

LANDER COUNTY
GENERAL FUND (BUDGETARY BASIS)
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)
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	BUDGET		ACTUAL	VARIANCE TO FINAL BUDGET	2011
	ORIGINAL	FINAL			
Charges for Services:					
Clerk fees	\$ 2,060	\$ 2,060	\$ 2,905	\$ 845	\$ 1,747
Recorder fees	75,010	75,010	84,084	9,074	85,418
Assessor's commissions	200,000	200,000	523,830	323,830	463,746
Sheriff's fees	6,000	6,000	9,598	3,598	9,465
Inmate housing fees	5,000	5,000	26,364	21,364	4,679
Law library fees	1,000	1,000	1,230	230	1,440
Divorce action fees	4,000	4,000	6,575	2,575	5,383
Civil cases	15,000	15,000	15,090	90	20,246
Copy fees	10,000	10,000	10,020	20	15,190
Justice court fees	12,000	12,000	11,227	(773)	13,437
Ambulance fees	75,500	75,500	58,683	(16,817)	81,475
Total Charges for Services	405,570	405,570	749,606	344,036	702,226
Fines and Forfeits:					
Fines and forfeits	250,200	250,200	257,914	7,714	299,523
Other	150	150	114	(36)	906
Total Fines and Forfeits	250,350	250,350	258,028	7,678	300,429
Earnings on Investments					
Interest	33,205	33,205	329,257	296,052	89,162
Net increase (decrease) in the fair value of investments	-	-	166,032	166,032	(25,681)
Total Earnings (Loss) on Investments	33,205	33,205	495,289	462,084	63,481
Miscellaneous:					
Interest and penalties	30,000	30,000	39,449	9,449	22,567
Rents	18,000	18,000	21,815	3,815	21,197
Sales of tax deeded property	-	-	-	-	2
Other miscellaneous	14,800	14,800	42,579	27,779	51,084
Total Miscellaneous	62,800	62,800	103,843	41,043	94,850
Total Revenues	8,328,461	8,874,750	13,008,084	4,133,334	18,825,565
EXPENDITURES					
General Government:					
Commissioners					
Salaries and wages	135,585	135,585	133,666	1,919	133,177
Employee benefits	93,790	113,790	97,725	16,065	76,972
Services and supplies	52,100	52,100	43,682	8,418	36,206
	281,475	301,475	275,073	26,402	246,355

LANDER COUNTY
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(With Comparative Actual Amounts for the Year Ended June 30, 2011)
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	BUDGET		ACTUAL	VARIANCE TO FINAL BUDGET	2011
	ORIGINAL	FINAL			
Clerk					
Salaries and wages	\$ 151,955	\$ 166,955	\$ 160,904	\$ 6,051	\$ 149,285
Employee benefits	72,140	81,115	65,013	16,102	60,125
Services and supplies	96,840	96,840	32,179	64,661	26,485
	<u>320,935</u>	<u>344,910</u>	<u>258,096</u>	<u>86,814</u>	<u>235,895</u>
Treasurer					
Salaries and wages	190,360	190,360	186,098	4,262	186,903
Employee benefits	126,795	126,795	94,886	31,909	77,179
Services and supplies	32,435	32,435	26,037	6,398	26,544
	<u>349,590</u>	<u>349,590</u>	<u>307,021</u>	<u>42,569</u>	<u>290,626</u>
Recorder					
Salaries and wages	207,100	207,100	199,312	7,788	202,760
Employee benefits	129,350	129,350	105,873	23,477	90,359
Services and supplies	36,025	36,025	35,088	937	30,982
	<u>372,475</u>	<u>372,475</u>	<u>340,273</u>	<u>32,202</u>	<u>324,101</u>
Finance					
Salaries and wages	175,900	175,900	176,507	(607)	169,550
Employee benefits	78,720	78,720	58,389	20,331	55,528
Services and supplies	148,655	148,655	130,302	18,353	116,832
	<u>403,275</u>	<u>403,275</u>	<u>365,198</u>	<u>38,077</u>	<u>341,910</u>
Assessor					
Salaries and wages	185,750	185,750	178,965	6,785	184,724
Employee benefits	101,395	101,395	73,757	27,638	73,420
Services and supplies	54,300	54,300	40,162	14,138	40,235
	<u>341,445</u>	<u>341,445</u>	<u>292,884</u>	<u>48,561</u>	<u>298,379</u>
County Manager					
Salaries and wages	190,540	190,540	195,254	(4,714)	180,835
Employee benefits	108,420	108,420	83,564	24,856	75,715
Services and supplies	562,500	562,500	157,536	404,964	88,546
	<u>861,460</u>	<u>861,460</u>	<u>436,354</u>	<u>425,106</u>	<u>345,096</u>
Building Maintenance					
Salaries and wages	12,550	12,550	6,314	6,236	6,333
Employee benefits	2,200	2,200	996	1,204	1,181
Services and supplies	266,500	266,500	189,477	77,023	223,807
	<u>281,250</u>	<u>281,250</u>	<u>196,787</u>	<u>84,463</u>	<u>231,321</u>

LANDER COUNTY
GENERAL FUND (BUDGETARY BASIS)
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)
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	BUDGET		ACTUAL	VARIANCE TO FINAL BUDGET	2011
	ORIGINAL	FINAL			
Building and Planning					
Salaries and wages	\$ 103,485	\$ 118,485	\$ 113,604	\$ 4,881	\$ 97,645
Employee benefits	49,055	56,605	46,377	10,228	35,404
Services and supplies	73,950	73,950	32,185	41,765	16,784
	<u>226,490</u>	<u>249,040</u>	<u>192,166</u>	<u>56,874</u>	<u>149,833</u>
Other General Expenditures					
Services and supplies	832,137	832,137	455,614	376,523	427,785
Total General Government	<u>4,270,532</u>	<u>4,337,057</u>	<u>3,119,466</u>	<u>1,217,591</u>	<u>2,891,301</u>
Judicial:					
District Court					
Services and supplies	246,825	246,825	188,414	58,411	214,239
District Attorney					
Salaries and wages	283,410	283,410	258,241	25,169	305,201
Employee benefits	129,275	129,275	107,383	21,892	125,839
Services and supplies	84,225	84,225	36,883	47,342	71,441
	<u>496,910</u>	<u>496,910</u>	<u>402,507</u>	<u>94,403</u>	<u>502,481</u>
Juvenile Probation					
Services and supplies	456,194	456,194	449,160	7,034	417,356
Justice Court - Argenta					
Salaries and wages	203,420	203,420	196,979	6,441	198,008
Employee benefits	104,810	104,810	82,098	22,712	74,689
Services and supplies	56,400	56,400	24,860	31,540	24,317
	<u>364,630</u>	<u>364,630</u>	<u>303,937</u>	<u>60,693</u>	<u>297,014</u>
Justice Court - Austin					
Salaries and wages	47,250	47,250	45,304	1,946	44,515
Employee benefits	23,400	23,400	17,793	5,607	16,911
Services and supplies	14,625	14,625	7,288	7,337	6,983
Capital outlay	500	500	-	500	-
	<u>85,775</u>	<u>85,775</u>	<u>70,385</u>	<u>15,390</u>	<u>68,409</u>
Public Defender					
Services and supplies	90,000	90,000	91,541	(1,541)	84,996
Total Judicial	<u>1,740,334</u>	<u>1,740,334</u>	<u>1,505,944</u>	<u>234,390</u>	<u>1,584,495</u>

LANDER COUNTY
GENERAL FUND (BUDGETARY BASIS)
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
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(With Comparative Actual Amounts for the Year Ended June 30, 2011)
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	BUDGET		ACTUAL	VARIANCE TO	
	ORIGINAL	FINAL		FINAL BUDGET	2011
Public Safety:					
Sheriff					
Salaries and wages	\$ 1,570,770	\$ 1,570,770	\$ 1,378,977	\$ 191,793	\$ 1,261,456
Employee benefits	1,165,080	1,165,080	823,628	341,452	675,565
Services and supplies	359,220	425,021	395,117	29,904	404,482
	<u>3,095,070</u>	<u>3,160,871</u>	<u>2,597,722</u>	<u>563,149</u>	<u>2,341,503</u>
Jail Operations					
Salaries and wages	511,670	511,670	446,856	64,814	369,012
Employee benefits	415,390	415,390	296,121	119,269	228,838
Services and supplies	295,100	295,100	366,814	(71,714)	213,540
Capital outlay	42,500	42,500	6,677	35,823	-
	<u>1,264,660</u>	<u>1,264,660</u>	<u>1,116,468</u>	<u>148,192</u>	<u>811,390</u>
Animal Control					
Salaries and wages	52,685	52,685	44,706	7,979	43,044
Employee benefits	24,845	24,845	19,821	5,024	20,304
Services and supplies	21,110	21,110	15,867	5,243	13,631
	<u>98,640</u>	<u>98,640</u>	<u>80,394</u>	<u>18,246</u>	<u>76,979</u>
Austin Fire Department					
Salaries and wages	420	420	-	420	-
Employee benefits	13,705	13,705	8,755	4,950	9,318
Services and supplies	32,750	32,750	7,685	25,065	15,153
	<u>46,875</u>	<u>46,875</u>	<u>16,440</u>	<u>30,435</u>	<u>24,471</u>
Austin Ambulance					
Salaries and wages	13,150	13,150	-	13,150	975
Employee benefits	1,785	1,785	1,367	418	1,102
Services and supplies	36,000	36,000	8,466	27,534	12,594
	<u>50,935</u>	<u>50,935</u>	<u>9,833</u>	<u>41,102</u>	<u>14,671</u>
Battle Mountain Fire Department					
Salaries and wages	1,800	1,800	1,800	-	1,800
Employee benefits	30,475	30,475	27,166	3,309	28,238
Services and supplies	56,300	56,300	40,814	15,486	29,187
	<u>88,575</u>	<u>88,575</u>	<u>69,780</u>	<u>18,795</u>	<u>59,225</u>

LANDER COUNTY
GENERAL FUND (BUDGETARY BASIS)
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)
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	BUDGET		ACTUAL	VARIANCE TO FINAL BUDGET	2011
	ORIGINAL	FINAL			
Battle Mountain Ambulance					
Salaries and wages	\$ 50,585	\$ 50,585	\$ 21,256	\$ 29,329	\$ 19,527
Employee benefits	19,485	19,485	8,009	11,476	9,093
Services and supplies	50,600	50,600	27,456	23,144	39,964
	<u>120,670</u>	<u>120,670</u>	<u>56,721</u>	<u>63,949</u>	<u>68,584</u>
 Total Public Safety	 <u>4,765,425</u>	 <u>4,831,226</u>	 <u>3,947,358</u>	 <u>883,868</u>	 <u>3,396,823</u>
 Intergovernmental Expenditures:					
Services and supplies	<u>18,050</u>	<u>432,013</u>	<u>404,116</u>	<u>27,897</u>	<u>384,574</u>
 Total Expenditures	 <u>10,794,341</u>	 <u>11,340,630</u>	 <u>8,976,884</u>	 <u>2,363,746</u>	 <u>8,257,193</u>
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 <u>(2,465,880)</u>	 <u>(2,465,880)</u>	 <u>4,031,200</u>	 <u>6,497,080</u>	 <u>10,568,372</u>
 OTHER FINANCING SOURCES (USES)					
Contingency	(75,000)	(75,000)	-	75,000	-
Transfers in	71,935	71,935	70,976	(959)	69,373
Transfers out	<u>(71,935)</u>	<u>(71,935)</u>	<u>(70,976)</u>	<u>959</u>	<u>(69,744)</u>
 Total Other Financing Sources (Uses)	 <u>(75,000)</u>	 <u>(75,000)</u>	 <u>-</u>	 <u>75,000</u>	 <u>(371)</u>
 Net Change in Fund Balances	 <u>(2,540,880)</u>	 <u>(2,540,880)</u>	 <u>4,031,200</u>	 <u>6,572,080</u>	 <u>10,568,001</u>
 FUND BALANCES, July 1	 <u>15,431,436</u>	 <u>15,431,436</u>	 <u>25,211,678</u>	 <u>9,780,242</u>	 <u>14,643,677</u>
 FUND BALANCES, June 30	 <u>\$ 12,890,556</u>	 <u>\$ 12,890,556</u>	 <u>\$ 29,242,878</u>	 <u>\$ 16,352,322</u>	 <u>\$ 25,211,678</u>

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for specified purposes. Special Revenue Funds are comprised of the following:

MAJOR SPECIAL REVENUE FUNDS

- Road and Bridge Fund
- DOE Nuclear Repository Fund
- Town of Battle Mountain General Fund
- State Medical Indigent Fund

NONMAJOR SPECIAL REVENUE FUNDS

- Town of Austin General Fund
- Indigent Fund
- Agricultural Extension Fund
- Aged Services Fund
- Lander County Landfill Fund
- Technology Fees Fund
- Regional Street and Highway Fund
- Forensic Services Fund
- Lander County Airports Fund
- Culture and Recreation Fund
- Administrative Assessment Fees Fund
- Genetic Marker Testing Fund
- Court Facility Fees Fund
- Juvenile Administration Assessment Fund
- Mine Map Fees Fund
- Lander Economic Development Fund
- District Drug Court Fund
- Reserve Fund
- Title III SRS/CRA Fund

