

**NYE COUNTY, NEVADA**

**FINANCIAL STATEMENTS WITH ACCOMPANYING  
INFORMATION PERTAINING TO FEDERAL AWARDS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

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## **NYE COUNTY, NEVADA**

### **ORGANIZATION**

County Officers at June 30, 2006:

Commissioners

Gary Hollis, Chairperson

Joni Eastley, Vice Chairperson

Candice Trummell, Member

Midge Carver, Member

Patricia Cox, Member

Clerk

Sandra Merlino

Treasurer

Gary Budahl

Recorder

Donna Motis

Assessor

Sandy Musselman

Sheriff

Tony DeMeo

District Attorney

Robert S. Beckett

Justice of the Peace

Joe Maslach

C. William Sullivan

Christina Brisebill

DANIEL C. McARTHUR, LTD.

*Certified Public Accountant*

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

## INDEPENDENT AUDITOR'S REPORT

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

I have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Nye County, Nevada, as of and for the year ended June 30, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. My responsibility is to express opinions on these financial statements based on my audit.

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

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Nye County, Nevada as of June 30, 2006, and the respective changes in financial position and cash flows, where applicable, thereof, and the respective budgetary comparison for the General Fund, Education Endowment Fund, Special Projects Fund, Capital Projects Endowment Fund, and Repository Oversight Special Revenue Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated April 25, 2007 on my consideration of the County's internal control over financial reporting and my test of its compliance with certain provisions of laws, regulations, contracts and 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

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

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

A handwritten signature in black ink, appearing to read "Samuel E. McQuinn". The signature is fluid and cursive, with a large initial "S" and "M".

Las Vegas, Nevada  
April 25, 2007

**Nye County, Nevada**  
**Management's Discussion and Analysis**  
**June 30, 2006**

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

**Financial Highlights**

The County's primary revenue sources for governmental activities were property taxes \$14,175,620, consolidated taxes \$14,286,028 and PETT \$10,750,000. These revenue sources comprised 20.10%, 20.25%, and 15.24% respectively, or 55.59% of total governmental activities revenues.

The County's total expenses were \$57,693,550. The greatest expenses were in the General Government function for \$19,522,615 and the Public Safety function for \$17,047,428. Business-type activities contributed \$1,364,102 to total expenses.

At the end of the fiscal year, the unreserved fund balance for the General Fund was \$772,925. This was a decrease of \$49,881 from the prior year unreserved fund balance.

Overview of the Financial Statements

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

**Government-Wide Financial Statements**

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

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

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

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

#### Fund Financial Statements

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

#### Governmental Funds

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

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

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

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

#### Proprietary Funds

The County maintains two distinct types of proprietary funds.

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

Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. Because these services predominately benefit governmental rather than business-type functions, they have been included within governmental activities in the

government-wide financial statements. The County uses internal service funds to account for the for Self-insurance activities.

#### Fiduciary Funds

The County's fiduciary funds consist of 1 private purpose trust fund and 18 agency funds. The private trust fund is the Flint Scholarship fund. The agency funds are used to hold monies for other entities or individuals until disposition. The agency funds consist of Pahrump Town, Tonopah Town, Round Mountain Town, Pahrump Library, Amargosa Library, Beatty Library, Tonopah Library, Smoky Valley Library, Smoky Valley Television, Nye School General, Nye School Debt Service, Property, Habitat Construction and Mitigation, State of Nevada, State of Nevada Indigent, Range Improvement, Nye County School District Impact Fees, and Endangered Species Act.

#### Notes to Financial Statements

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

#### Other Information

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

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

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

### Government-Wide Financial Analysis

Net assets of the County as of June 30, 2006, are summarized and analyzed below:

#### **Nye County Net Assets**

	<u>Governmental Activities</u>		<u>Business Type Activities</u>		<u>Total</u>	
	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
Assets						
Current and other assets	\$ 78,505,260	\$ 60,458,858	\$ 3,600,146	\$ 2,510,500	\$ 82,105,406	\$ 62,969,358
Net capital assets	<u>56,348,192</u>	<u>53,796,756</u>	<u>1,252,783</u>	<u>1,364,446</u>	<u>57,600,975</u>	<u>55,161,202</u>
Total Assets	<u>\$ 134,853,452</u>	<u>\$ 114,255,614</u>	<u>\$ 4,852,929</u>	<u>\$ 3,874,946</u>	<u>\$139,706,381</u>	<u>\$ 118,130,560</u>
Liabilities						
Current liabilities	\$ 20,213,299	\$ 12,302,589	\$ 100,302	\$ 64,558	\$ 20,313,601	\$ 12,367,147
Long-term liabilities	<u>10,885,407</u>	<u>12,327,934</u>	<u>1,281,333</u>	<u>1,199,447</u>	<u>12,166,740</u>	<u>13,527,381</u>
Total Liabilities	<u>\$ 31,098,706</u>	<u>\$ 24,630,523</u>	<u>\$ 1,381,635</u>	<u>\$ 1,264,005</u>	<u>\$ 32,480,341</u>	<u>\$ 25,894,528</u>
Net Assets Invested in capital assets, net of related debt	\$ 45,532,767	\$ 41,865,117	\$ 778,824	\$ 882,288	\$ 46,311,591	\$ 42,747,405
Restricted	52,101,941	46,151,689	0	0	52,101,941	46,151,689
Unrestricted	<u>6,120,038</u>	<u>1,608,285</u>	<u>2,692,470</u>	<u>1,728,653</u>	<u>8,812,508</u>	<u>3,336,938</u>
Total Net Assets	<u>\$ 103,754,746</u>	<u>\$ 89,625,091</u>	<u>\$3,471,294</u>	<u>\$ 2,610,941</u>	<u>\$107,226,040</u>	<u>\$ 92,236,032</u>

•As noted earlier, net assets may serve over time as a useful indicator of the County's financial position. Assets exceeded liabilities by \$107,226,040 as of June 30, 2006.

The largest portion of the County's net assets 43.2% reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, etc.); net of any related debt outstanding used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate the debt.

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

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



**Nye County Change in Net Assets**

	Governmental Activities		Business-type Activities		Total Primary Governmental	
	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
<b>Revenues:</b>						
<b>Program Revenues:</b>						
Charges for services	\$ 10,631,429	\$ 9,182,628	\$ 2,046,003	\$ 2,477,036	\$ 12,677,432	\$11,659,664
Operating grants and contributions	8,377,112	4,933,020	-	-	8,377,112	4,933,020
Capital grants and contributions	78,676	2,111,278	-	-	78,676	2,111,278
<b>General Revenues:</b>						
Ad valorem taxes	16,644,917	13,864,594	-	-	16,644,917	13,864,594
Consolidated tax	14,286,028	13,071,442	-	-	14,286,028	13,071,442
Fuel taxes	4,125,208	3,981,834	-	-	4,125,208	3,981,834
Payments equal to taxes	10,750,000	10,500,000	-	-	10,750,000	10,500,000
Room tax	265,296	292,165	-	-	265,296	292,165
Gaming tax	154,110	158,345	-	-	154,110	158,345
Land sale costs	1,421,065	-	-	-	1,421,065	-
Tax sale proceeds	500	97,454	-	-	500	97,454
Federal-in-lieu	7,318	1,531,911	-	-	7,318	1,531,911
National forest	31,158	24,971	-	-	31,158	24,971
Division of wildlife	1,629,397	10,145	-	-	1,629,397	10,145
Tax penalties and sales	431,945	541,660	-	-	431,945	541,660
Remediation settlement	-	796,665	-	-	-	796,665
Interest	1,859,230	1,308,997	113,893	59,492	1,973,123	1,368,489
Other	297,267	2,438,974	16,018	125,000	313,285	2,563,974
Unrealized investment gain (loss)	(450,855)	56,889	(32,157)	3,056	(483,012)	59,945
<b>Total revenues</b>	<u>70,539,801</u>	<u>64,902,972</u>	<u>2,143,757</u>	<u>2,664,584</u>	<u>72,683,558</u>	<u>67,567,556</u>
<b>Expenses:</b>						
General government	19,522,615	19,166,922	-	-	19,522,615	19,166,922
Judicial	5,417,859	5,315,793	-	-	5,417,859	5,315,793
Public safety	17,047,428	14,969,314	-	-	17,047,428	14,969,314
Public works	7,092,965	8,739,517	-	-	7,092,965	8,739,517
Health	1,505,915	1,322,674	-	-	1,505,915	1,322,674
Welfare	1,403,674	1,127,135	-	-	1,403,674	1,127,135
Culture and recreation	637,963	472,035	-	-	637,963	472,035
Community support	974,648	859,400	-	-	974,648	859,400
Intergovernmental	2,113,666	709,755	-	-	2,113,666	709,755
Interest	612,715	253,603	-	-	612,715	253,603
Other	-	-	1,364,102	1,895,550	1,364,102	1,895,550
<b>Total expenses</b>	<u>56,329,448</u>	<u>52,936,148</u>	<u>1,364,102</u>	<u>1,895,550</u>	<u>57,693,550</u>	<u>54,831,698</u>
Increase in net assets before transfers	14,210,353	11,966,824	779,655	769,034	14,990,008	12,735,858
Transfers	(80,698)	(146,107)	80,698	146,107	-	-
<b>Increase in net assets</b>	<u>14,129,655</u>	<u>11,820,717</u>	<u>860,353</u>	<u>915,141</u>	<u>14,990,008</u>	<u>12,735,858</u>
Net assets - beginning	<u>89,625,091</u>	<u>77,804,374</u>	<u>2,610,941</u>	<u>1,695,800</u>	<u>92,236,032</u>	<u>79,500,174</u>
<b>Net assets - ending</b>	<u>\$ 103,754,746</u>	<u>\$ 89,625,091</u>	<u>\$ 3,471,294</u>	<u>\$ 2,610,941</u>	<u>\$ 107,226,040</u>	<u>\$92,236,032</u>

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

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

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

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

**Governmental Funds**

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

As of the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$60,991,184. Approximately 94.7% of fund balances \$57,748,356 constitute unreserved fund balance. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the unreserved fund balance of the General Fund was \$515,622.

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

Revenues increased by \$2,975,172, or 10.65%. Tax revenue increased by \$1,103,437 or 10.71%, due to increased property values. Intergovernmental revenues increased by \$1,555,795 or 11.38%, due to increased consolidated taxes. Charges for services increased by \$218,804 or 9.26%.

Expenditures and transfers out increased by \$3,029,623 or 10.85%. General government expenditures increased \$254,574 or 2.4%. Transfers out increased by \$518,867 or 167.45%.

#### **Capital Assets and Debt Administration**

##### **Capital Assets**

The County's investment in capital assets, net of accumulated depreciation at June 30, 2006, was \$56,348,192. 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, 2006 follows:

#### **Governmental Activities:**

	Balance June 30, 2005	Transfers	Additions	Deletions	Balance June 30, 2006
<b>Capital assets not being depreciated:</b>					
Land	\$ 4,592,860	\$ 0	\$ 22,500	\$ 0	\$ 4,615,360
Construction in progress	0	0	1,538,152	0	1,538,152
<b>Total capital assets not being depreciated</b>	<b>4,592,860</b>	<b>0</b>	<b>1,560,652</b>	<b>0</b>	<b>6,153,512</b>
<b>Capital assets being depreciated:</b>					
Building	42,035,200	0	466,068	0	42,501,268
Equipment	23,478,268	(83,979)	1,050,245	0	24,444,534
Infrastructure	6,336,326	0	2,631,279	0	8,967,605
<b>Total capital assets being depreciated</b>	<b>71,849,794</b>	<b>(83,979)</b>	<b>4,147,592</b>	<b>0</b>	<b>75,913,407</b>
<b>Less accumulated depreciation for:</b>					
Building	11,018,807	0	1,017,445	0	12,036,252
Equipment	11,456,636	(13,997)	1,916,342	0	13,358,981
Infrastructure	170,455	0	153,039	0	323,494
<b>Total accumulated depreciation</b>	<b>22,645,898</b>	<b>(13,997)</b>	<b>3,086,826</b>	<b>0</b>	<b>25,718,727</b>
<b>Total capital assets being depreciated, net</b>	<b>49,203,896</b>	<b>(69,982)</b>	<b>1,060,766</b>	<b>0</b>	<b>50,194,680</b>
<b>Governmental activities assets, net</b>	<b>\$ 53,796,756</b>	<b>\$ (69,982)</b>	<b>\$ 2,621,418</b>	<b>\$ 0</b>	<b>\$ 56,348,192</b>

#### **Business Type Activities:**

	Balance June 30, 2005	Transfers	Additions	Deletions	Balance June 30, 2006
<b>Capital assets being depreciated:</b>					
Solid waste equipment	\$ 1,148,121	\$ 83,979	\$ 0	\$ 83,979	\$ 1,148,121
Utility equipment	1,593,967	0	5,750	0	1,599,717
<b>Total capital assets being depreciated</b>	<b>2,742,088</b>	<b>83,979</b>	<b>5,750</b>	<b>83,979</b>	<b>2,747,838</b>
<b>Less accumulated depreciation for:</b>					
Solid waste equipment	569,776	13,997	78,539	13,997	648,315
Utility equipment	807,866	0	38,874	0	846,740
<b>Total accumulated depreciation</b>	<b>1,377,642</b>	<b>13,997</b>	<b>117,413</b>	<b>13,997</b>	<b>1,495,055</b>
<b>Business type activities assets, net</b>	<b>\$ 1,364,446</b>	<b>\$ 69,982</b>	<b>\$ (111,663)</b>	<b>\$ 69,982</b>	<b>\$ 1,252,783</b>

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

### **Long-Term Debt**

At June 30, 2006, the County had total outstanding bonds and loans of \$10,960,281. The debt consisted of the following:

Bonds payable	\$ 6,000,000
Town of Gabbs Water/Sewer	\$ 473,959
Capital lease	\$ 4,486,326

### **REQUESTS FOR INFORMATION**

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

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

**NYE COUNTY, NEVADA**  
**STATEMENT OF NET ASSETS**  
**June 30, 2006**

	Primary Government		
	Governmental	Business-type	Total
	Activities 2006	Activities 2006	
<b>Assets:</b>			
Pooled cash and investments	\$ 70,337,880	\$ 988,497	\$ 71,326,377
Interest receivable	483,566	-	483,566
Taxes receivable	312,980	-	312,980
Due from other governments	6,560,085	-	6,560,085
Accounts receivable, net	338,175	42,978	381,153
Due from others	5,059	-	5,059
Prepays	153,719	-	153,719
Inventory	284,546	-	284,546
Note receivable	29,250	-	29,250
Restricted assets:			
Permanently restricted:			
Cash	-	2,560,813	2,560,813
Accounts receivable	-	7,858	7,858
Capital assets net of accumulated depreciation	<u>56,348,192</u>	<u>1,252,783</u>	<u>57,600,975</u>
 Total assets	 <u>134,853,452</u>	 <u>4,852,929</u>	 <u>139,706,381</u>
<b>Liabilities:</b>			
Accounts payable	4,892,208	99,260	4,991,468
Accrued payroll and benefits	2,908,973	1,042	2,910,015
Accrued compensated absences	2,927,699	-	2,927,699
Deferred revenue	8,964,864	-	8,964,864
Deferred interest	519,555	-	519,555
Long-term liabilities:			
Portion due or payable within one year:			
Bonds payable	577,000	8,804	585,804
Interest payable	399,081	-	399,081
Lease payable	1,246,488	-	1,246,488
Long-term liabilities:			
Land fill closure costs payable from restricted assets	-	807,374	807,374
Bonds payable	5,423,000	465,155	5,888,155
Lease payable	<u>3,239,838</u>	<u>-</u>	<u>3,239,838</u>
 Total liabilities	 <u>31,098,706</u>	 <u>1,381,635</u>	 <u>32,480,341</u>
<b>Fund equity/Net assets:</b>			
Invested in capital assets, net of debt	45,532,767	778,824	46,311,591
Restricted for:			
Capital projects	34,156,826	-	34,156,826
Debt service	-	-	-
Other purposes	17,945,115	-	17,945,115
Unrestricted	<u>6,120,038</u>	<u>2,692,470</u>	<u>8,812,508</u>
Total net assets	<u>\$ 103,754,746</u>	<u>\$ 3,471,294</u>	<u>\$ 107,226,040</u>

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

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

**June 30, 2006**

Functions/Programs	Expenses	Program Revenues			Changes in Net Assets		
		Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary governments:							
General government	\$(19,522,615)	\$ 5,647,254	\$ 3,841,977	\$ 76,629	\$ (9,956,755)	\$ -	\$ (9,956,755)
Public safety	(17,047,428)	1,123,527	1,382,183	2,047	(14,539,671)	-	(14,539,671)
Judicial	(5,417,859)	761,889	-	-	(4,655,970)	-	(4,655,970)
Public works	(7,092,965)	2,453,184	2,162,237		(2,477,544)	-	(2,477,544)
Health and sanitation	(1,505,915)	623,301	447,679		(434,935)	-	(434,935)
Welfare	(1,403,674)	-	118,363	-	(1,285,311)	-	(1,285,311)
Culture and recreation	(637,963)	979	-	-	(636,984)	-	(636,984)
Community support	(974,648)	21,295	424,673		(528,680)	-	(528,680)
Intergovernmental	(2,113,666)	-			(2,113,666)	-	(2,113,666)
Debt service:							
Interest	(612,715)	-	-	-	(612,715)	-	(612,715)
Total governmental activities	(56,329,448)	10,631,429	8,377,112	78,676	(37,242,231)	-	(37,242,231)
Business-type activities:							
Water	(124,068)	93,157	-	-	-	(30,911)	(30,911)
Sewer	(12,271)	10,439	-	-	-	(1,832)	(1,832)
Solid Waste	(1,227,763)	1,942,407	-	-	-	714,644	714,644
Total business-type activities	(1,364,102)	2,046,003	-	-	-	681,901	681,901
Total primary governments	\$(57,693,550)	\$ 12,677,432	\$ 8,377,112	\$ 78,676	\$ (37,242,231)	\$ 681,901	\$ (36,560,330)

**General Revenues:**

Property taxes	\$ 14,175,620	\$ -	\$ 14,175,620
Net proceeds tax	2,469,297	-	2,469,297
Fuel tax	4,125,208	-	4,125,208
Room tax	265,296	-	265,296
Gaming tax	154,110	-	154,110
PETT	10,750,000	-	10,750,000
Division of Wildlife	1,629,397	-	1,629,397
Federal in-lieu tax	7,318	-	7,318
Consolidated taxes	14,286,028	-	14,286,028
Land sale costs	1,421,065	-	1,421,065
National forest	31,158	-	31,158
Tax penalties	431,945	-	431,945
Tax sale excess proceeds	500	-	500
Interest	1,859,230	113,893	1,973,123
Unrealized investment gain (loss)	(450,855)	(32,157)	(483,012)
Gain (loss) on disposal of capital assets	-	16,018	16,018
Miscellaneous	297,267	-	297,267
Capital asset transfers	(69,982)	69,982	-
Operating transfers	<u>(10,716)</u>	<u>10,716</u>	<u>-</u>
Total general revenues and transfers	<u>51,371,886</u>	<u>178,452</u>	<u>51,550,338</u>
Change in net assets	14,129,655	860,353	14,990,008
Net assets - beginning of year as restated	<u>89,625,091</u>	<u>2,610,941</u>	<u>92,236,032</u>
Net assets - end of year	<u>\$ 103,754,746</u>	<u>\$ 3,471,294</u>	<u>\$ 107,226,040</u>

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

**NYE COUNTY, NEVADA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2006**  
**Page 1 of 2**

	<b>Major Funds</b>			
	General Fund	Education Endowment Fund	Special Projects Fund	Capital Projects Endowment Fund
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ 2,882,856	\$ 9,873,206	\$ 12,728,938	\$ 10,651,565
Interest receivable	-	64,952	87,729	70,143
Taxes receivable	208,735	-	-	-
Due from other governments	3,016,572	-	-	-
Accounts receivable, net	43,502	-	-	-
Due from others	1,058	-	-	-
Prepays	99,940	-	-	-
Due from other funds	-	-	568,524	-
Inventory	159,525	-	-	-
Note receivable	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total assets	 <u>\$ 6,412,188</u>	 <u>\$ 9,938,158</u>	 <u>\$ 13,385,191</u>	 <u>\$ 10,721,708</u>

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

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Repository Oversite Special Revenue Fund	Other Governmental Funds	Totals
\$ 5,991,436	\$ 28,209,879	\$ 70,337,880
38,979	221,763	483,566
-	104,245	312,980
-	3,543,513	6,560,085
-	189,758	233,260
-	4,001	5,059
3,861	49,918	153,719
-	149	568,673
-	125,021	284,546
-	29,250	29,250
<u>\$ 6,034,276</u>	<u>\$ 32,477,497</u>	<u>\$ 78,969,018</u>

**NYE COUNTY, NEVADA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2006**  
**Page 2 of 2**

	<b>Major Funds</b>			
	General Fund	Education Endowment Fund	Special Projects Fund	Capital Projects Endowment Fund
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 1,042,287	\$ -	\$ 1,401,395	\$ -
Accrued payroll and benefits	2,551,292	-	-	-
Due to other funds	-	-	-	-
Deferred taxes	185,274	-	-	-
Deferred revenues	1,860,410	-	-	-
Deferred interest	-	-	-	-
 Total liabilities	 5,639,263	 -	 1,401,395	 -
<b><u>FUND BALANCES</u></b>				
Fund balance:				
Reserved for:				
Capital projects	-	-	-	-
Debt service	-	-	-	-
Legal services	19,955	-	-	-
Drug court	237,348	-	-	-
Building department	-	-	-	-
Unreserved:				
Designated for subsequent year	489,018	9,938,158	10,280,914	10,472,334
Undesignated	26,604	-	1,702,882	249,374
 Total fund balances	 772,925	 9,938,158	 11,983,796	 10,721,708
 Total liabilities and fund balances	 \$ 6,412,188	 \$ 9,938,158	 \$ 13,385,191	 \$ 10,721,708

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



Repository Oversite Special Revenue Fund	Other Governmental Funds	Totals
\$ 116,795	\$ 2,258,433	\$ 4,818,910
21,096	336,585	2,908,973
-	499,750	499,750
-	80,508	265,782
5,522,312	1,582,142	8,964,864
<u>374,073</u>	<u>145,482</u>	<u>519,555</u>
<u>6,034,276</u>	<u>4,902,900</u>	<u>17,977,834</u>
-	2,885,525	2,885,525
-	-	-
-	-	19,955
-	-	237,348
-	100,000	100,000
-	17,353,090	48,533,514
<u>-</u>	<u>7,235,982</u>	<u>9,214,842</u>
<u>-</u>	<u>27,574,597</u>	<u>60,991,184</u>
<u>\$ 6,034,276</u>	<u>\$ 32,477,497</u>	<u>\$ 78,969,018</u>

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***For the year ended June 30, 2006***

**NYE COUNTY, NEVADA**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET ASSETS**  
**June 30, 2006**

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<b>Total fund balance - governmental funds</b>	<b>\$ 60,991,184</b>
 Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets net of the related depreciation are not reported in the Governmental Funds financial statements because they are not current financial resources, but they are reported in the statement of net assets	56,348,192
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	265,782
Certain liabilities (such as bonds payable and capital leases payable) are not reported in the Governmental Funds financial statements because they are not due and payable, but they are presented as liabilities in the statement of net assets	(13,813,106)
Assets and liabilities of the Internal Service Funds are not reported in the Governmental Funds financial statements because they are presented on a different accounting basis, but they are presented as assets and liabilities in the statement of net assets	<u>(37,306)</u>
<b>Total net assets - governmental activities</b>	<b><u>\$ 103,754,746</u></b>

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

**NYE COUNTY, NEVADA**  
**STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2006**

	<b>Major Funds</b>			
	<b>General Fund</b>	<b>Education Endowment Fund</b>	<b>Special Projects Fund</b>	<b>Capital Projects Endowment Fund</b>
<b>Revenues:</b>				
Taxes	\$ 11,408,046	\$ -	\$ -	\$ -
Licenses and permits	140,025	-	-	-
Intergovernmental	15,217,189	-	9,750,000	-
Charges for services	2,581,487	-	-	-
Fines and forfeitures	327,325	-	-	-
Other	1,217,042	217,024	286,337	238,012
Total revenues	<u>30,891,114</u>	<u>217,024</u>	<u>10,036,337</u>	<u>238,012</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	10,854,359	-	1,283,862	-
Public safety	13,430,244	-	76,242	2,232
Judicial	5,056,471	-	-	-
Public works	101,407	-	364,638	-
Health and sanitation	359,397	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	14,591	-
Community support	310,381	-	-	-
Intergovernmental	-	289,986	1,295,313	-
<b>Capital projects</b>	-	-	2,005,518	7,766
<b>Debt service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>30,112,259</u>	<u>289,986</u>	<u>5,040,164</u>	<u>9,998</u>
Excess (deficiency) of revenues over expenditures	<u>778,855</u>	<u>(72,962)</u>	<u>4,996,173</u>	<u>228,014</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	650,000	-
Operating transfers out	(828,736)	-	(2,157,291)	-
Total other financing sources (uses)	<u>(828,736)</u>	<u>-</u>	<u>(1,507,291)</u>	<u>-</u>
Net change in fund balance	(49,881)	(72,962)	3,488,882	228,014
<b>Fund balance:</b>				
Beginning of year	<u>822,806</u>	<u>10,011,120</u>	<u>8,494,914</u>	<u>10,493,694</u>
End of year	<u>\$ 772,925</u>	<u>\$ 9,938,158</u>	<u>\$ 11,983,796</u>	<u>\$ 10,721,708</u>

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

Repository Oversite Special Revenue Fund	Other Governmental Funds	Totals
\$ -	\$ 5,541,024	\$ 16,949,070
-	2,680,625	2,820,650
973,052	13,428,889	39,369,130
-	2,926,176	5,507,663
-	245,428	572,753
-	3,293,590	5,252,005
<u>973,052</u>	<u>28,115,732</u>	<u>70,471,271</u>
973,052	5,265,191	18,376,464
-	2,856,154	16,364,872
-	192,619	5,249,090
-	8,199,419	8,665,464
-	1,283,231	1,642,628
-	1,403,674	1,403,674
-	531,425	546,016
-	638,915	949,296
-	528,367	2,113,666
-	696,246	2,709,530
-	1,646,307	1,646,307
-	408,935	408,935
<u>973,052</u>	<u>23,650,483</u>	<u>60,075,942</u>
-	4,465,249	10,395,329
-	3,081,224	3,731,224
-	(755,913)	(3,741,940)
-	2,325,311	(10,716)
-	6,790,560	10,384,613
-	20,784,037	50,606,571
<u>\$ -</u>	<u>\$ 27,574,597</u>	<u>\$ 60,991,184</u>

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***For the year ended June 30, 2006***

**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, 2006**

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<b>Net Change in Fund Balance - Governmental Funds</b>	<b>\$ 10,384,613</b>
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Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net assets and allocated over the estimated useful lives as annual depreciation expenses in the statement of activities	2,551,436
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Property taxes that are collected in time to pay obligations of the current period are reported as revenue in the fund statements. However, amounts that related to prior periods that first become available in the current period should not be reported as revenue in the statement of activities	(38,855)
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The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts and other similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	1,841,608
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The net losses of the Internal Service Funds are not reported in this fund financial statement because they are presented on a different accounting basis (in the proprietary fund financial statements), but they are presented in the statement of activities	(77,811)
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Generally, expenditures recognized in fund financial statements are limited to only those that use current financial resources, but expenses are recognized in the statement of activities when incurred	<u>(531,336)</u>
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<b>Change in net assets of governmental activities</b>	<b><u>\$ 14,129,655</u></b>
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The notes to the financial statements are an integral part of this statement.

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 2006**

	Budget			Variance-
	Original	Final	Actual	Positive (Negative)
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 9,415,397	\$ 9,679,855	\$ 9,913,849	\$ 233,994
Net proceeds	<u>763,864</u>	<u>1,465,909</u>	<u>1,494,197</u>	<u>28,288</u>
Total taxes	<u>10,179,261</u>	<u>11,145,764</u>	<u>11,408,046</u>	<u>262,282</u>
<b>Fines and forfeitures:</b>				
Fines and forfeited bail	200,000	265,245	290,490	25,245
Court fines	<u>50,000</u>	<u>50,000</u>	<u>36,835</u>	<u>(13,165)</u>
Total fines and forfeitures	<u>250,000</u>	<u>315,245</u>	<u>327,325</u>	<u>12,080</u>
<b>Licenses and permits:</b>				
Liquor licenses	35,000	36,150	36,630	480
Gaming licenses	<u>90,000</u>	<u>94,780</u>	<u>103,395</u>	<u>8,615</u>
Total licenses and permits	<u>125,000</u>	<u>130,930</u>	<u>140,025</u>	<u>9,095</u>
<b>Intergovernmental:</b>				
Federal in lieu tax	1,500,000	1,500,000	1,624,644	124,644
Fish and game in lieu	13,000	13,000	7,318	(5,682)
State gaming license fee	160,000	160,000	154,110	(5,890)
Consolidated tax	12,277,675	12,277,675	12,805,394	527,719
Emergency management	35,000	35,000	2,047	(32,953)
Public safety grants	410,000	412,601	592,518	179,917
National forest	<u>27,000</u>	<u>31,158</u>	<u>31,158</u>	<u>-</u>
Total intergovernmental	<u>14,422,675</u>	<u>14,429,434</u>	<u>15,217,189</u>	<u>787,755</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, 2006**

	Budget		Actual	Variance- Positive (Negative)
	Original	Final		
<b>Revenues (continued):</b>				
<b>Charges for services:</b>				
Clerk's fees	\$ 90,000	\$ 94,260	\$ 121,189	\$ 26,929
Recorder's fees	620,000	794,542	791,433	(3,109)
Assessor's commissions	275,000	275,000	214,168	(60,832)
Sheriff's fees	40,000	40,000	38,335	(1,665)
Justice of the peace fees	65,000	65,000	129,623	64,623
Investigation fees	5,000	5,000	28,750	23,750
Department of Energy reimbursement	552,536	552,536	555,367	2,831
Animal control-spay and neutering	28,000	28,000	58,071	30,071
Planning	100,000	100,000	96,287	(3,713)
Concealed weapons permits	13,000	13,000	24,860	11,860
Dust control plan fee	-	-	54,450	54,450
Return checks	3,000	3,000	2,824	(176)
Impact fee administration charge	-	16,944	20,064	3,120
Public Defender and recovery fees	1,900	1,900	-	(1,900)
Miscellaneous	20,000	41,705	1,210	(40,495)
County surveyor fees	15,000	15,000	12,327	(2,673)
Restitution fees	10,500	10,500	3,511	(6,989)
Zoning fees	200,000	200,000	287,438	87,438
Drug court	7,500	43,735	93,286	49,551
Courier service	14,000	14,000	12,118	(1,882)
Animal control fees	27,000	34,650	36,176	1,526
 Total charges for services	 2,087,436	 2,348,772	 2,581,487	 232,715

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, 2006**

	Budget		Actual	Variance- Positive (Negative)
	Original	Final		
<b>Revenues (continued):</b>				
<b>Other:</b>				
Rent	\$ 30,000	\$ 89,051	\$ 89,051	\$ -
Interest	-	-	25,677	25,677
Unrealized investment gain (loss)	-	-	(6,830)	(6,830)
Tax penalties	466,000	466,000	431,553	(34,447)
Uniform reciprocal law	180,000	202,028	191,935	(10,093)
Water resource planning	10,000	10,000	-	(10,000)
Prisoner housing	4,000	4,000	1,731	(2,269)
DARE donations	-	-	18	18
Cemetery receipts	3,000	3,000	2,900	(100)
Extradition	5,000	5,000	14,240	9,240
Other revenue	-	-	131,915	131,915
Election reimbursement	700	700	-	(700)
Tax sale costs	-	-	500	500
Refund from pay phone	6,000	6,000	19,100	13,100
Title search	25,000	25,000	9,755	(15,245)
Vending machines	6,000	11,709	12,932	1,223
Manhattan water charges	8,000	8,363	9,147	784
Inmate booking fees	15,000	15,000	23,566	8,566
Katrina reimbursement	-	-	76,629	76,629
Land sale	-	1,421,065	175,615	(1,245,450)
Sale of fixed assets	20,000	20,000	-	(20,000)
Animal donations	4,000	7,009	7,608	599
Total other	782,700	2,293,925	1,217,042	(1,076,883)
Total revenues	27,847,072	30,664,070	30,891,114	227,044

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, 2006**

	Budget		Actual	Variance- Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Commissioners:</b>				
Salaries and wages	\$ 109,609	\$ 117,609	\$ 122,289	\$ (4,680)
Employee benefits	50,404	58,802	57,215	1,587
Services and supplies	49,987	51,785	51,939	(154)
Total commissioners	<u>210,000</u>	<u>228,196</u>	<u>231,443</u>	<u>(3,247)</u>
<b>County administrator:</b>				
Salaries and wages	291,125	261,125	311,763	(50,638)
Employee benefits	91,375	91,375	175,820	(84,445)
Services and supplies	42,500	42,500	40,506	1,994
Total county administrator	<u>425,000</u>	<u>395,000</u>	<u>528,089</u>	<u>(133,089)</u>
<b>Comptroller</b>				
Salaries and wages	393,875	363,875	321,784	42,091
Employee benefits	123,625	118,625	103,529	15,096
Services and supplies	57,500	47,500	32,564	14,936
Total comptroller	<u>575,000</u>	<u>530,000</u>	<u>457,877</u>	<u>72,123</u>
<b>Clerk:</b>				
Salaries and wages	305,230	280,230	249,273	30,957
Employee benefits	95,802	99,002	95,766	3,236
Services and supplies	44,560	63,284	72,324	(9,040)
Total clerk	<u>445,592</u>	<u>442,516</u>	<u>417,363</u>	<u>25,153</u>
<b>Information systems:</b>				
Salaries and wages	573,795	483,795	389,695	94,100
Employee benefits	180,096	155,096	125,905	29,191
Services and supplies	83,767	173,767	245,152	(71,385)
Capital outlay	-	4,136	3,791	345
Total information systems	<u>837,658</u>	<u>816,794</u>	<u>764,543</u>	<u>52,251</u>
<b>County planner:</b>				
Salaries and wages	526,536	511,536	491,343	20,193
Employee benefits	165,263	179,779	170,516	9,263
Services and supplies	76,868	66,868	62,949	3,919
Total county planner	<u>768,667</u>	<u>758,183</u>	<u>724,808</u>	<u>33,375</u>
<b>HR/Risk management:</b>				
Salaries and wages	126,040	126,040	122,494	3,546
Employee benefits	39,560	47,891	45,986	1,905
Services and supplies	18,400	18,400	8,525	9,875
Total HR/Risk management	<u>184,000</u>	<u>192,331</u>	<u>177,005</u>	<u>15,326</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, 2006**

	Budget		Actual	Variance- Positive (Negative)
	Original	Final		
<b>Expenditures (Continued):</b>				
<b>General government (Continued):</b>				
<b>Natural resources:</b>				
Salaries and wages	\$ 116,450	\$ 106,450	\$ 95,048	\$ 11,402
Employee benefits	36,550	36,550	31,288	5,262
Services and supplies	17,000	69,351	84,256	(14,905)
Total natural resources	170,000	212,351	210,592	1,759
<b>Miscellaneous overhead:</b>				
Workers compensation	10,369	7,369	586	6,783
Printing and advertising	66,533	116,533	153,525	(36,992)
General insurance	748,855	798,855	748,870	49,985
Group insurance - retired	428,137	532,137	597,118	(64,981)
Out of pocket	19,657	11,657	-	11,657
Professional fees	302,422	312,364	473,311	(160,947)
Tax refunds	10,370	35,606	36,745	(1,139)
Delivery service	17,281	2,281	198	2,083
NACO dues	19,873	23,628	21,659	1,969
Blood bourne pathogens	10,369	10,369	6,596	3,773
Physicals	30,242	70,242	91,806	(21,564)
Postage	120,969	140,969	157,802	(16,833)
City of Gabbs	1,728	1,728	-	1,728
Gabbs library	4,320	4,320	3,351	969
Flu shots	2,592	2,744	2,515	229
Fish and game	432	432	-	432
Litigation	86,406	36,406	7,502	28,904
Ambulance calls	8,641	5,641	2,416	3,225
Miscellaneous	38,366	285,239	119,571	165,668
Belmont emergency phone	432	432	41	391
Crystal park	1,728	1,728	346	1,382
Corridor advisory board	432	432	-	432
Drug test	6,048	9,269	9,134	135
Amargosa emergency phone	-	-	448	(448)
Safety committee	4,320	4,320	-	4,320
Advocacy with congress	230,417	250,417	278,663	(28,246)
Training	2,592	40,592	45,120	(4,528)
Operating supplies	2,592	2,592	134	2,458
Currant Creek emergency phone	432	432	-	432
Conservation districts	3,456	4,364	4,000	364
Equipment	864	967	-	967
Grant match	-	12,777	11,712	1,065
Prisoner medical	69,125	69,125	40,840	28,285
Total miscellaneous overhead	2,250,000	2,795,967	2,814,009	(18,042)

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, 2006**

	Budget			Variance-
	Original	Final	Actual	Positive (Negative)
<b>Expenditures (Continued):</b>				
<b>General government (Continued):</b>				
<b>Recorder:</b>				
Salaries and wages	\$ 205,500	\$ 206,272	\$ 205,781	\$ 491
Employee benefits	64,500	73,942	70,915	3,027
Services and supplies	<u>30,000</u>	<u>20,000</u>	<u>7,868</u>	<u>12,132</u>
Total recorder	<u>300,000</u>	<u>300,214</u>	<u>284,564</u>	<u>15,650</u>
<b>Treasurer:</b>				
Salaries and wages	351,797	306,797	277,404	29,393
Employee benefits	110,418	100,418	91,557	8,861
Services and supplies	<u>51,357</u>	<u>55,955</u>	<u>77,514</u>	<u>(21,559)</u>
Total treasurer	<u>513,572</u>	<u>463,170</u>	<u>446,475</u>	<u>16,695</u>
<b>South county office:</b>				
Salaries and wages	192,481	215,440	218,160	(2,720)
Employee benefits	60,414	80,414	89,340	(8,926)
Services and supplies	<u>28,100</u>	<u>18,100</u>	<u>3,629</u>	<u>14,471</u>
Total south county office	<u>280,995</u>	<u>313,954</u>	<u>311,129</u>	<u>2,825</u>
<b>Assessor:</b>				
Salaries and wages	794,600	787,600	778,534	9,066
Employee benefits	249,400	295,567	285,323	10,244
Services and supplies	<u>116,000</u>	<u>91,000</u>	<u>69,177</u>	<u>21,823</u>
Total assessor	<u>1,160,000</u>	<u>1,174,167</u>	<u>1,133,034</u>	<u>41,133</u>
<b>Buildings and grounds:</b>				
Salaries and wages	1,649,149	1,039,149	873,754	165,395
Employee benefits	517,615	350,615	303,777	46,838
Services and supplies	240,752	736,752	1,001,956	(265,204)
Capital outlay	<u>-</u>	<u>22,896</u>	<u>17,227</u>	<u>5,669</u>
Total buildings and grounds	<u>2,407,516</u>	<u>2,149,412</u>	<u>2,196,714</u>	<u>(47,302)</u>
<b>General services:</b>				
Salaries and wages	-	110,000	110,811	(811)
Employee benefits	-	42,000	41,838	162
Services and supplies	<u>-</u>	<u>4,000</u>	<u>4,065</u>	<u>(65)</u>
Total general services	<u>-</u>	<u>156,000</u>	<u>156,714</u>	<u>(714)</u>
Total general government	<u>10,528,000</u>	<u>10,928,255</u>	<u>10,854,359</u>	<u>73,896</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, 2006**

	Budget			Variance-
	Original	Final	Actual	Positive (Negative)
<b>Expenditures (Continued):</b>				
<b>Public safety:</b>				
<b>Sheriff:</b>				
Salaries and wages	\$ 7,196,126	\$ 7,218,921	\$ 7,832,460	\$ (613,539)
Employee benefits	2,258,638	3,968,335	3,440,416	527,919
Services and supplies	1,050,529	1,320,626	1,260,361	60,265
Capital outlay	-	108,322	46,657	61,665
Total sheriff	<u>10,505,293</u>	<u>12,616,204</u>	<u>12,579,894</u>	<u>36,310</u>
<b>Emergency management:</b>				
Salaries and wages	387,847	442,605	422,112	20,493
Employee benefits	121,733	186,381	156,416	29,965
Services and supplies	56,620	243,044	271,822	(28,778)
Total emergency management	<u>566,200</u>	<u>872,030</u>	<u>850,350</u>	<u>21,680</u>
Total public safety	<u>11,071,493</u>	<u>13,488,234</u>	<u>13,430,244</u>	<u>57,990</u>
<b>Judicial:</b>				
<b>District attorney:</b>				
Salaries and wages	1,466,716	1,466,716	1,435,014	31,702
Employee benefits	454,778	454,778	493,285	(38,507)
Services and supplies	213,797	213,797	115,331	98,466
Total district attorney	<u>2,135,291</u>	<u>2,135,291</u>	<u>2,043,630</u>	<u>91,661</u>
<b>District attorney (URES A):</b>				
Salaries and wages	185,525	185,525	181,515	4,010
Employee benefits	63,809	63,809	69,212	(5,403)
Services and supplies	27,406	27,406	14,784	12,622
Total district attorney (URES A)	<u>276,740</u>	<u>276,740</u>	<u>265,511</u>	<u>11,229</u>
<b>District court:</b>				
Salaries and wages	430,275	430,275	352,833	77,442
Employee benefits	135,050	135,050	135,841	(791)
Services and supplies	62,814	62,814	164,391	(101,577)
Total district court	<u>628,139</u>	<u>628,139</u>	<u>653,065</u>	<u>(24,926)</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, 2006**

	Budget		Actual	Variance- Positive (Negative)
	Original	Final		
<b>Expenditures (Continued):</b>				
<b>Judicial (Continued):</b>				
<b>Tonopah justice court:</b>				
Salaries and wages	\$ 280,000	\$ 280,000	\$ 277,880	\$ 2,120
Employee benefits	94,000	94,000	93,889	111
Services and supplies	16,000	16,000	15,863	137
Total Tonopah justice court	390,000	390,000	387,632	2,368
<b>Pahrump justice court:</b>				
Salaries and wages	447,600	447,600	433,556	14,044
Employee benefits	139,992	139,992	175,081	(35,089)
Services and supplies	103,065	103,065	106,917	(3,852)
Total Pahrump justice court	690,657	690,657	715,554	(24,897)
<b>Beatty justice court:</b>				
Salaries and wages	225,000	225,000	220,675	4,325
Employee benefits	65,000	65,000	68,140	(3,140)
Services and supplies	20,000	20,000	19,100	900
Total Beatty justice court	310,000	310,000	307,915	2,085
<b>Other judicial:</b>				
<b>Services and supplies:</b>				
Public defender	600,000	600,000	419,750	180,250
Court appointed defender	200,000	200,000	263,414	(63,414)
Total other judicial	800,000	800,000	683,164	116,836
Total judicial	5,230,827	5,230,827	5,056,471	174,356
<b>Public works:</b>				
Salaries and wages	78,775	78,775	63,399	15,376
Employee benefits	24,725	24,725	21,452	3,273
Services and supplies	11,500	11,500	16,556	(5,056)
Total public works	115,000	115,000	101,407	13,593

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, 2006**

	Budget		Actual	Variance- Positive (Negative)
	Original	Final		
<b>Expenditures (Continued):</b>				
<b>Health and sanitation:</b>				
<b>Animal control:</b>				
Salaries and wages	\$ 274,000	\$ 274,000	\$ 174,511	\$ 99,489
Employee benefits	86,000	86,000	69,122	16,878
Services and supplies	40,000	40,000	115,764	(75,764)
Total health and sanitation	<u>400,000</u>	<u>400,000</u>	<u>359,397</u>	<u>40,603</u>
 <b>Community support:</b>				
<b>Senior nutrition program:</b>				
Salaries and wages	178,990	178,990	176,524	2,466
Employee benefits	56,180	56,180	55,105	1,075
Services and supplies	<u>26,130</u>	<u>26,130</u>	<u>78,752</u>	<u>(52,622)</u>
Total community support	<u>261,300</u>	<u>261,300</u>	<u>310,381</u>	<u>(49,081)</u>
 Contingency	<u>75,941</u>	<u>75,941</u>	<u>-</u>	<u>75,941</u>
 Total expenditures	<u>27,682,561</u>	<u>30,499,557</u>	<u>30,112,259</u>	<u>387,298</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, 2006**

