NYE COUNTY, NEVADA

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

YEAR ENDED JUNE 30, 2013

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JUNE 30, 2013
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NYE COUNTY, NEVADA

ORGANIZATION

County Officers at June 30, 2013:

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

DANIEL C. McARTHUR, LTD.
Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nye County, Nevada (the County), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Education Endowment Fund and Repository Oversight Fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedule of funding progress on pages 3-9 and 54 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated December 12, 2013, on my consideration of the County's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Las Vegas, Nevada
December 12, 2013

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

Financial Highlights

The County's primary revenue sources for governmental activities were property taxes $19,662,103, consolidated taxes $13,110,792 and Fuel Taxes $4,852,227. These revenue sources comprised 35.03%, 23.36%, and 8.65% respectively, or 67.04% of total governmental activities revenues.

The County's total expenses were $61,053,049. The greatest expenses were in the General Government function for $17,479,270 and the Public Safety function for $19,444,645. Business-type activities contributed $1,694,974 to total expenses.

At the end of the fiscal year, the fund balance for the General Fund was $907,518.

Overview of the Financial Statements

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

Government-wide Financial Statements

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

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

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

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, judicial, public safety, public works, health 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, and Repository Oversite, each of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds are provided in the combining and individual fund statements and schedules.

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

Proprietary Funds:

The County maintains two distinct types of proprietary funds.

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

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

Fiduciary Funds:

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

Notes to Financial Statements

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

Other Information

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

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

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

Budgetary Highlights

The original budget (2012-2013 Final Budget) was approved May 21, 2012. Nevada Revised Statutes require that the County legally adopt budgets for all funds. Budgets are prepared in accordance with generally accepted accounting principles. Budgeted amounts reflected in the accompanying financial statements recognize amendments made during the year. The final appropriated budget is prepared by fund and function. All appropriations lapse at year-end.

Total actual expenditures for the General Fund during fiscal year 2013 were approximately $947,713 less than budgeted. The public safety function was over budget by $239,837.

Revenues in the General Fund exceeded the budget by $461,292. Net proceeds and consolidated taxes were higher than anticipated. General government expenditures and Judicial were lower than budget by $650,158 and 302,973 respectively.

Government-wide Financial Analysis

Net position of the County as of June 30, 2013, are summarized and analyzed below:

Nye County Net Position

	Governmental Activities		Business Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Assets:						
Current and other assets	$ 65,003,545	$ 78,027,448	$ 9,592,958	$ 8,989,433	$ 74,596,503	$ 87,016,881
Net capital assets	110,683,524	108,911,113	3,849,765	3,012,003	114,533,289	111,923,116
Total Assets	$ 175,687,069	$ 186,938,561	$13,442,723	$12,001,436	$ 189,129,792	$ 198,939,997
Liabilities:						
Current liabilities	$ 13,398,557	$ 18,175,871	$ 81,875	$ 138,028	$ 13,480,432	$ 18,313,899
Long-term liabilities	40,853,048	43,140,351	2,084,603	1,684,982	42,937,651	44,825,333
Total Liabilities	$ 54,251,605	$ 61,316,222	$ 2,166,478	$ 1,823,010	$ 56,418,083	$ 63,139,232
Net Position:						
Invested in capital assets, net of related debt	$ 85,692,784	$ 83,278,229	$ 3,156,493	$ 2,601,621	$ 88,849,277	$ 85,879,850
Restricted	38,628,375	41,465,828	6,610,221	6,304,151	45,238,596	47,769,979
Unrestricted	(2,885,695)	878,282	1,509,531	1,272,654	(1,376,164)	2,150,936
Total Net Position	$ 121,435,464	$ 125,622,339	$11,276,245	$10,178,426	$ 132,711,709	$ 135,800,765

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. Assets exceeded liabilities by $132,711,709 as of June 30, 2013.

The largest portion of the County's net position 66.95% reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, etc.); net of any related debt outstanding used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate the debt.

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

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

	Governmental Activities		Business-type Activities		Total Primary Governmental	
	2013	2012	2013	2012	2013	2012
Revenues:						
Program Revenues:						
Charges for services	$ 6,198,026	$ 5,569,659	$ 2,081,672	$ 2,237,120	$ 8,279,698	$ 7,806,779
Operating grants and contributions	5,114,981	5,542,826	-	-	5,114,981	5,542,826
Capital grants and contributions	1,624,630	1,251,800	650,746	374,478	2,275,376	1,626,278
General Revenues:						
Ad valorem taxes	19,662,103	17,429,410	-	-	19,662,103	17,429,410
Consolidated tax	13,110,792	12,369,849	-	-	13,110,792	12,369,849
Fuel taxes	4,852,227	4,782,900	-	-	4,852,227	4,782,900
Payments equal to taxes	-	3,846,576	-	-	-	3,846,576
Water tax assessments	283,798	292,718	-	-	283,798	292,718
Room tax	185,556	177,902	-	-	185,556	177,902
Gaming tax	134,429	145,019	-	-	134,429	145,019
NRS 361.610	605,638	-	-	-	605,638	-
Tax sale proceeds	-	146,617	-	-	-	146,617
Federal-in-lieu	2,898,375	2,809,875	-	-	2,898,375	2,809,875
Division of wildlife	-	2,864	-	-	-	2,864
Tax penalties	594,477	711,414	-	-	594,477	711,414
Rent	240,124	252,593	-	-	240,124	252,593
Investment income	275,098	293,479	60,375	50,006	335,473	343,485
Miscellaneous	21,167	137,010	-	-	21,167	137,010
Federal land & geothermal leases	298,658	881,077	-	-	298,658	881,077
Gain (loss) on disposal of assets	23,288	1,103	-	-	23,288	1,103
Total revenues	56,123,367	56,644,691	2,792,793	2,661,604	58,916,160	59,306,295
Expenses:						
General government	17,479,270	18,527,511	-	-	17,479,270	18,527,511
Judicial	8,025,530	7,728,621	-	-	8,025,530	7,728,621
Public safety	19,444,645	19,065,748	-	-	19,444,645	19,065,748
Public works	8,406,123	7,172,516	-	-	8,406,123	7,172,516
Health	2,150,764	2,250,426	-	-	2,150,764	2,250,426
Welfare	1,512,196	1,564,632	-	-	1,512,196	1,564,632
Culture and recreation	378,693	325,563	-	-	378,693	325,563
Community support	642,619	606,228	-	-	642,619	606,228
Intergovernmental	380,404	541,380	-	-	380,404	541,380
Interest	937,831	969,238	-	-	937,831	969,238
Other	-	-	1,694,974	1,619,696	1,694,974	1,619,696
Total expenses	59,358,075	58,751,863	1,694,974	1,619,696	61,053,049	60,371,559
Increase in net positon before transfers	(3,234,708)	(2,107,172)	1,097,819	1,041,908	(2,136,889)	(1,065,264)
Transfers	-	(86,167)	-	86,167	-	-
Increase in net position	(3,234,708)	(2,193,339)	1,097,819	1,128,075	(2,136,889)	(1,065,264)
Net position - beginning	124,670,172	126,863,511	10,178,426	9,050,351	134,848,598	135,913,862
Net position - ending	$ 121,435,464	$ 124,670,172	$ 11,276,245	$10,178,426	$ 132,711,709	$ 134,848,598

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

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

Governmental Funds:

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

As of the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of $52,756,167. This was a decrease of 9.25% over the previous year.

General Fund

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the fund balance of the General Fund was $907,518.

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

Revenues increased by $1,054,335 or 3.25%. Tax revenue increased by $295,641 or 2.22%, due to increase in net proceeds. Intergovernmental revenues increased by $285,704 or 1.93%, due to an increase in consolidated tax.

Expenditures decreased by $476,814 or 1.44%. General government expenditures decreased $223,690 or 2.03%. Judicial expenditures decreased $186,646 or 2.71%.

Capital Assets and Debt Administration

Capital Assets

The County's investment in capital assets, net of accumulated depreciation at June 30, 2013, was $110,683,524 for the governmental activities and $3,849,765 for the business type activities. Detail by type of activity and asset is summarized in the table below. A summary of changes in capital assets for the year ended June 30, 2013 follows:

Governmental-type activities

	Balance June 30, 2012	Additions	Deletions	Transfers	Balance June 30, 2013
Capital assets not being depreciated:					
Land	$ 5,116,820	$ 0	$ 0	$ 0	$ 5,116,820
Construction in progress	26,099,695	3,451,134	0	(28,997,349)	553,480
Total capital assets not being depreciated	31,216,515	3,451,134	0	(28,997,349)	5,670,300
Building and improvements	55,830,334	300,038	0	28,827,176	84,957,548
Equipment	41,499,109	702,453	173,954	170,173	42,197,781
Infrastructure	29,960,958	2,280,699	0	0	32,241,657
Total capital assets being depreciated	127,290,401	3,286,190	173,954	28,997,349	159,399,986
Less accumulated depreciation for:					
Building and improvements	18,402,386	1,484,355	0	0	19,886,741
Equipment	26,245,819	2,618,457	173,954	0	28,690,322
Infrastructure	4,947,598	859,101	0	0	5,806,699
Total accumulated depreciation	49,595,803	4,961,913	173,954	0	54,383,762
Total capital assets being depreciated, net	77,694,598	(1,675,723)	0	28,997,349	105,016,224
Governmental activities assets, net	$ 108,911,113	$ 1,773,411	$ 0	$ 0	$ 110,686,524

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

Capital Assets and Debt Administration (continued)

Business-type activities:

	Balance June 30, 2012	Additions	Deletions	Transfers	Balance June 30, 2013
Capital assets not being depreciated:					
Construction in progress	$ 1,085,810	$ 949,746	$ 0	$(1,677,130)	$ 358,426
Capital assets being depreciated:					
Solid waste equipment	1,148,121	15,000	0	0	1,163,121
Utility equipment	3,027,649	0	0	1,677,130	4,704,779
Total capital assets being depreciated	4,175,770	15,000	0	1,677,130	5,867,900
Less accumulated depreciation for:					
Solid waste equipment	1,096,024	22,757	0	0	1,118,781
Utility equipment	1,153,553	104,227	0	0	1,257,780
Total accumulated depreciation	2,249,577	126,984	0	0	2,376,561
Total capital assets being depreciated, net	1,926,193	(111,984)	0	1,677,130	3,491,339
Business-type activities assets, net	$ 3,012,003	$ 837,762	$ 0	$ 0	$ 3,849,765

Long-Term Debt

At June 30, 2013, the County debt consisted of the following:

During the year ended June 30, 2013, the following changes occurred in long-term debt:

	Balance July 1, 2012	Additions	Reductions	Balance June 30, 2013	Due Within One Year
Governmental activities:					
Medium term bond	$26,148,000	$ 0	$(1,212,000)	$24,936,000	$ 1,258,000
Add bond premium	69,399	0	(17,350)	52,049	0
Less discounts	(2,787)	0	96	(2,691)	0
Total bonds payable	26,214,612	0	(1,229,254)	24,985,358	1,258,000
OPEB	12,824,184	2,453,137	0	15,277,321	0
Compensated absences	3,728,329	0	(305,424)	3,422,905	1,574,536
Total long-term debt, net	$42,767,125	$ 2,54,137	$(1,534,678)	$43,685,584	$ 2,832,536

	Balance July 1, 2012	Additions	Reductions	Balance June 30, 2013	Due Within One Year
Business-type activities:					
Landfill closure costs	$ 1,274,600	$ 134,816	$ 0	$ 1,409,416	$ 0
Revenue bonds	410,382	299,000	16,110	693,272	18,085
	$ 1,684,982	$ 433,816	$ 16,110	$ 2,102,688	$ 18,085

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

BASIC FINANCIAL STATEMENTS

NYE COUNTY, NEVADA
STATEMENT OF NET POSITION
June 30, 2013

	Primary Government		
	Governmental Activities 2013	Business-type Activities 2013	Total 2013
Assets:			
Pooled cash and investments	$ 59,286,742	$ 2,737,906	$ 62,024,648
Interest receivable	84,777	14,487	99,264
Taxes receivable	550,360	-	550,360
Due from other governments	4,582,451	-	4,582,451
Accounts receivable, net	248,673	187,724	436,397
Due from others	12,800	-	12,800
Prepaid expense	159,248	-	159,248
Inventory	78,494	-	78,494
Restricted assets:			
Cash	-	6,652,841	6,652,841
Capital assets net of accumulated depreciation	110,683,524	3,849,765	114,533,289
Total assets	175,687,069	13,442,723	189,129,792
Liabilities:			
Accounts payable	3,889,586	55,274	3,944,860
Accrued payroll and benefits	1,433,881	4,879	1,438,760
Unearned revenue	4,878,365	-	4,878,365
Customer deposits	-	3,637	3,637
Interest payable	364,189	-	364,189
Noncurrent liabilities:			
Due or payable within one year:	2,832,536	18,085	2,850,621
Due or payable after one year:	40,853,048	2,084,603	42,937,651
Total liabilities	54,251,605	2,166,478	56,418,083
Net Position:			
Invested in capital assets, net of debt	85,692,784	3,156,493	88,849,277
Restricted for:			
Capital projects	10,674,102	-	10,674,102
Education endowment	9,377,507	-	9,377,507
Public works	11,293,343	-	11,293,343
Judicial	1,724,290	-	1,724,290
Public safety	864,596	-	864,596
General governments	3,913,098	-	3,913,098
Health	154,145	-	154,145
Landfill closure costs	-	6,610,221	6,610,221
Other purposes	627,294	-	627,294
Unrestricted	(2,885,695)	1,509,531	(1,376,164)
Total net position	$ 121,435,464	$ 11,276,245	$ 132,711,709

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

NYE COUNTY, NEVADA
STATEMENT OF ACTIVITIES
June 30, 2013

Functions/Programs	Expenses	Program Revenues: Charges for Service	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Changes in Net Position: Governmental Activities	Changes in Net Position: Business-type Activities	Changes in Net Position: Total
Primary governments:							
General government	$(17,479,270)	$ 2,447,739	$ 3,289,910	$ 274,857	$ (11,466,764)	$ -	$ (11,466,764)
Public safety	(19,444,645)	1,667,998	777,471	156,741	(16,842,435)	-	(16,842,435)
Judicial	(8,025,530)	1,143,628	287,013	-	(6,594,889)	-	(6,594,889)
Public works	(8,406,123)	257,409	83,055	1,184,210	(6,881,449)	-	(6,881,449)
Health and sanitation	(2,150,764)	627,570	406,795	-	(1,116,399)	-	(1,116,399)
Welfare	(1,512,196)	-	-	-	(1,512,196)	-	(1,512,196)
Culture and recreation	(378,693)	-	-	8,822	(369,871)	-	(369,871)
Community support	(642,619)	53,682	270,737	-	(318,200)	-	(318,200)
Intergovernmental	(380,404)	-	-	-	(380,404)	-	(380,404)
Debt service:							
Interest	(937,831)	-	-	-	(937,831)	-	(937,831)
Total governmental activities	(59,358,075)	6,198,026	5,114,981	1,624,630	(46,420,438)	-	(46,420,438)
Business-type activities:							
Water	(180,666)	164,602	-	650,746	-	634,682	634,682
Sewer	(34,262)	10,968	-	-	-	(23,294)	(23,294)
Solid Waste	(1,480,046)	1,906,102	-	-	-	426,056	426,056
Total business-type activities	(1,694,974)	2,081,672	-	650,746	-	1,037,444	1,037,444
Total primary governments	$(61,053,049)	$ 8,279,698	$ 5,114,981	$ 2,275,376	(46,420,438)	1,037,444	(45,382,994)
	General Revenues:						
	Property taxes				13,200,912	-	13,200,912
	Net proceeds tax				6,461,191	-	6,461,191
	Fuel tax				4,852,227	-	4,852,227
	Room tax				185,556	-	185,556
	Gaming tax				134,429	-	134,429
	Water tax assessments				283,798	-	283,798
	Division of Wildlife				-	-	-
	Federal in-lieu tax				2,898,375	-	2,898,375
	Consolidated taxes				13,110,792	-	13,110,792
	NRS 361.610 trust property proceeds				605,638	-	605,638
	Tax penalties				594,477	-	594,477
	Tax sale costs				-	-	-
	Investment income				275,098	60,375	335,473
	Rent				240,124	-	240,124
	Federal land and geothermal leases				298,658	-	298,658
	Gain (loss) on disposal of capital assets				23,288	-	23,288
	Miscellaneous				21,167	-	21,167
	Total general revenues and transfers				43,185,730	60,375	43,246,105
	Change in net position				(3,234,708)	1,097,819	(2,136,889)
	Net position - beginning of year				124,670,172	10,178,426	134,848,598
	Net position - end of year				$ 121,435,464	$ 11,276,245	$ 132,711,709

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

NYE COUNTY, NEVADA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2013

	Major Funds				
	General Fund	Education Endowment Fund	Repository Oversite Fund	Other Governmental Funds	Totals
ASSETS					
Pooled cash and investments	$ 4,389,766	$ 9,406,304	$ 1,614,406	$ 43,803,989	$ 59,214,465
Interest receivable	4,212	14,022	2,597	63,835	84,666
Taxes receivable	396,372	-	-	153,988	550,360
Due from other governments	2,338,289	-	-	2,244,162	4,582,451
Accounts receivable, net	-	-	-	248,673	248,673
Due from others	-	-	-	12,800	12,800
Prepaid expense	133,838	-	-	25,410	159,248
Due from other funds	-	-	-	158,215	158,215
Inventory	78,494	-	-	-	78,494
Total assets	$ 7,340,971	$ 9,420,326	$ 1,617,003	$ 46,711,072	$ 65,089,372
LIABILITIES					
Accounts payable	$ 971,449	$ 42,819	$ 165,239	$ 2,679,799	$ 3,859,306
Accrued payroll and benefits	1,103,223	-	21,669	308,989	1,433,881
Due to other funds	-	-	-	158,215	158,215
Unearned revenues	2,831,607	-	1,430,095	616,663	4,878,365
Total liabilities	4,906,279	42,819	1,617,003	3,763,666	10,329,767
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	1,527,174	-	-	476,264	2,003,438
FUND BALANCES					
Nonspendable	212,332	-	-	-	212,332
Restricted for:					
Capital projects	-	-	-	10,674,102	10,674,102
General government	-	-	-	3,913,098	3,913,098
Judicial	-	-	-	1,724,290	1,724,290
Public safety	-	-	-	864,596	864,596
Public works	-	-	-	11,293,343	11,293,343
Health	-	-	-	154,145	154,145
Welfare	-	-	-	103,253	103,253
Culture and recreation	-	-	-	241,723	241,723
Community support	-	-	-	282,318	282,318
Intergovernmental	-	9,377,507	-	-	9,377,507
Committed for:					
General government	380,493	-	-	13,076,312	13,456,805
Judicial	21,070	-	-	-	21,070
Public safety	39,555	-	-	-	39,555
Public works	-	-	-	119,904	119,904
Health	-	-	-	24,058	24,058
Culture and recreation	44,838	-	-	-	44,838
Unassigned	209,230	-	-	-	209,230
Total fund balance	907,518	9,377,507	-	42,471,142	52,756,167
Total liabilities, deferred inflows resources, and fund balance	$ 7,340,971	$ 9,420,326	$ 1,617,003	$ 46,711,072	$ 65,089,372

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

NYE COUNTY, NEVADA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2013

Total fund balance - governmental funds	**$**	**52,756,167**
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets net of the related depreciation are not reported in the Governmental Funds financial statements because they are not current financial resources, but they are reported in the statement of net position.		110,683,524
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.		2,003,438
Certain liabilities (such as bonds payable and capital leases payable) are not reported in the Governmental Funds financial statements because they are not due and payable, but they are presented as liabilities in the statement of net position.		(44,049,773)
Assets and liabilities of the Internal Service Funds are not reported in the Governmental Funds financial statements because they are presented on a different accounting basis, but they are presented as assets and liabilities in the statement of net position.		42,108
Total net position - governmental activities	**$**	**121,435,464**

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, 2013

	Major Funds				
	General Fund	Education Endowment Fund	Repository Oversite Fund	Other Governmental Funds	Totals
Revenues:					
Taxes	$ 13,595,990	$ -	$ -	$ 5,204,211	$ 18,800,201
Licenses and permits	363,793	-	-	466,046	829,839
Intergovernmental	15,090,195	-	2,046,580	10,963,497	28,100,272
Charges for services	2,515,958	-	-	1,536,852	4,052,810
Fines and forfeitures	416,510	-	-	433,028	849,538
Miscellaneous	1,539,965	35,514	15,210	567,159	2,157,848
Total revenues	33,522,411	35,514	2,061,790	19,170,793	54,790,508
Expenditures:					
Current:					
General government	10,844,464	-	2,061,790	2,852,316	15,758,570
Judicial	6,697,486	-	-	533,166	7,230,652
Public safety	14,326,391	-	-	3,441,572	17,767,963
Public works	116,287	-	-	6,435,334	6,551,621
Health and sanitation	524,540	-	-	1,424,894	1,949,434
Welfare	153,749	-	-	1,310,535	1,464,284
Culture and recreation	27,747	-	-	241,603	269,350
Community support	5,142	-	-	578,181	583,323
Intergovernmental	-	42,819	-	337,585	380,404
Capital projects	-	-	-	6,044,229	6,044,229
Debt service:					
Principal	-	-	-	1,212,000	1,212,000
Interest	-	-	-	961,335	961,335
Total expenditures	32,695,806	42,819	2,061,790	25,372,750	60,173,165
Excess (deficiency) of revenues over expenditures	826,605	(7,305)	-	(6,201,957)	(5,382,657)
Other financing sources (uses):					
Operating transfers in	16,028	-	-	4,872,800	4,888,828
Operating transfers out	-	-	-	(4,888,828)	(4,888,828)
Total other financing sources (uses)	16,028	-	-	(16,028)	-
Net change in fund balance	842,633	(7,305)	-	(6,217,985)	(5,382,657)
Fund balance:					
Beginning of year	64,885	9,384,812	-	48,689,127	58,138,824
End of year	$ 907,518	$ 9,377,507	$ -	$ 42,471,142	$ 52,756,167

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

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, 2013

Net Change in Fund Balance - Governmental Funds	**$ (5,382,657)**
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over the estimated useful lives as annual depreciation expenses in the statement of activities.	1,772,411
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.	1,331,256
The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts and other similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(2,494,648)
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.	(43,509)
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.	1,582,439
Change in net position of governmental activities	**$ (3,234,708)**

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, 2013

	Budget			Variance With Final Budget Positive
	Original	Final	Actual	(Negative)
Revenues:				
Taxes:				
Property taxes	$ 9,803,307	$ 9,803,307	$ 9,896,371	$ 93,064
Net proceeds	2,044,816	3,355,202	3,699,619	344,417
Total taxes	11,848,123	13,158,509	13,595,990	437,481
Licenses and permits:				
Liquor licenses	37,000	37,000	34,940	(2,060)
Special registration	75,000	75,000	78,290	3,290
Concealed weapons permits	95,000	95,000	168,584	73,584
Gaming licenses	85,000	85,000	81,979	(3,021)
Total licenses and permits	292,000	292,000	363,793	71,793
Intergovernmental:				
Federal in lieu tax	2,800,000	2,840,080	2,898,375	58,295
Fish and game in lieu	2,000	2,000	-	(2,000)
State gaming license fee	165,000	165,000	134,429	(30,571)
Consolidated tax	11,377,207	11,441,036	11,790,254	349,218
Federal land lease	320,000	320,000	267,137	(52,863)
Total intergovernmental	14,664,207	14,768,116	15,090,195	322,079

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2013

	Budget			Variance With Final Budget Positive
	Original	Final	Actual	(Negative)
Revenues (continued):				
Charges for services:				
Clerk's fees	$ 175,000	$ 175,000	$ 106,866	$ (68,134)
Recorder's fees	390,000	390,000	363,318	(26,682)
Assessor's collection fees	500,000	500,000	561,619	61,619
Planning and zoning fees	570,000	570,000	440,095	(129,905)
County surveyor fees	5,000	5,000	11,625	6,625
Administration fees	200	200	-	(200)
Assessment fees	500	500	-	(500)
GIS Products	10,000	10,000	-	(10,000)
Courier service	12,118	12,118	18,176	6,058
Returned check fees	2,000	2,000	2,864	864
Other-general government	45,000	45,000	694	(44,306)
Justice court fees	77,000	77,000	73,232	(3,768)
Drug court	133,616	133,616	105,827	(27,789)
Public defender and discovery fees	2,000	2,000	1,955	(45)
Restitution fees	3,000	3,000	2,276	(724)
Court security fees	25,000	25,000	20,620	(4,380)
Law library	-	-	28,280	28,280
Other-judicial	-	25,000	-	(25,000)
Sheriff's fees	60,000	60,000	50,955	(9,045)
Investigation fees	13,000	13,000	8,250	(4,750)
Department of Energy reimbursement	625,000	625,000	607,346	(17,654)
Forensic services	15,000	15,000	14,490	(510)
Solid waste fees	100	100	784	684
Cemetery receipts	2,000	2,000	1,560	(440)
Animal control-spay and neutering	70,000	70,000	60,795	(9,205)
Animal control fees	-	-	28,962	28,962
Zoning fees	-	-	4,869	4,869
Dust control plan fee	-	-	500	500
Total charges for services	2,735,534	2,760,534	2,510,589	(249,945)
Fines and forfeitures:				
Fines and forfeited bail	325,000	325,000	385,759	60,759
Legal aid	30,000	30,000	21,682	(8,318)
Court fines	42,000	42,000	9,069	(32,931)
Total fines and forfeitures	397,000	397,000	416,510	19,510

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, 2013

	Budget			Variance With Final Budget Positive
	Original	Final	Actual	(Negative)
Revenues (continued):				
Miscellaneous:				
Investment income	$ 170,000	$ 170,000	$ 16,740	$ (153,260)
Tax penalties	750,000	750,000	593,400	(156,600)
Uniform reciprocal law	315,000	315,000	283,594	(31,406)
Prisoner housing	2,000	2,000	780	(1,220)
Donations	21,000	21,000	2,842	(18,158)
Extradition	25,000	25,000	21,614	(3,386)
Other revenue	50,000	50,000	33	(49,967)
Prisoner medical	2,000	2,000	760	(1,240)
Tax trust sales (NRS 361.610)	307,960	307,960	501,534	193,574
Tax sale costs	-	-	104,104	104,104
Sheriff pay phones	25,000	25,000	9,731	(15,269)
Inmate booking fees	12,000	12,000	625	(11,375)
Sale proceeds	5,000	5,000	4,208	(792)
Total miscellaneous	1,684,960	1,684,960	1,539,965	(144,995)
Total revenues	31,621,824	33,061,119	33,517,042	455,923

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, 2013

	Budget			Variance With Final Budget Positive
	Original	Final	Actual	(Negative)
Expenditures:				
General government:				
Commissioners:				
Salaries and wages	$ 141,999	$ 141,999	$ 134,351	$ 7,648
Employee benefits	72,478	72,478	68,691	3,787
Services and supplies	54,000	59,000	54,770	4,230
Total commissioners	268,477	273,477	257,812	15,665
County administrator:				
Salaries and wages	465,261	531,258	518,535	12,723
Employee benefits	170,434	193,329	195,102	(1,773)
Services and supplies	59,259	59,259	53,000	6,259
Total county administrator	694,954	783,846	766,637	17,209
Comptroller:				
Salaries and wages	271,849	295,975	293,160	2,815
Employee benefits	111,255	114,103	114,264	(161)
Services and supplies	22,050	22,050	17,817	4,233
Total comptroller	405,154	432,128	425,241	6,887
Clerk:				
Salaries and wages	462,833	483,557	478,083	5,474
Employee benefits	195,506	195,506	193,246	2,260
Services and supplies	84,083	84,083	64,848	19,235
Total clerk	742,422	763,146	736,177	26,969
Information systems:				
Salaries and wages	388,256	497,623	482,993	14,630
Employee benefits	151,336	172,395	168,586	3,809
Services and supplies	287,969	316,804	227,342	89,462
Total information systems	827,561	986,822	878,921	107,901
County planner:				
Salaries and wages	197,891	234,398	225,803	8,595
Employee benefits	74,867	83,496	83,787	(291)
Services and supplies	96,347	69,347	40,503	28,844
Total county planner	369,105	387,241	350,093	37,148
HR/Risk management:				
Salaries and wages	231,953	220,278	219,563	715
Employee benefits	99,493	93,127	72,319	20,808
Services and supplies	14,000	14,000	13,314	686
Total HR/Risk management	345,446	327,405	305,196	22,209

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, 2013

	Budget			Variance With Final Budget Positive
	Original	Final	Actual	(Negative)
Expenditures (Continued):				
General government (Continued):				
Miscellaneous overhead:				
Retiree	$ 1,121,131	$ 1,211,131	$ 1,151,010	$ 60,121
Services and supplies	2,008,794	1,676,945	1,462,674	214,271
Total miscellaneous overhead	3,129,925	2,888,076	2,613,684	274,392
Recorder:				
Salaries and wages	$ 331,446	$ 350,313	$ 345,478	$ 4,835
Employee benefits	119,417	123,417	124,844	(1,427)
Services and supplies	101,554	101,554	72,700	28,854
Total recorder	552,417	575,284	543,022	32,262
Treasurer:				
Salaries and wages	305,864	302,314	307,760	(5,446)
Employee benefits	108,706	108,859	115,119	(6,260)
Services and supplies	36,264	62,580	48,095	14,485
Capital outlay	-	-	-	-
Total treasurer	450,834	473,753	470,974	2,779

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, 2013

	Budget			Variance With Final Budget Positive
	Original	Final	Actual	(Negative)
Expenditures (Continued):				
General government (Continued):				
Purchasing:				
Salaries and wages	105,247	108,357	108,349	8
Employee benefits	44,534	44,440	44,609	(169)
Services and supplies	9,900	9,900	3,315	6,585
Total south county office	159,681	162,697	156,273	6,424
Assessor:				
Salaries and wages	632,002	659,948	655,042	4,906
Employee benefits	256,755	263,592	267,067	(3,475)
Services and supplies	72,588	72,588	57,042	15,546
Total assessor	961,345	996,128	979,151	16,977
Veterans services:				
Salaries and wages	65,939	70,807	66,057	4,750
Employee benefits	24,125	25,343	22,937	2,406
Services and supplies	15,357	15,357	5,842	9,515
Total veterans services	105,421	111,507	94,836	16,671
Buildings and grounds:				
Salaries and wages	630,148	670,183	670,922	(739)
Employee benefits	249,181	258,460	263,234	(4,774)
Services and supplies	1,385,169	1,404,469	1,332,291	72,178
Total buildings and grounds	2,264,498	2,333,112	2,266,447	66,665
Total general government	11,277,240	11,494,622	10,844,464	650,158

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, 2013

	Budget			Variance With Final Budget Positive
	Original	Final	Actual	(Negative)
Expenditures (Continued):				
Judicial:				
District attorney:				
Salaries and wages	$ 1,850,998	$ 1,932,534	$ 1,922,510	$ 10,024
Employee benefits	698,603	721,569	734,577	(13,008)
Services and supplies	100,800	100,800	89,706	11,094
Total district attorney	2,650,401	2,754,903	2,746,793	8,110
District court:				
Salaries and wages	501,303	518,334	519,004	(670)
Employee benefits	178,907	187,156	185,791	1,365
Services and supplies	178,209	209,209	207,492	1,717
Total district court	858,419	914,699	912,287	2,412
Tonopah justice court:				
Salaries and wages	263,850	263,850	244,916	18,934
Employee benefits	117,738	117,738	91,298	26,440
Services and supplies	17,939	17,939	8,627	9,312
Total Tonopah justice court	399,527	399,527	344,841	54,686
Pahrump justice court:				
Salaries and wages	737,067	750,115	745,509	4,606
Employee benefits	301,708	301,708	289,906	11,802
Services and supplies	141,300	141,300	140,903	397
Total Pahrump justice court	1,180,075	1,193,123	1,176,318	16,805
Beatty justice court:				
Salaries and wages	330,558	330,558	274,387	56,171
Employee benefits	97,904	97,904	90,739	7,165
Services and supplies	26,745	26,745	22,291	4,454
Total Beatty justice court	455,207	455,207	387,417	67,790

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, 2013

	Budget			Variance With Final Budget Positive
	Original	Final	Actual	(Negative)
Expenditures (Continued):				
Judicial (Continued):				
Other judicial:				
Services and supplies	$ 1,050,000	$ 1,275,000	$ 1,129,288	$ 145,712
Public guardian:				
Salaries and wages	5,000	5,000	-	5,000
Employee benefits	2,000	2,000	-	2,000
Services and supplies	1,000	1,000	542	458
Total public guardian	8,000	8,000	542	7,458
Total judicial	6,601,629	7,000,459	6,697,486	302,973
Public safety:				
Sheriff:				
Salaries and wages	7,246,421	7,829,480	7,926,446	(96,966)
Employee benefits	3,898,496	4,025,291	4,193,452	(168,161)
Services and supplies	1,500,000	1,699,955	1,754,153	(54,198)
Total sheriff	12,644,917	13,554,726	13,874,051	(319,325)
Emergency management:				
Salaries and wages	237,111	261,610	220,845	40,765
Employee benefits	104,438	111,718	100,317	11,401
Services and supplies	158,500	158,500	131,178	27,322
Total emergency management	500,049	531,828	452,340	79,488
Total public safety	13,144,966	14,086,554	14,326,391	(239,837)
Public works:				
Salaries and wages	62,659	73,211	64,734	8,477
Employee benefits	25,130	27,555	26,368	1,187
Services and supplies	29,969	29,969	25,185	4,784
Total public works	117,758	130,735	116,287	14,448

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, 2013

	Budget			Variance With Final Budget Positive
	Original	Final	Actual	(Negative)
Expenditures (Continued):				
Health:				
Animal control:				
Salaries and wages	$ 278,439	$ 299,787	$ 283,436	$ 16,351
Employee benefits	122,974	129,637	112,624	17,013
Services and supplies	159,177	148,177	128,480	19,697
Total health	560,590	577,601	524,540	53,061
Welfare:				
Senior nutrition program:				
Salaries and wages	43,422	44,141	43,360	781
Employee benefits	18,301	18,550	18,836	(286)
Services and supplies	174,305	112,372	91,553	20,819
Total welfare	236,028	175,063	153,749	21,314
Culture and recreation:				
Parks:				
Services and supplies	-	44,337	27,747	16,590
Community support:				
Natural resources:				
Salaries and wages	10,000	10,000	3,466	6,534
Employee benefits	3,000	3,000	873	2,127
Services and supplies	32,000	32,000	803	31,197
Total community support	45,000	45,000	5,142	39,858
Contingency	200,000	89,148	-	89,148
Total expenditures	32,183,211	33,643,519	32,695,806	947,713

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, 2013

	Budget			Variance With Final Budget Positive
	Original	Final	Actual	(Negative)
Excess (deficiency) of revenues over expenditures	$ (561,387)	$ (582,400)	$ 821,236	$ 1,403,636
Other financing sources (uses):				
Operating transfers in	291,717	291,717	16,028	(275,689)
Other	-	21,013	-	(21,013)
Total other financing sources (uses)	291,717	312,730	16,028	(296,702)
Net change in fund balance	(269,670)	(269,670)	837,264	1,106,934
Fund balance:				
Beginning of year	597,596	597,596	64,885	(532,711)
End of year	$ 327,926	$ 327,926	$ 902,149	$ 574,223