INTERNALLY REPORTED FUNDS

- Retiree Insurance Liability Fund

LANDER COUNTY
ROAD AND BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	BUDGET		ACTUAL	VARIANCE TO	
	ORIGINAL	FINAL		FINAL BUDGET	2011
REVENUES					
Property Taxes:					
Ad valorem	\$ 701,029	\$ 701,029	\$ 775,015	\$ 73,986	\$ 734,644
Net proceeds of mines	-	-	90,000	90,000	169,550
Total Property Taxes	<u>701,029</u>	<u>701,029</u>	<u>865,015</u>	<u>163,986</u>	<u>904,194</u>
Intergovernmental Revenues:					
Motor vehicle fuel tax	937,984	937,984	994,165	56,181	981,727
Forest reserve fees	<u>25,000</u>	<u>25,000</u>	<u>63,431</u>	<u>38,431</u>	<u>77,377</u>
Total Intergovernmental Revenues	<u>962,984</u>	<u>962,984</u>	<u>1,057,596</u>	<u>94,612</u>	<u>1,059,104</u>
Charges for Services:					
Cemetery fees	-	-	1,000	1,000	2,150
Miscellaneous	<u>110</u>	<u>110</u>	<u>28,106</u>	<u>27,996</u>	<u>115,778</u>
Total Revenues	<u>1,664,123</u>	<u>1,664,123</u>	<u>1,951,717</u>	<u>287,594</u>	<u>2,081,226</u>
EXPENDITURES					
Public Works:					
Highway and Streets-Austin					
Salaries and wages	352,875	352,875	305,105	47,770	297,600
Employee benefits	238,190	238,190	172,147	66,043	130,809
Services and supplies	280,630	280,630	211,189	69,441	247,462
Capital outlay	<u>40,000</u>	<u>40,000</u>	-	40,000	-
Total Highway and Streets-Austin	<u>911,695</u>	<u>911,695</u>	<u>688,441</u>	<u>223,254</u>	<u>675,871</u>
Highway and Streets-Battle Mountain					
Salaries and wages	464,400	464,400	425,647	38,753	436,164
Employee benefits	321,280	321,280	215,830	105,450	188,075
Services and supplies	<u>341,685</u>	<u>341,685</u>	<u>272,347</u>	<u>69,338</u>	<u>279,905</u>
Total Highway and Streets-Battle Mountain	<u>1,127,365</u>	<u>1,127,365</u>	<u>913,824</u>	<u>213,541</u>	<u>904,144</u>
Total Public Works	<u>2,039,060</u>	<u>2,039,060</u>	<u>1,602,265</u>	<u>436,795</u>	<u>1,580,015</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>(374,937)</u>	<u>(374,937)</u>	<u>349,452</u>	<u>724,389</u>	<u>501,211</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	<u>13,500</u>	<u>13,500</u>	<u>6,369</u>	<u>(7,131)</u>	<u>3,598</u>
Net Change in Fund Balances	<u>(361,437)</u>	<u>(361,437)</u>	<u>355,821</u>	<u>717,258</u>	<u>504,809</u>
FUND BALANCES, July 1	<u>2,718,655</u>	<u>2,718,655</u>	<u>3,121,933</u>	<u>403,278</u>	<u>2,617,124</u>
FUND BALANCES, June 30	<u>\$ 2,357,218</u>	<u>\$ 2,357,218</u>	<u>\$ 3,477,754</u>	<u>\$ 1,120,536</u>	<u>\$ 3,121,933</u>

LANDER COUNTY
DOE NUCLEAR REPOSITORY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE TO</u>	<u>2011</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FINAL BUDGET</u>	
REVENUES					
Intergovernmental Revenues:					
Federal grants	\$ 601,000	\$ 601,000	\$ 232,531	\$ (368,469)	\$ 222,209
Earnings on Investments	<u>1,960</u>	<u>1,960</u>	<u>920</u>	<u>(1,040)</u>	<u>1,662</u>
Total Revenues	<u>602,960</u>	<u>602,960</u>	<u>233,451</u>	<u>(369,509)</u>	<u>223,871</u>
EXPENDITURES					
Public Safety:					
Salaries and wages	35,170	35,170	32,937	2,233	31,009
Employee benefits	29,320	29,320	15,692	13,628	12,766
Services and supplies	510,612	510,612	184,822	325,790	180,096
Capital outlay	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>-</u>
Total Expenditures	<u>600,102</u>	<u>600,102</u>	<u>233,451</u>	<u>366,651</u>	<u>223,871</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,858	2,858	-	(2,858)	-
FUND BALANCES, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, June 30	<u>\$ 2,858</u>	<u>\$ 2,858</u>	<u>\$ -</u>	<u>\$ (2,858)</u>	<u>\$ -</u>

LANDER COUNTY
TOWN OF BATTLE MOUNTAIN GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	BUDGET		ACTUAL	VARIANCE TO FINAL BUDGET	2011
	ORIGINAL	FINAL			
REVENUES					
Property Taxes:					
Ad valorem	\$ 17,098	\$ 17,098	\$ 16,735	\$ (363)	\$ 16,989
Licenses and Permits:					
Business licenses	20,500	20,500	24,585	4,085	24,391
Gaming licenses	12,000	12,000	11,948	(52)	13,165
Animal licenses	400	400	395	(5)	210
Franchise fee	55,000	55,000	53,281	(1,719)	53,173
Total Licenses and Permits	87,900	87,900	90,209	2,309	90,939
Intergovernmental Revenues:					
Consolidated tax	181,753	181,753	221,737	39,984	204,066
Earnings on Investments	2,610	2,610	1,106	(1,504)	2,234
Total Revenues	289,361	289,361	329,787	40,426	314,228
EXPENDITURES					
General Government:					
Services and supplies	325,000	325,000	225,362	99,638	197,021
Capital outlay	50,000	50,000	-	50,000	11,338
Total General Government	375,000	375,000	225,362	149,638	208,359
Culture and Recreation:					
Services and supplies	36,700	36,700	31,350	5,350	17,150
Total Expenditures	411,700	411,700	256,712	154,988	225,509
Excess (Deficiency) of Revenues Over (Under) Expenditures	(122,339)	(122,339)	73,075	195,414	88,719
FUND BALANCES, July 1	976,619	976,619	1,175,549	198,930	1,086,830
FUND BALANCES, June 30	\$ 854,280	\$ 854,280	\$ 1,248,624	\$ 394,344	\$ 1,175,549

LANDER COUNTY
STATE MEDICAL INDIGENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	BUDGET		ACTUAL	VARIANCE TO	
	ORIGINAL	FINAL		FINAL BUDGET	2011
REVENUES					
Property Taxes:					
Ad valorem	\$ 229,587	\$ 229,587	\$ 253,668	\$ 24,081	\$ 215,696
Net proceeds of mines	-	-	1,198,630	1,198,630	1,152,834
Ad valorem auto accident	52,577	52,577	58,139	5,562	53,967
Net proceeds auto accident	-	-	275,355	275,355	288,214
Total Property Taxes	<u>282,164</u>	<u>282,164</u>	<u>1,785,792</u>	<u>1,503,628</u>	<u>1,710,711</u>
Earnings on Investments	<u>3,790</u>	<u>3,790</u>	<u>2,486</u>	<u>(1,304)</u>	<u>3,129</u>
Total Revenues	<u>285,954</u>	<u>285,954</u>	<u>1,788,278</u>	<u>1,502,324</u>	<u>1,713,840</u>
EXPENDITURES					
Welfare:					
Salaries and wages	21,400	21,400	21,437	(37)	21,113
Employee benefits	10,300	10,300	9,372	928	7,973
Services and supplies	457,982	457,982	81,570	376,412	12,758
Remittance to State	<u>330,000</u>	<u>330,000</u>	<u>553,360</u>	<u>(223,360)</u>	<u>583,295</u>
Total Expenditures	<u>819,682</u>	<u>819,682</u>	<u>665,739</u>	<u>153,943</u>	<u>625,139</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(533,728)	(533,728)	1,122,539	1,656,267	1,088,701
FUND BALANCES, July 1	<u>2,348,650</u>	<u>2,348,650</u>	<u>2,567,897</u>	<u>219,247</u>	<u>1,479,196</u>
FUND BALANCES, June 30	<u>\$ 1,814,922</u>	<u>\$ 1,814,922</u>	<u>\$ 3,690,436</u>	<u>\$ 1,875,514</u>	<u>\$ 2,567,897</u>

LANDER COUNTY
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2012
(With Comparative Totals for June 30, 2011)
(Page 1 of 3)

	TOWN OF AUSTIN GENERAL	INDIGENT	AGRICULTURAL EXTENSION	AGED SERVICES
ASSETS				
Cash and investments	\$ 70,786	\$ 280,473	\$ 203,161	\$ 871,448
Accounts receivable, net	2,237	-	701	8,938
Taxes receivable, delinquent	140	1,824	698	3,534
Interest receivable	5	-	-	-
Due from other funds	-	3,593	-	-
Intergovernmental receivable	2,573	-	-	-
Inventory	-	-	-	1,428
Amounts held in trust	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 75,741</u>	<u>\$ 285,890</u>	<u>\$ 204,560</u>	<u>\$ 885,348</u>
LIABILITIES				
Accounts payable	\$ 3,860	\$ 3,992	\$ 3,860	\$ 5,934
Accrued liabilities	-	1,283	597	3,433
Due to other funds	-	-	-	136
Intergovernmental payable	271	-	-	88
Deferred revenue	140	1,824	698	3,534
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>4,271</u>	<u>7,099</u>	<u>5,155</u>	<u>13,125</u>
FUND BALANCES				
Nonspendable				
Inventories	-	-	-	1,428
Restricted for:				
Indigent	-	278,791	-	-
Agriculture	-	-	199,405	-
Landfill	-	-	-	-
Technology	-	-	-	-
Regional streets and highways	-	-	-	-
Forensic services	-	-	-	-
Administrative assessments	-	-	-	-
Court facilities	-	-	-	-
Juvenile administration	-	-	-	-
Mine maps	-	-	-	-
District drug court	-	-	-	-
Emergency services	-	-	-	-
Committed for:				
Landfill	-	-	-	-
Lander County airports	-	-	-	-
Culture and recreation	-	-	-	-
Road and emergency equipment	-	-	-	-
Assigned	<u>71,470</u>	<u>-</u>	<u>-</u>	<u>870,795</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balance	<u>71,470</u>	<u>278,791</u>	<u>199,405</u>	<u>872,223</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Balances	<u>\$ 75,741</u>	<u>\$ 285,890</u>	<u>\$ 204,560</u>	<u>\$ 885,348</u>

LANDER COUNTY LANDFILL	TECHNOLOGY FEES	REGIONAL STREET AND HIGHWAY	FORENSIC SERVICES	LANDER COUNTY AIRPORTS
\$ 5,969,755	\$ 3,141,866	\$ 790,640	\$ 11,057	\$ 1,086,346
17,036	-	-	-	819
3,781	-	-	-	1,511
188	87	-	-	80
-	-	22,404	-	-
16,200	10,363	79,196	-	113
-	-	-	-	-
71,783	-	-	-	-
<u>\$ 6,078,743</u>	<u>\$ 3,152,316</u>	<u>\$ 892,240</u>	<u>\$ 11,057</u>	<u>\$ 1,088,869</u>
\$ 10,820	\$ 871	\$ 4,491	\$ -	\$ 4,013
2,814	-	-	-	-
81	-	-	-	-
-	-	-	-	-
3,781	-	-	-	1,511
<u>17,496</u>	<u>871</u>	<u>4,491</u>	<u>-</u>	<u>5,524</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
71,783	-	-	-	-
-	3,151,445	-	-	-
-	-	887,749	-	-
-	-	-	11,057	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
5,989,464	-	-	-	-
-	-	-	-	1,083,345
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>6,061,247</u>	<u>3,151,445</u>	<u>887,749</u>	<u>11,057</u>	<u>1,083,345</u>
<u>\$ 6,078,743</u>	<u>\$ 3,152,316</u>	<u>\$ 892,240</u>	<u>\$ 11,057</u>	<u>\$ 1,088,869</u>

LANDER COUNTY
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2012
(With Comparative Totals for June 30, 2011)
(Page 2 of 3)

	CULTURE AND RECREATION	ADMINISTRATIVE ASSESSMENT FEES	GENETIC MARKER TESTING	COURT FACILITY FEES
ASSETS				
Cash and investments	\$ 4,030,592	\$ 71,181	\$ 50	\$ 225,795
Accounts receivable, net	2,510	-	-	-
Taxes receivable, delinquent	3,653	-	-	-
Interest receivable	-	-	-	-
Due from other funds	-	-	-	-
Intergovernmental receivable	-	-	-	-
Inventory	-	-	-	-
Amounts held in trust	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>4,036,755</u>	\$ <u>71,181</u>	\$ <u>50</u>	\$ <u>225,795</u>
LIABILITIES				
Accounts payable	\$ 25,357	\$ -	\$ 50	\$ -
Accrued liabilities	10,557	-	-	-
Due to other funds	8,142	24,791	-	46,185
Intergovernmental payable	1,642	-	-	-
Deferred revenue	3,653	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>49,351</u>	<u>24,791</u>	<u>50</u>	<u>46,185</u>
FUND BALANCES				
Nonspendable				
Inventories	-	-	-	-
Restricted for:				
Indigent	-	-	-	-
Agriculture	-	-	-	-
Landfill	-	-	-	-
Technology	-	-	-	-
Regional streets and highways	-	-	-	-
Forensic services	-	-	-	-
Administrative assessments	-	46,390	-	-
Court facilities	-	-	-	179,610
Juvenile administration	-	-	-	-
Mine maps	-	-	-	-
District drug court	-	-	-	-
Emergency services	-	-	-	-
Committed for:				
Landfill	-	-	-	-
Lander County airports	-	-	-	-
Culture and recreation	3,987,404	-	-	-
Road and emergency equipment	-	-	-	-
Assigned	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balance	<u>3,987,404</u>	<u>46,390</u>	<u>-</u>	<u>179,610</u>
Total Liabilities and Fund Balances	\$ <u>4,036,755</u>	\$ <u>71,181</u>	\$ <u>50</u>	\$ <u>225,795</u>

