

NYE COUNTY, NEVADA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 1999

NYE COUNTY, NEVADA

ORGANIZATION

County Officers at June 30, 1999:

Commissioners	- Richard Carver, Chairman
	- Cameron McRae, Member
	- Jeff Taguchi, Member
	- Bob Davis, Member
	- Ira "Red" Copass, Member
Clerk	- Juanita "Artie" Robb
Treasurer	- Pat Foster
Auditor/Recorder	- Naoma Lydon
Assessor	- Sandy Musselman
Sheriff	- Wade Lieseke
District Attorney	- Robert S. Beckett
Justice of the Peace	- Joe Maslach
	- C. William Sullivan
	- Leila Horn
	- Margaret Whittaker

NYE COUNTY, NEVADA  
JUNE 30, 1999

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*Certified Public Accountant*

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## INDEPENDENT AUDITOR'S REPORT

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

I have audited the accompanying general purpose financial statements of Nye County, Nevada as of and for the year ended June 30, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of Nye County's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

The County's fixed assets records have not been tabulated on a current basis. Historical cost is not available for all fixed assets. Accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial statements.

In my opinion, except for the effects of omitting the General Fixed Asset Group, as discussed in the preceding paragraphs, the general purpose financial statements referred to in the first paragraph, present fairly in all material respects, the financial position of Nye County, Nevada as of June 30, 1999, and the results of its operations and cash flows of its proprietary fund types for the year then ended, in conformity with generally accepted accounting principles.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole, the combining and individual fund financial statements and schedules listed in the table of contents, which are also the responsibility of the County's management are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Nye County, Nevada. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with *Government Auditing Standards*, I have also issued a report dated March 16, 2000 on my consideration of the County's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

As discussed in note D-6 to the financial statements, on August 12, 1999 all assets of the Nye County Hospital District were sold to a Nevada corporation. Liabilities of the Hospital District were retained by the County.



Las Vegas, Nevada  
March 16, 2000

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NYE COUNTY, NEVADA  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 JUNE 30, 1999  
 PAGE 1 of 2

GOVERNMENTAL FUND TYPES

	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS
<b>ASSETS</b>			
Pooled cash and investments	\$ 647 181	\$ 3 583 293	\$ 5 898 384
Taxes receivable	372 463	107 316	18 535
Due from other governments	2 200 147	989 138	76 335
Accounts receivable, Net	-	2 267 231	-
Inventories	-	-	-
Advances to other funds	30 300	630 091	2 722 822
Interest receivable	-	4 046	42 949
Due from other funds	-	-	144 072
Prepays	-	-	-
Other current assets	-	-	-
Restricted cash	-	-	-
Fixed assets (net of depreciation when applicable)	-	-	-
<b>OTHER DEBITS</b>			
Amount available for retirement of general long-term debt	-	-	-
Amount to be provided for retirement of general long- term debt	-	-	-
Total assets and other debits	<u>\$ 3 250 091</u>	<u>\$ 7 581 115</u>	<u>\$ 8 903 097</u>

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES		ACCOUNT GROUP GENERAL		(MEMORANDUM ONLY)		
ENTERPRISE FUND	INTERNAL SERVICE	TRUST AND AGENCY		LONG-TERM DEBT		TOTALS		
						1999	1998	
\$ -	\$ 591 442	\$10 332 164	\$ -	\$ 21 052 464		\$21 733 869		
-	-	657 727	-	1 156 041		1 134 434		
-	9 972	391 712	-	3 667 304		2 297 897		
1 777 571	-	794 316	-	4 839 118		2 954 201		
198 934	-	-	-	198 934		208 558		
-	-	-	-	3 383 213		1 074 362		
-	-	33 372	-	80 367		136 916		
-	-	-	-	144 072		46 106		
21 963	-	-	-	21 963		8 174		
33 990	-	-	-	33 990		278 726		
45 453	-	-	-	45 453		27 883		
497 035	474 749	-	-	1 928 176		1 639 877		
-	-	-	-	-		-		
-	-	-	-	2 939 044		2 939 044		
<u>\$ 2 574 946</u>	<u>\$ 1 076 163</u>	<u>\$12 209 291</u>	<u>\$ 2 939 044</u>	<u>\$ 39 139 250</u>		<u>\$34 629 575</u>		

See accompanying notes to financial statements

NYE COUNTY, NEVADA  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS (CONTINUED)  
 JUNE 30, 1999  
 PAGE 2 of 2

	GOVERNMENTAL FUND TYPES		
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS
<b><u>LIABILITIES</u></b>			
Accounts payable	\$ 630 440	\$ 1 256 774	\$ 746 329
Accrued payroll and benefits	771 611	245 019	-
Due to other funds	-	28 349	-
Accrued compensated absences	-	-	-
Due to other governments	-	-	-
Advances from other funds	-	15 208	-
Deferred taxes	313 753	85 862	15 861
Deferred revenue	18 016	2 767 894	-
Accrued interest	-	-	-
Provision unclaimed property	-	-	-
Bonds payable	-	-	-
Capital Lease	-	-	-
Patient trust funds	-	-	-
Landfill closure cost	-	-	-
Deferred interest	<u>    </u>	<u>76 286</u>	<u>    </u>
Total liabilities	<u>1 733 820</u>	<u>4 475 392</u>	<u>762 190</u>
<b><u>FUND EQUITY</u></b>			
Retained earnings			
Contributed capital	-	-	-
Reserved for debt	-	-	-
Unreserved-undesignated	-	-	-
Fund balance:			
Reserved for:			
Advances	30 300	630 091	2 798 770
Debt service	-	-	-
Unreserved-undesignated	<u>1 485 971</u>	<u>2 475 632</u>	<u>5 342 137</u>
Total fund equity	<u>1 516 271</u>	<u>3 105 723</u>	<u>8 140 907</u>
Total liabilities and Fund balance	<u>\$ 3 250 091</u>	<u>\$ 7 581 115</u>	<u>\$ 8 903 097</u>

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES		ACCOUNT GROUP		(MEMORANDUM ONLY)		
ENTERPRISE FUND	INTERNAL SERVICE	TRUST AND AGENCY		GENERAL LONG-TERM DEBT		1999	TOTALS	
							1998	
\$ 692 284	\$ 414 218	\$ 74 400	\$ -	\$ 3 814 445		\$ 3 260 588		
217 864	32 074	-	-	1 266 568		775 062		
115 723	-	-	-	144 072		43 106		
116 782	-	-	2 208 348	2 325 130		2 183 458		
-	-	10 618 689	-	10 618 689		6 729 253		
3 281 842	169 291	-	-	3 466 341		1 056 542		
-	-	579 120	-	994 596		937 568		
-	-	-	-	2 785 910		2 604 679		
304 512	-	-	-	304 512		280 763		
4 981	-	-	-	4 981		4 981		
225 000	-	-	-	225 000		250 000		
10 746	-	-	-	10 746		29 053		
8 448	-	-	-	8 448		6 343		
-	-	-	730 696	730 696		1 021 896		
-	-	-	-	76 286		-		
<u>4 978 182</u>	<u>615 583</u>	<u>11 272 209</u>	<u>2 939 044</u>	<u>26 776 420</u>		<u>19 183 292</u>		
-	325 641	-	-	325 641		-		
32 287	-	-	-	32 287		21 786		
(2 435 523)	134 939	-	-	(2 300 584)		1 033 824		
-	-	-	-	3 459 161		1 074 362		
-	-	-	-	-		-		
-	-	937 082	-	10 240 822		13 316 311		
<u>(2 403 236)</u>	<u>460 580</u>	<u>937 082</u>	<u>-</u>	<u>13 008 719</u>		<u>15 446 283</u>		
<u>\$ 2 574 946</u>	<u>\$ 1 076 163</u>	<u>\$12 209 291</u>	<u>\$ 2 939 044</u>	<u>\$39 159 250</u>		<u>\$34 629 575</u>		

See accompanying notes to financial statements

NYE COUNTY, NEVADA  
 ALL GOVERNMENTAL FUND TYPES  
 AND EXPENDABLE TRUST FUNDS  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED JUNE 30, 1999  
 PAGE 1 of 2

	GENERAL	SPECIAL REVENUE
<b>REVENUES:</b>		
Taxes	\$ 6 297 548	\$ 1 906 460
Licenses and permits	111 134	221 502
Intergovernmental	8 221 936	11 369 793
Charges for services	1 209 687	1 471 388
Fines and forfeitures	324 544	204 126
Other revenues	<u>1 964 075</u>	<u>1 789 728</u>
Total revenues	<u>18 128 924</u>	<u>16 962 997</u>
<b>EXPENDITURES:</b>		
<b>Current:</b>		
General government	6 639 236	7 038 954
Public safety	7 684 352	872 353
Judicial	3 059 309	80 707
Public works	243 185	5 626 838
Health and sanitation	874 545	1 273 410
Welfare	-	802 289
Culture and recreation	-	265 608
Community support	255 575	537 879
Intergovernmental	80 000	386 360
Capital projects	<u>-</u>	<u>-</u>
Total expenditures	<u>18 836 202</u>	<u>16 884 398</u>
Excess (deficiency) of revenues over expenditures	<u>(707 278)</u>	<u>78 599</u>
<b>OTHER FINANCING SOURCES (USES) :</b>		
Sale of fixed assets	-	177 141
Operating transfers in	105 000	326 853
Operating transfers out	<u>(580 257)</u>	<u>(511 941)</u>
Total other financing sources (uses)	<u>(475 257)</u>	<u>(7 947)</u>

CAPITAL PROJECTS	EXPENDABLE TRUST	TOTAL	
		(MEMORANDUM ONLY) 1999	1998
\$ 322 079	\$ -	\$ 8 526 087	\$ 8 006 720
-	-	332 636	322 582
7 800 366	-	27 392 095	20 379 012
-	-	2 681 075	2 543 129
-	-	528 670	423 076
<u>457 039</u>	<u>365 648</u>	<u>4 576 490</u>	<u>4 806 806</u>
<u>8 579 484</u>	<u>365 648</u>	<u>44 037 053</u>	<u>36 481 325</u>
-	-	13 678 190	7 971 269
-	-	8 556 705	8 088 771
-	-	3 140 016	2 877 749
-	-	5 870 023	4 504 051
-	-	2 147 955	2 053 017
-	-	802 289	817 968
-	-	265 608	223 810
-	1 000	794 454	847 724
1 043 668	114 814	1 624 842	4 986 737
<u>7 824 802</u>	<u>-</u>	<u>7 824 802</u>	<u>2 309 457</u>
<u>8 868 470</u>	<u>115 814</u>	<u>44 704 884</u>	<u>34 680 553</u>
<u>(288 986)</u>	<u>249 834</u>	<u>(667 831)</u>	<u>1 800 772</u>
-	-	177 141	-
506 424	-	938 277	2 421 396
<u>(46 079)</u>	<u>-</u>	<u>(1 138 277)</u>	<u>(2 630 997)</u>
<u>460 345</u>	<u>-</u>	<u>(22 859)</u>	<u>(209 601)</u>

See accompanying notes to financial statements

NYE COUNTY, NEVADA  
 ALL GOVERNMENTAL FUND TYPES  
 AND EXPENDABLE TRUST FUNDS  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES (CONTINUED)  
 FOR THE YEAR ENDED JUNE 30, 1999  
 PAGE 2 of 2

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (1 182 535)	\$ 70 652
<b>FUND BALANCE:</b>		
Beginning of year	2 698 806	3 035 071
Residual equity transfer in	-	-
Residual equity transfer out	-	-
End of year	<u>\$ 1 516 271</u>	<u>\$ 3 105 723</u>

CAPITAL PROJECTS	EXPENDABLE TRUST	TOTAL	
		(MEMORANDUM ONLY)	
		1999	1998
\$ 171 359	\$ 249 834	\$ (690 690)	\$ 1 591 171
7 969 548	687 248	14 390 673	12 799 502
-	-	-	6 482
<u>-</u>	<u>-</u>	<u>-</u>	<u>(6 482)</u>
<u><b>\$ 8 140 907</b></u>	<u><b>\$ 937 082</b></u>	<u><b>\$ 13 699 983</b></u>	<u><b>\$14 390 673</b></u>

See accompanying notes to financial statements

**NYE COUNTY, NEVADA**  
**ALL GOVERNMENTAL FUND TYPES**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 1999**  
**PAGE 1 of 4**

	<b>GENERAL FUND</b>		
	Budget	Actual	Variance - Favorable (Unfavorable)
<b>REVENUES:</b>			
Taxes	\$ 6 014 273	\$ 6 297 548	\$ 283 275
Licenses and permits	114 000	111 134	(2 866)
Intergovernmental	7 844 579	8 221 936	377 357
Charges for services	1 228 218	1 209 687	(18 531)
Fines and forfeitures	273 500	324 544	51 044
Other revenues	<u>1 575 802</u>	<u>1 964 075</u>	<u>388 273</u>
Total revenues	<u>17 050 372</u>	<u>18 128 924</u>	<u>1 078 552</u>
<b>EXPENDITURES:</b>			
<i>Current:</i>			
General government	6 807 020	6 639 236	167 784
Public safety	7 741 200	7 684 352	56 848
Judicial	3 079 478	3 059 309	20 169
Public works	272 591	243 185	29 406
Health and sanitation	985 729	874 545	111 184
Welfare	-	-	-
Culture and recreation	-	-	-
Community support	270 724	255 575	15 149
Intergovernmental	80 000	80 000	-
Contingency	79 436	-	79 436
Capital projects	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>19 316 178</u>	<u>18 836 202</u>	<u>479 976</u>
Excess (deficiency) of revenues over expenditures	<u>(2 265 806)</u>	<u>(707 278)</u>	<u>1 558 528</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Sale of fixed assets	-	-	-
Operating transfer in	126 000	105 000	(21 000)
Operating transfer out	<u>(559 000)</u>	<u>(580 257)</u>	<u>(21 257)</u>
Total other financing sources (uses)	<u>(433 000)</u>	<u>(475 257)</u>	<u>(42 257)</u>

SPECIAL REVENUE FUNDS

Budget	Actual	Variance - Favorable (Unfavorable)
\$ 1 876 716	\$ 1 906 460	\$ 29 744
219 530	221 502	1 972
10 417 758	11 079 160	661 402
1 400 105	1 320 254	(79 851)
161 485	204 126	42 641
<u>991 760</u>	<u>1 717 305</u>	<u>725 545</u>
<u>15 067 354</u>	<u>16 448 807</u>	<u>1 381 453</u>
7 881 656	7 038 954	842 702
1 050 379	872 353	178 026
251 358	80 707	170 651
6 105 767	5 626 838	478 929
1 551 100	1 273 410	277 690
1 146 608	802 289	344 319
384 109	265 608	118 501
182 013	86 656	95 357
88 009	383 683	(295 674)
17 962	-	17 962
<u>-</u>	<u>-</u>	<u>-</u>
<u>18 658 961</u>	<u>16 430 498</u>	<u>2 228 463</u>
(3 591 607)	18 309	3 609 916
-	177 141	177 141
191 500	326 853	135 353
<u>(412 600)</u>	<u>(506 588)</u>	<u>(93 988)</u>
<u>(221 100)</u>	<u>(2 594)</u>	<u>218 506</u>

See accompanying notes to financial statements

NYE COUNTY, NEVADA  
 ALL GOVERNMENTAL FUND TYPES  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (CONTINUED)  
 FOR THE YEAR ENDED JUNE 30, 1999  
 PAGE 2 of 4

	<u>GENERAL FUND</u>		Variance- Favorable (Unfavorable)
	Budget	Actual	
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (2 698 806)	\$ (1 182 535)	\$ 1 516 271
<b>FUND BALANCE:</b>			
Beginning of year	<u>2 698 806</u>	<u>2 698 806</u>	-
End of year	<u>\$ -</u>	<u>\$ 1 516 271</u>	<u>\$ 1 516 271</u>

**SPECIAL REVENUE FUNDS**

Variance -  
Favorable

<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>
\$ (3 812 707)	\$ 15 715	\$ 3 828 422
<u>4 289 082</u>	<u>3 022 711</u>	<u>(1 266 371)</u>
<u>\$ 476 375</u>	<u>\$ 3 038 426</u>	<u>\$ 2 562 051</u>

See accompanying notes to financial statements

NYE COUNTY, NEVADA  
 ALL GOVERNMENTAL FUND TYPES  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (CONTINUED)  
 FOR THE YEAR ENDED JUNE 30, 1999  
 PAGE 3 of 4

	CAPITAL PROJECTS FUND			Variance - Favorable (Unfavorable)	
	Budget	Actual	(Unfavorable)		
	Budget	Actual			
<b>REVENUES:</b>					
Taxes	\$ 305 945	\$ 322 079	\$ 16 134	-	
Licenses & permits	-	-	-	-	
Intergovernmental	6 300 000	7 800 366	1 500 366	-	
Charges for services	-	-	-	-	
Fines & forfeitures	-	-	-	-	
Other revenues	135 000	457 039	322 039	-	
Total revenues	6 740 945	8 579 484	1 838 539	-	
<b>EXPENDITURES:</b>					
<b>Current:</b>					
General government	-	-	-	-	
Public safety	-	-	-	-	
Judicial	-	-	-	-	
Highways and streets	-	-	-	-	
Public works	-	-	-	-	
Health and sanitation	-	-	-	-	
Welfare	-	-	-	-	
Culture and recreation	-	-	-	-	
Community support	-	-	-	-	
Intergovernmental	42 649	1 043 668	(1 001 019)	-	
Contingency	-	-	-	-	
Capital projects	15 258 685	7 824 802	7 433 883	-	
Total expenditures	15 301 334	8 868 470	6 432 864	-	
Excess (deficiency) of revenues over expenditures	(8 560 389)	(288 986)	8 271 403	-	
<b>OTHER FINANCING SOURCES (USES):</b>					
Sale of fixed assets	-	-	-	-	
Operating transfers in	311 746	506 424	194 678	-	
Operating transfer out	(12 024)	(46 079)	(34 055)	-	
Total other financing sources (uses)	299 722	460 345	160 623	-	

See accompanying notes to financial statements

NYE COUNTY, NEVADA  
 ALL GOVERNMENTAL FUND TYPES  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (CONTINUED)  
 FOR THE YEAR ENDED JUNE 30, 1999  
 PAGE 4 of 4

	<u>CAPITAL PROJECTS FUND</u>		
	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$(8 260 667)	\$ 171 359	\$ 8 432 026
<b>FUND BALANCE:</b>			
Beginning of year	<u>8 361 615</u>	<u>7 969 548</u>	<u>(392 067)</u>
End of year	<u>\$ 100 948</u>	<u>\$ 8 140 907</u>	<u>\$ 8 039 959</u>

See accompanying notes to financial statements

**NYE COUNTY, NEVADA**  
**ALL PROPRIETARY FUND TYPES**  
**COMBINED STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN RETAINED EARNINGS**  
**For the Year Ended June 30, 1999 and 1998**

	Enterprise	Internal Service	1999	1998
<b>OPERATING REVENUES:</b>				
Charges for services	\$ 4 966 989	\$ 1 312 760	\$ 6 279 749	\$ 7 554 218
Other	16 998	7 549	24 547	70 332
Total operating revenue	<u>4 983 987</u>	<u>1 320 309</u>	<u>6 304 296</u>	<u>7 624 550</u>
<b>OPERATING EXPENSES:</b>				
Professional care	4 417 500	-	4 417 500	4 163 377
Dietary	218 778	-	218 778	228 330
Medical records	91 979	-	91 979	99 488
Housekeeping	165 991	-	165 991	147 878
Laundry and linen	13 647	-	13 647	16 752
Operation and maintenance of plant	357 164	-	357 164	280 825
Nursing administration	98 582	-	98 582	116 795
Quality assurance	59 414	-	59 414	39 582
Inservice	2 524	-	2 524	8 878
Infection control	15 144	-	15 144	31 458
Administrative and general	1 206 937	-	1 206 937	1 145 701
Provision for depreciation	234 852	-	234 852	258 079
Provider tax	201 600	-	201 600	448 711
Provision for bad debts	601 851	-	601 851	96 254
Salaries and wages	-	516 420	516 420	556 170
Employee benefits	-	148 236	148 236	159 576
Service and supplies	-	1 068 323	1 068 323	1 553 726
Depreciation	-	20 183	20 183	-
Long term assets impairment	<u>1 251 392</u>	<u>-</u>	<u>1 251 392</u>	<u>-</u>
Total operating expenses	<u>8 937 355</u>	<u>1 753 162</u>	<u>10 690 517</u>	<u>9 351 580</u>
Income (loss) from operations	<u>(3 953 368)</u>	<u>(432 853)</u>	<u>(4 386 221)</u>	<u>(1 727 030)</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Taxes	893 126	-	893 126	910 975
Interest revenue	287	11 095	11 382	700
Donations	3 066	-	3 066	3 332
Sale of fixed assets	-	-	-	3 114
Interest expense	(45 260)	-	(45 260)	(49 070)
Operating transfers in	-	200 000	200 000	209 601
Total nonoperating revenues (expenses)	<u>851 219</u>	<u>211 095</u>	<u>1 062 314</u>	<u>1 084 958</u>
Net income (loss)	<u>(3 102 149)</u>	<u>(221 758)</u>	<u>(3 323 907)</u>	<u>(642 072)</u>
<b>RETAINED EARNINGS:</b>				
Beginning of year	698 913	356 697	1 055 610	1 697 682
End of year	<u><u>\$ (2 403 236)</u></u>	<u><u>\$ 134 939</u></u>	<u><u>\$ (2 268 297)</u></u>	<u><u>\$ 1 055 610</u></u>

See accompanying notes to financial statements

**NYE COUNTY, NEVADA**  
**ALL PROPRIETARY FUND TYPES**  
**COMBINED STATEMENT OF CASH FLOWS**  
**Year Ended June 30, 1999 and 1998**  
**Page 1 of 2**

	Enterprise	Internal Service	1999	1998
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers	\$ 4 654 431	\$1 310 337	\$5 964 768	\$7 783 971
Cash paid for employees and benefits	(4 065 030)	(651 846)	(4 716 876)	(4 002 900)
Cash paid to suppliers	(3 884 299)	(868 941)	(4 753 240)	(4 743 484)
Cash provided (used) by operating activities	<u>(3 294 898)</u>	<u>(210 450)</u>	<u>(3 505 348)</u>	<u>(962 413)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Advances from other funds	2 225 300	-	2 225 300	-
District tax subsidy	884 209	-	884 209	910 975
Donations	3 066	-	3 066	3 332
Operating transfers in	-	200 000	200 000	209 601
Interest earned	287	11 095	11 382	7 006
Patient trust	2 105	-	2 105	1 079
Due to other funds	<u>115 723</u>	<u>-</u>	<u>115 723</u>	<u>-</u>
Net cash provided (used) by noncapital financing activities	<u>3 230 690</u>	<u>211 095</u>	<u>3 441 285</u>	<u>1 131 993</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Principal payment - bonds	(25 000)	-	(25 000)	(25 000)
Principal payment - capital lease	(18 307)	-	(18 307)	(15 371)
Interest paid	(21 511)	-	(21 511)	(25 296)
Sale of fixed assets	-	-	-	3 114
Purchase of fixed assets	<u>(48 402)</u>	<u>-</u>	<u>(48 402)</u>	<u>(23 218)</u>
Net cash provided (used) by capital and related financing activities	<u>(113 220)</u>	<u>-</u>	<u>(113 220)</u>	<u>(85 771)</u>
Net increase (decrease) in cash and cash equivalents	(117 428)	645	(116 783)	83 809
<b>Cash and cash equivalents:</b>				
Beginning of year	<u>222 881</u>	<u>590 797</u>	<u>813 678</u>	<u>729 869</u>
<b>Cash and cash equivalents</b>				
End of year:				
Unrestricted	-	591 442	591 442	785 795
Restricted	<u>45 453</u>	<u>-</u>	<u>45 453</u>	<u>27 883</u>
Total cash and cash equivalents end of year	<u>\$ 45 453</u>	<u>\$ 591 442</u>	<u>\$ 636 895</u>	<u>\$ 813 678</u>

See accompanying notes to financial statement

**NYE COUNTY, NEVADA**  
**ALL PROPRIETARY FUND TYPES**  
**COMBINED STATEMENT OF CASH FLOWS (CONTINUED)**  
**Year ended June 30, 1999 and 1998**  
**Page 2 of 2**

	<u>Enterprise</u>	<u>Internal Service</u>	1999	1998
Reconciliation of operating income (loss) to net cash provided by operating activities				
Operating income (loss)	<u><u>\$ (3 953 368)</u></u>	<u><u>\$ (432 853)</u></u>	<u><u>\$ (4 386 221)</u></u>	<u><u>\$ (1 727 030)</u></u>
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b>				
Depreciation expense	234 852	20 183	255 035	258 079
Long term asset impairment	1 251 392	-	1 251 392	-
(Increase) decrease in receivables	(583 209)	(9 972)	(593 181)	232 894
(Increase) decrease in other receivables	406	-	406	3 723
(Increase) decrease in prepaids	(13 789)	-	(13 789)	13 539
(Increase) decrease in inventories	9 624	-	9 624	23 566
(Increase) decrease in third party settlements	253 744	-	253 744	(262 476)
(Decrease) increase in accounts payable	(411 392)	199 382	(212 010)	351 240
(Decrease) increase in payroll payable	(83 158)	12 810	(70 348)	115 787
(Decrease) increase in accrued compensated absences	-	-	-	28 265
Total adjustment	<u><u>658 470</u></u>	<u><u>222 403</u></u>	<u><u>880 873</u></u>	<u><u>764 617</u></u>
Net cash provided (used) by operating activities	<u><u><u>\$ (3 294 898)</u></u></u>	<u><u><u>\$ (210 450)</u></u></u>	<u><u><u>\$ (3 505 348)</u></u></u>	<u><u><u>\$ (962 413)</u></u></u>
<b>Non-cash investing, capital and financing activities:</b>				
Contributions of fixed assets from general government	\$ -	\$ 325 641	\$ 325 641	\$ -
Purchase of fixed assets from road fund	-	169 291	169 291	-

See accompanying notes to financial statements

**NYE COUNTY, NEVADA**  
**Notes to the Financial Statements**  
**June 30, 1999**

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**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**1. Reporting Entity**

Nye County, Nevada is a municipality governed by an elected five-member board. As required by generally accepted accounting principles, these financial statements present Nye County, Nevada (the primary government) and its component units. Included as a component unit is the Nye County Hospital District.

Although each of the above-mentioned governmental units operates as a separate entity, the members of the Board of Nye County Commissioners are also the board members (ex-officio) of the Hospital. Because the component unit has substantially the same governing body as the governing body of the primary government, it is blended into the financial statements and it is reflected as an enterprise fund.

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

The accounts of the County are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

The County has the following fund types and account groups:

**Governmental funds** are used to account for the County's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Property taxes, licenses, and interest are susceptible to accrual. Taxes collected and held by the state at year end on behalf of the County are also recognized as revenue. Other receipts and taxes become measurable and available when cash is received by the County and are recognized as revenue at that time.

Entitlement and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

Governmental funds include the following fund types:

The general fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The special revenue funds account for revenue sources that are legally restricted to expenditure for specific purposes (not including expendable trusts or major capital projects).

NYE COUNTY, NEVADA  
Notes to the Financial Statements (Continued)  
June 30, 1999

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

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

The debt service fund accounts for the servicing of general long-term debt not being financed by proprietary or nonexpendable trust funds.

The capital projects funds account for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds.

**Proprietary Funds** are accounted for on the flow of economic resources measurement focus and uses the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. As permitted by generally accepted accounting principles, the County has elected to apply only applicable Financial Accounting Standards Board statements and interpretations issued before November 30, 1989, in its accounting and reporting practices for its proprietary operations.

Proprietary funds includes the following fund types:

The **Enterprise fund** is used to account for those operations that are financed and operated in a manner similar to private business or where the board has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

The **Internal Service fund** accounts for operations that provide services to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis.

**Fiduciary funds** account for assets held by the County in a trustee capacity or as an agent on behalf of others. Trust funds account for assets held by the County under the terms of a formal trust agreement.

**Expendable Trust Funds** are accounted for in essentially the same manner as the governmental fund types, using the same measurement focus and basis of accounting. Expendable trust funds account for assets where both the principal and interest may be spent.

**Agency Funds** are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the modified accrual basis of accounting. These funds are used to account for assets that the county holds for others in an agency capacity.

**Account Groups.** The **General Long-Term Debt Account Group** is used to account for general long-term debt and certain other liabilities that are not specific liabilities of proprietary or trust funds.

**3. Assets, Liabilities and Equity**

**a. Pooled Cash and Investments**

The County maintains a cash and investment pool that is available for use by all funds. At June 30, 1999 this pool is displayed by fund type in the combined balance sheet as "Pooled cash and investments."

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

**NYE COUNTY, NEVADA**  
**Notes to the Financial Statements (Continued)**  
**June 30, 1999**

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

**3. Assets, Liabilities, and Equity (continued)**

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

Effective for periods beginning after June 5, 1997 GASB Statement 31 requires governmental entities to report investments 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. All investments of the County are reported at fair value as of June 30, 1999. Changes in the fair value of County investments are part of investment income which is included in revenue from local sources on the combined statements of revenues, expenditures and changes in fund balance. (See Note C1)

Nevada statutes authorize the County to invest in:

1. Obligations of the U.S. Treasury and U.S. agencies in which the maturity dates do not extend more than 10 years from the date of purchase.
2. Negotiable certificates of deposit issued by commercial banks or insured savings and loan associations (those over \$100,000 must be fully collateralized.)
3. Negotiable notes or short-term negotiable bonds issued by local governments within Nevada.
4. Eligible bankers' acceptances that do not exceed 180 days maturity and do not exceed 20 percent of the investment portfolio.
5. Commercial paper with a rating of A-1 or P-1 that does not exceed 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.