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

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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, 2013

	Budget			Variance With Final Budget Positive
	Original	Final	Actual	(Negative)
Revenues:				
Miscellaneous:				
Investment income	$ 113,000	$ 113,000	$ 35,514	$ (77,486)
Expenditures:				
Current:				
Intergovernmental	113,000	113,000	42,819	70,181
Excess (deficiency) of revenues over expenditures	-	-	(7,305)	(7,305)
Fund balance:				
Beginning of year	9,536,719	9,536,719	9,384,812	(151,907)
End of year	$ 9,536,719	$ 9,536,719	$ 9,377,507	$ (159,212)

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

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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, 2013

	Budget			Variance With Final Budget Positive
	Original	Final	Actual	(Negative)
Revenues:				
Intergovernmental:				
Grants	$ 2,337,002	$ 2,337,002	$ 2,046,580	$ (290,422)
Miscellaneous:				
Investment income	-	-	15,210	15,210
Total revenues	2,337,002	2,337,002	2,061,790	(275,212)
Expenditures:				
General government:				
Salaries and wages	573,747	573,747	523,938	49,809
Employee benefits	263,255	263,255	190,653	72,602
Services and supplies	1,500,000	1,491,006	1,338,211	152,795
Capital outlay	-	8,994	8,988	6
Total expenditures	2,337,002	2,337,002	2,061,790	275,212
Excess (deficiency) of revenues over expenditures	-	-	-	-
Fund balance:				
Beginning of year	-	-	-	-
End of year	$ -	$ -	$ -	$ -

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

NYE COUNTY, NEVADA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2013

	Business-type Activities-Enterprise Funds			Governmental Activities - Internal Service Funds
	Major Fund Solid Waste	Nonmajor Enterprise Funds	Total Enterprise Funds	
ASSETS				
Current:				
Pooled cash and investments	$ 2,275,690	$ 462,216	$ 2,737,906	$ 72,277
Interest receivable	13,298	1,189	14,487	111
Accounts receivable	179,676	8,048	187,724	-
Due from sewer fund	-	36,365	36,365	-
Total current assets	2,468,664	507,818	2,976,482	72,388
Noncurrent assets:				
Restricted Assets:				
Cash	6,610,221	42,620	6,652,841	-
Capital assets (net of accumulated depreciation)	44,340	3,805,425	3,849,765	-
Total noncurrent assets	6,654,561	3,848,045	10,502,606	-
Total assets	9,123,225	4,355,863	13,479,088	72,388
LIABILITIES				
Current:				
Accounts payable	45,794	9,480	55,274	30,280
Accrued payroll and benefits	4,879	-	4,879	-
Customer deposits	-	3,637	3,637	-
Due to water fund	-	36,365	36,365	-
Bonds payable, current portion	-	18,085	18,085	-
Total current liabilities	50,673	67,567	118,240	30,280
Long-term payable from restricted assets				
Landfill closure and postclosure costs	1,409,416	-	1,409,416	-
Long-term liabilities:		-		
Bonds payable, long- term portion	-	675,187	675,187	-
Total long-term liabilities	1,409,416	675,187	2,084,603	-
Total liabilities	1,460,089	742,754	2,202,843	30,280
NET POSITION				
Invested in capital assets, net of related debt	44,340	3,112,153	3,156,493	-
Reserved for landfill closure costs	6,610,221	-	6,610,221	-
Unrestricted	1,008,575	500,956	1,509,531	42,108
Total net position	$ 7,663,136	$ 3,613,109	$ 11,276,245	$ 42,108

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

NYE COUNTY, NEVADA
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended June 30, 2013

	Business-type Activities-Enterprise Funds			Governmental Activities - Internal Service Funds
	Major Fund Solid Waste	Nonmajor Enterprise Funds	Total Enterprise Funds	
Operating revenues:				
Charges for services	$ 1,906,102	$ 175,570	$ 2,081,672	$ 1,280
Operating expenses:				
Salaries and wages	80,425	16,774	97,199	-
Employee benefits	31,724	4,649	36,373	-
Services and supplies	1,210,324	52,212	1,262,536	45,112
Closure and postclosure landfill costs	134,816	-	134,816	-
Depreciation	22,757	104,227	126,984	-
Total operating expenses	1,480,046	177,862	1,657,908	45,112
Operating income (loss)	426,056	(2,292)	423,764	(43,832)
Nonoperating revenues (expenses):				
Investment income	59,013	1,362	60,375	323
Grant	-	650,746	650,746	-
Interest expense	-	(37,066)	(37,066)	-
Total nonoperating revenues (expenses)	59,013	615,042	674,055	323
Net income (loss) before transfers	485,069	612,750	1,097,819	(43,509)
Net position:				
Beginning of year	7,178,067	3,000,359	10,178,426	85,617
End of year	$ 7,663,136	$ 3,613,109	$ 11,276,245	$ 42,108

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, 2013

	Business-type Activities-Enterprise Funds			Governmental Activities - Internal Service Funds
	Major Fund Solid Waste	Nonmajor Enterprise Funds	Total Enterprise Funds	
Cash flows from operating activities:				
Cash received from customers	$ 1,932,873	$ 184,918	$ 2,117,791	$ 1,280
Cash paid for salaries and employee benefits	(110,013)	(21,458)	(131,471)	-
Cash paid for services and supplies	(1,296,223)	(44,804)	(1,341,027)	(14,832)
Net cash provided (used) by operating activities	526,637	118,656	645,293	(13,552)
Cash flows from capital and related financing activities:				
Purchase of capital assets	-	(949,746)	(949,746)	-
Grants	-	650,746	650,746	-
Debt issuance	-	299,000	299,000	-
Principal payments - bonds	-	(16,110)	(16,110)	-
Interest paid	-	(37,066)	(37,066)	-
Net cash (used) by capital financing activities:	-	(53,176)	(53,176)	-
Cash flows from investing activities:				
Investment income	65,494	1,483	66,977	481
Net increase (decrease) in pooled cash and investments	592,131	66,963	659,094	(13,071)
Pooled cash and investments:				
Beginning of year	8,308,780	437,873	8,746,653	85,348
End of year	$ 8,900,911	$ 504,836	$ 9,405,747	$ 72,277

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, 2013

	Business-type Activities-Enterprise Funds			Governmental Activities -
	Major Fund Solid Waste	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Reconciliation of operating income to net cash provided by operating activities				
Operating income (loss)	$ 426,056	$ (2,292)	$ 423,764	$ (43,832)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense	22,757	104,227	126,984	-
(Increase)Decrease in accounts receivable	26,771	7,196	33,967	-
Increase(Decrease) in accrued payroll and benefits	2,136	2,117	4,253	-
Increase(Decrease) in accounts payable	48,917	7,408	56,325	30,280
Total adjustments	100,581	120,948	221,529	30,280
Net cash provided (used) by operating activities	$ 526,637	$ 118,656	$ 645,293	$ (13,552)

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

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
June 30, 2013

	F.H. Flint Scholarship Trust Fund	Agency Funds
ASSETS		
Pooled cash and investments	$ 26,118	$ 34,782,693
Interest receivable	-	50,822
Taxes receivable	-	919,750
Due from other governments	-	872,975
Due from others	-	-
Accounts receivable	-	1,006,576
Prepaid expense	-	51,763
Total assets	26,118	37,684,579
LIABILITIES		
Unavailable revenue - property taxes	-	-
Unearned revenues	-	1,435,451
Amounts held for others	-	36,249,128
Total liabilities	-	37,684,579
NET POSITION		
Held in trust	$ 26,118	$ -

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

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN NET POSITION
For The Year Ended June 30, 2013

	F.H. Flint Scholarship Trust Fund
Additions:	
Investment income	$ 158
Deductions:	
Scholarships	-
Change in net position	158
Net position:	
Beginning of year	25,960
End of year	$ 26,118

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

1. Reporting Entity

Nye County, Nevada is a municipality governed by an elected five member board. As required by generally accepted accounting principles, these financial statements present Nye County, Nevada (the primary government) and its component units. Blended component units, although legally separate entities are, in substance, part of the County's operations.

2. Blended Component Unit

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

3. Basic Financial Statements

The County's basic financial statements consist of government-wide statements and the fund financial statements. The government-wide statements include a Statement of Net Position 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 Position, and the Statement of Activities are also included along with Statements of Revenues, Expenditures and Changes in Fund Balances for the County's General Fund and its other major funds.

4. Government-wide Financial Statements

The government-wide financial statements are made up of the Statement of Net Position 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 Position presents the consolidated financial position of the County at year-end, in separate columns, for both governmental and business-type activities.

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

5. Fund Financial Statements

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

The County reports the following major governmental funds:

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

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

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

The County reports the following major enterprise fund:

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

Additionally the County reports the following fund types:

Proprietary Fund:

Enterprise Fund -

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

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

Fiduciary Funds:

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

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

7. Assets, Liabilities, and Equity

a. Pooled Cash and Investments

The County maintains a cash and investment pool that is available for use by all funds. At June 30, 2013, this pool is displayed on the financial statements as "Pooled cash and investments".

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Assets, Liabilities, and Equity (Continued)

a. Pooled Cash and Investments (Continued)

Nevada Revised Statutes authorize the County to invest in:

1. Obligations of the U.S. Treasury and U.S. agencies in which the maturity dates do not extend more than 10 years from the date of purchase.

2. Negotiable certificates of deposit issued by commercial banks or insured savings and loan associations.

3. Nonnegotiable certificates of deposit issued by commercial banks, credit unions or insured savings and loans collateralized for amounts in excess of depository insurance.

4. Certain securities issued by local governments within Nevada.

5. Eligible bankers' acceptances that do not exceed 180 days maturity and do not exceed 20 percent of the investment portfolio.

6. Commercial paper with a rating of A-1 or P-1 that does not exceed 270 days maturity and does not exceed 20 percent of the portfolio.

7. The State of Nevada's Local Government Investment Pool.

8. Repurchase agreements that are collateralized at 102 percent of the repurchase price and do not exceed 90 days maturity. Securities used for collateral must meet the criteria listed above.

9. Money market mutual funds which are rated as "AAA" or its equivalent and invest only in securities issued by the Federal Government, U.S. agencies; master notes, bank notes or other short-term commercial paper rated A-1 or P-1 ; or repurchase agreements fully collateralized by such securities.

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**)

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Assets, Liabilities, and Equity (Continued)

c. Inventories and Prepaid Items

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

Payments to vendors that will benefit periods beyond June 30, 2013, are recorded as prepaid expenditures in the fund financial statements. They are recorded as prepaid expenses in the government-wide financial statements.

d. Capital Assets

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

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

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

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

e. Compensated Absences

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

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

f. Long-term Obligations

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Assets, Liabilities, and Equity (Continued)

f. Long-term Obligations (Continued)

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. Deferred Outflows/Inflows of Resources

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

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

h. Governmental Fund Balances

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

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

i. Net Position

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

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

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Assets, Liabilities, and Equity (Continued)

j. Use of Restricted Resources

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

k. 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.

l. 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.

B. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of certain differences between the governmental funds Balance Sheet and the government-wide Statement of Net Position

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

Bond payable	$ 24,936,000
Less: deferred charge on bond discounts (net of amortization)	(2,691)
Add: bond premiums	52,049
Interest payable	364,189
OPEB obligation	15,277,321
Compensated absences	3,422,905
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	$ 44,049,773

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

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

Capital outlay	$ 6,734,324
Depreciation expense	(4,961,913)
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	$ 1,772,411

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

General obligation debt principal payments	$ 1,582,439

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	$ (364,189)
Amortization of bond premium	17,350
Amortization of bond discounts	(96)
OPEB obligation	(2,453,137)
Compensated absences	305,424
Net adjustment to decrease net change in fund balances - governmental funds to arrive at change in net position of governmental activities	$ (2,494,648)

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.

C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

1. Budgetary Information (Continued)

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

e. 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.

f. The Nevada State Department of Taxation notifies the County of its acceptance of the budget.

g. Public hearings are conducted on the third Monday in May.

h. After all changes have been noted and hearings closed, the County Commissioners adopt the budget on or before June 1.

e. Whenever such an action does not increase the total appropriation for any fiscal year and is not in conflict with other statutory provisions, the financial officer may transfer appropriations within any function or program or between functions or programs within a fund, if:
   1. The governing body is advised of the action at the next regular meeting; and
   2. The action is recorded in the official minutes of the meeting.

f. Increases to a fund's budget (augmentations) other than by transfer are accomplished through formal Commission action.

g. Statutory regulations require budget control to be exercised at the function.

h. All appropriations lapse at the end of the fiscal year. Encumbrances are re-appropriated in the ensuing fiscal year.

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

General Fund (10101)
Agriculture Extension Special Revenue Fund (10218)
Juvenile Probation Special Revenue Fund (10230)
Drug Forfeiture Special Revenue Fund (10232)
Drug Court Proceeds Special Revenue Fund (10248)
Senior Nutrition Special Revenue Fund (10281)
Ambulance Special Revenue Fund (10282)
Medical and General Indigent Special Revenue Fund (10283)
Dedicated County Medical Indigent Special Revenue Fund (10284)
Health Clinics Special Revenue Fund (10285)
Special Projects Special Revenue Fund (10301)
Yucca Mountain Public Safety Special Revenue Fund (10331)
Grants Special Revenue Fund (10340)
Special Ad Valorem Capital Projects Fund (10402)
Bond Capital Projects Fund (10451)
Solid Waste Enterprise Fund (10510)

2. Excess Expenditures over Appropriations

For the year ended June 30, 2013, expenditures exceeded appropriations for the following:

Functions in the County General Fund:	
Public safety	$ 239,837
Funds in the un-incorporated towns:	
Gabbs Utility Sewer	$ 9,808
Manhattan Utility	$ 39,510

C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

3. Deficit Fund Equity

The following fund had a deficit fund balance at June 30, 2013:

Dedicated County Medical Indigent Special Revenue Fund	$ 26,350

The fund deficit will be eliminated by a reduction in expenditures in the ensuing year.

D. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

1. Pooled Cash and Investments

At year end, the County's carrying amount of deposits was $12,877,297 and the bank balance was $13,732,275. Of the bank balance, $500,000 was covered by Federal Depository Insurance, and the remaining balance was covered by collateral held by the State Treasurer in the County's name.

The Nye County Treasurer administers an investment pool in accordance with Nevada Revised Statutes Chapter 355.168. At June 30, 2013 this pool is displayed by fund type on the financial statement as "Pooled Cash and Investments." The pool is available for use by all funds of the County. Any local government within Nye County whose money is held under the custody of the County Treasurer may invest its money with the investment pool. The County Treasurer may invest the money of the investment pool in investments which have been authorized as investments by Nevada Revised Statutes (**See Note A6a**).

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

Investments are stated at fair value.

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

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

The fair value of the County's investments was determined by market quotes as of June 30, 2013.

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

TO	FROM	AMOUNT
General Fund	Public Transit Special Revenue Fund	$ 7,992
	Regional Streets and Highways Special Revenue Fund	738
	Special Fuel Tax Special Revenue Fund	56
	County Owned Building Special Revenue Fund	2,890
	Building Department Special Revenue Fund	4,352
		$ 16,028

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

1. Pooled Cash and Investments (Continued)

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

TO	FROM	AMOUNT
Capital Projects	Agricultural Extension Special Revenue Fund	$ 775
	Senior Nutrition Special Revenue Fund	48
	Airport Special Revenue Fund	417
	Museum Special Revenue Fund	741
	Mining Maps Special Revenue Fund	431
	Juvenile Probation Special Revenue Fund	1,943
	911 Emergency Special Revenue Fund	1,097
	County Health Clinics Special Revenue Fund	2,637
	Justice Court Fines Special Revenue Fund	1,141
	JP Assessment Special Revenue Fund	1,376
	Court Collection Fees Special Revenue Fund	865
	Drug Court Proceeds Special Revenue Fund	330
	State/County Room Tax Special Revenue Fund	284
	Beatty Town Special Revenue Fund	5,006
	Manhattan Town Special Revenue Fund	143
	Gabbs Town Special Revenue Fund	600
		$ 17,834

As of June 30, 2013, the County had the following investments and maturities:

		Investment Maturities (In Years)				Ratings	
Corporate bonds & notes	Fair Value	Less than 1	1-5	6-10	>10	Moody's	S&P
Asset backed securities	$ 3,765,246	$ 0	$ 1,817,594	$ 459,709	$ 1,487,943	Aaa	AA+ – AAA
Financials	1,855,196	583,727	1,271,470	0	0	Aa3 – A1	AA- – A
Industrials	1,266,887	202,066	1,064,821	0	0	Aa2 – A1	AA+ – A-
Utilities	425,593	107,793	317,799	0	0	A3 – A2	A – A-
U.S. Government and Agencies:							
Treasuries	33,500,513	0	33,500,513	0	0	AAA	AA+
Agency mortgage-backed	43,138,148	6,504,696	35,765,235	868,217	0	AAA-Aaa	AA+
	83,951,583	$ 7,398,282	$73,737,432	$ 1,327,926	$1,487,943		
Money Market Mutual Fund	4,116,816						
Total Investments	$ 88,068,399						

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

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

Cash with officers	$ 1,791,693
Carrying amount of deposits	12,877,297
Pooled investments	88,068,399
State Treasurer Investment pool	748,911
Cash and cash equivalents	$ 103,486,300

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

1. Pooled Cash and Investments (continued)

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

Statement of Net Position	$ 62,024,648
Statement of Net Position restricted	6,652,841
Private purpose trust fund	26,118
Agency funds	34,782,693
Pooled cash and investments	$ 103,486,300

2. Receivables

Receivables as of year-end are as follows:

	General Fund	Education Endowment Fund	Repository Oversite Fund	Other Governmental Funds	Solid Waste	Nonmajor Enterprise Funds	Totals
Interest receivable	$ 4,212	$ 14,022	$ 2,597	$ 63,835	$ 13,298	$ 1,189	$ 99,153
Taxes receivable	396,372	-	-	153,988	-	-	550,360
Due from other governments	2,338,289	-	-	2,244,162	-	-	4,582,451
Accounts receivable, net	-	-	-	248,673	179,676	8,048	436,397
Due from others	-	-	-	12,800	-	-	12,800
	$ 2,738,873	$ 14,022	$ 2,597	$ 2,723,458	$ 192,974	$ 9,237	$ 5,681,161

3. Capital Assets

A summary of changes in capital assets for the year ended June 30, 2013, follows:

Governmental Activities:

	Balance June 30, 2012	Additions	Deletions	Transfers	Balance June 30, 2013
Capital assets not being depreciated:					
Land	$ 5,116,820	$ 0	$ 0	$ 0	$ 5,116,820
Construction in progress	26,099,695	3,451,134	0	(28,997,349)	553,480
Total capital assets not being depreciated	31,216,515	3,451,134	0	(28,997,349)	5,670,300
Building and improvements	55,830,334	300,038	0	28,827,176	84,957,548
Equipment	41,499,109	702,453	173,954	170,173	42,197,781
Infrastructure	29,960,958	2,280,699	0	0	32,241,657
Total capital assets being depreciated	127,290,401	3,286,190	173,954	28,997,349	159,396,986
Less accumulated depreciation for:					
Building and improvements	18,402,386	1,484,355	0	0	19,886,741
Equipment	26,245,819	2,618,457	173,954	0	28,690,322
Infrastructure	4,947,598	859,101	0	0	5,806,699
Total accumulated depreciation	49,595,803	4,961,913	173,954	0	54,383,762
Total capital assets being depreciated, net	77,694,598	(1,675,723)	0	28,997,349	105,013,224
Governmental activities assets, net	$ 108,911,113	$ 1,775,411	$ 0	$ 0	$ 110,683,524

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

3. Capital Assets (Continued)

A summary of changes in capital assets for the year ended June 30, 2013, follows:

Business-type activities:

	Balance June 30, 2012	Additions	Deletions	Transfers	Balance June 30, 2013
Capital assets not being depreciated:					
Construction in progress	$ 1,085,810	$ 949,746	$ 0	$(1,677,130)	$ 358,426
Capital assets being depreciated:					
Solid waste equipment	1,148,121	15,000	0	0	1,163,121
Utility equipment	3,027,649	0	0	1,677,130	4,704,779
Total capital assets being depreciated	4,175,770	15,000	0	1,677,130	5,867,900
Less accumulated depreciation for:					
Solid waste equipment	1,096,024	22,757	0	0	1,118,781
Utility equipment	1,153,553	104,227	0	0	1,257,780
Total accumulated depreciation	2,249,577	126,984	0	0	2,376,561
Total capital assets being depreciated, net	1,926,193	(111,984)	0	1,677,130	3,491,339
Business-type activities assets, net	$ 3,012,003	$ 837,762	$ 0	$ 0	$ 3,849,765

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

Governmental activities:	
General government	$ 1,430,012
Public safety	1,236,171
Judicial	244,009
Public works	1,781,838
Health and sanitation	118,893
Community support	47,714
Culture and recreation	103,276
	$ 4,961,913
Business-type activities:	
Solid Waste	$ 22,757
Sewer system	27,419
Water system	76,808
	$ 126,984

Construction commitments – (See Note E2)

4. Deferred Inflows of Resources

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

General	Other Governmental	Total
$ 359,698	$ 125,147	$ 484,845

Net proceeds tax received in advance for the year ending June 30, 2013, has been recorded as deferred inflows of resources.

General	Other Governmental	Total
$ 1,167,476	$ 351,117	$ 1,518,593

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

5. Long-term Debt

Revenue Bonds

The Town of Gabbs' 1989 Water Revenue Bonds were issued in the amount of $575,100 payable to Farmers Home Administration (FMHA). The bonds are to be repaid over 40 years requiring one semiannual payment of interest only and one payment of principal and interest at an interest rate of 7.125%. The current outstanding principal balance at June 30, 2013, is $396,889.

The maturity requirements of the bonds payable is as follows:

Year Ended June 30,	Interest	Principal	Total
2014	$ 28,278	$ 14,488	$ 42,766
2015	27,246	15,557	42,803
2016	26,137	16,704	42,841
2017	24,947	17,936	42,883
2018	23,670	19,259	42,929
2018-2022	95,626	119,811	215,437
2023-2027	46,166	171,007	217,173
2028-2029	1,575	22,127	23,702
	$ 273,645	$ 396,889	$ 670,534

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

$299,000, 2012 Manhattan Town Water Bond is payable to the U.S. Department of Agriculture-Rural Development. The bond is payable in quarterly payments of $3,481 including interest. The interest rate is 3.50%. The bond agreement requires the Town to establish and fund monthly a debt service reserve fund equal to 10% of the quarterly payment each month over the life of the loan until they accumulate one annual installment. This reserve fund can be used for emergency maintenance and repairs, and debt repayment should the need arise. The required reserve as of June 30, 2013, is $3,132. The balance in the reserve account was $0 as of June 30, 2013. The outstanding balance of bonds payable at June 30, 2012, was $296,383.

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

Year Ending June 30,	Principal	Interest
2014	$ 3,597	$ 10,327
2015	3,693	10,231
2016	3,824	10,100
2017	3,959	9,965
2018	4,100	9,824
2019-2023	22,785	46,835
2024-2028	27,122	42,498
2029-2033	32,284	37,336
2034-2038	38,429	31,191
2039-2043	45,744	23,876
2044-2048	54,451	15,169
2049-2053	56,395	4,844
	$ 296,383	$ 252,196

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

Year ended June 30,	Principal	Interest	Total
2014	$ 738,000	$ 46,394	$ 784,394
2015	763,000	20,205	783,205
	$1,501,000	$ 66,599	$1,567,599

General obligation (Limited Tax) Bond Series 2010A

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

Year ended June 30,	Principal	Interest	Total
2014	$ 520,000	$ 40,350	$ 560,350
2015	535,000	24,525	559,525
2016	550,000	8,250	558,250
	$1,605,000	$ 73,125	$ 1,678,125

General obligation (Limited Tax) Bond Series 2010B

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

Year ended June 30,	Principal	Interest	Debt Service	Interest Subsidy	Net Annual Debt Service
2014	$ 0	$ 1,270,620	$ 1,270,620	$(444,717)	$ 825,903
2015	0	1,270,620	1,270,620	(444,717)	825,903
2016	0	1,270,620	1,270,620	(444,717)	825,903
2017	570,000	1,260,731	1,830,731	(441,256)	1,389,475
2018	580,000	1,240,054	1,820,054	(434,019)	1,386,035
2018-2022	3,155,000	5,806,917	8,961,917	(2,032,421)	6,929,496
2023-2027	3,705,000	4,916,517	8,621,517	(1,720,781)	6,900,736
2028-2032	4,485,000	3,690,006	8,175,006	(1,291,502)	6,883,504
2033-2037	5,475,000	2,134,224	7,609,224	(746,978)	6,862,246
2038-2041	3,860,000	377,280	4,237,280	(132,048)	4,105,232
Totals	$21,830,000	$23,237,589	$45,067,589	$(8,133,156)	$36,934,433

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

5. Long-term Debt (Continued)

During the year ended June 30, 2013, the following changes occurred in long-term debt:

	Balance July 1, 2012	Additions	Reductions	Balance June 30, 2013	Due Within One Year
Governmental activities:					
Medium term bond	$26,148,000	$ 0	$(1,212,000)	$24,936,000	$ 1,258,000
Add bond premium	69,399	0	(17,350)	52,049	0
Less discounts	(2,787)	0	96	(2,691)	0
Total bonds payable	26,214,612	0	(1,229,254)	24,985,358	1,258,000
OPEB	12,824,184	2,453,137	0	15,277,321	0
Compensated absences	3,728,329	0	(305,424)	3,422,905	1,574,536
Total long-term debt, net	$42,767,125	$ 2,453,137	$(1,534,678)	$43,685,584	$ 2,832,536

	Balance July 1, 2012	Additions	Reductions	Balance June 30, 2013	Due Within One Year
Business-type activities:					
Landfill closure costs	$ 1,274,600	$ 134,816	$ 0	$ 1,409,416	$ 0
Revenue bonds	410,382	299,000	16,110	693,272	18,085
	$ 1,684,982	$ 433,816	$ 16,110	$ 2,102,688	$ 18,085

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, 2013, were:

	Transfers In	Transfers Out Nonmajor Funds
General Fund	$ 16,028	$ 16,028
Nonmajor governmental funds	4,872,800	4,872,800
	$ 4,888,828	$ 4,888,828

Described below are significant interfund transfers made during the year:

$2,173,335 was transferred from the Special Projects Fund to the Debt Service Fund to cover debt payments as budgeted.

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

$85,875 was transferred to the County Owned Building Fund to the Grant Fund to repay expenses.

7. Interfund Receivables and Payables

The composition of interfund balances as of June 30, 2013, is as follows:

Due from/to other funds:

Receivable Fund	Payable Fund	Amount
Special Project Special Revenue Fund	Grants Special Revenue Fund	$ 135,450
	Ambulance Special Revenue Fund	22,765
		$ 158,215
Gabbs Utility Water Fund	Gabbs Utility Sewer Fund	$ 36,365

The payable to the Special Projects Fund is due to expenditures related to the Grant Fund that were covered by the Special Projects Fund due to grant revenues received after June 30, 2013. The amount is expected to be paid with current resources. The payable to the Water Fund was made to cover negative cash balances in the fund at year-end. The amount is expected to be paid with current resources.

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

8. Unearned Revenue

Governmental funds report unearned revenue in connection with receivables that are not considered to be available to liquidate liabilities of the current period and also in connection with resources that have been received but not yet earned. A summary of unearned revenue for the individual major governmental funds and nonmajor governmental funds in the aggregate at June 30, 2013 are as follows:

General	Repository Oversite	Other Governmental	Total
$ 2,831,607	$1,430,095	$ 616,663	$ 4,878,365

E. OTHER INFORMATION

1. Risk Management

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

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

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

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

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. At June 30, 2013, no claims liabilities were recorded.

2. Construction and Other Significant Commitments

Construction commitments. The County has active construction projects as of June 30, 2013. At year end the County's commitments are as follows:

Governmental Activities

Project	Spent-to-Date	Commitment
Tonopah helipad	$ 46,303	$ 221,235
Info tech facility	26,281	714,082
One stop shop	56,301	793,699
Amargosa Valley Senior Center	9,631	256,869
Beatty vol. ambulance barn	2,795	34,210
Old Beatty ambulance barn	5,480	520
Manhattan church roof repair	9,543	15,458
Belmont Courthouse roof	63,950	9,050
JustWare software - New Dawn	165,517	314,009
Radio frequency upgrade	114,069	1,322
Pahrump dispatch workstation	53,610	5,046
Total governmental activities	$ 553,480	$ 2,386,302

Business-Type Activities

Project	Spent-to-Date	Commitment
Water System Projects	$ 358,426	$ 482,271

E. OTHER INFORMATION (Continued)

3. Contingent Liabilities

Landfill - Closure and Post Closure Costs

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

As of June 30, 2013, the estimated liability to date for closure and post closure costs is $1,409,416. This represents the cumulative amount reported to date based on percent use of the estimated liability of $2,567,682 as the remaining capacity is used. Actual costs may be higher due to inflation, changes in technology or changes in regulations.

The County is operating four landfills as follows:

	Estimated Site Life Remaining
Pahrump	8 years
Tonopah	26 years
Round Mountain	21 years

The County has assessed a $12 fee for each parcel of land to be used for closure and postclosure costs and a $5 fee for opening new landfills. As of June 30, 2013, $6,610,221 has been restricted for future closure, postclosure, and opening landfill costs in the Solid Waste Fund. The county entered into a trust agreement with a trustee bank in which the county placed funds for future closure and postclosure costs for county land fills in the amount of $2,569,493.

Litigation

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

4. Pension Plan

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

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

	Contribution Rate			
Fiscal Year	Employer/ Employee Paid	Regular Members	Police and Firemen	Total Contribution
2012-2013	12.25%	23.75%	39.75%	$5,917,754
2011-2012	12.25%	23.75%	39.75%	6,219,407
2010-2011	11.25%	21.50%	37.00%	5,868,629

E. OTHER INFORMATION (Continued)

5. Post-Employment Healthcare Plan

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

The County subsidizes eligible retirees' contributions to the Public Employees' Benefits Plan (PEBP), an agent multiple-employer defined benefit postemployment healthcare plan administered by the State of Nevada. NRS 287.041 assigns the authority to establish and amend benefit provisions to the PEBP nine-member board of trustees. County employees who meet the eligibility requirement for retirement within the Nevada Public Employee Retirement System have the option upon retirement to enroll in coverage under the PEBP and the subsidy provided by the County is determined by their number of years of service. Changes in state law have significantly impacted retirees' eligible to enroll in PEBP. As of September 1, 2008, the plan will no longer be available to those actively employed past that date. The PEBP issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Public Employee's Benefits Program, 901 S. Stewart Street, Suite 1001, Carson City, NV, 89701, by calling (775) 684-7000, or by accessing the website at www.pebp.state.nv.us/informed/financial.htm.

Benefit provisions for the NCEHBP are established pursuant to NRS 287.023 and amended through negotiations between the County and the respective associations. The plan provides healthcare insurance for eligible retirees and their beneficiaries through the County's group health insurance plan, which covers both active and retired members. Under NRS 287.023, eligible retirees are able to participate in the plan with blended rates, thereby benefitting from an implicit subsidy. The County contributes up to 100% of the premium costs. Retired employees pay the balance of the monthly premium. As of June 30, 2013, 188 retirees were using this plan. NCEHBP does not issue a publicly available financial report.

Funding Policy NRS 287.046 establishes the subsidies to be contributed toward the premium costs of the eligible retired County employees. Plan members receiving benefits have their monthly contributions deducted from their pension checks based on the health plan chosen by the retiree as reduced by the amount of the subsidy. Retirees qualify for a subsidy of $118.16 at five years of service $649.88 at 20 years of service with incremental increases for each year of service between. The contribution requirements of plan members and the County are established and amended by the PEBP board of trustees. As a participating employer, the County is billed for the subsidy on a monthly basis and is legally required under NRS 287.023 to provide for it. For fiscal year 2013, the County contributed $57,810 to the plan for current premiums.

Nye County Employee Health Benefits Plan (NCEHBP).

Funding Policy Contribution requirements of the plan members and the County are established and may be amended through negotiations between the County and employees. The County pays 100% of the costs of current-year premiums for eligible retired plan members. For fiscal year 2013 the County contributed $1,029,493 to the plan. Employees hired before August 1, 2000, who vest in the State of Nevada Public Retirement System (PERS) by or through their employment with the County, and who have worked not less than eight (8) continuous years for the County immediately preceding retirement, and who, when they leave County employment collect PERS retirement, will have the same percentage of their post-retirement health insurance premiums paid by the County as the County pays for its employees, as that percentage may from time to time change. Employees hired on or after August 1, 2000, who vest in PERS by or through their employment with the County, and who have worked not less than twenty (20) continuous years for the County, and who, when they leave County employment collect PERS retirement, will have fifty percent (50%) of their post-retirement health insurance premiums paid by the County. Employees who retire from the County who do not meet these qualifications, may choose to participate in the plan and would be required to fully pay their costs of health insurance coverage.

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

E. OTHER INFORMATION (Continued)

5. Postemployment Health Care Plan (Continued)

For fiscal year 2013 the County's annual OPEB cost (expense) of $3,540,440 for the PEBP was equal to the ARC. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2013 is as follows:

Fiscal Year Ended	Annual OPEB Cost (Unit Credit Cost Method)	% of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/2013	$ 3,540,440	31%	$ 15,277,321
6/30/2012	$ 3,055,456	24%	$ 12,824,184
6/30/2011	$ 3,219,733	29%	$ 10,888,649

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

	2013	2012	2011
Annual Required Contribution	$ 3,454,949	$ 3,181,690	$3,181,690
Interest on net OPEB obligation	513,000	228,250	228,276
Adjustment to annual required contribution	(427,509)	(354,481)	(190,233)
Annual OPEB cost (expense)	3,540,440	3,055,459	3,219,733
Contributions made	1,087,303	1,119,921	932,707
Increase in net OPEB obligation	2,453,137	1,935,538	2,287,026
Net OPEB obligation - beginning of the year	12,824,184	10,888,649	8,601,623
Net OPEB obligation - end of year	$ 15,277,321	$ 12,824,184	$10,888,649

Funded Status and Funding Progress The County's most recent actuarial valuation was as of July 1, 2012, and as of the end of the fiscal year the County has not prefunded any portion of the plan. The actuarial accrued liability (AAL) for benefits was $53,519,614 and having not funded the obligation the County currently has no associated assets to offset this liability. Because of this the unfunded actuarial accrued liability (URAL) is equal to the AAL. The covered payroll (annual payroll of active employees covered by the plan) was $22,652,000 and the ratio of the UAAL to the covered payroll was 236.27%.

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

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

In the July 1, 2013, actuarial valuation, the entry age normal cost method was used. The actuarial assumptions included a 4 percent investment rate of return which is the target rate of return for the Nevada Public Employee Retirement System. This rate is used since state law allows trusts to be created within the retirement system for investing assets associated with other post employment benefits. If the County ultimately chooses to fund the plan they would fund it through a trust with the assets invested by PERS. An annual healthcare cost trend rate of 5.5 percent is used initially, reduced by decrements to an ultimate rate of 3.8 percent after seventy years. A standard 2.5 percent inflation rate was used throughout.

