

LINCOLN COUNTY, NEVADA
REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTAL MATERIAL

JUNE 30, 2013

LINCOLN COUNTY, NEVADA
REPORT ON FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013
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LINCOLN COUNTY, NEVADA
ORGANIZATION

COUNTY OFFICERS at June 30, 2013:

Commissioners

Ed Higbee, Chairman

Kevin Phillips, Vice Chairman

Paul Mathews, Member

Adam Katschke, Member

Paul Donohue, Member

Clerk

Lisa Lloyd

Treasurer

Shawn Frehner

Auditor/Recorder

Leslie Boucher

Assessor

Melanie McBride

Sheriff

Kerry Lee

District Attorney

Daniel Hooge

Justice of the Peace

Mike Cowley

Justice of the Peace

Nola Holton

DANIEL C. McARTHUR, LTD.
Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT

Honorable Board of County Commissioners
Lincoln County, Nevada
Pioche, 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 Lincoln 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

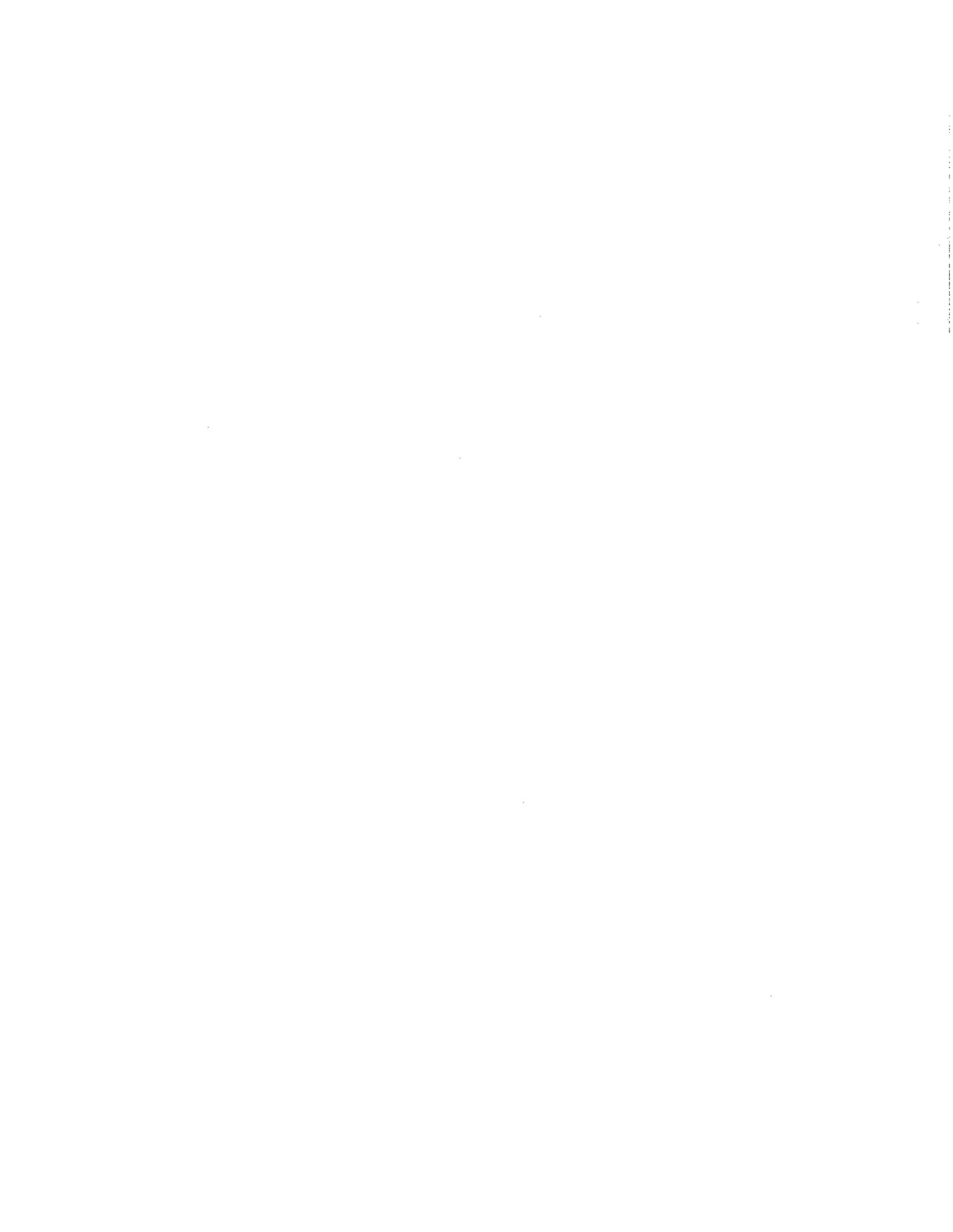
My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued 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, and major fund of the County, as of June 30, 2013, and the respective changes in financial position 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 budgetary comparisons information of pages 4-11 and 44-58 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the 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 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 10, 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 County's internal control over financial reporting and compliance.



Las Vegas, Nevada
December 10, 2013

Lincoln County, Nevada
Management's Discussion and Analysis
June 30, 2013

The Management's Discussion and Analysis ("MD&A") introduces the financial reports for Lincoln 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 ad valorem taxes of \$2,445,877, fuel tax of \$1,662,519, and consolidated taxes of \$1,292,838. These revenue sources comprised 19.38%, 13.17%, and 10.24% respectively, or 42.79%, of total governmental activities revenues. The County also received operating and capital grant revenues in the amount of \$3,770,047.

The County's total expenses were \$14,225,846. The greatest expenses were in the General Government \$3,496,239, Public Works \$1,985,875, and Public Safety \$2,027,711 functions. Business-type activities contributed \$3,138,963 to total expenses.

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. 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).

Lincoln County, Nevada
Management's Discussion and Analysis
June 30, 2013

Government-wide Financial Statements (Continued)

The government-wide financial statements report two types of activities: governmental activities and business-type activities. 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, public safety, public works, judicial, health and sanitation, welfare, community support and culture and recreation. The business-type activities include operations of its detention center, utilities and building department operations.

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, Road Fund, Federal in Lieu Tax Fund, County Grant Fund, Nuclear Waste Fund, Lincoln County Water District Water Resources Fund, and Lincoln County Land Act Special Use Fund each of which is considered to be a major fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds are provided in the combining and individual fund statements and schedules.

Lincoln County, Nevada
Management's Discussion and Analysis
June 30, 2013

Governmental Funds (Continued)

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. The budgetary comparison statements for the major governmental funds are presented as required supplementary information; the budgetary comparison statements for all other governmental funds are included in the fund financial statements accompanying information.

Proprietary Funds

The County maintains one type of proprietary fund.

The Enterprise Fund is used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses the Enterprise Funds to account for its utility activities, building department activities, and operation of the detention center.

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 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.

Lincoln County, Nevada
Management's Discussion and Analysis
June 30, 2013

Government-wide Financial Analysis

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

	Net Position					
	Governmental		Business-type		Total	
	Activities		Activities		Primary Government	
	2013	2012	2013	2012	2013	2012
Assets:						
Current and other assets	\$ 20,420,708	\$ 21,893,073	\$ 1,134,622	\$ 957,385	\$ 21,555,330	\$ 22,850,458
Net capital assets	20,887,976	19,403,960	2,285,358	2,330,585	23,173,334	21,734,545
Total assets	<u>41,308,684</u>	<u>41,297,033</u>	<u>3,419,980</u>	<u>3,287,970</u>	<u>44,728,664</u>	<u>44,585,003</u>
Liabilities:						
Current liabilities	2,836,343	4,145,928	316,919	464,168	3,153,262	4,610,096
Long-term liabilities	428,834	465,456	349,645	367,131	778,479	832,587
Total liabilities	<u>3,265,177</u>	<u>4,611,384</u>	<u>666,564</u>	<u>831,299</u>	<u>3,931,741</u>	<u>5,442,683</u>
Net position:						
Invested in capital assets, net of related debt	20,526,684	19,038,659	1,974,751	1,943,939	22,501,435	20,982,598
Restricted	5,099,942	5,112,844	27,449	26,333	5,127,391	5,139,177
Unrestricted	12,416,881	12,534,146	751,216	486,399	13,168,097	13,020,545
Total net position	<u>\$ 38,043,507</u>	<u>\$ 36,685,649</u>	<u>\$ 2,753,416</u>	<u>\$ 2,456,671</u>	<u>\$ 40,796,923</u>	<u>\$ 39,142,320</u>

As noted earlier, net assets may serve over time as a useful indicator of the County's financial position. Assets exceeded liabilities by \$40,796,923 as of June 30, 2013, and by \$39,142,320 as of June 30, 2012, a net increase of \$1,654,603 or 4.23%.

A portion of the County's net assets, 55.15%, reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, etc.), net of any related debt outstanding used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate the debt.

The County's restricted net assets of 12.57% represents resources that are subject to external restrictions on how they may be used, as listed on pages 14 and 15.

The remaining portion of the County's net assets, 32.28% are unrestricted and may be used to meet the County's ongoing obligations to citizens and creditors.

At June 30, 2013, the County had positive balances in all three categories of net assets, both for government as a whole, as well as for separate governmental and business-type activities.

Lincoln County, Nevada
Management's Discussion and Analysis
June 30, 2013

Changes in net position of the County are summarized as follows:

	Governmental		Business-type		Total	
	2013	2012	2013	2012	2013	2012
Revenues:						
Program revenues:						
Charges for services	\$ 1,865,723	\$ 2,132,067	\$ 3,173,147	\$ 2,768,632	\$ 5,038,870	\$ 4,900,699
Operating grants and contributions	1,460,363	2,726,220	-	-	1,460,363	2,726,220
Capital grants and contributions	2,309,684	9,279,542	1,186	33,177	2,310,870	9,312,719
General revenues:						
Ad valorem taxes	2,445,877	2,623,664	-	-	2,445,877	2,623,664
Consolidated taxes	1,292,838	1,294,388	-	-	1,292,838	1,294,388
Fuel taxes	1,662,519	1,668,124	-	-	1,662,519	1,668,124
Room taxes	56,556	57,430	-	-	56,556	57,430
Gaming taxes	139,945	145,020	-	-	139,945	145,020
Water sales	181,818	181,818	-	-	181,818	181,818
Tax penalties and costs	70,828	93,249	-	-	70,828	93,249
Federal in lieu taxes	830,223	774,488	-	-	830,223	774,488
Private car line	3,900	4,217	-	-	3,900	4,217
Fish and wildlife	3,241	3,259	-	-	3,241	3,259
Rent	102,559	90,904	90	312	102,649	91,216
National forest	31,568	27,820	-	-	31,568	27,820
Federal land lease	34,686	81,588	-	-	34,686	81,588
Investment income	36,427	146,361	139	2,623	36,566	148,984
Other	93,276	15,431	135,646	131,150	228,922	146,581
Loss on disposal of assets	(49,643)	(215,146)	(2,147)	(429)	(51,790)	(215,575)
Total revenues	<u>12,572,388</u>	<u>21,130,444</u>	<u>3,308,061</u>	<u>2,935,465</u>	<u>15,880,449</u>	<u>24,065,909</u>
Expenses:						
General government	3,496,239	3,984,068	-	-	3,496,239	3,984,068
Public safety	2,027,711	2,389,885	-	-	2,027,711	2,389,885
Judicial	1,116,519	1,007,290	-	-	1,116,519	1,007,290
Public works	1,985,875	1,922,921	-	-	1,985,875	1,922,921
Health and sanitation	512,537	512,708	-	-	512,537	512,708
Welfare	619,158	539,829	-	-	619,158	539,829
Culture and recreation	656,450	553,907	-	-	656,450	553,907
Community support	312,950	371,611	-	-	312,950	371,611
Intergovernmental	343,585	4,074,906	-	-	343,585	4,074,906
Other	15,859	25,498	3,138,963	3,036,125	3,154,822	3,061,623
Total expenses	<u>11,086,883</u>	<u>15,382,623</u>	<u>3,138,963</u>	<u>3,036,125</u>	<u>14,225,846</u>	<u>18,418,748</u>
Increase in net position before transfers	1,485,505	5,747,821	169,098	(100,660)	1,654,603	5,647,161
Transfers	(127,647)	(194,020)	127,647	194,020	-	-
Change in net position	1,357,858	5,553,801	296,745	93,360	1,654,603	5,647,161
Net position - beginning	<u>36,685,649</u>	<u>31,131,848</u>	<u>2,456,671</u>	<u>2,363,311</u>	<u>39,142,320</u>	<u>33,495,159</u>
Net position - ending	<u>\$ 38,043,507</u>	<u>\$ 36,685,649</u>	<u>\$ 2,753,416</u>	<u>\$ 2,456,671</u>	<u>\$ 40,796,923</u>	<u>\$ 39,142,320</u>

Program revenues include charges for services, fines and forfeitures, certain licenses and permits, and both operating and capital grants and contributions. General revenues consist of taxes and interest.

For governmental activities, the largest of these revenues, ad valorem taxes, decreased by \$177,787, or 6.78%. The next largest revenue, fuel taxes, decreased by .34%, due to decreased economic activity in the local economy during the fiscal year 2013. The largest business-type activities revenue came from charges for services related to the utility, detention center, and building department. They increased \$404,515 or 14.61% due to an increase in inmate fees.

Lincoln County, Nevada
Management's Discussion and Analysis
June 30, 2013

Financial Analysis of the County's Funds

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

Governmental Funds

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

As of the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$17,795,645, a decrease of \$182,382, or 1.01%, from the prior year. Fund balance components have been classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed on the use of the resources of fund. Restricted fund balance is \$5,099,942 or 28.66% of total. Spending of these resources is constrained by externally imposed (statutory, bond covenant, or grantors) limitations on their use. The largest restricted fund balances include \$852,476 for multi-species conservation, \$1,250,160 for capital projects, and \$1,580,472 for public works.

Committed and assigned fund balances combined to represent 68.35% of total fund balance with spending constrained by either the Board of County Commissioners (for committed) or senior management (for assigned). Committed balances in the special revenue funds are primarily due revenues directed by the Commission to those funds to support programs. Unassigned fund balance represents the General Fund remaining fund balance and is available to support general operations of the fund.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$487,963.

Key factors in the change in fund balance in the General Fund as reported for budget purposes are as follows:

Revenues decreased by \$423,097, or 10.29%. Taxes decreased by \$151,865, or 8.10%. Charges for services decreased \$60,975 or 16.27% due to decreased tax penalties revenues and recorder fees. Intergovernmental revenues decreased \$67,472 or 4.65% due to a reduction federal land lease and grant revenues.

Expenditures decreased by \$61,864, or 1.58%. General government expenditures decreased by \$117,471 or 8.10% due to a decrease in clerk, treasurer and other general expenditures.

Enterprise Funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the enterprise funds totaled \$751,216, an increase of \$264,817, or 54.44%. Total net position for these funds increased by \$296,745, or 12.08%, from the prior year.

Budgetary Highlights

The General Fund's legal level of budgetary control is the function level. The final budget for expenditure appropriation was \$4,489,516, an increase of \$286,294 from the original budget. Actual expenditures were \$627,479, or 13.98% less than the final budget, primarily due to the County's cost containment efforts.

Revenue of the General Fund were less than the final budget by \$388,726, or 9.53% primarily due to a decrease in property taxes and fines and forfeitures revenues.

Lincoln County, Nevada
Management's Discussion and Analysis
June 30, 2013

Capital Assets and Debt Administration

Capital Assets

The County's investment in capital assets, net of accumulated depreciation at June 30, 2013, was \$20,887,976 in governmental activities and \$2,285,358 in business-type activities. Detail by type of activity and asset is summarized in the following table.

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

Governmental Activities:

	Balance June 30, 2012	Additions	Transfers	Dispositions	Balance June 30, 2013
Capital assets not being depreciated:					
Construction in progress	\$ 599,846	\$ 54,515	\$ (587,392)	\$ 0	\$ 66,969
Land	<u>1,809,860</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,809,860</u>
Total capital assets not being depreciated	<u>2,409,706</u>	<u>54,515</u>	<u>(587,392)</u>	<u>0</u>	<u>1,876,829</u>
Capital assets being depreciated:					
Building and improvements	16,072,877	1,703,194	587,392	0	18,363,463
Infrastructure	1,383,030	252,872	0	0	1,635,902
Equipment	<u>7,171,565</u>	<u>682,615</u>	<u>0</u>	<u>240,752</u>	<u>7,613,428</u>
Total capital assets being depreciated	<u>24,627,472</u>	<u>2,638,681</u>	<u>587,392</u>	<u>240,752</u>	<u>27,612,793</u>
Less accumulated depreciation for:					
Building and improvements	2,484,625	669,173	0	0	3,153,798
Infrastructure	133,584	32,718	0	0	166,302
Equipment	<u>5,015,009</u>	<u>457,646</u>	<u>0</u>	<u>191,109</u>	<u>5,281,546</u>
Total accumulated depreciation	<u>7,633,218</u>	<u>1,159,537</u>	<u>0</u>	<u>191,109</u>	<u>8,601,646</u>
Total capital assets being depreciated, net	<u>16,994,254</u>	<u>1,479,144</u>	<u>587,392</u>	<u>49,643</u>	<u>19,011,147</u>
Governmental activities assets, net	<u>\$19,403,960</u>	<u>\$ 1,533,659</u>	<u>\$ 0</u>	<u>\$ 49,643</u>	<u>\$ 20,887,976</u>

Business-type Activities:

	Balance June 30, 2012	Additions	Transfers	Dispositions	Balance June 30, 2013
Capital assets not being depreciated:					
Land	\$ 14,000	\$ 0	\$ 0	\$ 0	\$ 14,000
Capital assets being depreciated:					
Building and improvements	1,163,885	0	0	0	1,163,885
Utility system	1,219,617	39,609	0	0	1,259,226
Equipment	<u>1,107,494</u>	<u>32,081</u>	<u>0</u>	<u>10,024</u>	<u>1,129,551</u>
Total capital assets being depreciated	<u>3,490,996</u>	<u>71,690</u>	<u>0</u>	<u>10,024</u>	<u>3,552,662</u>
Less accumulated depreciation for:					
Building and improvements	163,805	35,327	0	0	199,132
Utility system	438,843	31,162	0	0	470,005
Equipment	<u>571,763</u>	<u>48,281</u>	<u>0</u>	<u>7,877</u>	<u>612,167</u>
Total accumulated depreciation	<u>1,174,411</u>	<u>114,770</u>	<u>0</u>	<u>7,877</u>	<u>1,281,304</u>
Total capital assets being depreciated, net	<u>2,316,585</u>	<u>(43,080)</u>	<u>0</u>	<u>2,147</u>	<u>2,271,358</u>
Business-type activities assets, net	<u>\$ 2,330,585</u>	<u>\$ (43,080)</u>	<u>\$ 0</u>	<u>\$ 2,147</u>	<u>\$ 2,285,358</u>

Lincoln County, Nevada
Management's Discussion and Analysis
June 30, 2013

Debt Administration

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

Governmental activities:

	Balance July 1, 2012	Net Additions	Net Deletions	Balance June 30, 2013
Compensated absences	\$ 363,314	\$ 4,698	\$ 0	\$ 368,012
OPEB obligation payable	43,580	0	28,717	14,863
Note payable	328,347	0	37,167	291,180
Capital lease payable	32,824	99,100	64,081	67,843
Interest payable	4,130	2,269	4,130	2,269
Total	<u>\$ 772,195</u>	<u>\$ 106,067</u>	<u>\$ 134,095</u>	<u>\$ 744,167</u>

Business-type activities:

	Balance July 1, 2012	Net Additions	Net Deletions	Balance June 30, 2013
Compensated absences	\$ 160,420	\$ 1,420	\$ 0	\$ 161,840
Accrued interest payable	2,941	1,803	2,941	1,803
Bond payable	386,646	0	76,039	310,607
Total	<u>\$ 550,007</u>	<u>\$ 3,223</u>	<u>\$ 78,980</u>	<u>\$ 474,250</u>

REQUESTS FOR INFORMATION

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

County Administration
Lincoln County, Nevada
PO Box 218
Pioche, Nevada 89043

BASIC FINANCIAL STATEMENTS

LINCOLN COUNTY, NEVADA
STATEMENT OF NET POSITION

June 30, 2013

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets:			
Cash and cash equivalents	\$ 19,302,734	\$ 631,294	\$ 19,934,028
Interest receivable	33,431	317	33,748
Taxes receivable	116,871	-	116,871
Due from other governments	920,942	-	920,942
Due from others	1,657	-	1,657
Accounts receivable	45,073	470,854	515,927
Inventory	-	4,708	4,708
Restricted assets- Cash	-	27,449	27,449
Capital assets net of accumulated depreciation	<u>20,887,976</u>	<u>2,285,358</u>	<u>23,173,334</u>
Total assets	<u>41,308,684</u>	<u>3,419,980</u>	<u>44,728,664</u>
Liabilities:			
Accounts payable	758,383	66,717	825,100
Accrued payroll and benefits	198,557	124,347	322,904
Customer deposits	-	1,250	1,250
Unearned revenue	1,564,070	-	1,564,070
Interest payable	2,269	1,803	4,072
Current portion of liabilities due within one year:			
Accrued compensated absences	239,207	105,047	344,254
Note payable	39,069	-	39,069
Lease payable	34,788	-	34,788
Current portion of liabilities payable from restricted assets:			
Bond payable	-	17,755	17,755
Long-term liabilities due or payable after one year:			
Accrued compensated absences	128,805	56,793	185,598
OPEB obligation payable	14,863	-	14,863
Bond payable	-	292,852	292,852
Note payable	252,111	-	252,111
Lease payable	<u>33,055</u>	<u>-</u>	<u>33,055</u>
Total liabilities	<u>3,265,177</u>	<u>666,564</u>	<u>3,931,741</u>
Net position:			
Invested in capital assets, net of debt	20,526,684	1,974,751	22,501,435
Restricted	5,099,942	27,449	5,127,391
Unrestricted	<u>12,416,881</u>	<u>751,216</u>	<u>13,168,097</u>
Total net position	<u>\$ 38,043,507</u>	<u>\$ 2,753,416</u>	<u>\$ 40,796,923</u>

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

**LINCOLN COUNTY, NEVADA
STATEMENT OF ACTIVITIES**

June 30, 2013

Functions/Programs	Expenses	Program Revenues			Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary governments:							
General government	\$ (3,496,239)	\$1,166,736	\$ 533,958	\$ 2,083	\$ (1,793,462)	\$ -	\$ (1,793,462)
Public safety	(2,027,711)	187,043	408,713	303,302	(1,128,653)	-	(1,128,653)
Judicial	(1,116,519)	65,726	27,408	9,952	(1,013,433)	-	(1,013,433)
Public works	(1,985,875)	27,923	3,056	1,257,617	(697,279)	-	(697,279)
Health and sanitation	(512,537)	390,780	-	-	(121,757)	-	(121,757)
Welfare	(619,158)	-	271,666	217,511	(129,981)	-	(129,981)
Culture and recreation	(656,450)	-	24,298	202,230	(429,922)	-	(429,922)
Community support	(312,950)	27,515	191,264	-	(94,171)	-	(94,171)
Intergovernmental	(343,585)	-	-	316,989	(26,596)	-	(26,596)
Debt service:							
Interest	(15,859)	-	-	-	(15,859)	-	(15,859)
Total governmental activities	(11,086,883)	1,865,723	1,460,363	2,309,684	(5,451,113)	-	(5,451,113)
Business-type activities:							
Building Department	(67,872)	24,390	-	-	-	(43,482)	(43,482)
Detention Center	(2,125,680)	2,282,355	-	1,186	-	157,861	157,861
Pioche Public Utility	(945,411)	866,402	-	-	-	(79,009)	(79,009)
Total business-type activities	(3,138,963)	3,173,147	-	1,186	-	35,370	35,370
Total primary governments	<u>\$(14,225,846)</u>	<u>\$5,038,870</u>	<u>\$ 1,460,363</u>	<u>\$ 2,310,870</u>	<u>(5,451,113)</u>	<u>35,370</u>	<u>(5,415,743)</u>
General Revenues:							
Property taxes					2,445,877	-	2,445,877
Fuel tax					1,662,519	-	1,662,519
Room tax					56,556	-	56,556
Gaming tax					139,945	-	139,945
Water sales					181,818	-	181,818
Fish and wildlife					3,241	-	3,241
Private car line					3,900	-	3,900
Federal in-lieu tax					830,223	-	830,223
Consolidated taxes					1,292,838	-	1,292,838
Rent					102,559	90	102,649
National forest					31,568	-	31,568
Federal land lease					34,686	-	34,686
Tax penalties and costs					70,828	-	70,828
Loss on disposal of assets					(49,643)	(2,147)	(51,790)
Investment income					36,427	139	36,566
Miscellaneous					93,276	623	93,899
Connection fees					-	118,698	118,698
Custom fees					-	16,325	16,325
Operating transfers					(127,647)	127,647	-
Total general revenues and transfers					6,808,971	261,375	7,070,346
Change in net position					1,357,858	296,745	1,654,603
Net position - beginning of year					36,685,649	2,456,671	39,142,320
Net position - end of year					<u>\$ 38,043,507</u>	<u>\$ 2,753,416</u>	<u>\$40,796,923</u>

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

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

	Major Funds				
	General Fund	Road Fund	Federal in Lieu Tax Fund	County Grant Fund	Nuclear Waste Fund
ASSETS					
Pooled cash and investments	\$ 638,707	\$ 574,264	\$ 2,218,285	\$ 136,657	\$ 483,920
Interest receivable	1,435	523	4,867	250	444
Taxes receivable	79,121	-	-	-	-
Due from other governments	285,282	265,957	542	308,240	-
Due from others	1,226	-	-	-	2
Notes receivable	-	-	-	-	-
Total assets	<u>\$ 1,005,771</u>	<u>\$ 840,744</u>	<u>\$ 2,223,694</u>	<u>\$ 445,147</u>	<u>\$ 484,366</u>
LIABILITIES					
Accounts payable	\$ 120,921	\$ 38,336	\$ 11,585	\$ 261,093	\$ 12,927
Accrued payroll and benefits	79,505	49,084	-	6,013	4,472
Unearned revenues	20,425	-	811,164	115,471	466,967
Total liabilities	<u>220,851</u>	<u>87,420</u>	<u>822,749</u>	<u>382,577</u>	<u>484,366</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	74,591	-	-	-	-
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted for:					
Capital projects	-	-	-	-	-
Unincorporated towns	-	-	-	-	-
Multi-species conservation	-	-	-	-	-
Stabilization	129,324	-	-	-	-
Rachel Jones Cemetery	827	-	-	-	-
General government	-	-	-	62,570	-
Public safety	-	-	-	-	-
Judicial	-	-	-	-	-
Public works	-	753,324	-	-	-
Health and sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Committed for:					
Land act	-	-	-	-	-
Water	-	-	-	-	-
Lincoln County Water District	-	-	-	-	-
General government	-	-	1,400,945	-	-
Public works	-	-	-	-	-
Health and sanitation	-	-	-	-	-
Community support	-	-	-	-	-
Assigned for:					
Thompson Opera House	86	-	-	-	-
Flood control	8,526	-	-	-	-
Property management	83,603	-	-	-	-
Subsequent year	492,686	-	-	-	-
Unassigned:	-	-	-	-	-
Total fund balance	<u>715,052</u>	<u>753,324</u>	<u>1,400,945</u>	<u>62,570</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,010,494</u>	<u>\$ 840,744</u>	<u>\$ 2,223,694</u>	<u>\$ 445,147</u>	<u>\$ 484,366</u>

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

Lincoln County Water District Water Resources	Lincoln County Land Act Special Use	Other Governmental Funds	Totals
\$ 2,703,511	\$ 3,741,772	\$ 8,805,618	\$ 19,302,734
8,305	3,486	14,121	33,431
-	-	37,750	116,871
-	-	60,921	920,942
-	-	429	1,657
-	-	45,073	45,073
<u>\$ 2,711,816</u>	<u>\$ 3,745,258</u>	<u>\$ 8,963,912</u>	<u>\$ 20,420,708</u>
\$ -	\$ 180,000	\$ 133,521	\$ 758,383
-	-	59,483	198,557
-	-	150,043	1,564,070
-	180,000	343,047	2,521,010
-	-	29,462	104,053
-	-	45,073	45,073
-	-	1,250,160	1,250,160
-	-	117,550	117,550
-	-	852,476	852,476
-	-	-	129,324
-	-	-	827
-	-	143,332	205,902
-	-	46,307	46,307
-	-	148,392	148,392
-	-	827,148	1,580,472
-	-	292	292
-	-	458,919	458,919
-	-	264,882	264,882
-	-	42,647	42,647
-	-	1,792	1,792
-	3,565,258	405,639	3,970,897
-	-	1,780,372	1,780,372
2,711,816	-	1,930,381	4,642,197
-	-	27,894	1,428,839
-	-	3,373	3,373
-	-	230,139	230,139
-	-	14,635	14,635
-	-	-	86
-	-	-	8,526
-	-	-	83,603
-	-	-	492,686
-	-	-	-
<u>2,711,816</u>	<u>3,565,258</u>	<u>8,591,403</u>	<u>17,800,368</u>
<u>\$ 2,711,816</u>	<u>\$ 3,745,258</u>	<u>\$ 8,963,912</u>	<u>\$ 20,425,431</u>

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For the year ended June 30, 2013

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

Total fund balance - governmental funds	\$ 17,800,368
 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.	20,887,976
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	104,053
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.	<u>(744,167)</u>
 Total net position - governmental activities	 <u>\$ 38,048,230</u>

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

LINCOLN COUNTY, NEVADA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Year Ended June 30, 2013

	Major Funds			
	General Fund	Road Fund	Federal in Lieu Tax Fund	County Grant Fund
Revenues:				
Taxes	\$ 1,723,752	\$ -	\$ -	\$ -
Licenses and permits	21,787	-	-	-
Intergovernmental	1,428,174	1,589,683	1,040,936	2,781,944
Charges for services	320,086	-	-	-
Fines and forfeitures	219,769	-	-	-
Miscellaneous	28,729	34,146	6,262	318
Total revenues	<u>3,742,297</u>	<u>1,623,829</u>	<u>1,047,198</u>	<u>2,782,262</u>
Expenditures:				
Current:				
General government	1,332,586	-	396,921	67,693
Public safety	1,511,722	-	85,123	537,442
Judicial	970,219	-	-	37,360
Public works	84,740	1,516,192	117,190	1,260,673
Health and sanitation	47,510	-	-	-
Welfare	-	-	39,060	335,262
Culture and recreation	-	-	-	226,528
Community support	-	-	15,000	-
Intergovernmental	-	-	-	316,989
Capital projects	-	-	-	-
Debt service:				
Principal	-	-	37,167	-
Interest	-	-	15,429	-
Total expenditures	<u>3,946,777</u>	<u>1,516,192</u>	<u>705,890</u>	<u>2,781,947</u>
Excess (deficiency) of revenues over expenditures	<u>(204,480)</u>	<u>107,637</u>	<u>341,308</u>	<u>315</u>
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers out	(1,947)	-	(202,339)	-
Capital lease proceeds	-	-	-	-
Total other financing sources (uses)	<u>(1,947)</u>	<u>-</u>	<u>(202,339)</u>	<u>-</u>
Net change in fund balance	(206,427)	107,637	138,969	315
Fund balance:				
Beginning of year	<u>916,756</u>	<u>645,687</u>	<u>1,261,976</u>	<u>62,255</u>
End of year	<u>\$ 710,329</u>	<u>\$ 753,324</u>	<u>\$ 1,400,945</u>	<u>\$ 62,570</u>

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

Nuclear Waste Fund	Lincoln County Water District Water Resources	Lincoln County Land Act Special Use	Other Governmental Funds	Totals
\$ -	\$ -	\$ -	\$ 750,485	\$ 2,474,237
-	-	-	5,230	27,017
420,653	-	-	515,757	7,777,147
-	-	-	1,313,340	1,633,426
-	-	-	29,707	249,476
-	30,407	520	332,150	432,532
<u>420,653</u>	<u>30,407</u>	<u>520</u>	<u>2,946,669</u>	<u>12,593,835</u>
420,653	-	180,000	1,116,285	3,514,138
-	-	-	18,207	2,152,494
-	-	-	159,474	1,167,053
-	-	-	189,683	3,168,478
-	-	-	434,109	481,619
-	-	-	422,433	796,755
-	-	-	297,645	524,173
-	-	-	280,429	295,429
-	-	-	26,596	343,585
-	-	-	184,978	184,978
-	-	-	64,081	101,248
-	-	-	2,291	17,720
<u>420,653</u>	<u>-</u>	<u>180,000</u>	<u>3,196,211</u>	<u>12,747,670</u>
-	30,407	(179,480)	(249,542)	(153,835)
-	421,196	-	332,980	754,176
-	(100,000)	-	(577,537)	(881,823)
-	-	-	99,100	99,100
-	321,196	-	(145,457)	(28,547)
-	351,603	(179,480)	(394,999)	(182,382)
-	2,360,213	3,744,738	8,986,402	17,978,027
<u>\$ -</u>	<u>\$ 2,711,816</u>	<u>\$ 3,565,258</u>	<u>\$ 8,591,403</u>	<u>\$ 17,795,645</u>

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For the year ended June 30, 2013

LINCOLN COUNTY, NEVADA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended June 30, 2013

Net Change in Fund Balance - Governmental Funds **\$ (182,382)**

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. 1,484,016

Property taxes that are collected in the 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. 28,196

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and other similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. 2,148

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. 25,880

Change in net position of governmental activities **\$ 1,357,858**

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

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

	Major Fund Detention Center	Nonmajor Enterprise Funds	Total Enterprise Funds
<u>ASSETS</u>			
Current assets:			
Pooled cash and investments	\$ 65,003	\$ 566,291	\$ 631,294
Interest receivable	-	317	317
Accounts receivable	404,928	65,926	470,854
Inventory	-	4,708	4,708
Total current assets	<u>469,931</u>	<u>637,242</u>	<u>1,107,173</u>
Restricted assets:			
Cash	-	27,449	27,449
Capital assets:			
Land	-	14,000	14,000
Property, plant and equipment (net of depreciation)	1,011,607	1,259,751	2,271,358
Total capital assets	<u>1,011,607</u>	<u>1,273,751</u>	<u>2,285,358</u>
Total assets	<u>1,481,538</u>	<u>1,938,442</u>	<u>3,419,980</u>
<u>LIABILITIES</u>			
Current liabilities:			
Accounts payable	23,828	42,889	66,717
Accrued payroll and benefits	104,949	19,398	124,347
Customer deposits	-	1,250	1,250
Accrued compensated absences	86,288	18,759	105,047
Accrued interest payable	-	1,803	1,803
Total current liabilities	<u>215,065</u>	<u>84,099</u>	<u>299,164</u>
Current liabilities payable from restricted assets:			
Revenue bond	-	17,755	17,755
Non-current liabilities:			
Accrued compensated absences	46,464	10,329	56,793
Revenue bond	-	292,852	292,852
Total non-current liabilities	<u>46,464</u>	<u>303,181</u>	<u>349,645</u>
Total liabilities	<u>261,529</u>	<u>405,035</u>	<u>666,564</u>
<u>NET POSITION</u>			
Invested in capital assets, net of related debt	1,011,607	963,144	1,974,751
Reserved for revenue bond debt service	-	27,449	27,449
Unreserved	208,402	542,814	751,216
Total net position	<u>\$ 1,220,009</u>	<u>\$ 1,533,407</u>	<u>\$ 2,753,416</u>

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

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

	Major Fund	Nonmajor	Total
	Detention Center	Enterprise Funds	Enterprise Funds
Operating revenues:			
Charges for services	\$ 2,282,355	\$ 890,792	\$ 3,173,147
Operating expenses:			
Salaries and wages	1,064,432	200,325	1,264,757
Employee benefits	571,772	88,604	660,376
Services and supplies	432,673	651,632	1,084,305
Depreciation	56,803	57,967	114,770
Total operating expenses	<u>2,125,680</u>	<u>998,528</u>	<u>3,124,208</u>
Operating income (loss)	<u>156,675</u>	<u>(107,736)</u>	<u>48,939</u>
Non-operating revenues (expenses):			
Investment income	-	139	139
Miscellaneous fees	-	623	623
Connection fees	-	118,698	118,698
Custom fees	-	16,325	16,325
Rent	-	90	90
Grant	1,186	-	1,186
Loss on asset disposal	(2,147)	-	(2,147)
Interest expense	-	(14,755)	(14,755)
Total non-operating revenues (expenses)	<u>(961)</u>	<u>121,120</u>	<u>120,159</u>
Income before transfers	155,714	13,384	169,098
Operating transfers in	<u>75,328</u>	<u>52,319</u>	<u>127,647</u>
Changes in net position	231,042	65,703	296,745
Net position:			
Beginning of year	<u>988,967</u>	<u>1,467,704</u>	<u>2,456,671</u>
End of year	<u>\$ 1,220,009</u>	<u>\$ 1,533,407</u>	<u>2,753,416</u>

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

LINCOLN COUNTY, NEVADA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2013

	Major Fund	Nonmajor	Total
	Detention Center	Enterprise Funds	Enterprise Funds
Cash flows from operating activities:			
Cash received from customers	\$ 2,225,397	\$ 892,375	\$ 3,117,772
Cash paid for services and supplies	(427,526)	(649,594)	(1,077,120)
Cash paid for salaries and benefits	(1,633,287)	(285,571)	(1,918,858)
Net cash provided (used) by operating activities	<u>164,584</u>	<u>(42,790)</u>	<u>121,794</u>
Cash flows from noncapital financing activities:			
Due to other funds	(95,571)	-	(95,571)
Operating transfers in	<u>75,328</u>	<u>52,319</u>	<u>127,647</u>
Net cash provided (used) by noncapital financing activities	<u>(20,243)</u>	<u>52,319</u>	<u>32,076</u>
Cash flows from capital and related financing activities:			
Purchases of capital assets	(20,508)	(51,182)	(71,690)
Miscellaneous fees	-	623	623
Connection fees	-	118,698	118,698
Custom fees	-	16,325	16,325
Capital grant	1,186	-	1,186
Principal payments - bonds	(58,900)	(17,139)	(76,039)
Interest paid	(1,116)	(14,777)	(15,893)
Net cash provided (used) by capital and related financing activities	<u>(79,338)</u>	<u>52,548</u>	<u>(26,790)</u>
Cash flows from investing activities:			
Rents	-	90	90
Investment income	<u>-</u>	<u>282</u>	<u>282</u>
Net cash provided by investing activities	<u>-</u>	<u>372</u>	<u>372</u>
Net change in cash and cash equivalents	65,003	62,449	127,452
Cash:			
Beginning of year	<u>-</u>	<u>531,291</u>	<u>531,291</u>
End of year	<u>\$ 65,003</u>	<u>\$ 593,740</u>	<u>\$ 658,743</u>

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

**LINCOLN COUNTY, NEVADA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2013**

	Major Fund	Nonmajor	Total
	Detention Center	Enterprise Funds	Enterprise Funds
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ 156,675	\$ (107,736)	\$ 48,939
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	56,803	57,967	114,770
(Increase) decrease in accounts receivable	(56,958)	1,083	(55,875)
(Increase) decrease in inventory	-	5,947	5,947
Increase (decrease) in accounts payable	5,147	(3,909)	1,238
Increase (decrease) in accrued payroll and benefits	2,980	1,875	4,855
Increase (decrease) in compensated absences	(63)	1,483	1,420
Increase (decrease) in customer deposits	-	500	500
Total adjustments	<u>7,909</u>	<u>64,946</u>	<u>72,855</u>
Net cash provided (used) by operating activities	<u>\$ 164,584</u>	<u>\$ (42,790)</u>	<u>\$ 121,794</u>

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

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

Agency

ASSETS

Pooled cash and investments	\$ 3,083,317
Interest receivable	3,492
Taxes receivable	140,630
Due from other governments	<u>46,593</u>
Total assets	<u>\$ 3,274,032</u>

LIABILITIES

Deferred taxes	\$ 132,597
Amount held for others	<u>3,141,435</u>
Total liabilities	<u>\$ 3,274,032</u>

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

LINCOLN COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

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

Lincoln County, Nevada, is governed by an elected five member board. As required by generally accepted accounting principles, these financial statements present Lincoln 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 Lincoln County Water District serves all the citizens of the County and is governed by a board comprised of the County's elected board. The District activity is reported as two special revenue funds and one capital projects 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, and 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 programs are offset by program revenues. Direct expenses are those that are specifically associated with a program or service and are, therefore, clearly identifiable to a particular function. 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.

LINCOLN COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS (Continued)
JUNE 30, 2013

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 consolidated taxes (including sales tax), fuel taxes, intergovernmental revenue from the Bureau of Land Management, and property taxes.