JUVENILE ADMINISTRATIVE ASSESSMENT	MINE MAP FEES	LANDER ECONOMIC DEVELOPMENT	DISTRICT DRUG COURT	RESERVE FUND
\$ 7,833	\$ 184,534	\$ 78,322	\$ 66,918	\$ 300,119
-	-	-	-	-
-	-	-	-	-
-	-	-	-	12
-	-	10,643	-	-
-	-	1,949	-	-
-	-	-	-	-
-	-	-	-	-
<u>7,833</u>	<u>184,534</u>	<u>90,914</u>	<u>66,918</u>	<u>300,131</u>
\$ 1,985	\$ -	\$ 7,278	\$ 847	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	60,000	-	-
<u>1,985</u>	<u>-</u>	<u>67,278</u>	<u>847</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
5,848	-	-	-	-
-	184,534	-	-	-
-	-	-	66,071	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	300,131
-	-	23,636	-	-
<u>5,848</u>	<u>184,534</u>	<u>23,636</u>	<u>66,071</u>	<u>300,131</u>
\$ <u>7,833</u>	\$ <u>184,534</u>	\$ <u>90,914</u>	\$ <u>66,918</u>	\$ <u>300,131</u>

LANDER COUNTY
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2012
(With Comparative Totals for June 30, 2011)
(Page 3 of 3)

	TITLE III SRS/CRA FUND	TOTAL	2011
ASSETS			
Cash and investments	\$ 167,769	\$ 17,558,645	\$ 13,200,467
Accounts receivable, net	-	32,241	19,057
Taxes receivable, delinquent	-	15,141	11,829
Interest receivable	7	379	413
Due from other funds	-	36,640	10,643
Intergovernmental receivable	-	110,394	93,980
Inventory	-	1,428	1,499
Amounts held in trust	-	71,783	71,772
	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>167,776</u>	\$ <u>17,826,651</u>	\$ <u>13,409,660</u>
LIABILITIES			
Accounts payable	\$ -	\$ 73,358	\$ 231,558
Accrued liabilities	-	18,684	48,120
Due to other funds	-	79,335	50
Intergovernmental payable	-	2,001	2,072
Deferred revenue	-	75,141	86,223
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>-</u>	<u>248,519</u>	<u>368,023</u>
FUND BALANCES			
Nonspendable			
Inventories	-	1,428	1,499
Restricted for:			
Indigent	-	278,791	176,073
Agriculture	-	199,405	199,768
Landfill	-	71,783	71,772
Technology	-	3,151,445	1,958,397
Regional streets and highways	-	887,749	730,044
Forensic services	-	11,057	12,234
Administrative assessments	-	46,390	49,977
Court facilities	-	179,610	194,850
Juvenile administration	-	5,848	9,813
Mine maps	-	184,534	171,334
District drug court	-	66,071	74,230
Emergency services	167,776	167,776	135,925
Committed for:			
Landfill	-	5,989,464	4,206,980
Lander County airports	-	1,083,345	522,515
Culture and recreation	-	3,987,404	3,420,817
Road and emergency equipment	-	300,131	282,562
Assigned	-	965,901	822,847
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balance	<u>167,776</u>	<u>17,578,132</u>	<u>13,041,637</u>
Total Liabilities and Fund Balances	\$ <u>167,776</u>	\$ <u>17,826,651</u>	\$ <u>13,409,660</u>

LANDER COUNTY
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Totals for the Year Ended June 30, 2011)
(Page 1 of 3)

	TOWN OF AUSTIN GENERAL	INDIGENT	AGRICULTURAL EXTENSION	AGED SERVICES
REVENUES				
Taxes	\$ 7,452	\$ 243,520	\$ 59,052	\$ 361,754
Licenses and permits	9,868	-	-	-
Intergovernmental revenues	14,890	-	-	68,523
Charges for services	-	-	-	41,505
Earnings on investments	65	-	-	-
Miscellaneous	800	-	-	-
Total Revenues	<u>33,075</u>	<u>243,520</u>	<u>59,052</u>	<u>471,782</u>
EXPENDITURES				
Current:				
General government	21,449	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Public works	8,000	-	-	-
Health and sanitation	4,500	-	-	-
Welfare	-	140,802	-	311,456
Culture and recreation	5,333	-	-	-
Community support	-	-	59,415	-
Total Expenditures	<u>39,282</u>	<u>140,802</u>	<u>59,415</u>	<u>311,456</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,207)	102,718	(363)	160,326
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	-	-
Net Change in Fund Balances	(6,207)	102,718	(363)	160,326
FUND BALANCES, July 1	<u>77,677</u>	<u>176,073</u>	<u>199,768</u>	<u>711,897</u>
FUND BALANCES, June 30	<u>\$ 71,470</u>	<u>\$ 278,791</u>	<u>\$ 199,405</u>	<u>\$ 872,223</u>

LANDER COUNTY LANDFILL	TECHNOLOGY FEES	REGIONAL STREET AND HIGHWAY	FORENSIC SERVICES	LANDER COUNTY AIRPORTS
\$ 2,116,590	\$ -	\$ 338,776	\$ -	\$ 646,012
-	-	-	-	14,519
-	-	-	-	-
120,195	1,351,330	-	1,500	15,490
4,002	1,834	-	-	723
9,119	-	-	-	-
<u>2,249,906</u>	<u>1,353,164</u>	<u>338,776</u>	<u>1,500</u>	<u>676,744</u>
-	160,116	-	-	109,545
-	-	-	-	-
-	-	-	2,677	-
-	-	149,774	-	-
-	-	31,297	-	-
467,411	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>467,411</u>	<u>160,116</u>	<u>181,071</u>	<u>2,677</u>	<u>109,545</u>
1,782,495	1,193,048	157,705	(1,177)	567,199
-	-	-	-	(6,369)
1,782,495	1,193,048	157,705	(1,177)	560,830
<u>4,278,752</u>	<u>1,958,397</u>	<u>730,044</u>	<u>12,234</u>	<u>522,515</u>
<u>\$ 6,061,247</u>	<u>\$ 3,151,445</u>	<u>\$ 887,749</u>	<u>\$ 11,057</u>	<u>\$ 1,083,345</u>

LANDER COUNTY
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Totals for the Year Ended June 30, 2011)
(Page 2 of 3)

	CULTURE AND RECREATION	ADMINISTRATIVE ASSESSMENT FEES	GENETIC MARKER TESTING	COURT FACILITY FEES
REVENUES				
Taxes	\$ 652,052	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	932,972	-	-	-
Charges for services	93,383	22,057	665	30,945
Earnings on investments	-	-	-	-
Miscellaneous	2,600	-	-	-
	<u>1,681,007</u>	<u>22,057</u>	<u>665</u>	<u>30,945</u>
Total Revenues				
EXPENDITURES				
Current:				
General government	-	-	-	-
Judicial	-	853	665	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Public works	-	-	-	-
Health and sanitation	16,899	-	-	-
Welfare	-	-	-	-
Culture and recreation	1,097,521	-	-	-
Community support	-	-	-	-
	<u>1,114,420</u>	<u>853</u>	<u>665</u>	<u>-</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over (Under) Expenditures	566,587	21,204	-	30,945
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(24,791)	-	(46,185)
	<u>566,587</u>	<u>(3,587)</u>	<u>-</u>	<u>(15,240)</u>
Net Change in Fund Balances				
FUND BALANCES, July 1	<u>3,420,817</u>	<u>49,977</u>	<u>-</u>	<u>194,850</u>
FUND BALANCES, June 30	<u>\$ 3,987,404</u>	<u>\$ 46,390</u>	<u>\$ -</u>	<u>\$ 179,610</u>

JUVENILE ADMINISTRATIVE ASSESSMENT	MINE MAP FEES	LANDER ECONOMIC DEVELOPMENT	DISTRICT DRUG COURT	RESERVE FUND
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	105,900	-	-
7,687	18,110	-	9,306	-
-	-	-	-	287
-	-	-	-	67,282
<u>7,687</u>	<u>18,110</u>	<u>105,900</u>	<u>9,306</u>	<u>67,569</u>
-	4,910	-	-	50,000
11,652	-	-	17,465	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	117,036	-	-
<u>11,652</u>	<u>4,910</u>	<u>117,036</u>	<u>17,465</u>	<u>50,000</u>
(3,965)	13,200	(11,136)	(8,159)	17,569
-	-	-	-	-
<u>(3,965)</u>	<u>13,200</u>	<u>(11,136)</u>	<u>(8,159)</u>	<u>17,569</u>
<u>9,813</u>	<u>171,334</u>	<u>34,772</u>	<u>74,230</u>	<u>282,562</u>
<u>\$ 5,848</u>	<u>\$ 184,534</u>	<u>\$ 23,636</u>	<u>\$ 66,071</u>	<u>\$ 300,131</u>

LANDER COUNTY
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Totals for the Year Ended June 30, 2011)
(Page 3 of 3)

	TITLE III SRS/CRA FUND	TOTAL	2011
REVENUES	<u> </u>	<u> </u>	<u> </u>
Taxes	\$ -	\$ 4,425,208	\$ 3,612,282
Licenses and permits	-	24,387	27,404
Intergovernmental revenues	31,716	1,154,001	1,092,825
Charges for services	-	1,712,173	1,717,577
Earnings on investments	135	7,046	10,350
Miscellaneous	<u>-</u>	<u>79,801</u>	<u>95,297</u>
Total Revenues	<u>31,851</u>	<u>7,402,616</u>	<u>6,555,735</u>
EXPENDITURES			
Current:			
General government	-	346,020	1,834,179
Judicial	-	30,635	23,532
Public safety	-	2,677	1,465
Highways and streets	-	149,774	88,246
Public works	-	39,297	15,523
Health and sanitation	-	488,810	406,571
Welfare	-	452,258	406,732
Culture and recreation	-	1,102,854	749,156
Community support	<u>-</u>	<u>176,451</u>	<u>220,856</u>
Total Expenditures	<u>-</u>	<u>2,788,776</u>	<u>3,746,260</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	31,851	4,613,840	2,809,475
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>-</u>	<u>(77,345)</u>	<u>(72,971)</u>
Net Change in Fund Balances	31,851	4,536,495	2,736,504
FUND BALANCES, July 1	<u>135,925</u>	<u>13,041,637</u>	<u>10,305,133</u>
FUND BALANCES, June 30	<u>\$ 167,776</u>	<u>\$ 17,578,132</u>	<u>\$ 13,041,637</u>

LANDER COUNTY
TOWN OF AUSTIN GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	BUDGET		ACTUAL	VARIANCE TO	
	ORIGINAL	FINAL		FINAL BUDGET	2011
REVENUES					
Property Taxes:					
Ad valorem	\$ 7,487	\$ 7,487	\$ 7,452	\$ (35)	\$ 7,033
Licenses and Permits:					
Business licenses	1,500	1,500	1,550	50	1,450
Gaming licenses	1,500	1,500	279	(1,221)	713
Animal licenses	5	5	40	35	15
Franchise fee	7,200	7,200	7,999	799	7,289
Total Licenses and Permits	10,205	10,205	9,868	(337)	9,467
Intergovernmental Revenues:					
Consolidated tax	12,264	12,264	14,890	2,626	13,750
Earnings on Investments	165	165	65	(100)	141
Miscellaneous	300	300	800	500	2,000
Total Revenues	30,421	30,421	33,075	2,654	32,391
EXPENDITURES					
General Government:					
Services and supplies	27,700	27,700	21,449	6,251	19,316
Public Works:					
Services and supplies	8,000	8,000	8,000	-	2,500
Health and Sanitation:					
Community events and grants	4,500	4,500	4,500	-	4,500
Culture and Recreation:					
Services and supplies	2,000	2,000	-	2,000	-
Community events and grants	5,335	5,335	5,333	2	5,333
Total Culture and Recreation	7,335	7,335	5,333	2,002	5,333
Total Expenditures	47,535	47,535	39,282	8,253	31,649
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,114)	(17,114)	(6,207)	10,907	742
FUND BALANCE, July 1	66,006	66,006	77,677	11,671	76,935
FUND BALANCE, June 30	\$ 48,892	\$ 48,892	\$ 71,470	\$ 22,578	\$ 77,677