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

The URAL is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at June 30, 2013, is 26 years.

REQUIRED SUPPLEMENTARY INFORMATION

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
June 30, 2013

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
07/01/12	$ -	$ 53,519,614	$53,519,614	0.00%	$22,652,000	236.27%
07/01/10	$ -	$ 43,088,960	$43,088,960	0.00%	$ -	0.00%
07/01/08	$ -	$ 60,816,075	$60,816,075	0.00%	$23,544,589	258.30%

SUPPLEMENTAL INFORMATION

MAJOR FUNDS

General Fund

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

Education Endowment Fund

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

Repository Oversite Fund

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 4,389,766	$ 3,742,247
Interest receivable	4,212	2,160
Taxes receivable	396,372	533,334
Due from other governments	2,338,289	3,151,653
Due from others	-	59,692
Prepaid expense	133,838	20,339
Inventory	78,494	134,803
Total assets	$ 7,340,971	$ 7,644,228
LIABILITIES		
Accounts payable	$ 971,449	$ 1,519,577
Accrued payroll and benefits	1,103,223	1,138,025
Unearned revenue	2,831,607	-
Total liabilities	4,906,279	2,657,602
Deferred inflows of resources		
Unavailable revenue - taxes	1,527,174	4,921,741
FUND BALANCE		
Nonspendable	212,332	134,803
Committed for general government	380,493	379,220
Committed for judicial	21,070	20,983
Committed for public safety	39,555	39,396
Committed for culture and recreation	44,838	44,664
Unassigned	209,230	(554,181)
Total fund balance	907,518	64,885
Total liabilities, deferred inflows of resources, and fund balance	$ 7,340,971	$ 7,644,228

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013		Variance-Positive	2012
	Budget	Actual	(Negative)	Actual
Revenues:				
Taxes	$ 13,158,509	$ 13,595,990	$ 437,481	$ 13,300,349
Licenses and permits	292,000	363,793	71,793	284,201
Intergovernmental	14,768,116	15,090,195	322,079	14,804,491
Charges for services	2,760,534	2,515,958	(244,576)	2,478,117
Fines and forfeitures	397,000	416,510	19,510	336,833
Miscellaneous	1,684,960	1,539,965	(144,995)	1,264,085
Total revenues	33,061,119	33,522,411	461,292	32,468,076
Expenditures:				
General government	11,494,622	10,844,464	650,158	11,068,154
Judicial	7,000,459	6,697,486	302,973	6,884,132
Public safety	14,086,554	14,326,391	(239,837)	14,343,279
Public works	130,735	116,287	14,448	118,426
Health	577,601	524,540	53,061	512,938
Welfare	175,063	153,749	21,314	235,156
Culture and recreation	44,337	27,747	16,590	-
Community support	45,000	5,142	39,858	10,535
Contingency	89,148	-	89,148	-
Total expenditures	33,643,519	32,695,806	947,713	33,172,620
Excess (deficiency) of revenues over expenditures	(582,400)	826,605	1,409,005	(704,544)
Other financing sources (uses):				
Operating transfers in	291,717	16,028	(275,689)	28,254
Other	21,013	-	(21,013)	-
Total other financing sources (uses)	312,730	16,028	(296,702)	28,254
Net change in fund balance	(269,670)	842,633	1,112,303	(676,290)
Fund balance:				
Beginning of year	597,596	64,885	(532,711)	741,175
End of year	$ 327,926	$ 907,518	$ 579,592	$ 64,885

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Taxes:				
Property taxes	$ 9,803,307	$ 9,896,371	$ 93,064	$ 10,346,958
Net proceeds	3,355,202	3,699,619	344,417	2,953,391
Total taxes	13,158,509	13,595,990	437,481	13,300,349
Licenses and permits:				
Liquor licenses	37,000	34,940	(2,060)	36,800
Special registration	75,000	78,290	3,290	64,790
Concealed weapons permits	95,000	168,584	73,584	94,996
Gaming licenses	85,000	81,979	(3,021)	87,615
Total licenses and permits	292,000	363,793	71,793	284,201
Intergovernmental:				
Federal in lieu tax	2,840,080	2,898,375	58,295	2,809,875
Fish and game in lieu	2,000	-	(2,000)	2,152
State gaming license fee	165,000	134,429	(30,571)	145,019
Consolidated tax	11,441,036	11,790,254	349,218	11,039,608
Federal land lease	320,000	267,137	(52,863)	807,837
Total intergovernmental	14,768,116	15,090,195	322,079	14,804,491

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Charges for services:				
Clerk's fees	$ 175,000	$ 106,866	$ (68,134)	$ 159,255
Recorder's fees	390,000	363,318	(26,682)	351,630
Assessor's collections fees	500,000	561,619	61,619	567,298
Planning and zoning fees	570,000	440,095	(129,905)	422,820
County surveyor fees	5,000	11,625	6,625	3,750
Administration fees	200	-	(200)	-
Assessment fees	500	-	(500)	-
GIS products	10,000	-	(10,000)	12,566
Courier service	12,118	18,176	6,058	12,118
Returned check fees	2,000	2,864	864	3,343
Other-general government	45,000	694	(44,306)	1,240
Justice court fees	77,000	73,232	(3,768)	79,959
Drug court	133,616	105,827	(27,789)	93,652
Public defender and discovery fees	2,000	1,955	(45)	3,015
Restitution fees	3,000	2,276	(724)	3,722
Court security fees	25,000	20,620	(4,380)	27,520
Law library	-	28,280	28,280	-
Other-judicial	25,000	-	(25,000)	-
Sheriff's fees	60,000	50,955	(9,045)	51,741
Investigation fees	13,000	8,250	(4,750)	16,250
Department of Energy reimbursement	625,000	607,346	(17,654)	539,645
Forensic services	15,000	14,490	(510)	14,723
Solid waste fees	100	784	684	239
Cemetery receipts	2,000	1,560	(440)	2,460
Animal control-spay and neutering	70,000	60,795	(9,205)	74,268
Animal control fees	-	28,962	28,962	13,523
Zoning fees	-	4,869	4,869	13,630
Dust control plan fee	-	500	500	9,750
Total charges for services	2,760,534	2,515,958	(244,576)	2,478,117
Fines and forfeitures:				
Fines and forfeited bail	325,000	385,759	60,759	278,914
Legal aid	30,000	21,682	(8,318)	26,450
Court fines	42,000	9,069	(32,931)	31,469
Total fines and forfeitures	397,000	416,510	19,510	336,833

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Miscellaneous:				
Investment income	$ 170,000	$ 16,740	$ (153,260)	$ 1,095
Tax penalties	750,000	593,400	(156,600)	710,437
Uniform reciprocal law	315,000	283,594	(31,406)	277,514
Prisoner housing	2,000	780	(1,220)	1,193
DARE donations	-	-	-	427
Donations	21,000	2,842	(18,158)	5,229
Extradition	25,000	21,614	(3,386)	22,540
Other revenue	50,000	33	(49,967)	67,207
Solid waste fees	-	-	-	88
Prisoner medical	2,000	760	(1,240)	990
Tax trust sales (NRS 361.610)	307,960	501,534	193,574	146,617
Tax sale costs	-	104,104	104,104	-
Sale proceeds	5,000	4,208	(792)	158
Sheriff pay phones	25,000	9,731	(15,269)	15,589
Inmate booking fees	12,000	625	(11,375)	9,602
Animal donations	-	-	-	5,399
Total miscellaneous	1,684,960	1,539,965	(144,995)	1,264,085
Total revenues	33,061,119	33,522,411	461,292	32,468,076

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Expenditures:				
General government:				
Commissioners:				
Salaries and wages	$ 141,999	$ 134,351	$ 7,648	$ 143,659
Employee benefits	72,478	68,691	3,787	69,640
Services and supplies	59,000	54,770	4,230	65,355
Total commissioners	273,477	257,812	15,665	278,654
County administrator:				
Salaries and wages	531,258	518,535	12,723	511,261
Employee benefits	193,329	195,102	(1,773)	179,994
Services and supplies	59,259	53,000	6,259	53,582
Total county administrator	783,846	766,637	17,209	744,837
Comptroller:				
Salaries and wages	295,975	293,160	2,815	245,575
Employee benefits	114,103	114,264	(161)	103,954
Services and supplies	22,050	17,817	4,233	15,511
Total comptroller	432,128	425,241	6,887	365,040
Clerk:				
Salaries and wages	483,557	478,083	5,474	482,003
Employee benefits	195,506	193,246	2,260	187,147
Services and supplies	84,083	64,848	19,235	56,214
Total clerk	763,146	736,177	26,969	725,364
Information systems:				
Salaries and wages	497,623	482,993	14,630	349,774
Employee benefits	172,395	168,586	3,809	125,151
Services and supplies	316,804	227,342	89,462	263,211
Total information systems	986,822	878,921	107,901	738,136
County planner:				
Salaries and wages	234,398	225,803	8,595	365,764
Employee benefits	83,496	83,787	(291)	134,595
Services and supplies	69,347	40,503	28,844	83,598
Total county planner	387,241	350,093	37,148	583,957
HR/Risk management:				
Salaries and wages	220,278	219,563	715	485,448
Employee benefits	93,127	72,319	20,808	79,654
Services and supplies	14,000	13,314	686	14,922
Total HR/Risk management	327,405	305,196	22,209	580,024

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Expenditures (Continued):				
General government (Continued):				
Miscellaneous overhead:				
Retiree	$ 1,211,131	$ 1,151,010	$ 60,121	$ 1,119,921
Services and supplies	1,676,945	1,462,674	214,271	1,737,733
Total miscellaneous overhead	2,888,076	2,613,684	274,392	2,857,654
Recorder:				
Salaries and wages	$ 350,313	$ 345,478	$ 4,835	$ 292,072
Employee benefits	123,417	124,844	(1,427)	114,214
Services and supplies	101,554	72,700	28,854	87,542
Total recorder	575,284	543,022	32,262	493,828
Treasurer:				
Salaries and wages	302,314	307,760	(5,446)	341,669
Employee benefits	108,859	115,119	(6,260)	119,246
Services and supplies	62,580	48,095	14,485	49,677
Total treasurer	473,753	470,974	2,779	510,592

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013		Variance-Positive	2012
	Budget	Actual	(Negative)	Actual
Expenditures (Continued):				
General government (Continued):				
Purchasing:				
Salaries and wages	108,357	108,349	8	107,479
Employee benefits	44,440	44,609	(169)	43,477
Services and supplies	9,900	3,315	6,585	4,138
Total purchasing	162,697	156,273	6,424	155,094
Assessor:				
Salaries and wages	659,948	655,042	4,906	612,215
Employee benefits	263,592	267,067	(3,475)	248,501
Services and supplies	72,588	57,042	15,546	53,565
Total assessor	996,128	979,151	16,977	914,281
Veterans services:				
Salaries and wages	70,807	66,057	4,750	66,913
Employee benefits	25,343	22,937	2,406	24,881
Services and supplies	15,357	5,842	9,515	14,308
Total veterans services	111,507	94,836	16,671	106,102
Buildings and grounds:				
Salaries and wages	670,183	670,922	(739)	517,120
Employee benefits	258,460	263,234	(4,774)	216,741
Services and supplies	1,404,469	1,332,291	72,178	1,190,380
Capital outlay	-	-	-	90,350
Total buildings and grounds	2,333,112	2,266,447	66,665	2,014,591
Total general government	11,494,622	10,844,464	650,158	11,068,154

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Expenditures (Continued):				
Judicial:				
District attorney:				
Salaries and wages	$ 1,932,534	$ 1,922,510	$ 10,024	$ 1,848,808
Employee benefits	721,569	734,577	(13,008)	703,567
Services and supplies	100,800	89,706	11,094	108,206
Total district attorney	2,754,903	2,746,793	8,110	2,660,581
District court:				
Salaries and wages	518,334	519,004	(670)	504,120
Employee benefits	187,156	185,791	1,365	183,022
Services and supplies	209,209	207,492	1,717	200,260
Total district court	914,699	912,287	2,412	887,402
Tonopah justice court:				
Salaries and wages	263,850	244,916	18,934	226,230
Employee benefits	117,738	91,298	26,440	90,163
Services and supplies	17,939	8,627	9,312	13,397
Total Tonopah justice court	399,527	344,841	54,686	329,790
Pahrump justice court:				
Salaries and wages	750,115	745,509	4,606	726,631
Employee benefits	301,708	289,906	11,802	282,274
Services and supplies	141,300	140,903	397	156,709
Total Pahrump justice court	1,193,123	1,176,318	16,805	1,165,614
Beatty justice court:				
Salaries and wages	330,558	274,387	56,171	275,637
Employee benefits	97,904	90,739	7,165	93,542
Services and supplies	26,745	22,291	4,454	23,003
Total Beatty justice court	455,207	387,417	67,790	392,182

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Expenditures (Continued):				
Judicial (Continued):				
Other judicial:				
Services and supplies	$ 1,275,000	$ 1,129,288	$ 145,712	$ 1,444,127
Public guardian:				
Salaries and wages	5,000	-	5,000	3,047
Employee benefits	2,000	-	2,000	1,058
Services and supplies	1,000	542	458	331
Total public guardian	8,000	542	7,458	4,436
Total judicial	7,000,459	6,697,486	302,973	6,884,132
Public Safety:				
Sheriff:				
Salaries and wages	7,829,480	7,926,446	(96,966)	7,951,397
Employee benefits	4,025,291	4,193,452	(168,161)	4,040,139
Services and supplies	1,699,955	1,754,153	(54,198)	1,747,675
Total sheriff	13,554,726	13,874,051	(319,325)	13,739,211
Emergency management:				
Salaries and wages	261,610	220,845	40,765	334,634
Employee benefits	111,718	100,317	11,401	144,131
Services and supplies	158,500	131,178	27,322	123,443
Capital outlay	-	-	-	1,860
Total emergency management	531,828	452,340	79,488	604,068
Total public safety	14,086,554	14,326,391	(239,837)	14,343,279
Public works:				
Salaries and wages	73,211	64,734	8,477	68,177
Employee benefits	27,555	26,368	1,187	27,832
Services and supplies	29,969	25,185	4,784	22,417
Total public works	130,735	116,287	14,448	118,426

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Expenditures (Continued):				
Health:				
Animal control:				
Salaries and wages	$ 299,787	$ 283,436	$ 16,351	$ 266,338
Employee benefits	129,637	112,624	17,013	106,373
Services and supplies	148,177	128,480	19,697	140,227
Total health	577,601	524,540	53,061	512,938
Welfare:				
Senior nutrition program:				
Salaries and wages	44,141	43,360	781	40,918
Employee benefits	18,550	18,836	(286)	18,663
Services and supplies	112,372	91,553	20,819	175,575
Total welfare	175,063	153,749	21,314	235,156
Culture and recreation:				
Parks:				
Services and supplies	44,337	27,747	16,590	-
Community support:				
Natural resources:				
Salaries and wages	10,000	3,466	6,534	8,052
Employee benefits	3,000	873	2,127	2,360
Services and supplies	32,000	803	31,197	123
Total natural resources	45,000	5,142	39,858	10,535
Contingency	89,148	-	89,148	-
Total expenditures	33,643,519	32,695,806	947,713	33,172,620
Excess (deficiency) of revenues over expenditures	(582,400)	826,605	1,409,005	(704,544)
Other financing sources (uses):				
Operating transfers in	291,717	16,028	(275,689)	28,254
Other	21,013	-	(21,013)	-
Total other financing sources (uses)	312,730	16,028	(296,702)	28,254
Net change in fund balance	(269,670)	842,633	1,112,303	(676,290)
Fund balance:				
Beginning of year	597,596	64,885	(532,711)	741,175
End of year	$ 327,926	$ 907,518	$ 579,592	$ 64,885

NYE COUNTY, NEVADA
MAJOR FUND - EDUCATION ENDOWMENT SPECIAL REVENUE FUND (10302)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 9,406,304	$ 9,355,121
Interest receivable	14,022	29,691
Total assets	$ 9,420,326	$ 9,384,812
LIABILITIES		
Accounts payable	$ 42,819	$ -
FUND BALANCE		
Restricted for intergovernmental	9,377,507	9,384,812
Total liabilities and fund balance	$ 9,420,326	$ 9,384,812

NYE COUNTY, NEVADA
MAJOR FUND - EDUCATION ENDOWMENT SPECIAL REVENUE FUND (10302)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013			
	Budget	Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Miscellaneous:				
Investment income	$ 113,000	$ 35,514	$ (77,486)	$ 42,819
Expenditures:				
Current:				
Intergovernmental	113,000	42,819	70,181	194,726
Excess (deficiency) of revenues over expenditures	-	(7,305)	(7,305)	(151,907)
Fund balance:				
Beginning of year	9,536,719	9,384,812	(151,907)	9,536,719
End of year	$ 9,536,719	$ 9,377,507	$ (159,212)	$ 9,384,812

NYE COUNTY, NEVADA
MAJOR FUND - REPOSITORY OVERSITE SPECIAL REVENUE FUND (10336)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 1,614,406	$ 3,650,246
Interest receivable	2,597	12,328
Total assets	$ 1,617,003	$ 3,662,574
LIABILITIES		
Accounts payable	$ 165,239	$ 187,217
Accrued payroll and benefits	21,669	18,181
Unearned revenue	1,430,095	3,457,176
Total liabilities	1,617,003	3,662,574
FUND BALANCE		
Restricted for general government	-	-
Total liabilities and fund balance	$ 1,617,003	$ 3,662,574

NYE COUNTY, NEVADA
MAJOR FUND - REPOSITORY OVERSITE SPECIAL REVENUE FUND (10336)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013			2012
	Budget	Actual	Variance-Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Grants	$ 2,337,002	$ 2,046,580	$ (290,422)	$ 2,756,982
Miscellaneous:				
Investment income	-	15,210	15,210	15,690
Total revenues	2,337,002	2,061,790	(275,212)	2,772,672
Expenditures:				
General government:				
Salaries and wages	573,747	523,938	49,809	624,219
Employee benefits	263,255	190,653	72,602	395,526
Services and supplies	1,491,006	1,338,211	152,795	1,734,410
Capital outlay	8,994	8,988	6	18,517
Total expenditures	2,337,002	2,061,790	275,212	2,772,672
Excess (deficiency) of revenues over expenditures	-	-	-	-
Fund balance:				
Beginning of year	-	-	-	-
End of year	$ -	$ -	$ -	$ -

MAJOR ENTERPRISE FUND

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

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

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511)
COMPARATIVE STATEMENT OF NET POSITION
June 30, 2013 and 2012

	2013	2012
ASSETS		
Current:		
Pooled cash and investments	$ 2,275,690	$ 2,004,629
Interest receivable	13,298	19,779
Accounts receivable	179,676	206,447
Total current assets	2,468,664	2,230,855
Noncurrent assets:		
Restricted Assets:		
Cash	6,610,221	6,304,151
Capital assets (net of accumulated depreciation)	44,340	52,097
Total noncurrent assets	6,654,561	6,356,248
Total assets	9,123,225	8,587,103
LIABILITIES		
Current:		
Accounts payable	45,794	131,693
Accrued payroll and benefits	4,879	2,743
Total current liabilities	50,673	134,436
Long-term payable from restricted assets:		
Landfill closure and postclosure costs	1,409,416	1,274,600
Total liabilities	1,460,089	1,409,036
NET POSITION:		
Invested in capital assets, net of related debt	44,340	52,097
Reserved for landfill closure costs	6,610,221	6,304,151
Unrestricted	1,008,575	821,819
Total net position	$ 7,663,136	$ 7,178,067

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013		Variance-Positive	2012
	Budget	Actual	(Negative)	Actual
Operating revenues:				
Charges for services	$ 2,505,600	$ 1,906,102	$ (599,498)	$ 2,016,541
Operating expenses:				
Salaries and wages	78,015	80,425	(2,410)	79,047
Employee benefits	33,987	31,724	2,263	31,621
Services and supplies	1,486,300	1,210,324	275,976	1,216,074
Closure and postclosure landfill costs	15,000	134,816	(119,816)	77,871
Depreciation	95,000	22,757	72,243	54,740
Total operating expenses	1,708,302	1,480,046	228,256	1,459,353
Operating income	797,298	426,056	(371,242)	557,188
Nonoperating revenues (expenses):				
Investment income	65,000	59,013	(5,987)	48,283
Changes in net position	$ 862,298	485,069	$ (377,229)	605,471
Net position:				
Beginning of year		7,178,067		6,572,596
End of year		$ 7,663,136		$ 7,178,067

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2013 and 2012

	2013	2012
Cash flows from operating activities:		
Cash received from customers	$ 1,932,873	$ 2,015,031
Cash paid for salaries and employee benefits	(110,013)	(111,761)
Cash paid for services and supplies	(1,296,223)	(1,215,863)
Net cash provided by operating activities	526,637	687,407
Cash flows from capital and related financing activities:		
Purchase of capital assets	(15,000)	-
Cash flows from investing activities:		
Investment income	65,494	40,881
Net increase (decrease) in pooled cash and investments	577,131	728,288
Pooled cash and investments:		
Beginning of year	8,308,780	7,580,492
End of year	$ 8,885,911	$ 8,308,780
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	$ 426,056	$ 557,188
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation	22,757	54,740
(Increase) decrease in accounts receivable	26,771	(1,510)
Increase (decrease) in accrued payroll and benefits	2,136	(1,093)
Increase (decrease) in accounts payable	48,917	78,082
Total adjustments	100,581	130,219
Net cash provided by operating activities	$ 526,637	$ 687,407

NONMAJOR GOVERNMENTAL FUNDS

Combining statements of all nonmajor governmental activity.

NYE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2013

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Totals
ASSETS			
Pooled cash and investments	$ 32,173,917	$ 11,630,072	$ 43,803,989
Interest receivable	46,349	17,486	63,835
Taxes receivable	127,819	26,169	153,988
Due from other governments	2,244,162	-	2,244,162
Accounts receivable	248,673	-	248,673
Due from others	12,800	-	12,800
Prepaid expense	25,410		25,410
Due from other funds	158,215	-	158,215
Inventory	-	-	-
Total assets	$ 35,037,345	$ 11,673,727	$ 46,711,072
LIABILITIES			
Accounts payable	$ 1,774,480	$ 905,319	$ 2,679,799
Accrued payroll and benefits	308,984	5	308,989
Due to other funds	158,215	-	158,215
Unearned revenue	616,663	-	616,663
Total liabilities	2,858,342	905,324	3,763,666
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - taxes	381,963	94,301	476,264
FUND BALANCE			
Nonspendable	-	-	-
Restricted for:			
Capital projects	-	10,674,102	10,674,102
General government	3,913,098	-	3,913,098
Judicial	1,724,290	-	1,724,290
Public safety	864,596	-	864,596
Public works	11,293,343	-	11,293,343
Health and sanitation	154,145	-	154,145
Welfare	103,253	-	103,253
Culture and recreation	241,723	-	241,723
Community support	282,318	-	282,318
Committed for:			
General government	13,076,312	-	13,076,312
Public works	119,904	-	119,904
Health and sanitation	24,058	-	24,058
Unassigned	-	-	-
Total fund balance	31,797,040	10,674,102	42,471,142
Total liabilities, deferred inflows of resources, and fund balance	$ 35,037,345	$ 11,673,727	$ 46,711,072

NYE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
Revenues:				
Taxes	$ 4,258,223	$ -	$ 945,988	$ 5,204,211
Licenses and permits	466,046	-	-	466,046
Intergovernmental	10,963,497	-	-	10,963,497
Charges for services	1,536,852	-	-	1,536,852
Fines and forfeitures	433,028	-	-	433,028
Miscellaneous	463,334	-	103,825	567,159
Total revenues	18,120,980	-	1,049,813	19,170,793
Expenditures:				
Current:				
General government	2,852,316	-	-	2,852,316
Judicial	533,166	-	-	533,166
Public safety	3,441,572	-	-	3,441,572
Public works	6,435,334	-	-	6,435,334
Health	1,424,894	-	-	1,424,894
Welfare	1,310,535	-	-	1,310,535
Culture and recreation	241,603	-	-	241,603
Community support	551,641	-	26,540	578,181
Intergovernmental	244,467	-	93,118	337,585
Capital projects	-	-	6,044,229	6,044,229
Debt service:				
Principal	-	1,212,000	-	1,212,000
Interest	-	961,335	-	961,335
Total expenditures	17,035,528	2,173,335	6,163,887	25,372,750
Excess (deficiency) of revenues over expenditures	1,085,452	(2,173,335)	(5,114,074)	(6,201,957)
Other financing sources (uses):				
Operating transfers in	2,655,438	2,173,335	44,027	4,872,800
Operating transfers out	(4,862,635)	-	(26,193)	(4,888,828)
Total other financing sources (uses)	(2,207,197)	2,173,335	17,834	(16,028)
Net change in fund balance	(1,121,745)	-	(5,096,240)	(6,217,985)
Fund balance:				
Beginning of year	32,918,785	-	15,770,342	48,689,127
End of year	$ 31,797,040	$ -	$ 10,674,102	$ 42,471,142

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2013 (Page 1 of 4)
(With Comparative Actual Amounts for June 30, 2012)

	Special Projects	Road	Regional Streets and Highways	Special Fuel Tax
ASSETS				
Pooled cash and investments	$ 3,337,343	$ 1,913,802	$ 76,206	$ 28,723
Interest receivable	4,878	3,463	-	-
Taxes receivable	-	1,997	-	-
Due from other governments	-	620,186	139,347	265
Accounts receivable	-	-	-	-
Due from others	-	-	-	-
Prepaid expense	-	-	-	-
Due from other funds	158,215	-	-	-
Inventory	-	-	-	-
Total assets	$ 3,500,436	$ 2,539,448	$ 215,553	$ 28,988
LIABILITIES				
Accounts payable	$ 378,844	$ 125,107	$ -	$ -
Accrued payroll and benefits	517	136,194	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	379,361	261,301	-	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - taxes	-	7,127	-	-
FUND BALANCE				
Nonspendable	-	-	-	-
Restricted for:				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	2,271,020	215,553	28,988
Health	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Committed for:		-		
General government	3,121,075	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Unassigned	-	-	-	-
Total fund balance	3,121,075	2,271,020	215,553	28,988
Total liabilities, deferred inflows of resources, and fund balance	$ 3,500,436	$ 2,539,448	$ 215,553	$ 28,988

Public Transit	Agricultural Extension	Airport	Ambulance and Health	Medical and General Indigent	Dedicated County Medical Indigent	Museum
$ 2,243,717	$ 180,345	$ 120,514	$ -	$ 194,724	$ 411,930	$ 207,342
3,099	283	180	-	604	-	317
-	5,990	-	-	32,253	8,092	4,672
226,413	-	217	-	-	174	-
-	-	-	248,673	-	-	-
-	-	-	-	-	-	-
-	149	-	243	-	-	174
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 2,473,229	$ 186,767	$ 120,911	$ 248,916	$ 227,581	$ 420,196	$ 212,505
$ -	$ 2,975	$ 1,007	$ 17,231	$ 7,891	$ 418,313	$ 6,407
-	7,367	-	8,596	16,428	-	3,623
-	-	-	22,765	-	-	-
-	-	-	176,266	-	-	-
-	10,342	1,007	224,858	24,319	418,313	10,030
-	21,383	-	-	100,009	28,233	16,805
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,473,229	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	103,253	-	-
-	-	-	-	-	(26,350)	185,670
-	155,042	-	-	-	-	-
-	-	-	-	-	-	-
-	-	119,904	-	-	-	-
-	-	-	24,058	-	-	-
-	-	-	-	-	-	-
2,473,229	155,042	119,904	24,058	103,253	(26,350)	185,670
$ 2,473,229	$ 186,767	$ 120,911	$ 248,916	$ 227,581	$ 420,196	$ 212,505

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
June 30, 2013 (Page 2 of 4)
(With Comparative Actual Amounts for June 30, 2012)

	Manhattan Town	Beatty Town	Gabbs Town	Health Clinics
ASSETS				
Pooled cash and investments	$ 58,850	$ 1,570,869	$ 216,976	$ 230,987
Interest receivable	87	2,277	314	-
Taxes receivable	248	633	1,552	15,774
Due from other governments	955	70,454	17,227	596
Accounts receivable	-	-	-	-
Due from others	-	-	-	-
Prepaid expense	-	-	-	-
Due from other funds	-	-	-	-
Inventory	-	-	-	-
Total assets	$ 60,140	$ 1,644,233	$ 236,069	$ 247,357
LIABILITIES				
Accounts payable	$ 261	$ 19,478	$ 3,374	$ 32,000
Accrued payroll and benefits	-	7,938	5,341	4,902
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	261	27,416	8,715	36,902
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - taxes	248	637	1,527	56,310
FUND BALANCE				
Nonspendable	-	-	-	-
Restricted for:				
General government	59,631	1,616,180	225,827	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	154,145
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Committed for:				
General government	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Unassigned	-	-	-	-
Total fund balance	59,631	1,616,180	225,827	154,145
Total liabilities, deferred inflows of resources, and fund balance	$ 60,140	$ 1,644,233	$ 236,069	$ 247,357

Mining Maps	Juvenile Probation	Senior Nutrition	Justice Court Fines NRS 176	Drug Forfeiture	District Court Improvement	JP Facility Court Assessment
$ 131,712	$ 372,477	$ 19,030	$ 302,457	$ 28,144	$ 278,826	$ 322,167
195	614	-	445	-	393	477
-	39,934	-	-	-	-	-
-	-	32,000	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	24,821	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 131,907	$ 437,846	$ 51,030	$ 302,902	$ 28,144	$ 279,219	$ 322,644
$ 170	$ 51,769	$ -	$ 123	$ -	$ 1,353	$ 8,502
-	37,403	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
170	89,172	-	123	-	1,353	8,502
-	142,557	-	-	-	-	-
-	-	-	-	-	-	-
131,737	-	-	-	-	-	-
-	-	-	302,779	-	277,866	314,142
-	206,117	-	-	28,144	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	51,030	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
131,737	206,117	51,030	302,779	28,144	277,866	314,142
$ 131,907	$ 437,846	$ 51,030	$ 302,902	$ 28,144	$ 279,219	$ 322,644

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
June 30, 2013 (Page 3 of 4)
(With Comparative Actual Amounts for June 30, 2012)

	911 Medical Emergency System	Building Department	Grants	Court Collection Fees
ASSETS				
Pooled cash and investments	$ 262,328	$ 812,986	$ -	$ 370,078
Interest receivable	399	1,207	320	523
Taxes receivable	1,997	-	-	-
Due from other governments	-	-	1,111,328	-
Accounts receivable	-	-	-	-
Due from others	-	-	-	-
Prepaid expense	-	-	23	-
Due from other funds	-	-	-	-
Inventory	-	-	-	-
Total assets	$ 264,724	$ 814,193	$ 1,111,671	$ 370,601
LIABILITIES				
Accounts payable	$ 776	$ 58,267	$ 514,062	$ 9,987
Accrued payroll and benefits	-	14,262	59,473	-
Due to other funds	-	-	135,450	-
Unearned revenue	-	-	402,686	-
Total liabilities	776	72,529	1,111,671	9,987
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - taxes	7,127	-	-	-
FUND BALANCE				
Nonspendable	-	-	-	-
Restricted for:				
General government	-	-	-	-
Judicial	-	-	-	360,614
Public safety	256,821	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Committed for:				
General government	-	741,664	-	-
Public works	-	-	-	-
Health	-	-	-	-
Unassigned	-	-	-	-
Total fund balance	256,821	741,664	-	360,614
Total liabilities, deferred inflows of resources, and fund balance	$ 264,724	$ 814,193	$ 1,111,671	$ 370,601

PETT Emergency Fund	Recorder Technology	Public Improvement	District Court Technology	On-site Oversight	State and County Room Tax	Yucca Mtn Public Safety
$ 5,991,783	$ 376,314	$ 3,243,236	$ 2,755	$ 72,963	$ 93,740	$ 37,711
8,217	549	4,809	-	128	140	-
-	-	-	-	-	7,636	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 6,000,000	$ 376,863	$ 3,248,045	$ 2,755	$ 73,091	$ 101,516	$ 37,711
$ -	$ -	$ 1,200	$ 1,400	$ 69,829	$ 25,270	$ -
-	-	39	-	3,262	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	37,711
-	-	1,239	1,400	73,091	25,270	37,711
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	376,863	-	-	-	-	-
-	-	-	1,355	-	-	-
-	-	-	-	-	-	-
-	-	3,246,806	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	76,246	-
6,000,000	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,000,000	376,863	3,246,806	1,355	-	76,246	-
$ 6,000,000	$ 376,863	$ 3,248,045	$ 2,755	$ 73,091	$ 101,516	$ 37,711

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
June 30, 2013 (Page 4 of 4)
(With Comparative Actual Amounts for June 30, 2012)

	Assessor Technology	Impact Fees	PETT Health Fund	County Owned Building
ASSETS				
Pooled cash and investments	$ 1,124,433	$ 3,426,158	$ 2,415,776	$ 721,956
Interest receivable	1,635	5,103	3,566	1,124
Taxes receivable	-	-	-	-
Due from other governments	-	-	-	-
Accounts receivable	-	-	-	-
Due from others	-	-	-	12,800
Prepaid expense	-	-	-	-
Due from other funds	-	-	-	-
Inventory	-	-	-	-
Total assets	$ 1,126,068	$ 3,431,261	$ 2,419,342	$ 735,880
LIABILITIES				
Accounts payable	$ 178	$ -	$ -	$ 15,460
Accrued payroll and benefits	-	-	-	8
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	178	-	-	15,468
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - taxes	-	-	-	-
FUND BALANCE				
Nonspendable	-	-	-	-
Restricted for:				
General government	1,125,890	-	-	-
Judicial	-	-	-	-
Public safety	-	373,514	-	-
Public works	-	3,057,747	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Committed for:				
General government	-	-	2,419,342	720,412
Public works	-	-	-	-
Health	-	-	-	-
Unassigned	-	-	-	-
Total fund balance	1,125,890	3,431,261	2,419,342	720,412
Total liabilities, deferred inflows of resources, and fund balance	$ 1,126,068	$ 3,431,261	$ 2,419,342	$ 735,880

Beatty Room Tax	Renewable Energy	Drug Court Proceeds	Clerk Technology	Water District	Totals 2013	Totals 2012
$ 78,578	$ 73,709	$ 468,823	$ 710	$ 352,739	$ 32,173,917	$ 34,207,347
111	110	234	-	548	46,349	111,749
7,041	-	-	-	-	127,819	167,205
-	-	-	-	25,000	2,244,162	2,622,092
-	-	-	-	-	248,673	294,703
-	-	-	-	-	12,800	12,623
-	-	-			25,410	-
-	-	-	-	-	158,215	422,297
-	-	-	-	-	-	63,200
$ 85,730	$ 73,819	$ 469,057	$ 710	$ 378,287	$ 35,037,345	$ 37,901,216
$ 1,949	$ -	$ 19	$ -	$ 1,278	$ 1,774,480	$ 2,515,497
1,378	-	1,504	-	749	308,984	184,319
-	-	-	-	-	158,215	422,297
-	-	-	-	-	616,663	1,289,006
3,327	-	1,523	-	2,027	2,858,342	4,411,119
-	-	-	-	-	381,963	571,312
-	-	-	-	-	-	63,200
-	-	-	710	376,260	3,913,098	3,263,677
-	-	467,534	-	-	1,724,290	1,159,916
-	-	-	-	-	864,596	869,353
-	-	-	-	-	11,293,343	10,142,134
-	-	-	-	-	154,145	321,864
-	-	-	-	-	103,253	19,869
82,403	-	-	-	-	241,723	234,669
-	-	-	-	-	282,318	299,192
-	73,819	-	-	-	13,076,312	16,456,507
-	-	-	-	-	119,904	140,763
-	-	-	-	-	24,058	670
-	-	-	-	-	-	(53,029)
82,403	73,819	467,534	710	376,260	31,797,040	32,918,785
$ 85,730	$ 73,819	$ 469,057	$ 710	$ 378,287	$ 35,037,345	$ 37,901,216