**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 non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

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

NYE COUNTY, NEVADA  
Notes to the Financial Statements (Continued)  
June 30, 1999

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

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

**b. Receivables and Payables (Continued)**

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

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

The Nevada Legislature enacted provisions whereby the combined overlapping tax rate was limited to \$3.64 per \$100 of assessed valuation. (See Note C2)

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

<u>General Fund</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Trust and Agency</u>	<u>Total</u>
<u>\$ 313 753</u>	<u>\$ 85 862</u>	<u>\$ 15 861</u>	<u>\$ 579 120</u>	<u>\$ 994 596</u>

**c. Inventories and Prepaid Items**

The costs of governmental fund-type inventories are recorded as expenditures when purchased rather than when consumed. Inventories of proprietary funds are recorded when consumed. Inventories are valued using the first in first out (FIFO) method.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the proprietary funds.

**d. Fixed Assets**

Property, plant and equipment in the proprietary funds of the county are recorded at cost. Property, plant and equipment donated to these proprietary fund type operations are recorded at their estimated fair value at the date of donation.

Major outlays for capital assets and improvements are capitalized in proprietary funds as projects are constructed. Interest incurred during the construction phase of proprietary fund fixed assets is reflected in the capitalized value of the asset constructed, net of interest earned on the invested proceeds over the same period.

NYE COUNTY, NEVADA  
Notes to the Financial Statements (Continued)  
June 30, 1999

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

**d. Fixed Assets (Continued)**

Property, plant and equipment are depreciated in the proprietary fund of the county using the straight line method over the following estimated useful lives: (See Note C3)

<u>Assets</u>	<u>Years</u>
Buildings	40
Building improvements	5-25
Vehicles	5-10
Office equipment	5-10
Computer equipment	5-10

**e. Compensated Absences**

Vested or accumulated vacation and sick leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. (See Note C4)

**f. Long-term Obligations**

The County reports long-term debt of governmental funds at face value in the general long-term debt account group. Certain other governmental fund obligations not expected to be financed with current available financial resources are also reported in the general long-term debt account group. (See Note C4)

For governmental fund types, bond premiums and discounts, as well as issuance cost, are recognized during the current period. Bond proceeds are reported as an other financing source net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt services expenditures. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are reported as deferred charges.

For proprietary fund types, bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are reported as deferred charges.

**g. Fund Equity**

Reservations of fund balance represent amounts that are not appropriable or are legally segregated for a specific purpose. Reservations of retained earnings are limited to outside third-party restrictions. Designations of fund balance represent tentative management plans that are subject to change.

**h. 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 financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

NYE COUNTY, NEVADA  
Notes to the Financial Statements (Continued)  
June 30, 1999

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

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

**i. Memorandum Only - Total Columns**

Total columns on the general purpose financial statements are captioned as "memorandum only" because they do not represent consolidated financial information and are presented only to facilitate financial analysis. The columns do not present information that reflects financial position, results of operations or cash flows in accordance with generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

**j. Comparative Data/Reclassifications**

Comparative total data for the prior year have 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.

The 911 Emergency fund has been reclassified from a capital projects fund to special revenue fund and the Radio Communication fund has been reclassified from an internal service fund to a special revenue fund.

**k. Fund Balance Restatements**

The Medical and General Indigent Special Revenue Fund beginning balance has been restated to correct the presentation of loans to Nye County Hospital District. The beginning fund balance was increased by \$53,240.

**B. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**1. Budgetary Information**

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

- a. Prior to April 15, the County submits to the Nevada State Department of Taxation the tentative budget for the next fiscal year, commencing on July 1. The budget, as submitted, contains the proposed expenditures and means of financing them.
- b. The Nevada State Department of Taxation notifies the County of its acceptance of the budget.
- c. Public hearings are conducted on the third Monday in May.
- d. After all changes have been noted and hearings closed, the County Commissioners adopt the budget on or before June 1.
- e. Whenever such an action does not increase the total appropriation for any fiscal year and is not in conflict with other statutory provisions, the financial officer may transfer appropriations within any function or program or between functions or programs within a fund, if:
  1. The governing body is advised of the action at the next regular meeting; and;
  2. The action is recorded in the official minutes of the meeting.

NYE COUNTY, NEVADA  
Notes to the Financial Statements (Continued)  
June 30, 1999

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B. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

1. Budgetary Information (Continued)

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

g. Statutory regulations require budget control to be exercised at the function level within the general fund or at the fund level for other funds.

h. Budget appropriations lapse at year end.

i. Budgets as originally adopted were augmented in the following funds:  
General Fund  
Museum Special Revenue Fund  
Ambulance and Health Special Revenue Fund  
Medical and General Indigent Special Revenue Fund  
Juvenile Probation Special Revenue Fund  
Law Library Special Revenue Fund  
Capital Projects Fund  
Self Insurance Internal Service Fund

2. Encumbrance Accounting

Encumbrance accounting is not utilized in the governmental funds.

3. Excess of Expenditures over Appropriations

The following Individual Funds were overexpended:

Airport Special Revenue Fund	\$ 19 378
Medical and General Indigent Special Revenue Fund	36 322
Juvenile Probation Special Revenue Fund	16 271

4. Deficit Fund Equity

The following funds had a deficit fund balance at June 30, 1999:

Airport Special Revenue Fund	\$ 13 221
Law Library Special Revenue Fund	2 327
Senior Nutrition Special Revenue Fund	8 270
Repository Scientific Grant	20 754

C. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

1. Pooled Cash and Investments

At year end, the County's carrying amount of deposits was \$2,470 322 and the bank balance was \$4,194,953. Of the bank balance, \$100,000 was covered by Federal Depository Insurance, and \$4,094,953 was covered by collateral held by the county's financial institution's trust department or agent in the County's name.

The Nye County Treasurer administers an investment pool in accordance with Nevada Revised Statutes Chapter 354.168. At June 30, 1999 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 Nye County whose money is held under the custody of the County Treasurer may invest its money with the investment pool. The County Treasurer may invest the money of the investment pool in investments which have been authorized as investments by Nevada Revised Statutes. (See Note A3a)

NYE COUNTY, NEVADA  
 Notes to the Financial Statements (Continued)  
 June 30, 1999

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

1. Pooled Cash and Investments (Continued)

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

Governmental Accounting Standards Board Statement 31 requires fair value reporting of all investments. The fair value of the County's investment in the Nevada State Treasurer's Local Government Investment Pool was determined by multiplying the pool's fair value per share factor times the County's pool balance as of June 30, 1999.

The Nevada State Treasurer's Local Government Investment Pool is an agency fund of the State administered by the State Treasurer. Any local government may deposit its money with the fund. The State Treasurer may invest the money in the fund in investments which have been authorized as investments for local governments by Nevada Revised Statutes and in time certificates of deposit. (See Note A3a)

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

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

TO	FROM	AMOUNT
Capital Projects	Emergency Medical Special Revenue Fund	\$ 30 695
	Public Transit Special Revenue Fund	35 022
	General Fund	121 256
	County Health Clinics Special Revenue Fund	3 250
	Ambulance and Health Special Revenue Fund	15 417
	Medical and General Indigent Special Revenue Fund	5 645
	Juvenile Probation Special Revenue Fund	4 192
	911 Emergency Special Revenue Fund	1 536
	JP Court Fines Special Revenue Fund	6 751
	Museum Special Revenue Fund	3 705
	County Special Capital Projects Fund	30 575
	Regional Transportation Special Revenue Fund	22 341
	Agricultural Extension Special Revenue Fund	1 198
	Controlled Substance Forfeiture Special Revenue Fund	820
	Airport Special Revenue Fund	395
	Parks and Recreation Special Revenue Fund	722
	Forensic Service Special Revenue Fund	1 839
	Economic Development Special Revenue Fund	1 248
	JP Assessment Special Revenue Fund	4 312
		<u>\$ 290 919</u>

Investments are categorized into these three categories of credit risk:

- (1) Insured or registered, or securities held by the county or its agent in the County's name.
- (2) Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the County's name.

NYE COUNTY, NEVADA  
Notes to the Financial Statements (Continued)  
June 30, 1999

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

1. Pooled Cash and Investments (Continued)

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

At June 30, 1999 investments were as follows:

	Market	Category		
		1	2	3
U.S. Government Securities	\$ 3 897 265	\$3 897 265	\$ -	\$ -

Investments not subject to categorization:

State Treasurer's Investment Pool	\$ 13 802 203
Total Investments	\$ 17 699 468

A reconciliation of cash and investments as shown on the Combined Balance Sheet is as follows:

Cash with officers	\$ 882 674
Carrying amount of deposits	2 470 322
Investments	<u>17 699 468</u>
Total	<u>\$ 21 052 464</u>
Cash and cash equivalents	<u>\$ 21 052 464</u>

2. Receivables

Receivables as of year end, are as follows:

	General	Special Revenue	Capital Projects	Enterprise	Internal Service	Agency	Total
Receivables:							
Accounts receivable (net)	\$ -	\$ 2 267 231	\$ -	\$ 1 777 571	\$ -	\$ 794 316	\$ 4 839 118
Interest	-	4 046	42 949	-	-	33 372	80 367
Taxes	372 463	107 316	18 535	-	-	657 727	1 156 041
Due from other governments	<u>2 200 147</u>	<u>989 138</u>	<u>76 335</u>	<u>-</u>	<u>9 972</u>	<u>391 712</u>	<u>3 667 304</u>
Total receivables	<u>\$ 2 572 610</u>	<u>\$ 3 367 731</u>	<u>\$ 137 819</u>	<u>\$ 1 777 571</u>	<u>\$ 9 972</u>	<u>\$ 1 877 127</u>	<u>\$ 9 742 830</u>

NYE COUNTY, NEVADA  
 Notes to the Financial Statements (Continued)  
June 30, 1999

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

**3. Fixed Assets**

The following is a summary of proprietary fund type fixed assets for the County at June 30, 1999:

	<u>Enterprise Fund</u>	<u>Internal Service Funds</u>
Land and building	\$ -	\$ 397 505
Machinery and equipment	2 463 435	97 427
Less: accumulated depreciation	<u>(1 966 400)</u>	<u>(20 183)</u>
Net property and equipment	<u>\$ 497 035</u>	<u>\$ 474 749</u>

**4. Long Term Debt**

**Changes in general long-term liabilities** - During the year ended June 30, 1998, the following changes occurred in liabilities reported in the general long-term debt account group:

	<u>Balance July 1, 1998</u>	<u>Net Additions (Reduction)</u>	<u>Balance June 30, 1999</u>
Landfill closure costs	\$ 1 021 896	\$(291 200)	\$ 730 696
Compensated absences	<u>2 066 676</u>	<u>141 672</u>	<u>2 208 348</u>
	<u>\$ 3 088 572</u>	<u>\$(149 528)</u>	<u>\$ 2 939 044</u>

**5. Bonds payable**

General obligation bond. The enterprise fund issued general obligation bonds to provide funds for retirement of equipment debt, recruitment of physicians and acquisition of additional equipment.

General obligation bonds are direct obligations and pledge the full faith and credit of the County. General obligation bonds currently outstanding are as follows:

<u>Purpose</u>	<u>Interest</u>	<u>Amount</u>
General Government	95% of the Prime Interest Rate	<u>\$225 000</u>

Annual debt service requirements to maturity for general obligation bonds are as follows:

<u>Year Ending June 30</u>	<u>Principal</u>
2000	25 000
2001	25 000
2002	25 000
2003	25 000
2004	25 000
2005-2008	<u>100 000</u>
	<u>\$225 000</u>

NYE COUNTY, NEVADA  
Notes to the Financial Statements (Continued)  
June 30, 1999

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

6. Notes Receivable

Nye County had the following notes receivable at June 30, 1999:

	County Capital Projects Fund
Due from Nye County School District non-interest bearing loan (See Note D3)	<u>\$ 75 948</u>

7. Interfund Transactions

Interfund operating transfers are made from one fund to another fund to support expenditures in accordance with the authority established for the individual funds. Transfers between fund types during the year ended June 30, 1999 were:

	Transfers out			
	Total Transfers in	General Fund	Special Revenue Fund	Capital Projects Fund
General fund	\$ 105 000	\$ -	\$105 000	\$ -
Special revenue fund	326 853	259 000	67 853	-
Capital projects	506 424	121 257	339 088	46 079
Internal service fund	<u>200 000</u>	<u>200 000</u>	<u>-</u>	<u>-</u>
	<u><u>\$ 1 138 277</u></u>	<u><u>\$ 580 257</u></u>	<u><u>\$511 941</u></u>	<u><u>\$ 46 079</u></u>

8. Interfund Receivables and Payables

The composition of interfund balances as of June 30, 1999 is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
County Special Project Fund	Senior Nutrition	\$ 8 270
	Public Transit	20 079
	Hospital District	<u>115 723</u>
		<u><u>\$ 144 072</u></u>

9. Interfund Loan Receivable/Payable

The County has approved and funded loans to the Nye County Hospital District. The outstanding loans are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Medical and General Indigent Special Revenue Fund	Nye Regional Medical Center Enterprise Fund	<u>\$445 592</u>

NYE COUNTY, NEVADA  
 Notes to the Financial Statements (Continued)  
June 30, 1999

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

9. Interfund Loan Receivable/Payable

	Balance <u>June 30, 1998</u>
Note payable in annual installments of \$90,739.41 including interest at 5%, dated June 30, 1984.	\$ 392 352
Note payable in monthly installments of varying amounts for sale of clinic, dated January 1988.	<u>53 240</u>
	<u><u>\$ 445 592</u></u>

Repayment of the 1984 note was contested by the Enterprise Fund in 1985 based on the understanding that the funds were initially represented to be a contribution from Nye County. In 1986 the Hospital Board resolved to repay the County in accordance with the above terms including interest to commence accrual on July 1, 1985. Through June 30, 1999 the fund has been unable to meet payment of its current obligation.

The County advanced monies to the Nye County Hospital District in the amount of \$83,128. The Hospital recorded this transaction as a liability. The County recorded it as an intergovernmental expenditure. In July 1995 the Hospital became a component unit of the County for reporting purposes. Due to the above manner in which the two entities recorded this transaction, a reconciled interfund note receivable and note payable is not possible. The Hospital has been unable to repay this loan to the County.

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
County Special Projects Capital Projects	Nye County Hospital District	
Non-interest bearing loan dated March 3, 1998		\$ 527 822
Non-interest bearing loan dated October 9, 1998		320 000
Non-interest bearing loan dated February 16, 1999		350 000
Non-interest bearing loan dated March 2, 1999		1 075 000
Non-interest bearing note dated May 4, 1999		<u>450 000</u>
Subtotal		<u><u>\$2 722 822</u></u>
Road Special Revenue Fund	Motor Pool fund Airport fund	169 291 <u>15 208</u>
		<u><u>\$ 184 499</u></u>
General fund	Nye County Hospital District	<u><u>\$ 30 300</u></u>

NYE COUNTY, NEVADA  
 Notes to the Financial Statements (Continued)  
 June 30, 1999

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

**10. Capital Leases**

The Nye County Hospital District has entered into lease agreements as lessee for financing the acquisition of equipment. The lease agreements qualify as capital leases for accounting purposes and therefore, have been recorded at the present value of future minimum lease payments as of the inception date.

Obligations under capital leases are as follows:

	<u>1999</u>
Contract payable to Master Lease	
Surgical payable in monthly installments of \$529.85 including interest at 8.983% per annum.	
Secured by equipment.	<u>\$ 10 746</u>
Less current portion	<u>7 645</u>
Long-term portion	<u>\$ 3 101</u>

The following is a schedule by years of the future minimum payments required under the leases together with their present value as of June 30, 1998.

	<u>1999</u>
Year Ended	
2000	<u>\$ 7 948</u>
2001	<u>3 179</u>
Total minimum lease payments	<u>11 127</u>
Less amounts representing interest	<u>381</u>
Present value of minimum lease payments	<u>\$ 10 746</u>

**11. Contributed Capital**

The changes in the government's contributed capital accounts for its proprietary funds were as follows:

	<u>Internal Service</u>
<u>Sources</u>	
Beginning balance, contributed capital	\$ -
Contributing sources:	
General fixed assets	325 641
Connction fees:	
Developers	-
Customers	-
Ending balance, contributed capital	<u>\$ 325 641</u>

NYE COUNTY, NEVADA  
Notes to the Financial Statements (Continued)  
June 30, 1999

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**D. 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 reinsurance through commercial companies for claims in excess of \$100,000 property and crime; casualty \$150,000 each and every insured event. As a participatory member the maintenance deductible is \$500 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 has a self-funded health care program for its employees. The County has stop-loss insurance coverage. After eligible plan charges reach \$75,000 per person in any benefit year, the specific stop-loss reinsurance will begin at 100% of covered charges. The insurance company pays the lifetime maximum payable for each insured family member of \$1,000,000. The self-funded Health Care plan is accounted for in the Internal Service Fund. Actuarially determined premium costs are obtained. These costs were paid monthly from the various funds of the County to the Internal Service Fund.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. The liability for claims and judgments is reported in the general long-term debt account group because it is not expected to be liquidated with expendable available financial resources. At June 30, 1999 no claims liabilities were recorded.

**2. Segment Information - Enterprise Fund**

The County maintains one Enterprise Fund. Nye County Hospital District accounts for the provision of medical services to central Nevada.

Selected segment information for the year ended June 30, 1999 is as follows:

Operating revenues	\$ 4 983 987
Depreciation	234 852
Operating loss	(3 953 368)
Net loss	(3 102 149)
Fixed assets additions	48 462
Net working capital	(2 692 189)
Total assets	2 574 946
Bonds payable	225 000
Total equity	(2 403 236)

NYE COUNTY, NEVADA  
Notes to the Financial Statements (Continued)  
June 30, 1999

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D. OTHER INFORMATION (Continued)  
3. Contingent Liabilities (Continued)

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

Nye County has been the recipient of a number of grants during the current and prior years. Most of these grants are subject to audit, therefore, the amount of the grants ultimately to be retained by Nye County may vary from that currently or previously reported if it were determined that they had not been expended in accordance with the grantors stipulations.

Loan Receivable

In the year ending June 30, 1991, \$250,948 was paid to Nye County School District. This money was erroneously paid due to an error made in the apportionment of tax revenues. The amounts advanced have been recorded as a loan receivable in the County Capital Projects Fund. The County is working to obtain repayment of the monies. The School District has made payments of \$150,000 through June 30, 1999 (\$25,000 annually). (See Note C6)

Taxation of Beneficial Use Property

The United States has filed suit on behalf of contractors who have equipment on the Nevada Test Site. The lawsuits contend the constitutionality of State statute allowing taxation of beneficial use of federal property. The County derives property taxes from these contractors. The potential loss of tax revenues is for years ending June 30, 1995 and forward. Contractors involved have not paid the personal property tax assessed for 1994-95 to the present. The financial statements do not include a receivable for the uncollected amounts of property tax.

County Hospital

During the years ended June 30, 1997 and 1998, the Hospital District, a component unit of the County received grants from Nye County in the amount of \$1,752,551 and a loan in the amount of \$527,822. During the year ended June 30, 1999 the County has advanced additional funds for the Hospital District in the amount of \$2,195,000. The funding has been used to finance continued operating loss of the Hospital District.

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

In 1988 the Hospital issued general obligation bonds for retirement of equipment debt, recruitment of physicians and equipment addition. The bonds are payable from proceeds of an ad valorem tax levy on property within the Hospital District. The balance of these bonds at June 30, 1999 is \$225,000. In the event the Hospital District were to cease operations, the debt service tax rate would remain in place until the bonds are retired. At June 30, 1999 restricted funds of \$32,287 were available for debt retirement. The restricted fund is in the custody of the Nye County Treasurer.

Pursuant to Nevada Revised Statutes chapter 354.685 the Nevada Tax Commission determined that a severe financial emergency exists with the Hospital District. Effective April 9, 1998 the Nevada Department of Taxation took over management of the Hospital District.

Subsequent to June 30, 1999 the Nye County Commission sold the assets of the Hospital District to a private health care corporation. All liabilities of the Hospital District were retained by Nye County, Nevada. The Hospital District tax rate will remain in effect for ten years or until the remaining liabilities are paid off. Any unpaid liabilities will be the responsibility of Nye County, Nevada. (See Note D-6)

NYE COUNTY, NEVADA  
Notes to the Financial Statements (Continued)  
June 30, 1999

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D. OTHER INFORMATION (Continued)

3. Contingent Liabilities (Continued)

Land-Fill - Closure and Post-Closure Costs

State and federal laws and regulations require the County to place a final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring function at the sites for thirty years after closure. The closure and post closure care costs will be paid only near or after the date that the landfills stop accepting waste, the County reports a portion of these closure and post closure care costs as a liability in the general long-term debt account group in each period based on landfill capacity used as of each balance sheet date.

As of June 30, 1999 the estimated liability to date for closure and post closure costs is \$730,696 and has been recorded as a liability in the general long term debt account group. This represents the cumulative amount reported to date based on percent use of the estimated capacity of each land fill. The County will record the remaining estimated liability of \$966,704 as the remaining capacity is used. Actual costs may be higher due to inflation, changes in technology or changes in regulations.

The County is required by state and federal laws and regulations to provide financial assurance for final closure and postclosure care. The County has not met the requirements related to financial assurance for these expenditures.

4. Retirement Plan

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

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

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

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

Contributions to the plan are made by the County. The contribution rate for fire and police employees is 28.5 percent, and 18.75 percent for regular employees. The contribution requirement for the years ended June 30, 1999 and 1998 were \$3,096,529 and \$2,893,365 respectively. These contributions were equal to the required contribution for the year.

**NYE COUNTY, NEVADA**  
**Notes to the Financial Statements (Continued)**  
**June 30, 1999**

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**D. OTHER INFORMATION (Continued)**

**4. Retirement Plan (Continued)**

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

Financial statements for the Plan are available by calling (702) 687-4200 or writing to:

Public Employees' Retirement System of Nevada  
693 W. Nye Lane  
Carson City, NV 89703-1599

**5. Other Postemployment Benefits**

The County provides postretirement health and dental care benefits for certain retirees. The benefits vary depending on the years of service and hire date of the retiree. The County pays 100 percent of the premiums of health and dental care coverage for non-law enforcement employees who retire with 25 years of full time service. The County pays 75 percent with 20 years service and 50 percent with 15 years of service. Employees hired prior to April 20, 1999 are eligible for 100 percent paid coverage for post retirement health care benefits after seven years of service.

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

As of year end, there were 88 employees who had retired that were receiving the premium coverage benefit. The County finances the plan on a pay as you go basis. For the year ended June 30, 1999 the County recognized as incurred \$216,612 of expenditures, which was net of \$49,843 of retiree contributions.

**6. Subsequent Event**

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

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

NYE COUNTY, NEVADA  
Notes to the Financial Statements (Continued)  
June 30, 1999

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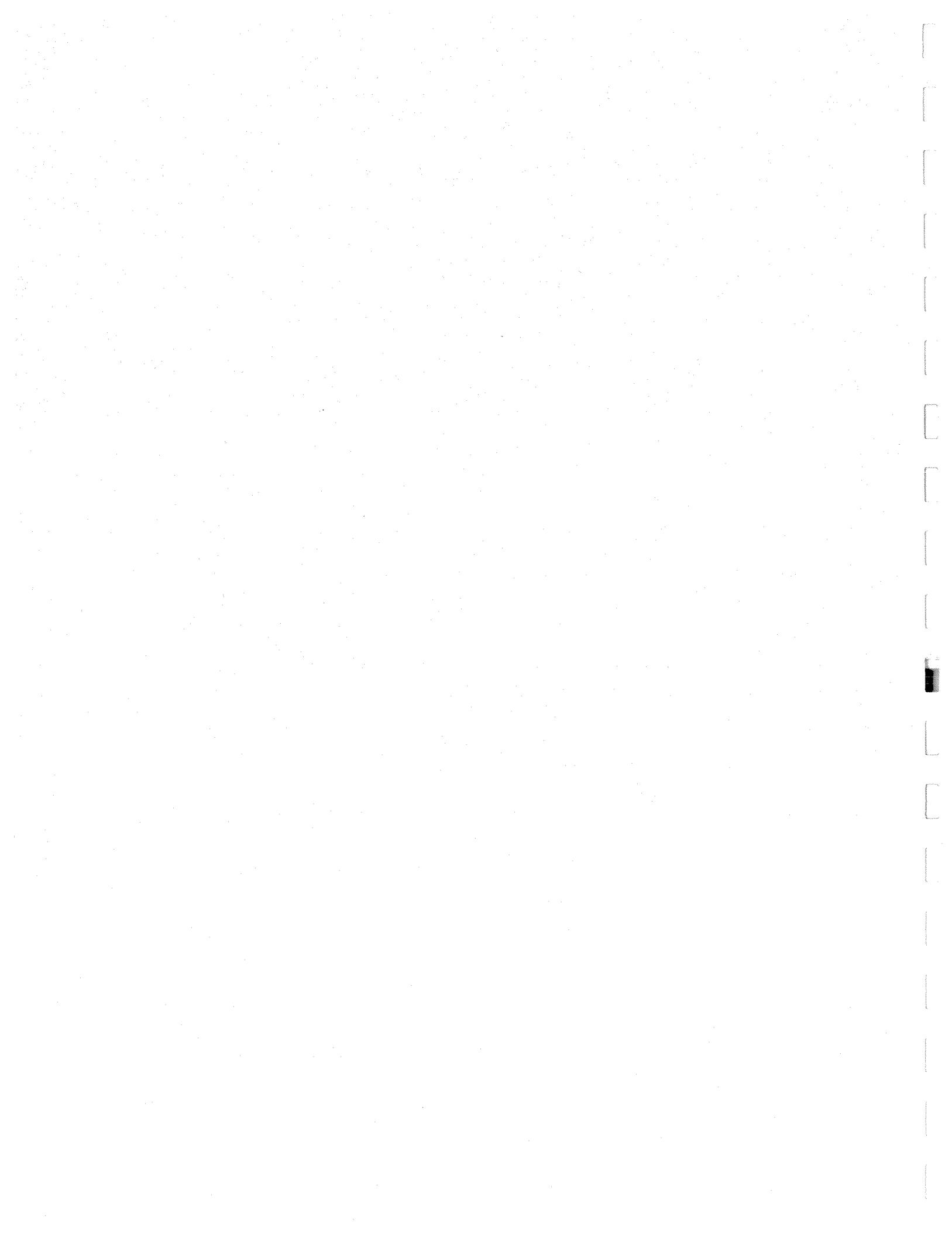
**D. OTHER INFORMATION (Continued)**

**6. Subsequent Event (Continued)**

For the period of July 1 through August 12, 1999 (date of sale) the Hospital District's loss from operations totaled \$485,256. The loss on the sale of assets totaled \$2,230,570. The financial statements as of June 30, 1999 reflect a charge for the impairment of assets. The book value of the building was reduced to zero and a liability in the amount of \$295,000 was recorded to reflect the impairment costs associated with the building at June 30, 1999. The total charge for impairment costs was \$1,251,392.

#### G E N E R A L   F U N D

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.