**LANDER COUNTY
INDIGENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)**

	BUDGET		ACTUAL	VARIANCE TO	
	ORIGINAL	FINAL		FINAL BUDGET	2011
REVENUES					
Property Taxes:					
Ad valorem	\$ 175,257	\$ 175,257	\$ 193,520	\$ 18,263	\$ 126,040
Net proceeds of mines	-	-	50,000	50,000	75
Total Property Taxes	<u>175,257</u>	<u>175,257</u>	<u>243,520</u>	<u>68,263</u>	<u>126,115</u>
Intergovernmental Revenues:					
State grants	-	-	-	-	9,754
Total Revenues	<u>175,257</u>	<u>175,257</u>	<u>243,520</u>	<u>68,263</u>	<u>135,869</u>
EXPENDITURES					
Welfare:					
Health Nurse					
Salaries and wages	32,000	32,000	32,063	(63)	27,087
Employee benefits	20,035	20,035	15,814	4,221	12,177
Services and supplies	80,970	80,970	55,869	25,101	30,318
	<u>133,005</u>	<u>133,005</u>	<u>103,746</u>	<u>29,259</u>	<u>69,582</u>
Other Indigent					
Salaries and wages	21,400	21,400	21,437	(37)	21,113
Employee benefits	10,300	10,300	9,371	929	7,973
Services and supplies	7,500	7,500	6,248	1,252	11,330
	<u>39,200</u>	<u>39,200</u>	<u>37,056</u>	<u>2,144</u>	<u>40,416</u>
Total Expenditures	<u>172,205</u>	<u>172,205</u>	<u>140,802</u>	<u>31,403</u>	<u>109,998</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	3,052	3,052	102,718	99,666	25,871
FUND BALANCES, July 1	<u>145,219</u>	<u>145,219</u>	<u>176,073</u>	<u>30,854</u>	<u>150,202</u>
FUND BALANCES, June 30	<u>\$ 148,271</u>	<u>\$ 148,271</u>	<u>\$ 278,791</u>	<u>\$ 130,520</u>	<u>\$ 176,073</u>

LANDER COUNTY
AGRICULTURAL EXTENSION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	BUDGET		ACTUAL	VARIANCE TO	
	ORIGINAL	FINAL		FINAL BUDGET	2011
REVENUES					
Property Taxes:					
Ad valorem	\$ 52,577	\$ 52,577	\$ 58,302	\$ 5,725	\$ 90,007
Net proceeds of mines	-	-	750	750	335
Total Revenues	<u>52,577</u>	<u>52,577</u>	<u>59,052</u>	<u>6,475</u>	<u>90,342</u>
EXPENDITURES					
Community Support:					
Salaries and wages	27,700	27,700	27,226	474	26,823
Employee benefits	14,050	14,050	9,491	4,559	9,489
Services and supplies	34,890	34,890	22,698	12,192	33,130
Total Expenditures	<u>76,640</u>	<u>76,640</u>	<u>59,415</u>	<u>17,225</u>	<u>69,442</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,063)	(24,063)	(363)	23,700	20,900
FUND BALANCES , July 1	<u>187,291</u>	<u>187,291</u>	<u>199,768</u>	<u>12,477</u>	<u>178,868</u>
FUND BALANCES, June 30	<u>\$ 163,228</u>	<u>\$ 163,228</u>	<u>\$ 199,405</u>	<u>\$ 36,177</u>	<u>\$ 199,768</u>

**LANDER COUNTY
AGED SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)**

	BUDGET		ACTUAL	VARIANCE TO	
	ORIGINAL	FINAL		FINAL BUDGET	2011
REVENUES					
Property Taxes:					
Ad valorem	\$ 315,463	\$ 315,463	\$ 348,754	\$ 33,291	\$ 323,683
Net proceeds of mines	-	-	13,000	13,000	11,415
Total Property Taxes	<u>315,463</u>	<u>315,463</u>	<u>361,754</u>	<u>46,291</u>	<u>335,098</u>
Intergovernmental Revenues:					
Federal grants	<u>60,905</u>	<u>60,905</u>	<u>68,523</u>	<u>7,618</u>	<u>65,169</u>
Charges for Services:					
Other	<u>32,125</u>	<u>32,125</u>	<u>41,505</u>	<u>9,380</u>	<u>35,363</u>
Total Revenues	<u>408,493</u>	<u>408,493</u>	<u>471,782</u>	<u>63,289</u>	<u>435,630</u>
EXPENDITURES					
Welfare:					
Senior Center					
Salaries and wages	164,760	164,760	138,858	25,902	128,711
Employee benefits	103,955	103,955	69,687	34,268	61,330
Services and supplies	<u>119,265</u>	<u>119,265</u>	<u>89,049</u>	<u>30,216</u>	<u>92,336</u>
Total Welfare	<u>387,980</u>	<u>387,980</u>	<u>297,594</u>	<u>90,386</u>	<u>282,377</u>
Austin School					
Salaries and wages	8,900	8,900	5,698	3,202	5,674
Employee benefits	6,040	6,040	1,911	4,129	1,952
Services and supplies	<u>8,160</u>	<u>8,160</u>	<u>6,253</u>	<u>1,907</u>	<u>6,731</u>
Total Austin School	<u>23,100</u>	<u>23,100</u>	<u>13,862</u>	<u>9,238</u>	<u>14,357</u>
Total Expenditures	<u>411,080</u>	<u>411,080</u>	<u>311,456</u>	<u>99,624</u>	<u>296,734</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,587)	(2,587)	160,326	162,913	138,896
FUND BALANCES , July 1	<u>592,394</u>	<u>592,394</u>	<u>711,897</u>	<u>119,503</u>	<u>573,001</u>
FUND BALANCES, June 30	<u>\$ 589,807</u>	<u>\$ 589,807</u>	<u>\$ 872,223</u>	<u>\$ 282,416</u>	<u>\$ 711,897</u>

**LANDER COUNTY
LANDER COUNTY LANDFILL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012**
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	BUDGET		ACTUAL	VARIANCE TO FINAL BUDGET	2011
	ORIGINAL	FINAL			
REVENUES					
Property Taxes:					
Ad valorem	\$ 333,339	\$ 333,339	\$ 368,609	\$ 35,270	\$ 342,317
Net proceeds of mines	-	-	1,747,981	1,747,981	1,838,056
Total Property Taxes	<u>333,339</u>	<u>333,339</u>	<u>2,116,590</u>	<u>1,783,251</u>	<u>2,180,373</u>
Charges for Services:					
Fees	<u>80,000</u>	<u>80,000</u>	<u>120,195</u>	<u>40,195</u>	<u>99,999</u>
Earnings on Investments	<u>1,055</u>	<u>1,055</u>	<u>4,002</u>	<u>2,947</u>	<u>4,904</u>
Miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>9,119</u>	<u>8,119</u>	<u>845</u>
Total Revenues	<u>415,394</u>	<u>415,394</u>	<u>2,249,906</u>	<u>1,834,512</u>	<u>2,286,121</u>
EXPENDITURES					
Health and Sanitation:					
Salaries and wages	143,800	143,800	135,768	8,032	141,587
Employee benefits	82,325	82,325	56,969	25,356	57,239
Services and supplies	187,125	187,125	174,564	12,561	155,241
Capital outlay	<u>185,000</u>	<u>185,000</u>	<u>100,110</u>	<u>84,890</u>	<u>-</u>
Total Expenditures	<u>598,250</u>	<u>598,250</u>	<u>467,411</u>	<u>130,839</u>	<u>354,067</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(182,856)	(182,856)	1,782,495	1,965,351	1,932,054
FUND BALANCES, July 1	<u>3,930,979</u>	<u>3,930,979</u>	<u>4,278,752</u>	<u>347,773</u>	<u>2,346,698</u>
FUND BALANCES, June 30	<u>\$ 3,748,123</u>	<u>\$ 3,748,123</u>	<u>\$ 6,061,247</u>	<u>\$ 2,313,124</u>	<u>\$ 4,278,752</u>

**LANDER COUNTY
TECHNOLOGY FEES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)**

	BUDGET		ACTUAL	VARIANCE TO	
	ORIGINAL	FINAL		FINAL BUDGET	2011
REVENUES					
Charges for Services:					
Technology fees					
Recorder	\$ 6,500	\$ 6,500	\$ 7,305	\$ 805	\$ 8,688
Assessor	-	-	1,344,025	1,344,025	1,378,610
Total Charges for Services	<u>6,500</u>	<u>6,500</u>	<u>1,351,330</u>	<u>1,344,830</u>	<u>1,387,298</u>
Earnings on Investments:					
Recorder	170	170	21	(149)	33
Assessor	2,295	2,295	1,813	(482)	2,041
Total Earnings on Investments	<u>2,465</u>	<u>2,465</u>	<u>1,834</u>	<u>(631)</u>	<u>2,074</u>
Total Revenues	<u>8,965</u>	<u>8,965</u>	<u>1,353,164</u>	<u>1,344,199</u>	<u>1,389,372</u>
EXPENDITURES					
General Government:					
Recorder					
Services and supplies	16,500	16,500	9,966	6,534	2,312
Assessor					
Services and supplies	400,000	400,000	83,532	316,468	395,142
Capital outlay	300,000	300,000	66,618	233,382	63,934
	<u>700,000</u>	<u>700,000</u>	<u>150,150</u>	<u>549,850</u>	<u>459,076</u>
Total General Government	<u>716,500</u>	<u>716,500</u>	<u>160,116</u>	<u>556,384</u>	<u>461,388</u>
Judicial:					
District Court					
Services and supplies	25	25	-	25	-
Total Expenditures	<u>716,525</u>	<u>716,525</u>	<u>160,116</u>	<u>556,409</u>	<u>461,388</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(707,560)	(707,560)	1,193,048	1,900,608	927,984
FUND BALANCES, July 1	<u>1,106,477</u>	<u>1,106,477</u>	<u>1,958,397</u>	<u>851,920</u>	<u>1,030,413</u>
FUND BALANCES, June 30	<u>\$ 398,917</u>	<u>\$ 398,917</u>	<u>\$ 3,151,445</u>	<u>\$ 2,752,528</u>	<u>\$ 1,958,397</u>

LANDER COUNTY
REGIONAL STREET AND HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	BUDGET		ACTUAL	VARIANCE TO	
	ORIGINAL	FINAL		FINAL BUDGET	2011
REVENUES					
Taxes:					
Gasoline tax	\$ 294,880	\$ 294,880	\$ 338,776	\$ 43,896	\$ 304,223
EXPENDITURES					
Highways and Streets:					
Capital outlay	350,000	350,000	149,774	200,226	88,246
Public Works:					
Services and supplies	50,000	50,000	31,297	18,703	13,023
Total Expenditures	400,000	400,000	181,071	218,929	101,269
Excess (Deficiency) of Revenues Over (Under) Expenditures	(105,120)	(105,120)	157,705	262,825	202,954
FUND BALANCES, July 1	671,005	671,005	730,044	59,039	527,090
FUND BALANCES, June 30	\$ 565,885	\$ 565,885	\$ 887,749	\$ 321,864	\$ 730,044

**LANDER COUNTY
FORENSIC SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012**
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	BUDGET		ACTUAL	VARIANCE TO	
	ORIGINAL	FINAL		FINAL BUDGET	2011
REVENUES					
Charges for Services:					
Miscellaneous	\$ 1,700	\$ 1,700	\$ 1,500	\$ (200)	\$ 2,732
EXPENDITURES					
Public Safety:					
Services and supplies	5,000	5,000	2,677	2,323	1,465
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,300)	(3,300)	(1,177)	2,123	1,267
FUND BALANCES, July 1	10,967	10,967	12,234	1,267	10,967
FUND BALANCES, June 30	\$ 7,667	\$ 7,667	\$ 11,057	\$ 3,390	\$ 12,234

LANDER COUNTY
LANDER COUNTY AIRPORTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	BUDGET		ACTUAL	VARIANCE TO	
	ORIGINAL	FINAL		FINAL BUDGET	2011
REVENUES					
Taxes:					
Ad valorem	\$ 131,443	\$ 131,443	\$ 145,361	\$ 13,918	\$ 143,853
Net proceeds of mines	-	-	500,000	500,000	-
Gasoline tax	300	300	651	351	338
Total Taxes	<u>131,743</u>	<u>131,743</u>	<u>646,012</u>	<u>514,269</u>	<u>144,191</u>
Licenses and Permits:					
Lease and use fees	<u>16,500</u>	<u>16,500</u>	<u>14,519</u>	<u>(1,981)</u>	<u>17,937</u>
Charges for Services:					
User fees, fuel sales	<u>5,000</u>	<u>5,000</u>	<u>15,490</u>	<u>10,490</u>	<u>5,577</u>
Earnings on Investments	<u>1,055</u>	<u>1,055</u>	<u>723</u>	<u>(332)</u>	<u>974</u>
Total Revenues	<u>154,298</u>	<u>154,298</u>	<u>676,744</u>	<u>522,446</u>	<u>168,679</u>
EXPENDITURES					
General Government:					
Services and supplies	<u>139,010</u>	<u>139,010</u>	<u>109,545</u>	<u>29,465</u>	<u>103,140</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	15,288	15,288	567,199	551,911	65,539
OTHER FINANCING SOURCES (USES)					
Transfers out	<u>(13,500)</u>	<u>(13,500)</u>	<u>(6,369)</u>	<u>7,131</u>	<u>(3,598)</u>
Net Change in Fund Balances	1,788	1,788	560,830	559,042	61,941
FUND BALANCES, July 1	<u>472,808</u>	<u>472,808</u>	<u>522,515</u>	<u>49,707</u>	<u>460,574</u>
FUND BALANCES, June 30	<u>\$ 474,596</u>	<u>\$ 474,596</u>	<u>\$ 1,083,345</u>	<u>\$ 608,749</u>	<u>\$ 522,515</u>

LANDER COUNTY
CULTURE AND RECREATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)
(Page 1 of 2)