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2013 (Page 1 of 4)
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	Special Projects	Road	Regional Streets and Highways	Special Fuel Tax
Revenues:				
Taxes	$ -	$ 68,551	$ -	$ -
Licenses and permits	-	19,788	-	-
Intergovernmental	-	3,591,513	828,328	1,576
Charges for services	-	219,496	-	-
Fines and forfeitures	-	-	-	-
Miscellaneous	15,972	13,932	738	56
Total revenues	15,972	3,913,280	829,066	1,632
Expenditures:				
Current:				
General government	85,278	-	-	-
Judicial	63,950	-	-	-
Public safety	780,422	-	-	-
Public works	96,864	4,958,770	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	18,224	-	-	-
Community support	-	-	-	-
Intergovernmental	-	-	-	-
Total expenditures	1,044,738	4,958,770	-	-
Excess (deficiency) of revenues over expenditures	(1,028,766)	(1,045,490)	829,066	1,632
Other financing sources (uses):				
Operating transfers in	-	2,073,470	-	-
Operating transfers out	(2,173,335)	-	(825,030)	(56)
Total other financing sources (uses)	(2,173,335)	2,073,470	(825,030)	(56)
Net change in fund balance	(3,202,101)	1,027,980	4,036	1,576
Fund balance:				
Beginning of year	6,323,176	1,243,040	211,517	27,412
End of year	$ 3,121,075	$ 2,271,020	$ 215,553	$ 28,988

Public Transit	Agricultural Extension	Airport	Ambulance and Health	Medical and General Indigent	Dedicated County Medical Indigent	Museum
$ -	$ 194,942	$ -	$ -	$ 1,039,394	$ 275,375	$ 171,431
-	-	-	115,250	-	-	-
1,259,138	3,750	1,077	-	-	-	-
-	-	-	470,961	-	-	-
-	-	-	-	-	-	-
7,992	775	48,811	2,563	8,183	257	741
1,267,130	199,467	49,888	588,774	1,047,577	275,632	172,172
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	70,330	-	-	-	-
-	-	-	505,386	-	-	-
-	-	-	-	714,193	596,342	-
-	-	-	-	-	-	142,921
-	219,374	-	-	-	-	-
-	-	-	60,000	-	124,887	-
-	219,374	70,330	565,386	714,193	721,229	142,921
1,267,130	(19,907)	(20,442)	23,388	333,384	(445,597)	29,251
-	-	-	-	-	472,276	-
(1,257,170)	(775)	(417)	-	(250,000)	-	(741)
(1,257,170)	(775)	(417)	-	(250,000)	472,276	(741)
9,960	(20,682)	(20,859)	23,388	83,384	26,679	28,510
2,463,269	175,724	140,763	670	19,869	(53,029)	157,160
$ 2,473,229	$ 155,042	$ 119,904	$ 24,058	$ 103,253	$ (26,350)	$ 185,670

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2013 (Page 2 of 4)
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	Manhattan Town	Beatty Town	Gabbs Town	Health Clinics
Revenues:				
Taxes	$ 6,692	$ 39,838	$ 28,175	$ 541,633
Licenses and permits	1,310	18,875	4,435	-
Intergovernmental	5,293	391,134	95,783	-
Charges for services	-	918	38,097	-
Fines and forfeitures	-	26,756	-	-
Miscellaneous	143	7,692	1,600	2,637
Total revenues	13,438	485,213	168,090	544,270
Expenditures:				
Current:				
General government	-	154,339	74,392	-
Judicial	-	-	-	-
Public safety	692	147,508	-	-
Public works	-	-	39,598	-
Health	-	2,518	23,119	487,076
Welfare	-	-	-	-
Culture and recreation	5,982	1,335	-	-
Community support	-	19,015	-	-
Intergovernmental	-	-	-	-
Total expenditures	6,674	324,715	137,109	487,076
Excess (deficiency) of revenues over expenditures	6,764	160,498	30,981	57,194
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers out	(143)	(5,006)	(600)	(224,913)
Total other financing sources (uses)	(143)	(5,006)	(600)	(224,913)
Net change in fund balance	6,621	155,492	30,381	(167,719)
Fund balance:				
Beginning of year	53,010	1,460,688	195,446	321,864
End of year	$ 59,631	$ 1,616,180	$ 225,827	$ 154,145

Mining Maps	Juvenile Probation	Senior Nutrition	Justice Court Fines NRS 176	Drug Forfeiture	District Court Improvement	JP Facility Court Assessment
$ -	$ 1,371,209	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	61,353	270,737	-	-	-	-
30,834	-	-	-	-	-	-
-	28,300	-	50,739	22,151	108,455	71,343
431	24,098	48	1,141	96	827	1,376
31,265	1,484,960	270,785	51,880	22,247	109,282	72,719
21,295	-	-	-	-	-	-
-	-	-	30,653	-	47,318	53,286
-	1,480,064	-	-	19,177	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	253,102	-	-	-	-
-	-	-	-	-	-	-
21,295	1,480,064	253,102	30,653	19,177	47,318	53,286
9,970	4,896	17,683	21,227	3,070	61,964	19,433
-	-	-	-	-	-	-
(431)	(1,943)	(48)	(1,141)	-	-	(1,376)
(431)	(1,943)	(48)	(1,141)	-	-	(1,376)
9,539	2,953	17,635	20,086	3,070	61,964	18,057
122,198	203,164	33,395	282,693	25,074	215,902	296,085
$ 131,737	$ 206,117	$ 51,030	$ 302,779	$ 28,144	$ 277,866	$ 314,142

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2013 (Page 3 of 4)
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	911 Emergency Medical System	Building Department	Grants	Court Collection Fees
Revenues:				
Taxes	$ 68,716	$ -	$ -	$ -
Licenses and permits	-	284,008	-	-
Intergovernmental	-	-	3,748,799	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	125,284
Miscellaneous	1,097	4,759	-	865
Total revenues	69,813	288,767	3,748,799	126,149
Expenditures:				
Current:				
General government	-	679,188	758,817	-
Judicial	-	-	287,013	31,596
Public safety	79,496	-	934,213	-
Public works	-	-	1,267,264	-
Health	-	-	406,795	-
Welfare	-	-	-	-
Culture and recreation	-	-	8,822	-
Community support	-	-	-	-
Intergovernmental	-	-	-	-
Total expenditures	79,496	679,188	3,662,924	31,596
Excess (deficiency) of revenues over expenditures	(9,683)	(390,421)	85,875	94,553
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers out	(1,097)	(4,352)	(85,875)	(865)
Total other financing sources (uses)	(1,097)	(4,352)	(85,875)	(865)
Net change in fund balance	(10,780)	(394,773)	-	93,688
Fund balance:				
Beginning of year	267,601	1,136,437	-	266,926
End of year	$ 256,821	$ 741,664	$ -	$ 360,614

PETT Emergency Fund	Recorder Technology	Public Improvement	District Court Technology	On-site Oversight	State and County Room Tax	Yucca Mtn Public Safety
$ -	$ -	$ -	$ -	$ -	$ 83,032	$ -
-	-	10,828	-	-	-	-
-	-	-	-	647,578	-	917
-	49,233	-	544	-	-	-
-	-	-	-	-	-	-
23,817	1,391	11,910	24	3,134	284	87
23,817	50,624	22,738	568	650,712	83,316	1,004
-	69,694	-	-	650,712	-	1,004
-	-	-	7,495	-	-	-
-	-	-	-	-	-	-
-	-	2,508	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	43,625	-
-	-	-	-	-	53,234	-
-	69,694	2,508	7,495	650,712	96,859	1,004
23,817	(19,070)	20,230	(6,927)	-	(13,543)	-
-	-	-	-	-	-	-
(23,817)	-	-	-	-	(284)	-
(23,817)	-	-	-	-	(284)	-
-	(19,070)	20,230	(6,927)	-	(13,827)	-
6,000,000	395,933	3,226,576	8,282	-	90,073	-
$ 6,000,000	$ 376,863	$ 3,246,806	$ 1,355	$ -	$ 76,246	$ -

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2013 (Page 4 of 4)
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	Assessor Technology	Impact Fees	PETT Health Fund	County Owned Building
Revenues:				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	11,552	-	-
Intergovernmental	-	-	-	-
Charges for services	337,098	-	-	-
Fines and forfeitures	-	-	-	-
Miscellaneous	2,880	19,021	8,884	243,014
Total revenues	339,978	30,573	8,884	243,014
Expenditures:				
Current:				
General government	74,977	-	-	154,026
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Intergovernmental	-	6,346	-	-
Total expenditures	74,977	6,346	-	154,026
Excess (deficiency) of revenues over expenditures	265,001	24,227	8,884	88,988
Other financing sources (uses):				
Operating transfers in	-	-	23,817	85,875
Operating transfers out	-	-	-	(2,890)
Total other financing sources (uses)	-	-	23,817	82,985
Net change in fund balance	265,001	24,227	32,701	171,973
Fund balance:				
Beginning of year	860,889	3,407,034	2,386,641	548,439
End of year	$ 1,125,890	$ 3,431,261	$ 2,419,342	$ 720,412

Beatty Room Tax	Renewable Energy	Drug Court Proceeds	Clerk Technology	Water District	Totals 2013	Totals 2012
$ 85,437	$ -	$ -	$ -	$ 283,798	$ 4,258,223	$ 4,228,594
-	-	-	-	-	466,046	257,962
-	31,521	-	-	25,000	10,963,497	10,548,293
-	-	389,361	310	-	1,536,852	4,786,573
-	-	-	-	-	433,028	555,351
301	484	330	-	943	463,334	455,022
85,738	32,005	389,691	310	309,741	18,120,980	20,831,795
-	20,000	-	-	108,594	2,852,316	3,649,939
-	-	11,855	-	-	533,166	1,002,227
-	-	-	-	-	3,441,572	2,763,170
-	-	-	-	-	6,435,334	13,010,355
-	-	-	-	-	1,424,894	1,965,525
-	-	-	-	-	1,310,535	1,301,203
64,319	-	-	-	-	241,603	260,613
16,525	-	-	-	-	551,641	618,056
-	-	-	-	-	244,467	257,780
80,844	20,000	11,855	-	108,594	17,035,528	24,828,868
4,894	12,005	377,836	310	201,147	1,085,452	(3,997,073)
-	-	-	-	-	2,655,438	4,325,033
-	-	(330)	-	-	(4,862,635)	(6,669,432)
-	-	(330)	-	-	(2,207,197)	(2,344,399)
4,894	12,005	377,506	310	201,147	(1,121,745)	(6,341,472)
77,509	61,814	90,028	400	175,113	32,918,785	39,260,257
$ 82,403	$ 73,819	$ 467,534	$ 710	$ 376,260	$ 31,797,040	$ 32,918,785

NONMAJOR SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NYE COUNTY, NEVADA
NONMAJOR FUND - SPECIAL PROJECTS FUND (10301)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 3,337,343	$ 5,928,376
Interest receivable	4,878	20,582
Due from other funds	158,215	422,297
Total assets	$ 3,500,436	$ 6,371,255
LIABILITIES		
Accounts payable	$ 378,844	$ 48,033
Accrued payroll and benefits	517	46
Total liabilities	379,361	48,079
FUND BALANCE		
Committed for general government	3,121,075	6,323,176
Total liabilities and fund balance	$ 3,500,436	$ 6,371,255

NYE COUNTY, NEVADA
NONMAJOR FUND - SPECIAL PROJECTS FUND (10301)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013		Variance-Positive	2012
	Budget	Actual	(Negative)	Actual
Revenues:				
Intergovernmental	$ -	$ -	$ -	$ 3,819,268
Miscellaneous:				
Investment income	175,000	14,201	(160,799)	21,165
Other	-	1,771	1,771	-
Total miscellaneous	175,000	15,972	(159,028)	21,165
Total revenues	175,000	15,972	(159,028)	3,840,433
Expenditures:				
Current:				
General government	4,030,488	85,278	3,945,210	748,232
Judicial	-	63,950	(63,950)	36,594
Public safety	127,450	780,422	(652,972)	9,342
Public works	-	96,864	(96,864)	1,065,943
Culture and recreation	-	18,224	(18,224)	6,250
Community support	-	-	-	74,092
Intergovernmental	-	-	-	26,614
Total expenditures	4,157,938	1,044,738	3,113,200	1,967,067
Excess (deficiency) of revenues over expenditures	(3,982,938)	(1,028,766)	2,954,172	1,873,366
Other financing sources (uses):				
Operating transfers out	(2,165,238)	(2,173,335)	(8,097)	(2,293,583)
Net change in fund balance	(6,148,176)	(3,202,101)	2,946,075	(420,217)
Fund balance:				
Beginning of year	6,148,176	6,323,176	175,000	6,743,393
End of year	$ -	$ 3,121,075	$ 3,121,075	$ 6,323,176

NYE COUNTY, NEVADA
MAJOR FUND - ROAD SPECIAL REVENUE FUND (10205)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 1,913,802	$ 1,578,781
Interest receivable	3,463	-
Taxes receivable	1,997	2,680
Due from other governments	620,186	460,543
Inventory	-	63,200
Total assets	$ 2,539,448	$ 2,105,204
LIABILITIES		
Accounts payable	$ 125,107	$ 769,401
Accrued payroll and benefits	136,194	82,535
Total liabilities	261,301	851,936
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - taxes	7,127	10,228
FUND BALANCE		
Nonspendable	-	63,200
Restricted for public works	2,271,020	1,179,840
Total fund balance	2,271,020	1,243,040
Total liabilities, deferred inflows of resources, and fund balance	$ 2,539,448	$ 2,105,204

NYE COUNTY, NEVADA
MAJOR FUND - ROAD SPECIAL REVENUE FUND (10205)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Taxes:				
Ad valorem taxes	$ 49,920	$ 49,994	$ 74	$ 48,580
Net proceeds of mines	10,413	18,557	8,144	14,837
Total taxes	60,333	68,551	8,218	63,417
Licenses and permits:				
Encroachment permit fee	20,000	19,788	(212)	11,965
Intergovernmental:				
Motor vehicle fuel tax:				
State $1.25	846,144	846,147	3	846,147
Optional $1.75	73,338	73,744	406	70,131
Gas tax $2.35	1,590,756	1,581,487	(9,269)	1,584,150
Optional $ .01	207,507	208,534	1,027	220,780
National forest receipts	850,000	881,601	31,601	862,309
Fish and game in lieu	10	-	(10)	11
Total intergovernmental	3,567,755	3,591,513	23,758	3,583,528
Charges for services:				
Reimbursement from Pahrump	197,251	198,837	1,586	227,281
Reimbursement from Tonopah	8,447	8,494	47	11,379
Reimbursement from Amargosa	13,098	12,165	(933)	5,832
Total charges for services	218,796	219,496	700	244,492
Miscellaneous:				
Investment income	15,000	6,635	(8,365)	-
Other	2,000	7,297	5,297	11,768
Gas reimbursement	7,500	-	(7,500)	-
Total miscellaneous	24,500	13,932	(10,568)	11,768
Total revenues	3,891,384	3,913,280	21,896	3,915,170

NYE COUNTY, NEVADA
MAJOR FUND - ROAD SPECIAL REVENUE FUND (10205)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013		Variance-Positive	2012
	Budget	Actual	(Negative)	Actual
Expenditures:				
Public works:				
Salaries and wages	$ 2,663,316	$ 2,396,106	$ 267,210	$ 2,390,272
Employee benefits	1,149,594	960,107	189,487	1,046,774
Services and supplies	6,864,833	1,551,881	5,312,952	1,585,387
Capital outlay	20,549	50,676	(30,127)	3,247,231
Total expenditures	10,698,292	4,958,770	5,739,522	8,269,664
Excess (deficiency) of revenues over expenditures	(6,806,908)	(1,045,490)	5,761,418	(4,354,494)
Other financing sources (uses):				
Operating transfers in	6,693,156	2,073,470	(4,619,686)	4,019,574
Operating transfers out	(15,000)	-	15,000	-
Total other financing sources (uses)	6,678,156	2,073,470	(4,604,686)	4,019,574
Net change in fund balance	(128,752)	1,027,980	1,156,732	(334,920)
Fund balance:				
Beginning of year	128,752	1,243,040	1,114,288	1,577,960
End of year	$ -	$ 2,271,020	$ 2,271,020	$ 1,243,040

NYE COUNTY, NEVADA
NONMAJOR FUND - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND(10207)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 76,206	$ 55,732
Interest receivable	-	5,811
Due from other governments	139,347	149,974
Total assets	$ 215,553	$ 211,517
FUND BALANCE		
Restricted for public works	$ 215,553	$ 211,517

NYE COUNTY, NEVADA
NONMAJOR FUND - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND (10207)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Intergovernmental:				
Optional motor vehicle fuel tax	$ 824,292	$ 828,328	$ 4,036	$ 876,960
Miscellaneous:				
Investment income	20,000	738	(19,262)	7,965
Total revenues	844,292	829,066	(15,226)	884,925
Expenditures:				
Public works:				
Services and supplies	-	-	-	-
Excess (deficiency) of revenues over expenditures	844,292	829,066	(15,226)	884,925
Other financing sources (uses):				
Operating transfers out	(2,712,189)	(825,030)	1,887,159	(2,541,305)
Net change in fund balance	(1,867,897)	4,036	1,871,933	(1,656,380)
Fund balance:				
Beginning of year	1,867,897	211,517	(1,656,380)	1,867,897
End of year	$ -	$ 215,553	$ 215,553	$ 211,517

NYE COUNTY, NEVADA
NONMAJOR FUND - SPECIAL FUEL TAX SPECIAL REVENUE FUND(10206)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 28,723	$ 27,041
Interest receivable	-	86
Due from other governments	265	285
Total assets	$ 28,988	$ 27,412
FUND BALANCE		
Restricted for public works	$ 28,988	$ 27,412

NYE COUNTY, NEVADA
NONMAJOR FUND - SPECIAL FUEL TAX SPECIAL REVENUE FUND(10206)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Intergovernmental:				
Optional motor vehicle fuel tax	$ 1,500	$ 1,576	$ 76	$ 1,669
Miscellaneous:				
Investment income	250	56	(194)	124
Total revenues	1,750	1,632	(118)	1,793
Expenditures:				
Public works:				
Services and supplies	28,405	-	28,405	-
Excess (deficiency) of revenues over expenditures	(26,655)	1,632	28,287	1,793
Other financing sources (uses):				
Operating transfers out	(250)	(56)	194	(124)
Net change in fund balance	(26,905)	1,576	28,481	1,669
Fund balance:				
Beginning of year	26,905	27,412	507	25,743
End of year	$ -	$ 28,988	$ 28,988	$ 27,412

NYE COUNTY, NEVADA
NONMAJOR FUND - PUBLIC TRANSIT SPECIAL REVENUE FUND (10208)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 2,243,717	$ 2,238,909
Interest receivable	3,099	8,087
Due from other governments	226,413	216,273
Total assets	$ 2,473,229	$ 2,463,269
FUND BALANCE		
Restricted for public works	$ 2,473,229	$ 2,463,269

NYE COUNTY, NEVADA
NONMAJOR FUND - PUBLIC TRANSIT SPECIAL REVENUE FUND (10208)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013			
	Budget	Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Intergovernmental:				
Optional 1/4 cent sales tax	$ 1,249,178	$ 1,259,138	$ 9,960	$ 1,197,714
Miscellaneous:				
Investment income	25,000	7,992	(17,008)	11,273
Total revenues	1,274,178	1,267,130	(7,048)	1,208,987
Expenditures:				
Public works:				
Services and supplies	-	-	-	-
Excess (deficiency) of revenues over expenditures	1,274,178	1,267,130	(7,048)	1,208,987
Other financing sources (uses):				
Operating transfers out	(4,025,967)	(1,257,170)	2,768,797	(1,497,507)
Net change in fund balance	(2,751,789)	9,960	2,761,749	(288,520)
Fund balance:				
Beginning of year	2,751,789	2,463,269	(288,520)	2,751,789
End of year	$ -	$ 2,473,229	$ 2,473,229	$ 2,463,269

NYE COUNTY, NEVADA
NONMAJOR FUND - AGRICULTURAL EXTENSION SPECIAL REVENUE FUND(10218)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 180,345	$ 202,460
Interest receivable	283	633
Taxes receivable	5,990	8,040
Due from other governments	-	5,156
Prepaid expense	149	-
Total assets	$ 186,767	$ 216,289
LIABILITIES		
Accounts payable	$ 2,975	$ 5,519
Accrued payroll and benefits	7,367	4,362
Total liabilities	10,342	9,881
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - taxes	21,383	30,684
FUND BALANCE		
Restricted for community support	155,042	175,724
Total liabilities, deferred inflows of resources, and fund balance	$ 186,767	$ 216,289

NYE COUNTY, NEVADA
NONMAJOR FUND - AGRICULTURAL EXTENSION SPECIAL REVENUE FUND(10218)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Taxes:				
Ad valorem taxes	$ 149,760	$ 139,271	$ (10,489)	$ 154,793
Net proceeds of mines	39,478	55,671	16,193	44,513
Total taxes	189,238	194,942	5,704	199,306
Intergovernmental:				
Fish and wildlife	30	-	(30)	32
Other	5,000	3,750	(1,250)	6,250
Total intergovernmental	5,030	3,750	(1,280)	6,282
Miscellaneous:				
Investment income	2,500	775	(1,725)	983
Total revenues	196,768	199,467	2,699	206,571
Expenditures:				
Community support:				
Tonopah office:				
Salaries and wages	92,031	89,178	2,853	83,613
Employee benefits	36,857	37,323	(466)	36,127
Services and supplies	63,965	8,430	55,535	14,698
Total Tonopah office	192,853	134,931	57,922	134,438
Pahrump office:				
Salaries and wages	38,314	40,584	(2,270)	39,831
Employee benefits	19,444	19,550	(106)	19,057
Services and supplies	119,381	24,309	95,072	17,373
Total Pahrump office	177,139	84,443	92,696	76,261
Total expenditures	369,992	219,374	150,618	210,699
Excess (deficiency) of revenues over expenditures	(173,224)	(19,907)	153,317	(4,128)
Other financing sources (uses):				
Operating transfers out	(2,500)	(775)	1,725	(983)
Net change in fund balance	(175,724)	(20,682)	155,042	(5,111)
Fund balance:				
Beginning of year	175,724	175,724	-	180,835
End of year	$ -	$ 155,042	$ 155,042	$ 175,724

NYE COUNTY, NEVADA
NONMAJOR FUND - AIRPORT SPECIAL REVENUE FUND(10209)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 120,514	$ 153,055
Interest receivable	180	465
Due from other governments	217	273
Total assets	$ 120,911	$ 153,793
LIABILITIES		
Accounts payable	$ 1,007	$ 13,030
FUND BALANCE		
Committed for public works	119,904	140,763
Total liabilities and fund balance	$ 120,911	$ 153,793

NYE COUNTY, NEVADA
NONMAJOR FUND - AIRPORT SPECIAL REVENUE FUND(10209)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013		Variance-Positive	2012
	Budget	Actual	(Negative)	Actual
Revenues:				
Intergovernmental:				
Aviation fuel tax	$ 1,000	$ 1,077	$ 77	$ 977
Miscellaneous:				
Investment income	400	417	17	718
Rent	80,000	48,394	(31,606)	66,728
Total miscellaneous	80,400	48,811	(31,589)	67,446
Total revenues	81,400	49,888	(31,512)	68,423
Expenditures:				
Public Works:				
Services and supplies	256,889	70,330	186,559	29,272
Excess (deficiency) of revenues over expenditures	(175,489)	(20,442)	155,047	39,151
Other financing sources (uses):				
Operating transfers out	(400)	(417)	(17)	(718)
Net change in fund balance	(175,889)	(20,859)	155,030	38,433
Fund balance:				
Beginning of year	175,889	140,763	(35,126)	102,330
End of year	$ -	$ 119,904	$ 119,904	$ 140,763

NYE COUNTY, NEVADA
NONMAJOR FUND - AMBULANCE AND HEALTH SPECIAL REVENUE FUND(10282)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ -	$ 25,013
Accounts receivable	248,673	294,703
Prepaid expense	243	-
Total assets	$ 248,916	$ 319,716
LIABILITIES		
Accounts payable	$ 17,231	$ 22,388
Accrued payroll and benefits	8,596	7,909
Due to other funds	22,765	-
Unearned revenue	176,266	288,749
Total liabilities	224,858	319,046
FUND BALANCE		
Committed for health	24,058	670
Total liabilities and fund balance	$ 248,916	$ 319,716

NYE COUNTY, NEVADA
NONMAJOR FUND - AMBULANCE AND HEALTH SPECIAL REVENUE FUND(10282)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Licenses and permits:				
Special license fees	$ 125,000	$ 115,250	$ (9,750)	$ 108,438
Charges for services:				
Ambulance fees	381,485	470,961	89,476	369,575
Miscellaneous:				
Investment income	3,600	2,563	(1,037)	-
Total revenues	510,085	588,774	78,689	478,013
Expenditures:				
Health:				
Ambulance:				
Salaries and wages	236,704	229,258	7,446	246,296
Employee benefits	69,883	62,179	7,704	56,914
Services and supplies	243,982	213,949	30,033	273,188
Total health	550,569	505,386	45,183	576,398
Intergovernmental:	60,000	60,000	-	60,000
Total expenditures	610,569	565,386	45,183	636,398
Excess (deficiency) of revenues over expenditures	(100,484)	23,388	123,872	(158,385)
Other financing sources (uses):				
Operating transfers out	(3,600)	-	3,600	-
Net change in fund balance	(104,084)	23,388	127,472	(158,385)
Fund balance:				
Beginning of year	104,084	670	(103,414)	159,055
End of year	$ -	$ 24,058	$ 24,058	$ 670

NYE COUNTY, NEVADA
NONMAJOR FUND - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND(10283)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 194,724	$ 211,605
Interest receivable	604	-
Taxes receivable	32,253	44,383
Due from other governments	-	18,775
Total assets	$ 227,581	$ 274,763
LIABILITIES		
Accounts payable	$ 7,891	$ 80,453
Accrued payroll and benefits	16,428	9,767
Total liabilities	24,319	90,220
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - taxes	100,009	164,674
FUND BALANCE		
Restricted for welfare	103,253	19,869
Total liabilities, deferred inflows of resources, and fund balance	$ 227,581	$ 274,763

NYE COUNTY, NEVADA
NONMAJOR FUND - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND(10283)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013			
	Budget	Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Taxes:				
Ad valorem	$ 796,725	$ 778,188	$ (18,537)	$ 847,288
Net proceeds of mines	209,937	261,206	51,269	243,710
Total taxes	1,006,662	1,039,394	32,732	1,090,998
Intergovernmental:				
Block grants	-	-	-	4,480
Fish and wildlife	134	-	(134)	144
Total intergovernmental	134	-	(134)	4,624
Miscellaneous:				
Investment income	5,000	1,318	(3,682)	-
Other	3,000	6,865	3,865	4,520
Total miscellaneous	8,000	8,183	183	4,520
Total revenues	1,014,796	1,047,577	32,781	1,100,142
Expenditures:				
Welfare:				
Salaries and wages	296,422	292,636	3,786	276,104
Employee benefits	115,288	114,993	295	112,068
Services and supplies:				
Regular	-	-	-	53,153
Medical	312,482	306,564	5,918	365,522
Total expenditures	724,192	714,193	9,999	806,847
Excess (deficiency) of revenues over expenditures	290,604	333,384	42,780	293,295

NYE COUNTY, NEVADA
NONMAJOR FUND - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND(10283)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013			
	Budget	Actual	Variance-Positive (Negative)	2012 Actual
Other financing sources (uses):				
Operating transfers out	(310,473)	(250,000)	60,473	(278,151)
Net change in fund balance	(19,869)	83,384	103,253	15,144
Fund balance:				
Beginning of year	19,869	19,869	-	4,725
End of year	$ -	$ 103,253	$ 103,253	$ 19,869

NYE COUNTY, NEVADA
NONMAJOR FUND-DEDICATED COUNTY MEDICAL INDIGENT SPECIAL REVENUE FUND(10284)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 411,930	$ 63,156
Taxes receivable	8,092	10,935
Due from other governments	174	5,311
Total assets	$ 420,196	$ 79,402
LIABILITIES		
Accounts payable	$ 418,313	$ 91,028
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - taxes	28,233	41,403
FUND BALANCE		
Unassigned	(26,350)	(53,029)
Total liabilities, deferred inflows of resources, and fund balance	$ 420,196	$ 79,402

NYE COUNTY, NEVADA
NONMAJOR FUND - DEDICATED COUNTY MEDICAL INDIGENT SPECIAL REVENUE FUND(10284)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013			
	Budget	Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Taxes:				
Ad valorem	$ 201,677	$ 201,819	$ 142	$ 210,676
Net proceeds of mines	42,067	73,556	31,489	59,517
Total taxes	243,744	275,375	31,631	270,193
Intergovernmental:				
Fish and wildlife	40	-	(40)	43
Miscellaneous:				
Investment income	1,300	257	(1,043)	-
Total revenues	245,084	275,632	30,548	270,236
Expenditures:				
Welfare:				
Employee benefits	472,276	-	472,276	-
Services and supplies	180,670	596,342	(415,672)	494,356
Total welfare	652,946	596,342	56,604	494,356
Intergovernmental:				
Payments to state	124,887	124,887	-	107,060
Total expenditures	777,833	721,229	56,604	601,416
Excess (deficiency) of revenues over expenditures	(532,749)	(445,597)	87,152	(331,180)
Other financing sources (uses):				
Operating transfer in	532,749	472,276	(60,473)	278,151
Net change in fund balance	-	26,679	26,679	(53,029)
Fund balance:				
Beginning of year	-	(53,029)	(53,029)	-
End of year	$ -	$ (26,350)	$ (26,350)	$ (53,029)

NYE COUNTY, NEVADA
NONMAJOR FUND - MUSEUM SPECIAL REVENUE FUND(10214)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 207,342	$ 191,007
Interest receivable	317	634
Taxes receivable	4,672	6,272
Due from other governments	-	3,047
Prepaid expense	174	-
Total assets	$ 212,505	$ 200,960
LIABILITIES		
Accounts payable	$ 6,407	$ 16,717
Accrued payroll and benefits	3,623	2,968
Total liabilities	10,030	19,685
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - taxes	16,805	24,115
FUND BALANCE		
Restricted for culture and recreation	185,670	157,160
Total liabilities, deferred inflows of resources, and fund balance	$ 212,505	$ 200,960

NYE COUNTY, NEVADA
NONMAJOR FUND - MUSEUM SPECIAL REVENUE FUND(10214)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Taxes:				
Ad valorem	$ 116,813	$ 127,541	$ 10,728	$ 120,715
Net proceeds of mines	24,365	43,890	19,525	35,039
Total taxes	141,178	171,431	30,253	155,754
Intergovernmental:				
Fish and wildlife	23	-	(23)	25
Miscellaneous:				
Investment income	2,100	741	(1,359)	1,096
Total revenues	143,301	172,172	28,871	156,875
Expenditures:				
Culture and recreation:				
Tonopah museum:				
Salaries and wages	56,525	57,236	(711)	57,714
Employee benefits	22,426	21,748	678	23,102
Services and supplies	37,030	18,232	18,798	30,087
Capital outlay	15,000	-	15,000	14,800
Total Tonopah museum	130,981	97,216	33,765	125,703
Pahrump museum:				
Salaries and wages	20,000	19,289	711	18,402
Employee benefits	3,000	2,151	849	3,029
Services and supplies	191,003	24,265	166,738	17,845
Capital outlay	-	-	-	18,784
Total Pahrump museum	214,003	45,705	168,298	58,060
Total expenditures	344,984	142,921	202,063	183,763
Excess (deficiency) of revenues over expenditures	(201,683)	29,251	230,934	(26,888)
Other financing sources (uses):				
Operating transfer out	(2,100)	(741)	1,359	(1,096)
Net change in fund balance	(203,783)	28,510	232,293	(27,984)
Fund balance:				
Beginning of year	203,783	157,160	(46,623)	185,144
End of year	$ -	$ 185,670	$ 185,670	$ 157,160

NYE COUNTY, NEVADA
NONMAJOR FUND - MANHATTAN TOWN SPECIAL REVENUE FUND(27101)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 58,850	$ 52,243
Interest receivable	87	165
Taxes receivable	248	210
Due from other governments	955	907
Total assets	$ 60,140	$ 53,525
LIABILITIES		
Accounts payable	$ 261	$ 331
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - taxes	248	184
FUND BALANCE		
Restricted for general government	59,631	53,010
Total liabilities, deferred inflows of resources, and fund balance	$ 60,140	$ 53,525

NYE COUNTY, NEVADA
NONMAJOR FUND - MANHATTAN TOWN SPECIAL REVENUE FUND(27101)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Property taxes:				
Ad valorem	$ 7,148	$ 6,692	$ (456)	$ 6,427
Licenses and permits:				
Gaming licenses	720	990	270	877
Liquor licenses	320	320	-	400
Total licenses and permits	1,040	1,310	270	1,277
Intergovernmental:				
Consolidated taxes	5,057	5,293	236	4,853
Miscellaneous:				
Investment income	-	143	143	225
Total revenues	13,245	13,438	193	12,782
Expenditures:				
General government:				
Services and supplies	5,000	-	5,000	-
Public safety:				
Fire department:				
Services and supplies	10,000	692	9,308	595
Public works:				
Services and supplies	5,000	-	5,000	560
Culture and recreation:				
Television:				
Services and supplies	10,000	5,982	4,018	5,260
Contingency:	900	-	900	-
Total expenditures	30,900	6,674	24,226	6,415
Excess (deficiency) of revenues over expenditures	(17,655)	6,764	24,419	6,367
Other financing sources (uses):				
Operating transfers out	-	(143)	(143)	(225)
Net change in fund balance	(17,655)	6,621	24,276	6,142
Fund balance:				
Beginning of year	33,917	53,010	19,093	46,868
End of year	$ 16,262	$ 59,631	$ 43,369	$ 53,010

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY TOWN SPECIAL REVENUE FUND(24101)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 1,570,869	$ 1,416,480
Interest receivable	2,277	4,513
Taxes receivable	633	1,851
Due from other governments	70,454	66,090
Total assets	$ 1,644,233	$ 1,488,934
LIABILITIES		
Accounts payable	$ 19,478	$ 15,138
Accrued payroll and benefits	7,938	8,941
Total liabilities	27,416	24,079
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - taxes	637	4,167
FUND BALANCE		
Restricted for general government	1,616,180	1,460,688
Total liabilities, deferred inflows of resources, and fund balance	$ 1,644,233	$ 1,488,934