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NYE COUNTY, NEVADA  
 GENERAL FUND  
 COMPARATIVE BALANCE SHEET  
 June 30, 1999 and 1998

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	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 647 181	\$ 2 596 428
Taxes receivable	372 463	338 822
Due from other governments	2 200 147	1 201 240
Advances to other funds	<u>30 300</u>	-
	<u><u>\$ 3 250 091</u></u>	<u><u>\$ 4 136 490</u></u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 630 440	\$ 790 637
Accrued payroll and benefits	771 611	325 114
Deferred revenue	18 016	27 000
Deferred taxes	<u>313 753</u>	<u>294 933</u>
Total Liabilities	<u>1 733 820</u>	<u>1 437 684</u>
<b><u>FUND BALANCE</u></b>		
Reserved for advances	30 300	-
Unreserved - undesignated	<u>1 485 971</u>	<u>2 698 806</u>
Total fund balance	<u>1 516 271</u>	<u>2 698 806</u>
	<u><u>\$ 3 250 091</u></u>	<u><u>\$ 4 136 490</u></u>

**NYE COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 1999**  
**(With Comparative Actual Amounts for Year Ended June 30, 1998)**

	1999		Variance-	
	Budget	Actual	Favorable	1998
			(Unfavorable)	Actual
<b>REVENUES:</b>				
Taxes	\$ 6 014 273	\$ 6 297 548	\$ 283 275	\$ 5 805 081
Licenses and permits	114 000	111 134	(2 866)	100 259
Intergovernmental	7 844 579	8 221 936	377 357	7 518 161
Charges for services	1 228 218	1 209 687	(18 531)	1 261 875
Fines and forfeitures	273 500	324 544	51 044	265 756
Other revenues	<u>1 575 802</u>	<u>1 964 075</u>	<u>388 273</u>	<u>2 887 820</u>
Total revenues	<u>17 050 372</u>	<u>18 128 924</u>	<u>1 078 552</u>	<u>17 838 952</u>
<b>EXPENDITURES:</b>				
General government	6 807 020	6 639 236	167 784	5 987 815
Public safety	7 741 200	7 684 352	56 848	7 353 054
Judicial	3 079 478	3 059 309	20 169	2 821 221
Public works	272 591	243 185	29 406	253 878
Health and sanitation	985 729	874 545	111 184	917 361
Community support	270 724	255 575	15 149	271 842
Intergovernmental	80 000	80 000	-	126 514
Contingency	<u>79 436</u>	-	<u>79 436</u>	-
Total expenditures	<u>19 316 178</u>	<u>18 836 202</u>	<u>479 976</u>	<u>17 731 685</u>
Excess (deficiency) of revenues over expenditures	<u>(2 265 806)</u>	<u>(707 278)</u>	<u>1 558 528</u>	<u>107 267</u>
<b>OTHER FINANCING SOURCES (USES) :</b>				
Operating transfers in	126 000	105 000	(21 000)	1 365 000
Operating transfers out	<u>(559 000)</u>	<u>(580 257)</u>	<u>(21 257)</u>	<u>(276 632)</u>
Total other sources (uses)	<u>(433 000)</u>	<u>(475 257)</u>	<u>(42 257)</u>	<u>1 088 368</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(2 698 806)</u>	<u>(1 182 535)</u>	<u>1 516 271</u>	<u>1 195 635</u>
<b>FUND BALANCE:</b>				
Beginning of year	<u>2 698 806</u>	<u>2 698 806</u>	<u>-</u>	<u>1 503 171</u>
End of year	<u>\$ -</u>	<u>\$ 1 516 271</u>	<u>\$1 516 271</u>	<u>\$ 2 698 806</u>

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**NYE COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES COMPARED TO BUDGET**  
**Year Ended June 30, 1999**  
**(With Comparative Actual Amounts for Year Ended June 30, 1998)**

	1999		Variance- Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$5 748 888	\$5 961 954	\$ 213 066	\$5 115 152
Net proceeds	<u>265 385</u>	<u>335 594</u>	<u>70 209</u>	<u>689 929</u>
Total taxes	<u>6 014 273</u>	<u>6 297 548</u>	<u>283 275</u>	<u>5 805 081</u>
<b>Licenses and permits:</b>				
Liquor licenses	39 000	36 550	(2 450)	33 570
Gaming licenses	<u>75 000</u>	<u>74 584</u>	<u>(416)</u>	<u>66 689</u>
Total licenses and permits	<u>114 000</u>	<u>111 134</u>	<u>(2 866)</u>	<u>100 259</u>
<b>Intergovernmental:</b>				
Federal in-lieu tax	585 750	670 196	84 446	652 806
Fish and game in-lieu	9 500	7 197	(2 303)	12 183
State gaming license fees	157 000	153 851	(3 149)	154 414
Motor vehicle licenses	825	446	(379)	952
LGTA tax	-	395	395	-
Cop grant	110 000	165 256	55 256	130 042
SERC grant	14 308	14 308	-	-
FEMA 305 (a)	1 501	1 501	-	-
LEPC Grant	-	-	-	6 200
SLA 50 grant	15 466	15 466	-	34 467
Traffic safety grant	8 490	8 490	-	6 725
Consolidated tax	6 919 762	7 180 853	261 091	6 516 845
Reimbursement of landsale costs	18 000	-	(18 000)	-
FEMA - travel	<u>3 977</u>	<u>3 977</u>	<u>-</u>	<u>3 527</u>
Total intergovernmental	<u>7 844 579</u>	<u>8 221 936</u>	<u>377 357</u>	<u>7 518 161</u>

**NYE COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES COMPARED TO BUDGET (Continued)**  
**Year Ended June 30, 1999**  
**(With Comparative Actual Amounts for Year Ended June 30, 1998)**

	1999		Variance-	
	Budget	Actual	Favorable (Unfavorable)	1998
<b>Charges for services:</b>				
Clerk's fees	39 000	45 331	6 331	42 413
Recorder's fees	240 000	241 184	1 184	242 798
Assessor's commissions	170 000	213 213	43 213	238 919
Sheriff's fees	35 000	40 466	5 466	32 435
Justice of the Peace fees	52 000	51 302	(698)	50 848
Investigation fees	10 000	14 000	4 000	14 406
Animal control fees	4 500	-	(4 500)	5 763
Dept. of Energy reimbursement	500 977	488 707	(12 270)	471 763
Gas sales	-	-	-	4 427
Animal control-spay & neutering	18 000	30 349	12 349	17 748
Planning	100 000	21 370	(78 630)	107 249
Flood damage permits	29 500	7 525	(21 975)	23 625
Concealed weapons permits	3 000	6 155	3 155	3 725
Other fees	17 500	16 759	(741)	4 776
Public defender and discovery fees	-	29 185	29 185	-
Wedding fees	1 000	-	(1 000)	980
Hazardous material response	4 141	4 141	-	-
Return check fee	3 600	-	(3 600)	-
 Total charges for services	<u>1 228 218</u>	<u>1 209 687</u>	<u>(18 531)</u>	<u>1 261 875</u>
 <b>Fines and forfeitures:</b>				
Court fines	48 500	38 582	(9 918)	49 146
Forfeited bail	225 000	285 962	60 962	216 610
 Total fines and forfeitures	<u>273 500</u>	<u>324 544</u>	<u>51 044</u>	<u>265 756</u>

NYE COUNTY, NEVADA  
GENERAL FUND  
STATEMENT OF REVENUES COMPARED TO BUDGET (CONTINUED)  
Year Ended June 30, 1999  
(With Comparative Actual Amounts for Year Ended June 30, 1998)

		1999	Variance-		
		Budget	Actual	Favorable (Unfavorable)	1998
<b>Other Revenues:</b>					
Rent	15 000	23 379	8 379	83 367	
Tax penalties	225 000	309 735	84 735	259 882	
Uniform reciprocal law	175 000	81 372	(93 628)	169 458	
Water resources planning	35 000	22 208	(12 792)	84 736	
City of Gabbs reimbursement	42 482	7 140	(35 342)	42 482	
Senior nutrition	28 070	23 110	(4 960)	21 651	
Prisoner housing	4 000	5 500	1 500	2 850	
DARE sales	-	376	376	10	
Sheriff donations	-	1 643	1 643	6 606	
Cemetery receipts	4 500	2 650	(1 850)	6 300	
Solid waste fees	900 000	930 262	30 262	607 522	
Map on microfilm	500	-	(500)	212	
Other revenue	20 000	43 107	23 107	57 247	
Election reimbursement	15 000	18 034	3 034	1 095	
Manhattan payment	9 000	8 210	(790)	8 379	
Insurance reimbursement	3 400	7 556	4 156	9 689	
Division of wildlife	-	1 663	1 663	-	
Yomba Reimbursement	2 500	-	(2 500)	5 000	
N.R.S. 361.610	-	35 500	35 500	1 197 912	
Tax - sale costs	15 000	29 384	14 384	-	
Refund from pay phone	14 000	9 919	(4 081)	12 585	
Landfill load fees	55 000	264 299	209 299	209 791	
Hauler registration	850	2 140	1 290	520	
Title search	10 000	15 632	5 632	12 495	
Interest	-	121 256	121 256	88 031	
Reimbursement data	1 500	-	(1 500)	-	
 Total other revenues	 1 575 802	 1 964 075	 388 273	 2 887 820	
 Total revenues	 <u>\$17 050 372</u>	 <u>\$18 128 924</u>	 <u>\$1 078 552</u>	 <u>\$17 838 952</u>	

**NYE COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF EXPENDITURES COMPARED TO BUDGET**  
**Year Ended June 30, 1999**  
**(With Comparative Actual Amounts for Year Ended June 30, 1998)**

	1999	Variance-		1998
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Expenditures:</b>				
<b>General Government:</b>				
Commissioners:				
Salaries and wages	\$ 97 560	\$ 98 665	\$ (1 105)	\$ 101 205
Employee benefits	38 029	38 483	(454)	41 223
Services and supplies	<u>35 500</u>	<u>37 229</u>	<u>(1 729)</u>	<u>27 364</u>
	<u>171 089</u>	<u>174 377</u>	<u>(3 288)</u>	<u>169 792</u>
County Administrator:				
Salaries and wages	437 571	378 254	59 317	409 062
Employee benefits	118 156	88 238	29 918	90 640
Services and supplies	<u>101 500</u>	<u>72 475</u>	<u>29 025</u>	<u>61 171</u>
	<u>657 227</u>	<u>538 967</u>	<u>118 260</u>	<u>560 873</u>
Clerk:				
Salaries and wages	255 397	255 350	47	242 858
Employee benefits	77 801	75 712	2 089	78 867
Services and supplies	<u>123 600</u>	<u>180 382</u>	<u>(56 782)</u>	<u>48 899</u>
	<u>456 798</u>	<u>511 444</u>	<u>(54 646)</u>	<u>370 624</u>
Information System:				
Salaries and wages	253 220	239 978	13 242	218 193
Employee benefits	70 340	62 397	7 943	58 071
Services and supplies	<u>170 400</u>	<u>136 476</u>	<u>33 924</u>	<u>118 348</u>
	<u>493 960</u>	<u>438 851</u>	<u>55 109</u>	<u>394 612</u>
County Planner:				
Salaries and wages	209 900	215 344	(5 444)	165 052
Employee benefits	61 391	55 988	5 403	44 813
Services and supplies	<u>22 750</u>	<u>26 972</u>	<u>(4 222)</u>	<u>17 158</u>
	<u>294 041</u>	<u>298 304</u>	<u>(4 263)</u>	<u>227 023</u>
Water Resource/Planning:				
Services and supplies	<u>40 000</u>	<u>33 714</u>	<u>6 286</u>	<u>48 277</u>
Natural Resources:				
Salaries and wages	57 026	51 881	5 145	7 908
Employee benefits	12 643	15 277	(2 634)	1 149
Service and supplies	<u>41 000</u>	<u>26 829</u>	<u>14 171</u>	<u>6 543</u>
	<u>110 669</u>	<u>93 987</u>	<u>16 682</u>	<u>15 600</u>

NYE COUNTY, NEVADA  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET (Continued)  
Year Ended June 30, 1999  
(With Comparative Actual Accounts for Year Ended June 30, 1998)

	1999		Variance- Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
<b>Expenditures - Continued</b>				
General Government - Continued				
<b>Miscellaneous Overhead:</b>				
Employee benefits	\$ 100	\$ 8 730	\$ (8 630)	\$ -
Printing	52 000	70 763	(18 763)	67 048
General insurance	464 962	463 854	1 108	422 421
Group insurance - retired	260 000	216 613	43 387	214 396
Professional fees	323 313	356 801	(33 488)	192 138
Flood control	-	-	-	318
Tax refunds	5 500	27 658	(22 158)	9 524
Delivery service	8 000	5 909	2 091	4 342
Soil conservation	4 000	2 000	2 000	2 000
Vehicle fuel	-	3 168	(3 168)	77 515
NACO dues	19 000	13 961	5 039	13 714
Bloodborne pathogens	4 000	23 110	(19 110)	3 539
Unemployment benefits	50 000	29 922	20 078	13 414
Physicals	40 000	57 639	(17 639)	34 533
Landfill refunds	-	-	-	457
Postage	130 000	155 458	(25 458)	110 418
Fax machine	5 350	3 336	2 014	5 230
City of Gabbs	6 616	6 616	-	6 644
Gabbs library	3 500	3 496	4	3 701
Flu shots	1 500	1 665	(165)	1 165
Fish and game	1 500	1 000	500	1 945
Litigation	100 000	105 440	(5 440)	194 086
Manhattan water system	-	-	-	1 067
Miscellaneous	22 000	56 698	(34 698)	23 848
Spray and Neutering	28 000	36 661	(8 661)	33 421
Landsale costs	10 000	22 148	(12 148)	2 218
Mosquito abatement	-	-	-	4 500
Gabbs emergency	-	-	-	12 703
Corridor advisory board	-	1 421	(1 421)	1 778
Pre-employment drug test	-	4 216	(4 216)	1 620
Random drug testing	3 000	2 541	459	1 112
Safety program	15 000	4 859	10 141	14 095
Advocacy with congress	24 000	59 876	(35 876)	-
Training	-	1 020	(1 020)	-
Wedding fees	800	-	800	1 120
Total miscellaneous overhead	1 582 141	1 746 579	(164 438)	1 476 030

**NYE COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF EXPENDITURES COMPARED TO BUDGET (Continued)**  
**Year Ended June 30, 1999**  
**(With Comparative Actual Amounts for Year Ended June 30, 1998)**

	1999	Variance-		1998	
	Budget	Actual	Favorable (Unfavorable)		
<b>Expenditures - Continued</b>					
<b>General Government - continued</b>					
Recorder/auditor:					
Salaries and wages	\$ 277 945	\$ 286 191	\$ (8 246)	\$ 270 913	
Employee benefits	82 116	81 178	938	83 209	
Services and supplies	<u>14 300</u>	<u>11 410</u>	<u>2 890</u>	<u>10 377</u>	
	<u>374 361</u>	<u>378 779</u>	<u>(4 418)</u>	<u>364 499</u>	
Treasurer:					
Salaries and wages	229 867	243 108	(13 241)	206 007	
Employee benefits	68 875	67 619	1 256	62 763	
Services and supplies	<u>42 250</u>	<u>43 988</u>	<u>(1 738)</u>	<u>27 874</u>	
	<u>340 992</u>	<u>354 715</u>	<u>(13 723)</u>	<u>296 644</u>	
South county office clerk:					
Salaries and wages	149 565	148 054	1 511	107 575	
Employee benefits	42 955	43 798	(843)	35 664	
Services and supplies	<u>6 800</u>	<u>6 630</u>	<u>170</u>	<u>5 311</u>	
	<u>199 320</u>	<u>198 482</u>	<u>838</u>	<u>148 550</u>	
Assessor:					
Salaries and wages	596 364	571 972	24 392	540 717	
Employee benefits	184 772	166 959	17 813	170 761	
Services and supplies	53 800	63 716	(9 916)	47 875	
Capital outlay	<u>8 100</u>	<u>8 072</u>	<u>28</u>	<u>-</u>	
	<u>843 036</u>	<u>810 719</u>	<u>32 317</u>	<u>759 353</u>	
Buildings and Grounds Activity:					
Salaries and wages	390 640	359 221	31 419	397 214	
Employee benefits	112 596	99 829	12 767	111 238	
Services and supplies	<u>740 150</u>	<u>601 268</u>	<u>138 882</u>	<u>647 486</u>	
	<u>1 243 386</u>	<u>1 060 318</u>	<u>183 068</u>	<u>1 155 938</u>	
Total general government function	<u>\$ 6 807 020</u>	<u>\$ 6 639 236</u>	<u>\$ 167 784</u>	<u>\$ 5 987 815</u>	

NYE COUNTY, NEVADA  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET (Continued)  
Year Ended June 30, 1999  
(With Comparative Actual Amounts for Year Ended June 30, 1998)

	1999		Variance Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
<b>Expenditures - Continued</b>				
<b>Public Safety</b>				
<b>Sheriff:</b>				
Salaries and wages	\$ 4 551 237	\$ 4 709 128	\$ (157 891)	\$ 4 358 034
Employee benefits	1 817 022	1 673 627	143 395	1 640 802
Services and supplies	1 038 014	1 077 433	(39 419)	1 050 538
Capital outlay	-	-	-	10 472
	<u>7 406 273</u>	<u>7 460 188</u>	<u>(53 915)</u>	<u>7 059 846</u>
<b>Emergency management:</b>				
Salaries and wages	119 315	90 332	28 983	112 995
Employee benefits	42 670	32 101	10 569	41 340
Services and supplies	165 092	93 881	71 211	138 873
Capital outlay	7 850	7 850	-	-
	<u>334 927</u>	<u>224 164</u>	<u>110 763</u>	<u>293 208</u>
<b>Total public safety function</b>	<u>7 741 200</u>	<u>7 684 352</u>	<u>56 848</u>	<u>7 353 054</u>
<b>Judicial:</b>				
<b>District attorney:</b>				
Salaries and wages	929 166	908 526	20 640	777 508
Employee benefits	259 563	237 611	21 952	211 735
Services and supplies	103 750	85 218	18 532	88 376
	<u>1 292 479</u>	<u>1 231 355</u>	<u>61 124</u>	<u>1 077 619</u>
<b>District attorney (URESA):</b>				
Salaries and wages	147 050	151 391	(4 341)	143 913
Employee benefits	45 865	46 050	(185)	47 123
Service and supplies	15 050	12 692	2 358	11 297
	<u>207 965</u>	<u>210 133</u>	<u>(2 168)</u>	<u>202 333</u>
<b>District court:</b>				
Salaries and wages	122 347	124 014	(1 667)	82 993
Employee benefits	40 197	31 441	8 756	24 090
Services and supplies	135 400	159 703	(24 303)	192 953
Capital outlay	-	-	-	6 813
	<u>297 944</u>	<u>315 158</u>	<u>(17 214)</u>	<u>306 849</u>
<b>Tonopah justice court:</b>				
Salaries and wages	167 788	174 010	(6 222)	157 235
Employee benefits	49 265	48 158	1 107	48 386
Services and supplies	17 500	16 561	939	15 743
	<u>234 553</u>	<u>238 729</u>	<u>(4 176)</u>	<u>221 364</u>

NYE COUNTY, NEVADA  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET (Continued)  
Year Ended June 30, 1999  
(With Comparative Actual Amounts for Year Ended June 30, 1998)

	1999		Variance Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
<b>Expenditures - Continued</b>				
<b>Judicial - Continued:</b>				
<b>Pahrump justice court:</b>				
Salaries and wages	\$ 229 155	\$ 250 068	\$ (20 913)	\$ 214 358
Employee benefits	69 275	73 764	(4 489)	65 029
Services and supplies	77 635	71 657	5 978	82 668
	<u>376 065</u>	<u>395 489</u>	<u>(19 424)</u>	<u>362 055</u>
<b>Beatty justice court:</b>				
Salaries and wages	159 705	163 170	(3 465)	157 036
Employee benefits	47 225	47 002	223	48 502
Services and supplies	21 120	20 306	814	17 697
	<u>228 050</u>	<u>230 478</u>	<u>(2 428)</u>	<u>223 235</u>
<b>Gabbs justice court:</b>				
Salaries and wages	32 314	32 690	(376)	26 476
Employee benefits	10 608	12 317	(1 709)	11 359
Services and supplies	3 500	2 666	834	3 107
	<u>46 422</u>	<u>47 673</u>	<u>(1 251)</u>	<u>40 942</u>
<b>Other judicial:</b>				
<b>Services and supplies:</b>				
Public defender	303 000	300 747	2 253	294 335
Court appointed def.	93 000	89 547	3 453	92 489
	<u>396 000</u>	<u>390 294</u>	<u>5 706</u>	<u>386 824</u>
<b>Total judicial function</b>	<u>3 079 478</u>	<u>3 059 309</u>	<u>20 169</u>	<u>2 821 221</u>
<b>Public works:</b>				
<b>Salaries and wages</b>	164 366	169 575	(5 209)	169 997
<b>Employee benefits</b>	46 500	45 950	550	47 276
<b>Services and supplies</b>	61 725	27 660	34 065	36 605
<b>Total public works</b>	<u>272 591</u>	<u>243 185</u>	<u>29 406</u>	<u>253 878</u>

**NYE COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF EXPENDITURES COMPARED TO BUDGET (Continued)**  
**YEAR ENDED JUNE 30, 1999**  
**(With Comparative Actual Amounts for Year Ended June 30, 1998)**

	1999		Variance- Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
<b>Expenditures - Continued:</b>				
<b>Health and sanitation:</b>				
<b>Solid waste:</b>				
Salaries and wages	\$ 309 488	\$ 328 821	\$ (19 333)	\$ 268 149
Employee benefits	101 644	95 175	6 469	86 843
Service and supplies	<u>560 597</u>	<u>436 976</u>	<u>123 621</u>	<u>526 047</u>
	<u>971 729</u>	<u>860 972</u>	<u>110 757</u>	<u>881 039</u>
<b>Cemetery:</b>				
Salaries and wages	-	-	-	6 193
Employee benefits	-	-	-	1 590
Services and supplies	<u>14 000</u>	<u>13 573</u>	<u>427</u>	<u>28 539</u>
	<u>14 000</u>	<u>13 573</u>	<u>427</u>	<u>36 322</u>
Total Health and Sanitation Function	<u>985 729</u>	<u>874 545</u>	<u>111 184</u>	<u>917 361</u>
<b>Community Support:</b>				
<b>Senior nutrition program:</b>				
Salaries and wages	201 109	181 908	19 201	206 657
Employee benefits	31 915	35 725	(3 810)	31 923
Services and supplies	<u>37 700</u>	<u>37 942</u>	<u>(242)</u>	<u>33 262</u>
Total community support function	<u>270 724</u>	<u>255 575</u>	<u>15 149</u>	<u>271 842</u>
<b>Intergovernmental:</b>				
Other	<u>80 000</u>	<u>80 000</u>	<u>-</u>	<u>126 514</u>
<b>Contingency</b>	<u>79 436</u>	<u>-</u>	<u>79 436</u>	<u>-</u>
<b>Total expenditures</b>	<b><u>\$19 316 178</u></b>	<b><u>\$18 836 202</u></b>	<b><u>\$ 479 976</u></b>	<b><u>\$ 17 731 685</u></b>

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## S P E C I A L   R E V E N U E   F U N D S

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

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

Regional Streets and Highways and Public Transit funds are used to account for gas taxes collected to be spent on roads.

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

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

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

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

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

Law Library fund is used to account for the law library maintenance of the County.

Scientific Grant, Early Warning Drilling and Oversight funds are used to account for federal grant monies received.

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

Beatty General Improvement District and Parks and Recreation funds are used to account for room taxes levied and other revenues collected and utilized for parks and recreation.

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

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

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

Forensic Services fund is used to account for revenues and expenditures utilized to analyze illegal substances.

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

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

Justice Court Administrative Assessment fund and JP Assessment fund are used to account for monies used to enhance the justice system.

Economic Development fund accounts for grants and contributions received to be expended on promotion of the County.

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

Public Land fund is used to account for expenditures related to federal regulation of public land within the County.

SNFCAB fund is used to account for grant revenues and expenditures used by the South Central Nevada Federal Advisory Board.

Amargosa Community Center and Park are used to account for room taxes levied and other revenues collected and utilized for parks and recreation.

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

Radio Communications Repair fund is used to account for revenues and expenditures to enhance communication through out the County.

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

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

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**NYE COUNTY, NEVADA**  
**SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 1999 (Page 1 of 4)**  
**(With Comparative Actual Amounts for June 30, 1998)**

	Road	Regional Streets and Highways	Public Transit	Agricultural Extension	Airport
<b><u>ASSETS</u></b>					
Pooled cash and investments	\$ 459 651	\$ 47 807	\$ -	\$ 17 844	\$ 2 245
Taxes receivable	1 761	-	-	2 890	-
Due from other governments	580 906	118 620	174 961	77	-
Interest receivable	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Advances to other funds	<u>184 499</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 1 226 817</u>	<u>\$ 166 427</u>	<u>\$ 174 961</u>	<u>\$ 20 811</u>	<u>\$ 2 245</u>
<b><u>LIABILITIES</u></b>					
Accounts payable	\$ 90 320	\$ 8 976	\$ 9 589	\$ 5 441	\$ 258
Accrued payroll and benefits	145 561	-	-	3 779	-
Due to other funds	-	-	20 079	-	-
Deferred taxes	1 523	-	-	3 094	-
Deferred revenue	89 216	-	-	-	-
Advances from other funds	-	-	-	-	15 208
Deferred interest	-	-	-	-	-
Total liabilities	<u>326 620</u>	<u>8 976</u>	<u>29 668</u>	<u>12 314</u>	<u>15 466</u>
<b><u>FUND BALANCE</u></b>					
Reserved for:					
Advances	184 499	-	-	-	-
Unreserved - undesignated	<u>715 698</u>	<u>157 451</u>	<u>145 293</u>	<u>8 497</u>	<u>(13 221)</u>
Total fund balance	<u>900 197</u>	<u>157 451</u>	<u>145 293</u>	<u>8 497</u>	<u>(13 221)</u>
Total liabilities and fund balance	<u>\$ 1 226 817</u>	<u>\$ 166 427</u>	<u>\$ 174 961</u>	<u>\$ 20 811</u>	<u>\$ 2 245</u>

Ambulance and Health	Medical and General Indigent	Emergency Medical Indigent	Museum	Law Library	Repository Scientific Grant
\$ 326 351	\$ 118 389	\$ 425 545	\$ 38 459	\$ 3 527	\$ 153 658
-	25 934	7 200	2 678	-	-
-	12 755	129	64	-	-
-	-	-	-	-	137
2 267 231	-	-	-	-	-
-	445 592	-	-	-	-
<u>\$2 593 582</u>	<u>\$ 602 670</u>	<u>\$ 432 874</u>	<u>\$ 41 201</u>	<u>\$ 3 527</u>	<u>\$ 153 795</u>
\$ 27 633	\$ 39 670	\$ 409 064	\$ 11 567	\$ 5 854	\$ 171 574
11 799	10 003	-	3 129	-	-
-	-	-	-	-	-
-	22 633	9 906	2 531	-	-
2 185 427	-	-	15 040	-	-
-	-	-	-	-	-
-	-	-	-	-	2 975
<u>2 224 859</u>	<u>72 306</u>	<u>418 970</u>	<u>32 267</u>	<u>5 854</u>	<u>174 549</u>
-	445 592	-	-	-	-
<u>368 723</u>	<u>84 772</u>	<u>13 904</u>	<u>8 934</u>	<u>(2 327)</u>	<u>(20 754)</u>
<u>368 723</u>	<u>530 364</u>	<u>13 904</u>	<u>8 934</u>	<u>(2 327)</u>	<u>(20 754)</u>
<u>\$2 593 582</u>	<u>\$ 602 670</u>	<u>\$ 432 874</u>	<u>\$ 41 201</u>	<u>\$ 3 527</u>	<u>\$ 153 795</u>

NYE COUNTY, NEVADA  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
June 30, 1999 (Page 2 of 4)  
(With Comparative Actual Amounts for June 30, 1998)

	Beatty Town	General Improvement District	Manhattan Town	Parks and Recreation
<b>ASSETS</b>				
Pooled cash and investments	\$ 96 723	\$ 68 853	\$ 13 421	\$ 13 553
Taxes receivable	459	10 854	108	-
Due from other governments	61 675	-	812	-
Interest receivable	-	-	-	-
Accounts receivable	-	-	-	-
Advances to other funds	-	-	-	-
 Total assets	 \$ 158 857	 \$ 79 707	 \$ 14 341	 \$ 13 553
 <b>LIABILITIES</b>				
Accounts payable	\$ 3 344	\$ 9 653	\$ 1 999	\$ -
Accrued payroll and benefits	7 782	7 565	196	-
Due to other funds	-	-	-	-
Deferred taxes	357	-	95	-
Deferred revenue	-	-	-	-
Advances from other funds	-	-	-	-
Deferred interest	-	-	-	-
 Total liabilities	 11 483	 17 218	 2 290	 -
 <b>FUND BALANCE</b>				
Reserved for:				
Advances	-	-	-	-
Unreserved - undesignated	147 374	62 489	12 051	13 553
 Total fund balance	 147 374	 62 489	 12 051	 13 553
 Total liabilities and fund balance	 \$ 158 857	 \$ 79 707	 \$ 14 341	 \$ 13 553

Health Clinics	Mining Maps	Juvenile and Probation	Forensic Service	Senior Nutrition	Amargosa Town
\$ 51 104	\$ 9 974	\$ 61 649	\$ 36 846	\$ -	\$ 97 027
18 038	-	28 220	-	-	3 481
415	-	14 063	-	-	22 122
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 69 557</u>	<u>\$ 9 974</u>	<u>\$ 103 932</u>	<u>\$ 36 846</u>	<u>\$ -</u>	<u>\$ 122 630</u>
\$ 17 465	\$ 524	\$ 17 468	\$ 1 000	\$ -	\$ 3 588
4 115	2 095	18 923	-	-	8 674
-	-	-	-	8 270	-
15 661	-	25 290	-	-	3 225
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>37 241</u>	<u>2 619</u>	<u>61 681</u>	<u>1 000</u>	<u>8 270</u>	<u>15 487</u>
<u>32 316</u>	<u>7 355</u>	<u>42 251</u>	<u>35 846</u>	<u>(8 270)</u>	<u>107 143</u>
<u>32 316</u>	<u>7 355</u>	<u>42 251</u>	<u>35 846</u>	<u>(8 270)</u>	<u>107 143</u>
<u>\$ 69 557</u>	<u>\$ 9 974</u>	<u>\$ 103 932</u>	<u>\$ 36 846</u>	<u>\$ -</u>	<u>\$ 122 630</u>

**NYE COUNTY, NEVADA**  
**SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**June 30, 1999 (Page 3 of 4)**  
**(With Comparative Actual Amounts for June 30, 1998)**

	State and County Room Tax	Justice Court Administrative Assessment	Economic Development	Controlled Substances
<b>ASSETS</b>				
Pooled cash and investments	\$ 18 505	\$ 131 022	\$ 9 212	\$ 9 369
Taxes receivable	3 913	-	-	-
Due from other governments	-	1 000	1 500	-
Interest receivable	-	-	-	-
Accounts receivable	-	-	-	-
Advances to other funds	-	-	-	-
 Total assets	 \$ 22 418	 \$ 132 022	 \$ 10 712	 \$ 9 369
<b>LIABILITIES</b>				
Accounts payable	\$ 8 833	\$ 7 442	\$ 460	\$ 4 599
Accrued payroll and benefits	-	-	1 074	-
Due to other funds	-	-	-	-
Deferred taxes	-	-	-	-
Deferred revenue	-	-	-	-
Advances from other funds	-	-	-	-
Deferred interest	-	-	-	-
 Total liabilities	 8 833	 7 442	 1 534	 4 599
<b>FUND BALANCE</b>				
Reserved for:				
Advances	-	-	-	-
Unreserved - undesignated	<u>13 585</u>	<u>124 580</u>	<u>9 178</u>	<u>4 770</u>
 Total fund balance	 <u>13 585</u>	 <u>124 580</u>	 <u>9 178</u>	 <u>4 770</u>
 Total liabilities and fund balance	 <u>\$ 22 418</u>	 <u>\$ 132 022</u>	 <u>\$ 10 712</u>	 <u>\$ 9 369</u>

