
Public works	<u>(7,985,481)</u>	<u>1,318,891</u>	<u>12,321</u>	<u>724,115</u>	<u>(5,930,154)</u>	<u>-</u>	<u>(5,930,154)</u>
Health	<u>(1,857,180)</u>	<u>466,858</u>	<u>-</u>	<u>-</u>	<u>(1,390,322)</u>	<u>-</u>	<u>(1,390,322)</u>
Sanitation	<u>(22,704)</u>	<u>45,936</u>	<u>-</u>	<u>-</u>	<u>23,232</u>	<u>-</u>	<u>23,232</u>
Welfare	<u>(1,738,213)</u>	<u>-</u>	<u>383,979</u>	<u>-</u>	<u>(1,354,234)</u>	<u>-</u>	<u>(1,354,234)</u>
Culture and recreation	<u>(504,715)</u>	<u>19,312</u>	<u>-</u>	<u>106,820</u>	<u>(378,583)</u>	<u>-</u>	<u>(378,583)</u>
Community support	<u>(683,813)</u>	<u>54,101</u>	<u>310,660</u>	<u>-</u>	<u>(319,052)</u>	<u>-</u>	<u>(319,052)</u>
Debt service:							
Interest	<u>(931,459)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(931,459)</u>	<u>-</u>	<u>(931,459)</u>
Intergovernmental	<u>(340,653)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(340,653)</u>	<u>-</u>	<u>(340,653)</u>
Loss on disposal of assets	<u>(66,447)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(66,447)</u>	<u>-</u>	<u>(66,447)</u>
<b>Total governmental activities</b>	<b><u>(61,185,580)</u></b>	<b><u>5,923,238</u></b>	<b><u>4,511,525</u></b>	<b><u>1,193,393</u></b>	<b><u>(49,557,424)</u></b>	<b><u>-</u></b>	<b><u>(49,557,424)</u></b>
<b>Business-type activities:</b>							
Water	<u>(262,051)</u>	<u>174,203</u>	<u>-</u>	<u>210,723</u>	<u>-</u>	<u>122,875</u>	<u>122,875</u>
Sewer	<u>(34,074)</u>	<u>11,203</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(22,871)</u>	<u>(22,871)</u>
Solid Waste	<u>(1,527,150)</u>	<u>2,065,568</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>538,418</u>	<u>538,418</u>
<b>Total business-type activities</b>	<b><u>(1,823,275)</u></b>	<b><u>2,250,974</u></b>	<b><u>-</u></b>	<b><u>210,723</u></b>	<b><u>-</u></b>	<b><u>638,422</u></b>	<b><u>638,422</u></b>
<b>Total primary governments</b>	<b><u>\$ (63,008,855)</u></b>	<b><u>\$ 8,174,212</u></b>	<b><u>\$ 4,511,525</u></b>	<b><u>\$ 1,404,116</u></b>	<b><u>(49,557,424)</u></b>	<b><u>638,422</u></b>	<b><u>(48,919,002)</u></b>
<b>General Revenues:</b>							
Property taxes				<u>14,071,194</u>	<u>-</u>	<u>14,071,194</u>	
Fuel tax				<u>4,782,317</u>	<u>-</u>	<u>4,782,317</u>	
Room tax				<u>197,866</u>	<u>-</u>	<u>197,866</u>	
Gaming tax				<u>145,998</u>	<u>-</u>	<u>145,998</u>	
Water tax assessments				<u>281,587</u>	<u>-</u>	<u>281,587</u>	
Public safety sales tax				<u>607,559</u>	<u>-</u>	<u>607,559</u>	
Federal in-lieu tax				<u>3,074,855</u>	<u>-</u>	<u>3,074,855</u>	
Consolidated tax				<u>12,496,848</u>	<u>-</u>	<u>12,496,848</u>	
NRS 361.610 trust property proceeds				<u>424,640</u>	<u>-</u>	<u>424,640</u>	
Tax penalties				<u>588,620</u>	<u>-</u>	<u>588,620</u>	
Investment income				<u>384,957</u>	<u>85,517</u>	<u>470,474</u>	
Rent				<u>197,868</u>	<u>-</u>	<u>197,868</u>	
Federal land and geothermal leases				<u>256,439</u>	<u>-</u>	<u>256,439</u>	
Miscellaneous				<u>44,140</u>	<u>-</u>	<u>44,140</u>	
<b>Total general revenues</b>	<b><u>37,554,888</u></b>			<b><u>85,517</u></b>		<b><u>37,640,405</u></b>	
Change in net position				<u>(12,002,536)</u>	<u>723,939</u>	<u>(11,278,597)</u>	
Net position - beginning of year				<u>124,481,113</u>	<u>11,276,245</u>	<u>135,757,358</u>	
Net position - end of year				<b><u>\$ 112,478,577</u></b>	<b><u>\$ 12,000,184</u></b>	<b><u>\$ 124,478,761</u></b>	

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

**NYE COUNTY, NEVADA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2014**

	<b>Major Funds</b>				
	General Fund	Education Fund	P&TT Emergency Fund	Grants Fund	Endowment Capital Projects Fund
<b>ASSETS</b>					
Pooled cash and investments	\$ -	\$ 9,434,045	\$ 5,992,374	\$ -	\$ 4,707,298
Interest receivable	1,813	15,420	7,626	-	8,965
Taxes receivable	376,626	-	-	-	-
Due from other governments	2,193,574	-	-	973,535	-
Accounts receivable, net	-	-	-	-	-
Due from others	31,693	-	-	-	249,368
Prepaid expense	145,168	-	-	-	-
Due from other funds	-	-	-	-	752,788
Inventory	174,011	-	-	-	-
<b>Total assets</b>	<b><u>\$ 2,922,885</u></b>	<b><u>\$ 9,449,465</u></b>	<b><u>\$ 6,000,000</u></b>	<b><u>\$ 973,535</u></b>	<b><u>\$ 5,718,419</u></b>
<b>LIABILITIES</b>					
Accounts payable	\$ 843,992	\$ -	\$ -	260,234	\$ 610,874
Accrued payroll and benefits	879,000	-	-	46,687	-
Due to other funds	253,102	-	-	459,537	-
Unearned revenues	-	-	-	207,077	-
<b>Total liabilities</b>	<b><u>1,976,094</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>973,535</u></b>	<b><u>610,874</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	324,524	-	-	-	-
<b>FUND BALANCES</b>					
Nonspendable	319,179	-	-	-	-
Restricted for:					
Capital projects	-	-	-	-	5,107,545
Debt service	-	-	-	-	-
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Committed for:					
General government	380,552	-	6,000,000	-	-
Judicial	30,938	-	-	-	-
Public safety	39,564	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Culture and recreation	44,912	-	-	-	-
Intergovernmental	-	9,449,465	-	-	-
Unassigned	<u>(192,878)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total fund balance</b>	<b><u>622,267</u></b>	<b><u>9,449,465</u></b>	<b><u>6,000,000</u></b>	<b><u>-</u></b>	<b><u>5,107,545</u></b>
<b>Total liabilities, deferred inflows resources, and fund balance</b>	<b><u>\$ 2,922,885</u></b>	<b><u>\$ 9,449,465</u></b>	<b><u>\$ 6,000,000</u></b>	<b><u>\$ 973,535</u></b>	<b><u>\$ 5,718,419</u></b>

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

Other Governmental Funds	Totals
\$ 27,255,159	\$ 47,388,876
45,638	79,462
148,142	524,768
1,561,284	4,728,393
473,419	473,419
34,873	315,934
-	145,168
-	752,788
-	174,011
<u>\$ 29,518,515</u>	<u>\$ 54,582,819</u>
 \$ 1,490,007	\$ 3,205,107
236,491	1,162,178
40,149	752,788
458,266	665,343
<u>2,224,913</u>	<u>5,785,416</u>
 110,059	434,583
 -	319,179
 3,606,943	8,714,488
2,644	2,644
4,030,975	4,030,975
1,806,106	1,806,106
1,087,939	1,087,939
12,672,869	12,672,869
62,236	62,236
140,469	140,469
344,979	344,979
132,503	132,503
 3,267,540	9,648,092
-	30,938
-	39,564
66,122	66,122
-	-
-	44,912
-	9,449,465
<u>(37,782)</u>	<u>(230,660)</u>
 <u>27,183,543</u>	<u>48,362,820</u>
 <u>\$ 29,518,515</u>	<u>\$ 54,582,819</u>

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**For the year ended June 30, 2014**

NYE COUNTY, NEVADA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
June 30, 2014

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<b>Total fund balance - governmental funds</b>	\$ 48,362,820
Amounts reported for governmental activities in the statement of net position 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 position.	109,591,471
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	434,583
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 position.	(45,946,442)
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 position.	<u>36,145</u>
<b>Total net position - governmental activities</b>	<u>\$ 112,478,577</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, 2014**

	<b>Major Funds</b>				
	General Fund	Education Fund	PETT Emergency Fund	Grants Fund	Endowment Capital Projects Fund
<b>Revenues:</b>					
Taxes	\$ 11,839,965	\$ -	\$ -	\$ -	\$ -
Licenses and permits	329,087	-	-	-	-
Intergovernmental	14,664,708	-	-	3,872,108	-
Charges for services	1,615,775	-	-	-	-
Fines and forfeitures	450,160	-	-	-	-
Miscellaneous	1,385,124	71,958	38,599	-	42,645
<b>Total revenues</b>	<b>30,284,819</b>	<b>71,958</b>	<b>38,599</b>	<b>3,872,108</b>	<b>42,645</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	12,061,343	-	37,500	664,496	-
Judicial	6,792,418	-	-	215,326	-
Public safety	13,780,266	-	-	1,765,051	-
Public works	79,807	-	-	736,436	-
Health	568,245	-	-	-	-
Sanitation	-	-	-	-	-
Welfare	106,356	-	-	383,979	-
Culture and recreation	500	-	-	106,820	-
Community support	31,464	-	-	-	-
Intergovernmental	-	-	-	-	-
<b>Capital projects</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>840,283</b>
<b>Debt service:</b>					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<b>Total expenditures</b>	<b>33,420,399</b>	<b>-</b>	<b>37,500</b>	<b>3,872,108</b>	<b>840,283</b>
Excess (deficiency) of revenues over expenditures	(3,135,580)	71,958	1,099	-	(797,638)
<b>Other financing sources (uses):</b>					
Operating transfers in	18,722	-	-	-	-
Operating transfers out	-	-	(1,099)	-	-
Sale of assets	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>18,722</b>	<b>-</b>	<b>(1,099)</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(3,116,858)	71,958	-	-	(797,638)
<b>Fund balance:</b>					
Beginning of year	3,739,125	9,377,507	6,000,000	-	5,905,183
<b>End of year</b>	<b>\$ 622,267</b>	<b>\$ 9,449,465</b>	<b>\$ 6,000,000</b>	<b>\$ -</b>	<b>\$ 5,107,545</b>

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

Other Governmental Funds		Totals
\$ 4,887,096	\$ 16,727,061	
928,336	1,257,423	
8,058,322	26,595,138	
989,662	2,605,437	
462,670	912,830	
<u>1,115,684</u>	<u>2,654,010</u>	
<u>16,441,770</u>	<u>50,751,899</u>	
3,358,226	16,121,565	
503,206	7,510,950	
2,384,120	17,929,437	
5,872,972	6,689,215	
1,348,980	1,917,225	
22,704	22,704	
1,109,022	1,599,357	
253,268	360,588	
781,305	812,769	
340,653	340,653	
1,983,677	2,823,960	
1,258,000	1,258,000	
<u>950,028</u>	<u>950,028</u>	
<u>20,166,161</u>	<u>58,336,451</u>	
<u>(3,724,391)</u>	<u>(7,584,552)</u>	
4,318,572	4,337,294	
(4,336,195)	(4,337,294)	
6,411	6,411	
<u>264,862</u>	<u>264,862</u>	
<u>253,650</u>	<u>271,273</u>	
(3,470,741)	(7,313,279)	
<u>30,654,284</u>	<u>55,676,099</u>	
<u>\$ 27,183,543</u>	<u>\$ 48,362,820</u>	

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For the year ended June 30, 2014

**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, 2014**

**Net Change in Fund Balance - Governmental Funds** **\$ (7,313,279)**

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 position and allocated over the estimated useful lives as annual depreciation expenses in the statement of activities.

(1,217,770)

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

(1,568,855)

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 position. 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.

1,357,327

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

(5,963)

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.

(3,253,996)

**Change in net position of governmental activities** \$ (12,002,536)

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, 2014**

	Budget		Actual	Variance With Final Budget Positive (Negative)		
	Original	Final				
<b>Revenues:</b>						
<b>Taxes:</b>						
Property taxes	\$ 10,201,406	\$ 10,201,406	\$ 10,000,083	\$ (201,323)		
Net proceeds	<u>1,786,412</u>	<u>1,786,412</u>	<u>1,839,882</u>	<u>53,470</u>		
 Total taxes	 <u>11,987,818</u>	 <u>11,987,818</u>	 <u>11,839,965</u>	 <u>(147,853)</u>		
 <b>Licenses and permits:</b>						
Liquor licenses	44,000	44,000	36,710	(7,290)		
Special registration	65,000	65,000	66,870	1,870		
Concealed weapons permits	90,000	90,000	145,827	55,827		
Gaming licenses	<u>85,000</u>	<u>85,000</u>	<u>79,680</u>	<u>(5,320)</u>		
 Total licenses and permits	 <u>284,000</u>	 <u>284,000</u>	 <u>329,087</u>	 <u>45,087</u>		
 <b>Intergovernmental:</b>						
Federal in lieu tax	2,657,200	2,792,815	3,074,855	282,040		
Fish and game in lieu	2,000	2,000	-	(2,000)		
State gaming license fee	145,000	145,000	145,998	998		
Consolidated tax	11,646,152	11,646,152	11,187,508	(458,644)		
Federal land lease	<u>600,000</u>	<u>600,000</u>	<u>256,347</u>	<u>(343,653)</u>		
 Total intergovernmental	 <u>15,050,352</u>	 <u>15,185,967</u>	 <u>14,664,708</u>	 <u>(521,259)</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, 2014**

	Budget			Variance With Final Budget Positive (Negative)	
	Original	Final	Actual		
<b>Revenues (continued):</b>					
<b>Charges for services:</b>					
Clerk's fees	\$ 140,000	\$ 140,000	\$ 129,352	\$ (10,648)	
Recorder's fees	360,000	360,000	298,746	(61,254)	
Assessor's collection fees	580,000	580,000	441,552	(138,448)	
Planning and zoning fees	435,000	435,000	477,329	42,329	
County surveyor fees	5,000	5,000	10,815	5,815	
Administration fees	250	250	-	(250)	
GIS Products	5,000	5,000	-	(5,000)	
Courier service	24,234	24,234	24,235	1	
Returned check fees	2,500	2,500	2,719	219	
Other-general government	2,500	2,500	87	(2,413)	
Justice court fees	78,000	78,000	60,486	(17,514)	
Public defender and discovery fees	2,500	2,500	2,037	(463)	
Restitution fees	2,500	2,500	4,527	2,027	
Court security fees	22,500	22,500	18,320	(4,180)	
Law library	-	-	13,440	13,440	
Other-judicial	40,000	40,000	-	(40,000)	
Sheriff's fees	40,000	40,000	47,320	7,320	
Investigation fees	20,000	20,000	7,500	(12,500)	
Forensic services	14,500	14,500	15,555	1,055	
Solid waste fees	-	-	880	880	
Cemetery receipts	1,500	1,500	4,800	3,300	
Animal shelter fees	65,000	65,000	30,273	(34,727)	
Animal control fees	30,000	30,000	25,802	(4,198)	
<b>Total charges for services</b>	<b>1,870,984</b>	<b>1,870,984</b>	<b>1,615,775</b>	<b>(255,209)</b>	
<b>Fines and forfeitures:</b>					
Fines and forfeited bail	330,000	330,000	420,714	90,714	
Legal aid	25,000	25,000	18,978	(6,022)	
Court fines	15,000	15,000	10,468	(4,532)	
<b>Total fines and forfeitures</b>	<b>370,000</b>	<b>370,000</b>	<b>450,160</b>	<b>80,160</b>	

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

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 2014**

	Budget		Actual	Variance With Final Budget		
	Original	Final				
<b>Revenues (continued):</b>						
<b>Miscellaneous:</b>						
Investment income	\$ 5,000	\$ 5,000	\$ 14,297	\$ 9,297		
Tax penalties	700,000	700,000	587,452	(112,548)		
Uniform reciprocal law	305,919	305,919	304,110	(1,809)		
Prisoner housing	1,000	1,000	65	(935)		
Donations	3,000	3,000	3,795	795		
Extraditions	20,000	20,000	24,350	4,350		
Other revenue	3,000	3,000	24,507	21,507		
Prisoner medical	1,000	1,000	600	(400)		
Tax trust sales (NRS 361.610)	200,000	200,000	314,832	114,832		
Tax sale costs	20,000	20,000	109,808	89,808		
Sheriff pay phones	15,000	15,000	1,308	(13,692)		
Inmate booking fees	<u>500</u>	<u>500</u>	<u>-</u>	<u>(500)</u>		
 Total miscellaneous	 <u>1,274,419</u>	 <u>1,274,419</u>	 <u>1,385,124</u>	 <u>110,705</u>		
 Total revenues	 <u>30,837,573</u>	 <u>30,973,188</u>	 <u>30,284,819</u>	 <u>(688,369)</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, 2014**

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Commissioners:</b>				
Salaries and wages	\$ 138,679	\$ 137,379	\$ 143,119	\$ (5,740)
Employee benefits	75,044	78,644	85,501	(6,857)
Services and supplies	<u>59,000</u>	<u>57,300</u>	<u>48,321</u>	<u>8,979</u>
Total commissioners	<u>272,723</u>	<u>273,323</u>	<u>276,941</u>	<u>(3,618)</u>
<b>County administrator:</b>				
Salaries and wages	615,380	533,771	498,217	35,554
Employee benefits	223,787	209,975	199,924	10,051
Services and supplies	<u>59,259</u>	<u>71,359</u>	<u>74,777</u>	<u>(3,418)</u>
Total county administrator	<u>898,426</u>	<u>815,105</u>	<u>772,918</u>	<u>42,187</u>
<b>Comptroller:</b>				
Salaries and wages	290,362	290,362	303,698	(13,336)
Employee benefits	132,137	133,809	131,569	2,240
Services and supplies	<u>20,000</u>	<u>20,000</u>	<u>14,652</u>	<u>5,348</u>
Total comptroller	<u>442,499</u>	<u>444,171</u>	<u>449,919</u>	<u>(5,748)</u>
<b>Clerk:</b>				
Salaries and wages	512,346	512,346	508,682	3,664
Employee benefits	210,785	216,645	214,959	1,686
Services and supplies	<u>84,083</u>	<u>84,083</u>	<u>68,860</u>	<u>15,223</u>
Total clerk	<u>807,214</u>	<u>813,074</u>	<u>792,501</u>	<u>20,573</u>
<b>Information systems:</b>				
Salaries and wages	495,380	495,380	470,965	24,415
Employee benefits	174,422	174,589	178,904	(4,315)
Services and supplies	<u>632,580</u>	<u>632,580</u>	<u>585,772</u>	<u>46,808</u>
Total information systems	<u>1,302,382</u>	<u>1,302,549</u>	<u>1,235,641</u>	<u>66,908</u>
<b>County planner:</b>				
Salaries and wages	239,156	239,156	233,073	6,083
Employee benefits	88,680	90,647	92,940	(2,293)
Services and supplies	<u>69,347</u>	<u>69,347</u>	<u>44,218</u>	<u>25,129</u>
Total county planner	<u>397,183</u>	<u>399,150</u>	<u>370,231</u>	<u>28,919</u>
<b>HR/Risk management:</b>				
Salaries and wages	200,442	200,442	199,058	1,384
Employee benefits	75,550	76,740	81,532	(4,792)
Services and supplies	<u>14,000</u>	<u>14,000</u>	<u>14,290</u>	<u>(290)</u>
Total HR/Risk management	<u>289,992</u>	<u>291,182</u>	<u>294,880</u>	<u>(3,698)</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, 2014**

	<b>Budget</b>			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
<b>Expenditures (Continued):</b>				
<b>General government (Continued):</b>				
<b>Miscellaneous overhead:</b>				
Retiree	\$ 1,130,000	\$ 1,130,000	\$ 1,128,862	\$ 1,138
Services and supplies	<u>1,719,375</u>	<u>1,719,375</u>	<u>2,069,306</u>	<u>(349,931)</u>
Total miscellaneous overhead	<u>2,849,375</u>	<u>2,849,375</u>	<u>3,198,168</u>	<u>(348,793)</u>
<b>Recorder:</b>				
Salaries and wages	291,000	291,000	288,956	2,044
Employee benefits	<u>123,142</u>	<u>126,005</u>	<u>127,565</u>	<u>(1,560)</u>
Services and supplies	<u>101,554</u>	<u>101,554</u>	<u>80,608</u>	<u>20,946</u>
Total recorder	<u>515,696</u>	<u>518,559</u>	<u>497,129</u>	<u>21,430</u>
<b>Treasurer:</b>				
Salaries and wages	339,865	342,365	324,540	17,825
Employee benefits	<u>149,395</u>	<u>152,565</u>	<u>136,422</u>	<u>16,143</u>
Services and supplies	<u>38,284</u>	<u>35,784</u>	<u>24,877</u>	<u>10,907</u>
Total treasurer	<u>527,544</u>	<u>530,714</u>	<u>485,839</u>	<u>44,875</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, 2014**

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
<b>Expenditures (Continued):</b>				
<b>General government (Continued):</b>				
<b>Purchasing:</b>				
Salaries and wages	\$ 120,103	\$ 120,103	\$ 114,704	\$ 5,399
Employee benefits	47,705	48,062	45,822	2,240
Services and supplies	<u>9,900</u>	<u>9,900</u>	<u>4,263</u>	<u>5,637</u>
Total purchasing	<u>177,708</u>	<u>178,065</u>	<u>164,789</u>	<u>13,276</u>
<b>Assessor:</b>				
Salaries and wages	706,129	696,643	722,280	(25,637)
Employee benefits	287,341	289,189	301,885	(12,696)
Services and supplies	<u>72,588</u>	<u>72,588</u>	<u>42,776</u>	<u>29,812</u>
Total assessor	<u>1,066,058</u>	<u>1,058,420</u>	<u>1,066,941</u>	<u>(8,521)</u>
<b>Veterans services:</b>				
Employee benefits	-	-	17	(17)
Services and supplies	<u>65,000</u>	<u>65,000</u>	<u>1,091</u>	<u>63,909</u>
Total veterans services	<u>65,000</u>	<u>65,000</u>	<u>1,108</u>	<u>63,892</u>
<b>Buildings and grounds:</b>				
Salaries and wages	654,185	739,581	729,312	10,269
Employee benefits	247,354	276,121	282,405	(6,284)
Services and supplies	<u>1,432,469</u>	<u>1,438,244</u>	<u>1,442,621</u>	<u>(4,377)</u>
Total buildings and grounds	<u>2,334,008</u>	<u>2,453,946</u>	<u>2,454,338</u>	<u>(392)</u>
Total general government	<u>11,945,808</u>	<u>11,992,633</u>	<u>12,061,343</u>	<u>(68,710)</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, 2014**

	<b>Budget</b>			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
<b>Expenditures (Continued):</b>				
<b>Judicial:</b>				
<b>District attorney:</b>				
Salaries and wages	\$ 1,953,324	\$ 1,948,324	\$ 1,910,223	\$ 38,101
Employee benefits	750,557	753,995	780,856	(26,861)
Services and supplies	<u>100,800</u>	<u>105,800</u>	<u>78,047</u>	<u>27,753</u>
Total district attorney	<u>2,804,681</u>	<u>2,808,119</u>	<u>2,769,126</u>	<u>38,993</u>
<b>District court:</b>				
Salaries and wages	442,996	442,996	443,077	(81)
Employee benefits	177,340	185,416	205,203	(19,787)
Services and supplies	<u>259,209</u>	<u>259,209</u>	<u>274,478</u>	<u>(15,269)</u>
Total district court	<u>879,545</u>	<u>887,621</u>	<u>922,758</u>	<u>(35,137)</u>
<b>Tonopah justice court:</b>				
Salaries and wages	280,586	280,586	290,507	(9,921)
Employee benefits	106,929	109,830	122,584	(12,754)
Services and supplies	<u>17,939</u>	<u>17,939</u>	<u>12,672</u>	<u>5,267</u>
Total Tonopah justice court	<u>405,454</u>	<u>408,355</u>	<u>425,763</u>	<u>(17,408)</u>
<b>Pahrump justice court:</b>				
Salaries and wages	797,550	797,550	798,492	(942)
Employee benefits	303,602	313,029	334,067	(21,038)
Services and supplies	<u>141,300</u>	<u>141,300</u>	<u>124,086</u>	<u>17,214</u>
Total Pahrump justice court	<u>1,242,452</u>	<u>1,251,879</u>	<u>1,256,645</u>	<u>(4,766)</u>
<b>Beatty justice court:</b>				
Salaries and wages	290,474	290,474	292,211	(1,737)
Employee benefits	99,099	101,099	106,422	(5,323)
Services and supplies	<u>26,745</u>	<u>26,745</u>	<u>19,230</u>	<u>7,515</u>
Total Beatty justice court	<u>416,318</u>	<u>418,318</u>	<u>417,863</u>	<u>455</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, 2014**

	Budget		Variance With Final Budget	
	Original	Final	Actual	Positive (Negative)
<b>Expenditures (Continued):</b>				
<b>Judicial (Continued):</b>				
<b>Other judicial:</b>				
Services and supplies	\$ 1,075,000	\$ 1,075,000	\$ 998,997	\$ 76,003
<b>Public guardian:</b>				
Salaries and wages	-	-	953	(953)
Employee benefits	-	-	245	(245)
Services and supplies	1,000	1,000	68	932
Total public guardian	<u>1,000</u>	<u>1,000</u>	<u>1,266</u>	<u>(266)</u>
Total judicial	<u>6,824,450</u>	<u>6,850,292</u>	<u>6,792,418</u>	<u>57,874</u>
<b>Public safety:</b>				
<b>Sheriff:</b>				
Salaries and wages	7,541,841	7,541,841	7,558,648	(16,807)
Employee benefits	3,956,863	4,009,433	4,213,126	(203,693)
Services and supplies	1,163,845	1,163,845	1,412,686	(248,841)
Total sheriff	<u>12,662,549</u>	<u>12,715,119</u>	<u>13,184,460</u>	<u>(469,341)</u>
<b>Emergency management:</b>				
Salaries and wages	295,704	290,704	264,574	26,130
Employee benefits	128,463	132,806	171,130	(38,324)
Services and supplies	158,500	163,500	160,102	3,398
Total emergency management	<u>582,667</u>	<u>587,010</u>	<u>595,806</u>	<u>(8,796)</u>
Total public safety	<u>13,245,216</u>	<u>13,302,129</u>	<u>13,780,266</u>	<u>(478,137)</u>
<b>Public works:</b>				
Salaries and wages	36,621	36,621	39,095	(2,474)
Employee benefits	14,911	14,911	16,497	(1,586)
Services and supplies	29,969	29,969	24,215	5,754
Total public works	<u>81,501</u>	<u>81,501</u>	<u>79,807</u>	<u>1,694</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, 2014**

	Budget			Variance With Final Budget	
	Original	Final	Actual		
<b>Expenditures (Continued):</b>					
<b>Health:</b>					
<b>Animal shelter:</b>					
Salaries and wages	\$ 102,337	\$ 83,082	\$ 82,191	\$ 891	
Employee benefits	39,054	32,283	33,127	(844)	
Services and supplies	<u>100,000</u>	<u>112,666</u>	<u>115,113</u>	<u>(2,447)</u>	
Total animal shelter	<u>241,391</u>	<u>228,031</u>	<u>230,431</u>	<u>(2,400)</u>	
<b>Animal control:</b>					
Salaries and wages	189,588	205,039	206,235	(1,196)	
Employee benefits	79,427	86,671	88,409	(1,738)	
Services and supplies	<u>56,177</u>	<u>52,877</u>	<u>43,170</u>	<u>9,707</u>	
Total animal control	<u>325,192</u>	<u>344,587</u>	<u>337,814</u>	<u>6,773</u>	
Total health	<u>566,583</u>	<u>572,618</u>	<u>568,245</u>	<u>4,373</u>	
<b>Welfare:</b>					
<b>Senior nutrition program:</b>					
Salaries and wages	-	-	52	(52)	
Employee benefits	-	-	10	(10)	
Services and supplies	<u>112,372</u>	<u>112,372</u>	<u>106,294</u>	<u>6,078</u>	
Total welfare	<u>112,372</u>	<u>112,372</u>	<u>106,356</u>	<u>6,016</u>	
<b>Culture and recreation:</b>					
<b>Parks:</b>					
Services and supplies	<u>6,697</u>	<u>6,697</u>	<u>500</u>	<u>6,197</u>	
<b>Community support:</b>					
<b>Natural resources:</b>					
Salaries and wages	-	24,770	24,769	1	
Employee benefits	-	6,695	6,695	-	
Services and supplies	<u>32,000</u>	<u>535</u>	<u>-</u>	<u>535</u>	
Total community support	<u>32,000</u>	<u>32,000</u>	<u>31,464</u>	<u>536</u>	
Total expenditures	<u>32,814,627</u>	<u>32,950,242</u>	<u>33,420,399</u>	<u>(470,157)</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, 2014**

	<b>Budget</b>		Variance With Final Budget	
	Original	Final	Actual	Positive (Negative)
Excess (deficiency) of revenues over expenditures	<u>\$ (1,977,054)</u>	<u>\$ (1,977,054)</u>	<u>\$ (3,135,580)</u>	<u>\$ (1,158,526)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	12,620	12,620	18,722	6,102
Sale of capital assets	<u>5,000</u>	<u>5,000</u>	-	<u>(5,000)</u>
Total other financing sources (uses)	<u>17,620</u>	<u>17,620</u>	<u>18,722</u>	<u>1,102</u>
Net change in fund balance	(1,959,434)	(1,959,434)	(3,116,858)	(1,157,424)
<b>Fund balance:</b>				
Beginning of year	<u>2,282,570</u>	<u>2,282,570</u>	<u>3,739,125</u>	<u>1,456,555</u>
End of year	<u>\$ 323,136</u>	<u>\$ 323,136</u>	<u>\$ 622,267</u>	<u>\$ 299,131</u>

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

NYE COUNTY, NEVADA  
**MAJOR FUND - EDUCATION ENDOWMENT SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 2014**

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 40,000	\$ 40,000	\$ 71,958	\$ 31,958
<b>Expenditures:</b>				
<b>Current:</b>				
Intergovernmental	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>
Excess (deficiency) of revenues over expenditures	-	-	71,958	71,958
<b>Fund balance:</b>				
Beginning of year	<u>9,381,993</u>	<u>9,381,993</u>	<u>9,377,507</u>	<u>(4,486)</u>
End of year	<u>\$ 9,381,993</u>	<u>\$ 9,381,993</u>	<u>\$ 9,449,465</u>	<u>\$ 67,472</u>

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

**NYE COUNTY, NEVADA**  
**MAJOR FUND - PETT EMERGENCY FUND SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 2014**

	Budget				Variance With Final Budget
	Original	Final	Actual		Positive (Negative)
<b>Revenues:</b>					
<b>Miscellaneous:</b>					
Investment income	\$ 25,000	\$ 25,000	\$ 38,599		\$ 13,599
<b>Expenditures:</b>					
<b>General government:</b>					
Services and supplies	2,000,000	2,000,000	-		2,000,000
Capital outlay	-	-	37,500		(37,500)
Total general government	<u>2,000,000</u>	<u>2,000,000</u>	<u>37,500</u>		<u>1,962,500</u>
Excess (deficiency) of revenues over expenditures	(1,975,000)	(1,975,000)	1,099		1,976,099
<b>Other financing sources (uses):</b>					
Operating transfers out	(25,000)	(25,000)	(1,099)		23,901
Net change in fund balance	(2,000,000)	(2,000,000)	-		2,000,000
<b>Fund balance:</b>					
Beginning of year	<u>6,000,000</u>	<u>6,000,000</u>	<u>6,000,000</u>		<u>-</u>
End of year	<u>\$ 4,000,000</u>	<u>\$ 4,000,000</u>	<u>\$ 6,000,000</u>		<u>\$ 2,000,000</u>

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

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**For the year ended June 30, 2014**

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GRANTS SPECIAL REVENUE FUND(10340)**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 2014**

	Budget		Variance With Final Budget	
	Original	Final	Actual	Positive (Negative)
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grant	\$ 4,246,177	\$ 4,818,777	\$ 3,872,108	\$ (946,669)
<b>Expenditures:</b>				
General government	1,076,073	674,232	664,496	9,736
Judicial	250,000	245,236	215,326	29,910
Public safety	2,256,587	1,827,572	1,765,051	62,521
Public works	-	1,579,319	736,436	842,883
Welfare	388,517	385,598	383,979	1,619
Culture and recreation	-	106,820	106,820	-
Community support	275,000	-	-	-
Total expenditures	<u>4,246,177</u>	<u>4,818,777</u>	<u>3,872,108</u>	<u>946,669</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>Fund balance:</b>				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

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

**NYE COUNTY, NEVADA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**June 30, 2014**

	<b>Business-type Activities-Enterprise Funds</b>			<b>Governmental Activities - Internal Service Funds</b>	
	<b>Major Fund</b>	<b>Nonmajor Enterprise Funds</b>	<b>Total Enterprise Funds</b>	<b>Activities - Internal Service Funds</b>	
	<b>Solid Waste</b>				
<b>ASSETS</b>					
<b>Current assets:</b>					
Pooled cash and investments	\$ 2,814,681	\$ 365,272	\$ 3,179,953	\$ 36,945	
Interest receivable	14,575	645	15,220	-	
Accounts receivable	115,042	6,355	121,397	-	
Due from sewer fund	-	31,608	31,608	-	
Restricted cash	6,907,863	42,620	6,950,483	-	
Total current assets	9,852,161	446,500	10,298,661	36,945	
<b>Noncurrent assets:</b>					
Capital assets (net of accumulated depreciation)	21,582	4,616,639	4,638,221	-	
Total assets	9,873,743	5,063,139	14,936,882	36,945	
<b>LIABILITIES</b>					
<b>Current liabilities:</b>					
Accounts payable	74,560	2,735	77,295	800	
Accrued payroll and benefits	4,002	1,420	5,422	-	
Customer deposits	-	5,245	5,245	-	
Due to water fund	-	31,608	31,608	-	
Notes payable, current portion	-	632,161	632,161	-	
Bonds payable, current portion	-	19,283	19,283	-	
Total current liabilities	78,562	692,452	771,014	800	
<b>Long-term payable from restricted assets</b>					
Landfill closure and postclosure costs	1,509,781	-	1,509,781	-	
<b>Long-term liabilities:</b>					
Bonds payable, long- term portion	-	655,903	655,903	-	
Total long-term liabilities	1,509,781	655,903	2,165,684	-	
Total liabilities	1,588,343	1,348,355	2,936,698	800	
<b>NET POSITION</b>					
Invested in capital assets, net of related debt	21,582	3,309,292	3,330,874	-	
Reserved for landfill closure costs	6,907,863	-	6,907,863	-	
Unrestricted	1,355,955	405,492	1,761,447	36,145	
Total net position	\$ 8,285,400	\$ 3,714,784	\$ 12,000,184	\$ 36,145	

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

**NYE COUNTY, NEVADA**  
**STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**For the Year Ended June 30, 2014**

	Business-type Activities-Enterprise Funds			Governmental
			Total	Activities -
	Major Fund	Nonmajor	Enterprise	Internal
	Solid Waste	Enterprise Funds	Funds	Service Funds
<b>Operating revenues:</b>				
Charges for services	\$ 2,065,568	\$ 185,406	\$ 2,250,974	\$ -
<b>Operating expenses:</b>				
Salaries and wages	86,122	42,309	128,431	-
Employee benefits	35,568	18,392	53,960	-
Services and supplies	1,282,337	45,980	1,328,317	5,963
Closure and postclosure landfill costs	100,365	-	100,365	-
Depreciation	22,758	150,840	173,598	-
Total operating expenses	1,527,150	257,521	1,784,671	5,963
Operating income (loss)	538,418	(72,115)	466,303	(5,963)
<b>Nonoperating revenues (expenses):</b>				
Investment income	83,846	1,671	85,517	-
Grant	-	210,723	210,723	-
Interest expense	-	(38,604)	(38,604)	-
Total nonoperating revenues (expenses)	83,846	173,790	257,636	-
Changes in net position	622,264	101,675	723,939	(5,963)
<b>Net position:</b>				
Beginning of year	7,663,136	3,613,109	11,276,245	42,108
End of year	\$ 8,285,400	\$ 3,714,784	\$ 12,000,184	\$ 36,145

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, 2014

Page 1 of 2

	Business-type Activities-Enterprise Funds			Governmental
			Total	Activities -
	Major Fund	Nonmajor	Enterprise	Internal
	Solid Waste	Enterprise Funds	Funds	Service Funds
<b>Cash flows from operating activities:</b>				
Cash received from customers	\$ 2,130,202	\$ 188,707	\$ 2,318,909	\$ -
Cash paid for salaries and employee benefits	(122,567)	(59,281)	(181,848)	-
Cash paid for services and supplies	(1,253,571)	(52,725)	(1,306,296)	(35,443)
Net cash provided (used) by operating activities	<u>754,064</u>	<u>76,701</u>	<u>830,765</u>	<u>(35,443)</u>
 <b>Cash flows from capital and related financing activities:</b>				
Purchase of capital assets	-	(962,054)	(962,054)	-
Grants	-	210,723	210,723	-
Debt issuance	-	632,161	632,161	-
Principal payments - bonds	-	(18,086)	(18,086)	-
Interest paid	-	(38,604)	(38,604)	-
Net cash (used) by capital financing activities:	<u>-</u>	<u>(175,860)</u>	<u>(175,860)</u>	<u>-</u>
 <b>Cash flows from investing activities:</b>				
Investment income	<u>82,569</u>	<u>2,215</u>	<u>84,784</u>	<u>111</u>
 <b>Net increase (decrease) in pooled cash and investments</b>	<u>836,633</u>	<u>(96,944)</u>	<u>739,689</u>	<u>(35,332)</u>
 <b>Pooled cash and investments:</b>				
Beginning of year	<u>8,885,911</u>	<u>504,836</u>	<u>9,390,747</u>	<u>72,277</u>
End of year	<u>\$ 9,722,544</u>	<u>\$ 407,892</u>	<u>\$ 10,130,436</u>	<u>\$ 36,945</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, 2014**

Page 2 of 2

	Business-type Activities-Enterprise Funds			Governmental Activities -	
	Major Fund Solid Waste	Nonmajor Enterprise Funds	Total	Enterprise Funds	Internal Service Funds
<b>Reconciliation of operating income to net cash provided (used) by operating activities</b>					
Operating income (loss)	\$ 538,418	\$ (72,115)	\$ 466,303	\$ (5,963)	
<b>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</b>					
Depreciation expense	22,758	150,840	173,598	-	-
(Increase)Decrease in accounts receivable	64,634	1,693	66,327	-	-
(Increase)Decrease in customer deposits	-	1,608	1,608	-	-
Increase(Decrease) in accrued payroll and benefits	(877)	1,420	543	-	-
Increase(Decrease) in accounts payable	129,131	(6,745)	122,386	(29,480)	
Total adjustments	215,646	148,816	364,462	(29,480)	
<b>Net cash provided (used) by operating activities</b>	<u>\$ 754,064</u>	<u>\$ 76,701</u>	<u>\$ 830,765</u>	<u>\$ (35,443)</u>	

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

**NYE COUNTY, NEVADA**  
**FIDUCIARY FUNDS**  
**STATEMENT OF NET POSITION**  
**June 30, 2014**

	F.H. Flint Scholarship Trust Fund	Agency Funds
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 26,166	\$ 32,251,280
Interest receivable	-	54,992
Taxes receivable	-	940,923
Due from other governments	-	944,964
Due from others	-	2,428
Accounts receivable	-	947,165
Prepaid expense	<u>                  </u>	<u>                  </u> 19,765
Total assets	<u>                  </u> 26,166	<u>                  </u> 35,161,517
<b><u>LIABILITIES</u></b>		
Unavailable revenue - property taxes	-	648,183
Amounts held for others	<u>                  </u> -	<u>                  </u> 34,513,334
Total liabilities	<u>                  </u> -	<u>                  </u> 35,161,517
<b><u>NET POSITION</u></b>		
Held in trust	<u>                  </u> \$ 26,166	<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 POSITION  
For The Year Ended June 30, 2014

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F.H. Flint  
Scholarship  
Trust Fund

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**Additions:**

Investment income \$ 206

**Deductions:**

Scholarships \_\_\_\_\_

Change in net position 206

**Net position:**

Beginning of year 25,960

End of year \$ 26,166

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

**NYE COUNTY, NEVADA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

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**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).

**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. Thus, blended component units are appropriately presented as funds of the primary government.

**2. Blended Component Units**

Component units are legally separate organizations for which the County is financially accountable. Nye County Water District, Beatty Town, Gabbs Town, Gabbs Utility Water, Gabbs Utility Sewer, and Manhattan Utility are all component units that are part of the County's reporting entity because the County is financially accountable for these entities. Financial accountability is determined primarily by the fact that as the governing body, the County's Board of Commissioners can impose its will on significant aspects of the operations of these entities. These entities are presented as blended component units since the operations of these entities are considered part of County operations.