	Budget		Actual	Variance- Positive (Negative)
	Original	Final		
Excess (deficiency) of revenues over expenditures	\$ 164,511	\$ 164,513	\$ 778,855	\$ 614,342
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(811,376)</u>	<u>(811,376)</u>	<u>(828,736)</u>	<u>(17,360)</u>
Net change in fund balance	(646,865)	(646,863)	(49,881)	596,982
<b>Fund balance:</b>				
Beginning of year	<u>1,693,815</u>	<u>1,693,815</u>	<u>822,806</u>	<u>(871,009)</u>
End of year	<u>\$ 1,046,950</u>	<u>\$ 1,046,952</u>	<u>\$ 772,925</u>	<u>\$ (274,027)</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, 2006**

	Budget		Actual	Variance- Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<b>Other:</b>				
Interest	\$ 300,000	\$ 300,000	\$ 302,406	\$ 2,406
Unrealized investment gain (loss)	<u>-</u>	<u>-</u>	<u>(85,382)</u>	<u>(85,382)</u>
Total revenue	300,000	300,000	217,024	(82,976)
<b>Expenditures:</b>				
<b>Current:</b>				
Intergovernmental	<u>300,000</u>	<u>300,000</u>	<u>289,986</u>	<u>10,014</u>
Excess (deficiency) of revenues over expenditures	-	-	(72,962)	(72,962)
<b>Fund balance:</b>				
Beginning of year	<u>10,405,806</u>	<u>10,405,806</u>	<u>10,011,120</u>	<u>(394,686)</u>
End of year	<u>\$ 10,405,806</u>	<u>\$ 10,405,806</u>	<u>\$ 9,938,158</u>	<u>\$ (467,648)</u>

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

**NYE COUNTY, NEVADA**  
**MAJOR FUND - SPECIAL PROJECTS FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 2006**

	Budget			Variance-
	Original	Final	Actual	Positive (Negative)
<b>Revenues:</b>				
Intergovernmental - PETT	\$ 9,750,000	\$ 9,750,000	\$ 9,750,000	\$ -
<b>Other:</b>				
Interest	190,000	190,000	364,711	174,711
Unrealized investment gain (loss)	-	-	(102,974)	(102,974)
Miscellaneous	-	-	24,600	24,600
Total other	190,000	190,000	286,337	96,337
Total revenues	9,940,000	9,940,000	10,036,337	96,337
<b>Expenditures:</b>				
<b>Current:</b>				
General government	2,830,000	2,830,000	1,283,862	1,546,138
Public safety	-	-	76,242	(76,242)
Public works	115,000	115,000	364,638	(249,638)
Culture and recreation	300,000	300,000	14,591	285,409
Intergovernmental	600,000	600,000	1,295,313	(695,313)
<b>Capital outlay:</b>				
General government	2,250,000	2,250,000	370,580	1,879,420
Public safety	44,000	44,000	239,162	(195,162)
Public works	-	-	1,395,776	(1,395,776)
Total expenditures	6,139,000	6,139,000	5,040,164	1,098,836
Excess (deficiency) of revenues over expenditures	3,801,000	3,801,000	4,996,173	1,195,173
<b>Other financing sources (uses):</b>				
Operating transfers in	650,000	650,000	650,000	-
Operating transfers out	(605,000)	(2,031,000)	(2,157,291)	(126,291)
Total other financing sources (uses)	45,000	(1,381,000)	(1,507,291)	(126,291)
Net change in fund balance	3,846,000	2,420,000	3,488,882	1,068,882
<b>Fund balance:</b>				
Beginning of year	2,250,400	8,494,914	8,494,914	-
End of year	\$ 6,096,400	\$ 10,914,914	\$ 11,983,796	\$ 1,068,882

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

**NYE COUNTY, NEVADA**  
**MAJOR FUND - ENDOWMENT CAPITAL PROJECTS FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 2006**

	Budget			Variance-
	Original	Final	Actual	Positive (Negative)
<b>Revenues:</b>				
<b>Other:</b>				
Interest	\$ 200,000	\$ 200,000	\$ 331,651	\$ 131,651
Unrealized investment gain (loss)	-	-	(93,639)	(93,639)
Total revenue	<u>200,000</u>	<u>200,000</u>	<u>238,012</u>	<u>38,012</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Public safety	-	-	2,232	(2,232)
<b>Capital projects:</b>				
General government	221,360	221,360	-	221,360
Public safety	<u>-</u>	<u>-</u>	<u>7,766</u>	<u>(7,766)</u>
Total expenditures	<u>221,360</u>	<u>221,360</u>	<u>9,998</u>	<u>211,362</u>
Excess (deficiency) of revenues over expenditures	(21,360)	(21,360)	228,014	249,374
<b>Fund balance:</b>				
Beginning of year	<u>10,021,360</u>	<u>10,021,360</u>	<u>10,493,694</u>	<u>472,334</u>
End of year	<u>\$ 10,000,000</u>	<u>\$ 10,000,000</u>	<u>\$ 10,721,708</u>	<u>\$ 721,708</u>

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

**NYE COUNTY, NEVADA**  
**MAJOR FUND - REPOSITORY OVERSITE SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 2006**

	Budget		Actual	Variance- Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grants	\$ 2,521,646	\$ 2,521,646	\$ 973,052	\$ (1,548,594)
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	506,042	506,042	275,947	230,095
Employee benefits	176,468	176,468	102,991	73,477
Services and supplies	1,839,136	1,839,136	590,690	1,248,446
Capital outlay	-	-	3,424	(3,424)
Total expenditures	2,521,646	2,521,646	973,052	1,548,594
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 ASSETS**  
**PROPRIETARY FUNDS**  
**June 30, 2006**

	Enterprise	Governmental Internal Service
<b><u>ASSETS</u></b>		
<b>Current:</b>		
Pooled cash and investments	\$ 988,497	\$ -
Accounts receivable	42,978	104,915
Total current assets	<u>1,031,475</u>	<u>104,915</u>
<b>Noncurrent assets:</b>		
<b>Restricted Assets:</b>		
Cash	2,560,813	-
Accounts receivable	7,858	-
Total restricted assets	<u>2,568,671</u>	<u>-</u>
<b>Capital assets (net of accumulated depreciation)</b>	<u>1,252,783</u>	<u>-</u>
<b>Total noncurrent assets</b>	<u>3,821,454</u>	<u>-</u>
<b>Total assets</b>	<u>4,852,929</u>	<u>104,915</u>
<b><u>LIABILITIES</u></b>		
<b>Current:</b>		
Accounts payable	99,260	73,298
Accrued payroll and benefits	1,042	-
Due to other funds	-	68,923
Bonds payable, current portion	8,804	-
Total current liabilities	<u>109,106</u>	<u>142,221</u>
<b>Long-term payable from restricted assets</b>		
Landfill closure and postclosure costs	807,374	-
<b>Long-term liabilities:</b>		
Bonds payable, long- term portion	465,155	-
Total long-term liabilities	<u>1,272,529</u>	<u>-</u>
<b>Total liabilities</b>	<u>1,381,635</u>	<u>142,221</u>
<b><u>NET ASSETS</u></b>		
Invested in capital assets, net of related debt	778,824	-
Unrestricted	<u>2,692,470</u>	<u>-</u>
<b>Total net assets</b>	<u>\$ 3,471,294</u>	<u>\$ (37,306)</u>

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

**NYE COUNTY, NEVADA**  
**STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET ASSETS**  
**PROPRIETARY FUNDS**  
**For the Year Ended June 30, 2006**

	Enterprise	Governmental Internal Service
<b>Operating revenues:</b>		
Charges for services	\$ 2,046,003	\$ 107,387
<b>Operating expenses:</b>		
Salaries and wages	36,319	-
Employee benefits	15,097	-
Services and supplies	1,070,835	185,198
Closure and postclosure landfill costs	90,085	-
Depreciation	117,413	-
Total operating expenses	1,329,749	185,198
Operating income (loss)	716,254	(77,811)
<b>Nonoperating revenues (expenses):</b>		
Interest income	113,893	-
Unrealized investment gain (loss)	(32,157)	-
Sale of capital assets	16,018	-
Interest expense	(34,353)	-
Total nonoperating revenues ( expenses)	63,401	-
Net operating income (loss) before transfers	779,655	(77,811)
<b>Transfers:</b>		
Operating transfers in	10,716	-
Income before capital contributions	790,371	(77,811)
Contribution from governmental activities	69,982	-
Changes in net assets	860,353	(77,811)
<b>Net assets:</b>		
Beginning of year	2,610,941	40,505
End of year	\$ 3,471,294	\$ (37,306)

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, 2006**  
**Page 1 of 2**

	Enterprise	Governmental Internal Service
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 2,119,480	\$ 2,472
Cash paid for salaries and employee benefits	(55,111)	(50)
Cash paid for services and supplies	(1,031,396)	(112,273)
Net cash provided (used) by operating activities	<u>1,032,973</u>	<u>(109,851)</u>
<b>Cash flows from noncapital financing activities:</b>		
Operating transfers in	10,716	-
Due to other funds	-	68,923
Sale of capital assets	86,000	-
Net cash provided by noncapital financing activities:	<u>96,716</u>	<u>68,923</u>
<b>Cash flows from capital and related financing activities:</b>		
Purchase of capital assets	(5,750)	-
Principal payments - bonds	(8,199)	-
Interest paid	(34,353)	-
Net cash (used) by capital financing activities:	<u>(48,302)</u>	<u>-</u>
<b>Cash flows from investing activities:</b>		
Interest	81,736	-
Net cash provided by investing activities:	<u>81,736</u>	<u>-</u>
<b>Net increase (decrease) in pooled cash and investments</b>	<b>1,163,123</b>	<b>(40,928)</b>
<b>Pooled cash and investments:</b>		
Beginning of year	<u>2,386,187</u>	<u>40,928</u>
End of year	<u>\$ 3,549,310</u>	<u>\$ -</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, 2006**  
**Page 2 of 2**

	Enterprise	Governmental Internal Service
<b>Reconciliation of operating income to net cash provided by operating activities</b>		
Operating income (loss)	\$ 716,254	\$ (77,811)
<b>Adjustments to reconcile operating income to net cash provided by operating activities:</b>		
Depreciation expense	117,413	-
Decrease in accounts receivable	73,477	(104,915)
(Decrease) in accrued payroll and benefits	(3,695)	(50)
(Decrease) increase in accounts payable	129,524	72,925
Total adjustments	316,719	(32,040)
<b>Net cash provided (used) by operating activities</b>	<b>\$ 1,032,973</b>	<b>\$ (109,851)</b>

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

**NYE COUNTY, NEVADA**  
**FIDUCIARY FUNDS**  
**STATEMENT OF NET ASSETS**  
**June 30, 2006**

	F.H. Flint Scholarship Trust Fund	Agency Funds
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 27,271	\$ 24,444,959
Interest receivable	-	148,770
Taxes receivable	-	402,462
Due from other governments	-	920,085
Accounts receivable	-	719,058
	<u>27,271</u>	<u>26,635,334</u>
Total assets	<u>27,271</u>	<u>26,635,334</u>
<b><u>LIABILITIES</u></b>		
Deferred taxes	-	356,845
Amounts held for others	-	26,278,489
	<u>-</u>	<u>26,635,334</u>
Total liabilities	<u>-</u>	<u>26,635,334</u>
<b><u>NET ASSETS</u></b>		
Held in trust	<u>\$ 27,271</u>	<u>\$ -</u>

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

**NYE COUNTY, NEVADA**  
**FIDUCIARY FUNDS**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**For The Year Ended June 30, 2006**

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F.H. Flint  
Scholarship  
Trust Fund

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**Additions:**

Interest	\$ 1,406
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**Deductions:**

Scholarships	<u>-</u>
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Change in net assets	1,406
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**Net assets:**

Beginning of year	<u>25,865</u>
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End of year	<u>\$ 27,271</u>
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The notes to the financial statements are an integral part of this statement.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements**  
**June 30, 2006**

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Reporting Entity**

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

**2. Basic Financial Statements**

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

**3. Government-wide Financial Statements**

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

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

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

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements**  
**June 30, 2006**

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

**4. Fund Financial Statements**

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

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

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

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

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

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

All of the County's major funds are governmental funds. The County reports the following major governmental funds:

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

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

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

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

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

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements**  
**June 30, 2006**

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

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

Additionally the County reports the following fund types:

**Proprietary Fund:**

**Enterprise Fund -**

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

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

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

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

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

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

**Fiduciary Funds:**

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

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

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements**  
**June 30, 2006**

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

**6. Assets, Liabilities, and Equity**

**a. Pooled Cash and Investments**

The County maintains a cash and investment pool that is available for use by all funds. At June 30, 2006, this pool is displayed on the financial statements as "Pooled cash and investments".

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

Investments are stated at fair value on the balance sheet. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties other than in a forced or liquidation sale. Changes in the fair value of County investments are part of investment income which is included in revenue from local sources on the financial statements. (See Note C1)

Nevada Revised Statutes authorize the County to invest in:

1. Obligations of the U.S. Treasury and U.S. agencies in which the maturity dates do not extend more than 10 years from the date of purchase.
2. Negotiable certificates of deposit issued by commercial banks or insured savings and loan associations (those over \$100,000 must be fully collateralized).
3. Negotiable notes or short term negotiable bonds issued by local governments within Nevada.
4. Eligible bankers' acceptances that do not exceed 180 days maturity and do not exceed 20 percent of the investment portfolio.
5. Commercial paper with a rating of A-1 or P-1 that does not exceed 270 days maturity and does not exceed 20 percent of the portfolio.
6. The State of Nevada's Local Government Investment Pool.
7. Repurchase agreements that are collateralized at 102 percent of the repurchase price and do not exceed 90 days maturity. Securities used for collateral must meet the criteria listed above.
8. Money market mutual funds which are rated as "AAA" or its equivalent and invest only in securities issued by the Federal Government, U.S. agencies, or repurchase agreements fully collateralized by such securities.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements**  
**June 30, 2006**

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

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

**b. Receivables and Payables**

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

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

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

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

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

**c. Inventories and Prepaid Items**

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

Payments to vendors that will benefit periods beyond June 30, 2006 are recorded as expenditures in the fund financial statements. They are recorded as prepaid expenses in the government-wide financial statements. There is \$153,719 of prepaid insurance at June 30, 2006.

**d. Capital Assets**

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



**..NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2006**

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

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

**d. Capital Assets (Continued)**

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

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

GASB No. 34 requires the County to report and depreciate new infrastructure assets effective with the beginning of the current year. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the County. Neither their historical cost nor related depreciation has historically been reported in the financial statements. The retroactive reporting of infrastructure is subject to an extended implementation period and is first effective for fiscal years beginning after June 15, 2006. The County implemented the general provisions of GASB No. 34 and plans to implement the retroactive infrastructure provisions (under the modified approach) in the fiscal year ending June 30, 2007.

**e. Compensated Absences**

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

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

**f. Long-term Obligations**

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

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

**g. Fund Equity**

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

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2006**

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

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

**h. Net Assets**

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

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

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

**(ii) Restricted Assets**

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

**(iii) Unrestricted**

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

**I. Comparative Data/Reclassifications**

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

**j. Use of Estimates**

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

**k. Nye County Hospital District**

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

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

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2006**

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

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

**1. Pahrump Community Hospital District**

In August of 2002, the Pahrump Community Hospital District was dissolved by the Nye County Commission. Assets and liabilities of the District were assumed by the County.

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

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

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

Bond payable	\$ 6,000,000
Interest payable	399,081
Capital lease payable	4,486,326
Compensated absences	<u>2,927,699</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net assets - governmental activities	<u>\$ 13,813,106</u>

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

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

Capital outlay	\$ 5,708,244
Disposed or transfered assets	( 69,982)
Depreciation expense	<u>(3,086,826)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 2,551,436</u>

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

Debt issued or incurred:	
General obligation debt principal payments	<u>\$ 1,841,608</u>

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2006**

**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	\$ (399,081)
Compensated absences	<u>(132,255)</u>
Net adjustment to decrease net change in fund balances - governmental funds to arrive at change in net assets of governmental activities	<u>\$ (531,336)</u>

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

**1. Budgetary Information**

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

- a. Prior to April 15, the County submits to the Nevada State Department of Taxation the tentative budget for the next fiscal year, commencing on July 1. The budget, as submitted, contains the proposed expenditures and means of financing them.
- b. The Nevada State Department of Taxation notifies the County of its acceptance of the budget.
- c. Public hearings are conducted on the third Monday in May.
- d. After all changes have been noted and hearings closed, the County Commissioners adopt the budget on or before June 1.
- e. Whenever such an action does not increase the total appropriation for any fiscal year and is not in conflict with other statutory provisions, the financial officer may transfer appropriations within any function or program or between functions or programs within a fund, if:
  1. The governing body is advised of the action at the next regular meeting; and;
  2. The action is recorded in the official minutes of the meeting.
- f. Increases to a fund's budget (augmentations) other than by transfer are accomplished through formal Commission action.
- g. Statutory regulations require budget control to be exercised at the function level within the General Fund or at the fund level for other funds.
- h. Budget appropriations lapse at year end.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2006**

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

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

Medical & General Indigent Special Revenue Fund  
Forensic Services Special Revenue Fund  
Museum Special Revenue Fund  
Law Library Special Revenue Fund  
Juvenile Probation Special Revenue Fund  
911 Emergency Special Revenue Fund  
Health Clinics Special Revenue Fund  
Building Dept Special Revenue Fund  
Beatty Town Special Revenue Fund  
County Capital Projects  
County Special Projects Capital Projects Fund  
Repository Oversight Special Revenue Fund  
Repository Scientific Grant Special Revenue Fund  
Grants Special Revenue Fund  
Yucca Mountain Transportation Special Revenue Fund  
Yucca Mountain Public Safety Special Revenue Fund  
Amargosa Community Center Special Revenue Fund  
Beatty Town Capital Projects Fund

**2. Encumbrance Accounting**

Encumbrance accounting is not utilized in the governmental funds.

**3. Excess of Expenditures over Appropriations**

The following individual funds were overexpended:

Airport Special Revenue Fund	\$ 6,335
Museum Special Revenue Fund	1,677
Juvenile Probation Special Revenue Fund	65,975
Justice Court Admin Special Revenue Fund	7,552
Radio Communication Repair Special Revenue Fund	13,771
Land Sale Special Revenue Fund	11,369
Beatty Capital Projects Fund	92,500
Self Insurance Internal Service Fund	25,198

The following functions in the General Fund were overexpended:

Community Support	\$ 49,081
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**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2006**

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

**4. Deficit Fund Equity**

The following funds had a deficit fund balance at June 30, 2006:

Amargosa Community Center Special Revenue Fund	\$ 18,828
Juvenile and Probation Special Revenue Fund	45,691
Pahrump Hospital Special Revenue Service Fund	393

**D. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS**

**1. Pooled Cash and Investments**

At year end, the County's carrying amount of deposits was \$2,607,530 and the bank balance was \$3,549,520. Of the bank balance, \$100,000 was covered by Federal Depository Insurance, and the remaining balance was covered by collateral held by the State Treasurer in the County's name.

The Nye County Treasurer administers an investment pool in accordance with Nevada Revised Statutes Chapter 354.168. At June 30, 2006 this pool is displayed by fund type on the financial statement as "Pooled Cash and Investments". The pool is available for use by all funds of the County. Any local government within Nye County whose money is held under the custody of the County Treasurer may invest its money with the investment pool. The County Treasurer may invest the money of the investment pool in investments which have been authorized as investments by Nevada Revised Statutes. (See Note A6a)

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

Investments are stated at fair value.

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

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

The fair value of the County's investment in Treasury notes was determined by market quotes as of June 30, 2006.

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

<u>TO</u>	<u>FROM</u>	<u>AMOUNT</u>
Capital Projects	General Fund	\$ 17,360
	Road Special Revenue Fund	10,506
	Ambulance and Health Special Revenue Fund	13,269
	County Health Clinics Special Revenue Fund	7,889
	Justice Court Fines Special Revenue Fund	3,674
	JP Assessment Special Revenue Fund	12,722
	911 Emergency Special Revenue Fund	6,830
	Nye Regional Hospital Special Revenue Fund	13,238
		<u>\$ 85,488</u>

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2006**

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

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

Investments are categorized into these three categories of credit risk:

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

At June 30, 2006 investments were as follows:

	<u>Market</u>	<u>Category</u>		
		<u>1</u>	<u>2</u>	<u>3</u>
U.S. Government Securities	\$93,570,228	<u>\$ 93,570,228</u>	<u>\$ 0</u>	<u>\$ 0</u>

Investments not subject to categorization:

State Treasurer's Investment Pool	<u>501,256</u>
Total investments	<u>\$ 94,071,484</u>

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

Cash with officers	\$ 1,680,406
Carrying amount of deposits	2,607,530
Investments	<u>94,071,484</u>
Cash and cash equivalents	<u>\$ 98,359,420</u>

**2. Receivables**

Receivables as of year end are as follows:

	<u>General</u>	<u>Education Endowment</u>	<u>Special Projects</u>	<u>Capital Projects Endowment</u>	<u>Repository Oversite</u>	<u>Other Governmental</u>	<u>Total</u>
Receivables:							
Accounts receivable (net)	\$ 43,502	\$ 0	\$ 0	\$ 0	\$ 0	\$ 189,758	\$ 233,260
Interest receivable	0	64,952	87,729	70,143	35,979	221,763	483,566
Taxes	208,735	0	0	0	0	104,245	312,980
Due from others	1,058	0	0	0	0	4,001	5,059
Due from other governments	<u>3,016,572</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,543,513</u>	<u>6,560,085</u>
Total receivables	<u>\$3,269,867</u>	<u>\$ 64,952</u>	<u>\$ 87,729</u>	<u>\$ 70,143</u>	<u>\$ 35,979</u>	<u>\$ 4,063,280</u>	<u>\$ 7,594,950</u>

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2006**

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

**3. Capital Assets**

A summary of changes in capital assets for the year ended June 30, 2006 follows:

	<u>Balance</u> <u>June 30, 2005</u>	<u>Transfers</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2006</u>
<b>Governmental Activities:</b>					
<b>Capital assets not being depreciated:</b>					
Land	\$ 4,592,860	\$ 0	\$ 22,500	\$ 0	\$ 4,615,360
Construction in progress	<u>0</u>	<u>0</u>	<u>1,538,152</u>	<u>0</u>	<u>1,538,152</u>
<b>Total capital assets not being depreciated</b>	<u>4,592,860</u>	<u>0</u>	<u>1,560,652</u>	<u>0</u>	<u>6,153,512</u>
<b>Capital assets being depreciated:</b>					
Building and improvements	42,035,200	0	466,068	0	42,501,268
Equipment	23,478,268	(83,979)	1,050,245	0	24,444,534
Infrastructure	<u>6,336,326</u>	<u>0</u>	<u>2,631,279</u>	<u>0</u>	<u>8,967,605</u>
<b>Total capital assets being depreciated</b>	<u>71,849,794</u>	<u>(83,979)</u>	<u>4,147,592</u>	<u>0</u>	<u>75,913,407</u>
<b>Less accumulated depreciation for:</b>					
Building and improvements	11,018,807	0	1,017,445	0	12,036,252
Equipment	11,456,636	(13,997)	1,916,342	0	13,358,981
Infrastructure	<u>170,455</u>	<u>0</u>	<u>153,039</u>	<u>0</u>	<u>323,494</u>
<b>Total accumulated depreciation</b>	<u>22,645,898</u>	<u>(13,997)</u>	<u>3,086,826</u>	<u>0</u>	<u>25,718,727</u>
<b>Total capital assets being depreciated, net</b>	<u>49,203,896</u>	<u>(69,982)</u>	<u>1,060,766</u>	<u>0</u>	<u>50,194,680</u>
<b>Governmental activities assets, net</b>	<u>\$ 53,796,756</u>	<u>\$ (69,982)</u>	<u>\$ 2,621,418</u>	<u>\$ 0</u>	<u>\$ 56,348,192</u>
<b>Business-type activities:</b>					
<b>Capital assets being depreciated:</b>					
Solid waste equipment	\$ 1,148,121	\$ 83,979	\$ 0	\$ 83,979	\$ 1,148,121
Utility equipment	<u>1,593,967</u>	<u>0</u>	<u>5,750</u>	<u>0</u>	<u>1,599,717</u>
<b>Total capital assets being depreciated</b>	<u>2,742,088</u>	<u>83,979</u>	<u>5,750</u>	<u>83,979</u>	<u>2,747,838</u>
<b>Less accumulated depreciation for:</b>					
Solid waste equipment	569,776	13,997	78,539	13,997	648,315
Utility equipment	<u>807,866</u>	<u>0</u>	<u>38,874</u>	<u>0</u>	<u>846,740</u>
<b>Total accumulated depreciation</b>	<u>1,377,642</u>	<u>13,997</u>	<u>117,413</u>	<u>13,997</u>	<u>1,495,055</u>
<b>Business-type activities assets, net</b>	<u>\$ 1,364,466</u>	<u>\$ 69,982</u>	<u>\$ ( 111,663)</u>	<u>\$ 69,982</u>	<u>\$ 1,252,783</u>

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

**Governmental activities:**

General government	\$ 1,001,107
Public safety	945,504
Judicial	120,642
Public works	797,751
Health and sanitation	75,861
Community support	33,978
Culture and recreation	<u>111,983</u>
	<u>\$ 3,086,826</u>

**Construction commitments**

The County currently is remodeling the Calvada Eye, making improvements to the Tonopah, Gabbs, and Beatty airport, and constructing radio communication infrastructure.



**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2006**

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

**4. Notes Receivable**

Nye County had the following note receivable at June 30, 2006:

	Nye Regional Hospital <u>Special Revenue Fund</u>
Note receivable in monthly installments of \$750 without interest through July 31, 2009, secured by Hospital real estate	<u>\$ 29,250</u>

**5. Long-term Debt**

During the year ended June 30, 2006, the following changes occurred in long-term debt:

	Balance <u>July 1, 2005</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>June 30, 2006</u>
<b>Governmental activities:</b>				
Medium term note	\$ 442,644	\$ 0	\$ 442,644	\$ 0
Capital lease	5,689,985	0	1,203,663	4,486,322
Medium Term Bond	6,000,000	0	0	6,000,000
Compensated absences	2,795,444	132,255	0	2,927,699
	<u>\$15,645,362</u>	<u>\$ 222,340</u>	<u>\$1,646,307</u>	<u>\$ 14,221,395</u>
<b>Business-type activities:</b>				
Landfill closure costs	\$ 717,289	\$ 90,085	\$ 0	\$ 807,374
Revenue bonds	482,158	0	8,199	473,959
	<u>\$ 1,199,447</u>	<u>\$ 90,085</u>	<u>\$ 8,199</u>	<u>\$ 1,281,333</u>

**Revenue Bonds**

The Town of Gabbs' 1989 Water Revenue Bonds were issued in the amount of \$575,100 payable to Farmer's Home Administration (FMHA). The bonds are to be repaid over 40 years requiring one semiannual payment of interest only and one payment of principal and interest at an interest rate of 7.125%. The current outstanding principal balance at June 30, 2006 is \$473,959.

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>
2007	\$ 33,770	\$ 8,804	\$ 42,574
2008	33,142	9,453	42,595
2009	32,469	10,151	42,620
2010	31,745	10,899	42,644
2011	30,969	11,703	42,672
2011-2015	141,037	72,808	213,845
2016-2020	110,980	103,918	214,898
2021-2025	68,081	148,323	216,404
2026-2029	12,924	97,900	110,824
	<u>\$ 495,117</u>	<u>\$ 473,959</u>	<u>\$ 969,076</u>

The FMHA bond covenant requires the Town to deposit into the Reserve Account a yearly increase of 1/10th of the annual payment until the reserve amount is achieved. Consequently, the Town's loan reserve balance is approximately \$42,000 under the required balance as agreed to under the bond covenant. While the Town is currently in violation of the bond covenant, the Town has not been notified by the FMHA that the loan will be called. Therefore, these financial statements are following the current and long term maturity requirements as listed above.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2006**

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

**5. 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 percent. Proceeds are to be used for the acquisition of land, buildings and water rights. Annual debt service requirements to maturity are as follows:

<u>Year ended June 30, _____</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	\$ 577,000	\$ 206,166	\$ 783,166
2008	598,000	185,680	783,680
2009	619,000	164,437	783,437
2010	641,000	142,454	783,454
2011	664,000	119,698	783,698
2012-2015	<u>2,901,000</u>	<u>234,397</u>	<u>3,135,397</u>
Totals	<u>\$6,000,000</u>	<u>\$1,052,832</u>	<u>\$7,052,832</u>

**Capital Lease Obligations**

The County is obligated under capital leases as follows:

Koch Financial Corporation, payable in annual installments of \$772,094.83 including interest at 3.62%, secured by equipment and maturing in July 2008.	\$2,158,183
Koch Financial Corporation, payable in annual installments of \$633,538.36 including interest at 3.48%, secured by equipment, and maturing in November 2009	2,328,143
Total	<u>\$ 4,486,326</u>

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

<u>Year Ending June 30, _____</u>	<u>Total Payments</u>	<u>Amount Representing Interest</u>	<u>Principal Portion</u>
2007	\$ 1,405,633	\$ 159,145	\$ 1,246,488
2008	1,405,633	114,796	1,290,837
2009	1,405,633	68,868	1,336,765
2010	<u>633,542</u>	<u>21,306</u>	<u>612,236</u>
	<u>\$ 4,850,441</u>	<u>\$ 364,115</u>	<u>\$ 4,486,326</u>

**Communications Infrastructure Obligations**

Nye County entered into a capital lease agreement with Motorola Corporation for \$3,442,873 for radio equipment with yearly payments totaling \$430,775. As of June 30, 2006 Motorola had not delivered any product related to the agreement. Therefore, no liability is reflected in the financial statement.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2006**

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

**6. Interfund Transactions**

Interfund operating transfers are made from one fund to another fund to support expenditures in accordance with the authority established for the individual funds. Transfers between fund types during the year ended June 30, 2006 were:

	Total Transfers In	Transfers Out		
		General Fund	Special Projects Fund	Other Governmental Funds
Nonmajor governmental funds	\$ 3,081,224	\$ 178,736	\$ 2,157,291	\$ 745,197
Special Projects Fund	650,000	650,000	0	0
Enterprise Funds	10,716	0		10,716
Internal Service Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$ 3,741,940</u>	<u>\$ 828,736</u>	<u>\$ 2,157,291</u>	<u>\$ 755,913</u>

**7. Interfund Receivables and Payables**

The composition of interfund balances as of June 30, 2006 is as follows:

Due to/from other funds:		Amount
<u>Receivable Fund</u>	<u>Payable Fund</u>	
Special Project Special Revenue Fund	Repository Scientific Special Revenue Fund	\$ 181,531
	Amargosa Community Center Special Revenue Fund	18,018
	Grants Special Revenue Fund	300,052
	Self Insurance Internal Service Fund	<u>68,923</u>
		<u>\$ 568,524</u>
Pahrump Hospital Special Revenue Fund	Pahrump Hospital Debt Service Fund	<u>\$ 149</u>

**8. Segment Information for Enterprise Funds**

Segment information for the Town's enterprise funds for the year ended June 30, 2006 is as follows:

	Solid Waste Fund	Sewer Fund	Water Fund	Total
Operating revenues	\$1,942,407	\$ 10,439	\$ 93,157	\$ 2,046,003
Depreciation expense	(78,539)	(4,880)	(33,994)	(117,413)
Other operating expenses	<u>(1,149,224)</u>	<u>(14,428)</u>	<u>(48,684)</u>	<u>(1,212,336)</u>
Operating income	714,644	( 8,869)	10,479	716,254
Nonoperating revenues (expenses):				
Interest income	81,736	0	0	81,736
Interest expense	0	0	(34,353)	(34,353)
Sale of capital asset	16,018	0	0	16,018
Contributions from governmental activities	69,982	0	0	69,982
Transfers	<u>0</u>	<u>0</u>	<u>10,716</u>	<u>10,716</u>
Change in net assets	882,380	( 8,869)	(13,158)	860,353
Beginning net assets	<u>2,202,381</u>	<u>110,859</u>	<u>297,701</u>	<u>2,610,941</u>
Ending net assets	<u>\$ 3,084,761</u>	<u>\$ 101,990</u>	<u>\$ 284,543</u>	<u>\$ 3,471,294</u>

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2006**

**E. OTHER INFORMATION**

**1. Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions, injuries to employees; and natural disasters. The County joined together with other local governments in the Nevada Public Agency Insurance Pool (NPAIP), a public entity risk pool currently operating as a common risk management and insurance program for member local governments. The county pays an annual premium to NPAIP for its property, casualty, crimes, and machinery insurance coverage. NPAIP is self sustaining through member premiums and reinsures through commercial companies for claims in excess of \$200,000 property and crimes, casualty \$500,000 each and every insured event. As a participatory member the maintenance deductible is \$25,000 for each insured casualty event and \$10,000 for each and every loss for property and claims.

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

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

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

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. At June 30, 2006, no claims liabilities were recorded.

**2. Contingent Liabilities**

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

Nye County has been the recipient of a number of grants during the current and prior years. Most of these grants are subject to audit, therefore, the amount of the grants ultimately to be retained by Nye County may vary from that currently or previously reported if it were determined that they had not been expended in accordance with the grantor's stipulations. The Nye County Economic Development grant is under audit by the granting agency. Grant reimbursements in the amount of \$3,000,000 have been questioned. The amount, if any, of the questioned reimbursements that may be required to be repaid is not determinable at this time. A liability of \$325,333 has been recorded in the general fund as an estimate of the amount due to the granting agency.

**County Hospital**

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

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

After the sale of the Hospital, the debt service tax rate remained in place until the bond debt was paid off. As of June 30, 2006 bond debt was fully retired. At June 30, 2006, there were no restricted funds available for debt retirement. The restricted fund is in the custody of the Nye County Treasurer and reported as a Debt Service Fund.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2006**

**E. OTHER INFORMATION (Continued)**

**2. Contingent Liabilities (Continued)**

**Landfill - Closure and Post Closure Costs**

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

As of June 30, 2006, the estimated liability to date for closure and post closure costs is \$807,374. This represents the cumulative amount reported to date based on percent use of the estimated liability of \$2,040,697 as the remaining capacity is used. Actual costs may be higher due to inflation, changes in technology or changes in regulations.

The County is operating four landfills as follows:

	<u>Estimated Site Life Remaining</u>
Pahrump	4 years
Tonopah	Phase I 10 years Phase II 39 years
Round Mountain	39 years
Amargosa	35 years

The County is presently using the "Local Government Test" as a financial assurance mechanism for its closure and postclosure costs. The County has assessed a \$12 fee for each parcel of land to be used for closure and postclosure costs. The provisions of this fee sunset in 2007. As of June 30, 2006 \$2,560,813 has been placed in a restricted account for future closure and postclosure costs in the Solid Waste Fund.

**Litigation**

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

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2006**

**E. OTHER INFORMATION (Continued)**

**3. Retirement Plan**

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

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

Monthly benefit allowances for members are computed at 2.5% of average compensation (36 consecutive months of highest compensation) for each accredited year of service prior to retirement with a ceiling of 75% of the average compensation. PERS offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his/her life and various optional monthly payments to a named beneficiary after his/her death. Regular members are eligible for retirement at age 65 with 5 years of service or age 60 with 10 years of service or any age with 30 years of service. Police and fireman are eligible for retirement at age 65 with 5 years of accredited police and fire service or age 55 with 10 years of service or at age 50 with 20 years of accredited police and fire service.

Financial statements for the Plan are available by calling (775)687-4200 or writing to:  
Public Employees' Retirement System of Nevada  
693 W Nye Lane  
Carson City, NV 89703-1599

*Funding Policy.* Contribution rates are established by NRS 286.410. The statute, which is tied to the increase in taxable sales within the State each year, provides for yearly increases of up to 1 percent until such time as the actuarially determined unfunded liability of the Plan is reduced to zero.

Contributions to the plan are made by the County. The contribution rate for fire and police employees is 32 percent, and 19.75 percent for regular employees. The contribution requirement for the year ended June 30, 2006 was \$4,215,839. The contributions were equal to the required contributions for the year. The contribution requirement for the years ended June 30, 2005 and 2004 were \$3,850,864 and \$3,811,376, respectively. These contributions were equal to the required contribution for the year.

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

**4. Other Postemployment Benefits**

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

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

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

As of year end, there were 117 employees who had retired that were receiving the premium coverage benefit. The County finances the plan on a pay as you go basis. For the year ended June 30, 2006 the County recognized as incurred \$597,118 of expenditures.

# **MAJOR FUNDS**

## **GENERAL FUND**

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

### **Education Endowment fund**

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

### **County Special Projects fund**

**To account for PETT revenues specified for capital improvement.**

### **Capital Projects Endowment fund**

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

### **Repository Oversight Special fund**

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

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***For the year ended June 30, 2006***



**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>Assets</u></b>		
Pooled cash and investments	\$ 2,882,856	\$ 2,199,156
Taxes receivable	208,735	232,474
Due from other governments	3,016,572	2,260,525
Accounts receivable	43,502	37,120
Due from others	1,058	1,313
Prepays	99,940	-
Inventory	<u>159,525</u>	<u>75,156</u>
 Total assets	 <u>\$ 6,412,188</u>	 <u>\$ 4,805,744</u>
<b><u>Liabilities</u></b>		
Accounts payable	\$ 1,042,287	\$ 1,294,403
Accrued payroll and benefits	2,551,292	774,544
Deferred taxes	185,274	196,798
Deferred revenue	<u>1,860,410</u>	<u>1,717,193</u>
 Total liabilities	 <u>5,639,263</u>	 <u>3,982,938</u>
<b><u>Fund balance</u></b>		
Reserved for:		
Legal services	19,955	-
Drug court	237,348	-
Unreserved:		
Designated for subsequent year	489,018	822,806
Undesignated	<u>26,604</u>	<u>-</u>
 Total fund balance	 <u>772,925</u>	 <u>822,806</u>
 Total liabilities and fund balance	 <u>\$ 6,412,188</u>	 <u>\$ 4,805,744</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
Taxes	\$ 11,145,764	\$ 11,408,046	\$ 262,282	\$ 10,304,609
Licenses and permits	130,930	140,025	9,095	125,539
Intergovernmental	14,429,434	15,217,189	787,755	13,661,394
Charges for services	2,348,772	2,581,487	232,715	2,362,683
Fines and forfeitures	315,245	327,325	12,080	329,027
Other	<u>2,293,925</u>	<u>1,217,042</u>	<u>(1,076,883)</u>	<u>1,132,690</u>
 Total revenues	 <u>30,664,070</u>	 <u>30,891,114</u>	 <u>227,044</u>	 <u>27,915,942</u>
<b>Expenditures:</b>				
General government	10,928,255	10,854,359	73,896	10,599,785
Public safety	13,488,234	13,430,244	57,990	11,452,514
Judicial	5,230,827	5,056,471	174,356	5,017,598
Public works	115,000	101,407	13,593	100,085
Health and sanitation	400,000	359,397	40,603	431,521
Community support	261,300	310,381	(49,081)	-
Contingency	<u>75,941</u>	<u>-</u>	<u>75,941</u>	<u>-</u>
 Total expenditures	 <u>30,499,557</u>	 <u>30,112,259</u>	 <u>387,298</u>	 <u>27,601,503</u>
 Excess (deficiency) of revenues over expenditures	 164,513	 778,855	 614,342	 314,439
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(811,376)</u>	<u>(828,736)</u>	<u>(17,360)</u>	<u>(309,869)</u>
 Net change in fund balance	 (646,863)	 (49,881)	 596,982	 4,570
<b>Fund balance:</b>				
Beginning of year	<u>1,693,815</u>	<u>822,806</u>	<u>(871,009)</u>	<u>818,236</u>
 End of year	 <u>\$ 1,046,952</u>	 <u>\$ 772,925</u>	 <u>\$ (274,027)</u>	 <u>\$ 822,806</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF REVENUES COMPARED TO BUDGET**  
**Year Ended June 30, 2006**

(With Comparative Actual Amounts for Year Ended June 30, 2005)

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 9,679,855	\$ 9,913,849	\$ 233,994	\$ 8,849,894
Net proceeds	<u>1,465,909</u>	<u>1,494,197</u>	<u>28,288</u>	<u>1,454,715</u>
Total taxes	<u>11,145,764</u>	<u>11,408,046</u>	<u>262,282</u>	<u>10,304,609</u>
<b>Fines and forfeitures:</b>				
Fines and forfeited bail	265,245	290,490	25,245	265,382
Court fines	<u>50,000</u>	<u>36,835</u>	<u>(13,165)</u>	<u>63,645</u>
Total fines and forfeitures	<u>315,245</u>	<u>327,325</u>	<u>12,080</u>	<u>329,027</u>
<b>Licenses and permits:</b>				
Liquor licenses	36,150	36,630	480	35,770
Gaming licenses	<u>94,780</u>	<u>103,395</u>	<u>8,615</u>	<u>89,769</u>
Total licenses and permits	<u>130,930</u>	<u>140,025</u>	<u>9,095</u>	<u>125,539</u>
<b>Intergovernmental:</b>				
Federal in lieu tax	1,500,000	1,624,644	124,644	1,531,911
Fish and game in lieu	13,000	7,318	(5,682)	6,047
State gaming license fee	160,000	154,110	(5,890)	158,345
Consolidated tax	12,277,675	12,805,394	527,719	11,682,594
Emergency management	35,000	2,047	(32,953)	12,560
Public safety grants	412,601	592,518	179,917	244,966
National forest	<u>31,158</u>	<u>31,158</u>	<u>-</u>	<u>24,971</u>
Total intergovernmental	<u>14,429,434</u>	<u>15,217,189</u>	<u>787,755</u>	<u>13,661,394</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Charges for services:</b>				
Clerk fees	\$ 94,260	\$ 121,189	\$ 26,929	\$ 106,842
Recorder fees	794,542	791,433	(3,109)	753,787
Assessor commissions	275,000	214,168	(60,832)	218,534
Sheriff fees	40,000	38,335	(1,665)	57,433
Justice of the peace fees	65,000	129,623	64,623	68,238
Investigation fees	5,000	28,750	23,750	8,250
Department of Energy reimbursement	552,536	555,367	2,831	571,869
Animal control-spay and neutering	28,000	58,071	30,071	34,888
Planning	100,000	96,287	(3,713)	57,239
Concealed weapons permits	13,000	24,860	11,860	18,395
Dust control plan fee	-	54,450	54,450	-
Return checks	3,000	2,824	(176)	3,068
Impact fee administration charge	16,944	20,064	3,120	15,268
Public defender and discovery fees	1,900	-	(1,900)	2,220
Miscellaneous	41,705	1,210	(40,495)	-
County surveyor fees	15,000	12,327	(2,673)	15,350
Restitution fees	10,500	3,511	(6,989)	3,005
Zoning fees	200,000	287,438	87,438	329,333
Drug court	43,735	93,286	49,551	61,432
Courier service	14,000	12,118	(1,882)	12,118
Animal control fees	34,650	36,176	1,526	25,414
 Total charges for services	 <u>2,348,772</u>	 <u>2,581,487</u>	 <u>232,715</u>	 <u>2,362,683</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Other:</b>				
Rent	\$ 89,051	\$ 89,051	\$ -	\$ 36,383
Interest	-	25,677	25,677	22,468
Unrealized investment gain (loss)	-	(6,830)	(6,830)	2,191
Tax penalties	466,000	431,553	(34,447)	541,064
Uniform reciprocal law	202,028	191,935	(10,093)	188,363
Water resource planning	10,000	-	(10,000)	10,352
Prisoner housing	4,000	1,731	(2,269)	1,250
DARE donations	-	18	18	1,648
Cemetery receipts	3,000	2,900	(100)	3,650
Extradition	5,000	14,240	9,240	8,215
Other revenue	-	131,915	131,915	12,914
Election reimbursement	700	-	(700)	1,512
Tax trust sales (NRS 361.610)	-	-	-	55,400
Tax sale costs	-	500	500	97,454
Refund from pay phone	6,000	19,100	13,100	7,820
Title search	25,000	9,755	(15,245)	16,870
Vending machines	11,709	12,932	1,223	8,054
Manhattan water charges	8,363	9,147	784	-
Inmate booking fees	15,000	23,566	8,566	-
Katrina reimbursement	-	76,629	76,629	-
Land sale	1,421,065	175,615	(1,245,450)	-
Sale of fixed assets	20,000	-	(20,000)	109,775
Animal donations	7,009	7,608	599	7,307
<b>Total other</b>	<u>2,293,925</u>	<u>1,217,042</u>	<u>(1,076,883)</u>	<u>1,132,690</u>
<b>Total revenues</b>	<u>\$ 30,664,070</u>	<u>\$ 30,891,114</u>	<u>\$ 227,044</u>	<u>\$ 27,915,942</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Commissioners:</b>				
Salaries and wages	\$ 117,609	\$ 122,289	\$ (4,680)	\$ 112,542
Employee benefits	58,802	57,215	1,587	69,262
Services and supplies	51,785	51,939	(154)	51,033
Total commissioners	228,196	231,443	(3,247)	232,837
<b>County administrator:</b>				
Salaries and wages	261,125	311,763	(50,638)	210,564
Employee benefits	91,375	175,820	(84,445)	76,796
Services and supplies	42,500	40,506	1,994	42,814
Capital outlay	-	-	-	7,344
Total county administrator	395,000	528,089	(133,089)	337,518
<b>Comptroller:</b>				
Salaries and wages	363,875	321,784	42,091	300,841
Employee benefits	118,625	103,529	15,096	97,311
Services and supplies	47,500	32,564	14,936	151,163
Total comptroller	530,000	457,877	72,123	549,315
<b>Clerk:</b>				
Salaries and wages	280,230	249,273	30,957	232,556
Employee benefits	99,002	95,766	3,236	90,219
Services and supplies	63,284	72,324	(9,040)	190,136
Total clerk	442,516	417,363	25,153	512,911
<b>Information systems:</b>				
Salaries and wages	483,795	389,695	94,100	399,844
Employee benefits	155,096	125,905	29,191	139,122
Services and supplies	173,767	245,152	(71,385)	301,305
Capital outlay	4,136	3,791	345	-
Total information systems	816,794	764,543	52,251	840,271
<b>County planner:</b>				
Salaries and wages	511,536	491,343	20,193	437,964
Employee benefits	179,779	170,516	9,263	149,326
Services and supplies	66,868	62,949	3,919	56,500
Total county planner	758,183	724,808	33,375	643,790
<b>HR/Risk management:</b>				
Salaries and wages	126,040	122,494	3,546	139,493
Employee benefits	47,891	45,986	1,905	52,524
Services and supplies	18,400	8,525	9,875	40,430
Total HR/Risk management	192,331	177,005	15,326	232,447