The County reports the following major governmental funds:

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

Road Fund - The Road Fund is used to account for gas tax revenues allocated for the construction, repair and maintenance of County roads.

Federal in Lieu Tax Fund - The Federal in Lieu Tax Fund is used to account for taxes received in lieu of property taxes from the Federal Government for property owned by the Federal Government located in the County.

County Grant Fund - The County Grant Fund is used to account for monies received to be spent on a specified purpose.

Nuclear Waste Fund - The Nuclear Waste Fund is used to account for grant monies received.

Lincoln County Water District Water Resources Fund - The Lincoln County Water District Water Resources Fund is used to account for general activities of the District, a blended component unit of the government.

Lincoln County Land Act Special Use Fund - The Lincoln County Land Act Special Use Fund is used to account for land sale monies to be spent per ordinances.

LINCOLN COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS (Continued)
JUNE 30, 2013

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Additionally, the County reports the following fund types:

Enterprise Fund -

Detention Center Fund - The Detention Center fund is used to account for revenues and expenses of the Lincoln County Detention Center. The Detention Center fund is reported as a major fund.

Pioche Public Water Utility Fund - The Pioche Public Water Utility Fund accounts for delivery of water services to Pioche Town.

Pioche Public Sewer Utility Fund - The Pioche Public Sewer Utility Fund accounts for delivery of sewer services to Pioche Town.

Pioche Public Electricity Utility Fund - The Pioche Public Electricity Utility Fund accounts for delivery of electricity services to Pioche Town.

Building Fund- the Building Department fund is used to account for revenues and expenses of building inspection services provided for the residents 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 revenues of the Pioche Public Utility funds are customer charges. Operating revenues for the Building fund come from charges for services for building inspections and permits. The Detention Center receives revenue for housing prisoners of other governments. 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 county also reports the following Fiduciary Fund type:

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

LINCOLN COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS (Continued)
JUNE 30, 2013

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Assets, Liabilities, and Equity

a. 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.

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

Investments are stated at fair value on the Balance Sheet. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties other than in a forced or liquidation sale. Changes in the fair value of County investments are part of investment income which is included in revenue from local sources on the Statement of Activities and the Statement of Revenues, Expenditures, and Changes in Fund Balances of governmental funds. (See Note D1)

Nevada Revised Statutes authorize the County to invest in:

1. Obligations of the U.S. Treasury and U.S. Agencies in which the maturity dates do not exceed more than 10 years from the date of purchase.
2. Negotiable certificates of deposit issued by commercial banks or insured savings and loan associations (those over \$250,000 must be fully collateralized).
3. Negotiable notes or short-term negotiable bonds issued by local governments within Nevada.
4. Eligible bankers' acceptances that do not exceed 270 days maturity and do not exceed 20 percent of the portfolio.
5. Commercial paper with a rating of A-1 or P-1 that does not exceed 240 days maturity and does not exceed 20 percent of the portfolio.
6. The State of Nevada's Local Government Investment Pool.
7. Repurchase agreements that are collateralized at 102 percent of the repurchase price and do not exceed 90 days maturity. Securities used for collateral must meet the criteria listed above.
8. Money market mutual funds which are rated as "AAA" or its equivalent and invest only in securities issued by the Federal Government, U.S. Agencies, or repurchase agreements fully collateralized by such securities.

LINCOLN COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS (Continued)
JUNE 30, 2013

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Assets, Liabilities, and Equity (Continued)

b. Receivables and Payables

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

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

Taxes on real property are levied on July 1st of each year and are due on the third Monday in July. They can be paid in quarterly installments in August, October, January and March. In the event of nonpayment, the County Treasurer is authorized to hold the property for two years, subject to redemption upon payment of taxes, penalties, and costs, together with interest at a rate of 10 percent per year from the date the taxes were due until paid. If delinquent taxes are not paid within the two year redemption period, the County Treasurer obtains a deed to the property free of all encumbrances. Upon receipt of a deed, the County Treasurer may sell the property to satisfy the tax lien.

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

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

c. Inventories and Prepaid Items

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

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

d. Restricted Assets

Certain cash assets of the Enterprise Funds are from revenue for specific use by the Enterprise Funds and are classified as restricted assets because their use is restricted by agreement. (See Note D7)

LINCOLN COUNTY, NEVADA
 NOTES TO FINANCIAL STATEMENTS (Continued)
 JUNE 30, 2013

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Assets, Liabilities, and Equity (Continued)

e. 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 \$500 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 life of the asset are not capitalized.

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

<u>Capital Assets</u>	<u>Years</u>
Vehicles	10
Equipment	5-20
Buildings and Improvements	20-50
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.

f. Compensated Absences

Vested or accumulated vacation and sick leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the government-wide financial statements. No expenditure is reported for these amounts in the fund financial statements. (See Note D8) Vacation leave and sick leave included in accrued liabilities and recorded as expenditures in governmental fund types is the amount normally liquidated from "available spendable resources."

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

g. 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 when incurred.

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.

LINCOLN COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS (Continued)
JUNE 30, 2013

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Assets, Liabilities, and Equity (Continued)

h. Deferred Outflows/Inflows of Resources

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

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

i. Governmental Fund Balances:

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

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

j. Net Position

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

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

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

(ii) Restricted Assets

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

(iii) Unrestricted

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

LINCOLN COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS (Continued)
JUNE 30, 2013

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Assets, Liabilities, and Equity (Continued)

k. 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.

l. 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.

m. 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 leases payable) are not reported in the governmental funds financial statements because they are not due and payable." The details of this difference are as follows:

Interest payable	\$ (2,269)
Capital lease payable	(67,843)
Notes payable	(291,180)
OPEB obligation payable	(14,863)
Compensated absences	<u>(368,012)</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	<u>\$ (744,167)</u>

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

The governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide Statement of Activities. One element of that reconciliation explains that, "Capital outlays to purchase or build capital assets are reported in governmental funds 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 expense in the Statement of Activities." The details of this difference are as follows:

Capital outlay	\$ 2,693,196
Disposal of fixed assets	(49,643)
Depreciation expense	<u>(1,159,537)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position - of governmental activities	<u>\$ 1,484,016</u>

LINCOLN COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS (Continued)
JUNE 30, 2013

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

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

Another element of that reconciliation states that, "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	\$ 101,248
Debt issuance	<u>(99,100)</u>
Net adjustment to increase net change in fund balances -- governmental funds to arrive at change in net position of governmental activities	<u>\$ 2,148</u>

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

Accrued interest	\$ 1,861
OPEB obligation payable	28,717
Compensated absences	<u>(4,698)</u>
Net adjustment to increase net change in fund balances -- governmental funds to arrive at change in net position of governmental activities	<u>\$ 25,880</u>

C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

1. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at fiscal year-end.

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

- a. Prior to April 15, the County submits to the Nevada State Department of Taxation the tentative budget for the next fiscal year commencing on July 1. The budget, as submitted, contains the proposed expenditures and means of financing them.
- b. The Nevada State Department of Taxation notifies the County of its acceptance of the budget.
- c. Public hearings are conducted on the third Monday in May.
- d. After all changes have been noted and hearings closed, the County Commissioners adopt the budget on or before June 1.
- e. Whenever such an action does not increase the total appropriation for any fiscal year and is not in conflict with other statutory provisions, the financial officer may transfer appropriations within any function or program or between functions or programs within a fund, if:
 1. The governing body is advised of the action at the next regular meeting; and;
 2. The action is recorded in the official minutes of the meeting.
- f. Increases to a fund's budget (augmentation) other than by transfer are accomplished through formal Commission action. The following funds were augmented during the year: General, Multi Species Habitat Conservation, Alamo Town, Panaca Town, Pioche Town, Panaca Town Building, Alamo Town Capital Projects, Youth Activities Counsel, Lincoln County Water Special Projects, Nuclear Waste, County Grant, Resource Development Authority, and Vehicle Capital Projects.
- g. Statutory regulations require budget control to be exercised at the function level within the General Fund or at the fund level for all other funds.
- h. Fund appropriations lapse at year end. Encumbrances are re-appropriated in the ensuing fiscal year.

LINCOLN COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS (Continued)
JUNE 30, 2013

C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

2. Compliance and Accountability

Per NRS 354.626, the County is required to report expenditures that exceeded budgeted appropriations at the function level for the General Fund and at the fund level for the Special Revenue Funds, and Capital Project Funds. As of June 30, 2013, the County had the following expenditures over appropriations:

Lincoln County Land Act Special Use Special Revenue Fund	\$180,000
Alamo Town Special Revenue Fund – Public Works	\$ 1,328
Alamo Town Special Revenue Fund – General Government	\$ 556
Assessor Technology Special Revenue Fund	\$ 2,108
Detention Center Enterprise Fund	\$ 21,783
Pioche Public Utility Electricity Enterprise Fund	\$ 37,485

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 \$5,212,400 and the bank balance was \$5,236,117. Of the bank balance, \$500,000 was covered by federal depository insurance. Of the remaining balance, \$4,736,117 was collateralized with securities held by the Nevada Pooled Collateral Program.

The Lincoln County Treasurer administers an investment pool in accordance with Nevada Revised Statutes Chapter 354.168. At June 30, 2013, this pool is displayed by fund type on the combined Balance Sheets as "Pooled cash and investments." The pool is available for use by all funds of the County. Any local government within Lincoln 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 A7a)

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

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

Investments are categorized into these three categories of credit risk:

- i. Insured or registered, with securities held by the County or its agent in the County's name.
- ii. Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the County's name.
- iii. Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the County's name.

At June 30, 2011 investments were as follows:

	<u>Market</u>	<u>Category</u>		
		<u>i</u>	<u>ii</u>	<u>iii</u>
U.S. Government Securities	\$ 15,310,789	\$15,301,789		
Corporate Bonds	987,912	987,912		
Money Market Mutual Funds	<u>1,301,954</u>	<u>1,301,954</u>		
Total Investments	<u>\$ 17,600,655</u>	<u>\$17,600,655</u>	<u>\$ 0</u>	<u>\$ 0</u>

The County's investments for the year were with Mellon and Bank of America. Governmental Accounting Standards requires fair value reporting of all investments. The fair value of the County's investments was determined by market quotes as of June 30, 2013.

LINCOLN COUNTY, NEVADA
 NOTES TO FINANCIAL STATEMENTS (Continued)
 JUNE 30, 2013

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

1. Pooled Cash and Investments (Continued)

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

Pooled cash and investments	\$19,934,028
Restricted cash	27,449
Agency fund cash	<u>3,083,317</u>
Total	<u>\$23,044,794</u>

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

Cash in the hands of officers	\$ 231,739
Carrying amount of deposits	5,212,400
Investments	<u>17,600,655</u>
Total	<u>\$23,044,794</u>

Cash and investment are subject to the following risks:

Interest Rate Risk: Interest rate risk is the risk of possible reduction in the value of a security, especially a bond, resulting from the rise in interest rates. To limit exposure to interest rate risk, the Nevada Revised Statutes limits bankers' acceptances to 180 days of maturities, repurchase agreements to 90 days, U.S. Treasuries and Agencies to less than 10 years, and commercial paper to 270 days maturity.

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

Custodial Credit Risk: Custodial credit risk is the risk that in the event of a bank or brokerage failure, the City's deposits may not be returned. The City's bank deposits are generally covered by FDIC insurance and are collateralized by the Office of the State Treasurer/Nevada Collateral Pool.

2. Receivables

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

Receivables:	Due From other governments							Due from Others	Accounts Receivable	Total
	Taxes	Interest	Grants	Gaming Taxes	Consolidated Taxes	Fuel Taxes	Other			
General	\$79,121	\$ 1,435	\$ 80,955	\$4,430	\$196,780	\$ 0	\$3,117	\$1,226	\$ 0	\$ 367,064
Road	0	523	0	0	0	265,957	0	0	0	266,480
Federal In Lieu:	0	4,867	542	0	0	0	0	0	0	5,409
County Grant	0	250	308,240	0	0	0	0	0	0	308,490
Nuclear Waste	0	444	0	0	0	0	0	2	0	446
Water Resources	0	8,305	0	0	0	0	0	0	0	8,305
Land Act Use	0	3,486	0	0	0	0	0	0	0	3,486
Other Governmental Funds	37,750	14,121	15,850	0	17,514	18,572	8,985	429	45,073	158,294
Enterprise Funds	<u>0</u>	<u>317</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>470,854</u>	<u>471,171</u>
Total receivables	<u>\$116,871</u>	<u>\$33,748</u>	<u>\$ 405,587</u>	<u>\$ 4,430</u>	<u>\$ 214,294</u>	<u>\$284,529</u>	<u>\$12,102</u>	<u>\$ 1,657</u>	<u>\$ 515,927</u>	<u>\$1,589,145</u>

LINCOLN COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS (Continued)
JUNE 30, 2013

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

3. Notes Receivable

The county has developed a Micro Loan Program funded with federal grant money and donations. The loan amounts range between \$500 and \$5,000 with interest at 2% to 3% payable in 24 to 36 months. As of June 30, 2013, the County had 15 outstanding loans with a combined balance of \$45,073. Future receivables are as follows:

Year Ending	<u>June 30,</u>	<u>Principal</u>	<u>Interest</u>
2014	\$	36,432	\$ 1,093
2015		7,754	232
2016		<u>887</u>	<u>27</u>
	<u>\$</u>	<u>45,073</u>	<u>\$ 1,352</u>

4. Capital Assets

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

Governmental Activities:

	<u>Balance</u> <u>June 30, 2012</u>	<u>Additions</u>	<u>Transfers</u>	<u>Dispositions</u>	<u>Balance</u> <u>June 30, 2013</u>
Capital assets not being depreciated:					
Construction in progress	\$ 599,846	\$ 54,515	\$ (587,392)	\$ 0	\$ 66,969
Land	<u>1,809,860</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,809,860</u>
Total capital assets not being depreciated	<u>2,409,706</u>	<u>54,515</u>	<u>(587,392)</u>	<u>0</u>	<u>1,876,829</u>
Capital assets being depreciated:					
Building and improvements	16,072,877	1,703,194	587,392	0	18,363,463
Infrastructure	1,383,030	252,872	0	0	1,635,902
Equipment	<u>7,171,565</u>	<u>682,615</u>	<u>0</u>	<u>240,752</u>	<u>7,613,428</u>
Total capital assets being depreciated	<u>24,627,472</u>	<u>2,638,681</u>	<u>587,392</u>	<u>240,752</u>	<u>27,612,793</u>
Less accumulated depreciation for:					
Building and improvements	2,484,625	669,173	0	0	3,153,798
Infrastructure	133,584	32,718	0	0	166,302
Equipment	<u>5,015,009</u>	<u>457,646</u>	<u>0</u>	<u>191,109</u>	<u>5,281,546</u>
Total accumulated depreciation	<u>7,633,218</u>	<u>1,159,537</u>	<u>0</u>	<u>191,109</u>	<u>8,601,646</u>
Total capital assets being depreciated, net	<u>16,994,254</u>	<u>1,479,144</u>	<u>587,392</u>	<u>49,643</u>	<u>19,011,147</u>
Governmental activities assets, net	<u>\$19,403,960</u>	<u>\$ 1,533,659</u>	<u>\$ 0</u>	<u>\$ 49,643</u>	<u>\$ 20,887,976</u>

Business-type Activities:

	<u>Balance</u> <u>June 30, 2012</u>	<u>Additions</u>	<u>Transfers</u>	<u>Dispositions</u>	<u>Balance</u> <u>June 30, 2013</u>
Capital assets not being depreciated:					
Land	\$ 14,000	\$ 0	\$ 0	\$ 0	\$ 14,000
Capital assets being depreciated:					
Building and improvements	1,163,885	0	0	0	1,163,885
Utility system	1,219,617	39,609	0	0	1,259,226
Equipment	<u>1,107,494</u>	<u>32,081</u>	<u>0</u>	<u>10,024</u>	<u>1,129,551</u>
Total capital assets being depreciated	<u>3,490,996</u>	<u>71,690</u>	<u>0</u>	<u>10,024</u>	<u>3,552,662</u>
Less accumulated depreciation for:					
Building and improvements	163,805	35,327	0	0	199,132
Utility system	438,843	31,162	0	0	470,005
Equipment	<u>571,763</u>	<u>48,281</u>	<u>0</u>	<u>7,877</u>	<u>612,167</u>
Total accumulated depreciation	<u>1,174,411</u>	<u>114,770</u>	<u>0</u>	<u>7,877</u>	<u>1,281,304</u>
Total capital assets being depreciated, net	<u>2,316,585</u>	<u>(43,080)</u>	<u>0</u>	<u>2,147</u>	<u>2,271,358</u>
Business-type activities assets, net	<u>\$ 2,330,585</u>	<u>\$ (43,080)</u>	<u>\$ 0</u>	<u>\$ 2,147</u>	<u>\$ 2,285,358</u>

LINCOLN COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS (Continued)
JUNE 30, 2013

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

4. Capital Assets (Continued)

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

Governmental activities:

General government	\$ 160,449
Public safety	177,171
Judicial	52,219
Public works	360,585
Health and sanitation	30,918
Welfare	12,613
Community support	25,247
Culture and recreation	<u>340,335</u>
	<u>\$ 1,159,537</u>

Business activities:

Building	\$ 1,300
Water	20,129
Sewer	23,308
Electric	13,230
Detention Center	<u>56,803</u>
	<u>\$ 114,770</u>

5. Interfund Transfers

Interfund operating transfers are made from one fund to another fund to support expenditures in accordance with the authority established for the individual funds. Transfers between fund types during the year ended June 30, 2013, were:

	Transfers Out					
	Total <u>Transfers In</u>	<u>General</u>	Federal <u>In Lieu</u>	LCWD Water <u>Resources</u>	Nonmajor Special <u>Revenue</u>	Nonmajor Capital <u>Projects</u>
LCWD Water Resources	\$ 421,196	\$ 0	\$ 0	\$ 0	\$ 421,196	\$ 0
Nonmajor Special Revenue Funds	241,947	1,947	90,000	100,000	50,000	0
Nonmajor Capital Projects Funds	91,033	0	0	0	0	91,033
Nonmajor Enterprise	52,319	0	52,319	0	0	0
Major Enterprise Fund	<u>75,328</u>	<u>0</u>	<u>60,020</u>	<u>0</u>	<u>9,835</u>	<u>5,473</u>
Total	<u>\$ 881,823</u>	<u>\$ 1,947</u>	<u>\$ 202,339</u>	<u>\$ 100,000</u>	<u>\$ 481,031</u>	<u>\$ 96,506</u>

6. Unearned Revenue

Qualifying expenditures for expenditure-driven grants have not occurred before June 30, 2013.

<u>General</u>	Federal <u>in Lieu</u>	County <u>Grant</u>	Nuclear <u>Waste</u>	Other <u>Governmental</u>	<u>Total</u>
<u>\$ 20,425</u>	<u>\$ 811,164</u>	<u>\$ 115,471</u>	<u>\$ 255,641</u>	<u>\$ 150,043</u>	<u>\$ 1,355,442</u>

Delinquent taxes receivable not collected within 60 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 recorded as unavailable revenue.

Other		
<u>General</u>	<u>Governmental</u>	<u>Total</u>
<u>\$ 74,591</u>	<u>\$ 29,462</u>	<u>\$ 104,053</u>

Grant funds which have unspent interest as of June 30, 2013, are required by granting agencies to defer the revenues. The following interest has been recorded as unearned revenue.

<u>Nuclear Waste</u>
<u>\$ 211,326</u>

LINCOLN COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS (Continued)
JUNE 30, 2013

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

7. Restricted Assets

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

Cash - Pioche Public Utility - Water	\$ 20,748
Cash - Pioche Public Utility - Sewer	<u>6,701</u>
Total restricted cash	<u>\$ 27,449</u>

8. Long-term Debt

BUSINESS-TYPE ACTIVITIES

Revenue Bonds. The County issues bonds where the County pledges income derived from the acquired or constructed assets to pay debt service. Revenue bonds outstanding at June 30, 2013, are as follows:

\$350,000, 1980 Pioche Town Water bond due in monthly installments of \$1,729, including interest at 5%, through 2020. The Water bond is payable to the Farmers Home Administration. The bond agreement requires the County to establish and maintain reserves sufficient to insure that loan installments will be paid on time and to pay for emergency maintenance of the facilities. The required reserve as of June 30, 2013, is \$20,748. The balance in the reserve account was \$20,748 as of June 30, 2013. The outstanding balance of bonds at June 30, 2013, was \$112,793.

Annual debt service requirements to maturity for the Revenue Bonds are as follows:

Year Ending <u>June 30.</u>	<u>Principal</u>	<u>Interest</u>
2014	\$ 15,224	\$ 5,524
2015	16,002	4,746
2016	16,821	3,927
2017	17,682	3,066
2018	18,586	2,162
2019-2020	<u>28,478</u>	<u>1,411</u>
	<u>\$ 112,793</u>	<u>\$ 20,836</u>

\$210,000, 2007 Pioche Town Sewer bond is payable to the U.S. Department of Agriculture-Rural Development. The bond is payable in semi-annual payments of \$5,583.90 including interest. The interest rate is 4.375%. The bond agreement requires the County to establish and fund monthly a debt service reserve fund equal to 10% of the semi-annual 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 \$6,701. The balance in the reserve account was \$6,701 as of June 30, 2013. The outstanding balance of bonds payable at June 30, 2013, was \$197,814.

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

Year Ending <u>June 30.</u>	<u>Principal</u>	<u>Interest</u>
2014	\$ 2,531	\$ 8,637
2015	2,653	8,515
2016	2,770	8,398
2017	2,893	8,275
2018	3,021	8,147
2019-2023	17,231	38,609
2024-2028	21,403	34,437
2029-2033	26,560	29,280
2034-2038	32,981	22,859
2039-2043	40,945	14,895
2044-2048	<u>44,826</u>	<u>5,009</u>
	<u>\$ 197,814</u>	<u>\$ 187,061</u>

LINCOLN COUNTY, NEVADA
 NOTES TO FINANCIAL STATEMENTS (Continued)
 JUNE 30, 2013

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

8. Long-term Debt (Continued)

GOVERNMENTAL TYPE ACTIVITIES

Note Payable. The County borrowed money for the purchase of BLM land. The original principal of the note was \$440,000. Payments are due in monthly installments of \$4,383 through November, 2019, with interest at 5%.

Year Ending <u>June 30,</u>	Remaining <u>Payments</u>	<u>Interest</u>	<u>Principal</u>
2014	\$ 52,589	\$ 13,520	\$ 39,069
2015	52,589	11,521	41,068
2016	52,589	9,420	43,169
2017	52,589	7,212	45,377
2018	52,589	4,890	47,699
2019-2020	<u>77,017</u>	<u>2,219</u>	<u>74,798</u>
	<u>\$ 339,962</u>	<u>\$ 48,782</u>	<u>\$ 291,180</u>

Capital Leases. The County entered into a lease agreement for 4 public safety vehicles. The leases have been classified as a capital leases according to generally accepted accounting principles. The leases contain non-funding clauses whereby the leases are terminated without penalty should the County fail in a budget year to appropriate money for the payment.

Future minimum lease payments are as follows:

Year Ending <u>June 30,</u>	Remaining <u>Payments</u>	Amount Representing <u>Interest</u>	Present Value of Net Minimum <u>Lease Payments</u>
2014	\$ 34,558	\$ 3,026	\$ 31,532
2015	<u>34,558</u>	<u>1,548</u>	<u>33,010</u>
	<u>\$ 69,116</u>	<u>\$ 4,574</u>	<u>\$ 64,542</u>

Capital Leases. The County has entered into lease agreements for a John Deere mower for Alamo Town. The lease has been classified as a capital lease according to generally accepted accounting principles. The lease contains non-funding clauses whereby the leases are terminated without penalty should the County fail in a budget year to appropriate money for the payment.

Future minimum lease payments are as follows:

Year Ending <u>June 30,</u>	Remaining <u>Payments</u>	Amount Representing <u>Interest</u>	Present Value of Net Minimum <u>Lease Payments</u>
2014	\$ 3,133	\$ 112	\$ 3,021
2015	<u>281</u>	<u>1</u>	<u>280</u>
	<u>\$ 3,414</u>	<u>\$ 113</u>	<u>\$ 3,301</u>

LINCOLN COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS (Continued)
JUNE 30, 2013

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

8. Long-term Debt (Continued)

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

Governmental activities:

	Balance <u>July 1, 2012</u>	Net <u>Additions</u>	Net <u>Deletions</u>	Balance <u>June 30, 2013</u>
Compensated absences	\$ 363,314	\$ 4,698	\$ 0	\$ 368,012
OPEB obligation payable	43,580	0	28,717	14,863
Note payable	328,347	0	37,167	291,180
Capital lease payable	32,824	99,100	64,081	67,843
Interest payable	4,130	2,269	4,130	2,269
Total	<u>\$ 772,195</u>	<u>\$ 106,067</u>	<u>\$ 134,095</u>	<u>\$ 744,167</u>

Business-type activities:

	Balance <u>July 1, 2012</u>	Net <u>Additions</u>	Net <u>Deletions</u>	Balance <u>June 30, 2013</u>
Compensated absences	\$ 160,420	\$ 1,420	\$ 0	\$ 161,840
Accrued interest payable	2,941	1,803	2,941	1,803
Bond payable	386,646	0	76,039	310,607
	<u>\$ 550,007</u>	<u>\$ 3,223</u>	<u>\$ 78,980</u>	<u>\$ 474,250</u>

E. OTHER INFORMATION

1. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County joined together with other local governments in the Nevada Public Agency Insurance Pool (NPAIP), a public entity risk pool currently operating as a common risk management and insurance program for member local governments. The County pays an annual premium to NPAIP for its property, casualty, crimes, and machinery insurance coverage. NPAIP is self-sustaining through member premiums and reinsures through commercial companies for claims in excess of \$200,000 property and crime; casualty \$500,000 each and every insured event. As a participatory member, the maintenance deductible is \$2,000 for each insured 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 carries commercial insurance for all other risks of loss including employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

2. Contingent Liabilities

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by those agencies, principally the Federal Government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

LINCOLN COUNTY, NEVADA
 NOTES TO FINANCIAL STATEMENTS (Continued)
 JUNE 30, 2013

E. OTHER INFORMATION (Continued)

2. Contingent Liabilities (Continued)

Litigation

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

3. Pension Plan

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

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

Fiscal Year	Contribution Rate			Total Contribution
	Employer/ Employee Paid	Regular Members	Police and Firemen	
2012-2013	12.25%	23.75%	39.75%	\$1,180,739
2011-2012	12.25%	23.75%	39.75%	1,193,674
2010-2011	11.25%	21.50%	37.00%	1,079,285

4. Water Sales

The Water District has entered into a water delivery teaming agreement. The purpose of the agreement is to develop a water infrastructure and provide wholesale water to adjoining water districts and/or developers who require water. Investment to develop the water sources are funded by the partner. The Water District is not required to provide funding. Should projects fail, the Water District has no liability for costs incurred by the partner. If the projects are completed and revenues are generated from the sale of water, revenues collected will be applied to the investment of the partner until paid in full for the successful projects. After payment of project expenditures, the Water District will be entitled to 50 percent of remaining monies. Should the Water District withdraw from the agreement, the Water District will be required to reimburse the partner's investment costs. Revenues, if any, from water sales are recorded in the Lincoln County Water District funds.

LINCOLN COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS (Continued)
June 30, 2013

E. OTHER INFORMATION (Continued)

5. Post-Employment Healthcare Plan

Plan Description The County subsidizes eligible retirees' contributions to the Public Employees' Benefits Plan (PEBP), an agent multiple-employer defined benefit post-employment healthcare plan administered by the State of Nevada. NRS 287.041 assigns the authority to establish and amend benefit provisions to the PEBP 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' eligibility to enroll in PEBP. As of September 1, 2008, the plan will no longer be available to those actively employed past that date. The County will no longer contribute funds for post-employment health insurance costs of County employees who are presently employed by the County. The PEBP issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Public Employee's Benefits Program, 901 S. Stewart Street, Suite 1001, Carson City, NV, 89701, by calling (775) 684-7000, or by accessing the website at www.pebp.state.nv.us/informed/financial.htm.

Funding Policy NRS 287.046 establishes the subsidies to be contributed toward the premium costs of the eligible retired County employees. Plan members receiving benefits have their monthly contributions deducted from their pension checks based on the health plan chosen by the retiree as reduced by the amount of the subsidy. Retirees qualify for a subsidy of \$118.16 at five years of service to \$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 \$89,867 to the plan for current premiums. The County did not prefund any future benefits.

Annual OPEB Cost and Net OPEB Obligation The County's annual other post-employment benefit (OPEB) cost (expense) for the plan is calculated based on the annual required contribution of the employer (ARC). The County has elected to calculate the ARC and related information using the alternative measurement method permitted by GASB statement 45 for employers in plans of fewer than one hundred total plan members. 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 liabilities (or funding excess) over a period not to exceed thirty years.

During fiscal year 2011 the PEBP announced significant plan design changes for retirees participating in their program. As a result of these changes, a new valuation was completed and as of July 1, 2011, pre-Medicare retirees now participate in a High Deductible Health Care Program (HDHP) in which PEBP provides \$700 to a Health Reimbursement Account (HRA) per year for the retiree and \$200 for a spouse.

All Medicare eligible retirees will participate in a Medicare Exchange with PEBP providing a service related contribution to a HRA equal to \$10 per month per year of service (maximum \$200 per month).

In fiscal year 2013, the County's annual OPEB cost (expense) was \$61,150 for the PEBP. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2013, are as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>% of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
6/30/2013	\$ 61,150	147%	\$14,863
6/30/2012	111,276	79%	43,580
6/30/2011	107,256	99%	20,073

LINCOLN COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS (Continued)
June 30, 2013

E. OTHER INFORMATION (Continued)

5. Post-Employment Healthcare Plan (Continued)

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

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Annual Required Contribution	\$ 58,798	\$ 63,573	\$ 107,256
Interest on net OPEB obligation	2,352	2,543	720
Adjustment to annual required contribution	<u>0</u>	<u>45,160</u>	<u>0</u>
Annual OPEB cost (expense)	61,150	111,276	107,976
Contributions made	<u>89,867</u>	<u>87,769</u>	<u>105,904</u>
Increase in net OPEB obligation	(28,717)	23,507	2,072
Net OPEB obligation - beginning of the year	<u>43,580</u>	<u>20,073</u>	<u>18,001</u>
Net OPEB obligation - end of year	<u>\$ 14,863</u>	<u>\$ 43,580</u>	<u>\$ 20,073</u>

Funded Status and Funding Progress As of June, 30, 2013, the actuarial accrued liability (AAL) for benefits was \$1,018,945, and having not funded the obligation, the County has no associated assets to offset this liability. Because of this, the unfunded actuarial accrued liability (UAAL) is equal to the AAL. PEBP is closed to new County participants as of November 1, 2008; therefore, covered payroll is zero.

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.

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 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.

The following simplifying assumptions were made:

Retirement age for active employees-Retirement age was not considered, as the County has terminated the benefit for future retirees.

Mortality- Life expectancies were based on mortality tables from the Period Life Table published by the Social Security Administration.

Turnover-The turnover of active employees was not addressed due to the County's policy change, eliminating the benefit for future retirees.

Healthcare cost trend rate- The expected rate of increase in healthcare insurance premiums as based on an initial rate of 8%, reduced to an ultimate rate of 5% after seven years.

Health insurance premiums-The insurance premiums for retirees were used as the basis for calculation of the present value of total benefits to be paid.

Based on the historical and expected returns, a discount rate of 4 percent was used.

Because of changes to state law, as of September 1, 2008, the plan was no longer available to those actively employed past that date. As a result, the County expects the liability to begin to decrease and eventually disappear over the life of the amortization period. The unfunded actuarial accrued liability is being amortized over 30 years. The remaining amortization period at June 30, 2013, was twenty-six years.

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For the year ended June 30, 2013

**REQUIRED SUPPLEMENTARY
INFORMATION**

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For the year ended June 30, 2013

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For the year ended June 30, 2013

LINCOLN COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
MAJOR FUND - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues:				
Taxes:				
Property taxes	\$ 1,887,990	\$ 1,887,990	\$ 1,723,752	\$ (164,238)
Licenses and permits:				
Business licenses	7,200	7,200	10,360	3,160
Liquor licenses	5,100	5,100	6,700	1,600
Gaming licenses	5,200	5,200	4,328	(872)
Marriage licenses	650	650	399	(251)
Total licenses and permits	<u>18,150</u>	<u>18,150</u>	<u>21,787</u>	<u>3,637</u>
Intergovernmental:				
Gaming tax	141,000	141,000	139,945	(1,055)
Private car line tax	4,100	4,100	2,887	(1,213)
Virgin Valley Water District	7,000	7,000	13,059	6,059
Consolidated tax	1,218,060	1,218,060	1,187,178	(30,882)
Grants	28,305	28,305	2,920	(25,385)
Federal lease of lands	-	-	34,686	34,686
Fish and wildlife	-	-	2,499	2,499
Total intergovernmental	<u>1,398,465</u>	<u>1,398,465</u>	<u>1,383,174</u>	<u>(15,291)</u>
Charges for services:				
Clerk fees	6,000	6,000	6,586	586
Recorder fees	50,000	50,000	43,981	(6,019)
Assessor commissions	36,000	36,000	18,925	(17,075)
Sheriff fees	2,500	2,500	9,373	6,873
Receiver commissions	11,500	11,500	14,084	2,584
Tax penalties and costs	30,000	30,000	70,828	40,828
District attorney fees	500	500	565	65
Civil fees	-	-	2,636	2,636
Security contract	81,700	81,700	81,925	225
Caliente police contract	75,000	75,000	64,800	(10,200)
Administrative fees	86,600	86,600	20	(86,580)
Total charges for services	<u>379,800</u>	<u>379,800</u>	<u>313,723</u>	<u>(66,077)</u>
Fines and forfeitures:				
Fines and forfeitures	<u>380,000</u>	<u>380,000</u>	<u>219,769</u>	<u>(160,231)</u>
Miscellaneous:				
Investment income	2,530	2,530	2,004	(526)
Rent, sales, refunds	4,800	4,800	16,002	11,202
Solid waste	5,600	5,600	5,816	216
Other	1,200	1,200	3,782	2,582
Total miscellaneous	<u>14,130</u>	<u>14,130</u>	<u>27,604</u>	<u>13,474</u>
Total revenues	<u>\$ 4,078,535</u>	<u>\$ 4,078,535</u>	<u>\$ 3,689,809</u>	<u>\$ (388,726)</u>

See accompanying notes to required supplementary information.

LINCOLN COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
MAJOR FUND - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (BUDGETARY BASIS) AND ACTUAL (CONTINUED)
Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General government:				
County commissioners:				
Salaries and wages	\$ 106,274	\$ 108,274	\$ 104,826	\$ 3,448
Employee benefits	49,759	49,759	51,430	(1,671)
Services and supplies	<u>13,200</u>	<u>13,200</u>	<u>11,303</u>	<u>1,897</u>
Total county commissioners	<u>169,233</u>	<u>171,233</u>	<u>167,559</u>	<u>3,674</u>
Executive officer:				
Salaries and wages	10,490	10,490	8,545	1,945
Employee benefits	5,556	5,556	4,721	835
Services and supplies	<u>5,366</u>	<u>5,366</u>	<u>522</u>	<u>4,844</u>
Total executive officer	<u>21,412</u>	<u>21,412</u>	<u>13,788</u>	<u>7,624</u>
Clerk:				
Salaries and wages	94,937	94,937	91,934	3,003
Employee benefits	41,982	41,982	42,082	(100)
Services and supplies	<u>42,100</u>	<u>42,100</u>	<u>10,536</u>	<u>31,564</u>
Total clerk	<u>179,019</u>	<u>179,019</u>	<u>144,552</u>	<u>34,467</u>
Treasurer:				
Salaries and wages	88,926	88,926	85,506	3,420
Employee benefits	37,605	37,605	35,034	2,571
Services and supplies	<u>10,000</u>	<u>10,000</u>	<u>8,646</u>	<u>1,354</u>
Total treasurer	<u>136,531</u>	<u>136,531</u>	<u>129,186</u>	<u>7,345</u>
Auditor and recorder:				
Salaries and wages	127,672	127,672	124,491	3,181
Employee benefits	43,957	43,957	43,591	366
Services and supplies	<u>25,340</u>	<u>25,340</u>	<u>7,979</u>	<u>17,361</u>
Total auditor and recorder	<u>196,969</u>	<u>196,969</u>	<u>176,061</u>	<u>20,908</u>
Assessor:				
Salaries and wages	182,261	182,261	174,729	7,532
Employee benefits	79,477	79,477	75,946	3,531
Services and supplies	<u>27,300</u>	<u>27,300</u>	<u>11,187</u>	<u>16,113</u>
Total assessor	<u>289,038</u>	<u>289,038</u>	<u>261,862</u>	<u>27,176</u>
County surveyor:				
Services and supplies	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>
Grant Administrator:				
Salaries and wages	47,001	47,001	42,922	4,079
Employee benefits	19,446	19,446	18,658	788
Services and supplies	<u>7,100</u>	<u>7,100</u>	<u>2,987</u>	<u>4,113</u>
Total grant administrator	<u>73,547</u>	<u>73,547</u>	<u>64,567</u>	<u>8,980</u>

See accompanying notes to required supplementary information.

LINCOLN COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
MAJOR FUND - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (BUDGETARY BASIS) AND ACTUAL (CONTINUED)
Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General government (Continued):				
Business License				
Salaries and wages	\$ 1,279	\$ 1,279	\$ 2,248	\$ (969)
Employee benefits	175	175	749	(574)
Services and supplies	<u>2,100</u>	<u>2,100</u>	<u>1,495</u>	<u>605</u>
Total business license	<u>3,554</u>	<u>3,554</u>	<u>4,492</u>	<u>(938)</u>
Buildings and grounds:				
Pioche:				
Salaries and wages	27,049	27,049	31,316	(4,267)
Employee benefits	10,401	10,401	8,413	1,988
Services and supplies	<u>158,425</u>	<u>158,425</u>	<u>128,729</u>	<u>29,696</u>
Total Pioche	<u>195,875</u>	<u>195,875</u>	<u>168,458</u>	<u>27,417</u>
Alamo:				
Salaries and wages	5,850	5,850	6,494	(644)
Employee benefits	641	641	712	(71)
Services and supplies	<u>13,000</u>	<u>16,000</u>	<u>13,311</u>	<u>2,689</u>
Total Alamo	<u>19,491</u>	<u>22,491</u>	<u>20,517</u>	<u>1,974</u>
Total buildings and grounds	<u>215,366</u>	<u>218,366</u>	<u>188,975</u>	<u>29,391</u>
Other general expenses:				
Employee benefits	85,000	85,000	47,806	37,194
Office supplies	-	-	23,031	(23,031)
County code update	5,000	5,000	500	4,500
Legal advertising	11,000	11,000	13,395	(2,395)
Contributions	13,460	13,460	-	13,460
Printing	4,000	4,000	3,955	45
Professional fees	50,000	50,000	58,775	(8,775)
Budget preparation	20,000	20,000	26,689	(6,689)
Unemployment claims	1,000	1,000	534	466
Miscellaneous	40,000	246,294	6,563	239,731
Postage	<u>1,000</u>	<u>1,000</u>	<u>296</u>	<u>704</u>
Total other general expenses	<u>230,460</u>	<u>436,754</u>	<u>181,544</u>	<u>255,210</u>
Total general government	<u>1,519,129</u>	<u>1,730,423</u>	<u>1,332,586</u>	<u>397,837</u>

See accompanying notes to required supplementary information.

LINCOLN COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
MAJOR FUND - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (BUDGETARY BASIS) AND ACTUAL (CONTINUED)
Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Public safety:				
Sheriff:				
Salaries and wages	\$ 859,140	\$ 859,140	\$ 745,756	\$ 113,384
Employee benefits	485,384	485,384	464,193	21,191
Services and supplies	172,679	172,679	151,973	20,706
Capital outlay	-	-	14,733	(14,733)
Total sheriff	<u>1,517,203</u>	<u>1,517,203</u>	<u>1,376,655</u>	<u>140,548</u>
Emergency management:				
Salaries and wages	23,334	23,334	7,441	15,893
Employee benefits	7,641	7,641	7,703	(62)
Services and supplies	3,550	3,550	2,969	581
Total emergency management	<u>34,525</u>	<u>34,525</u>	<u>18,113</u>	<u>16,412</u>
Caliente contract:				
Salaries and wages	77,655	77,655	75,403	2,252
Employee benefits	41,681	41,681	41,140	541
Services and supplies	4,600	4,600	411	4,189
Total Caliente contract	<u>123,936</u>	<u>123,936</u>	<u>116,954</u>	<u>6,982</u>
Total public safety	<u>1,675,664</u>	<u>1,675,664</u>	<u>1,511,722</u>	<u>163,942</u>
Judicial:				
District court:				
Salaries and wages	61,750	91,750	86,462	5,288
Employee benefits	-	-	23	(23)
Services and supplies	175,000	175,000	172,748	2,252
Total district court	<u>236,750</u>	<u>266,750</u>	<u>259,233</u>	<u>7,517</u>
District attorney:				
Salaries and wages	188,314	196,314	183,162	13,152
Employee benefits	63,336	63,336	61,813	1,523
Services and supplies	20,000	20,000	20,079	(79)
Total district attorney	<u>271,650</u>	<u>279,650</u>	<u>265,054</u>	<u>14,596</u>

See accompanying notes to required supplementary information.