Public Lands	Justice Court Assessments	Amargosa Community Center and Park	Building Department	Radio Communication Repair	Stabilization Fund	
\$ 7 120	\$ 115 788	\$ 12 970	\$ 218 713	\$ 50 045	\$ 100 000	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	533	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 7 120</u>	<u>\$ 115 788</u>	<u>\$ 12 970</u>	<u>\$ 219 246</u>	<u>\$ 50 045</u>	<u>\$ 100 000</u>	
\$ -	\$ 12 590	\$ 818 619	\$ 124 582	\$ 1 785	\$ -	
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>12 590</u>	<u>1 437</u>	<u>124 582</u>	<u>1 785</u>	<u>-</u>	
<u>7 120</u>	<u>103 198</u>	<u>11 533</u>	<u>94 664</u>	<u>48 260</u>	<u>100 000</u>	
<u>7 120</u>	<u>103 198</u>	<u>11 533</u>	<u>94 664</u>	<u>48 260</u>	<u>100 000</u>	
<u>\$ 7 120</u>	<u>\$ 115 788</u>	<u>\$ 12 970</u>	<u>\$ 219 246</u>	<u>\$ 50 045</u>	<u>\$ 100 000</u>	

**NYE COUNTY, NEVADA**  
**SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**June 30, 1999 (Page 4 of 4)**  
**(With Comparative Actual Amounts for June 30, 1998)**

	911 Medical Emergency	Repository Repository Oversite	Repository Early Warning Drilling	Totals June 30, 1999	Totals June 30, 1998
<b>ASSETS</b>					
Pooled cash and investments	\$ 39 394	\$ 600 718	\$ 227 718	\$3 583 293	\$3 821 669
Taxes receivable	1 780	-	-	107 316	111 967
Due from other governments	39	-	-	989 138	713 456
Interest receivable	-	2 009	1 367	4 046	17
Accounts receivable	-	-	-	2 267 231	1 594 581
Advances to other funds	-	-	-	630 091	445 592
<b>Total assets</b>	<b>\$ 41 213</b>	<b>\$ 602 727</b>	<b>\$ 229 178</b>	<b>\$7 581 115</b>	<b>\$6 687 282</b>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ 113 250	\$ 147 428	1 256 774	867 126
Accrued payroll and benefits	-	19 705	-	245 019	129 662
Due to other funds	-	-	-	28 349	-
Deferred taxes	1 547	-	-	85 862	77 744
Deferred revenue	-	426 152	52 059	2 767 894	2 577 679
Advances from other funds	-	-	-	15 208	-
Deferred interest	-	43 620	29 691	76 286	-
<b>Total liabilities</b>	<b>1 547</b>	<b>602 727</b>	<b>229 178</b>	<b>4 475 392</b>	<b>3 652 211</b>
<b>FUND BALANCE</b>					
Reserved for:					
Advances	-	-	-	630 091	445 592
Unreserved - undesignated	<u>39 666</u>	<u>-</u>	<u>-</u>	<u>2 475 632</u>	<u>2 589 479</u>
<b>Total fund balance</b>	<b><u>39 666</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>3 105 723</u></b>	<b><u>3 035 071</u></b>
<b>Total liabilities and fund balance</b>	<b><u>\$ 41 213</u></b>	<b><u>\$ 602 727</u></b>	<b><u>\$ 229 178</u></b>	<b><u>\$7 581 115</u></b>	<b><u>\$6 687 282</u></b>

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**NYE COUNTY, NEVADA**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 1999 (Page 1 of 4)**  
**(With Comparative Actual Amounts for year Ended June 30, 1998)**

	Road	Regional Streets and Highways	Public Transit	Agricultural Extension	Airport
<b>REVENUES:</b>					
Taxes	\$ 31 364	\$ -	\$ -	\$ 62 697	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	2 719 386	689 795	691 110	73	637
Charges for services	195 838	-	-	-	18 425
Fines and forfeitures	-	-	-	-	-
Other revenues	<u>1 433 350</u>	<u>22 341</u>	<u>35 022</u>	<u>1 198</u>	<u>395</u>
Total revenues	<u>4 379 938</u>	<u>712 136</u>	<u>726 132</u>	<u>63 968</u>	<u>19 457</u>
<b>EXPENDITURES:</b>					
General government	-	-	-	-	34 878
Public safety	-	-	-	-	-
Judicial	-	-	-	-	-
Public works	3 758 358	917 211	949 634	-	-
Health and sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	69 158	-
Intergovernmental	-	-	-	-	-
Total expenditures	<u>3 758 358</u>	<u>917 211</u>	<u>949 634</u>	<u>69 158</u>	<u>34 878</u>
Excess (deficiency) of revenue over expenditures	<u>621 580</u>	<u>(205 075)</u>	<u>(223 502)</u>	<u>(5 190)</u>	<u>(15 421)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Operating transfer in	-	-	-	-	-
Operating transfer out	(20 000)	(57 341)	(105 022)	(1 198)	(395)
Sales of fixed assets	<u>169 291</u>	-	-	-	-
Total other financing sources (uses)	<u>149 291</u>	<u>(57 341)</u>	<u>(105 022)</u>	<u>(1 198)</u>	<u>(395)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	770 871	(262 416)	(328 524)	(6 388)	(15 816)
<b>FUND BALANCE:</b>					
Beginning of year	<u>129 326</u>	<u>419 867</u>	<u>473 817</u>	<u>14 885</u>	<u>2 595</u>
End of year	<u>\$ 900 197</u>	<u>\$ 157 451</u>	<u>\$ 145 293</u>	<u>\$ 8 497</u>	<u>\$ (13 221)</u>

Ambulance and Health	Medical and General Indigent	Emergency Medical Indigent	Museum	Law Library	Repository Scientific Grant
\$ 25 168 125	\$ 439 798 -	\$ 108 664 -	\$ 52 548 -	\$ - -	\$ - -
-	42 300	121	50 939	-	733 490
873 572	-	-	-	10 680	-
-	-	-	-	-	-
<u>21 309</u>	<u>73 530</u>	<u>30 695</u>	<u>3 805</u>	<u>-</u>	<u>-</u>
<u>1 063 031</u>	<u>555 628</u>	<u>139 480</u>	<u>107 292</u>	<u>10 680</u>	<u>733 490</u>
-	-	-	-	-	773 240
-	-	-	-	-	-
-	-	-	-	35 891	-
-	-	-	-	-	-
952 374	-	-	-	-	-
-	632 229	170 060	-	-	-
-	-	-	101 926	-	-
-	-	-	-	-	-
-	-	357 910	-	-	-
<u>952 374</u>	<u>632 229</u>	<u>527 970</u>	<u>101 926</u>	<u>35 891</u>	<u>773 240</u>
<u>110 657</u>	<u>(76 601)</u>	<u>(388 490)</u>	<u>5 366</u>	<u>(25 211)</u>	<u>(39 750)</u>
-	-	-	-	15 000	-
(27 917)	(5 645)	(30 695)	(3 705)	-	-
-	-	-	-	-	-
<u>(27 917)</u>	<u>(5 645)</u>	<u>(30 695)</u>	<u>(3 705)</u>	<u>15 000</u>	<u>-</u>
82 740	(82 246)	(419 185)	1 661	(10 211)	(39 750)
<u>285 983</u>	<u>612 610</u>	<u>433 089</u>	<u>7 273</u>	<u>7 884</u>	<u>18 996</u>
<u>\$ 368 723</u>	<u>\$ 530 364</u>	<u>\$ 13 904</u>	<u>\$ 8 934</u>	<u>\$ (2 327)</u>	<u>\$ (20 754)</u>

**NYE COUNTY, NEVADA**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE (Continued)**  
**Year Ended June 30, 1999 (Page 2 of 4)**  
**(With Comparative Actual Amounts for Year Ended June 30, 1998)**

	Beatty Town	Beatty General Improvement District	Manhattan Town	Parks and Recreation
<b>REVENUES:</b>				
Taxes	\$ 51 065	\$ 94 213	\$ 1 955	\$ 69
Licenses and permits	38 324	-	860	-
Intergovernmental	236 095	-	3 143	-
Charges for services	-	14 250	-	-
Fines and forfeitures	35 500	-	-	-
Other revenues	<u>7 014</u>	<u>11 200</u>	<u>-</u>	<u>722</u>
Total revenues	<u>367 998</u>	<u>119 663</u>	<u>5 958</u>	<u>791</u>
<b>EXPENDITURES:</b>				
General government	69 323	-	2 620	-
Public safety	90 045	-	3 938	-
Judicial	-	-	-	-
Public works	-	-	1 635	-
Health and sanitation	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	26 158	115 164	2 240	-
Community support	-	-	-	-
Intergovernmental	-	-	-	-
Total expenditures	<u>185 526</u>	<u>115 164</u>	<u>10 433</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>182 472</u>	<u>4 499</u>	<u>(4 475)</u>	<u>791</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfer in	20 000	-	-	-
Operating transfer out	(200 000)	-	-	(722)
Sale of fixed assets	-	-	-	-
Total other financing sources (uses)	<u>(180 000)</u>	<u>-</u>	<u>-</u>	<u>(722)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	2 472	4 499	(4 475)	69
<b>FUND BALANCE:</b>				
Beginning of year	<u>144 902</u>	<u>57 990</u>	<u>16 526</u>	<u>13 484</u>
End of year	<u>\$ 147 374</u>	<u>\$ 62 489</u>	<u>\$ 12 051</u>	<u>\$ 13 553</u>

Health Clinic	Mining Maps	Juvenile and Probation	Forensic Services	Senior Nutrition	Amargosa Town	State and County Room Tax
\$ 339 242	\$ -	\$ 524 893	\$ -	\$ -	\$ 124 632	\$ 41 981
-	-	-	-	-	14 193	-
392	-	27 274	-	290 633	74 069	-
-	26 668	-	15 437	75 567	588	-
-	-	25 947	-	-	20 215	-
<u>3 250</u>	<u>-</u>	<u>44 446</u>	<u>1 839</u>	<u>72 423</u>	<u>668</u>	<u>-</u>
<u>342 884</u>	<u>26 668</u>	<u>622 560</u>	<u>17 276</u>	<u>438 623</u>	<u>234 365</u>	<u>41 981</u>
-	41 227	-	-	-	101 882	-
-	-	665 737	15 250	-	81 329	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
321 036	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	451 223	269	-
-	-	-	-	-	-	17 498
<u>321 036</u>	<u>41 227</u>	<u>665 737</u>	<u>15 250</u>	<u>451 223</u>	<u>183 480</u>	<u>43 271</u>
<u>21 848</u>	<u>(14 559)</u>	<u>(43 177)</u>	<u>2 026</u>	<u>(12 600)</u>	<u>50 885</u>	<u>(1 290)</u>
-	-	60 000	-	-	20 000	-
(3 250)	-	(4 192)	(1 839)	-	(30 000)	-
-	-	-	-	-	-	-
<u>(3 250)</u>	<u>-</u>	<u>55 808</u>	<u>(1 839)</u>	<u>-</u>	<u>(10 000)</u>	<u>-</u>
18 598	(14 559)	12 631	187	(12 600)	40 885	(1 290)
<u>13 718</u>	<u>21 914</u>	<u>29 620</u>	<u>35 659</u>	<u>4 330</u>	<u>66 258</u>	<u>14 875</u>
<u>\$ 32 316</u>	<u>\$ 7 355</u>	<u>\$ 42 251</u>	<u>\$ 35 846</u>	<u>\$ (8 270)</u>	<u>\$ 107 143</u>	<u>\$ 13 585</u>

**NYE COUNTY, NEVADA**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES (Continued)**  
**Year Ended June 30, 1999 (Page 3 of 4)**  
**(With Comparative Actual Amounts for Year Ended June 30, 1998)**

	Justice	Court	Administrative	Economic	Controlled
			Assessment	Development	Substances
<b>REVENUES:</b>					
Taxes	\$ -		\$ -	\$ -	\$ -
Licenses and permits	-		-	-	-
Intergovernmental	1 000		51 000		-
Charges for services	-		-		-
Fines and forfeitures	51 434		-		-
Other revenue	6 751		11 508		820
<b>Total revenues</b>	<b>59 185</b>		<b>62 508</b>		<b>820</b>
<b>EXPENDITURES:</b>					
General government	-		73 738		-
Public safety	-		-		15 989
Judicial	31 575		-		-
Public works	-		-		-
Health and sanitation	-		-		-
Welfare	-		-		-
Culture and recreation	-		-		-
Community support	-		-		-
Intergovernmental	-		-		-
<b>Total expenditures</b>	<b>31 575</b>		<b>73 738</b>		<b>15 989</b>
Excess (deficiency) of revenues over expenditures	27 610		(11 230)		(15 169)
<b>OTHER FINANCING SOURCES (USES):</b>					
Operating transfer in	-		5 353		-
Operating transfer out	(6 751)		(1 248)		(820)
Sale of fixed assets	-		-		-
Total other financing sources (uses)	(6 751)		4 105		(820)
Excess (deficiency) of revenues and other sources over expenditures and other uses	20 859		(7 125)		(15 989)
<b>FUND BALANCE:</b>					
Beginning of year	103 721		16 303		20 759
End of year	<b>\$ 124 580</b>		<b>\$ 9 178</b>		<b>\$ 4 770</b>

Public Lands	SNFCAB	Justice Court Assessments	Amargosa Community Center and Park	Building Department	Radio Communication Repair	911 Medical Emergency
\$ -	\$ -	\$ -	\$ 1 384	\$ -	\$ -	\$ 31 930
-	-	-	-	-	-	-
-	-	-	-	-	-	37
-	-	-	-	240 322	-	-
-	-	71 030	-	-	-	-
-	-	<u>4 312</u>	<u>-</u>	<u>1 594</u>	<u>-</u>	<u>1 536</u>
<u>-</u>	<u>-</u>	<u>75 342</u>	<u>1 384</u>	<u>241 916</u>	<u>-</u>	<u>33 503</u>
-	-	-	-	147 252	36 194	-
-	-	-	-	-	-	65
-	-	13 241	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	19 851	-	-	-
-	-	-	-	-	-	-
-	2 677	-	-	-	-	-
<u>-</u>	<u>2 677</u>	<u>13 241</u>	<u>19 851</u>	<u>147 252</u>	<u>36 194</u>	<u>65</u>
<u>-</u>	<u>(2 677)</u>	<u>62 101</u>	<u>(18 467)</u>	<u>94 664</u>	<u>(36 194)</u>	<u>33 438</u>
-	-	-	30 000	-	76 500	-
-	(5 353)	(4 312)	-	-	-	(1 536)
<u>-</u>	<u>(5 353)</u>	<u>(4 312)</u>	<u>30 000</u>	<u>-</u>	<u>76 500</u>	<u>(1 536)</u>
-	(8 030)	57 789	11 533	94 664	40 306	31 902
<u>7 120</u>	<u>8 030</u>	<u>45 409</u>	<u>-</u>	<u>-</u>	<u>7 954</u>	<u>7 764</u>
<u>\$ 7 120</u>	<u>\$ -</u>	<u>\$103 198</u>	<u>\$ 11 533</u>	<u>\$ 94 664</u>	<u>\$ 48 260</u>	<u>\$ 39 666</u>

**NYE COUNTY, NEVADA**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES (Continued)**  
**Year Ended June 30, 1999 (Page 4 of 4)**  
**(With Comparative Actual Amounts for Year Ended June 30, 1998)**

				Repository		Totals
				Early		June 30,
				Warning		1998
	Stabilization	Repository	Oversite	Drilling	1999	
<b>REVENUES:</b>						
Taxes	\$ -	\$ -	\$ -	\$ 1 906 460	\$ 1 842 467	
Licenses and permits	-	-	-	221 502	222 323	
Intergovernmental	-	2 210 358	3 547 941	11 369 793	6 312 471	
Charges for services	-	-	41	1 471 388	1 281 149	
Fines and forfeitures	-	-	-	204 126	157 425	
Other revenue	-	-	-	1 789 728	724 592	
Total revenues	-	2 210 358	3 547 982	16 962 997	10 540 427	
<b>EXPENDITURES:</b>						
General government	-	2 210 618	3 547 982	7 038 954	1 983 454	
Public safety	-	-	-	872 353	817 717	
Judicial	-	-	-	80 707	56 528	
Public works	-	-	-	5 626 838	4 250 173	
Health and sanitation	-	-	-	1 273 410	1 135 656	
Welfare	-	-	-	802 289	817 968	
Culture and recreation	-	-	-	265 608	223 810	
Community support	-	-	-	537 879	575 882	
Intergovernmental	-	-	-	386 360	26 480	
Total expenditures	-	2 210 618	3 547 982	16 884 398	9 887 668	
Excess (deficiency) of revenues over expenditures	-	(260)	-	78 599	652 759	
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfer in	100 000	-	-	326 853	216 155	
Operating transfer out	-	-	-	(511 941)	(381 229)	
Sale of fixed assets	-	7 850	-	177 141	-	
Total other financing sources (uses)	100 000	7 850	-	(7 947)	(165 074)	
Excess (deficiency) of revenues and other sources over expenditures and other uses	100 000	7 590	-	70 652	487 685	
<b>FUND BALANCE:</b>						
Beginning of year	-	(7 590)	-	3 035 071	2 547 386	
End of year	\$100 000	\$ -	\$ -	\$ 3 105 723	\$ 3 035 071	

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NYE COUNTY, NEVADA  
 ROAD SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEET  
 June 30, 1999 and 1998

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	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 459 651	\$ 17 379
Taxes receivable	1 761	1 777
Due from other governments	580 906	417 674
Advances to other funds	<u>184 499</u>	-
 Total assets	 <u>\$ 1 226 817</u>	 <u>\$ 436 830</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 90 320	\$ 138 927
Accrued payroll and benefits	145 561	77 812
Deferred taxes	1 523	1 549
Deferred revenue	<u>89 216</u>	<u>89 216</u>
 Total Liabilities	 <u>326 620</u>	 <u>307 504</u>
 <b><u>FUND BALANCE</u></b>		
Reserved for advances	184 499	-
Unreserved - undesignated	<u>715 698</u>	<u>129 326</u>
 Total fund balance	 <u>900 197</u>	 <u>129 326</u>
 Total liabilities and fund balance	 <u>\$ 1 226 817</u>	 <u>\$ 436 830</u>

**NYE COUNTY, NEVADA**  
**ROAD SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL**  
**Year Ended June 30, 1999**

(With Comparative Actual Amounts for Year Ended June 30, 1998)

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998
<b>REVENUES:</b>				
<b>Taxes:</b>				
Ad valorem taxes	\$ 28 659	\$ 29 899	\$ 1 240	\$ 26 500
Net proceeds of mines	1 323	1 465	142	4 509
Total taxes	<u>29 982</u>	<u>31 364</u>	<u>1 382</u>	<u>31 009</u>
<b>Intergovernmental:</b>				
Motor vehicle fuel tax:				
State Highway Grant	-	349 000	349 000	160 784
State 1.25¢	766 968	725 365	(41 603)	742 489
Optional 1.75¢	82 000	71 306	(10 694)	84 339
Gas tax 2.35¢	1 433 751	1 338 322	(95 429)	1 369 918
Optional .01¢	180 208	171 001	(9 207)	188 574
National forest receipts	83 000	64 356	(18 644)	82 462
Fish and game in-lieu	-	36	36	39
Total intergovernmental	<u>2 545 927</u>	<u>2 719 386</u>	<u>173 459</u>	<u>2 628 605</u>
<b>Charges for services:</b>				
Reimbursement from Pahrump	195 000	178 876	(16 124)	194 510
Reimbursement from Tonopah	14 000	13 362	(638)	15 418
Road signage	11 500	3 600	(7 900)	9 750
Total charges for services	<u>220 500</u>	<u>195 838</u>	<u>(24 662)</u>	<u>219 678</u>
<b>Other sources:</b>				
Interest	-	-	-	6 999
Miscellaneous	7 000	28 251	21 251	16 324
Reimbursement from 1/4 tax	385 000	578 767	193 767	-
Reimbursement from R.T.C.	300 000	677 044	377 044	294 753
Reimbursement from solid waste	150 000	114 443	(35 557)	101 397
Reimbursement from vehicle main.	6 500	-	(6 500)	4 247
Reimbursement - airport	-	15 208	15 208	-
Encroachment permit fee	17 000	16 595	(405)	15 675
Gas reimbursement	24 000	3 042	(20 958)	20 494
Total other sources	<u>889 500</u>	<u>1 433 350</u>	<u>543 850</u>	<u>459 889</u>
Total revenues	<u>3 685 909</u>	<u>4 379 938</u>	<u>694 029</u>	<u>3 339 181</u>
<b>EXPENDITURES:</b>				
<b>Public works:</b>				
Salaries and wages	1 727 575	1 757 675	(30 100)	1 674 798
Employee benefits	514 320	484 815	29 505	495 516
Services and supplies	1 586 957	1 450 004	136 953	1 337 963
Capital outlay	132 489	65 864	66 625	36 354
Total expenditures	<u>3 961 341</u>	<u>3 758 358</u>	<u>202 983</u>	<u>3 544 631</u>
Excess (deficiency) of revenues over expenditures	<u>(275 432)</u>	<u>621 580</u>	<u>897 012</u>	<u>(205 450)</u>

**NYE COUNTY, NEVADA**  
**ROAD SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL (CONTINUED)**  
**Year Ended June 30**  
**(With Comparative Actual Amounts for Year Ended June 30, 1998)**

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998
<b>OTHER FINANCING SOURCES (USES) :</b>				
Operating transfers out	\$ (20 000)	\$ (20 000)	\$ -	\$ (41 999)
Sale of fixed assets	<u>-</u>	<u>169 291</u>	<u>169 291</u>	<u>-</u>
Total other financing sources (uses)	<u>(20 000)</u>	<u>149 291</u>	<u>169 291</u>	<u>(41 999)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(295 432)	770 871	1 066 303	(247 449)
<b>FUND BALANCE:</b>				
Beginning of year	<u>295 432</u>	<u>129 326</u>	<u>(166 106)</u>	<u>376 775</u>
End of year	<u>\$ -</u>	<u>\$ 900 197</u>	<u>\$ 900 197</u>	<u>\$ 129 326</u>

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NYE COUNTY, NEVADA  
 REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEET  
 June 30, 1999 and 1998

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	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 47 807	\$ 310 751
Due from other governments	<u>118 620</u>	<u>118 558</u>
Total assets	<u>\$ 166 427</u>	<u>\$ 429 309</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 8 976	\$ 9 442
<b><u>FUND BALANCE</u></b>		
Unreserved - undesignated	<u>157 451</u>	<u>419 867</u>
Total liabilities and fund balance	<u>\$ 166 427</u>	<u>\$ 429 309</u>

**NYE COUNTY, NEVADA**  
**REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 1999**  
**(With Comparative Actual Amounts for Year Ended June 30, 1998)**

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998
<b>REVENUES:</b>				
<b>Intergovernmental:</b>				
Optional motor vehicle fuel tax	\$ 731 436	\$ 689 795	\$ (41 641)	\$ 762 514
<b>Other:</b>				
Interest	-	22 341	22 341	-
<b>Total revenue</b>	<u>731 436</u>	<u>712 136</u>	<u>(19 300)</u>	<u>762 514</u>
<b>EXPENDITURES:</b>				
<b>Public works:</b>				
Salaries and wages	14 750	13 280	1 470	13 258
Employee benefits	4 066	4 558	(492)	3 181
Services and supplies	<u>1 091 150</u>	<u>899 373</u>	<u>191 777</u>	<u>249 115</u>
<b>Total expenditures</b>	<u>1 109 966</u>	<u>917 211</u>	<u>192 755</u>	<u>265 554</u>
Excess (deficiency) of revenues over expenditures	(378 530)	(205 075)	173 455	496 960
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers out	(35 000)	(57 341)	(22 341)	(35 000)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(413 530)	(262 416)	151 114	461 960
<b>FUND BALANCE:</b>				
Beginning of year	<u>413 530</u>	<u>419 867</u>	<u>6 337</u>	<u>(42 093)</u>
End of year	<u>\$ -</u>	<u>\$ 157 451</u>	<u>\$ 157 451</u>	<u>\$ 419 867</u>

**NYE COUNTY, NEVADA**  
**PUBLIC TRANSIT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEET**  
**June 30, 1999 and 1998**

	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ -	\$ 368 787
Due from other governments	<u>174 961</u>	<u>109 015</u>
Total assets	<u><u>174 961</u></u>	<u><u>477 802</u></u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 9 589	\$ 3 985
Due to other funds	<u>20 079</u>	<u>-</u>
Total liabilities	<u>29 668</u>	<u>3 985</u>
<b><u>FUND BALANCE</u></b>		
Unreserved - undesignated	<u>145 293</u>	<u>473 817</u>
Total liabilities and fund balance	<u><u>174 961</u></u>	<u><u>477 802</u></u>

NYE COUNTY, NEVADA  
 PUBLIC TRANSIT SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 1999  
 (With Comparative Actual Amounts for Year Ended June 30, 1998)

	1999	Variance -		
	Budget	Actual	Favorable (Unfavorable)	1998 Actual
<b>REVENUES:</b>				
Intergovernmental:				
Optional 1/4¢ sales tax	\$ 650 000	\$ 691 110	\$ 41 110	\$ 634 743
Other:				
Interest	-	35 022	35 022	9 741
Total revenues	<u>650 000</u>	<u>726 132</u>	<u>76 132</u>	<u>644 484</u>
<b>EXPENDITURES:</b>				
Public works	<u>1 032 360</u>	<u>949 634</u>	<u>82 726</u>	<u>438 339</u>
Excess (deficiency) of revenues over expenditures	(382 360)	(223 502)	158 858	206 145
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfer out	<u>(70 000)</u>	<u>(105 022)</u>	<u>(35 022)</u>	<u>(79 741)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(452 360)	(328 524)	123 836	126 404
<b>FUND BALANCE:</b>				
Beginning of year	<u>452 360</u>	<u>473 817</u>	<u>21 457</u>	<u>347 413</u>
End of year	<u>\$ -</u>	<u>\$ 145 293</u>	<u>\$ 145 293</u>	<u>\$ 473 817</u>

NYE COUNTY, NEVADA  
 AGRICULTURAL EXTENSION SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEET  
 June 30, 1999 and 1998

	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash investments	\$ 17 844	\$ 19 749
Taxes receivable	2 890	2 098
Due from other governments	<u>77</u>	<u>119</u>
Total assets	<u><u>\$ 20 811</u></u>	<u><u>\$ 21 966</u></u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 5 441	\$ 3 830
Accrued payroll and benefits	3 779	1 505
Deferred taxes	<u>3 094</u>	<u>1 746</u>
Total liabilities	<u>12 314</u>	<u>7 081</u>
<b><u>FUND BALANCE</u></b>		
Unreserved - undesignated	<u>8 497</u>	<u>14 885</u>
Total liabilities and fund balance	<u><u>\$ 20 811</u></u>	<u><u>\$ 21 966</u></u>

**NYE COUNTY, NEVADA**  
**AGRICULTURAL EXTENSION SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 1999**  
**(With Comparative Actual Amounts for Year Ended June 30, 1998)**

			1999	Variance -	
			Budget	Favorable	1998
			Actual	(Unfavorable)	Actual
<b>REVENUES:</b>					
<b>Taxes:</b>					
Ad valorem taxes	\$ 58 488	\$ 59 707	\$ 1 219	\$ 55 264	
Net proceeds of mines	<u>2 700</u>	<u>2 990</u>	<u>290</u>	<u>9 841</u>	
Total taxes	<u>61 188</u>	<u>62 697</u>	<u>1 509</u>	<u>65 105</u>	
<b>Intergovernmental:</b>					
Fish and wildlife	-	73	73	78	
<b>Other:</b>					
Interest	-	1 198	1 198	-	
<b>Total revenues</b>	<b>61 188</b>	<b>63 968</b>	<b>2 780</b>	<b>65 183</b>	
<b>EXPENDITURES:</b>					
<b>Community support:</b>					
<b>Tonopah office:</b>					
Salaries and wages	13 280	17 818	(4 538)	7 835	
Employee benefits	6 189	6 849	(660)	1 754	
Service and supplies	<u>12 000</u>	<u>7 203</u>	<u>4 797</u>	<u>4 728</u>	
Total Tonopah office	<u>31 469</u>	<u>31 870</u>	<u>(401)</u>	<u>14 317</u>	
<b>Pahrump office:</b>					
Salaries and wages	15 620	20 813	(5 193)	18 244	
Employee benefits	9 364	7 505	1 859	5 313	
Services and supplies	<u>14 280</u>	<u>8 970</u>	<u>5 310</u>	<u>15 460</u>	
Total Pahrump office	<u>39 264</u>	<u>37 288</u>	<u>1 976</u>	<u>39 017</u>	
<b>Total expenditures</b>	<b>70 733</b>	<b>69 158</b>	<b>1 575</b>	<b>53 334</b>	
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(9 545)</b>	<b>(5 190)</b>	<b>4 355</b>	<b>11 849</b>	
<b>OTHER FINANCING SOURCES (USES) :</b>					
<b>Operating transfer out</b>	<b>-</b>	<b>(1 198)</b>	<b>(1 198)</b>	<b>-</b>	
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>(9 545)</b>	<b>(6 388)</b>	<b>3 157</b>	<b>11 849</b>	
<b>FUND BALANCE:</b>					
<b>Beginning of year</b>	<b>9 545</b>	<b>14 885</b>	<b>5 340</b>	<b>3 036</b>	
<b>End of year</b>	<b>\$ -</b>	<b>\$ 8 497</b>	<b>\$ 8 497</b>	<b>\$ 14 885</b>	

NYE COUNTY, NEVADA  
 AIRPORT SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEET  
 June 30, 1999 and 1998