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Expenditures (Continued):</b>				
<b>General government (Continued):</b>				
<b>Natural resources:</b>				
Salaries and wages	\$ 106,450	\$ 95,048	\$ 11,402	\$ 86,920
Employee benefits	36,550	31,288	5,262	26,572
Services and supplies	69,351	84,256	(14,905)	176,549
Total natural resources	212,351	210,592	1,759	290,041
<b>Miscellaneous overhead:</b>				
Workers compensation	7,369	586	6,783	8,930
Printing & advertising	116,533	153,525	(36,992)	113,129
General insurance	798,855	748,870	49,985	736,977
Group insurance - retired	532,137	597,118	(64,981)	500,890
Out of pocket	11,657	-	11,657	-
Professional fees	312,364	473,311	(160,947)	243,759
Tax refunds	35,606	36,745	(1,139)	10,517
Delivery service	2,281	198	2,083	362
NACO dues	23,628	21,659	1,969	21,627
Blood bourne pathogens	10,369	6,596	3,773	5,975
Physicals	70,242	91,806	(21,564)	67,362
Postage	140,969	157,802	(16,833)	143,353
City of Gabbs	1,728	-	1,728	5,619
Gabbs library	4,320	3,351	969	3,532
Flu shots	2,744	2,515	229	75
Fish and game	432	-	432	-
Litigation	36,406	7,502	28,904	66,826
Ambulance calls	5,641	2,416	3,225	13,774
Miscellaneous	285,239	119,571	165,668	27,324
Belmont emergency phone	432	41	391	494
Crystal park	1,728	346	1,382	487
Corridor advisory board	432	-	432	-
Drug test	9,269	9,134	135	8,631
Amargosa emergency phone	-	448	(448)	454
Safety committee	4,320	-	4,320	254
Advocacy with congress	250,417	278,663	(28,246)	261,155
Training	40,592	45,120	(4,528)	890
Operating supplies	2,592	134	2,458	237
Currant Creek emergency phone	432	-	432	-
Conservation districts	4,364	4,000	364	4,000
Equipment	967	-	967	-
Grant match	12,777	11,712	1,065	378,279
Prisoner medical	69,125	40,840	28,285	89,832
Total miscellaneous overhead	2,795,967	2,814,009	(18,042)	2,714,744

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Expenditures (Continued):</b>				
<b>General government (Continued):</b>				
<b>Recorder:</b>				
Salaries and wages	\$ 206,272	\$ 205,781	\$ 491	\$ 187,180
Employee benefits	73,942	70,915	3,027	71,558
Services and supplies	20,000	7,868	12,132	8,041
Total recorder	<u>300,214</u>	<u>284,564</u>	<u>15,650</u>	<u>266,779</u>
<b>Treasurer:</b>				
Salaries and wages	306,797	277,404	29,393	289,001
Employee benefits	100,418	91,557	8,861	104,373
Services and supplies	55,955	77,514	(21,559)	87,311
Total treasurer	<u>463,170</u>	<u>446,475</u>	<u>16,695</u>	<u>480,685</u>
<b>South county office:</b>				
Salaries and wages	215,440	218,160	(2,720)	188,400
Employee benefits	80,414	89,340	(8,926)	75,695
Services and supplies	18,100	3,629	14,471	12,287
Total south county office	<u>313,954</u>	<u>311,129</u>	<u>2,825</u>	<u>276,382</u>
<b>Assessor:</b>				
Salaries and wages	787,600	778,534	9,066	706,657
Employee benefits	295,567	285,323	10,244	270,929
Services and supplies	91,000	69,177	21,823	60,061
Total assessor	<u>1,174,167</u>	<u>1,133,034</u>	<u>41,133</u>	<u>1,037,647</u>
<b>Buildings and grounds:</b>				
Salaries and wages	1,039,149	873,754	165,395	640,954
Employee benefits	350,615	303,777	46,838	250,285
Services and supplies	736,752	1,001,956	(265,204)	1,159,458
Capital outlay	22,896	17,227	5,669	-
Total buildings and grounds	<u>2,149,412</u>	<u>2,196,714</u>	<u>(47,302)</u>	<u>2,050,697</u>
<b>General services:</b>				
Salaries and wages	110,000	110,811	(811)	91,890
Employee benefits	42,000	41,838	162	34,714
Services and supplies	4,000	4,065	(65)	7,117
Total general services	<u>156,000</u>	<u>156,714</u>	<u>(714)</u>	<u>133,721</u>
Total general government	<u>10,928,255</u>	<u>10,854,359</u>	<u>73,896</u>	<u>10,599,785</u>



**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Expenditures (Continued):</b>				
<b>Public Safety:</b>				
<b>Sheriff:</b>				
Salaries and wages	\$ 7,218,921	\$ 7,832,460	\$ (613,539)	\$ 6,586,748
Employee benefits	3,968,335	3,440,416	527,919	2,944,145
Services and supplies	1,320,626	1,260,361	60,265	1,525,524
Capital outlay	108,322	46,657	61,665	36,702
Total sheriff	<u>12,616,204</u>	<u>12,579,894</u>	<u>36,310</u>	<u>11,093,119</u>
<b>Emergency management:</b>				
Salaries and wages	442,605	422,112	20,493	164,192
Employee benefits	186,381	156,416	29,965	68,944
Services and supplies	<u>243,044</u>	<u>271,822</u>	<u>(28,778)</u>	<u>126,259</u>
Total emergency management	<u>872,030</u>	<u>850,350</u>	<u>21,680</u>	<u>359,395</u>
Total public safety	<u>13,488,234</u>	<u>13,430,244</u>	<u>57,990</u>	<u>11,452,514</u>
<b>Judicial:</b>				
<b>District attorney:</b>				
Salaries and wages	1,466,716	1,435,014	31,702	1,431,423
Employee benefits	454,778	493,285	(38,507)	505,726
Services and supplies	<u>213,797</u>	<u>115,331</u>	<u>98,466</u>	<u>111,313</u>
Total district attorney	<u>2,135,291</u>	<u>2,043,630</u>	<u>91,661</u>	<u>2,048,462</u>
<b>District attorney (URESAs):</b>				
Salaries and wages	185,525	181,515	4,010	181,491
Employee benefits	63,809	69,212	(5,403)	69,685
Services and supplies	<u>27,406</u>	<u>14,784</u>	<u>12,622</u>	<u>11,722</u>
Total district attorney (URESAs)	<u>276,740</u>	<u>265,511</u>	<u>11,229</u>	<u>262,898</u>
<b>District court:</b>				
Salaries and wages	430,275	352,833	77,442	298,131
Employee benefits	135,050	135,841	(791)	123,409
Services and supplies	62,814	164,391	(101,577)	159,908
Capital outlay	-	-	-	7,507
Total district court	<u>628,139</u>	<u>653,065</u>	<u>(24,926)</u>	<u>588,955</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Expenditures (Continued):</b>				
<b>Judicial (Continued):</b>				
<b>Tonopah justice court:</b>				
Salaries and wages	\$ 280,000	\$ 277,880	\$ 2,120	\$ 214,319
Employee benefits	94,000	93,889	111	79,150
Services and supplies	<u>16,000</u>	<u>15,863</u>	<u>137</u>	<u>14,844</u>
Total Tonopah justice court	<u>390,000</u>	<u>387,632</u>	<u>2,368</u>	<u>308,313</u>
<b>Pahrump justice court:</b>				
Salaries and wages	447,600	433,556	14,044	375,797
Employee benefits	139,992	175,081	(35,089)	156,866
Services and supplies	<u>103,065</u>	<u>106,917</u>	<u>(3,852)</u>	<u>95,497</u>
Total Pahrump justice court	<u>690,657</u>	<u>715,554</u>	<u>(24,897)</u>	<u>628,160</u>
<b>Beatty justice court:</b>				
Salaries and wages	225,000	220,675	4,325	242,319
Employee benefits	65,000	68,140	(3,140)	87,573
Services and supplies	<u>20,000</u>	<u>19,100</u>	<u>900</u>	<u>25,881</u>
Total Beatty justice court	<u>310,000</u>	<u>307,915</u>	<u>2,085</u>	<u>355,773</u>
<b>Other judicial:</b>				
<b>Services and supplies:</b>				
Public defender	600,000	419,750	180,250	437,512
Court appointed defender	<u>200,000</u>	<u>263,414</u>	<u>(63,414)</u>	<u>387,525</u>
Total other judicial	<u>800,000</u>	<u>683,164</u>	<u>116,836</u>	<u>825,037</u>
Total judicial	<u>5,230,827</u>	<u>5,056,471</u>	<u>174,356</u>	<u>5,017,598</u>
<b>Public works:</b>				
Salaries and wages	78,775	63,399	15,376	67,574
Employee benefits	24,725	21,452	3,273	23,404
Services and supplies	<u>11,500</u>	<u>16,556</u>	<u>(5,056)</u>	<u>9,107</u>
Total public works	<u>115,000</u>	<u>101,407</u>	<u>13,593</u>	<u>100,085</u>

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***For the year ended June 30, 2006***

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	
	Budget	Actual	Positive (Negative)	2005 Actual
<b>Expenditures (Continued):</b>				
<b>Health and sanitation:</b>				
<b>Animal control:</b>				
Salaries and wages	\$ 274,000	\$ 174,511	\$ 99,489	\$ 253,371
Employee benefits	86,000	69,122	16,878	81,275
Services and supplies	40,000	115,764	(75,764)	96,875
Total animal control	<u>400,000</u>	<u>359,397</u>	<u>40,603</u>	<u>431,521</u>
 <b>Community support:</b>				
<b>Senior nutrition program:</b>				
Salaries and wages	178,990	176,524	2,466	-
Employee benefits	56,180	55,105	1,075	-
Services and supplies	26,130	78,752	(52,622)	-
Total community support	<u>261,300</u>	<u>310,381</u>	<u>(49,081)</u>	<u>-</u>
Contingency	<u>75,941</u>	<u>-</u>	<u>75,941</u>	<u>-</u>
Total expenditures	<u>30,499,557</u>	<u>30,112,259</u>	<u>387,298</u>	<u>27,601,503</u>
Excess (deficiency) of revenues over expenditures	164,513	778,855	614,342	314,439
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(811,376)</u>	<u>(828,736)</u>	<u>(17,360)</u>	<u>(309,869)</u>
Net change in fund balance	(646,863)	(49,881)	596,982	4,570
<b>Fund balance:</b>				
Beginning of year	<u>1,693,815</u>	<u>822,806</u>	<u>(871,009)</u>	<u>818,236</u>
End of year	<u>\$ 1,046,952</u>	<u>\$ 772,925</u>	<u>\$ (274,027)</u>	<u>\$ 822,806</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - EDUCATION ENDOWMENT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 9,873,206	\$ 9,935,362
Interest receivable	<u>64,952</u>	<u>75,758</u>
Total assets	<u>\$ 9,938,158</u>	<u>\$ 10,011,120</u>
<b><u>Liabilities</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	<u>9,938,158</u>	<u>10,011,120</u>
Total liabilities and fund balance	<u>\$ 9,938,158</u>	<u>\$ 10,011,120</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - EDUCATION ENDOWMENT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Other:</b>				
Interest	\$ 300,000	\$ 302,406	\$ 2,406	\$ 295,313
Unrealized investment gain (loss)	<u>-</u>	<u>(85,382)</u>	<u>(85,382)</u>	<u>15,373</u>
Total other	300,000	217,024	(82,976)	310,686
<b>Expenditures:</b>				
<b>Current:</b>				
Intergovernmental	<u>300,000</u>	<u>289,986</u>	<u>10,014</u>	<u>704,238</u>
Excess (deficiency) of revenues over expenditures	-	(72,962)	(72,962)	(393,552)
<b>Fund balance:</b>				
Beginning of year	<u>10,405,806</u>	<u>10,011,120</u>	<u>(394,686)</u>	<u>10,404,672</u>
End of year	<u>\$ 10,405,806</u>	<u>\$ 9,938,158</u>	<u>\$ (467,648)</u>	<u>\$ 10,011,120</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - SPECIAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>Assets</u></b>		
Pooled cash and investments	\$ 12,728,938	\$ 8,435,004
Interest receivable	87,729	32,993
Due from other funds	568,524	31,428
Advances to other funds	<u>-</u>	<u>1,315,169</u>
Total assets	<u>\$ 13,385,191</u>	<u>\$ 9,814,594</u>
<b><u>Liabilities</u></b>		
Accounts payable	<u>\$ 1,401,395</u>	<u>\$ 1,319,680</u>
<b><u>Fund balance:</u></b>		
Reserved for:		
Advances to other funds	-	1,315,169
Unreserved:		
Designated for subsequent year	10,280,914	840,400
Undesignated	<u>1,702,882</u>	<u>6,339,345</u>
Total fund balance	<u>11,983,796</u>	<u>8,494,914</u>
Total liabilities and fund balance	<u>\$ 13,385,191</u>	<u>\$ 9,814,594</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - SPECIAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Intergovernmental - PETT</b>	\$ 9,750,000	\$ 9,750,000	\$ -	\$ 8,000,000
<b>Other:</b>				
Interest	190,000	364,711	174,711	32,505
Unrealized investment gain (loss)	-	(102,974)	(102,974)	1,441
Miscellaneous	-	24,600	24,600	-
Total other	190,000	286,337	96,337	33,946
Total revenues	9,940,000	10,036,337	96,337	8,033,946
<b>Expenditures:</b>				
<b>Current:</b>				
General government	2,830,000	1,283,862	1,546,138	930,159
Public safety	-	76,242	(76,242)	40,227
Public works	115,000	364,638	(249,638)	1,117,265
Health and sanitation	-	-	-	9,220
Culture and recreation	300,000	14,591	285,409	-
Intergovernmental	600,000	1,295,313	(695,313)	372,999
<b>Capital outlay:</b>				
General government	2,250,000	370,580	1,879,420	175,753
Public safety	44,000	239,162	(195,162)	275,135
Culture and recreation	-	-	-	21,241
Public works	-	1,395,776	(1,395,776)	1,858,800
Total expenditures	6,139,000	5,040,164	1,098,836	4,800,799
Excess (deficiency) of revenues over expenditures	3,801,000	4,996,173	1,195,173	3,233,147
<b>Other financing sources (uses):</b>				
Operating transfers in	650,000	650,000	-	17,000
Operating transfers out	(2,031,000)	(2,157,291)	(126,291)	(2,321,831)
Total other financing sources (uses)	(1,381,000)	(1,507,291)	(126,291)	(2,304,831)
Net change in fund balance	2,420,000	3,488,882	1,068,882	928,316
<b>Fund balance:</b>				
Beginning of year	8,494,914	8,494,914	-	7,566,598
End of year	\$ 10,914,914	\$ 11,983,796	\$ 1,068,882	\$ 8,494,914



**NYE COUNTY, NEVADA**  
**MAJOR FUND - ENDOWMENT CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 10,651,565	\$ 10,418,315
Interest receivable	<u>70,143</u>	<u>75,379</u>
Total assets	<u>\$ 10,721,708</u>	<u>\$ 10,493,694</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ -</u>	<u>\$ -</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	10,472,334	10,021,360
Undesignated	<u>249,374</u>	<u>472,334</u>
Total fund balance	<u>10,721,708</u>	<u>10,493,694</u>
Total liabilities and fund balance	<u>\$ 10,721,708</u>	<u>\$ 10,493,694</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - ENDOWMENT CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Other:</b>				
Interest	\$ 200,000	\$ 331,651	\$ 131,651	\$ 302,984
Unrealized investment gain (loss)	-	(93,639)	(93,639)	15,467
Total other	<u>200,000</u>	<u>238,012</u>	<u>38,012</u>	<u>318,451</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Public safety	-	2,232	(2,232)	-
<b>Capital projects:</b>				
General government	221,360	-	221,360	32,711
Public safety	<u>-</u>	<u>7,766</u>	<u>(7,766)</u>	<u>-</u>
Total expenditures	<u>221,360</u>	<u>9,998</u>	<u>211,362</u>	<u>32,711</u>
Excess (deficiency) of revenues over expenditures	(21,360)	228,014	249,374	285,740
<b>Fund balance:</b>				
Beginning of year	<u>10,021,360</u>	<u>10,493,694</u>	<u>472,334</u>	<u>10,207,954</u>
End of year	<u>\$ 10,000,000</u>	<u>\$ 10,721,708</u>	<u>\$ 721,708</u>	<u>\$ 10,493,694</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - REPOSITORY OVERSITE SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 5,991,436	\$ 1,122,395
Interest receivable	38,979	1,775
Prepays	<u>3,861</u>	<u>-</u>
Total assets	<u>\$ 6,034,276</u>	<u>\$ 1,124,170</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 116,795	\$ 60,385
Accrued payroll and benefits	21,096	13,195
Deferred revenue	5,522,312	814,638
Deferred interest	<u>374,073</u>	<u>235,952</u>
Total liabilities	6,034,276	1,124,170
<b><u>FUND BALANCE</u></b>		
Unreserved - undesignated	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 6,034,276</u>	<u>\$ 1,124,170</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - REPOSITORY OVERSITE SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grants	\$ 2,521,646	\$ 973,052	\$ (1,548,594)	\$ 37,264
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	506,042	275,947	230,095	310,583
Employee benefits	176,468	102,991	73,477	110,157
Services and supplies	1,839,136	590,690	1,248,446	284,249
Capital outlay	-	3,424	(3,424)	-
Total expenditures	2,521,646	973,052	1,548,594	704,989
Excess (deficiency) of revenues over expenditures	-	-	-	(667,725)
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	-	667,725
Net change in fund balance	-	-	-	-
<b>Fund balance:</b>				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

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***For the year ended June 30, 2006***

## **NONMAJOR GOVERNMENTAL FUNDS**

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

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***For the year ended June 30, 2006***

**NYE COUNTY, NEVADA**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2006**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ 22,828,227	\$ -	\$ 5,381,652	\$ 28,209,879
Interest receivable	83,130	-	138,633	221,763
Taxes receivable	87,841	2,060	14,344	104,245
Due from other governments	3,543,409	-	104	3,543,513
Accounts receivable	189,758	-	-	189,758
Notes receivable	29,250	-	-	29,250
Due from others	4,001	-	-	4,001
Prepays	49,918	-	-	49,918
Due from other funds	149	-	-	149
Inventory	125,021	-	-	125,021
Total assets	<u>\$ 26,940,704</u>	<u>\$ 2,060</u>	<u>\$ 5,534,733</u>	<u>\$ 32,477,497</u>
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 1,835,739	\$ -	\$ 422,694	\$ 2,258,433
Accrued payroll and benefits	336,585	-	-	336,585
Due to other funds	499,601	149	-	499,750
Deferred taxes	65,861	1,911	12,736	80,508
Deferred revenue	1,582,142	-	-	1,582,142
Deferred interest	145,482	-	-	145,482
Total liabilities	<u>4,465,410</u>	<u>2,060</u>	<u>435,430</u>	<u>4,902,900</u>
<b><u>FUND BALANCE</u></b>				
Reserved for:				
Capital projects	-	-	2,885,525	2,885,525
Building department	100,000	-	-	100,000
Unreserved:				
Designated for subsequent year	15,789,713	-	1,563,377	17,353,090
Undesignated	6,585,581	-	650,401	7,235,982
Total fund balance	<u>22,475,294</u>	<u>-</u>	<u>5,099,303</u>	<u>27,574,597</u>
Total liabilities and fund balance	<u>\$ 26,940,704</u>	<u>\$ 2,060</u>	<u>\$ 5,534,733</u>	<u>\$ 32,477,497</u>



**NYE COUNTY, NEVADA**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**  
**Year Ended June 30, 2006**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
<b>Revenues:</b>				
Taxes	\$ 4,748,329	\$ 11,292	\$ 781,403	\$ 5,541,024
Licenses and permits	2,680,625	-	-	2,680,625
Intergovernmental	13,428,388	-	501	13,428,889
Charges for services	2,926,176	-	-	2,926,176
Fines and forfeitures	245,428	-	-	245,428
Other	3,051,977	4,438	237,175	3,293,590
Total revenues	<u>27,080,923</u>	<u>15,730</u>	<u>1,019,079</u>	<u>28,115,732</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	5,137,938	-	127,253	5,265,191
Public safety	2,786,826	-	69,328	2,856,154
Judicial	192,619	-	-	192,619
Public works	8,199,419	-	-	8,199,419
Health and sanitation	1,283,231	-	-	1,283,231
Welfare	1,403,674	-	-	1,403,674
Culture and recreation	531,425	-	-	531,425
Community support	638,915	-	-	638,915
Intergovernmental	203,927	-	324,440	528,367
<b>Capital projects</b>	-	-	696,246	696,246
<b>Debt service:</b>				
Principal	-	1,646,307	-	1,646,307
Interest	-	408,935	-	408,935
Total expenditures	<u>20,377,974</u>	<u>2,055,242</u>	<u>1,217,267</u>	<u>23,650,483</u>
Excess (deficiency) of revenues over expenditures	<u>6,702,949</u>	<u>(2,039,512)</u>	<u>(198,188)</u>	<u>4,465,249</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	1,168,238	1,665,300	247,686	3,081,224
Operating transfers out	(475,615)	(255,862)	(24,436)	(755,913)
Total other financing sources (uses)	<u>692,623</u>	<u>1,409,438</u>	<u>223,250</u>	<u>2,325,311</u>
Net change in fund balance	7,395,572	(630,074)	25,062	6,790,560
<b>Fund balance:</b>				
Beginning of year	<u>15,079,722</u>	<u>630,074</u>	<u>5,074,241</u>	<u>20,784,037</u>
End of year	<u>\$ 22,475,294</u>	<u>\$ -</u>	<u>\$ 5,099,303</u>	<u>\$ 27,574,597</u>

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***For the year ended June 30, 2006***

## **NONMAJOR SPECIAL REVENUE FUNDS**

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***For the year ended June 30, 2006***

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

June 30, 2006 (Page 1 of 5)

(With Comparative Actual Amounts for June 30, 2005)

	Road	Regional Streets and Highways	Public Transit	Agricultural Extension
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ 97,389	\$ 861,514	\$ 2,160,070	\$ 72,794
Interest receivable	-	5,997	11,281	-
Taxes receivable	1,059	-	-	3,178
Due from other governments	1,170,167	149,720	242,502	-
Accounts receivable	-	-	-	-
Note receivable	-	-	-	-
Due from others	-	-	-	3,023
Prepays	27,514	-	-	996
Due from other funds	-	-	-	-
Inventory	<u>125,021</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 1,421,150</u>	<u>\$ 1,017,231</u>	<u>\$ 2,413,853</u>	<u>\$ 79,991</u>
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 91,529	\$ 27,583	\$ 1,020	\$ 4,679
Accrued payroll and benefits	160,167	687	-	7,222
Due to other funds	-	-	-	-
Deferred taxes	941	-	-	2,822
Deferred revenue	-	-	-	-
Advances from other funds	-	-	-	-
Deferred interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>252,637</u>	<u>28,270</u>	<u>1,020</u>	<u>14,723</u>
<b><u>FUND BALANCE</u></b>				
Reserved	-	-	-	-
Unreserved:				
Designated for subsequent year	599,056	718,354	1,534,815	36,796
Undesignated	<u>569,457</u>	<u>270,607</u>	<u>878,018</u>	<u>28,472</u>
Total fund balance	<u>1,168,513</u>	<u>988,961</u>	<u>2,412,833</u>	<u>65,268</u>
Total liabilities and fund balance	<u>\$ 1,421,150</u>	<u>\$ 1,017,231</u>	<u>\$ 2,413,853</u>	<u>\$ 79,991</u>

Airport	Ambulance and Health	Medical and General Indigent	Emergency Medical Indigent	Museum	Law Library	Manhattan Town
\$ 1,132	\$ 578,071	\$ 850,678	\$ 615,729	\$ 22,757	\$ 16,257	\$ 6,716
-	-	-	-	-	-	-
-	-	17,540	5,042	1,674	-	134
-	-	46,633	58	20	-	956
-	189,758	-	-	-	-	-
-	-	-	-	-	-	-
978	-	-	-	-	-	-
-	1,144	1,846	-	1,429	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 2,110</u>	<u>\$ 768,973</u>	<u>\$ 916,697</u>	<u>\$ 620,829</u>	<u>\$ 25,880</u>	<u>\$ 16,257</u>	<u>\$ 7,806</u>
\$ 152	\$ 192,727	\$ 255,226	\$ 43,225	\$ 1,058	\$ 1,530	\$ 235
-	8,331	16,955	-	4,379	-	-
-	-	-	-	-	-	-
-	-	15,572	4,517	1,486	-	134
-	59,356	27,979	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>152</u>	<u>260,414</u>	<u>315,732</u>	<u>47,742</u>	<u>6,923</u>	<u>1,530</u>	<u>369</u>
-	-	-	-	-	-	-
1,958	327,263	495,482	441,087	10,730	556	4,096
-	181,296	105,483	132,000	8,227	14,171	3,341
<u>1,958</u>	<u>508,559</u>	<u>600,965</u>	<u>573,087</u>	<u>18,957</u>	<u>14,727</u>	<u>7,437</u>
<u>\$ 2,110</u>	<u>\$ 768,973</u>	<u>\$ 916,697</u>	<u>\$ 620,829</u>	<u>\$ 25,880</u>	<u>\$ 16,257</u>	<u>\$ 7,806</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**June 30, 2006 (Page 2 of 5)**  
**(With Comparative Actual Amounts for June 30, 2005)**

	Beatty Town	Beatty General Improvement District	Gabbs Town	Amargosa Valley Town
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ 643,726	\$ 13,187	\$ 64,254	\$ 4,179
Interest receivable	-	90	-	-
Taxes receivable	396	8,236	249	2,634
Due from other governments	71,964	-	17,246	21,988
Accounts receivable	-	-	-	-
Note receivable	-	-	-	-
Due from others	-	-	-	-
Prepays	1,458	388	1,144	2,666
Due from other funds	-	-	-	-
Inventory	-	-	-	-
Total assets	<u>\$ 717,544</u>	<u>\$ 21,901</u>	<u>\$ 82,893</u>	<u>\$ 31,467</u>
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 13,138	\$ 912	\$ 5,232	\$ 20,376
Accrued payroll and benefits	9,882	4,272	5,623	8,395
Due to other funds	-	-	-	-
Deferred taxes	396	-	244	2,348
Deferred revenue	-	-	-	-
Advances from other funds	-	-	-	-
Deferred interest	-	-	-	-
Total liabilities	<u>23,416</u>	<u>5,184</u>	<u>11,099</u>	<u>31,119</u>
<b><u>FUND BALANCE</u></b>				
Reserved	-	-	-	-
Unreserved:				
Designated for subsequent year	632,594	1,597	59,547	348
Undesignated	<u>61,534</u>	<u>15,120</u>	<u>12,247</u>	<u>-</u>
Total fund balance	<u>694,128</u>	<u>16,717</u>	<u>71,794</u>	<u>348</u>
Total liabilities and fund balance	<u>\$ 717,544</u>	<u>\$ 21,901</u>	<u>\$ 82,893</u>	<u>\$ 31,467</u>

Amargosa Community Center and Park	Parks and Recreation	Health Clinics	Mining Maps	Juvenile and Probation	Forensic Services	Senior Nutrition
\$ -	\$ 147,720	\$ 156,515	\$ 89,138	\$ 47,441	\$ 54,093	\$ 29,739
-	-	-	-	-	-	-
1,546	-	8,370	-	21,189	-	-
-	-	61	-	818	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
387	-	775	-	3,737	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,933</u>	<u>\$ 147,720</u>	<u>\$ 165,721</u>	<u>\$ 89,138</u>	<u>\$ 73,185</u>	<u>\$ 54,093</u>	<u>\$ 29,739</u>
\$ 139	\$ 23,011	\$ 6,383	\$ -	\$ 57,762	\$ 16,100	\$ -
2,604	-	4,944	-	42,303	-	-
18,018	-	-	-	-	-	-
-	-	7,430	-	18,811	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>20,761</u>	<u>23,011</u>	<u>18,757</u>	<u>-</u>	<u>118,876</u>	<u>16,100</u>	<u>-</u>
-	-	-	-	-	-	-
-	57,689	119,526	54,138	-	37,993	-
(18,828)	67,020	27,438	35,000	(45,691)	-	29,739
<u>(18,828)</u>	<u>124,709</u>	<u>146,964</u>	<u>89,138</u>	<u>(45,691)</u>	<u>37,993</u>	<u>29,739</u>
<u>\$ 1,933</u>	<u>\$ 147,720</u>	<u>\$ 165,721</u>	<u>\$ 89,138</u>	<u>\$ 73,185</u>	<u>\$ 54,093</u>	<u>\$ 29,739</u>



**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**June 30, 2006 (Page 3 of 5)**  
**(With Comparative Actual Amounts for June 30, 2005)**

	Justice Court Fines NRS 176	Economic Development	Controlled Substances Forfeiture	Public Lands
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ 271,748	\$ 26,480	\$ 70,470	\$ 7,120
Interest receivable	-	-	-	-
Taxes receivable	-	-	-	-
Due from other governments	-	-	-	-
Accounts receivable	-	-	-	-
Note receivable	-	-	-	-
Due from others	-	-	-	-
Prepays	-	-	-	-
Due from other funds	-	-	-	-
Inventory	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>\$ 271,748</u>	<u>\$ 26,480</u>	<u>\$ 70,470</u>	<u>\$ 7,120</u>
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 828	\$ 1,399	\$ -	\$ -
Accrued payroll and benefits	-	2,770	-	-
Due to other funds	-	-	-	-
Deferred taxes	-	-	-	-
Deferred revenue	-	-	-	-
Advance from other funds	-	-	-	-
Deferred interest	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities	<u>828</u>	<u>4,169</u>	<u>-</u>	<u>-</u>
<b><u>FUND BALANCE</u></b>				
Reserved	-	-	-	-
Unreserved:				
Designated for subsequent year	270,920	-	25,452	7,120
Undesignated	-	22,311	45,018	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total fund balance	<u>270,920</u>	<u>22,311</u>	<u>70,470</u>	<u>7,120</u>
Total liabilities and fund balance	<u>\$ 271,748</u>	<u>\$ 26,480</u>	<u>\$ 70,470</u>	<u>\$ 7,120</u>

Justice Court Assessment	Radio Communication Repair	911 Emergency Medical	Repository Early Warning Drilling	Repository Scientific Grant	Building Department	Stabilization Fund
\$ 545,246	\$ 11,809	\$ 293,639	\$ 79,339	\$ -	\$ 1,509,524	\$ 1,311,620
-	-	-	2,427	1,151	9,276	8,663
-	-	1,059	-	-	-	-
-	-	6	-	800,000	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	387	-	-	2,367	1,817	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 545,246</u>	<u>\$ 12,196</u>	<u>\$ 294,704</u>	<u>\$ 81,766</u>	<u>\$ 803,518</u>	<u>\$ 1,520,617</u>	<u>\$ 1,320,283</u>
\$ 2,302	\$ 203	\$ 96,961	\$ -	\$ 178,209	\$ 354,921	\$ -
-	3,670	-	-	23,560	16,761	-
-	-	-	-	181,531	-	-
-	-	941	-	-	-	-
-	-	-	-	356,502	-	-
-	-	-	-	-	-	-
-	-	-	81,766	63,716	-	-
<u>2,302</u>	<u>3,873</u>	<u>97,902</u>	<u>81,766</u>	<u>803,518</u>	<u>371,682</u>	<u>-</u>
-	-	-	-	-	100,000	-
505,355	8,323	196,802	-	-	843,879	1,293,066
<u>37,589</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>205,056</u>	<u>27,217</u>
<u>542,944</u>	<u>8,323</u>	<u>196,802</u>	<u>-</u>	<u>-</u>	<u>1,148,935</u>	<u>1,320,283</u>
<u>\$ 545,246</u>	<u>\$ 12,196</u>	<u>\$ 294,704</u>	<u>\$ 81,766</u>	<u>\$ 803,518</u>	<u>\$ 1,520,617</u>	<u>\$ 1,320,283</u>

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

June 30, 2006 (Page 4 of 5)

(With Comparative Actual Amounts for June 30, 2005)

	Grants	Court Collection Fees	PETT Emergency Fund	Recorder Technology
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ -	\$ 79,237	\$ 6,298,325	\$ 358,489
Interest receivable	-	-	41,158	2,236
Taxes receivable	-	-	-	-
Due from other governments	824,966	-	-	-
Accounts receivable	-	-	-	-
Note receivable	-	-	-	-
Due from others	-	-	-	-
Prepays	1,475	388	-	-
Due from other funds	-	-	-	-
Inventory	-	-	-	-
Total assets	<u>\$ 826,441</u>	<u>\$ 79,625</u>	<u>\$ 6,339,483</u>	<u>\$ 360,725</u>
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 302,146	\$ 11	\$ 200	\$ 7,423
Accrued payroll and benefits	5,795	2,661	-	-
Due to other funds	300,052	-	-	-
Deferred taxes	-	-	-	-
Deferred revenue	218,448	-	-	-
Advances from other funds	-	-	-	-
Deferred interest	-	-	-	-
Total liabilities	<u>826,441</u>	<u>2,672</u>	<u>200</u>	<u>7,423</u>
<b><u>FUND BALANCE</u></b>				
Reserved	-	-	-	-
Unreserved:				
Designated for subsequent year	-	59,269	6,105,590	280,398
Undesignated	-	17,684	233,693	72,904
Total fund balance	<u>-</u>	<u>76,953</u>	<u>6,339,283</u>	<u>353,302</u>
Total liabilities and fund balance	<u>\$ 826,441</u>	<u>\$ 79,625</u>	<u>\$ 6,339,483</u>	<u>\$ 360,725</u>

Pahrump Hospital	Public Improvement	District Court Technology	Yucca Mtn Transportation	On-site Oversight	Land Sale	State and County Room Tax
\$ 2,112	\$ 1,817,862	\$ 2,872	\$ 23,571	\$ 493,916	\$ 1,245,450	\$ 65,014
359	-	-	-	-	-	-
2,099	-	-	-	-	-	4,749
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
149	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 4,719</u>	<u>\$ 1,817,862</u>	<u>\$ 2,872</u>	<u>\$ 23,571</u>	<u>\$ 493,916</u>	<u>\$ 1,245,450</u>	<u>\$ 69,763</u>
\$ 3,255	\$ 66,992	\$ -	\$ -	\$ 730	\$ 11,369	\$ 3,475
-	-	-	-	4,832	-	-
-	-	-	-	-	-	-
1,857	-	-	-	-	-	-
-	388,016	-	23,571	488,354	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>5,112</u>	<u>455,008</u>	<u>-</u>	<u>23,571</u>	<u>493,916</u>	<u>11,369</u>	<u>3,475</u>
-	-	-	-	-	-	-
-	402,164	1,872	-	-	605,464	50,414
(393)	960,690	1,000	-	-	628,617	15,874
(393)	1,362,854	2,872	-	-	1,234,081	66,288
<u>\$ 4,719</u>	<u>\$ 1,817,862</u>	<u>\$ 2,872</u>	<u>\$ 23,571</u>	<u>\$ 493,916</u>	<u>\$ 1,245,450</u>	<u>\$ 69,763</u>

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***For the year ended June 30, 2006***

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**June 30, 2006 (Page 5 of 5)**  
**(With Comparative Actual Amounts for June 30, 2005)**

	Nye County Hospital	Yucca Mtn Public Safety	Assessor Technology	Impact Fees	Totals 2006	2005
<b><u>ASSETS</u></b>						
Pooled cash and investments	\$ 205,249	\$ 63,986	\$ 176,549	\$ 1,335,501	\$ 22,828,227	\$ 17,330,690
Interest receivable	492	-	-	-	83,130	68,279
Taxes receivable	8,687	-	-	-	87,841	114,697
Due from other governments	-	-	-	196,304	3,543,409	1,986,156
Accounts receivable	-	-	-	-	189,758	150,140
Note receivable	29,250	-	-	-	29,250	38,250
Due from others	-	-	-	-	4,001	1,200
Prepays	-	-	-	-	49,918	-
Due from other funds	-	-	-	-	149	36,102
Inventory	-	-	-	-	125,021	86,313
Total assets	<u>\$ 243,678</u>	<u>\$ 63,986</u>	<u>\$ 176,549</u>	<u>\$ 1,531,805</u>	<u>\$ 26,940,704</u>	<u>\$ 19,811,827</u>
<b><u>LIABILITIES</u></b>						
Accounts payable	\$ -	\$ 43,298	\$ -	\$ -	\$ 1,835,739	\$ 1,832,911
Accrued payroll and benefits	-	772	-	-	336,585	209,515
Due to other funds	-	-	-	-	499,601	67,675
Deferred taxes	8,362	-	-	-	65,861	83,675
Deferred revenue	-	19,916	-	-	1,582,142	1,094,702
Advances from other funds	-	-	-	-	-	1,315,169
Deferred interest	-	-	-	-	145,482	128,458
Total liabilities	<u>8,362</u>	<u>63,986</u>	<u>-</u>	<u>-</u>	<u>4,465,410</u>	<u>4,732,105</u>
<b><u>FUND BALANCE</u></b>						
Reserved	-	-	-	-	100,000	100,000
Unreserved:						
Designated for subsequent year	-	-	-	-	15,789,713	11,667,547
Undesignated	<u>235,316</u>	<u>-</u>	<u>176,549</u>	<u>1,531,805</u>	<u>6,585,581</u>	<u>3,312,175</u>
Total fund balance	<u>235,316</u>	<u>-</u>	<u>176,549</u>	<u>1,531,805</u>	<u>22,475,294</u>	<u>15,079,722</u>
Total liabilities and fund balance	<u>\$ 243,678</u>	<u>\$ 63,986</u>	<u>\$ 176,549</u>	<u>\$ 1,531,805</u>	<u>\$ 26,940,704</u>	<u>\$ 19,811,827</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**  
**Year Ended June 30, 2006 (Page 1 of 5)**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	Road	Regional Streets and Highways	Public Transit	Agricultural Extension
<b>Revenues:</b>				
Taxes	\$ 57,722	\$ -	\$ -	\$ 173,113
Licenses and permits	-	-	-	-
Intergovernmental	2,816,979	871,477	1,308,266	111
Charges for services	263,719	-	-	-
Fines and forfeitures	-	-	-	-
Other	<u>1,279,830</u>	<u>24,566</u>	<u>33,270</u>	<u>6,096</u>
Total revenues	<u>4,418,250</u>	<u>896,043</u>	<u>1,341,536</u>	<u>179,320</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Public works	4,678,692	1,118,078	7,750	-
Health and sanitation	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	162,934
Intergovernmental	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>4,678,692</u>	<u>1,118,078</u>	<u>7,750</u>	<u>162,934</u>
Excess (deficiency) of revenues over expenditures	<u>(260,442)</u>	<u>(222,035)</u>	<u>1,333,786</u>	<u>16,386</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	-	-
Operating transfers out	<u>(50,506)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(50,506)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(310,948)	(222,035)	1,333,786	16,386
<b>Fund balance:</b>				
Beginning of year	<u>1,479,461</u>	<u>1,210,996</u>	<u>1,079,047</u>	<u>48,882</u>
End of year	<u>\$ 1,168,513</u>	<u>\$ 988,961</u>	<u>\$ 2,412,833</u>	<u>\$ 65,268</u>

Airport	Ambulance and Health	Medical and General Indigent	Emergency Medical Indigent	Museum	Law Library	Manhattan Town
\$ -	\$ -	\$ 973,629	\$ 236,450	\$ 91,181	\$ -	\$ 2,505
-	192,875	-	-	-	-	1,040
392	-	117,551	149	58	-	5,402
15,199	392,071	-	-	-	38,670	-
-	-	-	-	-	-	-
-	13,276	17,286	23,052	-	-	-
<u>15,591</u>	<u>598,222</u>	<u>1,108,466</u>	<u>259,651</u>	<u>91,239</u>	<u>38,670</u>	<u>8,947</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	833
-	-	-	-	-	76,499	-
27,335	-	-	-	-	-	2,467
-	337,318	-	-	-	-	-
-	-	1,004,645	399,029	-	-	-
-	-	-	-	82,653	-	-
-	-	-	-	-	-	-
-	60,000	-	90,745	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>27,335</u>	<u>397,318</u>	<u>1,004,645</u>	<u>489,774</u>	<u>82,653</u>	<u>76,499</u>	<u>3,300</u>
<u>(11,744)</u>	<u>200,904</u>	<u>103,821</u>	<u>(230,123)</u>	<u>8,586</u>	<u>(37,829)</u>	<u>5,647</u>
-	-	-	-	-	51,000	-
-	(53,269)	-	-	-	-	-
-	(53,269)	-	-	-	51,000	-
(11,744)	147,635	103,821	(230,123)	8,586	13,171	5,647
<u>13,702</u>	<u>360,924</u>	<u>497,144</u>	<u>803,210</u>	<u>10,371</u>	<u>1,556</u>	<u>1,790</u>
<u>\$ 1,958</u>	<u>\$ 508,559</u>	<u>\$ 600,965</u>	<u>\$ 573,087</u>	<u>\$ 18,957</u>	<u>\$ 14,727</u>	<u>\$ 7,437</u>



**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**  
**Year Ended June 30, 2006 (Page 2 of 5)**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	Beatty Town	Beatty General Improvement District	Gabbs Town	Amargosa Valley Town
<b>Revenues:</b>				
Taxes	\$ 100,162	\$ 110,173	\$ 13,727	\$ 125,855
Licenses and permits	21,783	-	3,036	9,945
Intergovernmental	382,234	10,000	97,535	123,986
Charges for services	300	-	36,127	376
Fines and forfeitures	22,183	-	-	6,442
Other	15,925	142	192	5,075
Total revenues	<u>542,587</u>	<u>120,315</u>	<u>150,617</u>	<u>271,679</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	129,709	-	43,730	159,432
Public safety	105,567	-	44,381	101,494
Judicial	-	-	-	-
Public works	-	-	52,869	-
Health and sanitation	-	-	34,630	-
Welfare	-	-	-	-
Culture and recreation	19,861	127,876	12,809	-
Community support	39,661	-	-	-
Intergovernmental	10,589	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>305,387</u>	<u>127,876</u>	<u>188,419</u>	<u>260,926</u>
Excess (deficiency) of revenues over expenditures	<u>237,200</u>	<u>(7,561)</u>	<u>(37,802)</u>	<u>10,753</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	-	-
Operating transfers out	<u>(92,500)</u>	<u>-</u>	<u>(10,716)</u>	<u>(50,000)</u>
Total other financing sources (uses)	<u>(92,500)</u>	<u>-</u>	<u>(10,716)</u>	<u>(50,000)</u>
Net change in fund balance	144,700	(7,561)	(48,518)	(39,247)
<b>Fund balance:</b>				
Beginning of year	<u>549,428</u>	<u>24,278</u>	<u>120,312</u>	<u>39,595</u>
End of year	<u>\$ 694,128</u>	<u>\$ 16,717</u>	<u>\$ 71,794</u>	<u>\$ 348</u>