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY TOWN SPECIAL REVENUE FUND(24101)
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Taxes:				
Ad valorem	$ 38,471	$ 37,288	$ (1,183)	$ 37,141
Net proceeds of mines	-	2,550	2,550	40
Total taxes	38,471	39,838	1,367	37,181
Licenses and permits:				
Gaming licenses	18,000	17,955	(45)	17,595
Liquor licenses	1,200	920	(280)	1,280
Total licenses and permits	19,200	18,875	(325)	18,875
Intergovernmental:				
Consolidated taxes	375,845	391,134	15,289	360,026
Charges for services:				
Cemetery receipts	300	918	618	2,204
Fax	-	-	-	60
Notary	-	-	-	213
Copy	-	-	-	14
Total charges for services	300	918	618	2,491
Fines and forfeitures:	50,000	26,756	(23,244)	41,355
Miscellaneous:				
Investment income	14,000	5,006	(8,994)	6,379
Other	2,750	1,148	(1,602)	1,512
Community center	2,500	1,538	(962)	1,652
Total miscellaneous	19,250	7,692	(11,558)	9,543
Total revenues	503,066	485,213	(17,853)	469,471
Expenditures:				
General government:				
Administration:				
Salaries and wages	94,945	73,809	21,136	70,426
Employee benefits	44,981	35,564	9,417	34,184
Services and supplies	200,000	26,732	173,268	29,763
Capital outlay	-	18,234	(18,234)	8,600
Total general government	339,926	154,339	185,587	142,973

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY TOWN SPECIAL REVENUE FUND(24101)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Expenditures (Continued):				
Public safety:				
Fire department:				
Salaries and wages	$ 69,771	$ 51,548	$ 18,223	$ 46,689
Employee benefits	46,122	28,894	17,228	34,037
Services and supplies	75,000	46,743	28,257	58,056
Capital outlay	100,000	20,323	79,677	5,440
Total public safety	290,893	147,508	143,385	144,222
Health and sanitation:				
Cemetery	10,000	2,518	7,482	-
Culture and recreation:				
Television:				
Service and Supplies	5,000	1,335	3,665	1,914
Community support:				
Community center:				
Service and supplies	125,000	19,015	105,985	23,227
Contingency:	23,125	-	23,125	-
Total expenditures	793,944	324,715	469,229	312,336
Excess (deficiency) of revenues over expenditures	(290,878)	160,498	451,376	157,135
Other financing sources (uses):				
Operating transfers out	-	(5,006)	(5,006)	(6,379)
Net change in fund balance	(290,878)	155,492	446,370	150,756
Fund balance:				
Beginning of year	1,488,961	1,460,688	(28,273)	1,309,932
End of year	$ 1,198,083	$ 1,616,180	$ 418,097	$ 1,460,688

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS TOWN SPECIAL REVENUE FUND(23101)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 216,976	$ 184,656
Interest receivable	314	594
Taxes receivable	1,552	390
Due from other governments	17,227	16,510
Total assets	$ 236,069	$ 202,150
LIABILITIES		
Accounts payable	$ 3,374	$ 2,143
Accrued payroll and benefits	5,341	4,202
Total liabilities	8,715	6,345
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - taxes	1,527	359
FUND BALANCE		
Restricted for general government	225,827	195,446
Total liabilities, deferred inflows of resources, and fund balance	$ 236,069	$ 202,150

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS TOWN SPECIAL REVENUE FUND(23101)
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Taxes:				
Ad valorem	$ 31,317	$ 28,175	$ (3,142)	$ 30,659
Net proceeds	-	-	-	1,654
Total taxes	31,317	28,175	(3,142)	32,313
Licenses and permits:				
Business licenses	1,500	3,235	1,735	2,056
Gaming licenses	720	720	-	720
Liquor licenses	320	480	160	400
Total licenses and permits	2,540	4,435	1,895	3,176
Intergovernmental:				
Consolidated taxes	91,685	95,783	4,098	88,402
Charges for services:				
Sanitation	35,000	38,097	3,097	42,078
Miscellaneous:				
Rent	900	750	(150)	1,050
Other	200	250	50	306
Investment income	-	600	600	783
Total miscellaneous	1,100	1,600	500	2,139
Total revenues	161,642	168,090	6,448	168,108
Expenditures:				
General government:				
Administration:				
Salaries and wages	44,178	45,022	(844)	32,402
Employee benefits	19,398	19,765	(367)	16,140
Services and supplies	20,000	9,605	10,395	7,583
Total general government	83,576	74,392	9,184	56,125

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS TOWN SPECIAL REVENUE FUND(23101)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Expenditures (Continued):				
Public works:				
Highways and streets:				
Salaries and wages	$ 10,486	$ 11,079	$ (593)	$ 30,055
Employee benefits	4,468	12,891	(8,423)	11,612
Services and supplies	37,000	15,628	21,372	11,907
Total public works	51,954	39,598	12,356	53,574
Health and sanitation:				
Salaries and wages	10,486	13,840	(3,354)	6,030
Employee benefits	4,468	328	4,140	2,232
Services and supplies	20,000	8,951	11,049	2,405
Total health and sanitation	34,954	23,119	11,835	10,667
Total expenditures	170,484	137,109	33,375	120,366
Excess (deficiency) of revenues over expenditures	(8,842)	30,981	39,823	47,742
Other financing sources (uses):				
Contingency	(5,115)	-	5,115	-
Operating transfers out	-	(600)	(600)	(783)
Total other financing sources (uses)	(5,115)	(600)	4,515	(783)
Net change in fund balance	(13,957)	30,381	44,338	46,959
Fund balance:				
Beginning of year	190,515	195,446	4,931	148,487
End of year	$ 176,558	$ 225,827	$ 49,269	$ 195,446

NYE COUNTY, NEVADA
NONMAJOR FUND - HEALTH CLINICS SPECIAL REVENUE FUND(10285)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 230,987	$ 399,446
Interest receivable	-	1,423
Taxes receivable	15,774	21,173
Due from other governments	596	10,286
Total assets	$ 247,357	$ 432,328
LIABILITIES		
Accounts payable	$ 32,000	$ 26,634
Accrued payroll and benefits	4,902	3,027
Total liabilities	36,902	29,661
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - taxes	56,310	80,803
FUND BALANCE		
Restricted for health	154,145	321,864
Total liabilities, deferred inflows of resources, and fund balance	$ 247,357	$ 432,328

NYE COUNTY, NEVADA
NONMAJOR FUND - HEALTH CLINICS SPECIAL REVENUE FUND(10285)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Taxes:				
Ad valorem	$ 394,369	$ 395,032	$ 663	$ 407,625
Net proceeds of mines	115,962	146,601	30,639	117,216
Total taxes	510,331	541,633	31,302	524,841
Intergovernmental:				
Fish and wildlife	79	-	(79)	85
Miscellaneous:				
Investment income	10,000	2,637	(7,363)	2,981
Total revenues	520,410	544,270	23,860	527,907
Expenditures:				
Health:				
Public health nurse:				
Salaries and wages	98,991	84,998	13,993	75,861
Employee benefits	47,814	36,268	11,546	33,014
Services and supplies	101,717	117,574	(15,857)	110,225
Capital outlay	40,204	2,398	37,806	371,144
Total public health nurse	288,726	241,238	47,488	590,244
Amargosa clinic:				
Services and supplies	35,000	21,538	13,462	162,539
Beatty clinic:				
Services and supplies	300,000	224,300	75,700	231,480
Total expenditures	623,726	487,076	136,650	984,263
Excess (deficiency) of revenues over expenditures	(103,316)	57,194	160,510	(456,356)
Other financing sources (uses):				
Operating transfers out	(232,276)	(224,913)	7,363	(2,981)
Net change in fund balance	(335,592)	(167,719)	167,873	(459,337)
Fund balance:				
Beginning of year	335,592	321,864	(13,728)	781,201
End of year	$ -	$ 154,145	$ 154,145	$ 321,864

NYE COUNTY, NEVADA
NONMAJOR FUND - MINING MAPS SPECIAL REVENUE FUND(10269)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 131,712	$ 123,010
Interest receivable	195	378
Total assets	$ 131,907	$ 123,388
LIABILITIES		
Accounts payable	$ 170	$ 1,190
FUND BALANCE		
Restricted for general government	131,737	122,198
Total liabilities and fund balance	$ 131,907	$ 123,388

NYE COUNTY, NEVADA
NONMAJOR FUND - MINING MAPS SPECIAL REVENUE FUND(10269)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Charges for services:				
Map fees	$ 55,000	$ 30,834	$ (24,166)	$ 53,873
Miscellaneous:				
Investment income	-	431	431	581
Total revenue	55,000	31,265	(23,735)	54,454
Expenditures:				
General government:				
Services and supplies	174,522	21,295	153,227	32,885
Excess (deficiency) of revenues over expenditures	(119,522)	9,970	129,492	21,569
Other financing sources (uses):				
Operating transfers out	(950)	(431)	519	(581)
Net change in fund balance	(120,472)	9,539	130,011	20,988
Fund balance:				
Beginning of year	120,472	122,198	1,726	101,210
End of year	$ -	$ 131,737	$ 131,737	$ 122,198

NYE COUNTY, NEVADA
NONMAJOR FUND - JUVENILE PROBATION SPECIAL REVENUE FUND(10230)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 372,477	$ 429,718
Interest receivable	614	1,314
Taxes receivable	39,934	53,603
Due from other governments	-	26,040
Prepaid expense	24,821	-
Total assets	$ 437,846	$ 510,675
LIABILITIES		
Accounts payable	$ 51,769	$ 76,231
Accrued payroll and benefits	37,403	26,813
Total liabilities	89,172	103,044
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - taxes	142,557	204,467
FUND BALANCE		
Restricted for public safety	206,117	203,164
Total liabilities, deferred inflows of resources, and fund balance	$ 437,846	$ 510,675

NYE COUNTY, NEVADA
NONMAJOR FUND - JUVENILE PROBATION SPECIAL REVENUE FUND(10230)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Taxes:				
Ad valorem	$ 998,402	$ 1,000,164	$ 1,762	$ 1,032,040
Net proceeds of mines	346,187	371,045	24,858	295,264
Total taxes	1,344,589	1,371,209	26,620	1,327,304
Intergovernmental:				
Grants	20,000	-	(20,000)	13,707
Fish and wildlife	201	-	(201)	215
Reimbursements	30,000	61,353	31,353	43,770
Total intergovernmental	50,201	61,353	11,152	57,692
Fines and forfeitures:				
Fines	20,000	22,420	2,420	22,662
Restitution fees	2,500	5,880	3,380	1,040
Total fines and forfeitures	22,500	28,300	5,800	23,702
Miscellaneous:				
Reimbursements	10,000	-	(10,000)	-
Investment income	8,000	1,944	(6,056)	2,382
Other	1,000	149	(851)	495
Truancy officer	-	20,270	20,270	19,476
Clerk fees	2,000	1,735	(265)	2,276
Total miscellaneous	21,000	24,098	3,098	24,629
Total revenues	1,438,290	1,484,960	46,670	1,433,327
Expenditures:				
Public safety:				
Protective services:				
Salaries and wages	669,886	634,834	35,052	612,442
Employee benefits	297,038	279,427	17,611	289,031
Restitution funds	-	-	-	575
Services and supplies-regular	666,530	496,086	170,444	588,897
Payment to state	-	69,717	(69,717)	129,505
Capital outlay	-	-	-	44,269
Total expenditures	1,633,454	1,480,064	153,390	1,664,719

NYE COUNTY, NEVADA
NONMAJOR FUND - JUVENILE PROBATION SPECIAL REVENUE FUND(10230)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013			
	Budget	Actual	Variance-Positive (Negative)	2012 Actual
Excess (deficiency) of revenues over expenditures	$ (195,164)	$ 4,896	$ 200,060	$ (231,392)
Other financing sources (uses):				
Operating transfers out	(8,000)	(1,943)	6,057	(2,382)
Net change in fund balance	(203,164)	2,953	206,117	(233,774)
Fund balance:				
Beginning of year	203,164	203,164	-	436,938
End of year	$ -	$ 206,117	$ 206,117	$ 203,164

NYE COUNTY, NEVADA
NONMAJOR FUND - SENIOR NUTRITION SPECIAL REVENUE FUND(10281)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 19,030	$ 32,565
Interest receivable	-	111
Due from other governments	32,000	20,433
Total assets	$ 51,030	$ 53,109
LIABILITIES		
Accounts payable	$ -	$ 19,714
FUND BALANCE		
Restricted for community support	51,030	33,395
Total liabilities and fund balance	$ 51,030	$ 53,109

NYE COUNTY, NEVADA
NONMAJOR FUND - SENIOR NUTRITION SPECIAL REVENUE FUND(10281)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Intergovernmental:				
Grants	$ 220,000	$ 270,737	$ 50,737	$ 269,081
Miscellaneous:				
Investment income	450	48	(402)	191
Total revenues	220,450	270,785	50,335	269,272
Community support:				
Services and supplies	279,087	253,102	25,985	266,024
Excess (deficiency) of revenues over expenditures	(58,637)	17,683	76,320	3,248
Other financing sources (uses):				
Operating transfers out	(450)	(48)	(498)	(191)
Net change in fund balance	(59,087)	17,635	75,822	3,057
Fund balance:				
Beginning of year	59,087	33,395	(25,692)	30,338
End of year	$ -	$ 51,030	$ 51,030	$ 33,395

NYE COUNTY, NEVADA
NONMAJOR FUND - JUSTICE COURT FINES NRS 176 SPECIAL REVENUE FUND(10245)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 302,457	$ 342,277
Interest receivable	445	1,070
Total assets	$ 302,902	$ 343,347
LIABILITIES		
Accounts payable	$ 123	$ 60,654
FUND BALANCE		
Restricted for judicial	302,779	282,693
Total liabilities and fund balance	$ 302,902	$ 343,347

NYE COUNTY, NEVADA
NONMAJOR FUND - JUSTICE COURT FINES NRS 176 SPECIAL REVENUE FUND(10245)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Fines and forfeitures:				
Beatty	$ 15,000	$ 19,226	$ 4,226	$ 13,013
Pahrump	15,000	18,158	3,158	17,466
Tonopah	10,000	13,355	3,355	11,287
Total fines and forfeitures	40,000	50,739	10,739	41,766
Miscellaneous:				
Investment income	4,000	1,141	(2,859)	1,436
Total revenues	44,000	51,880	7,880	43,202
Expenditures:				
Judicial:				
Justice court:				
Services and supplies	362,838	30,653	332,185	42,857
Capital outlay	-	-	-	56,164
Total expenditures	362,838	30,653	332,185	99,021
Excess (deficiency) of revenues over expenditures	(318,838)	21,227	340,065	(55,819)
Other financing sources (uses):				
Operating transfers out	(4,000)	(1,141)	2,859	(1,436)
Net change in fund balance	(322,838)	20,086	342,924	(57,255)
Fund balance:				
Beginning of year	322,838	282,693	(40,145)	339,948
End of year	$ -	$ 302,779	$ 302,779	$ 282,693

NYE COUNTY, NEVADA
NONMAJOR FUND - DRUG FORFEITURE SPECIAL REVENUE FUND(10232)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 28,144	$ 25,030
Interest receivable	-	44
Total assets	$ 28,144	$ 25,074
FUND BALANCE		
Restricted for public safety	$ 28,144	$ 25,074

NYE COUNTY, NEVADA
NONMAJOR FUND - DRUG FORFEITURE SPECIAL REVENUE FUND(10232)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Fines and forfeitures:				
Fines	$ 5,397	$ 22,151	$ 16,754	$ 6,496
Miscellaneous:				
Investment income	250	96	(154)	81
Total revenues	5,647	22,247	16,600	6,577
Expenditures:				
Public safety:				
Services and supplies	30,721	19,177	11,544	19,914
Excess (deficiency) of revenues over expenditures	(25,074)	3,070	28,144	(13,337)
Fund balance:				
Beginning of year	25,074	25,074	-	38,411
End of year	$ -	$ 28,144	$ 28,144	$ 25,074

NYE COUNTY, NEVADA
NONMAJOR FUND - DISTRICT COURT IMPROVEMENT SPECIAL REVENUE FUND(10247)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 278,826	$ 216,390
Interest receivable	393	879
Total assets	$ 279,219	$ 217,269
LIABILITIES		
Accounts payable	$ 1,353	$ 1,367
FUND BALANCE		
Restricted for judicial	277,866	215,902
Total liabilities and fund balance	$ 279,219	$ 217,269

NYE COUNTY, NEVADA
NONMAJOR FUND - DISTRICT COURT IMPROVEMENT SPECIAL REVENUE FUND(10247)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013			2012
	Budget	Actual	Variance-Positive (Negative)	
Revenues:				
Fines and forfeitures:	$ 150,000	$ 108,455	$ (41,545)	$ 138,463
Miscellaneous:				
Investment income	2,500	827	(1,673)	1,478
Total revenues	152,500	109,282	(43,218)	139,941
Expenditures:				
Judicial:				
Salaries and wages	-	13,037	(13,037)	-
Employee benefits	-	5,369	(5,369)	-
Services and supplies	316,893	28,488	288,405	15,682
Capital outlay	-	424	(424)	174,390
Total expenditures	316,893	47,318	269,575	190,072
Excess (deficiency) of revenues over expenditures	(164,393)	61,964	226,357	(50,131)
Fund balance:				
Beginning of year	164,393	215,902	51,509	266,033
End of year	$ -	$ 277,866	$ 277,866	$ 215,902

NYE COUNTY, NEVADA
NONMAJOR FUND - JP COURT FACILITY ASSESSMENT SPECIAL REVENUE FUND(10246)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 322,167	$ 334,597
Interest receivable	477	1,118
Total assets	$ 322,644	$ 335,715
LIABILITIES		
Accounts payable	$ 8,502	$ 39,630
FUND BALANCE		
Restricted for judicial	314,142	296,085
Total liabilities and fund balance	$ 322,644	$ 335,715

NYE COUNTY, NEVADA
NONMAJOR FUND - JP COURT FACILITY ASSESSMENT SPECIAL REVENUE FUND(10246)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Fines and forfeitures:				
Beatty	$ 20,000	$ 27,515	$ 7,515	$ 18,746
Pahrump	20,000	24,837	4,837	24,226
Tonopah	14,000	18,991	4,991	16,105
Total fines and forfeitures	54,000	71,343	17,343	59,077
Miscellaneous:				
Investment income	5,000	1,376	(3,624)	1,563
Total revenues	59,000	72,719	13,719	60,640
Expenditures:				
Judicial:				
Justice Court:				
Services and supplies	242,854	53,286	189,568	8,767
Capital outlay	-	-	-	224,551
Total expenditures	242,854	53,286	189,568	233,318
Excess (deficiency) of revenues over expenditures	(183,854)	19,433	203,287	(172,678)
Other financing sources (uses):				
Operating transfers out	(5,000)	(1,376)	3,624	(1,563)
Net change in fund balance	(188,854)	18,057	206,911	(174,241)
Fund balance:				
Beginning of year	188,854	296,085	107,231	470,326
End of year	$ -	$ 314,142	$ 314,142	$ 296,085

NYE COUNTY, NEVADA
NONMAJOR FUND - 911 MEDICAL EMERGENCY SYSTEM SPECIAL REVENUE FUND(10213)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 262,328	$ 285,420
Interest receivable	399	934
Taxes receivable	1,997	2,680
Due from other governments	-	1,302
Total assets	$ 264,724	$ 290,336
LIABILITIES		
Accounts payable	$ 776	$ 12,507
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - taxes	7,127	10,228
FUND BALANCE		
Restricted for public safety	256,821	267,601
Total liabilities, deferred inflows of resources, and fund balance	$ 264,724	$ 290,336

NYE COUNTY, NEVADA
NONMAJOR FUND - 911 EMERGENCY MEDICAL SYSTEM SPECIAL REVENUE FUND(10213)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Taxes:				
Property taxes	$ 49,920	$ 50,159	$ 239	$ 51,593
Net proceeds of mines	10,413	18,557	8,144	14,837
Total taxes	60,333	68,716	8,383	66,430
Intergovernmental:				
Fish and wildlife	10	-	(10)	11
Miscellaneous:				
Investment income	4,500	1,097	(3,403)	1,314
Total revenues	64,843	69,813	4,970	67,755
Expenditures:				
Public safety:				
Services and supplies	305,113	79,496	225,617	164,798
Excess (deficiency) of revenues over expenditures	(240,270)	(9,683)	230,587	(97,043)
Other financing sources (uses):				
Operating transfers out	(4,500)	(1,097)	3,403	(1,314)
Net change in fund balance	(244,770)	(10,780)	233,990	(98,357)
Fund balance:				
Beginning of year	244,770	267,601	22,831	365,958
End of year	$ -	$ 256,821	$ 256,821	$ 267,601

NYE COUNTY, NEVADA
NONMAJOR FUND - BUILDING DEPARTMENT SPECIAL REVENUE FUND(10254)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 812,986	$ 1,164,807
Interest receivable	1,207	3,746
Total assets	$ 814,193	$ 1,168,553
LIABILITIES		
Accounts payable	$ 58,267	$ 26,575
Accrued payroll and benefits	14,262	5,541
Total liabilities	72,529	32,116
FUND BALANCE		
Committed for general government	741,664	1,136,437
Total liabilities and fund balance	$ 814,193	$ 1,168,553

NYE COUNTY, NEVADA
NONMAJOR FUND - BUILDING DEPARTMENT SPECIAL REVENUE FUND(10254)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Licenses and permits:				
Permit fees	$ 175,000	$ 259,851	$ 84,851	$ 188,714
Dust control plan fees	18,000	24,157	6,157	12,450
Total licenses and permits	193,000	284,008	91,008	201,164
Intergovernmental:				
NDEP air quality	-	-	-	25,000
Miscellaneous:				
Investment income	14,500	4,352	(10,148)	5,696
Other	-	407	407	3,339
Total other	14,500	4,759	(9,741)	9,035
Total revenues	207,500	288,767	81,267	235,199
Expenditures:				
General government:				
Salaries and wages	282,725	249,551	33,174	146,351
Employee benefits	138,662	86,630	52,032	58,922
Services and supplies	890,192	262,218	627,974	161,904
Capital outlay	100,635	80,789	19,846	13,935
Total expenditures	1,412,214	679,188	733,026	381,112
Excess (deficiency) of revenues over expenditures	(1,204,714)	(390,421)	814,293	(145,913)
Other financing sources (uses):				
Operating transfers out	-	(4,352)	(4,352)	(5,696)
Net change in fund balance	(1,204,714)	(394,773)	809,941	(151,609)
Fund balance:				
Beginning of year	1,204,714	1,136,437	(68,277)	1,288,046
End of year	$ -	$ 741,664	$ 741,664	$ 1,136,437

NYE COUNTY, NEVADA
NONMAJOR FUND - GRANTS SPECIAL REVENUE FUND(10340)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ -	$ -
Interest receivable	320	-
Due from other governments	1,111,328	1,603,131
Prepaid expense	23	-
Total assets	$ 1,111,671	$ 1,603,131
LIABILITIES		
Accounts payable	$ 514,062	$ 845,906
Accrued payroll and benefits	59,473	20,877
Due to other funds	135,450	422,297
Unearned revenue	402,686	314,051
Total liabilities	1,111,671	1,603,131
FUND BALANCE		
Restricted for general government	-	-
Total liabilities and fund balance	$ 1,111,671	$ 1,603,131

NYE COUNTY, NEVADA
NONMAJOR FUND - GRANTS SPECIAL REVENUE FUND(10340)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013			
	Budget	Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Intergovernmental:				
Grant	$ 4,151,485	$ 3,748,799	$ (402,686)	$ 2,999,397
Expenditures:				
General government	1,247,378	758,817	488,561	814,942
Judicial	287,013	287,013	-	401,486
Public safety	934,213	934,213	-	759,580
Public works	1,267,264	1,267,264	-	629,192
Health	406,795	406,795	-	394,197
Culture and recreation	8,822	8,822	-	-
Total expenditures	4,151,485	3,662,924	488,561	2,999,397
Excess (deficiency) of revenues over expenditures	-	85,875	85,875	-
Other financing sources (uses):				
Operating transfers out	-	(85,875)	(85,875)	-
Net change in fund balance	-	-	-	-
Fund balance:				
Beginning of year	-	-	-	-
End of year	$ -	$ -	$ -	$ -

NYE COUNTY, NEVADA
NONMAJOR FUND - COURT COLLECTION FEES SPECIAL REVENUE FUND(10244)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 370,078	$ 282,899
Interest receivable	523	863
Total assets	$ 370,601	$ 283,762
LIABILITIES		
Accounts payable	$ 9,987	$ 16,836
FUND BALANCE		
Restricted for judicial	360,614	266,926
Total liabilities and fund balance	$ 370,601	$ 283,762

NYE COUNTY, NEVADA
NONMAJOR FUND - COURT COLLECTION FEES SPECIAL REVENUE FUND(10244)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Fines and forfeitures:				
Beatty	$ 21,000	$ 18,246	$ (2,754)	$ 22,187
Pahrump	40,000	52,759	12,759	41,765
Tonopah	30,000	54,279	24,279	45,630
Total fines and forfeitures	91,000	125,284	34,284	109,582
Miscellaneous:				
Investment income	1,700	865	(835)	1,240
Total revenues	92,700	126,149	33,449	110,822
Expenditures:				
Judicial:				
Services and supplies	325,584	31,596	293,988	31,356
Capital outlay	-	-	-	2,170
Total expenditures	325,584	31,596	293,988	33,526
Excess (deficiency) of revenues over expenditures	(232,884)	94,553	327,437	77,296
Other financing sources (uses):				
Operating transfers out	(1,700)	(865)	835	(1,240)
Net change in fund balance	(234,584)	93,688	328,272	76,056
Fund balance:				
Beginning of year	234,584	266,926	32,342	190,870
End of year	$ -	$ 360,614	$ 360,614	$ 266,926

NYE COUNTY, NEVADA
NONMAJOR FUND - PETT EMERGENCY FUND SPECIAL REVENUE FUND(10304)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 5,991,783	$ 5,980,983
Interest receivable	8,217	19,017
Total assets	$ 6,000,000	$ 6,000,000
FUND BALANCE		
Committed for general government	$ 6,000,000	$ 6,000,000

NYE COUNTY, NEVADA
NONMAJOR FUND - PETT EMERGENCY FUND SPECIAL REVENUE FUND(10304)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013			
	Budget	Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Miscellaneous:				
Investment income	$ 72,000	$ 23,817	$ (48,183)	$ 27,308
Expenditures:				
General government:				
Services and supplies	-	-	-	-
Excess (deficiency) of revenues over expenditures	72,000	23,817	(48,183)	27,308
Other financing sources (uses):				
Operating transfers out	(72,000)	(23,817)	48,183	(27,308)
Net change in fund balance	-	-	-	-
Fund balance:				
Beginning of year	6,000,000	6,000,000	-	6,000,000
End of year	$ 6,000,000	$ 6,000,000	$ -	$ 6,000,000

NYE COUNTY, NEVADA
NONMAJOR FUND - RECORDER TECHNOLOGY SPECIAL REVENUE FUND(10320)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 376,314	$ 395,291
Interest receivable	549	1,242
Total assets	$ 376,863	$ 396,533
LIABILITIES		
Accounts payable	$ -	$ 600
FUND BALANCE		
Restricted for general government	376,863	395,933
Total liabilities and fund balance	$ 376,863	$ 396,533

NYE COUNTY, NEVADA
NONMAJOR FUND - RECORDER TECHNOLOGY SPECIAL REVENUE FUND(10320)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Charges for services:				
Technology fees	$ 55,000	$ 49,233	$ (5,767)	$ 51,225
Miscellaneous:				
Investment income	4,300	1,391	(2,909)	1,722
Total revenues	59,300	50,624	(8,676)	52,947
Expenditures:				
General government:				
Services and supplies	461,849	69,694	392,155	18,668
Capital outlay	-	-	-	-
Total expenditures	461,849	69,694	392,155	18,668
Excess (deficiency) of revenues over expenditures	(402,549)	(19,070)	383,479	34,279
Fund balance:				
Beginning of year	402,549	395,933	(6,616)	361,654
End of year	$ -	$ 376,863	$ 376,863	$ 395,933

NYE COUNTY, NEVADA
NONMAJOR FUND - PUBLIC IMPROVEMENT SPECIAL REVENUE FUND(10253)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 3,243,236	$ 3,216,425
Interest receivable	4,809	10,151
Total assets	$ 3,248,045	$ 3,226,576
LIABILITIES		
Accounts payable	$ 1,200	$ -
Accrued payroll and benefits	39	-
Total liabilities	1,239	-
FUND BALANCE		
Restricted for public works	3,246,806	3,226,576
Total liabilities and fund balance	$ 3,248,045	$ 3,226,576

NYE COUNTY, NEVADA
NONMAJOR FUND - PUBLIC IMPROVEMENT SPECIAL REVENUE FUND(10253)
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Licenses and permits:				
Public improvement fees	$ 60,000	$ 10,828	$ (49,172)	$ 73,649
Miscellaneous:				
Investment income	35,000	11,910	(23,090)	14,605
Total revenues	95,000	22,738	(72,262)	88,254
Expenditures:				
Public Works:				
Salaries and wages	-	162	(162)	2,300
Employee benefits	-	46	(46)	654
Service and supplies	3,355,968	2,300	3,353,668	13,327
Total expenditures	3,355,968	2,508	3,353,460	16,281
Excess (deficiency) of revenues over expenditures	(3,260,968)	20,230	3,281,198	71,973
Fund balance:				
Beginning of year	3,260,968	3,226,576	(34,392)	3,154,603
End of year	$ -	$ 3,246,806	$ 3,246,806	$ 3,226,576

NYE COUNTY, NEVADA
NONMAJOR FUND - DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND(10321)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 2,755	$ 8,256
Interest receivable	-	26
Total assets	$ 2,755	$ 8,282
LIABILITIES		
Accounts payable	$ 1,400	$ -
FUND BALANCE		
Restricted for judicial	1,355	8,282
Total liabilties and fund balance	$ 2,755	$ 8,282

NYE COUNTY, NEVADA
NONMAJOR FUND - DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND(10321)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Charges for services:				
Technology fees	$ 750	$ 544	$ (206)	$ 642
Miscellaneous:				
Investment income	85	24	(61)	41
Total revenues	835	568	(267)	683
Expenditures				
Judicial:				
Service and supplies	9,304	7,495	1,809	571
Excess (deficiency) of revenues over expenditures	(8,469)	(6,927)	1,542	112
Fund balance:				
Beginning of year	8,469	8,282	(187)	8,170
End of year	$ -	$ 1,355	$ 1,355	$ 8,282

NYE COUNTY, NEVADA
NONMAJOR FUND - ON-SITE OVERSIGHT SPECIAL REVENUE FUND(10330)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 72,963	$ 730,819
Interest receivable	128	2,444
Total assets	$ 73,091	$ 733,263
LIABILITIES		
Accounts payable	$ 69,829	$ 80,079
Accrued payroll and benefits	3,262	5,606
Unearned revenue	-	647,578
Total liabilities	73,091	733,263
FUND BALANCE		
Unrestricted	-	-
Total liabilties and fund balance	$ 73,091	$ 733,263

NYE COUNTY, NEVADA
NONMAJOR FUND - ON-SITE OVERSIGHT SPECIAL REVENUE FUND(10330)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013			
	Budget	Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Intergovernmental				
Grants	$ 952,711	$ 647,578	$ (305,133)	$ 750,617
Miscellaneous:				
Investment income	-	3,134	3,134	2,044
Total revenues	952,711	650,712	(301,999)	752,661
Expenditures:				
General government:				
Salaries and wages	247,388	127,886	119,502	112,152
Employee benefits	105,323	53,821	51,502	42,636
Services and supplies	600,000	469,005	130,995	597,873
Total expenditures	952,711	650,712	301,999	752,661
Excess (deficiency) of revenues over expenditures	-	-	-	-
Fund balance:				
Beginning of year	-	-	-	-
End of year	$ -	$ -	$ -	$ -

NYE COUNTY, NEVADA
NONMAJOR FUND - STATE AND COUNTY ROOM TAX SPECIAL REVENUE FUND(10220)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 93,740	$ 88,125
Interest receivable	140	287
Taxes receivable	7,636	7,398
Total assets	$ 101,516	$ 95,810
LIABILITIES		
Accounts payable	$ 25,270	$ 5,737
FUND BALANCE		
Restricted for community support	76,246	90,073
Total liabilities and fund balance	$ 101,516	$ 95,810

NYE COUNTY, NEVADA
NONMAJOR FUND - STATE AND COUNTY ROOM TAX SPECIAL REVENUE FUND(10220)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Taxes:				
Room taxes:				
Beatty	$ 65,000	$ 21,390	$ (43,610)	$ 18,339
Manhattan	-	248	248	210
Pahrump	-	36,190	36,190	31,444
Tonopah	-	22,050	22,050	26,495
Smoky Valley	-	574	574	1,971
Amargosa	-	2,580	2,580	2,307
Total room taxes	65,000	83,032	18,032	80,766
Miscellaneous:				
Investment income	-	284	284	380
Total revenues	65,000	83,316	18,316	81,146
Expenditures:				
Community support:				
Service and supplies	138,482	43,625	94,857	17,498
Intergovernmental:				
Payment to state	24,375	53,234	(28,859)	54,998
Total expenditures	162,857	96,859	65,998	72,496
Excess (deficiency) of revenues over expenditures	(97,857)	(13,543)	84,314	8,650
Other financing sources (uses):				
Operating transfers out	-	(284)	(284)	(380)
Net change in fund balance	(97,857)	(13,827)	84,030	8,270
Fund balance:				
Beginning of year	97,857	90,073	(7,784)	81,803
End of year	$ -	$ 76,246	$ 76,246	$ 90,073

NYE COUNTY, NEVADA
NONMAJOR FUND - YUCCA MOUNTAIN PUBLIC SAFETY SPECIAL REVENUE FUND(10331)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 37,711	$ 38,506
Interest receivable	-	122
Total assets	$ 37,711	$ 38,628
LIABILITIES		
Unearned revenue	$ 37,711	$ 38,628

NYE COUNTY, NEVADA
NONMAJOR FUND - YUCCA MOUNTAIN PUBLIC SAFETY SPECIAL REVENUE FUND(10331)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Intergovernmental	$ 38,628	$ 917	$ (37,711)	$ 362
Miscellaneous:				
Investment income	-	87	87	128
Total revenues	38,628	1,004	(37,624)	490
Expenditures:				
General government:				
Services and supplies	38,628	1,004	37,624	490
Capital outlay	-	-	-	-
Total expenditures	38,628	1,004	37,624	490
Excess (deficiency) of revenues over expenditures	-	-	-	-
Fund balance:				
Beginning of year	-	-	-	-
End of year	$ -	$ -	$ -	$ -

NYE COUNTY, NEVADA
NONMAJOR FUND - ASSESSOR TECHNOLOGY SPECIAL REVENUE FUND(10322)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 1,124,433	$ 843,227
Interest receivable	1,635	2,694
Due from other governments	-	17,756
Total assets	$ 1,126,068	$ 863,677
LIABILITIES		
Accounts payable	$ 178	$ 2,788
FUND BALANCE		
Restricted for general government	1,125,890	860,889
Total liabilities and fund balance	$ 1,126,068	$ 863,677