LINCOLN COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
MAJOR FUND - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (BUDGETARY BASIS) AND ACTUAL (CONTINUED)
Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Judicial (Continued):				
Law Library	\$ 6,500	\$ 6,500	\$ 5,357	\$ 1,143
Public Guardian	3,240	3,240	271	2,969
Public Administrator	2,700	2,700	5,277	(2,577)
Justice court:				
Juvenile officers:				
Salaries and wages	52,229	62,229	60,159	2,070
Employee benefits	26,321	26,321	26,874	(553)
Services and supplies	17,000	27,000	21,100	5,900
Total juvenile officers	95,550	115,550	108,133	7,417
Alamo:				
Salaries and wages	133,324	133,324	133,357	(33)
Employee benefits	53,983	53,983	53,206	777
Services and supplies	7,000	7,000	-	7,000
Total Alamo	194,307	194,307	186,563	7,744
Meadow Valley:				
Salaries and wages	78,053	95,053	86,138	8,915
Employee benefits	39,679	39,679	43,526	(3,847)
Services and supplies	17,000	17,000	10,667	6,333
Total Meadow Valley	134,732	151,732	140,331	11,401
 Total judicial	 945,429	 1,020,429	 970,219	 50,210
Public works:				
Services and Supplies	12,000	12,000	-	12,000
Health and sanitation:				
State nurse	51,000	51,000	47,510	3,490
 Total expenditures	 \$ 4,203,222	 \$ 4,489,516	 \$ 3,862,037	 \$ 627,479

See accompanying notes to required supplementary information.

LINCOLN COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
MAJOR FUND - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (BUDGETARY BASIS) AND ACTUAL (CONTINUED)
Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Excess (deficiency) of revenues over expenditures	\$ (124,687)	\$ (410,981)	\$ (172,228)	\$ 238,753
Other financing sources (uses):				
Operating transfers out	<u>(39,974)</u>	<u>(39,974)</u>	<u>(39,974)</u>	<u>-</u>
Net change in fund balance	(164,661)	(450,955)	(212,202)	238,753
Fund balance:				
Beginning of year	<u>418,594</u>	<u>704,888</u>	<u>704,888</u>	<u>-</u>
End of year	<u>\$ 253,933</u>	<u>\$ 253,933</u>	<u>\$ 492,686</u>	<u>\$ 238,753</u>

See accompanying notes to required supplementary information.

LINCOLN COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
MAJOR FUND - ROAD SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues:				
Intergovernmental:				
Gasoline tax \$2.35	\$ 943,038	\$ 943,038	\$ 945,992	\$ 2,954
Gasoline tax \$1.25	547,471	547,471	548,502	1,031
Gasoline tax \$1.75	45,423	45,423	42,587	(2,836)
Optional \$0.01 tax	22,431	22,431	21,034	(1,397)
National forest	-	-	31,568	31,568
Total intergovernmental	<u>1,558,363</u>	<u>1,558,363</u>	<u>1,589,683</u>	<u>31,320</u>
Miscellaneous:				
Investment income	800	800	(28)	(828)
Other	15,000	15,000	34,174	19,174
Total miscellaneous	<u>15,800</u>	<u>15,800</u>	<u>34,146</u>	<u>18,346</u>
Total revenues	<u>1,574,163</u>	<u>1,574,163</u>	<u>1,623,829</u>	<u>49,666</u>
Expenditures:				
Public works:				
Highways and streets:				
Salaries and wages	682,549	682,549	681,744	805
Employee benefits	287,307	287,307	289,302	(1,995)
Services and supplies	680,950	680,950	428,227	252,723
Capital outlay	-	-	116,919	(116,919)
Total expenditures	<u>1,650,806</u>	<u>1,650,806</u>	<u>1,516,192</u>	<u>134,614</u>
Excess (deficiency) of revenues over expenditures	(76,643)	(76,643)	107,637	184,280
Fund balance:				
Beginning of year	<u>514,357</u>	<u>514,357</u>	<u>645,687</u>	<u>131,330</u>
End of year	<u>\$ 437,714</u>	<u>\$ 437,714</u>	<u>\$ 753,324</u>	<u>\$ 315,610</u>

See accompanying notes to required supplementary information.

LINCOLN COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
MAJOR FUND - FEDERAL IN LIEU TAX SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues:				
Intergovernmental:				
Federal in lieu tax	\$ 774,488	\$ 774,488	\$ 830,223	\$ 55,735
Grants	-	210,713	210,713	-
Total intergovernmental	774,488	985,201	1,040,936	55,735
Miscellaneous:				
Investment income	3,150	3,150	6,262	3,112
Total revenues	777,638	988,351	1,047,198	58,847
Expenditures:				
General government	644,492	644,492	396,921	247,571
Public safety	23,000	82,767	85,123	(2,356)
Public works	50,000	161,886	117,190	44,696
Welfare	-	39,060	39,060	-
Culture and recreation	12,000	12,000	-	12,000
Community support	16,000	16,000	15,000	1,000
Intergovernmental	75,000	75,000	-	75,000
Debt service	52,589	52,589	52,596	(7)
Total expenditures	873,081	1,083,794	705,890	377,904
Excess (deficiency) of revenues over expenditures	(95,443)	(95,443)	341,308	436,751
Other financing sources (uses):				
Operating transfers out:				
Solid waste	(50,000)	(50,000)	(50,000)	-
Building department	(52,319)	(52,319)	(52,319)	-
Senior nutrition	(40,000)	(40,000)	(40,000)	-
Detention center	(60,020)	(60,020)	(60,020)	-
Total other financing sources (uses)	(202,339)	(202,339)	(202,339)	-
Net change in fund balance	(297,782)	(297,782)	138,969	436,751
Fund balance:				
Beginning of year	1,030,755	1,030,755	1,261,976	231,221
End of year	\$ 732,973	\$ 732,973	\$ 1,400,945	\$ 667,972

See accompanying notes to required supplementary information.

LINCOLN COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
MAJOR FUND - COUNTY GRANT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues:				
Intergovernmental:				
Grants	\$ -	\$ 2,897,418	\$ 2,781,944	\$ (115,474)
Miscellaneous:				
Investment income	1,460	1,460	315	(1,145)
Other	-	-	3	3
Total miscellaneous revenues	<u>1,460</u>	<u>1,460</u>	<u>318</u>	<u>(1,142)</u>
Total revenues	<u>1,460</u>	<u>2,898,878</u>	<u>2,782,262</u>	<u>(116,616)</u>
Expenditures:				
General government	-	89,215	67,693	21,522
Public safety	-	573,854	537,442	36,412
Judicial	-	37,360	37,360	-
Public works	-	1,260,695	1,260,673	22
Welfare	-	348,115	335,262	12,853
Culture and recreation	-	268,715	226,528	42,187
Intergovernmental	-	319,464	316,989	2,475
Total expenditures	<u>-</u>	<u>2,897,418</u>	<u>2,781,947</u>	<u>115,471</u>
Excess (deficiency) of revenues over expenditures	1,460	1,460	315	(1,145)
Fund balance:				
Beginning of year	<u>64,142</u>	<u>64,142</u>	<u>62,255</u>	<u>(1,887)</u>
End of year	<u>\$ 65,602</u>	<u>\$ 65,602</u>	<u>\$ 62,570</u>	<u>\$ (3,032)</u>

See accompanying notes to required supplementary information.

LINCOLN COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
MAJOR FUND - NUCLEAR WASTE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues:				
Intergovernmental:				
Grants	\$ -	\$ 676,294	\$ 420,653	\$ (255,641)
Expenditures:				
General government:				
Salaries and wages	-	75,000	53,397	21,603
Employee benefits	-	25,000	20,435	4,565
Services and supplies	-	576,294	343,329	232,965
Capital outlay	-	-	3,492	(3,492)
Total expenditures	-	676,294	420,653	255,641
Excess (deficiency) of revenues over expenditures	-	-	-	-
Fund balance:				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

See accompanying notes to required supplementary information.

LINCOLN COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
MAJOR FUND - LINCOLN COUNTY WATER DISTRICT
WATER RESOURCES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues:				
Miscellaneous:				
Investment income	\$ 4,140	\$ 4,140	\$ 17,907	\$ 13,767
Rental income	-	-	12,500	12,500
Total revenues	<u>4,140</u>	<u>4,140</u>	<u>30,407</u>	<u>26,267</u>
Expenditures:				
General government:				
Services and supplies	-	-	-	-
Excess (deficiency) of revenues over expenditures	<u>4,140</u>	<u>4,140</u>	<u>30,407</u>	<u>26,267</u>
Other financing sources (uses):				
Operating transfers in:	417,178	417,178	421,196	4,018
Operating transfers out:	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>317,178</u>	<u>317,178</u>	<u>321,196</u>	<u>4,018</u>
Net change in fund balance	321,318	321,318	351,603	30,285
Fund balance:				
Beginning of year	<u>2,346,874</u>	<u>2,346,874</u>	<u>2,360,213</u>	<u>13,339</u>
End of year	<u>\$ 2,668,192</u>	<u>\$ 2,668,192</u>	<u>\$ 2,711,816</u>	<u>\$ 43,624</u>

See accompanying notes to required supplementary information.

LINCOLN COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
MAJOR FUND - LINCOLN COUNTY LAND ACT - SPECIAL USE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues:				
Miscellaneous:				
Investment income	\$ 12,950	\$ 12,950	\$ 520	\$ (12,430)
Expenditures:				
General government:				
Capital outlay	-	-	180,000	(180,000)
Excess (deficiency) of revenues over expenditures	12,950	12,950	(179,480)	(192,430)
Fund balance:				
Beginning of year	<u>3,807,799</u>	<u>3,807,799</u>	<u>3,744,738</u>	<u>(63,061)</u>
End of year	<u>\$ 3,820,749</u>	<u>\$ 3,820,749</u>	<u>\$ 3,565,258</u>	<u>\$ (255,491)</u>

See accompanying notes to required supplementary information.

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For the year ended June 30, 2013

LINCOLN COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
RECONCILIATION OF THE GENERAL FUND (BUDGETARY BASIS)
TO THE GENERAL FUND (GAAP BASIS)
SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Year Ended June 30, 2013

	General Fund Budgetary Basis	Internally Reported Funds	Eliminations	General Fund GAAP Basis
Revenues:				
Taxes	\$ 1,723,752	\$ -	\$ -	\$ 1,723,752
Licenses and permits	21,787	-	-	21,787
Intergovernmental	1,383,174	45,000	-	1,428,174
Charges for services	313,723	6,363	-	320,086
Fines and forfeitures	219,769	-	-	219,769
Miscellaneous	27,604	1,125	-	28,729
Total revenues	<u>3,689,809</u>	<u>52,488</u>	<u>-</u>	<u>3,742,297</u>
Expenditures:				
Current:				
General government	1,332,586	-	-	1,332,586
Public safety	1,511,722	-	-	1,511,722
Judicial	970,219	-	-	970,219
Public works	-	84,740	-	84,740
Health and sanitation	47,510	-	-	47,510
Total expenditures	<u>3,862,037</u>	<u>84,740</u>	<u>-</u>	<u>3,946,777</u>
Excess (deficiency) of revenues over expenditures	<u>(172,228)</u>	<u>(32,252)</u>	<u>-</u>	<u>(204,480)</u>
Other financing sources (uses):				
Operating transfers in	-	38,027	(38,027)	-
Operating transfers out	(39,974)	-	38,027	(1,947)
Total other financing sources (uses)	<u>(39,974)</u>	<u>38,027</u>	<u>-</u>	<u>(1,947)</u>
Net change in fund balance	(212,202)	5,775	-	(206,427)
Fund balance:				
Beginning of year	<u>704,888</u>	<u>211,868</u>	<u>-</u>	<u>916,756</u>
End of year	<u>\$ 492,686</u>	<u>\$ 217,643</u>	<u>\$ -</u>	<u>\$ 710,329</u>

See accompanying notes to required supplementary information.

LINCOLN COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
JUNE 30, 2013

Valuation Date	Value of Assets (a)	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)
6/30/2013	\$ -	\$ 1,018,945	\$ 1,018,945	-	\$ -	0.00%
6/30/2012	\$ -	\$ 1,101,698	\$ 1,101,698	-	\$ -	0.00%
6/30/2011	\$ -	\$ 2,574,143	\$ 2,574,143	-	\$ -	0.00%

See accompanying notes to required supplementary information.

LINCOLN COUNTY, NEVADA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2013

Note 1 – Explanation of Differences between General Fund (Budgetary Basis) and General Fund (GAAP Basis)

The accompanying Reconciliation of the General Fund (Budgetary Basis) to the General Fund (GAAP Basis) presents balances combined for external financial reporting purposes.

With the implementation of GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the budgetary basis of accounting for the General Fund differs from generally accepted accounting principles (GAAP).

Guidance in GASB Statement 54 changed the definition of Special Revenue Funds for financial reporting purposes. Pursuant to statute, budget comparisons are required using the budget adopted. Six internally reported special revenue funds of the County (Stabilization, Planning, Rachel Jones Memorial Cemetery, Thompson Opera House, Flood Control and Property Management) are combined with the General Fund for external reporting purposes to conform to generally accepted accounting principles.

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For the year ended June 30, 2013

SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

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

LINCOLN COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2013

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Totals
<u>ASSETS</u>			
Pooled cash and investments	\$ 7,558,338	\$ 1,247,280	\$ 8,805,618
Interest receivable	10,754	3,367	14,121
Taxes receivable	33,674	4,076	37,750
Due from other governments	60,822	99	60,921
Due from others	429	-	429
Notes receivable	45,073	-	45,073
Total assets	<u>\$ 7,709,090</u>	<u>\$ 1,254,822</u>	<u>\$ 8,963,912</u>
<u>LIABILITIES</u>			
Accounts payable	\$ 132,702	\$ 819	\$ 133,521
Accrued payroll and benefits	59,483	-	59,483
Unearned revenue	150,043	-	150,043
Total liabilities	<u>342,228</u>	<u>819</u>	<u>343,047</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable revenue - property taxes	25,619	3,843	29,462
<u>FUND BALANCE</u>			
Nonspendable	45,073	-	45,073
Restricted for:			
Capital projects	-	1,250,160	1,250,160
Unincorporated towns	117,550	-	117,550
Multi-species conservation	852,476	-	852,476
General government	143,332	-	143,332
Public safety	46,307	-	46,307
Judicial	148,392	-	148,392
Public works	827,148	-	827,148
Health and sanitation	292	-	292
Welfare	458,919	-	458,919
Culture and recreation	264,882	-	264,882
Community support	42,647	-	42,647
Intergovernmental	1,792	-	1,792
Committed for:			
Land act	405,639	-	405,639
Water	1,780,372	-	1,780,372
Lincoln County Water District	1,930,381	-	1,930,381
General government	27,894	-	27,894
Public works	3,373	-	3,373
Health and sanitation	230,139	-	230,139
Community support	14,635	-	14,635
Total fund balance	<u>7,341,243</u>	<u>1,250,160</u>	<u>8,591,403</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 7,709,090</u>	<u>\$ 1,254,822</u>	<u>\$ 8,963,912</u>

LINCOLN 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 Capital Projects Funds	Totals
Revenues:			
Taxes	\$ 661,915	\$ 88,570	\$ 750,485
Licenses and permits	5,230	-	5,230
Intergovernmental	515,517	240	515,757
Charges for services	1,313,340	-	1,313,340
Fines and forfeitures	29,707	-	29,707
Miscellaneous	317,391	14,759	332,150
Total revenues	<u>2,843,100</u>	<u>103,569</u>	<u>2,946,669</u>
Expenditures:			
Current:			
General government	1,116,285	-	1,116,285
Public safety	18,207	-	18,207
Judicial	159,474	-	159,474
Public works	189,683	-	189,683
Health and sanitation	434,109	-	434,109
Welfare	422,433	-	422,433
Culture and recreation	297,645	-	297,645
Community support	280,429	-	280,429
Intergovernmental	20,349	6,247	26,596
Capital outlay	-	184,978	184,978
Debt service:			
Principal	3,318	60,763	64,081
Interest	325	1,966	2,291
Total expenditures	<u>2,942,257</u>	<u>253,954</u>	<u>3,196,211</u>
Excess (deficiency) of revenues over expenditures	<u>(99,157)</u>	<u>(150,385)</u>	<u>(249,542)</u>
Other financing sources (uses):			
Operating transfers in	241,947	91,033	332,980
Operating transfers out	(481,031)	(96,506)	(577,537)
Capital lease proceeds	-	99,100	99,100
Total other financing sources (uses)	<u>(239,084)</u>	<u>93,627</u>	<u>(145,457)</u>
Net change in fund balance	(338,241)	(56,758)	(394,999)
Fund balance:			
Beginning of year	<u>7,679,484</u>	<u>1,306,918</u>	<u>8,986,402</u>
End of year	<u>\$ 7,341,243</u>	<u>\$ 1,250,160</u>	<u>\$ 8,591,403</u>

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For the year ended June 30, 2013

LINCOLN COUNTY, NEVADA
RECONCILIATION OF THE GENERAL FUND (BUDGETARY BASIS)
TO THE GENERAL FUND (GAAP BASIS)
BALANCE SHEET
June 30, 2013

	General Fund Budgetary Basis	Internally Reported Funds	General Fund GAAP Basis
<u>ASSETS</u>			
Pooled cash and investments	\$ 408,588	\$ 230,119	\$ 638,707
Interest receivable	1,312	123	1,435
Taxes receivable	79,121	-	79,121
Due from other governments	285,282	-	285,282
Due from others	1,226	-	1,226
Total assets	<u>\$ 775,529</u>	<u>\$ 230,242</u>	<u>\$ 1,005,771</u>
<u>LIABILITIES</u>			
Accounts payable	\$ 110,681	\$ 10,240	\$ 120,921
Accrued payroll and benefits	77,146	2,359	79,505
Unearned revenue	20,425	-	20,425
Total liabilities	<u>208,252</u>	<u>12,599</u>	<u>220,851</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable revenue - property taxes	<u>74,591</u>	<u>-</u>	<u>74,591</u>
<u>FUND BALANCE</u>			
Restricted for:			
Stabilization	-	129,324	129,324
Rachel Jones Cemetery	-	827	827
Assigned for:			
Thompson Opera House	-	86	86
Flood Control	-	8,526	8,526
Property management	-	83,603	83,603
Subsequent year	492,686	-	492,686
Unassigned	-	-	-
Total fund balance	<u>492,686</u>	<u>222,366</u>	<u>715,052</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 775,529</u>	<u>\$ 234,965</u>	<u>\$ 1,010,494</u>

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For the year ended June 30, 2013

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For the year ended June 30, 2013

MAJOR FUNDS

GENERAL FUND

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

ROAD FUND

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

FEDERAL IN LIEU FUND

Federal in Lieu Tax Fund is used to account for taxes received in lieu of property tax from the Federal Government for property owned by the Federal Government located in the County.

COUNTY GRANT FUND

County Grant Fund is used to account for state and federal grant monies received to be spent on specified projects.

NUCLEAR WASTE FUND

The Nuclear Waste Fund is used to account for grant monies received.

LINCOLN COUNTY WATER DISTRICT WATER RESOURCES FUND

The Lincoln County Water District Water Resources Fund is used to account for general activities of the District, a blended component unit of the government.

LINCOLN COUNTY LAND ACT SPECIAL USE FUND

The Lincoln County Land Act Special Use Fund is used to account for land sale monies to be spent per ordinances.

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For the year ended June 30, 2013

LINCOLN COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (BUDGETARY BASIS)
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 408,588	\$ 487,699
Interest receivable	1,312	1,324
Taxes receivable	79,121	63,482
Due from other governments	285,282	389,936
Due from others	1,226	589
Due from other funds	<u>-</u>	<u>95,571</u>
 Total assets	 <u>\$ 775,529</u>	 <u>\$ 1,038,601</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 110,681	\$ 106,814
Accrued payroll and benefits	77,146	173,386
Unearned revenue	<u>20,425</u>	<u>-</u>
 Total liabilities	 208,252	 280,200
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - property taxes	74,591	53,513
<u>FUND BALANCE</u>		
Assigned for subsequent year	<u>492,686</u>	<u>704,888</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 775,529</u>	 <u>\$ 1,038,601</u>

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

	2013		Variance -	2012
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes	\$ 1,887,990	\$ 1,723,752	\$ (164,238)	\$ 1,875,617
Licenses and permits	18,150	21,787	3,637	28,100
Intergovernmental	1,398,465	1,383,174	(15,291)	1,450,646
Charges for services	379,800	313,723	(66,077)	374,698
Fines and forfeitures	380,000	219,769	(160,231)	359,623
Miscellaneous	14,130	27,604	13,474	24,222
Total revenues	<u>4,078,535</u>	<u>3,689,809</u>	<u>(388,726)</u>	<u>4,112,906</u>
Expenditures:				
Current:				
General government	1,730,423	1,332,586	397,837	1,450,057
Public safety	1,675,664	1,511,722	163,942	1,511,072
Judicial	1,020,429	970,219	50,210	913,788
Public works	12,000	-	12,000	-
Health and sanitation	51,000	47,510	3,490	48,984
Total expenditures	<u>4,489,516</u>	<u>3,862,037</u>	<u>627,479</u>	<u>3,923,901</u>
Excess (deficiency) of revenues over expenditures	(410,981)	(172,228)	238,753	189,005
Other financing sources (uses):				
Operating transfers out	<u>(39,974)</u>	<u>(39,974)</u>	<u>-</u>	<u>(178,740)</u>
Net change in fund balance	(450,955)	(212,202)	238,753	10,265
Fund balance:				
Beginning of year	<u>704,888</u>	<u>704,888</u>	<u>-</u>	<u>694,623</u>
End of year	<u>\$ 253,933</u>	<u>\$ 492,686</u>	<u>\$ 238,753</u>	<u>\$ 704,888</u>

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

	2013		Variance -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Taxes:				
Property taxes	\$ 1,887,990	\$ 1,723,752	\$ (164,238)	\$ 1,875,617
Licenses and permits:				
Business licenses	7,200	10,360	3,160	12,426
Liquor licenses	5,100	6,700	1,600	8,609
Gaming licenses	5,200	4,328	(872)	6,645
Marriage licenses	650	399	(251)	420
Total licenses and permits	<u>18,150</u>	<u>21,787</u>	<u>3,637</u>	<u>28,100</u>
Intergovernmental:				
Gaming tax	141,000	139,945	(1,055)	145,020
Private car line tax	4,100	2,887	(1,213)	3,124
Virgin Valley Water District	7,000	13,059	6,059	-
Southern Nevada Water	-	-	-	3,373
Consolidated tax	1,218,060	1,187,178	(30,882)	1,188,601
Grants	28,305	2,920	(25,385)	26,439
Federal lease of lands	-	34,686	34,686	81,588
Fish and wildlife	-	2,499	2,499	2,501
Total intergovernmental	<u>1,398,465</u>	<u>1,383,174</u>	<u>(15,291)</u>	<u>1,450,646</u>
Charges for services:				
Clerk fees	6,000	6,586	586	6,693
Recorder fees	50,000	43,981	(6,019)	71,951
Assessor commissions	36,000	18,925	(17,075)	29,831
Sheriff fees	2,500	9,373	6,873	9,585
Receiver commissions	11,500	14,084	2,584	13,347
Tax penalties and costs	30,000	70,828	40,828	93,249
District attorney fees	500	565	65	627
Civil fees	-	2,636	2,636	2,915
Security contract	81,700	81,925	225	81,700
Caliente police contract	75,000	64,800	(10,200)	64,800
Administrative fees	86,600	20	(86,580)	-
Total charges for services	<u>379,800</u>	<u>313,723</u>	<u>(66,077)</u>	<u>374,698</u>
Fines and forfeitures:				
Fines and forfeitures	<u>380,000</u>	<u>219,769</u>	<u>(160,231)</u>	<u>359,623</u>
Miscellaneous:				
Investment income	2,530	2,004	(526)	9,006
Rent, sales, refunds	4,800	16,002	11,202	5,677
Solid waste	5,600	5,816	216	6,559
Other	1,200	3,782	2,582	2,980
Total miscellaneous	<u>14,130</u>	<u>27,604</u>	<u>13,474</u>	<u>24,222</u>
Total revenues	<u>\$ 4,078,535</u>	<u>\$ 3,689,809</u>	<u>\$ (388,726)</u>	<u>\$ 4,112,906</u>

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

	2013		Variance -	
	Budget	Actual	Positive (Negative)	2012 Actual
General government:				
County commissioners:				
Salaries and wages	\$ 108,274	\$ 104,826	\$ 3,448	\$ 106,273
Employee benefits	49,759	51,430	(1,671)	47,702
Services and supplies	13,200	11,303	1,897	14,553
Total county commissioners	<u>171,233</u>	<u>167,559</u>	<u>3,674</u>	<u>168,528</u>
Executive officer:				
Salaries and wages	10,490	8,545	1,945	10,409
Employee benefits	5,556	4,721	835	5,169
Services and supplies	5,366	522	4,844	3,937
Total executive officer	<u>21,412</u>	<u>13,788</u>	<u>7,624</u>	<u>19,515</u>
Clerk:				
Salaries and wages	94,937	91,934	3,003	121,396
Employee benefits	41,982	42,082	(100)	47,486
Services and supplies	42,100	10,536	31,564	15,841
Total clerk	<u>179,019</u>	<u>144,552</u>	<u>34,467</u>	<u>184,723</u>
Treasurer:				
Salaries and wages	88,926	85,506	3,420	109,977
Employee benefits	37,605	35,034	2,571	42,813
Services and supplies	10,000	8,646	1,354	8,028
Total treasurer	<u>136,531</u>	<u>129,186</u>	<u>7,345</u>	<u>160,818</u>
Auditor and recorder:				
Salaries and wages	127,672	124,491	3,181	126,842
Employee benefits	43,957	43,591	366	43,706
Services and supplies	25,340	7,979	17,361	16,629
Total auditor and recorder	<u>196,969</u>	<u>176,061</u>	<u>20,908</u>	<u>187,177</u>
Assessor:				
Salaries and wages	182,261	174,729	7,532	182,135
Employee benefits	79,477	75,946	3,531	79,111
Services and supplies	27,300	11,187	16,113	10,130
Total assessor	<u>289,038</u>	<u>261,862</u>	<u>27,176</u>	<u>271,376</u>
County surveyor:				
Services and supplies	4,000	-	4,000	-
Grant Administrator:				
Salaries and wages	47,001	42,922	4,079	46,952
Employee benefits	19,446	18,658	788	19,882
Services and supplies	7,100	2,987	4,113	4,960
Total grant administrator	<u>73,547</u>	<u>64,567</u>	<u>8,980</u>	<u>71,794</u>

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

	2013		Variance -	
	Budget	Actual	Positive (Negative)	2012 Actual
General government (Continued):				
Business License:				
Salaries and wages	\$ 1,279	\$ 2,248	\$ (969)	\$ 3,272
Employee benefits	175	749	(574)	787
Services and supplies	2,100	1,495	605	439
Total business license	<u>3,554</u>	<u>4,492</u>	<u>(938)</u>	<u>4,498</u>
Buildings and grounds:				
Pioche:				
Salaries and wages	27,049	31,316	(4,267)	34,522
Employee benefits	10,401	8,413	1,988	9,068
Services and supplies	158,425	128,729	29,696	119,575
Total Pioche	<u>195,875</u>	<u>168,458</u>	<u>27,417</u>	<u>163,165</u>
Alamo:				
Salaries and wages	5,850	6,494	(644)	5,187
Employee benefits	641	712	(71)	609
Services and supplies	16,000	13,311	2,689	12,083
Total Alamo	<u>22,491</u>	<u>20,517</u>	<u>1,974</u>	<u>17,879</u>
Total buildings and grounds	<u>218,366</u>	<u>188,975</u>	<u>29,391</u>	<u>181,044</u>
Other general expenses:				
Employee benefits	85,000	47,806	37,194	72,860
Office supplies	-	23,031	(23,031)	24,643
County code update	5,000	500	4,500	1,269
Legal advertising	11,000	13,395	(2,395)	10,975
Contributions	13,460	-	13,460	-
Printing	4,000	3,955	45	-
Telephone	-	-	-	349
Professional fees	50,000	58,775	(8,775)	79,409
Budget preparation	20,000	26,689	(6,689)	-
Unemployment claims	1,000	534	466	1,375
Miscellaneous	246,294	6,563	239,731	3,869
Communications	-	-	-	5,835
Postage	1,000	296	704	-
Total other general expenses	<u>436,754</u>	<u>181,544</u>	<u>255,210</u>	<u>200,584</u>
Total general government	<u>1,730,423</u>	<u>1,332,586</u>	<u>397,837</u>	<u>1,450,057</u>

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

	2013		Variance -	
	Budget	Actual	Positive (Negative)	2012 Actual
Public safety:				
Sheriff:				
Salaries and wages	\$ 859,140	\$ 745,756	\$ 113,384	\$ 731,243
Employee benefits	485,384	464,193	21,191	498,504
Services and supplies	172,679	151,973	20,706	119,607
Capital outlay	-	14,733	(14,733)	10,718
Total sheriff	<u>1,517,203</u>	<u>1,376,655</u>	<u>140,548</u>	<u>1,360,072</u>
Emergency management:				
Salaries and wages	23,334	7,441	15,893	23,584
Employee benefits	7,641	7,703	(62)	7,679
Services and supplies	3,550	2,969	581	7,833
Total emergency management	<u>34,525</u>	<u>18,113</u>	<u>16,412</u>	<u>39,096</u>
Caliente contract:				
Salaries and wages	77,655	75,403	2,252	70,829
Employee benefits	41,681	41,140	541	41,075
Services and supplies	4,600	411	4,189	-
Total Caliente contract	<u>123,936</u>	<u>116,954</u>	<u>6,982</u>	<u>111,904</u>
Total public safety	<u>1,675,664</u>	<u>1,511,722</u>	<u>163,942</u>	<u>1,511,072</u>
Judicial:				
District court:				
Salaries and wages	91,750	86,462	5,288	78,897
Employee benefits	-	23	(23)	40
Services and supplies	175,000	172,748	2,252	139,691
Total district court	<u>266,750</u>	<u>259,233</u>	<u>7,517</u>	<u>218,628</u>
District attorney:				
Salaries and wages	196,314	183,162	13,152	169,521
Employee benefits	63,336	61,813	1,523	57,016
Services and supplies	20,000	20,079	(79)	46,379
Capital outlay	-	-	-	-
Total district attorney	<u>279,650</u>	<u>265,054</u>	<u>14,596</u>	<u>272,916</u>

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

	2013		Variance -	
	Budget	Actual	Positive (Negative)	2012 Actual
Judicial (Continued):				
Law Library	\$ 6,500	\$ 5,357	\$ 1,143	\$ 5,161
Public Guardian	3,240	271	2,969	2,258
Public Administrator	2,700	5,277	(2,577)	1,401
Juvenile officers:				
Salaries and wages	62,229	60,159	2,070	58,800
Employee benefits	26,321	26,874	(553)	26,776
Services and supplies	27,000	21,100	5,900	15,656
Total juvenile officers	115,550	108,133	7,417	101,232
Alamo:				
Salaries and wages	133,324	133,357	(33)	133,941
Employee benefits	53,983	53,206	777	53,166
Services and supplies	7,000	-	7,000	-
Total Alamo	194,307	186,563	7,744	187,107
Meadow Valley:				
Salaries and wages	95,053	86,138	8,915	78,783
Employee benefits	39,679	43,526	(3,847)	39,550
Services and supplies	17,000	10,667	6,333	6,752
Total Meadow Valley	151,732	140,331	11,401	125,085
Total judicial	1,020,429	970,219	50,210	913,788
Public works:				
Services and Supplies	12,000	-	12,000	-
Health and sanitation:				
State nurse	51,000	47,510	3,490	48,984
Total expenditures	\$ 4,489,516	\$ 3,862,037	\$ 627,479	\$ 3,923,901

LINCOLN COUNTY, NEVADA
MAJOR FUND - ROAD SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 574,264	\$ 342,476
Interest receivable	523	550
Due from other governments	<u>265,957</u>	<u>392,863</u>
 Total assets	 <u>\$ 840,744</u>	 <u>\$ 735,889</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 38,336	\$ 42,395
Accrued payroll and benefits	<u>49,084</u>	<u>47,807</u>
 Total liabilities	 87,420	 90,202
<u>FUND BALANCE</u>		
Restricted	<u>753,324</u>	<u>645,687</u>
 Total liabilities and fund balance	 <u>\$ 840,744</u>	 <u>\$ 735,889</u>

LINCOLN COUNTY, NEVADA
MAJOR FUND - ROAD SPECIAL REVENUE FUND
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 -	2012
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Gasoline tax \$2.35	\$ 943,038	\$ 945,992	\$ 2,954	\$ 945,342
Gasoline tax \$1.25	547,471	548,502	1,031	548,252
Gasoline tax \$1.75	45,423	42,587	(2,836)	44,279
Optional \$0.01 tax	22,431	21,034	(1,397)	20,722
National forest	-	31,568	31,568	27,820
Total intergovernmental	<u>1,558,363</u>	<u>1,589,683</u>	<u>31,320</u>	<u>1,586,415</u>
Miscellaneous:				
Investment income	800	(28)	(828)	3,124
Other	15,000	34,174	19,174	7,858
Total miscellaneous	<u>15,800</u>	<u>34,146</u>	<u>18,346</u>	<u>10,982</u>
Total revenues	<u>1,574,163</u>	<u>1,623,829</u>	<u>49,666</u>	<u>1,597,397</u>
Expenditures:				
Public works:				
Highways and streets:				
Salaries and wages	682,549	681,744	805	655,663
Employee benefits	287,307	289,302	(1,995)	274,095
Services and supplies	680,950	428,227	252,723	497,386
Capital outlay	-	116,919	(116,919)	134,488
Total public works	<u>1,650,806</u>	<u>1,516,192</u>	<u>134,614</u>	<u>1,561,632</u>
Excess (deficiency) of revenues over expenditures	(76,643)	107,637	184,280	35,765
Fund balance:				
Beginning of year	<u>514,357</u>	<u>645,687</u>	<u>131,330</u>	<u>609,922</u>
End of year	<u>\$ 437,714</u>	<u>\$ 753,324</u>	<u>\$ 315,610</u>	<u>\$ 645,687</u>

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For the year ended June 30, 2013

LINCOLN COUNTY, NEVADA
MAJOR FUND - FEDERAL IN LIEU TAX SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 2,218,285	\$ 2,108,440
Interest receivable	4,867	1,975
Due from other governments	<u>542</u>	<u>421</u>
 Total assets	 <u>\$ 2,223,694</u>	 <u>\$ 2,110,836</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 11,585	\$ 18,637
Unearned revenue	<u>811,164</u>	<u>830,223</u>
 Total liabilities	 822,749	 848,860
 <u>FUND BALANCE</u>		
Committed	<u>1,400,945</u>	<u>1,261,976</u>
 Total liabilities and fund balance	 <u>\$ 2,223,694</u>	 <u>\$ 2,110,836</u>

LINCOLN COUNTY, NEVADA
MAJOR FUND - FEDERAL IN LIEU TAX SPECIAL REVENUE FUND
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 -	2012
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Federal in lieu tax	\$ 774,488	\$ 830,223	\$ 55,735	\$ 774,488
Grants	<u>210,713</u>	<u>210,713</u>	<u>-</u>	<u>-</u>
Total intergovernmental	985,201	1,040,936	55,735	774,488
Miscellaneous:				
Investment income	<u>3,150</u>	<u>6,262</u>	<u>3,112</u>	<u>11,214</u>
Total revenues	<u>988,351</u>	<u>1,047,198</u>	<u>58,847</u>	<u>785,702</u>
Expenditures:				
General government:				
Service and supplies	114,620	138,767	(24,147)	146,786
Information technology	77,449	55,024	22,425	49,780
Information technology override	156,423	136,880	19,543	149,199
Grant match	296,000	66,250	229,750	96,924
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,883</u>
Total general government	<u>644,492</u>	<u>396,921</u>	<u>247,571</u>	<u>454,572</u>
Public safety:				
Service and supplies	23,000	25,356	(2,356)	-
Capital outlay	<u>59,767</u>	<u>59,767</u>	<u>-</u>	<u>-</u>
Total public safety	<u>82,767</u>	<u>85,123</u>	<u>(2,356)</u>	<u>-</u>
Public works:				
Capital outlay	<u>161,886</u>	<u>117,190</u>	<u>44,696</u>	<u>-</u>
Welfare:				
Capital outlay	<u>39,060</u>	<u>39,060</u>	<u>-</u>	<u>-</u>
Culture and recreation:				
Capital outlay	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>-</u>
Community support:				
Service and supplies	15,000	15,000	-	50,006
Capital outlay	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>
Total community support	<u>16,000</u>	<u>15,000</u>	<u>1,000</u>	<u>50,006</u>
Intergovernmental:				
Capital outlay	<u>75,000</u>	<u>-</u>	<u>75,000</u>	<u>-</u>
Debt service:				
Principal	37,167	37,167	-	35,170
Interest	<u>15,422</u>	<u>15,429</u>	<u>(7)</u>	<u>17,426</u>
Total debt service	<u>52,589</u>	<u>52,596</u>	<u>(7)</u>	<u>52,596</u>
Total expenditures	<u>1,083,794</u>	<u>705,890</u>	<u>377,904</u>	<u>557,174</u>

LINCOLN COUNTY, NEVADA
MAJOR FUND - FEDERAL IN LIEU TAX SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Excess (deficiency) of revenues over expenditures	(95,443)	341,308	436,751	228,528
Other financing sources (uses):				
Operating transfers out:				
Agriculture extension	-	-	-	(20,000)
Solid waste	(50,000)	(50,000)	-	(50,000)
Building department	(52,319)	(52,319)	-	-
Senior nutrition	(40,000)	(40,000)	-	(48,000)
Detention center	(60,020)	(60,020)	-	(60,020)
Total other financing sources (uses)	(202,339)	(202,339)	-	(178,020)
Net change in fund balance	(297,782)	138,969	436,751	50,508
Fund balance:				
Beginning of year	1,030,755	1,261,976	231,221	1,211,468
End of year	<u>\$ 732,973</u>	<u>\$ 1,400,945</u>	<u>\$ 667,972</u>	<u>\$ 1,261,976</u>

LINCOLN COUNTY, NEVADA
MAJOR FUND - COUNTY GRANT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 136,657	\$ 53,701
Interest receivable	250	108
Due from other governments	<u>308,240</u>	<u>1,282,816</u>
 Total assets	 <u>\$ 445,147</u>	 <u>\$ 1,336,625</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 261,093	\$ 1,191,155
Accrued payroll and benefits	6,013	7,576
Unearned revenue	<u>115,471</u>	<u>75,639</u>
 Total liabilities	 382,577	 1,274,370
<u>FUND BALANCE</u>		
Restricted	<u>62,570</u>	<u>62,255</u>
 Total liabilities and fund balance	 <u>\$ 445,147</u>	 <u>\$ 1,336,625</u>

LINCOLN COUNTY, NEVADA
MAJOR FUND - COUNTY GRANT SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Intergovernmental:				
Grants	\$ 2,897,418	\$ 2,781,944	\$ (115,474)	\$ 10,926,864
Miscellaneous:				
Investment income	1,460	315	(1,145)	614
Other	-	3	3	1,917
Total miscellaneous	<u>1,460</u>	<u>318</u>	<u>(1,142)</u>	<u>2,531</u>
 Total revenues	 <u>2,898,878</u>	 <u>2,782,262</u>	 <u>(116,616)</u>	 <u>10,929,395</u>
Expenditures:				
General government	89,215	67,693	21,522	735,640
Public safety	573,854	537,442	36,412	675,735
Judicial	37,360	37,360	-	62,889
Public works	1,260,695	1,260,673	22	2,635,410
Welfare	348,115	335,262	12,853	100,209
Culture and recreation	268,715	226,528	42,187	2,673,007
Intergovernmental	319,464	316,989	2,475	4,045,892
Total expenditures	<u>2,897,418</u>	<u>2,781,947</u>	<u>115,471</u>	<u>10,928,782</u>
 Excess (deficiency) of revenues over expenditures	 1,460	 315	 (1,145)	 613
Fund balance:				
Beginning of year	<u>64,142</u>	<u>62,255</u>	<u>(1,887)</u>	<u>61,642</u>
 End of year	 <u>\$ 65,602</u>	 <u>\$ 62,570</u>	 <u>\$ (3,032)</u>	 <u>\$ 62,255</u>

LINCOLN COUNTY, NEVADA
MAJOR FUND - NUCLEAR WASTE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 483,920	\$ 939,409
Interest receivable	444	1,452
Due from others	<u>2</u>	<u>-</u>
Total assets	<u>\$ 484,366</u>	<u>\$ 940,861</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 12,927	\$ 47,964
Accrued payroll and benefits	4,472	5,958
Unearned revenue	<u>466,967</u>	<u>886,939</u>
Total liabilities	484,366	940,861
<u>FUND BALANCE</u>		
Restricted	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 484,366</u>	<u>\$ 940,861</u>

LINCOLN COUNTY, NEVADA
MAJOR FUND - NUCLEAR WASTE SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Intergovernmental:				
Grants	\$ 676,294	\$ 420,653	\$ (255,641)	\$ 698,350
Expenditures:				
Current:				
General government:				
Salaries and wages	75,000	53,397	21,603	65,003
Employee benefits	25,000	20,435	4,565	21,760
Services and supplies	576,294	343,329	232,965	609,504
Capital outlay	-	3,492	(3,492)	2,083
Total expenditures	<u>676,294</u>	<u>420,653</u>	<u>255,641</u>	<u>698,350</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
Fund balance:				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LINCOLN COUNTY, NEVADA
MAJOR FUND - LINCOLN COUNTY WATER DISTRICT
WATER RESOURCES SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 2,703,511	\$ 2,354,253
Interest receivable	<u>8,305</u>	<u>5,960</u>
Total assets	<u>\$ 2,711,816</u>	<u>\$ 2,360,213</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Committed	<u>2,711,816</u>	<u>2,360,213</u>
Total liabilities and fund balance	<u>\$ 2,711,816</u>	<u>\$ 2,360,213</u>

LINCOLN COUNTY, NEVADA
MAJOR FUND - LINCOLN COUNTY WATER DISTRICT
WATER RESOURCES SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 4,140	\$ 17,907	\$ 13,767	\$ 36,939
Rental income	-	12,500	12,500	-
Total revenues	4,140	30,407	26,267	36,939
Expenditures:				
General government:				
Services and supplies	-	-	-	-
Excess (deficiency) of revenues over expenditures	4,140	30,407	26,267	36,939
Other financing sources (uses):				
Operating transfers in	417,178	421,196	4,018	-
Operating transfers out	(100,000)	(100,000)	-	-
Total other financing sources (uses)	317,178	321,196	4,018	-
Net change in fund balance	321,318	351,603	30,285	36,939
Fund balance:				
Beginning of year	2,346,874	2,360,213	13,339	2,323,274
End of year	\$ 2,668,192	\$ 2,711,816	\$ 43,624	\$ 2,360,213

LINCOLN COUNTY, NEVADA
MAJOR FUND - LINCOLN COUNTY LAND ACT - SPECIAL USE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 3,741,772	\$ 3,740,151
Interest receivable	<u>3,486</u>	<u>4,587</u>
 Total assets	 <u>\$ 3,745,258</u>	 <u>\$ 3,744,738</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 180,000	\$ -
 <u>FUND BALANCE</u>		
Committed	<u>3,565,258</u>	<u>3,744,738</u>
 Total liabilities and fund balance	 <u>\$ 3,745,258</u>	 <u>\$ 3,744,738</u>

LINCOLN COUNTY, NEVADA
MAJOR FUND - LINCOLN COUNTY LAND ACT - SPECIAL USE SPECIAL REVENUE FUND
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 -	2012
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 12,950	\$ 520	\$ (12,430)	\$ 11,939
Expenditures:				
General government:				
Capital outlay	-	180,000	(180,000)	-
Excess (deficiency) of revenues over expenditures	12,950	(179,480)	(192,430)	11,939
Fund balance:				
Beginning of year	<u>3,807,799</u>	<u>3,744,738</u>	<u>(63,061)</u>	<u>3,732,799</u>
End of year	<u>\$ 3,820,749</u>	<u>\$ 3,565,258</u>	<u>\$ (255,491)</u>	<u>\$ 3,744,738</u>

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For the year ended June 30, 2013

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 the county's management is that the costs of providing goods or services be financed or recovered primarily through user charges.