Amargosa Community Center and Park	Parks and Recreation	Health Clinics	Mining Maps	Juvenile and Probation	Forensic Services	Senior Nutrition
\$ 28,326	\$ -	\$ 455,945	\$ -	\$ 1,153,884	\$ -	\$ -
-	-	-	-	-	-	-
-	-	292	-	14,667	-	169,486
-	-	-	47,343	-	12,513	-
-	-	-	-	20,242	-	-
-	-	3,674	-	73,973	-	-
<u>28,326</u>	<u>-</u>	<u>459,911</u>	<u>47,343</u>	<u>1,262,766</u>	<u>12,513</u>	<u>169,486</u>
-	-	-	22,343	-	-	-
-	-	-	-	1,442,413	127,210	-
-	-	-	-	-	-	-
-	-	410,609	-	-	-	-
-	-	-	-	-	-	-
55,246	232,980	-	-	-	-	-
5,021	-	-	-	-	-	169,486
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>60,267</u>	<u>232,980</u>	<u>410,609</u>	<u>22,343</u>	<u>1,442,413</u>	<u>127,210</u>	<u>169,486</u>
<u>(31,941)</u>	<u>(232,980)</u>	<u>49,302</u>	<u>25,000</u>	<u>(179,647)</u>	<u>(114,697)</u>	<u>-</u>
50,000	300,000	-	-	250,000	134,376	-
-	-	(3,674)	-	-	-	-
<u>50,000</u>	<u>300,000</u>	<u>(3,674)</u>	<u>-</u>	<u>250,000</u>	<u>134,376</u>	<u>-</u>
18,059	67,020	45,628	25,000	70,353	19,679	-
<u>(36,887)</u>	<u>57,689</u>	<u>101,336</u>	<u>64,138</u>	<u>(116,044)</u>	<u>18,314</u>	<u>29,739</u>
<u>\$ (18,828)</u>	<u>\$ 124,709</u>	<u>\$ 146,964</u>	<u>\$ 89,138</u>	<u>\$ (45,691)</u>	<u>\$ 37,993</u>	<u>\$ 29,739</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2006 (Page 3 of 5)**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	Justice Court Fines NRS 176	Economic Development	Controlled Substances Forfeiture	Public Lands
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	53,000	-	-
Charges for services	-	-	-	-
Fines and forfeitures	52,540	-	17,971	-
Other	6,830	75	2,446	-
Total revenues	<u>59,370</u>	<u>53,075</u>	<u>20,417</u>	<u>-</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	-	83,787	-	-
Public safety	-	-	49,399	-
Judicial	48,552	-	-	-
Public works	-	-	-	-
Health and sanitation	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Intergovernmental	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>48,552</u>	<u>83,787</u>	<u>49,399</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>10,818</u>	<u>(30,712)</u>	<u>(28,982)</u>	<u>-</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	-	20,000	-	-
Operating transfers out	(6,830)	-	-	-
Total other financing sources (uses)	<u>(6,830)</u>	<u>20,000</u>	<u>-</u>	<u>-</u>
Net change in fund balance	3,988	(10,712)	(28,982)	-
<b>Fund balance:</b>				
Beginning of year	<u>266,932</u>	<u>33,023</u>	<u>99,452</u>	<u>7,120</u>
End of year	<u>\$ 270,920</u>	<u>\$ 22,311</u>	<u>\$ 70,470</u>	<u>\$ 7,120</u>

Justice Court Assessment	Radio Communication Repair	911 Emergency Medical	Repository Scientific Grant	Building Department	Stabilization Fund	Grants
\$ -	\$ -	\$ 57,742	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	37	2,565,701	-	-	3,757,341
-	-	-	-	1,845,255	-	-
73,817	-	-	-	-	-	-
12,722	-	7,889	-	36,147	38,217	-
86,539	-	65,668	2,565,701	1,881,402	38,217	3,757,341
-	113,412	-	2,565,701	1,581,473	-	116,500
-	-	139,791	-	-	-	775,738
18,228	-	-	-	-	-	-
-	-	-	-	-	-	2,162,237
-	-	-	-	-	-	447,679
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	255,187
-	-	-	-	-	-	-
-	-	-	-	-	-	-
18,228	113,412	139,791	2,565,701	1,581,473	-	3,757,341
68,311	(113,412)	(74,123)	-	299,929	38,217	-
-	107,000	-	-	-	-	-
(12,722)	-	(7,889)	-	-	-	-
(12,722)	107,000	(7,889)	-	-	-	-
55,589	(6,412)	(82,012)	-	299,929	38,217	-
487,355	14,735	278,814	-	849,006	1,282,066	-
\$ 542,944	\$ 8,323	\$ 196,802	\$ -	\$ 1,148,935	\$ 1,320,283	\$ -

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2006 (Page 4 of 5)**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	Court Collection Fees	PETT Emergency Fund	Recorder Technology	Pahrump Hospital
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ -	\$ 10,513
Licenses and permits	-	-	-	-
Intergovernmental	-	1,000,000	-	-
Charges for services	-	-	98,054	-
Fines and forfeitures	52,233	-	-	-
Other	-	132,011	9,299	9,615
Total revenues	<u>52,233</u>	<u>1,132,011</u>	<u>107,353</u>	<u>20,128</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	-	145,809	30,949	-
Public safety	-	-	-	-
Judicial	49,340	-	-	-
Public works	-	-	-	-
Health and sanitation	-	-	-	52,995
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Intergovernmental	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>49,340</u>	<u>145,809</u>	<u>30,949</u>	<u>52,995</u>
Excess (deficiency) of revenues over expenditures	<u>2,893</u>	<u>986,202</u>	<u>76,404</u>	<u>(32,867)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	(129,009)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(129,009)</u>
Net change in fund balance	2,893	986,202	76,404	(161,876)
<b>Fund balance:</b>				
Beginning of year	<u>74,060</u>	<u>5,353,081</u>	<u>276,898</u>	<u>161,483</u>
End of year	<u>\$ 76,953</u>	<u>\$ 6,339,283</u>	<u>\$ 353,302</u>	<u>\$ (393)</u>

Public Improvement	District Court Technology	Yucca Mountain Transportation	Employee Group Insurance	On-site Oversight	Land Sale	State and County Room Tax
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,693
920,141	-	-	-	-	-	-
-	-	3,492	-	6,646	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
36,140	1,600	-	-	-	1,245,450	-
956,281	1,600	3,492	-	6,646	1,245,450	60,693
-	-	3,492	-	6,646	11,369	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
149,991	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	6,626
-	-	-	-	-	-	42,593
-	-	-	-	-	-	-
-	-	-	-	-	-	-
149,991	-	3,492	-	6,646	11,369	49,219
806,290	1,600	-	-	-	1,234,081	11,474
-	-	-	-	-	-	-
-	-	-	(45,262)	-	-	-
-	-	-	(45,262)	-	-	-
806,290	1,600	-	(45,262)	-	1,234,081	11,474
556,564	1,272	-	45,262	-	-	54,814
\$ 1,362,854	\$ 2,872	\$ -	\$ -	\$ -	\$ 1,234,081	\$ 66,288

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***For the year ended June 30, 2006***

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2006 (Page 5 of 5)**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	Yucca Mtn				Totals	
	Nye County Hospital	Public Safety	Assessor Technology	Impact Fees	2006	2005
<b>Revenues:</b>						
Taxes	\$ 1,096,709	\$ -	\$ -	\$ -	\$ 4,748,329	\$ 5,076,376
Licenses and permits	-	-	-	1,531,805	2,680,625	517,764
Intergovernmental	-	123,586	-	-	13,428,388	14,618,122
Charges for services	-	-	176,549	-	2,926,176	2,477,223
Fines and forfeitures	-	-	-	-	245,428	246,275
Other	17,179	-	-	-	3,051,977	4,206,294
Total revenues	<u>1,113,888</u>	<u>123,586</u>	<u>176,549</u>	<u>1,531,805</u>	<u>27,080,923</u>	<u>27,142,054</u>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	123,586	-	-	5,137,938	5,968,923
Public safety	-	-	-	-	2,786,826	2,998,449
Judicial	-	-	-	-	192,619	182,459
Public works	-	-	-	-	8,199,419	7,370,171
Health and sanitation	-	-	-	-	1,283,231	1,147,020
Welfare	-	-	-	-	1,403,674	1,127,135
Culture and recreation	-	-	-	-	531,425	544,694
Community support	-	-	-	-	638,915	991,081
Intergovernmental	-	-	-	-	203,927	260,474
<b>Debt Service:</b>						
Principal	-	-	-	-	-	16,741
Interest	-	-	-	-	-	293
Total expenditures	<u>-</u>	<u>123,586</u>	<u>-</u>	<u>-</u>	<u>20,377,974</u>	<u>20,607,440</u>
Excess (deficiency) of revenues over expenditures	<u>1,113,888</u>	<u>-</u>	<u>176,549</u>	<u>1,531,805</u>	<u>6,702,949</u>	<u>6,534,614</u>
<b>Other financing sources (uses):</b>						
Operating transfers in	255,862	-	-	-	1,168,238	1,521,753
Operating transfers out	(13,238)	-	-	-	(475,615)	(1,299,852)
Total other financing sources (uses)	<u>242,624</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>692,623</u>	<u>221,901</u>
Net change in fund balance	1,356,512	-	176,549	1,531,805	7,395,572	6,756,515
<b>Fund balance:</b>						
Beginning of year	<u>(1,121,196)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,079,722</u>	<u>8,323,207</u>
End of year	<u>\$ 235,316</u>	<u>\$ -</u>	<u>\$ 176,549</u>	<u>\$ 1,531,805</u>	<u>\$22,475,294</u>	<u>\$15,079,722</u>



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***For the year ended June 30, 2006***

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - ROAD SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 97,389	\$ 865,498
Taxes receivable	1,059	1,193
Due from other governments	1,170,167	909,931
Prepays	27,514	-
Inventory	<u>125,021</u>	<u>86,313</u>
Total assets	<u>\$ 1,421,150</u>	<u>\$ 1,862,935</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 91,529	\$ 278,216
Accrued payroll and benefits	160,167	104,249
Deferred taxes	<u>941</u>	<u>1,009</u>
Total liabilities	<u>252,637</u>	<u>383,474</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	599,056	880,405
Undesignated	<u>569,457</u>	<u>599,056</u>
Total fund balance	<u>1,168,513</u>	<u>1,479,461</u>
Total liabilities and fund balance	<u>\$ 1,421,150</u>	<u>\$ 1,862,935</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - ROAD SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem taxes	\$ 48,728	\$ 50,165	\$ 1,437	\$ 45,566
Net proceeds of mines	2,750	7,557	4,807	7,371
Total taxes	51,478	57,722	6,244	52,937
<b>Intergovernmental:</b>				
Motor vehicle fuel tax:				
State \$1.25	846,144	846,137	(7)	846,149
Optional \$1.75	68,033	73,036	5,003	63,578
Gas tax \$2.35	1,590,756	1,590,737	(19)	1,584,055
Optional \$ .01	234,400	218,751	(15,649)	221,573
National forest receipts	77,600	88,281	10,681	70,750
Fish and game in lieu	-	37	37	31
Total intergovernmental	2,816,933	2,816,979	46	2,786,136
<b>Charges for services:</b>				
Reimbursement from Pahrump	450,000	259,744	(190,256)	411,343
Reimbursement from Tonopah	500	-	(500)	16,645
Road signage	4,576	3,975	(601)	2,475
Total charges for services	455,076	263,719	(191,357)	430,463
<b>Other:</b>				
Interest	-	13,950	13,950	-
Unrealized investment gain (loss)	-	(3,444)	(3,444)	-
Miscellaneous	-	81,020	81,020	17,272
Sale of fixed assets	-	-	-	144,572
Reimbursement from 1/4 tax	479,232	-	(479,232)	305,929
Reimbursement from RTC	1,381,579	1,029,398	(352,181)	1,162,171
Reimbursement from solid waste	180,350	-	(180,350)	133,853
Reimbursement from PETT	-	-	-	701,457
Engineering/inspection fees	360,000	-	(360,000)	-
Encroachment permit fee	85,298	156,632	71,334	126,528
Gas reimbursement	1,913	2,274	361	3,778
Total other	2,488,372	1,279,830	(1,208,542)	2,595,560
Total revenues	5,811,859	4,418,250	(1,393,609)	5,865,096

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - ROAD SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006 Budget	Actual	Variance- Positive (Negative)	2005 Actual
<b>Expenditures:</b>				
<b>Public works:</b>				
Salaries and wages	\$ 2,521,653	\$ 2,263,642	\$ 258,011	\$ 2,271,627
Employee benefits	860,921	807,745	53,176	810,926
Services and supplies	3,249,690	1,430,752	1,818,938	1,420,513
Capital outlay	20,000	176,553	(156,553)	938,500
Total expenditures	<u>6,652,264</u>	<u>4,678,692</u>	<u>1,973,572</u>	<u>5,441,566</u>
 Excess (deficiency) of revenues over expenditures	 <u>(840,405)</u>	 <u>(260,442)</u>	 <u>579,963</u>	 <u>423,530</u>
 <b>Other financing sources (uses):</b>				
Operating transfers in	-	-	-	17,794
Operating transfers out	<u>(40,000)</u>	<u>(50,506)</u>	<u>10,506</u>	<u>(50,000)</u>
Total other financing sources (uses)	<u>(40,000)</u>	<u>(50,506)</u>	<u>10,506</u>	<u>(32,206)</u>
 Net change in fund balance	 (880,405)	 (310,948)	 569,457	 391,324
 <b>Fund balance:</b>				
Beginning of year	<u>880,405</u>	<u>1,479,461</u>	<u>599,056</u>	<u>1,088,137</u>
 End of year	 <u>\$ -</u>	 <u>\$ 1,168,513</u>	 <u>\$ 1,168,513</u>	 <u>\$ 1,479,461</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 861,514	\$ 1,049,365
Interest receivable	5,997	9,024
Due from other governments	<u>149,720</u>	<u>154,621</u>
Total assets	<u>\$ 1,017,231</u>	<u>\$ 1,213,010</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 27,583	\$ 1,601
Accrued payroll and benefits	<u>687</u>	<u>413</u>
Total liabilities	<u>28,270</u>	<u>2,014</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	718,354	628,647
Undesignated	<u>270,607</u>	<u>582,349</u>
Total fund balance	<u>988,961</u>	<u>1,210,996</u>
Total liabilities and fund balance	<u>\$ 1,017,231</u>	<u>\$ 1,213,010</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Optional motor vehicle fuel tax	\$ 934,415	\$ 871,477	\$ (62,938)	\$ 885,905
<b>Other:</b>				
Interest	12,000	34,230	22,230	27,418
Unrealized investment gain (loss)	-	(9,664)	(9,664)	1,055
Total other	12,000	24,566	12,566	28,473
Total revenues	946,415	896,043	(50,372)	914,378
<b>Expenditures:</b>				
<b>Public works:</b>				
Salaries and wages	8,880	9,230	(350)	8,513
Employee benefits	3,434	3,536	(102)	748
Services and supplies	1,424,079	1,061,486	362,593	196,669
Capital outlay	-	43,826	(43,826)	-
Total expenditures	1,436,393	1,118,078	318,315	205,930
Excess (deficiency) of revenues over expenditures	(489,978)	(222,035)	267,943	708,448
<b>Fund balance:</b>				
Beginning of year	670,620	1,210,996	540,376	502,548
End of year	\$ 180,642	\$ 988,961	\$ 808,319	\$ 1,210,996

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PUBLIC TRANSIT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 2,160,070	\$ 841,717
Interest receivable	11,281	7,409
Due from other governments	<u>242,502</u>	<u>230,611</u>
Total assets	<u>\$ 2,413,853</u>	<u>\$ 1,079,737</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 1,020</u>	<u>\$ 690</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	1,534,815	-
Undesignated	<u>878,018</u>	<u>1,079,047</u>
Total fund balance	<u>2,412,833</u>	<u>1,079,047</u>
Total liabilities and fund balance	<u>\$ 2,413,853</u>	<u>\$ 1,079,737</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PUBLIC TRANSIT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Optional 1/4 cent sales tax	\$ 900,000	\$ 1,308,266	\$ 408,266	\$ 1,195,729
<b>Other:</b>				
Interest	35,000	46,359	11,359	26,303
Unrealized investment gain (loss)	-	(13,089)	(13,089)	1,464
Total other	35,000	33,270	(1,730)	27,767
Total revenues	935,000	1,341,536	406,536	1,223,496
<b>Expenditures:</b>				
<b>Public works:</b>				
Services and supplies	479,232	7,750	471,482	1,273,460
Excess (deficiency) of revenues over expenditures	455,768	1,333,786	878,018	(49,964)
<b>Fund balance:</b>				
Beginning of year	(181,495)	1,079,047	1,260,542	1,129,011
End of year	\$ 274,273	\$ 2,412,833	\$ 2,138,560	\$ 1,079,047



**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AGRICULTURAL EXTENSION SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 72,794	\$ 56,964
Taxes receivable	3,178	3,578
Due from others	3,023	-
Prepays	<u>996</u>	<u>-</u>
Total assets	<u>\$ 79,991</u>	<u>\$ 60,542</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 4,679	\$ 4,680
Accrued payroll and benefits	7,222	3,952
Deferred taxes	<u>2,822</u>	<u>3,028</u>
Total liabilities	<u>14,723</u>	<u>11,660</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	36,796	12,247
Undesignated	<u>28,472</u>	<u>36,635</u>
Total fund balance	<u>65,268</u>	<u>48,882</u>
Total liabilities and fund balance	<u>\$ 79,991</u>	<u>\$ 60,542</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AGRICULTURAL EXTENSION SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006 Budget	Actual	Variance- Positive (Negative)	2005 Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem taxes	\$ 146,184	\$ 150,443	\$ 4,259	\$ 136,486
Net proceeds of mines	8,250	22,670	14,420	22,113
Total taxes	154,434	173,113	18,679	158,599
<b>Intergovernmental:</b>				
Fish and wildlife	200	111	(89)	92
<b>Other:</b>				
Other	500	6,096	5,596	413
Total revenues	155,134	179,320	24,186	159,104
<b>Expenditures:</b>				
<b>Community support:</b>				
<b>Tonopah office:</b>				
Salaries and wages	54,024	53,766	258	41,499
Employee benefits	19,757	17,291	2,466	14,801
Services and supplies	15,000	18,217	(3,217)	15,083
Total Tonopah office	88,781	89,274	(493)	71,383
<b>Pahrump office:</b>				
Salaries and wages	43,646	43,160	486	47,227
Employee benefits	15,793	16,160	(367)	19,386
Services and supplies	19,000	14,340	4,660	13,447
Total Pahrump office	78,439	73,660	4,779	80,060
Total expenditures	167,220	162,934	4,286	151,443
Excess (deficiency) of revenues over expenditures	(12,086)	16,386	28,472	7,661
<b>Fund balance:</b>				
Beginning of year	12,247	48,882	36,635	41,221
End of year	\$ 161	\$ 65,268	\$ 65,107	\$ 48,882

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AIRPORT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 1,132	\$ 12,672
Due from other governments	-	103
Due from others	<u>978</u>	<u>1,200</u>
Total assets	<u>\$ 2,110</u>	<u>\$ 13,975</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 152</u>	<u>\$ 273</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	1,958	30
Undesignated	<u>-</u>	<u>13,672</u>
Total fund balance	<u>1,958</u>	<u>13,702</u>
Total liabilities and fund balance	<u>\$ 2,110</u>	<u>\$ 13,975</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AIRPORT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006 Budget	Actual	Variance- Positive (Negative)	2005 Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Aviation fuel tax	\$ 470	\$ 392	\$ (78)	\$ 596
<b>Charges for services:</b>				
Rent	18,000	13,159	(4,841)	14,344
Gravel royalties	<u>2,500</u>	<u>2,040</u>	<u>(460)</u>	<u>1,840</u>
Total charges for services	<u>20,500</u>	<u>15,199</u>	<u>(5,301)</u>	<u>16,184</u>
 Total revenues	 <u>20,970</u>	 <u>15,591</u>	 <u>(5,379)</u>	 <u>16,780</u>
<b>Expenditures:</b>				
<b>Public Works:</b>				
Salaries and wages	-	2,911	(2,911)	3,443
Employee benefits	-	988	(988)	117
Services and supplies	<u>21,000</u>	<u>23,436</u>	<u>(2,436)</u>	<u>128,448</u>
 Total expenditures	 <u>21,000</u>	 <u>27,335</u>	 <u>(6,335)</u>	 <u>132,008</u>
 Excess (deficiency) of revenues over expenditures	 (30)	 (11,744)	 (11,714)	 (115,228)
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
 Net change in fund balance	 (30)	 (11,744)	 (11,714)	 (105,228)
<b>Fund balance:</b>				
Beginning of year	<u>30</u>	<u>13,702</u>	<u>13,672</u>	<u>118,930</u>
 End of year	 <u>\$ -</u>	 <u>\$ 1,958</u>	 <u>\$ 1,958</u>	 <u>\$ 13,702</u>

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***For the year ended June 30, 2006***

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AMBULANCE AND HEALTH SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 578,071	\$ 381,702
Accounts receivable	189,758	150,140
Prepays	<u>1,144</u>	<u>-</u>
Total assets	<u>\$ 768,973</u>	<u>\$ 531,842</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 192,727	\$ 138,804
Accrued payroll and benefits	8,331	4,401
Deferred revenue	<u>59,356</u>	<u>27,713</u>
Total liabilities	<u>260,414</u>	<u>170,918</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	327,263	327,892
Undesignated	<u>181,296</u>	<u>33,032</u>
	<u>508,559</u>	<u>360,924</u>
Total liabilities and fund balance	<u>\$ 768,973</u>	<u>\$ 531,842</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AMBULANCE AND HEALTH SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006 Budget	Actual	Variance- Positive (Negative)	2005 Actual
<b>Revenues:</b>				
<b>Licenses and permits:</b>				
Special license fees	\$ 120,000	\$ 132,125	\$ 12,125	\$ 120,000
Special registration fees	64,000	60,750	(3,250)	60,500
Total licenses and permits	184,000	192,875	8,875	180,500
<b>Charges for services:</b>				
Ambulance fees	300,000	392,071	92,071	393,133
<b>Other:</b>				
Interest	10,000	18,489	8,489	24,607
Unrealized investment gain (loss)	-	(5,220)	(5,220)	1,264
Donations	-	-	-	1,500
Miscellaneous	-	7	7	172
Total other	10,000	13,276	3,276	27,543
Total revenues	494,000	598,222	104,222	601,176
<b>Expenditures:</b>				
<b>Health and sanitation:</b>				
<b>Ambulance:</b>				
<b>Amargosa Valley:</b>				
Salaries and wages	12,500	10,210	2,290	13,650
Employee benefits	3,100	485	2,615	-
Services and supplies	43,400	26,135	17,265	20,221
Total Amargosa Valley	59,000	36,830	22,170	33,871
<b>Beatty:</b>				
Salaries and wages	12,500	11,758	742	12,630
Employee benefits	3,100	1,306	1,794	64
Services and supplies	49,040	32,152	16,888	32,510
Total Beatty	64,640	45,216	19,424	45,204
<b>Current:</b>				
Salaries and wages	3,000	870	2,130	2,060
Employee benefits	2,500	-	2,500	-
Services and supplies	20,700	14,620	6,080	8,751
Total Current	26,200	15,490	10,710	10,811
<b>Smoky Valley:</b>				
Salaries and wages	8,500	7,710	790	9,350
Employee benefits	2,500	532	1,968	-
Services and supplies	34,810	29,604	5,206	21,327
Total Smoky Valley	45,810	37,846	7,964	30,677

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AMBULANCE AND HEALTH SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Expenditures (Continued):</b>				
<b>Health and sanitation (Continued):</b>				
<b>Ambulance (Continued):</b>				
<b>Tonopah:</b>				
Salaries and wages	\$ 23,000	\$ 21,110	\$ 1,890	\$ 25,300
Employee benefits	3,600	1,872	1,728	181
Services and supplies	47,800	37,280	10,520	24,106
Total Tonopah	74,400	60,262	14,138	49,587
<b>Yomba:</b>				
Salaries and wages	1,000	-	1,000	-
Employee benefits	250	-	250	-
Services and supplies	11,150	8,011	3,139	1,949
Total Duckwater	12,400	8,011	4,389	1,949
<b>Gabbs:</b>				
Salaries and wages	2,800	1,150	1,650	2,270
Employee benefits	1,500	56	1,444	-
Services and supplies	17,100	13,732	3,368	4,154
Total Gabbs	21,400	14,938	6,462	6,424
<b>Administration:</b>				
Salaries and wages	77,230	79,556	(2,326)	91,072
Employee benefits	28,481	31,351	(2,870)	30,496
Services and supplies	18,100	4,796	13,304	5,389
Capital outlay	-	3,022	(3,022)	-
Total administration	123,811	118,725	5,086	126,957
Total health and sanitation	427,661	337,318	90,343	305,480
<b>Intergovernmental</b>	-	60,000	(60,000)	120,000
Total expenditures	427,661	397,318	30,343	425,480
Excess (deficiency) of revenues over expenditures	66,339	200,904	134,565	175,696
<b>Other financing sources (uses):</b>				
Operating transfers out	(40,000)	(53,269)	(13,269)	(55,871)
Net change in fund balance	26,339	147,635	121,296	119,825
<b>Fund balance:</b>				
Beginning of year	327,892	360,924	33,032	241,099
End of year	\$ 354,231	\$ 508,559	\$ 154,328	\$ 360,924



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***For the year ended June 30, 2006***

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 850,678	\$ 585,417
Taxes receivable	17,540	19,793
Due from other governments	46,633	111,211
Prepays	<u>1,846</u>	<u>-</u>
Total assets	<u>\$ 916,697</u>	<u>\$ 716,421</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 255,226	\$ 179,111
Accrued payroll and benefits	16,955	10,214
Deferred taxes	15,572	16,755
Deferred revenue	<u>27,979</u>	<u>13,197</u>
Total liabilities	<u>315,732</u>	<u>219,277</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	495,482	309,171
Undesignated	<u>105,483</u>	<u>187,973</u>
Total fund balance	<u>600,965</u>	<u>497,144</u>
Total liabilities and fund balance	<u>\$ 916,697</u>	<u>\$ 716,421</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 788,505	\$ 848,493	\$ 59,988	\$ 753,783
Net proceeds of mines	124,864	125,136	272	123,683
Total taxes	913,369	973,629	60,260	877,466
<b>Intergovernmental:</b>				
Block Grants	50,000	85,204	35,204	36,403
Rental assistance	10,000	20,021	10,021	13,749
Emergency food	3,000	4,112	1,112	2,285
Senior nutrition	24,000	7,601	(16,399)	13,787
Fish and wildlife	1,200	613	(587)	514
Total intergovernmental	88,200	117,551	29,351	66,738
<b>Other:</b>				
Reimbursements	600	1,425	825	4,364
Interest	6,000	21,348	15,348	8,215
Unrealized investment gain (loss)	-	(6,027)	(6,027)	422
Miscellaneous	-	540	540	-
Total other	6,600	17,286	10,686	13,001
Total revenues	1,008,169	1,108,466	100,297	957,205
<b>Expenditures:</b>				
<b>Welfare:</b>				
Salaries and wages	178,458	197,457	(18,999)	174,221
Employee benefits	64,734	69,440	(4,706)	65,256
Services and supplies:				
Regular	13,750	29,016	(15,266)	13,169
Indigent costs	3,250	-	3,250	-
Medical	593,574	576,922	16,652	474,239
Burials	45,000	18,678	26,322	16,023
Emergency food	5,000	7,514	(2,514)	4,057
Child care	-	10,104	(10,104)	-
Energy assistance	1,000	5,536	(4,536)	-
Senior nutrition	10,000	5,431	4,569	14,262
Prescriptions	3,500	27,463	(23,963)	1,920
Dental	-	17,677	(17,677)	-
CSBG supplies	24,000	4,151	19,849	22,653
CDBG housing	9,000	-	9,000	10,767
Sexual assault victims	10,000	7,667	2,333	13,422

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Expenditures (Continued):</b>				
<b>Welfare (Continued):</b>				
Services and supplies (continued):				
Rental assistance	\$ 16,000	\$ 27,088	\$ (11,088)	\$ 10,573
Other	<u>32,565</u>	<u>501</u>	<u>32,064</u>	<u>-</u>
Total expenditures	<u>1,009,831</u>	<u>1,004,645</u>	<u>5,186</u>	<u>820,562</u>
Excess (deficiency) of revenues over expenditures	<u>(1,662)</u>	<u>103,821</u>	<u>105,483</u>	<u>136,643</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	-	153,000
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(258,637)</u>
Total other financing sources (uses):	<u>-</u>	<u>-</u>	<u>-</u>	<u>(105,637)</u>
Net change in fund balance	(1,662)	103,821	105,483	31,006
<b>Fund balance:</b>				
Beginning of year	<u>559,171</u>	<u>497,144</u>	<u>(62,027)</u>	<u>466,138</u>
End of year	<u>\$ 557,509</u>	<u>\$ 600,965</u>	<u>\$ 43,456</u>	<u>\$ 497,144</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - EMERGENCY MEDICAL INDIGENT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 615,729	\$ 899,394
Taxes receivable	5,042	8,127
Due from other governments	<u>58</u>	<u>-</u>
Total assets	<u>\$ 620,829</u>	<u>\$ 907,521</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 43,225	\$ 97,466
Deferred taxes	<u>4,517</u>	<u>6,845</u>
Total liabilities	<u>47,742</u>	<u>104,311</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	441,087	362,123
Undesignated	<u>132,000</u>	<u>441,087</u>
Total fund balance	<u>573,087</u>	<u>803,210</u>
Total liabilities and fund balance	<u>\$ 620,829</u>	<u>\$ 907,521</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - EMERGENCY MEDICAL INDIGENT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006 Budget	Actual	Variance- Positive (Negative)	2005 Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 192,365	\$ 205,878	\$ 13,513	\$ 345,300
Net proceeds of mines	15,606	30,572	14,966	30,985
Total taxes	<u>207,971</u>	<u>236,450</u>	<u>28,479</u>	<u>376,285</u>
<b>Intergovernmental:</b>				
Fish and wildlife	<u>400</u>	<u>149</u>	<u>(251)</u>	<u>129</u>
<b>Other:</b>				
Interest	12,000	32,121	20,121	21,717
Unrealized investment gain (loss)	<u>-</u>	<u>(9,069)</u>	<u>(9,069)</u>	<u>1,116</u>
Total other	<u>12,000</u>	<u>23,052</u>	<u>11,052</u>	<u>22,833</u>
Total revenues	<u>220,371</u>	<u>259,651</u>	<u>39,280</u>	<u>399,247</u>
<b>Expenditures:</b>				
<b>Welfare:</b>				
Services and supplies	479,538	399,029	80,509	306,573
<b>Intergovernmental:</b>				
Payments to state	<u>102,956</u>	<u>90,745</u>	<u>12,211</u>	<u>97,211</u>
Total expenditures	<u>582,494</u>	<u>489,774</u>	<u>92,720</u>	<u>403,784</u>
Excess (deficiency) of revenues over expenditures	<u>(362,123)</u>	<u>(230,123)</u>	<u>132,000</u>	<u>(4,537)</u>
<b>Other financing sources (uses):</b>				
Operating transfer in	-	-	-	250,000
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(22,833)</u>
Total other financing sources (uses):	<u>-</u>	<u>-</u>	<u>-</u>	<u>227,167</u>
Net change in fund balance	(362,123)	(230,123)	132,000	222,630
<b>Fund balance:</b>				
Beginning of year	<u>362,123</u>	<u>803,210</u>	<u>441,087</u>	<u>580,580</u>
End of year	<u>\$ -</u>	<u>\$ 573,087</u>	<u>\$ 573,087</u>	<u>\$ 803,210</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MUSEUM SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 22,757	\$ 16,191
Taxes receivable	1,674	1,884
Due from other governments	20	-
Prepays	<u>1,429</u>	<u>-</u>
 Total assets	 <u>\$ 25,880</u>	 <u>\$ 18,075</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 1,058	\$ 3,621
Accrued payroll and benefits	4,379	2,488
Deferred taxes	<u>1,486</u>	<u>1,595</u>
 Total liabilities	 <u>6,923</u>	 <u>7,704</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	10,730	-
Undesignated	<u>8,227</u>	<u>10,371</u>
 Total fund balance	 <u>18,957</u>	 <u>10,371</u>
 Total liabilities and fund balance	 <u>\$ 25,880</u>	 <u>\$ 18,075</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MUSEUM SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 75,232	\$ 79,242	\$ 4,010	\$ 72,017
Net proceeds of mines	11,928	11,939	11	11,646
Total taxes	87,160	91,181	4,021	83,663
<b>Intergovernmental:</b>				
Fish and wildlife	-	58	58	49
Total revenues	87,160	91,239	4,079	83,712
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
<b>Tonopah museum:</b>				
Salaries and wages	38,026	35,522	2,504	29,732
Employee benefits	6,401	15,124	(8,723)	13,587
Services and supplies	-	527	(527)	19,390
Total Tonopah museum	44,427	51,173	(6,746)	62,709
<b>Pahrump museum:</b>				
Salaries and wages	29,137	16,702	12,435	11,831
Employee benefits	7,412	7,911	(499)	7,282
Services and supplies	-	6,867	(6,867)	4,484
Total Pahrump museum	36,549	31,480	5,069	23,597
Total expenditures	80,976	82,653	(1,677)	86,306
Excess (deficiency) of revenues over expenditures	6,184	8,586	2,402	(2,594)
<b>Other financing sources (uses):</b>				
Operating transfer in	-	-	-	6,000
Net change in fund balance	6,184	8,586	2,402	3,406
<b>Fund balance:</b>				
Beginning of year	10,371	10,371	-	6,965
End of year	\$ 16,555	\$ 18,957	\$ 2,402	\$ 10,371



**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - LAW LIBRARY SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 16,257	\$ 16,320
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 1,530	\$ 14,764
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	556	1,556
Undesignated	14,171	-
Total fund balance	14,727	1,556
Total liabilities and fund balance	\$ 16,257	\$ 16,320

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - LAW LIBRARY SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Charges for services:</b>				
Clerk fees	\$ 31,050	\$ 38,670	\$ 7,620	\$ 36,810
<b>Expenditures:</b>				
<b>Judicial:</b>				
<b>Library:</b>				
Services and supplies	<u>83,050</u>	<u>76,499</u>	<u>6,551</u>	<u>79,775</u>
Excess (deficiency) of revenues over expenditures	(52,000)	(37,829)	14,171	(42,965)
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>51,000</u>	<u>51,000</u>	<u>-</u>	<u>41,000</u>
Net change in fund balance	(1,000)	13,171	14,171	(1,965)
<b>Fund balance:</b>				
Beginning of year	<u>4,521</u>	<u>1,556</u>	<u>(2,965)</u>	<u>3,521</u>
End of year	<u>\$ 3,521</u>	<u>\$ 14,727</u>	<u>\$ 11,206</u>	<u>\$ 1,556</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MANHATTAN TOWN SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Cash	\$ 6,716	\$ 1,147
Taxes receivable	134	149
Due from other governments	<u>956</u>	<u>870</u>
 Total assets	 <u>\$ 7,806</u>	 <u>\$ 2,166</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 235	\$ 232
Deferred taxes	<u>134</u>	<u>144</u>
 Total liabilities	 <u>369</u>	 <u>376</u>
 <b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	4,096	
Undesignated	<u>3,341</u>	<u>1,790</u>
 Total fund balance	 <u>7,437</u>	 <u>1,790</u>
 Total liabilities and fund balance	 <u>\$ 7,806</u>	 <u>\$ 2,166</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MANHATTAN TOWN SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Property taxes:</b>				
Ad valorem	\$ 2,726	\$ 2,505	\$ (221)	\$ 2,695
<b>Licenses and permits:</b>				
Gaming licenses	320	720	400	720
Liquor licenses	755	320	(435)	320
Total licenses and permits	1,075	1,040	(35)	1,040
<b>Intergovernmental:</b>				
Consolidated taxes	5,220	5,402	182	4,577
Total revenues	9,021	8,947	(74)	8,312
<b>Expenditures:</b>				
<b>General government:</b>				
Employee benefits	235	-	235	-
<b>Public safety:</b>				
<b>Fire department:</b>				
Employee benefits	1,280	-	1,280	341
Services and supplies	2,200	833	1,367	2,580
Total public safety	3,480	833	2,647	2,921
<b>Public works:</b>				
Services and supplies	1,000	2,467	(1,467)	3,745
<b>Culture and recreation:</b>				
<b>Television:</b>				
Services and supplies	2,000	-	2,000	379
Total expenditures	6,715	3,300	3,415	7,045
Excess (deficiency) of revenues over expenditures	2,306	5,647	3,341	1,267
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	-	5,000
Net change in fund balance	2,306	5,647	3,341	6,267
<b>Fund balance:</b>				
Beginning of year	(1,822)	1,790	3,612	(4,477)
End of year	\$ 484	\$ 7,437	\$ 6,953	\$ 1,790

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***For the year ended June 30, 2006***

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BEATTY TOWN SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 643,726	\$ 519,345
Taxes receivable	396	1,185
Due from other governments	71,964	67,078
Prepays	<u>1,458</u>	<u>-</u>
Total assets	<u>\$ 717,544</u>	<u>\$ 587,608</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 13,138	\$ 31,690
Accrued payroll and benefits	9,882	5,416
Deferred taxes	<u>396</u>	<u>1,074</u>
Total liabilities	<u>23,416</u>	<u>38,180</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	632,594	337,520
Undesignated	<u>61,534</u>	<u>211,908</u>
Total fund balance	<u>694,128</u>	<u>549,428</u>
Total liabilities and fund balance	<u>\$ 717,544</u>	<u>\$ 587,608</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BEATTY TOWN SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 32,398	\$ 34,058	\$ 1,660	\$ 31,737
Net proceeds of mines	326	-	(326)	-
Room tax	137,058	66,104	(70,954)	74,063
Total taxes	<u>169,782</u>	<u>100,162</u>	<u>(69,620)</u>	<u>105,800</u>
<b>Licenses and permits:</b>				
Gaming licenses	35,380	20,903	(14,477)	33,559
Liquor licenses	<u>1,350</u>	<u>880</u>	<u>(470)</u>	<u>1,500</u>
Total licenses and permits	<u>36,730</u>	<u>21,783</u>	<u>(14,947)</u>	<u>35,059</u>
<b>Intergovernmental:</b>				
Consolidated taxes	<u>371,469</u>	<u>382,234</u>	<u>10,765</u>	<u>314,253</u>
<b>Charges for services:</b>				
Cemetery receipts	<u>1,828</u>	<u>300</u>	<u>(1,528)</u>	<u>435</u>
<b>Fines and forfeitures</b>	<u>25,755</u>	<u>22,183</u>	<u>(3,572)</u>	<u>27,505</u>
<b>Other:</b>				
Interest	500	20,876	20,376	11,768
Unrealized investment gain (loss)	-	(5,894)	(5,894)	605
Miscellaneous	112	50	(62)	629
Community center	<u>1,865</u>	<u>893</u>	<u>(972)</u>	<u>1,087</u>
Total other	<u>2,477</u>	<u>15,925</u>	<u>13,448</u>	<u>14,089</u>
Total revenues	<u>608,041</u>	<u>542,587</u>	<u>(65,454)</u>	<u>497,141</u>
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Administration:</b>				
Salaries and wages	109,062	65,299	43,763	86,961
Employee benefits	38,211	25,399	12,812	24,605
Services and supplies	60,700	32,411	28,289	48,297
Capital outlay	<u>10,000</u>	<u>6,600</u>	<u>3,400</u>	<u>26,423</u>
Total general government	<u>217,973</u>	<u>129,709</u>	<u>88,264</u>	<u>186,286</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BEATTY TOWN SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Expenditures (Continued):</b>				
<b>Public safety:</b>				
<b>Fire department:</b>				
Salaries and wages	\$ 47,129	\$ 47,996	\$ (867)	\$ 46,993
Employee benefits	24,780	26,042	(1,262)	39,987
Services and supplies	64,450	31,529	32,921	31,979
Capital outlay	25,000	-	25,000	-
Total public safety	<u>161,359</u>	<u>105,567</u>	<u>55,792</u>	<u>118,959</u>
<b>Culture and recreation:</b>				
Museum	-	14,996	(14,996)	13,832
Television	<u>10,100</u>	<u>4,865</u>	<u>5,235</u>	<u>6,070</u>
Total culture and recreation	<u>10,100</u>	<u>19,861</u>	<u>(9,761)</u>	<u>19,902</u>
<b>Community support:</b>				
Chamber of commerce	-	15,281	(15,281)	21,748
Community center	<u>42,450</u>	<u>24,380</u>	<u>18,070</u>	<u>22,220</u>
Total community support	<u>42,450</u>	<u>39,661</u>	<u>2,789</u>	<u>43,968</u>
<b>Intergovernmental</b>	<u>-</u>	<u>10,589</u>	<u>(10,589)</u>	<u>-</u>
Total expenditures	<u>431,882</u>	<u>305,387</u>	<u>126,495</u>	<u>369,115</u>
Excess (deficiency) of revenues over expenditures	176,159	237,200	61,041	128,026
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(92,500)</u>	<u>(92,500)</u>	<u>-</u>	<u>(12,373)</u>
Net change in fund balance	83,659	144,700	61,041	115,653
<b>Fund balance:</b>				
Beginning of year	<u>337,520</u>	<u>549,428</u>	<u>211,908</u>	<u>433,775</u>
End of year	<u>\$ 421,179</u>	<u>\$ 694,128</u>	<u>\$ 272,949</u>	<u>\$ 549,428</u>



**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BEATTY GENERAL IMPROVEMENT DISTRICT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 13,187	\$ 25,929
Interest receivable	90	171
Taxes receivable	8,236	9,993
Prepays	<u>388</u>	<u>-</u>
Total assets	<u>\$ 21,901</u>	<u>\$ 36,093</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 912	\$ 5,128
Accrued payroll and benefits	<u>4,272</u>	<u>6,687</u>
Total liabilities	<u>5,184</u>	<u>11,815</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	1,597	24,278
Undesignated	<u>15,120</u>	<u>-</u>
Total fund balance	<u>16,717</u>	<u>24,278</u>
Total liabilities and fund balance	<u>\$ 21,901</u>	<u>\$ 36,093</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BEATTY GENERAL IMPROVEMENT DISTRICT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Room tax	\$ 130,000	\$ 110,173	\$ (19,827)	\$ 122,866
<b>Intergovernmental</b>	-	10,000	10,000	-
<b>Other:</b>				
Interest	600	197	(403)	290
Unrealized investment gain (loss)	-	(55)	(55)	30
Total other	600	142	(458)	320
Total revenues	130,600	120,315	(10,285)	123,186
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
<b>Parks:</b>				
Salaries and wages	57,605	68,277	(10,672)	61,702
Employee benefits	14,476	20,113	(5,637)	17,016
Services and supplies	50,000	39,486	10,514	53,064
Capital outlay	30,000	-	30,000	4,000
Total expenditures	152,081	127,876	24,205	135,782
Excess (deficiency) of revenues over expenditures	(21,481)	(7,561)	13,920	(12,596)
<b>Fund balance:</b>				
Beginning of year	26,673	24,278	(2,395)	36,874
End of year	\$ 5,192	\$ 16,717	\$ 11,525	\$ 24,278

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***For the year ended June 30, 2006***