**3. Description of Government-Wide Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support.

**4. Basis of Presentation - Government-Wide Financial Statements**

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the County's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds (enterprise funds), and fiduciary funds, even though the fiduciary funds are excluded from the government-wide financial statements. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

The Statement of Net Position 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 programs are offset by program revenues. Direct expenses are those that are specifically associated with a program or service and are, therefore, clearly identifiable to a particular function. Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. 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 THE FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2014**

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

**5. Basis of Presentation - 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, deferred outflows and inflows, fund equity, revenues, and expenditures or expenses, as appropriate. Separate financial statements are provided for governmental funds and proprietary funds.

The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component units. Separate statements for each fund category – governmental, proprietary (enterprise), and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

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.

**PETT Emergency Fund** - The PETT Emergency Fund is used to account for monies set aside for emergency use as outlined in the County PETT Ordinance.

**Grants Fund** - The Grants Fund is used to account for grant revenues and expenditures.

**Endowment Capital Projects Fund** - The Endowment Capital Projects Fund is used to account for PETT revenues set aside by County ordinance for capital improvement.

The County reports the following major proprietary fund:

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

The County reports the following internal service fund:

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

Additionally, the County reports the following 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 Fund is 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.

During the course of operations the County has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in the governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e. enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

**NYE COUNTY, NEVADA**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2014**

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

**6. Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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.

The 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. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

The major revenue sources of the County include consolidated taxes (including sales tax), fuel taxes, intergovernmental revenue, and property taxes.

Property taxes, sales taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the County.

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The agency fund has no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities.

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. 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. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**NYE COUNTY, NEVADA**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2014**

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

**7. Budgetary Information**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for governmental funds.

a. The statutes provide for the following timetable in adoption of budgets:

- (i) Before April 15, the County submits to the Nevada State Department of Taxation a tentative budget for the upcoming fiscal year. The tentative budget includes proposed expenditures and the means to finance them.
- (ii) Before the third Monday in May, a minimum of seven days' notice of public hearing on the final budget is published in a local newspaper.
- (iii) On or before June 1, the County Commissioners must adopt a final budget.

b. NRS 354.598005 (1) - provides that the County Commissioners may augment the budget at any time by a majority vote of the Commissioners providing the Commissioners publish notice of its intention to act in a newspaper of general circulation in the county at least three days before the date set for adoption of the resolution.

c. Nevada Revised Statute 354.598005 (5) allows appropriations to be transferred between functions, funds or contingency accounts if such a transfer does not increase the total appropriation for any fiscal year and is not in conflict with other statutory provisions. The County Comptroller may transfer appropriations within any function. The County Comptroller may also transfer appropriations between functions or programs within a fund, if the County Commissioners are advised of the action at the next regular meeting; and the action is recorded in the official minutes of the meeting. The County Commissioners may authorize the transfer of appropriations between funds or from the contingency account if the County Commissioners announce the transfer of appropriations at a regularly scheduled meeting and sets forth the exact amounts to be transferred and the accounts, functions, programs and funds affected. The County Commissioners must also set forth its reasons for the transfer; and the action must be recorded in the official minutes of the meeting.

d. Statutory regulations require budget control to be exercised at the function level within the funds.

e. The following funds were augmented during the year:

General Fund (10101)  
Drug Forfeiture Special Revenue Fund (10232)  
Child Support IV-D Special Revenue Fund (10286)  
Senior Nutrition Special Revenue Fund (10281)  
Grants Special Revenue Fund (10340)  
Yucca Mountain Public Safety Special Revenue Fund (10331)

f. Generally, budgets for all funds are adopted in accordance with generally accepted accounting principles. Budgeted amounts reflected in the accompanying financial statements recognize amendments made during the year.

g. All appropriations lapse at the end of the fiscal year.

**NYE COUNTY, NEVADA**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2014**

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- A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**
- 8. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance**
- a. Cash and Cash Equivalents**

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.

Cash includes cash deposited in interest-bearing accounts at banks and cash in the custody of fiscal agents of the County.

- b. Investments**

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 Statement of Activities and the Statement of Revenues, Expenditures, and Changes in Fund Balances of governmental funds. (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 insured commercial banks, insured 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 THE FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2014**

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- A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**
- 8. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)**
- c. Property Tax Receivables**

Taxes on real property are levied in July of 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 the 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.

Taxes for the net proceeds of mines are paid on an annual and quarterly basis. Payments for net proceeds received on estimated business from January 1, 2014, through December 31, 2014, are reflected in the financial statements. In addition, the financial statements reflect quarterly payments related to actual production in excess of the original projections for the period of January 1, 2013, through December 31, 2013. Additional amounts due, based on actual business for the period ending December 31, 2014, are determined subsequent to December 31, 2014. Credits for overpayments of estimated tax received for the production year ending December 31, 2014, are applied to future tax payments in accordance with NRS 362.130. The impact on the County of future additional amounts due or future credits is not determinable at June 30, 2014, and is not reflected in the financial statement. (See Note D2 & D8)

- d. Inventories and Prepaid Items**

Inventories are valued at cost using the first-in/first-out (FIFO) method. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

- e. Restricted Assets**

Certain cash assets of the Enterprise Funds are from revenue for specific use by the Enterprise Funds and are classified as restricted assets because their use is restricted by agreement. (See Note D6)

- f. 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 \$3,000 or more and an estimated useful life in excess of one year.

If purchased or constructed, capital assets are recorded at historical cost or estimated historical cost and updated for additions and retirements during the year. Donated capital assets are valued at their estimated value as of the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

NYE COUNTY, NEVADA  
NOTES TO THE FINANCIAL STATEMENTS (Continued)  
JUNE 30, 2014

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

**8. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)**

**f. Capital Assets (Continued)**

The County is required 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.

Land and construction in progress are not depreciated. The other property, plant, and equipment of the primary government are 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

**g. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has no items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has only one type of item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source, property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

**h. Compensated Absences**

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

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

**i. Accrued Salaries and Benefits**

County salaries earned but not paid by June 30, 2014, have been accrued as liabilities and shown as expenditures for the year ending June 30, 2014.

**NYE COUNTY, NEVADA**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2014**

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- A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**
- 8. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)**
- j. Interfund Activity**

During the course of operations, the County may have activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, balances between the funds included in the governmental activities are eliminated. Similarly, balances between the funds included in business-type activities (i.e. enterprise funds) are eliminated.

Certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported as operating transfers in or out. While reported in fund financial statements, transfers between the funds included in governmental activities are eliminated in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated as transfers in the business-type activities column.

- k. 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 Position. Bond premiums and discounts 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 expensed in the period incurred. 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.

- l. Governmental Fund Balances:**

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

- (i) **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, such as inventories and prepaids.
- (ii) **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.
- (iii) **Committed** – These amounts can only be used for specific purposes as set forth by the County Commissioners. The Commissioners must take formal action (vote approval by the majority), in order to establish an ending fund balance commitment for any specific purpose. Formal Commission action is also required to modify or rescind an established commitment. To be reported as committed, amounts cannot be used for any other purpose unless the Commission takes the same highest level action to remove or change the constraint.
- (iv) **Assigned** – Assignments are neither restrictions nor commitments and represent the County's intent to use funds for a specific purpose. These assignments, however, are not legally binding and are meant to reflect intended future use of the County's ending fund balance. Intent can be expressed by the County Commissioners or by the County Comptroller.
- (v) **Unassigned** – All amounts not included in other spendable classifications.

- m. Fund Balance Flow Assumptions**

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). When fund balance resources are available for a specific purpose in more than one classification, it is the County's policy to use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed.

**NYE COUNTY, NEVADA**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2014**

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- A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**
- 8. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)**
- n. Net Position Policies**

In the government-wide statements, net position on the Statement of Net Position includes the following:

**(i) Invested in Capital Assets, Net of Related Debt**

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

**(ii) Restricted Assets**

This is the component of net position that reports the constraints placed on the use of assets by either external parties and/or enabling legislation.

**(iii) Unrestricted**

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

**o. Net Position Flow Assumptions**

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

**p. 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.

**q. 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 THE FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2014**

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**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 Position**

The governmental fund balance sheet includes a reconciliation between fund balances - total governmental funds and net position - governmental activities as reported in the government-wide statement of net position. One element of the reconciliation explains that "certain liabilities (such as bonds payable and capital lease 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 position." The details of this difference are as follows:

Bond payable	\$( 23,678,000)
Capital lease payable	( 264,862)
Less: deferred charge on bond discounts (net of amortization)	2,595
Add: bond premiums	( 34,699)
Interest payable	( 362,874)
OPEB obligation	( 17,801,526)
Compensated absences	<u>( 3,807,076)</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	<u>\$( 45,946,442)</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 position 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 financial statements as expenditures. However, for governmental activities those costs are shown in the statement of net position 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	\$ 4,559,463
Retirements	( 72,858)
Depreciation expense	<u>( 5,704,375)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ ( 1,217,770)</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 Position. 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." The details of this difference are as follows:

General obligation debt principal payments	\$ 1,622,189
Capital lease proceeds	<u>( 264,862)</u>
Net adjustment to reduce net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 1,357,327</u>

**NYE COUNTY, NEVADA**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2014**

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

**2. Explanation of certain differences between the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the government-wide Statement of Activities (Continued)**

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

Accrued interest	\$ (362,874)
Amortization of bond premium	17,350
Amortization of bond discounts	( 96)
OPEB obligation	(2,524,205)
Compensated absences	<u>( 384,171)</u>
Net adjustment to increase net change in fund balances - governmental funds to arrive at change in net position of governmental activities	<u>\$ (3,253,996)</u>

**C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**1. Compliance and Accountability**

Per NRS 354.626, the County is required to report expenditures that exceeded budgeted appropriations at the function level for the General Fund, Special Revenue Funds, and Capital Project Funds. Enterprise funds may not exceed budget appropriations at the fund level. As of June 30, 2014, the County had the following expenditures over appropriations:

Functions in the County General Fund:	
General government	\$ 68,710
Public safety	\$ 478,137
Fund Functions in the Special Revenue Funds:	
State and County Room Tax – Intergovernmental	\$ 30,697
Impact Fees – Intergovernmental	\$ 4,428
Funds in the un-incorporated towns:	
Gabbs Utility Water	\$ 9,393
Manhattan Utility	\$ 103,229

**2. Deficit Fund Balance**

Ambulance and Health Special Revenue Fund	\$ 65,321
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The fund deficit will be eliminated by a reduction of expenditures in the ensuing year.

**NYE COUNTY, NEVADA**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2014**

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**D. DETAILED NOTES ON ALL FUNDS**

**1. Pooled Cash and Investments**

The County maintains a cash and investment pool that is available for use by all funds under the custody of the County Treasurer. At June 30, 2014, this pool is displayed in the statement of net position and major and other governmental funds on the governmental funds balance sheet as "Pooled Cash and Investments."

A reconciliation of cash and investments as shown in the Statement of Net Position is as follows:

Cash with officers	\$ 977,604
Carrying amount of deposits	2,700,537
Pooled investments	85,405,870
State Treasurer Investment pool	<u>749,692</u>
Cash and cash equivalents	<u><u>\$ 89,833,703</u></u>

A reconciliation of cash and investments as for the County is as follows:

Statement of Net Position	\$ 50,605,774
Statement of Net Position restricted	6,950,483
Private purpose trust fund	26,166
Agency funds	<u>32,251,280</u>
Pooled cash and investments	<u><u>\$ 89,833,703</u></u>

Except for financial reporting purposes, the cash balances of \$32,251,280 in the Agency Funds are not normally considered part of the County's pooled cash and investments. These amounts represent cash held in an agency capacity by the County and cannot be used in the County's normal operations.

The cash and investment pool is available for use by all funds of the County. Cash and investments under the custody of the County Treasurer are invested as a 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 A8)

Investment gain or loss is apportioned to the funds within the pool monthly based on the average balance invested for the month.

**Cash and investment are subject to the following risks:**

**Interest Rate Risk:** Interest rate risk is the risk of possible reduction in the value of a security, especially a bond, resulting from the rise in interest rates. Nevada Revised Statutes limits bankers' acceptances to 180 days of maturities, repurchase agreements to 90 days, U.S. Treasuries and Agencies to less than 10 years, and commercial paper to 270 days maturity. The approximate weighted average maturity of investments in the Nye County Treasurer's investment pool was 3.07 years.

**NYE COUNTY, NEVADA**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2014**

**D. DETAILED NOTES ON ALL FUNDS (Continued)**

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

As of June 30, 2014, the County had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1 to 5	6 to 10	> 10
U.S. Treasuries	\$25,557,644	\$ 0	\$25,557,644	\$ 0	\$ 0
U.S. Agencies	36,674,917	12,065,880	24,276,872	332,165	0
Corporate Obligations	2,871,301	753,479	2,117,822	0	0
Money market mutual fund	7,524,605	7,524,605	0	0	0
Negotiable Certificates of Deposit	8,859,646	275,283	8,484,529	99,834	0
NV Local Government Investment Pool	749,692	749,692	0	0	0
Collateralized Mortgage Obligations	1,354,335	0	371,861	0	982,474
Asset Backed Securities	<u>2,563,422</u>	<u>0</u>	<u>1,725,077</u>	<u>205,120</u>	<u>633,225</u>
	<u><b>\$86,155,562</b></u>	<u><b>\$ 21,368,939</b></u>	<u><b>\$62,533,805</b></u>	<u><b>\$ 637,119</b></u>	<u><b>\$1,615,699</b></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 below. The U.S. Government and Agencies' securities are backed by the U.S. government.

**Credit Risk:** Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation and is a function of the credit quality ratings of its investments. The Nevada Revised Statutes limits investments instruments by their credit risk (See Note A8b). The State of Nevada Local Government Investment Pool is an unrated external investment pool.

As of June 30, 2014, monies held in the Nye County Treasurer's cash and investment pool are categorized as follows:

Investment Type	Quality Ratings by Moody's						
	Aaa	Aa1	Aa2	A1	A2	A3	N/A
U.S. Treasuries	\$25,557,644	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
U.S. Agencies	33,287,595	0	0	0	0	0	3,387,324
Corporate Obligations	0	110,077	374,053	746,801	905,841	634,659	99,869
Money market mutual fund	7,524,605	0	0	0	0	0	0
Negotiable Certificates of Deposit	0	0	0	0	0	0	8,859,646
NV Local Government Investment Pool	0	0	0	0	0	0	749,692
Collateralized Mortgage Obligations	662,558	0	0	0	0	0	691,777 *
Asset Backed Securities	<u>1,713,930</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>849,492</u> *
	<u><b>\$68,746,332</b></u>	<u><b>\$110,077</b></u>	<u><b>\$374,053</b></u>	<u><b>\$746,801</b></u>	<u><b>\$905,841</b></u>	<u><b>\$634,659</b></u>	<u><b>\$14,637,800</b></u>

\*Securities rated AAA by Standard & Poor's

**NYE COUNTY, NEVADA**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2014**

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

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

**Custodial Credit Risk:** Custodial credit risk is the risk that in the event of a bank or brokerage failure, the County's deposits may not be returned. The County's bank deposits are generally covered by FDIC insurance and are collateralized by the Office of the State Treasurer/Nevada Collateral Pool. At year-end, the County's carrying amount of deposits was \$2,700,537 and the bank balance was \$1,895,724. Of the bank balance, \$276,166 was covered by federal depository insurance. Of the remaining balance, \$1,619,558 was collateralized with securities held by the Nevada Pooled Collateral Program.

**Concentrations of Credit Risk:** Concentration of credit risk is defined as the risk of loss attributed to the magnitude of a government's investment in a single issuer. Investments with a single issuer within the Nye County Treasurer cash and investment pool that represent five percent or more of total investments as of June 30, 2014, are as follows:

Federal Home Loan Banks (FHLB)	7.19%
Federal Home Loan Mortgage Corporation (FHLMC)	10.63%
Federal National Mortgage Association (FNMA)	24.42%
US Treasury Notes	29.66%

**Investment Earnings Assigned to Other Funds**

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>
General Fund	Public Transit Special Revenue Fund	\$ 12,249
	Regional Streets and Highways Special Revenue Fund	981
	Special Fuel Tax Special Revenue Fund	193
	County Owned Building Special Revenue Fund	3,615
	Building Department Special Revenue Fund	1,684
		<u><u>\$ 18,722</u></u>
<u>TO</u>	<u>FROM</u>	<u>AMOUNT</u>
Capital Projects	Agricultural Extension Special Revenue Fund	\$ 503
	Senior Nutrition Special Revenue Fund	217
	Airport Special Revenue Fund	352
	Museum Special Revenue Fund	905
	Mining Maps Special Revenue Fund	649
	Juvenile Probation Special Revenue Fund	731
	911 Emergency Special Revenue Fund	1,027
	County Health Clinics Special Revenue Fund	354
	Justice Court Fines Special Revenue Fund	1,627
	JP Facility Assessment Special Revenue Fund	1,516
	Court Collection Fees Special Revenue Fund	2,068
	Drug Court Proceeds Special Revenue Fund	2,880
	State/County Room Tax Special Revenue Fund	398
		<u><u>\$ 13,227</u></u>

**NYE COUNTY, NEVADA**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2014**

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**2. Receivables**

Below is the detail of receivables for each major fund and the nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts:

Receivables as of year-end, net of the applicable allowances for uncollectible accounts are as follows:

	General Fund	Education Fund	PETT Emergency Fund	Grants Fund	Capital Projects Fund	Other Governmental Funds	Enterprise Funds	Totals
Interest receivable	\$ 1,813	\$ 15,420	\$ 7,626	\$ 0	\$ 8,965	\$ 45,638	\$ 15,220	\$ 94,682
Taxes receivable	376,626	0	0	0	0	148,142	0	524,768
Due from other Governments	2,193,574	0	0	973,535	0	1,561,284	0	4,728,393
Accounts receivable, net	0	0	0	0	0	473,419	121,397	594,816
Due from others	31,693	0	0	0	249,368	34,873	0	315,934
	<u>\$2,603,706</u>	<u>\$ 15,420</u>	<u>\$ 7,626</u>	<u>\$973,535</u>	<u>\$ 258,333</u>	<u>\$ 2,263,356</u>	<u>\$136,617</u>	<u>\$ 6,258,593</u>

**3. Capital Assets**

Capital assets activity for the year ended June 30, 2014, was as follows:

**Governmental Activities:**

	Balance June 30, 2013	Additions	Deletions	Transfers	Balance June 30, 2014
<b>Capital assets not being depreciated:</b>					
Land	\$ 5,116,820	\$ 15,000	\$ 0	\$ 0	\$ 5,131,820
Construction in progress	553,480	1,925,034	0	( 259,442)	2,219,072
<b>Total capital assets not being depreciated</b>	<b>5,670,300</b>	<b>1,940,034</b>	<b>0</b>	<b>( 259,442)</b>	<b>7,350,892</b>
Building and improvements	84,957,548	351,645	( 2,740)	91,762	85,398,215
Equipment	42,457,334	1,460,285	( 3,158,787)	167,680	40,926,512
Infrastructure	32,241,657	807,499	0	0	33,049,156
<b>Total capital assets being depreciated</b>	<b>159,656,539</b>	<b>2,619,429</b>	<b>( 3,161,527)</b>	<b>259,442</b>	<b>159,373,883</b>
<b>Less accumulated depreciation for:</b>					
Building and improvements	19,886,741	2,179,503	( 2,740)	0	22,063,504
Equipment	28,824,158	2,423,234	( 3,085,930)	0	28,161,462
Infrastructure	5,806,699	1,101,639	0	0	6,908,338
<b>Total accumulated depreciation</b>	<b>54,517,598</b>	<b>5,704,376</b>	<b>( 3,088,670)</b>	<b>0</b>	<b>57,133,304</b>
<b>Total capital assets being depreciated, net</b>	<b>105,138,941</b>	<b>(3,084,947)</b>	<b>( 72,857)</b>	<b>259,442</b>	<b>102,240,579</b>
<b>Governmental activities assets, net</b>	<b>\$ 110,809,241</b>	<b>\$ (1,144,913)</b>	<b>\$ ( 72,857)</b>	<b>\$ 0</b>	<b>\$ 109,591,471</b>

**NYE COUNTY, NEVADA**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2014**

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**3. Capital Assets (Continued)**

**Business-type activities:**

	<u>Balance</u> <u>June 30, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2014</u>
<b>Capital assets not being depreciated:</b>				
Construction in progress	\$ 358,426	\$ 632,161	\$ 0	\$ 990,587
<b>Capital assets being depreciated:</b>				
Solid waste equipment	1,163,121	0	0	1,163,121
Utility equipment	4,704,779	329,893	0	5,034,672
<b>Total capital assets being depreciated</b>	<b>5,867,900</b>	<b>329,893</b>	<b>0</b>	<b>6,197,793</b>
<b>Less accumulated depreciation for:</b>				
Solid waste equipment	1,118,781	22,758	0	1,141,539
Utility equipment	1,257,780	150,840	0	1,408,620
<b>Total accumulated depreciation</b>	<b>2,376,561</b>	<b>173,598</b>	<b>0</b>	<b>2,550,159</b>
<b>Total capital assets being depreciated, net</b>	<b>3,491,339</b>	<b>156,295</b>	<b>0</b>	<b>3,647,634</b>
<b>Business-type activities assets, net</b>	<b>\$ 3,849,765</b>	<b>\$ 788,456</b>	<b>\$ 0</b>	<b>\$ 4,638,221</b>

Major capital asset events during the current fiscal year included the following:

- Construction in progress on the IT facility, One Stop Shop Calvada, Amargosa Senior Center, and SIMS Training Facility.
- Buildings including the Gabbs Community Center Improvements, Justice Court remodel, and Law Library remodel.
- Equipment for radio communications, VOIP telephone system, and various public works and ambulance equipment.
- Infrastructure of work on county roads.
- Utility systems and upgrades for Manhattan and Gabbs.

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

**Governmental activities:**

General government	\$ 1,424,374
Public safety	1,545,818
Judicial	397,125
Public works	2,024,393
Health and sanitation	143,998
Community support	48,781
Culture and recreation	119,887
	<b><u>\$ 5,704,376</u></b>

**Business-type activities:**

Solid Waste	\$ 22,758
Sewer system	27,417
Water system	123,423
	<b><u>\$ 173,598</u></b>

**NYE COUNTY, NEVADA**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2014**

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**4. Construction and Other Significant Commitments**

*Construction commitments.* The County has active construction projects as of June 30, 2014. At year-end, the County's commitments are as follows:

<b>Governmental Activities</b>		
<b>Project</b>	<b>Spent-to-Date</b>	<b>Commitment</b>
Tonopah Helipad	\$ 479,521	\$ 678,000
Info. Tech Facility	671,241	758,500
One Stop Shop	291,179	850,000
Amargosa Valley Senior Center	151,451	266,500
Beatty Vol. Ambulance Barn	161,611	445,441
Old Beatty Ambulance Barn	17,139	20,000
Beatty Airport Runway Safety	103,121	110,000
JustWare Software - New Dawn	223,329	581,216
SIMS Training Facility	120,480	401,600
Total governmental activities	<u>\$ 2,219,072</u>	<u>\$ 4,111,257</u>

<b>Business-Type Activities</b>		
<b>Project</b>	<b>Spent-to-Date</b>	<b>Commitment</b>
Water System Projects	\$ 986,310	\$ 1,021,376
Sewer System Projects	4,277	500,000
Total business-type activities	<u>\$ 990,587</u>	<u>\$ 1,521,376</u>

**5. Accrued Liabilities**

Accrued liabilities reported by governmental funds at June 30, 2014, were as follows:

<b>Fund</b>	<b>Accrued Payroll and Benefits</b>	<b>Meter Deposits</b>	<b>Totals</b>
General	\$ 879,000	\$ 0	\$ 879,000
Grants	46,687	0	46,687
Other Governmental	236,491	0	236,491
Major Enterprise	4,002	0	4,002
Nonmajor Enterprise	1,420	5,245	6,665
 Total Accrued Liabilities	 <u>\$ 1,167,600</u>	 <u>\$ 5,245</u>	 <u>\$ 1,172,845</u>

**6. Restricted Assets**

The balances of the County's restricted asset accounts are as follows:

<b>Fund</b>	<b>Landfill</b>		
	<b>Closure Trust</b>	<b>Debt Reserve</b>	<b>Totals</b>
Solid Waste	\$ 6,907,863	\$ 0	\$ 6,907,863
Gabbs Utility	0	42,620	42,620
Total Restricted Assets	<u>\$ 6,907,863</u>	<u>\$ 42,620</u>	<u>\$ 6,950,483</u>

**7. Unearned Revenue**

Governmental funds report unearned revenue in connection with receivables that are not considered to be available to liquidate liabilities of the current period and also in connection with resources that have been received but not yet earned. A summary of unearned revenue for the individual major governmental funds and nonmajor governmental funds in the aggregate at June 30, 2014, are as follows:

<b>Grants</b>	<b>Governmental</b>	<b>Total</b>
<u>\$ 207,077</u>	<u>\$ 458,266</u>	<u>\$ 665,343</u>

**NYE COUNTY, NEVADA**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2014**

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**8. Unavailable Revenue**

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

General	Governmental	Other	Total
<u>\$ 324,524</u>	<u>\$ 110,059</u>		<u>\$ 434,583</u>

**9. 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 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. The current outstanding principal balance at June 30, 2014, is \$382,400.

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>
2015	\$ 27,246	\$ 15,557	\$ 42,803
2016	26,137	16,704	42,841
2017	24,947	17,936	42,883
2018	23,670	19,259	42,929
2019	22,297	20,679	42,976
2020-2024	87,089	128,647	215,736
2025-2029	33,981	163,618	197,599
	<u>\$ 245,367</u>	<u>\$ 382,400</u>	<u>\$ 627,767</u>

The Town of Manhattan Water Revenue Bonds were issued in the amount of \$299,000 payable to the U.S. Department of Agriculture-Rural Development. The bond is payable in quarterly payments of \$3,481 including interest. The interest rate is 3.50%. The bond agreement requires the Town to establish and fund monthly a debt service reserve fund equal to 10% of the quarterly payment each month over the life of the loan until they accumulate one annual installment. This reserve fund can be used for emergency maintenance and repairs, and debt repayment should the need arise. The required reserve as of June 30, 2014, is \$7,308. The balance in the reserve account was \$0 as of June 30, 2014. The outstanding balance of bonds payable at June 30, 2014, was \$292,786.

Annual debt service requirements to maturity for the revenue bond are as follows:

<u>Year Ending</u>			
<u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	
2015	\$ 3,726	\$ 10,198	
2016	3,857	10,067	
2017	3,994	9,930	
2018	4,136	9,788	
2019	4,282	9,642	
2020-2024	23,799	45,821	
2025-2029	28,329	41,291	
2030-2034	33,722	35,898	
2035-2039	40,140	29,480	
2040-2044	47,781	21,839	
2045-2049	56,875	12,745	
2050-2053	42,145	3,108	
	<u>\$ 292,786</u>	<u>\$ 239,807</u>	

**NYE COUNTY, NEVADA**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2014**

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**9. Long-Term Debt (Continued)**

**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:

Year ended			
<u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	<u>\$ 763,000</u>	<u>\$ 20,205</u>	<u>\$ 783,205</u>

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

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

Year ended			
<u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	<u>\$ 535,000</u>	<u>\$ 24,525</u>	<u>\$ 559,525</u>
2016	<u>550,000</u>	<u>8,250</u>	<u>558,250</u>
	<u><u>\$1,085,000</u></u>	<u><u>\$ 32,775</u></u>	<u><u>\$ 1,117,775</u></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				Interest	Net Annual
<u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Subsidy</u>	<u>Debt Service</u>
2015	<u>\$ 0</u>	<u>\$ 1,270,620</u>	<u>\$ 1,270,620</u>	<u>\$( 444,717)</u>	<u>\$ 825,903</u>
2016	<u>0</u>	<u>1,270,620</u>	<u>1,270,620</u>	<u>( 444,717)</u>	<u>825,903</u>
2017	<u>570,000</u>	<u>1,260,731</u>	<u>1,830,731</u>	<u>( 441,256)</u>	<u>1,389,475</u>
2018	<u>580,000</u>	<u>1,240,054</u>	<u>1,820,054</u>	<u>( 434,019)</u>	<u>1,386,035</u>
2019	<u>595,000</u>	<u>1,217,157</u>	<u>1,812,157</u>	<u>( 426,005)</u>	<u>1,386,152</u>
2020-2024	<u>3,250,000</u>	<u>5,654,831</u>	<u>8,904,831</u>	<u>( 1,979,191)</u>	<u>6,925,640</u>
2025-2029	<u>3,845,000</u>	<u>4,696,716</u>	<u>8,541,716</u>	<u>( 1,643,851)</u>	<u>6,897,865</u>
2030-2034	<u>4,665,000</u>	<u>3,407,206</u>	<u>8,072,206</u>	<u>( 1,192,522)</u>	<u>6,879,684</u>
2035-2039	<u>5,700,000</u>	<u>1,779,273</u>	<u>7,479,273</u>	<u>( 622,745)</u>	<u>6,856,528</u>
2040-2041	<u>2,625,000</u>	<u>169,760</u>	<u>2,794,760</u>	<u>( 59,416)</u>	<u>2,735,344</u>
<b>Totals</b>	<b><u>\$21,830,000</u></b>	<b><u>\$21,966,968</u></b>	<b><u>\$43,796,968</u></b>	<b><u>\$(7,688,439)</u></b>	<b><u>\$36,108,529</u></b>

**Capital Lease**

The County has entered into a lease agreement for financing the acquisition of radio equipment valued at \$264,862. The equipment has a seven-year estimated useful life. This year, \$18,919 was included in depreciation expense. The lease agreement has been classified as a capital lease according to generally accepted accounting principles. Payments are to begin July 15, 2014 to 2016 and include interest at 3.97%.

Future minimum lease payments are as follows:

Year Ending		Amount
<u>June 30,</u>	<u>Principal</u>	<u>Representing</u>
	<u>Portion</u>	<u>Interest</u>
2015	<u>\$ 132,042</u>	<u>\$ 6,050</u>
2016	<u>132,820</u>	<u>5,273</u>
<b>Totals</b>	<b><u>\$ 264,862</u></b>	<b><u>\$ 11,323</u></b>
		<b>Total</b>
		<b>Payment</b>
		<b>\$ 138,092</b>
		<b>138,093</b>
		<b>\$ 276,185</b>

**NYE COUNTY, NEVADA**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2014**

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**9. Long-Term Debt (Continued)**

**Note Payable**

The Gabbs Utility Water fund entered into a water system improvement state revolving loan. The authorized amount of the loan is \$1,021,376. The balance as of June 30, 2014, is \$627,884. The Town of Gabbs meets the definition of a disadvantaged community and is eligible to receive an additional subsidy as spelled out in Nevada's Intended Use Plan. Since Gabbs is eligible for this additional subsidy, all principal may be forgiven upon completion of the contract.

**Note Payable**

The Gabbs Utility Sewer fund entered into a sewer main improvement state revolving loan. The authorized amount of the loan is \$500,000. The balance as of June 30, 2014, is \$4,277. The Town of Gabbs meets the definition of a disadvantaged community and is eligible to receive an additional subsidy as spelled out in Nevada's Intended Use Plan. Since Gabbs is eligible for this additional subsidy, all principal may be forgiven upon completion of the contract.

During the year ended June 30, 2014, the following changes occurred in long-term debt:

	Balance July 1, 2013	Additions	Reductions	Balance June 30, 2014	Due Within One Year
<b>Governmental activities:</b>					
Medium term bond	\$24,936,000	\$ 0	\$(1,258,000)	\$23,678,000	\$ 1,298,000
Add bond premium	52,049	0	( 17,350)	34,699	0
Less discounts	<u>( 2,691)</u>	<u>0</u>	<u>96</u>	<u>( 2,595)</u>	<u>0</u>
Total bonds payable	24,985,358	0	(1,275,254)	23,710,104	1,298,000
Capital lease	0	264,862	0	264,862	132,042
OPEB	15,277,321	2,524,205	0	17,801,526	0
Compensated absences	<u>3,422,905</u>	<u>384,171</u>	<u>0</u>	<u>3,807,076</u>	<u>1,573,226</u>
Total long-term debt, net	<u><u>\$43,685,584</u></u>	<u><u>\$ 3,173,238</u></u>	<u><u>\$(1,275,254)</u></u>	<u><u>\$45,583,568</u></u>	<u><u>\$ 3,003,268</u></u>
 <b>Business-type activities:</b>					
Landfill closure costs	\$ 1,409,416	\$ 100,365	\$ 0	\$ 1,509,781	\$ 0
Notes payable	0	632,161	0	632,161	632,161
Revenue bonds	<u>693,272</u>	<u>0</u>	<u>18,086</u>	<u>675,186</u>	<u>19,283</u>
	<u><u>\$ 2,102,688</u></u>	<u><u>\$ 732,526</u></u>	<u><u>\$ 18,086</u></u>	<u><u>\$ 2,817,128</u></u>	<u><u>\$ 651,444</u></u>

Per Nevada Revised Statutes Chapter 244A.059, the debt limitation for the County is equal to 10 percent of the assessed valuation of property, excluding motor vehicles for the current year. The debt limitation currently applicable at June 30, 2014, was \$131,193,392.

**NYE COUNTY, NEVADA**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2014**

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**10. Interfund Transfers**

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, 2014, were:

	Transfers In	Transfers Out		
		Major PETT Emergency Fund	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds
General Fund	\$ 18,722	\$ -	\$ 18,722	\$ -
Nonmajor Debt Service Funds	2,210,672	-	2,210,672	-
Nonmajor Special Revenue Funds	2,074,569	1,099	2,073,470	-
Nonmajor Capital Projects Funds	<u>33,331</u>	<u>-</u>	<u>13,227</u>	<u>20,104</u>
<b>Totals</b>	<b><u>\$ 4,337,294</u></b>	<b><u>\$ 1,099</u></b>	<b><u>\$ 4,316,091</u></b>	<b><u>\$ 20,104</u></b>

Following are explanations of certain interfund transfers of significance to the County:

\$2,210,672 was transferred from the Special Projects Fund to the Debt Service Fund to cover debt payments as budgeted.

\$2,073,470 was transferred to the Road Fund to cover public works projects as budgeted from the Regional Streets and Highways Fund in the amount of \$824,292 and the Public Transit Fund in the amount of \$1,249,178.

**11. Interfund Receivables and Payables**

The composition of interfund balances as of June 30, 2014, is as follows:

Due from/to other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Endowment Capital Projects Fund	General Fund	\$ 253,102
	Grants Special Revenue Fund	459,537
	Ambulance Special Revenue Fund	<u>40,149</u>
		<u><u>\$ 752,788</u></u>
Gabbs Utility Water Fund	Gabbs Utility Sewer Fund	<u><u>\$ 31,608</u></u>

The payable to the Endowment Capital Projects Fund is due to receivables by these funds that were covered by the Endowment Capital Projects Fund due to revenues received after June 30, 2014. The amount is expected to be paid with current resources. The payable to the Gabbs Utility Water Fund was made to cover negative cash balances in the Gabbs Utility Sewer fund at year-end. The amount is expected to be paid with current resources.

**12. Risk Management**

**Property, Casualty, Crime, and Machinery Insurance**

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 throughout the State of Nevada to create a pool under the Nevada Interlocal Cooperation Act. The Nevada Public Agency Insurance Pool (NPAIP) is a public entity risk pool currently operating as a common risk management and insurance program for members. The County pays an annual premium and specific deductibles, as necessary, to NPAIP for its general insurance coverage. NPAIP is considered a self-sustaining risk pool that will provide liability coverage for its members up to \$10,000,000 per event and a \$10,000,000 annual aggregate per member. Property, crime, and equipment breakdown coverage is provided to its members up to \$300,000,000 per loss with various sub-limits established for earthquake, flood, equipment breakdown, and money and securities. As a participatory member, the maintenance deductible is \$50,000 for each insured event, except for the Nye County Water District which is \$500.

The County is self-insured for unemployment claims. Payments are made from the general fund to cover claims.

**NYE COUNTY, NEVADA**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2014**

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**12. Risk Management (Continued)**

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 carries commercial insurance for all other risks of loss including employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**13. Contingent Liabilities**

**Grants.** Amounts received or receivable from grantor agencies are subject to audit and adjustment by those agencies, principally the Federal Government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. Subsequent to year-end, the County received notice concerning the closeout of the Yucca Mountain Cooperative Agreement. A refund in the amount of \$522,087 has been requested by the closeout agent. County management disagrees with the claim and intends to vigorously appeal the finding and believes the County will prevail. No provision has been made in the financial statements for the potential claim.

**Litigation.** The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County that resolution of these matters will not have a material adverse effect on the financial condition of the County.

**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, 2014, the estimated liability to date for closure and post-closure costs is \$1,509,781. This represents the cumulative amount reported to date based on percent use of the estimated liability of \$2,901,931 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 three landfills as follows:

	<u>Estimated Site</u>
	<u>Life Remaining</u>
Pahrump	8 years
Tonopah	26 years
Round Mountain	21 years

The County has assessed a \$12 fee for each parcel of land to be used for closure and post-closure costs and a \$5 fee for opening new landfills. As of June 30, 2014, \$6,907,863 has been restricted for future closure, post-closure, and opening landfill 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 post-closure costs for county landfills in the amount of \$2,602,109.

**14. Defined Benefit 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. Nevada Revised Statutes (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.

NYE COUNTY, NEVADA  
NOTES TO THE FINANCIAL STATEMENTS (Continued)  
JUNE 30, 2014

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**14. Defined Benefit Pension Plan (Continued)**

**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 have 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 contributions to PERS for the years ended June 30, 2014, 2013, and 2012, were equal to the required contributions for each year, at the actuarially determined statutory rates.

The County's contribution rates and amounts contributed for the current and preceding two years are as follows:

Fiscal Year	Contribution Rate			Total Contribution
	Employer/ Employee Paid	Regular Members	Police and Firemen	
2013-2014	13.25%	25.75%	40.50%	\$6,391,021
2012-2013	12.25%	23.75%	39.75%	5,917,754
2011-2012	12.25%	23.75%	39.75%	6,219,407

**15. 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 post-employment healthcare plan, Public Employees' Benefits Plan (PEBP). Each plan provides medical, vision, dental, and life insurance benefits to eligible retired County employees and beneficiaries.

**Public Employees' Benefits Plan (PEBP).**

The County subsidizes eligible retirees' contributions to the Public Employees' Benefits Plan (PEBP), an agent multiple-employer defined benefit post-employment healthcare plan administered by the State of Nevada. NRS 287.041 assigns the authority to establish and amend benefit provisions to the PEBP ten-member board of trustees. County employees who meet the eligibility requirement for retirement within the Nevada Public Employees' 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' eligibility 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 Employees' Benefits Program, 901 S. Stewart Street, Suite 1001, Carson City, NV, 89701, by calling (775) 684-7000, or by accessing the website at [www.pebp.state.nv.us/informed/financial.htm](http://www.pebp.state.nv.us/informed/financial.htm).

**Nye County Employee Health Benefits Plan (NCEHBP).**

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 July 1, 2013, 188 retirees were using this plan. NCEHBP does not issue a publicly available financial report.

**Funding Policies:**

**Public Employees' Benefits Plan (PEBP):** 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. Pre-Medicare retirees qualify for a subsidy of \$114.05 at five years of service and \$627.28 at 20 years of service with incremental increases for each year of service between.

**NYE COUNTY, NEVADA**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2014**

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**15. Post-Employment Health Care Plan (Continued)**

As of July 1, 2011, PEBP introduced significant plan design changes for retirees participating in their program. As a result of these changes, pre-Medicare and non-eligible Medicare retirees participate in a Consumer Driven Healthcare Plan (CDHP) in which PEBP provides \$700 to a Health Reimbursement Account (HRA) per year for the retiree and \$200 for each dependent (up to a maximum of \$600). In fiscal year 2013, an additional \$400 HRA contribution is provided to all retirees and \$100 per dependent. Also, for those CDHP retirees with 20 or more years of service as of June 30, 2012, an additional \$200 allocation is provided. Medicare retirees participate in a Medicare Exchange provided Extend Health with PEBP providing a service related contribution to a HRA equal to \$11 per month per year of service (maximum of \$220 per month).

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 2014, the County contributed \$56,458 to the plan for current premiums. The County did not prefund future benefits.

**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 2014, the County contributed \$1,121,037 to the plan. Employees hired before August 1, 2000, who vest in the State of Nevada Public Employees' 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, of which the 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 post-employment benefit (OPEB) cost (expense) 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 amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

For fiscal year 2014, the County's annual OPEB cost (expense) of \$3,701,700 for the PEBP was equal to the ARC. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2014 and the two preceding years are as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>% of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
6/30/2014	\$ 3,701,700	32%	\$ 17,801,526
6/30/2013	\$ 3,540,440	31%	\$ 15,277,321
6/30/2012	\$ 3,055,459	24%	\$ 12,824,184

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

	2014	2013	2012
Annual Required Contribution	\$ 3,602,700	\$ 3,454,949	\$ 3,181,690
Interest on net OPEB obligation	593,700	513,000	228,250
Adjustment to annual required contribution	(494,700)	(427,509)	(354,481)
Annual OPEB cost (expense)	3,701,700	3,540,440	3,055,459
Contributions made	1,177,495	1,087,303	1,119,921
Increase in net OPEB obligation	2,524,205	2,453,137	1,935,538
Net OPEB obligation - beginning of the year	15,277,321	12,824,184	10,888,649
Net OPEB obligation - end of year	<u>\$ 17,801,526</u>	<u>\$ 15,277,321</u>	<u>\$12,824,184</u>

NYE COUNTY, NEVADA  
NOTES TO THE FINANCIAL STATEMENTS (Continued)  
JUNE 30, 2014

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**15. Post-Employment Health Care Plan (Continued)**

**Funded Status and Funding Progress** The County's most recent actuarial valuation was as of July 1, 2012, and as of the end of the fiscal year, the County has not prefunded any portion of the plan. The actuarial accrued liability (AAL) for benefits was \$55,847,500 and having not funded the obligation the County currently has no associated assets to offset this liability. Because of this, the unfunded actuarial accrued liability (UAAL) is equal to the AAL. The covered payroll (annual payroll of active employees covered by the plan) was \$23,331,000 and the ratio of the UAAL to the covered payroll was 239.4%.