Detention Center Fund is used to account for revenues and expenses of the Detention Center operations. The County provides inmate beds to other local governments at a daily fee per bed as well as beds for Lincoln County inmates.

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For the year ended June 30, 2013

LINCOLN COUNTY, NEVADA
MAJOR FUND - DETENTION CENTER ENTERPRISE FUND
STATEMENT OF NET POSITION
JUNE 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Current assets:		
Pooled cash and investments	\$ 65,003	\$ -
Accounts receivable	404,928	347,970
Total current assets	469,931	347,970
Capital assets:		
Property, plant and equipment (net of depreciation)	1,011,607	1,050,049
Total assets	1,481,538	1,398,019
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	23,828	18,681
Accrued payroll and benefits	104,949	101,969
Due to other funds	-	95,571
Accrued compensated absences	86,288	86,329
Accrued interest payable	-	1,116
Current portion of bonds payable	-	58,900
Total current liabilities	215,065	362,566
Non-current liabilities:		
Accrued compensated absences	46,464	46,486
Total liabilities	261,529	409,052
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	1,011,607	991,149
Unreserved	208,402	(2,182)
Total net position	\$ 1,220,009	\$ 988,967

LINCOLN COUNTY, NEVADA
MAJOR FUND - DETENTION CENTER ENTERPRISE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Charges for services:				
Inmate fees	\$ 2,079,770	\$ 2,282,355	\$ 202,585	\$ 1,901,830
Operating expenses:				
Public safety:				
Salaries and wages	1,020,953	1,064,432	(43,479)	1,026,298
Employee benefits	556,747	571,772	(15,025)	585,879
Services and supplies	476,197	432,673	43,524	403,286
Depreciation	50,000	56,803	(6,803)	56,801
Total operating expenses	<u>2,103,897</u>	<u>2,125,680</u>	<u>(21,783)</u>	<u>2,072,264</u>
Operating income (loss)	<u>(24,127)</u>	<u>156,675</u>	<u>180,802</u>	<u>(170,434)</u>
Non-operating revenues (expenses):				
Grant	1,186	1,186	-	33,177
Loss on asset disposal	-	(2,147)	(2,147)	(429)
Interest expense	(1,115)	-	1,115	(2,015)
Total nonoperating revenue	<u>71</u>	<u>(961)</u>	<u>(1,032)</u>	<u>30,733</u>
Income before transfers	(24,056)	155,714	179,770	(139,701)
Transfer in	<u>60,020</u>	<u>75,328</u>	<u>15,308</u>	<u>130,020</u>
Changes in net position	35,964	231,042	195,078	(9,681)
Net position:				
Beginning of year	<u>-</u>	<u>988,967</u>	<u>988,967</u>	<u>998,648</u>
End of year	<u>\$ 35,964</u>	<u>\$ 1,220,009</u>	<u>\$ 1,184,045</u>	<u>\$ 988,967</u>

LINCOLN COUNTY, NEVADA
MAJOR FUND - DETENTION CENTER ENTERPRISE FUND
STATEMENT OF CASH FLOWS
June 30, 2013 and 2012

	2013	2012
Cash flows from operating activities:		
Cash received from customers	\$ 2,225,397	\$ 1,703,590
Cash paid for salaries and benefits	(1,633,287)	(1,608,135)
Cash paid for services and supplies	<u>(427,526)</u>	<u>(404,653)</u>
Net cash provided (used) by operating activities	<u>164,584</u>	<u>(309,198)</u>
Cash flows from noncapital financing activities:		
Due to other funds	(95,571)	95,571
Operating transfers in	<u>75,328</u>	<u>130,020</u>
Net cash provided (used) by noncapital financing activities	<u>(20,243)</u>	<u>225,591</u>
Cash flows from capital and related financing activities:		
Purchases of capital assets	(20,508)	(33,857)
Grant income	1,186	33,177
Principal payments- bonds	(58,900)	(56,800)
Interest paid	<u>(1,116)</u>	<u>(3,309)</u>
Net cash (used) by capital and related financing activities	<u>(79,338)</u>	<u>(60,789)</u>
Net change in cash and cash equivalents	65,003	(144,396)
Cash:		
Beginning of year	<u>-</u>	<u>144,396</u>
End of year	<u>\$ 65,003</u>	<u>\$ -</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	<u>\$ 156,675</u>	<u>\$ (170,434)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	56,803	56,801
(Increase) decrease in receivables	(56,958)	(198,240)
Increase (decrease) in accounts payable	5,147	(1,367)
Increase (decrease) in accrued payroll and benefits	2,980	17
Increase (decrease) in compensated absences	<u>(63)</u>	<u>4,025</u>
Total adjustments	<u>7,909</u>	<u>(138,764)</u>
Net cash provided (used) by operating activities	<u>\$ 164,584</u>	<u>\$ (309,198)</u>

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For the year ended June 30, 2013

NONMAJOR SPECIAL REVENUE FUNDS

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

Pioche Town, Alamo Town, and Panaca Town Funds are used to account for the activities related to these unincorporated towns.

Resource Development Fund is used to account for grant revenues utilized for economic development.

Library Funds are used to account for the library services in the County.

Museum Fund is used to account for operations of the County museum in Pioche, Nevada.

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

Transportation Fund is used to account for revenues and expenditures of the senior bus service offered to County residents.

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

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

China Springs Fund is used to account for revenues and expenditures pursuant to NRS 62.327.

Ambulance Fund is used to account for revenues and expenditures of the ambulance service in Pioche and Meadow Valley.

Regional Streets and Highways Fund is used for gas taxes collected to be spent on roads.

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

Legal Aid Fund is used to account for expenditures for senior citizens who cannot afford legal fees.

Forensic Services Fund is used to account for revenues and expenditures utilized to analyze illegal substances for the Justice Court.

Administrative Assessment Fund is used to account for monies used to enhance the justice system.

Recorder Technology Fund is used to account for fees collected and used to enhance the records maintenance in the County Recorder's office.

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

L.C. Housing Authority Fund is used to account for low income housing in Lincoln County.

Solid Waste Management Fund is used to account for monies specified for maintenance of County Waste management.

Alamo Clinic Fund is used to account for revenues and expenditures in providing medical support in the Alamo area.

Fair Board Fund is used to account for revenues and expenditures of the fair ground.

Multi-Species Habitat Fund and the Multi-Species Habitat Section 7 Fund is used to account for costs associated with setting up a habitat in Lincoln County.

Youth Activities Counsel is used to accounts for funds utilized for youth community support.

Genetic Marker Testing Fund is used to account for revenues and expenditures in providing testing in the County.

Public Improvement Fund is used to account for revenues and expenditures for the improvement of County properties

Airport Fund is used to account for revenues and expenditures for airport operations.

Panaca Town Building Fund is used to a account for revenues and expenditures of the Town.

Court Facility Fees Fund and District Court Specialty Fees are used to account for revenues and expenditures of the court.

Tri County Weed Control Fund is used to account for revenues and expenditures of Nye, Lincoln and White Pine Counties weed control activities.

Lincoln County Land Act Funds are used to account for revenues received from land sales which are to be spent according to resolution specifications.

Lincoln County Water Funds are used to account for revenues received for the Counties portion of water sales which are to be spent according to resolution specifications.

Lincoln County Water District Funds are used to account for revenues received from water sales which are to be spent according to resolution specifications. They are a blended component unit of the government.

Assessor Technology Fund is used to account for fees collected and used to enhance the records maintenance in the County Assessor's office.

District Court Technology Fund is used to account for fees collected and used to enhance the records maintenance in the Court's office.

Court Security Fund Technology Fund is used to account for fees collected and used to enhance the security in the Court's office.

District Court Enrichment is used to account for fees collected and used to enrich the Court's office.

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For the year ended June 30, 2013

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

June 30, 2013

(With Comparative Totals for June 30, 2012)

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	Pioche Town	Alamo Town	Panaca Town	Resource Development Authority	County Library
<u>ASSETS</u>					
Pooled cash and investments	\$ 93,240	\$ 7,239	\$ 17,440	\$ 123,673	\$ 88,941
Interest receivable	84	7	16	-	-
Taxes receivable	2,738	684	140	-	3,463
Due from other governments	8,091	3,348	6,071	-	91
Due from others	-	-	-	311	118
Notes receivable	-	-	-	45,073	-
Total assets	<u>\$ 104,153</u>	<u>\$ 11,278</u>	<u>\$ 23,667</u>	<u>\$ 169,057</u>	<u>\$ 92,613</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 4,655	\$ 3,669	\$ 1,213	\$ 9,739	\$ 1,749
Accrued payroll and benefits	7,665	1,029	110	-	2,744
Unearned revenue	-	-	-	114,245	-
Total liabilities	<u>12,320</u>	<u>4,698</u>	<u>1,323</u>	<u>123,984</u>	<u>4,493</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue - property taxes	<u>2,476</u>	<u>607</u>	<u>124</u>	<u>-</u>	<u>3,265</u>
<u>FUND BALANCE</u>					
Nonspendable	-	-	-	45,073	-
Restricted for:					
Unincorporated towns	89,357	5,973	22,220	-	-
Multi-species conservation	-	-	-	-	-
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Judicial	-	-	-	-	-
Public works	-	-	-	-	-
Health and sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	84,855
Community support	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Committed for:					
Land act	-	-	-	-	-
Water	-	-	-	-	-
Lincoln County Water District	-	-	-	-	-
General government	-	-	-	-	-
Public works	-	-	-	-	-
Health and sanitation	-	-	-	-	-
Community support	-	-	-	-	-
Total fund balance	<u>89,357</u>	<u>5,973</u>	<u>22,220</u>	<u>45,073</u>	<u>84,855</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 104,153</u>	<u>\$ 11,278</u>	<u>\$ 23,667</u>	<u>\$ 169,057</u>	<u>\$ 92,613</u>

Museum	Senior Nutrition	Transportation	Agricultural Extension	Indigent	Medical Indigent
\$ 62,249	\$ 111,234	\$ 64,580	\$ 33,395	\$ 202,482	\$ 165,314
-	-	-	-	-	154
1,761	4,196	-	815	2,926	6,520
46	489	14,747	21	77	172
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 64,056</u>	<u>\$ 115,919</u>	<u>\$ 79,327</u>	<u>\$ 34,231</u>	<u>\$ 205,485</u>	<u>\$ 172,160</u>
\$ 257	\$ 6,975	\$ 4,064	\$ 242	\$ 2,063	\$ 6,322
1,608	5,241	3,029	823	1,183	-
-	-	-	-	-	-
<u>1,865</u>	<u>12,216</u>	<u>7,093</u>	<u>1,065</u>	<u>3,246</u>	<u>6,322</u>
<u>1,660</u>	<u>3,956</u>	<u>-</u>	<u>768</u>	<u>2,758</u>	<u>6,147</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	72,234	-	-	-
-	-	-	-	-	-
-	99,747	-	-	199,481	159,691
60,531	-	-	-	-	-
-	-	-	17,763	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	14,635	-	-
<u>60,531</u>	<u>99,747</u>	<u>72,234</u>	<u>32,398</u>	<u>199,481</u>	<u>159,691</u>
<u>\$ 64,056</u>	<u>\$ 115,919</u>	<u>\$ 79,327</u>	<u>\$ 34,231</u>	<u>\$ 205,485</u>	<u>\$ 172,160</u>

LINCOLN COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2013
(With Comparative Totals for June 30, 2012)
Page 2 of 5

	China Springs	Ambulance	Regional Streets and Highways	Room Tax	Legal Aid Services
<u>ASSETS</u>					
Pooled cash and investments	\$ 1,739	\$ 147,344	\$ 594,848	\$ 90,467	\$ 9,074
Interest receivable	-	129	1,515	-	-
Taxes receivable	628	-	-	6,339	-
Due from other governments	17	-	18,572	-	-
Due from others	-	-	-	-	-
Notes receivable	-	-	-	-	-
Total assets	<u>\$ 2,384</u>	<u>\$ 147,473</u>	<u>\$ 614,935</u>	<u>\$ 96,806</u>	<u>\$ 9,074</u>
<u>LIABILITIES</u>					
Accounts payable	\$ -	\$ 4,936	\$ 890	\$ 1,567	\$ -
Accrued payroll and benefits	-	3,178	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>8,114</u>	<u>890</u>	<u>1,567</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue - property taxes	592	-	-	-	-
<u>FUND BALANCE</u>					
Nonspendable	-	-	-	-	-
Restricted for:					
Unincorporated towns	-	-	-	-	-
Multi-species conservation	-	-	-	-	-
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Judicial	-	-	-	-	9,074
Public works	-	-	614,045	-	-
Health and sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	95,239	-
Community support	-	-	-	-	-
Intergovernmental	1,792	-	-	-	-
Committed for:					
Land act	-	-	-	-	-
Water	-	-	-	-	-
Lincoln County Water District	-	-	-	-	-
General government	-	-	-	-	-
Public works	-	-	-	-	-
Health and sanitation	-	139,359	-	-	-
Community support	-	-	-	-	-
Total fund balance	<u>1,792</u>	<u>139,359</u>	<u>614,045</u>	<u>95,239</u>	<u>9,074</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,384</u>	<u>\$ 147,473</u>	<u>\$ 614,935</u>	<u>\$ 96,806</u>	<u>\$ 9,074</u>

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

June 30, 2013

(With Comparative Totals for June 30, 2012)

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	Alamo Clinic	Fair Board	Multi-species Habitat Conservation	Multi-species Habitat Conservation Section 7	Youth Activities Counsel
<u>ASSETS</u>					
Pooled cash and investments	\$ 8,454	\$ 26,344	\$ 36,328	\$ 851,685	\$ 6,007
Interest receivable	-	25	34	791	-
Taxes receivable	3,464	-	-	-	-
Due from other governments	91	-	-	-	-
Due from others	-	-	-	-	-
Notes receivable	-	-	-	-	-
Total assets	<u>\$ 12,009</u>	<u>\$ 26,369</u>	<u>\$ 36,362</u>	<u>\$ 852,476</u>	<u>\$ 6,007</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 8,451	\$ 2,112	\$ 564	\$ -	\$ -
Accrued payroll and benefits	-	-	-	-	-
Unearned revenue	-	-	35,798	-	-
Total liabilities	<u>8,451</u>	<u>2,112</u>	<u>36,362</u>	<u>-</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue - property tax	3,266	-	-	-	-
<u>FUND BALANCE</u>					
Nonspendable	-	-	-	-	-
Restricted for:					
Unincorporated towns	-	-	-	-	-
Multi-species conservation	-	-	-	852,476	-
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Judicial	-	-	-	-	-
Public works	-	-	-	-	-
Health and sanitation	292	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	24,257	-	-	-
Community support	-	-	-	-	6,007
Intergovernmental	-	-	-	-	-
Committed for:					
Land act	-	-	-	-	-
Water	-	-	-	-	-
Lincoln County Water District	-	-	-	-	-
General government	-	-	-	-	-
Public works	-	-	-	-	-
Health and sanitation	-	-	-	-	-
Community support	-	-	-	-	-
Total fund balance	<u>292</u>	<u>24,257</u>	<u>-</u>	<u>852,476</u>	<u>6,007</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 12,009</u>	<u>\$ 26,369</u>	<u>\$ 36,362</u>	<u>\$ 852,476</u>	<u>\$ 6,007</u>

Genetic Marker Testing	Public Improvement	Airport	Panaca Town Building	Court Facility Fees	Tri County Weed Control
\$ 5,409	\$ 140,738	\$ 2,086	\$ 30,066	\$ 49,923	\$ 195,726
-	131	-	28	229	170
-	-	-	-	-	-
-	-	1,490	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 5,409</u>	<u>\$ 140,869</u>	<u>\$ 3,576</u>	<u>\$ 30,094</u>	<u>\$ 50,152</u>	<u>\$ 195,896</u>
\$ -	\$ -	\$ 203	\$ 2,200	\$ -	\$ 54,952
-	-	-	-	-	26,657
-	-	-	-	-	-
-	-	203	2,200	-	81,609
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,409	-	-	-	-	114,287
-	-	-	-	50,152	-
-	140,869	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	27,894	-	-
-	-	3,373	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,409</u>	<u>140,869</u>	<u>3,373</u>	<u>27,894</u>	<u>50,152</u>	<u>114,287</u>
<u>\$ 5,409</u>	<u>\$ 140,869</u>	<u>\$ 3,576</u>	<u>\$ 30,094</u>	<u>\$ 50,152</u>	<u>\$ 195,896</u>

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

June 30, 2013

(With Comparative Totals for June 30, 2012)

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	Lincoln County		Lincoln County		
	Lincoln County Land Act General	Land Act Planning and Development	Lincoln County Land Act Education	Lincoln County Land Act Emergency Disaster	Lincoln County Land Act Grant Match
<u>ASSETS</u>					
Pooled cash and investments	\$ 6,491	\$ 211,473	\$ 123,219	\$ 63,930	\$ 151
Interest receivable	6	196	114	59	-
Taxes receivable	-	-	-	-	-
Due from other governments	-	-	-	-	-
Due from others	-	-	-	-	-
Notes receivable	-	-	-	-	-
Total assets	<u>\$ 6,497</u>	<u>\$ 211,669</u>	<u>\$ 123,333</u>	<u>\$ 63,989</u>	<u>\$ 151</u>
<u>LIABILITIES</u>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and benefits	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue - property taxes	-	-	-	-	-
<u>FUND BALANCE</u>					
Nonspendable	-	-	-	-	-
Restricted for:					
Unincorporated towns	-	-	-	-	-
Multi-species conservation	-	-	-	-	-
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Judicial	-	-	-	-	-
Public works	-	-	-	-	-
Health and sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Committed for:					
Land act	6,497	211,669	123,333	63,989	151
Water	-	-	-	-	-
Lincoln County Water District	-	-	-	-	-
General government	-	-	-	-	-
Public works	-	-	-	-	-
Health and sanitation	-	-	-	-	-
Community support	-	-	-	-	-
Total fund balance	<u>6,497</u>	<u>211,669</u>	<u>123,333</u>	<u>63,989</u>	<u>151</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 6,497</u>	<u>\$ 211,669</u>	<u>\$ 123,333</u>	<u>\$ 63,989</u>	<u>\$ 151</u>

LINCOLN COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2013
(With Comparative Totals for June 30, 2012)
Page 5 of 5

	Lincoln County		District		
	Water District	Assessor	Court	District Court	Court
	General	Technology	Technology	Specialty Court	Security
<u>ASSETS</u>					
Pooled cash and investments	\$ 1,933,096	\$ 3,862	\$ 5,040	\$ 25,936	\$ 4,763
Interest receivable	5,289	-	-	-	15
Taxes receivable	-	-	-	-	-
Due from other governments	-	-	-	-	-
Due from others	-	-	-	-	-
Notes receivable	-	-	-	-	-
Total assets	<u>\$ 1,938,385</u>	<u>\$ 3,862</u>	<u>\$ 5,040</u>	<u>\$ 25,936</u>	<u>\$ 4,778</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 1,788	\$ -	\$ -	\$ -	\$ -
Accrued payroll and benefits	6,216	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>8,004</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue - property taxes	-	-	-	-	-
<u>FUND BALANCE</u>					
Nonspendable	-	-	-	-	-
Restricted for:					
Unincorporated towns	-	-	-	-	-
Multi-species conservation	-	-	-	-	-
General government	-	3,862	-	-	-
Public safety	-	-	-	-	-
Judicial	-	-	5,040	25,936	4,778
Public works	-	-	-	-	-
Health and sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Committed for:					
Land act	-	-	-	-	-
Water	-	-	-	-	-
Lincoln County Water District	1,930,381	-	-	-	-
General government	-	-	-	-	-
Public works	-	-	-	-	-
Health and sanitation	-	-	-	-	-
Community support	-	-	-	-	-
Total fund balance	<u>1,930,381</u>	<u>3,862</u>	<u>5,040</u>	<u>25,936</u>	<u>4,778</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,938,385</u>	<u>\$ 3,862</u>	<u>\$ 5,040</u>	<u>\$ 25,936</u>	<u>\$ 4,778</u>

District Court Enrichment	Totals	
	2013	2012
\$ 19,371	\$ 7,558,338	\$ 7,845,016
18	10,754	12,094
-	33,674	30,891
-	60,822	132,108
-	429	-
-	45,073	55,973
<u>\$ 19,389</u>	<u>\$ 7,709,090</u>	<u>\$ 8,076,082</u>
\$ -	\$ 132,702	\$ 186,789
-	59,483	57,111
-	150,043	133,111
-	342,228	377,011
-	25,619	19,587
-	45,073	55,973
-	117,550	133,963
-	852,476	852,765
-	143,332	159,865
-	46,307	43,382
19,389	148,392	244,798
-	827,148	850,663
-	292	1,181
-	458,919	362,019
-	264,882	265,102
-	42,647	52,179
-	1,792	1,980
-	405,639	415,420
-	1,780,372	1,814,312
-	1,930,381	2,231,521
-	27,894	29,084
-	3,373	4,032
-	230,139	140,416
-	14,635	20,829
<u>19,389</u>	<u>7,341,243</u>	<u>7,679,484</u>
<u>\$ 19,389</u>	<u>\$ 7,709,090</u>	<u>\$ 8,076,082</u>

LINCOLN COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES

Year Ended June 30, 2013

(With Comparative Totals for Year Ended June 30, 2012)

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	Pioche Town	Alamo Town	Panaca Town	Resource Development Authority	County Library
Revenues:					
Taxes	\$ 43,557	\$ 36,236	\$ 9,112	\$ -	\$ 75,229
Licenses and permits	5,230	-	-	-	-
Intergovernmental	48,823	20,213	36,624	99,184	229
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	7,044	4,992	1,448	2,844	11,110
Total revenues	<u>104,654</u>	<u>61,441</u>	<u>47,184</u>	<u>102,028</u>	<u>86,568</u>
Expenditures:					
General government	10,353	26,226	3,197	-	-
Public safety	-	-	-	-	-
Judicial	-	-	-	-	-
Public works	35,100	6,203	14,162	-	-
Health and sanitation	4,756	-	7,782	-	-
Welfare	-	-	-	-	-
Culture and recreation	74,893	28,571	14,806	-	71,791
Community support	-	-	-	112,928	-
Intergovernmental	-	-	-	-	-
Debt service:					
Principal	-	3,318	-	-	-
Interest	-	325	-	-	-
Total expenditures	<u>125,102</u>	<u>64,643</u>	<u>39,947</u>	<u>112,928</u>	<u>71,791</u>
Excess (deficiency) of revenues over expenditures	<u>(20,448)</u>	<u>(3,202)</u>	<u>7,237</u>	<u>(10,900)</u>	<u>14,777</u>
Other financing sources (uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(20,448)	(3,202)	7,237	(10,900)	14,777
Fund balance:					
Beginning of year	<u>109,805</u>	<u>9,175</u>	<u>14,983</u>	<u>55,973</u>	<u>70,078</u>
End of year	<u>\$ 89,357</u>	<u>\$ 5,973</u>	<u>\$ 22,220</u>	<u>\$ 45,073</u>	<u>\$ 84,855</u>

Museum	Senior Nutrition	Transportation	Agricultural Extension	Indigent	Medical Indigent	China Springs
\$ 38,262	\$ 91,031	\$ -	\$ 17,712	\$ 63,592	\$ 141,704	\$ 13,644
-	-	-	-	-	-	-
111	112,463	89,859	51	186	413	40
-	20,939	6,576	-	-	-	-
-	-	-	-	-	-	-
2,173	48,884	-	-	-	121	-
<u>40,546</u>	<u>273,317</u>	<u>96,435</u>	<u>17,763</u>	<u>63,778</u>	<u>142,238</u>	<u>13,684</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	255,706	-	-	48,752	117,975	-
36,162	-	-	-	-	-	-
-	-	101,191	25,569	-	-	-
-	-	-	-	-	-	15,819
-	-	-	-	-	-	-
<u>36,162</u>	<u>255,706</u>	<u>101,191</u>	<u>25,569</u>	<u>48,752</u>	<u>117,975</u>	<u>15,819</u>
<u>4,384</u>	<u>17,611</u>	<u>(4,756)</u>	<u>(7,806)</u>	<u>15,026</u>	<u>24,263</u>	<u>(2,135)</u>
-	40,000	40,000	-	-	-	1,947
-	-	-	-	-	-	-
-	<u>40,000</u>	<u>40,000</u>	-	-	-	<u>1,947</u>
4,384	57,611	35,244	(7,806)	15,026	24,263	(188)
<u>56,147</u>	<u>42,136</u>	<u>36,990</u>	<u>40,204</u>	<u>184,455</u>	<u>135,428</u>	<u>1,980</u>
<u>\$ 60,531</u>	<u>\$ 99,747</u>	<u>\$ 72,234</u>	<u>\$ 32,398</u>	<u>\$ 199,481</u>	<u>\$ 159,691</u>	<u>\$ 1,792</u>

LINCOLN COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2013
(With Comparative Totals for Year Ended June 30, 2012)
Page 2 of 5

	Ambulance	Regional Streets and Highways	Room Tax	Legal Aid Services
Revenues:				
Taxes	\$ -	\$ -	\$ 56,556	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	104,404	-	-
Charges for services	138,590	-	-	1,331
Fines and forfeitures	-	-	-	-
Miscellaneous	(58)	1,644	-	-
Total revenues	<u>138,532</u>	<u>106,048</u>	<u>56,556</u>	<u>1,331</u>
Expenditures:				
General government	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Public works	-	124,878	-	-
Health and sanitation	76,908	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	50,734	-
Community support	-	-	-	-
Intergovernmental	-	-	4,530	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>76,908</u>	<u>124,878</u>	<u>55,264</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>61,624</u>	<u>(18,830)</u>	<u>1,292</u>	<u>1,331</u>
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers out	-	(40,000)	(10,000)	-
Total other financing sources (uses)	<u>-</u>	<u>(40,000)</u>	<u>(10,000)</u>	<u>-</u>
Net change in fund balance	61,624	(58,830)	(8,708)	1,331
Fund balance:				
Beginning of year	<u>77,735</u>	<u>672,875</u>	<u>103,947</u>	<u>7,743</u>
End of year	<u>\$ 139,359</u>	<u>\$ 614,045</u>	<u>\$ 95,239</u>	<u>\$ 9,074</u>

Forensic Services	Administrative Assessment	Forfeiture	Recorder Technology	L. C. Housing Authority	Solid Waste Management	Alamo Clinic
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,280
-	-	-	-	-	-	-
-	-	-	-	-	-	219
1,238	26,119	-	4,969	-	246,374	-
-	-	29,707	-	-	-	-
-	60	22	4	32,321	-	-
<u>1,238</u>	<u>26,179</u>	<u>29,729</u>	<u>4,973</u>	<u>32,321</u>	<u>246,374</u>	<u>75,499</u>
-	-	-	5,370	-	-	-
3,625	-	14,582	-	-	-	-
-	62,938	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	268,275	76,388
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	39,825	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,625</u>	<u>62,938</u>	<u>14,582</u>	<u>5,370</u>	<u>39,825</u>	<u>268,275</u>	<u>76,388</u>
<u>(2,387)</u>	<u>(36,759)</u>	<u>15,147</u>	<u>(397)</u>	<u>(7,504)</u>	<u>(21,901)</u>	<u>(889)</u>
-	-	-	-	-	50,000	-
-	-	(9,835)	-	-	-	-
-	-	(9,835)	-	-	50,000	-
<u>(2,387)</u>	<u>(36,759)</u>	<u>5,312</u>	<u>(397)</u>	<u>(7,504)</u>	<u>28,099</u>	<u>(889)</u>
<u>13,507</u>	<u>70,782</u>	<u>29,875</u>	<u>20,171</u>	<u>26,381</u>	<u>62,681</u>	<u>1,181</u>
<u>\$ 11,120</u>	<u>\$ 34,023</u>	<u>\$ 35,187</u>	<u>\$ 19,774</u>	<u>\$ 18,877</u>	<u>\$ 90,780</u>	<u>\$ 292</u>

LINCOLN COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES

Year Ended June 30, 2013

(With Comparative Totals for Year Ended June 30, 2012)

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	Fair Board	Multi-species Habitat Conservation	Multi-species Habitat Conservation Section 7	Youth Activities Counsel
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	2,698	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Miscellaneous	15	24	424	500
Total revenues	<u>15</u>	<u>2,722</u>	<u>424</u>	<u>500</u>
Expenditures:				
General government	-	3,435	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Public works	-	-	-	-
Health and sanitation	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	20,688	-	-	-
Community support	-	-	-	916
Intergovernmental	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>20,688</u>	<u>3,435</u>	<u>-</u>	<u>916</u>
Excess (deficiency) of revenues over expenditures	<u>(20,673)</u>	<u>(713)</u>	<u>424</u>	<u>(416)</u>
Other financing sources (uses):				
Operating transfers in	10,000	-	-	-
Operating transfers out	-	-	-	-
Total other financing sources (uses)	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(10,673)	(713)	424	(416)
Fund balance:				
Beginning of year	<u>34,930</u>	<u>713</u>	<u>852,052</u>	<u>6,423</u>
End of year	<u>\$ 24,257</u>	<u>\$ -</u>	<u>\$ 852,476</u>	<u>\$ 6,007</u>

Genetic Marker Testing	Public Improvement	Airport	Panaca Town Building	Court Facility Fees	Tri County Weed Control	Lincoln County Land Act General
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
615	-	180	-	26,667	826,649	-
-	-	-	-	-	-	-
-	71	8,501	9,440	459	93	4
<u>615</u>	<u>71</u>	<u>8,681</u>	<u>9,440</u>	<u>27,126</u>	<u>826,742</u>	<u>4</u>
-	-	-	10,630	-	842,237	-
-	-	-	-	-	-	-
-	-	-	-	96,536	-	-
-	-	9,340	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	9,340	10,630	96,536	842,237	-
<u>615</u>	<u>71</u>	<u>(659)</u>	<u>(1,190)</u>	<u>(69,410)</u>	<u>(15,495)</u>	<u>4</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
615	71	(659)	(1,190)	(69,410)	(15,495)	4
<u>4,794</u>	<u>140,798</u>	<u>4,032</u>	<u>29,084</u>	<u>119,562</u>	<u>129,782</u>	<u>6,493</u>
<u>\$ 5,409</u>	<u>\$ 140,869</u>	<u>\$ 3,373</u>	<u>\$ 27,894</u>	<u>\$ 50,152</u>	<u>\$ 114,287</u>	<u>\$ 6,497</u>

LINCOLN COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE

Year Ended June 30, 2013

(With Comparative Totals for Year Ended June 30, 2012)

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	Lincoln County Land Act Planning and Development	Lincoln County Land Act Education	Lincoln County Land Act Emergency Disaster	Lincoln County Land Act Grant Match
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Miscellaneous	104	80	31	-
Total revenues	<u>104</u>	<u>80</u>	<u>31</u>	<u>-</u>
Expenditures:				
General government	-	10,000	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Public works	-	-	-	-
Health and sanitation	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Intergovernmental	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>104</u>	<u>(9,920)</u>	<u>31</u>	<u>-</u>
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	104	(9,920)	31	-
Fund balance:				
Beginning of year	<u>211,565</u>	<u>133,253</u>	<u>63,958</u>	<u>151</u>
End of year	<u>\$ 211,669</u>	<u>\$ 123,333</u>	<u>\$ 63,989</u>	<u>\$ 151</u>

Lincoln County Water General	Lincoln County Water Special Projects	Lincoln County Water Planning and Development	Lincoln County Water Special Use	Lincoln County Water Emergency Disaster	Lincoln County Water Grant Match
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
98	29	45	668	28	40
98	29	45	668	28	40
-	34,848	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	34,848	-	-	-	-
98	(34,819)	45	668	28	40
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
98	(34,819)	45	668	28	40
196,453	43,117	90,198	1,339,681	62,654	82,209
\$ 196,551	\$ 8,298	\$ 90,243	\$ 1,340,349	\$ 62,682	\$ 82,249

LINCOLN COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE

Year Ended June 30, 2013

(With Comparative Totals for Year Ended June 30, 2012)

Page 5 of 5

	Lincoln County Water District General	Assessor Technology	District Court Technology	District Court Specialty Court
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	4,685	8	3,164
Fines and forfeitures	-	-	-	-
Miscellaneous	184,104	-	-	-
Total revenues	<u>184,104</u>	<u>4,685</u>	<u>8</u>	<u>3,164</u>
Expenditures:				
General government	164,048	5,941	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Public works	-	-	-	-
Health and sanitation	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Intergovernmental	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>164,048</u>	<u>5,941</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>20,056</u>	<u>(1,256)</u>	<u>8</u>	<u>3,164</u>
Other financing sources (uses):				
Operating transfers in	100,000	-	-	-
Operating transfers out	(421,196)	-	-	-
Total other financing sources (uses)	<u>(321,196)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(301,140)	(1,256)	8	3,164
Fund balance:				
Beginning of year	<u>2,231,521</u>	<u>5,118</u>	<u>5,032</u>	<u>22,772</u>
End of year	<u>\$ 1,930,381</u>	<u>\$ 3,862</u>	<u>\$ 5,040</u>	<u>\$ 25,936</u>

Court Security	District Court Enrichment	Totals	
		2013	2012
\$ -	\$ -	\$ 661,915	\$ 717,352
-	-	5,230	6,406
-	-	515,517	567,088
880	4,356	1,313,340	1,382,519
-	-	29,707	39,771
<u>20</u>	<u>4</u>	<u>317,391</u>	<u>324,218</u>
<u>900</u>	<u>4,360</u>	<u>2,843,100</u>	<u>3,037,354</u>
-	-	1,116,285	1,204,254
-	-	18,207	32,538
-	-	159,474	53,936
-	-	189,683	145,638
-	-	434,109	428,008
-	-	422,433	429,416
-	-	297,645	308,010
-	-	280,429	303,497
-	-	20,349	22,247
-	-	3,318	2,910
-	-	325	453
<u>-</u>	<u>-</u>	<u>2,942,257</u>	<u>2,930,907</u>
<u>900</u>	<u>4,360</u>	<u>(99,157)</u>	<u>106,447</u>
-	-	241,947	159,000
<u>-</u>	<u>-</u>	<u>(481,031)</u>	<u>(113,194)</u>
<u>-</u>	<u>-</u>	<u>(239,084)</u>	<u>45,806</u>
900	4,360	(338,241)	152,253
<u>3,878</u>	<u>15,029</u>	<u>7,679,484</u>	<u>7,527,231</u>
<u>\$ 4,778</u>	<u>\$ 19,389</u>	<u>\$ 7,341,243</u>	<u>\$ 7,679,484</u>

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For the year ended June 30, 2013

LINCOLN COUNTY, NEVADA
NONMAJOR PIOCHE TOWN SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 93,240	\$ 110,384
Interest receivable	84	155
Taxes receivable	2,738	1,639
Due from other governments	<u>8,091</u>	<u>12,306</u>
 Total assets	 <u>\$ 104,153</u>	 <u>\$ 124,484</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 4,655	\$ 4,036
Accrued payroll and benefits	<u>7,665</u>	<u>9,024</u>
 Total liabilities	 12,320	 13,060
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - property taxes	2,476	1,619
<u>FUND BALANCE</u>		
Restricted	<u>89,357</u>	<u>109,805</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 104,153</u>	 <u>\$ 124,484</u>

LINCOLN COUNTY, NEVADA
NONMAJOR PIOCHE TOWN SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013

Page 1 of 2

(With Comparative Actual Amounts for Year Ended June 30, 2012)

	Budget	2013 Actual	Variance - Positive (Negative)	2012 Actual
Revenues:				
Taxes:				
Property taxes	\$ 40,554	\$ 43,557	\$ 3,003	\$ 53,977
Licenses and permits:				
Gaming licenses	2,500	3,330	830	4,185
Liquor licenses	1,200	1,900	700	2,221
Total licenses and permits	3,700	5,230	1,530	6,406
Intergovernmental:				
Consolidated tax	50,094	48,823	(1,271)	48,883
Miscellaneous:				
Investment income	100	26	(74)	881
Other	-	-	-	1,950
Rent	500	7,018	6,518	5,290
Total miscellaneous	600	7,044	6,444	8,121
Total revenues	94,948	104,654	9,706	117,387
General government:				
Other general expenses:				
Employee benefits	522	1,025	(503)	922
Services and supplies	12,000	9,328	2,672	9,943
Total general government	12,522	10,353	2,169	10,865
Public works:				
Highways and streets:				
Salaries and wages	15,500	13,073	2,427	9,424
Employee benefits	-	2,648	(2,648)	2,586
Services and supplies	23,500	19,379	4,121	21,331
Total public works	39,000	35,100	3,900	33,341
Health and sanitation:				
Cemetery:				
Salaries and wages	4,365	1,900	2,465	2,729
Employee benefits	-	542	(542)	820
Services and supplies	500	2,314	(1,814)	2,098
Total health and sanitation	4,865	4,756	109	5,647