NYE COUNTY, NEVADA
NONMAJOR FUND - ASSESSOR TECHNOLOGY SPECIAL REVENUE FUND(10322)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Charges for services:				
Technology fees	$ 150,000	$ 337,098	$ 187,098	$ 279,233
Miscellaneous:				
Investment income	8,000	2,880	(5,120)	4,199
Total revenues	158,000	339,978	181,978	283,432
Expenditures:				
General government:				
Services and supplies	879,771	61,111	818,660	28,809
Capital outlay	-	13,866	(13,866)	138,343
Total general government	879,771	74,977	804,794	167,152
Excess (deficiency) of revenues over expenditures	(721,771)	265,001	986,772	116,280
Fund balance:				
Beginning of year	871,771	860,889	(10,882)	744,609
End of year	$ 150,000	$ 1,125,890	$ 975,890	$ 860,889

NYE COUNTY, NEVADA
NONMAJOR FUND - IMPACT FEES SPECIAL REVENUE FUND(10250)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 3,426,158	$ 3,572,402
Interest receivable	5,103	11,795
Total assets	$ 3,431,261	$ 3,584,197
LIABILITIES		
Accounts payable	$ -	$ 177,163
FUND BALANCE		
Restricted for public safety	373,514	373,514
Restricted for public works	3,057,747	3,033,520
Total fund balance	3,431,261	3,407,034
Total liabilities and fund balance	$ 3,431,261	$ 3,584,197

NYE COUNTY, NEVADA
NONMAJOR FUND - IMPACT FEES SPECIAL REVENUE FUND(10250)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Licenses and permits:				
Police impact fees	$ -	$ 5,206	$ 5,206	$ 3,287
Parks impact fees	-	-	-	4,343
Streets impact fees	-	-	-	40,152
Fire impact fees	-	6,346	6,346	4,765
Total licenses and permits	-	11,552	11,552	52,547
Miscellaneous:				
Investment income	-	19,021	19,021	19,300
Total revenues	-	30,573	30,573	71,847
Expenditures:				
Pulic works:				
Services and supplies	4,005,206	-	4,005,206	450,917
Capital outlay	-	-	-	2,375,237
Total general government	4,005,206	-	4,005,206	2,826,154
Intergovernmental:				
Pahrump town	-	6,346	(6,346)	9,108
Total expenditures	4,005,206	6,346	3,998,860	2,835,262
Excess (deficiency) of revenues over expenditures	(4,005,206)	24,227	4,029,433	(2,763,415)
Fund balance:				
Beginning of year	4,005,206	3,407,034	(598,172)	6,170,449
End of year	$ -	$ 3,431,261	$ 3,431,261	$ 3,407,034

NYE COUNTY, NEVADA
NONMAJOR FUND - PETT HEALTH FUND SPECIAL REVENUE FUND(10303)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 2,415,776	$ 2,379,124
Interest receivable	3,566	7,517
Total assets	$ 2,419,342	$ 2,386,641
Committed for general government	$ 2,419,342	$ 2,386,641

NYE COUNTY, NEVADA
NONMAJOR FUND - PETT HEALTH FUND SPECIAL REVENUE FUND(10303)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2011)

	2013			
	Budget	Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Miscellaneous:				
Investment income	$ 28,000	$ 8,884	$ (19,116)	$ 10,665
Expenditures:				
Health:				
Services and supplies	2,548,668	-	2,548,668	-
Excess (deficiency) of revenues over expenditures	(2,520,668)	8,884	2,529,552	10,665
Other financing sources (uses):				
Operating transfers in	72,000	23,817	(48,183)	27,308
Net change in fund balance	(2,448,668)	32,701	2,481,369	37,973
Fund balance:				
Beginning of year	2,448,668	2,386,641	(62,027)	2,348,668
End of year	$ -	$ 2,419,342	$ 2,419,342	$ 2,386,641

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY OWNED BUILDING SPECIAL REVENUE FUND(10291)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 721,956	$ 564,358
Interest receivable	1,124	1,796
Due from others	12,800	-
Total assets	$ 735,880	$ 566,154
LIABILITIES		
Accounts payable	$ 15,460	$ 17,575
Accrued payroll and benefits	8	140
Total liabilities	15,468	17,715
FUND BALANCE		
Committed for general government	720,412	548,439
Total liabilities and fund balance	$ 735,880	$ 566,154

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY OWNED BUILDING SPECIAL REVENUE FUND(10291)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Miscellaneous:				
Rent	$ 175,000	$ 240,124	$ 65,124	$ 252,593
Investment income	6,400	2,890	(3,510)	3,196
Total revenues	181,400	243,014	61,614	255,789
Expenditures:				
General government:				
Salaries and wages	60,000	7,827	52,173	18,227
Benefits	25,000	2,149	22,851	7,234
Services and supplies	755,706	138,223	617,483	154,898
Capital outlay	-	5,827	(5,827)	188,275
Total expenditures	840,706	154,026	686,680	368,634
Excess (deficiency) of revenues over expenditures	(659,306)	88,988	748,294	(112,845)
Other financing sources (uses):				
Operating transfers in	-	85,875	85,875	-
Operating transfers out	(6,400)	(2,890)	3,510	(3,196)
Total other financing sources (uses):	(6,400)	82,985	89,385	(3,196)
Net change in fund balance	(665,706)	171,973	837,679	(116,041)
Fund balance:				
Beginning of year	665,706	548,439	(117,267)	664,480
End of year	$ -	$ 720,412	$ 720,412	$ 548,439

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY ROOM TAX SPECIAL REVENUE FUND(24220)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 78,578	$ 76,879
Interest receivable	111	247
Taxes receivable	7,041	7,590
Total assets	$ 85,730	$ 84,716
LIABILITIES		
Accounts payable	$ 1,949	$ 5,622
Accrued payroll and benefits	1,378	1,585
Total liabilities	3,327	7,207
FUND BALANCE		
Restricted for culture and recreation	82,403	77,509
Total liabilities and fund balance	$ 85,730	$ 84,716

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY ROOM TAX SPECIAL REVENUE FUND(24220)
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Taxes:				
Room taxes	$ 72,000	$ 85,437	$ 13,437	$ 80,946
Miscellaneous:				
Investment income	1,500	301	(1,199)	373
Total revenues	73,500	85,738	12,238	81,319
Expenditures:				
Culture and recreation:				
Museum:				
Salaries and wages	20,675	17,028	3,647	16,497
Employee benefits	2,420	1,899	521	2,458
Service and supplies	17,632	13,435	4,197	14,843
Total Museum	40,727	32,362	8,365	33,798
Chamber of Commerce:				
Salaries and wages	22,289	20,676	1,613	19,104
Employee benefits	6,388	5,911	477	5,710
Service and supplies	6,200	5,370	830	4,814
Total Chamber of Commerce	34,877	31,957	2,920	29,628
Total culture and recreations	75,604	64,319	11,285	63,426
Community support:				
Service and supplies	69,527	16,525	53,002	26,516
Total expenditures	145,131	80,844	64,287	89,942
Excess (deficiency) of revenues over expenditures	(71,631)	4,894	76,525	(8,623)
Fund balance:				
Beginning of year	71,631	77,509	5,878	86,132
End of year	$ -	$ 82,403	$ 82,403	$ 77,509

NYE COUNTY, NEVADA
NONMAJOR FUND - RENEWABLE ENERGY SPECIAL REVENUE FUND(10255)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 73,709	$ 61,814
Interest receivable	110	-
Total assets	$ 73,819	$ 61,814
FUND BALANCE		
Commited for general government	$ 73,819	$ 61,814

NYE COUNTY, NEVADA
NONMAJOR FUND - RENEWABLE ENERGY SPECIAL REVENUE FUND(10255)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Intergovernmental:				
Geothermal lease	$ 37,000	$ 31,521	$ (5,479)	$ 73,240
Miscellaneous:				
Investment income	3,500	484	(3,016)	-
Total revenues	40,500	32,005	(8,495)	73,240
Expenditures:				
General government:				
Services and supplies	183,740	20,000	163,740	166,065
Excess (deficiency) of revenues over expenditures	(143,240)	12,005	155,245	(92,825)
Other financing sources (uses):				
Operating transfers out	(3,500)	-	3,500	-
Net change in fund balance	(146,740)	12,005	158,745	(92,825)
Fund balance:				
Beginning of year	146,740	61,814	(84,926)	154,639
End of year	$ -	$ 73,819	$ 73,819	$ 61,814

NYE COUNTY, NEVADA
NONMAJOR FUND - DRUG COURT PROCEEDS SPECIAL REVENUE FUND(10248)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 468,823	$ 79,104
Interest receivable	234	245
Due from others	-	12,623
Total assets	$ 469,057	$ 91,972
LIABILITIES		
Accounts payable	$ 19	$ 1,944
Accrued payroll and benefits	1,504	-
Total liabilities	1,523	1,944
FUND BALANCE		
Restricted for judicial	467,534	90,028
Total liabilities and fund balance	$ 469,057	$ 91,972

NYE COUNTY, NEVADA
NONMAJOR FUND - DRUG COURT PROCEEDS SPECIAL REVENUE FUND(10248)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013			
	Budget	Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Charges for services:				
Drug court proceeds	$ 82,642	$ 389,361	$ 306,719	$ 26,054
Miscellaneous:				
Investment income	1,200	330	(870)	310
Total revenue	83,842	389,691	305,849	26,364
Expenditures:				
Judicial:				
Salaries and wages	20,000	8,055	11,945	-
Employee benefits	10,000	1,958	8,042	-
Services and supplies	142,670	1,842	140,828	7,639
Total general government	172,670	11,855	160,815	7,639
Excess (deficiency) of revenues over expenditures	(88,828)	377,836	466,664	18,725
Other financing sources (uses):				
Operating transfers out	(1,200)	(330)	870	(310)
Net change in fund balance	(90,028)	377,506	467,534	18,415
Fund balance:				
Beginning of year	90,028	90,028	-	71,613
End of year	$ -	$ 467,534	$ 467,534	$ 90,028

NYE COUNTY, NEVADA
NONMAJOR FUND - CLERK TECHNOLOGY SPECIAL REVENUE FUND(10323)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 710	$ 400
FUND BALANCE		
Restricted for general government	$ 710	$ 400

NYE COUNTY, NEVADA
NONMAJOR FUND - CLERK TECHNOLOGY SPECIAL REVENUE FUND(10323)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013			2012
	Budget	Actual	Variance-Positive (Negative)	
Revenues:				
Charges for services:				
Technology fee	$ 300	$ 310	$ 10	$ 400
Miscellaneous:				
Investment income	5	-	(5)	-
Total revenues	305	310	5	400
General government:				
Services and supplies	580	-	580	-
Excess (deficiency) of revenues over expenditures	(275)	310	585	400
Fund balance:				
Beginning of year	275	400	125	-
End of year	$ -	$ 710	$ 710	$ 400

NYE COUNTY, NEVADA
NONMAJOR FUND - WATER DISTRICT SPECIAL REVENUE FUND(61101)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 352,739	$ 206,961
Interest receivable	548	716
Due from other governments	25,000	-
Total assets	$ 378,287	$ 207,677
LIABILITIES		
Accounts payable	$ 1,278	$ 32,564
Accrued payroll and benefits	749	-
Total liabilities	2,027	32,564
FUND BALANCE		
Restricted for general government	376,260	175,113
Total liabilities and fund balance	$ 378,287	$ 207,677

NYE COUNTY, NEVADA
NONMAJOR FUND - WATER DISTRICT SPECIAL REVENUE FUND(61101)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013			2012
	Budget	Actual	Variance-Positive (Negative)	
Revenues:				
Taxes:				
Tax assessment	$ 272,617	$ 283,798	$ 11,181	$ 292,718
Intergovernmental:				
Grant	-	25,000	25,000	-
Miscellaneous:				
Investment income	-	943	943	2,110
Total revenues	272,617	309,741	37,124	294,828
Expenditures:				
General government:				
Salaries and wages	120,700	30,634	90,066	3,158
Employee benefits	21,300	5,221	16,079	1,222
Services and supplies	289,712	72,739	216,973	115,335
Total expenses	431,712	108,594	323,118	119,715
Excess (deficiency) of revenues over expenditures	(159,095)	201,147	360,242	175,113
Fund balance:				
Beginning of year	170,000	175,113	5,113	-
End of year	$ 10,905	$ 376,260	$ 365,355	$ 175,113

NONMAJOR DEBT SERVICE FUND

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

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY DEBT SERVICE FUND(10391)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Miscellaneous:				
Investment income	$ -	$ -	$ -	$ -
Expenditures:				
Debt service:				
Principal	1,212,000	1,212,000	-	1,218,000
Interest	953,238	961,335	(8,097)	993,117
Total expenditures	2,165,238	2,173,335	(8,097)	2,211,117
Excess (deficiency) of revenues over expenditures	(2,165,238)	(2,173,335)	(8,097)	(2,211,117)
Other financing sources (uses):				
Operating transfers in	2,165,238	2,173,335	8,097	2,211,117
Net change in fund balance	-	-	-	-
Fund balance:				
Beginning of year	-	-	-	-
End of year	$ -	$ -	$ -	$ -

NONMAJOR CAPITAL PROJECTS FUNDS

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

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

Endowment Capital Projects Fund to account for PETT revenues set aside by County ordinance for capital improvement.

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

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

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

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

NYE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUND
COMBINING BALANCE SHEET
June 30, 2013
(With Comparative Totals for June 30, 2012)

	County Capital Projects	County Special Ad Valorem	Endowment	Bond Proceeds
ASSETS				
Pooled cash and investments	$ 675,861	$ 1,172,581	$ 5,978,957	$ 2,963,043
Interest receivable	1,064	1,901	8,911	4,437
Taxes receivable	4,794	19,967	-	-
Due from other governments	-	-	-	-
Total assets	$ 681,719	$ 1,194,449	$ 5,987,868	$ 2,967,480
LIABILITIES				
Accounts payable	$ 171,073	$ 41,660	$ 82,685	$ 609,901
Accrued payroll and benefits	5	-	-	-
Total liabilities	171,078	41,660	82,685	609,901
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - taxes	23,022	71,279	-	-
FUND BALANCE				
Restricted for capital projects	487,619	1,081,510	5,905,183	2,357,579
Total liabilities, deferred inflows of resources, and fund balance	$ 681,719	$ 1,194,449	$ 5,987,868	$ 2,967,480

Beatty Special Ad Valorem	Manhattan Special Ad Valorem	Gabbs Special Ad Valorem	Beatty	Beatty Room Tax	Totals 2013	Totals 2012
$ 132,151	$ 25,151	$ 26,975	$ 550,964	$ 104,389	$ 11,630,072	$ 18,699,256
167	33	-	821	152	17,486	67,234
-	-	-	-	1,408	26,169	32,303
-	-	-	-	-	-	17,551
$ 132,318	$ 25,184	$ 26,975	$ 551,785	$ 105,949	$ 11,673,727	$ 18,816,344
$ -	$ -	$ -	$ -	$ -	$ 905,319	$ 2,912,559
-	-	-	-	-	5	-
-	-	-	-	-	905,324	2,912,559
-	-	-	-	-	94,301	133,443
132,318	25,184	26,975	551,785	105,949	10,674,102	15,770,342
$ 132,318	$ 25,184	$ 26,975	$ 551,785	$ 105,949	$ 11,673,727	$ 18,816,344

NYE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUND
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	County Capital Projects	County Special Ad Valorem	Endowment	Bond Proceeds
Revenues:				
Taxes	$ 243,237	$ 685,664	$ -	$ -
Intergovernmental	-	-	-	-
Miscellaneous	21,113	14,835	23,540	41,234
Total revenues	264,350	700,499	23,540	41,234
Expenditures:				
Current:				
Public safety	-	-	-	-
Community support	-	-	-	-
Intergovernmental	-	93,118	-	-
Capital projects	509,701	464,336	2,333,571	2,724,421
Total expenditures	509,701	557,454	2,333,571	2,724,421
Excess (deficiency) of revenues over expenditures	(245,351)	143,045	(2,310,031)	(2,683,187)
Other financing sources (uses):				
Operating transfers in	17,834	-	-	-
Operating transfers out	-	(26,193)	-	-
Total other financing sources (uses)	17,834	(26,193)	-	-
Net change in fund balance	(227,517)	116,852	(2,310,031)	(2,683,187)
Fund balance:				
Beginning of year	715,136	964,658	8,215,214	5,040,766
End of year	$ 487,619	$ 1,081,510	$ 5,905,183	$ 2,357,579

Beatty Special Ad Valorem	Manhattan Special Ad Valorem	Gabbs Special Ad Valorem	Beatty	Beatty Room Tax	Totals 2013	Totals 2012
$ -	$ -	$ -	$ -	$ 17,087	$ 945,988	$ 691,714
-	-	-	-	-	-	146
408	130	85	2,108	372	103,825	157,720
408	130	85	2,108	17,459	1,049,813	849,580
-	-	-	-	-	-	2,631
-	-	-	-	26,540	26,540	-
-	-	-	-	-	93,118	88,874
-	-	-	12,200	-	6,044,229	16,549,260
-	-	-	12,200	26,540	6,163,887	16,640,765
408	130	85	(10,092)	(9,081)	(5,114,074)	(15,791,185)
20,022	2,880	3,291	-	-	44,027	47,562
-	-	-	-	-	(26,193)	(28,701)
20,022	2,880	3,291	-	-	17,834	18,861
20,430	3,010	3,376	(10,092)	(9,081)	(5,096,240)	(15,772,324)
111,888	22,174	23,599	561,877	115,030	15,770,342	31,542,666
$ 132,318	$ 25,184	$ 26,975	$ 551,785	$ 105,949	$ 10,674,102	$ 15,770,342

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY CAPITAL PROJECTS FUND(10401)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 675,861	$ 733,821
Interest receivable	1,064	3,962
Taxes receivable	4,794	3,983
Due from other governments	-	4,531
Total assets	$ 681,719	$ 746,297
LIABILITIES		
Accounts payable	$ 171,073	$ -
Accrued payroll and benefits	5	-
Total liabilities	171,078	-
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - taxes	23,022	31,161
FUND BALANCE		
Restricted for capital projects	487,619	715,136
Total liabilities, deferred inflows of resources, and fund balance	$ 681,719	$ 746,297

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY CAPITAL PROJECTS FUND(10401)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Taxes:				
Ad valorem	$ 176,717	$ 177,463	$ 746	$ 7,484
Net proceeds of mines	36,860	65,774	28,914	4,493
Total taxes	213,577	243,237	29,660	11,977
Intergovernmental:				
Fish and game	36	-	(36)	38
Miscellaneous:				
Investment income	20,000	2,033	(17,967)	2,116
Sale of capital assets	-	19,080	19,080	945
Miscellaneous	-	-	-	56,177
Total miscellaneous	20,000	21,113	1,113	59,238
Total revenues	233,613	264,350	30,737	71,253
Expenditures:				
Current:				
Public safety	-	-	-	2,631
Capital projects:				
General government	801,174	143,256	657,918	106,452
Public safety	-	344,069	(344,069)	105,182
Public works	-	66	(66)	1,035
Judicial	-	5,288	(5,288)	8,600
Community support	-	5,562	(5,562)	-
Culture and recreations	-	11,460	(11,460)	-
Total capital projects	801,174	509,701	291,473	221,269
Total expenditures	801,174	509,701	291,473	223,900
Excess (deficiency) of revenues over expenditures	(567,561)	(245,351)	322,210	(152,647)
Other financing sources (uses):				
Operating transfers in	55,800	17,834	(37,966)	22,562
Operating transfers out	(232,967)	-	232,967	-
Net change in fund balance	(744,728)	(227,517)	517,211	(130,085)
Fund balance:				
Beginning of year	744,728	715,136	(29,592)	845,221
End of year	$ -	$ 487,619	$ 487,619	$ 715,136

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(10402)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 1,172,581	$ 1,352,479
Interest receivable	1,901	4,271
Taxes receivable	19,967	26,802
Due from other governments	-	13,020
Total assets	$ 1,194,449	$ 1,396,572
LIABILITIES		
Accounts payable	$ 41,660	$ 329,632
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - taxes	71,279	102,282
FUND BALANCE		
Restricted for capital projects	1,081,510	964,658
Total liabilities, deferred inflows of resources, and fund balance	$ 1,194,449	$ 1,396,572

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(10402)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013		Variance-Positive	2012
	Budget	Actual	(Negative)	Actual
Revenues:				
Taxes:				
Ad valorem	$ 497,374	$ 500,092	$ 2,718	$ 515,964
Net proceeds of mines	180,008	185,572	5,564	147,583
Total taxes	677,382	685,664	8,282	663,547
Intergovernmental:				
Fish and wildlife	100	-	(100)	108
Miscellaneous:				
Investment income	10,000	3,485	(6,515)	6,802
Other	-	11,350	11,350	7,594
Total miscellaneous	10,000	14,835	4,835	14,396
Total revenues	687,482	700,499	13,017	678,051
Expenditures:				
Intergovernmental:				
Pahrump	104,661	35,108	69,553	33,508
Round Mountain	-	25,028	(25,028)	23,887
Tonopah	-	29,691	(29,691)	28,338
Amargosa	-	3,291	(3,291)	3,141
Total intergovernmental	104,661	93,118	11,543	88,874
Capital projects:				
General government	1,547,479	297,846	1,249,633	166,857
Judicial	-	3,682	(3,682)	67,104
Public safety	-	95,304	(95,304)	95,570
Public works	-	57,502	(57,502)	51,370
Health	-	459	(459)	247,364
Culture and recreation	-	9,543	(9,543)	9,142
Total capital projects	1,547,479	464,336	1,083,143	637,407
Total expenditures	1,652,140	557,454	1,094,686	726,281
Excess (deficiency) of revenues over expenditures	(964,658)	143,045	1,107,703	(48,230)
Other financing sources (uses):				
Operating transfers out	-	(26,193)	(26,193)	(28,701)
Net change in fund balance	(964,658)	116,852	1,081,510	(76,931)
Fund balance:				
Beginning of year	964,658	964,658	-	1,041,589
End of year	$ -	$ 1,081,510	$ 1,081,510	$ 964,658

NYE COUNTY, NEVADA
NONMAJOR FUND - ENDOWMENT CAPITAL PROJECTS FUND (10493)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 5,978,957	$ 8,788,773
Interest receivable	8,911	29,067
Total assets	$ 5,987,868	$ 8,817,840
LIABILITIES		
Accounts payable	$ 82,685	$ 602,626
FUND BALANCE		
Restricted for capital projects	5,905,183	8,215,214
Total liabilities and fund balance	$ 5,987,868	$ 8,817,840

NYE COUNTY, NEVADA
NONMAJOR FUND - ENDOWMENT CAPITAL PROJECTS FUND (10493)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013		Variance-Positive (Negative)	2012
	Budget	Actual		Actual
Revenues:				
Miscellaneous:				
Investment income	$ 100,000	$ 23,540	$ (76,460)	$ 41,997
Expenditures:				
Capital projects:				
Judicial	-	2,474	(2,474)	185,573
Public works	9,585,492	2,331,097	7,254,395	1,221,702
Total expenditures	9,585,492	2,333,571	7,251,921	1,407,275
Excess (deficiency) of revenues over expenditures	(9,485,492)	(2,310,031)	7,175,461	(1,365,278)
Fund balance:				
Beginning of year	9,485,492	8,215,214	(1,270,278)	9,580,492
End of year	$ -	$ 5,905,183	$ 5,905,183	$ 8,215,214

NYE COUNTY, NEVADA
NONMAJOR FUND - BOND PROCEEDS CAPITAL PROJECTS FUND (10451)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 2,963,043	$ 6,993,716
Interest receivable	4,437	27,351
Total assets	$ 2,967,480	$ 7,021,067
LIABILITIES		
Accounts payable	$ 609,901	$ 1,980,301
FUND BALANCE		
Restricted for capital projects	2,357,579	5,040,766
Total liabilities and fund balance	$ 2,967,480	$ 7,021,067

NYE COUNTY, NEVADA
NONMAJOR FUND - BOND PROCEEDS CAPITAL PROJECTS FUND (10451)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Miscellaneous:				
Investment income	$ 50,000	$ 40,325	$ (9,675)	$ 38,242
Other	-	909	909	-
Total revenues	50,000	41,234	(8,766)	38,242
Expenditures:				
Capital projects:				
General government	-	76,924	(76,924)	23,408
Public safety	5,041,674	2,647,497	2,394,177	14,243,141
Total expenditures	5,041,674	2,724,421	2,317,253	14,266,549
Excess (deficiency) of revenues over expenditures	(4,991,674)	(2,683,187)	2,308,487	(14,228,307)
Fund balance:				
Beginning of year	4,991,674	5,040,766	49,092	19,269,073
End of year	$ -	$ 2,357,579	$ 2,357,579	$ 5,040,766

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(24402)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 132,151	$ 111,575
Interest receivable	167	313
Total assets	$ 132,318	$ 111,888
FUND BALANCE		
Restricted for capital projects	$ 132,318	$ 111,888

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(24402)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Miscellaneous:				
Investment income	$ 1,000	$ 408	$ (592)	$ 499
Expenditures:				
Capital projects:				
Capital outlay	102,279	-	102,279	-
Excess (deficiency) of revenues over expenditures	(101,279)	408	101,687	499
Other financing sources (uses):				
Operating transfers in	19,000	20,022	1,022	19,110
Net change in fund balance	(82,279)	20,430	102,709	19,609
Fund balance:				
Beginning of year	82,279	111,888	29,609	92,279
End of year	$ -	$ 132,318	$ 132,318	$ 111,888

NYE COUNTY, NEVADA
NONMAJOR FUND - MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND(27402)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 25,151	$ 22,106
Interest receivable	33	68
Total assets	$ 25,184	$ 22,174
FUND BALANCE		
Restricted for capital projects	$ 25,184	$ 22,174

NYE COUNTY, NEVADA
NONMAJOR FUND - MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND(27402)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Miscellaneous:				
Investment income	$ 200	$ 130	$ (70)	$ 103
Expenditures:				
Capital projects:	25,222	-	25,222	-
Excess (deficiency) of revenues over expenditures	(25,022)	130	25,152	103
Other financing sources (uses):				
Operating transfers in	2,800	2,880	80	2,749
Net change in fund balance	(22,222)	3,010	25,232	2,852
Fund balance:				
Beginning of year	22,222	22,174	(48)	19,322
End of year	$ -	$ 25,184	$ 25,184	$ 22,174

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND(23402)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 26,975	$ 23,531
Interest receivable	-	68
Total assets	$ 26,975	$ 23,599
FUND BALANCE		
Restricted for capital projects	$ 26,975	$ 23,599

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND(23402)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013		Variance-Positive (Negative)	2012
	Budget	Actual		Actual
Revenues:				
Miscellaneous:				
Investment income	$ 500	$ 85	$ (415)	$ 142
Expenditures:				
Capital projects	20,067	-	20,067	16,760
Excess (deficiency) of revenues over expenditures	(19,567)	85	19,652	(16,618)
Other financing sources (uses):				
Operating transfers in	3,100	3,291	191	3,141
Net change in fund balance	(16,467)	3,376	19,843	(13,477)
Fund balance:				
Beginning of year	16,467	23,599	7,132	37,076
End of year	$ -	$ 26,975	$ 26,975	$ 23,599

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY CAPITAL PROJECTS FUND(24401)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 550,964	$ 560,099
Interest receivable	821	1,778
Total assets	$ 551,785	$ 561,877
FUND BALANCE		
Restricted for capital projects	$ 551,785	$ 561,877

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY CAPITAL PROJECTS FUND(24401)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Miscellaneous:				
Investment income	$ 6,500	$ 2,108	$ (4,392)	$ 2,584
Expenditures:				
Capital projects	572,293	12,200	560,093	-
Excess (deficiency) of revenues over expenditures	(565,793)	(10,092)	555,701	2,584
Fund balance:				
Beginning of year	565,793	561,877	(3,916)	559,293
End of year	$ -	$ 551,785	$ 551,785	$ 561,877

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY ROOM TAX CAPITAL PROJECTS FUND(24403)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 104,389	$ 113,156
Interest receivable	152	356
Taxes receivable	1,408	1,518
Total assets	$ 105,949	$ 115,030
FUND BALANCE		
Restricted for capital projects	$ 105,949	$ 115,030

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY ROOM TAX CAPITAL PROJECTS FUND(24403)
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Revenues:				
Taxes				
Room taxes	$ 14,500	$ 17,087	$ 2,587	$ 16,190
Miscellaneous:				
Investment income	1,200	372	(828)	519
Total revenues	15,700	17,459	1,759	16,709
Expenditures:				
Community Support:				
Capital outlay	129,155	26,540	102,615	-
Excess (deficiency) of revenues over expenditures	(113,455)	(9,081)	104,374	16,709
Fund balance:				
Beginning of year	113,455	115,030	1,575	98,321
End of year	$ -	$ 105,949	$ 105,949	$ 115,030

NONMAJOR ENTERPRISE FUNDS

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

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

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

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

NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
June 30, 2013
With Comparative Totals for June 30, 2012

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Totals 2013	Totals 2012
ASSETS					
Current:					
Pooled cash and investments	$ 293,390	$ -	$ 168,826	$ 462,216	$ 395,253
Interest receivable	484	-	705	1,189	1,310
Accounts receivable	5,936	669	1,443	8,048	15,244
Due from sewer fund	36,365	-	-	36,365	40,764
Total current assets	336,175	669	170,974	507,818	452,571
Noncurrent assets:					
Restricted Assets:					
Cash	42,620	-	-	42,620	42,620
Capital assets (net of accumulated depreciation)	923,877	1,175,974	1,705,574	3,805,425	2,959,906
Total noncurrent assets	966,497	1,175,974	1,705,574	3,848,045	3,002,526
Total assets	1,302,672	1,176,643	1,876,548	4,355,863	3,455,097
LIABILITIES					
Current:					
Accounts payable	935	-	8,545	9,480	2,072
Accrued payroll and benefits	-	-	-	-	35
Customer deposits	-	-	3,637	3,637	1,485
Due to water fund	-	36,365	-	36,365	40,764
Bonds payable, current portion	14,488	-	3,597	18,085	13,493
Total current liabilities	15,423	36,365	15,779	67,567	57,849
Long-term:					
Bonds payable, long-term portion	382,401	-	292,786	675,187	396,889
Total liabilities	397,824	36,365	308,565	742,754	454,738
NET POSITION					
Invested in capital assets, net of related debt	526,988	1,175,974	1,409,191	3,112,153	2,549,524
Unrestricted	377,860	(35,696)	158,792	500,956	450,835
Total net position	$ 904,848	$ 1,140,278	$1,567,983	$ 3,613,109	$ 3,000,359

NYE COUNTY, NEVADA
NONMAJOR - ENTERPRISE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
Year Ended June 30, 2013
With Comparative Totals for Year Ended June 30, 2012

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Totals 2013	Totals 2012
Operating revenues:					
Charges for services	$ 116,489	$ 10,968	$ 48,113	$ 175,570	$ 220,579
Operating expenses:					
Salaries and wages	15,141	1,633	-	16,774	10,913
Employee benefits	4,199	450	-	4,649	1,817
Services and supplies	21,232	4,760	26,220	52,212	46,540
Depreciation	32,963	27,419	43,845	104,227	70,938
Total operating expenses	73,535	34,262	70,065	177,862	130,208
Operating income (loss)	42,954	(23,294)	(21,952)	(2,292)	90,371
Nonoperating revenues (expenses):					
Investment income	795	-	567	1,362	1,723
Grants	180,679	-	470,067	650,746	374,478
Interest expense	(29,240)	-	(7,826)	(37,066)	(30,135)
Total nonoperating revenues (expenses)	152,234	-	462,808	615,042	346,066
Income before transfers	195,188	(23,294)	440,856	612,750	436,437
Transfers:					
Operating transfers in	-	-	-	-	86,167
Change in net position	195,188	(23,294)	440,856	612,750	522,604
Net position:					
Beginning of year	709,660	1,163,572	1,127,127	3,000,359	2,477,755
End of year	$ 904,848	$ 1,140,278	$ 1,567,983	$ 3,613,109	$ 3,000,359

NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING SCHEDULE OF CASH FLOWS
Year Ended June 30, 2013

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Totals 2013	Totals 2012
Cash flows from operating activities:					
Cash received from customers	$121,395	$ 11,242	$ 52,281	$ 184,918	$ 220,063
Cash paid for salaries and employee benefits	(19,375)	(2,083)	-	(21,458)	(12,772)
Cash paid for services and supplies	(21,488)	(4,760)	(18,556)	(44,804)	(48,202)
Net cash provided by operating activities	80,532	4,399	33,725	118,656	159,089
Cash flows from noncapital financing activities:					
Operating transfers in	-	-	-	-	86,167
Due to (from) other funds	4,399	(4,399)	-	-	-
Net cash provided (used) by noncapital financing activities	4,399	(4,399)	-	-	86,167
Cash flows from capital financing activities:					
Purchase of capital assets	(180,679)	-	(769,067)	(949,746)	(460,645)
Grants	180,679	-	470,067	650,746	374,478
Debt issuance	-	-	299,000	299,000	-
Principal payments - bonds	(13,493)	-	(2,617)	(16,110)	(12,566)
Interest paid	(29,240)	-	(7,826)	(37,066)	(30,135)
Net cash provided (used) by capital financing activities	(42,733)	-	(10,443)	(53,176)	(128,868)
Cash flows from investing activities:					
Investment income	1,179	-	304	1,483	1,582
Net increase in pooled cash and investments	43,377	-	23,586	66,963	117,970
Pooled cash and investments:					
Beginning of year	292,633	-	145,240	437,873	319,903
End of year	$336,010	$ -	$ 168,826	$ 504,836	$ 437,873
Reconciliation of operating income to net cash provided by operating activities:					
Operating income (loss)	$ 42,954	$ (23,294)	$ (21,952)	$ (2,292)	$ 90,371
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation	32,963	27,419	43,845	104,227	70,938
(Increase) decrease in accounts receivable	4,906	274	2,016	7,196	(1,176)
Increase (decrease) in accrued payroll and benefits	(35)	-	2,152	2,117	618
Increase (decrease) in accounts payable	(256)	-	7,664	7,408	(1,662)
Total adjustments	37,578	27,693	55,677	120,948	68,718
Net cash provided by operating activities	$ 80,532	$ 4,399	$ 33,725	$ 118,656	$ 159,089

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS UTILITY WATER ENTERPRISE FUND(23502)
COMPARATIVE STATEMENT OF NET POSITION
June 30, 2013 and 2012

	2013	2012
ASSETS		
Current:		
Pooled cash and investments	$ 293,390	$ 250,013
Interest receivable	484	868
Accounts receivable	5,936	10,842
Due from sewer fund	36,365	40,764
Total current assets	336,175	302,487
Noncurrent assets:		
Restricted cash	42,620	42,620
Capital assets (net of accumulated depreciation)	923,877	776,161
Total noncurrent assets:	966,497	818,781
Total assets	1,302,672	1,121,268
LIABILITIES		
Current:		
Accounts payable	935	1,191
Accrued payroll and benefits	-	35
Bond payable, current portion	14,488	13,493
Total current liabilities	15,423	14,719
Long-term:		
Bond payable, long-term portion	382,401	396,889
Total liabilities	397,824	411,608
NET POSITION		
Invested in capital assets, net of related debt	526,988	365,779
Unrestricted	377,860	343,881
Total net position	$ 904,848	$ 709,660