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, 2012, actuarial valuation, the entry age normal 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 Employees' 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 County 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 5.5 percent is used initially, reduced by decrements to an ultimate rate of 3.8 percent after seventy years. A standard 2.5 percent inflation rate was used throughout.

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

The UAAL is being amortized as a level percentage of projected payroll on a closed 30 year basis. The remaining amortization period at June 30, 2014, is 25 years.

**16. Subsequent Events**

**Capital Lease.** Subsequent to year-end, on August 22, 2014, the County entered into a lease agreement for financing the acquisition of a 911 system valued at \$696,479. The equipment has a seven-year estimated useful life. The lease agreement has been classified as a capital lease according to generally accepted accounting principles. Annual payments of \$152,580.83 are to begin July 15, 2015 through 2019, including 3.23% interest.

**Nye Regional Medical Center.** Subsequent to year-end, on December 15, 2014, Nye County assumed ownership of the Nye Regional Medical Center located in Tonopah, Nevada, through a bankruptcy court decision. The County received ownership of real and personal property and assumed related operation debt.

**Town of Pahrump.** The Citizens of the Town of Pahrump voted in November, 2012, to eliminate the town board form of government. Effective January 5, 2015, the elected Town Board for the town of Pahrump was disbanded. The Nye County Commission became the governing body for the unincorporated Town of Pahrump.

**NYE COUNTY, NEVADA**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2014**

**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**17. Restatement of Prior Year Financial Statement**

Revenue recognition of federal in lieu tax has been corrected to reflect an understatement of the fund balance of the general fund and the net position of governmental activities. Federal in lieu tax revenue had been treated as measurable, but unavailable, revenue in the year of receipt. This correction recognizes the revenue in the year of receipt. The fund balance of the General Fund and the net position of the governmental activities have been restated to correct the revenue recognition of federal in lieu tax. In a prior year, the Federal government accelerated the timing of the payment of in lieu tax. The County normally received the payment in October of each year. The accelerated payment caused the payments to be received in June. The accelerated payment caused the receipt of the money in a different fiscal year. It has been the County's policy to treat these revenues as unavailable/earned in the year of receipt, and as revenue in the subsequent year. This revenue recognition treatment of the federal in lieu tax has been corrected to reflect the revenue in the year received. The fund balance of the General Fund and the net position of the governmental activities have been increased to reflect this correction. The beginning fund balance of the General Fund has been increased by \$ 2,831,607. The beginning net position of governmental activities on the government wide statement of activities has been increased by \$2,831,607. The following reflects the restatement:

**General Fund** **Statement of Activities – Governmental Activities**

Beginning Fund Balance 07/01/13	\$ 907,518	Beginning Net Position 07/01/13	\$121,435,464
Increase	<u>2,831,607</u>	Increase	<u>2,831,607</u>
Restated Beginning Fund Balance 07/01/13	<u>\$3,739,125</u>	Restated Beginning Net Position 07/01/13	<u>\$124,267,071</u>

**18. Smoky TV District Merger**

Smoky Valley Television District merged with Nye County, Nevada, effective July 1, 2013. The opening balances of the governmental activities of Nye County, Nevada's assets, liabilities, and net position as of the beginning of the year were determined on the basis of the carrying values reported in the separate financial statement of Smoky Valley Television District as of June 30, 2013, as follows:

<b>Governmental Activities</b>			
	Nye County, Nevada	Smoky Valley Television District	Total
<b>Assets:</b>			
Current and other assets	\$ 67,835,152	\$ 144,483	\$ 67,979,635
Net capital assets	<u>110,683,524</u>	<u>125,717</u>	<u>110,809,241</u>
Total assets	<u>\$ 178,518,676</u>	<u>\$ 270,200</u>	<u>\$178,788,876</u>
<b>Liabilities:</b>			
Current liabilities	\$ 10,566,021	\$ 56,158	\$ 10,622,179
Long-term liabilities	<u>43,685,584</u>	<u>0</u>	<u>43,685,584</u>
Total liabilities	<u>\$ 54,251,605</u>	<u>\$ 56,158</u>	<u>\$ 54,307,763</u>
<b>Net Position:</b>			
Invested in capital assets, net of related debt	\$ 85,692,784	\$ 125,717	\$ 85,818,501
Restricted	<u>38,628,375</u>	<u>0</u>	<u>38,628,375</u>
Unrestricted	<u>( 54,088)</u>	<u>88,325</u>	<u>34,237</u>
Total net position	<u>\$ 124,267,071</u>	<u>\$ 214,042</u>	<u>\$124,481,113</u>

## **REQUIRED SUPPLEMENTARY INFORMATION**

**NYE COUNTY, NEVADA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF FUNDING PROGRESS**  
**June 30, 2014**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Unit Credit (b)	Liability (AAL)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
07/01/13	\$ -	\$ 53,519,614	\$ 53,519,614	0.00%	\$ 22,652,000		236.27%
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%

## **SUPPLEMENTARY INFORMATION**

# **MAJOR FUNDS**

## **General Fund**

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

## **Education Endowment Fund**

**To account for PETT revenues set aside by County ordinance for education.**

## **PETT Emergency Fund**

**To account for monies set aside for emergency use as outlined in the County PETT Ordinance.**

## **Grants Fund**

**To account for grant revenues and expenditures.**

## **Endowment Capital Projects Fund**

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

NYE COUNTY, NEVADA  
 MAJOR FUND - GENERAL FUND (10101)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ -	\$ 4,389,766
Interest receivable	1,813	4,212
Taxes receivable	376,626	396,372
Due from other governments	2,193,574	2,338,289
Due from others	31,693	-
Prepaid expense	145,168	133,838
Inventory	<u>174,011</u>	<u>78,494</u>
 Total assets	 <u>\$ 2,922,885</u>	 <u>\$ 7,340,971</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 843,992	\$ 971,449
Accrued payroll and benefits	879,000	1,103,223
Due to other funds	253,102	-
Unearned revenue	<u>-</u>	<u>-</u>
 Total liabilities	 <u>1,976,094</u>	 <u>2,074,672</u>
<b><u>Deferred inflows of resources</u></b>		
Unavailable revenue - taxes	<u>324,524</u>	<u>1,527,174</u>
<b><u>FUND BALANCE</u></b>		
Nonspendable	319,179	212,332
Committed for general government	380,552	380,493
Committed for judicial	30,938	21,070
Committed for public safety	39,564	39,555
Committed for culture and recreation	44,912	44,838
Unassigned	<u>(192,878)</u>	<u>3,040,837</u>
 Total fund balance	 <u>622,267</u>	 <u>3,739,125</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 2,922,885</u>	 <u>\$ 7,340,971</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND (10101)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Revenues:</b>				
Taxes	\$ 11,987,818	\$ 11,839,965	\$ (147,853)	\$ 13,595,990
Licenses and permits	284,000	329,087	45,087	363,793
Intergovernmental	15,185,967	14,664,708	(521,259)	15,023,427
Charges for services	1,870,984	1,615,775	(255,209)	2,515,958
Fines and forfeitures	370,000	450,160	80,160	416,510
Miscellaneous	<u>1,274,419</u>	<u>1,385,124</u>	<u>110,705</u>	<u>1,539,965</u>
Total revenues	<u>30,973,188</u>	<u>30,284,819</u>	<u>(688,369)</u>	<u>33,455,643</u>
<b>Expenditures:</b>				
General government	11,992,633	12,061,343	(68,710)	10,844,464
Judicial	6,850,292	6,792,418	57,874	6,697,486
Public safety	13,302,129	13,780,266	(478,137)	14,326,391
Public works	81,501	79,807	1,694	116,287
Health	572,618	568,245	4,373	524,540
Welfare	112,372	106,356	6,016	153,749
Culture and recreation	6,697	500	6,197	27,747
Community support	<u>32,000</u>	<u>31,464</u>	<u>536</u>	<u>5,142</u>
Total expenditures	<u>32,950,242</u>	<u>33,420,399</u>	<u>(470,157)</u>	<u>32,695,806</u>
Excess (deficiency) of revenues over expenditures	<u>(1,977,054)</u>	<u>(3,135,580)</u>	<u>(1,158,526)</u>	<u>759,837</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	12,620	18,722	6,102	16,028
Sale of capital assets	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>17,620</u>	<u>18,722</u>	<u>1,102</u>	<u>16,028</u>
Net change in fund balance	<u>(1,959,434)</u>	<u>(3,116,858)</u>	<u>(1,157,424)</u>	<u>775,865</u>
<b>Fund balance:</b>				
Beginning of year	<u>2,282,570</u>	<u>3,739,125</u>	<u>1,456,555</u>	<u>2,963,260</u>
End of year	<u>\$ 323,136</u>	<u>\$ 622,267</u>	<u>\$ 299,131</u>	<u>\$ 3,739,125</u>

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For the year ended June 30, 2014

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND (10101)**  
**SCHEDULE OF REVENUES COMPARED TO BUDGET**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
				Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 10,201,406	\$ 10,000,083	\$ (201,323)	\$ 9,896,371
Net proceeds	<u>1,786,412</u>	<u>1,839,882</u>	<u>53,470</u>	<u>3,699,619</u>
 Total taxes	 <u>11,987,818</u>	 <u>11,839,965</u>	 <u>(147,853)</u>	 <u>13,595,990</u>
 <b>Licenses and permits:</b>				
Liquor licenses	44,000	36,710	(7,290)	34,940
Special registration	65,000	66,870	1,870	78,290
Concealed weapons permits	90,000	145,827	55,827	168,584
Gaming licenses	<u>85,000</u>	<u>79,680</u>	<u>(5,320)</u>	<u>81,979</u>
 Total licenses and permits	 <u>284,000</u>	 <u>329,087</u>	 <u>45,087</u>	 <u>363,793</u>
 <b>Intergovernmental:</b>				
Federal in lieu tax	2,792,815	3,074,855	282,040	2,831,607
Fish and game in lieu	2,000	-	(2,000)	-
State gaming license fee	145,000	145,998	998	134,429
Consolidated tax	11,646,152	11,187,508	(458,644)	11,790,254
Federal land lease	<u>600,000</u>	<u>256,347</u>	<u>(343,653)</u>	<u>267,137</u>
 Total intergovernmental	 <u>15,185,967</u>	 <u>14,664,708</u>	 <u>(521,259)</u>	 <u>15,023,427</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND (10101)**  
**SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Revenues:</b>				
<b>Charges for services:</b>				
Clerk's fees	\$ 140,000	\$ 129,352	\$ (10,648)	\$ 106,866
Recorder's fees	360,000	298,746	(61,254)	363,318
Assessor's collections fees	580,000	441,552	(138,448)	561,619
Planning and zoning fees	435,000	477,329	42,329	444,964
County surveyor fees	5,000	10,815	5,815	11,625
Administration fees	250	-	(250)	-
GIS products	5,000	-	(5,000)	-
Courier service	24,234	24,235	1	18,176
Returned check fees	2,500	2,719	219	2,864
Other-general government	2,500	87	(2,413)	694
Justice court fees	78,000	60,486	(17,514)	73,232
Drug court	-	-	-	105,827
Public defender and discovery fees	2,500	2,037	(463)	1,955
Restitution fees	2,500	4,527	2,027	2,276
Court security fees	22,500	18,320	(4,180)	20,620
Law library	-	13,440	13,440	28,280
Other-judicial	40,000	-	(40,000)	-
Sheriff's fees	40,000	47,320	7,320	50,955
Investigation fees	20,000	7,500	(12,500)	8,250
Department of Energy reimbursement	-	-	-	607,346
Forensic services	14,500	15,555	1,055	14,490
Solid waste fees	-	880	880	784
Cemetery receipts	1,500	4,800	3,300	1,560
Animal shelter fees	65,000	30,273	(34,727)	60,795
Animal control fees	30,000	25,802	(4,198)	28,962
Dust control plan fee	-	-	-	500
Total charges for services	<u>1,870,984</u>	<u>1,615,775</u>	<u>(255,209)</u>	<u>2,515,958</u>
<b>Fines and forfeitures:</b>				
Fines and forfeited bail	330,000	420,714	90,714	385,759
Legal aid	25,000	18,978	(6,022)	21,682
Court fines	<u>15,000</u>	<u>10,468</u>	<u>(4,532)</u>	<u>9,069</u>
Total fines and forfeitures	<u>370,000</u>	<u>450,160</u>	<u>80,160</u>	<u>416,510</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND (10101)**  
**SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 5,000	\$ 14,297	\$ 9,297	\$ 16,740
Tax penalties	700,000	587,452	(112,548)	593,400
Uniform reciprocal law	305,919	304,110	(1,809)	283,594
Prisoner housing	1,000	65	(935)	780
Donations	3,000	3,795	795	2,842
Extraditions	20,000	24,350	4,350	21,614
Other revenue	3,000	24,507	21,507	33
Prisoner medical	1,000	600	(400)	760
Tax trust sales (NRS 361.610)	200,000	314,832	114,832	501,534
Tax sale costs	20,000	109,808	89,808	104,104
Sale proceeds	-	-	-	4,208
Sheriff pay phones	15,000	1,308	(13,692)	9,731
Inmate booking fees	<u>500</u>	<u>-</u>	<u>(500)</u>	<u>625</u>
 Total miscellaneous	 <u>1,274,419</u>	 <u>1,385,124</u>	 <u>110,705</u>	 <u>1,539,965</u>
 Total revenues	 <u>30,973,188</u>	 <u>30,284,819</u>	 <u>(688,369)</u>	 <u>33,455,643</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND (10101)**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Commissioners:</b>				
Salaries and wages	\$ 137,379	\$ 143,119	\$ (5,740)	\$ 134,351
Employee benefits	78,644	85,501	(6,857)	68,691
Services and supplies	<u>57,300</u>	<u>48,321</u>	<u>8,979</u>	<u>54,770</u>
Total commissioners	<u>273,323</u>	<u>276,941</u>	<u>(3,618)</u>	<u>257,812</u>
<b>County administrator:</b>				
Salaries and wages	533,771	498,217	35,554	518,535
Employee benefits	209,975	199,924	10,051	195,102
Services and supplies	<u>71,359</u>	<u>74,777</u>	<u>(3,418)</u>	<u>53,000</u>
Total county administrator	<u>815,105</u>	<u>772,918</u>	<u>42,187</u>	<u>766,637</u>
<b>Comptroller:</b>				
Salaries and wages	290,362	303,698	(13,336)	293,160
Employee benefits	133,809	131,569	2,240	114,264
Services and supplies	<u>20,000</u>	<u>14,652</u>	<u>5,348</u>	<u>17,817</u>
Total comptroller	<u>444,171</u>	<u>449,919</u>	<u>(5,748)</u>	<u>425,241</u>
<b>Clerk:</b>				
Salaries and wages	512,346	508,682	3,664	478,083
Employee benefits	216,645	214,959	1,686	193,246
Services and supplies	<u>84,083</u>	<u>68,860</u>	<u>15,223</u>	<u>64,848</u>
Total clerk	<u>813,074</u>	<u>792,501</u>	<u>20,573</u>	<u>736,177</u>
<b>Information systems:</b>				
Salaries and wages	495,380	470,965	24,415	482,993
Employee benefits	174,589	178,904	(4,315)	168,586
Services and supplies	<u>632,580</u>	<u>585,772</u>	<u>46,808</u>	<u>227,342</u>
Total information systems	<u>1,302,549</u>	<u>1,235,641</u>	<u>66,908</u>	<u>878,921</u>
<b>County planner:</b>				
Salaries and wages	239,156	233,073	6,083	225,803
Employee benefits	90,647	92,940	(2,293)	83,787
Services and supplies	<u>69,347</u>	<u>44,218</u>	<u>25,129</u>	<u>40,503</u>
Total county planner	<u>399,150</u>	<u>370,231</u>	<u>28,919</u>	<u>350,093</u>
<b>HR/Risk management:</b>				
Salaries and wages	200,442	199,058	1,384	219,563
Employee benefits	76,740	81,532	(4,792)	72,319
Services and supplies	<u>14,000</u>	<u>14,290</u>	<u>(290)</u>	<u>13,314</u>
Total HR/Risk management	<u>291,182</u>	<u>294,880</u>	<u>(3,698)</u>	<u>305,196</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND (10101)**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
				Actual
<b>Expenditures (Continued):</b>				
<b>General government (Continued):</b>				
<b>Miscellaneous overhead:</b>				
Retiree	\$ 1,130,000	\$ 1,128,862	\$ 1,138	\$ 1,151,010
Services and supplies	<u>1,719,375</u>	<u>2,069,306</u>	<u>(349,931)</u>	<u>1,462,674</u>
Total miscellaneous overhead	<u>2,849,375</u>	<u>3,198,168</u>	<u>(348,793)</u>	<u>2,613,684</u>
<b>Recorder:</b>				
Salaries and wages	\$ 291,000	\$ 288,956	\$ 2,044	\$ 345,478
Employee benefits	126,005	127,565	(1,560)	124,844
Services and supplies	<u>101,554</u>	<u>80,608</u>	<u>20,946</u>	<u>72,700</u>
Total recorder	<u>518,559</u>	<u>497,129</u>	<u>21,430</u>	<u>543,022</u>
<b>Treasurer:</b>				
Salaries and wages	342,365	324,540	17,825	307,760
Employee benefits	152,565	136,422	16,143	115,119
Services and supplies	<u>35,784</u>	<u>24,877</u>	<u>10,907</u>	<u>48,095</u>
Total treasurer	<u>530,714</u>	<u>485,839</u>	<u>44,875</u>	<u>470,974</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND (10101)**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Expenditures (Continued):</b>				
<b>General government (Continued):</b>				
<b>Purchasing:</b>				
Salaries and wages	120,103	114,704	5,399	108,349
Employee benefits	48,062	45,822	2,240	44,609
Services and supplies	<u>9,900</u>	<u>4,263</u>	<u>5,637</u>	<u>3,315</u>
Total purchasing	<u>178,065</u>	<u>164,789</u>	<u>13,276</u>	<u>156,273</u>
<b>Assessor:</b>				
Salaries and wages	696,643	722,280	(25,637)	655,042
Employee benefits	289,189	301,885	(12,696)	267,067
Services and supplies	<u>72,588</u>	<u>42,776</u>	<u>29,812</u>	<u>57,042</u>
Total assessor	<u>1,058,420</u>	<u>1,066,941</u>	<u>(8,521)</u>	<u>979,151</u>
<b>Veterans services:</b>				
Salaries and wages	-	-	-	66,057
Employee benefits	-	17	(17)	22,937
Services and supplies	<u>65,000</u>	<u>1,091</u>	<u>63,909</u>	<u>5,842</u>
Total veterans services	<u>65,000</u>	<u>1,108</u>	<u>63,892</u>	<u>94,836</u>
<b>Buildings and grounds:</b>				
Salaries and wages	739,581	729,312	10,269	670,922
Employee benefits	276,121	282,405	(6,284)	263,234
Services and supplies	<u>1,438,244</u>	<u>1,442,621</u>	<u>(4,377)</u>	<u>1,332,291</u>
Total buildings and grounds	<u>2,453,946</u>	<u>2,454,338</u>	<u>(392)</u>	<u>2,266,447</u>
<b>Total general government</b>	<b><u>11,992,633</u></b>	<b><u>12,061,343</u></b>	<b><u>(68,710)</u></b>	<b><u>10,844,464</u></b>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND (10101)**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Expenditures (Continued):</b>				
<b>Judicial:</b>				
<b>District attorney:</b>				
Salaries and wages	\$ 1,948,324	\$ 1,910,223	\$ 38,101	\$ 1,922,510
Employee benefits	753,995	780,856	(26,861)	734,577
Services and supplies	<u>105,800</u>	<u>78,047</u>	<u>27,753</u>	<u>89,706</u>
Total district attorney	<u>2,808,119</u>	<u>2,769,126</u>	<u>38,993</u>	<u>2,746,793</u>
<b>District court:</b>				
Salaries and wages	442,996	443,077	(81)	519,004
Employee benefits	185,416	205,203	(19,787)	185,791
Services and supplies	<u>259,209</u>	<u>274,478</u>	<u>(15,269)</u>	<u>207,492</u>
Total district court	<u>887,621</u>	<u>922,758</u>	<u>(35,137)</u>	<u>912,287</u>
<b>Tonopah justice court:</b>				
Salaries and wages	280,586	290,507	(9,921)	244,916
Employee benefits	109,830	122,584	(12,754)	91,298
Services and supplies	<u>17,939</u>	<u>12,672</u>	<u>5,267</u>	<u>8,627</u>
Total Tonopah justice court	<u>408,355</u>	<u>425,763</u>	<u>(17,408)</u>	<u>344,841</u>
<b>Pahrump justice court:</b>				
Salaries and wages	797,550	798,492	(942)	745,509
Employee benefits	313,029	334,067	(21,038)	289,906
Services and supplies	<u>141,300</u>	<u>124,086</u>	<u>17,214</u>	<u>140,903</u>
Total Pahrump justice court	<u>1,251,879</u>	<u>1,256,645</u>	<u>(4,766)</u>	<u>1,176,318</u>
<b>Beatty justice court:</b>				
Salaries and wages	290,474	292,211	(1,737)	274,387
Employee benefits	101,099	106,422	(5,323)	90,739
Services and supplies	<u>26,745</u>	<u>19,230</u>	<u>7,515</u>	<u>22,291</u>
Total Beatty justice court	<u>418,318</u>	<u>417,863</u>	<u>455</u>	<u>387,417</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND (10101)**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013 Actual
<b>Expenditures (Continued):</b>				
<b>Judicial (Continued):</b>				
<b>Other judicial:</b>				
Services and supplies	<u>\$ 1,075,000</u>	<u>\$ 998,997</u>	<u>\$ 76,003</u>	<u>\$ 1,129,288</u>
<b>Public guardian:</b>				
Salaries and wages	-	953	(953)	-
Employee benefits	-	245	(245)	-
Services and supplies	<u>1,000</u>	<u>68</u>	<u>932</u>	<u>542</u>
Total public guardian	<u>1,000</u>	<u>1,266</u>	<u>(266)</u>	<u>542</u>
Total judicial	<u>6,850,292</u>	<u>6,792,418</u>	<u>57,874</u>	<u>6,697,486</u>
<b>Public Safety:</b>				
<b>Sheriff:</b>				
Salaries and wages	7,541,841	7,558,648	(16,807)	7,926,446
Employee benefits	4,009,433	4,213,126	(203,693)	4,193,452
Services and supplies	<u>1,163,845</u>	<u>1,412,686</u>	<u>(248,841)</u>	<u>1,754,153</u>
Total sheriff	<u>12,715,119</u>	<u>13,184,460</u>	<u>(469,341)</u>	<u>13,874,051</u>
<b>Emergency management:</b>				
Salaries and wages	290,704	264,574	26,130	220,845
Employee benefits	132,806	171,130	(38,324)	100,317
Services and supplies	<u>163,500</u>	<u>160,102</u>	<u>3,398</u>	<u>131,178</u>
Total emergency management	<u>587,010</u>	<u>595,806</u>	<u>(8,796)</u>	<u>452,340</u>
Total public safety	<u>13,302,129</u>	<u>13,780,266</u>	<u>(478,137)</u>	<u>14,326,391</u>
<b>Public works:</b>				
Salaries and wages	36,621	39,095	(2,474)	64,734
Employee benefits	14,911	16,497	(1,586)	26,368
Services and supplies	<u>29,969</u>	<u>24,215</u>	<u>5,754</u>	<u>25,185</u>
Total public works	<u>81,501</u>	<u>79,807</u>	<u>1,694</u>	<u>116,287</u>
<b>Health:</b>				
<b>Animal shelter:</b>				
Salaries and wages	<u>\$ 83,082</u>	<u>\$ 82,191</u>	<u>\$ 891</u>	<u>\$ 100,556</u>
Employee benefits	<u>32,283</u>	<u>33,127</u>	<u>(844)</u>	<u>36,328</u>
Services and supplies	<u>112,666</u>	<u>115,113</u>	<u>(2,447)</u>	<u>-</u>
Total animal shelter	<u>228,031</u>	<u>230,431</u>	<u>(2,400)</u>	<u>136,884</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND (10101)**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Expenditures (Continued):</b>				
<b>Health (Continued):</b>				
<b>Animal control:</b>				
Salaries and wages	\$ 205,039	\$ 206,235	\$ (1,196)	\$ 182,880
Employee benefits	86,671	88,409	(1,738)	76,296
Services and supplies	<u>52,877</u>	<u>43,170</u>	<u>9,707</u>	<u>128,480</u>
Total animal control	<u>344,587</u>	<u>337,814</u>	<u>6,773</u>	<u>387,656</u>
Total health	<u>572,618</u>	<u>568,245</u>	<u>4,373</u>	<u>524,540</u>
<b>Welfare:</b>				
<b>Senior nutrition program:</b>				
Salaries and wages	-	52	(52)	43,360
Employee benefits	-	10	(10)	18,836
Services and supplies	<u>112,372</u>	<u>106,294</u>	<u>6,078</u>	<u>91,553</u>
Total welfare	<u>112,372</u>	<u>106,356</u>	<u>6,016</u>	<u>153,749</u>
<b>Culture and recreation:</b>				
<b>Parks:</b>				
Services and supplies	<u>6,697</u>	<u>500</u>	<u>6,197</u>	<u>27,747</u>
<b>Community support:</b>				
<b>Natural resources:</b>				
Salaries and wages	24,770	24,769	1	3,466
Employee benefits	6,695	6,695	-	873
Services and supplies	<u>535</u>	<u>-</u>	<u>535</u>	<u>803</u>
Total community support	<u>32,000</u>	<u>31,464</u>	<u>536</u>	<u>5,142</u>
Total expenditures	<u>32,950,242</u>	<u>33,420,399</u>	<u>(470,157)</u>	<u>32,695,806</u>
Excess (deficiency) of revenues over expenditures	<u>(1,977,054)</u>	<u>(3,135,580)</u>	<u>(1,158,526)</u>	<u>759,837</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	12,620	18,722	6,102	16,028
Sale of capital assets	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>17,620</u>	<u>18,722</u>	<u>1,102</u>	<u>16,028</u>
Net change in fund balance	<u>(1,959,434)</u>	<u>(3,116,858)</u>	<u>(1,157,424)</u>	<u>775,865</u>
<b>Fund balance:</b>				
Beginning of year	<u>2,282,570</u>	<u>3,739,125</u>	<u>1,456,555</u>	<u>2,963,260</u>
End of year	<u>\$ 323,136</u>	<u>\$ 622,267</u>	<u>\$ 299,131</u>	<u>\$ 3,739,125</u>

NYE COUNTY, NEVADA  
 MAJOR FUND - EDUCATION ENDOWMENT SPECIAL REVENUE FUND (10302)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 9,434,045	\$ 9,406,304
Interest receivable	<u>15,420</u>	<u>14,022</u>
 Total assets	 <u>\$ 9,449,465</u>	 <u>\$ 9,420,326</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ 42,819
 <b><u>FUND BALANCE</u></b>		
Committed for intergovernmental	<u>9,449,465</u>	<u>9,377,507</u>
 Total liabilities and fund balance	 <u>\$ 9,449,465</u>	 <u>\$ 9,420,326</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - EDUCATION ENDOWMENT SPECIAL REVENUE FUND (10302)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 40,000	\$ 71,958	\$ 31,958	\$ 35,514
<b>Expenditures:</b>				
<b>Current:</b>				
Intergovernmental	<u>40,000</u>	-	<u>40,000</u>	<u>42,819</u>
Excess (deficiency) of revenues over expenditures	-	71,958	71,958	(7,305)
<b>Fund balance:</b>				
Beginning of year	<u>9,381,993</u>	<u>9,377,507</u>	<u>(4,486)</u>	<u>9,384,812</u>
End of year	<u>\$ 9,381,993</u>	<u>\$ 9,449,465</u>	<u>\$ 67,472</u>	<u>\$ 9,377,507</u>

NYE COUNTY, NEVADA  
 MAJOR FUND - PETT EMERGENCY FUND SPECIAL REVENUE FUND(10304)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 5,992,374	\$ 5,991,783
Interest receivable	<u>7,626</u>	<u>8,217</u>
 Total assets	 <u>\$ 6,000,000</u>	 <u>\$ 6,000,000</u>

**FUND BALANCE**

Committed for general government	<u>\$ 6,000,000</u>	<u>\$ 6,000,000</u>
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**NYE COUNTY, NEVADA**  
**MAJOR FUND - PETT EMERGENCY FUND SPECIAL REVENUE FUND(10304)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013 Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 25,000	\$ 38,599	\$ 13,599	\$ 23,817
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	2,000,000	-	2,000,000	-
Capital outlay	-	37,500	(37,500)	-
Total general government	<u>2,000,000</u>	<u>37,500</u>	<u>1,962,500</u>	-
Excess (deficiency) of revenues over expenditures	(1,975,000)	1,099	1,976,099	23,817
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(25,000)</u>	<u>(1,099)</u>	<u>23,901</u>	<u>(23,817)</u>
Net change in fund balance	(2,000,000)	-	2,000,000	-
<b>Fund balance:</b>				
Beginning of year	<u>6,000,000</u>	<u>6,000,000</u>	<u>-</u>	<u>6,000,000</u>
End of year	<u>\$ 4,000,000</u>	<u>\$ 6,000,000</u>	<u>\$ 2,000,000</u>	<u>\$ 6,000,000</u>

NYE COUNTY, NEVADA  
 MAJOR FUND - GRANTS SPECIAL REVENUE FUND(10340)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ -	\$ -
Interest receivable	-	320
Due from other governments	973,535	1,111,328
Prepaid expense	-	23
 Total assets	 <u>\$ 973,535</u>	 <u>\$ 1,111,671</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 260,234	\$ 514,062
Accrued payroll and benefits	46,687	59,473
Due to other funds	459,537	135,450
Unearned revenue	207,077	402,686
 Total liabilities	 973,535	 1,111,671
 <b><u>FUND BALANCE</u></b>		
Restricted for general government	-	-
 Total liabilities and fund balance	 <u>\$ 973,535</u>	 <u>\$ 1,111,671</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GRANTS SPECIAL REVENUE FUND(10340)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
				Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grant	<u>\$ 4,818,777</u>	<u>\$ 3,872,108</u>	<u>\$ (946,669)</u>	<u>\$ 3,748,799</u>
<b>Expenditures:</b>				
General government	674,232	664,496	9,736	758,817
Judicial	245,236	215,326	29,910	287,013
Public safety	1,827,572	1,765,051	62,521	934,213
Public works	1,579,319	736,436	842,883	1,267,264
Welfare	385,598	383,979	1,619	406,795
Culture and recreation	106,820	106,820	-	8,822
Total expenditures	<u>4,818,777</u>	<u>3,872,108</u>	<u>946,669</u>	<u>3,662,924</u>
Excess (deficiency) of revenues over expenditures	-	-	-	85,875
<b>Other financing sources (uses):</b>				
Operating transfers out	-	-	-	(85,875)
Net change in fund balance	-	-	-	-
<b>Fund balance:</b>				
Beginning of year	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA  
 MAJOR FUND - ENDOWMENT CAPITAL PROJECTS FUND (10493)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 4,707,298	\$ 5,978,957
Interest receivable	8,965	8,911
Due from others	249,368	-
Due from other funds	<u>752,788</u>	<u>-</u>
 Total assets	 <u>\$ 5,718,419</u>	 <u>\$ 5,987,868</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 610,874	\$ 82,685
 <b><u>FUND BALANCE</u></b>		
Restricted for capital projects	<u>5,107,545</u>	<u>5,905,183</u>
 Total liabilities and fund balance	 <u>\$ 5,718,419</u>	 <u>\$ 5,987,868</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - ENDOWMENT CAPITAL PROJECTS FUND (10493)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
				Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	<u>\$ 5,000</u>	<u>\$ 42,645</u>	<u>\$ 37,645</u>	<u>\$ 23,540</u>
<b>Expenditures:</b>				
<b>Capital projects:</b>				
General government	-	175,726	(175,726)	-
Judicial	-	54,650	(54,650)	2,474
Public works	<u>5,268,116</u>	<u>609,907</u>	<u>4,658,209</u>	<u>2,331,097</u>
Total expenditures	<u>5,268,116</u>	<u>840,283</u>	<u>4,427,833</u>	<u>2,333,571</u>
Excess (deficiency) of revenues over expenditures	(5,263,116)	(797,638)	4,465,478	(2,310,031)
<b>Fund balance:</b>				
Beginning of year	<u>5,263,116</u>	<u>5,905,183</u>	<u>642,067</u>	<u>8,215,214</u>
End of year	<u>\$ -</u>	<u>\$ 5,107,545</u>	<u>\$ 5,107,545</u>	<u>\$ 5,905,183</u>

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**For the year ended June 30, 2014**

## **MAJOR ENTERPRISE FUND**

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

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

NYE COUNTY, NEVADA  
 MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511)  
 COMPARATIVE STATEMENT OF NET POSITION  
 June 30, 2014 and 2013

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	2014	2013
<b>ASSETS</b>		
<b>Current:</b>		
Pooled cash and investments	\$ 2,814,681	\$ 2,275,690
Interest receivable	14,575	13,298
Accounts receivable	115,042	179,676
Total current assets	<u>2,944,298</u>	<u>2,468,664</u>
<b>Noncurrent assets:</b>		
<b>Restricted Assets:</b>		
Cash	6,907,863	6,610,221
<b>Capital assets (net of accumulated depreciation)</b>	<u>21,582</u>	<u>44,340</u>
Total noncurrent assets	<u>6,929,445</u>	<u>6,654,561</u>
Total assets	<u>9,873,743</u>	<u>9,123,225</u>
<b>LIABILITIES</b>		
<b>Current:</b>		
Accounts payable	74,560	45,794
Accrued payroll and benefits	4,002	4,879
Total current liabilities	78,562	50,673
<b>Long-term payable from restricted assets:</b>		
Landfill closure and postclosure costs	<u>1,509,781</u>	<u>1,409,416</u>
Total liabilities	<u>1,588,343</u>	<u>1,460,089</u>
<b>NET POSITION:</b>		
Invested in capital assets, net of related debt	21,582	44,340
Reserved for landfill closure costs	6,907,863	6,610,221
Unrestricted	<u>1,355,955</u>	<u>1,008,575</u>
Total net position	<u>\$ 8,285,400</u>	<u>\$ 7,663,136</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511, 10512)**  
**SCHEDULE OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Operating revenues:</b>				
Charges for services	<u>\$ 1,722,210</u>	<u>\$ 2,065,568</u>	<u>\$ 343,358</u>	<u>\$ 1,906,102</u>
<b>Operating expenses:</b>				
Salaries and wages	78,758	86,122	(7,364)	80,425
Employee benefits	36,225	35,568	657	31,724
Services and supplies	1,444,727	1,282,337	162,390	1,210,324
Closure and postclosure landfill costs	77,500	100,365	(22,865)	134,816
Depreciation	<u>55,000</u>	<u>22,758</u>	<u>32,242</u>	<u>22,757</u>
Total operating expenses	<u>1,692,210</u>	<u>1,527,150</u>	<u>165,060</u>	<u>1,480,046</u>
Operating income	30,000	538,418	508,418	426,056
<b>Nonoperating revenues (expenses):</b>				
Investment income	<u>25,000</u>	<u>83,846</u>	<u>58,846</u>	<u>59,013</u>
Changes in net position	<u>\$ 55,000</u>	<u>622,264</u>	<u>\$ 567,264</u>	<u>485,069</u>
<b>Net position:</b>				
Beginning of year		<u>7,663,136</u>		<u>7,178,067</u>
End of year		<u>\$ 8,285,400</u>		<u>\$ 7,663,136</u>

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For the year ended June 30, 2014

**NYE COUNTY, NEVADA**  
**MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511)**  
**COMPARATIVE SCHEDULE OF CASH FLOWS**  
**For the Years Ended June 30, 2014 and 2013**

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	2014	2013
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 2,130,202	\$ 1,932,873
Cash paid for salaries and employee benefits	(122,567)	(110,013)
Cash paid for services and supplies	<u>(1,253,571)</u>	<u>(1,296,223)</u>
Net cash provided by operating activities	754,064	526,637
<b>Cash flows from capital and related financing activities:</b>		
Purchase of capital assets	-	(15,000)
<b>Cash flows from investing activities:</b>		
Investment income	<u>82,569</u>	<u>65,494</u>
<b>Net increase (decrease) in pooled cash and investments</b>	<b>836,633</b>	<b>577,131</b>
<b>Pooled cash and investments:</b>		
Beginning of year	<u>8,885,911</u>	<u>8,308,780</u>
End of year	<u>\$ 9,722,544</u>	<u>\$ 8,885,911</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>		
Operating income	<u>\$ 538,418</u>	<u>\$ 426,056</u>
<b>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</b>		
Depreciation expense	22,758	22,757
(Increase) decrease in accounts receivable	64,634	26,771
Increase (decrease) in accrued payroll and benefits	(877)	2,136
Increase (decrease) in accounts payable	<u>129,131</u>	<u>48,917</u>
Total adjustments	<u>215,646</u>	<u>100,581</u>
<b>Net cash provided by operating activities</b>	<b><u>\$ 754,064</u></b>	<b><u>\$ 526,637</u></b>

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**For the year ended June 30, 2014**

## **NONMAJOR GOVERNMENTAL FUNDS**

**Combining statements of all nonmajor governmental activity.**

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

**June 30, 2014**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
<b>ASSETS</b>				
Pooled cash and investments	\$ 23,175,143	\$ 2,644	\$ 4,077,372	\$ 27,255,159
Interest receivable	38,765	-	6,873	45,638
Taxes receivable	125,261	-	22,881	148,142
Due from other governments	1,561,284	-	-	1,561,284
Accounts receivable	473,419	-	-	473,419
Due from others	31,563	-	3,310	34,873
Due from other funds	-	-	-	-
Total assets	<u>\$ 25,405,435</u>	<u>\$ 2,644</u>	<u>\$ 4,110,436</u>	<u>\$ 29,518,515</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 1,005,184	\$ -	\$ 484,823	\$ 1,490,007
Accrued payroll and benefits	236,344	-	147	236,491
Due to other funds	40,149	-	-	40,149
Unearned revenue	458,266	-	-	458,266
Total liabilities	<u>1,739,943</u>	<u>-</u>	<u>484,970</u>	<u>2,224,913</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - taxes	91,536	-	18,523	110,059
<b>FUND BALANCE</b>				
Restricted for:				
Capital projects	-	-	3,606,943	3,606,943
Debt service	-	2,644	-	2,644
General government	4,030,975	-	-	4,030,975
Judicial	1,806,106	-	-	1,806,106
Public safety	1,087,939	-	-	1,087,939
Public works	12,672,869	-	-	12,672,869
Health	62,236	-	-	62,236
Welfare	140,469	-	-	140,469
Culture and recreation	344,979	-	-	344,979
Community support	132,503	-	-	132,503
Committed for:				
General government	3,267,540	-	-	3,267,540
Public works	66,122	-	-	66,122
Health	-	-	-	-
Unassigned	(37,782)	-	-	(37,782)
Total fund balance	<u>23,573,956</u>	<u>2,644</u>	<u>3,606,943</u>	<u>27,183,543</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 25,405,435</u>	<u>\$ 2,644</u>	<u>\$ 4,110,436</u>	<u>\$ 29,518,515</u>

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

**Year Ended June 30, 2014**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
<b>Revenues:</b>				
Taxes	\$ 4,337,760	\$ -	\$ 549,336	\$ 4,887,096
Licenses and permits	928,336	-	-	928,336
Intergovernmental	8,058,322	-	-	8,058,322
Charges for services	989,662	-	-	989,662
Fines and forfeitures	462,670	-	-	462,670
Miscellaneous	1,056,349	-	59,335	1,115,684
Total revenues	15,833,099	-	608,671	16,441,770
<b>Expenditures:</b>				
<b>Current:</b>				
General government	3,358,226	-	-	3,358,226
Judicial	503,206	-	-	503,206
Public safety	2,384,120	-	-	2,384,120
Public works	5,872,972	-	-	5,872,972
Health	1,348,980	-	-	1,348,980
Sanitation	22,704	-	-	22,704
Welfare	1,109,022	-	-	1,109,022
Culture and recreation	253,268	-	-	253,268
Community support	781,305	-	-	781,305
Intergovernmental	269,183	-	71,470	340,653
<b>Capital projects</b>	-	-	1,983,677	1,983,677
<b>Debt service:</b>				
Principal	-	1,258,000	-	1,258,000
Interest	-	950,028	-	950,028
Total expenditures	15,902,986	2,208,028	2,055,147	20,166,161
Excess (deficiency) of revenues over expenditures	(69,887)	(2,208,028)	(1,446,476)	(3,724,391)
<b>Other financing sources (uses):</b>				
Operating transfers in	2,074,569	2,210,672	33,331	4,318,572
Operating transfers out	(4,316,091)	-	(20,104)	(4,336,195)
Sale of assets	-	-	6,411	6,411
Capital lease proceeds	-	-	264,862	264,862
Total other financing sources (uses)	(2,241,522)	2,210,672	284,500	253,650
Net change in fund balance	(2,311,409)	2,644	(1,161,976)	(3,470,741)
<b>Fund balance:</b>				
Beginning of year	25,885,365	-	4,768,919	30,654,284
End of year	\$ 23,573,956	\$ 2,644	\$ 3,606,943	\$ 27,183,543

## NONMAJOR SPECIAL REVENUE FUNDS

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

County Special Projects fund to account for PETT revenues specified for capital improvement.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Repository Oversight Fund is used to account for federal grant to be used to plan for the impact of a National nuclear waste facility within the County.