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - GABBS TOWN SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 64,254	\$ 117,533
Taxes receivable	249	1,079
Due from other governments	17,246	15,460
Prepays	<u>1,144</u>	<u>-</u>
Total assets	<u>\$ 82,893</u>	<u>\$ 134,072</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 5,232	\$ 10,804
Accrued payroll and benefits	5,623	2,425
Deferred taxes	<u>244</u>	<u>531</u>
Total liabilities	<u>11,099</u>	<u>13,760</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	59,547	45,712
Undesignated	<u>12,247</u>	<u>74,600</u>
Total fund balance	<u>71,794</u>	<u>120,312</u>
Total liabilities and fund balance	<u>\$ 82,893</u>	<u>\$ 134,072</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - GABBS TOWN SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 12,942	\$ 11,825	\$ (1,117)	\$ 12,971
Net proceeds	11,529	1,902	(9,627)	1,644
Room tax	-	-	-	1,042
Total taxes	<u>24,471</u>	<u>13,727</u>	<u>(10,744)</u>	<u>15,657</u>
<b>Licenses and permits:</b>				
Business licenses	2,525	2,096	(429)	3,057
Gaming licenses	553	540	(13)	540
Liquor licenses	<u>260</u>	<u>400</u>	<u>140</u>	<u>240</u>
Total licenses and permits	<u>3,338</u>	<u>3,036</u>	<u>(302)</u>	<u>3,837</u>
<b>Intergovernmental:</b>				
Consolidated taxes	<u>94,319</u>	<u>97,535</u>	<u>3,216</u>	<u>77,523</u>
<b>Charges for services:</b>				
Swimming pool receipts	671	979	308	1,079
Sanitation	<u>34,206</u>	<u>35,148</u>	<u>942</u>	<u>37,910</u>
Total charges for services	<u>34,877</u>	<u>36,127</u>	<u>1,250</u>	<u>38,989</u>
<b>Other:</b>				
Miscellaneous	<u>935</u>	<u>192</u>	<u>(743)</u>	<u>831</u>
Total revenues	<u>157,940</u>	<u>150,617</u>	<u>(7,323)</u>	<u>136,837</u>
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Administration:</b>				
Salaries and wages	21,707	20,308	1,399	19,038
Employee benefits	10,885	10,377	508	12,752
Services and supplies	<u>20,686</u>	<u>13,045</u>	<u>7,641</u>	<u>14,197</u>
Total general government	<u>53,278</u>	<u>43,730</u>	<u>9,548</u>	<u>45,987</u>
<b>Public safety:</b>				
<b>Fire department:</b>				
Employee benefits	1,405	-	1,405	-
Services and supplies	<u>22,092</u>	<u>44,381</u>	<u>(22,289)</u>	<u>19,748</u>
Total public safety	<u>23,497</u>	<u>44,381</u>	<u>(20,884)</u>	<u>19,748</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - GABBS TOWN SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Expenditures (Continued):</b>				
<b>Public works:</b>				
<b>Highways and streets:</b>				
Salaries and wages	\$ 31,686	\$ 17,909	\$ 13,777	\$ 26,146
Employee benefits	7,860	7,075	785	10,644
Services and supplies	28,569	15,270	13,299	18,707
Capital outlay	-	12,615	(12,615)	-
Total public works	<u>68,115</u>	<u>52,869</u>	<u>15,246</u>	<u>55,497</u>
<b>Health and sanitation:</b>				
Salaries and wages	12,175	13,415	(1,240)	8,031
Employee benefits	2,820	5,223	(2,403)	3,956
Services and supplies	14,153	3,376	10,777	3,487
Capital outlay	-	12,616	(12,616)	-
Total health and sanitation	<u>29,148</u>	<u>34,630</u>	<u>(5,482)</u>	<u>15,474</u>
<b>Culture and recreation:</b>				
Salaries and wages	9,960	5,859	4,101	3,624
Employee benefits	2,365	1,125	1,240	646
Services and supplies	<u>14,134</u>	<u>5,825</u>	<u>8,309</u>	<u>6,228</u>
Total culture and recreation	<u>26,459</u>	<u>12,809</u>	<u>13,650</u>	<u>10,498</u>
Total expenditures	<u>200,497</u>	<u>188,419</u>	<u>12,078</u>	<u>147,204</u>
Excess (deficiency) of revenues over expenditures	(42,557)	(37,802)	4,755	(10,367)
<b>Other financing sources (uses):</b>				
Operating transfers out	-	(10,716)	(10,716)	(7,163)
Net change in fund balance	(42,557)	(48,518)	(5,961)	(17,530)
<b>Fund balance:</b>				
Beginning of year	<u>45,712</u>	<u>120,312</u>	<u>74,600</u>	<u>137,842</u>
End of year	<u>\$ 3,155</u>	<u>\$ 71,794</u>	<u>\$ 68,639</u>	<u>\$ 120,312</u>

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***For the year ended June 30, 2006***

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AMARGOSA VALLEY TOWN SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 4,179	\$ 973
Taxes receivable	2,634	2,953
Due from other governments	21,988	19,837
Prepays	2,666	-
Due from other funds	<u>-</u>	<u>36,102</u>
Total assets	<u>\$ 31,467</u>	<u>\$ 59,865</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 20,376	\$ 12,340
Accrued payroll and benefits	8,395	5,255
Deferred taxes	<u>2,348</u>	<u>2,675</u>
Total liabilities	31,119	20,270
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	<u>348</u>	<u>39,595</u>
Total liabilities and fund balance	<u>\$ 31,467</u>	<u>\$ 59,865</u>



**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AMARGOSA VALLEY TOWN SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 129,678	\$ 120,453	\$ (9,225)	\$ 124,126
Net proceeds of mines	14,718	5,402	(9,316)	2,853
Total taxes	<u>144,396</u>	<u>125,855</u>	<u>(18,541)</u>	<u>126,979</u>
<b>Licenses and permits:</b>				
Gaming licenses	11,600	8,385	(3,215)	10,485
Liquor licenses	<u>1,580</u>	<u>1,560</u>	<u>(20)</u>	<u>1,320</u>
Total license and permits	<u>13,180</u>	<u>9,945</u>	<u>(3,235)</u>	<u>11,805</u>
<b>Intergovernmental:</b>				
Consolidated taxes	<u>119,688</u>	<u>123,986</u>	<u>4,298</u>	<u>106,590</u>
<b>Charges for services:</b>				
Photo copies	75	376	301	-
Fire collection	<u>9,533</u>	<u>-</u>	<u>(9,533)</u>	<u>1,040</u>
Total charges for services	<u>9,608</u>	<u>376</u>	<u>(9,232)</u>	<u>1,040</u>
<b>Fines and forfeitures:</b>				
Court fines	<u>4,683</u>	<u>6,442</u>	<u>1,759</u>	<u>4,613</u>
<b>Other:</b>				
Interest	3,000	-	(3,000)	-
Miscellaneous	<u>400</u>	<u>5,075</u>	<u>4,675</u>	<u>747</u>
Total other	<u>3,400</u>	<u>5,075</u>	<u>1,675</u>	<u>747</u>
Total revenues	<u>294,955</u>	<u>271,679</u>	<u>(23,276)</u>	<u>251,774</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AMARGOSA VALLEY TOWN SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Administration:</b>				
Salaries and wages	\$ 65,243	\$ 71,389	\$ (6,146)	\$ 66,156
Employee benefits	28,979	30,080	(1,101)	32,210
Services and supplies	42,400	53,368	(10,968)	48,376
Capital outlay	10,000	4,595	5,405	3,761
Total general government	<u>146,622</u>	<u>159,432</u>	<u>(12,810)</u>	<u>150,503</u>
<b>Public safety:</b>				
<b>Fire department:</b>				
Salaries and wages	46,453	31,823	14,630	78,097
Employee benefits	27,462	24,294	3,168	50,263
Services and supplies	56,500	36,528	19,972	48,709
Capital outlay	-	8,849	(8,849)	-
Total public safety	<u>130,415</u>	<u>101,494</u>	<u>28,921</u>	<u>177,069</u>
<b>Culture and recreation:</b>				
<b>Senior citizens:</b>				
Services and supplies	<u>2,200</u>	<u>-</u>	<u>2,200</u>	<u>-</u>
Total expenditures	<u>279,237</u>	<u>260,926</u>	<u>18,311</u>	<u>327,572</u>
Excess (deficiency) of revenues over expenditures	15,718	10,753	(4,965)	(75,798)
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(34,282)	(39,247)	(4,965)	(75,798)
<b>Fund balance:</b>				
Beginning of year	<u>41,838</u>	<u>39,595</u>	<u>(2,243)</u>	<u>115,393</u>
End of year	<u>\$ 7,556</u>	<u>\$ 348</u>	<u>\$ (7,208)</u>	<u>\$ 39,595</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AMARGOSA COMMUNITY CENTER AND PARK SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Taxes receivable	\$ 1,546	\$ 1,345
Prepays	<u>387</u>	<u>-</u>
Total assets	<u>\$ 1,933</u>	<u>\$ 1,345</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 139	\$ 514
Accrued payroll and benefits	2,604	1,616
Due to other funds	<u>18,018</u>	<u>36,102</u>
Total liabilities	20,761	38,232
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Undesignated	<u>(18,828)</u>	<u>(36,887)</u>
Total liabilities and fund balance	<u>\$ 1,933</u>	<u>\$ 1,345</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AMARGOSA COMMUNITY CENTER AND PARK SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Room taxes	\$ 24,459	\$ 28,326	\$ 3,867	\$ 32,362
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
<b>Parks:</b>				
Salaries and wages	33,136	34,458	(1,322)	32,940
Employee benefits	13,401	13,806	(405)	13,167
Services and supplies	<u>11,656</u>	<u>6,982</u>	<u>4,674</u>	<u>3,196</u>
Total culture and recreation	58,193	55,246	2,947	49,303
<b>Community support:</b>				
Services and supplies	<u>6,000</u>	<u>5,021</u>	<u>979</u>	<u>3,513</u>
Total expenditures	<u>64,193</u>	<u>60,267</u>	<u>3,926</u>	<u>52,816</u>
Excess (deficiency) of revenues over expenditures	(39,734)	(31,941)	7,793	(20,454)
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
Net change in fund balance	10,266	18,059	7,793	(20,454)
<b>Fund balance:</b>				
Beginning of year	<u>(48)</u>	<u>(36,887)</u>	<u>(36,839)</u>	<u>(16,433)</u>
End of year	<u>\$ 10,218</u>	<u>\$ (18,828)</u>	<u>\$ (29,046)</u>	<u>\$ (36,887)</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PARKS AND RECREATION SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 147,720</u>	<u>\$ 77,570</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 23,011</u>	<u>\$ 19,881</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	57,689	213
Undesignated	<u>67,020</u>	<u>57,476</u>
Total fund balance	<u>124,709</u>	<u>57,689</u>
Total liabilities and fund balance	<u>\$ 147,720</u>	<u>\$ 77,570</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PARKS AND RECREATION SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Other:</b>				
Interest	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
<b>Parks:</b>				
Services and supplies	300,000	120,157	179,843	106,894
Capital outlay	-	16,429	(16,429)	135,630
Intergovernmental	-	96,394	(96,394)	-
Total expenditures	<u>300,000</u>	<u>232,980</u>	<u>67,020</u>	<u>242,524</u>
Excess (deficiency) of revenues over expenditures	(300,000)	(232,980)	67,020	(242,524)
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>300,000</u>	<u>300,000</u>	-	<u>300,000</u>
Net change in fund balance	-	67,020	67,020	57,476
<b>Fund balance:</b>				
Beginning of year	<u>213</u>	<u>57,689</u>	<u>57,476</u>	<u>213</u>
End of year	<u>\$ 213</u>	<u>\$ 124,709</u>	<u>\$ 124,496</u>	<u>\$ 57,689</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - HEALTH CLINICS SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 156,515	\$ 104,957
Taxes receivable	8,370	9,422
Due from other governments	61	-
Prepays	<u>775</u>	<u>-</u>
Total assets	<u>\$ 165,721</u>	<u>\$ 114,379</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 6,383	\$ 1,678
Accrued payroll and benefits	4,944	3,391
Deferred taxes	<u>7,430</u>	<u>7,974</u>
Total liabilities	<u>18,757</u>	<u>13,043</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	119,526	71,597
Undesignated	<u>27,438</u>	<u>29,739</u>
Total fund balance	<u>146,964</u>	<u>101,336</u>
Total liabilities and fund balance	<u>\$ 165,721</u>	<u>\$ 114,379</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - HEALTH CLINICS SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 376,159	\$ 396,248	\$ 20,089	\$ 359,955
Net proceeds of mines	59,639	59,697	58	58,231
Total taxes	435,798	455,945	20,147	418,186
<b>Intergovernmental:</b>				
Fish and wildlife	-	292	292	242
<b>Other:</b>				
Interest	-	4,879	4,879	-
Unrealized investment gain (loss)	-	(1,205)	(1,205)	-
Total other	-	3,674	3,674	-
Total revenues	435,798	459,911	24,113	418,428
<b>Expenditures:</b>				
<b>Health and sanitation:</b>				
<b>Public health nurse:</b>				
Salaries and wages	69,513	71,503	(1,990)	66,432
Employee benefits	27,523	28,255	(732)	28,732
Services and supplies	84,811	48,403	36,408	36,300
Total public health nurse	181,847	148,161	33,686	131,464
<b>Amargosa clinic:</b>				
Services and supplies	152,500	152,031	469	152,526
<b>Beatty clinic:</b>				
Services and supplies	113,000	110,417	2,583	102,494
Total expenditures	447,347	410,609	36,738	386,484
Excess (deficiency) of revenues over expenditures	(11,549)	49,302	60,851	31,944
<b>Other financing sources (uses):</b>				
Operating transfers out	-	(3,674)	(3,674)	-
Net change in fund balance	(11,549)	45,628	57,177	31,944
<b>Fund balance:</b>				
Beginning of year	101,336	101,336	-	69,392
End of year	\$ 89,787	\$ 146,964	\$ 57,177	\$ 101,336



**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MINING MAPS SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 89,138</u>	<u>\$ 70,010</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ -</u>	<u>\$ 5,872</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	54,138	14,193
Undesignated	<u>35,000</u>	<u>49,945</u>
Total fund balance	<u>89,138</u>	<u>64,138</u>
Total liabilities and fund balance	<u>\$ 89,138</u>	<u>\$ 70,010</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MINING MAPS SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Charges for services:</b>				
Map fees	\$ 30,000	\$ 47,343	\$ 17,343	\$ 41,897
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	<u>40,000</u>	<u>22,343</u>	<u>17,657</u>	<u>1,952</u>
Excess (deficiency) of revenues over expenditures	(10,000)	25,000	35,000	39,945
<b>Fund balance:</b>				
Beginning of year	<u>14,193</u>	<u>64,138</u>	<u>49,945</u>	<u>24,193</u>
End of year	<u>\$ 4,193</u>	<u>\$ 89,138</u>	<u>\$ 84,945</u>	<u>\$ 64,138</u>

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***For the year ended June 30, 2006***

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - JUVENILE AND PROBATION SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 47,441	\$ -
Taxes receivable	21,189	23,852
Due from other governments	818	919
Prepays	<u>3,737</u>	<u>-</u>
Total assets	<u>\$ 73,185</u>	<u>\$ 24,771</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 57,762	\$ 68,549
Accrued payroll and benefits	42,303	20,649
Due to other funds	-	31,428
Deferred taxes	<u>18,811</u>	<u>20,189</u>
Total liabilities	118,876	140,815
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Undesignated	<u>(45,691)</u>	<u>(116,044)</u>
Total liabilities and fund balance	<u>\$ 73,185</u>	<u>\$ 24,771</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - JUVENILE AND PROBATION SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 952,301	\$ 1,002,752	\$ 50,451	\$ 909,331
Net proceeds of mines	150,984	151,132	148	147,420
Total taxes	<u>1,103,285</u>	<u>1,153,884</u>	<u>50,599</u>	<u>1,056,751</u>
<b>Intergovernmental:</b>				
Grants	30,000	13,927	(16,073)	18,642
Fish and wildlife	1,500	740	(760)	613
Total intergovernmental	<u>31,500</u>	<u>14,667</u>	<u>(16,833)</u>	<u>19,255</u>
<b>Fines and forfeitures:</b>				
Fines	16,000	15,063	(937)	14,483
Restitution fees	10,000	5,179	(4,821)	8,569
Total fines and forfeitures	<u>26,000</u>	<u>20,242</u>	<u>(5,758)</u>	<u>23,052</u>
<b>Other:</b>				
Reimbursements	75,000	16,507	(58,493)	20,586
Esmeralda County-reimbursements	-	22,512	22,512	22,539
Miscellaneous	-	470	470	13,948
Truancy officer	-	18,672	18,672	18,634
Clerk fees	16,000	15,812	(188)	24,526
Total other	<u>91,000</u>	<u>73,973</u>	<u>(17,027)</u>	<u>100,233</u>
Total revenues	<u>1,251,785</u>	<u>1,262,766</u>	<u>10,981</u>	<u>1,199,291</u>
<b>Expenditures:</b>				
<b>Public safety:</b>				
<b>Protective services:</b>				
Salaries and wages	501,098	523,595	(22,497)	483,804
Employee benefits	230,190	226,072	4,118	152,005
Restitution funds	5,000	5,942	(942)	3,240
Services and supplies-regular	566,150	576,056	(9,906)	469,620
Payment to state	<u>74,000</u>	<u>110,748</u>	<u>(36,748)</u>	<u>58,710</u>
Total expenditures	<u>1,376,438</u>	<u>1,442,413</u>	<u>(65,975)</u>	<u>1,167,379</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - JUVENILE AND PROBATION SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
Excess (deficiency) of revenues over expenditures	\$ (124,653)	\$ (179,647)	\$ (54,994)	\$ 31,912
<b>Other financing sources (uses):</b>				
Operating transfers in	250,000	250,000	-	100,000
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17,000)</u>
Total other financing sources (uses)	<u>250,000</u>	<u>250,000</u>	<u>-</u>	<u>83,000</u>
Net change in fund balance	125,347	70,353	(54,994)	114,912
<b>Fund balance:</b>				
Beginning of year	<u>(116,044)</u>	<u>(116,044)</u>	<u>-</u>	<u>(230,956)</u>
End of year	<u>\$ 9,303</u>	<u>\$ (45,691)</u>	<u>\$ (54,994)</u>	<u>\$ (116,044)</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - FORENSIC SERVICES SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 54,093</u>	<u>\$ 24,854</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 16,100</u>	<u>\$ 6,540</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	37,993	-
Undesignated	<u>-</u>	<u>18,314</u>
Total fund balance	<u>37,993</u>	<u>18,314</u>
Total liabilities and fund balance	<u>\$ 54,093</u>	<u>\$ 24,854</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - FORENSIC SERVICES SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Charges for services:</b>				
Analysis fees	\$ 12,000	\$ 12,513	\$ 513	\$ 10,098
<b>Expenditures:</b>				
<b>Public safety:</b>				
Services and supplies	<u>166,690</u>	<u>127,210</u>	<u>39,480</u>	<u>134,408</u>
Excess (deficiency) of revenues over expenditures	(154,690)	(114,697)	39,993	(124,310)
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>134,376</u>	<u>134,376</u>	<u>-</u>	<u>128,000</u>
Net change in fund balance	(20,314)	19,679	39,993	3,690
<b>Fund balance:</b>				
Beginning of year	<u>20,314</u>	<u>18,314</u>	<u>(2,000)</u>	<u>14,624</u>
End of year	<u>\$ -</u>	<u>\$ 37,993</u>	<u>\$ 37,993</u>	<u>\$ 18,314</u>



**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - SENIOR NUTRITION SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 29,739	\$ 43,887
Due from other governments	<u>-</u>	<u>6,957</u>
Total assets	<u>\$ 29,739</u>	<u>\$ 50,844</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ 15,610
Accrued payroll	<u>-</u>	<u>5,495</u>
Total liabilities	<u>-</u>	<u>21,105</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	-	846
Undesignated	<u>29,739</u>	<u>28,893</u>
Total fund balance	<u>29,739</u>	<u>29,739</u>
Total liabilities and fund balance	<u>\$ 29,739</u>	<u>\$ 50,844</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - SENIOR NUTRITION SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grants	\$ 169,486	\$ 169,486	\$ -	\$ 182,244
<b>Expenditures:</b>				
<b>Community support:</b>				
Salaries and wages	-	-	-	167,315
Employee benefits	-	-	-	49,910
Services and supplies	169,486	152,360	17,126	191,324
Capital outlay	-	17,126	(17,126)	-
Total expenditures	169,486	169,486	-	408,549
Excess (deficiency) of revenues over expenditures	-	-	-	(226,305)
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	-	255,198
Net change in fund balance	-	-	-	28,893
<b>Fund balance:</b>				
Beginning of year	846	29,739	28,893	846
End of year	\$ 846	\$ 29,739	\$ 28,893	\$ 29,739

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - JUSTICE COURT FINES NRS 176 SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 271,748</u>	<u>\$ 270,130</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 828</u>	<u>\$ 3,198</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	270,920	265,636
Undesignated	<u>-</u>	<u>1,296</u>
Total fund balance	<u>270,920</u>	<u>266,932</u>
Total liabilities and fund balance	<u>\$ 271,748</u>	<u>\$ 270,130</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - JUSTICE COURT FINES NRS 176 SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Fines and forfeitures:</b>				
Beatty	\$ 15,000	\$ 18,438	\$ 3,438	\$ 13,345
Pahrump	20,000	19,831	(169)	22,489
Tonopah	13,000	14,271	1,271	14,742
Total fines and forfeitures	48,000	52,540	4,540	50,576
<b>Other:</b>				
Interest		9,069	9,069	-
Unrealized investment gain (loss)	-	(2,239)	(2,239)	-
Total other	-	6,830	6,830	-
Total revenues	48,000	59,370	11,370	50,576
<b>Expenditures:</b>				
<b>Judicial:</b>				
<b>Justice court:</b>				
Beatty:				
Services and supplies	30,000	23,006	6,994	19,714
Pahrump:				
Service and supplies	6,000	25,546	(19,546)	14,046
Capital outlay	-	-	-	12,986
Total Pahrump	6,000	25,546	(19,546)	27,032
Tonopah:				
Service and supplies	5,000	-	5,000	2,534
Total expenditures	41,000	48,552	(7,552)	49,280
Excess (deficiency) of revenues over expenditures	7,000	10,818	3,818	1,296
<b>Other financing sources (uses):</b>				
Operating transfers out	-	(6,830)	(6,830)	-
Net change in fund balance	7,000	3,988	(3,012)	1,296
<b>Fund balance:</b>				
Beginning of year	265,636	266,932	1,296	265,636
End of year	\$ 272,636	\$ 270,920	\$ (1,716)	\$ 266,932

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - ECONOMIC DEVELOPMENT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 26,480	\$ 43,917
Due from other governments	<u>-</u>	<u>1,678</u>
Total assets	<u>\$ 26,480</u>	<u>\$ 45,595</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 1,399	\$ 3,447
Accrued payroll and benefits	2,770	1,125
Deferred revenue	<u>-</u>	<u>8,000</u>
Total liabilities	<u>4,169</u>	<u>12,572</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	-	33,023
Undesignated	<u>22,311</u>	<u>-</u>
Total fund balance	<u>22,311</u>	<u>33,023</u>
Total liabilities and fund balance	<u>\$ 26,480</u>	<u>\$ 45,595</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - ECONOMIC DEVELOPMENT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
State grants	\$ 45,000	\$ 53,000	\$ 8,000	\$ 45,000
<b>Other:</b>				
Miscellaneous	<u>-</u>	<u>75</u>	<u>75</u>	<u>-</u>
Total revenues	<u>45,000</u>	<u>53,075</u>	<u>8,075</u>	<u>45,000</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	76,545	39,204	37,341	29,551
Employee benefits	12,864	7,547	5,317	4,387
Services and supplies	<u>15,000</u>	<u>37,036</u>	<u>(22,036)</u>	<u>50,852</u>
Total expenditures	<u>104,409</u>	<u>83,787</u>	<u>20,622</u>	<u>84,790</u>
Excess (deficiency) of revenues over expenditures	(59,409)	(30,712)	28,697	(39,790)
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(39,409)	(10,712)	28,697	(39,790)
<b>Fund balance:</b>				
Beginning of year	<u>41,577</u>	<u>33,023</u>	<u>(8,554)</u>	<u>72,813</u>
End of year	<u>\$ 2,168</u>	<u>\$ 22,311</u>	<u>\$ 20,143</u>	<u>\$ 33,023</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - CONTROLLED SUBSTANCES FORFEITURE SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ <u>70,470</u>	\$ <u>204,982</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ <u>-</u>	\$ <u>105,530</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	25,452	100,000
Undesignated	<u>45,018</u>	<u>(548)</u>
Total fund balance	<u>70,470</u>	<u>99,452</u>
Total liabilities and fund balance	\$ <u>70,470</u>	\$ <u>204,982</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - CONTROLLED SUBSTANCES FORFEITURE SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Fines and forfeitures</b>	\$ 25,000	\$ 17,971	\$ (7,029)	\$ 11,575
<b>Other</b>				
Interest	1,000	3,409	2,409	2,376
Unrealized investment gain (loss)	-	(963)	(963)	122
Total other	1,000	2,446	1,446	2,498
Total revenues	26,000	20,417	(5,583)	14,073
<b>Expenditures:</b>				
<b>Public safety:</b>				
Services and supplies	-	36,711	(36,711)	119,038
Capital outlay	100,000	12,688	87,312	-
Total expenditures	100,000	49,399	50,601	119,038
Excess (deficiency) of revenues over expenditures	(74,000)	(28,982)	45,018	(104,965)
<b>Other financing sources (uses):</b>				
Operating transfers out	-	-	-	(2,498)
Net change in fund balance	(74,000)	(28,982)	45,018	(107,463)
<b>Fund balance:</b>				
Beginning of year	100,000	99,452	(548)	206,915
End of year	\$ 26,000	\$ 70,470	\$ 44,470	\$ 99,452



**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PUBLIC LANDS SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ <u>7,120</u>	\$ <u>7,120</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	\$ <u>7,120</u>	\$ <u>7,120</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PUBLIC LANDS SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Other</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>Fund balance:</b>				
Beginning of year	7,120	7,120	-	7,120
End of year	<u>\$ 7,120</u>	<u>\$ 7,120</u>	<u>\$ -</u>	<u>\$ 7,120</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - JP COURT ASSESSMENT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 545,246</u>	<u>\$ 487,509</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 2,302</u>	<u>\$ 154</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	505,355	265,636
Undesignated	<u>37,589</u>	<u>221,719</u>
Total fund balance	<u>542,944</u>	<u>487,355</u>
Total liabilities and fund balance	<u>\$ 545,246</u>	<u>\$ 487,509</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - JP COURT ASSESSMENT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Fines and forfeitures:</b>				
Beatty	\$ 24,000	\$ 25,894	\$ 1,894	\$ 18,910
Pahrump	3,000	28,057	25,057	32,140
Tonopah	18,000	19,866	1,866	19,927
Total fines and forfeitures	45,000	73,817	28,817	70,977
<b>Other:</b>				
Interest	-	17,727	17,727	11,246
Unrealized investment gain (loss)	-	(5,005)	(5,005)	578
Total other	-	12,722	12,722	11,824
Total revenues	45,000	86,539	41,539	82,801
<b>Expenditures:</b>				
<b>Judicial:</b>				
<b>Justice Court:</b>				
Beatty:				
Services and supplies	6,000	1,250	4,750	-
Pahrump:				
Services and supplies	1,000	5,160	(4,160)	4,198
Tonopah:				
Services and supplies	20,000	11,818	8,182	3,211
Total expenditures	27,000	18,228	8,772	7,409
Excess (deficiency) of revenues over expenditures	18,000	68,311	50,311	75,392
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	-	25,000
Operating transfers out	-	(12,722)	(12,722)	(11,824)
Total other financing sources (uses)	-	(12,722)	(12,722)	13,176
Net change in fund balance	18,000	55,589	37,589	88,568
<b>Fund balance:</b>				
Beginning of year	461,787	487,355	25,568	398,787
End of year	\$ 479,787	\$ 542,944	\$ 63,157	\$ 487,355

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - RADIO COMMUNICATION REPAIR SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 11,809	\$ 19,625
Prepays	<u>387</u>	<u>-</u>
Total assets	<u>\$ 12,196</u>	<u>\$ 19,625</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 203	\$ 2,801
Accrued payroll and benefits	<u>3,670</u>	<u>2,089</u>
Total liabilities	<u>3,873</u>	<u>4,890</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	8,323	-
Undesignated	<u>-</u>	<u>14,735</u>
Total fund balance	<u>8,323</u>	<u>14,735</u>
Total liabilities and fund balance	<u>\$ 12,196</u>	<u>\$ 19,625</u>

**· NYE COUNTY, NEVADA ·**  
**NONMAJOR FUND - RADIO COMMUNICATION REPAIR SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries	47,909	51,668	(3,759)	49,175
Employee benefits	16,669	17,267	(598)	16,211
Services and supplies	35,063	39,284	(4,221)	12,354
Capital outlay	-	5,193	(5,193)	-
Total expenditures	99,641	113,412	(13,771)	77,740
Excess (deficiency) of revenues over expenditures	(99,641)	(113,412)	(13,771)	(77,740)
<b>Other financing sources (uses):</b>				
Operating transfers in	107,000	107,000	-	100,000
Net change in fund balance	7,359	(6,412)	(13,771)	22,260
<b>Fund balance:</b>				
Beginning of year	(7,359)	14,735	22,094	(7,525)
End of year	\$ -	\$ 8,323	\$ 8,323	\$ 14,735

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - 911 MEDICAL EMERGENCY SYSTEM SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b>ASSETS</b>		
Pooled cash and investments	\$ 293,639	\$ 278,633
Taxes receivable	1,059	1,190
Due from other governments	<u>6</u>	<u>-</u>
Total assets	<u>\$ 294,704</u>	<u>\$ 279,823</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 96,961	\$ -
Deferred taxes	<u>941</u>	<u>1,009</u>
Total liabilities	<u>97,902</u>	<u>1,009</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	196,802	254,315
Undesignated	<u>-</u>	<u>24,499</u>
Total fund balance	<u>196,802</u>	<u>278,814</u>
Total liabilities and fund balance	<u>\$ 294,704</u>	<u>\$ 279,823</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - 911 EMERGENCY MEDICAL SYSTEM SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 47,615	\$ 50,185	\$ 2,570	\$ 45,703
Net proceeds of mines	32,048	7,557	(24,491)	7,371
Total taxes	<u>79,663</u>	<u>57,742</u>	<u>(21,921)</u>	<u>53,074</u>
<b>Intergovernmental:</b>				
Fish and wildlife	<u>-</u>	<u>37</u>	<u>37</u>	<u>30</u>
<b>Other:</b>				
Interest	-	10,475	10,475	-
Unrealized investment gain (loss)	<u>-</u>	<u>(2,586)</u>	<u>(2,586)</u>	<u>-</u>
Total other	<u>-</u>	<u>7,889</u>	<u>7,889</u>	<u>-</u>
Total revenues	<u>79,663</u>	<u>65,668</u>	<u>(13,995)</u>	<u>53,104</u>
<b>Expenditures:</b>				
<b>Public safety:</b>				
Services and supplies	-	139,791	(139,791)	-
Capital outlay	<u>216,000</u>	<u>-</u>	<u>216,000</u>	<u>-</u>
Total expenditures	<u>216,000</u>	<u>139,791</u>	<u>76,209</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(136,337)	(74,123)	(62,214)	53,104
<b>Other financing sources (uses):</b>				
Operating transfers in	63,316	-	(63,316)	-
Operating transfers out	<u>-</u>	<u>(7,889)</u>	<u>(7,889)</u>	<u>-</u>
Total other financing sources (uses)	<u>63,316</u>	<u>(7,889)</u>	<u>(71,205)</u>	<u>-</u>
Net change in fund balance	(73,021)	(82,012)	(8,991)	53,104
<b>Fund balance:</b>				
Beginning of year	<u>278,814</u>	<u>278,814</u>	<u>-</u>	<u>225,710</u>
End of year	<u>\$ 205,793</u>	<u>\$ 196,802</u>	<u>\$ (8,991)</u>	<u>\$ 278,814</u>



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***For the year ended June 30, 2006***

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - REPOSITORY EARLY WARNING DRILLING SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 79,339	\$ 78,805
Interest receivable	<u>2,427</u>	<u>598</u>
Total assets	<u>\$ 81,766</u>	<u>\$ 79,403</u>
<b><u>LIABILITIES</u></b>		
Deferred interest	<u>\$ 81,766</u>	<u>\$ 79,403</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - REPOSITORY SCIENTIFIC GRANT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ -	\$ 780,809
Interest receivable	1,151	370
Due from other governments	800,000	-
Prepays	<u>2,367</u>	<u>-</u>
 Total assets	 <u>\$ 803,518</u>	 <u>\$ 781,179</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 178,209	\$ 301,677
Accrued payroll and benefits	23,560	19,539
Due to other funds	181,531	-
Deferred revenue	356,502	410,908
Deferred interest	<u>63,716</u>	<u>49,055</u>
 Total liabilities	 803,518	 781,179
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Undesignated	<u>-</u>	<u>-</u>
 Total liabilities and fund balance	 <u>\$ 803,518</u>	 <u>\$ 781,179</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - REPOSITORY SCIENTIFIC GRANT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for June 30, 2005)**

	2006		Variance-	
	Budget	Actual	Positive (Negative)	2005 Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Scientific grant	\$ 2,922,203	\$ 2,565,701	\$ (356,502)	\$ 2,894,437
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	429,900	377,453	52,447	384,673
Employee benefits	153,238	134,543	18,695	125,108
Services and supplies	2,339,065	2,049,297	289,768	1,695,758
Capital outlay	-	4,408	(4,408)	21,173
Total expenditures	<u>2,922,203</u>	<u>2,565,701</u>	<u>356,502</u>	<u>2,226,712</u>
Excess (deficiency) of revenues over expenditures	-	-	-	667,725
<b>Other financing sources (uses):</b>				
Operating transfers out	-	-	-	(667,725)
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**  
**NONMAJOR FUND - BUILDING DEPARTMENT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 1,509,524	\$ 1,061,276
Interest receivable	9,276	-
Prepays	<u>1,817</u>	<u>-</u>
Total assets	<u>\$ 1,520,617</u>	<u>\$ 1,061,276</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 354,921	\$ 206,732
Accrued payroll and benefits	<u>16,761</u>	<u>5,538</u>
Total liabilities	<u>371,682</u>	<u>212,270</u>
<b><u>FUND BALANCE</u></b>		
Reserved:	100,000	100,000
Unreserved:		
Designated for subsequent year	843,879	749,006
Unreserved	<u>205,056</u>	<u>-</u>
Total fund balance	<u>1,148,935</u>	<u>849,006</u>
Total liabilities and fund balance	<u>\$ 1,520,617</u>	<u>\$ 1,061,276</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BUILDING DEPARTMENT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Charges for service:</b>				
Permit fees	\$ 1,563,614	\$ 1,845,255	\$ 281,641	\$ 1,693,489
<b>Other:</b>				
Interest	5,000	50,369	45,369	12,379
Unrealized investment gain (loss)	-	(14,222)	(14,222)	-
Total other	5,000	36,147	31,147	12,379
Total revenues	1,568,614	1,881,402	312,788	1,705,868
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries	156,088	162,132	(6,044)	66,972
Benefits	54,039	49,869	4,170	20,874
Services and supplies	1,430,457	1,369,472	60,985	1,157,488
Capital outlay	-	-	-	19,930
Total expenditures	1,640,584	1,581,473	59,111	1,265,264
Excess (deficiency) of revenues over expenditures	(71,970)	299,929	371,899	440,604
<b>Other financing sources (uses):</b>				
Operating transfers out	-	-	-	(130,761)
Net change in fund balance	(71,970)	299,929	371,899	309,843
<b>Fund balance:</b>				
Beginning of year	849,006	849,006	-	539,163
End of year	\$ 777,036	\$ 1,148,935	\$ 371,899	\$ 849,006

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - STABILIZATION FUND SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 1,311,620	\$ 1,282,066
Interest receivable	<u>8,663</u>	<u>-</u>
Total assets	<u>\$ 1,320,283</u>	<u>\$ 1,282,066</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	\$ 1,293,066	\$ 1,266,004
Unreserved	<u>27,217</u>	<u>16,062</u>
Total fund balance	<u>\$ 1,320,283</u>	<u>\$ 1,282,066</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - STABILIZATION FUND SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	
	Budget	Actual	Positive (Negative)	2005
<b>Revenues:</b>				
<b>Other:</b>				
Interest	\$ 11,000	\$ 53,252	\$ 42,252	\$ 26,813
Unrealized investment gain (loss)	-	(15,035)	(15,035)	249
Total other	11,000	38,217	27,217	27,062
<b>Expenditures</b>	-	-	-	-
Excess (deficiency) of revenues over expenditures	11,000	38,217	27,217	27,062
<b>Fund balance:</b>				
Beginning of year	1,266,004	1,282,066	16,062	1,255,004
End of year	\$ 1,277,004	\$ 1,320,283	\$ 43,279	\$ 1,282,066



**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - GRANTS SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ -	\$ 269,486
Due from other governments	824,966	466,880
Prepays	<u>1,475</u>	<u>-</u>
Total assets	<u>\$ 826,441</u>	<u>\$ 736,366</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 302,146	\$ 269,954
Accrued payroll	5,795	2,093
Due to other funds	300,052	-
Deferred revenue	<u>218,448</u>	<u>464,319</u>
Total liabilities	826,441	736,366
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Undesignated	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 826,441</u>	<u>\$ 736,366</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - GRANTS SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grant	\$ 3,975,789	\$ 3,757,341	\$ (218,448)	\$ 3,128,778
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	123,273	116,500	6,773	68,325
Capital outlay	-	-	-	810,468
Total general government	123,273	116,500	6,773	878,793
<b>Public safety:</b>				
Salaries and wages	81,248	76,784	4,464	85,833
Employee benefits	36,438	34,436	2,002	26,239
Services and supplies	505,705	477,919	27,786	867,404
Capital outlay	197,448	186,599	10,849	279,451
Total public safety	820,839	775,738	45,101	1,258,927
<b>Public works:</b>				
Services and supplies	-	-	-	19,138
Capital outlay	2,287,948	2,162,237	125,711	224,707
Total public works	2,287,948	2,162,237	125,711	243,845
<b>Community support:</b>				
Salaries and wages	23,605	22,308	1,297	-
Employee benefits	10,116	9,560	556	-
Services and supplies	236,303	223,319	12,984	352,766
Capital outlay	-	-	-	30,842
Total community support	236,303	255,187	14,837	383,608
<b>Health and sanitation</b>				
Services and supplies	261,829	247,443	14,386	56,592
Capital outlay	245,597	200,236	45,361	307,013
Total health and sanitation	507,426	447,679	59,747	363,605
Total expenditures	3,975,789	3,757,341	252,169	3,128,778
Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>Fund balance:</b>				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - COURT COLLECTION FEES SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 79,237	\$ 76,194
Prepays	<u>388</u>	<u>-</u>
Total assets	<u>\$ 79,625</u>	<u>\$ 76,194</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 11	\$ 532
Accrued payroll and benefits	<u>2,661</u>	<u>1,602</u>
Total liabilities	<u>2,672</u>	<u>2,134</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	59,269	51,729
Undesignated	<u>17,684</u>	<u>22,331</u>
Total fund balance	<u>76,953</u>	<u>74,060</u>
Total liabilities and fund balance	<u>\$ 79,625</u>	<u>\$ 76,194</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - COURT COLLECTION FEES SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Fines and forfeitures:</b>				
Beatty	\$ 10,000	\$ 7,128	\$ (2,872)	\$ 9,463
Pahrump	20,000	38,979	18,979	41,850
Tonopah	<u>5,000</u>	<u>6,126</u>	<u>1,126</u>	<u>6,664</u>
Total revenues	<u>35,000</u>	<u>52,233</u>	<u>17,233</u>	<u>57,977</u>
<b>Expenditures:</b>				
<b>Judicial:</b>				
Salaries and wages	35,150	35,074	76	32,573
Employee benefits	13,641	13,955	(314)	12,817
Services and supplies	<u>1,000</u>	<u>311</u>	<u>689</u>	<u>605</u>
Total expenditures	<u>49,791</u>	<u>49,340</u>	<u>451</u>	<u>45,995</u>
Excess (deficiency) of revenues over expenditures	(14,791)	2,893	17,684	11,982
<b>Fund balance:</b>				
Beginning of year	<u>51,729</u>	<u>74,060</u>	<u>22,331</u>	<u>62,078</u>
End of year	<u>\$ 36,938</u>	<u>\$ 76,953</u>	<u>\$ 40,015</u>	<u>\$ 74,060</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PETT EMERGENCY FUND SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 6,298,325	\$ 5,336,030
Interest receivable	<u>41,158</u>	<u>39,683</u>
Total assets	<u>\$ 6,339,483</u>	<u>\$ 5,375,713</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 200</u>	<u>\$ 22,632</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	6,105,590	5,247,491
Undesignated	<u>233,693</u>	<u>105,590</u>
Total fund balance	<u>6,339,283</u>	<u>5,353,081</u>
Total liabilities and fund balance	<u>\$ 6,339,483</u>	<u>\$ 5,375,713</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PETT EMERGENCY FUND SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Intergovernmental - PETT</b>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>\$ 2,500,000</u>
<b>Other:</b>				
Remediation settlement	-	-	-	796,665
Interest	55,000	183,948	128,948	119,497
Unrealized investment gain (loss)	-	(51,937)	(51,937)	5,078
Total other	<u>55,000</u>	<u>132,011</u>	<u>77,011</u>	<u>921,240</u>
Total revenues	<u>1,055,000</u>	<u>1,132,011</u>	<u>77,011</u>	<u>3,421,240</u>
<b>Expenditures:</b>				
<b>General government</b>				
Salaries and wages	-	8,204	(8,204)	-
Employee benefits	-	873	(873)	-
Services and supplies	302,491	76,959	225,532	600,713
Capital outlay	-	59,773	(59,773)	24,999
Total general government	<u>302,491</u>	<u>145,809</u>	<u>156,682</u>	<u>625,712</u>
<b>Intergovernmental</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,438</u>
Total expenditures	<u>302,491</u>	<u>145,809</u>	<u>156,682</u>	<u>630,150</u>
Excess (deficiency) of revenues over expenditures	752,509	986,202	233,693	2,791,090
<b>Fund balance:</b>				
Beginning of year	<u>5,247,491</u>	<u>5,353,081</u>	<u>105,590</u>	<u>2,561,991</u>
End of year	<u>\$ 6,000,000</u>	<u>\$ 6,339,283</u>	<u>\$ 339,283</u>	<u>\$ 5,353,081</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - RECORDER TECHNOLOGY SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 358,489	\$ 276,935
Interest receivable	<u>2,236</u>	<u>-</u>
Total assets	<u>\$ 360,725</u>	<u>\$ 276,935</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 7,423</u>	<u>\$ 37</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	280,398	149,777
Undesignated	<u>72,904</u>	<u>127,121</u>
Total fund balance	<u>353,302</u>	<u>276,898</u>
Total liabilities and fund balance	<u>\$ 360,725</u>	<u>\$ 276,935</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - RECORDER TECHNOLOGY SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Charges for services</b>				
Technology fees	\$ 100,000	\$ 98,054	\$ (1,946)	\$ 99,552
<b>Other:</b>				
Interest	3,500	12,957	9,457	5,739
Unrealized investment gain (loss)	-	(3,658)	(3,658)	295
Total other	3,500	9,299	5,799	6,034
Total revenues	103,500	107,353	3,853	105,586
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	100,000	30,949	69,051	15,365
Excess (deficiency) of revenues over expenditures	3,500	76,404	72,904	90,221
<b>Fund balance:</b>				
Beginning of year	149,777	276,898	127,121	186,677
End of year	\$ 153,277	\$ 353,302	\$ 200,025	\$ 276,898



**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PAHRUMP HOSPITAL SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 2,112	\$ 164,756
Interest receivable	359	10,515
Taxes receivable	2,099	12,543
Due from other fund	<u>149</u>	<u>-</u>
Total assets	<u>\$ 4,719</u>	<u>\$ 187,814</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 3,255	\$ 15,837
Deferred taxes	<u>1,857</u>	<u>10,494</u>
Total liabilities	5,112	26,331
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Undesignated	<u>(393)</u>	<u>161,483</u>
Total liabilities and fund balance	<u>\$ 4,719</u>	<u>\$ 187,814</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PAHRUMP HOSPITAL SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006 Budget	Actual	Variance- Positive (Negative)	2005 Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ -	\$ 10,513	\$ 10,513	\$ 427,357
<b>Intergovernmental:</b>				
Consolidated tax	74,563	-	(74,563)	-
<b>Other:</b>				
Interest	2,000	3,203	1,203	34,826
Unrealized investment gain (loss)	-	-	-	1,490
Miscellaneous	-	6,412	6,412	4,769
Total other	2,000	9,615	7,615	41,085
Total revenues	76,563	20,128	(56,435)	468,442
<b>Expenditures:</b>				
<b>Health and sanitation:</b>				
Salaries and wages	-	-	-	2,594
Employee benefits	-	-	-	174
Service and supplies	-	52,995	(52,995)	73,209
Total health and sanitation	-	52,995	(52,995)	75,977
<b>Debt service:</b>				
Principal	68,662	-	68,662	16,741
Interest	-	-	-	293
Total debt service	68,662	-	68,662	17,034
Total expenditures	68,662	52,995	15,667	93,011
Excess (deficiency) of revenues over expenditures	7,901	(32,867)	(40,768)	375,431
Other financing sources (uses):				
Operating transfers out	-	(129,009)	(129,009)	-
Net change in fund balance	7,901	(161,876)	(169,777)	375,431
<b>Fund balance:</b>				
Beginning of year	(9,237)	161,483	170,720	(213,948)
End of year	\$ (1,336)	\$ (393)	\$ 943	\$ 161,483