	BUDGET		ACTUAL	VARIANCE TO	
	ORIGINAL	FINAL		FINAL BUDGET	2011
REVENUES					
Property Taxes:					
Ad valorem	\$ 313,710	\$ 313,710	\$ 347,052	\$ 33,342	\$ 359,887
Net proceeds of mines	-	300,000	305,000	5,000	65,020
Total Property Taxes	<u>313,710</u>	<u>613,710</u>	<u>652,052</u>	<u>38,342</u>	<u>424,907</u>
Intergovernmental Revenues:					
Federal payment in lieu of taxes	477,000	877,000	932,972	55,972	814,050
Charges for Services:					
Cemetery maintenance fees	-	-	400	400	2,150
Greens fees	50,000	50,000	62,943	12,943	54,692
Golf cart fees	5,500	5,500	5,800	300	6,050
Pool fees	13,000	13,000	19,650	6,650	19,383
Trail fees	5,000	5,000	4,590	(410)	4,815
Total Charges for Services	<u>73,500</u>	<u>73,500</u>	<u>93,383</u>	<u>19,883</u>	<u>87,090</u>
Miscellaneous	1,250	1,250	2,600	1,350	8,310
Total Revenues	<u>865,460</u>	<u>1,565,460</u>	<u>1,681,007</u>	<u>115,547</u>	<u>1,334,357</u>
EXPENDITURES					
Health and Sanitation:					
Cemeteries					
Services and supplies	18,300	18,300	16,899	1,401	8,554
Capital outlay	7,300	7,300	-	7,300	39,450
Total Health and Sanitation	<u>25,600</u>	<u>25,600</u>	<u>16,899</u>	<u>8,701</u>	<u>48,004</u>
Culture and Recreation:					
Battle Mountain Golf Course					
Salaries and wages	106,750	106,750	101,743	5,007	100,382
Employee benefits	78,245	78,245	46,417	31,828	43,115
Services and supplies	97,900	97,900	90,379	7,521	78,099
Capital outlay	14,115	414,115	13,997	400,118	-
Total Culture and Recreation	<u>297,010</u>	<u>697,010</u>	<u>252,536</u>	<u>444,474</u>	<u>221,596</u>

**LANDER COUNTY
CULTURE AND RECREATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012**
(With Comparative Actual Amounts for the Year Ended June 30, 2011)
(Page 2 of 2)

	BUDGET		ACTUAL	VARIANCE TO FINAL BUDGET	2011
	ORIGINAL	FINAL			
Lander County Parks					
Salaries and wages	\$ 9,850	\$ 9,850	\$ 9,921	\$ (71)	\$ 9,634
Employee benefits	8,960	8,960	4,023	4,937	4,075
Services and supplies	281,700	281,700	246,788	34,912	213,368
Capital outlay	-	300,000	299,835	165	6,554
	<u>300,510</u>	<u>600,510</u>	<u>560,567</u>	<u>39,943</u>	<u>233,631</u>
Lander County Pools					
Salaries and wages	139,700	139,700	81,450	58,250	73,202
Employee benefits	31,800	31,800	16,083	15,717	15,555
Services and supplies	72,850	72,850	50,083	22,767	49,962
Capital outlay	-	-	-	-	11,693
	<u>244,350</u>	<u>244,350</u>	<u>147,616</u>	<u>96,734</u>	<u>150,412</u>
Battle Mountain Civic Center					
Services and supplies	40,000	40,000	23,372	16,628	27,173
Battle Mountain & Austin Libraries					
Services and supplies	113,575	113,575	113,430	145	111,011
Total Culture and Recreation	<u>995,445</u>	<u>1,695,445</u>	<u>1,097,521</u>	<u>597,924</u>	<u>743,823</u>
Total Expenditures	<u>1,021,045</u>	<u>1,721,045</u>	<u>1,114,420</u>	<u>606,625</u>	<u>791,827</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(155,585)	(155,585)	566,587	722,172	542,530
FUND BALANCES, July 1	<u>2,799,412</u>	<u>2,799,412</u>	<u>3,420,817</u>	<u>621,405</u>	<u>2,878,287</u>
FUND BALANCES, June 30	<u>\$ 2,643,827</u>	<u>\$ 2,643,827</u>	<u>\$ 3,987,404</u>	<u>\$ 1,343,577</u>	<u>\$ 3,420,817</u>

LANDER COUNTY
ADMINISTRATIVE ASSESSMENT FEES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	BUDGET		ACTUAL	VARIANCE TO	
	ORIGINAL	FINAL		FINAL BUDGET	2011
REVENUES					
Charges for Services:					
Administrative assessments	\$ 21,000	\$ 21,000	\$ 22,057	\$ 1,057	\$ 24,464
EXPENDITURES					
Judicial:					
Services and supplies	25,000	25,000	853	24,147	803
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,000)	(4,000)	21,204	25,204	23,661
OTHER FINANCING SOURCES (USES)					
Transfers out	(25,750)	(25,750)	(24,791)	959	(20,364)
Net Change in Fund Balances	(29,750)	(29,750)	(3,587)	26,163	3,297
FUND BALANCES, July 1	30,680	30,680	49,977	19,297	46,680
FUND BALANCES, June 30	\$ 930	\$ 930	\$ 46,390	\$ 45,460	\$ 49,977

LANDER COUNTY
GENETIC MARKER TESTING FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	BUDGET		ACTUAL	VARIANCE TO	
	ORIGINAL	FINAL		FINAL BUDGET	2011
REVENUES					
Charges for Services:					
Fees	\$ 150	\$ 1,150	\$ 665	\$ (485)	\$ 290
EXPENDITURES					
Judicial:					
Services and supplies	150	1,150	665	485	290
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-
FUND BALANCES, July 1	-	-	-	-	-
FUND BALANCES, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

LANDER COUNTY
COURT FACILITY FEES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	BUDGET		ACTUAL	VARIANCE TO	
	ORIGINAL	FINAL		FINAL BUDGET	2011
REVENUES					
Charges for Services:					
Court fees	\$ 27,000	\$ 27,000	\$ 30,945	\$ 3,945	\$ 34,915
OTHER FINANCING SOURCES (USES)					
Transfers out	(46,185)	(46,185)	(46,185)	-	(49,009)
Net Change in Fund Balances	(19,185)	(19,185)	(15,240)	3,945	(14,094)
FUND BALANCES, July 1	187,935	187,935	194,850	6,915	208,944
FUND BALANCES, June 30	\$ 168,750	\$ 168,750	\$ 179,610	\$ 10,860	\$ 194,850

LANDER COUNTY
JUVENILE ADMINISTRATIVE ASSESSMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE TO</u>	
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FINAL BUDGET</u>	<u>2011</u>
REVENUES					
Charges for Services:					
Administrative assessments	\$ 8,000	\$ 8,000	\$ 7,687	\$ (313)	\$ 8,502
EXPENDITURES					
Judicial:					
Services and supplies	12,000	12,000	11,652	348	7,987
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,000)	(4,000)	(3,965)	35	515
FUND BALANCES, July 1	9,298	9,298	9,813	515	9,298
FUND BALANCES, June 30	\$ 5,298	\$ 5,298	\$ 5,848	\$ 550	\$ 9,813

LANDER COUNTY
MINE MAP FEES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	BUDGET		ACTUAL	VARIANCE TO FINAL BUDGET	2011
	ORIGINAL	FINAL			
REVENUES					
Charges for Services:					
Map fees	\$ 22,000	\$ 22,000	\$ 18,110	\$ (3,890)	\$ 22,610
EXPENDITURES					
General Government:					
Services and supplies	140,000	140,000	4,910	135,090	10,349
Excess (Deficiency) of Revenues Over (Under) Expenditures	(118,000)	(118,000)	13,200	131,200	12,261
FUND BALANCES, July 1	121,073	121,073	171,334	50,261	159,073
FUND BALANCES, June 30	\$ 3,073	\$ 3,073	\$ 184,534	\$ 181,461	\$ 171,334

LANDER COUNTY
LANDER ECONOMIC DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	BUDGET		ACTUAL	VARIANCE TO	
	ORIGINAL	FINAL		FINAL BUDGET	2011
REVENUES					
Intergovernmental Revenues:					
RED's Grant	\$ -	\$ 17,616	\$ 17,616	\$ -	\$ 80,384
BLM FIND grant	-	33,890	33,890	-	35,424
NCED grant	50,000	54,394	54,394	-	35,606
Total Revenues	<u>50,000</u>	<u>105,900</u>	<u>105,900</u>	<u>-</u>	<u>151,414</u>
EXPENDITURES					
Community Support:					
Services and supplies	<u>50,000</u>	<u>105,900</u>	<u>117,036</u>	<u>(11,136)</u>	<u>151,414</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(11,136)	(11,136)	-
FUND BALANCES, July 1	<u>64,772</u>	<u>64,772</u>	<u>34,772</u>	<u>(30,000)</u>	<u>34,772</u>
FUND BALANCES, June 30	<u>\$ 64,772</u>	<u>\$ 64,772</u>	<u>\$ 23,636</u>	<u>\$ (41,136)</u>	<u>\$ 34,772</u>

**LANDER COUNTY
DISTRICT DRUG COURT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)**

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE TO</u>	<u>2011</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FINAL BUDGET</u>	
REVENUES					
Charges for Services:					
Fees	\$ <u>8,500</u>	\$ <u>8,500</u>	\$ <u>9,306</u>	\$ <u>806</u>	\$ <u>8,737</u>
EXPENDITURES					
Judicial:					
Services and supplies	<u>35,000</u>	<u>35,000</u>	<u>17,465</u>	<u>17,535</u>	<u>14,452</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(26,500)	(26,500)	(8,159)	18,341	(5,715)
FUND BALANCES, July 1	<u>54,945</u>	<u>54,945</u>	<u>74,230</u>	<u>19,285</u>	<u>79,945</u>
FUND BALANCES, June 30	<u>\$ 28,445</u>	<u>\$ 28,445</u>	<u>\$ 66,071</u>	<u>\$ 37,626</u>	<u>\$ 74,230</u>

**LANDER COUNTY
RESERVE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)**

	BUDGET		ACTUAL	VARIANCE TO FINAL BUDGET	2011
	ORIGINAL	FINAL			
REVENUES					
Earnings on Investments	\$ -	\$ -	\$ 287	\$ 287	\$ 2,038
Miscellaneous Revenues:					
Geothermal revenue	<u>73,185</u>	<u>73,185</u>	<u>67,282</u>	<u>(5,903)</u>	<u>84,142</u>
Total Revenues	<u>73,185</u>	<u>73,185</u>	<u>67,569</u>	<u>(5,616)</u>	<u>86,180</u>
EXPENDITURES					
General Government:					
Capital outlay	<u>190,000</u>	<u>190,000</u>	<u>50,000</u>	<u>140,000</u>	<u>1,239,986</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(116,815)	(116,815)	17,569	134,384	(1,153,806)
FUND BALANCES, July 1	<u>214,479</u>	<u>214,479</u>	<u>282,562</u>	<u>68,083</u>	<u>1,436,368</u>
FUND BALANCES, June 30	<u>\$ 97,664</u>	<u>\$ 97,664</u>	<u>\$ 300,131</u>	<u>\$ 202,467</u>	<u>\$ 282,562</u>

LANDER COUNTY
TITLE III SRS/CRA FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	BUDGET		ACTUAL	VARIANCE TO FINAL BUDGET	2011
	ORIGINAL	FINAL			
REVENUES					
Intergovernmental Revenues:					
Forest reserve fees	\$ -	\$ -	\$ 31,716	\$ 31,716	\$ 38,688
Earnings on Investments	-	-	135	135	219
Total Revenues	-	-	31,851	31,851	38,907
EXPENDITURES					
Public Works:					
Services and supplies	135,703	135,703	-	135,703	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(135,703)	(135,703)	31,851	167,554	38,907
FUND BALANCES, July 1	135,703	135,703	135,925	222	97,018
FUND BALANCES, June 30	\$ -	\$ -	\$ 167,776	\$ 167,776	\$ 135,925

INTERNALLY REPORTED (BUDGETARY BASIS) FUND
REPORTED AS PART OF THE GENERAL FUND
FOR EXTERNAL REPORTING PURPOSES

Retiree Insurance Liability Fund

LANDER COUNTY
RETIREE INSURANCE LIABILITY FUND (BUDGETARY BASIS)
BALANCE SHEET
JUNE, 30 2012
(With Comparative Totals for June 30, 2011)

	2012	2011
ASSETS		
Cash and investments	\$ 1,749,875	\$ 1,821,189
Interest receivable	73	152
Total Assets	\$ 1,749,948	\$ 1,821,341
 FUND BALANCES		
Committed for:		
Retiree insurance	1,749,948	1,821,341
Total Fund Balance	\$ 1,749,948	\$ 1,821,341

LANDER COUNTY
RETIREE INSURANCE LIABILITY FUND (BUDGETARY BASIS)
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	BUDGET		ACTUAL	VARIANCE TO	2011
	ORIGINAL	FINAL		FINAL BUDGET	
REVENUES					
Earnings on Investments	\$ 2,000	\$ 2,000	\$ 1,645	\$ (355)	\$ 3,747
EXPENDITURES					
General Government:					
Employee benefits	1,819,310	1,819,310	73,038	1,746,272	80,189
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,817,310)	(1,817,310)	(71,393)	1,745,917	(76,442)
FUND BALANCES, July 1	1,825,383	1,825,383	1,821,341	(4,042)	1,897,783
FUND BALANCES, June 30	\$ 8,073	\$ 8,073	\$ 1,749,948	\$ 1,741,875	\$ 1,821,341

DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources and payment of general obligation bond principal, interest and related costs from governmental resources when the government is obligated in some manner for the payment.