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

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

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

On Site Oversight and Yucca Mountain Public Safety funds are used to account for grant revenues and expenditures.

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

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

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

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

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

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

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

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

Water District Fund is used to account for tax assessments for public works.

Public Safety Sales Tax Fund is used to for sales taxes collected and to be expensed for public safety.

Smoky Valley Television District Fund is to provide television reception, rebroadcasting, and/or maintenance services to persons residing within the boundaries of the District.

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2014 (Page 1 of 4)**  
**(With Comparative Actual Amounts for June 30, 2013)**

	Special Projects	Road	Regional Streets and Highways	Special Fuel Tax
<b>ASSETS</b>				
Pooled cash and investments	\$ 282,639	\$ 2,981,751	\$ 96,776	\$ 30,281
Interest receivable	951	5,170	71	50
Taxes receivable	-	1,869	-	-
Due from other governments	-	637,529	141,480	270
Accounts receivable	-	-	-	-
Due from others	-	-	-	-
Prepaid expense	-	-	-	-
Due from other funds	-	-	-	-
Total assets	<u>\$ 283,590</u>	<u>\$ 3,626,319</u>	<u>\$ 238,327</u>	<u>\$ 30,601</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 180,080	\$ 351,677	\$ -	\$ -
Accrued payroll and benefits	37	111,605	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>180,117</u>	<u>463,282</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - taxes	-	1,615	-	-
<b>FUND BALANCE</b>				
Nonspendable	-	-	-	-
Restricted for:				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	3,161,422	238,327	30,601
Health	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Committed for:				
General government	103,473	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Unassigned	-	-	-	-
Total fund balance	<u>103,473</u>	<u>3,161,422</u>	<u>238,327</u>	<u>30,601</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 283,590</u>	<u>\$ 3,626,319</u>	<u>\$ 238,327</u>	<u>\$ 30,601</u>

Public Transit	Agricultural Extension	Airport	Ambulance and Health	Dedicated		
				Medical and General Indigent	County Medical Indigent	Museum
\$ 2,228,065	\$ 75,360	\$ 65,001	\$ -	\$ 160,481	\$ 59,322	\$ 165,422
3,624	145	112	-	303	-	285
-	5,641	-	-	29,999	7,606	4,401
212,616	-	5,661	-	1,561	-	-
-	-	-	473,419	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 2,444,305</u>	<u>\$ 81,146</u>	<u>\$ 70,774</u>	<u>\$ 473,419</u>	<u>\$ 192,344</u>	<u>\$ 66,928</u>	<u>\$ 170,108</u>
\$ -	\$ 10,069	\$ 3,422	\$ 70,399	\$ 13,775	\$ 32,832	\$ 1,814
-	17,054	1,230	26,000	12,250	-	4,105
-	-	-	40,149	-	-	-
-	-	-	402,192	-	-	-
<u>-</u>	<u>27,123</u>	<u>4,652</u>	<u>538,740</u>	<u>26,025</u>	<u>32,832</u>	<u>5,919</u>
<u>-</u>	<u>4,864</u>	<u>-</u>	<u>-</u>	<u>25,850</u>	<u>6,557</u>	<u>3,798</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,444,305	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	140,469	-	-
-	-	-	-	-	-	160,391
-	49,159	-	-	-	-	-
-	-	-	-	-	-	-
-	-	66,122	-	-	-	-
-	-	-	-	-	-	-
-	-	-	(65,321)	-	27,539	-
<u>2,444,305</u>	<u>49,159</u>	<u>66,122</u>	<u>(65,321)</u>	<u>140,469</u>	<u>27,539</u>	<u>160,391</u>
<u>\$ 2,444,305</u>	<u>\$ 81,146</u>	<u>\$ 70,774</u>	<u>\$ 473,419</u>	<u>\$ 192,344</u>	<u>\$ 66,928</u>	<u>\$ 170,108</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**June 30, 2014 (Page 2 of 4)**  
**(With Comparative Actual Amounts for June 30, 2013)**

	Manhattan Town	Beatty Town	Gabbs Town	Health Clinics
<b>ASSETS</b>				
Pooled cash and investments	\$ 69,121	\$ 1,684,234	\$ 256,138	\$ 74,451
Interest receivable	111	2,775	418	169
Taxes receivable	129	1,126	2,998	14,900
Due from other governments	855	64,399	15,600	-
Accounts receivable	-	-	-	-
Due from others	-	-	-	-
Prepaid expense	-	-	-	-
Due from other funds	-	-	-	-
<b>Total assets</b>	<b>\$ 70,216</b>	<b>\$ 1,752,534</b>	<b>\$ 275,154</b>	<b>\$ 89,520</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 270	\$ 5,420	\$ 4,557	\$ 10,222
Accrued payroll and benefits	-	6,529	2,880	4,211
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
<b>Total liabilities</b>	<b>270</b>	<b>11,949</b>	<b>7,437</b>	<b>14,433</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - taxes	129	1,073	607	12,851
<b>FUND BALANCE</b>				
Nonspendable	-	-	-	-
Restricted for:				
General government	69,817	1,739,512	267,110	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	62,236
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Committed for:				
General government	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balance</b>	<b>69,817</b>	<b>1,739,512</b>	<b>267,110</b>	<b>62,236</b>
<b>Total liabilities, deferred inflows of resources, and fund balance</b>	<b>\$ 70,216</b>	<b>\$ 1,752,534</b>	<b>\$ 275,154</b>	<b>\$ 89,520</b>

Mining Maps	Juvenile Probation	Senior Nutrition	Justice Court Fines NRS 176	Drug Forfeiture	District Court Improvement	JP Court Facility Assessment
\$ 131,027	\$ 67,898	\$ 59,065	\$ 336,761	\$ 60,796	\$ 267,956	\$ 324,408
214	206	116	543	84	434	522
-	37,785	-	-	-	-	-
-	-	62,048	-	-	-	-
-	-	-	-	-	-	-
-	21,778	-	2,483	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 131,241</u>	<u>\$ 127,667</u>	<u>\$ 121,229</u>	<u>\$ 339,787</u>	<u>\$ 60,880</u>	<u>\$ 268,390</u>	<u>\$ 324,930</u>
\$ 85	\$ 35,785	\$ 121,118	\$ 6,711	\$ -	\$ 11,373	\$ 25,197
-	22,517	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>85</u>	<u>58,302</u>	<u>121,118</u>	<u>6,711</u>	<u>-</u>	<u>11,373</u>	<u>25,197</u>
-	32,570	-	-	-	-	-
-	-	-	-	-	-	-
131,156	-	-	-	-	-	-
-	-	-	333,076	-	257,017	299,733
-	36,795	-	-	60,880	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	111	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>131,156</u>	<u>36,795</u>	<u>111</u>	<u>333,076</u>	<u>60,880</u>	<u>257,017</u>	<u>299,733</u>
<u>\$ 131,241</u>	<u>\$ 127,667</u>	<u>\$ 121,229</u>	<u>\$ 339,787</u>	<u>\$ 60,880</u>	<u>\$ 268,390</u>	<u>\$ 324,930</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**June 30, 2014 (Page 3 of 4)**  
**(With Comparative Actual Amounts for June 30, 2013)**

	911 Medical						
	Emergency	Building	Court	Repository	Recorder		
	System	Department	Collection Fees	Oversite	Technology		
<b>ASSETS</b>							
Pooled cash and investments	\$ 195,182	\$ 322,011	\$ 424,827	\$ 23,948	\$ 340,178		
Interest receivable	344	576	678	225	552		
Taxes receivable	1,883	-	-	-	-		
Due from other governments	-	-	-	-	-		
Accounts receivable	-	-	-	-	-		
Due from others	468	-	-	4,426	-		
Prepaid expense	-	-	-	-	-		
Due from other funds	-	-	-	-	-		
Total assets	<u>\$ 197,877</u>	<u>\$ 322,587</u>	<u>\$ 425,505</u>	<u>\$ 28,599</u>	<u>\$ 340,730</u>		
<b>LIABILITIES</b>							
Accounts payable	\$ 154	\$ 15,757	\$ 11,296	\$ 15,232	\$ 1,554		
Accrued payroll and benefits	-	8,229	-	13,367	-		
Due to other funds	-	-	-	-	-		
Unearned revenue	-	-	-	-	-		
Total liabilities	<u>154</u>	<u>23,986</u>	<u>11,296</u>	<u>28,599</u>	<u>1,554</u>		
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable revenue - taxes	<u>1,622</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		
<b>FUND BALANCE</b>							
Nonspendable	-	-	-	-	-		
Restricted for:							
General government	-	-	-	-	-	339,176	
Judicial	-	-	414,209	-	-		
Public safety	196,101	-	-	-	-		
Public works	-	-	-	-	-		
Health	-	-	-	-	-		
Welfare	-	-	-	-	-		
Culture and recreation	-	-	-	-	-		
Community support	-	-	-	-	-		
Committed for:							
General government	-	298,601	-	-	-		
Public works	-	-	-	-	-		
Health	-	-	-	-	-		
Unassigned	-	-	-	-	-		
Total fund balance	<u>196,101</u>	<u>298,601</u>	<u>414,209</u>	<u>-</u>	<u>339,176</u>		
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 197,877</u>	<u>\$ 322,587</u>	<u>\$ 425,505</u>	<u>\$ 28,599</u>	<u>\$ 340,730</u>		



**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**June 30, 2014 (Page 4 of 4)**  
**(With Comparative Actual Amounts for June 30, 2013)**

	PETT Health Fund	County Owned Building	Beatty Room Tax	Renewable Energy	Drug Court Proceeds
<b>ASSETS</b>					
Pooled cash and investments	\$ 2,169,086	\$ 688,306	\$ 97,408	\$ 33,815	\$ 511,751
Interest receivable	3,653	1,145	157	56	844
Taxes receivable	-	-	7,905	-	-
Due from other governments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Due from others	-	2,408	-	-	-
Prepaid expense	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 2,172,739</u>	<u>\$ 691,859</u>	<u>\$ 105,470</u>	<u>\$ 33,871</u>	<u>\$ 512,595</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 26,998	\$ 5,165	\$ 2,241	\$ -	\$ 7,768
Accrued payroll and benefits	-	840	1,508	-	2,759
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>26,998</u>	<u>6,005</u>	<u>3,749</u>	<u>-</u>	<u>10,527</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - taxes	-	-	-	-	-
<b>FUND BALANCE</b>					
Nonspendable	-	-	-	-	-
Restricted for:					
General government	-	-	-	-	-
Judicial	-	-	-	-	502,068
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	101,721	-	-
Community support	-	-	-	-	-
Committed for:					
General government	2,145,741	685,854	-	33,871	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balance	<u>2,145,741</u>	<u>685,854</u>	<u>101,721</u>	<u>33,871</u>	<u>502,068</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,172,739</u>	<u>\$ 691,859</u>	<u>\$ 105,470</u>	<u>\$ 33,871</u>	<u>\$ 512,595</u>

Clerk Technology	Water District	Public Safety Sales Tax	Smoky Valley Television District		Totals	
			2014	2013		
\$ 126	\$ 455,577	\$ 188,294	\$ 143,369	\$ 23,175,143	\$ 27,940,068	
2	844	-	-	38,765	40,945	
-	-	-	-	125,261	127,819	
-	-	419,265	-	1,561,284	2,244,162	
-	-	-	-	473,419	249,412	
-	-	-	-	31,563	12,800	
-	-	-	-	-	25,410	
-	-	-	-	-	158,215	
<u>\$ 128</u>	<u>\$ 456,421</u>	<u>\$ 607,559</u>	<u>\$ 143,369</u>	<u>\$ 25,405,435</u>	<u>\$ 30,798,831</u>	
\$ -	\$ 11,186	\$ -	\$ 4,428	\$ 1,005,184	\$ 1,939,803	
-	1,223	-	-	236,344	330,653	
-	-	-	-	40,149	158,215	
-	-	-	56,074	458,266	2,102,832	
-	12,409	-	60,502	1,739,943	4,531,503	
-	-	-	-	91,536	381,963	
-	-	-	-	-	-	
128	444,012	-	-	4,030,975	3,913,098	
-	-	-	-	1,806,106	1,724,290	
-	-	607,559	-	1,087,939	864,596	
-	-	-	-	12,672,869	11,293,343	
-	-	-	-	62,236	154,145	
-	-	-	-	140,469	103,253	
-	-	-	82,867	344,979	330,048	
-	-	-	-	132,503	282,318	
-	-	-	-	3,267,540	7,076,312	
-	-	-	-	66,122	119,904	
-	-	-	-	-	24,058	
-	-	-	-	(37,782)	-	
<u>128</u>	<u>444,012</u>	<u>607,559</u>	<u>82,867</u>	<u>23,573,956</u>	<u>25,885,365</u>	
<u>\$ 128</u>	<u>\$ 456,421</u>	<u>\$ 607,559</u>	<u>\$ 143,369</u>	<u>\$ 25,405,435</u>	<u>\$ 30,798,831</u>	

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**  
**Year Ended June 30, 2014 (Page 1 of 4)**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	Special Projects	Road	Regional Streets and Highways	Special Fuel Tax
<b>Revenues:</b>				
Taxes	\$ -	\$ 58,284	\$ -	\$ -
Licenses and permits	-	12,900	-	-
Intergovernmental	-	3,560,450	847,066	1,613
Charges for services	-	263,105	-	-
Fines and forfeitures	-	-	-	-
Miscellaneous	<u>8,702</u>	<u>612,565</u>	<u>981</u>	<u>193</u>
<b>Total revenues</b>	<b><u>8,702</u></b>	<b><u>4,507,304</u></b>	<b><u>848,047</u></b>	<b><u>1,806</u></b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	26,318	-	-	-
Judicial	8,727	-	-	-
Public safety	451,969	-	-	-
Public works	48,437	5,690,372	-	-
Health	11,659	-	-	-
Sanitation	-	-	-	-
Welfare	176,234	-	-	-
Culture and recreation	-	-	-	-
Community support	92,288	-	-	-
Intergovernmental	-	-	-	-
<b>Total expenditures</b>	<b><u>815,632</u></b>	<b><u>5,690,372</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
Excess (deficiency) of revenues over expenditures	<u>(806,930)</u>	<u>(1,183,068)</u>	<u>848,047</u>	<u>1,806</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	-	2,073,470	-	-
Operating transfers out	<u>(2,210,672)</u>	<u>-</u>	<u>(825,273)</u>	<u>(193)</u>
<b>Total other financing sources (uses)</b>	<b><u>(2,210,672)</u></b>	<b><u>2,073,470</u></b>	<b><u>(825,273)</u></b>	<b><u>(193)</u></b>
Net change in fund balance	(3,017,602)	890,402	22,774	1,613
<b>Fund balance:</b>				
Beginning of year	<u>3,121,075</u>	<u>2,271,020</u>	<u>215,553</u>	<u>28,988</u>
End of year	<b><u>\$ 103,473</u></b>	<b><u>\$ 3,161,422</u></b>	<b><u>\$ 238,327</u></b>	<b><u>\$ 30,601</u></b>

Public Transit	Agricultural Extension	Airport	Ambulance and Health	Medical and General Indigent	Dedicated County Medical Indigent	Museum
\$ -	\$ 174,894	\$ -	\$ -	\$ 909,809	\$ 234,903	\$ 136,489
-	-	-	104,125	-	-	-
1,220,254	5,000	1,168	-	-	-	-
-	-	-	351,817	-	-	-
-	-	-	-	-	-	-
12,249	503	47,636	3,500	10,374	-	905
<u>1,232,503</u>	<u>180,397</u>	<u>48,804</u>	<u>459,442</u>	<u>920,183</u>	<u>234,903</u>	<u>137,394</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	102,234	-	-	-	-
-	-	-	488,821	-	-	-
-	-	-	-	-	-	-
-	-	-	-	882,967	49,821	-
-	-	-	-	-	-	161,768
-	285,777	-	-	-	-	-
-	-	-	60,000	-	131,193	-
-	<u>285,777</u>	<u>102,234</u>	<u>548,821</u>	<u>882,967</u>	<u>181,014</u>	<u>161,768</u>
<u>1,232,503</u>	<u>(105,380)</u>	<u>(53,430)</u>	<u>(89,379)</u>	<u>37,216</u>	<u>53,889</u>	<u>(24,374)</u>
-	-	-	-	-	-	-
<u>(1,261,427)</u>	<u>(503)</u>	<u>(352)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(905)</u>
<u>(1,261,427)</u>	<u>(503)</u>	<u>(352)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(905)</u>
(28,924)	(105,883)	(53,782)	(89,379)	37,216	53,889	(25,279)
<u>2,473,229</u>	<u>155,042</u>	<u>119,904</u>	<u>24,058</u>	<u>103,253</u>	<u>(26,350)</u>	<u>185,670</u>
<u>\$ 2,444,305</u>	<u>\$ 49,159</u>	<u>\$ 66,122</u>	<u>\$ (65,321)</u>	<u>\$ 140,469</u>	<u>\$ 27,539</u>	<u>\$ 160,391</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**  
**Year Ended June 30, 2014 (Page 2 of 4)**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	Manhattan Town	Beatty Town	Gabbs Town	Health Clinics
<b>Revenues:</b>				
Taxes	\$ 6,841	\$ 30,895	\$ 31,004	\$ 460,607
Licenses and permits	1,310	18,735	3,016	-
Intergovernmental	4,891	368,194	89,189	-
Charges for services	-	1,736	45,936	-
Fines and forfeitures	-	28,155	-	-
Miscellaneous	335	11,225	2,692	354
Total revenues	<u>13,377</u>	<u>458,940</u>	<u>171,837</u>	<u>460,961</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	-	157,015	81,658	-
Judicial	-	-	-	-
Public safety	565	154,540	-	-
Public works	-	-	26,192	-
Health	-	3,574	-	552,516
Sanitation	-	-	22,704	-
Welfare	-	-	-	-
Culture and recreation	2,626	3,297	-	-
Community support	-	17,182	-	-
Intergovernmental	-	-	-	-
Total expenditures	<u>3,191</u>	<u>335,608</u>	<u>130,554</u>	<u>552,516</u>
Excess (deficiency) of revenues over expenditures	<u>10,186</u>	<u>123,332</u>	<u>41,283</u>	<u>(91,555)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	(354)
Total other financing sources (uses)	-	-	-	(354)
Net change in fund balance	10,186	123,332	41,283	(91,909)
<b>Fund balance:</b>				
Beginning of year	<u>59,631</u>	<u>1,616,180</u>	<u>225,827</u>	<u>154,145</u>
End of year	<u>\$ 69,817</u>	<u>\$ 1,739,512</u>	<u>\$ 267,110</u>	<u>\$ 62,236</u>

Mining Maps	Juvenile Probation	Senior Nutrition	Justice Court Fines NRS 176	Drug Forfeiture	District Court Improvement	JP Court Facility Assessment
\$ -	\$ 1,166,083	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	71,560	310,660	-	-	-	-
8,869	-	-	-	-	-	-
-	22,628	-	57,510	38,311	94,762	105,530
649	23,943	217	1,627	4,882	2,071	1,516
<u>9,518</u>	<u>1,284,214</u>	<u>310,877</u>	<u>59,137</u>	<u>43,193</u>	<u>96,833</u>	<u>107,046</u>
 9,450	 -	 -	 -	 -	 -	 -
-	-	-	27,213	-	117,682	119,939
-	1,452,805	-	-	10,457	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	361,579	-	-	-	-
-	-	-	-	-	-	-
<u>9,450</u>	<u>1,452,805</u>	<u>361,579</u>	<u>27,213</u>	<u>10,457</u>	<u>117,682</u>	<u>119,939</u>
 68	 (168,591)	 (50,702)	 31,924	 32,736	 (20,849)	 (12,893)
 (649)	 (731)	 (217)	 (1,627)	 -	 -	 (1,516)
<u>(649)</u>	<u>(731)</u>	<u>(217)</u>	<u>(1,627)</u>	<u>-</u>	<u>-</u>	<u>(1,516)</u>
 (581)	 (169,322)	 (50,919)	 30,297	 32,736	 (20,849)	 (14,409)
 131,737	 206,117	 51,030	 302,779	 28,144	 277,866	 314,142
<u>\$ 131,156</u>	<u>\$ 36,795</u>	<u>\$ 111</u>	<u>\$ 333,076</u>	<u>\$ 60,880</u>	<u>\$ 257,017</u>	<u>\$ 299,733</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2014 (Page 3 of 4)**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	911 Emergency Medical System	Building Department	Court Collection Fees	Repository Oversite	Recorder Technology
<b>Revenues:</b>					
Taxes	\$ 58,322	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	326,261	-	-	-
Intergovernmental	-	-	-	1,430,095	-
Charges for services	-	-	-	-	40,524
Fines and forfeitures	-	-	115,774	-	-
Miscellaneous	1,027	1,684	2,068	11,148	2,651
<b>Total revenues</b>	<b>59,349</b>	<b>327,945</b>	<b>117,842</b>	<b>1,441,243</b>	<b>43,175</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	-	769,324	-	1,441,243	80,862
Judicial	-	-	62,179	-	-
Public safety	119,042	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Intergovernmental	-	-	-	-	-
<b>Total expenditures</b>	<b>119,042</b>	<b>769,324</b>	<b>62,179</b>	<b>1,441,243</b>	<b>80,862</b>
Excess (deficiency) of revenues over expenditures	(59,693)	(441,379)	55,663	-	(37,687)
<b>Other financing sources (uses):</b>					
Operating transfers in	-	-	-	-	-
Operating transfers out	(1,027)	(1,684)	(2,068)	-	-
<b>Total other financing sources (uses)</b>	<b>(1,027)</b>	<b>(1,684)</b>	<b>(2,068)</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(60,720)	(443,063)	53,595	-	(37,687)
<b>Fund balance:</b>					
Beginning of year	256,821	741,664	360,614	-	376,863
End of year	\$ 196,101	\$ 298,601	\$ 414,209	\$ -	\$ 339,176

Public Improvement	District Court Technology	State and County Room Tax	Yucca Mtn Public Safety	Assessor Technology	Impact Fees
\$ -	\$ -	\$ 93,567	\$ -	\$ -	\$ -
443,974	-	-	-	-	18,015
-	-	-	37,711	-	-
-	472	-	-	168,684	-
-	-	-	-	-	-
<u>27,474</u>	<u>-</u>	<u>398</u>	<u>284</u>	<u>8,799</u>	<u>25,382</u>
<u>471,448</u>	<u>472</u>	<u>93,965</u>	<u>37,995</u>	<u>177,483</u>	<u>43,397</u>
-	-	-	37,995	263,309	-
-	1,824	-	-	-	-
-	-	-	-	-	194,742
5,737	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	16,205	-	-	-
-	-	70,375	-	-	7,615
<u>5,737</u>	<u>1,824</u>	<u>86,580</u>	<u>37,995</u>	<u>263,309</u>	<u>202,357</u>
<u>465,711</u>	<u>(1,352)</u>	<u>7,385</u>	<u>-</u>	<u>(85,826)</u>	<u>(158,960)</u>
<u>-</u>	<u>-</u>	<u>(398)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>(398)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>465,711</u>	<u>(1,352)</u>	<u>6,987</u>	<u>-</u>	<u>(85,826)</u>	<u>(158,960)</u>
<u>3,246,806</u>	<u>1,355</u>	<u>76,246</u>	<u>-</u>	<u>1,125,890</u>	<u>3,431,261</u>
<u>\$ 3,712,517</u>	<u>\$ 3</u>	<u>\$ 83,233</u>	<u>\$ -</u>	<u>\$ 1,040,064</u>	<u>\$ 3,272,301</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2014 (Page 4 of 4)**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	PETT Health Fund	County Owned Building	Beatty Room Tax	Renewable Energy	Drug Court Proceeds
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ 86,916	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	92	102,123
Charges for services	-	-	-	-	88,847
Fines and forfeitures	-	-	-	-	-
Miscellaneous	17,710	201,918	707	207	2,880
Total revenues	17,710	201,918	87,623	299	193,850
<b>Expenditures:</b>					
<b>Current:</b>					
General government	-	232,861	-	40,247	-
Judicial	-	-	-	-	156,436
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	292,410	-	-	-	-
Sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	60,031	-	-
Community support	-	-	8,274	-	-
Intergovernmental	-	-	-	-	-
Total expenditures	292,410	232,861	68,305	40,247	156,436
Excess (deficiency) of revenues over expenditures	(274,700)	(30,943)	19,318	(39,948)	37,414
<b>Other financing sources (uses):</b>					
Operating transfers in	1,099	-	-	-	-
Operating transfers out	-	(3,615)	-	-	(2,880)
Total other financing sources (uses)	1,099	(3,615)	-	-	(2,880)
Net change in fund balance	(273,601)	(34,558)	19,318	(39,948)	34,534
<b>Fund balance:</b>					
Beginning of year	2,419,342	720,412	82,403	73,819	467,534
End of year	\$ 2,145,741	\$ 685,854	\$ 101,721	\$ 33,871	\$ 502,068



NYE COUNTY, NEVADA  
 NONMAJOR FUND - SPECIAL PROJECTS FUND (10301)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 282,639	\$ 3,337,343
Interest receivable	951	4,878
Due from other funds	<u>-</u>	<u>158,215</u>
 Total assets	 <u>\$ 283,590</u>	 <u>\$ 3,500,436</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 180,080	\$ 378,844
Accrued payroll and benefits	<u>37</u>	<u>517</u>
 Total liabilities	 180,117	 379,361
 <b><u>FUND BALANCE</u></b>		
Committed for general government	<u>103,473</u>	<u>3,121,075</u>
 Total liabilities and fund balance	 <u>\$ 283,590</u>	 <u>\$ 3,500,436</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - SPECIAL PROJECTS FUND (10301)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 5,000	\$ 8,702	\$ 3,702	\$ 14,201
Other	-	-	-	1,771
Total revenues	<u>5,000</u>	<u>8,702</u>	<u>3,702</u>	<u>15,972</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	1,186,900	26,318	1,160,582	85,278
Judicial	-	8,727	(8,727)	63,950
Public safety	-	451,969	(451,969)	780,422
Public works	-	48,437	(48,437)	96,864
Health	-	11,659	(11,659)	-
Welfare	-	176,234	(176,234)	-
Culture and recreation	-	-	-	18,224
Community support	-	92,288	(92,288)	-
Intergovernmental	-	-	-	-
Total expenditures	<u>1,186,900</u>	<u>815,632</u>	<u>371,268</u>	<u>1,044,738</u>
Excess (deficiency) of revenues over expenditures	(1,181,900)	(806,930)	374,970	(1,028,766)
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(2,210,672)</u>	<u>(2,210,672)</u>	<u>-</u>	<u>(2,173,335)</u>
Net change in fund balance	<u>(3,392,572)</u>	<u>(3,017,602)</u>	<u>374,970</u>	<u>(3,202,101)</u>
<b>Fund balance:</b>				
Beginning of year	<u>3,392,572</u>	<u>3,121,075</u>	<u>(271,497)</u>	<u>6,323,176</u>
End of year	<u>\$ -</u>	<u>\$ 103,473</u>	<u>\$ 103,473</u>	<u>\$ 3,121,075</u>

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For the year ended June 30, 2014

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - ROAD SPECIAL REVENUE FUND (10205)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2014 and 2013**

	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 2,981,751	\$ 1,913,802
Interest receivable	5,170	3,463
Taxes receivable	1,869	1,997
Due from other governments	<u>637,529</u>	<u>620,186</u>
 Total assets	 <u>\$ 3,626,319</u>	 <u>\$ 2,539,448</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 351,677	\$ 125,107
Accrued payroll and benefits	<u>111,605</u>	<u>136,194</u>
 Total liabilities	 <u>463,282</u>	 <u>261,301</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	<u>1,615</u>	<u>7,127</u>
<b><u>FUND BALANCE</u></b>		
Restricted for public works	<u>3,161,422</u>	<u>2,271,020</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 3,626,319</u>	 <u>\$ 2,539,448</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - ROAD SPECIAL REVENUE FUND (10205)  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 Year Ended June 30, 2014

(With Comparative Actual Amounts for Year Ended June 30, 2013)

	2014		Variance- Positive (Negative)	2013
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem taxes	\$ 51,027	\$ 49,717	\$ (1,310)	\$ 49,994
Net proceeds of mines	<u>8,936</u>	<u>8,567</u>	<u>(369)</u>	<u>18,557</u>
Total taxes	<u>59,963</u>	<u>58,284</u>	<u>(1,679)</u>	<u>68,551</u>
<b>Licenses and permits:</b>				
Encroachment permit fee	-	12,900	12,900	19,788
<b>Intergovernmental:</b>				
Motor vehicle fuel tax:				
State \$1.25	846,144	846,147	3	846,147
Optional \$1.75	89,715	84,529	(5,186)	73,744
Gas tax \$2.35	1,590,756	1,582,918	(7,838)	1,581,487
Optional \$.01	226,316	213,260	(13,056)	208,534
National forest receipts	750,000	833,596	83,596	881,601
Fish and game in lieu	<u>11</u>	-	<u>(11)</u>	-
Total intergovernmental	<u>3,502,942</u>	<u>3,560,450</u>	<u>57,508</u>	<u>3,591,513</u>
<b>Charges for services:</b>				
Reimbursement from Pahrump	206,888	245,585	38,697	198,837
Reimbursement from Tonopah	14,920	11,325	(3,595)	8,494
Reimbursement from Amargosa	<u>11,874</u>	<u>6,195</u>	<u>(5,679)</u>	<u>12,165</u>
Total charges for services	<u>233,682</u>	<u>263,105</u>	<u>29,423</u>	<u>219,496</u>
<b>Miscellaneous:</b>				
Investment income	-	13,653	13,653	6,635
NDOT	-	586,000	586,000	-
Other	-	12,912	12,912	7,297
Total miscellaneous	-	<u>612,565</u>	<u>612,565</u>	<u>13,932</u>
Total revenues	<u>3,796,587</u>	<u>4,507,304</u>	<u>710,717</u>	<u>3,913,280</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - ROAD SPECIAL REVENUE FUND (10205)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)**

**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Expenditures:</b>				
<b>Public works:</b>				
Salaries and wages	\$ 2,746,291	\$ 2,597,910	\$ 148,381	\$ 2,396,106
Employee benefits	1,176,908	1,118,913	57,995	960,107
Services and supplies	6,867,244	1,658,306	5,208,938	1,551,881
Capital outlay	220,616	315,243	(94,627)	50,676
<b>Total expenditures</b>	<b><u>11,011,059</u></b>	<b><u>5,690,372</u></b>	<b><u>5,320,687</u></b>	<b><u>4,958,770</u></b>
Excess (deficiency) of revenues over expenditures	(7,214,472)	(1,183,068)	6,031,404	(1,045,490)
<b>Other financing sources (uses):</b>				
Operating transfers in	4,912,604	2,073,470	(2,839,134)	2,073,470
Net change in fund balance	(2,301,868)	890,402	3,192,270	1,027,980
<b>Fund balance:</b>				
Beginning of year	<u>2,301,868</u>	<u>2,271,020</u>	<u>(30,848)</u>	<u>1,243,040</u>
End of year	<u>\$ -</u>	<u>\$ 3,161,422</u>	<u>\$ 3,161,422</u>	<u>\$ 2,271,020</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND(10207)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 96,776	\$ 76,206
Interest receivable	71	-
Due from other governments	<u>141,480</u>	<u>139,347</u>
 Total assets	 <u>\$ 238,327</u>	 <u>\$ 215,553</u>

**FUND BALANCE**

Restricted for public works	<u>\$ 238,327</u>	<u>\$ 215,553</u>
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**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND (10207)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Optional motor vehicle fuel tax	\$ 900,646	\$ 847,066	\$ (53,580)	\$ 828,328
<b>Miscellaneous:</b>				
Investment income	<u>2,000</u>	<u>981</u>	<u>(1,019)</u>	<u>738</u>
Total revenues	902,646	848,047	(54,599)	829,066
<b>Expenditures:</b>				
<b>Public works:</b>				
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	902,646	848,047	(54,599)	829,066
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(1,142,973)</u>	<u>(825,273)</u>	<u>317,700</u>	<u>(825,030)</u>
Net change in fund balance	(240,327)	22,774	263,101	4,036
<b>Fund balance:</b>				
Beginning of year	<u>240,327</u>	<u>215,553</u>	<u>(24,774)</u>	<u>211,517</u>
End of year	<u>\$ -</u>	<u>\$ 238,327</u>	<u>\$ 238,327</u>	<u>\$ 215,553</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - SPECIAL FUEL TAX SPECIAL REVENUE FUND(10206)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 30,281	\$ 28,723
Interest receivable	50	-
Due from other governments	<u>270</u>	<u>265</u>
Total assets	<u><u>\$ 30,601</u></u>	<u><u>\$ 28,988</u></u>

**FUND BALANCE**

Restricted for public works	<u><u>\$ 30,601</u></u>	<u><u>\$ 28,988</u></u>
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**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - SPECIAL FUEL TAX SPECIAL REVENUE FUND(10206)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
				Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Optional motor vehicle fuel tax	\$ 1,625	\$ 1,613	\$ (12)	\$ 1,576
<b>Miscellaneous:</b>				
Investment income	<u>120</u>	<u>193</u>	<u>73</u>	<u>56</u>
Total revenues	1,745	1,806	61	1,632
<b>Expenditures:</b>				
<b>Public works:</b>				
Services and supplies	<u>30,661</u>	<u>-</u>	<u>30,661</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(28,916)	1,806	30,722	1,632
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(120)</u>	<u>(193)</u>	<u>(73)</u>	<u>(56)</u>
Net change in fund balance	(29,036)	1,613	30,649	1,576
<b>Fund balance:</b>				
Beginning of year	<u>29,036</u>	<u>28,988</u>	<u>(48)</u>	<u>27,412</u>
End of year	<u>\$ -</u>	<u>\$ 30,601</u>	<u>\$ 30,601</u>	<u>\$ 28,988</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - PUBLIC TRANSIT SPECIAL REVENUE FUND (10208)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 2,228,065	\$ 2,243,717
Interest receivable	3,624	3,099
Due from other governments	<u>212,616</u>	<u>226,413</u>
 Total assets	 <u>\$ 2,444,305</u>	 <u>\$ 2,473,229</u>

**FUND BALANCE**

Restricted for public works	<u>\$ 2,444,305</u>	<u>\$ 2,473,229</u>
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**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PUBLIC TRANSIT SPECIAL REVENUE FUND (10208)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Optional 1/4 cent sales tax	\$ 1,284,884	\$ 1,220,254	\$ (64,630)	\$ 1,259,138
<b>Miscellaneous:</b>				
Investment income	<u>7,500</u>	<u>12,249</u>	<u>4,749</u>	<u>7,992</u>
Total revenues	1,292,384	1,232,503	(59,881)	1,267,130
<b>Expenditures:</b>				
<b>Public works:</b>				
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	1,292,384	1,232,503	(59,881)	1,267,130
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(3,779,131)</u>	<u>(1,261,427)</u>	<u>2,517,704</u>	<u>(1,257,170)</u>
Net change in fund balance	(2,486,747)	(28,924)	2,457,823	9,960
<b>Fund balance:</b>				
Beginning of year	<u>2,486,747</u>	<u>2,473,229</u>	<u>(13,518)</u>	<u>2,463,269</u>
End of year	<u>\$ -</u>	<u>\$ 2,444,305</u>	<u>\$ 2,444,305</u>	<u>\$ 2,473,229</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - AGRICULTURAL EXTENSION SPECIAL REVENUE FUND(10218)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 75,360	\$ 180,345
Interest receivable	145	283
Taxes receivable	5,641	5,990
Prepaid expense	-	149
 Total assets	 <u>\$ 81,146</u>	 <u>\$ 186,767</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 10,069	\$ 2,975
Accrued payroll and benefits	<u>17,054</u>	<u>7,367</u>
 Total liabilities	 27,123	 10,342
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	4,864	21,383
<b><u>FUND BALANCE</u></b>		
Restricted for community support	<u>49,159</u>	<u>155,042</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 81,146</u>	<u>\$ 186,767</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AGRICULTURAL EXTENSION SPECIAL REVENUE FUND(10218)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013 Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem taxes	\$ 153,082	\$ 149,193	\$ (3,889)	\$ 139,271
Net proceeds of mines	26,807	25,701	(1,106)	55,671
Total taxes	<u>179,889</u>	<u>174,894</u>	<u>(4,995)</u>	<u>194,942</u>
<b>Intergovernmental:</b>				
Fish and wildlife	32	-	(32)	-
Other	5,000	5,000	-	3,750
Total intergovernmental	<u>5,032</u>	<u>5,000</u>	<u>(32)</u>	<u>3,750</u>
<b>Miscellaneous:</b>				
Investment income	700	503	(197)	775
Total revenues	<u>185,621</u>	<u>180,397</u>	<u>(5,224)</u>	<u>199,467</u>
<b>Expenditures:</b>				
<b>Community support:</b>				
<b>Tonopah office:</b>				
Salaries and wages	92,014	110,984	(18,970)	89,178
Employee benefits	40,180	43,695	(3,515)	37,323
Services and supplies	46,221	20,650	25,571	8,430
Total Tonopah office	<u>178,415</u>	<u>175,329</u>	<u>3,086</u>	<u>134,931</u>
<b>Pahrump office:</b>				
Salaries and wages	46,064	44,327	1,737	40,584
Employee benefits	21,748	22,635	(887)	19,550
Services and supplies	105,602	43,486	62,116	24,309
Total Pahrump office	<u>173,414</u>	<u>110,448</u>	<u>62,966</u>	<u>84,443</u>
Total expenditures	<u>351,829</u>	<u>285,777</u>	<u>66,052</u>	<u>219,374</u>
Excess (deficiency) of revenues over expenditures	<u>(166,208)</u>	<u>(105,380)</u>	<u>60,828</u>	<u>(19,907)</u>
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(700)</u>	<u>(503)</u>	<u>197</u>	<u>(775)</u>
Net change in fund balance	<u>(166,908)</u>	<u>(105,883)</u>	<u>61,025</u>	<u>(20,682)</u>
<b>Fund balance:</b>				
Beginning of year	<u>166,908</u>	<u>155,042</u>	<u>(11,866)</u>	<u>175,724</u>
End of year	<u>\$ -</u>	<u>\$ 49,159</u>	<u>\$ 49,159</u>	<u>\$ 155,042</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - AIRPORT SPECIAL REVENUE FUND(10209)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 65,001	\$ 120,514
Interest receivable	112	180
Due from other governments	<u>5,661</u>	<u>217</u>
 Total assets	 <u>\$ 70,774</u>	 <u>\$ 120,911</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 3,422	\$ 1,007
Accrued payroll and benefits	<u>1,230</u>	<u>-</u>
 Total liabilities	 <u>4,652</u>	 <u>1,007</u>
 <b><u>FUND BALANCE</u></b>		
Committed for public works	<u>66,122</u>	<u>119,904</u>
 Total liabilities and fund balance	 <u>\$ 70,774</u>	 <u>\$ 120,911</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AIRPORT SPECIAL REVENUE FUND(10209)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance- Positive (Negative)	2013
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Aviation fuel tax	\$ 1,000	\$ 1,168	\$ 168	\$ 1,077
<b>Miscellaneous:</b>				
Investment income	500	352	(148)	417
Rent	<u>52,051</u>	<u>47,284</u>	<u>(4,767)</u>	<u>48,394</u>
Total miscellaneous	<u>52,551</u>	<u>47,636</u>	<u>(4,915)</u>	<u>48,811</u>
Total revenues	<u>53,551</u>	<u>48,804</u>	<u>(4,747)</u>	<u>49,888</u>
<b>Expenditures:</b>				
<b>Public Works:</b>				
Salaries and wages	38,738	36,811	1,927	-
Employee benefits	15,772	15,861	(89)	-
Services and supplies	<u>90,996</u>	<u>49,562</u>	<u>41,434</u>	<u>70,330</u>
Total expenditures	<u>145,506</u>	<u>102,234</u>	<u>43,272</u>	<u>70,330</u>
Excess (deficiency) of revenues over expenditures	(91,955)	(53,430)	38,525	(20,442)
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(500)</u>	<u>(352)</u>	<u>148</u>	<u>(417)</u>
Net change in fund balance	<u>(92,455)</u>	<u>(53,782)</u>	<u>38,673</u>	<u>(20,859)</u>
<b>Fund balance:</b>				
Beginning of year	<u>92,455</u>	<u>119,904</u>	<u>27,449</u>	<u>140,763</u>
End of year	<u>\$ -</u>	<u>\$ 66,122</u>	<u>\$ 66,122</u>	<u>\$ 119,904</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - AMBULANCE AND HEALTH SPECIAL REVENUE FUND(10282)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Accounts receivable	\$ 473,419	\$ 248,673
Prepaid expense	<u>-</u>	<u>243</u>
 Total assets	<u><u>\$ 473,419</u></u>	<u><u>\$ 248,916</u></u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 70,399	\$ 17,231
Accrued payroll and benefits	26,000	8,596
Due to other funds	40,149	22,765
Unearned revenue	<u>402,192</u>	<u>176,266</u>
 Total liabilities	<u><u>538,740</u></u>	<u><u>224,858</u></u>
 <b><u>FUND BALANCE</u></b>		
Committed for health	<u>-</u>	24,058
Unassigned	<u>(65,321)</u>	<u>-</u>
 Total fund balance	<u><u>(65,321)</u></u>	<u><u>24,058</u></u>
 Total liabilities and fund balance	<u><u>\$ 473,419</u></u>	<u><u>\$ 248,916</u></u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AMBULANCE AND HEALTH SPECIAL REVENUE FUND(10282)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance- Positive (Negative)	2013
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Licenses and permits:</b>				
Special license fees	\$ 115,000	\$ 104,125	\$ (10,875)	\$ 115,250
<b>Charges for services:</b>				
Ambulance fees	450,000	351,817	(98,183)	470,961
<b>Miscellaneous:</b>				
Investment income	-	-	-	203
Other	-	3,500	3,500	2,360
Total miscellaneous	-	3,500	3,500	2,563
<b>Total revenues</b>	<b>565,000</b>	<b>459,442</b>	<b>(105,558)</b>	<b>588,774</b>
<b>Expenditures:</b>				
<b>Health:</b>				
<b>Ambulance:</b>				
Salaries and wages	178,334	179,256	(922)	229,258
Employee benefits	51,383	59,319	(7,936)	62,179
Services and supplies	254,106	230,369	23,737	213,949
Capital outlay	21,900	19,877	2,023	-
Total health	505,723	488,821	16,902	505,386
<b>Intergovernmental:</b>				
Total expenditures	60,000	60,000	-	60,000
<b>Excess (deficiency) of revenues over expenditures</b>	<b>565,723</b>	<b>548,821</b>	<b>16,902</b>	<b>565,386</b>
<b>Fund balance:</b>				
Beginning of year	723	24,058	23,335	670
End of year	\$ -	\$ (65,321)	\$ (65,321)	\$ 24,058