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PUBLIC IMPROVEMENT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 1,817,862</u>	<u>\$ 556,564</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 66,992	\$ -
Deferred revenue	<u>388,016</u>	<u>-</u>
Total liabilities	<u>455,008</u>	<u>-</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	402,164	154,400
Undesignated	<u>960,690</u>	<u>402,164</u>
Total fund balance	<u>1,362,854</u>	<u>556,564</u>
Total liabilities and fund balance	<u>\$ 1,817,862</u>	<u>\$ 556,564</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PUBLIC IMPROVEMENT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Licenses and permits</b>				
Public improvement fees	\$ -	\$ 920,141	\$ 920,141	\$ 285,523
<b>Other</b>				
Interest	-	50,358	50,358	-
Unrealized investment gain (loss)	-	(14,218)	(14,218)	-
Total other	-	36,140	36,140	-
Total revenues	-	956,281	956,281	285,523
<b>Expenditures:</b>				
<b>Public Works:</b>				
Service and supplies	154,400	149,991	4,409	14,120
Excess (deficiency) of revenues over expenditures	(154,400)	806,290	960,690	(14,120)
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	-	130,761
Net change in fund balance	(154,400)	806,290	960,690	116,641
<b>Fund balance:</b>				
Beginning of year	154,400	556,564	402,164	154,400
End of year	\$ -	\$ 1,362,854	\$ 1,362,854	\$ 271,041

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 2,872</u>	<u>\$ 1,272</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	\$ 1,872	\$ 1,216
Undesignated	<u>1,000</u>	<u>56</u>
	<u>\$ 2,872</u>	<u>\$ 1,272</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Charges for services</b>				
Technology fees	\$ 600	\$ -	\$ (600)	\$ 656
<b>Other:</b>				
Interest	<u>2,000</u>	<u>1,600</u>	<u>(400)</u>	<u>-</u>
Total revenues	2,600	1,600	(1,000)	656
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	2,600	1,600	(1,000)	656
<b>Fund balance:</b>				
Beginning of year	<u>1,216</u>	<u>1,272</u>	<u>56</u>	<u>616</u>
End of year	<u>\$ 3,816</u>	<u>\$ 2,872</u>	<u>\$ (944)</u>	<u>\$ 1,272</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - YUCCA MOUNTAIN TRANSPORTATION SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEET**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 23,571	\$ 28,686
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ 745
Accrued payroll	-	878
Deferred revenue	23,571	27,063
Total liabilities	\$ 23,571	\$ 28,686

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - YUCCA MOUNTAIN TRANSPORTATION SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
Intergovernmental - Grant	\$ 600,000	\$ 3,492	\$ (596,508)	\$ 302,937
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries	129,000	947	128,053	21,890
Benefits	42,250	357	41,893	2,155
Services and supplies	428,750	2,188	426,562	278,892
Total expenditures	600,000	3,492	596,508	302,937
Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>Fund balance:</b>				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -



**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - EMPLOYEE GROUP INSURANCE SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ <u>-</u>	\$ <u>45,262</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	\$ <u>-</u>	\$ <u>45,262</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - EMPLOYEE GROUP INSURANCE SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	
	Budget	Actual	Positive (Negative)	2005
<b>Revenues:</b>				
<b>Charges for services:</b>				
Insurance premiums	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
<b>General government:</b>				
Employee benefits	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>Other financing sources (uses):</b>				
Operating transfers out	(45,262)	(45,262)	-	-
Net change in fund balance	(45,262)	(45,262)	-	-
<b>Fund balance:</b>				
Beginning of year	45,262	45,262	-	45,262
End of year	\$ -	\$ -	\$ -	\$ 45,262

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - ON-SITE OVERSIGHT PUBLIC SAFETY SPECIAL REVENUE FUND**  
**BALANCE SHEET**  
**June 30, 2006**

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2006

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**ASSETS**

Pooled cash and investments	\$ <u>493,916</u>
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**LIABILITIES**

Accounts payable	\$ 730
Accrued payroll	4,832
Deferred revenue	<u>488,354</u>
 Total liabilities	 \$ <u>493,916</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - ON SITE OVERSIGHT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**

	2006		Variance-
	Budget	Actual	Positive (Negative)
<b>Revenues:</b>			
Intergovernmental - Grant	\$ 495,000	\$ 6,646	\$ (488,354)
<b>Expenditures:</b>			
<b>General government:</b>			
Salaries	311,330	4,180	307,150
Benefits	127,288	1,709	125,579
Services and supplies	56,382	757	55,625
Total expenditures	495,000	6,646	488,354
Excess (deficiency) of revenues over expenditures	-	-	-
<b>Fund balance:</b>			
Beginning of year	-	-	-
End of year	\$ -	\$ -	\$ -

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - LAND SALE SPECIAL REVENUE FUND**  
**BALANCE SHEET**  
**June 30, 2006**

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2006

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**ASSETS**

Pooled cash and investments	\$ 1,245,450
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**LIABILITIES**

Accounts payable	\$ 11,369
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**FUND BALANCE**

Unreserved:

Designated for subsequent year	605,464
Undesignated	<u>628,617</u>

Total fund balance	<u>1,234,081</u>
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Total liabilities and fund balance	<u>\$ 1,245,450</u>
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**NYE COUNTY, NEVADA**  
**NONMAJOR FUND -LAND SALE SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**

	2006		Variance-
	Budget	Actual	Positive (Negative)
<b>Revenues:</b>			
<b>Other:</b>			
Land sale	\$ -	\$ 1,245,450	\$ 1,245,450
<b>Expenditures:</b>			
<b>General government:</b>			
Service and supplies	-	11,369	(11,369)
Excess (deficiency) of revenues over expenditures	-	1,234,081	1,234,081
<b>Fund balance:</b>			
Beginning of year	-	-	-
End of year	<u>\$ -</u>	<u>\$ 1,234,081</u>	<u>\$ 1,234,081</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - STATE AND COUNTY ROOM TAX SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 65,014	\$ 50,082
Taxes receivable	<u>4,749</u>	<u>4,732</u>
Total assets	<u>\$ 69,763</u>	<u>\$ 54,814</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 3,475</u>	<u>\$ -</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	50,414	20,907
Undesignated	<u>15,874</u>	<u>33,907</u>
Total fund balance	<u>66,288</u>	<u>54,814</u>
Total liabilities and fund balance	<u>\$ 69,763</u>	<u>\$ 54,814</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - STATE AND COUNTY ROOM TAX SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Room taxes:</b>				
Beatty	\$ 20,000	\$ 22,035	\$ 2,035	\$ 24,573
Gabbs	200	-	(200)	174
Pahrump	16,000	20,184	4,184	18,810
Tonopah	10,500	12,507	2,007	11,470
Smoky Valley	11,500	1,246	(10,254)	1,442
Amargosa	2,000	4,721	2,721	5,363
Total revenues	60,200	60,693	493	61,832
<b>Expenditures:</b>				
<b>Community support:</b>				
Chamber of Commerce:	36,100	6,626	29,474	-
<b>Intergovernmental:</b>				
Payment to state	28,500	42,593	(14,093)	38,825
Total expenditures	64,600	49,219	15,381	38,825
Excess (deficiency) of revenues over expenditures	(4,400)	11,474	15,874	23,007
<b>Fund balance:</b>				
Beginning of year	20,907	54,814	33,907	31,807
End of year	\$ 16,507	\$ 66,288	\$ 49,781	\$ 54,814



**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - NYE COUNTY HOSPITAL SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 AND 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 205,249	\$ 153,888
Interest receivable	492	509
Taxes receivable	8,687	11,679
Note receivable	<u>29,250</u>	<u>38,250</u>
 Total assets	 <u>\$ 243,678</u>	 <u>\$ 204,326</u>
 <b><u>LIABILITIES</u></b>		
Deferred taxes	\$ 8,362	\$ 10,353
Advances from other funds	<u>-</u>	<u>1,315,169</u>
 Total liabilities	 8,362	 1,325,522
 <b><u>FUND BALANCE</u></b>		
Unreserved:		
Undesignated	<u>235,316</u>	<u>(1,121,196)</u>
 Total liabilities and fund balance	 <u>\$ 243,678</u>	 <u>\$ 204,326</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - NYE COUNTY HOSPITAL SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes</b>				
Property taxes	\$ 627,219	\$ 647,489	\$ 20,270	\$ 664,217
Net proceeds	<u>329,340</u>	<u>449,220</u>	<u>119,880</u>	<u>439,650</u>
Total taxes	<u>956,559</u>	<u>1,096,709</u>	<u>140,150</u>	<u>1,103,867</u>
<b>Other:</b>				
Fish and wildlife	-	2,215	2,215	1,835
Interest	-	20,851	20,851	61,837
Unrealized investment gain (loss)	<u>-</u>	<u>(5,887)</u>	<u>(5,887)</u>	<u>3,167</u>
Total other	<u>-</u>	<u>17,179</u>	<u>17,179</u>	<u>66,839</u>
Total revenues	956,559	1,113,888	157,329	1,170,706
<b>Expenditures:</b>				
Health and sanitation	<u>800,000</u>	<u>-</u>	<u>800,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>156,559</u>	<u>1,113,888</u>	<u>957,329</u>	<u>1,170,706</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	-	255,862	255,862	-
Operating transfers out	<u>-</u>	<u>(13,238)</u>	<u>(13,238)</u>	<u>(63,167)</u>
Total other financing sources (uses)	<u>-</u>	<u>242,624</u>	<u>242,624</u>	<u>(63,167)</u>
Net change in fund balance	156,559	1,356,512	1,199,953	1,107,539
<b>Fund balance:</b>				
Beginning of year	<u>(1,937,758)</u>	<u>(1,121,196)</u>	<u>816,562</u>	<u>(2,228,735)</u>
End of year	<u>\$ (1,781,199)</u>	<u>\$ 235,316</u>	<u>\$ 2,016,515</u>	<u>\$ (1,121,196)</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - YUCCA MOUNTAIN PUBLIC SAFETY SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 63,986	\$ 145,218
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 43,298	\$ 1,571
Accrued payroll	772	145
Deferred revenue	19,916	143,502
Total liabilities	\$ 63,986	\$ 145,218

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - YUCCA MOUNTAIN PUBLIC SAFETY SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance- Positive (Negative)	2005
	Budget	Actual		
<b>Revenues:</b>				
<b>Intergovernmental - Grant</b>	<u>\$ 512,597</u>	<u>\$ 123,586</u>	<u>\$ (389,011)</u>	<u>\$ 106,882</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries	67,295	3,924	63,371	3,421
Benefits	22,937	1,319	21,618	951
Services and supplies	<u>422,365</u>	<u>118,343</u>	<u>304,022</u>	<u>102,510</u>
Total expenditures	<u>512,597</u>	<u>123,586</u>	<u>389,011</u>	<u>106,882</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**  
**BALANCE SHEET**  
**June 30, 2006**

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2006

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**ASSETS**

Pooled cash and investments \$ 176,549

**FUND BALANCE**

Unreserved:  
Undesignated \$ 176,549

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - ASSESSOR TECHNOLOGY SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**

	2006		Variance-
	Budget	Actual	Positive (Negative)
<b>Revenues:</b>			
<b>Charges for services</b>			
Technology fees	\$ -	\$ 176,549	\$ 176,549
<b>Expenditures:</b>	-	-	-
Excess (deficiency) of revenues over expenditures	-	176,549	176,549
<b>Fund balance:</b>			
Beginning of year	-	-	-
End of year	<u>\$ -</u>	<u>\$ 176,549</u>	<u>\$ 176,549</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - IMPACT FEES SPECIAL REVENUE FUND**  
**BALANCE SHEET**  
**June 30, 2006**

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2006

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**ASSETS**

Pooled cash and investments	\$ 1,335,501
Due from other governments	<u>196,304</u>
 Total assets	 <u>\$ 1,531,805</u>

**FUND BALANCE**

Unreserved:	
Undesignated	<u>\$ 1,531,805</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - IMPACT FEES SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**

	2006		Variance-
	Budget	Actual	Positive (Negative)
<b>Revenues:</b>			
<b>Licenses and permits</b>			
Impact fees	\$ -	\$ 1,531,805	\$ 1,531,805
<b>Expenditures:</b>	-	-	-
Excess (deficiency) of revenues over expenditures	-	1,531,805	1,531,805
<b>Fund balance:</b>			
Beginning of year	-	-	-
End of year	<u>\$ -</u>	<u>\$ 1,531,805</u>	<u>\$ 1,531,805</u>



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***For the year ended June 30, 2006***

## **N O N M A J O R   D E B T   S E R V I C E   F U N D**

**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.**

**The Nye County Hospital, Pahrump Community Hospital Districts, and County Debt Service payments of the respective districts**

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***For the year ended June 30, 2006***

**NYE COUNTY, NEVADA**  
**NONMAJOR DEBT SERVICE FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2006**  
**With Comparative Totals for June 30, 2005**

	Pahrump Hospital	Nye Hospital	Totals	
			2006	2005
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ -	\$ -	\$ -	\$ 429,227
Interest receivable	-	-	-	17,997
Taxes receivable	<u>2,060</u>	<u>-</u>	<u>2,060</u>	<u>342</u>
Total assets	<u>\$ 2,060</u>	<u>\$ -</u>	<u>\$ 2,060</u>	<u>\$ 447,566</u>
<b><u>LIABILITIES</u></b>				
Deferred taxes	\$ 1,911	\$ -	\$ 1,911	\$ 13,684
Due to other funds	<u>149</u>	<u>-</u>	<u>149</u>	<u>-</u>
Total liabilities	2,060	-	2,060	13,684
<b><u>FUND BALANCE</u></b>				
Reserved for:				
Debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>433,882</u>
Total liabilities and fund balance	<u>\$ 2,060</u>	<u>\$ -</u>	<u>\$ 2,060</u>	<u>\$ 447,566</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR DEBT SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2006**  
**With Comparative Totals for June 30, 2005**

	Pahrump Hospital	Nye Hospital	County Debt	Totals	
				2006	2005
<b>Revenues:</b>					
Taxes	\$ 11,055	\$ 237	\$ -	\$ 11,292	\$ 461,193
Other	<u>-</u>	<u>4,438</u>	<u>-</u>	<u>4,438</u>	<u>6,927</u>
Total revenues	<u>11,055</u>	<u>4,675</u>	<u>-</u>	<u>15,730</u>	<u>468,120</u>
<b>Expenditures:</b>					
<b>Debt service:</b>					
Principal	442,644	-	1,203,663	1,646,307	1,529,551
Interest	<u>9,845</u>	<u>-</u>	<u>399,090</u>	<u>408,935</u>	<u>148,010</u>
Total expenditures	<u>452,489</u>	<u>-</u>	<u>1,602,753</u>	<u>2,055,242</u>	<u>1,677,561</u>
Excess (deficiency) of revenues over expenditures	<u>(441,434)</u>	<u>4,675</u>	<u>(1,602,753)</u>	<u>(2,039,512)</u>	<u>(1,209,441)</u>
<b>Other financing sources (uses):</b>					
Operating transfers in	129,009	-	1,536,291	1,665,300	1,405,633
Operating transfers out	<u>-</u>	<u>(255,862)</u>	<u>-</u>	<u>(255,862)</u>	<u>-</u>
Total other financing sources (uses)	<u>129,009</u>	<u>(255,862)</u>	<u>1,536,291</u>	<u>1,409,438</u>	<u>1,405,633</u>
Net change in fund balance	(312,425)	(251,187)	(66,462)	(630,074)	196,192
<b>Fund balance:</b>					
Beginning of year	<u>312,425</u>	<u>251,187</u>	<u>66,462</u>	<u>630,074</u>	<u>433,882</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 630,074</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PAHRUMP HOSPITAL DEBT SERVICE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ -	\$ 310,425
Taxes receivable	<u>2,060</u>	<u>12,232</u>
Total assets	<u>\$ 2,060</u>	<u>\$ 322,657</u>
<b><u>LIABILITIES</u></b>		
Deferred taxes	\$ 1,911	\$ 10,232
Due to other funds	<u>149</u>	<u>-</u>
Total liabilities	2,060	10,232
<b><u>FUND BALANCE</u></b>		
Reserved for debt service	<u>-</u>	<u>312,425</u>
Total liabilities and fund balance	<u>\$ 2,060</u>	<u>\$ 322,657</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PAHRUMP HOSPITAL DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for the Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ -	\$ 11,055	\$ 11,055	\$ 400,656
<b>Expenditures:</b>				
<b>Debt service:</b>				
Principal	-	442,644	(442,644)	241,475
Interest	-	9,845	(9,845)	30,453
Total expenditures	-	452,489	(452,489)	271,928
Excess (deficiency) of revenues over expenditures	-	(441,434)	(441,434) -	128,728
<b>Other financing sources (uses):</b>				
Operating transfers in	-	129,009	129,009	-
Net change in fund balance	-	(312,425)	(312,425)	128,728
<b>Fund balance:</b>				
Beginning of year	-	312,425	312,425	183,697
End of year	\$ -	\$ -	\$ -	\$ 312,425

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - NYE HOSPITAL DEBT SERVICE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ -	\$ 249,317
Interest receivable	-	1,859
Taxes receivable	<u>-</u>	<u>274</u>
Total assets	<u>\$ -</u>	<u>\$ 251,450</u>
<b><u>LIABILITIES</u></b>		
Deferred taxes	\$ -	\$ 263
<b><u>FUND BALANCE</u></b>		
Reserved for debt service	<u>-</u>	<u>251,187</u>
Total liabilities and fund balance	<u>\$ -</u>	<u>\$ 251,450</u>



**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - NYE HOSPITAL DEBT SERVICE FUND.**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for the Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 77,317	\$ 237	\$ (77,080)	\$ 60,537
<b>Other:</b>				
Interest	-	6,850	6,850	6,478
Unrealized investment gain (loss)	-	(2,412)	(2,412)	301
Fish and wildlife	-	-	-	148
Total other	-	4,438	4,438	6,927
Total revenues	77,317	4,675	(72,642)	67,464
<b>Expenditures:</b>				
<b>Debt service:</b>				
Principal	100,000	-	100,000	-
Excess (deficiency) of revenues over expenditures	(22,683)	4,675	27,358	67,464
<b>Other financing sources (uses):</b>				
Operating transfer out	-	(255,862)	(255,862)	-
Net change in fund balance	(22,683)	(251,187)	(228,504)	67,464
<b>Fund balance:</b>				
Beginning of year	41,202	251,187	209,985	183,723
End of year	\$ 18,519	\$ -	\$ (18,519)	\$ 251,187

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - COUNTY DEBT SERVICE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ <u>-</u>	\$ <u>66,462</u>
<b><u>LIABILITIES</u></b>		
Due to other funds	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Reserved for debt service	<u>-</u>	<u>66,462</u>
Total liabilities and fund balance	\$ <u>-</u>	\$ <u>66,462</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - COUNTY DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**

	2006 Budget	Actual	Variance- Positive (Negative)	2005 Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
<b>Debt service:</b>				
Principal	1,203,663	1,203,663	-	1,288,076
Interest	<u>201,970</u>	<u>399,090</u>	<u>(197,120)</u>	<u>117,557</u>
Total expenditures	<u>1,405,633</u>	<u>1,602,753</u>	<u>(197,120)</u>	<u>1,405,633</u>
Excess (deficiency) of revenues over expenditures	(1,405,633)	(1,602,753)	(197,120)	(1,405,633)
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>1,410,000</u>	<u>1,536,291</u>	<u>126,291</u>	<u>1,405,633</u>
Net change in fund balance	4,367	(66,462)	(70,829)	-
<b>Fund balance:</b>				
Beginning of year	<u>70,829</u>	<u>66,462</u>	<u>(4,367)</u>	<u>66,462</u>
End of year	<u>\$ 75,196</u>	<u>\$ -</u>	<u>\$ (75,196)</u>	<u>\$ 66,462</u>

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***For the year ended June 30, 2006***

## **NONMAJOR CAPITAL PROJECTS FUND**

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

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

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

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***For the year ended June 30, 2006***

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

**June 30, 2006**

**(With Comparative Totals for June 30, 2005)**

	County Capital Projects	County Special Ad Valorem	Amargosa Special Ad Valorem	Beatty Special Ad Valorem
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ 3,177,443	\$ 1,458,090	\$ 29,665	\$ 101,670
Interest receivable	124,435	10,034	178	563
Taxes receivable	3,750	10,594	-	-
Due from other governments	<u>27</u>	<u>77</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 3,305,655</u>	<u>\$ 1,478,795</u>	<u>\$ 29,843</u>	<u>\$ 102,233</u>
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 175,810	\$ 6,884	\$ -	\$ 22,500
Accrued payroll and benefits	-	-	-	-
Deferred taxes	<u>3,330</u>	<u>9,406</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>179,140</u>	<u>16,290</u>	<u>-</u>	<u>22,500</u>
<b><u>FUND BALANCE</u></b>				
Reserved for:				
Capital projects	2,885,525	-	-	-
Unreserved:				
Designated for subsequent year	240,990	1,076,471	29,281	76,022
Undesignated	<u>-</u>	<u>386,034</u>	<u>562</u>	<u>3,711</u>
Total fund balance	<u>3,126,515</u>	<u>1,462,505</u>	<u>29,843</u>	<u>79,733</u>
Total liabilities and fund balance	<u>\$ 3,305,655</u>	<u>\$ 1,478,795</u>	<u>\$ 29,843</u>	<u>\$ 102,233</u>

Manhattan Special Ad Valorem	Gabbs Special Ad Valorem	Beatty	Totals 2006	2005
\$ 12,066	\$ 26,889	\$ 575,829	\$ 5,381,652	\$ 4,761,241
65	159	3,199	138,633	150,376
-	-	-	14,344	52,293
-	-	-	104	135,000
<u>\$ 12,131</u>	<u>\$ 27,048</u>	<u>\$ 579,028</u>	<u>\$ 5,534,733</u>	<u>\$ 5,098,910</u>
\$ -	\$ -	\$ 217,500	\$ 422,694	\$ 11,001
-	-	-	-	-
-	-	-	12,736	13,668
-	-	217,500	435,430	24,669
-	-	-	2,885,525	2,993,190
5,014	21,467	114,132	1,563,377	1,534,469
7,117	5,581	247,396	650,401	546,582
<u>12,131</u>	<u>27,048</u>	<u>361,528</u>	<u>5,099,303</u>	<u>5,074,241</u>
<u>\$ 12,131</u>	<u>\$ 27,048</u>	<u>\$ 579,028</u>	<u>\$ 5,534,733</u>	<u>\$ 5,098,910</u>



**NYE COUNTY, NEVADA**  
**NONMAJOR CAPITAL PROJECTS FUND**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	County Capital Projects	County Special Ad Valorem	Amargosa Special Ad Valorem	Beatty Special Ad Valorem
<b>Revenues:</b>				
Taxes	\$ 204,153	\$ 577,250	\$ -	\$ -
Intergovernmental	-	501	-	-
Other	<u>173,789</u>	<u>48,095</u>	<u>784</u>	<u>2,118</u>
Total revenues	<u>377,942</u>	<u>625,846</u>	<u>784</u>	<u>2,118</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	120,009	6,884	-	-
Public safety	69,328	-	-	-
Intergovernmental	250,000	74,440	-	-
<b>Capital projects</b>	<u>435,974</u>	<u>20,272</u>	<u>-</u>	<u>22,500</u>
Total expenditures	<u>875,311</u>	<u>101,596</u>	<u>-</u>	<u>22,500</u>
Excess (deficiency) of revenues over expenditures	<u>(497,369)</u>	<u>524,250</u>	<u>784</u>	<u>(20,382)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	130,750	-	2,728	16,593
Operating transfers out	-	(24,436)	-	-
Medium term bond	-	-	-	-
Capital lease proceeds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>130,750</u>	<u>(24,436)</u>	<u>2,728</u>	<u>16,593</u>
Net change in fund balance	(366,619)	499,814	3,512	(3,789)
<b>Fund balance:</b>				
Beginning of year	<u>3,493,134</u>	<u>962,691</u>	<u>26,331</u>	<u>83,522</u>
End of year	<u>\$ 3,126,515</u>	<u>\$ 1,462,505</u>	<u>\$ 29,843</u>	<u>\$ 79,733</u>

Manhattan Special Ad Valorem	Gabbs Special Ad Valorem	Beatty	Totals 2006	2005
\$ -	\$ -	\$ -	\$ 781,403	\$ 781,418
-	-	-	501	415
<u>290</u>	<u>703</u>	<u>11,396</u>	<u>237,175</u>	<u>259,399</u>
<u>290</u>	<u>703</u>	<u>11,396</u>	<u>1,019,079</u>	<u>1,041,232</u>
360	-	-	127,253	131,954
-	-	-	69,328	-
-	-	-	324,440	76,282
<u>-</u>	<u>-</u>	<u>217,500</u>	<u>696,246</u>	<u>7,549,904</u>
<u>360</u>	<u>-</u>	<u>217,500</u>	<u>1,217,267</u>	<u>7,758,140</u>
<u>(70)</u>	<u>703</u>	<u>(206,104)</u>	<u>(198,188)</u>	<u>(6,716,908)</u>
2,387	2,728	92,500	247,686	257,659
-	-	-	(24,436)	(25,039)
-	-	-	-	6,000,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,600,000</u>
<u>2,387</u>	<u>2,728</u>	<u>92,500</u>	<u>223,250</u>	<u>9,832,620</u>
2,317	3,431	(113,604)	25,062	3,115,712
<u>9,814</u>	<u>23,617</u>	<u>475,132</u>	<u>5,074,241</u>	<u>1,958,529</u>
<u>\$ 12,131</u>	<u>\$ 27,048</u>	<u>\$ 361,528</u>	<u>\$ 5,099,303</u>	<u>\$ 5,074,241</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - COUNTY CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 3,177,443	\$ 3,222,407
Interest receivable	124,435	146,079
Taxes receivable	3,750	4,222
Due from other governments	<u>27</u>	<u>135,000</u>
 Total assets	 <u>\$ 3,305,655</u>	 <u>\$ 3,507,708</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 175,810	\$ 11,001
Deferred taxes	<u>3,330</u>	<u>3,573</u>
 Total liabilities	 <u>179,140</u>	 <u>14,574</u>
<b><u>FUND BALANCE</u></b>		
Reserved for:		
Capital projects	2,885,525	2,993,190
Unreserved:		
Designated for subsequent year	240,990	294,496
Undesignated	<u>-</u>	<u>205,448</u>
 Total fund balance	 <u>3,126,515</u>	 <u>3,493,134</u>
 Total liabilities and fund balance	 <u>\$ 3,305,655</u>	 <u>\$ 3,507,708</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - COUNTY CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 172,497	\$ 177,403	\$ 4,906	\$ 160,785
Net proceeds of mines	9,735	26,750	17,015	26,093
Total taxes	<u>182,232</u>	<u>204,153</u>	<u>21,921</u>	<u>186,878</u>
<b>Other:</b>				
Interest	60,000	129,941	69,941	211,026
Unrealized investment gain (loss)	-	34,738	34,738	3,024
Miscellaneous	-	9,110	9,110	-
Total other	<u>60,000</u>	<u>173,789</u>	<u>113,789</u>	<u>214,050</u>
Total revenues	<u>242,232</u>	<u>377,942</u>	<u>135,710</u>	<u>400,928</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	-	120,009	(120,009)	-
Public safety	-	69,328	(69,328)	-
Intergovernmental	-	250,000	(250,000)	-
Total current	<u>-</u>	<u>439,337</u>	<u>(439,337)</u>	<u>-</u>
<b>Capital projects:</b>				
General government	1,079,260	71,875	1,007,385	3,600,449
Public works	-	79,897	(79,897)	3,811,976
Public safety	-	284,202	(284,202)	-
Total capital projects	<u>1,079,260</u>	<u>435,974</u>	<u>643,286</u>	<u>7,412,425</u>
Total expenditures	<u>1,079,260</u>	<u>875,311</u>	<u>203,949</u>	<u>7,412,425</u>
Excess (deficiency) of revenues over expenditures	<u>(837,028)</u>	<u>(497,369)</u>	<u>339,659</u>	<u>(7,011,497)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	45,262	130,750	85,488	232,620
Medium term bond	-	-	-	6,000,000
Capital lease proceeds	<u>320,189</u>	<u>-</u>	<u>(320,189)</u>	<u>3,600,000</u>
Total other financing sources (uses)	<u>365,451</u>	<u>130,750</u>	<u>(234,701)</u>	<u>9,832,620</u>
Net change in fund balance	<u>(471,577)</u>	<u>(366,619)</u>	<u>104,958</u>	<u>2,821,123</u>
<b>Fund balance:</b>				
Beginning of year	<u>753,567</u>	<u>3,493,134</u>	<u>2,739,567</u>	<u>672,011</u>
End of year	<u>\$ 281,990</u>	<u>\$ 3,126,515</u>	<u>\$ 2,844,525</u>	<u>\$ 3,493,134</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 1,458,090	\$ 924,715
Interest receivable	10,034	-
Taxes receivable	10,594	48,071
Due from other governments	<u>77</u>	<u>-</u>
Total assets	<u>\$ 1,478,795</u>	<u>\$ 972,786</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 6,884	\$ -
Deferred taxes	<u>9,406</u>	<u>10,095</u>
Total liabilities	<u>16,290</u>	<u>10,095</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	1,076,471	787,777
Undesignated	<u>386,034</u>	<u>174,914</u>
Total fund balance	<u>1,462,505</u>	<u>962,691</u>
Total liabilities and fund balance	<u>\$ 1,478,795</u>	<u>\$ 972,786</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 476,150	\$ 501,684	\$ 25,534	\$ 520,830
Net proceeds of mines	38,630	75,566	36,936	73,710
Total taxes	<u>514,780</u>	<u>577,250</u>	<u>62,470</u>	<u>594,540</u>
<b>Intergovernmental:</b>				
Fish and wildlife	-	501	501	415
<b>Other:</b>				
Interest	-	67,017	67,017	27,326
Unrealized investment gain (loss)	-	(18,922)	(18,922)	1,404
Total other	<u>-</u>	<u>48,095</u>	<u>48,095</u>	<u>28,730</u>
Total revenues	<u>514,780</u>	<u>625,846</u>	<u>111,066</u>	<u>623,685</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	<u>75,000</u>	<u>6,884</u>	<u>68,116</u>	<u>131,954</u>
<b>Intergovernmental:</b>				
Pahrump	25,404	29,094	(3,690)	29,814
Round Mountain	18,110	20,741	(2,631)	21,254
Tonopah	<u>21,486</u>	<u>24,605</u>	<u>(3,119)</u>	<u>25,214</u>
Total intergovernmental	<u>65,000</u>	<u>74,440</u>	<u>(9,440)</u>	<u>76,282</u>
<b>Capital projects:</b>				
General government	<u>250,000</u>	<u>20,272</u>	<u>229,728</u>	<u>124,441</u>
Total expenditures	<u>390,000</u>	<u>101,596</u>	<u>288,404</u>	<u>332,677</u>
Excess (deficiency) of revenues over expenditures	124,780	524,250	399,470	291,008
<b>Other financing sources (uses):</b>				
Operating transfers out	-	(24,436)	(24,436)	(25,039)
Net change in fund balance	124,780	499,814	375,034	265,969
<b>Fund balance:</b>				
Beginning of year	<u>787,777</u>	<u>962,691</u>	<u>174,914</u>	<u>696,722</u>
End of year	<u>\$ 912,557</u>	<u>\$ 1,462,505</u>	<u>\$ 549,948</u>	<u>\$ 962,691</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AMARGOSA SPECIAL AD VALOREM CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 29,665	\$ 26,331
Interest receivable	<u>178</u>	<u>-</u>
Total assets	<u>\$ 29,843</u>	<u>\$ 26,331</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	\$ 29,281	\$ 23,008
Undesignated	<u>562</u>	<u>3,323</u>
Total fund balance	<u>\$ 29,843</u>	<u>\$ 26,331</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AMARGOSA SPECIAL AD VALOREM CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Other:</b>				
Interest	\$ 2,450	\$ 1,093	\$ (1,357)	\$ 502
Unrealized investment gain (loss)	<u>-</u>	<u>(309)</u>	<u>(309)</u>	<u>26</u>
Total other	2,450	784	(1,666)	528
<b>Expenditures:</b>				
Capital projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	2,450	784	(1,666)	528
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>-</u>	<u>2,728</u>	<u>2,728</u>	<u>2,795</u>
Net change in fund balance	2,450	3,512	1,062	3,323
<b>Fund balance:</b>				
Beginning of year	<u>25,408</u>	<u>26,331</u>	<u>923</u>	<u>23,008</u>
End of year	<u>\$ 27,858</u>	<u>\$ 29,843</u>	<u>\$ 1,985</u>	<u>\$ 26,331</u>



**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 101,670	\$ 83,012
Interest receivable	<u>563</u>	<u>510</u>
Total assets	<u>\$ 102,233</u>	<u>\$ 83,522</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 22,500</u>	<u>\$ -</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	76,022	64,558
Undesignated	<u>3,711</u>	<u>18,964</u>
Total fund balance	<u>79,733</u>	<u>83,522</u>
Total liabilities and fund balance	<u>\$ 102,233</u>	<u>\$ 83,522</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Other:</b>				
Interest	\$ 500	\$ 2,951	\$ 2,451	\$ 1,432
Unrealized investment gain (loss)	<u>-</u>	<u>(833)</u>	<u>(833)</u>	<u>67</u>
Total revenues	500	2,118	1,618	1,499
<b>Expenditures:</b>				
<b>Capital projects:</b>				
General government	<u>22,500</u>	<u>22,500</u>	<u>-</u>	<u>13,038</u>
Excess (deficiency) of revenues over expenditures	(22,000)	(20,382)	1,618 -	(11,539)
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>14,500</u>	<u>16,593</u>	<u>2,093</u>	<u>17,003</u>
Net change in fund balance	(7,500)	(3,789)	3,711	5,464
<b>Fund balance:</b>				
Beginning of year	<u>64,558</u>	<u>83,522</u>	<u>18,964</u>	<u>78,058</u>
End of year	<u>\$ 57,058</u>	<u>\$ 79,733</u>	<u>\$ 22,675</u>	<u>\$ 83,522</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 12,066	\$ 9,814
Interest receivable	<u>65</u>	<u>-</u>
Total assets	<u>\$ 12,131</u>	<u>\$ 9,814</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	\$ 5,014	\$ 5,851
Undesignated	<u>7,117</u>	<u>3,963</u>
Total fund balance	<u>\$ 12,131</u>	<u>\$ 9,814</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Other:</b>				
Interest	\$ 50	\$ 404	\$ 354	\$ 111
Unrealized investment gain (loss)	-	(114)	(114)	6
Total revenues	50	290	240	117
<b>Expenditures:</b>				
<b>Current:</b>				
General government	1,500	360	1,140	-
Excess (deficiency) of revenues over expenditures	(1,450)	(70)	1,380	117
<b>Other financing sources (uses):</b>				
Operating transfers in	2,150	2,387	237	2,446
Net change in fund balance	700	2,317	1,617	2,563
<b>Fund balance:</b>				
Beginning of year	7,951	9,814	1,863	7,251
End of year	\$ 8,651	\$ 12,131	\$ 3,480	\$ 9,814

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 26,889	\$ 23,617
Interest receivable	<u>159</u>	<u>-</u>
Total assets	<u>\$ 27,048</u>	<u>\$ 23,617</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	\$ 21,467	\$ 22,665
Undesignated	<u>5,581</u>	<u>952</u>
	<u>\$ 27,048</u>	<u>\$ 23,617</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Other:</b>				
Interest	\$ 2,400	\$ 980	\$ (1,420)	\$ 435
Unrealized investment gain (loss)	<u>-</u>	<u>(277)</u>	<u>(277)</u>	<u>22</u>
Total revenues	2,400	703	(1,697)	457
<b>Expenditures:</b>				
<b>Capital projects</b>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(2,600)	703	3,303	457
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>-</u>	<u>2,728</u>	<u>2,728</u>	<u>2,795</u>
Net change in fund balance	(2,600)	3,431	6,031	3,252
<b>Fund balance:</b>				
Beginning of year	<u>22,665</u>	<u>23,617</u>	<u>952</u>	<u>20,365</u>
End of year	<u>\$ 20,065</u>	<u>\$ 27,048</u>	<u>\$ 6,983</u>	<u>\$ 23,617</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BEATTY CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 575,829	\$ 471,345
Interest receivable	<u>3,199</u>	<u>3,787</u>
Total assets	<u>\$ 579,028</u>	<u>\$ 475,132</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 217,500</u>	<u>\$ -</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	114,132	336,114
Undesignated	<u>247,396</u>	<u>139,018</u>
Total fund balance	<u>361,528</u>	<u>475,132</u>
Total liabilities and fund balance	<u>\$ 579,028</u>	<u>\$ 475,132</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BEATTY CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Other:</b>				
Interest	\$ 2,000	\$ 15,880	\$ 13,880	\$ 13,386
Unrealized investment gain (loss)	-	(4,484)	(4,484)	632
Total revenues	2,000	11,396	9,396	14,018
<b>Expenditures:</b>				
<b>Capital projects</b>	125,000	217,500	(92,500)	-
Excess (deficiency) of revenues over expenditures	(123,000)	(206,104)	(83,104)	14,018
<b>Other financing sources (uses):</b>				
Operating transfers in	92,500	92,500	-	-
Net change in fund balance	(30,500)	(113,604)	(83,104)	14,018
<b>Fund balance:</b>				
Beginning of year	336,114	475,132	139,018	461,114
End of year	\$ 305,614	\$ 361,528	\$ 55,914	\$ 475,132



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***For the year ended June 30, 2006***

## **NONMAJOR 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.**

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

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

**NYE COUNTY, NEVADA**  
**NONMAJOR ENTERPRISE FUNDS**  
**COMBINING STATEMENT OF NET ASSETS**  
**June 30, 2006**  
**With Comparative Totals for June 30, 2005**

	Solid Waste	Gabbs Utility	Totals	
			2006	2005
<b><u>ASSETS</u></b>				
<b>Current:</b>				
Pooled cash and investments	\$ 876,118	\$ 112,379	\$ 988,497	\$ 479,751
Accounts receivable	40,637	2,341	42,978	101,107
Total current assets	916,755	114,720	1,031,475	580,858
<b>Noncurrent assets:</b>				
<b>Restricted Assets:</b>				
Cash	2,560,813	-	2,560,813	1,906,436
Accounts receivable	7,858	-	7,858	23,206
Total restricted assets	2,568,671	-	2,568,671	1,929,642
<b>Capital assets (net of accumulated depreciation)</b>				
	499,806	752,977	1,252,783	1,364,446
Total noncurrent assets	3,068,477	752,977	3,821,454	3,294,088
Total assets	3,985,232	867,697	4,852,929	3,874,946
<b><u>LIABILITIES</u></b>				
<b>Current:</b>				
Accounts payable	93,097	6,163	99,260	59,821
Accrued payroll and benefits	-	1,042	1,042	4,737
Bonds payable, current portion	-	8,804	8,804	8,199
Total current liabilities	93,097	16,009	109,106	72,757
<b>Long-term payable from restricted assets:</b>				
Landfill closure and postclosure costs	807,374	-	807,374	717,289
<b>Long-term:</b>				
Bonds payable, long-term portion	-	465,155	465,155	473,959
Total long-term liabilities	807,374	465,155	1,272,529	1,191,248
Total liabilities	900,471	481,164	1,381,635	1,264,005
<b><u>NET ASSETS</u></b>				
Invested in capital assets	499,806	279,018	778,824	882,288
Unrestricted	2,584,955	107,515	2,692,470	1,728,653
Total net assets	\$ 3,084,761	\$ 386,533	\$ 3,471,294	\$ 2,610,941

**NYE COUNTY, NEVADA**  
**NONMAJOR - ENTERPRISE FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENSES,**  
**AND CHANGES IN NET ASSETS**  
**Year Ended June 30, 2006**  
**With Comparative Totals for Year Ended June 30, 2005**

	Solid Waste	Gabbs Utility	Totals	
			2006	2005
<b>Operating revenues:</b>				
Charges for services	\$ 1,942,407	\$ 103,596	\$ 2,046,003	\$ 2,477,036
<b>Operating expenses:</b>				
Salaries and wages	16,906	19,413	36,319	283,028
Employee benefits	11,033	4,064	15,097	180,947
Services and supplies	1,031,200	39,635	1,070,835	958,272
Closure and postclosure landfill costs	90,085	-	90,085	317,539
Depreciation	78,539	38,874	117,413	120,866
Total operating expenses	1,227,763	101,986	1,329,749	1,860,652
<b>Operating income</b>	714,644	1,610	716,254	616,384
<b>Nonoperating revenues (expenses):</b>				
Interest income	113,893	-	113,893	59,492
Unrealized investment gain (loss)	(32,157)	-	(32,157)	3,056
Sale of capital assets	16,018	-	16,018	125,000
Interest expense	-	(34,353)	(34,353)	(34,898)
Total nonoperating revenues (expenses)	97,754	(34,353)	63,401	152,650
Income before transfers	812,398	(32,743)	779,655	769,034
<b>Transfers:</b>				
Operating transfers in	-	10,716	10,716	7,163
Operating transfers out	-	-	-	(62,548)
Total transfers	-	10,716	10,716	(55,385)
Income before capital contributions	812,398	(22,027)	790,371	713,649
Contribution from governmental activities	69,982	-	69,982	201,492
Change in net assets	882,380	(22,027)	860,353	915,141
<b>Net assets:</b>				
Beginning of year	2,202,381	408,560	2,610,941	1,695,800
End of year	\$ 3,084,761	\$ 386,533	\$ 3,471,294	\$ 2,610,941

**NYE COUNTY, NEVADA**  
**NONMAJOR ENTERPRISE FUNDS**  
**COMBINING SCHEDULE OF CASH FLOWS**  
**Year Ended June 30, 2006**

	Solid Waste	Gabbs Utility	Totals	
			2006	2005
<b>Cash flows from operating activities:</b>				
Cash received from customers	\$ 2,007,547	\$ 111,933	\$ 2,119,480	\$ 2,354,068
Cash paid for salaries and employee benefits	(31,700)	(23,411)	(55,111)	(503,234)
Cash paid for services and supplies	(989,428)	(41,968)	(1,031,396)	(1,004,432)
Net cash provided by operating activities	<u>986,419</u>	<u>46,554</u>	<u>1,032,973</u>	<u>846,402</u>
<b>Cash flows from noncapital financing activities:</b>				
Operating transfers in	-	10,716	10,716	7,163
Operating transfers out	-	-	-	(62,548)
Sale of capital assets	<u>86,000</u>	<u>-</u>	<u>86,000</u>	<u>125,000</u>
Net cash provided (used) by noncapital financing activities	<u>86,000</u>	<u>10,716</u>	<u>96,716</u>	<u>69,615</u>
<b>Cash flows from capital financing activities:</b>				
Purchase of capital assets	-	(5,750)	(5,750)	(19,220)
Principal payments - bonds	-	(8,199)	(8,199)	(7,636)
Interest paid	<u>-</u>	<u>(34,353)</u>	<u>(34,353)</u>	<u>(34,898)</u>
Net cash provided (used) by capital financing activities	<u>-</u>	<u>(48,302)</u>	<u>(48,302)</u>	<u>(61,754)</u>
<b>Cash flows from investing activities:</b>				
Interest	<u>81,736</u>	<u>-</u>	<u>81,736</u>	<u>62,548</u>
<b>Net increase (decrease) in pooled cash and investments</b>	<b>1,154,155</b>	<b>8,968</b>	<b>1,163,123</b>	<b>916,811</b>
<b>Pooled cash and investments:</b>				
Beginning of year	<u>2,282,776</u>	<u>103,411</u>	<u>2,386,187</u>	<u>1,469,376</u>
End of year	<u>\$ 3,436,931</u>	<u>\$ 112,379</u>	<u>\$ 3,549,310</u>	<u>\$ 2,386,187</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>				
Operating income	\$ 714,644	\$ 1,610	\$ 716,254	\$ 616,384
<b>Adjustments to reconcile operating income to net cash provided by operating activities:</b>				
Depreciation	78,539	38,874	117,413	120,866
(Increase) decrease in accounts receivable	65,140	8,337	73,477	(122,968)
Increase (decrease) in accrued payroll and benefits	(3,761)	66	(3,695)	(39,259)
Increase (decrease) in accounts payable	<u>131,857</u>	<u>(2,333)</u>	<u>129,524</u>	<u>271,379</u>
Total adjustments	<u>271,775</u>	<u>44,944</u>	<u>316,719</u>	<u>230,018</u>
<b>Net cash provided by operating activities</b>	<b>\$ 986,419</b>	<b>\$ 46,554</b>	<b>\$ 1,032,973</b>	<b>\$ 846,402</b>