MAJOR DEBT SERVICE FUND
Public Safety Debt Service Fund

LANDER COUNTY
PUBLIC SAFETY DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	BUDGET		ACTUAL	VARIANCE TO FINAL BUDGET	2011
	ORIGINAL	FINAL			
REVENUES					
Property Taxes:					
Ad valorem	\$ -	\$ -	\$ 592	\$ 592	\$ 2,232
Net proceeds of mines	-	-	16,445	16,445	947,218
Total Property Taxes	-	-	17,037	17,037	949,450
Earnings on Investments	-	-	4	4	2,817
Total Revenues	-	-	17,041	17,041	952,267
EXPENDITURES					
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	40,234
Other	500	500	500	-	14,608
Total Expenditures	500	500	500	-	54,842
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500)	(500)	16,541	17,041	897,425
OTHER FINANCING SOURCES (USES)					
Payment to escrow agent	-	-	-	-	(2,506,353)
Net Change in Fund Balances	(500)	(500)	16,541	17,041	(1,608,928)
FUND BALANCES, July 1	371,193	371,193	4,289	(366,904)	1,613,217
FUND BALANCES, June 30	\$ 370,693	\$ 370,693	\$ 20,830	\$ (349,863)	\$ 4,289

CAPITAL PROJECTS FUNDS

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

MAJOR CAPITAL PROJECTS FUNDS

CCP (Construction of Capital Projects) Fund
Airport Capital Improvement Fund

NONMAJOR CAPITAL PROJECTS FUNDS

Equipment/Building Replacement Fund
Capital Acquisition Fund
Battle Mountain Capital Acquisition Fund
Austin Capital Acquisition Fund
Court Facilities Capital Fund
Emergency Maintenance Fund

LANDER COUNTY
CCP (CONSTRUCTION OF CAPITAL PROJECTS) FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	BUDGET		ACTUAL	VARIANCE TO	2011
	ORIGINAL	FINAL		FINAL BUDGET	
REVENUES					
Property Taxes:					
Net proceeds of mines	\$ -	\$ -	\$ 20,500,743	\$ 20,500,743	\$ 15,568,702
Intergovernmental Revenues:					
US Department of the Army	-	73,492	73,492	-	1,041,983
Earnings on Investments:					
Interest	160,655	160,655	31,414	(129,241)	153,340
Net increase (decrease) in the fair value of investments	-	-	(48,048)	(48,048)	(35,124)
Total Earnings (Loss) on Investments	160,655	160,655	(16,634)	(177,289)	118,216
Total Revenues	160,655	234,147	20,557,601	20,323,454	16,728,901
EXPENDITURES					
General Government:					
Services and supplies	-	-	-	-	9,748
Capital outlay	15,983,215	16,056,707	2,509,138	13,547,569	6,651,252
Total Expenditures	15,983,215	16,056,707	2,509,138	13,547,569	6,661,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,822,560)	(15,822,560)	18,048,463	33,871,023	10,067,901
FUND BALANCES, July 1	20,503,685	20,503,685	24,961,086	4,457,401	14,893,185
FUND BALANCES, June 30	\$ 4,681,125	\$ 4,681,125	\$ 43,009,549	\$ 38,328,424	\$ 24,961,086

LANDER COUNTY
AIRPORT CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	BUDGET		ACTUAL	VARIANCE TO FINAL BUDGET	2011
	ORIGINAL	FINAL			
REVENUES					
Property Taxes:					
Net proceeds of mines	\$ -	\$ -	\$ 2,750,000	\$ 2,750,000	\$ 1,057,472
Intergovernmental Revenues:					
Federal FAA grants	1,922,600	1,922,600	802,655	(1,119,945)	122,176
Total Revenues	<u>1,922,600</u>	<u>1,922,600</u>	<u>3,552,655</u>	<u>1,630,055</u>	<u>1,179,648</u>
EXPENDITURES					
General Government:					
Capital outlay	2,023,789	2,023,789	686,673	1,337,116	391,484
Excess (Deficiency) of Revenues Over (Under) Expenditures	(101,189)	(101,189)	2,865,982	2,967,171	788,164
FUND BALANCES, July 1	<u>545,189</u>	<u>545,189</u>	<u>1,045,853</u>	<u>500,664</u>	<u>257,689</u>
FUND BALANCES, June 30	<u>\$ 444,000</u>	<u>\$ 444,000</u>	<u>\$ 3,911,835</u>	<u>\$ 3,467,835</u>	<u>\$ 1,045,853</u>

LANDER COUNTY
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2012
(With Comparative Totals for June 30, 2011)

	<u>EQUIPMENT/ BUILDING REPLACEMENT</u>	<u>CAPITAL ACQUISITION</u>	<u>BATTLE MOUNTAIN CAPITAL ACQUISITION</u>
ASSETS			
Cash and investments	\$ 9,401,968	\$ 1,907,768	\$ 62,313
Taxes receivable, delinquent	-	1,188	-
Interest receivable	-	60	2
Due from other funds	421	-	24,484
Intergovernmental receivable	<u>32,035</u>	<u>4,880</u>	<u>-</u>
 Total Assets	 <u>\$ 9,434,424</u>	 <u>\$ 1,913,896</u>	 <u>\$ 86,799</u>
LIABILITIES			
Accounts payable	\$ 63,480	\$ -	\$ -
Due to other funds	-	28,643	-
Intergovernmental payable	-	1,799	-
Deferred revenue	<u>-</u>	<u>1,188</u>	<u>-</u>
 Total Liabilities	 <u>63,480</u>	 <u>31,630</u>	 <u>-</u>
FUND BALANCES			
Committed for:			
Equipment and building replacement	9,370,944	-	-
Court facility construction	-	-	-
Emergency maintenance	-	-	-
Assigned	<u>-</u>	<u>1,882,266</u>	<u>86,799</u>
 Total Fund Balances	 <u>9,370,944</u>	 <u>1,882,266</u>	 <u>86,799</u>
 Total Liabilities and Fund Balances	 <u>\$ 9,434,424</u>	 <u>\$ 1,913,896</u>	 <u>\$ 86,799</u>

AUSTIN CAPITAL ACQUISITION	COURT FACILITIES CAPITAL	EMERGENCY MAIN- TENANCE	TOTALS	
			2012	2011
\$ 11,830	\$ 1,318,633	\$ 3,733,741	\$ 16,436,253	\$ 11,369,688
-	-	-	1,188	899
1	55	72	190	236
4,159	70,976	-	100,040	29,539
-	-	-	36,915	10,304
<u>\$ 15,990</u>	<u>\$ 1,389,664</u>	<u>\$ 3,733,813</u>	<u>\$ 16,574,586</u>	<u>\$ 11,410,666</u>
\$ -	\$ -	\$ -	\$ 63,480	\$ 38,002
-	-	-	28,643	29,539
-	-	-	1,799	1,856
-	-	-	1,188	899
<u>-</u>	<u>-</u>	<u>-</u>	<u>95,110</u>	<u>70,296</u>
-	-	-	9,370,944	6,902,165
-	1,389,664	-	1,389,664	1,317,477
-	-	3,733,813	3,733,813	1,732,474
15,990	-	-	1,985,055	1,388,254
<u>15,990</u>	<u>1,389,664</u>	<u>3,733,813</u>	<u>16,479,476</u>	<u>11,340,370</u>
<u>\$ 15,990</u>	<u>\$ 1,389,664</u>	<u>\$ 3,733,813</u>	<u>\$ 16,574,586</u>	<u>\$ 11,410,666</u>

LANDER COUNTY
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Totals for the Year Ended June 30, 2011)

	<u>EQUIPMENT/ BUILDING REPLACEMENT</u>	<u>CAPITAL ACQUISITION</u>	<u>BATTLE MOUNTAIN CAPITAL ACQUISITION</u>
REVENUES			
Taxes	\$ 3,193,505	\$ 666,981	\$ -
Intergovernmental revenues	-	-	32,364
Earnings on investments	-	1,267	55
	<u>3,193,505</u>	<u>668,248</u>	<u>32,419</u>
EXPENDITURES			
General government	170,145	-	6,000
Public works	554,581	59,267	-
Intergovernmental	-	40,241	-
	<u>724,726</u>	<u>99,508</u>	<u>6,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,468,779</u>	<u>568,740</u>	<u>26,419</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Net Change in Fund Balances	2,468,779	568,740	26,419
FUND BALANCES, July 1	<u>6,902,165</u>	<u>1,313,526</u>	<u>60,380</u>
FUND BALANCES, June 30	<u>\$ 9,370,944</u>	<u>\$ 1,882,266</u>	<u>\$ 86,799</u>

AUSTIN CAPITAL ACQUISITION	COURT FACILITIES CAPITAL	EMERGENCY MAINTENANCE	TOTALS	
			2012	2011
\$ -	\$ -	\$ 2,000,000	\$ 5,860,486	\$ 6,831,248
5,498	-	-	37,862	39,112
<u>13</u>	<u>1,211</u>	<u>1,593</u>	<u>4,139</u>	<u>5,353</u>
<u>5,511</u>	<u>1,211</u>	<u>2,001,593</u>	<u>5,902,487</u>	<u>6,875,713</u>
-	-	254	176,399	70,700
3,869	-	-	617,717	90,900
<u>-</u>	<u>-</u>	<u>-</u>	<u>40,241</u>	<u>41,569</u>
<u>3,869</u>	<u>-</u>	<u>254</u>	<u>834,357</u>	<u>203,169</u>
<u>1,642</u>	<u>1,211</u>	<u>2,001,339</u>	<u>5,068,130</u>	<u>6,672,544</u>
<u>-</u>	<u>70,976</u>	<u>-</u>	<u>70,976</u>	<u>69,744</u>
1,642	72,187	2,001,339	5,139,106	6,742,288
<u>14,348</u>	<u>1,317,477</u>	<u>1,732,474</u>	<u>11,340,370</u>	<u>4,598,082</u>
<u>\$ 15,990</u>	<u>\$ 1,389,664</u>	<u>\$ 3,733,813</u>	<u>\$ 16,479,476</u>	<u>\$ 11,340,370</u>

LANDER COUNTY
EQUIPMENT/BUILDING REPLACEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	BUDGET		ACTUAL	VARIANCE TO FINAL BUDGET	2011
	ORIGINAL	FINAL			
REVENUES					
Property Taxes:					
Net proceeds of mines	\$ -	\$ -	\$ 3,193,505	\$ 3,193,505	\$ 5,110,083
EXPENDITURES					
General Government:					
Services and supplies	267,860	267,860	170,145	97,715	56,558
Public Works:					
Capital outlay	2,013,375	2,013,375	554,581	1,458,794	54,700
Total Expenditures	2,281,235	2,281,235	724,726	1,556,509	111,258
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,281,235)	(2,281,235)	2,468,779	4,750,014	4,998,825
FUND BALANCES, July 1	6,317,495	6,317,495	6,902,165	584,670	1,903,340
FUND BALANCES, June 30	\$ 4,036,260	\$ 4,036,260	\$ 9,370,944	\$ 5,334,684	\$ 6,902,165

**LANDER COUNTY
CAPITAL ACQUISITION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012**
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	BUDGET		ACTUAL	VARIANCE TO FINAL BUDGET	2011
	ORIGINAL	FINAL			
REVENUES					
Property Taxes:					
Ad valorem	\$ 105,154	\$ 105,154	\$ 116,271	\$ 11,117	\$ 107,971
Net proceeds of mines	-	33,165	550,710	517,545	576,429
Total Property Taxes	<u>105,154</u>	<u>138,319</u>	<u>666,981</u>	<u>528,662</u>	<u>684,400</u>
Earnings on Investments	<u>1,735</u>	<u>1,735</u>	<u>1,267</u>	<u>(468)</u>	<u>1,492</u>
Total Revenues	<u>106,889</u>	<u>140,054</u>	<u>668,248</u>	<u>528,194</u>	<u>685,892</u>
EXPENDITURES					
Public Works:					
Services and supplies	35,000	35,000	-	35,000	19,700
Capital outlay	<u>60,000</u>	<u>60,000</u>	<u>59,267</u>	<u>733</u>	<u>16,500</u>
Total Public Works	<u>95,000</u>	<u>95,000</u>	<u>59,267</u>	<u>35,733</u>	<u>36,200</u>
Intergovernmental Expenditures:					
Grants to other entities	<u>25,020</u>	<u>58,185</u>	<u>40,241</u>	<u>17,944</u>	<u>41,569</u>
Total Expenditures	<u>120,020</u>	<u>153,185</u>	<u>99,508</u>	<u>53,677</u>	<u>77,769</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,131)	(13,131)	568,740	581,871	608,123
FUND BALANCES, July 1	<u>1,133,824</u>	<u>1,133,824</u>	<u>1,313,526</u>	<u>179,702</u>	<u>705,403</u>
FUND BALANCES, June 30	<u>\$ 1,120,693</u>	<u>\$ 1,120,693</u>	<u>\$ 1,882,266</u>	<u>\$ 761,573</u>	<u>\$ 1,313,526</u>