LINCOLN COUNTY, NEVADA
NONMAJOR PIOCHE TOWN SPECIAL REVENUE FUND (Continued)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2013

Page 2 of 2

(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013		Variance -	
	Budget	Actual	Positive (Negative)	2012 Actual
Expenditures: (Continued)				
Culture and recreation:				
Parks:				
Salaries and wages	\$ 20,000	\$ 12,042	\$ 7,958	\$ 15,290
Employee benefits	-	3,290	(3,290)	3,993
Services and supplies	<u>17,000</u>	<u>14,521</u>	<u>2,479</u>	<u>10,927</u>
Total parks	<u>37,000</u>	<u>29,853</u>	<u>7,147</u>	<u>30,210</u>
Swimming pool:				
Salaries and wages	33,000	22,679	10,321	23,943
Employee benefits	-	4,013	(4,013)	3,885
Services and supplies	8,000	10,157	(2,157)	14,931
Capital outlay	<u>-</u>	<u>2,065</u>	<u>(2,065)</u>	<u>-</u>
Total swimming pool	<u>41,000</u>	<u>38,914</u>	<u>2,086</u>	<u>42,759</u>
Town hall:				
Salaries and wages	1,665	1,622	43	1,833
Employee benefits	-	223	(223)	407
Services and supplies	<u>5,335</u>	<u>4,281</u>	<u>1,054</u>	<u>3,771</u>
Total town hall	<u>7,000</u>	<u>6,126</u>	<u>874</u>	<u>6,011</u>
Total culture and recreation	<u>85,000</u>	<u>74,893</u>	<u>10,107</u>	<u>78,980</u>
Total expenditures	<u>141,387</u>	<u>125,102</u>	<u>16,285</u>	<u>128,833</u>
Excess (deficiency) of revenues over expenditures	(46,439)	(20,448)	25,991	(11,446)
Fund balance:				
Beginning of year	<u>70,098</u>	<u>109,805</u>	<u>39,707</u>	<u>121,251</u>
End of year	<u>\$ 23,659</u>	<u>\$ 89,357</u>	<u>\$ 65,698</u>	<u>\$ 109,805</u>

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For the year ended June 30, 2013

LINCOLN COUNTY, NEVADA
NONMAJOR ALAMO TOWN SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 7,239	\$ 7,292
Interest receivable	7	11
Taxes receivable	684	2,309
Due from other governments	<u>3,348</u>	<u>5,094</u>
 Total assets	 <u>\$ 11,278</u>	 <u>\$ 14,706</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 3,669	\$ 3,003
Accrued payroll and benefits	<u>1,029</u>	<u>1,016</u>
 Total liabilities	 4,698	 4,019
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - property taxes	607	1,512
<u>FUND BALANCE</u>		
Restricted	<u>5,973</u>	<u>9,175</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 11,278</u>	 <u>\$ 14,706</u>

LINCOLN COUNTY, NEVADA
NONMAJOR ALAMO TOWN SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Taxes:				
Property taxes	\$ 35,200	\$ 36,236	\$ 1,036	\$ 34,449
Intergovernmental:				
Consolidated tax	20,738	20,213	(525)	20,237
Miscellaneous:				
Investment income	15	4	(11)	63
Other	4,000	4,988	988	-
Total miscellaneous	4,015	4,992	977	63
Total revenues	59,953	61,441	1,488	54,749
Expenditures:				
General government:				
Salaries and wages	16,297	16,194	103	15,764
Employee benefits	1,772	2,125	(353)	2,191
Services and supplies	7,601	7,907	(306)	9,424
Total general government	25,670	26,226	(556)	27,379
Public works:				
Highways and streets:				
Services and supplies	4,875	6,203	(1,328)	4,556
Culture and recreation:				
P.V. senior center:				
Services and supplies	3,600	3,166	434	3,224
Parks:				
Services and supplies	19,176	25,405	(6,229)	19,428
Capital outlay	6,600	-	6,600	-
Total culture and recreation	29,376	28,571	805	22,652
Debt service:				
Principal	3,082	3,318	(236)	2,910
Interest	287	325	(38)	453
Total debt service	3,369	3,643	(274)	3,363
Total expenditures	63,290	64,643	(1,353)	57,950

LINCOLN COUNTY, NEVADA
NONMAJOR ALAMO TOWN SPECIAL REVENUE FUND (Continued)
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Excess (deficiency) of revenues over expenditures	\$ (3,337)	\$ (3,202)	\$ 135	\$ (3,201)
Fund balance:				
Beginning of year	<u>11,010</u>	<u>9,175</u>	<u>(1,835)</u>	<u>12,376</u>
End of year	<u>\$ 7,673</u>	<u>\$ 5,973</u>	<u>\$ (1,700)</u>	<u>\$ 9,175</u>

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For the year ended June 30, 2013

LINCOLN COUNTY, NEVADA
NONMAJOR PANACA TOWN SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 17,440	\$ 7,346
Interest receivable	16	13
Taxes receivable	140	452
Due from other governments	<u>6,071</u>	<u>9,230</u>
 Total assets	 <u>\$ 23,667</u>	 <u>\$ 17,041</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,213	\$ 1,675
Accrued payroll and benefits	<u>110</u>	<u>-</u>
 Total liabilities	 1,323	 1,675
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - property taxes	124	383
<u>FUND BALANCE</u>		
Restricted	<u>22,220</u>	<u>14,983</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 23,667</u>	 <u>\$ 17,041</u>

LINCOLN COUNTY, NEVADA
NONMAJOR PANACA TOWN SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013

Page 1 of 2

(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013		Variance -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Taxes:				
Property taxes	\$ 8,871	\$ 9,112	\$ 241	\$ 8,554
Intergovernmental:				
Consolidated tax	57,576	36,624	(20,952)	36,667
Miscellaneous:				
Investment income	20	(14)	(34)	76
Rent	100	1,411	1,311	164
Other	-	51	51	-
Total miscellaneous	120	1,448	1,328	240
 Total revenues	 66,567	 47,184	 (19,383)	 45,461
Expenditures:				
General government:				
Employee benefits	-	403	(403)	523
Services and supplies	5,000	2,794	2,206	3,162
Total general government	5,000	3,197	1,803	3,685
Public works:				
Highways and streets:				
Salaries and wages	4,750	2,063	2,687	4,340
Employee benefits	517	226	291	603
Services and supplies	12,133	11,873	260	11,654
Total public works	17,400	14,162	3,238	16,597
Health and sanitation:				
Cemetery:				
Salaries and wages	5,771	6,075	(304)	5,250
Employee benefits	628	665	(37)	570
Services and supplies	3,601	1,042	2,559	1,964
Total health and sanitation	10,000	7,782	2,218	7,784

LINCOLN COUNTY, NEVADA
NONMAJOR PANACA TOWN SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2013
Page 2 of 2
(With Comparative Actual Amounts for Year Ended June 30, 2012)

	2013		Variance -	2012
	Budget	Actual	Positive (Negative)	Actual
Expenditures continued:				
Culture and recreation:				
Parks:				
Salaries and wages	\$ 5,558	\$ 5,200	\$ 358	\$ 5,100
Employee benefits	604	570	34	554
Services and supplies	6,438	5,574	864	8,809
Town hall:				
Salaries and wages	1,140	1,200	(60)	1,200
Employee benefits	124	91	33	91
Services and supplies	4,736	2,171	2,565	2,527
Total culture and recreation	<u>18,600</u>	<u>14,806</u>	<u>3,794</u>	<u>18,281</u>
Total expenditures	<u>51,000</u>	<u>39,947</u>	<u>11,053</u>	<u>46,347</u>
Excess (deficiency) of revenues over expenditures	15,567	7,237	(8,330)	(886)
Fund balance:				
Beginning of year	<u>16,405</u>	<u>14,983</u>	<u>(1,422)</u>	<u>15,869</u>
End of year	<u>\$ 31,972</u>	<u>\$ 22,220</u>	<u>\$ (9,752)</u>	<u>\$ 14,983</u>

LINCOLN COUNTY, NEVADA
NONMAJOR RESOURCE DEVELOPMENT AUTHORITY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 123,673	\$ 90,305
Due from other governments	-	20,654
Due from others	311	-
Notes receivable	<u>45,073</u>	<u>55,973</u>
 Total assets	 <u>\$ 169,057</u>	 <u>\$ 166,932</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 9,739	\$ 16,344
Unearned revenue	<u>114,245</u>	<u>94,615</u>
 Total liabilities	 123,984	 110,959
<u>FUND BALANCE</u>		
Nonspendable	<u>45,073</u>	<u>55,973</u>
 Total liabilities and fund balance	 <u>\$ 169,057</u>	 <u>\$ 166,932</u>

LINCOLN COUNTY, NEVADA
NONMAJOR RESOURCE DEVELOPMENT AUTHORITY SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Intergovernmental:				
Grants	\$ 99,184	\$ 99,184	\$ -	\$ 131,057
Miscellaneous:				
Investment income	-	844	844	1,166
Donations	-	2,000	2,000	-
Total miscellaneous	-	2,844	2,844	1,166
Total revenues	99,184	102,028	2,844	132,223
Expenditures:				
Community support:				
Services and supplies	143,297	112,928	30,369	120,363
Excess (deficiency) of revenues over expenditures	(44,113)	(10,900)	33,213	11,860
Fund balance:				
Beginning of year	44,113	55,973	11,860	44,113
End of year	\$ -	\$ 45,073	\$ 45,073	\$ 55,973

LINCOLN COUNTY, NEVADA
NONMAJOR COUNTY LIBRARY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 88,941	\$ 73,980
Taxes receivable	3,463	2,769
Due from governments	91	200
Due from others	<u>118</u>	<u>-</u>
 Total assets	 <u>\$ 92,613</u>	 <u>\$ 76,949</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,749	\$ 1,362
Accrued payroll and benefits	<u>2,744</u>	<u>3,167</u>
 Total liabilities	 4,493	 4,529
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - property taxes	3,265	2,342
<u>FUND BALANCE</u>		
Restricted	<u>84,855</u>	<u>70,078</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 92,613</u>	 <u>\$ 76,949</u>

LINCOLN COUNTY, NEVADA
NONMAJOR COUNTY LIBRARY SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Taxes:				
Property taxes	\$ 82,602	\$ 75,229	\$ (7,373)	\$ 81,976
Intergovernmental:				
Private car line	-	129	129	139
Fish and wildlife	-	100	100	91
Total intergovernmental	-	229	229	230
Miscellaneous:				
Rent	9,500	11,062	1,562	10,416
Donations	-	48	48	293
Total miscellaneous	9,500	11,110	1,610	10,709
Total revenues	92,102	86,568	(5,534)	92,915
Expenditures:				
Culture and recreation:				
Libraries:				
Salaries and wages	38,404	35,783	2,621	33,550
Employee benefits	14,499	14,758	(259)	16,825
Services and supplies	25,500	21,250	4,250	20,541
Capital outlay	-	-	-	6,595
Total expenditures	78,403	71,791	6,612	77,511
Excess (deficiency) of revenues over expenditures	13,699	14,777	1,078	15,404
Fund balance:				
Beginning of year	42,068	70,078	28,010	54,674
End of year	\$ 55,767	\$ 84,855	\$ 29,088	\$ 70,078

**LINCOLN COUNTY, NEVADA
NONMAJOR MUSEUM SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012**

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 62,249	\$ 57,985
Taxes receivable	1,761	1,413
Due from other governments	<u>46</u>	<u>101</u>
 Total assets	 <u>\$ 64,056</u>	 <u>\$ 59,499</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 257	\$ 135
Accrued payroll and benefits	<u>1,608</u>	<u>2,026</u>
 Total liabilities	 1,865	 2,161
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - property taxes	1,660	1,191
<u>FUND BALANCE</u>		
Restricted	<u>60,531</u>	<u>56,147</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 64,056</u>	 <u>\$ 59,499</u>

LINCOLN COUNTY, NEVADA
NONMAJOR MUSEUM SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Taxes:				
Property taxes	\$ 41,981	\$ 38,262	\$ (3,719)	\$ 41,735
Intergovernmental:				
Fish and wildlife	-	65	65	71
Private car line	-	46	46	46
Total intergovernmental	-	111	111	117
Miscellaneous:				
Donations	-	2,173	2,173	2,063
Total revenues	41,981	40,546	(1,435)	43,915
Expenditures:				
Culture and recreation:				
Museum:				
Salaries and wages	21,956	23,713	(1,757)	23,865
Employee benefits	3,046	3,612	(566)	3,746
Services and supplies	8,683	5,187	3,496	5,501
Capital outlay	35,000	3,650	31,350	-
Total expenditures	68,685	36,162	32,523	33,112
Excess (deficiency) of revenues over expenditures	(26,704)	4,384	31,088	10,803
Fund balance:				
Beginning of year	37,250	56,147	18,897	45,344
End of year	\$ 10,546	\$ 60,531	\$ 49,985	\$ 56,147

LINCOLN COUNTY, NEVADA
NONMAJOR SENIOR NUTRITION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 111,234	\$ 57,002
Taxes receivable	4,196	3,336
Due from other governments	<u>489</u>	<u>2,343</u>
Total assets	<u>\$ 115,919</u>	<u>\$ 62,681</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 6,975	\$ 12,275
Accrued payroll and benefits	<u>5,241</u>	<u>5,437</u>
Total liabilities	12,216	17,712
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - property taxes	3,956	2,833
<u>FUND BALANCE</u>		
Restricted	<u>99,747</u>	<u>42,136</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 115,919</u>	<u>\$ 62,681</u>

LINCOLN COUNTY, NEVADA
NONMAJOR SENIOR NUTRITION SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Taxes:				
Property taxes	\$ 100,094	\$ 91,031	\$ (9,063)	\$ 98,959
Intergovernmental:				
Private car line	210	156	(54)	168
Grants	115,122	112,197	(2,925)	128,904
Fish and wildlife	115	110	(5)	111
Total intergovernmental	<u>115,447</u>	<u>112,463</u>	<u>(2,984)</u>	<u>129,183</u>
Charges for services:				
Sales - meals	<u>25,000</u>	<u>20,939</u>	<u>(4,061)</u>	<u>27,310</u>
Miscellaneous:				
Other	2,000	46,226	44,226	218
Donations	<u>-</u>	<u>2,658</u>	<u>2,658</u>	<u>1,561</u>
Total miscellaneous	<u>2,000</u>	<u>48,884</u>	<u>46,884</u>	<u>1,779</u>
Total revenues	<u>242,541</u>	<u>273,317</u>	<u>30,776</u>	<u>257,231</u>
Expenditures:				
Welfare:				
Salaries and wages	69,135	67,518	1,617	70,430
Employee benefits	32,300	29,603	2,697	31,846
Services and supplies	185,372	139,865	45,507	145,031
Capital outlay	<u>-</u>	<u>18,720</u>	<u>(18,720)</u>	<u>217</u>
Total expenditures	<u>286,807</u>	<u>255,706</u>	<u>31,101</u>	<u>247,524</u>
Excess (deficiency) of revenues over expenditures	(44,266)	17,611	61,877	9,707
Other financing sources (uses):				
Operating transfers in	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>48,000</u>
Net change in fund balance	(4,266)	57,611	61,877	57,707
Fund balance:				
Beginning of year	<u>4,266</u>	<u>42,136</u>	<u>37,870</u>	<u>(15,571)</u>
End of year	<u>\$ -</u>	<u>\$ 99,747</u>	<u>\$ 99,747</u>	<u>\$ 42,136</u>

LINCOLN COUNTY, NEVADA
NONMAJOR TRANSPORTATION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 64,580	\$ 6,106
Due from other governments	<u>14,747</u>	<u>37,189</u>
Total assets	<u>\$ 79,327</u>	<u>\$ 43,295</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 4,064	\$ 3,696
Accrued payroll and benefits	<u>3,029</u>	<u>2,609</u>
Total liabilities	7,093	6,305
<u>FUND BALANCE</u>		
Restricted	<u>72,234</u>	<u>36,990</u>
Total liabilities and fund balance	<u>\$ 79,327</u>	<u>\$ 43,295</u>

LINCOLN COUNTY, NEVADA
NONMAJOR TRANSPORTATION SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Intergovernmental:				
Grants	\$ 60,630	\$ 89,859	\$ 29,229	\$ 80,030
Charges for services:				
Reimbursement	4,500	-	(4,500)	-
Bus fares	8,476	6,576	(1,900)	5,998
Total charges or services	<u>12,976</u>	<u>6,576</u>	<u>(6,400)</u>	<u>5,998</u>
Total revenues	<u>73,606</u>	<u>96,435</u>	<u>22,829</u>	<u>86,028</u>
Expenditures:				
Public works:				
Salaries and wages	51,767	36,623	15,144	53,578
Employee benefits	26,575	16,734	9,841	21,171
Services and supplies	46,000	40,174	5,826	44,509
Capital outlay	-	7,660	(7,660)	-
Total expenditures	<u>124,342</u>	<u>101,191</u>	<u>23,151</u>	<u>119,258</u>
Excess (deficiency) of revenues over expenditures	(50,736)	(4,756)	45,980	(33,230)
Other financing sources (uses):				
Operating transfers in	<u>40,000</u>	<u>40,000</u>	-	<u>40,000</u>
Net change in fund balance	(10,736)	35,244	45,980	6,770
Fund balance:				
Beginning of year	<u>39,432</u>	<u>36,990</u>	(2,442)	<u>30,220</u>
End of year	<u>\$ 28,696</u>	<u>\$ 72,234</u>	<u>\$ 43,538</u>	<u>\$ 36,990</u>

LINCOLN COUNTY, NEVADA
NONMAJOR AGRICULTURAL EXTENSION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 33,395	\$ 41,356
Taxes receivable	815	653
Due from other governments	<u>21</u>	<u>47</u>
Total assets	<u>\$ 34,231</u>	<u>\$ 42,056</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 242	\$ 429
Accrued payroll and benefits	<u>823</u>	<u>872</u>
Total liabilities	<u>1,065</u>	<u>1,301</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - property taxes	<u>768</u>	<u>551</u>
<u>FUND BALANCE</u>		
Restricted	17,763	19,375
Committed	<u>14,635</u>	<u>20,829</u>
Total fund balance	<u>32,398</u>	<u>40,204</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 34,231</u>	<u>\$ 42,056</u>

LINCOLN COUNTY, NEVADA
NONMAJOR AGRICULTURAL EXTENSION SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Taxes:				
Property taxes	\$ 19,436	\$ 17,712	\$ (1,724)	\$ 19,321
Intergovernmental:				
Private car line	-	30	30	33
Fish and wildlife	-	21	21	21
Total intergovernmental	-	51	51	54
Total revenues	19,436	17,763	(1,673)	19,375
Expenditures:				
Community support:				
Salaries and wages	12,480	12,033	447	12,948
Employee benefits	1,368	1,318	50	1,480
Services and supplies	18,200	12,218	5,982	16,068
Capital outlay	-	-	-	972
Total expenditures	32,048	25,569	6,479	31,468
Excess (deficiency) of revenues over expenditures	(12,612)	(7,806)	4,806	(12,093)
Other financing sources (uses):				
Operating transfers in	-	-	-	20,000
Net change in fund balance	(12,612)	(7,806)	4,806	7,907
Fund balance:				
Beginning of year	31,690	40,204	8,514	32,297
End of year	\$ 19,078	\$ 32,398	\$ 13,320	\$ 40,204

**LINCOLN COUNTY, NEVADA
NONMAJOR INDIGENT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012**

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 202,482	\$ 188,848
Taxes receivable	2,926	2,347
Due from other governments	<u>77</u>	<u>169</u>
Total assets	<u>\$ 205,485</u>	<u>\$ 191,364</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 2,063	\$ 3,749
Accrued payroll and benefits	<u>1,183</u>	<u>1,181</u>
Total liabilities	3,246	4,930
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - property taxes	2,758	1,979
<u>FUND BALANCE</u>		
Restricted	<u>199,481</u>	<u>184,455</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 205,485</u>	<u>\$ 191,364</u>

LINCOLN COUNTY, NEVADA
NONMAJOR INDIGENT SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Taxes:				
Property taxes	\$ 69,774	\$ 63,592	\$ (6,182)	\$ 69,367
Intergovernmental:				
Private car line	-	109	109	117
Fish and wildlife	-	77	77	77
Total intergovernmental	-	186	186	194
 Total revenues	 69,774	 63,778	 (5,996)	 69,561
Expenditures:				
Welfare:				
Salaries and wages	14,986	14,986	-	15,044
Employee benefits	8,121	8,142	(21)	8,130
Service and supplies	154,635	25,624	129,011	19,311
Total expenditures	177,742	48,752	128,990	42,485
 Excess (deficiency) of revenues over expenditures	 (107,968)	 15,026	 122,994	 27,076
Fund balance:				
Beginning of year	107,968	184,455	76,487	157,379
 End of year	 \$ -	 \$ 199,481	 \$ 199,481	 \$ 184,455

LINCOLN COUNTY, NEVADA
NONMAJOR MEDICAL INDIGENT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 165,314	\$ 134,025
Interest receivable	154	204
Taxes receivable	6,520	5,232
Due from other governments	<u>172</u>	<u>377</u>
 Total assets	 <u>\$ 172,160</u>	 <u>\$ 139,838</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 6,322	\$ -
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - property taxes	6,147	4,410
<u>FUND BALANCE</u>		
Restricted	<u>159,691</u>	<u>135,428</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 172,160</u>	 <u>\$ 139,838</u>

LINCOLN COUNTY, NEVADA
NONMAJOR MEDICAL INDIGENT SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Taxes:				
Property taxes	\$ 155,513	\$ 141,704	\$ (13,809)	\$ 154,578
Intergovernmental:				
Private car line tax	-	241	241	262
Fish and wildlife	-	172	172	172
Total intergovernmental	-	413	413	434
Miscellaneous:				
Investment income	300	121	(179)	1,158
Total revenues	155,813	142,238	(13,575)	156,170
Expenditures:				
Welfare:				
Service and supplies	177,426	117,975	59,451	139,407
Excess (deficiency) of revenues over expenditures	(21,613)	24,263	45,876	16,763
Fund balance:				
Beginning of year	22,153	135,428	113,275	118,665
End of year	\$ 540	\$ 159,691	\$ 159,151	\$ 135,428

LINCOLN COUNTY, NEVADA
NONMAJOR CHINA SPRINGS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,739	\$ 1,863
Taxes receivable	628	504
Due from other governments	<u>17</u>	<u>37</u>
Total assets	<u>\$ 2,384</u>	<u>\$ 2,404</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - property taxes	592	424
<u>FUND BALANCE</u>		
Restricted	<u>1,792</u>	<u>1,980</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,384</u>	<u>\$ 2,404</u>

LINCOLN COUNTY, NEVADA
NONMAJOR CHINA SPRINGS SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Taxes:				
Property taxes	\$ 13,802	\$ 13,644	\$ (158)	\$ 14,884
Intergovernmental:				
Private car line	45	23	(22)	25
Fish and wildlife	25	17	(8)	17
Total intergovernmental	70	40	(30)	42
Total revenues	13,872	13,684	(188)	14,926
Expenditures:				
Intergovernmental:				
Services and supplies	15,819	15,819	-	17,634
Excess (deficiency) of revenues over expenditures	(1,947)	(2,135)	(188)	(2,708)
Other financing sources (uses):				
Operating transfers in	1,947	1,947	-	1,000
Net change in fund balance	-	(188)	(188)	(1,708)
Fund balance:				
Beginning of year	-	1,980	1,980	3,688
End of year	\$ -	\$ 1,792	\$ 1,792	\$ 1,980

LINCOLN COUNTY, NEVADA
NONMAJOR AMBULANCE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 147,344	\$ 80,417
Interest receivable	<u>129</u>	<u>76</u>
Total assets	<u>\$ 147,473</u>	<u>\$ 80,493</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 4,936	\$ 2,758
Accrued payroll and benefits	<u>3,178</u>	<u>-</u>
Total liabilities	8,114	2,758
<u>FUND BALANCE</u>		
Committed	<u>139,359</u>	<u>77,735</u>
Total liabilities and fund balance	<u>\$ 147,473</u>	<u>\$ 80,493</u>

LINCOLN COUNTY, NEVADA
NONMAJOR AMBULANCE SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Charges for services:				
Ambulance fees	\$ 103,500	\$ 138,590	\$ 35,090	\$ 122,656
Miscellaneous:				
Investment income	100	(73)	(173)	430
Other	-	15	15	-
Total miscellaneous	<u>100</u>	<u>(58)</u>	<u>(158)</u>	<u>430</u>
Total revenues	<u>103,600</u>	<u>138,532</u>	<u>34,932</u>	<u>123,086</u>
Expenditures:				
Health and sanitation:				
Salaries and wages	35,000	35,325	(325)	35,565
Employee benefits	6,932	3,871	3,061	3,821
Services and supplies	82,320	37,712	44,608	38,286
Capital outlay	-	-	-	4,080
Total expenditures	<u>124,252</u>	<u>76,908</u>	<u>47,344</u>	<u>81,752</u>
Excess (deficiency) of revenues over expenditures	(20,652)	61,624	82,276	41,334
Fund balance:				
Beginning of year	<u>46,829</u>	<u>77,735</u>	<u>30,906</u>	<u>36,401</u>
End of year	<u>\$ 26,177</u>	<u>\$ 139,359</u>	<u>\$ 113,182</u>	<u>\$ 77,735</u>

LINCOLN COUNTY, NEVADA
NONMAJOR REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 594,848	\$ 643,027
Interest receivable	1,515	921
Due from other governments	<u>18,572</u>	<u>29,077</u>
 Total assets	 <u>\$ 614,935</u>	 <u>\$ 673,025</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 890	\$ 150
<u>FUND BALANCE</u>		
Restricted	<u>614,045</u>	<u>672,875</u>
 Total liabilities and fund balance	 <u>\$ 614,935</u>	 <u>\$ 673,025</u>

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

	2013		Variance -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Intergovernmental:				
Optional \$0.04 gas tax	\$ 111,323	\$ 104,404	\$ (6,919)	\$ 109,529
Miscellaneous:				
Investment income	<u>-</u>	<u>1,644</u>	<u>1,644</u>	<u>5,232</u>
Total revenues	<u>111,323</u>	<u>106,048</u>	<u>(5,275)</u>	<u>114,761</u>
Expenditures:				
Public works:				
Employee benefits	600	216	384	216
Services and supplies	166,060	124,662	41,398	82,036
Capital outlay	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>-</u>
Total expenditures	<u>174,660</u>	<u>124,878</u>	<u>49,782</u>	<u>82,252</u>
Excess (deficiency) of revenues over expenditures	(63,337)	(18,830)	44,507	32,509
Other financing sources (uses):				
Operating transfers out	<u>(40,000)</u>	<u>(40,000)</u>	<u>-</u>	<u>(40,000)</u>
Net change in fund balance	(103,337)	(58,830)	44,507	(7,491)
Fund balance:				
Beginning of year	<u>124,952</u>	<u>672,875</u>	<u>547,923</u>	<u>680,366</u>
End of year	<u>\$ 21,615</u>	<u>\$ 614,045</u>	<u>\$ 592,430</u>	<u>\$ 672,875</u>

LINCOLN COUNTY, NEVADA
NONMAJOR ROOM TAX SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 90,467	\$ 98,246
Taxes receivable	<u>6,339</u>	<u>7,457</u>
Total assets	<u>\$ 96,806</u>	<u>\$ 105,703</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,567	\$ 1,756
<u>FUND BALANCE</u>		
Restricted	<u>95,239</u>	<u>103,947</u>
Total liabilities and fund balance	<u>\$ 96,806</u>	<u>\$ 105,703</u>

LINCOLN COUNTY, NEVADA
NONMAJOR ROOM TAX SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Taxes:				
Room tax	\$ 63,050	\$ 56,556	\$ (6,494)	\$ 57,430
Expenditures:				
Culture and recreation:				
Salaries and wages	-	150	(150)	250
Employee benefits	600	379	221	511
Services and supplies	97,177	50,205	46,972	61,832
Total culture and recreation	97,777	50,734	47,043	62,593
Intergovernmental:				
Services and supplies	5,200	4,530	670	4,613
Total expenditures	102,977	55,264	47,713	67,206
Excess (deficiency) of revenues over expenditures	(39,927)	1,292	41,219	(9,776)
Other financing sources (uses):				
Operating transfers out	(10,000)	(10,000)	-	-
Net change in fund balance	(49,927)	(8,708)	41,219	(9,776)
Fund balance:				
Beginning of year	63,796	103,947	40,151	113,723
End of year	\$ 13,869	\$ 95,239	\$ 81,370	\$ 103,947

LINCOLN COUNTY, NEVADA
NONMAJOR LEGAL AID SERVICES SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ <u>9,074</u>	\$ <u>7,743</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted	<u>9,074</u>	<u>7,743</u>
Total liabilities and fund balance	\$ <u>9,074</u>	\$ <u>7,743</u>

LINCOLN COUNTY, NEVADA
NONMAJOR LEGAL AID SERVICES SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Charges for services:	\$ 1,800	\$ 1,331	\$ (469)	\$ 5,743
Expenditures:				
Judicial:				
Services and supplies	<u>4,198</u>	<u>-</u>	<u>4,198</u>	<u>398</u>
Excess (deficiency) of revenues over expenditures	(2,398)	1,331	3,729	5,345
Fund balance:				
Beginning of year	<u>2,398</u>	<u>7,743</u>	<u>5,345</u>	<u>2,398</u>
End of year	<u>\$ -</u>	<u>\$ 9,074</u>	<u>\$ 9,074</u>	<u>\$ 7,743</u>

LINCOLN COUNTY, NEVADA
NONMAJOR FORENSIC SERVICES SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 11,536	\$ 13,732
<u>LIABILITIES</u>		
Accounts payable	\$ 416	\$ 225
<u>FUND BALANCE</u>		
Restricted	11,120	13,507
Total liabilities and fund balance	\$ 11,536	\$ 13,732

LINCOLN COUNTY, NEVADA
NONMAJOR FORENSIC SERVICES SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Charges for services:	\$ 2,500	\$ 1,238	\$ (1,262)	\$ 2,260
Expenditures:				
Public safety:				
Service and supplies	<u>10,000</u>	<u>3,625</u>	<u>6,375</u>	<u>1,125</u>
Excess (deficiency) of revenues over expenditures	(7,500)	(2,387)	5,113	1,135
Fund balance:				
Beginning of year	<u>8,485</u>	<u>13,507</u>	<u>5,022</u>	<u>12,372</u>
End of year	<u>\$ 985</u>	<u>\$ 11,120</u>	<u>\$ 10,135</u>	<u>\$ 13,507</u>

LINCOLN COUNTY, NEVADA
NONMAJOR ADMINISTRATIVE ASSESSMENT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 35,925	\$ 71,073
Interest receivable	31	99
Due from other governments	<u>-</u>	<u>84</u>
Total assets	<u>\$ 35,956</u>	<u>\$ 71,256</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,933	\$ 474
<u>FUND BALANCE</u>		
Restricted	<u>34,023</u>	<u>70,782</u>
Total liabilities and fund balance	<u>\$ 35,956</u>	<u>\$ 71,256</u>

LINCOLN COUNTY, NEVADA
NONMAJOR ADMINISTRATIVE ASSESSMENT SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Charges for services:				
Administrative assessments	\$ 40,630	\$ 26,119	\$ (14,511)	\$ 37,704
Miscellaneous:				
Investment income	<u>160</u>	<u>60</u>	<u>(100)</u>	<u>563</u>
Total revenues	<u>40,790</u>	<u>26,179</u>	<u>(14,611)</u>	<u>38,267</u>
Expenditures:				
Judicial:				
Services and supplies	100,974	28,447	72,527	33,545
Capital outlay	<u>-</u>	<u>34,491</u>	<u>(34,491)</u>	<u>9,501</u>
Total expenditures	<u>100,974</u>	<u>62,938</u>	<u>38,036</u>	<u>43,046</u>
Excess (deficiency) of revenues over expenditures	(60,184)	(36,759)	23,425	(4,779)
Fund balance:				
Beginning of year	<u>69,995</u>	<u>70,782</u>	<u>787</u>	<u>75,561</u>
End of year	<u>\$ 9,811</u>	<u>\$ 34,023</u>	<u>\$ 24,212</u>	<u>\$ 70,782</u>

LINCOLN COUNTY, NEVADA
NONMAJOR FORFEITURE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 35,640	\$ 14,872
Interest receivable	24	3
Due from other governments	<u>7,499</u>	<u>15,000</u>
 Total assets	 <u>\$ 43,163</u>	 <u>\$ 29,875</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 7,976	\$ -
 <u>FUND BALANCE</u>		
Restricted	<u>35,187</u>	<u>29,875</u>
 Total liabilities and fund balance	 <u>\$ 43,163</u>	 <u>\$ 29,875</u>

LINCOLN COUNTY, NEVADA
NONMAJOR FORFEITURE SPECIAL REVENUE FUND
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-	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Intergovernmental:				
Grant	\$ -	\$ -	\$ -	\$ 10,201
Fines and forfeitures:				
Other	20,000	29,707	9,707	39,771
Miscellaneous:				
Investment income	-	22	22	16
Total revenues	<u>20,000</u>	<u>29,729</u>	<u>9,729</u>	<u>49,988</u>
Expenditures:				
Public safety:				
Services and supplies	30,000	9,433	20,567	2,469
Capital outlay	-	5,149	(5,149)	28,944
Total expenditures	<u>30,000</u>	<u>14,582</u>	<u>15,418</u>	<u>31,413</u>
Excess (deficiency) of revenues over expenditures	(10,000)	15,147	25,147	18,575
Other financing sources (uses):				
Operating transfers out	-	(9,835)	(9,835)	-
Net change in fund balance	(10,000)	5,312	15,312	18,575
Fund balance:				
Beginning of year	<u>10,000</u>	<u>29,875</u>	<u>19,875</u>	<u>11,300</u>
End of year	<u>\$ -</u>	<u>\$ 35,187</u>	<u>\$ 35,187</u>	<u>\$ 29,875</u>

LINCOLN COUNTY, NEVADA
NONMAJOR RECORDER TECHNOLOGY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 19,756	\$ 27,977
Interest receivable	<u>18</u>	<u>39</u>
Total assets	<u>\$ 19,774</u>	<u>\$ 28,016</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 7,845
<u>FUND BALANCE</u>		
Restricted	<u>19,774</u>	<u>20,171</u>
Total liabilities and fund balance	<u>\$ 19,774</u>	<u>\$ 28,016</u>

LINCOLN COUNTY, NEVADA
NONMAJOR RECORDER TECHNOLOGY SPECIAL REVENUE FUND
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-	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Charges for services:				
User fees	\$ 6,000	\$ 4,969	\$ (1,031)	\$ 8,268
Miscellaneous:				
Investment income	<u>50</u>	<u>4</u>	<u>(46)</u>	<u>222</u>
Total revenues	<u>6,050</u>	<u>4,973</u>	<u>(1,077)</u>	<u>8,490</u>
Expenditures:				
General government:				
Services and supplies	20,000	5,370	14,630	4,590
Capital outlay	<u>8,200</u>	<u>-</u>	<u>8,200</u>	<u>7,845</u>
Total expenditures	<u>28,200</u>	<u>5,370</u>	<u>22,830</u>	<u>12,435</u>
Excess (deficiency) of revenues over expenditures	(22,150)	(397)	21,753	(3,945)
Fund balance:				
Beginning of year	<u>22,161</u>	<u>20,171</u>	<u>(1,990)</u>	<u>24,116</u>
End of year	<u>\$ 11</u>	<u>\$ 19,774</u>	<u>\$ 19,763</u>	<u>\$ 20,171</u>

LINCOLN COUNTY, NEVADA
NONMAJOR L.C. HOUSING AUTHORITY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 22,622	\$ 27,324
Interest receivable	<u>21</u>	<u>41</u>
Total assets	<u>\$ 22,643</u>	<u>\$ 27,365</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 3,766	\$ 984
<u>FUND BALANCE</u>		
Restricted	<u>18,877</u>	<u>26,381</u>
Total liabilities and fund balance	<u>\$ 22,643</u>	<u>\$ 27,365</u>

LINCOLN COUNTY, NEVADA
NONMAJOR L. C. HOUSING AUTHORITY SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Miscellaneous:				
Rent	\$ 37,296	\$ 32,304	\$ (4,992)	\$ 32,938
Investment income	<u>70</u>	<u>17</u>	<u>(53)</u>	<u>233</u>
Total revenues	<u>37,366</u>	<u>32,321</u>	<u>(5,045)</u>	<u>33,171</u>
Expenditures:				
Community support:				
Salaries and wages	23,120	18,332	4,788	16,585
Employee benefits	2,513	2,371	142	2,285
Services and supplies	19,257	11,396	7,861	11,037
Capital outlay	<u>29,000</u>	<u>7,726</u>	<u>21,274</u>	<u>2,501</u>
Total expenditures	<u>73,890</u>	<u>39,825</u>	<u>34,065</u>	<u>32,408</u>
Excess (deficiency) of revenues over expenditures	(36,524)	(7,504)	29,020	763
Fund balance:				
Beginning of year	<u>38,740</u>	<u>26,381</u>	<u>(12,359)</u>	<u>25,618</u>
End of year	<u>\$ 2,216</u>	<u>\$ 18,877</u>	<u>\$ 16,661</u>	<u>\$ 26,381</u>

LINCOLN COUNTY, NEVADA
NONMAJOR SOLID WASTE MANAGEMENT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 90,780</u>	<u>\$ 62,681</u>
<u>FUND BALANCE</u>		
Committed	<u>\$ 90,780</u>	<u>\$ 62,681</u>

LINCOLN COUNTY, NEVADA
NONMAJOR SOLID WASTE MANAGEMENT SPECIAL REVENUE FUND
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 Actual
	Budget	Actual		
Revenues:				
Charges for services:				
Landfill fees	\$ 156,000	\$ 246,374	\$ 90,374	\$ 179,963
Expenditures:				
Health and sanitation:				
Service and supplies	<u>276,000</u>	<u>268,275</u>	<u>7,725</u>	<u>251,282</u>
Excess (deficiency) of revenues over expenditures	(120,000)	(21,901)	98,099	(71,319)
Other financing sources (uses):				
Operating transfers in	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Net change in fund balance	(70,000)	28,099	98,099	(21,319)
Fund balance:				
Beginning of year	<u>70,000</u>	<u>62,681</u>	<u>(7,319)</u>	<u>84,000</u>
End of year	<u>\$ -</u>	<u>\$ 90,780</u>	<u>\$ 90,780</u>	<u>\$ 62,681</u>

LINCOLN COUNTY, NEVADA
NONMAJOR ALAMO CLINIC SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 8,454	\$ 7,544
Taxes receivable	3,464	2,780
Due from other governments	<u>91</u>	<u>200</u>
Total assets	<u>\$ 12,009</u>	<u>\$ 10,524</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 8,451	\$ 7,000
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - property taxes	3,266	2,343
<u>FUND BALANCE</u>		
Restricted	<u>292</u>	<u>1,181</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 12,009</u>	<u>\$ 10,524</u>

LINCOLN COUNTY, NEVADA
NONMAJOR ALAMO CLINIC SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Taxes:				
Property taxes	\$ 82,602	\$ 75,280	\$ (7,322)	\$ 82,122
Intergovernmental:				
Private car line	-	128	128	139
Fish and wildlife	-	91	91	91
Total intergovernmental	-	219	219	230
 Total revenues	 82,602	 75,499	 (7,103)	 82,352
Expenditures:				
Health and sanitation:				
Services and supplies	82,687	76,388	6,299	81,543
 Excess (deficiency) of revenues over expenditures	 (85)	 (889)	 (804)	 809
Fund balance:				
Beginning of year	85	1,181	1,096	372
End of year	\$ -	\$ 292	\$ 292	\$ 1,181

LINCOLN COUNTY, NEVADA
NONMAJOR FAIR BOARD SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 26,344	\$ 35,436
Interest receivable	<u>25</u>	<u>50</u>
 Total assets	 <u>\$ 26,369</u>	 <u>\$ 35,486</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 2,112	\$ 556
 <u>FUND BALANCE</u>		
Restricted	<u>24,257</u>	<u>34,930</u>
 Total liabilities and fund balance	 <u>\$ 26,369</u>	 <u>\$ 35,486</u>