NYE COUNTY, NEVADA  
 NONMAJOR FUND - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND(10283)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 160,481	\$ 194,724
Interest receivable	303	604
Taxes receivable	29,999	32,253
Due from other governments	<u>1,561</u>	-
 Total assets	 <u>\$ 192,344</u>	 <u>\$ 227,581</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 13,775	\$ 7,891
Accrued payroll and benefits	<u>12,250</u>	<u>16,428</u>
 Total liabilities	 26,025	 24,319
 <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	25,850	100,009
 <b><u>FUND BALANCE</u></b>		
Restricted for welfare	<u>140,469</u>	<u>103,253</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 192,344</u>	 <u>\$ 227,581</u>

NYE COUNTY, NEVADA

NONMAJOR FUND - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND(10283)

SCHEDULE OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2014

(With Comparative Actual Amounts for Year Ended June 30, 2013)

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
				Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 814,398	\$ 787,551	\$ (26,847)	\$ 778,188
Net proceeds of mines	142,613	122,258	(20,355)	261,206
Total taxes	957,011	909,809	(47,202)	1,039,394
<b>Intergovernmental:</b>				
Fish and wildlife	144	-	(144)	-
<b>Miscellaneous:</b>				
Investment income	-	628	628	1,318
Other	-	9,746	9,746	6,865
Total miscellaneous	-	10,374	10,374	8,183
Total revenues	957,155	920,183	(36,972)	1,047,577
<b>Expenditures:</b>				
<b>Welfare:</b>				
Salaries and wages	352,715	321,022	31,693	292,636
Employee benefits	126,073	133,799	(7,726)	114,993
Services and supplies:				
Medical	546,600	428,146	118,454	306,564
Total expenditures	1,025,388	882,967	142,421	714,193
Excess (deficiency) of revenues over expenditures	(68,233)	37,216	105,449	333,384
<b>Other financing sources (uses):</b>				
Operating transfers out	(54,874)	-	54,874	(250,000)
Net change in fund balance	(123,107)	37,216	160,323	83,384
<b>Fund balance:</b>				
Beginning of year	123,107	103,253	(19,854)	19,869
End of year	\$ -	\$ 140,469	\$ 140,469	\$ 103,253

NYE COUNTY, NEVADA  
 NONMAJOR FUND-DEDICATED COUNTY MEDICAL INDIGENT SPECIAL REVENUE FUND(10284)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 59,322	\$ 411,930
Taxes receivable	7,606	8,092
Due from other governments	<u>-</u>	<u>174</u>
 Total assets	 <u>\$ 66,928</u>	 <u>\$ 420,196</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 32,832	\$ 418,313
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	6,557	28,233
<b><u>FUND BALANCE</u></b>		
Unassigned	<u>27,539</u>	<u>(26,350)</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 66,928</u>	 <u>\$ 420,196</u>

## NYE COUNTY, NEVADA

## NONMAJOR FUND - DEDICATED COUNTY MEDICAL INDIGENT SPECIAL REVENUE FUND(10284)

## SCHEDULE OF REVENUES, EXPENDITURES, AND

## CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2014

(With Comparative Actual Amounts for Year Ended June 30, 2013)

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013 Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 206,151	\$ 200,888	\$ (5,263)	\$ 201,819
Net proceeds of mines	36,100	34,015	(2,085)	73,556
Total taxes	242,251	234,903	(7,348)	275,375
<b>Intergovernmental:</b>				
Fish and wildlife	43	-	(43)	-
<b>Miscellaneous:</b>				
Investment income	-	-	-	257
Total revenues	242,294	234,903	(7,391)	275,632
<b>Expenditures:</b>				
<b>Welfare:</b>				
Services and supplies	376,039	49,821	326,218	596,342
<b>Intergovernmental:</b>				
Payments to state	131,193	131,193	-	124,887
Total expenditures	507,232	181,014	326,218	721,229
Excess (deficiency) of revenues over expenditures	(264,938)	53,889	318,827	(445,597)
<b>Other financing sources (uses):</b>				
Operating transfer in	54,874	-	(54,874)	472,276
Net change in fund balance	(210,064)	53,889	263,953	26,679
<b>Fund balance:</b>				
Beginning of year	210,064	(26,350)	(236,414)	(53,029)
End of year	\$ -	\$ 27,539	\$ 27,539	\$ (26,350)

NYE COUNTY, NEVADA  
 NONMAJOR FUND - MUSEUM SPECIAL REVENUE FUND(10214)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 165,422	\$ 207,342
Interest receivable	285	317
Taxes receivable	4,401	4,672
Prepaid expense	-	174
 Total assets	 \$ 170,108	 \$ 212,505
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 1,814	\$ 6,407
Accrued payroll and benefits	4,105	3,623
 Total liabilities	 5,919	 10,030
 <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	3,798	16,805
 <b><u>FUND BALANCE</u></b>		
Restricted for culture and recreation	160,391	185,670
 Total liabilities, deferred inflows of resources, and fund balance	 \$ 170,108	 \$ 212,505

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MUSEUM SPECIAL REVENUE FUND(10214)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 119,404	\$ 116,316	\$ (3,088)	\$ 127,541
Net proceeds of mines	<u>20,909</u>	<u>20,173</u>	<u>(736)</u>	<u>43,890</u>
Total taxes	140,313	136,489	(3,824)	171,431
<b>Intergovernmental:</b>				
Fish and wildlife	25	-	(25)	-
<b>Miscellaneous:</b>				
Investment income	<u>1,000</u>	<u>905</u>	<u>(95)</u>	<u>741</u>
Total revenues	<u>141,338</u>	<u>137,394</u>	<u>(3,944)</u>	<u>172,172</u>
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
<b>Tonopah museum:</b>				
Salaries and wages	59,073	57,729	1,344	57,236
Employee benefits	23,017	26,994	(3,977)	21,748
Services and supplies	31,645	19,659	11,986	18,232
Capital outlay	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Total Tonopah museum	<u>123,735</u>	<u>104,382</u>	<u>19,353</u>	<u>97,216</u>
<b>Pahrump museum:</b>				
Salaries and wages	-	19,242	(19,242)	19,289
Employee benefits	-	3,711	(3,711)	2,151
Services and supplies	<u>198,097</u>	<u>34,433</u>	<u>163,664</u>	<u>24,265</u>
Total Pahrump museum	<u>198,097</u>	<u>57,386</u>	<u>140,711</u>	<u>45,705</u>
Total expenditures	<u>321,832</u>	<u>161,768</u>	<u>160,064</u>	<u>142,921</u>
Excess (deficiency) of revenues over expenditures	(180,494)	(24,374)	156,120	29,251
<b>Other financing sources (uses):</b>				
Operating transfer out	<u>(1,000)</u>	<u>(905)</u>	<u>95</u>	<u>(741)</u>
Net change in fund balance	(181,494)	(25,279)	156,215	28,510
<b>Fund balance:</b>				
Beginning of year	<u>181,494</u>	<u>185,670</u>	<u>4,176</u>	<u>157,160</u>
End of year	<u>\$ -</u>	<u>\$ 160,391</u>	<u>\$ 160,391</u>	<u>\$ 185,670</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - MANHATTAN TOWN SPECIAL REVENUE FUND(27101)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 69,121	\$ 58,850
Interest receivable	111	87
Taxes receivable	129	248
Due from other governments	<u>855</u>	<u>955</u>
 Total assets	 <u>\$ 70,216</u>	 <u>\$ 60,140</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 270	\$ 261
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	129	248
<b><u>FUND BALANCE</u></b>		
Restricted for general government	<u>69,817</u>	<u>59,631</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 70,216</u>	<u>\$ 60,140</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MANHATTAN TOWN SPECIAL REVENUE FUND(27101)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
				Actual
<b>Revenues:</b>				
<b>Property taxes:</b>				
Ad valorem	\$ 7,276	\$ 5,524	\$ (1,752)	\$ 6,692
Net proceeds of mines	-	1,317	1,317	-
Total taxes	<u>7,276</u>	<u>6,841</u>	<u>(435)</u>	<u>6,692</u>
<b>Licenses and permits:</b>				
Gaming licenses	900	990	90	990
Liquor licenses	320	320	-	320
Total licenses and permits	<u>1,220</u>	<u>1,310</u>	<u>90</u>	<u>1,310</u>
<b>Intergovernmental:</b>				
Consolidated taxes	<u>5,090</u>	<u>4,891</u>	<u>(199)</u>	<u>5,293</u>
<b>Miscellaneous:</b>				
Investment income	-	335	335	143
Total revenues	<u>13,586</u>	<u>13,377</u>	<u>(209)</u>	<u>13,438</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	5,000	-	5,000	-
<b>Public safety:</b>				
<b>Fire department:</b>				
Services and supplies	5,000	565	4,435	692
<b>Public works:</b>				
Services and supplies	5,000	-	5,000	-
<b>Culture and recreation:</b>				
<b>Television:</b>				
Services and supplies	10,000	2,626	7,374	5,982
<b>Contingency:</b>	<u>750</u>	<u>-</u>	<u>750</u>	<u>-</u>
Total expenditures	<u>25,750</u>	<u>3,191</u>	<u>22,559</u>	<u>6,674</u>
Excess (deficiency) of revenues over expenditures	(12,164)	10,186	22,350	6,764
<b>Other financing sources (uses):</b>				
Operating transfers out	-	-	-	<u>(143)</u>
Net change in fund balance	(12,164)	10,186	22,350	6,621
<b>Fund balance:</b>				
Beginning of year	<u>73,435</u>	<u>59,631</u>	<u>(13,804)</u>	<u>53,010</u>
End of year	<u>\$ 61,271</u>	<u>\$ 69,817</u>	<u>\$ 8,546</u>	<u>\$ 59,631</u>

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**For the year ended June 30, 2014**

NYE COUNTY, NEVADA  
 NONMAJOR FUND - BEATTY TOWN SPECIAL REVENUE FUND(24101)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 1,684,234	\$ 1,570,869
Interest receivable	2,775	2,277
Taxes receivable	1,126	633
Due from other governments	<u>64,399</u>	<u>70,454</u>
 Total assets	 <u>\$ 1,752,534</u>	 <u>\$ 1,644,233</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 5,420	\$ 19,478
Accrued payroll and benefits	<u>6,529</u>	<u>7,938</u>
 Total liabilities	 11,949	 27,416
 <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	1,073	637
 <b><u>FUND BALANCE</u></b>		
Restricted for general government	<u>1,739,512</u>	<u>1,616,180</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 1,752,534</u>	 <u>\$ 1,644,233</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BEATTY TOWN SPECIAL REVENUE FUND(24101)**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance- Positive (Negative)	2013
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 37,910	\$ 30,320	\$ (7,590)	\$ 37,288
Net proceeds of mines	-	575	575	2,550
Total taxes	<u>37,910</u>	<u>30,895</u>	<u>(7,015)</u>	<u>39,838</u>
<b>Licenses and permits:</b>				
Gaming licenses	17,500	17,415	(85)	17,955
Liquor licenses	<u>1,300</u>	<u>1,320</u>	<u>20</u>	<u>920</u>
Total licenses and permits	<u>18,800</u>	<u>18,735</u>	<u>(65)</u>	<u>18,875</u>
<b>Intergovernmental:</b>				
Consolidated taxes	<u>382,539</u>	<u>368,194</u>	<u>(14,345)</u>	<u>391,134</u>
<b>Charges for services:</b>				
Cemetery receipts	<u>1,500</u>	<u>1,736</u>	<u>236</u>	<u>918</u>
<b>Fines and forfeitures:</b>	<u>30,000</u>	<u>28,155</u>	<u>(1,845)</u>	<u>26,756</u>
<b>Miscellaneous:</b>				
Investment income	-	8,417	8,417	5,006
Other	-	991	991	1,148
Community center	<u>1,000</u>	<u>1,817</u>	<u>817</u>	<u>1,538</u>
Total miscellaneous	<u>1,000</u>	<u>11,225</u>	<u>10,225</u>	<u>7,692</u>
Total revenues	<u>471,749</u>	<u>458,940</u>	<u>(12,809)</u>	<u>485,213</u>
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Administration:</b>				
Salaries and wages	86,672	79,432	7,240	73,809
Employee benefits	40,000	41,738	(1,738)	35,564
Services and supplies	<u>200,000</u>	<u>35,845</u>	<u>164,155</u>	<u>26,732</u>
Capital outlay	-	-	-	18,234
Total general government	<u>326,672</u>	<u>157,015</u>	<u>169,657</u>	<u>154,339</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BEATTY TOWN SPECIAL REVENUE FUND(24101)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)**

**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Expenditures (Continued):</b>				
<b>Public safety:</b>				
<b>Fire department:</b>				
Salaries and wages	\$ 81,597	\$ 56,845	\$ 24,752	\$ 51,548
Employee benefits	55,655	39,069	16,586	28,894
Services and supplies	75,000	45,266	29,734	46,743
Capital outlay	100,000	13,360	86,640	20,323
Total public safety	<u>312,252</u>	<u>154,540</u>	<u>157,712</u>	<u>147,508</u>
<b>Health:</b>				
Cemetery	<u>10,000</u>	<u>3,574</u>	<u>6,426</u>	<u>2,518</u>
<b>Culture and recreation:</b>				
<b>Television:</b>				
Service and Supplies	<u>5,000</u>	<u>3,297</u>	<u>1,703</u>	<u>1,335</u>
<b>Community support:</b>				
<b>Community center:</b>				
Service and supplies	<u>125,000</u>	<u>17,182</u>	<u>107,818</u>	<u>19,015</u>
<b>Contingency:</b>				
23,334	<u>-</u>	<u>-</u>	<u>23,334</u>	<u>-</u>
Total expenditures	<u>802,258</u>	<u>335,608</u>	<u>466,650</u>	<u>324,715</u>
Excess (deficiency) of revenues over expenditures	<u>(330,509)</u>	<u>123,332</u>	<u>453,841</u>	<u>160,498</u>
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,006)</u>
Net change in fund balance	<u>(330,509)</u>	<u>123,332</u>	<u>453,841</u>	<u>155,492</u>
<b>Fund balance:</b>				
Beginning of year	<u>1,604,813</u>	<u>1,616,180</u>	<u>11,367</u>	<u>1,460,688</u>
End of year	<u>\$ 1,274,304</u>	<u>\$ 1,739,512</u>	<u>\$ 465,208</u>	<u>\$ 1,616,180</u>

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For the year ended June 30, 2014

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - GABBS TOWN SPECIAL REVENUE FUND(23101)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2014 and 2013**

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	2014	2013
<b>ASSETS</b>		
Pooled cash and investments	\$ 256,138	\$ 216,976
Interest receivable	418	314
Taxes receivable	2,998	1,552
Due from other governments	<u>15,600</u>	<u>17,227</u>
 Total assets	 <u>\$ 275,154</u>	 <u>\$ 236,069</u>
 <b>LIABILITIES</b>		
Accounts payable	\$ 4,557	\$ 3,374
Accrued payroll and benefits	<u>2,880</u>	<u>5,341</u>
 Total liabilities	 7,437	 8,715
 <b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable revenue - taxes	607	1,527
 <b>FUND BALANCE</b>		
Restricted for general government	<u>267,110</u>	<u>225,827</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 275,154</u>	 <u>\$ 236,069</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - GABBS TOWN SPECIAL REVENUE FUND(23101)**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance- Positive (Negative)	2013
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 38,606	\$ 30,148	\$ (8,458)	\$ 28,175
Net proceeds	-	856	856	-
Total taxes	<u>38,606</u>	<u>31,004</u>	<u>(7,602)</u>	<u>28,175</u>
<b>Licenses and permits:</b>				
Business licenses	2,000	2,063	63	3,235
Gaming licenses	720	473	(247)	720
Liquor licenses	320	480	160	480
Total licenses and permits	<u>3,040</u>	<u>3,016</u>	<u>(24)</u>	<u>4,435</u>
<b>Intergovernmental:</b>				
Consolidated taxes	<u>92,862</u>	<u>89,189</u>	<u>(3,673)</u>	<u>95,783</u>
<b>Charges for services:</b>				
Sanitation	<u>41,000</u>	<u>45,936</u>	<u>4,936</u>	<u>38,097</u>
<b>Miscellaneous:</b>				
Rent	900	992	92	750
Other	200	434	234	250
Investment income	-	1,266	1,266	600
Total miscellaneous	<u>1,100</u>	<u>2,692</u>	<u>1,592</u>	<u>1,600</u>
Total revenues	<u>176,608</u>	<u>171,837</u>	<u>(4,771)</u>	<u>168,090</u>
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Administration:</b>				
Salaries and wages	48,553	48,349	204	45,022
Employee benefits	21,450	22,557	(1,107)	19,765
Services and supplies	<u>20,000</u>	<u>10,752</u>	<u>9,248</u>	<u>9,605</u>
Total general government	<u>90,003</u>	<u>81,658</u>	<u>8,345</u>	<u>74,392</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - GABBS TOWN SPECIAL REVENUE FUND(23101)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)**  
**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
				Actual
<b>Expenditures (Continued):</b>				
<b>Public works:</b>				
Highways and streets:				
Salaries and wages	\$ 11,029	\$ 3,125	\$ 7,904	\$ 11,079
Employee benefits	4,796	1,029	3,767	12,891
Services and supplies	<u>37,000</u>	<u>22,038</u>	<u>14,962</u>	<u>15,628</u>
Total public works	<u>52,825</u>	<u>26,192</u>	<u>26,633</u>	<u>39,598</u>
<b>Sanitation:</b>				
Salaries and wages	11,029	10,367	662	13,840
Employee benefits	4,918	2,401	2,517	328
Services and supplies	<u>20,000</u>	<u>9,936</u>	<u>10,064</u>	<u>8,951</u>
Total sanitation	<u>35,947</u>	<u>22,704</u>	<u>13,243</u>	<u>23,119</u>
Total expenditures	<u>178,775</u>	<u>130,554</u>	<u>48,221</u>	<u>137,109</u>
Excess (deficiency) of revenues over expenditures	<u>(2,167)</u>	<u>41,283</u>	<u>43,450</u>	<u>30,981</u>
<b>Other financing sources (uses):</b>				
Contingency	(5,308)	-	5,308	-
Operating transfers out	-	-	-	(600)
Total other financing sources (uses)	<u>(5,308)</u>	<u>-</u>	<u>5,308</u>	<u>(600)</u>
Net change in fund balance	<u>(7,475)</u>	<u>41,283</u>	<u>48,758</u>	<u>30,381</u>
<b>Fund balance:</b>				
Beginning of year	<u>235,559</u>	<u>225,827</u>	<u>(9,732)</u>	<u>195,446</u>
End of year	<u>\$ 228,084</u>	<u>\$ 267,110</u>	<u>\$ 39,026</u>	<u>\$ 225,827</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - HEALTH CLINICS SPECIAL REVENUE FUND(10285)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 74,451	\$ 230,987
Interest receivable	169	-
Taxes receivable	14,900	15,774
Due from other governments	<u>-</u>	<u>596</u>
 Total assets	 <u>\$ 89,520</u>	 <u>\$ 247,357</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 10,222	\$ 32,000
Accrued payroll and benefits	<u>4,211</u>	<u>4,902</u>
 Total liabilities	 14,433	 36,902
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	12,851	56,310
<b><u>FUND BALANCE</u></b>		
Restricted for health	<u>62,236</u>	<u>154,145</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 89,520</u>	 <u>\$ 247,357</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - HEALTH CLINICS SPECIAL REVENUE FUND(10285)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 403,117	\$ 392,928	\$ (1,189)	\$ 395,032
Net proceeds of mines	70,591	67,679	(2,912)	146,601
Total taxes	473,708	460,607	(13,101)	541,633
<b>Intergovernmental:</b>				
Fish and wildlife	85	-	(85)	-
<b>Miscellaneous:</b>				
Investment income	1,000	354	(646)	2,637
Total revenues	<u>474,793</u>	<u>460,961</u>	<u>(13,832)</u>	<u>544,270</u>
<b>Expenditures:</b>				
<b>Health:</b>				
<b>Public health nurse:</b>				
Salaries and wages	92,643	93,715	(1,072)	84,998
Employee benefits	39,409	42,760	(3,351)	36,268
Services and supplies	403,697	121,629	282,068	117,574
Capital outlay	-	-	-	2,398
Total public health nurse	535,749	258,104	277,645	241,238
<b>Amargosa clinic:</b>				
Services and supplies	50,000	70,077	(20,077)	21,538
<b>Beatty clinic:</b>				
Services and supplies	250,000	224,335	25,665	224,300
Total expenditures	<u>835,749</u>	<u>552,516</u>	<u>283,233</u>	<u>487,076</u>
Excess (deficiency) of revenues over expenditures	(360,956)	(91,555)	269,401	57,194
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(1,000)</u>	<u>(354)</u>	<u>646</u>	<u>(224,913)</u>
Net change in fund balance	(361,956)	(91,909)	270,047	(167,719)
<b>Fund balance:</b>				
Beginning of year	<u>361,956</u>	<u>154,145</u>	<u>(207,811)</u>	<u>321,864</u>
End of year	<u>\$ -</u>	<u>\$ 62,236</u>	<u>\$ 62,236</u>	<u>\$ 154,145</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - MINING MAPS SPECIAL REVENUE FUND(10269)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 131,027	\$ 131,712
Interest receivable	<u>214</u>	<u>195</u>
 Total assets	 <u>\$ 131,241</u>	 <u>\$ 131,907</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 85	\$ 170
 <b><u>FUND BALANCE</u></b>		
Restricted for general government	<u>131,156</u>	<u>131,737</u>
 Total liabilities and fund balance	 <u>\$ 131,241</u>	 <u>\$ 131,907</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MINING MAPS SPECIAL REVENUE FUND(10269)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013 Actual
<b>Revenues:</b>				
<b>Charges for services:</b>				
Map fees	\$ 40,000	\$ 8,869	\$ (31,131)	\$ 30,834
<b>Miscellaneous:</b>				
Investment income	<u>550</u>	<u>649</u>	<u>99</u>	<u>431</u>
Total revenue	40,550	9,518	(31,032)	31,265
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	<u>167,385</u>	<u>9,450</u>	<u>157,935</u>	<u>21,295</u>
Excess (deficiency) of revenues over expenditures	(126,835)	68	126,903	9,970
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(550)</u>	<u>(649)</u>	<u>(99)</u>	<u>(431)</u>
Net change in fund balance	(127,385)	(581)	126,804	9,539
<b>Fund balance:</b>				
Beginning of year	<u>127,385</u>	<u>131,737</u>	<u>4,352</u>	<u>122,198</u>
End of year	<u>\$ -</u>	<u>\$ 131,156</u>	<u>\$ 131,156</u>	<u>\$ 131,737</u>

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**For the year ended June 30, 2014**

NYE COUNTY, NEVADA  
 NONMAJOR FUND - JUVENILE PROBATION SPECIAL REVENUE FUND(10230)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b>ASSETS</b>		
Pooled cash and investments	\$ 67,898	\$ 372,477
Interest receivable	206	614
Taxes receivable	37,785	39,934
Due from others	21,778	-
Prepaid expense	-	<u>24,821</u>
 Total assets	<u>\$ 127,667</u>	<u>\$ 437,846</u>
 <b>LIABILITIES</b>		
Accounts payable	\$ 35,785	\$ 51,769
Accrued payroll and benefits	<u>22,517</u>	<u>37,403</u>
 Total liabilities	58,302	89,172
 <b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable revenue - taxes	32,570	142,557
 <b>FUND BALANCE</b>		
Restricted for public safety	<u>36,795</u>	<u>206,117</u>
 Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 127,667</u>	<u>\$ 437,846</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - JUVENILE PROBATION SPECIAL REVENUE FUND(10230)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
				Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 1,020,548	\$ 994,743	\$ (25,805)	\$ 1,000,164
Net proceeds of mines	178,713	171,340	(7,373)	371,045
Total taxes	<u>1,199,261</u>	<u>1,166,083</u>	<u>(33,178)</u>	<u>1,371,209</u>
<b>Intergovernmental:</b>				
Grants	45,000	49,770	4,770	41,174
Fish and wildlife	215	-	(215)	-
Reimbursements	-	21,790	21,790	20,179
Total intergovernmental	<u>45,215</u>	<u>71,560</u>	<u>26,345</u>	<u>61,353</u>
<b>Fines and forfeitures:</b>				
Fines	17,500	21,421	3,921	22,420
Restitution fees	5,000	1,207	(3,793)	5,880
Total fines and forfeitures	<u>22,500</u>	<u>22,628</u>	<u>128</u>	<u>28,300</u>
<b>Miscellaneous:</b>				
Investment income	1,000	731	(269)	1,944
Other	250	-	(250)	149
Truancy officer	-	21,777	21,777	20,270
Clerk fees	2,250	1,435	(815)	1,735
Total miscellaneous	<u>3,500</u>	<u>23,943</u>	<u>20,443</u>	<u>24,098</u>
Total revenues	<u>1,270,476</u>	<u>1,284,214</u>	<u>13,738</u>	<u>1,484,960</u>
<b>Expenditures:</b>				
<b>Public safety:</b>				
<b>Protective services:</b>				
Salaries and wages	662,554	649,850	12,704	634,834
Employee benefits	303,656	321,003	(17,347)	279,427
Services and supplies-regular	413,753	382,668	31,085	496,086
Payment to state	130,000	99,284	30,716	69,717
Total expenditures	<u>1,509,963</u>	<u>1,452,805</u>	<u>57,158</u>	<u>1,480,064</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - JUVENILE PROBATION SPECIAL REVENUE FUND(10230)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)**  
**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
Excess (deficiency) of revenues over expenditures	\$ (239,487)	\$ (168,591)	\$ 70,896	\$ 4,896
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(1,000)</u>	<u>(731)</u>	<u>269</u>	<u>(1,943)</u>
Net change in fund balance	(240,487)	(169,322)	71,165	2,953
<b>Fund balance:</b>				
Beginning of year	<u>240,487</u>	<u>206,117</u>	<u>(34,370)</u>	<u>203,164</u>
End of year	<u>\$ -</u>	<u>\$ 36,795</u>	<u>\$ 36,795</u>	<u>\$ 206,117</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - SENIOR NUTRITION SPECIAL REVENUE FUND(10281)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 59,065	\$ 19,030
Interest receivable	116	-
Due from other governments	<u>62,048</u>	<u>32,000</u>
 Total assets	 <u>\$ 121,229</u>	 <u>\$ 51,030</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 121,118	\$ -
<b><u>FUND BALANCE</u></b>		
Restricted for community support	<u>111</u>	<u>51,030</u>
 Total liabilities and fund balance	 <u>\$ 121,229</u>	 <u>\$ 51,030</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - SENIOR NUTRITION SPECIAL REVENUE FUND(10281)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
				Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grants	\$ 310,660	\$ 310,660	\$ -	\$ 270,737
<b>Miscellaneous:</b>				
Investment income	<u>190</u>	<u>217</u>	<u>27</u>	<u>48</u>
Total revenues	310,850	310,877	27	270,785
<b>Community support:</b>				
Services and supplies	<u>361,690</u>	<u>361,579</u>	<u>111</u>	<u>253,102</u>
Excess (deficiency) of revenues over expenditures	(50,840)	(50,702)	138	17,683
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(190)</u>	<u>(217)</u>	<u>(27)</u>	<u>(48)</u>
Net change in fund balance	(51,030)	(50,919)	111	17,635
<b>Fund balance:</b>				
Beginning of year	<u>51,030</u>	<u>51,030</u>	<u>-</u>	<u>33,395</u>
End of year	<u>\$ -</u>	<u>\$ 111</u>	<u>\$ 111</u>	<u>\$ 51,030</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - JUSTICE COURT FINES NRS 176 SPECIAL REVENUE FUND(10245)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 336,761	\$ 302,457
Interest receivable	543	445
Due from others	<u>2,483</u>	-
Total assets	<u>\$ 339,787</u>	<u>\$ 302,902</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 6,711	\$ 123
<b><u>FUND BALANCE</u></b>		
Restricted for judicial	<u>333,076</u>	<u>302,779</u>
Total liabilities and fund balance	<u>\$ 339,787</u>	<u>\$ 302,902</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - JUSTICE COURT FINES NRS 176 SPECIAL REVENUE FUND(10245)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Revenues:</b>				
<b>Fines and forfeitures:</b>				
Beatty	\$ 15,000	\$ 18,464	\$ 3,464	\$ 19,226
Pahrump	15,000	23,199	8,199	18,158
Tonopah	<u>11,500</u>	<u>15,847</u>	<u>4,347</u>	<u>13,355</u>
Total fines and forfeitures	41,500	57,510	16,010	50,739
<b>Miscellaneous:</b>				
Investment income	<u>1,000</u>	<u>1,627</u>	<u>627</u>	<u>1,141</u>
Total revenues	42,500	59,137	16,637	51,880
<b>Expenditures:</b>				
<b>Judicial:</b>				
<b>Justice court:</b>				
Services and supplies	<u>337,084</u>	<u>27,213</u>	<u>309,871</u>	<u>30,653</u>
Excess (deficiency) of revenues over expenditures	(294,584)	31,924	326,508	21,227
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(1,000)</u>	<u>(1,627)</u>	<u>(627)</u>	<u>(1,141)</u>
Net change in fund balance	(295,584)	30,297	325,881	20,086
<b>Fund balance:</b>				
Beginning of year	<u>295,584</u>	<u>302,779</u>	<u>7,195</u>	<u>282,693</u>
End of year	<u>\$ -</u>	<u>\$ 333,076</u>	<u>\$ 333,076</u>	<u>\$ 302,779</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - DRUG FORFEITURE SPECIAL REVENUE FUND(10232)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 60,796	\$ 28,144
Interest receivable	<u>84</u>	<u>-</u>
 Total assets	 <u>\$ 60,880</u>	 <u>\$ 28,144</u>
 <b><u>FUND BALANCE</u></b>		
Restricted for public safety	\$ 60,880	\$ 28,144

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - DRUG FORFEITURE SPECIAL REVENUE FUND(10232)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Revenues:</b>				
<b>Fines and forfeitures:</b>				
Fines	\$ 17,432	\$ 38,311	\$ 20,879	\$ 22,151
<b>Miscellaneous:</b>				
Investment income	-	308	308	96
Grants	4,574	4,574	-	-
Total other	4,574	4,882	308	96
Total revenues	22,006	43,193	21,187	22,247
<b>Expenditures:</b>				
<b>Public safety:</b>				
Services and supplies	50,009	10,457	39,552	19,177
Excess (deficiency) of revenues over expenditures	(28,003)	32,736	60,739	3,070
<b>Fund balance:</b>				
Beginning of year	28,003	28,144	141	25,074
End of year	\$ -	\$ 60,880	\$ 60,880	\$ 28,144

NYE COUNTY, NEVADA  
 NONMAJOR FUND - DISTRICT COURT IMPROVEMENT SPECIAL REVENUE FUND(10247)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 267,956	\$ 278,826
Interest receivable	<u>434</u>	<u>393</u>
 Total assets	 <u>\$ 268,390</u>	 <u>\$ 279,219</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 11,373	\$ 1,353
 <b><u>FUND BALANCE</u></b>		
Restricted for judicial	<u>257,017</u>	<u>277,866</u>
 Total liabilities and fund balance	 <u>\$ 268,390</u>	 <u>\$ 279,219</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - DISTRICT COURT IMPROVEMENT SPECIAL REVENUE FUND(10247)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Revenues:</b>				
<b>Fines and forfeitures:</b>	\$ 125,000	\$ 94,762	\$ (30,238)	\$ 108,455
<b>Miscellaneous:</b>				
Investment income	<u>1,000</u>	<u>2,071</u>	<u>1,071</u>	<u>827</u>
Total revenues	<u>126,000</u>	<u>96,833</u>	<u>(29,167)</u>	<u>109,282</u>
<b>Expenditures:</b>				
<b>Judicial:</b>				
Salaries and wages	-	-	-	13,037
Employee benefits	-	-	-	5,369
Services and supplies	434,482	106,386	328,096	28,488
Capital outlay	<u>-</u>	<u>11,296</u>	<u>(11,296)</u>	<u>424</u>
Total expenditures	<u>434,482</u>	<u>117,682</u>	<u>316,800</u>	<u>47,318</u>
Excess (deficiency) of revenues over expenditures	(308,482)	(20,849)	287,633	61,964
<b>Fund balance:</b>				
Beginning of year	<u>308,482</u>	<u>277,866</u>	<u>(30,616)</u>	<u>215,902</u>
End of year	<u>\$ -</u>	<u>\$ 257,017</u>	<u>\$ 257,017</u>	<u>\$ 277,866</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - JP COURT FACILITY ASSESSMENT SPECIAL REVENUE FUND(10246)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 324,408	\$ 322,167
Interest receivable	<u>522</u>	<u>477</u>
 Total assets	 <u>\$ 324,930</u>	 <u>\$ 322,644</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 25,197	\$ 8,502
<b><u>FUND BALANCE</u></b>		
Restricted for judicial	<u>299,733</u>	<u>314,142</u>
 Total liabilities and fund balance	 <u>\$ 324,930</u>	 <u>\$ 322,644</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - JP COURT FACILITY ASSESSMENT SPECIAL REVENUE FUND(10246)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Revenues:</b>				
<b>Fines and forfeitures:</b>				
Beatty	\$ 20,000	\$ 26,198	\$ 6,198	\$ 27,515
Pahrump	20,000	51,244	31,244	24,837
Tonopah	<u>16,000</u>	<u>28,088</u>	<u>12,088</u>	<u>18,991</u>
Total fines and forfeitures	56,000	105,530	49,530	71,343
<b>Miscellaneous:</b>				
Investment income	<u>1,000</u>	<u>1,516</u>	<u>516</u>	<u>1,376</u>
Total revenues	<u>57,000</u>	<u>107,046</u>	<u>50,046</u>	<u>72,719</u>
<b>Expenditures:</b>				
<b>Judicial:</b>				
<b>    Justice Court:</b>				
Services and supplies	377,117	65,050	312,067	53,286
Capital outlay	<u>-</u>	<u>54,889</u>	<u>(54,889)</u>	<u>-</u>
Total expenditures	<u>377,117</u>	<u>119,939</u>	<u>257,178</u>	<u>53,286</u>
Excess (deficiency) of revenues over expenditures	(320,117)	(12,893)	307,224	19,433
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(1,000)</u>	<u>(1,516)</u>	<u>(516)</u>	<u>(1,376)</u>
Net change in fund balance	(321,117)	(14,409)	306,708	18,057
<b>Fund balance:</b>				
Beginning of year	<u>321,117</u>	<u>314,142</u>	<u>(6,975)</u>	<u>296,085</u>
End of year	<u>\$ -</u>	<u>\$ 299,733</u>	<u>\$ 299,733</u>	<u>\$ 314,142</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - 911 MEDICAL EMERGENCY SYSTEM SPECIAL REVENUE FUND(10213)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 195,182	\$ 262,328
Interest receivable	344	399
Taxes receivable	1,883	1,997
Due from others	468	-
 Total assets	 <u>\$ 197,877</u>	 <u>\$ 264,724</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 154	\$ 776
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	1,622	7,127
<b><u>FUND BALANCE</u></b>		
Restricted for public safety	<u>196,101</u>	<u>256,821</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 197,877</u>	<u>\$ 264,724</u>

## NYE COUNTY, NEVADA

## NONMAJOR FUND - 911 EMERGENCY MEDICAL SYSTEM SPECIAL REVENUE FUND(10213)

SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2014

(With Comparative Actual Amounts for Year Ended June 30, 2013)

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013 Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 51,027	\$ 49,755	\$ (1,272)	\$ 50,159
Net proceeds of mines	8,936	8,567	(369)	18,557
Total taxes	59,963	58,322	(1,641)	68,716
<b>Intergovernmental:</b>				
Fish and wildlife	11	-	(11)	-
<b>Miscellaneous:</b>				
Investment income	1,000	1,027	27	1,097
Total revenues	60,974	59,349	(1,625)	69,813
<b>Expenditures:</b>				
<b>Public safety:</b>				
Services and supplies	311,707	119,042	192,665	79,496
Excess (deficiency) of revenues over expenditures	(250,733)	(59,693)	191,040	(9,683)
<b>Other financing sources (uses):</b>				
Operating transfers out	(1,000)	(1,027)	(27)	(1,097)
Net change in fund balance	(251,733)	(60,720)	191,013	(10,780)
<b>Fund balance:</b>				
Beginning of year	251,733	256,821	5,088	267,601
End of year	\$ -	\$ 196,101	\$ 196,101	\$ 256,821

NYE COUNTY, NEVADA  
 NONMAJOR FUND - BUILDING DEPARTMENT SPECIAL REVENUE FUND(10254)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 322,011	\$ 812,986
Interest receivable	<u>576</u>	<u>1,207</u>
 Total assets	 <u>\$ 322,587</u>	 <u>\$ 814,193</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 15,757	\$ 58,267
Accrued payroll and benefits	<u>8,229</u>	<u>14,262</u>
 Total liabilities	 23,986	 72,529
 <b><u>FUND BALANCE</u></b>		
Committed for general government	<u>298,601</u>	<u>741,664</u>
 Total liabilities and fund balance	 <u>\$ 322,587</u>	 <u>\$ 814,193</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BUILDING DEPARTMENT SPECIAL REVENUE FUND(10254)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance- Positive (Negative)	2013
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Licenses and permits:</b>				
Permit fees	\$ 225,000	\$ 313,711	\$ 88,711	\$ 259,851
Dust control plan fees	25,000	12,550	(12,450)	24,157
Total licenses and permits	<u>250,000</u>	<u>326,261</u>	<u>76,261</u>	<u>284,008</u>
<b>Miscellaneous:</b>				
Investment income	3,000	1,684	(1,316)	4,352
Other	-	-	-	407
Total other	<u>3,000</u>	<u>1,684</u>	<u>(1,316)</u>	<u>4,759</u>
Total revenues	<u>253,000</u>	<u>327,945</u>	<u>74,945</u>	<u>288,767</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	348,452	311,896	36,556	249,551
Employee benefits	120,879	114,451	6,428	86,630
Services and supplies	529,983	339,804	190,179	262,218
Capital outlay	<u>3,173</u>	<u>3,173</u>	<u>-</u>	<u>80,789</u>
Total expenditures	<u>1,002,487</u>	<u>769,324</u>	<u>233,163</u>	<u>679,188</u>
Excess (deficiency) of revenues over expenditures	(749,487)	(441,379)	308,108	(390,421)
<b>Other financing sources (uses):</b>				
Operating transfers out	-	(1,684)	(1,684)	(4,352)
Net change in fund balance	(749,487)	(443,063)	306,424	(394,773)
<b>Fund balance:</b>				
Beginning of year	<u>749,487</u>	<u>741,664</u>	<u>(7,823)</u>	<u>1,136,437</u>
End of year	<u>\$ -</u>	<u>\$ 298,601</u>	<u>\$ 298,601</u>	<u>\$ 741,664</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - COURT COLLECTION FEES SPECIAL REVENUE FUND(10244)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 424,827	\$ 370,078
Interest receivable	<u>678</u>	<u>523</u>
 Total assets	 <u>\$ 425,505</u>	 <u>\$ 370,601</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 11,296	\$ 9,987
 <b><u>FUND BALANCE</u></b>		
Restricted for judicial	<u>414,209</u>	<u>360,614</u>
 Total liabilities and fund balance	 <u>\$ 425,505</u>	 <u>\$ 370,601</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - COURT COLLECTION FEES SPECIAL REVENUE FUND(10244)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Revenues:</b>				
<b>Fines and forfeitures:</b>				
Beatty	\$ 17,500	\$ 13,745	\$ (3,755)	\$ 18,246
Pahrump	45,000	57,234	12,234	52,759
Tonopah	<u>42,500</u>	<u>44,795</u>	<u>2,295</u>	<u>54,279</u>
Total fines and forfeitures	105,000	115,774	10,774	125,284
<b>Miscellaneous:</b>				
Investment income	<u>1,000</u>	<u>2,068</u>	<u>1,068</u>	<u>865</u>
Total revenues	106,000	117,842	11,842	126,149
<b>Expenditures:</b>				
<b>Judicial:</b>				
Services and supplies	<u>456,888</u>	<u>62,179</u>	<u>394,709</u>	<u>31,596</u>
Excess (deficiency) of revenues over expenditures	(350,888)	55,663	406,551	94,553
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(1,000)</u>	<u>(2,068)</u>	<u>(1,068)</u>	<u>(865)</u>
Net change in fund balance	(351,888)	53,595	405,483	93,688
<b>Fund balance:</b>				
Beginning of year	<u>351,888</u>	<u>360,614</u>	<u>8,726</u>	<u>266,926</u>
End of year	<u>\$ -</u>	<u>\$ 414,209</u>	<u>\$ 414,209</u>	<u>\$ 360,614</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - REPOSITORY OVERSITE SPECIAL REVENUE FUND (10336)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 23,948	\$ 1,614,406
Interest receivable	225	2,597
Due from others	<u>4,426</u>	<u>-</u>
Total assets	<u>\$ 28,599</u>	<u>\$ 1,617,003</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 15,232	\$ 165,239
Accrued payroll and benefits	13,367	21,669
Unearned revenue	<u>-</u>	<u>1,430,095</u>
Total liabilities	28,599	1,617,003
<b><u>FUND BALANCE</u></b>		
Restricted for general government	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 28,599</u>	<u>\$ 1,617,003</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - REPOSITORY OVERSITE SPECIAL REVENUE FUND (10336)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grants	\$ 2,182,774	\$ 1,430,095	\$ (752,679)	\$ 2,046,580
<b>Miscellaneous:</b>				
Investment income	10,000	2,724	(7,276)	15,210
Other	-	8,424	8,424	-
Total miscellaneous	<u>10,000</u>	<u>11,148</u>	<u>1,148</u>	<u>15,210</u>
Total revenues	<u>2,192,774</u>	<u>1,441,243</u>	<u>(751,531)</u>	<u>2,061,790</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	521,782	403,150	118,632	523,938
Employee benefits	185,889	146,515	39,374	190,653
Services and supplies	1,485,103	891,578	593,525	1,338,211
Capital outlay	-	-	-	8,988
Total expenditures	<u>2,192,774</u>	<u>1,441,243</u>	<u>751,531</u>	<u>2,061,790</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>Fund balance:</b>				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