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS UTILITY WATER ENTERPRISE FUND(23502)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Operating revenues:				
Water	$ 95,000	$ 116,489	$ 21,489	$ 149,462
Operating expenses:				
Salaries and wages	10,487	15,141	(4,654)	5,457
Employee benefits	4,468	4,199	269	926
Services and supplies	30,000	21,232	8,768	28,688
Depreciation	30,000	32,963	(2,963)	32,963
Total expenses	74,955	73,535	1,420	68,034
Operating income	20,045	42,954	22,909	81,428
Nonoperating revenues (expenses):				
Investment income	1,000	795	(205)	1,098
Grants	-	180,679	180,679	164,294
Interest expense	(42,733)	(29,240)	13,493	(30,135)
Total nonoperating revenues (expenses)	(41,733)	152,234	193,967	135,257
Income (loss) before transfers	(21,688)	195,188	216,876	216,685
Transfers:				
Operating transfers in	-	-	-	13,453
Change in net position	$ (21,688)	195,188	$ 216,876	230,138
Net position:				
Beginning of year		709,660		479,522
End of year		$ 904,848		$ 709,660

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS UTILITY WATER ENTERPRISE FUND(23502)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2013 and 2012

	2013	2012
Cash flows from operating activities:		
Cash received from customers	$ 121,395	$ 148,964
Cash paid for salaries and benefits	(19,375)	(6,387)
Cash paid for services and supplies	(21,488)	(30,537)
Net cash provided by operating activities	80,532	112,040
Cash flows from noncapital financing activities:		
Operating transfers	-	13,453
Due from other funds	4,399	2,613
Net cash (used) by noncapital financing activities	4,399	16,066
Cash flows from capital and related financing activities:		
Purchase of capital assets	(180,679)	(177,747)
Principal payments - bonds	(13,493)	(12,566)
Interest paid	(29,240)	(30,135)
Grants	180,679	164,294
Net cash (used) by capital and related financing activities	(42,733)	(56,154)
Cash flows from investing activities:		
Investment income	1,179	998
Net increase (decrease) in pooled cash and investments	43,377	72,950
Pooled cash and investments:		
Beginning of year	292,633	219,683
End of year	$ 336,010	$ 292,633
Reconciliation of operating income to net cash provided by operating activities		
Operating income	$ 42,954	$ 81,428
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	32,963	32,963
(Increase) decrease in accounts receivable	4,906	(498)
Increase (decrease) in accrued payroll and benefits	(35)	(4)
Increase (decrease) in accounts payable	(256)	(1,849)
Total adjustments	37,578	30,612
Net cash provided by operating activities	$ 80,532	$ 112,040

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS UTILITY SEWER ENTERPRISE FUND(23503)
COMPARATIVE STATEMENT OF NET POSITION
June 30, 2013 and 2012

	2013	2012
ASSETS		
Current:		
Accounts receivable	$ 669	$ 943
Capital assets (net of accumulated depreciation)	1,175,974	1,203,393
Total assets	1,176,643	1,204,336
LIABILITIES		
Current:		
Due to water fund	36,365	40,764
NET POSITION		
Invested in capital assets, net of related debt	1,175,974	1,203,393
Unrestricted	(35,696)	(39,821)
Total net position	$ 1,140,278	$ 1,163,572

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS UTILITY SEWER ENTERPRISE FUND(23503)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Operating revenues:				
Sewer	$ 10,000	$ 10,968	$ 968	$ 11,781
Operating expenses:				
Salaries and wages	10,486	1,633	8,853	5,456
Employee benefits	4,468	450	4,018	891
Services and supplies	5,000	4,760	240	2,841
Depreciation	4,500	27,419	(22,919)	27,420
Total expenses	24,454	34,262	(9,808)	36,608
Change in net position	$ (14,454)	(23,294)	$ (8,840)	(24,827)
Net position:				
Beginning of year		1,163,572		1,188,399
End of year		$ 1,140,278		$ 1,163,572

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS UTILITY SEWER ENTERPRISE FUND(23503)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2013 and 2012

	2013	2012
Cash flows from operating activities:		
Cash received from customers	$ 11,242	$ 11,839
Cash paid for salaries and benefits	(2,083)	(6,385)
Cash paid for services and supplies	(4,760)	(2,841)
Net cash provided by operating activities	4,399	2,613
Cash flows from noncapital financing activities:		
Due to other funds	(4,399)	(2,613)
Net increase (decrease) in pooled cash and investments	-	-
Pooled cash and investments:		
Beginning of year	-	-
End of year	$ -	$ -
Reconciliation of operating income to net cash provided by operating activities		
Operating income (loss)	$ (23,294)	$ (24,827)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	27,419	27,420
(Increase) decrease in accounts receivable	274	58
Increase (decrease) in accrued payroll and benefits	-	(38)
Total adjustments	27,693	27,440
Net cash provided by operating activities	$ 4,399	$ 2,613

NYE COUNTY, NEVADA
NONMAJOR FUND - MANHATTAN UTILITY ENTERPRISE FUND(27502)
STATEMENT OF NET POSITION
June 30, 2013 and 2012

	2013	2012
ASSETS		
Current:		
Pooled cash and investments	$ 168,826	$ 145,240
Interest receivable	705	442
Accounts receivable	1,443	3,459
Total current assets	170,974	149,141
Capital assets (net of accumulated depreciation)	1,705,574	980,352
Total assets	1,876,548	1,129,493
LIABILITIES		
Current:		
Accounts payable	8,545	881
Customer deposits	3,637	1,485
Bond payable, current portion	3,597	-
Total current liabilities	15,779	2,366
Long-term:		
Bond payable, long-term portion	292,786	-
Total liabilities	308,565	2,366
NET POSITION		
Invested in capital assets, net of related debt	1,409,191	980,352
Unrestricted	158,792	146,775
Total net position	$ 1,567,983	$ 1,127,127

NYE COUNTY, NEVADA
NONMAJOR FUND - MANHATTAN UTILITY ENTERPRISE FUND(27502)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013		Variance-Positive	
	Budget	Actual	(Negative)	2012
Revenues:				
Water	$ 46,000	$ 48,113	$ 2,113	$ 59,336
Expenses:				
Services and supplies	20,000	26,220	(6,220)	15,011
Depreciation	10,555	43,845	(33,290)	10,555
Total expenses	30,555	70,065	(39,510)	25,566
Operating income	15,445	(21,952)	(37,397)	33,770
Nonoperating revenues (expenses):				
Investment income	1,000	567	(433)	625
Grants	-	470,067	470,067	210,184
Interest expense	(17,580)	(7,826)	9,754	-
Total nonoperating revenues (expenses)	(16,580)	462,808	479,388	210,809
Income (loss) before transfers	(1,135)	440,856	441,991	244,579
Transfers:				
Transfers	-	-	-	72,714
Change in net position	$ (1,135)	440,856	$ 441,991	317,293
Net position:				
Beginning of year		1,127,127		809,834
End of year		$ 1,567,983		$ 1,127,127

NYE COUNTY, NEVADA
NONMAJOR FUND - MANHATTAN UTILITY ENTERPRISE FUND(27502)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2013 and 2012

	2013	2012
Cash flows from operating activities:		
Cash received from customers	$ 52,281	$ 59,260
Cash paid for services and supplies	(18,556)	(14,824)
Net cash provided by operating activities	33,725	44,436
Cash flows from noncapital financing activities:		
Operating transfers	-	72,714
Cash flows from capital and related financing activities:		
Purchase of capital assets	(769,067)	(282,898)
Grants	470,067	210,184
Debt issuance	299,000	-
Principal payments - bonds	(2,617)	-
Interest paid	(7,826)	-
Net cash provided by capital and related financing activities	(10,443)	(72,714)
Cash flows from investing activities:		
Investment income	304	584
Net increase (decrease) in pooled cash and investments	23,586	45,020
Pooled cash and investments:		
Beginning of year	145,240	100,220
End of year	$ 168,826	$ 145,240
Reconciliation of operating income to net cash provided by operating activities		
Operating income	$ (21,952)	$ 33,770
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	43,845	10,555
(Increase) decrease in accounts receivable	2,016	(736)
Increase (decrease) in customer deposits	2,152	660
Increase (decrease) in accounts payable	7,664	187
Total adjustments	55,677	10,666
Net cash provided by operating activities	$ 33,725	$ 44,436

INTERNAL SERVICE FUND

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

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

NYE COUNTY, NEVADA
NONMAJOR FUND - SELF INSURANCE INTERNAL SERVICE FUND(10603)
COMPARATIVE STATEMENTS OF NET POSITION
June 30, 2013 and 2012

	2013	2012
ASSETS		
Pooled cash and investments	$ 72,277	$ 85,348
Interest receivable	111	269
Total assets	72,388	85,617
LIABILITIES		
Accounts payable	30,280	-
NET POSITION		
Unrestricted	$ 42,108	$ 85,617

NYE COUNTY, NEVADA
NONMAJOR FUND - SELF INSURANCE INTERNAL SERVICE FUND(10603)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013 Budget	2013 Actual	Variance-Positive (Negative)	2012 Actual
Operating revenues:				
Charges for services:				
Insurance premiums	$ -	$ 1,280	$ 1,280	$ -
Operating expenses:				
Service and supplies	80,000	45,112	34,888	546
Operating income (loss)	(80,000)	(43,832)	36,168	(546)
Other financing sources (uses):				
Investment income	-	323	323	376
Changes in net position	(80,000)	(43,509)	36,491	(170)
Net position:				
Beginning of year	80,000	85,617	5,617	85,787
End of year	$ -	$ 42,108	$ 42,108	$ 85,617

NYE COUNTY, NEVADA
NONMAJOR FUND - SELF INSURANCE INTERNAL SERVICE FUND(10603)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2013 and 2012

	2013	2012
Cash flows from operating activities:		
Cash received from customers	$ 1,280	$ -
Cash paid for services and supplies	(14,832)	(2,021)
Net cash (used) by operating activities	(13,552)	(2,021)
Cash flows from investing activities:		
Investment income	481	469
Net increase (decrease) in pooled cash and investments	(13,071)	(1,552)
Pooled cash and investments:		
Beginning of year	85,348	86,900
End of year	$ 72,277	$ 85,348
Reconciliation of operating (loss) to net cash (used) by operating activities:		
Operating (loss)	$ (43,832)	$ (546)
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:		
Increase (decrease) in accounts payable	30,280	(1,475)
Net cash (used) by operating activities	$ (13,552)	$ (2,021)

TRUST AND AGENCY FUNDS

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

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

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

NYE COUNTY, NEVADA
AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 2013
Page 1 of 2

	Property	Habitat Conservation and Mitigation	State of Nevada	State Medical Indigent
ASSETS				
Pooled cash and investments	$ 655,274	$ 6,105	$ 626,517	$ 100,122
Interest receivable	950	-	511	-
Taxes receivable	-	-	67,888	5,990
Due from other governments	-	-	-	139
Due from others	-	-	-	-
Accounts receivable	-	-	-	-
Prepaid expense	-	-	-	-
Total assets	$ 656,224	$ 6,105	$ 694,916	$ 106,251
LIABILITIES				
Unavailable revenue - property taxes	$ -	$ -	$ -	$ -
Unearned revenue	-	-	-	15,949
Amounts held for others	656,224	6,105	694,916	90,302
Total liabilities	$ 656,224	$ 6,105	$ 694,916	$ 106,251

Range Improvement District	Endangered Species Act	Pahrump Town	Round Mountain Town	Tonopah Town	Pahrump Library
$ 82,303	$ 5,995	$ 11,326,614	$ 4,406,821	$ 4,553,514	$ 962,388
131	9	16,325	6,326	6,286	1,450
-	-	179,260	572	63,222	24,425
-	-	188,457	58,216	477,095	18,231
-	-	-	-	-	-
-	-	848,431	34,880	123,265	-
-	-	-	-	34,166	15,436
$ 82,434	$ 6,004	$ 12,559,087	$ 4,506,815	$ 5,257,548	$ 1,021,930
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
82,434	6,004	12,559,087	4,506,815	5,257,548	1,021,930
$ 82,434	$ 6,004	$ 12,559,087	$ 4,506,815	$ 5,257,548	$ 1,021,930

NYE COUNTY, NEVADA
AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 2013
Page 2 of 2

	Smoky Valley Library	Tonopah Library	Amargosa Library	Beatty Library
ASSETS				
Pooled cash and investments	$ 773,156	$ 92,004	$ 128,490	$ 45,792
Interest receivable	1,146	137	201	64
Taxes receivable	2,099	4,824	9,261	873
Due from other governments	4,684	463	1,679	621
Due from others	-	-	-	-
Accounts receivable	-	-	-	-
Prepaid expense	-	2,161	-	-
Total assets	$ 781,085	$ 99,589	$ 139,631	$ 47,350
LIABILITIES				
Unavailable revenue - property taxes	$ -	$ -	$ -	$ -
Unearned revenue	-	-	-	-
Amounts held for others	781,085	99,589	139,631	47,350
Total liabilities	$ 781,085	$ 99,589	$ 139,631	$ 47,350

Smoky Valley TV District	Nye County School District	Beatty General Improvement	Amargosa Town	Totals 2013	Totals 2012
$ 143,528	$ 10,493,358	$ 53,051	$ 327,661	$ 34,782,693	$ 35,645,426
216	16,592	86	392	50,822	100,719
-	533,121	14,083	14,132	919,750	1,142,534
-	100,289	-	23,101	872,975	1,044,279
-	-	-	-	-	7,037
-	-	-	-	1,006,576	534,965
-	-	-	-	51,763	-
$ 143,744	$ 11,143,360	$ 67,220	$ 365,286	$ 37,684,579	$ 38,474,960
$ -	$ -	$ -	$ -	$ -	$ 986,239
-	1,419,502	-	-	1,435,451	2,081,137
143,744	9,723,858	67,220	365,286	36,249,128	35,407,584
$ 143,744	$ 11,143,360	$ 67,220	$ 365,286	$ 37,684,579	$ 38,474,960

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2013

	Balance 06/30/12	Additions	Deletions	Balance 06/30/13
Property:				
ASSETS				
Pooled cash and investments	$ 585,801	$ 200,119	$ 130,646	$ 655,274
Interest receivable	2,070	950	2,070	950
	$ 587,871	$ 201,069	$ 132,716	$ 656,224
LIABILITIES				
Amounts held for others	$ 587,871	$ 201,069	$ 132,716	$ 656,224
Habitat Conservation and Mitigation:				
ASSETS				
Pooled cash and investments	$ 6,085	$ 20	$ -	$ 6,105
LIABILITIES				
Amounts held for others	$ 6,085	$ 20	$ -	$ 6,105
State of Nevada:				
ASSETS				
Pooled cash and investments	$ 651,152	$ 3,324,028	$ 3,348,663	$ 626,517
Interest receivable	1,527	511	1,527	511
Taxes receivable	91,125	67,888	91,125	67,888
	$ 743,804	$ 3,392,427	$ 3,441,315	$ 694,916
LIABILITIES				
Unavailable revenue - property taxes	$ 85,526	$ -	$ 85,526	$ -
Amounts held for others	658,278	3,392,427	3,355,789	694,916
	$ 743,804	$ 3,392,427	$ 3,441,315	$ 694,916
State Medical Indigent:				
ASSETS				
Pooled cash and investments	$ 50,371	$ 213,232	$ 163,481	$ 100,122
Taxes receivable	8,040	5,990	8,040	5,990
Due from other governments	3,906	139	3,906	139
	$ 62,317	$ 219,361	$ 175,427	$ 106,251
LIABILITIES				
Unavailable revenue - property taxes	$ 7,546	$ -	$ 7,546	$ -
Unearned revenue	23,138	15,949	23,138	15,949
Amounts held for others	31,633	203,412	144,743	90,302
	$ 62,317	$ 219,361	$ 175,427	$ 106,251

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2013

	Balance 06/30/12	Additions	Deletions	Balance 06/30/13
Range Improvement District:				
ASSETS				
Pooled cash and investments	$ 81,526	$ 20,787	$ 20,010	$ 82,303
Interest receivable	262	131	262	131
	$ 81,788	$ 20,918	$ 20,272	$ 82,434
LIABILITIES				
Amounts held for others	$ 81,788	$ 20,918	$ 20,272	$ 82,434
Endangered Species Act:				
ASSETS				
Pooled cash and investments	$ 5,975	$ 20	$ -	$ 5,995
Interest receivable	-	9	-	9
	$ 5,975	$ 29	$ -	$ 6,004
LIABILITIES				
Amounts held for others	$ 5,975	$ 29	$ -	$ 6,004
Pahrump Town:				
ASSETS				
Pooled cash and investments	$ 11,788,130	$ 9,037,442	$ 9,498,958	$ 11,326,614
Interest receivable	36,491	16,325	36,491	16,325
Taxes receivable	194,112	179,260	194,112	179,260
Due from other governments	180,540	188,457	180,540	188,457
Accounts receivable	359,894	848,431	359,894	848,431
	$ 12,559,167	$ 10,269,915	$ 10,269,995	$ 12,559,087
LIABILITIES				
Unavailable revenue - property taxes	$ 146,155	$ -	$ 146,155	$ -
Amounts held for others	12,413,012	10,269,915	10,123,840	12,559,087
	$ 12,559,167	$ 10,269,915	$ 10,269,995	$ 12,559,087
Round Mountain Town:				
ASSETS				
Pooled cash and investments	$ 4,321,667	$ 2,112,936	$ 2,027,782	$ 4,406,821
Interest receivable	12,488	6,326	12,488	6,326
Taxes receivable	776	572	776	572
Due from other governments	137,015	58,216	137,015	58,216
Accounts receivable	31,909	34,880	31,909	34,880
	$ 4,503,855	$ 2,212,930	$ 2,209,970	$ 4,506,815
LIABILITIES				
Unavailable revenue - property taxes	$ 714	$ -	$ 714	$ -
Amounts held for others	4,503,141	2,212,930	2,209,256	4,506,815
	$ 4,503,855	$ 2,212,930	$ 2,209,970	$ 4,506,815

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2013

	Balance 06/30/12	Additions	Deletions	Balance 06/30/13
Tonopah Town:				
ASSETS				
Pooled cash and investments	$ 4,220,679	$ 967,955	$ 635,120	$ 4,553,514
Interest receivable	6,291	6,286	6,291	6,286
Taxes receivable	63,023	63,222	63,023	63,222
Due from other governments	58,683	477,095	58,683	477,095
Accounts receivable	143,162	123,265	143,162	123,265
Prepaid expense	-	34,166	-	34,166
	$ 4,491,838	$ 1,671,989	$ 906,279	$ 5,257,548
LIABILITIES				
Unavailable revenue - property taxes	$ 8,420	$ -	$ 8,420	$ -
Amounts held for others	4,483,418	1,671,989	897,859	5,257,548
	$ 4,491,838	$ 1,671,989	$ 906,279	$ 5,257,548
Pahrump Library:				
ASSETS				
Pooled cash and investments	$ 930,579	$ 664,931	$ 633,122	$ 962,388
Interest receivable	3,011	1,450	3,011	1,450
Taxes receivable	26,553	24,425	26,553	24,425
Due from other governments	17,722	18,231	17,722	18,231
Prepaid expense	-	15,436	-	15,436
	$ 977,865	$ 724,473	$ 680,408	$ 1,021,930
LIABILITIES				
Unavailable revenue - property taxes	$ 24,843	$ -	$ 24,843	$ -
Amounts held for others	953,022	724,473	655,565	1,021,930
	$ 977,865	$ 724,473	$ 680,408	$ 1,021,930
Smoky Valley Library:				
ASSETS				
Pooled cash and investments	$ 320,855	$ 1,283,215	$ 830,914	$ 773,156
Interest receivable	195	1,146	195	1,146
Taxes receivable	1,598	2,099	1,598	2,099
Due from other governments	73,693	4,684	73,693	4,684
	$ 396,341	$ 1,291,144	$ 906,400	$ 781,085
LIABILITIES				
Unavailable revenue - property taxes	$ 1,491	$ -	$ 1,491	$ -
Amounts held for others	394,850	1,291,144	904,909	781,085
	$ 396,341	$ 1,291,144	$ 906,400	$ 781,085

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2013

	Balance 06/30/12	Additions	Deletions	Balance 06/30/13
Tonopah Library:				
ASSETS				
Pooled cash and investments	$ 175,887	$ 73,206	$ 157,089	$ 92,004
Interest receivable	559	137	559	137
Taxes receivable	3,249	4,824	3,249	4,824
Due from other governments	443	463	443	463
Prepaid expense	-	2,161	-	2,161
	$ 180,138	$ 80,791	$ 161,340	$ 99,589
LIABILITIES				
Unavailable revenue - property taxes	$ 2,904	$ -	$ 2,904	$ -
Amounts held for others	177,234	80,791	158,436	99,589
	$ 180,138	$ 80,791	$ 161,340	$ 99,589
Amargosa Library:				
ASSETS				
Pooled cash and investments	$ 110,506	$ 125,454	$ 107,470	$ 128,490
Interest receivable	355	201	355	201
Taxes receivable	7,562	9,261	7,562	9,261
Due from other governments	2,266	1,679	2,266	1,679
	$ 120,689	$ 136,595	$ 117,653	$ 139,631
LIABILITIES				
Unavailable revenue - property taxes	$ 7,075	$ -	$ 7,075	$ -
Amounts held for others	113,614	136,595	110,578	139,631
	$ 120,689	$ 136,595	$ 117,653	$ 139,631
Beatty Library:				
ASSETS				
Pooled cash and investments	$ 36,884	$ 93,949	$ 85,041	$ 45,792
Interest receivable	86	64	86	64
Taxes receivable	2,468	873	2,468	873
Due from other governments	5,312	621	5,312	621
	$ 44,750	$ 95,507	$ 92,907	$ 47,350
LIABILITIES				
Unavailable revenue - property taxes	$ 19,574	$ -	$ 19,574	$ -
Amounts held for others	25,176	95,507	73,333	47,350
	$ 44,750	$ 95,507	$ 92,907	$ 47,350

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2013

	Balance 06/30/12	Additions	Deletions	Balance 06/30/13
Smoky Valley TV District:				
ASSETS				
Pooled cash and investments	$ 165,858	$ 23,570	$ 45,900	$ 143,528
Interest receivable	529	216	529	216
Accounts receivable	-	-	-	-
	$ 166,387	$ 23,786	$ 46,429	$ 143,744
LIABILITIES				
Amounts held for others	$ 166,387	$ 23,786	$ 46,429	$ 143,744
Nye County School District:				
ASSETS				
Pooled cash and investments	$ 11,886,816	$ 21,115,818	$ 22,509,276	$ 10,493,358
Interest receivable	35,934	16,592	35,934	16,592
Taxes receivable	715,601	533,121	715,601	533,121
Due from other governments	541,440	100,289	541,440	100,289
Due from others	7,037	-	7,037	-
	$ 13,186,828	$ 21,765,820	$ 23,809,288	$ 11,143,360
LIABILITIES				
Unavailable revenue - property taxes	$ 671,633	$ -	$ 671,633	$ -
Unearned revenue	2,057,999	1,419,502	2,057,999	1,419,502
Amounts held for others	10,457,196	20,346,318	21,079,656	9,723,858
	$ 13,186,828	$ 21,765,820	$ 23,809,288	$ 11,143,360
Beatty General Improvement District				
ASSETS				
Pooled cash and investments	$ 52,164	$ 173,988	$ 173,101	$ 53,051
Interest receivable	180	86	180	86
Taxes receivable	15,180	14,083	15,180	14,083
Due from other governments	-	-	-	-
	$ 67,524	$ 188,157	$ 188,461	$ 67,220
LIABILITIES				
Amounts held for others	$ 67,524	$ 188,157	$ 188,461	$ 67,220

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2013

	Balance 06/30/12	Additions	Deletions	Balance 06/30/13
Amargosa Town:				
ASSETS				
Pooled cash and investments	$ 254,491	$ 330,968	$ 257,798	$ 327,661
Interest receivable	741	392	741	392
Taxes receivable	13,247	14,132	13,247	14,132
Due from other governments	23,259	23,101	23,259	23,101
	$ 291,738	$ 368,593	$ 295,045	$ 365,286
LIABILITIES				
Unavailable revenue - property taxes	$ 10,358	$ -	$ 10,358	$ -
Amounts held for others	281,380	368,593	284,687	365,286
	$ 291,738	$ 368,593	$ 295,045	$ 365,286
Total All Agency Funds				
ASSETS				
Pooled cash and investments	$ 35,645,426	$ 39,761,638	$ 40,624,371	$ 34,782,693
Interest receivable	100,719	50,822	100,719	50,822
Taxes receivable	1,142,534	919,750	1,142,534	919,750
Due from other governments	1,044,279	872,975	1,044,279	872,975
Due from others	7,037	-	7,037	-
Accounts receivable	534,965	1,006,576	534,965	1,006,576
Prepaid expense	-	51,763	-	51,763
	$ 38,474,960	$ 42,663,524	$ 43,453,905	$ 37,684,579
LIABILITIES				
Unavailable revenue - property taxes	$ 986,239	$ -	$ 986,239	$ -
Unearned revenue	2,081,137	1,435,451	2,081,137	1,435,451
Amounts held for others	35,407,584	41,228,073	40,386,529	36,249,128
	$ 38,474,960	$ 42,663,524	$ 43,453,905	$ 37,684,579

FEDERAL AWARDS

NYE COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013

	Federal CFDA Number	Pass-through Identifying Number	Expenditures
U.S. Department of Agriculture			
Direct Program:			
Water and Waste Disposal Systems for Rural Communities	10.760	N/A	$ 794,931
Solid Waste Management Grant	10.762	N/A	20,081
Pass through State of Nevada Department of Health and Human Services			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	7NV700NV7	156,410
Pass through State of Nevada Office of the Controller:			
Schools and Roads - Grants to Counties	10.666	N/A	881,601
Total U.S. Department of Agriculture			**$ 1,853,023**
U.S. Department of Housing & Urban Development			
Direct Program:			
Economic Development Initiative-Special Project, Neighborhood Initiative and Miscellaneous Grants	14.251	B-05-SP-NV-0525	$ 188,400
Economic Development Initiative-Special Project, Neighborhood Initiative and Miscellaneous Grants	14.251	B-09-SP-NV-0349	8,822
			197,222
Pass through State of Nevada Commission on Economic: Development:			
Community Development Block Grants/State's Program	14.228	12/PS/16	19,823
Community Development Block Grants/State's Program	14.228	11/PCB/24	20,000
			39,823
Total Department of Housing & Urban Development			**$ 237,045**
U.S. Department of Interior			
Direct Program:			
Payments in Lieu of Taxes	15.226	N/A	$ 2,898,375
Water Desalination Research and Development Program	15.506	R11AP30014	83,055
Geothermal Lease	15.Unknown	N/A	20,000
Pass through State of Nevada Office of the Controller:			
Taylor Grazing Act	15.Unknown	N/A	20,010
Federal Land Lease	15.Unknown	N/A	267,137
Total Department of Interior			**$ 3,288,577**
U.S. Department of Justice			
Direct Programs:			
Drug Court Discretionary Grant Program	16.585	2010-DC-BX-0100	$ 27,777
State Criminal Alien Assistance Program	16.606	2012-AP-BX-0725	7,570
ARRA-Public Safety Partnership and Community Policing Grants	16.710	2009-RKWX-0645	26,260
ARRA-Public Safety Partnership and Community Policing Grants	16.710	2010-RKWX-0006	67,839
ARRA-Public Safety Partnership and Community Policing Grants	16.710	2011UMWX0139	341,141
			435,240
JAG Program Cluster			
Direct Programs:			
ARRA-Edward Byrne Memorial Justice Assistance Grant Program	16.804	2009-SB-B9-0080	17,218
ARRA-Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-DJ-BX-0020	14,271
Pass through State of Nevada Department of Public Safety Office of Criminal Justice:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	12-JAG-21	131,268
			145,539
ARRA-Edward Byrne Memorial Justice Assistance Grant Program	16.803	09-ARRA-55	29,484
Total JAG Program Cluster			192,241
Total Department of Justice			**$ 662,828**

NYE COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013

	Federal CFDA Number	Pass-through Identifying Number	Expenditures
U.S. Department of Transportation			
Direct Programs:			
Airport Improvement Program	20.106	3-32-0019-11	$ 1,255
Airport Improvement Program	20.106	3-32-0002-012	705,808
Airport Improvement Program	20.106	3-32-0019-12	24,390
			731,453
Pass through State of Nevada Department of Transportation			
Office of Federal Transit Administration (FTA)			
Formula Grants for Other Than Urbanized Areas	20.509	PR524-11-802	19,411
Formula Grants for Other Than Urbanized Areas	20.509	PR463-12-802	69,203
			88,614
Pass through State of Nevada Department of Public Safety			
Office of Traffic Safety:			
Highway Planning and Construction	20.205	23-JF-1.19	2,486
Highway Safety Cluster:			
Pass through State of Nevada Department of Public Safety			
Office of Traffic Safety:			
State and Community Highway Safety	20.600	23-JF-1.19	1,192
State and Community Highway Safety	20.600	23-CP-8	9,428
State and Community Highway Safety	20.600	22-JF-1.20	378
			10,998
Alcohol Impaired Driving Countermeasures Incentive Grants	20.601	23-JF-1.19	1,793
Occupant Protection Incentive Grants	20.602	23-JF-1.19	2,778
Total Highway Safety Cluster			15,569
Pass through State of Nevada Department of Public Safety			
State Emergency Response Commission:			
Interagency Hazardous Materials Public Sector Training and Planning Grant	20.703	12-HMEP-13-01	7,737
Interagency Hazardous Materials Public Sector Training and Planning Grant	20.703	12-HMEP-13-02	10,619
			18,356
Total Department of Transportation			**$ 856,478**
Environmental Protection Agency			
Direct Programs:			
Environmental Workforce Development and Job Training Cooperative Agreement	66.815	JT-00T97501-0	$ 6,108
Brownfield Assessment and Cleanup Cooperative Agreement	66.818	BF-00T69901-0	409,391
Passed through State of Nevada Division of Environmental Protection			
Capitalization Grants for Drinking Water State Revolving Funds	66.468	DW1204	180,679
Total Department of Environmental Protection Agency			**$ 596,178**
U.S. Department of Energy			
Direct Programs:			
Nuclear Waste Disposal Siting	81.065	DF-FC28-04RW12289	$ 917
Environmental Remidiation and Waste Processing and Disposal	81.104	DE-FG52-06NA27205	252,014
Environmental Remidiation and Waste Processing and Disposal	81.104	DE-FG52-06NA27094	86,457
			338,471
On Site Oversite	81.Unknown	N/A	647,578
Test Site Security	81.Unknown	NA28739	594,464
Impact Alleviation Planning	81.Unknown	N/A	2,046,580
Payments Equal to Taxes (PETT)	81.Unknown	N/A	5,594,463

NYE COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013

	Federal CFDA Number	Pass-through Identifying Number	Expenditures
U.S. Department of Energy (Continued)			
Pass through State of Nevada Department of Public Safety Division of Emergency Management:			
EmergencyPreparednessWorkingGroup	81.Unknown	8150210A	2,795
EmergencyPreparednessWorkingGroup	81.Unknown	8150211	99,572
EmergencyPreparednessWorkingGroup	81.Unknown	8150212	83,557
Total Department of Energy			**$ 9,408,397**
U.S. Department of Health & Human Services			
Pass through the State of Nevada Fifth Judicial Distrcit Court:			
Substance Abuse and Mental Health Services	93.243	5H79TI023416-03	$ 259,236
Pass through the State of Nevada Division of Welfare:			
Child Support Enforcement	93.563	N/A	276,024
Aging Cluster			
Pass through the State of Nevada Divison for Aging Services:			
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	93.044	06-000-10-BX-13	31,020
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	93.044	13-000-10-BS-13	33,397
			64,417
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	06-000-04-2X-12	808
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	06-000-04-2X-13	5,994
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	06-000-07-1X-13	4,500
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-04-24-12	5,316
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-04-24-13	13,216
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-07-13-12	6,345
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-07-13-13	20,761
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-66-1X-13	5,400
			62,340
Nutrition Services Incentive Program	93.053	06-000-57-NX-13	955
Nutrition Services Incentive Program	93.053	06-000-57-NX-12	377
Nutrition Services Incentive Program	93.053	13-000-57-NX-13	6,890
Nutrition Services Incentive Program	93.053	13-000-57-NX-12	2,410
Pass through State of Nevada Department of Administration Food Distribution Program:			
Nutrition Services Incentive Program	93.053	N/A	9,729
			20,361
Total Aging Cluster			147,118
Pass through State of Nevada Department of Health and Human Services:			
Community Services Block Grant	93.569	1171.02	14,996
Community Services Block Grant	93.569	246.07	115,704
			130,700
Pass through Clark County Nevada Department of Social Services:			
HIV Emergency Relief Project Grants	93.914	601268-08	42,888
HIV Emergency Relief Project Grants	93.914	602819-12	20,564
			63,452
Total Department of Health and Human Services			**$ 876,530**
Total Federal Financial Assistance			**$ 17,779,056**

NYE COUNTY, NEVADA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013

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, 2013 the County had no material food commodities inventory.

NOTE 3 - SUBRECIPIENTS

Nye County, Nevada provided federal awards to subrecipients as follows:

Program Title	Federal CFDA Number	Subrecipient Expenditures
Beatty Water and Sanitation -		
Community Development Block Grants	14.228	$ 20,000
Nye County Senior Nutrition		
Special programs for the Aging Title III		
Part C - Nutrition Services	93.045	$ 62,340
Special Programs for the Aging Title III Part B-		
Grants for Support Services and Senior Centers	93.044	$ 64,417
Nutrition Services Incentive Program	93.053	$ 20,361
Nye Communities Coalition-		
Community Services Block Grant	93.569	$ 31,389

NOTE 4 – U.S. Department of Agriculture

Manhattan Town issued a Water Revenue bond, purchased by the U.S. Department of Agriculture (CFDA 10.760). The following is a summary of activity for the year:

Balance at July 1, 2012	Additions	Deletions	Balance at June 30, 2013
$ 0	$ 299,000	$ 2,617	$ 296,383

NYE COUNTY, NEVADA
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2013

FINANCIAL STATEMENT FINDINGS

2012-01 and 2011-01Timely bank account and investment reconciliation to the general ledger

Condition: Bank and investment accounts are not reconciled timely to the general ledger.

Recommendation: Bank and investment accounts should be reconciled to the general ledger promptly after the end of the month. All reconciling items should be investigated and corrections made as needed in the general ledger. Prior to the monthly closing of the general ledger, the County Treasurer and County Comptroller should review and approve the reconciled bank and investment balances ensuring that the balances agree to the general ledger.

Current Status: The County retained the services of an outside professional to assist in completion of the bank and investment reconciliations and training of staff. Bank reconciliations for the months of July 2012 through June 2013 were completed between May 2013 and October 2013.