	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 2 245</u>	<u>\$ 2 780</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 258	\$ 185
Advances from other funds	<u>15 208</u>	-
Total liabilities	<u>15 466</u>	185
<b><u>FUND BALANCE</u></b>		
Unreserved - undesignated	<u>(13 221)</u>	2 595
Total liabilities and fund balance	<u>\$ 2 245</u>	<u>\$ 2 780</u>

**NYE COUNTY, NEVADA**  
**AIRPORT SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 1999**  
**(With Comparative Actual Amounts for Year Ended June 1998)**

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998 Actual
<b>REVENUES:</b>				
<b>Intergovernmental:</b>				
Aviation fuel tax	\$ 6 542	\$ 637	\$ (5 905)	\$ 3 578
<b>Charges for services:</b>				
Rent, FAA	3 150	3 150	-	3 150
Lease, Nevada Refining	9 000	9 000	-	9 000
Tie down fees	220	125	(95)	221
Gravel royalties	-	2 400	2 400	2 400
Land lease	14 544	-	(14 544)	8 485
Rentals	1 700	3 750	2 050	1 400
Total charges for services	<u>28 614</u>	<u>18 425</u>	<u>(10 189)</u>	<u>24 656</u>
<b>Other:</b>				
Interest	-	395	395	-
Total revenues	<u>35 156</u>	<u>19 457</u>	<u>(15 699)</u>	<u>28 234</u>
<b>EXPENDITURES:</b>				
<b>General Government:</b>				
Service and supplies	<u>15 500</u>	<u>34 878</u>	<u>(19 378)</u>	<u>19 142</u>
Excess (deficiency) of revenues over expenditures	19 656	(15 421)	(35 077)	9 092
<b>OTHER FINANCING SOURCE (USES) :</b>				
Operating transfer in	-	-	-	31 000
Operating transfer out	<u>(21 000)</u>	<u>(395)</u>	<u>20 605</u>	<u>-</u>
Total other sources	<u>(21 000)</u>	<u>(395)</u>	<u>20 605</u>	<u>31 000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(1 344)	(15 816)	(14 472)	40 092
<b>FUND BALANCE:</b>				
Beginning of year	<u>1 849</u>	<u>2 595</u>	<u>746</u>	<u>(37 497)</u>
End of year	<u>\$ 505</u>	<u>\$ (13 221)</u>	<u>\$ (13 726)</u>	<u>\$ 2 595</u>

NYE COUNTY, NEVADA  
 AMBULANCE AND HEALTH SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEET  
 June 30, 1999 and 1998

---

	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 326 351	\$ 312 122
Accounts receivable	<u>2 267 231</u>	<u>1 594 581</u>
Total assets	<u><u>\$ 2 593 582</u></u>	<u><u>\$ 1 906 703</u></u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 27 633	\$ 44 968
Accrued payroll and benefits	11 799	11 926
Deferred revenue	<u>2 185 427</u>	<u>1 563 826</u>
Total liabilities	<u>2 224 859</u>	<u>1 620 720</u>
<b><u>FUND BALANCE</u></b>		
Unreserved - undesignated	<u>368 723</u>	<u>285 983</u>
Total liabilities and fund balance	<u><u>\$ 2 593 582</u></u>	<u><u>\$ 1 906 703</u></u>

**NYE COUNTY, NEVADA**  
**AMBULANCE AND HEALTH SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 1999**  
**(With Comparative Actual Amounts for Year Ended June 30, 1998)**

	1999	Variance -		
	Budget	Actual	Favorable (Unfavorable)	1998 Actual
<b>REVENUES:</b>				
Property taxes	-	25	25	3 483
Licenses and permits				
Special license fees	120 000	120 000	-	120 000
Special registration fees	43 000	48 125	5 125	45 938
Total licenses and permits	<u>163 000</u>	<u>168 125</u>	<u>5 125</u>	<u>165 938</u>
Intergovernmental				
FEMA travel reimbursement	-	-	-	4 096
Grants	-	-	-	2 491
Total intergovernmental	-	-	-	6 587
Charges for services				
Ambulance fees	819 600	873 572	53 972	897 761
Other				
Interest	-	15 417	15 417	12 409
Donations	-	2 525	2 525	-
Miscellaneous	-	3 367	3 367	3 521
Total other	<u>-</u>	<u>21 309</u>	<u>21 309</u>	<u>15 930</u>
Total revenues	<u>982 600</u>	<u>1 063 031</u>	<u>80 431</u>	<u>1 089 699</u>
<b>EXPENDITURES:</b>				
Health:				
Ambulance:				
Amargosa Valley:				
Employee benefits	2 200	1 478	722	2 081
Services and supplies	<u>27 250</u>	<u>19 262</u>	<u>7 988</u>	<u>25 168</u>
Total	<u>29 450</u>	<u>20 740</u>	<u>8 710</u>	<u>27 249</u>
Beatty:				
Employee benefits	3 200	2 534	666	3 060
Services and supplies	<u>40 200</u>	<u>41 761</u>	<u>(1 561)</u>	<u>37 958</u>
Total	<u>43 400</u>	<u>44 295</u>	<u>(895)</u>	<u>41 018</u>
Currant:				
Employee benefits	3 100	3 696	(596)	4 039
Services and supplies	<u>20 100</u>	<u>16 370</u>	<u>3 730</u>	<u>21 998</u>
Total	<u>23 200</u>	<u>20 066</u>	<u>3 134</u>	<u>26 037</u>

NYE COUNTY, NEVADA  
 AMBULANCE AND HEALTH SPECIAL REVENUE FUND (CONTINUED)  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 1999  
 (With Comparative Actual Amounts for Year Ended June 30, 1998)

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998 Actual
<b>Expenditures - Continued</b>				
<b>Ambulance - Continued</b>				
<b>Pahrump:</b>				
Salaries and wages	\$ 215 000	\$ 233 146	\$ (18 146)	\$ 205 678
Employee benefits	85 660	48 004	37 656	62 443
Services and supplies	<u>164 055</u>	<u>180 854</u>	<u>(16 799)</u>	<u>249 580</u>
	<u>464 715</u>	<u>462 004</u>	<u>2 711</u>	<u>517 701</u>
<b>Smoky Valley:</b>				
Employee benefits	6 000	2 851	3 149	5 753
Services and supplies	<u>36 120</u>	<u>32 199</u>	<u>3 921</u>	<u>35 071</u>
	<u>42 120</u>	<u>35 050</u>	<u>7 070</u>	<u>40 824</u>
<b>Tonopah:</b>				
Employee benefits	2 326	1 478	848	2 142
Services and supplies	<u>43 600</u>	<u>40 596</u>	<u>3 004</u>	<u>38 075</u>
	<u>45 926</u>	<u>42 074</u>	<u>3 852</u>	<u>40 217</u>
<b>Yomba:</b>				
Employee benefits	2 448	1 056	1 392	1 836
Service and supplies	<u>7 960</u>	<u>3 358</u>	<u>4 602</u>	<u>889</u>
	<u>10 408</u>	<u>4 414</u>	<u>5 994</u>	<u>2 725</u>
<b>Administration:</b>				
Salaries and wages	89 340	91 620	(2 280)	75 281
Employee benefits	28 825	26 385	2 440	25 238
Services and supplies	<u>41 000</u>	<u>29 630</u>	<u>11 370</u>	<u>30 441</u>
Capital outlay	<u>397 529</u>	<u>176 096</u>	<u>221 433</u>	<u>2 529</u>
	<u>556 694</u>	<u>323 731</u>	<u>232 963</u>	<u>133 489</u>
Total expenditures	<u>1 215 913</u>	<u>952 374</u>	<u>263 539</u>	<u>829 260</u>
Excess (deficiency) of revenues over expenditures	<u>(233 313)</u>	<u>110 657</u>	<u>343 970</u>	<u>260 439</u>
<b>OTHER FINANCING SOURCES (USES) :</b>				
Operating transfer out	<u>(36 600)</u>	<u>(27 917)</u>	<u>8 683</u>	<u>(12 409)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(269 913)</u>	<u>82 740</u>	<u>352 653</u>	<u>248 030</u>
<b>FUND BALANCE:</b>				
Beginning of year	<u>282 971</u>	<u>285 983</u>	<u>3 012</u>	<u>37 953</u>
End of year	<u>\$ 13 058</u>	<u>\$ 368 723</u>	<u>\$ 355 665</u>	<u>\$ 285 983</u>

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NYE COUNTY, NEVADA  
 MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEET  
 June 30, 1999 and 1998

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	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 118 389	\$ 184 344
Taxes receivable	25 934	27 820
Due from other governments	12 755	2 530
Advances to other funds	<u>445 592</u>	<u>445 592</u>
 Total assets	 <u>\$ 602 670</u>	 <u>\$ 660 286</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 39 670	\$ 18 497
Accrued payroll and benefits	10 003	5 084
Deferred taxes	<u>22 633</u>	<u>24 095</u>
 Total liabilities	 <u>72 306</u>	 <u>47 676</u>
<b><u>FUND BALANCE</u></b>		
Reserved:		
Note receivable	445 592	445 592
Unreserved-undesignated	<u>84 772</u>	<u>167 018</u>
 Total fund balance	 <u>530 364</u>	 <u>612 610</u>
 Total liabilities and fund balance	 <u>\$ 602 670</u>	 <u>\$ 660 286</u>

NYE COUNTY, NEVADA  
 MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 1999  
 (With Comparative Actual Amounts for Year Ended June 30, 1998)

			1999	Variance -	
			Budget	Favorable	1998
			Actual	(Unfavorable)	Actual
<b>REVENUES:</b>					
<b>Taxes:</b>					
Ad valorem	\$ 401 234	\$ 419 255	\$ 18 021	\$ 450 602	
Net proceeds of mines	<u>18 522</u>	<u>20 543</u>	<u>2 021</u>	<u>62 144</u>	
Total taxes	<u>419 756</u>	<u>439 798</u>	<u>20 042</u>	<u>512 746</u>	
<b>Intergovernmental:</b>					
CDBG housing	12 502	12 502	-	21 846	
CDBG network	-	-	-	248	
CDBG supplies	-	-	-	277	
Rental assistance	4 219	4 219	-	1 475	
Emergency food	5 392	5 392	-	5 844	
Rural housing	9 362	9 362	-	8 829	
Senior nutrition	10 323	10 323	-	10 620	
Fish and wildlife	-	502	502	668	
Total intergovernmental	<u>41 798</u>	<u>42 300</u>	<u>502</u>	<u>49 807</u>	
<b>Other:</b>					
Reimbursements	2 000	29 620	27 620	1 598	
Interest	-	5 645	5 645	6 985	
Miscellaneous	-	<u>38 265</u>	<u>38 265</u>	22	
Total other sources	<u>2 000</u>	<u>73 530</u>	<u>71 530</u>	<u>8 605</u>	
<b>Total revenues</b>	<b><u>463 554</u></b>	<b><u>555 628</u></b>	<b><u>92 074</u></b>	<b><u>571 158</u></b>	
<b>EXPENDITURES:</b>					
<b>Welfare:</b>					
Salaries and wages	46 410	37 925	8 485	36 301	
Employee benefits	13 450	7 932	5 518	9 998	
<b>Services and supplies:</b>					
Regular	13 000	1 321	11 679	541	
Indigent costs	4 000	484	3 516	703	
Medical	445 293	505 950	(60 657)	383 506	
Non-medical	2 000	-	2 000	-	
Burials	20 000	23 471	(3 471)	18 426	
Emergency food	5 392	2 500	2 892	5 844	
State supplement	-	8 445	(8 445)	-	

NYE COUNTY, NEVADA  
 MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND (CONTINUED)  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 1999  
 (With Comparative Actual Amounts for Year Ended June 30, 1998)

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998 Actual
<b>Expenditures (continued) :</b>				
<b>Welfare:</b>				
Services and supplies:				
Energy assistance	\$ 6 000	\$ 4 133	\$ 1 867	\$ 3 878
Senior nutrition	10 323	10 323	-	10 620
Prescriptions	3 000	2 968	32	798
CDBG network	-	-	-	248
Sexual assault victims	8 000	6 086	1 914	5 091
Rental assistance	4 219	3 819	400	-
Rural housing	14 620	15 088	(468)	22 309
Others	200	-	200	200
Transient costs	-	1 784	(1 784)	2 946
Total expenditures	<u>595 907</u>	<u>632 229</u>	<u>(36 322)</u>	<u>501 409</u>
Excess (deficiency) of revenues over expenditures	<u>(132 353)</u>	<u>(76 601)</u>	<u>55 752</u>	<u>69 749</u>
<b>Other financing sources:</b>				
Operating transfer out	-	(5 645)	(5 645)	(6 985)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(132 353)	(82 246)	50 107	62 764
<b>FUND BALANCE:</b>				
Beginning fund balance	<u>525 038</u>	<u>612 610</u>	<u>87 572</u>	<u>549 846</u>
End of year	<u>\$ 392 685</u>	<u>\$ 530 364</u>	<u>\$ 137 679</u>	<u>\$ 612 610</u>

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NYE COUNTY, NEVADA  
 EMERGENCY MEDICAL INDIGENT SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEET  
 June 30, 1999 and 1998

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	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 425 545	\$ 631 290
Taxes receivable	7 200	11 279
Due from other governments	<u>129</u>	<u>196</u>
Total assets	<u><u>\$ 432 874</u></u>	<u><u>\$ 642 765</u></u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 409 064	\$ 199 528
Deferred taxes	<u>9 906</u>	<u>10 148</u>
Total liabilities	<u>418 970</u>	<u>209 676</u>
<b><u>FUND BALANCE</u></b>		
Unreserved - undesignated	<u>13 904</u>	<u>433 089</u>
Total liabilities and fund balance	<u><u>\$ 432 874</u></u>	<u><u>\$ 642 765</u></u>

NYE COUNTY, NEVADA  
 EMERGENCY MEDICAL INDIGENT SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 1999

(With Comparative Actual Amounts for Year Ended June 30, 1998)

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998 Actual
<b>REVENUES:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 97 092	\$ 103 699	\$ 6 607	\$ 89 244
Proceeds of mines	4 482	4 965	483	16 167
Total taxes	<u>101 574</u>	<u>108 664</u>	<u>7 090</u>	<u>105 411</u>
<b>Intergovernmental:</b>				
Fish and wildlife	-	121	121	128
<b>Other:</b>				
Interest	-	30 695	30 695	47 750
<b>Total revenues</b>	<u>101 574</u>	<u>139 480</u>	<u>37 906</u>	<u>153 289</u>
<b>EXPENDITURES:</b>				
<b>Welfare:</b>				
Services and supplies	550 701	170 060	380 641	316 559
<b>Intergovernmental:</b>				
Payments to State	61 189	357 910	(296 721)	-
<b>Total expenditures</b>	<u>611 890</u>	<u>527 970</u>	<u>83 920</u>	<u>316 559</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(510 316)</u>	<u>(388 490)</u>	<u>121 826</u>	<u>(163 270)</u>
<b>Other financing sources (uses):</b>				
Operating transfer out	-	(30 695)	(30 695)	(47 750)
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<u>(510 316)</u>	<u>(419 185)</u>	<u>91 131</u>	<u>(211 020)</u>
<b>FUND BALANCE:</b>				
Beginning of year	510 316	433 089	(77 227)	644 109
End of year	<u>\$ -</u>	<u>\$ 13 904</u>	<u>\$ 13 904</u>	<u>\$ 433 089</u>

NYE COUNTY, NEVADA  
 MUSEUM SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEET  
 June 30, 1999 and 1998

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	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 38 459	\$ 77 835
Taxes receivable	2 678	1 740
Due from other governments	<u>64</u>	<u>99</u>
 Total assets	 <u>\$ 41 201</u>	 <u>\$ 79 674</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 11 567	\$ 3 965
Accrued payroll and benefits	3 129	1 069
Deferred taxes	2 531	1 449
Deferred revenue	<u>15 040</u>	<u>65 918</u>
 Total liabilities	 <u>32 267</u>	 <u>72 401</u>
<b><u>FUND BALANCE</u></b>		
Unreserved - undesignated	<u>8 934</u>	<u>7 273</u>
Total liabilities and fund balance	<u>\$ 41 201</u>	<u>\$ 79 674</u>

**NYE COUNTY, NEVADA**  
**MUSEUM SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 1999**

(With Comparative Actual Amounts for Year Ended June 30, 1998)

	1999	Variance-		
	Budget	Actual	Favorable (Unfavorable)	1998
<b>REVENUES:</b>				
Taxes:				
Ad valorem	\$ 48 546	\$ 50 066	\$ 1 520	\$ 43 362
Net proceeds of mines	2 241	2 482	241	6 093
Total taxes	<u>50 787</u>	<u>52 548</u>	<u>1 761</u>	<u>49 455</u>
Intergovernmental:				
Grants	50 878	50 878	-	39 082
Fish and wildlife	-	61	61	65
Total intergovernmental	<u>50 878</u>	<u>50 939</u>	<u>61</u>	<u>39 147</u>
Other:				
Interest	-	3 705	3 705	4 324
Miscellaneous	-	100	100	-
Total other	-	3 805	3 805	4 324
Total revenues	<u>101 665</u>	<u>107 292</u>	<u>5 627</u>	<u>92 926</u>
<b>EXPENDITURES:</b>				
Culture and recreation:				
Museum - Tonopah:				
Salaries and wages	33 380	32 829	551	30 842
Employee benefits	9 450	9 046	404	9 263
Services and supplies	98 667	58 508	40 159	40 832
Total Tonopah	<u>141 497</u>	<u>100 383</u>	<u>41 114</u>	<u>80 937</u>
Museum - Pahrump:				
Employee benefits	-	12	(12)	-
Service and supplies	2 000	1 531	469	1 838
Total Pahrump	<u>2 000</u>	<u>1 543</u>	<u>457</u>	<u>1 838</u>
Total expenditures	<u>143 497</u>	<u>101 926</u>	<u>41 571</u>	<u>82 775</u>
Excess (deficiency) of revenues over expenditures	(41 832)	5 366	47 198	10 151
<b>OTHER FINANCING SOURCES (USES) :</b>				
Operating transfer out	-	(3 705)	(3 705)	(4 324)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(41 832)	1 661	43 493	5 827
<b>FUND BALANCE:</b>				
Beginning of year	41 832	7 273	(34 559)	1 446
End of year	<u>\$ -</u>	<u>\$ 8 934</u>	<u>\$ 8 934</u>	<u>\$ 7 273</u>

NYE COUNTY, NEVADA  
LAW LIBRARY SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET  
June 30, 1999 and 1998

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	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 3 527</u>	<u>\$ 13 408</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>5 854</u>	<u>5 524</u>
<b><u>FUND BALANCE</u></b>		
Unreserved - undesignated	<u>(2 327)</u>	<u>7 884</u>
Total liabilities and fund balance	<u>\$ 3 527</u>	<u>\$ 13 048</u>

NYE COUNTY, NEVADA  
 LAW LIBRARY SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 1999

(With Comparative Actual Amounts for the Year Ended June 30, 1998)

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998
<b>REVENUES:</b>				
Charges for services:				
Clerk fees	\$ 11 000	\$ 10 680	\$ (320)	\$ 10 890
<b>EXPENDITURES:</b>				
Judicial:				
Library:				
Service and supplies	36 000	35 891	109	33 049
Excess (deficiency) of revenues over expenditures	(25 000)	(25 211)	(211)	(22 159)
<b>OTHER FINANCING SOURCES (USES) :</b>				
Operating transfer in	15 000	15 000	-	27 000
Excess (deficiency) of revenues and other sources over expenditures and other uses	(10 000)	(10 211)	(211)	4 841
<b>FUND BALANCE:</b>				
Beginning of year	10 673	7 884	(2 789)	3 043
End of year	\$ 673	\$ (2 327)	\$ (3 000)	\$ 7 884

NYE COUNTY, NEVADA  
REPOSITORY SCIENTIFIC GRANT SPECIAL REVENUE FUND  
BALANCE SHEET  
June 30, 1999

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1999

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ASSETS

Pooled cash and investments	\$ 153 658
Interest receivable	<u>137</u>
Total assets	<u>\$ 153 795</u>

LIABILITIES

Accounts payable	\$ 171 574
Deferred interest	<u>2 975</u>
Total liabilities	<u>174 549</u>

FUND BALANCE

Unreserved - undesignated	<u>(20 754)</u>
Total liabilities and fund balance	<u>\$ 153 795</u>

NYE COUNTY, NEVADA  
 REPOSITORY SCIENTIFIC GRANT SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 1999

	1999		Variance -
	Budget	Actual	Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental:			
Scientific grant	\$ 733 490	\$ 733 490	\$ -
<b>EXPENDITURES:</b>			
General government:			
Salaries and wages	75 000	74 747	253
Employee benefits	24 750	22 914	1 836
Services and supplies	<u>663 350</u>	<u>675 579</u>	<u>(12 229)</u>
Total expenditures	<u>763 100</u>	<u>773 240</u>	<u>(10 140)</u>
Excess (deficiency) of revenues over expenditures	(29 610)	(39 750)	(10 140)
<b>FUND BALANCE:</b>			
Beginning of year	<u>38 033</u>	<u>18 996</u>	<u>(19 037)</u>
End of year	<u>\$ 8 423</u>	<u>\$ (20 754)</u>	<u>\$ (29 177)</u>

NYE COUNTY, NEVADA  
 BEATTY TOWN GENERAL SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEET  
 June 30, 1999 and 1998

---

	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 96 723	\$ 126 227
Taxes receivable	459	352
Due from other governments	<u>61 675</u>	<u>28 522</u>
Total assets	<u>\$ 158 857</u>	<u>\$ 155 101</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 3 344	\$ 7 335
Accrued payroll and benefits	7 782	2 520
Deferred taxes	<u>357</u>	<u>344</u>
Total liabilities	<u>11 483</u>	<u>10 199</u>
<b><u>FUND BALANCE</u></b>		
Unreserved - undesignated	<u>147 374</u>	<u>144 902</u>
Total liabilities and fund balance	<u>\$ 158 857</u>	<u>\$ 155 101</u>

**NYE COUNTY, NEVADA**  
**BEATTY TOWN GENERAL SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 1999**  
**(With Comparative Actual Amounts for Year Ended June 30, 1998)**

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998 Actual
<b>REVENUES:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 50 917	\$ 44 311	\$ (6 606)	\$ 49 021
Net proceeds of mines	7 204	6 754	(450)	10 431
Total taxes	<u>58 121</u>	<u>51 065</u>	<u>(7 056)</u>	<u>59 452</u>
<b>Licenses and permits:</b>				
Gaming licenses	41 240	36 844	(4 396)	40 459
Liquor licenses	1 700	1 480	(220)	1 640
Total licenses and permits	<u>42 940</u>	<u>38 324</u>	<u>(4 616)</u>	<u>42 099</u>
<b>Intergovernmental:</b>				
Consolidated tax	224 739	236 095	11 356	163 184
<b>Fines and forfeitures:</b>				
Fines and forfeitures	27 000	35 500	8 500	23 708
<b>Other:</b>				
Community Center rent	800	1 066	266	950
Donations	-	3 607	3 607	1 995
Miscellaneous	4 000	2 341	(1 659)	2 775
Total other sources	<u>4 800</u>	<u>7 014</u>	<u>2 214</u>	<u>5 720</u>
Total revenues	<u>357 600</u>	<u>367 998</u>	<u>10 398</u>	<u>294 163</u>
<b>EXPENDITURES:</b>				
<b>General Government:</b>				
<b>Administration:</b>				
Salaries and wages	41 340	41 009	331	36 192
Employee benefits	11 815	11 303	512	10 974
Services and supplies	31 600	17 011	14 589	43 823
Capital Outlay	75 000	-	75 000	3 457
Total general government	<u>\$ 159 755</u>	<u>\$ 69 323</u>	<u>\$ 90 432</u>	<u>\$ 94 446</u>

**NYE COUNTY, NEVADA**  
**BEATTY TOWN GENERAL SPECIAL REVENUE FUND (CONTINUED)**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 1999**  
**(With Comparative Actual Amounts for Year Ended June 30, 1998)**

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998
<b>Expenditures - Continued</b>				
<b>Public Safety, Fire Department:</b>				
Salaries and wages	\$ 41 690	\$ 41 754	\$ (64)	\$ 39 748
Employee benefits	18 083	18 371	(288)	19 347
Services and supplies	27 083	29 560	(2 477)	17 933
Capital outlay	<u>2 000</u>	<u>360</u>	<u>1 640</u>	-
Total public safety	<u>88 856</u>	<u>90 045</u>	<u>(1 189)</u>	<u>77 028</u>
<b>Culture and recreation:</b>				
Television	16 000	7 913	8 087	3 643
Community Center	<u>19 300</u>	<u>18 245</u>	<u>1 055</u>	<u>12 769</u>
Total culture and recreation	<u>35 300</u>	<u>26 158</u>	<u>9 142</u>	<u>16 412</u>
<b>Contingency</b>	<u>8 517</u>	-	<u>8 517</u>	-
Total expenditures	<u>292 428</u>	<u>185 526</u>	<u>106 902</u>	<u>187 886</u>
Excess (deficiency) of revenues over expenditures	<u>65 172</u>	<u>182 472</u>	<u>117 300</u>	<u>106 277</u>
<b>OTHER FINANCING SOURCES (USES) :</b>				
Operating transfers in	20 000	20 000	-	20 000
Operating transfers out	<u>(200 000)</u>	<u>(200 000)</u>	-	<u>(137 000)</u>
Total other financing sources	<u>(180 000)</u>	<u>(180 000)</u>	-	<u>(117 000)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(114 828)	2 472	117 300	(10 723)
<b>FUND BALANCE:</b>				
Beginning of year	<u>148 090</u>	<u>144 902</u>	<u>(3 188)</u>	<u>155 625</u>
End of year	<u>\$ 33 262</u>	<u>\$ 147 374</u>	<u>\$ 114 112</u>	<u>\$ 144 902</u>

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NYE COUNTY, NEVADA  
 BEATTY GENERAL IMPROVEMENT SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEET  
 June 30, 1999 and 1998

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	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 68 853	\$ 47 906
Taxes receivable	<u>10 854</u>	<u>17 106</u>
Total assets	<u>\$ 79 707</u>	<u>\$ 65 012</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 9 653	\$ 2 622
Accrued payroll and benefits	<u>7 565</u>	<u>4 400</u>
Total liabilities	<u>17 218</u>	<u>7 022</u>
<b><u>FUND BALANCE</u></b>		
Unreserved - undesignated	<u>62 489</u>	<u>57 990</u>
Total liabilities and fund balance	<u>\$ 79 707</u>	<u>\$ 65 012</u>

**NYE COUNTY, NEVADA**  
**BEATTY GENERAL IMPROVEMENT DISTRICT SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 1999**  
**(With Comparative Actual Amounts for Year Ended June 30, 1998)**

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998
<b>REVENUES:</b>				
<b>Taxes:</b>				
Room tax	\$ 98 000	\$ 94 213	\$ (3 787)	\$ 91 928
<b>Charges for services:</b>				
Pool receipts	6 000	9 250	3 250	-
Drive range fees	3 000	5 000	2 000	-
Other	1 000	-	(1 000)	-
Total charges for services	10 000	14 250	4 250	-
<b>Other:</b>				
Miscellaneous	-	11 200	11 200	7 049
Total revenues	108 000	119 663	11 663	98 977
<b>EXPENDITURES:</b>				
<b>Culture and recreation:</b>				
<b>Parks:</b>				
Salaries and wages	60 000	56 086	3 914	56 992
Employee benefits	15 522	12 693	2 829	13 013
Services and supplies	45 000	34 285	10 715	22 493
Capital outlay	68 000	12 100	55 900	26 946
Total expenditures	188 522	115 164	73 358	119 444
Excess (deficiency) of revenues over expenditures	(80 522)	4 499	85 021	(20 467)
<b>FUND BALANCE:</b>				
Beginning of year	\$ 83 012	\$ 57 990	\$ (25 022)	\$ 78 457
End of year	\$ 2 490	\$ 62 489	\$ 59 999	\$ 57 990

NYE COUNTY, NEVADA  
 MANHATTAN TOWN GENERAL SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEET  
 June 30, 1999 and 1998

---

	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 13 421	\$ 16 658
Taxes receivable	108	33
Due from other governments	<u>812</u>	<u>253</u>
Total assets	<u>\$ 14 341</u>	<u>\$ 16 944</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 1 999	\$ 391
Accrued payroll and benefits	196	-
Deferred taxes	<u>95</u>	<u>27</u>
Total liabilities	<u>2 290</u>	<u>418</u>
<b><u>FUND BALANCE</u></b>		
Unreserved - undesignated	<u>12 051</u>	<u>16 526</u>
Total liabilities and fund balance	<u>\$ 14 341</u>	<u>\$ 16 944</u>

NYE COUNTY, NEVADA  
 MANHATTAN TOWN GENERAL SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 1999

(With Comparative Actual Amounts for Year Ended June 30, 1998)

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998 Actual
<b>REVENUES:</b>				
Property taxes:				
Ad valorem	1 915	1 955	40	1 891
Licenses and permits:				
Gaming licenses	540	540	-	608
Liquor licenses	320	320	-	320
Total licenses and permits	860	860	-	928
Intergovernmental:				
Consolidated taxes	3 052	3 143	91	1 460
Total revenues	5 827	5 958	131	4 279
<b>EXPENDITURES:</b>				
General Government:				
Employee benefits	150	40	110	47
Services and supplies	2 000	760	1 240	137
Capital outlay	15 000	1 820	13 180	-
Total general government	17 150	2 620	14 530	184
Public safety:				
Fire department:				
Employee benefits	2 000	743	1 257	862
Services and supplies	7 500	3 195	4 305	18 158
Total public safety	9 500	3 938	5 562	19 020
Public works:				
Services and supplies	2 100	1 635	465	1 649
Culture and Recreation:				
Television:				
Services and supplies	3 500	2 240	1 260	2 464
Contingency	968	-	968	-
Total expenditures	33 218	10 433	22 785	23 317
Excess (deficiency) of revenues and other sources over expenditures and other uses	(27 391)	(4 475)	22 916	(19 038)
<b>FUND BALANCE:</b>				
Beginning of year	29 252	16 526	(12 726)	35 564
End of year	<u>\$ 1 861</u>	<u>\$ 12 051</u>	<u>\$ 10 190</u>	<u>\$ 16 526</u>