LANDER COUNTY
BATTLE MOUNTAIN CAPITAL ACQUISITION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	BUDGET		ACTUAL	VARIANCE TO FINAL BUDGET	2011
	ORIGINAL	FINAL			
REVENUES					
Intergovernmental Revenues:					
Grant from Lander County	\$ 20,067	\$ 20,067	\$ 32,364	\$ 12,297	\$ 33,432
Earnings on Investments	<u>85</u>	<u>85</u>	<u>55</u>	<u>(30)</u>	<u>69</u>
Total Revenues	<u>20,152</u>	<u>20,152</u>	<u>32,419</u>	<u>12,267</u>	<u>33,501</u>
EXPENDITURES					
General Government:					
Capital outlay	<u>15,000</u>	<u>15,000</u>	<u>6,000</u>	<u>9,000</u>	<u>6,780</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,152	5,152	26,419	21,267	26,721
FUND BALANCES, July 1	<u>54,209</u>	<u>54,209</u>	<u>60,380</u>	<u>6,171</u>	<u>33,659</u>
FUND BALANCES, June 30	<u>\$ 59,361</u>	<u>\$ 59,361</u>	<u>\$ 86,799</u>	<u>\$ 27,438</u>	<u>\$ 60,380</u>

LANDER COUNTY
AUSTIN CAPITAL ACQUISITION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE TO</u>	<u>2011</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FINAL BUDGET</u>	
REVENUES					
Intergovernmental Revenues:					
Grant from Lander County	\$ 3,409	\$ 3,409	\$ 5,498	\$ 2,089	\$ 5,680
Earnings on Investments	<u>20</u>	<u>20</u>	<u>13</u>	<u>(7)</u>	<u>18</u>
Total Revenues	<u>3,429</u>	<u>3,429</u>	<u>5,511</u>	<u>2,082</u>	<u>5,698</u>
EXPENDITURES					
Public Works:					
Services and supplies	<u>5,000</u>	<u>5,000</u>	<u>3,869</u>	<u>1,131</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,571)	(1,571)	1,642	3,213	5,698
FUND BALANCES, July 1	<u>9,500</u>	<u>9,500</u>	<u>14,348</u>	<u>4,848</u>	<u>8,650</u>
FUND BALANCES, June 30	<u>\$ 7,929</u>	<u>\$ 7,929</u>	<u>\$ 15,990</u>	<u>\$ 8,061</u>	<u>\$ 14,348</u>

**LANDER COUNTY
COURT FACILITIES CAPITAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012**
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	BUDGET		ACTUAL	VARIANCE TO FINAL BUDGET	2011
	ORIGINAL	FINAL			
REVENUES					
Earnings on Investments	\$ 1,730	\$ 1,730	\$ 1,211	\$ (519)	\$ 2,501
EXPENDITURES					
General Government:					
Capital outlay	1,000,000	1,000,000	-	1,000,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(998,270)	(998,270)	1,211	999,481	2,501
OTHER FINANCING SOURCES (USES)					
Transfers in	71,935	71,935	70,976	(959)	69,744
Net Change in Fund Balances	(926,335)	(926,335)	72,187	998,522	72,245
FUND BALANCES, July 1	1,320,441	1,320,441	1,317,477	(2,964)	1,245,232
FUND BALANCES, June 30	\$ 394,106	\$ 394,106	\$ 1,389,664	\$ 995,558	\$ 1,317,477

LANDER COUNTY
EMERGENCY MAINTENANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	BUDGET		ACTUAL	VARIANCE TO FINAL BUDGET	2011
	ORIGINAL	FINAL			
REVENUES					
Property Taxes:					
Net proceeds of mines	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 1,036,765
Earnings on Investments	<u>1,435</u>	<u>1,435</u>	<u>1,593</u>	<u>158</u>	<u>1,273</u>
Total Revenue	<u>1,435</u>	<u>1,435</u>	<u>2,001,593</u>	<u>2,000,158</u>	<u>1,038,038</u>
EXPENDITURES					
General Government:					
Services and supplies	<u>250,000</u>	<u>250,000</u>	<u>254</u>	<u>249,746</u>	<u>7,362</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(248,565)	(248,565)	2,001,339	2,249,904	1,030,676
FUND BALANCES, July 1	<u>602,638</u>	<u>602,638</u>	<u>1,732,474</u>	<u>1,129,836</u>	<u>701,798</u>
FUND BALANCES, June 30	<u>\$ 354,073</u>	<u>\$ 354,073</u>	<u>\$ 3,733,813</u>	<u>\$ 3,379,740</u>	<u>\$ 1,732,474</u>

ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the government's Board is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the government's Board has decided that periodic determination of net income is appropriate for accountability purposes.

MAJOR ENTERPRISE FUNDS

Battle Mountain Water Fund

Battle Mountain Sewer Fund

NONMAJOR ENTERPRISE FUND

Mt. Lewis Communication Site Fund

LANDER COUNTY
BATTLE MOUNTAIN WATER FUND
SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	BUDGET		ACTUAL	VARIANCE TO FINAL BUDGET	2011
	ORIGINAL	FINAL			
OPERATING REVENUES					
Water use fees	\$ 605,000	\$ 605,000	\$ 708,515	\$ 103,515	\$ 610,319
OPERATING EXPENSES					
Salaries and wages	130,150	130,150	130,672	(522)	126,384
Employee benefits	87,650	87,650	69,613	18,037	55,726
Services and supplies	266,570	266,570	253,954	12,616	207,351
Depreciation	170,000	170,000	169,402	598	168,419
Total Operating Expenses	<u>654,370</u>	<u>654,370</u>	<u>623,641</u>	<u>30,729</u>	<u>557,880</u>
Operating Income (Loss)	<u>(49,370)</u>	<u>(49,370)</u>	<u>84,874</u>	<u>134,244</u>	<u>52,439</u>
NONOPERATING REVENUES (EXPENSES)					
Earnings on investments	4,135	4,135	2,016	(2,119)	3,589
Net proceeds of mines	<u>-</u>	<u>-</u>	<u>10,750</u>	<u>10,750</u>	<u>13,725</u>
Total Nonoperating Revenues (Expenses)	<u>4,135</u>	<u>4,135</u>	<u>12,766</u>	<u>8,631</u>	<u>17,314</u>
Income (Loss) before Capital Contributions and Transfers	<u>(45,235)</u>	<u>(45,235)</u>	<u>97,640</u>	<u>142,875</u>	<u>69,753</u>
CAPITAL CONTRIBUTIONS	<u>-</u>	<u>-</u>	<u>7,790,564</u>	<u>7,790,564</u>	<u>15,713</u>
TRANSFERS IN (OUT)					
Transfers in	125,000	125,000	-	(125,000)	125,000
Transfers out	<u>-</u>	<u>-</u>	<u>(10,995)</u>	<u>(10,995)</u>	<u>-</u>
Total Transfers In (Out)	<u>125,000</u>	<u>125,000</u>	<u>(10,995)</u>	<u>(135,995)</u>	<u>125,000</u>
Change in Net Assets	<u>\$ 79,765</u>	<u>\$ 79,765</u>	7,877,209	<u>\$ 7,797,444</u>	210,466
NET ASSETS, July 1			<u>7,090,014</u>		<u>6,879,548</u>
NET ASSETS, June 30			<u>\$ 14,967,223</u>		<u>\$ 7,090,014</u>

LANDER COUNTY
BATTLE MOUNTAIN WATER FUND
SCHEDULE OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Totals for the Year Ended June 30, 2011)
(Page 1 of 2)

	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 700,444	\$ 613,101
Cash payments to suppliers for goods and services	(232,862)	(204,553)
Cash payments to employees for services	(203,013)	(179,749)
Net Cash Provided (Used) by Operating Activities	264,569	228,799
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfers in	-	125,000
Transfers out	(10,995)	-
Net proceeds of mines	10,750	13,725
Net Cash Provided (Used) by Noncapital and Financing Activities	(245)	138,725
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition of capital assets	-	(108,000)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest on investments	2,080	3,778
Net Increase (Decrease) in Cash and Cash Equivalents	266,404	263,302
CASH AND CASH EQUIVALENTS, July 1	1,919,971	1,656,669
CASH AND CASH EQUIVALENTS, June 30	\$ 2,186,375	\$ 1,919,971

LANDER COUNTY
BATTLE MOUNTAIN WATER FUND
SCHEDULE OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Totals for the Year Ended June 30, 2011)
(Page 2 of 2)

	2012	2011
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating income (loss)	\$ 84,874	\$ 52,439
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	169,402	168,419
(Increase) decrease in:		
Receivables	(2,866)	(3,605)
Due from other funds	(8,305)	6,199
Inventory	(12,858)	2,368
Increase (decrease) in:		
Payables	33,947	448
Accrued liabilities	(3,489)	1,878
Due to other funds	3	(18)
Customer deposits	3,100	188
OPEB liability	761	483
	<u>264,569</u>	<u>228,799</u>
Net Cash Provided by Operating Activities	\$ <u>264,569</u>	\$ <u>228,799</u>
NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital assets acquired by cash	\$ -	\$ 108,000
Add: Capital assets contributed from government	<u>7,790,564</u>	<u>15,713</u>
Total capital assets acquired	\$ <u>7,790,564</u>	\$ <u>123,713</u>

LANDER COUNTY
BATTLE MOUNTAIN SEWER FUND
SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	BUDGET		ACTUAL	VARIANCE TO FINAL BUDGET	2011
	ORIGINAL	FINAL			
OPERATING REVENUES					
Sewer use fees	\$ 650,000	\$ 650,000	\$ 721,448	\$ 71,448	\$ 704,451
OPERATING EXPENSES					
Salaries and wages	120,155	120,155	118,919	1,236	112,716
Employee benefits	73,005	73,005	57,659	15,346	47,676
Services and supplies	396,300	396,300	241,105	155,195	212,488
Depreciation	300,000	300,000	321,717	(21,717)	300,298
Total Operating Expenses	889,460	889,460	739,400	150,060	673,178
Operating Income (Loss)	(239,460)	(239,460)	(17,952)	221,508	31,273
NONOPERATING REVENUES (EXPENSES)					
Earnings on investments	6,760	6,760	4,377	(2,383)	6,029
Miscellaneous income	4,100	4,100	-	(4,100)	-
County option-sales tax	500,000	500,000	958,566	458,566	612,045
Net proceeds of mines	-	-	10,750	10,750	13,725
Grants to other governments	(250,000)	(250,000)	-	250,000	-
Total Nonoperating Revenues (Expenses)	260,860	260,860	973,693	712,833	631,799
Income (Loss) before Capital Contributions and Transfers	21,400	21,400	955,741	934,341	663,072
CAPITAL CONTRIBUTIONS	-	-	543,422	543,422	473,936
TRANSFERS IN (OUT)					
Transfers in	-	-	10,995	10,995	-
Transfers out	(125,000)	(125,000)	-	(125,000)	(125,000)
Total Transfers In (Out)	(125,000)	(125,000)	10,995	(114,005)	(125,000)
Change in Net Assets	\$ (103,600)	\$ (103,600)	1,510,158	\$ 1,363,758	1,012,008
NET ASSETS, July 1			9,982,220		8,970,212
NET ASSETS, June 30			\$ 11,492,378		\$ 9,982,220

LANDER COUNTY
BATTLE MOUNTAIN SEWER FUND
SCHEDULE OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Totals for the Year Ended June 30, 2011)
(Page 1 of 2)

	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 719,108	\$ 703,374
Cash payments to suppliers for goods and services	(253,303)	(188,564)
Cash payments to employees for services	(176,830)	(157,398)
Net Cash Provided (Used) by Operating Activities	288,975	357,412
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfers in	10,995	-
Transfers out	-	(125,000)
Net proceeds of mines	10,750	13,725
County option-sales tax	894,119	582,082
Net Cash Provided (Used) by Non-Capital Financing Activities	915,864	470,807
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition of capital assets	(21,990)	(117,750)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Earnings on investments	4,180	6,240
Net Increase (Decrease) in Cash and Cash Equivalents	1,187,029	716,709
CASH AND CASH EQUIVALENTS, July 1	3,410,491	2,693,782
CASH AND CASH EQUIVALENTS, June 30	\$ 4,597,520	\$ 3,410,491

LANDER COUNTY
BATTLE MOUNTAIN SEWER FUND
SCHEDULE OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Totals for the Year Ended June 30, 2011)
(Page 2 of 2)

	2012	2011
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating income (loss)	\$ (17,952)	\$ 31,273
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	321,717	300,298
(Increase) decrease in:		
Receivables	(4,550)	(2,199)
Due from other funds	(890)	934
Inventory	68	7,910
Increase (decrease) in:		
Payables	(12,347)	15,962
Accrued liabilities	(893)	2,511
Due to other funds	81	52
Customer deposits	3,100	188
OPEB liability	641	483
	\$ 288,975	\$ 357,412
Net Cash Provided (Used) by Operating Activities	\$ 288,975	\$ 357,412
NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital assets acquired by cash	\$ 21,990	\$ 117,750
Add: Capital assets contributed from government	561,552	473,936
Less: Accumulated depreciation on contributed asset	(18,130)	-
Total capital assets acquired	\$ 565,412	\$ 591,686