LINCOLN COUNTY, NEVADA
NONMAJOR FAIR BOARD SPECIAL REVENUE FUND
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 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 15	\$ 15	\$ 286
Fees	-	-	-	5,170
Total revenues	-	15	15	5,456
Expenditures:				
Culture and recreation:				
Parks:				
Services and supplies	45,670	20,688	24,982	14,881
Excess (deficiency) of revenues over expenditures	(45,670)	(20,673)	24,997	(9,425)
Other financing sources (uses):				
Operating transfers in	10,000	10,000	-	-
Net change in fund balance	(35,670)	(10,673)	24,997	(9,425)
Fund balance:				
Beginning of year	35,670	34,930	(740)	44,355
End of year	\$ -	\$ 24,257	\$ 24,257	\$ 34,930

LINCOLN COUNTY, NEVADA
NONMAJOR MULTI-SPECIES HABITAT CONSERVATION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 36,328	\$ 39,168
Interest receivable	<u>34</u>	<u>56</u>
Total assets	<u>\$ 36,362</u>	<u>\$ 39,224</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 564	\$ 15
Unearned revenue	<u>35,798</u>	<u>38,496</u>
Total liabilities	36,362	38,511
<u>FUND BALANCE</u>		
Restricted	<u>-</u>	<u>713</u>
Total liabilities and fund balance	<u>\$ 36,362</u>	<u>\$ 39,224</u>

LINCOLN COUNTY, NEVADA
NONMAJOR MULTI-SPECIES HABITAT CONSERVATION SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Intergovernmental:				
Grants	\$ 38,496	\$ 2,698	\$ (35,798)	\$ -
Miscellaneous:				
Investment income	<u>-</u>	<u>24</u>	<u>24</u>	<u>319</u>
Total revenues	38,496	2,722	(35,774)	319
Expenditures:				
General government:				
Services and supplies	<u>38,575</u>	<u>3,435</u>	<u>35,140</u>	<u>1,449</u>
Excess (deficiency) of revenues over expenditures	(79)	(713)	(634)	(1,130)
Fund balance:				
Beginning of year	<u>79</u>	<u>713</u>	<u>634</u>	<u>1,843</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 713</u>

LINCOLN COUNTY, NEVADA
NONMAJOR MULTI-SPECIES HABITAT CONSERVATION SEC. 7 SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 851,685	\$ 850,832
Interest receivable	<u>791</u>	<u>1,220</u>
Total assets	<u>\$ 852,476</u>	<u>\$ 852,052</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted	<u>852,476</u>	<u>852,052</u>
Total liabilities and fund balance	<u>\$ 852,476</u>	<u>\$ 852,052</u>

LINCOLN COUNTY, NEVADA
NONMAJOR MULTI-SPECIES HABITAT CONSERVATION SEC. 7 SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Licenses and permits:				
Fees	\$ 535,295	\$ -	\$ (535,295)	\$ -
Miscellaneous:				
Investment income	<u>-</u>	<u>424</u>	<u>424</u>	<u>6,928</u>
Total revenues	535,295	424	(534,871)	6,928
Expenditures:				
General government:				
Services and supplies	<u>845,603</u>	<u>-</u>	<u>845,603</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(310,308)	424	310,732	6,928
Fund balance:				
Beginning of year	<u>580,419</u>	<u>852,052</u>	<u>271,633</u>	<u>845,124</u>
End of year	<u>\$ 270,111</u>	<u>\$ 852,476</u>	<u>\$ 582,365</u>	<u>\$ 852,052</u>

LINCOLN COUNTY, NEVADA
NONMAJOR YOUTH ACTIVITIES COUNSEL SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ <u>6,007</u>	\$ <u>6,423</u>
<u>LIABILITIES</u>		
Accrued payroll and benefits	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted	<u>6,007</u>	<u>6,423</u>
Total liabilities and fund balance	\$ <u>6,007</u>	\$ <u>6,423</u>

LINCOLN COUNTY, NEVADA
NONMAJOR YOUTH ACTIVITIES COUNSEL SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Miscellaneous:	\$ -	\$ 500	\$ 500	\$ -
Expenditures:				
Community support:				
Salaries and wages	1,976	825	1,151	-
Employee benefits	215	91	124	-
Services and supplies	<u>3,063</u>	<u>-</u>	<u>3,063</u>	<u>-</u>
Total expenditures	<u>5,254</u>	<u>916</u>	<u>4,338</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(5,254)	(416)	4,838	-
Fund balance:				
Beginning of year	<u>5,254</u>	<u>6,423</u>	<u>1,169</u>	<u>6,423</u>
End of year	<u>\$ -</u>	<u>\$ 6,007</u>	<u>\$ 6,007</u>	<u>\$ 6,423</u>

LINCOLN COUNTY, NEVADA
NONMAJOR GENETIC MARKER TESTING SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ <u>5,409</u>	\$ <u>4,794</u>
<u>FUND BALANCE</u>		
Restricted	\$ <u>5,409</u>	\$ <u>4,794</u>

LINCOLN COUNTY, NEVADA
NONMAJOR GENETIC MARKER TESTING SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Charges for services:	\$ -	\$ 615	\$ 615	\$ 1,294
Expenditures:				
General government:				
Services and supplies	<u>4,520</u>	<u>-</u>	<u>4,520</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(4,520)	615	5,135	1,294
Fund balance:				
Beginning of year	<u>4,520</u>	<u>4,794</u>	<u>274</u>	<u>3,500</u>
End of year	<u>\$ -</u>	<u>\$ 5,409</u>	<u>\$ 5,409</u>	<u>\$ 4,794</u>

LINCOLN COUNTY, NEVADA
NONMAJOR PUBLIC IMPROVEMENT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 140,738	\$ 140,597
Interest receivable	<u>131</u>	<u>201</u>
Total assets	<u>\$ 140,869</u>	<u>\$ 140,798</u>
 <u>FUND BALANCE</u>		
Restricted	<u>\$ 140,869</u>	<u>\$ 140,798</u>

LINCOLN COUNTY, NEVADA
NONMAJOR PUBLIC IMPROVEMENT SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Miscellaneous:				
Other	\$ 10,000	\$ 71	\$ (9,929)	\$ 1,144
Expenditures:				
Public works:				
Services and supplies	<u>149,733</u>	<u>-</u>	<u>149,733</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(139,733)	71	139,804	1,144
Fund balance:				
Beginning of year	<u>139,733</u>	<u>140,798</u>	<u>1,065</u>	<u>139,654</u>
End of year	<u>\$ -</u>	<u>\$ 140,869</u>	<u>\$ 140,869</u>	<u>\$ 140,798</u>

LINCOLN COUNTY, NEVADA
NONMAJOR AIRPORT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 2,086	\$ 5,023
Due from other governments	<u>1,490</u>	<u>-</u>
Total assets	<u>\$ 3,576</u>	<u>\$ 5,023</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 203	\$ 991
<u>FUND BALANCE</u>		
Committed	<u>3,373</u>	<u>4,032</u>
Total liabilities and fund balance	<u>\$ 3,576</u>	<u>\$ 5,023</u>

LINCOLN COUNTY, NEVADA
NONMAJOR AIRPORT SPECIAL REVENUE FUND
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 Actual
	Budget	Actual		
Revenues:				
Charges for services:				
Airport fees	\$ 400	\$ 180	\$ (220)	\$ -
Miscellaneous:				
Rents	<u>8,000</u>	<u>8,501</u>	<u>501</u>	<u>12,430</u>
Total revenues	<u>8,400</u>	<u>8,681</u>	<u>281</u>	<u>12,430</u>
Expenditures:				
Public works:				
Employee benefits	500	363	137	484
Services and supplies	<u>9,594</u>	<u>8,977</u>	<u>617</u>	<u>8,408</u>
Total expenditures	<u>10,094</u>	<u>9,340</u>	<u>754</u>	<u>8,892</u>
Excess (deficiency) of revenues over expenditures	(1,694)	(659)	1,035	3,538
Fund balance:				
Beginning of year	<u>1,694</u>	<u>4,032</u>	<u>2,338</u>	<u>494</u>
End of year	<u>\$ -</u>	<u>\$ 3,373</u>	<u>\$ 3,373</u>	<u>\$ 4,032</u>

LINCOLN COUNTY, NEVADA
NONMAJOR PANACA TOWN BUILDING SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 30,066	\$ 29,043
Interest receivable	<u>28</u>	<u>41</u>
Total assets	<u>\$ 30,094</u>	<u>\$ 29,084</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 2,200	\$ -
<u>FUND BALANCE</u>		
Committed	<u>27,894</u>	<u>29,084</u>
Total liabilities and fund balance	<u>\$ 30,094</u>	<u>\$ 29,084</u>

LINCOLN COUNTY, NEVADA
NONMAJOR PANACA TOWN BUILDING SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Miscellaneous:				
Rent	\$ 8,400	\$ 9,422	\$ 1,022	\$ 9,473
Investment income	<u>40</u>	<u>18</u>	<u>(22)</u>	<u>231</u>
Total revenues	<u>8,440</u>	<u>9,440</u>	<u>1,000</u>	<u>9,704</u>
Expenditures:				
General government:				
Services and supplies	12,915	5,930	6,985	-
Capital outlay	<u>-</u>	<u>4,700</u>	<u>(4,700)</u>	<u>3,940</u>
Total expenditures	<u>12,915</u>	<u>10,630</u>	<u>2,285</u>	<u>3,940</u>
Excess (deficiency) of revenues over expenditures	(4,475)	(1,190)	3,285	5,764
Fund balance:				
Beginning of year	<u>18,880</u>	<u>29,084</u>	<u>10,204</u>	<u>23,320</u>
End of year	<u>\$ 14,405</u>	<u>\$ 27,894</u>	<u>\$ 13,489</u>	<u>\$ 29,084</u>

LINCOLN COUNTY, NEVADA
NONMAJOR COURT FACILITY FEES SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 49,923	\$ 129,873
Interest receivable	<u>229</u>	<u>181</u>
Total assets	<u>\$ 50,152</u>	<u>\$ 130,054</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 10,492
<u>FUND BALANCE</u>		
Restricted	<u>50,152</u>	<u>119,562</u>
Total liabilities and fund balance	<u>\$ 50,152</u>	<u>\$ 130,054</u>

LINCOLN COUNTY, NEVADA
NONMAJOR COURT FACILITY FEES SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Charges for services:				
Other	\$ 45,000	\$ 26,667	\$ (18,333)	\$ 40,775
Miscellaneous:				
Investment income	-	459	459	1,026
Total revenues	45,000	27,126	(17,874)	41,801
Expenditures:				
Judicial:				
Capital outlay	112,250	96,536	15,714	10,492
Excess (deficiency) of revenues over expenditures	(67,250)	(69,410)	(2,160)	31,309
Fund balance:				
Beginning of year	133,253	119,562	(13,691)	88,253
End of year	\$ 66,003	\$ 50,152	\$ (15,851)	\$ 119,562

LINCOLN COUNTY, NEVADA
NONMAJOR TRI COUNTY WEED CONTROL SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and June 30, 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 195,726	\$ 248,812
Interest receivable	<u>170</u>	<u>218</u>
 Total assets	 <u>\$ 195,896</u>	 <u>\$ 249,030</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 54,952	\$ 93,319
Accrued payroll and benefits	<u>26,657</u>	<u>25,929</u>
 Total liabilities	 81,609	 119,248
<u>FUND BALANCE</u>		
Restricted	<u>114,287</u>	<u>129,782</u>
 Total liabilities and fund balance	 <u>\$ 195,896</u>	 <u>\$ 249,030</u>

LINCOLN COUNTY, NEVADA
NONMAJOR TRI COUNTY WEED CONTROL SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Charges for services:				
Weed control	\$ 1,700,000	\$ 826,649	\$ (873,351)	\$ 933,338
Miscellaneous:				
Investment income	400	93	(307)	1,239
Total revenues	<u>1,700,400</u>	<u>826,742</u>	<u>(873,658)</u>	<u>934,577</u>
Expenditures:				
General government:				
Salaries and wages	395,050	275,217	119,833	265,983
Employee benefits	118,859	97,286	21,573	81,697
Services and supplies	600,000	465,846	134,154	525,310
Capital outlay	182,000	3,888	178,112	36,178
Total expenditures	<u>1,295,909</u>	<u>842,237</u>	<u>453,672</u>	<u>909,168</u>
Excess (deficiency) of revenues over expenditures	404,491	(15,495)	(419,986)	25,409
Fund balance:				
Beginning of year	<u>509,785</u>	<u>129,782</u>	<u>(380,003)</u>	<u>104,373</u>
End of year	<u>\$ 914,276</u>	<u>\$ 114,287</u>	<u>\$ (799,989)</u>	<u>\$ 129,782</u>

LINCOLN COUNTY, NEVADA
NONMAJOR LINCOLN COUNTY LAND ACT
GENERAL SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 6,491	\$ 6,484
Interest receivable	<u>6</u>	<u>9</u>
Total assets	<u>\$ 6,497</u>	<u>\$ 6,493</u>
<u>FUND BALANCE</u>		
Committed	<u>\$ 6,497</u>	<u>\$ 6,493</u>

LINCOLN COUNTY, NEVADA
NONMAJOR LINCOLN COUNTY LAND ACT
GENERAL SPECIAL REVENUE FUND
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 -	2012
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 4	\$ 4	\$ 53
Expenditures:				
General government:				
Services and supplies	<u>6,443</u>	<u>-</u>	<u>6,443</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(6,443)	4	6,447	53
Fund balance:				
Beginning of year	<u>6,443</u>	<u>6,493</u>	<u>50</u>	<u>6,440</u>
End of year	<u>\$ -</u>	<u>\$ 6,497</u>	<u>\$ 6,497</u>	<u>\$ 6,493</u>

LINCOLN COUNTY, NEVADA
NONMAJOR LINCOLN COUNTY LAND ACT
PLANNING AND DEVELOPMENT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 211,473	\$ 211,262
Interest receivable	<u>196</u>	<u>303</u>
Total assets	<u>\$ 211,669</u>	<u>\$ 211,565</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Committed	<u>211,669</u>	<u>211,565</u>
Total liabilities and fund balance	<u>\$ 211,669</u>	<u>\$ 211,565</u>

LINCOLN COUNTY, NEVADA
NONMAJOR LINCOLN COUNTY LAND ACT
PLANNING AND DEVELOPMENT SPECIAL REVENUE FUND
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 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income	\$ 490	\$ 104	\$ (386)	\$ 1,720
Expenditures:				
General government:				
Services and supplies	<u>126,335</u>	<u>-</u>	<u>126,335</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(125,845)	104	125,949	1,720
Fund balance:				
Beginning of year	<u>125,845</u>	<u>211,565</u>	<u>85,720</u>	<u>209,845</u>
End of year	<u>\$ -</u>	<u>\$ 211,669</u>	<u>\$ 211,669</u>	<u>\$ 211,565</u>

LINCOLN COUNTY, NEVADA
NONMAJOR LINCOLN COUNTY LAND ACT
EDUCATION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 123,219	\$ 143,060
Interest receivable	<u>114</u>	<u>193</u>
Total assets	<u>\$ 123,333</u>	<u>\$ 143,253</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 10,000
<u>FUND BALANCE</u>		
Committed	<u>123,333</u>	<u>133,253</u>
Total liabilities and fund balance	<u>\$ 123,333</u>	<u>\$ 143,253</u>

LINCOLN COUNTY, NEVADA
NONMAJOR LINCOLN COUNTY LAND ACT
EDUCATION SPECIAL REVENUE FUND
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 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income	\$ 300	\$ 80	\$ (220)	\$ 1,097
Expenditures:				
General government:				
Services and supplies	<u>55,200</u>	<u>10,000</u>	<u>45,200</u>	<u>22,200</u>
Excess (deficiency) of revenues over expenditures	(54,900)	(9,920)	44,980	(21,103)
Fund balance:				
Beginning of year	<u>103,656</u>	<u>133,253</u>	<u>29,597</u>	<u>154,356</u>
End of year	<u>\$ 48,756</u>	<u>\$ 123,333</u>	<u>\$ 74,577</u>	<u>\$ 133,253</u>

LINCOLN COUNTY, NEVADA
NONMAJOR LINCOLN COUNTY LAND ACT
EMERGENCY DISASTER SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 63,930	\$ 63,867
Interest receivable	<u>59</u>	<u>91</u>
Total assets	<u>\$ 63,989</u>	<u>\$ 63,958</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Committed	<u>63,989</u>	<u>63,958</u>
Total liabilities and fund balance	<u>\$ 63,989</u>	<u>\$ 63,958</u>

LINCOLN COUNTY, NEVADA
NONMAJOR LINCOLN COUNTY LAND ACT
EMERGENCY DISASTER SPECIAL REVENUE FUND
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 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 31	\$ 31	\$ 519
Expenditures:				
General government:				
Services and supplies	<u>63,475</u>	<u>-</u>	<u>63,475</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(63,475)	31	63,506	519
Fund balance:				
Beginning of year	<u>63,475</u>	<u>63,958</u>	<u>483</u>	<u>63,439</u>
End of year	<u>\$ -</u>	<u>\$ 63,989</u>	<u>\$ 63,989</u>	<u>\$ 63,958</u>

**LINCOLN COUNTY, NEVADA
NONMAJOR LINCOLN COUNTY LAND ACT
GRANT MATCH SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012**

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ <u>151</u>	\$ <u>151</u>
<u>FUND BALANCE</u>		
Committed	\$ <u>151</u>	\$ <u>151</u>

LINCOLN COUNTY, NEVADA
NONMAJOR LINCOLN COUNTY LAND ACT
GRANT MATCH SPECIAL REVENUE FUND
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 -	2012
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ -	\$ -	\$ -
Expenditures:				
General government:				
Services and supplies	<u>151</u>	<u>-</u>	<u>151</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(151)	-	151	-
Fund balance:				
Beginning of year	<u>151</u>	<u>151</u>	<u>-</u>	<u>151</u>
End of year	<u>\$ -</u>	<u>\$ 151</u>	<u>\$ 151</u>	<u>\$ 151</u>

LINCOLN COUNTY, NEVADA
NONMAJOR LINCOLN COUNTY WATER
GENERAL SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 196,369	\$ 196,172
Interest receivable	<u>182</u>	<u>281</u>
Total assets	<u>\$ 196,551</u>	<u>\$ 196,453</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Committed	<u>196,551</u>	<u>196,453</u>
Total liabilities and fund balance	<u>\$ 196,551</u>	<u>\$ 196,453</u>

LINCOLN COUNTY, NEVADA
NONMAJOR LINCOLN COUNTY WATER
GENERAL SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 380	\$ 98	\$ (282)	\$ 1,596
Expenditures:				
General government:				
Services and supplies	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(49,620)	98	49,718	1,596
Fund balance:				
Beginning of year	<u>149,607</u>	<u>196,453</u>	<u>46,846</u>	<u>194,857</u>
End of year	<u>\$ 99,987</u>	<u>\$ 196,551</u>	<u>\$ 96,564</u>	<u>\$ 196,453</u>

LINCOLN COUNTY, NEVADA
NONMAJOR LINCOLN COUNTY WATER
SPECIAL PROJECTS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 8,291	\$ 43,033
Interest receivable	<u>7</u>	<u>84</u>
Total assets	<u>\$ 8,298</u>	<u>\$ 43,117</u>
<u>FUND BALANCE</u>		
Committed	<u>\$ 8,298</u>	<u>\$ 43,117</u>

LINCOLN COUNTY, NEVADA
NONMAJOR LINCOLN COUNTY WATER
SPECIAL PROJECTS SPECIAL REVENUE FUND
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 -	2012
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 29	\$ 29	\$ 478
Expenditures:				
General government:				
Services and supplies	<u>43,177</u>	<u>34,848</u>	<u>8,329</u>	<u>15,265</u>
Excess (deficiency) of revenues over expenditures	(43,177)	(34,819)	8,358	(14,787)
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(73,194)</u>
Net change in fund balance	(43,177)	(34,819)	8,358	(87,981)
Fund balance:				
Beginning of year	<u>43,177</u>	<u>43,117</u>	<u>(60)</u>	<u>131,098</u>
End of year	<u>\$ -</u>	<u>\$ 8,298</u>	<u>\$ 8,298</u>	<u>\$ 43,117</u>

LINCOLN COUNTY, NEVADA
NONMAJOR LINCOLN COUNTY WATER
PLANNING AND DEVELOPMENT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 90,159	\$ 90,069
Interest receivable	<u>84</u>	<u>129</u>
Total assets	<u>\$ 90,243</u>	<u>\$ 90,198</u>
<u>FUND BALANCE</u>		
Committed	<u>\$ 90,243</u>	<u>\$ 90,198</u>

LINCOLN COUNTY, NEVADA
NONMAJOR LINCOLN COUNTY WATER
PLANNING AND DEVELOPMENT SPECIAL REVENUE FUND
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 -	2012
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 200	\$ 45	\$ (155)	\$ 733
Expenditures:				
General government:				
Services and supplies	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(49,800)	45	49,845	733
Fund balance:				
Beginning of year	<u>89,513</u>	<u>90,198</u>	<u>685</u>	<u>89,465</u>
End of year	<u>\$ 39,713</u>	<u>\$ 90,243</u>	<u>\$ 50,530</u>	<u>\$ 90,198</u>

LINCOLN COUNTY, NEVADA
NONMAJOR LINCOLN COUNTY WATER SPECIAL USE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,339,106	\$ 1,337,763
Interest receivable	<u>1,243</u>	<u>1,918</u>
Total assets	<u>\$ 1,340,349</u>	<u>\$ 1,339,681</u>
 <u>FUND BALANCE</u>		
Committed	<u>\$ 1,340,349</u>	<u>\$ 1,339,681</u>

LINCOLN COUNTY, NEVADA
NONMAJOR LINCOLN COUNTY WATER SPECIAL USE SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 2,620	\$ 668	\$ (1,952)	\$ 10,891
Expenditures:				
General government:				
Services and supplies	-	-	-	-
Excess (deficiency) of revenues over expenditures	2,620	668	(1,952)	10,891
Fund balance:				
Beginning of year	<u>1,353,790</u>	<u>1,339,681</u>	<u>(14,109)</u>	<u>1,328,790</u>
End of year	<u>\$ 1,356,410</u>	<u>\$ 1,340,349</u>	<u>\$ (16,061)</u>	<u>\$ 1,339,681</u>

**LINCOLN COUNTY, NEVADA
NONMAJOR LINCOLN COUNTY WATER
EMERGENCY DISASTER SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012**

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 62,624	\$ 62,562
Interest receivable	<u>58</u>	<u>92</u>
Total assets	<u>\$ 62,682</u>	<u>\$ 62,654</u>
<u>FUND BALANCE</u>		
Committed	<u>\$ 62,682</u>	<u>\$ 62,654</u>

LINCOLN COUNTY, NEVADA
NONMAJOR LINCOLN COUNTY WATER
EMERGENCY DISASTER SPECIAL REVENUE FUND
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 -	2012
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 120	\$ 28	\$ (92)	\$ 523
Expenditures:				
General government:				
Services and supplies	<u>64,251</u>	<u>-</u>	<u>64,251</u>	<u>1,965</u>
Excess (deficiency) of revenues over expenditures	(64,131)	28	64,159	(1,442)
Fund balance:				
Beginning of year	<u>64,131</u>	<u>62,654</u>	<u>(1,477)</u>	<u>64,096</u>
End of year	<u>\$ -</u>	<u>\$ 62,682</u>	<u>\$ 62,682</u>	<u>\$ 62,654</u>

LINCOLN COUNTY, NEVADA
NONMAJOR LINCOLN COUNTY WATER
GRANT MATCH SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 82,173	\$ 82,091
Interest receivable	<u>76</u>	<u>118</u>
 Total assets	 <u>\$ 82,249</u>	 <u>\$ 82,209</u>
 <u>FUND BALANCE</u>		
Committed	 <u>\$ 82,249</u>	 <u>\$ 82,209</u>

LINCOLN COUNTY, NEVADA
NONMAJOR LINCOLN COUNTY WATER
GRANT MATCH SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 160	\$ 40	\$ (120)	\$ 669
Expenditures:				
General government:				
Services and supplies	<u>40,000</u>	<u>-</u>	<u>40,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(39,840)	40	39,880	669
Fund balance:				
Beginning of year	<u>81,584</u>	<u>82,209</u>	<u>625</u>	<u>81,540</u>
End of year	<u>\$ 41,744</u>	<u>\$ 82,249</u>	<u>\$ 40,505</u>	<u>\$ 82,209</u>

LINCOLN COUNTY, NEVADA
NONMAJOR LINCOLN COUNTY WATER DISTRICT
GENERAL SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,933,096	\$ 2,235,570
Interest receivable	<u>5,289</u>	<u>5,321</u>
Total assets	<u>\$ 1,938,385</u>	<u>\$ 2,240,891</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,788	\$ 3,520
Accrued payroll and benefits	<u>6,216</u>	<u>5,850</u>
Total liabilities	8,004	9,370
<u>FUND BALANCE</u>		
Committed	<u>1,930,381</u>	<u>2,231,521</u>
Total liabilities and fund balance	<u>\$ 1,938,385</u>	<u>\$ 2,240,891</u>

LINCOLN COUNTY, NEVADA
NONMAJOR LINCOLN COUNTY WATER DISTRICT
GENERAL SPECIAL REVENUE FUND
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 -	2012
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Other - water sales	\$ 181,200	\$ 181,818	\$ 618	\$ 181,818
Investment income	3,290	2,286	(1,004)	20,794
Total revenues	<u>184,490</u>	<u>184,104</u>	<u>(386)</u>	<u>202,612</u>
Expenditures:				
General government:				
Salaries and wages	90,000	70,216	19,784	86,198
Employee benefits	27,686	29,371	(1,685)	30,273
Services and supplies	1,489,801	64,461	1,425,340	72,794
Total general government	<u>1,607,487</u>	<u>164,048</u>	<u>1,443,439</u>	<u>189,265</u>
Excess (deficiency) of revenues over expenditures	<u>(1,422,997)</u>	<u>20,056</u>	<u>1,443,053</u>	<u>13,347</u>
Other financing sources (uses):				
Operating transfers in	100,000	100,000	-	-
Operating transfers out	<u>(417,178)</u>	<u>(421,196)</u>	<u>(4,018)</u>	<u>-</u>
Total other financing sources (uses)	<u>(317,178)</u>	<u>(321,196)</u>	<u>(4,018)</u>	<u>-</u>
Net change in fund balance	(1,740,175)	(301,140)	1,439,035	13,347
Fund balance:				
Beginning of year	<u>1,815,489</u>	<u>2,231,521</u>	<u>416,032</u>	<u>2,218,174</u>
End of year	<u>\$ 75,314</u>	<u>\$ 1,930,381</u>	<u>\$ 1,855,067</u>	<u>\$ 2,231,521</u>

LINCOLN COUNTY, NEVADA
NONMAJOR ASSESSOR TECHNOLOGY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ <u>3,862</u>	\$ <u>5,118</u>
<u>FUND BALANCE</u>		
Restricted	\$ <u>3,862</u>	\$ <u>5,118</u>

LINCOLN COUNTY, NEVADA
NONMAJOR ASSESSOR TECHNOLOGY SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Charges for services:	\$ 3,833	\$ 4,685	\$ 852	\$ 4,440
Expenditures:				
General government:				
Services and supplies	3,833	1,197	2,636	6,638
Capital outlay	-	4,744	(4,744)	-
Total general government	3,833	5,941	(2,108)	6,638
Excess (deficiency) of revenues over expenditures	-	(1,256)	(1,256)	(2,198)
Fund balance:				
Beginning of year	-	5,118	5,118	7,316
End of year	\$ -	\$ 3,862	\$ 3,862	\$ 5,118

LINCOLN COUNTY, NEVADA
NONMAJOR DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 5,040</u>	<u>\$ 5,032</u>
<u>FUND BALANCE</u>		
Restricted	<u>\$ 5,040</u>	<u>\$ 5,032</u>

LINCOLN COUNTY, NEVADA
NONMAJOR DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Charges for services:	\$ -	\$ 8	\$ 8	\$ 4,936
Expenditures:				
Judicial:				
Services and supplies	96	-	96	-
Excess (deficiency) of revenues over expenditures	(96)	8	104	4,936
Fund balance:				
Beginning of year	96	5,032	4,936	96
End of year	<u>\$ -</u>	<u>\$ 5,040</u>	<u>\$ 5,040</u>	<u>\$ 5,032</u>

LINCOLN COUNTY, NEVADA
NONMAJOR DISTRICT COURT SPECIALTY COURT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 25,936</u>	<u>\$ 22,772</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted	<u>\$ 25,936</u>	<u>\$ 22,772</u>

LINCOLN COUNTY, NEVADA
NONMAJOR DISTRICT COURT SPECIALTY COURT SPECIAL REVENUE FUND
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-	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Charges for services:				
Clerk fees	\$ 2,560	\$ 3,164	\$ 604	\$ 1,968
Expenditures:				
Judicial:				
Services and supplies	<u>26,424</u>	<u>-</u>	<u>26,424</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(23,864)	3,164	27,028	1,968
Fund balance:				
Beginning of year	<u>23,864</u>	<u>22,772</u>	<u>(1,092)</u>	<u>20,804</u>
End of year	<u>\$ -</u>	<u>\$ 25,936</u>	<u>\$ 25,936</u>	<u>\$ 22,772</u>

LINCOLN COUNTY, NEVADA
NONMAJOR COURT SECURITY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 4,763	\$ 3,873
Interest receivable	<u>15</u>	<u>5</u>
Total assets	<u>\$ 4,778</u>	<u>\$ 3,878</u>
 <u>FUND BALANCE</u>		
Restricted	<u>\$ 4,778</u>	<u>\$ 3,878</u>

LINCOLN COUNTY, NEVADA
NONMAJOR COURT SECURITY SPECIAL REVENUE FUND
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-	
	Budget	Actual	Positive (Negative)	2012
Revenues:				
Charges for services:				
Clerk fees	\$ -	\$ 880	\$ 880	\$ 960
Miscellaneous:				
Investment income	<u>-</u>	<u>20</u>	<u>20</u>	<u>30</u>
Total revenues	-	900	900	990
Expenditures:				
Judicial:				
Services and supplies	<u>3,530</u>	<u>-</u>	<u>3,530</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(3,530)	900	4,430	990
Fund balance:				
Beginning of year	<u>3,530</u>	<u>3,878</u>	<u>348</u>	<u>2,888</u>
End of year	<u>\$ -</u>	<u>\$ 4,778</u>	<u>\$ 4,778</u>	<u>\$ 3,878</u>

LINCOLN COUNTY, NEVADA
NONMAJOR DISTRICT COURT ENRICHMENT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 19,371	\$ 15,008
Interest receivable	<u>18</u>	<u>21</u>
Total assets	<u>\$ 19,389</u>	<u>\$ 15,029</u>
 <u>FUND BALANCE</u>		
Restricted	<u>\$ 19,389</u>	<u>\$ 15,029</u>

LINCOLN COUNTY, NEVADA
NONMAJOR DISTRICT COURT ENRICHMENT SPECIAL REVENUE FUND
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		
Revenues:				
Charges for services:				
Clerk fees	\$ -	\$ 4,356	\$ 4,356	\$ 4,906
Miscellaneous:				
Investment income	<u>-</u>	<u>4</u>	<u>4</u>	<u>118</u>
Total revenues	-	4,360	4,360	5,024
Expenditures:				
Judicial:				
Services and supplies	<u>13,333</u>	<u>-</u>	<u>13,333</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(13,333)	4,360	17,693	5,024
Fund balance:				
Beginning of year	<u>13,333</u>	<u>15,029</u>	<u>1,696</u>	<u>10,005</u>
End of year	<u>\$ -</u>	<u>\$ 19,389</u>	<u>\$ 19,389</u>	<u>\$ 15,029</u>

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For the year ended June 30, 2013

INTERNALLY REPORTED SPECIAL REVENUE FUNDS

Lincoln County Stabilization Fund is used to account for activity intended to cover shortfalls between budgeted and actual General Fund revenues.

Planning Department Fund is used to account for revenues and expenditures collected for planning and development within the County.

Rachel Jones Cemetery Fund is used to account for the maintenance of the cemetery.

Thompson Opera House is used to account for funds utilized for restoration of the Opera House.

Flood Control is used to account for flood control needs.

Property Management fund is used to account for the maintenance activities of real estate of the County that is rented for public use.

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For the year ended June 30, 2013

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For the year ended June 30, 2013

LINCOLN COUNTY, NEVADA
INTERNALLY REPORTED (BUDGETARY BASIS) FUNDS REPORTED AS PART OF THE
GENERAL FUND FOR EXTERNAL REPORTING PURPOSES
COMBINING BALANCE SHEET
JUNE 30, 2013
(With Comparative Actual Amounts for 2012)

	Stabilization	Planning	Rachel Jones Memorial Cemetery	Thompson Opera House	Flood Control
<u>ASSETS</u>					
Pooled cash and investments	\$ 129,205	\$ 6,068	\$ 827	\$ 86	\$ 8,526
Interest receivable	119	4	-	-	-
Total assets	<u>\$ 129,324</u>	<u>\$ 6,072</u>	<u>\$ 827</u>	<u>\$ 86</u>	<u>\$ 8,526</u>
<u>LIABILITIES</u>					
Accounts payable	\$ -	8,436	\$ -	\$ -	\$ -
Accrued payroll and benefits	-	2,359	-	-	-
Total liabilities	-	10,795	-	-	-
<u>FUND BALANCE</u>					
Restricted for:					
Stabilization	129,324	-	-	-	-
Rachel Jones Cemetery	-	-	827	-	-
Assigned for:					
Thompson Opera House	-	-	-	86	-
Planning	-	-	-	-	-
Flood Control	-	-	-	-	8,526
Property management	-	-	-	-	-
Unassigned	-	(4,723)	-	-	-
Total fund balance	<u>129,324</u>	<u>(4,723)</u>	<u>827</u>	<u>86</u>	<u>8,526</u>
Total liabilities and fund balance	<u>\$ 129,324</u>	<u>\$ 6,072</u>	<u>\$ 827</u>	<u>\$ 86</u>	<u>\$ 8,526</u>

Property Management	Totals	
	2013	2012
\$ 85,407	\$ 230,119	\$ 221,554
<u>-</u>	<u>123</u>	<u>237</u>
\$ 85,407	\$ 230,242	\$ 221,791
<u>\$ 1,804</u>	<u>\$ 10,240</u>	<u>\$ 7,625</u>
<u>-</u>	<u>2,359</u>	<u>2,298</u>
<u>1,804</u>	<u>12,599</u>	<u>9,923</u>
-	129,324	129,260
-	827	827
-	86	86
-	-	22,268
-	8,526	8,526
83,603	83,603	50,901
<u>-</u>	<u>(4,723)</u>	<u>-</u>
<u>83,603</u>	<u>217,643</u>	<u>211,868</u>
<u>\$ 85,407</u>	<u>\$ 230,242</u>	<u>\$ 221,791</u>

LINCOLN COUNTY, NEVADA
INTERNALLY REPORTED (BUDGETARY BASIS) FUNDS REPORTED AS PART OF THE
GENERAL FUND FOR EXTERNAL REPORTING PURPOSES
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
Year Ended June 30, 2013
(With Comparative Actual Amounts for the Year Ended June 30, 2012)

	Stabilization	Planning	Rachel Jones Memorial Cemetery	Thompson Opera House	Flood Control
Revenues:					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	6,363	-	-	-
Miscellaneous	64	11	-	-	-
Total revenues	64	6,374	-	-	-
Expenditures:					
Public works	-	71,392	-	-	-
Excess (deficiency) of revenues over expenditures	64	(65,018)	-	-	-
Other financing sources (uses):					
Operating transfers in	-	38,027	-	-	-
Net change in fund balance	64	(26,991)	-	-	-
Fund balance:					
Beginning of year	129,260	22,268	827	86	8,526
End of year	\$ 129,324	\$ (4,723)	\$ 827	\$ 86	\$ 8,526

Property Management	Totals	
	2013	2012
\$ 45,000	\$ 45,000	\$ -
-	6,363	25,561
1,050	1,125	1,448
<u>46,050</u>	<u>52,488</u>	<u>27,009</u>
<u>13,348</u>	<u>84,740</u>	<u>88,606</u>
32,702	(32,252)	(61,597)
<u>-</u>	<u>38,027</u>	<u>116,934</u>
32,702	5,775	55,337
<u>50,901</u>	<u>211,868</u>	<u>156,531</u>
<u>\$ 83,603</u>	<u>\$ 217,643</u>	<u>\$ 211,868</u>

LINCOLN COUNTY, NEVADA
STABILIZATION
INTERNALLY REPORTED (BUDGETARY BASIS) FUND REPORTED
AS PART OF THE GENERAL FUND FOR EXTERNAL REPORTING PURPOSES
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 129,205	\$ 129,076
Interest receivable	<u>119</u>	<u>184</u>
Total assets	<u>\$ 129,324</u>	<u>\$ 129,260</u>
<u>FUND BALANCE</u>		
Restricted for stabilization	<u>\$ 129,324</u>	<u>\$ 129,260</u>

LINCOLN COUNTY, NEVADA
STABILIZATION
INTERNALLY REPORTED (BUDGETARY BASIS) FUND REPORTED
AS PART OF THE GENERAL FUND FOR EXTERNAL REPORTING PURPOSES
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 300	\$ 64	\$ (236)	\$ 1,047
Expenditures:				
	-	-	-	-
Excess (deficiency) of revenues over expenditures	300	64	(236)	1,047
Fund balance:				
Beginning of year	<u>83,713</u>	<u>129,260</u>	<u>45,547</u>	<u>128,213</u>
End of year	<u>\$ 84,013</u>	<u>\$ 129,324</u>	<u>\$ 45,311</u>	<u>\$ 129,260</u>

LINCOLN COUNTY, NEVADA
PLANNING
INTERNALLY REPORTED (BUDGETARY BASIS) FUND REPORTED
AS PART OF THE GENERAL FUND FOR EXTERNAL REPORTING PURPOSES
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 6,068	\$ 31,212
Interest receivable	<u>4</u>	<u>53</u>
Total assets	<u>\$ 6,072</u>	<u>\$ 31,265</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 8,436	\$ 6,699
Accrued payroll and benefits	<u>2,359</u>	<u>2,298</u>
Total liabilities	10,795	8,997
<u>FUND BALANCE</u>		
Assigned for planning	<u>(4,723)</u>	<u>22,268</u>
Total liabilities and fund balance	<u>\$ 6,072</u>	<u>\$ 31,265</u>

LINCOLN COUNTY, NEVADA
 PLANNING
 INTERNALLY REPORTED (BUDGETARY BASIS) FUND REPORTED
 AS PART OF THE GENERAL FUND FOR EXTERNAL REPORTING PURPOSES
 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 Actual
	Budget	Actual		
Revenues:				
Charges for services:				
Planning fees	\$ 34,600	\$ 6,363	\$ (28,237)	\$ 25,561
Miscellaneous:				
Investment income	78	11	(67)	304
Rent	231	-	(231)	47
Total miscellaneous	309	11	(298)	351
Total revenues	34,909	6,374	(28,535)	25,912
Expenditures:				
Public works:				
Salaries and wages	40,556	53,941	(13,385)	57,169
Employee benefits	14,444	12,398	2,046	13,803
Services and supplies	17,936	5,053	12,883	8,216
Total expenditures	72,936	71,392	1,544	79,188
Excess (deficiency) of revenues over expenditures	(38,027)	(65,018)	(26,991)	(53,276)
Other financing sources (uses):				
Operating transfer in	38,027	38,027	-	63,740
Net change in fund balance	-	(26,991)	(26,991)	10,464
Fund balance:				
Beginning of year	-	22,268	22,268	11,804
End of year	\$ -	\$ (4,723)	\$ (4,723)	\$ 22,268

**LINCOLN COUNTY, NEVADA
RACHEL JONES MEMORIAL CEMETERY
INTERNALLY REPORTED (BUDGETARY BASIS) FUND REPORTED
AS PART OF THE GENERAL FUND FOR EXTERNAL REPORTING PURPOSES
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012**

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 827</u>	<u>\$ 827</u>
<u>FUND BALANCE</u>		
Restricted for Rachel Jones Cemetery	<u>\$ 827</u>	<u>\$ 827</u>

LINCOLN COUNTY, NEVADA
RACHEL JONES MEMORIAL CEMETERY
INTERNALLY REPORTED (BUDGETARY BASIS) FUND REPORTED
AS PART OF THE GENERAL FUND FOR EXTERNAL REPORTING PURPOSES
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	Actual
			Variance - Positive (Negative)
Revenues:			
Miscellaneous:	\$ -	\$ -	\$ -
Expenditures:			
Health and sanitation:			
Services and supplies	827	-	827
Excess (deficiency) of revenues over expenditures	(827)	-	827
Fund balance:			
Beginning of year	827	827	-
End of year	\$ -	\$ 827	\$ 827

LINCOLN COUNTY, NEVADA
THOMPSON OPERA HOUSE
INTERNALLY REPORTED (BUDGETARY BASIS) FUND REPORTED
AS PART OF THE GENERAL FUND FOR EXTERNAL REPORTING PURPOSES
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ <u>86</u>	\$ <u>86</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Assigned for Opera House	<u>86</u>	<u>86</u>
Total liabilities and fund balance	\$ <u>86</u>	\$ <u>86</u>

LINCOLN COUNTY, NEVADA
THOMPSON OPERA HOUSE
INTERNALLY REPORTED (BUDGETARY BASIS) FUND REPORTED
AS PART OF THE GENERAL FUND FOR EXTERNAL REPORTING PURPOSES
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 -	2012
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Rent	\$ 200	\$ -	\$ (200)	\$ 50
Expenditures:				
Culture and recreation:				
Opera House:				
Services and supplies	<u>200</u>	<u>-</u>	<u>200</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	-	50
Fund balance:				
Beginning of year	<u>-</u>	<u>86</u>	<u>86</u>	<u>36</u>
End of year	<u>\$ -</u>	<u>\$ 86</u>	<u>\$ 86</u>	<u>\$ 86</u>

LINCOLN COUNTY, NEVADA
FLOOD CONTROL
INTERNALLY REPORTED (BUDGETARY BASIS) FUND REPORTED
AS PART OF THE GENERAL FUND FOR EXTERNAL REPORTING PURPOSES
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ <u>8,526</u>	\$ <u>9,211</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 685
<u>FUND BALANCE</u>		
Assigned for flood control	<u>8,526</u>	<u>8,526</u>
Total liabilities and fund balance	\$ <u>8,526</u>	\$ <u>9,211</u>

LINCOLN COUNTY, NEVADA
FLOOD CONTROL
INTERNALLY REPORTED (BUDGETARY BASIS) FUND REPORTED
AS PART OF THE GENERAL FUND FOR EXTERNAL REPORTING PURPOSES
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	Actual
			Variance- Positive (Negative)
Revenues:	\$ -	\$ -	\$ -
Expenditures:			
Public works:			
Services and supplies	-	-	7,125
Excess (deficiency) of revenues over expenditures	-	-	(7,125)
Fund balance:			
Beginning of year	-	8,526	8,526
End of year	\$ -	\$ 8,526	\$ 8,526

LINCOLN COUNTY, NEVADA
PROPERTY MANAGEMENT
INTERNALLY REPORTED (BUDGETARY BASIS) FUND REPORTED
AS PART OF THE GENERAL FUND FOR EXTERNAL REPORTING PURPOSES
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ <u>85,407</u>	\$ <u>51,142</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,804	\$ 241
<u>FUND BALANCE</u>		
Assigned for property management	<u>83,603</u>	<u>50,901</u>
Total liabilities and fund balance	\$ <u>85,407</u>	\$ <u>51,142</u>

LINCOLN COUNTY, NEVADA
PROPERTY MANAGEMENT
INTERNALLY REPORTED (BUDGETARY BASIS) FUND REPORTED
AS PART OF THE GENERAL FUND FOR EXTERNAL REPORTING PURPOSES
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-	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Intergovernmental:				
Other	\$ 45,000	\$ 45,000	\$ -	\$ -
Miscellaneous:				
Donation	-	1,000	1,000	-
Rent	-	50	50	-
Total miscellaneous	-	1,050	1,050	-
Total revenues	45,000	46,050	1,050	-
Expenditures:				
Public works:				
Services and supplies	51,194	13,348	37,846	2,293
Excess (deficiency) of revenues over expenditures	(6,194)	32,702	38,896	(2,293)
Other financing sources (uses):				
Operating transfer in	-	-	-	53,194
Net change in fund balance	(6,194)	32,702	38,896	50,901
Fund balance:				
Beginning of year	6,194	50,901	44,707	-
End of year	\$ -	\$ 83,603	\$ 83,603	\$ 50,901

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For the year ended June 30, 2013

NONMAJOR CAPITAL PROJECTS FUND

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

Capital Improvements Fund is used to account for the acquisition and construction of fixed assets in Lincoln County.