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***For the year ended June 30, 2006***

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - SOLID WASTE ENTERPRISE FUND**  
**COMPARATIVE STATEMENT OF NET ASSETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
<b>Current:</b>		
Cash	\$ 876,118	\$ 376,340
Accounts receivable	40,637	90,429
Total current assets	<u>916,755</u>	<u>466,769</u>
<b>Noncurrent assets:</b>		
<b>Restricted Assets:</b>		
Cash	2,560,813	1,906,436
Accounts receivable	7,858	23,206
Total restricted assets	2,568,671	1,929,642
<b>Capital assets (net of accumulated depreciation)</b>	<u>499,806</u>	<u>578,345</u>
Total noncurrent assets	<u>3,068,477</u>	<u>2,507,987</u>
 Total assets	 <u>3,985,232</u>	 <u>2,974,756</u>
<b><u>LIABILITIES</u></b>		
<b>Current:</b>		
Accounts payable	93,097	51,325
Accrued payroll and benefits	-	3,761
Total current liabilities	93,097	55,086
 <b>Long-term payable from restricted assets:</b>		
Landfill closure and postclosure costs	<u>807,374</u>	<u>717,289</u>
 Total liabilities	 <u>900,471</u>	 <u>772,375</u>
<b><u>NET ASSETS:</u></b>		
Invested in capital assets, net of related debt	499,806	578,345
Unrestricted	<u>2,584,955</u>	<u>1,624,036</u>
 Total net assets	 <u>\$ 3,084,761</u>	 <u>\$ 2,202,381</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - SOLID WASTE ENTERPRISE FUND**  
**SCHEDULE OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET ASSETS - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Operating revenues:</b>				
Charges for services	\$ 2,033,781	\$ 1,942,407	\$ (91,374)	\$ 2,356,922
<b>Operating expenses:</b>				
Salaries and wages	68,785	16,906	51,879	269,484
Employee benefits	27,032	11,033	15,999	179,265
Services and supplies	1,500,571	1,031,200	469,371	923,435
Closure and postclosure landfill costs	-	90,085	(90,085)	317,539
Depreciation	-	78,539	(78,539)	75,070
Total operating expenses	1,596,388	1,227,763	368,625	1,764,793
Operating income	437,393	714,644	277,251	592,129
<b>Nonoperating revenues (expenses):</b>				
Interest	-	113,893	113,893	59,492
Unrealized investment gain (loss)	-	(32,157)	(32,157)	3,056
Sale of capital asset	-	16,018	16,018	125,000
Total nonoperating revenues (expenses)	-	97,754	97,754	187,548
Income before transfers	437,393	812,398	375,005	779,677
<b>Transfers:</b>				
Operating transfers out	-	-	-	(62,548)
Income before capital distributions	437,393	812,398	375,005	717,129
Contribution from governmental activities	-	69,982	69,982	201,492
Changes in net assets	437,393	882,380	444,987	918,621
<b>Net assets:</b>				
Beginning of year	864,210	2,202,381	1,338,171	1,283,760
End of year	\$ 1,301,603	\$ 3,084,761	\$ 1,783,158	\$ 2,202,381



**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - SOLID WASTE ENTERPRISE FUND**  
**COMPARATIVE SCHEDULE OF CASH FLOWS**  
**For the Years Ended June 30, 2006 and 2005**

	2006	2005
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 2,007,547	\$ 2,243,771
Cash paid for salaries and employee benefits	(31,700)	(486,169)
Cash paid for services and supplies	(989,428)	(950,968)
Net cash provided by operating activities	<u>986,419</u>	<u>806,634</u>
<b>Cash flows from noncapital financing activities:</b>		
Operating transfers in (out)	-	(62,548)
Sale of capital asset	86,000	125,000
Net cash provided by noncapital financing activities	<u>86,000</u>	<u>62,452</u>
<b>Cash flows from capital and related financing activities:</b>		
Purchase of capital assets	-	(19,220)
<b>Cash flows from investing activities:</b>		
Interest	81,736	62,548
<b>Net increase (decrease) in pooled cash and investments</b>	1,154,155	912,414
<b>Pooled cash and investments:</b>		
Beginning of year	2,282,776	1,370,362
End of year	<u>\$ 3,436,931</u>	<u>\$ 2,282,776</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>		
Operating income	\$ 714,644	\$ 592,129
<b>Adjustments to reconcile operating income to net cash provided by operating activities:</b>		
Depreciation	78,539	75,070
(Increase) decrease in accounts receivable	65,140	(113,151)
Increase (decrease) in accrued payroll and benefits	(3,761)	(37,420)
Increase (decrease) in accounts payable	131,857	290,006
Total adjustments	<u>271,775</u>	<u>214,505</u>
<b>Net cash provided by operating activities</b>	<u>\$ 986,419</u>	<u>\$ 806,634</u>

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***For the year ended June 30, 2006***

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - GABBS UTILITY ENTERPRISE FUND**  
**COMPARATIVE STATEMENT OF NET ASSETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
<b>Current:</b>		
Pooled cash and investments	\$ 112,379	\$ 103,411
Accounts receivable	<u>2,341</u>	<u>10,678</u>
Total current assets	114,720	114,089
<b>Capital assets (net of accumulated depreciation)</b>	<u>752,977</u>	<u>786,101</u>
Total assets	<u>867,697</u>	<u>900,190</u>
<b><u>LIABILITIES</u></b>		
<b>Current:</b>		
Accounts payable	6,163	8,496
Accrued payroll and benefits	1,042	976
Bond payable, current portion	<u>8,804</u>	<u>8,199</u>
Total current liabilities	16,009	17,671
<b>Long-term:</b>		
Bond payable, long-term portion	<u>465,155</u>	<u>473,959</u>
Total liabilities	<u>481,164</u>	<u>491,630</u>
<b><u>NET ASSETS</u></b>		
Invested in capital assets, net of related debt	279,018	303,943
Unrestricted	<u>107,515</u>	<u>104,617</u>
Total net assets	<u>\$ 386,533</u>	<u>\$ 408,560</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - GABBS UTILITY ENTERPRISE FUND**  
**SCHEDULE OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET ASSETS - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	2005
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
Water	\$ 103,450	\$ 93,157	\$ (10,293)	\$ 109,128
Sewer	11,700	10,439	(1,261)	10,986
Total revenues	<u>115,150</u>	<u>103,596</u>	<u>(11,554)</u>	<u>120,114</u>
<b>Expenses:</b>				
Salaries and wages	15,888	19,413	(3,525)	13,544
Employee benefits	5,568	4,064	1,504	1,682
Services and supplies	53,745	39,635	14,110	34,837
Depreciation	<u>45,500</u>	<u>38,874</u>	<u>6,626</u>	<u>45,796</u>
Total expenses	<u>120,701</u>	<u>101,986</u>	<u>18,715</u>	<u>95,859</u>
Operating income	<u>(5,551)</u>	<u>1,610</u>	<u>7,161</u>	<u>24,255</u>
<b>Nonoperating revenues (expenses):</b>				
Interest income	2,500	-	(2,500)	-
Interest expense	<u>(34,354)</u>	<u>(34,353)</u>	<u>1</u>	<u>(34,898)</u>
Total nonoperating revenues (expenses)	<u>(31,854)</u>	<u>(34,353)</u>	<u>(2,499)</u>	<u>(34,898)</u>
Income (loss) before transfers	(37,405)	(32,743)	4,662	(10,643)
<b>Transfers:</b>				
Operating transfers in	<u>-</u>	<u>10,716</u>	<u>10,716</u>	<u>7,163</u>
Change in net assets	<u>\$ (37,405)</u>	<u>(22,027)</u>	<u>\$ 15,378</u>	<u>(3,480)</u>
<b>Net assets:</b>				
Beginning of year		<u>408,560</u>		<u>412,040</u>
End of year		<u>\$ 386,533</u>		<u>\$ 408,560</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - GABBS UTILITY ENTERPRISE FUND**  
**COMPARATIVE SCHEDULE OF CASH FLOWS**  
**For the Years Ended June 30, 2006 and 2005**

	2006	2005
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 111,933	\$ 110,297
Cash paid for salaries and benefits	(23,411)	(17,065)
Cash paid for services and supplies	(41,968)	(53,464)
Net cash provided by operating activities	<u>46,554</u>	<u>39,768</u>
<b>Cash flows from noncapital financing activities:</b>		
Operating transfers in	<u>10,716</u>	<u>7,163</u>
<b>Cash flows from capital and related financing activities:</b>		
Purchase of capital assets	(5,750)	-
Principal payments - bonds	(8,199)	(7,636)
Interest paid	(34,353)	(34,898)
Net cash (used) by capital and related financing activities	<u>(48,302)</u>	<u>(42,534)</u>
<b>Net increase (decrease) in pooled cash and investments</b>	8,968	4,397
<b>Pooled cash and investments:</b>		
Beginning of year	<u>103,411</u>	<u>99,014</u>
End of year	<u>\$ 112,379</u>	<u>\$ 103,411</u>
<b>Reconciliation of operating income to net cash provided by operating activities</b>		
Operating income	\$ <u>1,610</u>	\$ <u>24,255</u>
<b>Adjustments to reconcile operating income to net cash provided by operating activities:</b>		
Depreciation expense	38,874	45,796
(Increase) decrease in accounts receivable	8,337	(9,817)
Increase (decrease) in accrued payroll and benefits	66	(1,839)
Increase (decrease) in accounts payable	(2,333)	(18,627)
Total adjustments	<u>44,944</u>	<u>15,513</u>
Net cash provided by operating activities	<u>\$ 46,554</u>	<u>\$ 39,768</u>

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***For the year ended June 30, 2006***

## **INTERNAL SERVICE FUNDS**

**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.**

**Motor Pool fund is used to account for costs to provide equipment maintenance for the equipment throughout the County.**

**NYE COUNTY, NEVADA**  
**NONMAJOR - INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF NET ASSETS**  
**Year Ended June 30, 2006**  
**(With Comparative Totals for June 30, 2005)**

	Self Insurance	Motor Pool	Totals 2006	2005
<b><u>ASSETS</u></b>				
<b>Current:</b>				
Pooled cash and investments	\$ -	\$ -	\$ -	\$ 40,928
Accounts receivable	<u>104,915</u>	<u>-</u>	<u>104,915</u>	<u>-</u>
Total assets	<u>104,915</u>	<u>-</u>	<u>104,915</u>	<u>40,928</u>
<b><u>LIABILITIES</u></b>				
<b>Current:</b>				
Accounts payable	73,298	-	73,298	373
Accrued payroll and benefits	-	-	-	50
Due to other funds	<u>68,923</u>	<u>-</u>	<u>68,923</u>	<u>-</u>
Total liabilities	<u>142,221</u>	<u>-</u>	<u>142,221</u>	<u>423</u>
<b><u>NET ASSETS</u></b>				
Total net assets	<u>\$ (37,306)</u>	<u>\$ -</u>	<u>\$ (37,306)</u>	<u>\$ 40,505</u>



**NYE COUNTY, NEVADA**  
**NONMAJOR - INTERNAL SERVICE FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENSES,**  
**AND CHANGES IN NET ASSETS**  
**Year Ended June 30, 2006**  
**(With Comparative Totals for the Year Ended June 30, 2005)**

	Self Insurance	Motor Pool	Totals 2006	Totals 2005
<b>Operating revenues:</b>				
Other	\$ 107,387	\$ -	\$ 107,387	\$ 1,712
<b>Operating expenses:</b>				
Services and supplies	<u>185,198</u>	<u>-</u>	<u>185,198</u>	<u>138,063</u>
Operating income (loss)	<u>(77,811)</u>	<u>-</u>	<u>(77,811)</u>	<u>(136,351)</u>
<b>Transfers:</b>				
Operating transfers in	-	-	-	160,000
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17,794)</u>
Total transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>142,206</u>
Income before capital distributions	(77,811)	-	(77,811)	5,855
Transfers to governmental activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(432,719)</u>
Change in net assets	(77,811) -	-	(77,811)	(426,864)
<b>Net assets:</b>				
Beginning of year	<u>40,505</u>	<u>-</u>	<u>40,505</u>	<u>467,369</u>
End of year	<u>\$ (37,306)</u>	<u>\$ -</u>	<u>\$ (37,306)</u>	<u>\$ 40,505</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - INTERNAL SERVICE FUNDS**  
**COMBINING SCHEDULE OF CASH FLOWS**  
**Year Ended June 30, 2006**  
**(With Comparative Totals for the Year Ended June 30, 2005)**

	Self Insurance	Motor Pool	Totals 2006	2005
<b>Cash flows from operating activities:</b>				
Cash received from customers	\$ 2,472	\$ -	\$ 2,472	\$ 1,712
Cash paid for salaries and benefits	-	(50)	(50)	(16,313)
Cash paid for services and supplies	(111,900)	(373)	(112,273)	(200,321)
Net cash provided (used) by operating activities	(109,428)	(423)	(109,851)	(214,922)
<b>Cash flows from noncapital financing activities:</b>				
Due to other funds	68,923	-	68,923	(77,827)
Operating transfers in	-	-	-	160,000
Net cash provided (used) by noncapital financing activities	68,923	-	68,923	82,173
<b>Net increase (decrease) in pooled cash and investments</b>	<b>(40,505)</b>	<b>(423)</b>	<b>(40,928)</b>	<b>(132,749)</b>
<b>Pooled cash and investments:</b>				
Beginning of year	40,505	423	40,928	173,677
End of year	\$ -	\$ -	\$ -	\$ 40,928
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>				
Operating income (loss)	\$ (77,811)	\$ -	\$ (77,811)	\$ (136,351)
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b>				
(Increase) decrease in accounts receivable	(104,915)	-	(104,915)	-
Increase (decrease) in accrued payroll and benefits	-	(50)	(50)	(16,313)
Increase (decrease) in accounts payable	73,298	(373)	72,925	(62,258)
Total adjustments	(31,617)	(423)	(32,040)	(78,571)
<b>Net cash provided (used) by operating activities</b>	<b>\$ (109,428)</b>	<b>\$ (423)</b>	<b>\$ (109,851)</b>	<b>\$ (214,922)</b>

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***For the year ended June 30, 2006***

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - SELF INSURANCE INTERNAL SERVICE FUND**  
**COMPARATIVE STATEMENTS OF NET ASSETS**  
**June 30, 2006 and 2005**

	2006	2005
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ -	\$ 40,505
Accounts receivable	<u>104,915</u>	<u>-</u>
Total assets	<u>104,915</u>	<u>40,505</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	73,298	-
Due to other funds	<u>68,923</u>	<u>-</u>
Total liabilities	<u>142,221</u>	<u>-</u>
<b><u>NET ASSETS</u></b>		
Unrestricted	<u>\$ (37,306)</u>	<u>\$ 40,505</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - SELF INSURANCE INTERNAL SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET ASSETS - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2006**  
**(With Comparative Actual Amounts for Year Ended June 30, 2005)**

	2006		Variance-	
	Budget	Actual	Positive (Negative)	2005 Actual
<b>Operating revenues:</b>				
<b>Charges for services:</b>				
Insurance premiums	\$ 134,000	\$ 107,387	\$ (26,613)	\$ -
<b>Other:</b>				
Other resources	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>	<u>1,712</u>
 Total revenues	 139,000	 107,387	 (31,613)	 1,712
<b>Operating expenses:</b>				
Property damage claim	<u>160,000</u>	<u>185,198</u>	<u>(25,198)</u>	<u>138,063</u>
 Operating income (loss)	 (21,000)	 (77,811)	 (56,811)	 (136,351)
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>160,000</u>
 Changes in net assets	 (21,000)	 (77,811)	 (56,811)	 23,649
<b>Net assets:</b>				
Beginning of year	<u>21,856</u>	<u>40,505</u>	<u>18,649</u>	<u>16,856</u>
 End of year	 <u>\$ 856</u>	 <u>\$ (37,306)</u>	 <u>\$ (38,162)</u>	 <u>\$ 40,505</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - SELF INSURANCE INTERNAL SERVICE FUND**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**For the Years Ended June 30, 2006 and 2005**

	2006	2005
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 2,472	\$ 1,712
Cash paid for services and supplies	<u>(111,900)</u>	<u>(161,895)</u>
Net cash (used) by operating activities	(109,428)	(160,183)
<b>Cash flows from noncapital financing activities:</b>		
Due to other funds	68,923	-
Operating transfers in	<u>-</u>	<u>160,000</u>
Net cash provided (used) by noncapital financing activities	<u>68,923</u>	<u>160,000</u>
<b>Net increase (decrease) in pooled cash and investments</b>	(40,505)	(183)
<b>Pooled cash and investments:</b>		
Beginning of year	<u>40,505</u>	<u>40,688</u>
End of year	<u>\$ -</u>	<u>\$ 40,505</u>
<b>Reconciliation of operating (loss) to net cash (used) by operating activities:</b>		
Operating (loss)	\$ (77,811)	\$ (136,351)
<b>Adjustments to reconcile operating (loss) to net cash (used) by operating activities:</b>		
Decrease (increase) in accounts receivable	(104,915)	-
Increase (decrease) in accounts payable	<u>73,298</u>	<u>(23,832)</u>
Net cash (used) by operating activities	<u>\$ (109,428)</u>	<u>\$ (160,183)</u>

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***For the year ended June 30, 2006***

## **TRUST AND AGENCY FUNDS**

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

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

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



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***For the year ended June 30, 2006***

**NYE COUNTY, NEVADA**  
**AGENCY FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2006**  
**Page 1 of 2**

	Property	Habitat Construction and Mitigation	State of Nevada	State Medical Indigent
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ 894,091	\$ 5,250	\$ 1,301,536	\$ 57,463
Interest receivable	6,506	-	-	-
Taxes receivable	-	-	36,021	3,178
Due from other governments	-	-	-	23
Accounts receivable	-	-	-	-
Total assets	<u>\$ 900,597</u>	<u>\$ 5,250</u>	<u>\$ 1,337,557</u>	<u>\$ 60,664</u>
<b><u>LIABILITIES</u></b>				
Deferred taxes	\$ -	\$ -	\$ 31,979	\$ 2,822
Amounts held for others	<u>900,597</u>	<u>5,250</u>	<u>1,305,578</u>	<u>57,842</u>
Total liabilities	<u>\$ 900,597</u>	<u>\$ 5,250</u>	<u>\$ 1,337,557</u>	<u>\$ 60,664</u>

Range Improvement District	Endangered Species Act	Pahrump Town	Round Mountain Town	Tonopah Town	Pahrump Library
\$ 79,088	\$ 6,000	\$ 8,129,395	\$ 1,742,834	\$ 1,724,375	\$ 1,153,520
-	-	51,067	10,027	9,474	11,009
-	-	42,129	704	6,700	24,874
-	-	693,767	55,216	122,210	27,459
-	-	609,164	22,639	87,255	-
<u>\$ 79,088</u>	<u>\$ 6,000</u>	<u>\$ 9,525,522</u>	<u>\$ 1,831,420</u>	<u>\$ 1,950,014</u>	<u>\$ 1,216,862</u>
\$ -	\$ -	\$ 36,886	\$ 626	\$ 6,483	\$ 21,310
<u>79,088</u>	<u>6,000</u>	<u>9,488,636</u>	<u>1,830,794</u>	<u>1,943,531</u>	<u>1,195,552</u>
<u>\$ 79,088</u>	<u>\$ 6,000</u>	<u>\$ 9,525,522</u>	<u>\$ 1,831,420</u>	<u>\$ 1,950,014</u>	<u>\$ 1,216,862</u>

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

**June 30, 2006**

**Page 2 of 2**

	Smoky Valley Library	Tonopah Library	Amargosa Library	Beatty Library
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ 56,708	\$ 25,641	\$ 69,960	\$ 11,591
Interest receivable	-	234	545	90
Taxes receivable	875	2,651	1,943	518
Due from other governments	5,537	653	2,166	2,326
Accounts receivable	-	-	-	-
Total assets	<u>\$ 63,120</u>	<u>\$ 29,179</u>	<u>\$ 74,614</u>	<u>\$ 14,525</u>
<b><u>LIABILITIES</u></b>				
Deferred taxes	\$ 795	\$ 2,550	\$ 1,745	\$ 518
Amounts held for others	<u>62,325</u>	<u>26,629</u>	<u>72,869</u>	<u>14,007</u>
Total liabilities	<u>\$ 63,120</u>	<u>\$ 29,179</u>	<u>\$ 74,614</u>	<u>\$ 14,525</u>

Smoky Valley TV District	Nye County School District General	Nye County School District Debt Service	Nye County School District Impact Fees	Totals	
				2006	2005
\$ 109,029	\$ 344,109	\$ 8,427,148	\$ 307,221	\$ 24,444,959	\$ 20,893,574
718	59,100	-	-	148,770	-
-	158,915	123,954	-	402,462	449,545
-	10,728	-	-	920,085	1,068,927
-	-	-	-	719,058	731,407
<u>\$ 109,747</u>	<u>\$ 572,852</u>	<u>\$ 8,551,102</u>	<u>\$ 307,221</u>	<u>\$ 26,635,334</u>	<u>\$ 23,143,453</u>
\$ -	\$ 141,085	\$ 110,046	\$ -	\$ 356,845	\$ 381,659
109,747	431,767	8,441,056	307,221	26,278,489	22,761,794
<u>\$ 109,747</u>	<u>\$ 572,852</u>	<u>\$ 8,551,102</u>	<u>\$ 307,221</u>	<u>\$ 26,635,334</u>	<u>\$ 23,143,453</u>

**NYE COUNTY, NEVADA**  
**COMBINING SCHEDULE OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2006**

Page 1 of 6

	Balance 06/30/05	Additions	Deletions	Balance 06/30/06
<b>Property:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 1,100,164	\$ 39,205	\$ 245,278	\$ 894,091
Interest receivable	-	6,506	-	6,506
	<u>\$ 1,100,164</u>	<u>\$ 45,711</u>	<u>\$ 245,278</u>	<u>\$ 900,597</u>
<b>LIABILITIES</b>				
Amounts held for others	<u>\$ 1,100,164</u>	<u>\$ 45,711</u>	<u>\$ 245,278</u>	<u>\$ 900,597</u>
<b>Habitat Construction and Mitigation</b>				
<b>ASSETS</b>				
Pooled cash and investments	<u>\$ 5,250</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,250</u>
<b>LIABILITIES</b>				
Amounts held for others	<u>\$ 5,250</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,250</u>
<b>State of Nevada:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 1,198,275	\$ 6,901,186	\$ 6,797,925	\$ 1,301,536
Taxes receivable	40,549	36,021	40,549	36,021
	<u>\$ 1,238,824</u>	<u>\$ 6,937,207</u>	<u>\$ 6,838,474</u>	<u>\$ 1,337,557</u>
<b>LIABILITIES</b>				
Deferred taxes	\$ 34,121	\$ 31,979	\$ 34,121	\$ 31,979
Amounts held for others	1,204,703	6,905,228	6,804,353	1,305,578
	<u>\$ 1,238,824</u>	<u>\$ 6,937,207</u>	<u>\$ 6,838,474</u>	<u>\$ 1,337,557</u>
<b>State Medical Indigent:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 33,588	\$ 154,453	\$ 130,578	\$ 57,463
Taxes receivable	2,735	3,178	2,735	3,178
Due from other governments	659	23	659	23
	<u>\$ 36,982</u>	<u>\$ 157,654</u>	<u>\$ 133,972</u>	<u>\$ 60,664</u>
<b>LIABILITIES</b>				
Deferred taxes	\$ 2,286	\$ 2,822	\$ 2,286	\$ 2,822
Amounts held for others	34,696	154,832	131,686	57,842
	<u>\$ 36,982</u>	<u>\$ 157,654</u>	<u>\$ 133,972</u>	<u>\$ 60,664</u>

**NYE COUNTY, NEVADA**  
**COMBINING SCHEDULE OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2006**  
**Page 2 of 6**

	Balance 06/30/05	Additions	Deletions	Balance 06/30/06
<b>Range Improvement District:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 58,801	\$ 29,477	\$ 9,190	\$ 79,088
<b>LIABILITIES</b>				
Amounts held for others	\$ 58,801	\$ 29,477	\$ 9,190	\$ 79,088
<b>Endangered Species Act:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 6,000	\$ -	\$ -	\$ 6,000
<b>LIABILITIES</b>				
Amounts held for others	\$ 6,000	\$ -	\$ -	\$ 6,000
<b>Pahrump Town:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 6,076,636	\$ 5,723,840	\$ 3,671,081	\$ 8,129,395
Interest receivable	-	51,067	-	51,067
Taxes receivable	44,918	42,129	44,918	42,129
Due from other governments	323,917	693,767	323,917	693,767
Accounts receivable	626,388	609,164	626,388	609,164
	<u>\$ 7,071,859</u>	<u>\$ 7,119,967</u>	<u>\$ 4,666,304</u>	<u>\$ 9,525,522</u>
<b>LIABILITIES</b>				
Deferred taxes	\$ 37,555	\$ 36,886	\$ 37,555	\$ 36,886
Amounts held for others	7,034,304	7,083,081	4,628,749	9,488,636
	<u>\$ 7,071,859</u>	<u>\$ 7,119,967</u>	<u>\$ 4,666,304</u>	<u>\$ 9,525,522</u>
<b>Round Mountain Town:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 1,655,756	\$ 1,276,719	\$ 1,189,641	\$ 1,742,834
Interest receivable	-	10,027	-	10,027
Taxes receivable	914	704	914	704
Due from other governments	53,004	55,216	53,004	55,216
Accounts receivable	20,974	22,639	20,974	22,639
	<u>\$ 1,730,648</u>	<u>\$ 1,365,305</u>	<u>\$ 1,264,533</u>	<u>\$ 1,831,420</u>
<b>LIABILITIES</b>				
Deferred taxes	\$ 811	\$ 626	\$ 811	\$ 626
Amounts held for others	1,729,837	1,364,679	1,263,722	1,830,794
	<u>\$ 1,730,648</u>	<u>\$ 1,365,305</u>	<u>\$ 1,264,533</u>	<u>\$ 1,831,420</u>

**NYE COUNTY, NEVADA**  
**COMBINING SCHEDULE OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2006**  
**Page 3 of 6**

	Balance 06/30/05	Additions	Deletions	Balance 06/30/06
<b>Tonopah Town:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 1,122,034	\$ 1,658,410	\$ 1,056,069	\$ 1,724,375
Interest receivable	-	9,474	-	9,474
Taxes receivable	6,565	6,700	6,565	6,700
Due from other governments	193,833	122,210	193,833	122,210
Accounts receivable	84,045	87,255	84,045	87,255
	<u>\$ 1,406,477</u>	<u>\$ 1,884,049</u>	<u>\$ 1,340,512</u>	<u>\$ 1,950,014</u>
<b>LIABILITIES</b>				
Deferred taxes	\$ 6,167	\$ 6,483	\$ 6,167	\$ 6,483
Amounts held for others	1,400,310	1,877,566	1,334,345	1,943,531
	<u>\$ 1,406,477</u>	<u>\$ 1,884,049</u>	<u>\$ 1,340,512</u>	<u>\$ 1,950,014</u>
<b>Pahrump Library:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 793,708	\$ 1,262,510	\$ 902,698	\$ 1,153,520
Interest receivable	-	11,009	-	11,009
Taxes receivable	27,498	24,874	27,498	24,874
Due from other governments	37,116	27,459	37,116	27,459
	<u>\$ 858,322</u>	<u>\$ 1,325,852</u>	<u>\$ 967,312</u>	<u>\$ 1,216,862</u>
<b>LIABILITIES</b>				
Deferred taxes	\$ 23,000	\$ 21,310	\$ 23,000	\$ 21,310
Amounts held for others	835,322	1,304,542	944,312	1,195,552
	<u>\$ 858,322</u>	<u>\$ 1,325,852</u>	<u>\$ 967,312</u>	<u>\$ 1,216,862</u>
<b>Smoky Valley Library:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 144,526	\$ 553,183	\$ 641,001	\$ 56,708
Taxes receivable	1,448	875	1,448	875
Due from other governments	148,220	5,537	148,220	5,537
	<u>\$ 294,194</u>	<u>\$ 559,595</u>	<u>\$ 790,669</u>	<u>\$ 63,120</u>
<b>LIABILITIES</b>				
Deferred taxes	\$ 1,295	\$ 795	\$ 1,295	\$ 795
Amounts held for others	292,899	558,800	789,374	62,325
	<u>\$ 294,194</u>	<u>\$ 559,595</u>	<u>\$ 790,669</u>	<u>\$ 63,120</u>



**NYE COUNTY, NEVADA**  
**COMBINING SCHEDULE OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2006**

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	Balance 06/30/05	Additions	Deletions	Balance 06/30/06
<b>Tonopah Library:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 54,533	\$ 51,543	\$ 80,435	\$ 25,641
Interest receivable	-	234	-	234
Taxes receivable	2,777	2,651	2,777	2,651
Due from other governments	1,683	653	1,683	653
	<u>\$ 58,993</u>	<u>\$ 55,081</u>	<u>\$ 84,895</u>	<u>\$ 29,179</u>
<b>LIABILITIES</b>				
Deferred taxes	\$ 2,586	\$ 2,550	\$ 2,586	\$ 2,550
Amounts held for others	56,407	52,531	82,309	26,629
	<u>\$ 58,993</u>	<u>\$ 55,081</u>	<u>\$ 84,895</u>	<u>\$ 29,179</u>
<b>Amargosa Library:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 68,476	\$ 115,735	\$ 114,251	\$ 69,960
Interest receivable	-	545	-	545
Taxes receivable	2,171	1,943	2,171	1,943
Due from other governments	3,424	2,166	3,424	2,166
	<u>\$ 74,071</u>	<u>\$ 120,389</u>	<u>\$ 119,846</u>	<u>\$ 74,614</u>
<b>LIABILITIES</b>				
Deferred taxes	\$ 1,922	\$ 1,745	\$ 1,922	\$ 1,745
Amounts held for others	72,149	118,644	117,924	72,869
	<u>\$ 74,071</u>	<u>\$ 120,389</u>	<u>\$ 119,846</u>	<u>\$ 74,614</u>
<b>Beatty Library:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 6,162	\$ 62,362	\$ 56,933	\$ 11,591
Interest receivable	-	90	-	90
Taxes receivable	1,543	518	1,543	518
Due from other governments	1,987	2,326	1,987	2,326
	<u>\$ 9,692</u>	<u>\$ 65,296</u>	<u>\$ 60,463</u>	<u>\$ 14,525</u>
<b>LIABILITIES</b>				
Deferred taxes	\$ 2,399	\$ 518	\$ 2,399	\$ 518
Amounts held for others	7,293	64,778	58,064	14,007
	<u>\$ 9,692</u>	<u>\$ 65,296</u>	<u>\$ 60,463</u>	<u>\$ 14,525</u>

**NYE COUNTY, NEVADA**  
**COMBINING SCHEDULE OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2006**

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	Balance 06/30/05	Additions	Deletions	Balance 06/30/06
<b>Smoky Valley TV District:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 88,612	\$ 21,732	\$ 1,315	\$ 109,029
Interest receivable	-	718	-	718
Due from other governments	711	-	711	-
	<u>\$ 89,323</u>	<u>\$ 22,450</u>	<u>\$ 2,026</u>	<u>\$ 109,747</u>
<b>LIABILITIES</b>				
Amounts held for others	<u>\$ 89,323</u>	<u>\$ 22,450</u>	<u>\$ 2,026</u>	<u>\$ 109,747</u>
<b>Nye County School District General:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 1,101,964	\$ 8,648,974	\$ 9,406,829	\$ 344,109
Interest receivable	-	59,100	-	59,100
Taxes receivable	178,892	158,915	178,892	158,915
Due from other governments	48,544	10,728	48,544	10,728
	<u>\$ 1,329,400</u>	<u>\$ 8,877,717</u>	<u>\$ 9,634,265</u>	<u>\$ 572,852</u>
<b>LIABILITIES</b>				
Deferred taxes	\$ 151,414	\$ 141,085	\$ 151,414	\$ 141,085
Amounts held for others	1,177,986	8,736,632	9,482,851	431,767
	<u>\$ 1,329,400</u>	<u>\$ 8,877,717</u>	<u>\$ 9,634,265</u>	<u>\$ 572,852</u>
<b>Nye County School District</b>				
<b>Debt Service:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 7,225,441	\$ 7,138,552	\$ 5,936,845	\$ 8,427,148
Taxes receivable	139,535	123,954	139,535	123,954
Due from other governments	83,173	-	83,173	-
	<u>\$ 7,448,149</u>	<u>\$ 7,262,506</u>	<u>\$ 6,159,553</u>	<u>\$ 8,551,102</u>
<b>LIABILITIES</b>				
Deferred taxes	\$ 118,103	\$ 110,046	\$ 118,103	\$ 110,046
Amounts held for others	7,330,046	7,152,460	6,041,450	8,441,056
	<u>\$ 7,448,149</u>	<u>\$ 7,262,506</u>	<u>\$ 6,159,553</u>	<u>\$ 8,551,102</u>

**NYE COUNTY, NEVADA**  
**COMBINING SCHEDULE OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2006**

**Page 6 of 6**

	Balance 06/30/05	Additions	Deletions	Balance 06/30/06
<b>Nye County School District Impact Fees</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 153,648	\$ 1,986,368	\$ 1,832,795	\$ 307,221
Due from other governments	172,656	-	172,656	-
	<u>\$ 326,304</u>	<u>\$ 1,986,368</u>	<u>\$ 2,005,451</u>	<u>\$ 307,221</u>
<b>LIABILITIES</b>				
Amounts held for others	<u>\$ 326,304</u>	<u>\$ 1,986,368</u>	<u>\$ 2,005,451</u>	<u>\$ 307,221</u>
<b>Total All Agency Funds</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 20,893,574	\$ 35,624,249	\$ 32,072,864	\$ 24,444,959
Interest receivable	-	148,770	-	148,770
Taxes receivable	449,545	402,462	449,545	402,462
Due from other governments	1,068,927	920,085	1,068,927	920,085
Accounts receivable	731,407	719,058	731,407	719,058
	<u>\$ 23,143,453</u>	<u>\$ 37,814,624</u>	<u>\$ 34,322,743</u>	<u>\$ 26,635,334</u>
<b>LIABILITIES</b>				
Deferred taxes	\$ 381,659	\$ 356,845	\$ 381,659	\$ 356,845
Amounts held for others	<u>22,761,794</u>	<u>37,457,779</u>	<u>33,941,084</u>	<u>26,278,489</u>
	<u>\$ 23,143,453</u>	<u>\$ 37,814,624</u>	<u>\$ 34,322,743</u>	<u>\$ 26,635,334</u>

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***For the year ended June 30, 2006***

## **SUPPLEMENTAL INFORMATION**

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***For the year ended June 30, 2006***

**NYE COUNTY, NEVADA**  
**PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICTS**  
**(PER \$100 OF ASSESSED VALUE)**  
**FOR THE ROLL YEARS ENDED JUNE 30, 1997 THROUGH JUNE 30, 2006**

	2006	2005	2003	2002	2001
<b>NYE COUNTY</b>					
General fund	0.9887	0.9709	0.9709	0.9976	0.9676
Road fund	0.0050	0.0050	0.0050	0.0049	0.0049
Agricultural extension fund	0.0150	0.0150	0.0150	0.0150	0.0100
Medical and general indigent fund	0.0828	0.0827	0.0827	0.0646	0.0646
Museum fund	0.0079	0.0079	0.0079	0.0091	0.0091
Health clinic fund	0.0395	0.0395	0.0395	0.0411	0.0411
Juvenile probation fund	0.1000	0.1000	0.1000	0.0775	0.0779
Capital projects fund	0.0177	0.0177	0.0177	-	0.0346
State indigent fund	0.0150	0.0150	0.0150	0.0150	0.0150
Emergency medical indigent	0.0202	0.0381	0.0381	0.0670	0.0670
Special capital projects	0.0500	0.0500	0.0500	0.0500	0.0500
911 emergency	0.0050	0.0050	0.0050	0.0050	0.0050
	<u>1.3468</u>	<u>1.3468</u>	<u>1.3468</u>	<u>1.3468</u>	<u>1.3468</u>
Nye School general	0.7500	0.7500	0.7500	0.7500	0.7500
Nye School debt service	0.5850	0.5850	0.5850	0.5850	0.5850
State of Nevada	<u>0.1700</u>	<u>0.1700</u>	<u>0.1500</u>	<u>0.1500</u>	<u>0.1500</u>
Nye County rate	<u>2.8518</u>	<u>2.8518</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
<b>GABBS TOWN</b>					
General fund	0.4846	0.4846	0.4846	0.4846	0.4846
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Nye county	<u>2.8518</u>	<u>2.8518</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
Town of Gabbs rate	<u>3.6358</u>	<u>3.6600</u>	<u>3.6400</u>	<u>3.6400</u>	<u>3.6400</u>
<b>AMARGOSA VALLEY TOWN</b>					
General fund	0.4949	0.4949	0.4949	0.4949	0.4949
Amargosa library	0.3100	0.3100	0.3100	0.3100	0.3100
Nye county	<u>2.8518</u>	<u>2.8518</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
Amargosa Valley Town rate	<u>3.6567</u>	<u>3.6567</u>	<u>3.6367</u>	<u>3.6367</u>	<u>3.6367</u>
<b>BEATTY TOWN</b>					
General fund	0.2105	0.2105	0.2105	0.2105	0.2105
Beatty library	0.2741	0.2741	0.2741	0.1863	0.1863
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Nye county	<u>2.8518</u>	<u>2.8518</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
Beatty Town rate	<u>3.6358</u>	<u>3.6600</u>	<u>3.6400</u>	<u>3.5522</u>	<u>3.5522</u>

**Schedule No. 1**

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2000	1999	1998	1997	1996
0.9829	0.9829	0.9697	0.9487	0.8708
0.0049	0.0049	0.0050	0.0051	0.0073
0.0100	0.0100	0.0100	-	0.0231
0.0750	0.0686	0.0856	0.0691	0.0700
0.0079	0.0083	0.0083	-	0.0114
0.0469	0.0535	0.0478	0.0374	0.0343
0.0822	0.0829	0.0766	0.0594	0.0535
-	-	0.0085	-	0.0313
0.0150	0.0150	0.0150	0.0150	0.0150
0.0670	0.0166	0.0164	0.0550	0.0291
0.0500	0.0500	0.0498	0.0500	0.0500
0.0050	0.0050	0.0050	0.0050	0.0050
1.3468	1.2977	1.2977	1.2447	1.2008
0.7500	0.7500	0.7500	0.7500	0.7500
0.5850	0.5850	0.5850	0.5850	0.5850
0.1500	0.1500	0.1500	0.1500	0.1500
<u>2.8318</u>	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>
0.4846	0.5337	0.5337	0.6671	0.7351
0.2994	0.2994	0.2994	0.2190	0.2033
0.0242	0.0242	0.0242	0.0242	0.0158
<u>2.8318</u>	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>
<u>3.6400</u>	<u>3.6400</u>	<u>3.6400</u>	<u>3.6400</u>	<u>3.6400</u>
0.4949	0.4681	0.4681	0.4681	0.4665
0.3100	0.3507	0.3507	0.3376	0.2909
<u>2.8318</u>	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>
<u>3.6367</u>	<u>3.6015</u>	<u>3.6015</u>	<u>3.5354</u>	<u>3.4432</u>
0.1737	0.1334	0.1334	0.1141	0.0976
0.1385	0.1234	0.1046	0.0895	0.0789
0.2994	0.2994	0.2994	0.2190	0.2033
0.0242	0.0242	0.0242	0.0242	0.0158
<u>2.8318</u>	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>
<u>3.4676</u>	<u>3.3631</u>	<u>3.3443</u>	<u>3.1765</u>	<u>3.0814</u>



**NYE COUNTY, NEVADA**  
**PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICTS**  
**(PER \$100 OF ASSESSED VALUE)**  
**FOR THE ROLL YEARS ENDED JUNE 30, 1997 THROUGH JUNE 30, 2006**

	2006	2005	2003	2002	2001
<b>MANHATTAN TOWN</b>					
General fund	0.3164	0.3164	0.3164	0.3164	0.3164
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Smoky Valley library	0.1686	0.1682	0.1682	0.1682	0.1682
Nye County	<u>2.8518</u>	<u>2.8518</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
Manhattan Town rate	<u>3.6362</u>	<u>3.6600</u>	<u>3.6400</u>	<u>3.6400</u>	<u>3.6400</u>
<b>PAHRUMP TOWN</b>					
General fund	0.2298	0.2134	0.2042	0.1917	0.1956
Swimming pool fund	0.0079	0.0073	0.0070	0.0069	0.0070
Library district	0.0386	0.0367	0.0350	0.0338	0.0340
Library debt service fund	0.1046	0.1046	0.1046	0.1046	0.1046
Hospital district	-	0.2994	0.2994	0.0575	0.0575
Hospital debt	-	0.0242	0.0242	0.0728	0.0801
Nye County	<u>2.8518</u>	<u>2.8518</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
Pahrump Town rate	<u>3.2327</u>	<u>3.5374</u>	<u>3.5062</u>	<u>3.2991</u>	<u>3.3106</u>
<b>ROUND MOUNTAIN TOWN</b>					
General fund	0.3164	0.3164	0.3164	0.3164	0.3164
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Smoky Valley library	0.1686	0.1682	0.1682	0.1682	0.1682
Nye County	<u>2.8518</u>	<u>2.8518</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
Round Mountain Town rate	<u>3.6362</u>	<u>3.6600</u>	<u>3.6400</u>	<u>3.6400</u>	<u>3.6400</u>
<b>TONOPAH TOWN</b>					
General fund	0.3646	0.3446	0.3446	0.3446	0.3446
CC debt service fund	-	-	-	-	-
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Tonopah library district	0.1400	0.1400	0.1400	0.1400	0.1400
Nye County	<u>2.8518</u>	<u>2.8518</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
Tonopah Town rate	<u>3.6558</u>	<u>3.6600</u>	<u>3.6400</u>	<u>3.6400</u>	<u>3.6400</u>
<b>OUTSIDE DISTRICT</b>					
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Nye County	<u>2.8518</u>	<u>2.8518</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
Outside district rate	<u>3.1512</u>	<u>3.1754</u>	<u>3.1554</u>	<u>3.1554</u>	<u>3.1554</u>

**Schedule No. 1**

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

**NYE COUNTY, NEVADA**  
**PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICTS**  
**(PER \$100 OF ASSESSED VALUE)**  
**FOR THE ROLL YEARS ENDED JUNE 30, 1997 THROUGH JUNE 30, 2006**

	2006	2005	2003	2002	2001
<b>SMOKY VALLEY LIBRARY</b>					
Library	0.1686	0.1682	0.1682	0.1682	0.1682
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Nye County	<u>2.8518</u>	<u>2.8518</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
Smoky Valley Library rate	<u>3.3198</u>	<u>3.3436</u>	<u>3.3236</u>	<u>3.3236</u>	<u>3.3236</u>
<b>OUTSIDE SOUTH</b>					
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Nye County	<u>2.8518</u>	<u>2.8518</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
Outside south rate	<u>3.1512</u>	<u>3.1754</u>	<u>3.1554</u>	<u>3.1554</u>	<u>3.1554</u>
<b>SMOKY VALLEY TV</b>					
Library	0.1686	0.1682	0.1682	0.1682	0.1682
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Nye County	<u>2.8518</u>	<u>2.8518</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
Smoky Valley TV rate	<u>3.3198</u>	<u>3.3436</u>	<u>3.3236</u>	<u>3.3236</u>	<u>3.3236</u>
<b>TONOPAH LIBRARY</b>					
Library	0.1400	0.1400	0.1400	0.1400	0.1400
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Nye County	<u>2.8518</u>	<u>2.8518</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
Tonopah library rate	<u>3.2912</u>	<u>3.3154</u>	<u>3.2954</u>	<u>3.2954</u>	<u>3.2954</u>
<b>AMARGOSA LIBRARY</b>					
Library	0.3100	0.3100	0.3100	0.3100	0.3100
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Nye County	<u>2.8518</u>	<u>2.8518</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
Amargosa library rate	<u>3.4612</u>	<u>3.4854</u>	<u>3.4654</u>	<u>3.4654</u>	<u>3.4654</u>
<b>RAILROAD GENERAL</b>					
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Nye County	<u>2.8518</u>	<u>2.8518</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
Railroad general rate	<u>3.1512</u>	<u>3.1754</u>	<u>3.1554</u>	<u>3.1554</u>	<u>3.1554</u>