2012-02, 2011-02 and 2010-02 Capital Assets

Condition: The County implemented a new accounting software system during the year ending June 30, 2012. Some capital asset additions for the current year were recorded on the listing; however, not all additions were recorded.

Recommendation: The County should designate a capital asset manager. Monthly, the capital asset manager should examine all expenditures in excess of the County threshold for capitalization ($3,000) to determine whether the expenditure is a capital asset. Expenditures determined to be capital assets should be recorded as capital outlay on the general ledger and included on the capital asset listing. Any capital assets recorded as a service or supply expenditure should be reclassified to a capital outlay expenditure account. General ledger capital outlay expenditures should be reconciled to asset additions each accounting period. In addition, the capital asset manager should monitor asset retirements/disposals, recording retirement of assets each month on the capital asset listing. The monthly activity should be reviewed by the County Comptroller for completeness.

Current Status: The County took action to correct the finding, however the finding could not be corrected by June 30, 2013, the end of the current year audit. The County designated a capital assets manager. The general ledger activity for the year ending June 30, 2013 was reviewed by the capital asset manager for proper posting of capital outlay purchases. Assets were added to the capital asset listing. Departments have performed an inventory of capital assets within their departments and provided the results to the capital assets manager. The capital asset manager is reviewing location, custodial care, asset tag and ID information. Assets that cannot be located will be investigated to determine the disposition of the asset.

2012-03, 2011-04 and 2010-01 Lack of ability to independently prepare financial statements and related footnote disclosures

Condition: As is common for small companies across the country, the County does not possess the ability to independently prepare financial statements and related footnote disclosures in accordance with generally accepted accounting principles (GAAP).

Recommendation: It was recommended that the County arrange for sufficient training of accounting personnel in order to provide them with the expertise necessary to prepare financial statements and related footnote disclosures in accordance with generally accepted accounting principles.

Current Status: The County believes that the benefit would be outweighed by the cost of training their accounting personnel to prepare financial statements and related footnote disclosures in accordance with generally accepted accounting principles. They have requested that the independent auditor assist in drafting the financial statements and related footnote disclosures during the course of the audit. County management have reviewed, approved, and accepted responsibility for those financial statements prior to their issuance.

FINDINGS-FINANCIAL STATEMENT AUDIT (Continued)

2012-04 and 2011-06 Revenue apportionment

Condition: Revenues are recorded by the County Treasurer. A treasurer's receipt is prepared which records the revenue received and the fund and account the revenue is to be posted to. This process is performed by a treasurer employee. The revenue posting is not reviewed by a second person to ensure accuracy.

Recommendation: Treasurer receipts and related supporting documentation should be examined by a responsible official from the County Comptroller's office. The review should determine that the revenue is apportioned to the correct fund and account. This review should be documented by the signature of the official and the date the review was performed. Documentation supporting the review should be filed for future reference.

Current Status: The County took action to correct the finding, however the finding could not be corrected by June 30, 2013, the end of the current year audit. The County Comptroller's office reviewed the apportionment of significant revenues for the year ending June 30, 2013 by reviewing detailed property tax apportionments and making budget comparisons to other significant revenues. Equipment and technology has been purchased and placed in service in place in the treasurer's office in September 2013 to provide electronic documents supporting revenue apportionment for review by the Comptroller's office.

2012-05 and 2011-05 General Ledger Adjusting Entries

Condition: Journal entries were posted in reverse causing account balances to be misstated. Some expenditure posting errors were corrected by recording checks that had cleared the bank as void and then the checks were recreated in the system and reposted to the correct fund and account.

Recommendation: Adjusting entries to the general ledger should be prepared by an accounting clerk. A journal entry worksheet should be prepared showing the accounts to be adjusted and the detailed entries to those accounts. Documents supporting the reason for the entry should accompany the journal entry worksheet. The journal entry worksheet should be signed and dated by the accounting clerk. An accounting supervisor should review the documentation and, if appropriate, post the entry to the general ledger. General ledger accounts affected by the entries should be printed and reviewed to ensure the intended correction was posted properly. The accounting supervisor should sign and date the journal entry worksheet to document the review of the proper posting of the entry. The journal entry documentation should be filed in numerical order.

Current Status: The County took action to correct the finding; however some transactions that occurred during the year ending June 30, 2013 could not be corrected. The County software provider instructed staff to correct mis-postings by voiding the mis-posted check and then recreating the check in the system and reposting the check to the correct account. In June of 2013, staff was instructed to use journal entries to correct posting errors and to cease following the software provider procedure.

2012-06 Improper Allocation of Property Tax

Condition: Each year the County adopts its operating budget and determines the amount of property taxes and tax rates to be levied for fund operations. Tax rates used to apportion property taxes to the four funds of the County did not agree with the approved tax rates in the adopted budget. The tax rates used were from the 2011 budget year. The correct amount of tax was collected from taxpayers. The allocation of the collected tax between four funds was incorrect.

Recommendation: The Budget Director should provide to the County Treasurer and the County Comptroller the tax rates approved by the County Commission. The Budget Director, County Treasurer, and County Comptroller should review and document, in writing, that the rates levied for property taxes and rates to be used for apportionment of tax revenues to funds is correct. The apportionment of property tax revenues should be examined monthly by the County Comptroller's office for accuracy.

Current Status: In June of 2013, The Deputy County Treasurer, and County Comptroller reviewed the rates levied for property taxes and rates to be used for apportionment of tax revenues to funds for the 2013-2014 budget year to ensure the accuracy of the rates. This review was not documented in writing.

FINDINGS-FINANCIAL STATEMENT AUDIT (Continued)

2012-07 Payroll Summary Fund Reconciliation

Condition: The County implemented a new accounting software system during the year ending June 30, 2012. In order to streamline the payroll process, a payroll summary fund is used. All payroll activity is processed through the fund. The various funds of the County to whom the payroll expenditures belong are charged for the payroll and benefit expenditures. When this occurs, a receivable is created in the payroll summary fund showing the amount due to it from other funds. In the funds to which the payroll expense belongs, a liability is created in the fund showing the amount due to the payroll summary fund. After each payroll is processed and all checks have been prepared, the payroll summary fund is to be repaid the cash due to it from the other funds. At the end of each month the balances in the payroll summary fund are to be zero.

For the period of January through June, 2012, the reimbursing entries to repay the cash due to the payroll summary fund from the various funds were not recorded, causing the cash balance in the payroll summary fund to grow to a negative balance of $ 8,238, 000, and causing the cash in the funds in which payroll belongs to be overstated. The account balances were not reviewed on a monthly basis for accuracy.

Recommendation: A Payroll staff accountant should be assigned the task of reviewing all account balances in the payroll summary fund monthly. Interfund payables and receivables should be reconciled and necessary entries to eliminate the interfund payables/receivables and cash adjustments should be prepared by the staff accountant. The adjustments should be reviewed and approved by the County Comptroller. The entries should be posted monthly.

Current Status: The County took action to correct the finding in April of 2013; however for the period of July 2012 through March 2013 posting errors were affecting the general ledger. The software provider was contacted in April of 2013 for assistance to correct the posting errors. The corrections were designed to cause automated entries to be made to the payroll summary fund and those funds in which payroll is expensed. The corrective action alleviated the majority of the problems with the exception of the employee benefits. Costs for some benefits are not posting to the funds in which payroll benefits should be expensed. It is anticipated that this posting error will be corrected by January 2014.

2012-08 Financial Period Close

Condition: The County implemented a new accounting software system during the year ending June 30, 2012. The new system requires specific procedures be performed at the end of each month. The monthly accounting period close was not performed in a timely manner. Asset and liability balance forward amounts from the prior year were not carried forward into the new system timely. Period closings for the year ending June 30, 2012, were not completed timely.

Recommendation: The financial closing and reporting process should be clearly defined, documented, and communicated to appropriate departments. The County Comptroller's office should assign specific closing tasks to members of the office with specific dates for completion of month end close. Tasks should include significant account reconciliation, account analysis, account variance analysis, encumbrance review, and adjusting journal entries to correct noted errors. Accounts receivable and accounts payable accounts should be reconciled to subsidiary ledgers/listings. Capital outlay expenditures should be reconciled to the capital asset listing.

Prior to the close of the month, the County Comptroller and the County Treasurer should agree on the reconciled cash and investment balances of each fund. Any reconciling items should be recorded.

Current Status: The County took action to correct the finding; however the finding could not be corrected by June 30, 2013. Accounting staff have been provided written direction concerning timely financial period close. Specific monthly closing dates will be adopted. Subsequent to year end, the monthly financial close has been completed timely.

FINDINGS-FINANCIAL STATEMENT AUDIT (Continued)

2012-09 Apportionment of Investment Income

Condition: The County maintains an investment pool in accordance with Nevada Revised Statutes Chapter 355.168. Investment income is to be apportioned to the participating local government funds monthly, based on the average fund balances. Investment income allocations are not completed timely. One individual is responsible for the apportionment of the investment income.

Recommendation: Investment income should be allocated monthly to each fund that participates in the investment pool. Investment income should be reviewed by the Comptroller's office to verify accurate revenue allocation.

Current Status: The County took action to correct the finding; however the finding could not be corrected by June 30, 2013. The County retained the services of an outside professional to assist in completion of investment allocations and the training of County staff concerning the reconciliation process. Investment allocations for the months of July 2012 through June 2013 were completed between May 2013 and October 2013.

2012-10 Drug Court Collections

Condition: The Nye County Commission adopted a resolution dated October 19, 2010, authorizing the creation of a petty cash account for the Fifth Judicial District Adult Drug Court to assist in the administration of activities in which the drug court is authorized by law to engage in. The Nye County Commission also approved a resolution dated October 19, 2010, to establish a checking account at Bank of America for the Fifth Judicial District Adult Drug Court. The resolution indicated that the purpose of the checking account was for depositing such fees, donations, and other funds which that department is authorized to collect. Nevada Revised Statutes 356.200 indicates that a County officer other than County Treasurer may deposit money received by the office into an insured bank account. The money deposited into the account is to be remitted to the County Treasurer not later than the first Monday of each month.

A review of the Bank of America checking account indicates that no remittance has been made to the County Treasurer for the collection of fees, donations, and other funds. Operating expenditures have been charged to the account. Petty cash expenditures have been reimbursed by the County to the bank account. The petty cash bank account was not opened. The depository account has been used as a combination petty cash and depository account.

The tax identification number associated with the bank account is the number of the non-profit corporation under the name of the Fifth Judicial District Adult Drug Court. The relationship of the non-profit corporation and the County is unclear. There are no known agreements between the County and the non-profit corporation concerning drug court operations.

Recommendation: Revenues generated from the operations of the Drug Court that are in the bank account of the non-profit corporation that are deemed to be that of the government should be remitted to the Nye County Treasurer. Monthly collections of Drug Court money should be remitted to the County Treasurer in accordance with Nevada Revised Statutes 356.200. Procedures should be implemented to monitor the monthly remittance of revenue to the County Treasurer from County Officers.

The petty cash account authorized by the County Commissioners in October of 2010 should be created and used in accordance with the County's petty cash policy and Nevada Revised Statutes 354.609.

The relationship between the County and the non-profit corporation should be examined to determine the role of the non-profit corporation in the Drug Court operations.

Current Status: On September 13, 2013, the money in the non-profit bank account was remitted to the Nye County Treasurer. The County Comptroller has provided training to Drug Court staff on the proper use of a petty cash fund.

DANIEL C. McARTHUR, LTD.
Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nye County, Nevada (the County) as of and for the year ended June 30, 2013, and the related notes to the financial statements which collectively comprise the County's basic financial statements and have issued my report thereon dated December 12, 2013.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, I do not express an opinion on the effectiveness of the County's internal control.

My consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs I identified certain deficiencies in internal control that I consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. I consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses. See findings 2013-01, 2013-04, 2013-05, 2013-06, and 2013-07.

A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. I consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies. See findings 2013-02, 2013-03, 2013-08, and 2013-09.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The County's response to the findings identified in my audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Las Vegas, Nevada
December 12, 2013

DANIEL C. McARTHUR, LTD.
Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

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

Report on Compliance for Each Major Federal Program

I have audited Nye County, Nevada's (the County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2013. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

My responsibility is to express an opinion on compliance for each of the County's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In my opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Las Vegas, Nevada
December 12, 2013

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of Nye County, Nevada.

2. Nine significant deficiencies disclosed during the audit of the financial statements are reported in the auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*. Five deficiencies are reported as material weaknesses.

3. No instances of noncompliance material to the financial statements of Nye County, Nevada were disclosed during the audit.

4. No significant deficiencies relating to the audit of the major federal award programs are reported in the audit in the auditor's report on compliance for each major program and on internal control over compliance required by OMB Circular A-133.

5. The auditor's report on compliance for the major federal award programs for Nye County, Nevada, expresses an unmodified opinion on all major federal programs.

6. There were no audit findings that were required to be reported in accordance with Section 510(a) of OMB Circular A -133.

7. The programs tested as major programs were:

Schools and Roads – Grants to Counties	10.666
Water and Waste Disposal Systems for Rural Counties	10.760
Payments In Lieu of Taxes	15.226
Airport Improvement Program	20.106
Brownsfield Assessment and Cleanup Cooperative Agreement	66.818
On Site Oversight	81.Unknown
Test Site Security	81.Unknown
Impact Alleviation	81.Unknown

8. The threshold for distinguishing types A and B programs was $533,371

9. Nye County, Nevada did not qualify as a low-risk auditee.

FINDINGS-FINANCIAL STATEMENT AUDIT

2013-01 Timely bank account and investment reconciliation to the general ledger

Condition: Bank and investment accounts are not reconciled timely to the general ledger.

Criteria: Bank and investment accounts should be reconciled promptly after the end of each month to the general ledger. Unusual reconciling items should be investigated and corrected with adjustments made to the general ledger. Completed reconciliations should be reviewed and approved by appropriate officials.

Effect: General ledger information may be inaccurate, causing financial statements to include misstatements. Errors or irregularities may not be detected in a timely manner.

Recommendation: Bank and investment accounts should be reconciled to the general ledger promptly after the end of the month. All reconciling items should be investigated and corrections made as needed in the general ledger. Prior to the monthly closing of the general ledger, the County Treasurer and County Comptroller should review and approve the reconciled bank and investment balances ensuring that the balances agree to the general ledger.

County Response: The County was informed of this deficiency during the prior year audit. The County took action to correct the finding, however the finding could not be corrected by June 30, 2013, the end of the current year audit. The County retained the services of an outside professional to assist in completion of the bank and investment reconciliations and training of staff. Bank reconciliations for the months of July 2012 through June 2013 were completed between May 2013 and October 2013.

2013-02 Capital Assets

Condition: The County implemented a new accounting software system during the year ending June 30, 2012. Some capital asset additions for the current year were recorded on the listing; however, not all additions were recorded.

Criteria: The capital assets listing should be maintained on a timely basis, at least monthly. General ledger capital outlay expenditures and capital asset disposals should be reconciled to the capital assets listing.

Effect: Assets may be lost, stolen, or misused and not be detected by County employees in the normal course of their duties.

Recommendation: The County should designate a capital asset manager. Monthly, the capital asset manager should examine all expenditures in excess of the County threshold for capitalization ($3,000) to determine whether the expenditure is a capital asset. Expenditures determined to be capital assets should be recorded as capital outlay on the general ledger and included on the capital asset listing. Any capital assets recorded as a service or supply expenditure should be reclassified to a capital outlay expenditure account. General ledger capital outlay expenditures should be reconciled to asset additions each accounting period. In addition, the capital asset manager should monitor asset retirements/disposals, recording retirement of assets each month on the capital asset listing. The monthly activity should be reviewed by the County Comptroller for completeness.

County Response: The County was informed of this deficiency during the prior year audit. The County took action to correct the finding, however the finding could not be corrected by June 30, 2013, the end of the current year audit. The County designated a capital assets manager. The general ledger activity for the year ending June 30, 2013 was reviewed by the capital asset manager for proper posting of capital outlay purchases. Assets were added to the capital asset listing. Departments have performed an inventory of capital assets within their departments and provided the results to the capital assets manager. The capital asset manager is reviewing location, custodial care, asset tag and ID information. Assets that cannot be located will be investigated to determine the disposition of the asset.

FINDINGS-FINANCIAL STATEMENT AUDIT (Continued)

2013-03 Revenue apportionment

Condition: Revenues are recorded by the County Treasurer. A treasurer's receipt is prepared which records the revenue received and the fund and account the revenue is to be posted to. This process is performed by a treasurer employee. The revenue posting is not reviewed by a second person to ensure accuracy.

Criteria: Revenue entries should be reviewed by the County Comptroller for accuracy.

Recommendation: Treasurer receipts and related supporting documentation should be examined by a responsible official from the County Comptroller's office. The review should determine that the revenue is apportioned to the correct fund and account. This review should be documented by the signature of the official and the date the review was performed. Documentation supporting the review should be filed for future reference.

Effect: General ledger information may be inaccurate causing financial statements to include misstatements.

County Response: The County was informed of this deficiency during the prior year audit. The County took action to correct the finding, however the finding could not be corrected by June 30, 2013, the end of the current year audit. The County Comptroller's office reviewed the apportionment of significant revenues for the year ending June 30, 2013 by reviewing detailed property tax apportionments and making budget comparisons to other significant revenues. Equipment and technology has been purchased and placed in service in place in the treasurer's office in September 2013 to provide electronic documents supporting revenue apportionment for review by the Comptroller's office.

2013-04 General Ledger Adjusting Entries

Condition: Journal entries were posted in reverse causing account balances to be misstated. Some expenditure posting errors were corrected by recording checks that had cleared the bank as void and then the checks were recreated in the system and reposted to the correct fund and account.

Criteria: Adjustments to the general ledger should be authorized and posted by a responsible official. General ledger accounts should be examined by a responsible official upon completion of the entries to ensure adjustments were posted properly. Cash disbursement posting errors should be corrected by journal entry, not by voiding the check and reposting the check to the correct general ledger account.

Effect: General ledger information may be inaccurate causing financial statements to include misstatements. Errors or irregularities may not be detected in a timely manner.

Recommendation: Adjusting entries to the general ledger should be prepared by an accounting clerk. A journal entry worksheet should be prepared showing the accounts to be adjusted and the detailed entries to those accounts. Documents supporting the reason for the entry should accompany the journal entry worksheet. The journal entry worksheet should be signed and dated by the accounting clerk. An accounting supervisor should review the documentation and, if appropriate, post the entry to the general ledger. General ledger accounts affected by the entries should be printed and reviewed to ensure the intended correction was posted properly. The accounting supervisor should sign and date the journal entry worksheet to document the review of the proper posting of the entry. The journal entry documentation should be filed in numerical order.

County Response: The County was informed of this deficiency during the prior year audit. The County took action to correct the finding; however some transactions that occurred during the year ending June 30, 2013 could not be corrected. The County software provider instructed staff to correct mis-postings by voiding the mis-posted check and then recreating the check in the system and reposting the check to the correct account. In June of 2013, staff was instructed to use journal entries to correct posting errors and to cease following the software provider procedure.

FINDINGS-FINANCIAL STATEMENT AUDIT (Continued)

2013-05 Improper Allocation of Property Tax

Condition: Each year the County adopts its operating budget and determines the amount of property taxes and tax rates to be levied for fund operations. Tax rates used to apportion centrally assessed property taxes for three funds did not agree with the approved tax rates in the adopted budget. The correct amount of tax was collected from taxpayers. The allocation of the collected tax between funds was incorrect.

Criteria: Tax rates approved in the annual budget for the various operating funds of the County are to be used for the apportionment of taxes collected to the funds.

Effect: Errors will occur in the amounts of revenue allocated to funds that receive property taxes. Fund financial statements will be misstated.

Recommendation: The Budget Director should provide to the County Treasurer and the County Comptroller the tax rates approved by the County Commission. The Budget Director, County Treasurer, and County Comptroller should review and document, in writing, that the rates levied for property taxes and rates to be used for apportionment of tax revenues to funds is correct. The apportionment of property tax revenues should be examined monthly by the County Comptroller's office for accuracy.

County Response: The County was informed of a similar deficiency during the prior year audit. The County took action to correct the finding; however the finding could not be corrected for the year ending June 30, 2013 because property tax billings and apportionments had already been processed for the year. In June of 2013, The Deputy County Treasurer, and County Comptroller reviewed the rates levied for property taxes and rates to be used for apportionment of tax revenues to funds for the 2013-2014 budget year to ensure the accuracy of the rates. This review was not documented in writing.

FINDINGS-FINANCIAL STATEMENT AUDIT (Continued)

2013-06 Payroll Summary Fund Reconciliation

Condition: The County implemented a new accounting software system during the year ending June 30, 2012. In order to streamline the payroll process, a payroll summary fund is used. All payroll activity is processed through the fund. The various funds of the County to whom the payroll expenditures belong are charged for the payroll and benefit expenditures. When this occurs, a receivable is created in the payroll summary fund showing the amount due to it from other funds. In the funds to which the payroll expense belongs, a liability is created in the fund showing the amount due to the payroll summary fund. After each payroll is processed and all checks have been prepared, the payroll summary fund is to be repaid the cash due to it from the other funds. At the end of each month the balances in the payroll summary fund are to be zero.

For the period of January 2012 through March 2013, the reimbursing entries to repay the cash due to the payroll summary fund from the various funds were not recorded, causing the cash balance in the payroll summary fund to grow to a negative balance of $ 8,238, 000, and causing the cash in the funds in which payroll belongs to be overstated. The account balances were not reviewed on a monthly basis for accuracy.

Criteria: The payroll summary fund is to be used to consolidate payroll activity and to streamline payroll report processing. After each pay period, the cash in each fund in which payroll is expensed should be reduced by the amount of payroll for that period to properly reflect the cash balance of each fund. Monthly, the cash balance in the payroll summary fund should return to zero.

Effect: Cash balances in the various funds of the County, Towns, and Districts in which payroll is expensed will be misstated. Cash balances in the funds will appear higher than they actually are and will mislead users of the financial information.

Recommendation: A Payroll staff accountant should be assigned the task of reviewing all account balances in the payroll summary fund monthly. Interfund payables and receivables should be reconciled and necessary entries to eliminate the interfund payables/receivables and cash adjustments should be prepared by the staff accountant. The adjustments should be reviewed and approved by the County Comptroller. The entries should be posted monthly.

County Response: The County was informed of this deficiency during the prior year audit. The County took action to correct the finding in April of 2013; however for the period of July 2012 through March 2013 posting errors were affecting the general ledger. The software provider was contacted in April of 2013 for assistance to correct the posting errors. The corrections were designed to cause automated entries to be made to the payroll summary fund and those funds in which payroll is expensed. The corrective action alleviated the majority of the problems with the exception of the employee benefits. Costs for some benefits are not posting to the funds in which payroll benefits should be expensed. It is anticipated that this posting error will be corrected by January 2014.

FINDINGS-FINANCIAL STATEMENT AUDIT (Continued)

2013-07 Financial Period Close

Condition: The County implemented a new accounting software system during the year ending June 30, 2012. The new system requires specific procedures be performed at the end of each month. The monthly accounting period close was not performed in a timely manner. Asset and liability balance forward amounts from the prior year were not carried forward into the new system timely. Period closings for the year ending June 30, 2013, were not completed timely.

Criteria: Each accounting period should be closed on a timely basis at least monthly. All significant accounts should be reconciled and reviewed. Significant variances should be reviewed and adjusted where necessary.

Effect: Financial information will not be timely and accurate. Assets and liabilities may be misstated. Errors will not be detected and corrected in a timely manner.

Recommendation: The financial closing and reporting process should be clearly defined, documented, and communicated to appropriate departments. The County Comptroller's office should assign specific closing tasks to members of the office with specific dates for completion of month end close. Tasks should include significant account reconciliation, account analysis, account variance analysis, encumbrance review, and adjusting journal entries to correct noted errors. Accounts receivable and accounts payable accounts should be reconciled to subsidiary ledgers/listings. Capital outlay expenditures should be reconciled to the capital asset listing.

Prior to the close of the month, the County Comptroller and the County Treasurer should agree on the reconciled cash and investment balances of each fund. Any reconciling items should be recorded.

County Response: The County was informed of this deficiency during the prior year audit. The County took action to correct the finding; however the finding could not be corrected by June 30, 2013. Accounting staff have been provided written direction concerning timely financial period close. Specific monthly closing dates will be adopted. Subsequent to year end, the monthly financial close has been completed timely.

2013-08 Apportionment of Investment Income

Condition: The County maintains an investment pool in accordance with Nevada Revised Statutes Chapter 355.168. Investment income is to be apportioned to the participating local government funds monthly, based on the average fund balances. Investment income allocations are not completed timely. One individual is responsible for the apportionment of the investment income.

Criteria: Investment income should be allocated monthly to each fund that participates in the local government investment pool based on the available fund balance to invest for the month. A review should be performed by another employee to verify the accuracy of the apportionment.

Effect: Investment income as reported monthly in the various funds of the County and other local governments may be misleading.

Recommendation: Investment income should be allocated monthly to each fund that participates in the investment pool. Investment income should be reviewed by the Comptroller's office to verify accurate revenue allocation.

County Response: The County was informed of this deficiency during the prior year audit. The County took action to correct the finding; however the finding could not be corrected by June 30, 2013. The County retained the services of an outside professional to assist in completion of investment allocations and the training of County staff concerning the reconciliation process. Investment allocations for the months of July 2012 through June 2013 were completed between May 2013 and October 2013.

FINDINGS-FINANCIAL STATEMENT AUDIT (Continued)

2013-09 Drug Court Collections

Condition: The Nye County Commission adopted a resolution dated October 19, 2010, authorizing the creation of a petty cash account for the Fifth Judicial District Adult Drug Court to assist in the administration of activities in which the drug court is authorized by law to engage in. The Nye County Commission also approved a resolution dated October 19, 2010, to establish a checking account at Bank of America for the Fifth Judicial District Adult Drug Court. The resolution indicated that the purpose of the checking account was for depositing such fees, donations, and other funds which that department is authorized to collect. Nevada Revised Statutes 356.200 indicates that a County officer other than County Treasurer may deposit money received by the office into an insured bank account. The money deposited into the account is to be remitted to the County Treasurer not later than the first Monday of each month.

A review of the Bank of America checking account indicates that no remittance has been made to the County Treasurer for the collection of fees, donations, and other funds. Operating expenditures have been charged to the account. Petty cash expenditures have been reimbursed by the County to the bank account. The petty cash bank account was not opened. The depository account has been used as a combination petty cash and depository account.

The tax identification number associated with the bank account is the number of the non-profit corporation under the name of the Fifth Judicial District Adult Drug Court. The relationship of the non-profit corporation and the County is unclear. There are no known agreements between the County and the non-profit corporation concerning drug court operations.

Criteria: Collection of revenues for a County activity should be deposited into a County authorized bank account and remitted monthly to the County Treasurer.

Effect: Revenues in the Drug Court Special Revenue Fund may be understated.

Recommendation: Revenues generated from the operations of the Drug Court that are in the bank account of the non-profit corporation that are deemed to be that of the government should be remitted to the Nye County Treasurer. Monthly collections of Drug Court money should be remitted to the County Treasurer in accordance with Nevada Revised Statutes 356.200. Procedures should be implemented to monitor the monthly remittance of revenue to the County Treasurer from County Officers.

The petty cash account authorized by the County Commissioners in October of 2010 should be created and used in accordance with the County's petty cash policy and Nevada Revised Statutes 354.609.

The relationship between the County and the non-profit corporation should be examined to determine the role of the non-profit corporation in the Drug Court operations.

County Response: The County was informed of this deficiency during the prior year audit. The County took action to correct the finding; however the finding could not be corrected by June 30, 2013. On September 13, 2013, the money in the non-profit bank account was remitted to the Nye County Treasurer. The County Comptroller has provided training to Drug Court staff on the proper use of a petty cash fund.

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

Office of the Comptroller
Finance Department
Tonopah, Nevada

Tonopah Office
Nye County Courthouse
William P. Beko Justice Facility
PO Box 153
Tonopah, NV 89049
Phone (775) 482-8186
Fax (775) 482-8198

March 24, 2014

Subject: CORRECTIVE ACTION PLAN

Dear: US Department Of Energy

Nye County, Nevada respectfully submits the following corrective action plan for the year ended June 30, 2013.

Name and Address of independent public accounting firm: Daniel C. McArthur Ltd. Certified Public Accountant, 501 South Rancho Drive, Suite E-30, Las Vegas, Nevada 89106

Audit Period: June 30, 3013.

The findings from the June, 30, 2013 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS-FINANCIAL STATEMENT AUDIT

2013-01 Timely bank account and investment reconciliation to the general ledger:
Recommendation: Bank and investment accounts should be reconciled to the general ledger promptly after the end of the month. All reconciling items should be investigated and corrections made as needed in the general ledger. Prior to the monthly closing of the general ledger, the County Treasurer and County Comptroller should review and approve the reconciled bank and investment balances ensuring that the balances agree to the general ledger.
Corrective Action: Bank and Investment accounts will be brought up to date with the aid of an outside contractor. Monthly meetings will be scheduled for the Comptroller's office and the Treasurer's office to review the prior month activity. The accounting periods will be closed in a timely manner by the Comptroller's office to facilitate in the timely reconciliation. The plan for period closure is to have the previous month closed within 15 working days of the beginning of a new month. Written notice will be provided if any extension is needed.
Implementation Time: Immediately.

2013-02 Capital Assets

Recommendation: The County should designate a capital asset manager. Monthly, the capital asset manager should examine all expenditures in excess of the County threshold for capitalization ($3,000) to determine whether the expenditure is a capital asset. Expenditures determined to be capital assets should be recorded as capital outlay on the general ledger and included on the capital asset listing. Any capital assets recorded as a service or supply expenditure should be reclassified to a capital outlay expenditure account. General ledger capital outlay expenditures should be reconciled to asset additions each accounting period. In addition, the capital asset manager should monitor asset retirements/disposals, recording retirement of assets each month on the capital asset listing. The monthly activity should be reviewed by the County Comptroller for completeness.

Corrective Action: Jennifer Rogers has been designated as capital asset manager. She will be performing the duties as outlined.

Implementation Time: Immediately

2013-03 Revenue apportionment

Recommendation: Treasurer Receipts and related supporting documentation should be examined by a responsible official from the County Comptroller's office. The review should determine that the revenue is apportioned to the correct fund and account. This review should be documented by the signature of the official and the date the review was performed. Documentation supporting the review should be filed for future reference.

Corrective Action: The treasurer's receipts and supporting documentation will be scanned and attached to the receipt within the accounting software. Backup documentation will be reviewed prior to approval and posting of receipt.

Implementation Time: Within 2 months as soon as equipment is installed.

2013-04 General Ledger Adjusting Entries

Recommendation: Adjusting entries to the general ledger should be prepared by an accounting clerk. A journal entry worksheet should be prepared showing the accounts to be adjusted and the detailed entries to those accounts. Documents supporting the reason for the entry should accompany the journal entry worksheet. The journal entry worksheet should be signed and dated by the accounting clerk. An accounting supervisor should review the documentation and, if appropriate, post the entry to the general ledger. General ledger accounts affected by the entries should be printed and reviewed to ensure the intended correction was posted properly. The accounting supervisor should sign and date the journal entry worksheet to document the review of the proper posting of the entry. The journal entry documentation should be filed in numerical order.

Corrective Action: All Journal Entries are entered by accounting staff, reviewed and approved by Supervisory employees prior to being posted. All supporting documentations and worksheets are attached to the entry. The system provides an audit trail which acts as signature when entering or approving.

Implementation Time: Immediately.

2013-05 Improper Allocation of Property Tax
Recommendation: The Budget Director should provide to the County Treasurer and the County Comptroller the tax rates approved by the County Commission. The Budget Director, County Treasurer, and County Comptroller should review and document, in writing, that the rates levied for property taxes and rates to be used for apportionment of tax revenues to funds is correct. The apportionment of property tax revenues should be examined monthly by the County Comptroller's office for accuracy.
Corrective Action: The Comptroller has supplied the Treasurer with the Tax rates used in preparation of the fiscal year budget document, as well as the documents received from the State Department of Taxation regarding tax rates. The comptroller will review all apportionments.

Implementation Time: Immediately.

2012-06 Payroll Summary Fund Reconciliation
Recommendation: A Payroll staff accountant should be assigned the task of reviewing all account balances in the payroll summary fund monthly. Interfund payables and receivables should be reconciled and necessary entries to eliminate the interfund payables/receivables and cash adjustments should be prepared by the staff accountant. The adjustments should be reviewed and approved by the County Comptroller. The entries should be posted monthly.
Corrective Action: Correcting entries are being prepared and will be entered and the fund balanced prior to the close of Fiscal year 2013. The payroll specialist will be responsible for monitoring the fund and verifying that all entries are made and the fund is balanced on a monthly basis.

Implementation Time: In process.

2012-07 Financial Period Close
Recommendation: The financial closing and reporting process should be clearly defined, documented, and communicated to appropriate departments. The County Comptroller's office should assign specific closing tasks to members of the office with specific dates for completion of month end close. Tasks should include significant account reconciliation, account analysis, account variance analysis, encumbrance review, and adjusting journal entries to correct noted errors. Accounts receivable and accounts payable accounts should be reconciled to subsidiary ledgers/listings. Capital outlay expenditures should be reconciled to the capital asset listing.
Prior to the close of the month, the County Comptroller and the County Treasurer should agree on the reconciled cash and investment balances of each fund. Any

reconciling items should be recorded.
Corrective Action: Accounting periods will be closed within 15 working days of the end of the month. Policy and procedures will be written and submitted to the Board of County Commissioners as part of the Accounting policy and procedures that is being developed.

Implementation Time: 15 working day close will be effective immediately, Accounting Policy and Procedures to be completed within 1 year. This document will contain updates on Nye County policies and procedures for accounts payable, accounts receivable, payroll, and budget functions.

2013-08 Apportionment of Investment Income
Recommendation: Investment income should be allocated monthly to each fund that participates in the investment pool. Investment income should be reviewed by the Comptroller's office to verify accurate revenue allocation.
Corrective Action: Contract employee is currently working through allocation in the current fiscal year as well as training Treasurer's office staff in the process.

Implementation Time: In process.

2013-09 Drug Court Collections
Recommendation: Revenues generated from the operations of the Drug Court that are in the bank account of the non-profit corporation that are deemed to be that of the government should be remitted to the Nye County Treasurer. Monthly collections of Drug Court money should be remitted to the County Treasurer in accordance with Nevada Revised Statutes 356.200. Procedures should be implemented to monitor the monthly remittance of revenue to the County Treasurer from County Officers.
The petty cash account authorized by the County Commissioners in October of 2010 should be created and used in accordance with the County's petty cash policy and Nevada Revised Statutes 354.609.
The relationship between the County and the non-profit corporation should be examined to determine the role of the non-profit corporation in the Drug Court operations.
Corrective Action: Petty Cash policy and procedures were explained to employee responsible for maintaining Drug court petty cash, and procedures are now being followed for petty cash.

Implementation Time: Petty Cash procedures are being followed.

FINDINGS-FEDERAL AWARDS PROGRAMS

NONE

If the Department of Energy has questions regarding this plan, please call Susan Paprocki at (775)482-8186.

Sincerely,

Susan Paprocki
Nye County Comptroller

SP/jr