LANDER COUNTY
MT. LEWIS COMMUNICATION SITE FUND
SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE TO</u>	<u>2011</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FINAL BUDGET</u>	
OPERATING REVENUES					
License agreements	\$ 7,500	\$ 7,500	\$ 4,191	\$ (3,309)	\$ 8,575
County use fees	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>
Total Operating Revenues	<u>13,500</u>	<u>13,500</u>	<u>10,191</u>	<u>(3,309)</u>	<u>14,575</u>
OPERATING EXPENSES					
Services and supplies	8,500	8,500	7,720	780	1,488
Depreciation	<u>1,035</u>	<u>1,035</u>	<u>36,372</u>	<u>(35,337)</u>	<u>18,185</u>
Total Operating Expenses	<u>9,535</u>	<u>9,535</u>	<u>44,092</u>	<u>(34,557)</u>	<u>19,673</u>
Operating Income (Loss)	<u>3,965</u>	<u>3,965</u>	<u>(33,901)</u>	<u>(37,866)</u>	<u>(5,098)</u>
Income (Loss) before Capital Contributions and Transfers	<u>3,965</u>	<u>3,965</u>	<u>(33,901)</u>	<u>(37,866)</u>	<u>(5,098)</u>
CAPITAL CONTRIBUTIONS	<u>-</u>	<u>-</u>	<u>3,265</u>	<u>3,265</u>	<u>290,974</u>
Change in Net Assets	<u>\$ 3,965</u>	<u>\$ 3,965</u>	(30,636)	<u>\$ (34,601)</u>	285,876
NET ASSETS, July 1			<u>418,509</u>		<u>132,633</u>
NET ASSETS, June 30			<u>\$ 387,873</u>		<u>\$ 418,509</u>

LANDER COUNTY
MT. LEWIS COMMUNICATION SITE FUND
SCHEDULE OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Totals for the Year Ended June 30, 2011)

	<u>2012</u>	<u>2011</u>
CASH FLOWS FROM OPERATING		
ACTIVITIES:		
Cash received from customers	\$ 10,191	\$ 14,675
Cash payments to suppliers for goods and services	<u>(7,894)</u>	<u>(1,365)</u>
Net Cash Provided (Used) by Operating Activities	<u>2,297</u>	<u>13,310</u>
CASH FLOWS FROM CAPITAL AND RELATED		
FINANCING ACTIVITIES:		
Federal grant revenue	44,954	-
Acquisition of capital assets	<u>-</u>	<u>(41,689)</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>44,954</u>	<u>(41,689)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	47,251	(28,379)
CASH AND CASH EQUIVALENTS, July 1	<u>104,258</u>	<u>132,637</u>
CASH AND CASH EQUIVALENTS, June 30	<u>\$ 151,509</u>	<u>\$ 104,258</u>
RECONCILIATION OF OPERATING INCOME		
TO NET CASH PROVIDED BY		
OPERATING ACTIVITIES		
Operating income (loss)	\$ (33,901)	\$ (5,098)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation	36,372	18,185
(Increase) decrease in:		
Accounts receivable	-	100
Increase (decrease) in:		
Accounts payable	<u>(174)</u>	<u>123</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 2,297</u>	<u>\$ 13,310</u>
NON-CASH CAPITAL AND RELATED		
FINANCING ACTIVITIES:		
Capital asset acquired by cash	\$ -	\$ 41,689
Add: Capital assets contributed from government	<u>-</u>	<u>249,285</u>
Total capital assets acquired	<u>\$ -</u>	<u>\$ 290,974</u>

FIDUCIARY FUNDS

Fiduciary funds account for activities in which the County acts in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

LANDER COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2012
(Page 1 of 5)

	<u>BALANCE</u> <u>JULY 1, 2011</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30, 2012</u>
ARGENTA TELEVISION				
MAINTENANCE DISTRICT				
ASSETS				
Cash	\$ <u>511</u>	\$ <u>48,602</u>	\$ <u>48,854</u>	\$ <u>259</u>
LIABILITIES				
Due to others	\$ <u>511</u>	\$ <u>48,602</u>	\$ <u>48,854</u>	\$ <u>259</u>
LANDER COUNTY FAIR AND RECREATION FUND				
ASSETS				
Cash	\$ <u>32,124</u>	\$ <u>416,497</u>	\$ <u>421,436</u>	\$ <u>27,185</u>
LIABILITIES				
Due to other governments	\$ <u>32,124</u>	\$ <u>416,497</u>	\$ <u>421,436</u>	\$ <u>27,185</u>
SEWER AND WATER DISTRICT NO. 2				
ASSETS				
Cash	\$ <u>367,464</u>	\$ <u>369,014</u>	\$ <u>735,814</u>	\$ <u>664</u>
LIABILITIES				
Due to other governments	\$ <u>367,464</u>	\$ <u>369,014</u>	\$ <u>735,814</u>	\$ <u>664</u>
LANDER COUNTY HOSPITAL DISTRICT				
ASSETS				
Cash	\$ <u>2,464</u>	\$ <u>10,823,794</u>	\$ <u>10,770,577</u>	\$ <u>55,681</u>
LIABILITIES				
Due to other governments	\$ <u>2,464</u>	\$ <u>10,823,794</u>	\$ <u>10,770,577</u>	\$ <u>55,681</u>
LANDER COUNTY SCHOOL DISTRICT				
ASSETS				
Cash	\$ <u>3,617</u>	\$ <u>15,923,422</u>	\$ <u>15,874,661</u>	\$ <u>52,378</u>
LIABILITIES				
Due to other governments	\$ <u>3,617</u>	\$ <u>15,923,422</u>	\$ <u>15,874,661</u>	\$ <u>52,378</u>
LANDER COUNTY CLERK				
ASSETS				
Cash	\$ <u>15,435</u>	\$ <u>850</u>	\$ <u>660</u>	\$ <u>15,625</u>
LIABILITIES				
Due to other governments	\$ <u>15,435</u>	\$ <u>850</u>	\$ <u>660</u>	\$ <u>15,625</u>

LANDER COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2012
(Page 2 of 5)

	BALANCE JULY 1, 2011	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2012
FISH AND GAME FUND				
ASSETS				
Cash	\$ 6,645	\$ -	\$ 700	\$ 5,945
LIABILITIES				
Due to other governments	\$ 6,645	\$ -	\$ 700	\$ 5,945
STATE OF NEVADA				
ASSETS				
Cash	\$ 2,486,039	\$ 1,070,785	\$ 3,524,162	\$ 32,662
LIABILITIES				
Due to other governments	\$ 2,486,039	\$ 1,070,785	\$ 3,524,162	\$ 32,662
RANGE IMPROVEMENT DISTRICT NO. 6				
ASSETS				
Cash	\$ 127,776	\$ 21,728	\$ 15,527	\$ 133,977
LIABILITIES				
Due to other governments	\$ 127,776	\$ 21,728	\$ 15,527	\$ 133,977
KINGSTON CAPITAL ACQUISITION				
ASSETS				
Cash	\$ 19,437	\$ 2,456	\$ -	\$ 21,893
LIABILITIES				
Due to other governments	\$ 19,437	\$ 2,456	\$ -	\$ 21,893
KINGSTON TOWN GENERAL FUND				
ASSETS				
Cash	\$ 69,241	\$ 31,450	\$ 31,122	\$ 69,569
LIABILITIES				
Due to other governments	\$ 69,241	\$ 31,450	\$ 31,122	\$ 69,569
KINGSTON VOLUNTEER FIRE DEPARTMENT				
ASSETS				
Cash	\$ 7,347	\$ 17,006	\$ 16,073	\$ 8,280
LIABILITIES				
Due to other governments	\$ 7,347	\$ 17,006	\$ 16,073	\$ 8,280

LANDER COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2012
(Page 3 of 5)

	<u>BALANCE</u> <u>JULY 1, 2011</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30, 2012</u>
KINGSTON TOWN WATER DISTRICT				
ASSETS				
Cash	\$ <u>366,876</u>	\$ <u>36,547</u>	\$ <u>12,665</u>	\$ <u>390,758</u>
LIABILITIES				
Due to other governments	\$ <u>366,876</u>	\$ <u>36,547</u>	\$ <u>12,665</u>	\$ <u>390,758</u>
ASSISTANCE TO VICTIMS OF DOMESTIC VIOLENCE				
ASSETS				
Cash	\$ <u>91</u>	\$ <u>1,474</u>	\$ <u>1,415</u>	\$ <u>150</u>
LIABILITIES				
Due to others	\$ <u>91</u>	\$ <u>1,474</u>	\$ <u>1,415</u>	\$ <u>150</u>
DISTRICT ATTORNEY TRUST ACCOUNT				
ASSETS				
Cash	\$ <u>142,906</u>	\$ <u>25,708</u>	\$ <u>117,991</u>	\$ <u>50,623</u>
LIABILITIES				
Due to others	\$ <u>142,906</u>	\$ <u>25,708</u>	\$ <u>117,991</u>	\$ <u>50,623</u>
SHERIFF'S TASK FORCE				
ASSETS				
Cash	\$ <u>6,658</u>	\$ <u>29,629</u>	\$ <u>335</u>	\$ <u>35,952</u>
LIABILITIES				
Due to others	\$ <u>6,658</u>	\$ <u>29,629</u>	\$ <u>335</u>	\$ <u>35,952</u>
INMATE COMMISSARY				
ASSETS				
Cash	\$ <u>22,975</u>	\$ <u>111,889</u>	\$ <u>105,568</u>	\$ <u>29,296</u>
LIABILITIES				
Due to others	\$ <u>22,975</u>	\$ <u>111,889</u>	\$ <u>105,568</u>	\$ <u>29,296</u>
INMATE TRUST FUND ACCOUNT				
ASSETS				
Cash	\$ <u>6,053</u>	\$ <u>1</u>	\$ <u>56</u>	\$ <u>5,998</u>
LIABILITIES				
Due to others	\$ <u>6,053</u>	\$ <u>1</u>	\$ <u>56</u>	\$ <u>5,998</u>

LANDER COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2012
(Page 4 of 5)

	<u>BALANCE</u> <u>JULY 1, 2011</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30, 2012</u>
INMATE WELFARE FUND ACCOUNT				
ASSETS				
Cash	\$ <u>9,447</u>	\$ <u>2,368</u>	\$ <u>4,024</u>	\$ <u>7,791</u>
LIABILITIES				
Due to others	\$ <u>9,447</u>	\$ <u>2,368</u>	\$ <u>4,024</u>	\$ <u>7,791</u>
BATTLE MOUNTAIN CEMETERY MEMORIAL				
ASSETS				
Cash	\$ <u>2,311</u>	\$ <u>-</u>	\$ <u>2,311</u>	\$ <u>-</u>
LIABILITIES				
Due to others	\$ <u>2,311</u>	\$ <u>-</u>	\$ <u>2,311</u>	\$ <u>-</u>
BATTLE MOUNTAIN CEMETERY DISTRICT				
ASSETS				
Cash	\$ <u>101</u>	\$ <u>6,900</u>	\$ <u>7,000</u>	\$ <u>1</u>
LIABILITIES				
Due to others	\$ <u>101</u>	\$ <u>6,900</u>	\$ <u>7,000</u>	\$ <u>1</u>
ARGENTA JUSTICE COURT				
ASSETS				
Cash	\$ <u>12,865</u>	\$ <u>455,373</u>	\$ <u>448,849</u>	\$ <u>19,389</u>
LIABILITIES				
Due to others	\$ <u>12,865</u>	\$ <u>455,373</u>	\$ <u>448,849</u>	\$ <u>19,389</u>
AUSTIN JUSTICE COURT				
ASSETS				
Cash	\$ <u>12,075</u>	\$ <u>114,226</u>	\$ <u>119,623</u>	\$ <u>6,678</u>
LIABILITIES				
Due to others	\$ <u>12,075</u>	\$ <u>114,226</u>	\$ <u>119,623</u>	\$ <u>6,678</u>
LANDER COUNTY TREASURER DISTRICT				
ATTORNEY PUBLIC ADMIN MAYS ESTATE				
ASSETS				
Cash	\$ <u>-</u>	\$ <u>30,111</u>	\$ <u>-</u>	\$ <u>30,111</u>
LIABILITIES				
Due to others	\$ <u>-</u>	\$ <u>30,111</u>	\$ <u>-</u>	\$ <u>30,111</u>

**LANDER COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2012
(Page 5 of 5)**

	BALANCE JULY 1, 2011	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2012
LANDER COUNTY TREASURER GENERAL				
IMPROVEMENT DISTRICT				
ASSETS				
Cash	\$ <u> -</u>	\$ <u> 128,370</u>	\$ <u> 73,000</u>	\$ <u> 55,370</u>
LIABILITIES				
Due to others	\$ <u> -</u>	\$ <u> 128,370</u>	\$ <u> 73,000</u>	\$ <u> 55,370</u>
 LANDER COUNTY TREASURER GENERAL				
IMPROVEMENT DISTRICT #1				
ASSETS				
Cash	\$ <u> -</u>	\$ <u> 129,387</u>	\$ <u> 120,925</u>	\$ <u> 8,462</u>
LIABILITIES				
Due to others	\$ <u> -</u>	\$ <u> 129,387</u>	\$ <u> 120,925</u>	\$ <u> 8,462</u>
 LANDER COUNTY TREASURER DISTRICT				
ATTORNEY PUBLIC ADMIN BROWN'S ESTATE				
ASSETS				
Cash	\$ <u> -</u>	\$ <u> 3,751</u>	\$ <u> 41</u>	\$ <u> 3,710</u>
LIABILITIES				
Due to others	\$ <u> -</u>	\$ <u> 3,751</u>	\$ <u> 41</u>	\$ <u> 3,710</u>
 TOTAL - AGENCY FUNDS				
ASSETS				
Cash	\$ <u> 3,720,458</u>	\$ <u>29,801,338</u>	\$ <u>32,453,389</u>	\$ <u> 1,068,407</u>
LIABILITIES				
Due to others and governments	\$ <u> 3,720,458</u>	\$ <u>29,801,338</u>	\$ <u>32,453,389</u>	\$ <u> 1,068,407</u>