NYE COUNTY, NEVADA  
PARKS AND RECREATION SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET  
June 30, 1999 and 1998

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	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 13 553</u>	<u>\$ 13 484</u>
<b><u>FUND BALANCE</u></b>		
Unreserved and undesignated	<u>\$ 13 553</u>	<u>\$ 13 484</u>

NYE COUNTY, NEVADA  
 PARKS AND RECREATION SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 1999

(With Comparative Actual Amounts for Year Ended June 30, 1998)

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998
<b>REVENUES:</b>				
Property taxes:				
Ad Valorem	\$ -	\$ 69	\$ 69	940
Other:				
Interest	- -	722	722	-
Total revenue	- -	791	791	940
<b>EXPENDITURES:</b>				
Culture and recreation:				
Parks:				
Service and supplies	12 544	- -	12 544	1 050
Excess (deficiency) of revenues over expenditures	(12 544)	791	13 335	(110)
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers out	- -	(722)	(722)	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	(12 544)	69	12 613	(110)
<b>FUND BALANCE:</b>				
Beginning of year	12 544	13 484	940	13 594
End of year	\$ - -	\$ 13 553	\$ 13 553	\$ 13 484

NYE COUNTY, NEVADA  
 HEALTH CLINICS SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEET  
 June 30, 1999 and 1998

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	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 51 104	\$ 15 894
Taxes receivable	18 038	15 360
Due from other governments	<u>415</u>	<u>571</u>
Total assets	<u>\$ 69 557</u>	<u>\$ 31 825</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 17 465	\$ 3 241
Accrued payroll and benefits	4 115	1 568
Deferred taxes	<u>15 661</u>	<u>13 298</u>
Total liabilities	<u>37 241</u>	<u>18 107</u>
<b><u>FUND BALANCE</u></b>		
Unreserved - undesignated	<u>32 316</u>	<u>13 718</u>
Total liabilities and fund balance	<u>\$ 69 557</u>	<u>\$ 31 825</u>

NYE COUNTY, NEVADA  
 HEALTH CLINICS SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 1999

(With Comparative Actual Amounts for Year Ended June 30, 1998)

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998 Actual
<b>REVENUES:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 312 916	\$ 323 254	\$ 10 338	\$ 250 638
Net proceeds of mines	<u>14 445</u>	<u>15 988</u>	<u>1 543</u>	<u>31 925</u>
Total taxes	<u>327 361</u>	<u>339 242</u>	<u>11 881</u>	<u>282 563</u>
<b>Intergovernmental:</b>				
Fish and wildlife	-	392	392	373
<b>Miscellaneous:</b>				
Interest	-	3 250	3 250	-
<b>Total revenues</b>	<u>327 361</u>	<u>342 884</u>	<u>15 523</u>	<u>282 936</u>
<b>EXPENDITURES:</b>				
<b>Health and sanitation:</b>				
Public Health Nurse:				
Salaries and wages	55 005	55 993	(988)	54 357
Employee benefits	18 795	18 427	368	19 619
Service and supplies	<u>38 000</u>	<u>35 479</u>	<u>2 521</u>	<u>36 811</u>
Total public health nurse	<u>111 800</u>	<u>109 899</u>	<u>1 901</u>	<u>110 787</u>
Amargosa clinic:				
Services and supplies	<u>100 671</u>	<u>115 620</u>	<u>(14 949)</u>	<u>82 609</u>
Beatty clinic:				
Services and supplies	<u>122 716</u>	<u>95 517</u>	<u>27 199</u>	<u>113 000</u>
<b>Total expenditures</b>	<u>335 187</u>	<u>321 036</u>	<u>14 151</u>	<u>306 396</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(7 826)</b>	<b>21 848</b>	<b>29 674</b>	<b>(23 460)</b>
<b>OTHER FINANCING SOURCES (USES) :</b>				
Operating transfer in	-	-	-	28 000
Operating transfer out	-	<u>(3 250)</u>	<u>(3 250)</u>	-
Total other sources (uses)	<u>-</u>	<u>(3 250)</u>	<u>(3 250)</u>	<u>28 000</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>(7 826)</b>	<b>18 598</b>	<b>26 424</b>	<b>4 540</b>
<b>FUND BALANCE:</b>				
Beginning of year	<u>7 826</u>	<u>13 718</u>	<u>5 892</u>	<u>9 178</u>
End of year	<u>\$ -</u>	<u>\$ 32 316</u>	<u>\$ 32 316</u>	<u>\$ 13 718</u>

NYE COUNTY, NEVADA  
 MINING MAPS SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEET  
 June 30, 1999 and 1998

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	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 9 974</u>	<u>\$ 25 636</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 524	\$ 2 952
Accrued payroll and benefits	<u>2 095</u>	<u>770</u>
Total liabilities	<u>2 619</u>	<u>3 722</u>
<b><u>FUND BALANCE</u></b>		
Unreserved - undesignated	<u>7 355</u>	<u>21 914</u>
Total liabilities and fund balance	<u>\$ 9 974</u>	<u>\$ 25 636</u>

NYE COUNTY, NEVADA  
 MINING MAPS SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 1999

(With Comparative Actual Amounts for Year Ended June 30, 1998)

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998 Actual
<b>REVENUES:</b>				
Charges for services:				
Map fees	\$ 42 500	\$ 26 668	\$ (15 832)	\$ 38 330
<b>EXPENDITURES:</b>				
General government:				
Salaries and wages	26 760	27 717	(957)	24 083
Employee benefits	9 238	9 597	(359)	9 480
Services and supplies	15 000	3 913	11 087	9 450
Capital projects	<u>13 909</u>	-	<u>13 909</u>	-
Total expenditures	<u>64 907</u>	<u>41 227</u>	<u>23 680</u>	<u>43 013</u>
Excess (deficiency) of revenues over expenditures	(22 407)	(14 559)	7 848	(4 683)
<b>FUND BALANCE:</b>				
Beginning of year	<u>22 407</u>	<u>21 914</u>	<u>(493)</u>	<u>26 597</u>
End of year	<u>\$ -</u>	<u>\$ 7 355</u>	<u>\$ 7 355</u>	<u>\$ 21 914</u>

NYE COUNTY, NEVADA  
 JUVENILE AND PROBATION SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEET  
 June 30, 1999 and 1998

---

	1999	1998
<b>ASSETS</b>		
Pooled cash and investments	\$ 61 649	\$ 49 267
Taxes receivable	28 220	24 537
Due from other governments	<u>14 063</u>	<u>10 071</u>
Total assets	<u>\$ 103 932</u>	<u>\$ 83 875</u>
<b>LIABILITIES</b>		
Accounts payable	\$ 17 468	\$ 24 661
Accrued payroll and benefits	18 923	8 357
Deferred taxes	<u>25 290</u>	<u>21 237</u>
Total liabilities	<u>61 681</u>	<u>54 255</u>
<b>FUND BALANCE</b>		
Unreserved - undesignated	<u>42 251</u>	<u>29 620</u>
Total liabilities and fund balance	<u>\$ 103 932</u>	<u>\$ 83 875</u>

NYE COUNTY, NEVADA  
 JUVENILE AND PROBATION SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 1999

(With Comparative Actual Amounts for Year Ended June 30, 1998)

			Variance -	
	1999	Favorable		1998
	Budget	Actual	(Unfavorable)	Actual
<b>REVENUES:</b>				
Taxes:				
Ad valorem	\$ 484 874	\$ 500 115	\$ 15 241	\$ 402 913
Net proceeds of mines	<u>22 383</u>	<u>24 778</u>	<u>2 395</u>	<u>52 758</u>
Total taxes	<u>507 257</u>	<u>524 893</u>	<u>17 636</u>	<u>455 671</u>
Intergovernmental:				
Grants	20 090	26 667	6 577	20 170
Fish and wildlife	<u>-</u>	<u>607</u>	<u>607</u>	<u>598</u>
Total intergovernmental	<u>20 090</u>	<u>27 274</u>	<u>7 184</u>	<u>20 768</u>
Fines and forfeitures:				
Fines	13 500	14 849	1 349	12 094
Restitution fees	<u>14 500</u>	<u>11 098</u>	<u>(3 402)</u>	<u>13 367</u>
Total fines and forfeitures	<u>28 000</u>	<u>25 947</u>	<u>(2 053)</u>	<u>25 461</u>
Other:				
Interest	<u>-</u>	<u>4 192</u>	<u>4 192</u>	<u>6 344</u>
Reimbursements	18 500	29 106	10 606	30 839
Clerk fees	<u>6 000</u>	<u>11 148</u>	<u>5 148</u>	<u>-</u>
Total other	<u>24 500</u>	<u>44 446</u>	<u>19 946</u>	<u>37 183</u>
Total revenues	<u>579 847</u>	<u>622 560</u>	<u>42 713</u>	<u>539 083</u>
<b>EXPENDITURES:</b>				
Public safety:				
Protective services:				
Salaries and wages	249 090	248 166	924	242 617
Employee benefits	<u>72 530</u>	<u>75 503</u>	<u>(2 973)</u>	<u>72 447</u>
Restitution funds	<u>9 000</u>	<u>35 233</u>	<u>(26 233)</u>	<u>18 702</u>
Services and supplies-regular	<u>285 285</u>	<u>273 274</u>	<u>12 011</u>	<u>185 617</u>
Payment to state	<u>33 561</u>	<u>33 561</u>	<u>-</u>	<u>30 585</u>
Total expenditures	<u>649 466</u>	<u>665 737</u>	<u>(16 271)</u>	<u>549 968</u>

NYE COUNTY, NEVADA  
 JUVENILE AND PROBATION SPECIAL REVENUE FUND (CONTINUED)  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 1999  
 (With Comparative Actual Amounts for Year Ended June 30, 1998)

	1999	1998	Variance -	
	Budget	Actual	Favorable	(Unfavorable)
Excess (deficiency) of revenues over expenditures	\$ (69 619)	\$ (43 177)	\$ 26 442	\$ (10 885)
<b>OTHER FINANCING SOURCES (USES) :</b>				
Operating transfer in	60 000	60 000	-	5 155
Operating transfer out	-	(4 192)	(4 192)	(6 344)
Total other sources	<u>60 000</u>	<u>55 808</u>	<u>(4 192)</u>	<u>(1 189)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(9 619)	12 631	22 250	(12 074)
<b>FUND BALANCE:</b>				
Beginning of year	<u>10 091</u>	<u>29 620</u>	<u>19 529</u>	<u>41 694</u>
End of year	<u>\$ 472</u>	<u>\$ 42 251</u>	<u>\$ 41 779</u>	<u>\$ 29 620</u>

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NYE COUNTY, NEVADA  
FORENSIC SERVICES SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET  
June 30, 1999 and 1998

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	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 36 846</u>	<u>\$ 36 409</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 1 000</u>	<u>\$ 750</u>
<b><u>FUND BALANCE</u></b>		
Unreserved - undesignated	<u>35 846</u>	<u>35 659</u>
Total liabilities and fund balance	<u>\$ 36 846</u>	<u>\$ 36 409</u>

NYE COUNTY, NEVADA  
 FORENSIC SERVICES SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 1999

(With Comparative Actual Amounts for Year Ended June 30, 1998)

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998 Actual
<b>REVENUES:</b>				
Charges for services:				
Analysis fees	\$ 17 000	\$ 15 437	\$ (1 563)	\$ 16 550
Other:				
Interest	-	1 839	1 839	-
Total revenues	<u>17 000</u>	<u>17 276</u>	<u>276</u>	<u>16 550</u>
<b>EXPENDITURES:</b>				
Public safety:				
Services and supplies	<u>51 910</u>	<u>15 250</u>	<u>36 660</u>	<u>8 330</u>
Excess (deficiency) of revenues over expenditures	(34 910)	2 026	36 936	8 220
<b>OTHER FINANCING SOURCES (USES) :</b>				
Operating transfers out	-	(1 839)	(1 839)	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	(34 910)	187	35 097	8 220
<b>FUND BALANCE:</b>				
Beginning of year	<u>34 910</u>	<u>35 659</u>	<u>749</u>	<u>27 439</u>
End of year	<u>\$ -</u>	<u>\$ 35 846</u>	<u>\$ 35 846</u>	<u>\$ 35 659</u>

NYE COUNTY, NEVADA  
 AMARGOSA TOWN GENERAL SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEET  
 June 30, 1999 and 1998

---

	1999	1998
<b>ASSETS</b>		
Pooled cash and investments	\$ 97 027	\$ 56 823
Taxes receivable	3 481	2 544
Due from other governments	<u>22 122</u>	<u>20 788</u>
Total assets	<u>\$ 122 630</u>	<u>\$ 80 155</u>
<b>LIABILITIES</b>		
Accounts payable	\$ 3 588	\$ 7 248
Accrued payroll and benefits	8 674	4 333
Deferred taxes	<u>3 225</u>	<u>2 316</u>
Total liabilities	<u>15 487</u>	<u>13 897</u>
<b>FUND BALANCE</b>		
Unreserved - undesignated	<u>107 143</u>	<u>66 258</u>
Total liabilities and fund balance	<u>\$ 122 630</u>	<u>\$ 80 155</u>

**NYE COUNTY, NEVADA**  
**AMARGOSA TOWN GENERAL SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 1999**  
**(With Comparative Actual Amounts for Year Ended June 30, 1998)**

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998 Actual
<b>REVENUES:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 119 254	\$ 118 760	\$ (494)	\$ 104 429
Net proceeds	-	5 872	5 872	4 213
Room tax - Amargosa	-	-	-	1 854
Total taxes	<u>119 254</u>	<u>124 632</u>	<u>5 378</u>	<u>110 496</u>
<b>Licenses and permits:</b>				
Gaming licenses	11 410	12 893	1 483	12 038
Liquor licenses	<u>1 320</u>	<u>1 300</u>	<u>(20)</u>	<u>1 320</u>
Total license and permits	<u>12 730</u>	<u>14 193</u>	<u>1 463</u>	<u>13 358</u>
<b>Intergovernmental:</b>				
Consolidated taxes	66 639	70 429	3 790	73 829
Fish and wildlife	<u>4 000</u>	<u>3 640</u>	<u>(360)</u>	<u>3 654</u>
Total intergovernmental	<u>70 639</u>	<u>74 069</u>	<u>3 430</u>	<u>77 483</u>
<b>Charges for services:</b>				
Photo copies	<u>700</u>	<u>588</u>	<u>(112)</u>	<u>511</u>
<b>Fines and forfeitures</b>	<u>5 500</u>	<u>20 215</u>	<u>14 715</u>	<u>8 364</u>
<b>Other:</b>				
Miscellaneous	<u>960</u>	<u>668</u>	<u>(292)</u>	<u>814</u>
Total revenues	<u>209 783</u>	<u>234 365</u>	<u>24 582</u>	<u>211 026</u>
<b>EXPENDITURES:</b>				
<b>General Government:</b>				
<b>Administration:</b>				
Salaries and wages	63 077	57 852	5 225	58 494
Employee benefits	<u>21 022</u>	<u>19 479</u>	<u>1 543</u>	<u>20 774</u>
Services and supplies	<u>32 400</u>	<u>22 791</u>	<u>9 609</u>	<u>22 712</u>
Capital outlay	<u>35 024</u>	<u>1 760</u>	<u>33 264</u>	<u>2 838</u>
Total general government	<u>151 523</u>	<u>101 882</u>	<u>49 641</u>	<u>104 818</u>
<b>Public safety:</b>				
<b>Fire department:</b>				
Salaries and wages	39 914	39 241	673	39 000
Employee benefits	<u>22 267</u>	<u>18 771</u>	<u>3 496</u>	<u>18 990</u>
Services and supplies	<u>28 350</u>	<u>23 317</u>	<u>5 033</u>	<u>17 946</u>
Capital outlay	<u>10 000</u>	<u>-</u>	<u>10 000</u>	<u>-</u>
Total public safety	<u>100 531</u>	<u>81 329</u>	<u>19 202</u>	<u>75 936</u>

**NYE COUNTY, NEVADA**  
**AMARGOSA TOWN GENERAL SPECIAL REVENUE FUND (CONTINUED)**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 1999**  
**(With Comparative Actual Amounts for Year Ended June 30, 1998)**

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998
<b>Culture and recreation:</b>				
<b>Park:</b>				
Salaries and wages	-	-	-	9 805
Employee benefits	-	-	-	1 011
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>3 118</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>13 934</u>
<b>Senior Citizens:</b>				
Services and supplies	<u>500</u>	<u>269</u>	<u>231</u>	<u>500</u>
Total culture and recreation	<u>500</u>	<u>269</u>	<u>231</u>	<u>14 434</u>
Contingency	<u>8 477</u>	<u>-</u>	<u>8 477</u>	<u>-</u>
<b>Total expenditures</b>	<u>261 031</u>	<u>183 480</u>	<u>77 551</u>	<u>195 188</u>
Excess (deficiency) of revenues over expenditures	<u>(51 248)</u>	<u>50 885</u>	<u>102 133</u>	<u>15 838</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfer in	<u>20 000</u>	<u>20 000</u>	<u>-</u>	<u>20 000</u>
Operating transfer out	<u>(30 000)</u>	<u>(30 000)</u>	<u>-</u>	<u>-</u>
<b>Total other sources (uses)</b>	<u>(10 000)</u>	<u>(10 000)</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(61 248)</u>	<u>40 885</u>	<u>102 133</u>	<u>35 838</u>
<b>FUND BALANCE:</b>				
Beginning of year	<u>74 967</u>	<u>66 258</u>	<u>(8 709)</u>	<u>30 420</u>
<b>End of year</b>	<u><b>\$ 13 719</b></u>	<u><b>\$ 107 143</b></u>	<u><b>\$ 93 424</b></u>	<u><b>\$ 66 258</b></u>

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NYE COUNTY, NEVADA  
 STATE AND COUNTY ROOM TAX SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEET  
 June 30, 1999 and 1998

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	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 18 505	\$ 14 092
Taxes receivables	<u>3 913</u>	<u>5 559</u>
Total assets	<u>\$ 22 418</u>	<u>\$ 19 651</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 8 833	\$ 4 776
<b><u>FUND BALANCE</u></b>		
Unreserved and undesignated	<u>13 585</u>	<u>14 875</u>
Total liabilities and fund balance	<u>\$ 22 418</u>	<u>\$ 19 651</u>

NYE COUNTY, NEVADA  
 STATE/COUNTY ROOM TAX SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 1999

(With Comparative Actual Amounts for Year Ended June 30, 1998)

	1999	Variance -		
		Budget	Actual	(Unfavorable)
<b>REVENUES:</b>				
Taxes:				
Beatty	\$ 17 200	\$ 18 842	\$ 1 642	\$ 18 368
Gabbs	30	151	121	22
Pahrump	6 700	7 224	524	6 797
Tonopah	9 797	9 145	(652)	10 138
Round Mountain	1 200	1 184	(16)	1 143
Amargosa	6 000	5 435	(565)	5 641
Total revenues	40 927	41 981	1 054	42 109
<b>EXPENDITURES:</b>				
Community support:				
Chamber of Commerce:				
Gabbs	1 465	-	1 465	-
Beatty	10 000	13 608	(3 608)	12 171
Amargosa	10 496	-	10 496	-
Round Mountain	3 387	3 890	(503)	-
Total community support	25 348	17 498	7 850	12 171
Intergovernmental:				
Payment to state	26 820	25 773	1 047	26 480
Total expenditures	52 168	43 271	8 897	38 651
Excess (deficiency) of revenues over expenditures	(11 241)	(1 290)	9 951	3 458
<b>FUND BALANCE:</b>				
Beginning of year	11 241	14 875	3 634	11 417
End of year	\$ -	\$ 13 585	\$ 13 585	\$ 14 875

NYE COUNTY, NEVADA  
 JUSTICE COURT ADMINISTRATIVE ASSESSMENT FUND 170 SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEET  
 June 30, 1999 and 1998

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	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 131 022	\$ 103 721
Due from other governments	<u>1 000</u>	<u>-</u>
Total assets	<u><u>\$ 132 022</u></u>	<u><u>\$ 103 721</u></u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 7 442	\$ -
<b><u>FUND BALANCE</u></b>		
Unreserved and undesignated	<u>124 580</u>	<u>103 721</u>
Total liabilities and fund balance	<u><u>\$ 132 022</u></u>	<u><u>\$ 103 721</u></u>

NYE COUNTY, NEVADA  
 JUSTICE COURT ADMINISTRATIVE ASSESSMENT FUND 170 SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 1999  
 (With Comparative Actual Amounts for Year Ended June 30, 1998)

				Variance -
		1999	1998	
		Budget	Actual	Favorable (Unfavorable)
<b>REVENUES:</b>				
Fines and forfeitures:				
Beatty	\$ 14 000	\$ 23 240	\$ 9 240	\$ 14 763
Gabbs	35	70	35	133
Pahrump	15 000	16 877	1 877	15 327
Tonopah	11 300	11 247	(53)	10 794
Total fines and forfeitures	40 335	51 434	11 099	41 017
Intergovernmental:				
Grants	1 000	1 000	-	-
Other:				
Interest	-	6 751	6 751	5 647
Total revenues	41 335	59 185	17 850	46 664
<b>EXPENDITURES:</b>				
Judicial:				
Justice court:				
Beatty	87 695	15 505	72 190	3 035
Gabbs	289	-	289	-
Pahrump	23 841	10 721	13 120	10 967
Tonopah	24 480	5 349	19 131	7 780
Total expenditures	136 305	31 575	104 730	21 782
Excess (deficiency) of revenues over expenditures	(94 970)	27 610	122 580	24 882
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers out	-	(6 751)	(6 751)	(5 647)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(94 970)	20 859	115 829	19 235
<b>FUND BALANCE:</b>				
Beginning of year	94 970	103 721	8 751	84 486
End of year	\$ -	\$ 124 580	\$ 124 580	\$ 103 721

NYE COUNTY, NEVADA  
 ECONOMIC DEVELOPMENT SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEET  
 June 30, 1999 and 1998

---

	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 9 212	\$ 13 787
Due from other governments	<u>1 500</u>	<u>5 000</u>
Total assets	<u>\$ 10 712</u>	<u>\$ 18 787</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 460	\$ 2 014
Accrued payroll and benefits	<u>1 074</u>	<u>470</u>
Total liabilities	<u>1 534</u>	<u>2 484</u>
<b><u>FUND BALANCE</u></b>		
Unreserved and undesignated	<u>9 178</u>	<u>16 303</u>
Total liabilities and fund balance	<u>\$ 10 712</u>	<u>\$ 18 787</u>

NYE COUNTY, NEVADA  
 ECONOMIC DEVELOPMENT SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 1999

(With Comparative Actual Amounts for Year Ended June 30, 1998)

	1999		Variance-	
	Budget	Actual	Favorable (Unfavorable)	1998 Actual
<b>REVENUES:</b>				
<b>Intergovernmental:</b>				
Grants	\$ 5 000	\$ 5 000	\$ -	\$ 5 000
Federal grants	70 180	7 000	(63 180)	-
State grants	37 500	39 000	1 500	43 000
Total intergovernmental	<u>112 680</u>	<u>51 000</u>	<u>(61 680)</u>	<u>48 000</u>
<b>Other:</b>				
Interest	-	1 248	1 248	-
Miscellaneous	-	-	-	22 135
Esmeralda chambers	-	2 000	2 000	2 000
Private sources	<u>70 000</u>	<u>8 260</u>	<u>(61 740)</u>	<u>18 501</u>
Total other	<u>70 000</u>	<u>11 508</u>	<u>(58 492)</u>	<u>42 636</u>
<b>Total revenues</b>	<b><u>182 680</u></b>	<b><u>62 508</u></b>	<b><u>(120 172)</u></b>	<b><u>90 636</u></b>
<b>EXPENDITURES:</b>				
<b>General government:</b>				
Salaries and wages	110 000	46 143	63 857	43 809
Employee benefits	18 000	2 959	15 041	2 280
Services and supplies	<u>53 900</u>	<u>24 636</u>	<u>29 264</u>	<u>29 125</u>
Total expenditures	<u>181 900</u>	<u>73 738</u>	<u>108 162</u>	<u>75 214</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>780</b>	<b>(11 230)</b>	<b>(12 010)</b>	<b>15 422</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in	-	5 353	5 353	7 000
Operating transfers out	-	(1 248)	(1 248)	-
Total other sources (uses)	<u>-</u>	<u>4 105</u>	<u>4 105</u>	<u>7 000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	780	(7 125)	(7 905)	22 422
<b>FUND BALANCE:</b>				
Beginning of year	<u>7 229</u>	<u>16 303</u>	<u>9 074</u>	<u>(6 119)</u>
End of year	<u>\$ 8 009</u>	<u>\$ 9 178</u>	<u>\$ 1 169</u>	<u>\$ 16 303</u>

NYE COUNTY, NEVADA  
CONTROLLED SUBSTANCE FORFEITTURES SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET  
June 30, 1999 and 1998

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	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 9 369</u>	<u>\$ 20 759</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 4 599</u>	<u>\$ -</u>
<b><u>FUND BALANCE</u></b>		
Unreserved - undesignated	<u>4 770</u>	<u>20 759</u>
Total liabilities and fund balance	<u>\$ 9 369</u>	<u>\$ 20 759</u>

**NYE COUNTY, NEVADA**  
**CONTROLLED SUBSTANCE FORFEITURE SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 1999**  
**(With Comparative Actual Amounts for Year June 30, 1998)**

	1999		Variance-	
	Budget	Actual	Favorable (Unfavorable)	1998
<b>REVENUES:</b>				
Fines and forfeitures:				
Fines and forfeitures	\$ 19 000	\$ -	\$ (19 000)	\$ 11 664
Other:				
Interest	- - -	820	820	- - -
Total revenues	<u>19 000</u>	<u>820</u>	<u>(18 180)</u>	<u>11 664</u>
<b>EXPENDITURES:</b>				
Public safety	<u>43 856</u>	<u>15 989</u>	<u>27 867</u>	<u>5 435</u>
Excess (deficiency) of revenues over expenditures	<u>(24 856)</u>	<u>(15 169)</u>	<u>9 687</u>	<u>6 229</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers out	<u>- - -</u>	<u>(820)</u>	<u>(820)</u>	<u>- - -</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(24 856)</u>	<u>(15 989)</u>	<u>8 867</u>	<u>6 229</u>
<b>FUND BALANCE:</b>				
Beginning of year	<u>24 856</u>	<u>20 759</u>	<u>(4 097)</u>	<u>14 530</u>
End of year	<u>\$ - - -</u>	<u>\$ 4 770</u>	<u>\$ 4 770</u>	<u>\$ 20 759</u>

NYE COUNTY, NEVADA  
PUBLIC LANDS SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET  
June 30, 1999 and 1998

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	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 7 120	\$ 7 120
<b><u>FUND BALANCE</u></b>		
Unreserved - undesignated	\$ 7 120	\$ 7 120

NYE COUNTY, NEVADA  
 PUBLIC LANDS SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 1999

(With Comparative Actual Amounts for Year Ended June 30, 1998)

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998 Actual
<b>REVENUES:</b>				
Other	\$ -	\$ -	\$ -	\$ 4
<b>EXPENDITURES:</b>				
General government:				
Services and supplies	7 120	-	7 120	4 778
Excess (deficiency) of revenues over expenditures	(7 120)	-	7 120	(4 774)
<b>FUND BALANCE:</b>				
Beginning of year	<u>7 120</u>	<u>7 120</u>	<u>-</u>	<u>11 894</u>
End of year	<u>\$ -</u>	<u>\$ 7 120</u>	<u>\$ 7 120</u>	<u>\$ 7 120</u>

NYE COUNTY, NEVADA  
JP ASSESSMENT FUND 171 SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET  
June 30, 1999 and 1998

	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 115 788</u>	<u>\$ 45 409</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>12 590</u>	<u>-</u>
<b><u>FUND BALANCE</u></b>		
Unreserved - undesignated	<u>103 198</u>	<u>45 409</u>
Total liabilities and fund balance	<u>\$ 115 788</u>	<u>\$ 45 409</u>

NYE COUNTY, NEVADA  
 JP ASSESSMENT FUND 171 SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 1999

(With Comparative Actual Amounts for Year Ended June 30, 1998)

	1999		Variance -
	Budget	Actual	Favorable (Unfavorable)
			1998 Actual
<b>REVENUES:</b>			
Fines and forfeitures:			
Beatty	\$ 14 000	\$ 31 890	\$ 17 890
Gabbs	100	70	(30)
Pahrump	16 800	23 515	6 715
Tonopah	<u>10 750</u>	<u>15 555</u>	4 805
Total intergovernmental	<u>41 650</u>	<u>71 030</u>	29 380
Other:			
Interest	-	4 312	4 312
Total revenues	<u>41 650</u>	<u>75 342</u>	33 692
			<u>47 106</u>
<b>EXPENDITURES:</b>			
Judicial:			
Justice Court:			
Beatty	26 975	-	26 975
Gabbs	100	-	100
Pahrump	32 686	13 241	19 445
Tonopah	<u>19 292</u>	-	<u>19 292</u>
Total expenditures	<u>79 053</u>	<u>13 241</u>	65 812
Excess (deficiency) of revenues over expenditures	<u>(37 403)</u>	<u>62 101</u>	99 504
45 409			
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers out	-	(4 312)	(4 312)
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(37 403)</u>	<u>57 789</u>	95 192
45 409			
<b>FUND BALANCE:</b>			
Beginning of year	<u>37 403</u>	<u>45 409</u>	8 006
End of year	<u>\$ -</u>	<u>\$ 103 198</u>	<u>\$ 103 198</u>
			<u>\$ 45 409</u>