NYE COUNTY, NEVADA  
 NONMAJOR FUND - RECORDER TECHNOLOGY SPECIAL REVENUE FUND(10320)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 340,178	\$ 376,314
Interest receivable	<u>552</u>	<u>549</u>
Total assets	<u><u>\$ 340,730</u></u>	<u><u>\$ 376,863</u></u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 1,554	\$ -
<b><u>FUND BALANCE</u></b>		
Restricted for general government	<u>339,176</u>	<u>376,863</u>
Total liabilities and fund balance	<u><u>\$ 340,730</u></u>	<u><u>\$ 376,863</u></u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - RECORDER TECHNOLOGY SPECIAL REVENUE FUND(10320)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Revenues:</b>				
<b>Charges for services:</b>				
Technology fees	\$ 50,000	\$ 40,524	\$ (9,476)	\$ 49,233
<b>Miscellaneous:</b>				
Investment income	<u>1,000</u>	<u>2,651</u>	<u>1,651</u>	<u>1,391</u>
Total revenues	<u>51,000</u>	<u>43,175</u>	<u>(7,825)</u>	<u>50,624</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	430,188	72,223	357,965	69,694
Capital outlay	<u>8,639</u>	<u>8,639</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>438,827</u>	<u>80,862</u>	<u>357,965</u>	<u>69,694</u>
Excess (deficiency) of revenues over expenditures	(387,827)	(37,687)	350,140	(19,070)
<b>Fund balance:</b>				
Beginning of year	<u>387,827</u>	<u>376,863</u>	<u>(10,964)</u>	<u>395,933</u>
End of year	<u>\$ -</u>	<u>\$ 339,176</u>	<u>\$ 339,176</u>	<u>\$ 376,863</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - PUBLIC IMPROVEMENT SPECIAL REVENUE FUND(10253)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 3,707,991	\$ 3,243,236
Interest receivable	<u>6,051</u>	<u>4,809</u>
 Total assets	 <u>\$ 3,714,042</u>	 <u>\$ 3,248,045</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 1,525	\$ 1,200
Accrued payroll and benefits	<u>-</u>	<u>39</u>
 Total liabilities	 1,525	 1,239
<b><u>FUND BALANCE</u></b>		
Restricted for public works	<u>3,712,517</u>	<u>3,246,806</u>
 Total liabilities and fund balance	 <u>\$ 3,714,042</u>	 <u>\$ 3,248,045</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PUBLIC IMPROVEMENT SPECIAL REVENUE FUND(10253)**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Revenues:</b>				
<b>Licenses and permits:</b>				
Public improvement fees	\$ 3,000	\$ 443,974	\$ 440,974	\$ 10,828
<b>Miscellaneous:</b>				
Investment income	<u>14,000</u>	<u>27,474</u>	<u>13,474</u>	<u>11,910</u>
Total revenues	<u>17,000</u>	<u>471,448</u>	<u>454,448</u>	<u>22,738</u>
<b>Expenditures:</b>				
<b>Public works:</b>				
Salaries and wages	-	818	(818)	162
Employee benefits	-	257	(257)	46
Service and supplies	<u>3,259,163</u>	<u>4,662</u>	<u>3,254,501</u>	<u>2,300</u>
Total expenditures	<u>3,259,163</u>	<u>5,737</u>	<u>3,253,426</u>	<u>2,508</u>
Excess (deficiency) of revenues over expenditures	(3,242,163)	465,711	3,707,874	20,230
<b>Fund balance:</b>				
Beginning of year	<u>3,242,163</u>	<u>3,246,806</u>	<u>4,643</u>	<u>3,226,576</u>
End of year	<u>\$ -</u>	<u>\$ 3,712,517</u>	<u>\$ 3,712,517</u>	<u>\$ 3,246,806</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND(10321)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 319	<u>\$ 2,755</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 316	\$ 1,400
<b><u>FUND BALANCE</u></b>		
Restricted for judicial	<u>3</u>	1,355
Total liabilities and fund balance	<u>\$ 319</u>	<u>\$ 2,755</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND(10321)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Revenues:</b>				
<b>Charges for services:</b>				
Technology fees	\$ 575	\$ 472	\$ (103)	\$ 544
<b>Miscellaneous:</b>				
Investment income	<u>30</u>	-	<u>(30)</u>	<u>24</u>
Total revenues	605	472	(133)	568
<b>Expenditures</b>				
<b>Judicial:</b>				
Service and supplies	<u>6,650</u>	<u>1,824</u>	<u>4,826</u>	<u>7,495</u>
Excess (deficiency) of revenues over expenditures	(6,045)	(1,352)	4,693	(6,927)
<b>Fund balance:</b>				
Beginning of year	<u>6,045</u>	<u>1,355</u>	<u>(4,690)</u>	<u>8,282</u>
End of year	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ 1,355</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - ON-SITE OVERSIGHT SPECIAL REVENUE FUND(10330)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ -	\$ 72,963
Interest receivable	<u>-</u>	<u>128</u>
 Total assets	 <u>\$ -</u>	 <u>\$ 73,091</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ 69,829
Accrued payroll and benefits	<u>-</u>	<u>3,262</u>
 Total liabilities	 <u>-</u>	 <u>73,091</u>
 <b><u>FUND BALANCE</u></b>		
Unassigned	<u>-</u>	<u>-</u>
 Total liabilities and fund balance	 <u>\$ -</u>	 <u>\$ 73,091</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - ON-SITE OVERSIGHT SPECIAL REVENUE FUND(10330)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grants	\$ 315,075	\$ -	\$ (315,075)	\$ 647,578
<b>Miscellaneous:</b>				
Investment income	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>	<u>3,134</u>
Total revenues	<u>317,075</u>	<u>-</u>	<u>(317,075)</u>	<u>650,712</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	44,262	-	44,262	127,886
Employee benefits	20,813	-	20,813	53,821
Services and supplies	<u>254,000</u>	<u>-</u>	<u>254,000</u>	<u>469,005</u>
Total expenditures	<u>319,075</u>	<u>-</u>	<u>319,075</u>	<u>650,712</u>
Excess (deficiency) of revenues over expenditures	(2,000)	-	2,000	-
<b>Fund balance:</b>				
Beginning of year	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - STATE AND COUNTY ROOM TAX SPECIAL REVENUE FUND(10220)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 89,908	\$ 93,740
Interest receivable	148	140
Room taxes receivable	<u>9,019</u>	<u>7,636</u>
Total assets	<u>\$ 99,075</u>	<u>\$ 101,516</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 15,842	\$ 25,270
<b><u>FUND BALANCE</u></b>		
Restricted for community support	<u>83,233</u>	<u>76,246</u>
Total liabilities and fund balance	<u>\$ 99,075</u>	<u>\$ 101,516</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - STATE AND COUNTY ROOM TAX SPECIAL REVENUE FUND(10220)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
				Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Room taxes:	\$ 80,640	\$ 93,567	\$ 12,927	\$ 83,032
<b>Miscellaneous:</b>				
Investment income	<u>200</u>	<u>398</u>	<u>198</u>	<u>284</u>
Total revenues	<u>80,840</u>	<u>93,965</u>	<u>13,125</u>	<u>83,316</u>
<b>Expenditures:</b>				
<b>Community support:</b>				
Service and supplies	126,700	16,205	110,495	43,625
<b>Intergovernmental:</b>				
Payment to state	<u>39,678</u>	<u>70,375</u>	<u>(30,697)</u>	<u>53,234</u>
Total expenditures	<u>166,378</u>	<u>86,580</u>	<u>79,798</u>	<u>96,859</u>
Excess (deficiency) of revenues over expenditures	(85,538)	7,385	92,923	(13,543)
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(200)</u>	<u>(398)</u>	<u>(198)</u>	<u>(284)</u>
Net change in fund balance	(85,738)	6,987	92,725	(13,827)
<b>Fund balance:</b>				
Beginning of year	<u>85,738</u>	<u>76,246</u>	<u>(9,492)</u>	<u>90,073</u>
End of year	<u>\$ -</u>	<u>\$ 83,233</u>	<u>\$ 83,233</u>	<u>\$ 76,246</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - YUCCA MOUNTAIN PUBLIC SAFETY SPECIAL REVENUE FUND(10331)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ -	\$ 37,711
Interest receivable	<u>-</u>	<u>-</u>
Total assets	<u>\$ -</u>	<u>\$ 37,711</u>
<b><u>LIABILITIES</u></b>		
Unearned revenue	<u>\$ -</u>	<u>\$ 37,711</u>

## NYE COUNTY, NEVADA

## NONMAJOR FUND - YUCCA MOUNTAIN PUBLIC SAFETY SPECIAL REVENUE FUND(10331)

## SCHEDULE OF REVENUES, EXPENDITURES, AND

## CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2014

(With Comparative Actual Amounts for Year Ended June 30, 2013)

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013 Actual
<b>Revenues:</b>				
Intergovernmental	\$ 38,000	\$ 37,711	\$ (289)	\$ 917
<b>Miscellaneous:</b>				
Investment income	<u>-</u>	<u>284</u>	<u>284</u>	<u>87</u>
Total revenues	38,000	37,995	(5)	1,004
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	<u>38,000</u>	<u>37,995</u>	<u>5</u>	<u>1,004</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>Fund balance:</b>				
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(10322)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 1,039,134	\$ 1,124,433
Interest receivable	<u>1,846</u>	<u>1,635</u>
 Total assets	 <u>\$ 1,040,980</u>	 <u>\$ 1,126,068</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 916	\$ 178
 <b><u>FUND BALANCE</u></b>		
Restricted for general government	<u>1,040,064</u>	<u>1,125,890</u>
 Total liabilities, and fund balance	 <u>\$ 1,040,980</u>	 <u>\$ 1,126,068</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - ASSESSOR TECHNOLOGY SPECIAL REVENUE FUND(10322)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
				Actual
<b>Revenues:</b>				
<b>Charges for services:</b>				
Technology fees	\$ 275,000	\$ 168,684	\$ (106,316)	\$ 337,098
<b>Miscellaneous:</b>				
Investment income	<u>4,000</u>	<u>8,799</u>	<u>4,799</u>	<u>2,880</u>
Total revenues	<u>279,000</u>	<u>177,483</u>	<u>(101,517)</u>	<u>339,978</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	1,012,822	245,617	767,205	61,111
Capital outlay	<u>9,192</u>	<u>17,692</u>	<u>(8,500)</u>	<u>13,866</u>
Total general government	<u>1,022,014</u>	<u>263,309</u>	<u>758,705</u>	<u>74,977</u>
Excess (deficiency) of revenues over expenditures	(743,014)	(85,826)	657,188	265,001
<b>Fund balance:</b>				
Beginning of year	<u>1,018,014</u>	<u>1,125,890</u>	<u>107,876</u>	<u>860,889</u>
End of year	<u>\$ 275,000</u>	<u>\$ 1,040,064</u>	<u>\$ 765,064</u>	<u>\$ 1,125,890</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - IMPACT FEES SPECIAL REVENUE FUND(10250)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 3,266,960	\$ 3,426,158
Interest receivable	<u>5,341</u>	<u>5,103</u>
 Total assets	 <u>\$ 3,272,301</u>	 <u>\$ 3,431,261</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ _____ -	\$ _____ -
 <b><u>FUND BALANCE</u></b>		
Restricted for public safety	186,604	373,514
Restricted for public works	<u>3,085,697</u>	<u>3,057,747</u>
 Total fund balance	 <u>3,272,301</u>	 <u>3,431,261</u>
 Total liabilities and fund balance	 <u>\$ 3,272,301</u>	 <u>\$ 3,431,261</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - IMPACT FEES SPECIAL REVENUE FUND(10250)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Revenues:</b>				
<b>Licenses and permits:</b>				
Police impact fees	\$ -	\$ 5,069	\$ 5,069	\$ 5,206
Parks impact fees	-	1,436	1,436	-
Streets impact fees	-	5,331	5,331	-
Fire impact fees	-	6,179	6,179	6,346
Total licenses and permits	-	18,015	18,015	11,552
<b>Miscellaneous:</b>				
Investment income	10,000	25,345	15,345	19,021
Other	-	37	37	-
Total miscellaneous	10,000	25,382	15,382	19,021
Total revenues	10,000	43,397	33,397	30,573
<b>Expenditures:</b>				
<b>Public safety:</b>				
Services and supplies	3,346,750	63,197	3,283,553	-
Capital outlay	53,250	131,545	(78,295)	-
Total public safety	3,400,000	194,742	3,205,258	-
<b>Intergovernmental:</b>				
Pahrump town	3,187	7,615	(4,428)	6,346
Total expenditures	3,403,187	202,357	3,200,830	6,346
Excess (deficiency) of revenues over expenditures	(3,393,187)	(158,960)	3,234,227	24,227
<b>Fund balance:</b>				
Beginning of year	<u>3,393,187</u>	<u>3,431,261</u>	<u>38,074</u>	<u>3,407,034</u>
End of year	<u>\$ -</u>	<u>\$ 3,272,301</u>	<u>\$ 3,272,301</u>	<u>\$ 3,431,261</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - PETT HEALTH FUND SPECIAL REVENUE FUND(10303)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 2,169,086	\$ 2,415,776
Interest receivable	<u>3,653</u>	<u>3,566</u>
Total assets	<u>\$ 2,172,739</u>	<u>\$ 2,419,342</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 26,998	\$ -
<b><u>FUND BALANCE</u></b>		
Committed for general government	<u>2,145,741</u>	<u>2,419,342</u>
Total liabilities and fund balance	<u>\$ 2,172,739</u>	<u>\$ 2,419,342</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PETT HEALTH FUND SPECIAL REVENUE FUND(10303)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 10,000	\$ 17,710	\$ 7,710	\$ 8,884
<b>Expenditures:</b>				
<b>Health:</b>				
Services and supplies	<u>2,456,641</u>	<u>292,410</u>	<u>2,164,231</u>	-
Excess (deficiency) of revenues over expenditures	(2,446,641)	(274,700)	2,171,941	8,884
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>25,000</u>	<u>1,099</u>	<u>(23,901)</u>	<u>23,817</u>
Net change in fund balance	(2,421,641)	(273,601)	2,148,040	32,701
<b>Fund balance:</b>				
Beginning of year	<u>2,421,641</u>	<u>2,419,342</u>	<u>(2,299)</u>	<u>2,386,641</u>
End of year	<u>\$ -</u>	<u>\$ 2,145,741</u>	<u>\$ 2,145,741</u>	<u>\$ 2,419,342</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - COUNTY OWNED BUILDING SPECIAL REVENUE FUND(10291)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 688,306	\$ 721,956
Interest receivable	1,145	1,124
Due from others	<u>2,408</u>	<u>12,800</u>
Total assets	<u>\$ 691,859</u>	<u>\$ 735,880</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 5,165	\$ 15,460
Accrued payroll and benefits	<u>840</u>	<u>8</u>
Total liabilities	6,005	15,468
<b><u>FUND BALANCE</u></b>		
Committed for general government	<u>685,854</u>	<u>720,412</u>
Total liabilities and fund balance	<u>\$ 691,859</u>	<u>\$ 735,880</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - COUNTY OWNED BUILDING SPECIAL REVENUE FUND(10291)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
				Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Rent	\$ 175,860	\$ 197,868	\$ 22,008	\$ 240,124
Investment income	3,000	3,615	615	2,890
Miscellaneous	-	435	435	-
<b>Total revenues</b>	<b>178,860</b>	<b>201,918</b>	<b>23,058</b>	<b>243,014</b>
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	-	16,334	(16,334)	7,827
Benefits	-	7,348	(7,348)	2,149
Services and supplies	882,057	112,329	769,728	138,223
Capital outlay	-	96,850	(96,850)	5,827
<b>Total expenditures</b>	<b>882,057</b>	<b>232,861</b>	<b>649,196</b>	<b>154,026</b>
Excess (deficiency) of revenues over expenditures	<b>(703,197)</b>	<b>(30,943)</b>	<b>672,254</b>	<b>88,988</b>
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	-	85,875
Operating transfers out	(3,000)	(3,615)	(615)	(2,890)
<b>Total other financing sources (uses):</b>	<b>(3,000)</b>	<b>(3,615)</b>	<b>(615)</b>	<b>82,985</b>
<b>Net change in fund balance</b>	<b>(706,197)</b>	<b>(34,558)</b>	<b>671,639</b>	<b>171,973</b>
<b>Fund balance:</b>				
Beginning of year	706,197	720,412	14,215	548,439
<b>End of year</b>	<b>\$ -</b>	<b>\$ 685,854</b>	<b>\$ 685,854</b>	<b>\$ 720,412</b>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - BEATTY ROOM TAX SPECIAL REVENUE FUND(24220)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 97,408	\$ 78,578
Interest receivable	157	111
Room taxes receivable	<u>7,905</u>	<u>7,041</u>
 Total assets	 <u>\$ 105,470</u>	 <u>\$ 85,730</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 2,241	\$ 1,949
Accrued payroll and benefits	<u>1,508</u>	<u>1,378</u>
 Total liabilities	 3,749	 3,327
<b><u>FUND BALANCE</u></b>		
Restricted for culture and recreation	<u>101,721</u>	<u>82,403</u>
 Total liabilities and fund balance	 <u>\$ 105,470</u>	 <u>\$ 85,730</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BEATTY ROOM TAX SPECIAL REVENUE FUND(24220)**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
				Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Room taxes	\$ 80,000	\$ 86,916	\$ 6,916	\$ 85,437
<b>Miscellaneous:</b>				
Investment income	-	707	707	301
Total revenues	<u>80,000</u>	<u>87,623</u>	<u>7,623</u>	<u>85,738</u>
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
<b>Museum:</b>				
Salaries and wages	20,675	16,792	3,883	17,028
Employee benefits	2,420	3,200	(780)	1,899
Service and supplies	<u>11,602</u>	<u>7,836</u>	<u>3,766</u>	<u>13,435</u>
Total Museum	<u>34,697</u>	<u>27,828</u>	<u>6,869</u>	<u>32,362</u>
<b>Chamber of Commerce:</b>				
Salaries and wages	22,368	19,385	2,983	20,676
Employee benefits	4,555	5,878	(1,323)	5,911
Service and supplies	<u>7,774</u>	<u>6,940</u>	<u>834</u>	<u>5,370</u>
Total Chamber of Commerce	<u>34,697</u>	<u>32,203</u>	<u>2,494</u>	<u>31,957</u>
Total culture and recreation	69,394	60,031	9,363	64,319
<b>Community support:</b>				
Service and supplies	<u>104,089</u>	<u>8,274</u>	<u>95,815</u>	<u>16,525</u>
Total expenditures	<u>173,483</u>	<u>68,305</u>	<u>105,178</u>	<u>80,844</u>
Excess (deficiency) of revenues over expenditures	(93,483)	19,318	112,801	4,894
<b>Fund balance:</b>				
Beginning of year	<u>93,523</u>	<u>82,403</u>	<u>(11,120)</u>	<u>77,509</u>
End of year	<u>\$ 40</u>	<u>\$ 101,721</u>	<u>\$ 101,681</u>	<u>\$ 82,403</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - RENEWABLE ENERGY SPECIAL REVENUE FUND(10255)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 33,815	\$ 73,709
Interest receivable	<u>56</u>	<u>110</u>
 Total assets	 <u>\$ 33,871</u>	 <u>\$ 73,819</u>
 <b><u>FUND BALANCE</u></b>		
Committed for general government	\$ 33,871	\$ 73,819

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - RENEWABLE ENERGY SPECIAL REVENUE FUND(10255)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
				Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Geothermal lease	\$ 50,000	\$ 92	\$ (49,908)	\$ 31,521
<b>Miscellaneous:</b>				
Investment income	-	207	207	484
Total revenues	50,000	299	(49,701)	32,005
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	<u>141,156</u>	<u>40,247</u>	<u>100,909</u>	<u>20,000</u>
Excess (deficiency) of revenues over expenditures	(91,156)	(39,948)	51,208	12,005
<b>Fund balance:</b>				
Beginning of year	<u>91,156</u>	<u>73,819</u>	<u>(17,337)</u>	<u>61,814</u>
End of year	<u>\$ -</u>	<u>\$ 33,871</u>	<u>\$ 33,871</u>	<u>\$ 73,819</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - DRUG COURT PROCEEDS SPECIAL REVENUE FUND(10248)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 511,751	\$ 468,823
Interest receivable	<u>844</u>	<u>234</u>
 Total assets	 <u>\$ 512,595</u>	 <u>\$ 469,057</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 7,768	\$ 19
Accrued payroll and benefits	<u>2,759</u>	<u>1,504</u>
 Total liabilities	 10,527	 1,523
<b><u>FUND BALANCE</u></b>		
Restricted for judicial	<u>502,068</u>	<u>467,534</u>
 Total liabilities and fund balance	 <u>\$ 512,595</u>	 <u>\$ 469,057</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - DRUG COURT PROCEEDS SPECIAL REVENUE FUND(10248)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grant revenue	\$ 130,165	\$ 102,123	\$ (28,042)	\$ -
<b>Charges for services:</b>				
Drug court proceeds	50,000	88,847	38,847	389,361
<b>Miscellaneous:</b>				
Investment income	<u>500</u>	<u>2,880</u>	<u>2,380</u>	<u>330</u>
 Total revenue	<u>180,665</u>	<u>193,850</u>	<u>13,185</u>	<u>389,691</u>
 <b>Expenditures:</b>				
<b>Judicial:</b>				
Salaries and wages	99,050	98,297	753	8,055
Employee benefits	31,116	32,847	(1,731)	1,958
Services and supplies	<u>216,936</u>	<u>25,292</u>	<u>191,644</u>	<u>1,842</u>
 Total judicial	<u>347,102</u>	<u>156,436</u>	<u>190,666</u>	<u>11,855</u>
 Excess (deficiency) of revenues over expenditures	 (166,437)	 37,414	 203,851	 377,836
 <b>Other financing sources (uses):</b>				
Operating transfers out	<u>(500)</u>	<u>(2,880)</u>	<u>(2,380)</u>	<u>(330)</u>
 Net change in fund balance	 (166,937)	 34,534	 201,471	 377,506
 <b>Fund balance:</b>				
Beginning of year	<u>166,937</u>	<u>467,534</u>	<u>300,597</u>	<u>90,028</u>
 End of year	 <u>\$ -</u>	 <u>\$ 502,068</u>	 <u>\$ 502,068</u>	 <u>\$ 467,534</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - CLERK TECHNOLOGY SPECIAL REVENUE FUND(10323)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 126	\$ 710
Interest receivable	<u>2</u>	-
 Total assets	 <u>\$ 128</u>	 <u>\$ 710</u>
 <b><u>FUND BALANCE</u></b>		
Restricted for general government	\$ 128	\$ 710

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - CLERK TECHNOLOGY SPECIAL REVENUE FUND(10323)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Revenues:</b>				
<b>Charges for services:</b>				
Technology fee	\$ 300	\$ 360	\$ 60	\$ 310
<b>Miscellaneous:</b>				
Investment income	-	8	8	-
<b>Total revenues</b>	<b>300</b>	<b>368</b>	<b>68</b>	<b>310</b>
<b>General government:</b>				
Services and supplies	960	950	10	-
<b>Excess (deficiency) of revenues</b>				
over expenditures	(660)	(582)	78	310
<b>Fund balance:</b>				
Beginning of year	660	710	50	400
<b>End of year</b>	<b>\$ -</b>	<b>\$ 128</b>	<b>\$ 128</b>	<b>\$ 710</b>

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**For the year ended June 30, 2014**

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - CHILD SUPPORT IV-D INCENTIVE SPECIAL REVENUE FUND(10286)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**

	2014		Variance-
	Budget	Actual	Positive (Negative)
<b>Revenues:</b>			
<b>Intergovernmental:</b>			
Grants	\$ 8,950	\$ 8,256	\$ (694)
<b>Judicial:</b>			
Services and supplies	<u>8,950</u>	<u>8,256</u>	<u>694</u>
Excess (deficiency) of revenues over expenditures			
<b>Fund balance:</b>			
Beginning of year	<u> </u>	<u> </u>	<u> </u>
End of year	<u>\$  </u>	<u>\$  </u>	<u>\$  </u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - WATER DISTRICT SPECIAL REVENUE FUND(61101)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 455,577	\$ 352,739
Interest receivable	844	548
Due from other governments	<u>—</u>	<u>25,000</u>
 Total assets	 <u>\$ 456,421</u>	 <u>\$ 378,287</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 11,186	\$ 1,278
Accrued payroll and benefits	<u>1,223</u>	<u>749</u>
 Total liabilities	 12,409	 2,027
 <b><u>FUND BALANCE</u></b>		
Restricted for general government	<u>444,012</u>	<u>376,260</u>
 Total liabilities and fund balance	 <u>\$ 456,421</u>	 <u>\$ 378,287</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, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance- Positive (Negative)	2013
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
Tax assessment	\$ 271,729	\$ 281,587	\$ 9,858	\$ 283,798
<b>Intergovernmental:</b>				
Grant	-	-	-	25,000
<b>Miscellaneous:</b>				
Investment income	<u>1,000</u>	<u>4,109</u>	<u>3,109</u>	<u>943</u>
Total revenues	<u>272,729</u>	<u>285,696</u>	<u>12,967</u>	<u>309,741</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	39,520	97,807	(58,287)	30,634
Employee benefits	7,000	42,910	(35,910)	5,221
Services and supplies	522,086	77,227	444,859	72,739
<b>Contingency:</b>	<u>16,842</u>	<u>-</u>	<u>16,842</u>	<u>-</u>
Total expenditures	<u>585,448</u>	<u>217,944</u>	<u>367,504</u>	<u>108,594</u>
Excess (deficiency) of revenues over expenditures	(312,719)	67,752	380,471	201,147
<b>Fund balance:</b>				
Beginning of year	<u>324,594</u>	<u>376,260</u>	<u>51,666</u>	<u>175,113</u>
End of year	<u>\$ 11,875</u>	<u>\$ 444,012</u>	<u>\$ 432,137</u>	<u>\$ 376,260</u>

NYE COUNTY, NEVADA  
NONMAJOR FUND - PUBLIC SAFETY SALES TAX SPECIAL REVENUE FUND(10233)  
BALANCE SHEET  
June 30, 2014

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2014

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ASSETS

Pooled cash and investments	\$ 188,294
Due from other governments	<u>419,265</u>
 Total assets	 <u>\$ 607,559</u>

LIABILITIES

Accounts payable	\$ -
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FUND BALANCE

Restricted for public safety	<u>607,559</u>
Total liabilities and fund balance	<u>\$ 607,559</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PUBLIC SAFETY SALES TAX SPECIAL REVENUE FUND(10233)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**

	2014		Variance- Positive (Negative)
	Budget	Actual	
<b>Revenues:</b>			
<b>Taxes:</b>			
Public safety tax	\$ -	\$ 607,559	\$ 607,559
<b>Expenditures:</b>			
<b>Public safety:</b>			
Services and supplies	- - -	- - -	- - -
Excess (deficiency) of revenues over expenditures	- - -	607,559	607,559
<b>Fund balance:</b>			
Beginning of year	- - -	- - -	- - -
End of year	\$ - - -	<u>\$ 607,559</u>	<u>\$ 607,559</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - SMOKY VALLEY TELEVISION DISTRICT SPECIAL REVENUE FUND(68101)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 143,369	\$ 143,528
Interest receivable	-	216
Accounts receivable	-	739
 Total assets	 <u>\$ 143,369</u>	 <u>\$ 144,483</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 4,428	\$ 84
Unearned revenue	<u>56,074</u>	<u>56,074</u>
 Total liabilities	 60,502	 56,158
<b><u>FUND BALANCE</u></b>		
Restricted for culture and recreation	<u>82,867</u>	<u>88,325</u>
 Total liabilities and fund balance	 <u>\$ 143,369</u>	 <u>\$ 144,483</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - SMOKY VALLEY TELEVISION DISTRICT SPECIAL REVENUE FUND(68101)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance- Positive (Negative)	2013
	Budget	Actual		
<b>Revenues:</b>				
<b>Charges for services:</b>				
Assessment fees	\$ -	\$ 19,312	\$ 19,312	\$ 22,152
<b>Miscellaneous:</b>				
Investment income	<u>-</u>	<u>776</u>	<u>776</u>	<u>438</u>
Total revenues	<u>-</u>	<u>20,088</u>	<u>20,088</u>	<u>22,590</u>
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
Services and supplies	<u>-</u>	<u>25,546</u>	<u>(25,546)</u>	<u>20,323</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(5,458)</u>	<u>(5,458)</u>	<u>2,267</u>
<b>Fund balance:</b>				
Beginning of year	<u>-</u>	<u>88,325</u>	<u>88,325</u>	<u>86,058</u>
End of year	<u>\$ -</u>	<u>\$ 82,867</u>	<u>\$ 82,867</u>	<u>\$ 88,325</u>

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For the year ended June 30, 2014

## **NONMAJOR DEBT SERVICE FUND**

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

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - COUNTY DEBT SERVICE FUND(10391)**  
**BALANCE SHEET**  
**June 30, 2014**

2014

## ASSETS

Pooled cash and investments \$ 2,644

## LIABILITIES

Accounts payable \$

## **FUND BALANCE**

Restricted for debt service 2,644

Total liabilities and fund balance \$ 2,644

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - COUNTY DEBT SERVICE FUND(10391)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
				Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
<b>Debt service:</b>				
Principal	1,258,000	1,258,000	-	1,212,000
Interest	<u>952,672</u>	<u>950,028</u>	<u>2,644</u>	<u>961,335</u>
Total expenditures	<u>2,210,672</u>	<u>2,208,028</u>	<u>2,644</u>	<u>2,173,335</u>
Excess (deficiency) of revenues over expenditures	(2,210,672)	(2,208,028)	2,644	(2,173,335)
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>2,210,672</u>	<u>2,210,672</u>	<u>-</u>	<u>2,173,335</u>
Net change in fund balance	-	2,644	2,644	-
<b>Fund balance:</b>				
Beginning of year	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ 2,644</u>	<u>\$ 2,644</u>	<u>\$ -</u>

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For the year ended June 30, 2014

## **NONMAJOR CAPITAL PROJECTS FUNDS**

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

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

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

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

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

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

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

**June 30, 2014**  
**(With Comparative Totals for June 30, 2013)**

	County Capital Projects	County Special Ad Valorem	Bond Proceeds	Beatty Special Ad Valorem
<b>ASSETS</b>				
Pooled cash and investments	\$ 442,830	\$ 902,266	\$ 1,877,787	\$ 148,505
Interest receivable	730	1,646	3,325	22
Taxes receivable	2,432	18,868	-	-
Due from others	-	3,310	-	-
 Total assets	 <u>\$ 445,992</u>	 <u>\$ 926,090</u>	 <u>\$ 1,881,112</u>	 <u>\$ 148,527</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 3,500	\$ 103,110	\$ 375,492	\$ -
Accrued payroll and benefits	5	-	142	-
 Total liabilities	 3,505	 103,110	 375,634	 -
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - taxes	2,249	16,274	-	-
<b>FUND BALANCE</b>				
Restricted for capital projects	<u>440,238</u>	<u>806,706</u>	<u>1,505,478</u>	<u>148,527</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 445,992</u>	<u>\$ 926,090</u>	<u>\$ 1,881,112</u>	<u>\$ 148,527</u>

Manhattan Special Ad Valorem	Gabbs Special Ad Valorem	Beatty Room Tax	Totals	
			2014	2013
\$ 27,549	\$ 29,703	\$ 526,278	\$ 122,454	\$ 4,077,372
41	44	867	198	6,873
-	-	-	1,581	22,881
-	-	-	-	26,169
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>\$ 27,590</u>	<u>\$ 29,747</u>	<u>\$ 527,145</u>	<u>\$ 124,233</u>	<u>\$ 4,110,436</u>
\$ -	\$ -	\$ 2,721	\$ -	\$ 484,823
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>-</u>	<u>-</u>	<u>2,721</u>	<u>-</u>	<u>484,970</u>
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,523</u>
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>27,590</u>	<u>29,747</u>	<u>524,424</u>	<u>124,233</u>	<u>3,606,943</u>
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>\$ 27,590</u>	<u>\$ 29,747</u>	<u>\$ 527,145</u>	<u>\$ 124,233</u>	<u>\$ 4,110,436</u>
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>\$ 27,590</u>	<u>\$ 29,747</u>	<u>\$ 527,145</u>	<u>\$ 124,233</u>	<u>\$ 5,685,859</u>

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

**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	County Capital Projects	County Special Ad Valorem	Bond Proceeds	Beatty Special Ad Valorem
<b>Revenues:</b>				
Taxes	\$ 5,662	\$ 526,291	\$ -	\$ -
Miscellaneous	<u>28,818</u>	<u>7,560</u>	<u>16,679</u>	<u>841</u>
Total revenues	<u>34,480</u>	<u>533,851</u>	<u>16,679</u>	<u>841</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Community support	-	-	-	-
Intergovernmental	-	71,470	-	-
Capital projects	<u>101,499</u>	<u>981,943</u>	<u>868,780</u>	<u>-</u>
Total expenditures	<u>101,499</u>	<u>1,053,413</u>	<u>868,780</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(67,019)</u>	<u>(519,562)</u>	<u>(852,101)</u>	<u>841</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	13,227	-	-	15,368
Operating transfers out	-	(20,104)	-	-
Sale of assets	6,411	-	-	-
Capital lease proceeds	<u>-</u>	<u>264,862</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>19,638</u>	<u>244,758</u>	<u>-</u>	<u>15,368</u>
Net change in fund balance	<u>(47,381)</u>	<u>(274,804)</u>	<u>(852,101)</u>	<u>16,209</u>
<b>Fund balance:</b>				
Beginning of year	<u>487,619</u>	<u>1,081,510</u>	<u>2,357,579</u>	<u>132,318</u>
End of year	<u>\$ 440,238</u>	<u>\$ 806,706</u>	<u>\$ 1,505,478</u>	<u>\$ 148,527</u>

Manhattan Special Ad Valorem	Gabbs Special Ad Valorem	Beatty Beatty	Beatty Room Tax	Totals	
				2014	2013
\$ - 196	\$ - 246	\$ - 4,094	\$ 17,383 901	\$ 549,336 59,335	\$ 945,988 61,205
<u>196</u>	<u>246</u>	<u>4,094</u>	<u>18,284</u>	<u>608,671</u>	<u>1,007,193</u>
- - -	- - -	- - -	- - -	- - -	26,540
- - -	- - -	- - -	- - -	71,470	93,118
<u>- - -</u>	<u>- - -</u>	<u>31,455</u>	<u>- - -</u>	<u>1,983,677</u>	<u>3,710,658</u>
<u>- - -</u>	<u>- - -</u>	<u>31,455</u>	<u>- - -</u>	<u>2,055,147</u>	<u>3,830,316</u>
<u>196</u>	<u>246</u>	<u>(27,361)</u>	<u>18,284</u>	<u>(1,446,476)</u>	<u>(2,823,123)</u>
2,210	2,526	-	-	33,331	44,027
- - -	- - -	- - -	- - -	(20,104)	(26,193)
- - -	- - -	- - -	- - -	6,411	19,080
<u>- - -</u>	<u>- - -</u>	<u>- - -</u>	<u>- - -</u>	<u>264,862</u>	<u>- - -</u>
<u>2,210</u>	<u>2,526</u>	<u>- - -</u>	<u>- - -</u>	<u>284,500</u>	<u>36,914</u>
2,406	2,772	(27,361)	18,284	(1,161,976)	(2,786,209)
<u>25,184</u>	<u>26,975</u>	<u>551,785</u>	<u>105,949</u>	<u>4,768,919</u>	<u>7,555,128</u>
<u>\$ 27,590</u>	<u>\$ 29,747</u>	<u>\$ 524,424</u>	<u>\$ 124,233</u>	<u>\$ 3,606,943</u>	<u>\$ 4,768,919</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - COUNTY CAPITAL PROJECTS FUND(10401)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 442,830	\$ 675,861
Interest receivable	730	1,064
Taxes receivable	<u>2,432</u>	<u>4,794</u>
 Total assets	 <u>\$ 445,992</u>	 <u>\$ 681,719</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 3,500	\$ 171,073
Accrued payroll and benefits	<u>5</u>	<u>5</u>
 Total liabilities	 3,505	 171,078
 <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	2,249	23,022
 <b><u>FUND BALANCE</u></b>		
Restricted for capital projects	<u>440,238</u>	<u>487,619</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 445,992</u>	 <u>\$ 681,719</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - COUNTY CAPITAL PROJECTS FUND(10401)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
				Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ -	\$ 5,194	\$ 5,194	\$ 177,463
Net proceeds of mines	- -	468	468	65,774
Total taxes	- -	5,662	5,662	243,237
<b>Miscellaneous:</b>				
Investment income	2,000	28,818	26,818	2,033
Total revenues	2,000	34,480	32,480	245,270
<b>Expenditures:</b>				
<b>Capital projects:</b>				
General government	656,483	- -	656,483	143,256
Public safety	- -	24,586	(24,586)	344,069
Public works	- -	- -	- -	66
Judicial	- -	- -	- -	5,288
Community support	- -	35,000	(35,000)	5,562
Health	- -	41,913	(41,913)	- -
Culture and recreation	- -	- -	- -	11,460
Total expenditures	656,483	101,499	554,984	509,701
Excess (deficiency) of revenues over expenditures	<u>(654,483)</u>	<u>(67,019)</u>	<u>587,464</u>	<u>(264,431)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	9,640	13,227	3,587	17,834
Sale of assets	- -	6,411	6,411	19,080
Total other financing sources (uses)	<u>9,640</u>	<u>19,638</u>	<u>9,998</u>	<u>36,914</u>
Net change in fund balance	(644,843)	(47,381)	597,462	(227,517)
<b>Fund balance:</b>				
Beginning of year	<u>644,843</u>	<u>487,619</u>	<u>(157,224)</u>	<u>715,136</u>
End of year	<u>\$ -</u>	<u>\$ 440,238</u>	<u>\$ 440,238</u>	<u>\$ 487,619</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(10402)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 902,266	\$ 1,172,581
Interest receivable	1,646	1,901
Taxes receivable	18,868	19,967
Due from others	<u>3,310</u>	-
 Total assets	 <u>\$ 926,090</u>	 <u>\$ 1,194,449</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 103,110	\$ 41,660
 <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	16,274	71,279
 <b><u>FUND BALANCE</u></b>		
Restricted for capital projects	<u>806,706</u>	<u>1,081,510</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 926,090</u>	 <u>\$ 1,194,449</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(10402)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 510,275	\$ 440,621	\$ (69,654)	\$ 500,092
Net proceeds of mines	<u>89,356</u>	<u>85,670</u>	<u>(3,686)</u>	<u>185,572</u>
Total taxes	<u>599,631</u>	<u>526,291</u>	<u>(73,340)</u>	<u>685,664</u>
<b>Intergovernmental:</b>				
Fish and wildlife	<u>108</u>	<u>-</u>	<u>(108)</u>	<u>-</u>
<b>Miscellaneous:</b>				
Investment income	5,000	7,560	2,560	3,485
Other	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>	<u>11,350</u>
Total miscellaneous	<u>10,000</u>	<u>7,560</u>	<u>(2,440)</u>	<u>14,835</u>
Total revenues	<u>609,739</u>	<u>533,851</u>	<u>(75,888)</u>	<u>700,499</u>
<b>Expenditures:</b>				
<b>Intergovernmental:</b>				
Pahrump	104,336	26,946	77,390	35,108
Round Mountain	<u>-</u>	<u>19,210</u>	<u>(19,210)</u>	<u>25,028</u>
Tonopah	<u>-</u>	<u>22,788</u>	<u>(22,788)</u>	<u>29,691</u>
Amargosa	<u>-</u>	<u>2,526</u>	<u>(2,526)</u>	<u>3,291</u>
Total intergovernmental	<u>104,336</u>	<u>71,470</u>	<u>32,866</u>	<u>93,118</u>
<b>Capital projects:</b>				
General government	1,110,671	34,316	1,076,355	297,846
Judicial	<u>-</u>	<u>114,311</u>	<u>(114,311)</u>	<u>3,682</u>
Public safety	<u>-</u>	<u>731,830</u>	<u>(731,830)</u>	<u>95,304</u>
Public works	<u>-</u>	<u>68,736</u>	<u>(68,736)</u>	<u>57,502</u>
Health	<u>-</u>	<u>19,880</u>	<u>(19,880)</u>	<u>459</u>
Culture and recreation	<u>-</u>	<u>12,870</u>	<u>(12,870)</u>	<u>9,543</u>
Total capital projects	<u>1,110,671</u>	<u>981,943</u>	<u>128,728</u>	<u>464,336</u>
Total expenditures	<u>1,215,007</u>	<u>1,053,413</u>	<u>161,594</u>	<u>557,454</u>
Excess (deficiency) of revenues over expenditures	<u>(605,268)</u>	<u>(519,562)</u>	<u>85,706</u>	<u>143,045</u>
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>-</u>	<u>(20,104)</u>	<u>(20,104)</u>	<u>(26,193)</u>
Capital lease proceeds	<u>-</u>	<u>264,862</u>	<u>264,862</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>244,758</u>	<u>244,758</u>	<u>(26,193)</u>
Net change in fund balance	<u>(605,268)</u>	<u>(274,804)</u>	<u>330,464</u>	<u>116,852</u>
<b>Fund balance:</b>				
Beginning of year	<u>605,268</u>	<u>1,081,510</u>	<u>476,242</u>	<u>964,658</u>
End of year	<u>\$ -</u>	<u>\$ 806,706</u>	<u>\$ 806,706</u>	<u>\$ 1,081,510</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - BOND PROCEEDS CAPITAL PROJECTS FUND (10451)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 1,877,787	\$ 2,963,043
Interest receivable	<u>3,325</u>	<u>4,437</u>
 Total assets	 <u>\$ 1,881,112</u>	 <u>\$ 2,967,480</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 375,492	\$ 609,901
Accrued payroll and benefits	<u>142</u>	<u>-</u>
 Total liabilities	 375,634	 609,901
 <b><u>FUND BALANCE</u></b>		
Restricted for capital projects	<u>1,505,478</u>	<u>2,357,579</u>
 Total liabilities and fund balance	 <u>\$ 1,881,112</u>	 <u>\$ 2,967,480</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BOND PROCEEDS CAPITAL PROJECTS FUND (10451)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 5,000	\$ 16,679	\$ 11,679	\$ 40,325
Other	-	-	-	909
Total revenues	<u>5,000</u>	<u>16,679</u>	<u>11,679</u>	<u>41,234</u>
<b>Expenditures:</b>				
<b>Capital projects:</b>				
General government	2,448,476	868,780	1,579,696	76,924
Public safety	<u>1,000,000</u>	-	<u>1,000,000</u>	<u>2,647,497</u>
Total expenditures	<u>3,448,476</u>	<u>868,780</u>	<u>2,579,696</u>	<u>2,724,421</u>
Excess (deficiency) of revenues over expenditures	(3,443,476)	(852,101)	2,591,375	(2,683,187)
<b>Fund balance:</b>				
Beginning of year	<u>3,443,476</u>	<u>2,357,579</u>	<u>(1,085,897)</u>	<u>5,040,766</u>
End of year	<u>\$ -</u>	<u>\$ 1,505,478</u>	<u>\$ 1,505,478</u>	<u>\$ 2,357,579</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(24402)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 148,505	\$ 132,151
Interest receivable	<u>22</u>	<u>167</u>
 Total assets	 <u>\$ 148,527</u>	 <u>\$ 132,318</u>