**Schedule No. 1**

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

**NYE COUNTY, NEVADA**  
**PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICTS**  
**(PER \$100 OF ASSESSED VALUE)**  
**FOR THE ROLL YEARS ENDED JUNE 30, 1997 THROUGH JUNE 30, 2006**

	2006	2005	2003	2002	2001
<b>BEATTY LIBRARY</b>					
Library	0.2741	0.2741	0.2741	0.1863	0.1863
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Nye County	<u>2.8518</u>	<u>2.8518</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
Beatty library rate	<u>3.4253</u>	<u>3.4495</u>	<u>3.4295</u>	<u>3.3417</u>	<u>3.3417</u>
<b>BEATTY GENERAL IMPROVEMENT</b>					
Library	0.2741	0.2741	0.2741	0.1863	0.1863
General	0.2105	0.2105	0.2105	0.2105	0.2105
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Nye County	<u>2.8518</u>	<u>2.8518</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
Beatty general improvement rate	<u>3.6358</u>	<u>3.6600</u>	<u>3.6400</u>	<u>3.5522</u>	<u>3.5522</u>
<b>BEATTY WATER AND SANITATION</b>					
Library	0.2741	0.2741	0.2741	0.1863	0.1863
General	0.2105	0.2105	0.2105	0.2105	0.2105
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	-	0.0242	0.0242	0.0242	0.0242
Nye County	<u>2.8518</u>	<u>2.8518</u>	<u>2.8318</u>	<u>2.8318</u>	<u>2.8318</u>
Beatty water and sanitation rate	<u>3.6358</u>	<u>3.6600</u>	<u>3.6400</u>	<u>3.5522</u>	<u>3.5522</u>

**Schedule No. 1**

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

**NYE COUNTY, NEVADA**  
**ASSESSED VALUATIONS**  
**FOR THE ROLL YEARS ENDED JUNE 30, 1997 THROUGH JUNE 30, 2006**

	2005-2006	2004-2005	2003-2004	2002-2003	2001-2002
Nye County	\$ 1,051,819,528	\$ 972,109,949	\$ 876,286,919	\$ 854,071,287	\$ 801,669,951
Town of Gabbs	5,049,728	4,669,647	4,157,575	4,765,635	3,383,571
Amargosa Valley Town	29,176,921	27,356,220	24,899,848	23,127,490	22,934,101
Beatty Town	15,545,271	15,594,121	15,713,779	27,495,454	29,399,121
Manhattan Town	861,490	774,184	721,639	743,208	919,529
Pahrump Town	737,078,635	649,702,844	604,876,440	575,250,890	534,916,372
Round Mountain Town	139,284,626	145,591,583	104,050,143	101,727,580	93,628,569
Tonopah Town	25,458,925	25,145,039	25,333,599	25,853,571	27,474,237
Smoky Valley Library	147,602,006	137,690,982	111,869,268	109,199,199	100,807,915
Tonopah Library	32,520,022	36,835,437	35,993,617	35,506,849	35,164,983
Amargosa Library	31,024,248	29,788,403	20,923,853	19,459,529	19,570,402
Beatty Library	16,786,186	16,593,732	16,641,429	28,658,680	30,517,727

2000-2001	1999-2000	1998-1999	1997-1998	1996-1997	1995-1996
\$ 754,032,425	\$ 666,151,049	\$ 611,889,982	\$ 605,165,303	\$ 594,782,421	\$ 618,515,826
3,174,375	3,391,842	3,495,690	4,054,862	3,212,686	3,424,488
21,712,013	19,950,184	23,989,877	23,981,191	20,480,515	19,967,770
40,253,724	40,313,795	44,168,920	47,748,765	47,830,909	111,024,411
812,010	648,760	605,158	606,029	1,004,911	1,107,287
477,954,458	423,719,373	369,622,304	326,002,629	289,897,974	245,548,880
94,567,233	74,469,376	68,174,508	87,100,416	81,242,462	77,853,529
28,303,375	27,505,044	27,454,989	25,861,892	27,331,795	28,245,940
100,589,565	81,096,982	72,644,471	93,997,937	88,082,621	100,045,621
36,976,751	30,696,111	30,258,265	29,467,546	30,620,068	31,226,949
18,486,257	20,824,145	24,875,921	25,204,891	21,203,566	20,712,106
37,806,189	41,439,424	45,565,626	49,418,191	48,942,667	113,469,866



**NYE COUNTY, NEVADA**  
**SCHEDULE OF 2006/2007 BEGINNING FUND BALANCES**

**June 30, 2006**

	Budgeted	Actual	Over (Under)
	Opening Balance	Opening Balance	Over (Under)
	July 1, 2006	July 1, 2006	Budget
General fund	\$ 489,018	\$ 772,925	\$ 283,907
Road fund	599,056	1,168,513	569,457
Regional streets and highways fund	718,354	988,961	270,607
Public transit fund	1,534,815	2,412,833	878,018
Agricultural extension fund	36,796	65,268	28,472
Senior nutrition	-	29,739	29,739
Airport fund	13,672	1,958	(11,714)
Ambulance and health fund	327,263	508,559	181,296
Medical and general indigent fund	495,482	600,965	105,483
Dedicated medical indigent fund	441,087	573,087	132,000
Health clinics fund	119,526	146,964	27,438
Mining maps fund	54,138	89,138	35,000
Juvenile probation fund	139,728	(45,691)	(185,419)
Museum fund	10,730	18,957	8,227
Law library	556	14,727	14,171
Parks and recreation fund	57,689	124,709	67,020
State/County room tax fund	50,414	66,288	15,874
Justice court fines NRS 176 fund	273,932	270,920	(3,012)
Justice court assessment fund	505,355	542,944	37,589
Court collection fund	59,269	76,953	17,684
Forensic services fund	64,690	37,993	(26,697)
Controlled substances fund	25,452	70,470	45,018
Capital projects fund	3,632,628	3,126,515	(506,113)
Special ad valorem capital projects fund	1,076,471	1,462,505	386,034
Self insurance fund	21,505	-	(21,505)
Impact fees fund	-	1,531,805	1,531,805
Economic development fund	(6,386)	22,311	28,697
911 emergency system fund	230,292	196,802	(33,490)
Public lands fund	7,120	7,120	-
Radio communications repair fund	22,094	8,323	(13,771)
Public improvement fund	402,164	1,362,854	960,690
District court technology fund	1,872	2,872	1,000
Land Sale	605,464	1,234,081	628,617
Assessor tech fund	-	176,549	176,549
Solid waste fund	2,325,412	-	(2,325,412)
Building department fund	843,879	1,148,935	305,056
Stabilization fund	1,293,066	1,320,283	27,217
PETT Special projects fund	10,280,914	11,983,796	1,702,882
PETT Emergency fund	6,105,590	6,339,283	233,693
PETT Capital projects endowment fund	10,472,334	10,721,708	249,374
PETT Education endowment fund	10,011,120	9,938,158	(72,962)
County debt service fund	70,829	-	(70,829)
County recorder tech fees	280,398	353,302	72,904
	<u>\$ 53,693,788</u>	<u>\$ 59,474,382</u>	<u>\$ 5,780,594</u>

**NYE COUNTY, NEVADA**  
**SCHEDULE OF 2006/2007 BEGINNING FUND BALANCES**

**June 30, 2006**

	Budgeted Opening Balance July 1, 2006	Actual Opening Balance July 1, 2006	Over (Under) Budget
<b>Amargosa Valley Town</b>			
General fund	\$ 5,313	\$ 348	\$ (4,965)
Community center and park	(10,354)	(18,828)	(8,474)
Special ad valorem capital projects	<u>29,281</u>	<u>29,843</u>	<u>562</u>
	<u>\$ 24,240</u>	<u>\$ 11,363</u>	<u>\$ (12,877)</u>
<b>Beatty Town</b>			
General fund	\$ 632,594	\$ 694,128	\$ 61,534
Special ad valorem capital projects	76,022	79,733	3,711
Capital projects	<u>114,132</u>	<u>361,528</u>	<u>247,396</u>
	<u>\$ 822,748</u>	<u>\$ 1,135,389</u>	<u>\$ 312,641</u>
<b>Beatty General Improvement</b>			
District fund	<u>\$ 1,597</u>	<u>\$ 16,717</u>	<u>\$ 15,120</u>
<b>Manhattan Town</b>			
General fund	\$ 4,096	\$ 7,437	\$ 3,341
Special ad valorem capital projects	<u>5,014</u>	<u>12,131</u>	<u>7,117</u>
	<u>\$ 9,110</u>	<u>\$ 19,568</u>	<u>\$ 10,458</u>
<b>Nye Regional Hospital District</b>			
General fund	\$ (964,637)	\$ 235,316	\$ 1,199,953
Debt Service	<u>328,504</u>	<u>-</u>	<u>(328,504)</u>
	<u>\$ (636,133)</u>	<u>\$ 235,316</u>	<u>\$ 871,449</u>
<b>Gabbs Town</b>			
General fund	\$ 59,547	\$ 71,794	\$ 12,247
Special ad valorem capital projects	<u>21,467</u>	<u>27,048</u>	<u>5,581</u>
	<u>\$ 81,014</u>	<u>\$ 98,842</u>	<u>\$ 17,828</u>
<b>Pahrump Hospital District</b>			
General fund	<u>\$ 18,264</u>	<u>\$ (393)</u>	<u>\$ (18,657)</u>

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***For the year ended June 30, 2006***

## **FEDERAL FINANCIAL ASSISTANCE**

**NYE COUNTY, NEVADA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

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	<u>Federal CFDA Number</u>	<u>Pass-through Identifying Number</u>	<u>Expenditures</u>
<b><u>U.S. Department of Agriculture</u></b>			
Passed through the Nevada Division of Forestry:			
Cooperative Forestry Assistance	10.664	USDA/VFA/04/23	\$ 867
Cooperative Forestry Assistance	10.664	USDA/VFA/04/24	4,493
Cooperative Forestry Assistance	10.664	USDA/VFA/04/26	8,879
Cooperative Forestry Assistance	10.664	USDA/VFA/05/05	6,978
School and Roads (National Forest)	10.665	N/A	119,439
Passed through the State of Nevada, Department of Administration			
Summer Food Service Program For Children	10.559	N/A	918
Total Department of Agriculture			<u>\$ 141,574</u>
<b><u>U.S. Department of Housing &amp; Urban Development</u></b>			
Passed through State of Nevada Commission on Economic Development:			
Community Development Block Grants/State's Program	14.228	CDBG/04/011	\$ 27,000
Community Development Block Grants/State's Program	14.228	CDBG/04/010	89,349
Community Development Block Grants/State's Program	14.228	CDBG/05/008	593
Community Development Block Grants/State's Program	14.228	CDBG/01/ED/003	6,511
Total Department of Housing & Urban Development			<u>\$ 123,453</u>
<b><u>U.S. Department of Interior</u></b>			
Direct Program:			
Payments in Lieu of Taxes	15.226		\$ 1,624,644
BLM Rural Fire Assistance Program	15.Unknown		12,210
BLM Rural Fire Assistance Program	15. Unknown		44,588
Fish and Wildlife	15.Unknown		22,063
Passed through State of Nevada Department of Wildlife:			
Cooperative Endangered Species Conservation Fund	15.615	N/A	63,051
Passed through State Agency:			
Taylor Grazing Act	15.Unknown	N/A	9,190
Total Department of Interior			<u>\$ 1,775,746</u>
<b><u>U.S. Department of Justice</u></b>			
Direct Programs:			
State Criminal Alien Assistance Program	16.606		\$ 12,601
Bulletproof Vest Partnership Program	16.607		8,555
Public Safety Partnership and Community Policing Grants (COPS)	16.710		270,000
Public Safety Partnership and Community Policing Grants (COPS)	16.710		120,000
Gang Resistance Education and Training (GREAT)	16.737		50,831
Pass through State of Nevada Dept. of MV&PS Office of Criminal Justice			
Byrne Formula Grant Program	16.579	05-JAG-010	108,279
Pass through Nevada State Juvenile Justice Commission:			
Juvenile Accountability Incentive Block Grants	16.523	N/A	3,989
Juvenile Justice Delinquency Prevention-Allocation to States	16.540	N/A	11,500
Total Department of Justice			<u>\$ 585,755</u>

**NYE COUNTY, NEVADA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2006**  
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	<u>Federal CFDA Number</u>	<u>Pass-through Identifying Number</u>	<u>Expenditures</u>
<b><u>U.S. Department of Transportation</u></b>			
Direct Programs:			
Airport Improvement Program	20.106		\$ 351,715
Airport Improvement Program	20.106		9,191
Airport Improvement Program	20.106		13,029
Airport Improvement Program	20.106		385,198
Airport Improvement Program	20.106		3,579
Airport Improvement Program	20.106		486,734
Airport Improvement Program	20.106		29,822
Highway and Planning Construction	20.205		882,629
Passed through the State Department of Motor Vehicles and Public Safety:			
Occupant Protection Child Safety	20.602	23-OP-02	1,813
Total Department of Transportation			<u>\$ 2,163,710</u>
<b><u>Environmental Protection Agency</u></b>			
Direct Programs:			
Brownfields Assessment & Cleanup Cooperative Agreement	66.818		\$ 116,500
Passed through State of Nevada Division of Environmental Protection Capitalization Grants for Drinking Water State Revolving Funds	66.468	DEP 05-038	9,267
Total Environmental Protection Agency			<u>\$ 125,767</u>
<b><u>U.S. Department of Energy</u></b>			
Direct Programs:			
Independent Assessment of Yucca Mountain Transportation Issues and Concerns Unique to the Destination County	81.Unknown		\$ 3,492
Upgrade of Pahrump Medical Center	81.Unknown		301,793
Independent Scientific Investigations	81.Unknown		2,565,701
Public Safety and Related Services	81.Unknown		123,586
On Site Oversight	81.Unknown		6,646
Test Site Security	81.Unknown		555,367
Impact Alleviation Planning	81.Unknown		973,052
Payments Equal to Taxes (PETT)	81.Unknown		6,274,916
Pass through State of Nevada Dept. of MV & PS Division of Emergency Management:			
Emergency Preparedness Working Group 2006	81.Unknown	8150206	111,454
Emergency Preparedness Working Group 2005	81.Unknown	8150205	14,166
Total Department of Energy			<u>\$ 10,930,173</u>

**NYE COUNTY, NEVADA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2006**  
Page 3 of 3

	<u>Federal CFDA Number</u>	<u>Pass-through Identifying Number</u>	<u>Expenditures</u>
<b><u>U.S. Department of Health &amp; Human Services</u></b>			
Passed through the State Division of Welfare:			
Child Support Enforcement ( Title IVD)	93.563	N/A	\$ 191,935
Passed through Clark County Health District:			
HIV Emergency Relief Project Grants	93.914	2H89HA0054-07-00	2,344
Passed through State Department of Community Service Emergency Help Program:			
Community Services Block Grant	93.569	NYC06	69,559
Community Services Block Grant: Discretionary Dental	93.569	NYED06	24,513
Passed through the State of Nevada Division for Aging Services:			
Special Programs for the Aging-Title III, Part B-Nutrition Services	93.044	0600-31-06	13,400
Special Programs for the Aging-Title III, Part B-Nutrition Services	93.044	1300-31-06	42,750
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	1300-07-05	10,451
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	0600-07-05	837
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	0600-04-05	3,043
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	1300-04-05	3,688
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	1300-07-06	34,242
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	0600-07-06	2,634
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	1300-04-06	15,264
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	0600-04-06	6,822
Nutrition Services Incentive Program	93.053	0600-57-05A	1,714
Nutrition Services Incentive Program	93.053	1300-57-05A	4,023
Passed through State Department of Administration Food Distribution Program			
Nutrition Services Incentive Program	93.053	N/A	4,889
Total Department of Health and Human Services			<u>\$ 432,108</u>
<b><u>U.S. Department of Homeland Security</u></b>			
Passed through Nevada Department of Public Safety Division of Emergency Management:			
State Domestic Preparedness Equipment Support Program	97.004	97004HL4	\$ 38,269
State Domestic Preparedness Equipment Support Program	97.004	97004T3	11,100
State Domestic Preparedness Equipment Support Program	97.004	97004E3	12,003
State Domestic Preparedness Equipment Support Program	97.004	97004LL4	6,000
Emergency Management Performance Grant	97.042	9704206	26,980
Emergency Management Performance Grant	97.042	9704205	14,046
Pre-Disaster Mitigation	97.047	8355703	35,137
State Homeland Security Program	97.073	97073HL5	152,993
Law Enforcement Terrorism Prevention Program	97.074	97074LL5	23,665
Buffer Zone Protection Program	97.078	97078B05	149,869
Hurricane Katrina Case Management Initiative Program	97.084	FEMA3243 EM-NV	85,415
Total Department of Homeland Security			<u>\$ 555,477</u>
<b>Total Federal Financial Assistance</b>			<u><b>\$ 16,833,763</b></u>

**NYE COUNTY, NEVADA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

**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, 2006 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>Amount Provided</u>
Special programs for the Aging Title III Part C Nutrition Services	93.045	\$ 76,981
Special Programs for the Aging Title III Part B- Nutrition Services	93.044	\$ 56,150
Nutrition Services Incentive Program	93.053	\$ 10,626



**NYE COUNTY, NEVADA**  
**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

**FINANCIAL STATEMENT FINDINGS**

**2003-02 Fixed Asset Inventory**

*Condition:* The County fixed asset manager indicated a physical inventory of fixed assets was conducted during the year ended June 30, 2003. However, two departments were not inventoried. A complete inventory was not accomplished during the past two years ending June 30, 2003.

*Recommendation:* The County should require the fixed assets manager to complete a physical inventory of all departments. All departments should be required to comply with the requirement in a timely manner.

*Current Status:* A complete physical inventory has not been completed.

**2004-01 Fixed Assets**

*Condition:* The County's fixed asset listing as of June 30, 2004 was found to be inaccurate. Significant asset additions had not been properly included on the listing. Asset labels had not been affixed to asset purchases. A complete physical inventory of fixed assets has not been performed within the last two years.

*Recommendation:* A system of controls for fixed assets should include the following attributes:

- An accurate listing of assets including identifying information, asset numbers and detailed descriptions.
- Asset labels attached to each asset indicating the County Name and asset number.
- Commission approval for asset purchases.
- A written policy regarding capitalization of assets and expensing of asset purchases.
- Annual physical inventory of all fixed assets and reconciliation of the physical inventory to the asset listing by employees independent to the use of the assets.
- Commission approval for asset disposals.
- Reconciliation of general ledger capital outlay expenditures to the asset additions for each accounting period.

*Current Status:* Recommendations have not been implemented.

**NYE COUNTY, NEVADA**  
**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2006(Continued)**

**FINANCIAL STATEMENT FINDINGS (Continued)**

**2005-01            Expenditures not audited by the County Comptroller**

*Reportable Condition:* The County entered into lease agreements to purchase equipment. The lease agreements required the lease proceeds be placed in an escrow bank account in the name of the County. As equipment purchases took place, wire transfers were made to pay for the purchases. When the account was opened the County Manager and Budget Director had authority to originate wire transfers. In March of 2005, the authority to originate wire transfers was given to the Treasurer and deputy Treasurer. Wire transfers for purchases for the period of April through June 2005 were authorized by the County Purchasing Agent. Expenditures of approximately \$258,000 appear to have not been approved by the County Comptroller in the normal course of business.

*Recommendation:* The escrow bank account transactions should be approved by the Comptroller and County Treasurer. All transactions should be recorded timely on the general ledger of the County.

*Current Status:* The recommendation has been implemented.

**FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT**

**DEPARTMENT OF ENERGY**

**2003-03            Impact Alleviation Planning-CFDA 81.Unknown**

*Condition:* Consultants provided oversight, implementation and administration of an economic development grant. Services concerning economic development are in conflict with the intended purpose of Impact Alleviation Planning funds. Economic development and related grant administration are not allowable expenditures of Impact Alleviation Funds. Funds are to be used to determine the potential economic impact of the Yucca Mountain Site. Costs in the amount of \$378,588 may be disallowed.

*Recommendation:* The County should review their Program Plan with the granting agency and obtain clarification concerning the use of funds for economic development or potential economic impact.

*Current status:* The questioned cost has not been resolved with the awarding agency.

**2004-03            Impact Alleviation Planning-CFDA 81.Unknown**

*Condition:* Consultants provided oversight, implementation and administration of an economic development grant. Services concerning economic development are in conflict with the intended purpose of Impact Alleviation Planning funds. Certain invoices did not provide adequate detail to determine the services performed. Economic development and related grant administration are not allowable expenditures of Impact Alleviation Funds. Funds are to be used to determine the potential economic impact of the Yucca Mountain Site. Costs in the amount of \$91,079 may be disallowed.

*Recommendation:* The County should review their Program Plan with the granting agency and obtain clarification concerning the use of funds for economic development or potential economic impact.

*Current status:* The questioned cost has not been resolved.

**NYE COUNTY, NEVADA**  
**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2006 (CONTINUED)**

**FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS**  
**AUDIT(Continued)**

**DEPARTMENT OF ENERGY(Continued)**

**2005-03          Emergency Preparedness Working Group**  
**CFDA No. 81. Unknown Grant No. 8150204**  
**Year ended June 30, 2005**

*Reportable Condition:* Grant award expenditures are not reviewed by an individual knowledgeable of allowable costs, other than the employee who has authorization to administer the award.

*Recommendation:* Employees assigned the responsibility to review grant award expenditures (as opposed to those who are authorized to incur grant award expenditures) should be provided a listing of allowable and unallowable expenditures for each grant award. Grant award expenditures should be compared to the listing provided to ensure expenditures are in compliance prior to payment.

*Current Status:* The recommendation has not been implemented.

**2005-04          Emergency Preparedness Working Group**  
**CFDA No. 81. Unknown Grant Number 8150204**  
**Year ended June 30, 2005**

*Reportable Condition:* Grant financial reports are not reconciled to the general ledger. Grant financial reports and supporting documentation are not reviewed and approved by a responsible official who is apart from the administration of the grant.

*Recommendation:* Grant financial reports should be reconciled and agree to general ledger accounting records. Reports should be reviewed and approved by a responsible employee other than the employee assigned the responsibility for preparation of the report and administration of the grant.

*Current Status:* The recommendation has not been implemented.

**2005-05          Emergency Preparedness Working Group**  
**CFDA No. 81. Unknown Grant No. 8150205**  
**Year ended June 30, 2005**

*Reportable Condition:* Grant award expenditures are not reviewed by an individual knowledgeable of allowable costs, other than the employee who has authorization to administer the award.

*Recommendation:* Employees assigned the responsibility to review grant award expenditures (as opposed to those who are authorized to incur grant award expenditures) should be provided a listing of allowable and unallowable expenditures for each grant award. Grant award expenditures should be compared to the listing provided to ensure expenditures are in compliance prior to payment.

*Current Status:* The recommendation has not been implemented.

**NYE COUNTY, NEVADA**  
**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2006 (CONTINUED)**

**FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS**  
**AUDIT(Continued)**

**DEPARTMENT OF ENERGY(Continued)**

**2005-06            Emergency Preparedness Working Group**  
**CFDA No. 81. Unknown Grant Number 8150205**  
**Year ended June 30, 2005**

*Reportable Condition:* Grant financial reports are not reconciled to the general ledger. Grant financial reports and supporting documentation are not reviewed and approved by a responsible official who is apart from the administration of the grant.

*Recommendation:* Grant financial reports should be reconciled and agree to general ledger accounting records. Reports should be reviewed and approved by a responsible employee other than the employee assigned the responsibility for preparation of the report and administration of the grant.

*Current Status:* The recommendation has not been implemented.

**2005-07            Independent Scientific Investigations**  
**CFDA Number 81.Unknown**  
**Year ended June 30, 2005**

*Reportable Condition:* Grant award expenditures are not reviewed by an individual knowledgeable of allowable costs, other than the employee who has authorization to administer the award.

*Recommendation:* Employees assigned the responsibility to review grant award expenditures (as opposed to those who are authorized to incur grant award expenditures) should be provided a listing of allowable and unallowable expenditures for each grant award. Grant award expenditures should be compared to the listing provided to ensure expenditures are in compliance prior to payment.

*Current Status:* The recommendation has not been implemented.

**2005-08            Impact Alleviation Planning**  
**CFDA Number 81.Unknown**  
**Year ended June 30, 2005**

*Reportable Condition:* Grant award expenditures are not reviewed by an individual knowledgeable of allowable costs, other than the employee who has authorization to administer the award.

*Recommendation:* Employees assigned the responsibility to review grant award expenditures (as opposed to those who are authorized to incur grant award expenditures) should be provided a listing of allowable and unallowable expenditures for each grant award. Grant award expenditures should be compared to the listing provided to ensure expenditures are in compliance prior to payment.

*Current Status:* The recommendation has not been implemented.

**NYE COUNTY, NEVADA**  
**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2006 (CONTINUED)**

**FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS**  
**AUDIT(Continued)**

**DEPARTMENT OF TRANSPORTATION**

**2005-02            Airport Improvement Project**  
**CFDA No. 20.106**  
**Year ended June 30, 2005**

*Condition:* Records indicate grant match funds were provided from the Nye County Payments Equal to Taxes Special Projects fund. The source of revenues for this fund is a Federal Appropriation. Matching funds of \$12,548 may be disallowed.

*Recommendation:* Federal funds should be returned to the Payments Equal to Taxes Special Projects Fund. Reimbursement should be made to the fund from the County General or the Airport Special Revenue Fund to meet the match requirement.

*Current Status:* The awarding agency has been contacted for permission to use Federal funds from the Payments Equal to Taxes Appropriation. No response has been received.

**DEPARTMENT OF COMMERCE**

**2005-09            Economic Adjustment Assistance**  
**CFDA No. 11.307**  
**Grant period ending August 14, 2004**

*Reportable Condition:* Grant award expenditures are not reviewed by an individual knowledgeable of allowable costs, other than the employee who has authorization to administer the award.

*Recommendation:* Employees assigned the responsibility to review grant award expenditures (as opposed to those who are authorized to incur grant award expenditures) should be provided a listing of allowable and unallowable expenditures for each grant award. Grant award expenditures should be compared to the listing provided to ensure expenditures are in compliance prior to payment.

*Current Status:* The recommendation has not been implemented. The award has been examined by the Department of Commerce Investigator General. The County has appealed the findings.

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***For the year ended June 30, 2006***

**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

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING  
STANDARDS***

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

I have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nye County, Nevada (the County), as of and for the year ended June 30, 2006, which collectively comprise the County's basic financial statements and have issued my report thereon dated April 25, 2007. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control over Financial Reporting**

In planning and performing my audit, I considered the County's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgement, could adversely affect the County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs, as items 2006-01 to 2006-05.

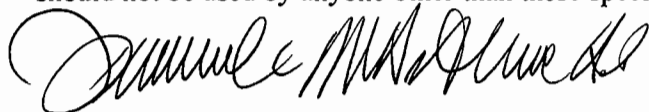
A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above I consider items 2006-01 and 2006-04 to be material weaknesses.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

I also noted certain other matters that I reported to the management of Nye County, Nevada, in a separate letter dated April 25, 2007.

This report is intended solely for the information and use of the Nye County Commission, management, others within the County, federal awarding agencies, and pass through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Dianne M. Glavin", is written over the printed name.

Las Vegas, Nevada  
April 25, 2007



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

**REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

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

Compliance

I have audited the compliance of Nye County, Nevada with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2006. Nye County, Nevada's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Nye County, Nevada's management. My responsibility is to express an opinion on Nye County, Nevada's compliance based on my audit.

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 Nye County, Nevada'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. My audit does not provide a legal determination of Nye County, Nevada's compliance with those requirements.

As described in item 2006-06 in the accompanying schedule of findings and questioned costs, Nye County, Nevada did not comply with requirements regarding matching, level of effort and earmarking that are applicable to its Airport Improvement Program. Compliance with such requirements is necessary, in my opinion, for Nye County, Nevada to comply with requirements applicable to that program.

In my opinion, except for the noncompliance described in the preceding paragraph, Nye County, Nevada complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2006.

### Internal Control Over Compliance

The management of Nye County, Nevada is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered Nye County, Nevada's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

I noted certain matters involving the internal control over compliance and its operations that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in my judgement, could adversely affect Nye County's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 2006-09, and 2006-10.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions, and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, I consider items 2006-09 and 2006-10 to be material weaknesses.

This report is intended solely for the information and use of the County Commission, management, others within the organization, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Dennis M. Smith", is written over a horizontal line.

Las Vegas, Nevada  
July 23, 2008

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***For the year ended June 30, 2006***

**NYE COUNTY, NEVADA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2006**  
**Page 1 of 10**

**SUMMARY OF AUDITOR'S RESULTS**

1. The auditor's report expresses an unqualified opinion on the financial statements of Nye County, Nevada.
2. Five reportable conditions disclosed during the audit of the financial statements are reported in the 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*. Two of the conditions are reported as material weaknesses.
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. Two reportable conditions in the internal control over major federal awards programs disclosed during the audit are reported in the Report On Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB CIRCULAR A-133. The two conditions are reported as material weaknesses.
5. The auditor's report on compliance for the major federal award programs for Nye County, Nevada expresses a qualified opinion on major federal programs.
6. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A -133 are reported in this Schedule.
7. The programs tested as major programs included:

Highway and Planning Construction	20.205
Airport Improvement Program	20.106
Upgrade of Pahrump Medical Center	81.Unknown
Independent Scientific Investigations	81.Unknown
Test Site Security	81.Unknown
Payments Equal to Taxes	81.Unknown
Impact Alleviation Planning	81.Unknown
8. The threshold for distinguishing types A and B programs was \$505,000
9. Nye County, Nevada did not qualify as a low-risk auditee.

**NYE COUNTY, NEVADA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ended June 30, 2006**  
**Page 2 of 10**

**FINDINGS-FINANCIAL STATEMENT AUDIT**

**2006-01            Capital Assets**

*Reportable Condition:* The County's capital asset listing as of June 30, 2006 was found to be inaccurate. Significant asset additions had not been properly included on the listing. Asset labels had not been affixed to asset purchases. The physical inventory of capital assets was not reconciled to the detail capital asset listing.

*Criteria:* Internal controls should be in place to provide reasonable assurance that capital assets are recorded, and monitored to ensure capital assets are used for their intended purposes.

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

*Recommendation:* A system of controls for capital assets should include the following attributes:

- An accurate listing of assets including identifying information, asset numbers and detailed descriptions.
- Asset labels attached to each asset indicating the County Name and asset number.
- Commission approval for asset purchases.
- A written policy regarding capitalization of assets and expensing of asset purchases.
- Annual physical inventory of all capital assets and reconciliation of the physical inventory to the asset listing by employees independent to the use of the assets.
- Commission approval for asset disposals.
- Reconciliation of general ledger capital outlay expenditures to the asset additions for each accounting period.

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

**2006-02            Public Works Project Management**

*Reportable Condition:* The County Public Works department, at any given time, has several public works projects in process, including roads, flood control, airports etc. Accounting for these projects is inadequate. Project accounting is not utilized within the general ledger system. Project budgets are not reconciled to project detail costs recorded in the general ledger of the County.

*Criteria:* Internal controls should be in place to provide reasonable assurance that public works project costs are reconciled to general ledger detail transactions and compared to project material and labor estimates. Costs of constructed infrastructure assets should be accumulated for inclusion in the County's capital asset listings.

*Effect:* Failure to reconcile project expenditures within the general ledger to project estimates may cause loss of materials and labor. Cost over runs may not be detected in a timely manner.

*Recommendation:* The Project Management software integrated into the general ledger system of the County should be utilized for each public works project. Materials and labor estimates for each project should be compared to actual costs as posted in the general ledger on a regular basis by a responsible official.

*Response:* The County agrees with the recommendation.

**NYE COUNTY, NEVADA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS(Continued)**  
**Year Ended June 30, 2006**  
**Page 3 of 10**

**FINDINGS-FINANCIAL STATEMENT AUDIT(Continued)**

**2006-03            Information Technology Security**

*Reportable Condition:* The County's data processing system provides varying levels of security for processing and managing financial data. Procedures concerning levels of access to be granted to the various departmental employees of the county is insufficient. Written administrative procedure for granting specific security level access to the system has not been adopted. By default, members of the County's information technology department have been tasked with determining security level access for users of the system.

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

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

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

*Response:* The County will review the recommendation and determine a plan to correct the deficiency.

**2006-04            Grant Reporting**

*Reportable Condition:* The majority of the grants of the County are accounted for in the county grant fund (fund 247). Project numbers are used to control the various grants within the county grant fund. Grant financial reports are not reconciled to the general ledger of the county grants fund. Grant financial reports and supporting documentation are not reviewed and approved by a responsible official.

*Criteria:* Internal controls should be in place to provide reasonable assurance that financial grant reports are supported by the expenditures recorded in the general ledger. Financial grant reports should be reviewed by a responsible official prior to filing with granting agencies.

*Effect:* Errors and irregularities may occur and not be detected in a timely manner by employees of the County in the normal course of business. Reported expenditures may be incorrect causing improper reimbursement from granting agencies. Grants may become non compliant with grant requirements. Grant monies may have to be returned or grant reimbursements may be lost due to errors in reporting.

*Recommendation:* A system of controls for grants should include the following attributes:

- County Grants Administrator trained in Federal grant and accounting compliance.
- Standardized grant files maintained for all grants. Maintaining in each file: grant award documents, correspondence, financial status reports, expenditure listings, expenditure back up, and grant match documentation.
- Schedules reconciling financial reports to general ledger accounts.
- Review and approval of financial reports by a responsible official before filing.
- Grant compliance training of department staff assigned grant administration duties.
- Written policy and procedures concerning grant administration.

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

**NYE COUNTY, NEVADA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS(Continued)**  
**Year Ended June 30, 2006**  
**Page 4 of 10**

**2006-05            Building and Maintenance Project and Inventory Control**

*Reportable Condition:* The County building and maintenance department is involved in several projects for the improvement and maintenance of County assets, as well as the routine maintenance of County facilities. Accounting for these various projects is inadequate. Project cost estimates are not prepared. Project accounting is not utilized for each project to manage the projects.

*Criteria:* Project management controls should be in place to ensure materials and labor are properly controlled for each project.

*Effect:* Materials may be lost, misplaced or stolen. Errors and irregularities may occur and not be detected in a timely manner by employees of the County in the normal course of business.

*Recommendation:* In order to properly manage the building and maintenance projects accounting controls should include:

- Project Budgets including materials and labor estimates.
- General ledger project accounting detailing the material and labor costs of each project.
- Use of work orders to control labor and materials costs for maintenance projects.
- Monthly review of project budgets compared to actual project expenditures as recorded in the general ledger by a responsible official.
- Materials inventory control.

*Response:* The County will review the control procedures available within its software system and make changes to improve project and inventory cost management.

NYE COUNTY, NEVADA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS(Continued)  
Year Ended June 30, 2006  
Page 5 of 10

**FINDINGS AND QUESTIONED COSTS - FEDERAL AWARD PROGRAMS AUDIT**

**DEPARTMENT OF TRANSPORTATION**

**QUESTIONED  
COSTS**

**2006-06      Airport Improvement Project  
Program CFDA No. 20.106  
Year ended June 30, 2006**

*Condition:* Records indicate grant match funds were provided from the Nye County Payments Equal to Taxes Special Projects fund. The source of revenues for this fund is a Federal Appropriation.

*Criteria:* OMB Circular A-102 section 24 and OMB Circular A-110 section 23 indicate matching funds are not to be paid by the Federal government under another federal award. OMB Circular A-102 indicates general revenue sharing under 31 U.S.C. 6702 are not considered Federal grant funds for matching purposes. The Payments Equal to Taxes Federal Appropriation may not be considered a general revenue.

*Effect of Condition:* The matching funds may be disallowed.

\$ 23,812

*Cause of Condition:* The County used federal funds to match a federal grant. County administration was unaware of the requirement to not use other federal revenues as a match.

*Recommendation:* Federal funds should be returned to the Payments Equal to Taxes Special Projects Fund. Reimbursement should be made to the fund from the County General or the Airport Special Revenue Fund to meet the match requirement.

*Response:* The County has asked the awarding agency for permission to use Federal funds from the Payments Equal to Taxes Appropriation. A response has not been received.

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Total Department of Transportation

\$ 23,812



NYE COUNTY, NEVADA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS(Continued)  
Year Ended June 30, 2006  
Page 6 of 10

**FINDINGS AND QUESTIONED COSTS - FEDERAL AWARD PROGRAMS AUDIT(Continued)**

**DEPARTMENT OF JUSTICE**

**QUESTIONED  
COSTS**

**2006-07      Gang Resistance Education and Training  
Program CFDA No. 16.737 Grant No. 2004-JV-FX-0041  
Year ended December 31, 2005**

*Condition:* Expenditures were made after December 31, 2005. The grant award document indicates the project period ends December 31, 2005.

*Criteria:* The Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments (OMB Common Rule) section 23 indicates a grantee may charge to the award only costs resulting from obligations of the funding period.

*Effect of Condition:* Costs incurred after the funding period may be disallowed.

\$ 21,777

*Cause of Condition:* The administrator of the grant received verbal approval for the expenditure of the funds after the grant period. The administrator did not request the approval in writing.

*Recommendation:* Grant award funding periods should be entered into the project accounting system of the County with controls to prohibit expenditures outside of the funding period.

*Response:* The County agrees that the approval for expenditures after the grant period should have been in writing. The County will contact the awarding agency to obtain approval in writing for the expenditure that occurred after the award period.

Total Department of Justice

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\$ 21,777

**NYE COUNTY, NEVADA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS(Continued)**  
**Year Ended June 30, 2006**  
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**FINDINGS AND QUESTIONED COSTS - FEDERAL AWARD PROGRAMS AUDIT(Continued)**

**DEPARTMENT OF INTERIOR**

**QUESTIONED  
COSTS**

**2006-08      BLM Rural Fire Assistance Program**  
**CFDA No. 15.Unknown Agreement No. FAA050030**  
**Year ended June 30, 2006**

*Condition:* Expenditure records supporting grant reimbursement requests were unavailable for inspection. Expenditures could not be located in the general ledger of the County.

*Criteria:* OMB Circular A-87 establishes cost principles and standards for determining costs for Federal awards. Attachment A provides basic guidelines for factors that affect the allowability of costs. To be allowed under Federal awards, costs must be adequately documented.

*Effect of Condition:* Reimbursed costs may be disallowed. \$ 10,661

*Cause of Condition:* Grant reimbursement requests were based on purchase orders or vouchers and not on actual expenditures paid and posted to the general ledger.

*Recommendation:* Expenditure reports should be based on actual expenses paid and posted to the general ledger of the County. Reimbursement reports should be reconciled to the general ledger of the County prior to submission of a reimbursement report.

*Response:* The County is in agreement with the recommendation. The expenditure reports for periods subsequent to year end were amended to reflect the error in expenditures and reporting. The County will refund approximately \$2,000 to the awarding agency.

Total Department of Interior

\$ 10,661

**NYE COUNTY, NEVADA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS(Continued)**  
**Year Ended June 30, 2006**  
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**FINDINGS AND QUESTIONED COSTS - FEDERAL AWARD PROGRAMS AUDIT(Continued)**

**DEPARTMENT OF ENERGY**

**2006-09            Independent Scientific Investigations**  
**CFDA No. 81.Unknown Agreement No. DE-FC28-02RW12163**  
**Year ending June 30, 2006**

*Reportable Condition:* Grant award expenditures are not reviewed by an individual knowledgeable of allowable costs, other than the employee who has authorization to administer the award.

*Criteria:* Award expenditures should have adequate segregation of duties in the review and authorization of costs. The individual who reviews the award expenditure should review the expenditure for compliance to allowable costs.

*Effect of Condition:* Expenditures that are not allowed by the grant award may occur and not be detected in a timely manner.

*Cause of Condition:* Individuals assigned the responsibility to audit/review expenditures prior to payment do not examine the expenditure for compliance to allowable costs.

*Recommendation:* Employees assigned the responsibility to review grant award expenditures (as opposed to those who are authorized to incur grant award expenditures) should be provided a listing of allowable and unallowable expenditures for each grant award. Grant award expenditures should be compared to the listing provided to ensure expenditures are in compliance prior to payment.

*Response:* The County agrees with the finding. Corrective action will be taken to improve the internal control over the authorization and review of allowable costs. An employee with knowledge of the award, who is independent from administration of the award will review expenses to ensure they are allowable prior to payment.

**2006-10            Impact Alleviation Planning**  
**CFDA No. 81.Unknown**  
**Year ended June 30, 2006**

*Reportable Condition:* The reportable condition at Finding 2006-09 also applies to the award.

*Response:* The County agrees with the finding. Corrective action will be taken to improve the internal control over the authorization and review of allowable costs. An employee with knowledge of the award, who is independent from administration of the award will review expenses to ensure they are allowable prior to payment.

**NYE COUNTY, NEVADA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS(Continued)**  
**Year Ended June 30, 2006**  
**Page 9 of 10**

**FINDINGS AND QUESTIONED COSTS - FEDERAL AWARD PROGRAMS AUDIT(Continued)**

**DEPARTMENT OF ENERGY(Continued)**

**2006-11            Emergency Preparedness Working Group**  
**CFDA No. 81.Unknown   Grant No. 8150205**  
**Grant period ended September 30, 2005**

*Reportable Condition:* Quarterly reimbursement reports could not be reconciled to supporting documentation.

*Criteria:* Reports of Federal awards submitted to the federal awarding agencies or pass-through entity should include activity for the reporting period and be supported by the underlying accounting records.

*Effect of Condition:* Errors may occur in amounts reimbursable.

*Cause of Condition:* Quarterly reports are not reconciled to underlying accounting records prior to submission.

*Recommendation:* Reports should be prepared based on general ledger activity for the reporting period. Prior to submission, reports should be reviewed and approved by an individual independent from administration of the grant.

*Response:* The County agrees with the finding. Corrective action will be taken to improve control over the preparation of award financial reports. An employee will be required to reconcile reports to general ledger activity. Reports will be reviewed and approved by the County grants administrator prior to submission.

**2006-12            Emergency Preparedness Working Group**  
**CFDA No. 81.Unknown   Grant No. 8150206**  
**Year ended June 30, 2006**

*Reportable Condition:* The reportable condition at Finding 2006-11 also applies to the award.

*Response:* The County agrees with the finding. Corrective action will be taken to improve control over the preparation of award financial reports. An employee will be required to reconcile reports to general ledger activity. Reports will be reviewed and approved by the County grants administrator prior to submission.

**NYE COUNTY, NEVADA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS(Continued)**  
**Year Ended June 30, 2006**  
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**FINDINGS AND QUESTIONED COSTS - FEDERAL AWARD PROGRAMS AUDIT(Continued)**

**DEPARTMENT OF ENERGY(Continued)**

**QUESTIONED  
COSTS**

**2006-13      Impact Alleviation Planning**  
**CFDA No. 81.Unknown**  
**Year ending June 30, 2006**

*Condition:* The County entered into a contract for professional services with a company that the county department head procuring and supervising the contract had been a manager and founding member of .

*Criteria:* Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments (OMB Common Rule) section 36 indicates no employee, officer or agent of a grantee may participate in the selection, or in the award or administration of a contract supported by Federal funds, if a conflict of interest, real or apparent, would be involved.

*Effect of Condition:* Expenditures incurred as part of the contract may be disallowed.

**\$22,472**

*Cause of Condition:* The department head failed to disclose the existence with the contractor when the contract was approved. County department heads are not routinely required to complete a conflict of interest statement.

*Recommendation:* The County should provide all County employees who administer federal awards, copies of federal guidelines concerning procurement and conflict of interest. Employees should annually sign conflict of interest statements.

*Response:* County management learned of the conflict of interest after the award of the contract. Management referred the matter to the Nye County District Attorney's office for examination.

Total Department of Energy

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\$ 22,472

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***For the year ended June 30, 2006***