NYE COUNTY, NEVADA  
AMARGOSA COMMUNITY CENTER AND PARK SPECIAL REVENUE FUND  
BALANCE SHEET  
June 30, 1999

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1999

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ASSETS

Pooled cash and investments \$ 12 970

LIABILITIES

Accounts payable \$ 818  
Accrued payroll and benefits 619

Total liabilities 1 437

FUND BALANCE

Unreserved - undesignated 11 533

Total liabilities and  
fund balance \$ 12 970

NYE COUNTY, NEVADA  
 AMARGOSA COMMUNITY CENTER AND PARK SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 1999

	1999		Variance -
	Budget	Actual	Favorable (Unfavorable)
<b>REVENUES:</b>			
Taxes:			
Room tax	\$ 30 000	\$ 1 384	\$ (28 616)
<b>EXPENDITURES:</b>			
Culture and recreation:			
Parks:			
Salaries and wages	11 281	10 155	1 126
Employee benefits	1 265	1 025	240
Service and supplies	3 000	3 062	(62)
Capital outlay	4 000	2 655	1 345
	<u>19 546</u>	<u>16 897</u>	<u>2 649</u>
Community center:			
Service and supplies	5 000	2 954	2 046
Capital outlay	5 000	-	5 000
	<u>10 000</u>	<u>2 954</u>	<u>7 046</u>
Total expenditures	<u>29 546</u>	<u>19 851</u>	<u>9 695</u>
Excess (deficiency) of revenues over expenditures	<u>454</u>	<u>(18 467)</u>	<u>(18 921)</u>
<b>OTHER FINANCING SOURCES (USES) :</b>			
Operating transfers in	<u>-</u>	<u>30 000</u>	<u>30 000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	454	11 533	11 079
<b>FUND BALANCE:</b>			
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ 454</u>	<u>\$ 11 533</u>	<u>\$ 11 079</u>

NYE COUNTY, NEVADA  
BUILDING DEPARTMENT SPECIAL REVENUE FUND  
BALANCE SHEET  
June 30, 1999

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1999

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ASSETS

Pooled cash and investments	\$ 218 713
Interest receivable	<u>533</u>
Total assets	<u>\$ 219 246</u>

LIABILITIES

Accounts payable	\$ 124 582
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FUND BALANCE

Unreserved - undesignated	<u>94 664</u>
Total liabilities and fund balance	<u>\$ 219 246</u>

NYE COUNTY, NEVADA  
 BUILDING DEPARTMENT SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 1999

	1999	Variance -	
	Budget	Actual	Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for services:			
Construction permit fees	\$ 250 000	\$ 240 322	\$ (9 678)
Other:			
Interest	-	1 594	1 594
Total revenues	<u>250 000</u>	<u>241 916</u>	<u>(8 084)</u>
<b>EXPENDITURES:</b>			
General government:			
Salaries	50 000	-	50 000
Benefits	5 000	-	5 000
Services and supplies	<u>195 000</u>	<u>147 252</u>	<u>47 748</u>
Total expenditures	<u>250 000</u>	<u>147 252</u>	<u>102 748</u>
Excess revenue over expenditures	-	94 664	94 664
<b>FUND BALANCE:</b>			
Beginning of year	-	-	-
End of year	<u>\$ -</u>	<u>\$ 94 664</u>	<u>\$ 94 664</u>

NYE COUNTY, NEVADA  
 RADIO COMMUNICATION REPAIR SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET  
 June 30, 1999 and 1998

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	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 50 045</u>	<u>\$ 12 662</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	1 785	3 731
Accrued payroll and benefits	<u>-</u>	<u>977</u>
Total liabilities	<u>1 785</u>	<u>4 708</u>
<b><u>FUND BALANCE</u></b>		
Unreserved - undesignated	<u>\$ 48 260</u>	<u>\$ 7 954</u>
Total liabilities and fund balance	<u>\$ 50 045</u>	<u>\$ 12 662</u>

NYE COUNTY, NEVADA  
 RADIO COMMUNICATION REPAIR SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended June 30, 1999

(With Comparative Actual Amounts for Year Ended June 30, 1998)

	1999		Variance -
	Budget	Actual	Favorable (Unfavorable)
	1998	Actual	
<b>REVENUES:</b>			
Charges for service	\$ 150	\$ -	\$ (150)
	\$ 105		\$ 105
<b>EXPENDITURES:</b>			
General Government:			
Salaries	39 950	18 174	21 776
Employee benefits	12 195	4 261	7 934
Service and supplies	<u>23 787</u>	<u>13 759</u>	<u>10 028</u>
			38 231
			12 636
			22 567
Total expenditures	<u>75 932</u>	<u>36 194</u>	<u>39 738</u>
			<u>73 434</u>
Excess (deficiency) of revenue over expenditures	<u>(75 782)</u>	<u>(36 194)</u>	<u>39 588</u>
			<u>(73 329)</u>
<b>OTHER FINANCING SOURCES (USES) :</b>			
Operating transfer in	<u>76 500</u>	<u>76 500</u>	<u>-</u>
			<u>78 000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	718	40 306	39 588
			4 671
<b>FUND BALANCE:</b>			
Beginning of year	<u>46</u>	<u>7 954</u>	<u>7 908</u>
			<u>3 283</u>
End of year	<u>\$ 764</u>	<u>\$ 48 260</u>	<u>\$ 47 496</u>
			<u>\$ 7 954</u>

NYE COUNTY, NEVADA  
 911 MEDICAL EMERGENCY SYSTEM SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEET  
 June 30, 1999 and 1998

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	1999	1998
<b>ASSETS</b>		
Pooled cash and investments	\$ 39 394	\$ 7 477
Taxes receivable	1 780	1 762
Due from other governments	<u>39</u>	<u>60</u>
Total assets	<u><u>\$ 41 213</u></u>	<u><u>\$ 9 299</u></u>
<b>LIABILITIES</b>		
Deferred taxes	\$ 1 547	\$ 1 535
<b>FUND BALANCE</b>		
Unreserved and undesignated	<u>39 666</u>	<u>7 764</u>
Total liabilities and fund balance	<u><u>\$ 41 213</u></u>	<u><u>\$ 9 299</u></u>

**NYE COUNTY, NEVADA**  
**911 MEDICAL EMERGENCY SYSTEM SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 1999**  
**(With Comparative Actual Amounts for Year Ended June 30, 1998)**

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998
<b>REVENUES:</b>				
Taxes:				
Property tax	\$ 29 244	\$ 30 435	\$ 1 191	\$ 26 453
Net proceeds	<u>1 350</u>	<u>1 495</u>	<u>145</u>	<u>3 755</u>
Total taxes	<u>30 594</u>	<u>31 930</u>	<u>1 336</u>	<u>30 208</u>
Intergovernmental:				
Fish and wildlife	<u>-</u>	<u>37</u>	<u>37</u>	<u>39</u>
Other:				
Interest	<u>-</u>	<u>1 536</u>	<u>1 536</u>	<u>4 030</u>
Total revenues	<u>30 594</u>	<u>33 503</u>	<u>2 909</u>	<u>34 277</u>
<b>EXPENDITURES:</b>				
Public safety:				
Capital outlay	<u>106 260</u>	<u>65</u>	<u>106 195</u>	<u>82 000</u>
Excess (deficiency) of revenues over expenditures	<u>(75 666)</u>	<u>33 438</u>	<u>109 104</u>	<u>(47 723)</u>
Other financing sources (uses) :				
Operating transfer out	<u>-</u>	<u>(1 536)</u>	<u>(1 536)</u>	<u>(4 030)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(75 666)</u>	<u>31 902</u>	<u>107 568</u>	<u>(51 753)</u>
<b>FUND BALANCE:</b>				
Beginning of year	<u>75 666</u>	<u>7 764</u>	<u>(67 902)</u>	<u>59 517</u>
End of year	<u>\$ -</u>	<u>\$ 39 666</u>	<u>\$ 39 666</u>	<u>\$ 7 764</u>

NYE COUNTY, NEVADA  
REPOSITORY OVERSITE SPECIAL REVENUE FUND  
BALANCE SHEET  
June 30, 1999

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1999

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ASSETS

Pooled cash and investments	\$ 600 718
Interest receivable	<u>2 009</u>
Total assets	<u>\$ 602 727</u>

LIABILITIES

Accounts payable	\$ 113 250
Accrued payroll and benefits	19 705
Deferred revenue	426 152
Deferred interest	<u>43 620</u>
Total liabilities	<u>602 727</u>

FUND BALANCE

Unreserved - undesignated	\$ -
Total liabilities and fund balance	<u>\$ 602 727</u>

NYE COUNTY, NEVADA  
 REPOSITORY OVERSITE SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 1999

	1999		Variance -
	Budget	Actual	Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental:			
Grants	<u>\$1 618 487</u>	<u>\$2 210 358</u>	<u>\$ 591 871</u>
<b>EXPENDITURES:</b>			
General government:			
Salaries and wages	240 410	179 412	60 998
Employee benefits	72 010	46 325	25 685
Services and supplies	<u>2 331 940</u>	<u>1 984 881</u>	<u>347 059</u>
Total general government	<u>2 644 360</u>	<u>2 210 618</u>	<u>433 742</u>
Excess (deficiency) of revenues over expenditures	<u>(1 025 873)</u>	<u>(260)</u>	<u>1 025 613</u>
Other financing sources (uses):			
Sale of fixed assets	-	7 850	7 850
Excess (deficiency) of revenues and other expenditures and other uses	<u>(1 025 873)</u>	7 590	1 033 463
<b>FUND BALANCE:</b>			
Beginning of year	<u>1 025 873</u>	<u>(7 590)</u>	<u>(1 033 463)</u>
End of year	<u>\$</u>	<u>\$</u>	<u>\$</u>

NYE COUNTY, NEVADA  
REPOSITORY EARLY WARNING DRILLING SPECIAL REVENUE FUND  
BALANCE SHEET  
June 30, 1999

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1999

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ASSETS

Pooled cash and investments	\$ 227 811
Interest receivable	<u>1 367</u>

Total assets	<u>\$ 229 178</u>
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LIABILITIES

Accounts payable	\$ 147 428
Deferred revenue	52 059
Deferred interest	<u>29 691</u>

Total liabilities	<u>229 178</u>
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FUND BALANCE

Unreserved - undesignated	<u>-</u>
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Total liabilities and fund balance	<u>\$ 229 178</u>
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NYE COUNTY, NEVADA  
 REPOSITORY EARLY WARNING DRILLING SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 1999

	1999		Variance -
	Budget	Actual	Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental:			
Grants	<u>\$3 600 000</u>	<u>\$3 547 941</u>	<u>\$ (52 059)</u>
Charges for services:			
Other	<u>41</u>	<u>41</u>	<u>-</u>
Total revenues	<u>3 600 041</u>	<u>3 547 982</u>	<u>(52 059)</u>
<b>EXPENDITURES:</b>			
General government:			
Services and supplies	<u>3 600 041</u>	<u>3 547 982</u>	<u>52 059</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE:</b>			
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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## C A P I T A L   P R O J E C T S   F U N D

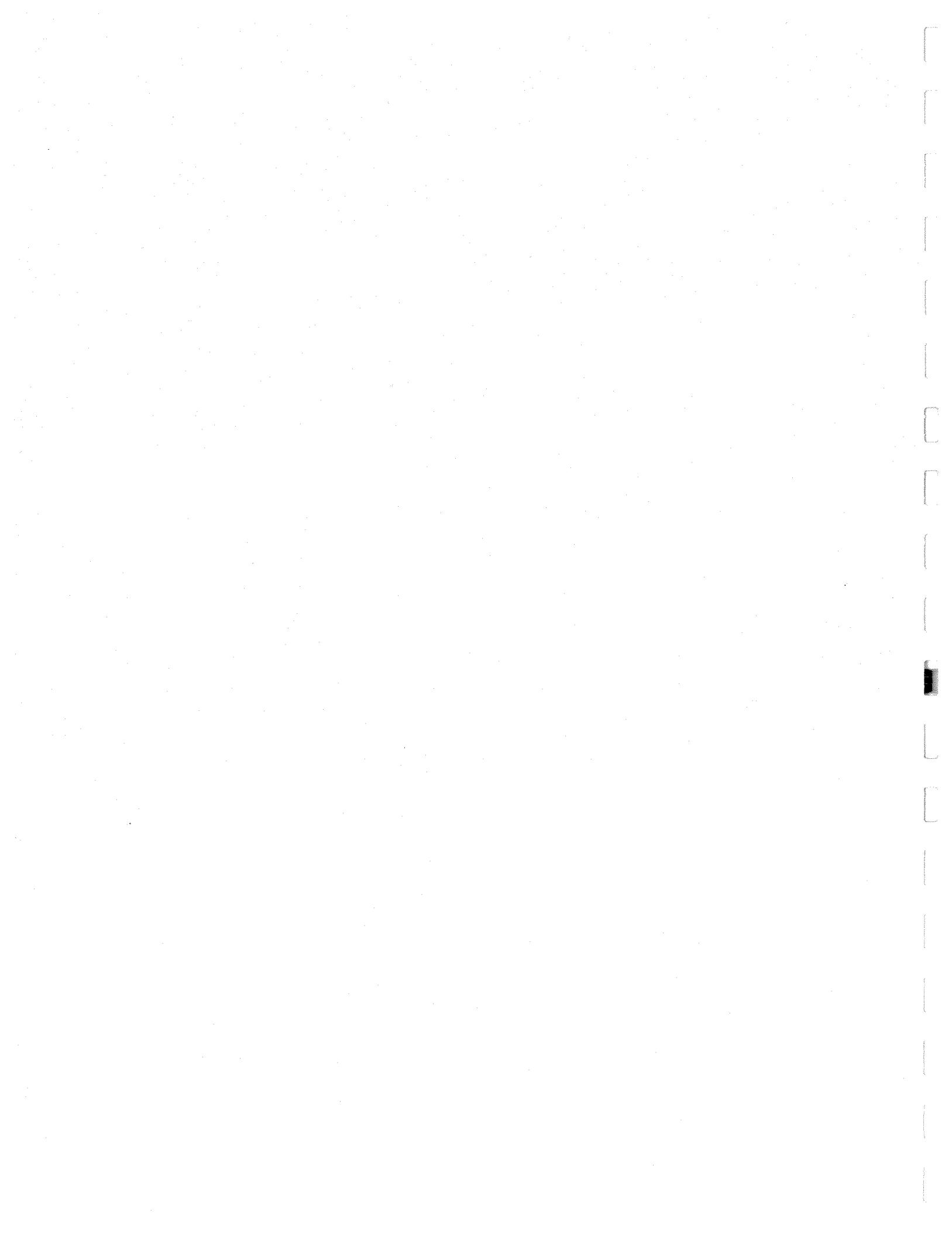
Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

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

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

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

County Special fund is used to account for PETT monies specified for Capital improvement.



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NYE COUNTY, NEVADA  
 CAPITAL PROJECT FUNDS  
 COMBINING BALANCE SHEET  
 June 30, 1999  
 (With Comparative Actual Amounts for June 30, 1998)

	COUNTY COUNTY	COUNTY SPECIAL AD VALOREM	AMARGOSA SPECIAL AD VALOREM	BEATTY SPECIAL AD VALOREM
<b>ASSETS</b>				
Pooled cash and investments	\$ 396 922	\$ 616 774	\$ 12 538	\$ 63 511
Interest receivable	24 009	-	-	-
Taxes receivable	730	17 805	-	-
Due from other governments	75 948	387	-	-
Advance to other funds	-	-	-	-
Due from other funds	-	-	-	-
 Total assets	 <u>\$ 497 609</u>	 <u>\$ 634 966</u>	 <u>\$ 12 538</u>	 <u>\$ 63 511</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 11 534	\$ 600	\$ -	\$ -
Due to other funds	-	-	-	-
Deferred taxes	<u>399</u>	<u>15 462</u>	<u>-</u>	<u>-</u>
 Total liabilities	 <u>11 933</u>	 <u>16 062</u>	 <u>-</u>	 <u>-</u>
<b>FUND BALANCE</b>				
Reserved for advances	75 948	-	-	-
Unreserved - undesignated	<u>409 728</u>	<u>618 904</u>	<u>12 538</u>	<u>63 511</u>
 Total fund balance	 <u>485 676</u>	 <u>618 904</u>	 <u>12 538</u>	 <u>63 511</u>
 Total liabilities and fund balance	 <u>\$ 497 609</u>	 <u>\$ 634 966</u>	 <u>\$ 12 538</u>	 <u>\$ 63 511</u>

MANHATTAN SPECIAL AD VALOREM		COUNTY SPECIAL PROJECTS		TOTALS	
		BEATTY		1999	1998
\$ 1 013	\$ 757 474	\$4 050 152		\$ 5 898 384	\$ 7 761 445
-	2 409	16 531		42 949	101 774
-	-	-		18 535	19 366
-	-	-		76 335	8 696
-	-	2 722 822		2 722 822	628 770
-	-	144 072		144 072	46 106
<u>\$ 1 013</u>	<u>\$ 759 883</u>	<u>\$6 933 577</u>		<u>\$ 8 903 097</u>	<u>\$ 8 566 157</u>
\$ -	\$ -	\$ 734 195		\$ 746 329	\$ 579 810
-	-	-		15 861	16 799
-	-	734 195		762 190	596 609
-	-	2 722 822		2 798 770	628 770
1 013	759 883	3 476 560		5 342 137	7 340 778
1 013	759 883	6 199 382		8 140 907	7 969 548
<u>\$ 1 013</u>	<u>\$ 759 883</u>	<u>\$6 933 577</u>		<u>\$ 8 903 097</u>	<u>\$ 8 566 157</u>

**NYE COUNTY, NEVADA**  
**CAPITAL PROJECT FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 1999**

(With Comparative Actual Amounts for the Year Ended June 30, 1998)

	CITY COUNTY SPECIAL AD VALOREM	AMARGOSA SPECIAL AD VALOREM	BEATTY SPECIAL AD VALOREM
<b>REVENUES:</b>			
Taxes	\$ 2 754	\$ 319 325	\$ -
Intergovernmental	-	366	-
Other revenues	<u>23 738</u>	<u>30 575</u>	<u>3 194</u>
Total revenues	<u>26 492</u>	<u>350 266</u>	<u>3 194</u>
<b>EXPENDITURES:</b>			
Intergovernmental	-	43 668	-
Capital projects	<u>261 385</u>	<u>32 777</u>	<u>8 634</u>
Total expenditures	<u>261 385</u>	<u>76 445</u>	<u>8 634</u>
Excess (deficiency) of revenues over expenditures	<u>(234 893)</u>	<u>273 821</u>	<u>(5 440)</u>
<b>OTHER FINANCING SOURCES (USES) :</b>			
Operating transfer in	290 920	-	1 566
Operating transfer out	-	<u>(42 885)</u>	<u>-</u>
Total other sources	<u>290 920</u>	<u>(42 885)</u>	<u>1 566</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	56 027	230 936	1 566
			763
<b>FUND BALANCE:</b>			
Beginning of year	429 649	387 968	10 972
Residual equity transfer in	-	-	-
End of year	<u>\$ 485 676</u>	<u>\$ 618 904</u>	<u>\$ 12 538</u>
			<u>\$ 63 511</u>

MANHATTAN SPECIAL AD VALOREM		COUNTY SPECIAL PROJECTS	TOTALS	
BEATTY			1999	1998
\$ -	\$ -	\$ -	\$ 322 079	\$ 359 172
-	-	7 800 000	7 800 366	6 548 380
-	27 853	371 679	457 039	478 515
-	27 853	8 171 679	8 579 484	7 386 067
-	-	1 000 000	1 043 668	3 580 000
7 656	31 812	7 482 538	7 824 802	2 227 457
7 656	31 812	8 482 538	8 868 470	5 807 457
(7 656)	(3 959)	(310 859)	(288 986)	1 578 610
1 347	203 194	-	506 424	840 241
-	-	-	(46 079)	(1 973 136)
1 347	203 194	-	460 345	(1 132 895)
(6 309)	199 235	(310 859)	171 359	445 715
7 322	560 648	6 510 241	7 969 548	7 517 351
-	-	-	-	6 482
\$ 1 013	\$ 759 883	\$6 199 382	\$ 8 140 907	\$ 7 969 548

NYE COUNTY, NEVADA  
 COUNTY CAPITAL PROJECTS FUND  
 COMPARATIVE BALANCE SHEET  
 June 30, 1999 and 1998

---

	1999	1998
<b>ASSETS</b>		
Pooled cash and investments	\$ 396 922	\$ 249 386
Taxes receivable	730	1 783
Due from other governments	75 948	109 049
Interest receivable	<u>24 009</u>	<u>71 638</u>
 Total assets	 <u>\$ 497 609</u>	 <u>\$ 431 856</u>
<b>LIABILITIES</b>		
Accounts payable	\$ 11 534	\$ 724
Deferred taxes	<u>399</u>	<u>1 483</u>
 Total liabilities	 <u>11 933</u>	 <u>2 207</u>
<b>FUND BALANCE</b>		
Reserved for advances	75 948	100 948
Unreserved - undesignated	<u>409 728</u>	<u>328 701</u>
 Total fund balance	 <u>485 676</u>	 <u>429 649</u>
Total liabilities and fund balance	<u>\$ 497 609</u>	<u>\$ 431 856</u>

**NYE COUNTY, NEVADA**  
**COUNTY CAPITAL PROJECTS FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL**  
**Year Ended June 30, 1999**

(With Comparative Actual Amounts for Year Ended June 30, 1998)

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998
				Actual
<b>REVENUES:</b>				
<b>Taxes:</b>				
Ad valorem	\$ -	\$ 2 739	\$ 2 739	\$ 44 728
Net proceeds from mines	- -	15	15	14 975
Total taxes	- -	2 754	2 754	59 703
<b>Intergovernmental:</b>				
Grant	- -	- -	- -	140 020
Fish and wildlife	- -	- -	- -	66
Total intergovernmental	- -	- -	- -	140 086
<b>Other:</b>				
Interest	135 000	23 238	(111 762)	66 575
Miscellaneous	- -	500	500	7 080
Total other	135 000	23 738	(111 262)	73 655
Total revenues	135 000	26 492	(108 508)	273 444
<b>EXPENDITURES:</b>				
<b>Capital outlay:</b>				
General government	- -	- -	- -	2 259
Public safety	- -	239 309	(239 309)	-
Public works	275 000	- -	275 000	-
Health	- -	- -	- -	534
Community support	- -	22 076	(22 076)	225 716
Total expenditures	275 000	261 385	13 615	228 509
Excess (deficiency) of revenues over expenditures	(140 000)	(234 893)	(94 893)	44 935
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in	100 000	290 920	190 920	698 541
Operating transfers out	- -	- -	- -	(150 000)
Total other sources	100 000	290 920	190 920	548 541
Excess (deficiency) of revenues and other sources over expenditures and other uses	(40 000)	56 027	96 027	593 476
<b>FUND BALANCE:</b>				
Beginning of year	140 948	429 649	288 701	(170 309)
Residual equity transfer in	- -	- -	- -	6 482
End of year	<u>\$ 100 948</u>	<u>\$ 485 676</u>	<u>\$ 384 728</u>	<u>\$ 429 649</u>

NYE COUNTY, NEVADA  
 COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND  
 COMPARATIVE BALANCE SHEET  
 June 30, 1999 and 1998

---

	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 616 774	\$ 394 304
Taxes receivable	17 805	17 583
Due from other governments	<u>387</u>	<u>595</u>
Total assets	<u><u>\$ 634 966</u></u>	<u><u>\$ 412 482</u></u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 600	\$ 9 198
Deferred taxes	<u>15 462</u>	<u>15 316</u>
Total liabilities	<u>16 062</u>	<u>24 514</u>
<b><u>FUND BALANCE</u></b>		
Unreserved and undesignated	<u>618 904</u>	<u>387 968</u>
Total liabilities and fund balance	<u><u>\$ 634 966</u></u>	<u><u>\$ 412 482</u></u>

**NYE COUNTY, NEVADA**  
**NYE COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 1999**  
**(With Comparative Actual Amounts for Year Ended June 30, 1998)**

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998 Actual
<b>REVENUES:</b>				
Taxes:				
Property tax	\$ 305 945	\$ 304 372	\$ (1 573)	\$ 262 061
Net proceeds	-	14 953	14 953	37 408
Total taxes	<u>305 945</u>	<u>319 325</u>	<u>13 380</u>	<u>299 469</u>
Intergovernmental:				
Fish and wildlife	-	366	366	389
Other:				
Interest	-	30 575	30 575	28 640
Total revenues	<u>305 945</u>	<u>350 266</u>	<u>44 321</u>	<u>328 498</u>
<b>EXPENDITURES:</b>				
Intergovernmental:				
Gabbs	1 530	1 566	(36)	1 489
Pahrump	16 062	16 446	(384)	15 630
Round Mountain	11 442	11 716	(274)	11 134
Tonopah	<u>13 615</u>	<u>13 940</u>	<u>(325)</u>	<u>13 248</u>
Total intergovernmental	<u>42 649</u>	<u>43 668</u>	<u>(1 019)</u>	<u>41 501</u>
Capital projects	<u>620 060</u>	<u>32 777</u>	<u>587 283</u>	<u>99 878</u>
Total expenditures	<u>662 709</u>	<u>76 445</u>	<u>586 264</u>	<u>141 379</u>
Excess (deficiency) of revenues over expenditures	(356 764)	273 821	630 585	187 119
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers out	<u>(12 024)</u>	<u>(42 885)</u>	<u>(30 861)</u>	<u>(270 340)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(368 788)	230 936	599 724	(83 221)
<b>FUND BALANCE:</b>				
Beginning of year	<u>368 788</u>	<u>387 968</u>	<u>19 180</u>	<u>471 189</u>
End of year	<u>\$ -</u>	<u>\$ 618 904</u>	<u>\$ 618 904</u>	<u>\$ 387 968</u>

NYE COUNTY, NEVADA  
AMARGOSA SPECIAL AD VALOREM CAPITAL PROJECTS FUND  
COMPARATIVE BALANCE SHEET  
June 30, 1999 and 1998

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	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 12 538</u>	<u>\$ 10 972</u>
<b><u>FUND BALANCE</u></b>		
Unreserved - undesignated	<u>\$ 12 538</u>	<u>\$ 10 972</u>

NYE COUNTY, NEVADA  
 AMARGOSA SPECIAL AD VALOREM CAPITAL PROJECTS FUND  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended June 30, 1999

(With Comparative Actual Amounts for Year Ended June 30, 1998)

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998 Actual
<b>REVENUES:</b>				
Property tax	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES:</b>				
Capital projects	<u>12 434</u>	-	<u>12 434</u>	-
Excess (deficiency) of revenues over expenditures	(12 434)	-	12 434	-
<b>OTHER FINANCING SOURCES (USES) :</b>				
Operating transfer in	<u>1 530</u>	<u>1 566</u>	36	<u>1 488</u>
Excess (deficiency) of revenues and other sources (uses)	(10 904)	1 566	12 470	1 488
<b>FUND BALANCE:</b>				
Beginning of year	<u>10 904</u>	<u>10 972</u>	68	<u>9 484</u>
End of year	<u>\$ -</u>	<u>\$ 12 538</u>	<u>\$ 12 538</u>	<u>\$ 10 972</u>

NYE COUNTY, NEVADA  
BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND  
COMPARATIVE BALANCE SHEET  
June 30, 1999 and 1998

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	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 63 511</u>	<u>\$ 62 748</u>
<b><u>FUND BALANCE</u></b>		
Unreserved and undesignated	<u>\$ 63 511</u>	<u>\$ 62 748</u>

NYE COUNTY, NEVADA  
 BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 1999

(With Comparative Actual Amounts for Year Ended June 30, 1998)

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998
<b>REVENUES:</b>				
Other:				
Interest	\$ -	\$ 3 194	\$ 3 194	\$ -
<b>EXPENDITURES:</b>				
Capital projects	<u>71 639</u>	<u>8 634</u>	<u>63 005</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(71 639)	(5 440)	66 199	-
<b>OTHER FINANCING SOURCES (USES) :</b>				
Operating transfers in	8 900	9 397	497	8 931
Operating transfers out	- <u></u>	(3 194)	(3 194)	- <u></u>
Total other sources (uses)	<u>8 900</u>	<u>6 203</u>	<u>(2 697)</u>	<u>8 931</u>
Excess (deficiency) of revenues and other sources (uses)	(62 739)	763	63 502	8 931
<b>FUND BALANCE:</b>				
Beginning of year	<u>62 739</u>	<u>62 748</u>	<u>9</u>	<u>53 817</u>
End of year	<u>\$ -</u>	<u>\$ 63 511</u>	<u>\$ 63 511</u>	<u>\$ 62 748</u>

NYE COUNTY, NEVADA  
MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND  
COMPARATIVE BALANCE SHEET  
June 30, 1999 and 1998

---

	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 1 013</u>	<u>\$ 7 322</u>
<b><u>FUND BALANCE</u></b>		
Unreserved and undesignated	<u>\$ 1 013</u>	<u>\$ 7 322</u>

NYE COUNTY, NEVADA  
 MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended June 30, 1999

(With Comparative Actual Amounts for Year Ended June 30, 1998)

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998 Actual
<b>REVENUES:</b>				
Property tax	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES:</b>				
Capital projects	<u>8 636</u>	<u>7 656</u>	<u>980</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources	(8 636)	(7 656)	980	-
<b>OTHER FINANCING SOURCES (USES) :</b>				
Operating transfer in	<u>1 316</u>	<u>1 347</u>	<u>31</u>	<u>1 281</u>
Excess (deficiency) of revenues and other financing sources	(7 320)	(6 309)	1 011	1 281
<b>FUND BALANCE:</b>				
Beginning of year	<u>7 320</u>	<u>7 322</u>	<u>2</u>	<u>6 041</u>
End of year	<u>\$ -</u>	<u>\$ 1 013</u>	<u>\$ 1 013</u>	<u>\$ 7 322</u>