**FUND BALANCE**

Restricted for capital projects	<u>\$ 148,527</u>	<u>\$ 132,318</u>
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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, 2014

(With Comparative Actual Amounts for Year Ended June 30, 2013)

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ -	\$ 841	\$ 841	\$ 408
<b>Expenditures:</b>				
<b>Capital projects:</b>				
Capital outlay	<u>150,839</u>	- -	<u>150,839</u>	- -
Excess (deficiency) of revenues over expenditures	(150,839)	841	151,680	408
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>17,509</u>	<u>15,368</u>	<u>(2,141)</u>	<u>20,022</u>
Net change in fund balance	(133,330)	16,209	149,539	20,430
<b>Fund balance:</b>				
Beginning of year	<u>133,330</u>	<u>132,318</u>	<u>(1,012)</u>	<u>111,888</u>
End of year	<u>\$ -</u>	<u>\$ 148,527</u>	<u>\$ 148,527</u>	<u>\$ 132,318</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND(27402)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 27,549	\$ 25,151
Interest receivable	<u>41</u>	<u>33</u>
 Total assets	 <u>\$ 27,590</u>	 <u>\$ 25,184</u>
 <b><u>FUND BALANCE</u></b>		
Restricted for capital projects	<u>\$ 27,590</u>	<u>\$ 25,184</u>

## NYE COUNTY, NEVADA

## NONMAJOR FUND - MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND(27402)

SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2014

(With Comparative Actual Amounts for Year Ended June 30, 2013)

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013 Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ -	\$ 196	\$ 196	\$ 130
<b>Expenditures:</b>				
Capital projects	<u>27,776</u>	<u>-</u>	<u>27,776</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(27,776)	196	27,972	130
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>2,518</u>	<u>2,210</u>	<u>(308)</u>	<u>2,880</u>
Net change in fund balance	(25,258)	2,406	27,664	3,010
<b>Fund balance:</b>				
Beginning of year	<u>25,258</u>	<u>25,184</u>	<u>(74)</u>	<u>22,174</u>
End of year	<u>\$ -</u>	<u>\$ 27,590</u>	<u>\$ 27,590</u>	<u>\$ 25,184</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND(23402)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 29,703	\$ 26,975
Interest receivable	<u>44</u>	-
 Total assets	 <u>\$ 29,747</u>	 <u>\$ 26,975</u>
 <b><u>FUND BALANCE</u></b>		
Restricted for capital projects	\$ 29,747	\$ 26,975

**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, 2014**

**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance- Positive (Negative)	2013
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ -	\$ 246	\$ 246	\$ 85
<b>Expenditures:</b>				
Capital projects	<u>30,001</u>	<u>-</u>	<u>30,001</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(30,001)	246	30,247	85
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>2,878</u>	<u>2,526</u>	<u>(352)</u>	<u>3,291</u>
Net change in fund balance	(27,123)	2,772	29,895	3,376
<b>Fund balance:</b>				
Beginning of year	<u>27,124</u>	<u>26,975</u>	<u>(149)</u>	<u>23,599</u>
End of year	<u>\$ 1</u>	<u>\$ 29,747</u>	<u>\$ 29,746</u>	<u>\$ 26,975</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - BEATTY CAPITAL PROJECTS FUND(24401)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 526,278	\$ 550,964
Interest receivable	<u>867</u>	<u>821</u>
 Total assets	 <u>\$ 527,145</u>	 <u>\$ 551,785</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 2,721	\$ -
<b><u>FUND BALANCE</u></b>		
Restricted for capital projects	<u>524,424</u>	<u>551,785</u>
 Total liabilities and fund balance	 <u>\$ 527,145</u>	 <u>\$ 551,785</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, 2014

(With Comparative Actual Amounts for Year Ended June 30, 2013)

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 2,000	\$ 4,094	\$ 2,094	\$ 2,108
<b>Expenditures:</b>				
Capital projects	<u>542,477</u>	<u>31,455</u>	<u>511,022</u>	<u>12,200</u>
Excess (deficiency) of revenues over expenditures	(540,477)	(27,361)	513,116	(10,092)
<b>Fund balance:</b>				
Beginning of year	<u>540,477</u>	<u>551,785</u>	<u>11,308</u>	<u>561,877</u>
End of year	<u>\$ -</u>	<u>\$ 524,424</u>	<u>\$ 524,424</u>	<u>\$ 551,785</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - BEATTY ROOM TAX CAPITAL PROJECTS FUND(24403)  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 122,454	\$ 104,389
Interest receivable	198	152
Room taxes receivable	<u>1,581</u>	<u>1,408</u>
Total assets	<u>\$ 124,233</u>	<u>\$ 105,949</u>
<b><u>FUND BALANCE</u></b>		
Restricted for capital projects	<u>\$ 124,233</u>	<u>\$ 105,949</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, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Revenues:</b>				
<b>Taxes:</b>				
Room taxes	\$ 16,000	\$ 17,383	\$ 1,383	\$ 17,087
<b>Miscellaneous:</b>				
Investment income	<u>-</u>	<u>901</u>	<u>901</u>	<u>372</u>
Total revenues	16,000	18,284	2,284	17,459
<b>Expenditures:</b>				
<b>Community Support:</b>				
Capital outlay	<u>124,710</u>	<u>-</u>	<u>124,710</u>	<u>26,540</u>
Excess (deficiency) of revenues over expenditures	(108,710)	18,284	126,994	(9,081)
<b>Fund balance:</b>				
Beginning of year	<u>108,710</u>	<u>105,949</u>	<u>(2,761)</u>	<u>115,030</u>
End of year	<u>\$ -</u>	<u>\$ 124,233</u>	<u>\$ 124,233</u>	<u>\$ 105,949</u>

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For the year ended June 30, 2014

## **NONMAJOR ENTERPRISE FUNDS**

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

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

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

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

**NYE COUNTY, NEVADA**  
**NONMAJOR ENTERPRISE FUNDS**  
**COMBINING STATEMENT OF NET POSITION**  
**June 30, 2014**  
**With Comparative Totals for June 30, 2013**

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Totals	
				2014	2013
<b>ASSETS</b>					
<b>Current assets:</b>					
Pooled cash and investments	\$ 225,322	\$ -	\$ 139,950	\$ 365,272	\$ 462,216
Interest receivable	431	-	214	645	1,189
Accounts receivable	3,964	458	1,933	6,355	8,048
Due from sewer fund	31,608	-	-	31,608	36,365
Restricted cash	42,620	-	-	42,620	42,620
Total current assets	303,945	458	142,097	446,500	550,438
<b>Noncurrent assets:</b>					
Capital assets (net of accumulated depreciation)	<u>1,748,926</u>	<u>1,152,834</u>	<u>1,714,879</u>	<u>4,616,639</u>	<u>3,805,425</u>
Total assets	<u>2,052,871</u>	<u>1,153,292</u>	<u>1,856,976</u>	<u>5,063,139</u>	<u>4,355,863</u>
<b>LIABILITIES</b>					
<b>Current liabilities:</b>					
Accounts payable	1,289	-	1,446	2,735	9,480
Accrued payroll and benefits	276	-	1,144	1,420	-
Customer deposits	-	-	5,245	5,245	3,637
Due to water fund	-	31,608	-	31,608	36,365
Notes payable, current portion	627,884	4,277	-	632,161	-
Bonds payable, current portion	<u>15,557</u>	<u>-</u>	<u>3,726</u>	<u>19,283</u>	<u>18,085</u>
Total current liabilities	645,006	35,885	11,561	692,452	67,567
<b>Long-term liabilities:</b>					
Bonds payable, long-term portion	<u>366,843</u>	<u>-</u>	<u>289,060</u>	<u>655,903</u>	<u>675,187</u>
Total liabilities	<u>1,011,849</u>	<u>35,885</u>	<u>300,621</u>	<u>1,348,355</u>	<u>742,754</u>
<b>NET POSITION</b>					
Invested in capital assets, net of related debt	738,642	1,148,557	1,422,093	3,309,292	3,112,153
Unrestricted	<u>302,380</u>	<u>(31,150)</u>	<u>134,262</u>	<u>405,492</u>	<u>500,956</u>
Total net position	<u>\$ 1,041,022</u>	<u>\$ 1,117,407</u>	<u>\$ 1,556,355</u>	<u>\$ 3,714,784</u>	<u>\$ 3,613,109</u>

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

**Year Ended June 30, 2014**

**With Comparative Totals for Year Ended June 30, 2013**

	Gabbs	Gabbs			Totals
	Utility	Utility	Manhattan		
	Water	Sewer	Utility	2014	2013
<b>Operating revenues:</b>					
Charges for services	\$ 119,948	\$ 11,203	\$ 54,255	\$ 185,406	\$ 175,570
<b>Operating expenses:</b>					
Salaries and wages	7,173	906	34,230	42,309	16,774
Employee benefits	3,119	523	14,750	18,392	4,649
Services and supplies	24,143	5,228	16,609	45,980	52,212
Depreciation	<u>45,783</u>	<u>27,417</u>	<u>77,640</u>	<u>150,840</u>	<u>104,227</u>
Total operating expenses	<u>80,218</u>	<u>34,074</u>	<u>143,229</u>	<u>257,521</u>	<u>177,862</u>
Operating income (loss)	<u>39,730</u>	<u>(22,871)</u>	<u>(88,974)</u>	<u>(72,115)</u>	<u>(2,292)</u>
<b>Nonoperating revenues (expenses):</b>					
Investment income	944	-	727	1,671	1,362
Grants	123,777	-	86,946	210,723	650,746
Interest expense	<u>(28,277)</u>	<u>-</u>	<u>(10,327)</u>	<u>(38,604)</u>	<u>(37,066)</u>
Total nonoperating revenues (expenses)	<u>96,444</u>	<u>-</u>	<u>77,346</u>	<u>173,790</u>	<u>615,042</u>
Change in net position	136,174	(22,871)	(11,628)	101,675	612,750
<b>Net position:</b>					
Beginning of year	<u>904,848</u>	<u>1,140,278</u>	<u>1,567,983</u>	<u>3,613,109</u>	<u>3,000,359</u>
End of year	<u>\$ 1,041,022</u>	<u>\$ 1,117,407</u>	<u>\$ 1,556,355</u>	<u>\$ 3,714,784</u>	<u>\$ 3,613,109</u>

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**For the year ended June 30, 2014**

**NYE COUNTY, NEVADA**  
**NONMAJOR ENTERPRISE FUNDS**  
**COMBINING SCHEDULE OF CASH FLOWS**  
**Year Ended June 30, 2014**

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	2014	Totals 2013
<b>Cash flows from operating activities:</b>					
Cash received from customers	\$ 121,920	\$ 11,414	\$ 55,373	\$ 188,707	\$ 184,918
Cash paid for salaries and employee benefits	(10,016)	(1,429)	(47,836)	(59,281)	(21,458)
Cash paid for services and supplies	(23,789)	(5,228)	(23,708)	(52,725)	(44,804)
Net cash provided (used) by operating activities	<u>88,115</u>	<u>4,757</u>	<u>(16,171)</u>	<u>76,701</u>	<u>118,656</u>
<b>Cash flows from noncapital financing activities:</b>					
Due to (from) other funds	<u>4,757</u>	<u>(4,757)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash flows from capital and related financing activities:</b>					
Purchase of capital assets	(870,832)	(4,277)	(86,945)	(962,054)	(949,746)
Grants	123,777	-	86,946	210,723	650,746
Debt issuance	627,884	4,277	-	632,161	299,000
Principal payments - bonds	(14,489)	-	(3,597)	(18,086)	(16,110)
Interest paid	(28,277)	-	(10,327)	(38,604)	(37,066)
Net cash provided (used) by capital financing activities	<u>(161,937)</u>	<u>-</u>	<u>(13,923)</u>	<u>(175,860)</u>	<u>(53,176)</u>
<b>Cash flows from investing activities:</b>					
Investment income	<u>997</u>	<u>-</u>	<u>1,218</u>	<u>2,215</u>	<u>1,483</u>
Net increase (decrease) in pooled cash and investments	<u>(68,068)</u>	<u>-</u>	<u>(28,876)</u>	<u>(96,944)</u>	<u>66,963</u>
<b>Pooled cash and investments:</b>					
Beginning of year	<u>336,010</u>	<u>-</u>	<u>168,826</u>	<u>504,836</u>	<u>437,873</u>
End of year	<u>\$ 267,942</u>	<u>\$ -</u>	<u>\$ 139,950</u>	<u>\$ 407,892</u>	<u>\$ 504,836</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>					
Operating income (loss)	<u>\$ 39,730</u>	<u>\$ (22,871)</u>	<u>\$ (88,974)</u>	<u>\$ (72,115)</u>	<u>\$ (2,292)</u>
<b>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</b>					
Depreciation expense	45,783	27,417	77,640	150,840	104,227
(Increase) decrease in accounts receivable	1,972	211	(490)	1,693	7,196
Increase (decrease) in customer deposits	-	-	1,608	1,608	-
Increase (decrease) in accrued payroll and benefits	276	-	1,144	1,420	2,117
Increase (decrease) in accounts payable	354	-	(7,099)	(6,745)	7,408
Total adjustments	<u>48,385</u>	<u>27,628</u>	<u>72,803</u>	<u>148,816</u>	<u>120,948</u>
<b>Net cash provided (used) by operating activities</b>	<b><u>\$ 88,115</u></b>	<b><u>\$ 4,757</u></b>	<b><u>\$ (16,171)</u></b>	<b><u>\$ 76,701</u></b>	<b><u>\$ 118,656</u></b>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - GABBS UTILITY WATER ENTERPRISE FUND(23502)  
 COMPARATIVE STATEMENT OF NET POSITION  
 June 30, 2014 and 2013

	2014	2013
<b><u>ASSETS</u></b>		
<b>Current assets:</b>		
Pooled cash and investments	\$ 225,322	\$ 293,390
Interest receivable	431	484
Accounts receivable	3,964	5,936
Due from sewer fund	31,608	36,365
Restricted cash	<u>42,620</u>	<u>42,620</u>
Total current assets	303,945	378,795
<b>Noncurrent assets:</b>		
Capital assets (net of accumulated depreciation)	<u>1,748,926</u>	<u>923,877</u>
Total assets	<u>2,052,871</u>	<u>1,302,672</u>
<b><u>LIABILITIES</u></b>		
<b>Current liabilities:</b>		
Accounts payable	1,289	935
Accrued payroll and benefits	276	-
Note payable, current portion	627,884	-
Bond payable, current portion	<u>15,557</u>	<u>14,488</u>
Total current liabilities	645,006	15,423
<b>Long-term liabilities:</b>		
Bond payable, long-term portion	<u>366,843</u>	<u>382,401</u>
Total liabilities	<u>1,011,849</u>	<u>397,824</u>
<b><u>NET POSITION</u></b>		
Invested in capital assets, net of related debt	738,642	526,988
Unrestricted	<u>302,380</u>	<u>377,860</u>
Total net position	<u>\$ 1,041,022</u>	<u>\$ 904,848</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - GABBS UTILITY WATER ENTERPRISE FUND(23502)**  
**SCHEDULE OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Operating revenues:</b>				
Water	\$ 130,000	\$ 119,948	\$ (10,052)	\$ 116,489
<b>Operating expenses:</b>				
Salaries and wages	11,029	7,173	3,856	15,141
Employee benefits	4,796	3,119	1,677	4,199
Services and supplies	25,000	24,143	857	21,232
Depreciation	30,000	45,783	(15,783)	32,963
Total expenses	<u>70,825</u>	<u>80,218</u>	<u>(9,393)</u>	<u>73,535</u>
Operating income (loss)	<u>59,175</u>	<u>39,730</u>	<u>(19,445)</u>	<u>42,954</u>
<b>Nonoperating revenues (expenses):</b>				
Investment income	-	944	944	795
Grants	-	123,777	123,777	180,679
Interest expense	<u>(28,278)</u>	<u>(28,277)</u>	<u>1</u>	<u>(29,240)</u>
Total nonoperating revenues (expenses)	<u>(28,278)</u>	<u>96,444</u>	<u>124,722</u>	<u>152,234</u>
Change in net position	<u>\$ 30,897</u>	<u>136,174</u>	<u>\$ 105,277</u>	<u>195,188</u>
<b>Net position:</b>				
Beginning of year		<u>904,848</u>		<u>709,660</u>
End of year		<u>\$ 1,041,022</u>		<u>\$ 904,848</u>

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For the year ended June 30, 2014

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - GABBS UTILITY WATER ENTERPRISE FUND(23502)**  
**COMPARATIVE SCHEDULE OF CASH FLOWS**  
**For the Years Ended June 30, 2014 and 2013**

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	2014	2013
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 121,920	\$ 121,395
Cash paid for salaries and benefits	(10,016)	(19,375)
Cash paid for services and supplies	<u>(23,789)</u>	<u>(21,488)</u>
Net cash provided by operating activities	<u>88,115</u>	<u>80,532</u>
<b>Cash flows from noncapital financing activities:</b>		
Due from other funds	<u>4,757</u>	<u>4,399</u>
<b>Cash flows from capital and related financing activities:</b>		
Purchase of capital assets	(870,832)	(180,679)
Grants	123,777	180,679
Debt issuance	627,884	-
Principal payments - bonds	(14,489)	(13,493)
Interest paid	<u>(28,277)</u>	<u>(29,240)</u>
Net cash (used) by capital and related financing activities	<u>(161,937)</u>	<u>(42,733)</u>
<b>Cash flows from investing activities:</b>		
Investment income	<u>997</u>	<u>1,179</u>
Net increase (decrease) in pooled cash and investments	<u>(68,068)</u>	<u>43,377</u>
<b>Pooled cash and investments:</b>		
Beginning of year	<u>336,010</u>	<u>292,633</u>
End of year	<u>\$ 267,942</u>	<u>\$ 336,010</u>
<b>Reconciliation of operating income to net cash provided by operating activities</b>		
Operating income	<u>\$ 39,730</u>	<u>\$ 42,954</u>
<b>Adjustments to reconcile operating income to net cash provided by operating activities:</b>		
Depreciation expense	45,783	32,963
(Increase) decrease in accounts receivable	1,972	4,906
Increase (decrease) in accrued payroll and benefits	276	(35)
Increase (decrease) in accounts payable	<u>354</u>	<u>(256)</u>
Total adjustments	<u>48,385</u>	<u>37,578</u>
Net cash provided by operating activities	<u>\$ 88,115</u>	<u>\$ 80,532</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - GABBS UTILITY SEWER ENTERPRISE FUND(23503)  
 COMPARATIVE STATEMENT OF NET POSITION  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
<b>Current assets:</b>		
Accounts receivable	\$ 458	\$ 669
<b>Noncurrent assets:</b>		
Capital assets (net of accumulated depreciation)	<u>1,152,834</u>	<u>1,175,974</u>
Total assets	<u>1,153,292</u>	<u>1,176,643</u>
<b><u>LIABILITIES</u></b>		
<b>Current liabilities:</b>		
Note payable, current portion	4,277	-
Due to water fund	<u>31,608</u>	<u>36,365</u>
Total liabilities	<u>35,885</u>	<u>36,365</u>
<b><u>NET POSITION</u></b>		
Invested in capital assets, net of related debt	1,148,557	1,175,974
Unrestricted	<u>(31,150)</u>	<u>(35,696)</u>
Total net position	<u>\$ 1,117,407</u>	<u>\$ 1,140,278</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - GABBS UTILITY SEWER ENTERPRISE FUND(23503)**  
**SCHEDULE OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Operating revenues:</b>				
Sewer	\$ 12,500	\$ 11,203	\$ (1,297)	\$ 10,968
<b>Operating expenses:</b>				
Salaries and wages	11,029	906	10,123	1,633
Employee benefits	4,796	523	4,273	450
Services and supplies	10,000	5,228	4,772	4,760
Depreciation	<u>27,000</u>	<u>27,417</u>	<u>(417)</u>	<u>27,419</u>
Total expenses	<u>52,825</u>	<u>34,074</u>	<u>18,751</u>	<u>34,262</u>
Change in net position	<u>\$ (40,325)</u>	<u>(22,871)</u>	<u>\$ 17,454</u>	<u>(23,294)</u>
<b>Net position:</b>				
Beginning of year		<u>1,140,278</u>		<u>1,163,572</u>
End of year		<u>\$ 1,117,407</u>		<u>\$ 1,140,278</u>

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For the year ended June 30, 2014

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - GABBS UTILITY SEWER ENTERPRISE FUND(23503)**  
**COMPARATIVE SCHEDULE OF CASH FLOWS**  
**For the Years Ended June 30, 2014 and 2013**

	2014	2013
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 11,414	\$ 11,242
Cash paid for salaries and benefits	(1,429)	(2,083)
Cash paid for services and supplies	<u>(5,228)</u>	<u>(4,760)</u>
Net cash provided by operating activities	<u>4,757</u>	<u>4,399</u>
<b>Cash flows from noncapital financing activities:</b>		
Due to other funds	<u>(4,757)</u>	<u>(4,399)</u>
<b>Cash flows from capital and related financing activities:</b>		
Purchase of capital assets	(4,277)	-
Debt issuance	<u>4,277</u>	<u>-</u>
Net cash (used) by capital and related financing activities	<u>-</u>	<u>-</u>
<b>Net increase (decrease) in pooled cash and investments</b>	<b>-</b>	<b>-</b>
<b>Pooled cash and investments:</b>		
Beginning of year	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation of operating income to net cash provided by operating activities</b>		
Operating income (loss)	<u>\$ (22,871)</u>	<u>\$ (23,294)</u>
<b>Adjustments to reconcile operating income to net cash provided by operating activities:</b>		
Depreciation expense	27,417	27,419
(Increase) decrease in accounts receivable	211	274
Total adjustments	<u>27,628</u>	<u>27,693</u>
Net cash provided by operating activities	<u>\$ 4,757</u>	<u>\$ 4,399</u>

NYE COUNTY, NEVADA  
 NONMAJOR FUND - MANHATTAN UTILITY ENTERPRISE FUND(27502)  
 STATEMENT OF NET POSITION  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
<b>Current assets:</b>		
Pooled cash and investments	\$ 139,950	\$ 168,826
Interest receivable	214	705
Accounts receivable	<u>1,933</u>	<u>1,443</u>
Total current assets	142,097	170,974
<b>Noncurrent assets:</b>		
Capital assets (net of accumulated depreciation)	<u>1,714,879</u>	<u>1,705,574</u>
Total assets	<u>1,856,976</u>	<u>1,876,548</u>
<b><u>LIABILITIES</u></b>		
<b>Current liabilities:</b>		
Accounts payable	1,446	8,545
Accrued payroll and benefits	1,144	-
Customer deposits	5,245	3,637
Bond payable, current portion	<u>3,726</u>	<u>3,597</u>
Total current liabilities	11,561	15,779
<b>Long-term liabilities:</b>		
Bond payable, long-term portion	<u>289,060</u>	<u>292,786</u>
Total liabilities	<u>300,621</u>	<u>308,565</u>
<b><u>NET POSITION</u></b>		
Invested in capital assets, net of related debt	1,422,093	1,409,191
Unrestricted	<u>134,262</u>	<u>158,792</u>
Total net position	<u>\$ 1,556,355</u>	<u>\$ 1,567,983</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MANHATTAN UTILITY ENTERPRISE FUND(27502)**  
**SCHEDULE OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance- Positive (Negative)	
	Budget	Actual		2013
<b>Operating revenues:</b>				
Water	\$ 55,000	\$ 54,255	\$ (745)	\$ 48,113
<b>Operating expenses:</b>				
Salaries and wages	-	34,230	(34,230)	-
Employee benefits	-	14,750	(14,750)	-
Services and supplies	30,000	16,609	13,391	26,220
Depreciation	10,000	77,640	(67,640)	43,845
Total expenses	<u>40,000</u>	<u>143,229</u>	<u>(103,229)</u>	<u>70,065</u>
Operating income (loss)	<u>15,000</u>	<u>(88,974)</u>	<u>(103,974)</u>	<u>(21,952)</u>
<b>Nonoperating revenues (expenses):</b>				
Investment income	-	727	727	567
Grants	-	86,946	86,946	470,067
Interest expense	<u>(10,327)</u>	<u>(10,327)</u>	<u>-</u>	<u>(7,826)</u>
Total nonoperating revenues (expenses)	<u>(10,327)</u>	<u>77,346</u>	<u>87,673</u>	<u>462,808</u>
Change in net position	<u>\$ 4,673</u>	<u>(11,628)</u>	<u>\$ (16,301)</u>	<u>440,856</u>
<b>Net position:</b>				
Beginning of year		<u>1,567,983</u>		<u>1,127,127</u>
End of year		<u>\$ 1,556,355</u>		<u>\$ 1,567,983</u>

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**For the year ended June 30, 2014**

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MANHATTAN UTILITY ENTERPRISE FUND(27502)**  
**COMPARATIVE SCHEDULE OF CASH FLOWS**  
**For the Years Ended June 30, 2014 and 2013**

	2014	2013
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 55,373	\$ 52,281
Cash paid for salaries and benefits	(47,836)	-
Cash paid for services and supplies	<u>(23,708)</u>	<u>(18,556)</u>
Net cash provided (used) by operating activities	<u>(16,171)</u>	<u>33,725</u>
<b>Cash flows from capital and related financing activities:</b>		
Purchase of capital assets	(86,945)	(769,067)
Grants	86,946	470,067
Debt issuance	-	299,000
Principal payments - bonds	(3,597)	(2,617)
Interest paid	<u>(10,327)</u>	<u>(7,826)</u>
Net cash provided (used) by capital and related financing activities	<u>(13,923)</u>	<u>(10,443)</u>
<b>Cash flows from investing activities:</b>		
Investment income	<u>1,218</u>	<u>304</u>
Net increase (decrease) in pooled cash and investments	(28,876)	23,586
<b>Pooled cash and investments:</b>		
Beginning of year	<u>168,826</u>	<u>145,240</u>
End of year	<u>\$ 139,950</u>	<u>\$ 168,826</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities</b>		
Operating income (loss)	<u>\$ (88,974)</u>	<u>\$ (21,952)</u>
<b>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</b>		
Depreciation expense	77,640	43,845
(Increase) decrease in accounts receivable	(490)	2,016
Increase (decrease) in customer deposits	1,608	2,152
Increase (decrease) in accrued payroll and benefits	1,144	-
Increase (decrease) in accounts payable	<u>(7,099)</u>	<u>7,664</u>
Total adjustments	<u>72,803</u>	<u>55,677</u>
Net cash provided (used) by operating activities	<u>\$ (16,171)</u>	<u>\$ 33,725</u>

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For the year ended June 30, 2014

## **INTERNAL SERVICE FUND**

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

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

NYE COUNTY, NEVADA  
 NONMAJOR FUND - SELF INSURANCE INTERNAL SERVICE FUND(10603)  
 COMPARATIVE STATEMENTS OF NET POSITION  
 June 30, 2014 and 2013

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	2014	2013
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 36,945	\$ 72,277
Interest receivable	<u>-</u>	<u>111</u>
 Total assets	 36,945	 72,388
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>800</u>	<u>30,280</u>
<b><u>NET POSITION</u></b>		
Unrestricted	<u>\$ 36,145</u>	<u>\$ 42,108</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - SELF INSURANCE INTERNAL SERVICE FUND(10603)**  
**SCHEDULE OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2014**  
**(With Comparative Actual Amounts for Year Ended June 30, 2013)**

	2014		Variance-	
	Budget	Actual	Positive (Negative)	2013
<b>Operating revenues:</b>				
<b>Charges for services:</b>				
Insurance premiums	\$ -	\$ -	\$ -	\$ 1,280
<b>Operating expenses:</b>				
Service and supplies	<u>79,429</u>	<u>5,963</u>	<u>73,466</u>	<u>45,112</u>
Operating income (loss)	(79,429)	(5,963)	73,466	(43,832)
<b>Other financing sources (uses):</b>				
Investment income	- - -	- - -	- - -	323
Changes in net position	(79,429)	(5,963)	73,466	(43,509)
<b>Net position:</b>				
Beginning of year	<u>79,429</u>	<u>42,108</u>	<u>(37,321)</u>	<u>85,617</u>
End of year	<u>\$ -</u>	<u>\$ 36,145</u>	<u>\$ 36,145</u>	<u>\$ 42,108</u>

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For the year ended June 30, 2014

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - SELF INSURANCE INTERNAL SERVICE FUND(10603)**  
**COMPARATIVE SCHEDULE OF CASH FLOWS**  
**For the Years Ended June 30, 2014 and 2013**

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	2014	2013
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ -	\$ 1,280
Cash paid for services and supplies	<u>(35,443)</u>	<u>(14,832)</u>
Net cash (used) by operating activities	(35,443)	(13,552)
<b>Cash flows from investing activities:</b>		
Investment income	<u>111</u>	<u>481</u>
Net increase (decrease) in pooled cash and investments	(35,332)	(13,071)
<b>Pooled cash and investments:</b>		
Beginning of year	<u>72,277</u>	<u>85,348</u>
End of year	<u>\$ 36,945</u>	<u>\$ 72,277</u>
<b>Reconciliation of operating (loss) to net cash (used) by operating activities:</b>		
Operating (loss)	\$ (5,963)	\$ (43,832)
<b>Adjustments to reconcile operating (loss) to net cash (used) by operating activities:</b>		
Increase (decrease) in accounts payable	<u>(29,480)</u>	<u>30,280</u>
Net cash (used) by operating activities	<u>\$ (35,443)</u>	<u>\$ (13,552)</u>

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**For the year ended June 30, 2014**

## **TRUST AND AGENCY FUNDS**

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

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

The following funds are used to account for property taxes and other revenues collected by the County on behalf of other government entities of the periodic basis: Property, Habit Conservation and Mitigation, State of Nevada, State Medical Indigent, Range Improvement District, Endangered Species Act, Pahrump Town, Round Mountain Town, Tonopah Town, Pahrump Library, Smoky Valley Library, Tonopah Library, Amargosa Library, Beatty Library, Smoky Valley TV District, Nye County School District, Beatty General Improvement, and Amargosa Town.

**NYE COUNTY, NEVADA**  
**AGENCY FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2014**  
**Page 1 of 2**

	Property	State of Nevada	State Medical Indigent	Improvement District	Range
<b><u>ASSETS</u></b>					
Pooled cash and investments	\$ 632,084	\$ 649,961	\$ 121,090	\$ 94,009	
Interest receivable	1,344	784	191		154
Taxes receivable	-	64,235	5,646		-
Due from other governments	-	-	-		-
Due from others	-	-	-		-
Accounts receivable	-	-	-		-
Prepaid expense	-	-	-		-
 Total assets	 \$ 633,428	 \$ 714,980	 \$ 126,927	 \$ 94,163	
 <b><u>LIABILITIES</u></b>					
Unavailable revenue - property taxes	\$ -	\$ 55,371	\$ 4,867	\$ -	-
Unearned revenue	-	-	-		-
Amounts held for others	<u>633,428</u>	<u>659,609</u>	<u>122,060</u>		<u>94,163</u>
 Total liabilities	 <u>\$ 633,428</u>	 <u>\$ 714,980</u>	 <u>\$ 126,927</u>	 <u>\$ 94,163</u>	

Endangered Species Act	Pahrump Town	Habitat Conservation and Mitigation	Round Mountain Town	Tonopah Town	Pahrump Library
\$ 5,992	\$ 10,346,820	\$ 6,101	\$ 3,680,465	\$ 4,403,306	\$ 1,133,882
10	16,928	10	6,641	8,163	2,777
-	168,406	-	618	121,956	20,277
-	350,283	-	77,862	366,696	24,615
-	-	-	-	1,473	-
-	746,645	-	28,686	171,834	-
-	-	-	1,914	-	17,851
<u>\$ 6,002</u>	<u>\$ 11,629,082</u>	<u>\$ 6,111</u>	<u>\$ 3,796,186</u>	<u>\$ 5,073,428</u>	<u>\$ 1,199,402</u>
\$ -	\$ 97,760	\$ -	\$ 575	\$ 7,055	\$ 17,071
-	-	-	-	-	-
<u>6,002</u>	<u>11,531,322</u>	<u>6,111</u>	<u>3,795,611</u>	<u>5,066,373</u>	<u>1,182,331</u>
<u>\$ 6,002</u>	<u>\$ 11,629,082</u>	<u>\$ 6,111</u>	<u>\$ 3,796,186</u>	<u>\$ 5,073,428</u>	<u>\$ 1,199,402</u>

**NYE COUNTY, NEVADA**  
**AGENCY FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2014**  
**Page 2 of 2**

	Smoky Valley Library	Tonopah Library	Amargosa Library	Beatty Library
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ 285,212	\$ 146,043	\$ 140,598	\$ 43,940
Interest receivable	615	267	227	72
Taxes receivable	1,739	3,027	10,296	1,487
Due from other governments	6,143	616	2,211	468
Due from others	955	-	-	-
Accounts receivable	-	-	-	-
Prepaid expense	-	-	-	-
 Total assets	 \$ 294,664	 \$ 149,953	 \$ 153,332	 \$ 45,967
 <b><u>LIABILITIES</u></b>				
Unavailable revenue - property taxes	\$ 1,505	\$ 2,443	\$ 9,785	\$ 1,418
Unearned revenue	-	-	-	-
Amounts held for others	293,159	147,510	143,547	44,549
 Total liabilities	 \$ 294,664	 \$ 149,953	 \$ 153,332	 \$ 45,967

Nye County School District	Beatty General Improvement	Amargosa Town	Totals	
			2014	2013
\$ 10,120,690	\$ 73,488	\$ 367,599	\$ 32,251,280	\$ 34,782,693
16,124	124	561	54,992	50,822
504,811	15,809	22,616	940,923	919,750
85,464	-	30,606	944,964	872,975
-	-	-	2,428	-
-	-	-	947,165	1,006,576
-	-	-	19,765	51,763
<u>\$ 10,727,089</u>	<u>\$ 89,421</u>	<u>\$ 421,382</u>	<u>\$ 35,161,517</u>	<u>\$ 37,684,579</u>
\$ 435,050	\$ -	\$ 15,283	\$ 648,183	\$ -
-	-	-	-	1,435,451
<u>10,292,039</u>	<u>89,421</u>	<u>406,099</u>	<u>34,513,334</u>	<u>36,249,128</u>
<u>\$ 10,727,089</u>	<u>\$ 89,421</u>	<u>\$ 421,382</u>	<u>\$ 35,161,517</u>	<u>\$ 37,684,579</u>

**NYE COUNTY, NEVADA**  
**COMBINING SCHEDULE OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2014**  
**Page 1 of 6**

	Balance 06/30/13	Additions	Deletions	Balance 06/30/14
<b>Property:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 655,274	\$ 514,030	\$ 537,220	\$ 632,084
Interest receivable	950	1,344	950	1,344
	<u>\$ 656,224</u>	<u>\$ 515,374</u>	<u>\$ 538,170</u>	<u>\$ 633,428</u>
<b>LIABILITIES</b>				
Amounts held for others	<u>\$ 656,224</u>	<u>\$ 515,374</u>	<u>\$ 538,170</u>	<u>\$ 633,428</u>
<b>State of Nevada:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 626,517	\$ 3,381,855	\$ 3,358,411	\$ 649,961
Interest receivable	511	784	511	784
Taxes receivable	<u>67,888</u>	<u>64,235</u>	<u>67,888</u>	<u>64,235</u>
	<u>\$ 694,916</u>	<u>\$ 3,446,874</u>	<u>\$ 3,426,810</u>	<u>\$ 714,980</u>
<b>LIABILITIES</b>				
Unavailable revenue - property taxes	\$ -	\$ 55,371	\$ -	\$ 55,371
Amounts held for others	<u>694,916</u>	<u>3,391,503</u>	<u>3,426,810</u>	<u>659,609</u>
	<u>\$ 694,916</u>	<u>\$ 3,446,874</u>	<u>\$ 3,426,810</u>	<u>\$ 714,980</u>
<b>State Medical Indigent:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 100,122	\$ 175,228	\$ 154,260	\$ 121,090
Interest receivable	-	191	-	191
Taxes receivable	5,990	5,646	5,990	5,646
Due from other governments	<u>139</u>	<u>-</u>	<u>139</u>	<u>-</u>
	<u>\$ 106,251</u>	<u>\$ 181,065</u>	<u>\$ 160,389</u>	<u>\$ 126,927</u>
<b>LIABILITIES</b>				
Unavailable revenue - property taxes	\$ -	\$ 4,867	\$ -	\$ 4,867
Unearned revenue	15,949	-	15,949	-
Amounts held for others	<u>90,302</u>	<u>176,198</u>	<u>144,440</u>	<u>122,060</u>
	<u>\$ 106,251</u>	<u>\$ 181,065</u>	<u>\$ 160,389</u>	<u>\$ 126,927</u>