Pioche Town Grant Fund is used to account for the acquisition and construction of fixed assets for the unincorporated town of Pioche, Nevada.

Pioche Town, Alamo Town, and Panaca Town Funds are used to account for the capital acquisition tax levy.

Ambulance Fund is used to account for monies being accumulated for the purchases of County ambulances.

Fair Board Fund is used to account for revenues and expenditures for future fairground improvements.

Public Safety Equipment Fund is used to account for the lease/purchase of equipment and vehicles for the Sheriff's department.

Road Equipment Fund is used to account for monies transferred from the road fund to be accumulated and used for the purchase of road heavy equipment.

Airport Fund is used to account for construction of facilities at the airport in Panaca, Nevada.

Lincoln County Land Act Fund is used to account for land sale monies for capital purchases for the County.

Lincoln County Water Fund is used to account for monies received for the Counties portion of water sales within the district to be spent on capital purchases for the County.

Lincoln County Water District Fund is used to account for monies received for water sales within the district to be spent on capital purchases for the Water District, a blended component unit of the County.

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For the year ended June 30, 2013

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For the year ended June 30, 2013

**LINCOLN COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET**

June 30, 2013

(With Comparative Totals for June 30, 2012)

Page 1 of 2

	Capital Improvements	Pioche Town Grant	Pioche Town	Alamo Town	Panaca Town
<u>ASSETS</u>					
Pooled cash and investments	\$ 192,115	\$ 30,458	\$ 9,195	\$ 4,150	\$ 6,773
Interest receivable	490	28	29	13	12
Taxes receivable	4,076	-	-	-	-
Due from other governments	90	-	3	2	4
Total assets	<u>\$ 196,771</u>	<u>\$ 30,486</u>	<u>\$ 9,227</u>	<u>\$ 4,165</u>	<u>\$ 6,789</u>
<u>LIABILITIES</u>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue - property taxes	3,843	-	-	-	-
<u>FUND BALANCE</u>					
Restricted for:					
Capital projects	<u>192,928</u>	<u>30,486</u>	<u>9,227</u>	<u>4,165</u>	<u>6,789</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 196,771</u>	<u>\$ 30,486</u>	<u>\$ 9,227</u>	<u>\$ 4,165</u>	<u>\$ 6,789</u>

Ambulance	Fair Board	Vehicle	Road Equipment	Airport	Lincoln County Land Act
\$ 70,257	\$ 26,107	\$ 12,922	\$ 16,325	\$ 3,371	\$ 29,439
175	106	49	15	8	27
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 70,432</u>	<u>\$ 26,213</u>	<u>\$ 12,971</u>	<u>\$ 16,340</u>	<u>\$ 3,379</u>	<u>\$ 29,466</u>
\$ -	\$ 309	-	\$ -	\$ 510	\$ -
-	-	-	-	-	-
<u>70,432</u>	<u>25,904</u>	<u>12,971</u>	<u>16,340</u>	<u>2,869</u>	<u>29,466</u>
<u>\$ 70,432</u>	<u>\$ 26,213</u>	<u>\$ 12,971</u>	<u>\$ 16,340</u>	<u>\$ 3,379</u>	<u>\$ 29,466</u>

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For the year ended June 30, 2013

**LINCOLN COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET**

June 30, 2013

(With Comparative Totals for June 30, 2012)

Page 2 of 2

	Lincoln County Water	Lincoln County Water District	Totals 2013	Totals 2012
<u>ASSETS</u>				
Pooled cash and investments	\$ 77,786	\$ 768,382	\$ 1,247,280	\$ 1,321,248
Interest receivable	72	2,343	3,367	2,684
Taxes receivable	-	-	4,076	3,270
Due from other governments	-	-	99	235
 Total assets	 <u>\$ 77,858</u>	 <u>\$ 770,725</u>	 <u>\$ 1,254,822</u>	 <u>\$ 1,327,437</u>
<u>LIABILITIES</u>				
Accounts payable	\$ -	\$ -	\$ 819	\$ 17,762
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Unavailable revenue - property taxes	-	-	3,843	2,757
<u>FUND BALANCE</u>				
Restricted for:				
Capital projects	<u>77,858</u>	<u>770,725</u>	<u>1,250,160</u>	<u>1,306,918</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 77,858</u>	 <u>\$ 770,725</u>	 <u>\$ 1,254,822</u>	 <u>\$ 1,327,437</u>

LINCOLN COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2013
(With Comparative Actual Amounts for Year Ended June 30, 2012)

Page 1 of 2

	Capital Improvements	Pioche Town Grant	Pioche Town	Alamo Town	Panaca Town
Revenues:					
Taxes	\$ 88,570	\$ -	\$ -	\$ -	\$ -
Intergovernmental	240	-	-	-	-
Miscellaneous	<u>537</u>	<u>13</u>	<u>28</u>	<u>14</u>	<u>134</u>
Total revenues	<u>89,347</u>	<u>13</u>	<u>28</u>	<u>14</u>	<u>134</u>
Expenditures:					
Intergovernmental	6,247	-	-	-	-
Capital projects	2,372	-	10,426	4,735	3,841
Debt service:					
Principal	-	-	-	-	-
Interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>8,619</u>	<u>-</u>	<u>10,426</u>	<u>4,735</u>	<u>3,841</u>
Excess (deficiency) of revenues over expenditures	<u>80,728</u>	<u>13</u>	<u>(10,398)</u>	<u>(4,721)</u>	<u>(3,707)</u>
Other financing sources (uses):					
Operating transfers in	-	-	2,677	1,786	3,570
Operating transfers out	(96,506)	-	-	-	-
Capital lease proceeds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(96,506)</u>	<u>-</u>	<u>2,677</u>	<u>1,786</u>	<u>3,570</u>
Net change in fund balance	(15,778)	13	(7,721)	(2,935)	(137)
Fund balance:					
Beginning of year	<u>208,706</u>	<u>30,473</u>	<u>16,948</u>	<u>7,100</u>	<u>6,926</u>
End of year	<u>\$ 192,928</u>	<u>\$ 30,486</u>	<u>\$ 9,227</u>	<u>\$ 4,165</u>	<u>\$ 6,789</u>

Ambulance	Fair Board	Vehicle	Road Equipment	Airport	Lincoln County Land Act
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
196	12,716	34	10	9	15
196	12,716	34	10	9	15
-	-	-	-	-	-
-	37,786	125,308	-	510	-
-	-	60,763	-	-	-
-	-	1,966	-	-	-
-	37,786	188,037	-	510	-
196	(25,070)	(188,003)	10	(501)	15
-	-	83,000	-	-	-
-	-	-	-	-	-
-	-	99,100	-	-	-
-	-	182,100	-	-	-
196	(25,070)	(5,903)	10	(501)	15
70,236	50,974	18,874	16,330	3,370	29,451
\$ 70,432	\$ 25,904	\$ 12,971	\$ 16,340	\$ 2,869	\$ 29,466

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For the year ended June 30, 2013

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

	Lincoln County Water	Lincoln County Water District	Totals 2013	Totals 2012
Revenues:				
Taxes	\$ -	\$ -	\$ 88,570	\$ 96,615
Intergovernmental	-	-	240	271
Miscellaneous	39	1,014	14,759	20,203
Total revenues	<u>39</u>	<u>1,014</u>	<u>103,569</u>	<u>117,089</u>
Expenditures:				
Intergovernmental	-	-	6,247	6,767
Capital projects	-	-	184,978	34,435
Debt service:				
Principal	-	-	60,763	56,302
Interest	-	-	1,966	6,645
Total expenditures	<u>-</u>	<u>-</u>	<u>253,954</u>	<u>104,149</u>
Excess (deficiency) of revenues over expenditures	<u>39</u>	<u>1,014</u>	<u>(150,385)</u>	<u>12,940</u>
Other financing sources (uses):				
Operating transfers in	-	-	91,033	90,899
Operating transfers out	-	-	(96,506)	(90,899)
Capital lease proceeds	-	-	99,100	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>93,627</u>	<u>-</u>
Net change in fund balance	39	1,014	(56,758)	12,940
Fund balance:				
Beginning of year	<u>77,819</u>	<u>769,711</u>	<u>1,306,918</u>	<u>1,293,978</u>
End of year	<u>\$ 77,858</u>	<u>\$ 770,725</u>	<u>\$ 1,250,160</u>	<u>\$ 1,306,918</u>

LINCOLN COUNTY, NEVADA
NONMAJOR CAPITAL IMPROVEMENTS CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 192,115	\$ 207,666
Interest receivable	490	292
Taxes receivable	4,076	3,270
Due from other governments	<u>90</u>	<u>235</u>
 Total assets	 <u>\$ 196,771</u>	 <u>\$ 211,463</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - property taxes	3,843	2,757
<u>FUND BALANCE</u>		
Restricted	<u>192,928</u>	<u>208,706</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 196,771</u>	 <u>\$ 211,463</u>

LINCOLN COUNTY, NEVADA
NONMAJOR CAPITAL IMPROVEMENTS CAPITAL PROJECTS FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Taxes:				
Property taxes	\$ 97,199	\$ 88,570	\$ (8,629)	\$ 96,615
Intergovernmental:				
Private car lines	-	151	151	164
Fish and wildlife	-	89	89	107
Total intergovernmental	-	240	240	271
Miscellaneous:				
Investment income	430	537	107	1,661
Total revenues	<u>97,629</u>	<u>89,347</u>	<u>(8,282)</u>	<u>98,547</u>
Expenditures:				
Current:				
Intergovernmental	15,607	6,247	9,360	6,767
Capital projects:				
Capital outlay	<u>68,200</u>	<u>2,372</u>	<u>65,828</u>	<u>5,684</u>
Total expenditures	<u>83,807</u>	<u>8,619</u>	<u>75,188</u>	<u>12,451</u>
Excess (deficiency) of revenues over expenditures	13,822	80,728	66,906	86,096
Other financing sources (uses) :				
Operating transfers out	<u>(83,000)</u>	<u>(96,506)</u>	<u>(13,506)</u>	<u>(90,899)</u>
Net change in fund balance	(69,178)	(15,778)	53,400	(4,803)
Fund balance:				
Beginning of year	<u>95,633</u>	<u>208,706</u>	<u>113,073</u>	<u>213,509</u>
End of year	<u>\$ 26,455</u>	<u>\$ 192,928</u>	<u>\$ 166,473</u>	<u>\$ 208,706</u>

LINCOLN COUNTY, NEVADA
NONMAJOR PIOCHE TOWN GRANT CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 30,458	\$ 33,257
Interest receivable	<u>28</u>	<u>48</u>
Total assets	<u>\$ 30,486</u>	<u>\$ 33,305</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 2,832
<u>FUND BALANCE</u>		
Restricted	<u>30,486</u>	<u>30,473</u>
Total liabilities and fund balance	<u>\$ 30,486</u>	<u>\$ 33,305</u>

LINCOLN COUNTY, NEVADA
NONMAJOR PIOCHE TOWN GRANT CAPITAL PROJECTS FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 60	\$ 13	\$ (47)	\$ 271
Expenditures:				
Capital projects:				
Capital outlay	<u>33,344</u>	<u>-</u>	<u>33,344</u>	<u>2,832</u>
Excess (deficiency) of revenues over expenditures	(33,284)	13	33,297	(2,561)
Fund balance:				
Beginning of year	<u>33,284</u>	<u>30,473</u>	<u>(2,811)</u>	<u>33,034</u>
End of year	<u>\$ -</u>	<u>\$ 30,486</u>	<u>\$ 30,486</u>	<u>\$ 30,473</u>

LINCOLN COUNTY, NEVADA
NONMAJOR PIOCHE TOWN CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 9,195	\$ 16,924
Interest receivable	29	24
Due from other governments	<u>3</u>	<u>-</u>
Total assets	<u>\$ 9,227</u>	<u>\$ 16,948</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted	<u>9,227</u>	<u>16,948</u>
Total liabilities and fund balance	<u>\$ 9,227</u>	<u>\$ 16,948</u>

LINCOLN COUNTY, NEVADA
NONMAJOR PIOCHE TOWN CAPITAL PROJECTS FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 50	\$ 28	\$ (22)	\$ 134
Expenditures:				
Capital projects:				
Capital outlay	<u>19,768</u>	<u>10,426</u>	<u>9,342</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(19,718)	(10,398)	9,320	134
Other financing sources (uses):				
Operating transfers in	<u>2,926</u>	<u>2,677</u>	<u>(249)</u>	<u>2,901</u>
Net change in fund balance	(16,792)	(7,721)	9,071	3,035
Fund balance:				
Beginning of year	<u>16,792</u>	<u>16,948</u>	<u>156</u>	<u>13,913</u>
End of year	<u>\$ -</u>	<u>\$ 9,227</u>	<u>\$ 9,227</u>	<u>\$ 16,948</u>

LINCOLN COUNTY, NEVADA
NONMAJOR ALAMO TOWN CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 4,150	\$ 7,090
Interest receivable	13	10
Due from other governments	<u>2</u>	<u>-</u>
 Total assets	 <u>\$ 4,165</u>	 <u>\$ 7,100</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted	<u>4,165</u>	<u>7,100</u>
 Total liabilities and fund balance	 <u>\$ 4,165</u>	 <u>\$ 7,100</u>

LINCOLN COUNTY, NEVADA
NONMAJOR ALAMO TOWN CAPITAL PROJECTS FUND
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 -	2012
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 10	\$ 14	\$ 4	\$ 57
Expenditures:				
Capital projects:				
Capital outlay	<u>4,735</u>	<u>4,735</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(4,725)	(4,721)	4	57
Other financing sources (uses):				
Operating transfers in	<u>1,952</u>	<u>1,786</u>	<u>(166)</u>	<u>1,934</u>
Net change in fund balance	(2,773)	(2,935)	(162)	1,991
Fund balance:				
Beginning of year	<u>7,100</u>	<u>7,100</u>	<u>-</u>	<u>5,109</u>
End of year	<u>\$ 4,327</u>	<u>\$ 4,165</u>	<u>\$ (162)</u>	<u>\$ 7,100</u>

LINCOLN COUNTY, NEVADA
NONMAJOR PANACA TOWN CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 6,773	\$ 7,567
Interest receivable	12	9
Due from other governments	<u>4</u>	<u>-</u>
Total assets	<u>\$ 6,789</u>	<u>\$ 7,576</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 650
<u>FUND BALANCE</u>		
Restricted	<u>6,789</u>	<u>6,926</u>
Total liabilities and fund balance	<u>\$ 6,789</u>	<u>\$ 7,576</u>

LINCOLN COUNTY, NEVADA
NONMAJOR PANACA TOWN CAPITAL PROJECTS FUND
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 -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 10	\$ 12	\$ 2	\$ 49
Other	<u>-</u>	<u>122</u>	<u>122</u>	<u>2,898</u>
Total revenues	10	134	124	2,947
Expenditures:				
Capital projects:				
Capital outlay	<u>7,345</u>	<u>3,841</u>	<u>3,504</u>	<u>4,350</u>
Excess (deficiency) of revenues over expenditures	(7,335)	(3,707)	3,628	(1,403)
Other financing sources (uses):				
Operating transfers in	<u>3,900</u>	<u>3,570</u>	<u>(330)</u>	<u>3,867</u>
Net change in fund balance	(3,435)	(137)	3,298	2,464
Fund balance:				
Beginning of year	<u>3,435</u>	<u>6,926</u>	<u>3,491</u>	<u>4,462</u>
End of year	<u>\$ -</u>	<u>\$ 6,789</u>	<u>\$ 6,789</u>	<u>\$ 6,926</u>

LINCOLN COUNTY, NEVADA
NONMAJOR AMBULANCE CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 70,257	\$ 70,136
Interest receivable	<u>175</u>	<u>100</u>
Total assets	<u>\$ 70,432</u>	<u>\$ 70,236</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted	<u>70,432</u>	<u>70,236</u>
Total liabilities and fund balance	<u>\$ 70,432</u>	<u>\$ 70,236</u>

LINCOLN COUNTY, NEVADA
NONMAJOR AMBULANCE CAPITAL PROJECTS FUND
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-	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 360	\$ 196	\$ (164)	\$ 567
Expenditures:				
Capital projects:				
Capital outlay	<u>73,779</u>	<u>-</u>	<u>73,779</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(73,419)	196	73,615	567
Fund balance:				
Beginning of year	<u>73,419</u>	<u>70,236</u>	<u>(3,183)</u>	<u>69,669</u>
End of year	<u>\$ -</u>	<u>\$ 70,432</u>	<u>\$ 70,432</u>	<u>\$ 70,236</u>

LINCOLN COUNTY, NEVADA
NONMAJOR FAIR BOARD CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 26,107	\$ 50,900
Interest receivable	<u>106</u>	<u>74</u>
Total assets	<u>\$ 26,213</u>	<u>\$ 50,974</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 309	\$ -
<u>FUND BALANCE</u>		
Restricted	<u>25,904</u>	<u>50,974</u>
Total liabilities and fund balance	<u>\$ 26,213</u>	<u>\$ 50,974</u>

LINCOLN COUNTY, NEVADA
NONMAJOR FAIR BOARD CAPITAL PROJECTS FUND
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 -	2012
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 90	\$ 106	\$ 16	\$ 419
Rent	<u>-</u>	<u>12,610</u>	<u>12,610</u>	<u>5,432</u>
Total revenues	<u>90</u>	<u>12,716</u>	<u>12,626</u>	<u>5,851</u>
Expenditures:				
Capital projects:				
Services and supplies	5,086	-	5,086	-
Capital outlay	<u>35,500</u>	<u>37,786</u>	<u>(2,286)</u>	<u>-</u>
Total expenditures	<u>40,586</u>	<u>37,786</u>	<u>2,800</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(40,496)	(25,070)	15,426	5,851
Fund balance:				
Beginning of year	<u>45,873</u>	<u>50,974</u>	<u>5,101</u>	<u>45,123</u>
End of year	<u>\$ 5,377</u>	<u>\$ 25,904</u>	<u>\$ 20,527</u>	<u>\$ 50,974</u>

LINCOLN COUNTY, NEVADA
NONMAJOR VEHICLE CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 12,922	\$ 33,105
Interest receivable	<u>49</u>	<u>49</u>
Total assets	<u>\$ 12,971</u>	<u>\$ 33,154</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 14,280
<u>FUND BALANCE</u>		
Restricted	<u>12,971</u>	<u>18,874</u>
Total liabilities and fund balance	<u>\$ 12,971</u>	<u>\$ 33,154</u>

LINCOLN COUNTY, NEVADA
NONMAJOR VEHICLE CAPITAL PROJECTS FUND
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	Variance -	
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 34	\$ 34	\$ 279
Expenditures:				
Capital projects:				
Services and supplies	-	-	-	2,954
Capital outlay	125,419	125,308	111	16,099
Total capital projects	125,419	125,308	111	19,053
Debt service:				
Principal	60,763	60,763	-	56,302
Interest	1,966	1,966	-	6,645
Total debt service	62,729	62,729	-	62,947
 Total expenditures	 188,148	 188,037	 111	 82,000
 Excess (deficiency) of revenues over expenditures	 (188,148)	 (188,003)	 145	 (81,721)
Other financing sources (uses):				
Operating transfers in	83,000	83,000	-	82,197
Capital lease proceeds	99,100	99,100	-	-
Total other financing sources (uses)	182,100	182,100	-	82,197
 Net change in fund balance	 (6,048)	 (5,903)	 145	 476
Fund balance:				
Beginning of year	18,874	18,874	-	18,398
End of year	\$ 12,826	\$ 12,971	\$ 145	\$ 18,874

LINCOLN COUNTY, NEVADA
NONMAJOR ROAD EQUIPMENT CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 16,325	\$ 16,307
Interest receivable	<u>15</u>	<u>23</u>
Total assets	<u>\$ 16,340</u>	<u>\$ 16,330</u>
<u>FUND BALANCE</u>		
Restricted	<u>\$ 16,340</u>	<u>\$ 16,330</u>

LINCOLN COUNTY, NEVADA
NONMAJOR ROAD EQUIPMENT CAPITAL PROJECTS FUND
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	Actual
			Variance - Positive (Negative)
Revenues:			
Miscellaneous:			
Investment income	\$ -	\$ 10	\$ 10
			\$ 133
Expenditures:			
Capital projects:			
Capital outlay	-	-	-
Excess (deficiency) of revenues over expenditures	-	10	10
			133
Fund balance:			
Beginning of year	16,197	16,330	133
End of year	\$ 16,197	\$ 16,340	\$ 143
			\$ 16,330

LINCOLN COUNTY, NEVADA
NONMAJOR AIRPORT CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 3,371	\$ 3,365
Interest receivable	<u>8</u>	<u>5</u>
Total assets	<u>\$ 3,379</u>	<u>\$ 3,370</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 510	\$ -
<u>FUND BALANCE</u>		
Restricted	<u>2,869</u>	<u>3,370</u>
Total liabilities and fund balance	<u>\$ 3,379</u>	<u>\$ 3,370</u>

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

Year Ended June 30, 2013

(With Comparative Actual Amounts for the Year Ended June 30, 2012)

	2013		Variance -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues				
Miscellaneous:				
Investment income	\$ -	\$ 9	\$ 9	\$ 28
Expenditures:				
Capital projects:				
Services and supplies	-	510	(510)	-
Capital outlay	1,695	-	1,695	2,516
Total expenditures	1,695	510	1,185	2,516
Excess (deficiency) of revenues over expenditures	(1,695)	(501)	1,194	(2,488)
Fund balance:				
Beginning of year	1,695	3,370	1,675	5,858
End of year	\$ -	\$ 2,869	\$ 2,869	\$ 3,370

LINCOLN COUNTY, NEVADA
NONMAJOR LINCOLN COUNTY LAND ACT CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 29,439	\$ 29,409
Interest receivable	<u>27</u>	<u>42</u>
Total assets	<u>\$ 29,466</u>	<u>\$ 29,451</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted	<u>29,466</u>	<u>29,451</u>
Total liabilities and fund balance	<u>\$ 29,466</u>	<u>\$ 29,451</u>

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

	2013		Variance -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 15	\$ 15	\$ 239
Expenditures:				
Capital projects:				
Capital outlay	<u>29,212</u>	<u>-</u>	<u>29,212</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(29,212)	15	29,227	239
Fund balance:				
Beginning of year	<u>29,212</u>	<u>29,451</u>	<u>239</u>	<u>29,212</u>
End of year	<u>\$ -</u>	<u>\$ 29,466</u>	<u>\$ 29,466</u>	<u>\$ 29,451</u>

LINCOLN COUNTY, NEVADA
NONMAJOR LINCOLN COUNTY WATER CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 77,786	\$ 77,708
Interest receivable	<u>72</u>	<u>111</u>
Total assets	<u>\$ 77,858</u>	<u>\$ 77,819</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted	<u>\$ 77,858</u>	<u>\$ 77,819</u>
Total liabilities and fund balance	<u>\$ 77,858</u>	<u>\$ 77,819</u>

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

	2013		Variance -	2012
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 39	\$ 39	\$ 631
Expenditures:				
Capital projects:				
Capital outlay	<u>77,188</u>	<u>-</u>	<u>77,188</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(77,188)	39	77,227	631
Fund balance:				
Beginning of year	<u>77,188</u>	<u>77,819</u>	<u>631</u>	<u>77,188</u>
End of year	<u>\$ -</u>	<u>\$ 77,858</u>	<u>\$ 77,858</u>	<u>\$ 77,819</u>

LINCOLN COUNTY, NEVADA
NONMAJOR LINCOLN COUNTY WATER DISTRICT CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Pooled cash and investments	\$ 768,382	\$ 767,814
Interest receivable	<u>2,343</u>	<u>1,897</u>
 Total assets	 <u>\$ 770,725</u>	 <u>\$ 769,711</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>		
Restricted	<u>770,725</u>	<u>769,711</u>
 Total liabilities and fund balance	 <u>\$ 770,725</u>	 <u>\$ 769,711</u>

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

	2013		Variance -	
	Budget	Actual	Positive (Negative)	2012 Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 1,500	\$ 1,014	\$ (486)	\$ 7,405
Expenditures:				
Capital projects:				
Capital outlay	<u>516,351</u>	<u>-</u>	<u>516,351</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(514,851)	1,014	515,865	7,405
Fund balance:				
Beginning of year	<u>514,851</u>	<u>769,711</u>	<u>254,860</u>	<u>762,306</u>
End of year	<u>\$ -</u>	<u>\$ 770,725</u>	<u>\$ 770,725</u>	<u>\$ 769,711</u>

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For the year ended June 30, 2013

NONMAJOR ENTERPRISE FUND

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

Pioche Public Utility Funds are used to account for revenues and expenses of the water, sewer and electricity utility services provided for the residents of Pioche, Nevada.

Building Department Fund is used to account for revenues and expenses of building inspection services provided for the residents of Pioche, Nevada.

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For the year ended June 30, 2013

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For the year ended June 30, 2013

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

	Pioche Public Water Utility	Pioche Public Sewer Utility	Pioche Public Electricity Utility	Building Department
<u>ASSETS</u>				
Current assets:				
Pooled cash and investments	\$ 80,470	\$ 98,940	\$ 305,005	\$ 81,876
Accounts receivable	18,589	10,856	36,481	-
Interest receivable	85	61	106	65
Inventory	876	-	3,832	-
Total current assets	<u>100,020</u>	<u>109,857</u>	<u>345,424</u>	<u>81,941</u>
Restricted assets:				
Cash	<u>20,748</u>	<u>6,701</u>	-	-
Capital assets:				
Land	2,000	10,000	2,000	-
Property, plant and equipment (net of depreciation)	<u>502,810</u>	<u>673,163</u>	<u>80,453</u>	<u>3,325</u>
Total capital assets	<u>504,810</u>	<u>683,163</u>	<u>82,453</u>	<u>3,325</u>
Total assets	<u>625,578</u>	<u>799,721</u>	<u>427,877</u>	<u>85,266</u>
<u>LIABILITIES</u>				
Current liabilities:				
Accounts payable	8,969	2,255	31,196	469
Accrued payroll and benefits	4,204	2,586	7,303	5,305
Customer deposits	500	-	750	-
Accrued compensated absences	4,755	2,394	6,635	4,975
Accrued interest payable	-	1,803	-	-
Total current liabilities	<u>18,428</u>	<u>9,038</u>	<u>45,884</u>	<u>10,749</u>
Current liabilities payable from restricted assets:				
Revenue bond	<u>15,224</u>	<u>2,531</u>	-	-
Non-current liabilities:				
Accrued compensated absences	2,561	1,290	3,572	2,906
Revenue bond	<u>97,569</u>	<u>195,283</u>	-	-
Total non-current liabilities	<u>100,130</u>	<u>196,573</u>	<u>3,572</u>	<u>2,906</u>
Total liabilities	<u>133,782</u>	<u>208,142</u>	<u>49,456</u>	<u>13,655</u>
<u>NET POSITION</u>				
Invested in capital assets, net of related debt	392,017	485,349	82,453	3,325
Reserved for revenue bond debt service	20,748	6,701	-	-
Unreserved	<u>79,031</u>	<u>99,529</u>	<u>295,968</u>	<u>68,286</u>
Total net position	<u>\$ 491,796</u>	<u>\$ 591,579</u>	<u>\$ 378,421</u>	<u>\$ 71,611</u>

Totals	
2013	2012
\$ 566,291	\$ 504,958
65,926	67,009
317	460
<u>4,708</u>	<u>10,655</u>
<u>637,242</u>	<u>583,082</u>
<u>27,449</u>	<u>26,333</u>
14,000	14,000
<u>1,259,751</u>	<u>1,266,536</u>
<u>1,273,751</u>	<u>1,280,536</u>
<u>1,938,442</u>	<u>1,889,951</u>
42,889	46,798
19,398	17,523
1,250	750
18,759	17,790
<u>1,803</u>	<u>1,825</u>
<u>84,099</u>	<u>84,686</u>
<u>17,755</u>	<u>16,916</u>
10,329	9,815
<u>292,852</u>	<u>310,830</u>
<u>303,181</u>	<u>320,645</u>
<u>405,035</u>	<u>422,247</u>
963,144	952,790
27,449	26,333
<u>542,814</u>	<u>488,581</u>
<u>\$ 1,533,407</u>	<u>\$ 1,467,704</u>

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

	Pioche Public Water Utility	Pioche Public Sewer Utility	Pioche Public Electricity Utility	Building Department
Operating revenues:				
Charges for services	\$ 169,367	\$ 86,501	\$ 610,534	\$ 24,390
Operating expenses:				
Salaries and wages	54,429	27,504	80,454	37,938
Employee benefits	21,480	12,935	30,177	24,012
Services and supplies	93,439	33,889	519,682	4,622
Depreciation	20,129	23,308	13,230	1,300
Total operating expenses	189,477	97,636	643,543	67,872
Operating income (loss)	(20,110)	(11,135)	(33,009)	(43,482)
Non-operating revenues (expenses):				
Investment income	37	20	65	17
Miscellaneous fees	-	-	-	623
Connection fees	39,767	17,912	61,019	-
Custom fees	3,935	2,118	10,272	-
Rent	-	-	-	90
Interest expense	(6,042)	(8,713)	-	-
Total non-operating revenues (expenses)	37,697	11,337	71,356	730
Income before transfers	17,587	202	38,347	(42,752)
Transfers:	-	-	-	52,319
Change in net position	17,587	202	38,347	9,567
Net Position:				
Beginning of year	474,209	591,377	340,074	62,044
End of year	\$ 491,796	\$ 591,579	\$ 378,421	\$ 71,611

Totals	
2013	2012
\$ 890,792	\$ 866,802
200,325	204,604
88,604	83,315
651,632	590,380
<u>57,967</u>	<u>66,668</u>
<u>998,528</u>	<u>944,967</u>
<u>(107,736)</u>	<u>(78,165)</u>
139	2,623
623	175
118,698	110,929
16,325	20,046
90	312
<u>(14,755)</u>	<u>(16,879)</u>
<u>121,120</u>	<u>117,206</u>
13,384	39,041
<u>52,319</u>	<u>64,000</u>
65,703	103,041
<u>1,467,704</u>	<u>1,364,663</u>
<u>\$ 1,533,407</u>	<u>\$ 1,467,704</u>

LINCOLN COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING SCHEDULE OF CASH FLOWS
Year Ended June 30, 2013
With Comparative Total for June 30, 2012

	Pioche Public Water Utility	Pioche Public Sewer Utility	Pioche Public Electricity Utility
Cash flows from operating activities:			
Cash received from customers	\$ 169,776	\$ 86,822	\$ 611,387
Cash paid for services and supplies	(86,128)	(35,114)	(523,806)
Cash paid for salaries and benefits	(72,019)	(43,718)	(107,861)
Net cash provided (used) by operating activities	<u>11,629</u>	<u>7,990</u>	<u>(20,280)</u>
Cash flows from noncapital financing activities:			
Operating transfers in/out	-	-	-
Cash flows from capital and related financing activities:			
Purchases of capital assets	(25,609)	(16,457)	(9,116)
Miscellaneous fees	-	-	-
Connection fees	39,767	17,912	61,019
Custom fees	3,935	2,118	10,272
Debt retirement	(14,706)	(2,433)	-
Interest paid	(6,042)	(8,735)	-
Net cash provided (used) by capital and related financing activities	<u>(2,655)</u>	<u>(7,595)</u>	<u>62,175</u>
Cash flows from investing activities:			
Rents	-	-	-
Investment income	75	16	148
Net cash provided by investing activities	<u>75</u>	<u>16</u>	<u>148</u>
Net change in cash and cash equivalents	9,049	411	42,043
Cash:			
Beginning of year	<u>92,169</u>	<u>105,230</u>	<u>262,962</u>
End of year	<u>\$ 101,218</u>	<u>\$ 105,641</u>	<u>\$ 305,005</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ (20,110)	\$ (11,135)	\$ (33,009)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	20,129	23,308	13,230
(Increase) decrease in accounts receivable	159	321	603
(Increase) decrease in inventory	9,779	-	(3,832)
Increase (decrease) in accounts payable	(2,468)	(1,225)	(292)
Increase (decrease) in accrued payroll and benefits	3,298	(3,578)	1,935
Increase (decrease) in compensated absences	592	299	835
Increase (decrease) in customer deposits	250	-	250
Total adjustments	<u>31,739</u>	<u>19,125</u>	<u>12,729</u>
Net cash provided (used) by operating activities	<u>\$ 11,629</u>	<u>\$ 7,990</u>	<u>\$ (20,280)</u>

Building Department	Totals	
	2013	2012
\$ 24,390	\$ 892,375	\$ 866,071
(4,546)	(649,594)	(616,702)
<u>(61,973)</u>	<u>(285,571)</u>	<u>(278,659)</u>
(42,129)	(42,790)	(29,290)
<u>52,319</u>	<u>52,319</u>	<u>64,000</u>
-	(51,182)	(78,282)
623	623	175
-	118,698	110,929
-	16,325	20,046
-	(17,139)	(14,025)
-	(14,777)	(16,162)
<u>623</u>	<u>52,548</u>	<u>22,681</u>
90	90	312
<u>43</u>	<u>282</u>	<u>2,197</u>
133	372	2,509
10,946	62,449	59,900
<u>70,930</u>	<u>531,291</u>	<u>471,391</u>
<u>\$ 81,876</u>	<u>\$ 593,740</u>	<u>\$ 531,291</u>
\$ (43,482)	\$ (107,736)	\$ (78,165)
1,300	57,967	66,668
-	1,083	(731)
-	5,947	(176)
76	(3,909)	(26,146)
220	1,875	466
(243)	1,483	8,794
-	500	-
<u>1,353</u>	<u>64,946</u>	<u>48,875</u>
<u>\$ (42,129)</u>	<u>\$ (42,790)</u>	<u>\$ (29,290)</u>

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For the year ended June 30, 2013

LINCOLN COUNTY, NEVADA
NONMAJOR PIOCHE PUBLIC UTILITY WATER ENTERPRISE FUND
COMPARATIVE STATEMENT OF NET POSITION
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Current assets:		
Pooled cash and investments	\$ 80,470	\$ 71,421
Accounts receivable	18,589	18,748
Interest receivable	85	123
Inventory	876	10,655
Total current assets	<u>100,020</u>	<u>100,947</u>
Restricted assets:		
Revenue bond account	<u>20,748</u>	<u>20,748</u>
Capital assets:		
Land	2,000	2,000
Property, plant and equipment (net of depreciation)	<u>502,810</u>	<u>497,330</u>
Total capital assets	<u>504,810</u>	<u>499,330</u>
Total assets	<u>625,578</u>	<u>621,025</u>
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	8,969	11,437
Accrued payroll and benefits	4,204	906
Customer deposits	500	250
Accrued compensated absences	<u>4,755</u>	<u>4,370</u>
Total current liabilities	<u>18,428</u>	<u>16,963</u>
Current liabilities payable from restricted assets:		
Revenue bond	<u>15,224</u>	<u>14,483</u>
Non-current liabilities:		
Accrued compensated absences	2,561	2,354
Revenue bond	<u>97,569</u>	<u>113,016</u>
Total non-current liabilities	<u>100,130</u>	<u>115,370</u>
Total liabilities	<u>133,782</u>	<u>146,816</u>
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	392,017	371,831
Reserved for revenue bond debt service	20,748	20,748
Unreserved	<u>79,031</u>	<u>81,630</u>
Total net position	<u>\$ 491,796</u>	<u>\$ 474,209</u>

LINCOLN COUNTY, NEVADA
NONMAJOR PIOCHE PUBLIC UTILITY WATER ENTERPRISE FUND
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 (Negative)	2012 Actual
	Budget	Actual		
Operating revenues:				
Water	\$ 204,694	\$ 169,367	\$ (35,327)	\$ 177,289
Operating expenses:				
Water				
Salaries and wages	61,974	54,429	7,545	57,288
Employee benefits	22,465	21,480	985	20,637
Services and supplies	96,150	93,439	2,711	75,523
Depreciation	30,000	20,129	9,871	29,204
Total operating expenses	<u>210,589</u>	<u>189,477</u>	<u>21,112</u>	<u>182,652</u>
Operating income (loss)	<u>(5,895)</u>	<u>(20,110)</u>	<u>(14,215)</u>	<u>(5,363)</u>
Non-operating revenues (expenses):				
Investment income	160	37	(123)	700
Water connection fees	-	39,767	39,767	37,486
Water custom fees	-	3,935	3,935	5,248
Interest expense	(6,265)	(6,042)	223	(9,053)
Total non-operating revenues (expenses)	<u>(6,105)</u>	<u>37,697</u>	<u>43,802</u>	<u>34,381</u>
Change in net position	<u>\$ (12,000)</u>	17,587	<u>\$ 29,587</u>	29,018
Net Position:				
Beginning of year		<u>474,209</u>		<u>445,191</u>
End of year		<u>\$ 491,796</u>		<u>\$ 474,209</u>

LINCOLN COUNTY, NEVADA
NONMAJOR PIOCHE PUBLIC UTILITY WATER ENTERPRISE FUND
COMPARATIVE SCHEDULES OF CASH FLOWS
June 30, 2013 and 2012