**NYE COUNTY, NEVADA**  
**COMBINING SCHEDULE OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2014**

Page 2 of 6

	Balance 06/30/13	Additions	Deletions	Balance 06/30/14
<b>Range Improvement District:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 82,303	\$ 17,050	\$ 5,344	\$ 94,009
Interest receivable	131	154	131	154
	<u>\$ 82,434</u>	<u>\$ 17,204</u>	<u>\$ 5,475</u>	<u>\$ 94,163</u>
<b>LIABILITIES</b>				
Amounts held for others	<u>\$ 82,434</u>	<u>\$ 17,204</u>	<u>\$ 5,475</u>	<u>\$ 94,163</u>
<b>Endangered Species Act:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 5,995	\$ -	\$ 3	\$ 5,992
Interest receivable	9	10	9	10
	<u>\$ 6,004</u>	<u>\$ 10</u>	<u>\$ 12</u>	<u>\$ 6,002</u>
<b>LIABILITIES</b>				
Amounts held for others	<u>\$ 6,004</u>	<u>\$ 10</u>	<u>\$ 12</u>	<u>\$ 6,002</u>
<b>Pahrump Town:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 11,326,614	\$ 9,158,159	\$ 10,137,953	\$ 10,346,820
Interest receivable	16,325	16,928	16,325	16,928
Taxes receivable	179,260	168,406	179,260	168,406
Due from other governments	188,457	350,283	188,457	350,283
Accounts receivable	848,431	746,645	848,431	746,645
	<u>\$ 12,559,087</u>	<u>\$ 10,440,421</u>	<u>\$ 11,370,426</u>	<u>\$ 11,629,082</u>
<b>LIABILITIES</b>				
Unavailable revenue - property taxes	\$ -	\$ 97,760	\$ -	\$ 97,760
Amounts held for others	<u>\$ 12,559,087</u>	<u>\$ 10,342,661</u>	<u>\$ 11,370,426</u>	<u>\$ 11,531,322</u>
	<u>\$ 12,559,087</u>	<u>\$ 10,440,421</u>	<u>\$ 11,370,426</u>	<u>\$ 11,629,082</u>
<b>Habitat Conservation and Mitigation:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 6,105	\$ -	\$ 4	\$ 6,101
Interest receivable	-	10	-	10
	<u>\$ 6,105</u>	<u>\$ 10</u>	<u>\$ 4</u>	<u>\$ 6,111</u>
<b>LIABILITIES</b>				
Amounts held for others	<u>\$ 6,105</u>	<u>\$ 10</u>	<u>\$ 4</u>	<u>\$ 6,111</u>

**NYE COUNTY, NEVADA**  
**COMBINING SCHEDULE OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2014**  
**Page 3 of 6**

	Balance 06/30/13	Additions	Deletions	Balance 06/30/14
<b>Round Mountain Town:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 4,406,821	\$ 1,159,597	\$ 1,885,953	\$ 3,680,465
Interest receivable	6,326	6,641	6,326	6,641
Taxes receivable	572	618	572	618
Due from other governments	58,216	77,862	58,216	77,862
Accounts receivable	34,880	28,686	34,880	28,686
Prepaid expense	-	1,914	-	1,914
	<u>\$ 4,506,815</u>	<u>\$ 1,275,318</u>	<u>\$ 1,985,947</u>	<u>\$ 3,796,186</u>
<b>LIABILITIES</b>				
Unavailable revenue - property taxes	\$ -	\$ 575	\$ -	\$ 575
Amounts held for others	<u>4,506,815</u>	<u>1,274,743</u>	<u>1,985,947</u>	<u>3,795,611</u>
	<u>\$ 4,506,815</u>	<u>\$ 1,275,318</u>	<u>\$ 1,985,947</u>	<u>\$ 3,796,186</u>
<b>Tonopah Town:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 4,553,514	\$ 1,881,773	\$ 2,031,981	\$ 4,403,306
Interest receivable	6,286	8,163	6,286	8,163
Taxes receivable	63,222	121,956	63,222	121,956
Due from other governments	477,095	366,696	477,095	366,696
Due from others	-	1,473	-	1,473
Accounts receivable	123,265	171,834	123,265	171,834
Prepaid expense	34,166	-	34,166	-
	<u>\$ 5,257,548</u>	<u>\$ 2,551,895</u>	<u>\$ 2,736,015</u>	<u>\$ 5,073,428</u>
<b>LIABILITIES</b>				
Unavailable revenue - property taxes	\$ -	\$ 7,055	\$ -	\$ 7,055
Amounts held for others	<u>5,257,548</u>	<u>2,544,840</u>	<u>2,736,015</u>	<u>5,066,373</u>
	<u>\$ 5,257,548</u>	<u>\$ 2,551,895</u>	<u>\$ 2,736,015</u>	<u>\$ 5,073,428</u>

**NYE COUNTY, NEVADA**  
**COMBINING SCHEDULE OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2014**

Page 4 of 6

	Balance 06/30/13	Additions	Deletions	Balance 06/30/14
<b>Pahrump Library:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 962,388	\$ 692,877	\$ 521,383	\$ 1,133,882
Interest receivable	1,450	2,777	1,450	2,777
Taxes receivable	24,425	20,277	24,425	20,277
Due from other governments	18,231	24,615	18,231	24,615
Prepaid expense	15,436	17,851	15,436	17,851
	<u>\$ 1,021,930</u>	<u>\$ 758,397</u>	<u>\$ 580,925</u>	<u>\$ 1,199,402</u>
<b>LIABILITIES</b>				
Unavailable revenue - property taxes	\$ -	\$ 17,071	\$ -	\$ 17,071
Amounts held for others	<u>1,021,930</u>	<u>741,326</u>	<u>580,925</u>	<u>1,182,331</u>
	<u>\$ 1,021,930</u>	<u>\$ 758,397</u>	<u>\$ 580,925</u>	<u>\$ 1,199,402</u>
<b>Smoky Valley Library:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 773,156	\$ 537,622	\$ 1,025,566	\$ 285,212
Interest receivable	1,146	615	1,146	615
Taxes receivable	2,099	1,739	2,099	1,739
Due from other governments	4,684	6,143	4,684	6,143
Due from others	-	955	-	955
	<u>\$ 781,085</u>	<u>\$ 547,074</u>	<u>\$ 1,033,495</u>	<u>\$ 294,664</u>
<b>LIABILITIES</b>				
Unavailable revenue - property taxes	\$ -	\$ 1,505	\$ -	\$ 1,505
Amounts held for others	<u>781,085</u>	<u>545,569</u>	<u>1,033,495</u>	<u>293,159</u>
	<u>\$ 781,085</u>	<u>\$ 547,074</u>	<u>\$ 1,033,495</u>	<u>\$ 294,664</u>
<b>Tonopah Library:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 92,004	\$ 145,839	\$ 91,800	\$ 146,043
Interest receivable	137	267	137	267
Taxes receivable	4,824	3,027	4,824	3,027
Due from other governments	463	616	463	616
Prepaid expense	2,161	-	2,161	-
	<u>\$ 99,589</u>	<u>\$ 149,749</u>	<u>\$ 99,385</u>	<u>\$ 149,953</u>
<b>LIABILITIES</b>				
Unavailable revenue - property taxes	\$ -	\$ 2,443	\$ -	\$ 2,443
Amounts held for others	<u>99,589</u>	<u>147,306</u>	<u>99,385</u>	<u>147,510</u>
	<u>\$ 99,589</u>	<u>\$ 149,749</u>	<u>\$ 99,385</u>	<u>\$ 149,953</u>

**NYE COUNTY, NEVADA**  
**COMBINING SCHEDULE OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2014**  
**Page 5 of 6**

	Balance 06/30/13	Additions	Deletions	Balance 06/30/14
<b>Amargosa Library:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 128,490	\$ 134,455	\$ 122,347	\$ 140,598
Interest receivable	201	227	201	227
Taxes receivable	9,261	10,296	9,261	10,296
Due from other governments	1,679	2,211	1,679	2,211
	<u>\$ 139,631</u>	<u>\$ 147,189</u>	<u>\$ 133,488</u>	<u>\$ 153,332</u>
<b>LIABILITIES</b>				
Unavailable revenue - property taxes	\$ -	\$ 9,785	\$ -	\$ 9,785
Amounts held for others	<u>139,631</u>	<u>137,404</u>	<u>133,488</u>	<u>143,547</u>
	<u>\$ 139,631</u>	<u>\$ 147,189</u>	<u>\$ 133,488</u>	<u>\$ 153,332</u>
<b>Beatty Library:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 45,792	\$ 82,933	\$ 84,785	\$ 43,940
Interest receivable	64	72	64	72
Taxes receivable	873	1,487	873	1,487
Due from other governments	621	468	621	468
	<u>\$ 47,350</u>	<u>\$ 84,960</u>	<u>\$ 86,343</u>	<u>\$ 45,967</u>
<b>LIABILITIES</b>				
Unavailable revenue - property taxes	\$ -	\$ 1,418	\$ -	\$ 1,418
Amounts held for others	<u>47,350</u>	<u>83,542</u>	<u>86,343</u>	<u>44,549</u>
	<u>\$ 47,350</u>	<u>\$ 84,960</u>	<u>\$ 86,343</u>	<u>\$ 45,967</u>
<b>Nye County School District:</b>				
<b>Debt Service:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 10,493,358	\$ 17,518,983	\$ 17,891,651	\$ 10,120,690
Interest receivable	16,592	16,124	16,592	16,124
Taxes receivable	533,121	504,811	533,121	504,811
Due from other governments	100,289	85,464	100,289	85,464
	<u>\$ 11,143,360</u>	<u>\$ 18,125,382</u>	<u>\$ 18,541,653</u>	<u>\$ 10,727,089</u>
<b>LIABILITIES</b>				
Unavailable revenue - property taxes	\$ -	\$ 435,050	\$ -	\$ 435,050
Unearned revenue	1,419,502	-	1,419,502	-
Amounts held for others	<u>9,723,858</u>	<u>17,690,332</u>	<u>17,122,151</u>	<u>10,292,039</u>
	<u>\$ 11,143,360</u>	<u>\$ 18,125,382</u>	<u>\$ 18,541,653</u>	<u>\$ 10,727,089</u>

**NYE COUNTY, NEVADA**  
**COMBINING SCHEDULE OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2014**  
**Page 6 of 6**

	Balance 06/30/13	Additions	Deletions	Balance 06/30/14
<b>Beatty General Improvement District</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 53,051	\$ 184,010	\$ 163,573	\$ 73,488
Interest receivable	86	124	86	124
Taxes receivable	14,083	15,809	14,083	15,809
	<u>\$ 67,220</u>	<u>\$ 199,943</u>	<u>\$ 177,742</u>	<u>\$ 89,421</u>
<b>LIABILITIES</b>				
Amounts held for others	\$ 67,220	\$ 199,943	\$ 177,742	\$ 89,421
<b>Amargosa Town:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 327,661	\$ 321,447	\$ 281,509	\$ 367,599
Interest receivable	392	561	392	561
Taxes receivable	14,132	22,616	14,132	22,616
Due from other governments	23,101	30,606	23,101	30,606
	<u>\$ 365,286</u>	<u>\$ 375,230</u>	<u>\$ 319,134</u>	<u>\$ 421,382</u>
<b>LIABILITIES</b>				
Unavailable revenue - property taxes	\$ -	\$ 15,283		\$ 15,283
Amounts held for others	\$ 365,286	\$ 359,947	\$ 319,134	\$ 406,099
	<u>\$ 365,286</u>	<u>\$ 375,230</u>	<u>\$ 319,134</u>	<u>\$ 421,382</u>
<b>Total All Agency Funds</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 34,639,165	\$ 35,905,858	\$ 38,293,743	\$ 32,251,280
Interest receivable	50,606	54,992	50,606	54,992
Taxes receivable	919,750	940,923	919,750	940,923
Due from other governments	872,975	944,964	872,975	944,964
Due from others	-	2,428	-	2,428
Accounts receivable	1,006,576	947,165	1,006,576	947,165
Prepaid expense	51,763	19,765	51,763	19,765
	<u>\$ 37,540,835</u>	<u>\$ 38,816,095</u>	<u>\$ 41,195,413</u>	<u>\$ 35,161,517</u>
<b>LIABILITIES</b>				
Unavailable revenue - property taxes	\$ -	\$ 648,183	\$ -	\$ 648,183
Unearned revenue	1,435,451	-	1,435,451	-
Amounts held for others	\$ 36,105,384	\$ 38,167,912	\$ 39,759,962	\$ 34,513,334
	<u>\$ 37,540,835</u>	<u>\$ 38,816,095</u>	<u>\$ 41,195,413</u>	<u>\$ 35,161,517</u>

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For the year ended June 30, 2014

**NYE COUNTY, NEVADA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

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	Federal CFDA Number	Pass-through Identifying Number	Expenditures
<b><u>U.S. Department of Agriculture</u></b>			
Direct Program:			
Water and Waste Disposal Systems for Rural Communities	10.760	N/A	\$ 86,945
Community Facilities Loans and Grants	10.766	N/A	36,000
Passed through State of Nevada Department of Health and Human Services:			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	7NV700NV7	172,883
Passed through State of Nevada Department of Agriculture:			
Food Distribution Program:			
Senior Farmers Market Nutrition Program	10.576	N/A	750
Passed through State of Nevada Office of the Controller:			
Schools and Roads - Grants to Counties	10.666	N/A	833,596
Total U.S. Department of Agriculture			<u><u>\$ 1,130,174</u></u>
<b><u>U.S. Department of Housing &amp; Urban Development</u></b>			
Direct Program:			
Economic Development Initiative-Special Project, Neighborhood Initiative and Miscellaneous Grants	14.251	B-09-SP-NV-0349	\$ 106,820
Passed through State of Nevada Governor's Office of Economic Development:			
Community Development Block Grants/State's Program	14.228	13/HS/22	660
Community Development Block Grants/State's Program	14.228	12/PS/16	177
Community Development Block Grants/State's Program	14.228	12/PF/15	123,777
			<u><u>124,614</u></u>
Total U.S. Department of Housing & Urban Development			<u><u>\$ 231,434</u></u>
<b><u>U.S. Department of Interior</u></b>			
Direct Program:			
Payments in Lieu of Taxes	15.226	N/A	\$ 5,906,462
Geothermal Resources	15.434	N/A	40,247
Water Desalination Research and Development Program	15.506	R11AP30014	12,321
Passed through State of Nevada Office of the Controller:			
Taylor Grazing Act	15.Unknown	N/A	5,344
Federal Land Lease	15.Unknown	N/A	256,347
Total U.S. Department of Interior			<u><u>\$ 6,220,721</u></u>
<b><u>U.S. Department of Justice</u></b>			
Direct Programs:			
Drug Court Discretionary Grant Program	16.585	2010-DC-BX-0100	\$ 33,701
Drug Court Discretionary Grant Program	16.585	2013-DC-BX-0013	1,285
			<u><u>34,986</u></u>
State Criminal Alien Assistance Program	16.606	N/A	519
Bullet Proof Vest Partnership Program	16.607	2009-BUBX-09047911	12,648
ARRA-Public Safety Partnership and Community Policing Grants	16.710	2010-RKWX-0006	79,187
ARRA-Public Safety Partnership and Community Policing Grants	16.710	2011UMWX0139	399,296
			<u><u>478,483</u></u>

**NYE COUNTY, NEVADA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

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	Federal CFDA Number	Pass-through Identifying Number	Expenditures
<b>U.S. Department of Justice (Continued)</b>			
<b>JAG Program Cluster</b>			
Direct Programs:			
ARRA-Edward Byrne Memorial Justice Assistance Grant Program	16.804	2009-SB-B9-0080	765
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-DJ-BX-0020	14
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-DJ-BX-0948	5,958
Pass through State of Nevada Department of Public Safety			
Office of Criminal Justice:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	13-JAG-25	100,893
Edward Byrne Memorial Justice Assistance Grant Program	16.738	09-JAG-44	22,731
			<u>129,596</u>
<b>Total JAG Program Cluster</b>			<u>130,361</u>
Total U.S. Department of Justice			<u><b>\$ 656,997</b></u>
<b>U.S. Department of Transportation</b>			
Direct Programs:			
Airport Improvement Program	20.106	3-32-0019-12	\$ 425,652
Airport Improvement Program	20.106	3-32-0002-13	103,120
Airport Improvement Program	20.106	3-32-0029-08	12,140
			<u>540,912</u>
Passed through State of Nevada Department of Transportation:			
Office of Federal Transit Administration (FTA):			
Formula Grants for Rural Areas	20.509	PR463-12-802	24,727
Formula Grants for Rural Areas	20.509	PR403-13-802	79,774
			<u>104,501</u>
Pass through State of Nevada Department of Public Safety			
Office of Traffic Safety:			
Highway Planning and Construction	20.205	JF-2014-NYE CO SO-00008	3,993
Highway Planning and Construction	20.205	23-JF-1.19	35
			<u>4,028</u>
Alcohol Open Container Requirements	20.607	JF-2014-NYE CO SO-00008	2,365
National Priority Safety Programs	20.616	JF-2014-NYE CO SO-00008	695
<b>Highway Safety Cluster:</b>			
Pass through State of Nevada Department of Public Safety			
Office of Traffic Safety:			
State and Community Highway Safety	20.600	23-JF-1.19	1,206
State and Community Highway Safety	20.600	JF-2014-NYE CO SO-00008	4,747
			<u>5,953</u>
Alcohol Impaired Driving Countermeasures Incentive Grants	20.601	23-JF-1.19	1,819
Occupant Protection Incentive Grants	20.602	JF-2014-NYE CO SO-00008	1,278
			<u>9,050</u>
<b>Total Highway Safety Cluster</b>			
Passed through State Emergency Response Commission:			
Interagency Hazardous Materials Public Sector Training and Planning Grant	20.703	13-HMEP-13-01	13,070
Total U.S. Department of Transportation			<u><b>\$ 674,621</b></u>

**NYE COUNTY, NEVADA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

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	Federal CFDA Number	Pass-through Identifying Number	Expenditures
<b><u>Environmental Protection Agency</u></b>			
Direct Programs:			
Environmental Workforce Development and Job Training			
Cooperative Agreement	66.815	JT-00T97501-0	\$ 143,620
Brownfield Assessment and Cleanup Cooperative Agreement	66.818	BF99T03101	6,653
Brownfield Assessment and Cleanup Cooperative Agreement	66.818	BF-00T69901-0	265,266
			<u>271,919</u>
Passed through State of Nevada Division of Environmental Protection			
Capitalization Grants for Clean Water State Revolving Funds	66.458	CW1404	4,277
Capitalization Grants for Drinking Water State Revolving Funds	66.468	DW1204	<u>627,884</u>
Total Environmental Protection Agency			<u><b>\$ 1,047,700</b></u>
<b><u>U.S. Department of Energy</u></b>			
Direct Programs:			
Nuclear Waste Disposal Siting	81.065	DF-FC28-04RW12289	\$ 37,711
Environmental Remediation and Waste Processing and Disposal	81.104	DE-FG52-06NA27205	195,342
Test Site Security	81.Unknown	NA28739	490,336
Test Site Security	81.Unknown	NA0002369	100,258
Impact Alleviation Planning	81.Unknown	N/A	1,430,095
Payments Equal to Taxes (PETT)	81.Unknown	N/A	4,196,497
Pass through State of Nevada Department of Public Safety			
Division of Emergency Management:			
Miscellaneous Federal Assistance Actions	81.502	8150210	100,000
Miscellaneous Federal Assistance Actions	81.502	8150210A	8,157
Miscellaneous Federal Assistance Actions	81.502	8150211	37,300
Miscellaneous Federal Assistance Actions	81.502	8150212	20,253
Miscellaneous Federal Assistance Actions	81.502	8150213A	42,146
Miscellaneous Federal Assistance Actions	81.502	8150213A1	<u>1,804</u>
			<u>209,660</u>
Total U.S. Department of Energy			<u><b>\$ 6,659,899</b></u>
<b><u>U.S. Department of Health &amp; Human Services</u></b>			
<b>Aging Cluster</b>			
Pass through the State of Nevada Divison for Aging Services:			
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	93.044	06-000-10-BC-14	3,265
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	93.044	13-000-10-BS-14	<u>23,397</u>
			<u>26,662</u>
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	06-000-07-1X-13	3,506
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-04-24-13	6,252
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-04-24-14	11,268
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-07-13-13	10,890
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-07-13-14	<u>22,317</u>
			<u>54,233</u>
Nutrition Services Incentive Program	93.053	06-000-57-NX-13	983
Nutrition Services Incentive Program	93.053	13-000-57-NX-13	7,094
Nutrition Services Incentive Program	93.053	13-000-57-NX-14	4,783
Pass through State of Nevada Department of Agriculture			
Food Distribution Program:			
Nutrition Services Incentive Program	93.053	N/A	<u>2,712</u>
			<u>15,572</u>
<b>Total Aging Cluster</b>			<u><b>96,467</b></u>

**NYE COUNTY, NEVADA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

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	<b>Federal CFDA Number</b>	<b>Pass-through Identifying Number</b>	<b>Expenditures</b>
<b><u>U.S. Department of Health &amp; Human Services (Continued)</u></b>			
Pass through the State of Nevada Department of Health & Human Services:			
Division of Public & Behavioral Health			
Emergency Medical Services for Children	93.127	H33MC06694	<u>\$ 2,500</u>
Pass through the State of Nevada Fifth Judicial District Court:			
Substance Abuse and Mental Health Services	93.243	5H79TI023416-03	<u>167,339</u>
Pass through the State of Nevada Division of Welfare:			
Child Support Enforcement	93.563	N/A	<u>311,847</u>
Pass through State of Nevada Department of Health and Human Services:			
Community Services Block Grant	93.569	246.08	110,720
Community Services Block Grant	93.569	1171.03	15,000
Community Services Block Grant	93.569	246.09	400
			<u>126,120</u>
Pass through Clark County Nevada Department of Social Services:			
HIV Emergency Relief Project Grants	93.914	602819-12	<u>74,010</u>
Total U.S. Department of Health and Human Services			<u><u>\$ 778,283</u></u>
<b><u>U.S. Department of Homeland Security</u></b>			
Pass through Nevada Department of Public Safety Division of Emergency Management:			
Emergency Management Performance Grant	97.042	9704213	\$ 41,799
Emergency Management Performance Grant	97.042	9704214	<u>15,845</u>
			<u>57,644</u>
Pre-Disaster Mitigation	97.047	PDMC-09-NV-2010-08	<u>14,020</u>
			<u><u>\$ 71,664</u></u>
<b>Total Federal Financial Assistance</b>			<b><u><u>\$ 17,471,493</u></u></b>

**NYE COUNTY, NEVADA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

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**NOTE 1 - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Nye County, Nevada and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented on, or used in the preparation of, the basic financial statements.

**NOTE 2 - FOOD DISTRIBUTION**

Non-monetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. At June 30, 2014 the County had no material food commodities inventory.

**NOTE 3 - SUBRECIPIENTS**

Nye County, Nevada provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Subrecipient Expenditures</u>
Nye County Senior Nutrition		
Senior Farmers Market Nutrition Program	10.576	\$ 750
Special Programs for the Aging Title III		
Part C - Nutrition Services	93.045	\$ 54,233
Special Programs for the Aging Title III Part B-		
Grants for Support Services and Senior Centers	93.044	\$ 26,662
Nutrition Services Incentive Program	93.053	\$ 15,572
Nye Communities Coalition-		
Community Services Block Grant	93.569	\$ 31,704
Community Services Block Grant	93.569	\$ 15,000

**NOTE 4 – U.S. DEPARTMENT OF AGRICULTURE**

Manhattan Town issued a Water Revenue bond, purchased by the U.S. Department of Agriculture (CFDA 10.760). The following is a summary of activity for the year:

<u>Balance at July 1, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2014</u>
<u>\$ 296,383</u>	<u>\$ 0</u>	<u>\$ 3,597</u>	<u>\$ 292,786</u>

Gabbs Town issued a Water Revenue bond, purchased by the U.S. Department of Agriculture (CFDA 10.760). The following is a summary of activity for the year:

<u>Balance at July 1, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2014</u>
<u>\$ 396,888</u>	<u>\$ 0</u>	<u>\$ 14,488</u>	<u>\$ 382,400</u>

**NYE COUNTY, NEVADA**  
**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

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**FINDINGS - FINANCIAL STATEMENT AUDIT**

**2013-01, 2012-01 and 2011-01** Timely bank account and investment reconciliation to the general ledger

**Condition:** Bank and investment accounts are not reconciled timely to the general ledger.

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

**Current Status:** The County took action to correct the finding, however the finding could not be remedied by June 30, 2014.

**2013-02, 2012-02, 2011-02 and 2010-02      Capital Assets**

**Condition:** The County implemented a new accounting software system during the year ending June 30, 2012. Some capital asset additions for the current year were recorded on the listing; however, not all additions were recorded.

**Recommendation:** The County should designate a capital asset manager. Monthly, the capital asset manager should examine all expenditures in excess of the County threshold for capitalization (\$3,000) to determine whether the expenditure is a capital asset. Expenditures determined to be capital assets should be recorded as capital outlay on the general ledger and included on the capital asset listing. Any capital assets recorded as a service or supply expenditure should be reclassified to a capital outlay expenditure account. General ledger capital outlay expenditures should be reconciled to asset additions each accounting period. In addition, the capital asset manager should monitor asset retirements/disposals, recording retirement of assets each month on the capital asset listing. The monthly activity should be reviewed by the County Comptroller for completeness.

**Current Status:** The County took action to remedy the finding, however the finding was not be remedied by June 30, 2014, the end of the current year audit. Departments have performed an inventory of capital assets within their departments and provided the results to the capital assets manager. The capital asset manager is reviewing location, custodial care and asset tag and ID information. Assets that cannot be located will be investigated to determine the disposition of the asset. Reconciliation of the capital asset listing on a monthly basis will be performed.

**2013-03, 2012-04 and 2011-06      Revenue apportionment**

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

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

**Current Status:** The County took action to remedy the finding. Equipment and technology were purchased and placed in service in September of 2013 to provide electronic documents supporting revenue apportionment for review by the Comptroller's office. The Comptroller's office began to review the apportionment of revenue in December of 2013.

**NYE COUNTY, NEVADA**  
**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

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**FINDINGS-FINANCIAL STATEMENT AUDIT (Continued)**

**2013-04, 2012-05 and 2011-05 General Ledger Adjusting Entries**

**Condition:** Journal entries were posted in reverse causing account balances to be misstated. Some expenditure posting errors were corrected by recording checks that had cleared the bank as void and then the checks were recreated in the system and reposted to the correct fund and account.

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

**Current Status:** The County has corrected the finding. Staff was instructed to use journal entries to correct posting errors.

**2013-05 and 2012-06 Improper Allocation of Property Tax**

**Condition:** Each year the County adopts its operating budget and determines the amount of property taxes and tax rates to be levied for fund operations. Tax rates used to apportion property taxes to the four funds of the County did not agree with the approved tax rates in the adopted budget. The tax rates used were from the 2011 budget year. The correct amount of tax was collected from taxpayers. The allocation of the collected tax between four funds was incorrect.

**Recommendation:** The Budget Director should provide to the County Treasurer and the County Comptroller the tax rates approved by the County Commission. The Budget Director, County Treasurer, and County Comptroller should review and document, in writing, that the rates levied for property taxes and rates to be used for apportionment of tax revenues to funds is correct. The apportionment of property tax revenues should be examined monthly by the County Comptroller's office for accuracy.

**Current Status:** The Deputy County Treasurer, and County Comptroller reviewed the rates levied for property taxes and rates to be used for apportionment of tax revenues to funds for the 2014-2015 budget year to ensure the accuracy of the rates. This review was documented in writing.

**2013-06 and 2012-07 Payroll Summary Fund Reconciliation**

**Condition:** The County implemented a new accounting software system during the year ending June 30, 2012. In order to streamline the payroll process, a payroll summary fund is used. All payroll activity is processed through the fund. The various funds of the County to whom the payroll expenditures belong are charged for the payroll and benefit expenditures. When this occurs, a receivable is created in the payroll summary fund showing the amount due to it from other funds. In the funds to which the payroll expense belongs, a liability is created in the fund showing the amount due to the payroll summary fund. After each payroll is processed and all checks have been prepared, the payroll summary fund is to be repaid the cash due to it from the other funds. At the end of each month the balances in the payroll summary fund are to be zero.

For the period of January through June, 2012, the reimbursing entries to repay the cash due to the payroll summary fund from the various funds were not recorded, causing the cash balance in the payroll summary fund to grow to a negative balance of \$ 8,238, 000, and causing the cash in the funds in which payroll belongs to be overstated. The account balances were not reviewed on a monthly basis for accuracy.

**Recommendation:** A Payroll staff accountant should be assigned the task of reviewing all account balances in the payroll summary fund monthly. Interfund payables and receivables should be reconciled and necessary entries to eliminate the interfund payables/receivables and cash adjustments should be prepared by the staff accountant. The adjustments should be reviewed and approved by the County Comptroller. The entries should be posted monthly.

**Current Status:** The County took action to correct the finding.

**NYE COUNTY, NEVADA**  
**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

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**FINDINGS-FINANCIAL STATEMENT AUDIT (Continued)**

**2013-07 and 2012-08      Financial Period Close**

**Condition:** The County implemented a new accounting software system during the year ending June 30, 2012. The new system requires specific procedures be performed at the end of each month. The monthly accounting period close was not performed in a timely manner. Asset and liability balance forward amounts from the prior year were not carried forward into the new system timely. Period closings for the year ending June 30, 2012, were not completed timely.

**Recommendation:** The financial closing and reporting process should be clearly defined, documented, and communicated to appropriate departments. The County Comptroller's office should assign specific closing tasks to members of the office with specific dates for completion of month end close. Tasks should include significant account reconciliation, account analysis, account variance analysis, encumbrance review, and adjusting journal entries to correct noted errors. Accounts receivable and accounts payable accounts should be reconciled to subsidiary ledgers/listings. Capital outlay expenditures should be reconciled to the capital asset listing.

Prior to the close of the month, the County Comptroller and the County Treasurer should agree on the reconciled cash and investment balances of each fund. Any reconciling items should be recorded.

**Current Status:** The County took action to correct the finding.

**2013-08 and 2012-09 Apportionment of Investment Income**

**Condition:** The County maintains an investment pool in accordance with Nevada Revised Statutes Chapter 355.168. Investment income is to be apportioned to the participating local government funds monthly, based on the average fund balances. Investment income allocations are not completed timely. One individual is responsible for the apportionment of the investment income.

**Recommendation:** Investment income should be allocated monthly to each fund that participates in the investment pool. Investment income should be reviewed by the Comptroller's office to verify accurate revenue allocation.

**Current Status:** The County took action to correct the finding; however the finding was not remedied by June 30, 2014.

**NYE COUNTY, NEVADA**  
**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

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**FINDINGS-FINANCIAL STATEMENT AUDIT (Continued)**

**2013-09 and 2012-10      Drug Court Collections**

**Condition:** The Nye County Commission adopted a resolution dated October 19, 2010, authorizing the creation of a petty cash account for the Fifth Judicial District Adult Drug Court to assist in the administration of activities in which the drug court is authorized by law to engage in. The Nye County Commission also approved a resolution dated October 19, 2010, to establish a checking account at Bank of America for the Fifth Judicial District Adult Drug Court. The resolution indicated that the purpose of the checking account was for depositing such fees, donations, and other funds which that department is authorized to collect. Nevada Revised Statutes 356.200 indicates that a County officer other than County Treasurer may deposit money received by the office into an insured bank account. The money deposited into the account is to be remitted to the County Treasurer not later than the first Monday of each month.

A review of the Bank of America checking account indicates that no remittance has been made to the County Treasurer for the collection of fees, donations, and other funds. Operating expenditures have been charged to the account. Petty cash expenditures have been reimbursed by the County to the bank account. The petty cash bank account was not opened. The depository account has been used as a combination petty cash and depository account.

The tax identification number associated with the bank account is the number of the non-profit corporation under the name of the Fifth Judicial District Adult Drug Court. The relationship of the non-profit corporation and the County is unclear. There are no known agreements between the County and the non-profit corporation concerning drug court operations.

**Recommendation:** Revenues generated from the operations of the Drug Court that are in the bank account of the non-profit corporation that are deemed to be that of the government should be remitted to the Nye County Treasurer. Monthly collections of Drug Court money should be remitted to the County Treasurer in accordance with Nevada Revised Statutes 356.200. Procedures should be implemented to monitor the monthly remittance of revenue to the County Treasurer from County Officers.

The petty cash account authorized by the County Commissioners in October of 2010 should be created and used in accordance with the County's petty cash policy and Nevada Revised Statutes 354.609.

The relationship between the County and the non-profit corporation should be examined to determine the role of the non-profit corporation in the Drug Court operations.

**Current Status:** On September 13, 2013, the money in the non-profit bank account was remitted to the Nye County Treasurer. The County Comptroller has provided training to Drug Court staff on the proper use of a petty cash fund. The finding has been remedied.

**FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None

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# DANIEL C. McARTHUR, LTD.

*Certified Public Accountant*

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

## **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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

I have audited, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nye County, Nevada (the County), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued my report thereon dated January 10, 2015.

### **Internal Control over Financial Reporting**

In planning and performing my audit of the financial statements, I considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, I do not express an opinion on the effectiveness of the County's internal control.

My consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, I identified certain deficiencies in internal control that I consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. I consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses. Finding 2014-01.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. I consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies. Findings 2014-02, 2014-03, and 2014-04.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## County's Response to Findings

The County's response to the findings identified in my audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on it.

## Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Las Vegas, Nevada  
January 10, 2015

# DANIEL C. McARTHUR, LTD.

*Certified Public Accountant*

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## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

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

### **Report on Compliance for Each Major Federal Program**

I have audited Nye County, Nevada's (the County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2014. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### ***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

#### ***Auditor's Responsibility***

My responsibility is to express an opinion on compliance for each of the County's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of the County's compliance.

#### ***Opinion on Each Major Federal Program***

In my opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

## Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Las Vegas, Nevada  
January 10, 2015

**NYE COUNTY, NEVADA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**Page 1 of 3**

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**SUMMARY OF AUDITOR'S RESULTS**

1. The auditor's report expresses an unmodified opinion on the financial statements of Nye County, Nevada.
2. Four significant deficiencies disclosed during the audit of the financial statements are reported in the auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*. One deficiency is reported as a material weakness.
3. No instances of noncompliance material to the financial statements of Nye County, Nevada, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the audit in the auditor's report on compliance for each major program and on internal control over compliance required by OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for Nye County, Nevada, expresses an unmodified opinion on all major federal programs.
6. There were no audit findings that were required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The programs tested as major programs were:

Community Development Block Grants	14.228
Payments In Lieu of Taxes	15.226
ARRA-Public Safety Partnership and Community Policing Grants	16.710
Airport Improvement Program	20.106
Environmental Workforce Development and Job Training	
Cooperative Agreement	66.815
Capitalization Grants for Drinking Water State Revolving Funds	66.468
Payments Equal to Taxes (PETT)	81. Unknown

8. The threshold for distinguishing types A and B programs was \$524,145.
9. Nye County, Nevada did not qualify as a low-risk auditee.

**NYE COUNTY, NEVADA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**Page 2 of 3**

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**FINDINGS-FINANCIAL STATEMENT AUDIT**

**2014-01 Timely bank account and investment reconciliation to the general ledger**

**Condition:** Bank and investment accounts are not reconciled timely to the general ledger.

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

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

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

**County Response:** The County was informed of this deficiency during the prior year audit. The County took action to correct the finding, however the finding could not be remedied by June 30, 2014.

**2014-02 Capital assets**

**Condition:** The County implemented a new accounting software system during the year ending June 30, 2012. Some capital asset additions for the current year were recorded on the listing; however, not all additions were recorded. The capital asset listing has not been timely reconciled for additions and deletions.

**Criteria:** The capital assets listing should be maintained on a timely basis, at least monthly. General ledger capital outlay expenditures and capital asset disposals should be reconciled to the capital assets listing.

**Effect:** Assets may be lost, stolen, or misused and not be detected by County employees in the normal course of their duties. General ledger information may be inaccurate, causing financial statements to include misstatements.

**Recommendation:** Monthly, the capital asset manager should examine all expenditures in excess of the County threshold for capitalization (\$3,000) to determine whether the expenditure is a capital asset. Expenditures determined to be capital assets should be recorded as capital outlay on the general ledger and included on the capital asset listing. Any capital assets recorded as a service or supply expenditure should be reclassified to a capital outlay expenditure account. General ledger capital outlay expenditures should be reconciled to asset additions each accounting period. In addition, the capital asset manager should monitor asset retirements/disposals, recording retirement of assets each month on the capital asset listing. The monthly activity should be reviewed by the County Comptroller for completeness.

**County Response:** The County was informed of this deficiency during the prior year audit. The County took action to remedy the finding, however the finding was not be remedied by June 30, 2014, the end of the current year audit. Departments have performed an inventory of capital assets within their departments and provided the results to the capital assets manager. The capital asset manager is reviewing location, custodial care and asset tag and ID information. Assets that cannot be located will be investigated to determine the disposition of the asset. Reconciliation of the capital asset listing on a monthly basis will be performed.

**NYE COUNTY, NEVADA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**Page 3 of 3**

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**FINDINGS-FINANCIAL STATEMENT AUDIT (Continued)**

**2014-03 Revenue apportionment**

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

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

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

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

**County Response:** The County was informed of this deficiency during the prior year audit. The County took action to remedy the finding. Equipment and technology were purchased and placed in service in September of 2013 to provide electronic documents supporting revenue apportionment for review by the Comptroller's office. The Comptroller's office began to review the apportionment of revenue in December of 2013.

**2014-04 Apportionment of investment income**

**Condition:** The County maintains an investment pool for funds within the custody of the County Treasurer. Investment income is to be apportioned monthly, based on the average fund balances. Investment income allocations are not completed timely. One individual is responsible for the apportionment of the investment income.

**Criteria:** Investment income should be allocated monthly to each fund that participates in the pool based on the available fund balance to invest for the month. A review should be performed by another employee to verify the accuracy of the apportionment.

**Effect:** Investment income reported monthly in the various funds may be misstated

**Recommendation:** Investment income should be allocated monthly to each fund that participates in the investment pool. Investment income should be reviewed by the Comptroller's office to verify accurate revenue allocation.

**Response:** The County was informed of this deficiency during the prior year audit. The County took action to correct the finding; however the finding was not remedied by June 30, 2014.

**FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None

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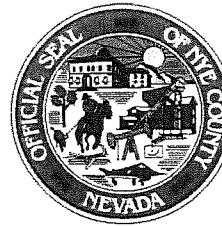
**For the year ended June 30, 2014**

# Nye County Comptroller

## Finance Department

**Pahrump Office:**  
2101 E. Calvada Blvd., #200  
Pahrump, NV 89048

**Tonopah Office:**  
PO Box 3999 | 101 Radar Road  
Tonopah, NV 89049



March 28, 2015

US Department Of Energy

**Subject: Corrective Action Plan**

Nye County, Nevada respectfully submits the following corrective action plan for the year ended June 30, 2014.

Name and Address of independent public accounting firm: Daniel C. McArthur Ltd. Certified Public Accountant, 501 South Rancho Drive, Suite E-30, Las Vegas, Nevada 89106

Audit Period: June 30, 2014.

The findings from the June, 30, 2014 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

### FINDINGS-FINANCIAL STATEMENT AUDIT

#### **2014-01 Timely bank account and investment reconciliation to the general ledger**

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

**Corrective Action:** Monthly meetings will be scheduled for the Comptroller's office and the Treasurer's office to review the prior month activity. The accounting periods will be closed in a timely manner by the Comptroller's office to facilitate in the timely reconciliation. The plan for period closure is to have the previous month closed within 15 working days of the beginning of a new month. Written notice will be provided if any extension is needed.

**Implementation Time:** Immediately.

#### **2014-02 Capital Assets**

**Recommendation:** Monthly, the capital asset manager should examine all expenditures in excess of the County threshold for capitalization (\$3,000) to determine whether the expenditure is a capital asset. Expenditures determined to be capital assets should be recorded as capital outlay on the general ledger and included on the capital asset listing. Any capital assets recorded as a service or supply expenditure should be reclassified to a capital outlay expenditure account. General ledger

capital outlay expenditures should be reconciled to asset additions each accounting period. In addition, the capital asset manager should monitor asset retirements/disposals, recording retirement of assets each month on the capital asset listing. The monthly activity should be reviewed by the County Comptroller for completeness.

**Corrective Action:** Departments will be required to perform a physical inventory of their assets. The County designated capital asset manager resigned. The County will hire a new capital asset manager, who will be assigned to review location, custodial care and asset tag and ID information. Assets that cannot be located will be investigated to determine the disposition of the asset. Reconciliation of the capital asset listing on a monthly basis will be performed.

**Implementation Time:** May 1, 2015

**2014-03 Revenue apportionment**

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

**Corrective Action:** The Comptroller's office began to review the apportionment of revenue in December of 2013.

**Implementation Time:** Already implemented.

**2014-04 Apportionment of Investment Income**

**Recommendation:** Investment income should be allocated monthly to each fund that participates in the investment pool. Investment income should be reviewed by the Comptroller's office to verify accurate revenue allocation.

**Corrective Action:** Treasurer's office staff has been trained on proper procedures to verify accurate revenue allocation.

**Implementation Time:** Immediately.

**FINDINGS-FEDERAL AWARDS PROGRAMS: NONE**

If the Department of Energy has questions regarding this plan, please call Amy Fanning at (775)-751-7091.

Sincerely,



Amy Fanning  
Nye County Comptroller