	2013	2012
Cash flows from operating activities:		
Cash received from customers	\$ 169,776	\$ 177,131
Cash paid for services and supplies	(86,128)	(103,974)
Cash paid for salaries and benefits	(72,019)	(80,539)
Net cash provided (used) by operating activities	<u>11,629</u>	<u>(7,382)</u>
Cash flows from capital and related financing activities:		
Purchases of capital assets	(25,609)	(22,012)
Connection fees	39,767	37,486
Custom fees	3,935	5,248
Debt retirement	(14,706)	(11,695)
Interest paid	(6,042)	(9,053)
Net cash provided (used) by capital and related financing activities	<u>(2,655)</u>	<u>(26)</u>
Cash flows from investing activities:		
Investment income	<u>75</u>	<u>587</u>
Net change in cash and cash equivalents	9,049	(6,821)
Cash:		
Beginning of year	<u>92,169</u>	<u>98,990</u>
End of year	<u>\$ 101,218</u>	<u>\$ 92,169</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	<u>\$ (20,110)</u>	<u>\$ (5,363)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	20,129	29,204
(Increase) decrease in receivables	159	(158)
(Increase) decrease in inventory	9,779	(5,840)
Increase (decrease) in accounts payable	(2,468)	(22,611)
Increase (decrease) in accrued payroll and benefits	3,298	(5,178)
Increase (decrease) in compensated absences	592	2,564
Increase (decrease) in customer deposits	<u>250</u>	<u>-</u>
Total adjustments	<u>31,739</u>	<u>(2,019)</u>
Net cash provided (used) by operating activities	<u>\$ 11,629</u>	<u>\$ (7,382)</u>

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For the year ended June 30, 2013

LINCOLN COUNTY, NEVADA
NONMAJOR PIOCHE PUBLIC UTILITY SEWER ENTERPRISE FUND
COMPARATIVE STATEMENT OF NET POSITION
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Current assets:		
Pooled cash and investments	\$ 98,940	\$ 99,645
Accounts receivable	10,856	11,177
Interest receivable	61	57
Total current assets	<u>109,857</u>	<u>110,879</u>
Restricted assets:		
Revenue bond account	<u>6,701</u>	<u>5,585</u>
Capital assets:		
Land	10,000	10,000
Property, plant and equipment (net of depreciation)	<u>673,163</u>	<u>680,014</u>
Total capital assets	<u>683,163</u>	<u>690,014</u>
Total assets	<u>799,721</u>	<u>806,478</u>
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	2,255	3,480
Accrued payroll and benefits	2,586	6,164
Accrued compensated absences	2,394	2,200
Accrued interest payable	<u>1,803</u>	<u>1,825</u>
Total current liabilities	<u>9,038</u>	<u>13,669</u>
Current liabilities payable from restricted assets:		
Revenue bond	<u>2,531</u>	<u>2,433</u>
Non-current liabilities:		
Accrued compensated absences	1,290	1,185
Revenue bond	<u>195,283</u>	<u>197,814</u>
Total non-current liabilities	<u>196,573</u>	<u>198,999</u>
Total liabilities	<u>208,142</u>	<u>215,101</u>
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	485,349	489,767
Reserved for revenue bond debt service	6,701	5,585
Unreserved	<u>99,529</u>	<u>96,025</u>
Total net position	<u>\$ 591,579</u>	<u>\$ 591,377</u>

LINCOLN COUNTY, NEVADA
NONMAJOR PIOCHE PUBLIC UTILITY SEWER ENTERPRISE FUND
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-	2012
	Budget	Actual	Positive (Negative)	Actual
Operating revenues:				
Sewer	\$ 96,646	\$ 86,501	\$ (10,145)	\$ 85,371
Operating expenses:				
Sewer				
Salaries and wages	28,155	27,504	651	28,844
Employee benefits	11,433	12,935	(1,502)	11,474
Services and supplies	59,200	33,889	25,311	45,116
Depreciation	25,000	23,308	1,692	24,671
Total operating expenses	123,788	97,636	26,152	110,105
Operating income (loss)	(27,142)	(11,135)	16,007	(24,734)
Non-operating revenues (expenses):				
Investment income	160	20	(140)	326
Sewer connection fees	500	17,912	17,412	18,533
Sewer custom fees	4,200	2,118	(2,082)	3,226
Interest expense	(8,735)	(8,713)	22	(7,826)
Total non-operating revenues (expenses)	(3,875)	11,337	15,212	14,259
Change in net position	\$ (31,017)	202	\$ 31,219	(10,475)
Net Position:				
Beginning of year		591,377		601,852
End of year		\$ 591,579		\$ 591,377

LINCOLN COUNTY, NEVADA
NONMAJOR PIOCHE PUBLIC UTILITY SEWER ENTERPRISE FUND
COMPARATIVE SCHEDULES OF CASH FLOWS
June 30, 2013 and 2012

	2013	2012
Cash flows from operating activities:		
Cash received from customers	\$ 86,822	\$ 85,295
Cash paid for services and supplies	(35,114)	(43,482)
Cash paid for salaries and benefits	(43,718)	(32,614)
Net cash provided (used) by operating activities	<u>7,990</u>	<u>9,199</u>
Cash flows from capital and related financing activities:		
Purchases of capital assets	(16,457)	(821)
Connection fees	17,912	18,533
Custom fees	2,118	3,226
Debt retirement	(2,433)	(2,330)
Interest paid	(8,735)	(7,109)
Net cash provided (used) by capital and related financing activities	<u>(7,595)</u>	<u>11,499</u>
Cash flows from investing activities:		
Investment income	<u>16</u>	<u>278</u>
Net change in cash and cash equivalents	411	20,976
Cash:		
Beginning of year	<u>105,230</u>	<u>84,254</u>
End of year	<u>\$ 105,641</u>	<u>\$ 105,230</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	<u>\$ (11,135)</u>	<u>\$ (24,734)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	23,308	24,671
(Increase) decrease in receivables	321	(76)
Increase (decrease) in accounts payable	(1,225)	1,634
Increase (decrease) in accrued payroll and benefits	(3,578)	6,164
Increase (decrease) in compensated absences	299	1,540
Total adjustments	<u>19,125</u>	<u>33,933</u>
Net cash provided (used) by operating activities	<u>\$ 7,990</u>	<u>\$ 9,199</u>

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For the year ended June 30, 2013

LINCOLN COUNTY, NEVADA
NONMAJOR PIOCHE PUBLIC UTILITY ELECTRICITY ENTERPRISE FUND
COMPARATIVE STATEMENT OF NET POSITION
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Current assets:		
Pooled cash and investments	\$ 305,005	\$ 262,962
Accounts receivable	36,481	37,084
Interest receivable	106	189
Inventory	<u>3,832</u>	<u>-</u>
Total current assets	<u>345,424</u>	<u>300,235</u>
Capital assets:		
Land	2,000	2,000
Property, plant and equipment (net of depreciation)	<u>80,453</u>	<u>84,567</u>
Total capital assets	<u>82,453</u>	<u>86,567</u>
Total assets	<u>427,877</u>	<u>386,802</u>
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	31,196	31,488
Accrued payroll and benefits	7,303	5,368
Customer deposits	750	500
Accrued compensated absences	<u>6,635</u>	<u>6,092</u>
Total current liabilities	45,884	43,448
Non-current liabilities:		
Accrued compensated absences	<u>3,572</u>	<u>3,280</u>
Total liabilities	<u>49,456</u>	<u>46,728</u>
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	82,453	86,567
Unreserved	<u>295,968</u>	<u>253,507</u>
Total net position	<u>\$ 378,421</u>	<u>\$ 340,074</u>

LINCOLN COUNTY, NEVADA
NONMAJOR PIOCHE PUBLIC UTILITY ELECTRICITY ENTERPRISE FUND
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-	2012
	Budget	Actual	Positive (Negative)	Actual
Operating revenues:				
Electricity	\$ 600,000	\$ 610,534	\$ 10,534	\$ 557,995
Operating expenses:				
Electricity				
Salaries and wages	92,487	80,454	12,033	79,847
Employee benefits	36,471	30,177	6,294	28,415
Services and supplies	470,000	519,682	(49,682)	463,626
Depreciation	7,100	13,230	(6,130)	11,494
Total operating expenses	<u>606,058</u>	<u>643,543</u>	<u>(37,485)</u>	<u>583,382</u>
Operating income (loss)	<u>(6,058)</u>	<u>(33,009)</u>	<u>(26,951)</u>	<u>(25,387)</u>
Non-operating revenues (expenses):				
Investment income	270	65	(205)	1,079
Electricity connection fees	-	61,019	61,019	54,910
Electricity custom fees	5,000	10,272	5,272	11,572
Total non-operating revenues (expenses)	<u>5,270</u>	<u>71,356</u>	<u>66,086</u>	<u>67,561</u>
Change in net position	<u>\$ (788)</u>	38,347	<u>\$ 39,135</u>	42,174
Net Position:				
Beginning of year		<u>340,074</u>		<u>297,900</u>
End of year		<u>\$ 378,421</u>		<u>\$ 340,074</u>

LINCOLN COUNTY, NEVADA
NONMAJOR PIOCHE PUBLIC UTILITY ELECTRICITY ENTERPRISE FUND
COMPARATIVE SCHEDULES OF CASH FLOWS
June 30, 2013 and 2012

	2013	2012
Cash flows from operating activities:		
Cash received from customers	\$ 611,387	\$ 557,498
Cash paid for services and supplies	(523,806)	(463,339)
Cash paid for salaries and benefits	(107,861)	(105,839)
Net cash provided (used) by operating activities	<u>(20,280)</u>	<u>(11,680)</u>
Cash flows from capital and related financing activities:		
Purchases of capital assets	(9,116)	(55,449)
Connection fees	61,019	54,910
Custom fees	10,272	11,572
Net cash provided (used) by capital and related financing activities	<u>62,175</u>	<u>11,033</u>
Cash flows from investing activities:		
Investment income	148	903
Net change in cash and cash equivalents	42,043	256
Cash:		
Beginning of year	<u>262,962</u>	<u>262,706</u>
End of year	<u>\$ 305,005</u>	<u>\$ 262,962</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	<u>\$ (33,009)</u>	<u>\$ (25,387)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	13,230	11,494
(Increase) decrease in receivables	603	-
(Increase) decrease in inventory	(3,832)	(497)
Increase (decrease) in accounts payable	(292)	5,664
Increase (decrease) in accrued payroll and benefits	1,935	(5,377)
Increase (decrease) in compensated absences	835	(735)
Increase (decrease) in customer deposits	250	3,158
Total adjustments	<u>12,729</u>	<u>13,707</u>
Net cash provided (used) by operating activities	<u>\$ (20,280)</u>	<u>\$ (11,680)</u>

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For the year ended June 30, 2013

LINCOLN COUNTY, NEVADA
NONMAJOR BUILDING DEPARTMENT ENTERPRISE FUND
COMPARATIVE STATEMENT OF NET POSITION
June 30, 2013 and 2012

	2013	2012
<u>ASSETS</u>		
Current assets:		
Pooled cash and investments	\$ 81,876	\$ 70,930
Interest receivable	65	91
Property and equipment (net)	<u>3,325</u>	<u>4,625</u>
 Total assets	 <u>85,266</u>	 <u>75,646</u>
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	469	393
Accrued payroll and benefits	5,305	5,085
Accrued compensated absences	<u>4,975</u>	<u>5,128</u>
Total current liabilities	10,749	10,606
Non-current liabilities:		
Accrued compensated absences	<u>2,906</u>	<u>2,996</u>
 Total liabilities	 <u>13,655</u>	 <u>13,602</u>
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	3,325	4,625
Unreserved	<u>68,286</u>	<u>57,419</u>
Total net position	<u>\$ 71,611</u>	<u>\$ 62,044</u>

LINCOLN COUNTY, NEVADA
NONMAJOR BUILDING DEPARTMENT ENTERPRISE FUND
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-	
	Budget	Actual	Positive (Negative)	2012 Actual
Operating revenues:				
Charges for services	\$ 20,000	\$ 24,390	\$ 4,390	\$ 46,147
Operating expenses:				
Public works:				
Salaries and wages	71,837	37,938	33,899	38,625
Employee benefits	20,848	24,012	(3,164)	22,789
Service and supplies	8,275	4,622	3,653	6,115
Depreciation	6,200	1,300	4,900	1,299
Total operating expenses	<u>107,160</u>	<u>67,872</u>	<u>39,288</u>	<u>68,828</u>
Operating income (loss)	<u>(87,160)</u>	<u>(43,482)</u>	<u>43,678</u>	<u>(22,681)</u>
Non-operating revenues (expenses):				
Investment income	-	17	17	518
Rent	-	90	90	312
Miscellaneous	-	623	623	175
Total non-operating revenues (expenses)	<u>-</u>	<u>730</u>	<u>730</u>	<u>1,005</u>
Income before transfers	(87,160)	(42,752)	44,408	(21,676)
Operating transfers in	<u>52,319</u>	<u>52,319</u>	<u>-</u>	<u>64,000</u>
Change in net position	<u>\$ (34,841)</u>	9,567	<u>\$ 44,408</u>	42,324
Net Position:				
Beginning of year		<u>62,044</u>		<u>19,720</u>
End of year		<u>\$ 71,611</u>		<u>\$ 62,044</u>

LINCOLN COUNTY, NEVADA
NONMAJOR BUILDING DEPARTMENT ENTERPRISE FUND
COMPARATIVE SCHEDULES OF CASH FLOWS
Years Ended June 30, 2013 and 2012

	2013	2012
Cash flows from operating activities:		
Cash received from customers	\$ 24,390	\$ 46,147
Cash paid for services and supplies	(4,546)	(5,907)
Cash paid for salaries and benefits	(61,973)	(59,667)
Net cash provided (used) by operating activities	<u>(42,129)</u>	<u>(19,427)</u>
Cash flows from noncapital financing activities:		
Operating transfers in	<u>52,319</u>	<u>64,000</u>
Cash flows from capital and related financing activities:		
Miscellaneous	<u>623</u>	<u>175</u>
Cash flows from investing activities:		
Rents	90	312
Investment income	<u>43</u>	<u>429</u>
Net cash provided (used) by investing activities	<u>133</u>	<u>741</u>
Net change in cash and cash equivalents	10,946	45,489
Cash:		
Beginning of year	<u>70,930</u>	<u>25,441</u>
End of year	<u>\$ 81,876</u>	<u>\$ 70,930</u>
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating income (loss)	<u>\$ (43,482)</u>	<u>\$ (22,681)</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expense	1,300	1,299
Increase (decrease) in accounts payable	76	208
Increase (decrease) in accrued payroll and benefits	220	215
Increase (decrease) in compensated absences	<u>(243)</u>	<u>1,532</u>
Total adjustments	<u>1,353</u>	<u>3,254</u>
Net cash provided (used) by operating activities	<u>\$ (42,129)</u>	<u>\$ (19,427)</u>

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For the year ended June 30, 2013

AGENCY FUNDS

Agency funds are used to account for assets held by the government as an agent for individual, private organizations, other governments and/or other funds.

Tax Fund is used to account for revenues received from county treasurer sales or property to satisfy delinquent property taxes. Revenues collected in excess of delinquent taxes and penalties are held for two years. If no claim is made for the monies, the monies may be transferred to the General Fund.

The following funds are used to account for property taxes and other revenues collected by the County on behalf of other government entities. The revenues collected are remitted to the government entities. The revenues collected are remitted to the government entities on a periodic basis. State, Caliente City, Caliente City Capital Projects, School General, School Debt Service, Pioche Fire District, Pioche Fire District Capital Projects, Television District, Panaca Fire Protection District, Coyote Springs GID, Hospital, Lincoln County Fire Protection District, Pioche Fire District Emergency, Southeastern Lincoln County Habitat Conservation Plan GID and Lincoln County Fire Protection District Emergency Funds.

Public Land Trust, Pahrnagat Valley Fire, Range and the Fish and Game Funds are used to account for revenues received and expenditures made on behalf of others.

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For the year ended June 30, 2013

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For the year ended June 30, 2013

LINCOLN COUNTY, NEVADA
AGENCY FUNDS
COMBINING STATEMENT OF NET POSITION
June 30, 2013
(With Comparative Totals for June 30, 2012)

	Tax Trst	State	Caliente City	Caliente City Capital Projects	Fish and Game
<u>ASSETS</u>					
Pooled cash and investments	\$ 9,916	\$ 62,473	\$ 8,033	\$ 8,770	\$ 3,311
Interest receivable	9	-	7	-	-
Taxes receivable	-	15,892	4,846	-	-
Due from other governments	-	-	-	-	-
 Total assets	 <u>\$ 9,925</u>	 <u>\$ 78,365</u>	 <u>\$ 12,886</u>	 <u>\$ 8,770</u>	 <u>\$ 3,311</u>
<u>LIABILITIES</u>					
Unavailable revenue - taxes	\$ -	\$ 14,982	\$ 4,323	\$ -	\$ -
Amount held for others	9,925	63,383	8,563	8,770	3,311
 Total liabilities	 <u>\$ 9,925</u>	 <u>\$ 78,365</u>	 <u>\$ 12,886</u>	 <u>\$ 8,770</u>	 <u>\$ 3,311</u>

Range	School		Lincoln County TV District	Pahranagat Fire District	Public Land	Hospital
	General	Debt Service				
\$ 38,385	\$ 149,173	\$ 168,604	\$ 1,355	\$ 20,674	\$ 208	\$ 53,284
32	-	156	-	19	-	-
-	61,126	18,183	-	1,974	-	21,834
19,621	13,170	478	-	8,314	-	574
<u>\$ 58,038</u>	<u>\$ 223,469</u>	<u>\$ 187,421</u>	<u>\$ 1,355</u>	<u>\$ 30,981</u>	<u>\$ 208</u>	<u>\$ 75,692</u>
\$ -	\$ 57,626	\$ 17,142	\$ -	\$ 1,606	\$ -	\$ 20,584
58,038	165,843	170,279	1,355	29,375	208	55,108
<u>\$ 58,038</u>	<u>\$ 223,469</u>	<u>\$ 187,421</u>	<u>\$ 1,355</u>	<u>\$ 30,981</u>	<u>\$ 208</u>	<u>\$ 75,692</u>

LINCOLN COUNTY, NEVADA
AGENCY FUNDS
COMBINING STATEMENT OF NET POSITION
June 30, 2013
(With Comparative Totals for June 30, 2012)

	Panaca Fire Protection District	Pioche Fire District	Pioche Fire District Capital Projects	Pioche Fire Emergency	Coyote Springs GID
<u>ASSETS</u>					
Pooled cash and investments	\$ 66,379	\$ 114,978	\$ 23,129	\$ 10,067	\$ 532,646
Interest receivable	62	107	21	23	496
Taxes receivable	1,499	1,349	-	-	-
Due from other governments	-	4,436	-	-	-
Total assets	<u>\$ 67,940</u>	<u>\$ 120,870</u>	<u>\$ 23,150</u>	<u>\$ 10,090</u>	<u>\$ 533,142</u>
<u>LIABILITIES</u>					
Unavailable revenue - taxes	\$ 1,226	\$ 1,220	\$ -	\$ -	\$ -
Amount held for others	66,714	119,650	23,150	10,090	533,142
Total liabilities	<u>\$ 67,940</u>	<u>\$ 120,870</u>	<u>\$ 23,150</u>	<u>\$ 10,090</u>	<u>\$ 533,142</u>

SB 371	SLCHCP GID	Lincoln County Fire Protection District	Lincoln County Fire Protection District Emergency	Totals	
				2013	2012
\$ 50	\$ 1,207,120	\$ 529,309	\$ 75,453	\$ 3,083,317	\$ 2,643,684
-	1,121	1,272	167	3,492	1,717
-	1,317	12,610	-	140,630	111,395
-	-	-	-	46,593	88,568
<u>\$ 50</u>	<u>\$ 1,209,558</u>	<u>\$ 543,191</u>	<u>\$ 75,620</u>	<u>\$ 3,274,032</u>	<u>\$ 2,845,364</u>
\$ -	\$ 1,317	\$ 12,571	\$ -	\$ 132,597	\$ 94,718
<u>50</u>	<u>1,208,241</u>	<u>530,620</u>	<u>75,620</u>	<u>3,141,435</u>	<u>2,750,646</u>
<u>\$ 50</u>	<u>\$ 1,209,558</u>	<u>\$ 543,191</u>	<u>\$ 75,620</u>	<u>\$ 3,274,032</u>	<u>\$ 2,845,364</u>

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

	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
<u>Tax Trust</u>				
Assets:				
Pooled cash and investments	\$ -	\$ 9,916	\$ -	\$ 9,916
Interest receivable	-	9	-	9
Total assets	<u>\$ -</u>	<u>\$ 9,925</u>	<u>\$ -</u>	<u>\$ 9,925</u>
Liabilities:				
Amount held for others	<u>\$ -</u>	<u>\$ 9,925</u>	<u>\$ -</u>	<u>\$ 9,925</u>
<u>State</u>				
Assets:				
Pooled cash and investments	\$ 48,368	\$ 509,905	\$ 495,800	\$ 62,473
Taxes receivable	12,752	15,892	12,752	15,892
Due from other governments	64	-	64	-
Total assets	<u>\$ 61,184</u>	<u>\$ 525,797</u>	<u>\$ 508,616</u>	<u>\$ 78,365</u>
Liabilities:				
Amount held for others	\$ 50,435	\$ 510,815	\$ 497,867	\$ 63,383
Unavailable revenue - taxes	10,749	14,982	10,749	14,982
Total liabilities	<u>\$ 61,184</u>	<u>\$ 525,797</u>	<u>\$ 508,616</u>	<u>\$ 78,365</u>
<u>Caliente City</u>				
Assets:				
Pooled cash and investments	\$ 10,807	\$ 122,154	\$ 124,928	\$ 8,033
Interest receivable	2	7	2	7
Taxes receivable	5,002	4,846	5,002	4,846
Due from other governments	2,293	-	2,293	-
Total assets	<u>\$ 18,104</u>	<u>\$ 127,007</u>	<u>\$ 132,225</u>	<u>\$ 12,886</u>
Liabilities:				
Amount held for others	\$ 13,882	\$ 122,684	\$ 128,003	\$ 8,563
Unavailable revenue - taxes	4,222	4,323	4,222	4,323
Total liabilities	<u>\$ 18,104</u>	<u>\$ 127,007</u>	<u>\$ 132,225</u>	<u>\$ 12,886</u>
<u>Caliente City Capital Projects</u>				
Assets:				
Pooled cash and investments	<u>\$ 2,523</u>	<u>\$ 6,247</u>	<u>\$ -</u>	<u>\$ 8,770</u>
Liabilities:				
Amount held for others	<u>\$ 2,523</u>	<u>\$ 6,247</u>	<u>\$ -</u>	<u>\$ 8,770</u>
<u>Fish and Game</u>				
Assets:				
Pooled cash and investments	<u>\$ 1,354</u>	<u>\$ 4,864</u>	<u>\$ 2,907</u>	<u>\$ 3,311</u>
Liabilities:				
Amount held for others	<u>\$ 1,354</u>	<u>\$ 4,864</u>	<u>\$ 2,907</u>	<u>\$ 3,311</u>

LINCOLN COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS (CONTINUED)
Year Ended June 30, 2013

	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
<u>Range</u>				
Assets:				
Pooled cash and investments	\$ 32,125	\$ 37,986	\$ 31,726	\$ 38,385
Interest receivable	36	32	36	32
Due from other governments	<u>20,240</u>	<u>19,621</u>	<u>20,240</u>	<u>19,621</u>
Total assets	<u>\$ 52,401</u>	<u>\$ 57,639</u>	<u>\$ 52,002</u>	<u>\$ 58,038</u>
Liabilities:				
Amount held for others	<u>\$ 52,401</u>	<u>\$ 57,639</u>	<u>\$ 52,002</u>	<u>\$ 58,038</u>
<u>School General</u>				
Assets:				
Pooled cash and investments	\$ 133,083	\$ 1,397,254	\$ 1,381,164	\$ 149,173
Taxes receivable	48,391	61,126	48,391	61,126
Due from other governments	<u>30,724</u>	<u>13,170</u>	<u>30,724</u>	<u>13,170</u>
Total assets	<u>\$ 212,198</u>	<u>\$ 1,471,550</u>	<u>\$ 1,460,279</u>	<u>\$ 223,469</u>
Liabilities:				
Amount held for others	\$ 170,854	\$ 1,413,924	\$ 1,418,935	\$ 165,843
Unavailable revenue - taxes	<u>41,344</u>	<u>57,626</u>	<u>41,344</u>	<u>57,626</u>
Total liabilities	<u>\$ 212,198</u>	<u>\$ 1,471,550</u>	<u>\$ 1,460,279</u>	<u>\$ 223,469</u>
<u>School Debt Service</u>				
Assets:				
Pooled cash and investments	\$ 213,854	\$ 398,427	\$ 443,677	\$ 168,604
Interest receivable	303	156	303	156
Taxes receivable	14,395	18,183	14,395	18,183
Due from other governments	<u>1,050</u>	<u>478</u>	<u>1,050</u>	<u>478</u>
Total assets	<u>\$ 229,602</u>	<u>\$ 417,244</u>	<u>\$ 459,425</u>	<u>\$ 187,421</u>
Liabilities:				
Amount held for others	\$ 217,304	\$ 400,102	\$ 447,127	\$ 170,279
Unavailable revenue - taxes	<u>12,298</u>	<u>17,142</u>	<u>12,298</u>	<u>17,142</u>
Total liabilities	<u>\$ 229,602</u>	<u>\$ 417,244</u>	<u>\$ 459,425</u>	<u>\$ 187,421</u>
<u>Lincoln County TV District</u>				
Assets:				
Pooled cash and investments	<u>\$ 1,183</u>	<u>\$ 46,915</u>	<u>\$ 46,743</u>	<u>\$ 1,355</u>
Liabilities:				
Amount held for others	<u>\$ 1,183</u>	<u>\$ 46,915</u>	<u>\$ 46,743</u>	<u>\$ 1,355</u>

LINCOLN COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS (CONTINUED)
Year Ended June 30, 2013

	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
<u>Pahrnagat Fire District</u>				
Assets:				
Pooled cash and investments	\$ 15,362	\$ 103,012	\$ 97,700	\$ 20,674
Interest receivable	3	19	3	19
Taxes receivable	3,035	1,974	3,035	1,974
Due from other governments	12,383	8,314	12,383	8,314
Total assets	<u>\$ 30,783</u>	<u>\$ 113,319</u>	<u>\$ 113,121</u>	<u>\$ 30,981</u>
Liabilities:				
Amount held for others	\$ 28,423	\$ 111,713	\$ 110,761	\$ 29,375
Unavailable revenue - taxes	2,360	1,606	2,360	1,606
Total liabilities	<u>\$ 30,783</u>	<u>\$ 113,319</u>	<u>\$ 113,121</u>	<u>\$ 30,981</u>
<u>Public Land</u>				
Assets:				
Pooled cash and investments	\$ 208	\$ -	\$ -	\$ 208
Liabilities:				
Amount held for others	\$ 208	\$ -	\$ -	\$ 208
<u>Hospital</u>				
Assets:				
Pooled cash and investments	\$ 47,535	\$ 478,109	\$ 472,360	\$ 53,284
Taxes receivable	17,520	21,834	17,520	21,834
Due from other governments	1,260	574	1,260	574
Total assets	<u>\$ 66,315</u>	<u>\$ 500,517</u>	<u>\$ 491,140</u>	<u>\$ 75,692</u>
Liabilities:				
Amount held for others	\$ 51,547	\$ 479,933	\$ 476,372	\$ 55,108
Unavailable revenue - taxes	14,768	20,584	14,768	20,584
Total liabilities	<u>\$ 66,315</u>	<u>\$ 500,517</u>	<u>\$ 491,140</u>	<u>\$ 75,692</u>
<u>Panaca Fire Protection District</u>				
Assets:				
Pooled cash and investments	\$ 49,932	\$ 85,056	\$ 68,609	\$ 66,379
Interest receivable	87	62	87	62
Taxes receivable	2,654	1,499	2,654	1,499
Due from other governments	13,808	-	13,808	-
Total assets	<u>\$ 66,481</u>	<u>\$ 86,617</u>	<u>\$ 85,158</u>	<u>\$ 67,940</u>
Liabilities:				
Amount held for others	\$ 64,859	\$ 85,391	\$ 83,536	\$ 66,714
Unavailable revenue - taxes	1,622	1,226	1,622	1,226
Total liabilities	<u>\$ 66,481</u>	<u>\$ 86,617</u>	<u>\$ 85,158</u>	<u>\$ 67,940</u>

LINCOLN COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS (CONTINUED)
Year Ended June 30, 2013

	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
<u>Pioche Fire District</u>				
Assets:				
Pooled cash and investments	\$ 103,706	\$ 53,893	\$ 42,621	\$ 114,978
Interest receivable	146	107	146	107
Taxes receivable	1,148	1,349	1,148	1,349
Due from other governments	6,746	4,436	6,746	4,436
Total assets	<u>\$ 111,746</u>	<u>\$ 59,785</u>	<u>\$ 50,661</u>	<u>\$ 120,870</u>
Liabilities:				
Amount held for others	\$ 110,632	\$ 58,565	\$ 49,547	\$ 119,650
Unavailable revenue - taxes	1,114	1,220	1,114	1,220
Total liabilities	<u>\$ 111,746</u>	<u>\$ 59,785</u>	<u>\$ 50,661</u>	<u>\$ 120,870</u>
<u>Pioche Fire District Capital Projects</u>				
Assets:				
Pooled cash and investments	\$ 24,160	\$ 25	\$ 1,056	\$ 23,129
Interest receivable	35	21	35	21
Total assets	<u>\$ 24,195</u>	<u>\$ 46</u>	<u>\$ 1,091</u>	<u>\$ 23,150</u>
Liabilities:				
Amount held for others	<u>\$ 24,195</u>	<u>\$ 46</u>	<u>\$ 1,091</u>	<u>\$ 23,150</u>
<u>Pioche Fire Emergency Fund</u>				
Assets:				
Pooled cash and investments	\$ 7,551	\$ 2,516	\$ -	\$ 10,067
Interest receivable	11	23	11	23
Total assets	<u>\$ 7,562</u>	<u>\$ 2,539</u>	<u>\$ 11</u>	<u>\$ 10,090</u>
Liabilities:				
Amount held for others	<u>\$ 7,562</u>	<u>\$ 2,539</u>	<u>\$ 11</u>	<u>\$ 10,090</u>
<u>Coyote Springs GID</u>				
Assets:				
Pooled cash and investments	\$ 221,792	\$ 496,183	\$ 185,329	\$ 532,646
Interest receivable	365	496	365	496
Total assets	<u>\$ 222,157</u>	<u>\$ 496,679</u>	<u>\$ 185,694</u>	<u>\$ 533,142</u>
Liabilities:				
Amount held for others	<u>\$ 222,157</u>	<u>\$ 496,679</u>	<u>\$ 185,694</u>	<u>\$ 533,142</u>
<u>SB 371</u>				
Assets:				
Pooled cash and investments	<u>\$ -</u>	<u>\$ 475</u>	<u>\$ 425</u>	<u>\$ 50</u>
Liabilities:				
Amount held for others	<u>\$ -</u>	<u>\$ 475</u>	<u>\$ 425</u>	<u>\$ 50</u>

LINCOLN COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS (CONTINUED)
Year Ended June 30, 2013

	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
<u>Southeastern Lincoln County Habitat Conservation Plan GID (SLCHCP)</u>				
Assets:				
Pooled cash and investments	\$ 1,207,348	\$ 3,397	\$ 3,625	\$ 1,207,120
Interest receivable	-	1,121	-	1,121
Taxes receivable	549	1,317	549	1,317
Total assets	<u>\$ 1,207,897</u>	<u>\$ 5,835</u>	<u>\$ 4,174</u>	<u>\$ 1,209,558</u>
Liabilities:				
Amount held for others	\$ 1,207,348	\$ 4,518	\$ 3,625	\$ 1,208,241
Unavailable revenue - taxes	549	1,317	549	1,317
Total liabilities	<u>\$ 1,207,897</u>	<u>\$ 5,835</u>	<u>\$ 4,174</u>	<u>\$ 1,209,558</u>
<u>Lincoln County Fire Protection District</u>				
Assets:				
Pooled cash and investments	\$ 472,456	\$ 233,211	\$ 176,358	\$ 529,309
Interest receivable	657	1,272	657	1,272
Taxes receivable	5,949	12,610	5,949	12,610
Total assets	<u>\$ 479,062</u>	<u>\$ 247,093</u>	<u>\$ 182,964</u>	<u>\$ 543,191</u>
Liabilities:				
Amount held for others	\$ 473,370	\$ 234,522	\$ 177,272	\$ 530,620
Unavailable revenue - taxes	5,692	12,571	5,692	12,571
Total liabilities	<u>\$ 479,062</u>	<u>\$ 247,093</u>	<u>\$ 182,964</u>	<u>\$ 543,191</u>
<u>Lincoln County Fire Protection District Emergency Fund</u>				
Assets:				
Pooled cash and investments	\$ 50,337	\$ 25,116	\$ -	\$ 75,453
Interest receivable	72	167	72	167
Total assets	<u>\$ 50,409</u>	<u>\$ 25,283</u>	<u>\$ 72</u>	<u>\$ 75,620</u>
Liabilities:				
Amount held for others	\$ 50,409	\$ 25,283	\$ 72	\$ 75,620
<u>Total all funds</u>				
Assets:				
Pooled cash and investments	\$ 2,643,684	\$ 4,014,661	\$ 3,575,028	\$ 3,083,317
Interest receivable	1,717	3,492	1,717	3,492
Taxes receivable	111,395	140,630	111,395	140,630
Due from other governments	88,568	46,593	88,568	46,593
Total assets	<u>\$ 2,845,364</u>	<u>\$ 4,205,376</u>	<u>\$ 3,776,708</u>	<u>\$ 3,274,032</u>
Liabilities:				
Amount held for others	\$ 2,750,646	\$ 4,072,779	\$ 3,681,990	\$ 3,141,435
Unavailable revenue - taxes	94,718	132,597	94,718	132,597
Total liabilities	<u>\$ 2,845,364</u>	<u>\$ 4,205,376</u>	<u>\$ 3,776,708</u>	<u>\$ 3,274,032</u>

DANIEL C. McARTHUR, LTD.
Certified Public Accountant

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

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

Honorable Board of County Commissioners
Lincoln County, Nevada
Pioche, 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 Lincoln 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 October 18, 2013.

Internal Control over Financial Reporting

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

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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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 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.

A handwritten signature in black ink, appearing to be "James M. Kunkle", written in a cursive style.

Las Vegas, Nevada
December 10, 2013

DANIEL C. McARTHUR, LTD.
Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT ON NEVADA REVISED STATUTES

Honorable Board of County Commissioners
Lincoln County, Nevada
Pioche, Nevada

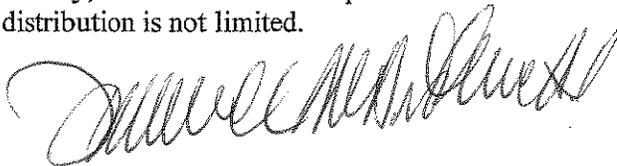
I have audited in accordance with auditing standards generally accepted in the United States of America the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Lincoln County, Nevada (the County) as of and for the year ended June 30, 2013, and the notes to the financial statement which collectively comprise the County's basic financial statements and have issued my report thereon dated December 10, 2013.

In connection with my audit, nothing came to my attention that caused me to believe that the funds established by the County as listed in Nevada Revised Statutes (NRS) 354.624 Sec 5 (a)(1) through (5)(II), and NRS 354.6113 failed to comply with the express purposes required by NRS 354.6241 Sec 1 (a), (b),(c), (d), (e), and (f), and NRS 354.6113 Sec 4 (a), (b),(c), and (d), and NRS 354.6115 Sec 6, respectively. Nothing came to my attention that caused me to believe there were instances of noncompliance that are required to be reported under Nevada Revised Statutes (NRS) 354.624 Sec 4, except as listed in Appendix A.

As required by NRS 354.6113 Sec 4, a schedule of capital projects activity is included in Appendix B.

As required by NRS 3624. Sec 4(a), a schedule of business licenses is included in Appendix C.

This report is intended for the information of the Honorable Board of Trustees, management, others within the County, and the Nevada Department of Taxation. However, this report is a matter of public record and its distribution is not limited.



Las Vegas, Nevada
December 10, 2013



LINCOLN COUNTY, NEVADA
APPENDIX A
June 30, 2013

COMPLIANCE FINDINGS

2013-01 Chapter 354.626(1) of the Nevada Revised Statutes provides that no governing body or officer or department thereof shall expend or contract to expend any money or incur any liability in excess of the amounts appropriated for that function or fund for any fiscal year.

Expenditures exceeded appropriations in the following funds for the year ended June 30, 2013:

<u>Fund</u>	<u>Over-expenditure</u>
Lincoln County Land Act Special Use Special Revenue Fund	\$180,000
Alamo Town Special Revenue Fund – Public Works	\$ 1,328
Alamo Town Special Revenue Fund – General Government	\$ 556
Assessor Technology Special Revenue Fund	\$ 2,108
Detention Center Enterprise Fund	\$ 21,783
Pioche Public Utility Electricity Enterprise Fund	\$ 37,485

Fund balance or net position were available to cover the expenditures in excess of appropriations.

LINCOLN COUNTY, NEVADA
APPENDIX B
SCHEDULE OF CAPITAL PROJECTS ACTIVITY

The following are responses to requirements of NRS 354.6113.

NRS 354.6113.4 requires that the audit specifically identify the fund and:

1. Indicate in detail the capital projects that have been constructed with money from the funds.

Response:

The following capital projects were constructed or are under construction:

Capital Improvements Capital Projects	
Intergovernmental – Caliente City	\$ 6,247
Equipment	\$ 2,372
Vehicle Capital Projects	
Debt service	\$ 62,729
Equipment	\$ 125,308
Pioche Town Capital Projects	
Equipment	\$ 10,426
Alamo Town Capital Projects	
Equipment	\$ 4,735
Panaca Town Capital Projects	
Equipment	\$ 3,841
Airport Capital Projects	
Improvements	\$ 510
Fair Board Capital Projects	
Improvements	\$ 37,786

2. Specify the amount of money that will be deposited in the fund for the next fiscal year.

Response:

The following amounts and their sources are planned to be deposited into the funds:

Capital Projects	
Ad Valorem Taxes	\$ 94,900
Interest	430
Ambulance Capital Projects	
Interest	\$ 360
Vehicle Capital Projects	
Transfers	\$ 76,297
Fair Board Capital Projects	
Interest	\$ 400
Rent	5,000
Pioche Town Capital Projects	
Intergovernmental	\$ 2,846
Interest	50
Pioche Town Grant Capital Projects	
Interest	\$ 60
Lincoln County Water District Capital Projects	
Interest	\$ 1,500
Panaca Town Capital Projects	
Intergovernmental	\$ 3,798
Interest	10
Alamo Town Capital Projects	
Intergovernmental	\$ 1,897
Interest	10

LINCOLN COUNTY, NEVADA
APPENDIX B
SCHEDULE OF CAPITAL PROJECTS ACTIVITY

3. Specify any proposed capital projects that will be constructed with money from the fund during the next fiscal year.

Response:

The following costs are planned to be expended during the next fiscal year:

Vehicle Capital Projects	
Debt service	\$ 34,558
Equipment	\$ 55,442
County Capital Projects	
Improvements and equipment	\$100,250
Intergovernmental	\$ 15,185
Transfers	\$ 76,297
Ambulance Capital Projects	
Equipment	\$ 70,956
Fair Board Capital Projects	
Fairground Improvements	\$ 40,000
Airport Capital Projects	
Improvements	\$ 3,370
Pioche Town Grant Capital Projects	
Building Improvements	\$ 21,800
Lincoln County Water District Capital Projects	
Improvements	\$772,711
Panaca Town Capital Projects	
Equipment	\$ 7,299
Pioche Town Capital Projects	
Equipment	\$ 7,185
Alamo Town Capital Projects	
Equipment	\$ 10,969

4. Identify any planned accumulation of money in the fund.

Response

The following funds will accumulate carry-over money and will be expending it as part of the capital asset plan for 2014.

County Capital Projects	\$ 45,626
Fair Board Capital Projects	\$ 464
Road Equipment Capital Projects	\$ 16,330
Lincoln County Water District Capital Projects	\$ 631
Lincoln County Land Act Capital Projects	\$ 239

LINCOLN COUNTY, NEVADA
APPENDIX C
REPORTING REQUIREMENTS - NEVADA REVISED STATUTES 354.5989
June 30, 2013

Nevada Revised Statutes 354.624.4(a) requires a schedule of all fees imposed by the County which are subject to the provisions of NRS 354.5989 be addressed by the independent auditor. During the year ended June 30, 2013, the County did not raise fees on business licenses subject to the limitation of NRS 354.5989. The County business fee is \$40.