NYE COUNTY, NEVADA  
BEATTY CAPITAL PROJECTS FUND  
COMPARATIVE BALANCE SHEET  
June 30, 1999 and 1998

---

	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 757 474	\$ 560 648
Interest receivable	<u>2 409</u>	-
Total assets	<u>\$ 759 883</u>	<u>\$ 560 648</u>
<b><u>FUND BALANCE</u></b>		
Unreserved and undesignated	<u>\$ 759 883</u>	<u>\$ 560 648</u>

**NYE COUNTY, NEVADA**  
**BEATTY CAPITAL PROJECTS FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

Year Ended June 30, 1999

(With Comparative Actual Amounts for Year Ended June 30, 1998)

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998 Actual
<b>REVENUES:</b>				
Intergovernmental:				
Grants	\$ -	\$ -	\$ -	\$ 7 905
Other:				
Interest	- -	27 853	27 853	16 100
Total revenues	- -	27 853	27 853	24 005
<b>EXPENDITURES:</b>				
Capital outlay:				
General government	655 210	- -	655 210	- -
Public safety	25 000	21 812	3 188	- -
Culture and recreation	25 000	10 000	15 000	6 920
Total expenditures	705 210	31 812	673 398	6 920
(Deficiency) of revenues over expenditures	(705 210)	(3 959)	701 251	17 085
<b>OTHER FINANCING SOURCES (USES) :</b>				
Operating transfer in	200 000	203 194	3 194	130 000
Operating transfer out	- -	- -	- -	(232 641)
Total other sources	200 000	203 194	3 194	(102 641)
Excess (deficiency) of revenues and other sources over expenditures	(505 210)	199 235	704 445	(85 556)
<b>FUND BALANCE:</b>				
Beginning of year	505 210	560 648	55 438	646 204
End of year	\$ -	\$ 759 883	\$ 759 883	\$ 560 648

NYE COUNTY, NEVADA  
 COUNTY SPECIAL PROJECTS FUND  
 COMPARATIVE BALANCE SHEET  
 June 30, 1999 and 1998

---

	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$4 050 152	\$6 476 065
Interest receivable	16 531	30 136
Due from other funds	144 072	46 106
Advances to other funds	<u>2 722 822</u>	<u>527 822</u>
 Total assets	 <u>\$6 933 577</u>	 <u>\$7 080 129</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 734 195	\$ 569 888
<b><u>FUND BALANCE</u></b>		
Reserved for advance	2 722 822	527 822
Unreserved and undesignated	<u>3 476 560</u>	<u>5 982 419</u>
 Total fund balance	 <u>6 199 382</u>	 <u>6 510 241</u>
 Total liabilities and fund balance	 <u>\$6 933 577</u>	 <u>\$7 080 129</u>

**NYE COUNTY, NEVADA**  
**COUNTY SPECIAL PROJECTS FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 1999**  
**(With Comparative Actual Amounts for Year June 30, 1998)**

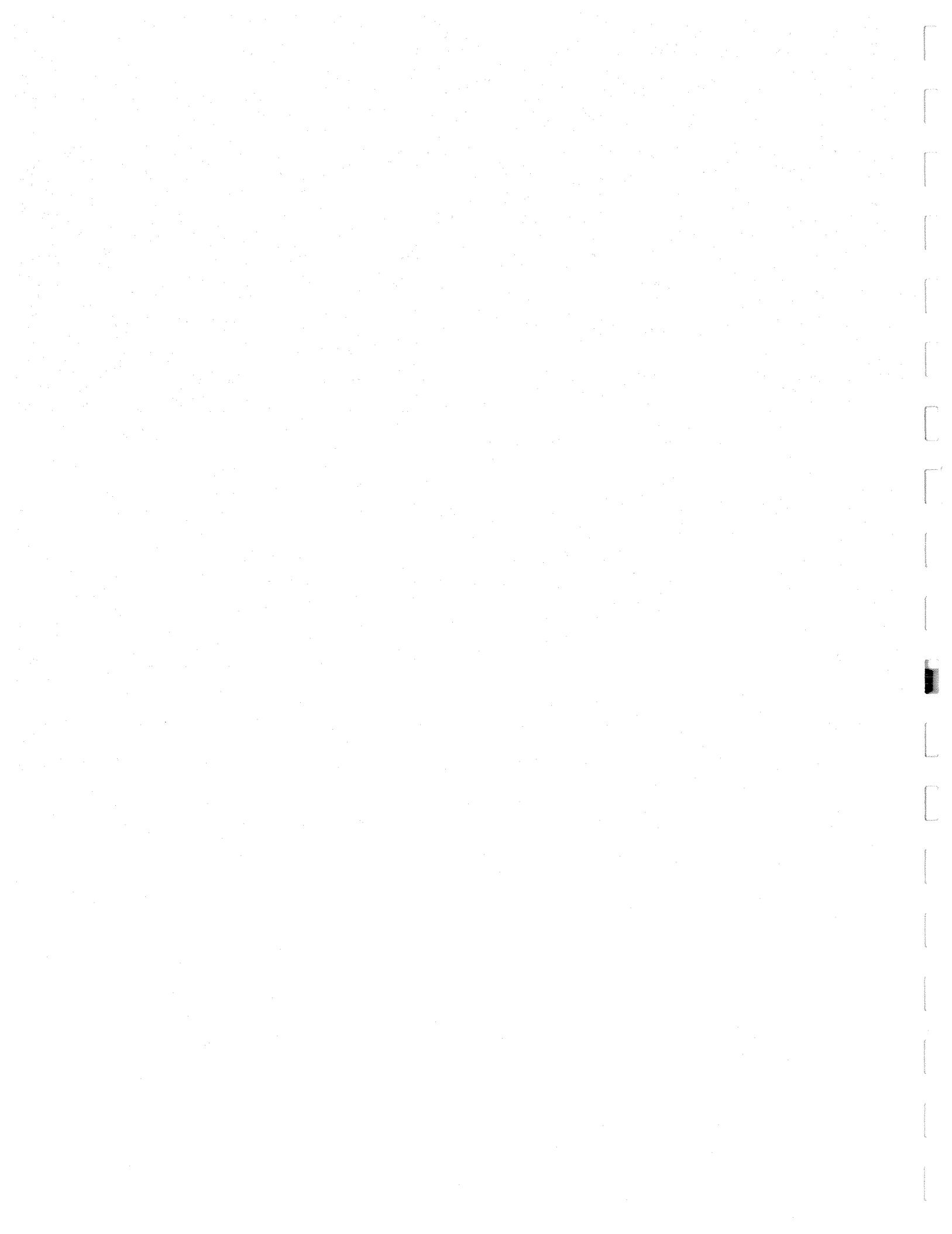
	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998
				Actual
<b>REVENUES:</b>				
Intergovernmental	<u>\$ 6 300 000</u>	<u>\$7 800 000</u>	<u>\$ 1 500 000</u>	<u>\$6 400 000</u>
Other:				
Interest	-	371 679	371 679	359 320
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>800</u>
Total other	<u>-</u>	<u>371 679</u>	<u>371 679</u>	<u>360 120</u>
Total revenues	<u>6 300 000</u>	<u>8 171 679</u>	<u>1 871 679</u>	<u>6 760 120</u>
<b>EXPENDITURES:</b>				
Intergovernmental	<u>-</u>	<u>-</u>	<u>-</u>	<u>3 580 000</u>
Capital outlay	<u>13 565 706</u>	<u>8 482 538</u>	<u>5 083 168</u>	<u>1 850 049</u>
Total expenditures	<u>13 565 706</u>	<u>8 482 538</u>	<u>5 083 168</u>	<u>5 430 649</u>
Excess (deficiency) of revenues over expenditures	(7 265 706)	(310 859)	6 954 847	1 329 471
<b>OTHER FINANCING SOURCES:</b>				
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1 320 155)</u>
Excess (deficiency) of revenues and over expenditures and other uses	(7 265 706)	(310 859)	6 954 847	9 316
<b>FUND BALANCE:</b>				
Beginning of year	<u>7 265 706</u>	<u>6 510 241</u>	<u>(755 465)</u>	<u>6 500 925</u>
End of year	<u>\$ -</u>	<u>\$6 199 382</u>	<u>\$ 6 199 382</u>	<u>\$6 510 241</u>

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## E N T E R P R I S E   F U N D

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

Nye County Hospital District Fund is used to account for the activity of Nye Regional Medical Center.



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NYE COUNTY, NEVADA  
 NYE COUNTY HOSPITAL DISTRICT  
 ENTERPRISE FUND  
 COMPARATIVE BALANCE SHEET  
 PAGE 1 OF 2  
 June 30, 1999 and 1998

	1999	1998
<b><u>ASSETS</u></b>		
<b>Current Assets</b>		
Pooled cash and investments	\$ -	\$ 194 998
Accounts receivable	1 777 571	1 194 362
Other current receivables	24 632	16 121
Prepaid contracts	21 963	8 174
Inventory	198 934	208 558
Restricted cash	45 453	27 883
Estimated third party settlements	<u>9 358</u>	<u>262 605</u>
Total current assets	<u>2 077 911</u>	<u>1 912 701</u>
<b>Property and equipment</b>		
Building	-	2 760 900
Equipment	<u>2 463 435</u>	<u>2 423 877</u>
Total property and equipment	2 463 435	5 184 777
Less accumulated depreciation	<u>(1 966 400)</u>	<u>(3 544 900)</u>
Net property and equipment	<u>497 035</u>	<u>1 639 877</u>
Total assets	<u>\$ 2 574 946</u>	<u>\$ 3 552 578</u>

NYE COUNTY, NEVADA  
 NYE COUNTY HOSPITAL DISTRICT  
 ENTERPRISE FUND  
 COMPARATIVE BALANCE SHEET  
 PAGE 2 OF 2  
 June 30, 1999 and 1998

	1999	1998
<b><u>LIABILITIES</u></b>		
<b>Current liabilities</b>		
Accounts payable	\$ 397 284	\$ 808 179
Accrued payroll and benefits	217 864	301 022
Due to other funds	115 723	-
Patient trust funds	8 448	6 343
Accrued interest	304 512	280 763
Accrued compensated absences	116 782	116 782
Advances from other funds	3 281 842	1 056 542
Bonds payable	25 000	25 000
Capital leases payable	7 645	18 660
Impairment costs payable	<u>295 000</u>	<u>-</u>
Total current liabilities	<u>4 770 100</u>	<u>2 613 291</u>
<b>Long term liabilities</b>		
Bonds payable less current portion	200 000	225 000
Obligations under capital leases - noncurrent	3 101	10 393
Provisions for unclaimed property	<u>4 981</u>	<u>4 981</u>
Total long term liabilities	<u>208 082</u>	<u>240 374</u>
<b>Total liabilities</b>	<u>4 978 182</u>	<u>2 853 665</u>
<b><u>RETAINED EARNINGS</u></b>		
Reserved for debt	32 287	21 786
Unreserved undesignated	<u>(2 435 523)</u>	<u>677 127</u>
Total retained earnings	<u>(2 403 236)</u>	<u>698 913</u>
<b>Total liabilities and retained earnings</b>	<u>\$ 2 574 946</u>	<u>\$ 3 552 578</u>

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**NYE COUNTY, NEVADA**  
**NYE COUNTY HOSPITAL DISTRICT**  
**ENTERPRISE FUND**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES**  
**IN RETAINED EARNINGS**  
**Years Ended June 30, 1999 and 1998**

	1999	1998
<b>OPERATING REVENUE:</b>		
Net patient service revenue	\$ 4 966 989	\$ 5 125 717
Other	<u>16 998</u>	<u>23 117</u>
Total revenue	<u>4 983 987</u>	<u>5 148 834</u>
<b>OPERATING EXPENSES:</b>		
Professional care	4 417 500	4 163 377
Dietary	218 778	228 330
Medical records	91 979	99 488
Housekeeping	165 991	147 878
Laundry and linen	13 647	16 752
Operating and maintenance of plant	357 164	280 825
Nursing administration	98 582	116 795
Quality assurance	59 414	39 582
Inservice	2 524	8 878
Infection control	15 144	31 458
Administrative and general	1 206 937	1 145 701
Provision for depreciation	234 852	258 079
Provider tax	201 600	448 711
Provision for bad debts	601 851	96 254
Long term asset impairment	<u>1 251 392</u>	-
Total expenses	<u>8 937 355</u>	<u>7 082 108</u>
Income (loss) from operations	<u>(3 953 368)</u>	<u>(1 933 274)</u>
<b>NON-OPERATING REVENUE (EXPENSES) :</b>		
Property taxes	893 126	910 975
Interest	287	353
Donations	3 066	3 332
Miscellaneous	-	3 114
Interest expense	<u>(45 260)</u>	<u>(49 070)</u>
Total nonoperating revenue (expenses)	<u>851 219</u>	<u>868 704</u>
Net income (loss)	<u>(3 102 149)</u>	<u>(1 064 570)</u>
<b>RETAINED EARNINGS</b>		
Beginning of year	<u>698 913</u>	<u>1 763 483</u>
End of year	<u>\$ (2 403 236)</u>	<u>\$ 698 913</u>

**NYE COUNTY, NEVADA**  
**NYE COUNTY HOSPITAL DISTRICT**  
**ENTERPRISE FUND (PAGE 1 OF 2)**  
**STATEMENTS OF CASH FLOWS**  
**Years Ended June 30, 1999 and 1998**

	<u>1999</u>	<u>1998</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 4 654 431	\$ 5 308 255
Cash paid to suppliers	(4 065 030)	(3 025 462)
Cash paid for employees and benefits	<u>(3 884 299)</u>	<u>(3 306 418)</u>
Net cash provided (used) by operating activities	<u>(3 294 898)</u>	<u>(1 023 625)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
Advances from other funds	2 225 300	-
District tax subsidy	884 209	910 975
Donations	3 066	3 332
Interest revenue	287	353
Patient trust	2 105	1 079
Due to other funds	<u>115 723</u>	<u>-</u>
Net cash used by investing activities	<u>3 230 690</u>	<u>915 739</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Principal payments - bonds	(25 000)	(25 000)
Principal payments - capital leases	(18 307)	(15 371)
Interest paid	(21 511)	(25 296)
Sale of fixed assets	-	3 114
Purchase of fixed assets	<u>(48 402)</u>	<u>(23 218)</u>
Net cash provided (used) by capital and related financing activities	<u>(113 220)</u>	<u>(85 771)</u>
Net increase (decrease) in cash and cash equivalents	(177 428)	(193 657)
<b>CASH AND CASH EQUIVALENTS:</b>		
Beginning of year	<u>222 881</u>	<u>416 538</u>
<b>End of year:</b>		
Unrestricted	\$ -	\$ 194 998
Restricted	<u>45 453</u>	<u>27 883</u>
Total cash and cash equivalents at end of year	<u>\$ 45 453</u>	<u>\$ 222 881</u>

NYE COUNTY, NEVADA  
 NYE COUNTY HOSPITAL DISTRICT  
 ENTERPRISE FUND (PAGE 2 OF 2)  
 STATEMENTS OF CASH FLOWS  
 Years Ended June 30, 1999 and 1998

	1999	1998
Reconciliation of operating income (loss) to net cash provided by operating activities		
Operating income (loss)	\$ (3 953 368)	\$ (1 933 274)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities		
Depreciation expense	234 852	258 079
Long term asset impairment	1 251 392	-
(Increase) decrease in receivables	(583 209)	232 894
(Increase) decrease in other receivables	406	3 723
(Increase) decrease in prepaids	(13 789)	13 539
(Increase) decrease in inventories	9 624	23 566
(Increase) decrease in third party settlement	253 744	(262 476)
Increase (decrease) in accounts payable	(411 392)	515 536
Increase (decrease) in payroll payable	(83 158)	96 523
(Decrease) increase in accrued compensated absences	-	28 265
Total adjustments	658 470	909 649
Net cash provided (used) by operating activities	\$ (3 294 898)	\$ (1 023 625)

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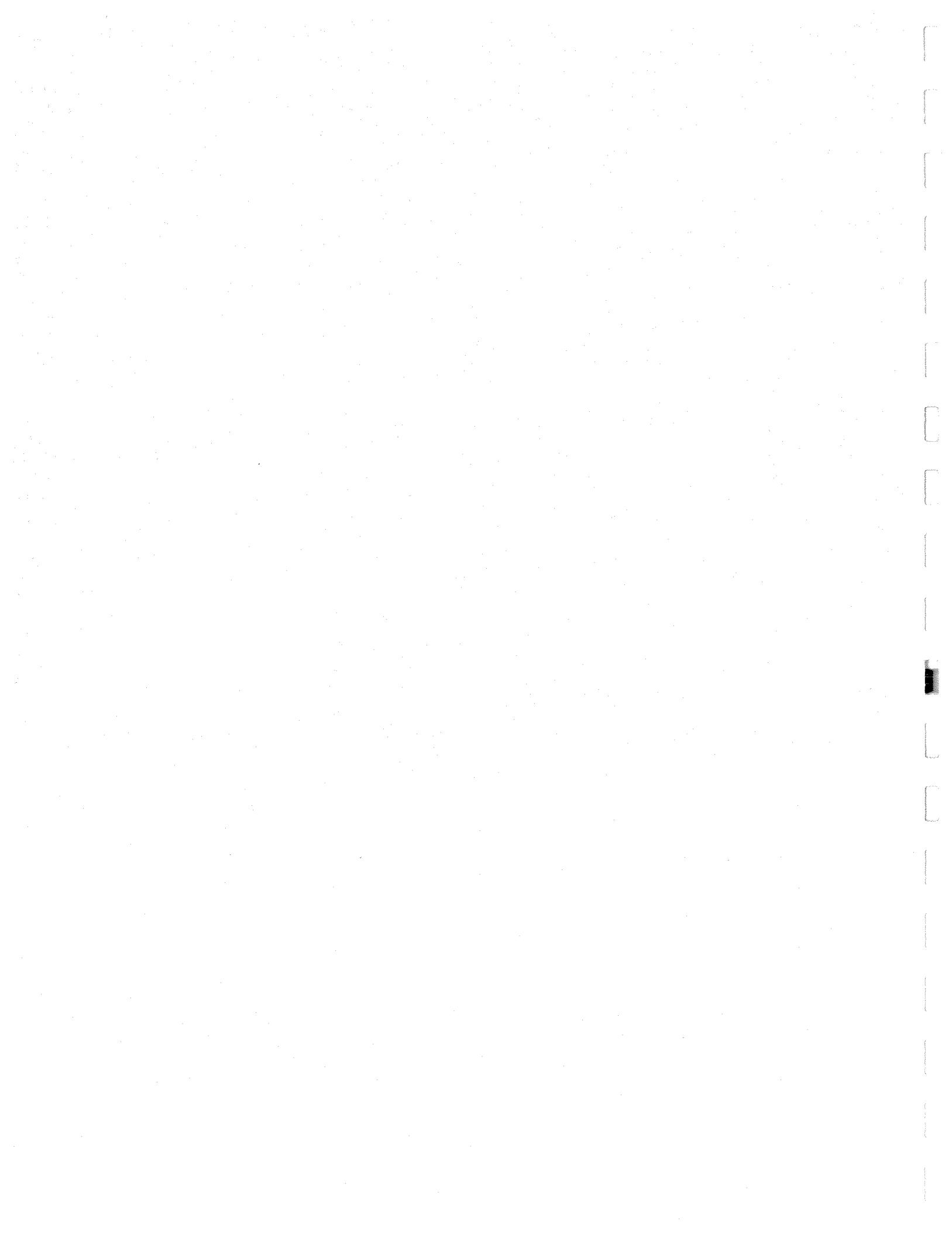
## I N T E R N A L   S E R V I C E   F U N D S

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

Employee Group Insurance fund is used to account for self-funded health care programs of the County.

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

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



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NYE COUNTY, NEVADA  
 INTERNAL SERVICE FUND  
 COMBINING BALANCE SHEET  
 June 30, 1999  
 (With Comparative Totals for June 30, 1998)

	EMPLOYEE GROUP INSURANCE	SELF INSURANCE	MOTOR POOL
<b>ASSETS</b>			
Current assets:			
Pooled cash and investments	\$ 450 269	\$ 76 085	\$ 65 088
Due from other governments	—	—	9 972
Total current assets	<u>450 269</u>	<u>76 085</u>	<u>75 060</u>
Property and equipment:			
Land	—	—	104 377
Building	—	—	293 128
Machinery and equipment	—	—	97 427
Total property and equipment	—	—	494 932
Less accumulated depreciation	—	—	(20 183)
Net property and equipment	—	—	<u>474 749</u>
Total assets	<u>\$ 450 269</u>	<u>\$ 76 085</u>	<u>\$ 549 809</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 380 770	\$ 2 865	\$ 30 583
Accrued payroll and benefits	—	—	32 074
Advances from other funds	—	—	169 291
Total liabilities	<u>380 770</u>	<u>2 865</u>	<u>231 948</u>
<b>EQUITY</b>			
Contributed capital	—	—	325 641
Retained earnings unreserved - undesignated	<u>69 499</u>	<u>73 220</u>	<u>(7 780)</u>
Total equity	<u>69 499</u>	<u>73 220</u>	<u>317 861</u>
Total liabilities and retained earnings	<u>\$ 450 269</u>	<u>\$ 76 085</u>	<u>\$ 549 809</u>

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TOTALS

1999	1998
\$ 591 442	\$ 590 797
<u>9 972</u>	<u>-</u>
<u>601 414</u>	<u>590 797</u>
104 377	-
293 128	-
<u>97 427</u>	<u>-</u>
494 932	-
(20 183)	-
<u>474 749</u>	<u>-</u>
<u>\$1 076 163</u>	<u>\$ 590 797</u>
\$ 414 218	\$ 214 836
32 074	19 264
<u>169 291</u>	<u>-</u>
<u>615 583</u>	<u>234 100</u>
325 641	-
<u>134 939</u>	<u>356 697</u>
<u>460 580</u>	<u>356 697</u>
<u>\$1 076 163</u>	<u>\$ 590 797</u>

NYE COUNTY, NEVADA  
INTERNAL SERVICE FUND  
COMBINING STATEMENT OF REVENUE, EXPENSES, AND  
CHANGES IN RETAINED EARNING  
Year Ended June 30, 1999

(With Comparative Totals for the Year Ended June 30, 1998)

EMPLOYEE GROUP INSURANCE	SELF INSURANCE	MOTOR POOL
-----------------------------	-------------------	---------------

**OPERATING REVENUES:**

Charges for services	\$ 285 637	\$ -	\$1 027 123
Other	<u>-</u>	<u>7 549</u>	<u>-</u>
Total operating revenue	<u>285 637</u>	<u>7 549</u>	<u>1 027 123</u>

**OPERATING EXPENSES:**

Salaries and wages	-	-	516 420
Employee benefits	<u>-</u>	<u>-</u>	<u>148 236</u>
Service and supplies	566 121	105 764	396 438
Depreciation	<u>-</u>	<u>-</u>	<u>20 183</u>
Total operating expenses	<u>566 121</u>	<u>105 764</u>	<u>1 081 277</u>
Operating income (loss)	(280 484)	(98 215)	(54 154)

**NON-OPERATING REVENUES (EXPENSE) :**

Interest	11 095	-	-
Operating transfer in	<u>-</u>	<u>200 000</u>	<u>-</u>
Total non-operating revenues (expenses)	<u>11 095</u>	<u>200 000</u>	<u>-</u>
Net income (loss)	(269 389)	101 785	(54 154)

**RETAINED EARNINGS:**

Beginning of year	\$ 338 888	\$ (28 565)	\$ 46 374
End of year	<u>\$ 69 499</u>	<u>\$ 73 220</u>	<u>\$ (7 780)</u>

TOTALS	
1999	1998
\$ 1 312 760	\$ 2 428 501
<u>7 549</u>	<u>47 215</u>
<u>1 320 309</u>	<u>2 475 716</u>
516 420	556 170
148 236	159 576
1 068 323	1 553 726
<u>20 183</u>	<u>-</u>
<u>1 753 162</u>	<u>2 269 472</u>
(432 853)	206 244
11 095	6 653
<u>200 000</u>	<u>209 601</u>
<u>211 095</u>	<u>216 254</u>
(221 758)	422 498
<u>356 697</u>	<u>(65 801)</u>
<u>\$ 134 939</u>	<u>\$ 356 697</u>

NYE COUNTY, NEVADA  
INTERNAL SERVICE FUND  
COMBINING STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 1999

(With Comparative Totals for the Year Ended June 30, 1998)

	EMPLOYEE GROUP INSURANCE	SELF INSURANCE	MOTOR POOL
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash received from customers	\$ 285 637	\$ 7 549	\$1 017 151
Cash paid for employees	-	-	(651 846)
Cash paid to suppliers	<u>(185 351)</u>	<u>(244 278)</u>	<u>(439 312)</u>
Net cash provided (used) by operating activities	<u>100 286</u>	<u>(236 729)</u>	<u>(74 007)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Operating transfer in	-	200 000	-
Interest earned	<u>11 095</u>	-	-
Net cash provided (used) by noncapital financing activities	<u>11 095</u>	<u>200 000</u>	-
Net increase (decrease) in cash and cash equivalents	111 381	(36 729)	(74 007)
<b>CASH AND CASH EQUIVALENTS:</b>			
Beginning of year	<u>338 888</u>	<u>112 814</u>	<u>139 095</u>
End of year	<u>\$ 450 269</u>	<u>\$ 76 085</u>	<u>\$ 65 088</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities			
Operating income	<u>\$ (280 484)</u>	<u>\$ (98 215)</u>	<u>\$ (54 154)</u>
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b>			
Depreciation	-	-	20 183
Increase (decrease) in due from other governments	-	-	(9 972)
Increase (decrease) in accrued payroll	-	-	12 810
Increase (decrease) in accounts payable	<u>380 770</u>	<u>(138 514)</u>	<u>(42 874)</u>
Total adjustments	<u>380 770</u>	<u>(138 514)</u>	<u>(19 853)</u>
Net cash provided (used) by operating activities	<u>\$ 100 286</u>	<u>\$ (236 729)</u>	<u>\$ (74 007)</u>

TOTALS	
1999	1998
\$ 1 310 337	\$ 2 475 716
(651 846)	(696 482)
<u>(868 941)</u>	<u>(1 718 022)</u>
<u>(210 450)</u>	<u>61 212</u>
200 000	209 601
<u>11 095</u>	<u>6 653</u>
<u>211 095</u>	<u>216 254</u>
645	277 466
<u>590 797</u>	<u>313 331</u>
<u>\$ 591 442</u>	<u>\$ 590 797</u>
<u>(432 853)</u>	<u>206 244</u>
20 183	-
(9 972)	-
12 810	19 264
<u>199 382</u>	<u>(164 296)</u>
<u>222 403</u>	<u>(145 032)</u>
<u>\$ (210 450)</u>	<u>\$ 61 212</u>

NYE COUNTY, NEVADA  
EMPLOYEE GROUP INSURANCE INTERNAL SERVICE FUND  
COMPARATIVE BALANCE SHEET  
June 30, 1999 and 1998

---

	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 450 269</u>	<u>\$ 338 888</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 380 770</u>	<u>\$ -</u>
<b><u>RETAINED EARNINGS</u></b>		
Unreserved - undesignated	<u>69 499</u>	<u>338 888</u>
Total liabilities and retained earnings	<u>\$ 450 269</u>	<u>\$ 338 888</u>

**NYE COUNTY, NEVADA**  
**EMPLOYEE GROUP INSURANCE INTERNAL SERVICE FUND**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL**  
**Year Ended June 30, 1999**  
**(With Comparative Actual Amounts for Year Ended June 30, 1998)**

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998
<b>OPERATING REVENUES:</b>				
Charges for services:				
Insurance premiums	\$ -	\$ 285 637	\$ 285 637	\$1 119 034
<b>OPERATING EXPENSES:</b>				
Service and supplies				
Insurance claims	121 604	566 121	(444 517)	785 994
Operating (loss)	<u>(121 604)</u>	<u>(280 484)</u>	<u>(158 880)</u>	<u>333 040</u>
<b>NON-OPERATING REVENUES (EXPENSES) :</b>				
Interest	- -	11 095	11 095	6 653
Net Income (Loss)	(121 604)	(269 389)	147 785	339 693
<b>RETAINED EARNINGS:</b>				
Beginning of year	121 604	338 888	217 284	(805)
End of year	\$ -	\$ 69 499	\$ 69 499	\$ 338 888

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NYE COUNTY, NEVADA  
 EMPLOYEE GROUP INSURANCE  
 COMPARATIVE STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED JUNE 30, 1999  
 (With Comparative Totals for the Year Ended June 30, 1998)

	1999	1998
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 285 637	\$ 1 119 034
Cash paid for employees	-	-
Cash paid to suppliers	<u>(185 351)</u>	<u>(1 056 760)</u>
Net cash provided (used) by operating activities	<u>100 286</u>	<u>62 274</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCIAL ACTIVITIES:</b>		
Interest earned	<u>11 095</u>	<u>6 653</u>
Net cash provided (used) by noncapital financing activities	<u>11 095</u>	<u>6 653</u>
Net increase (decrease) in cash and cash equivalents	111 381	68 927
<b>Cash and cash equivalents:</b>		
Beginning of year	<u>338 888</u>	<u>269 961</u>
End of year	<u>\$ 450 269</u>	<u>\$ 338 888</u>
Reconciliation of operating income (loss) to net cash provided by operating activities		
Operating income (loss)	<u>\$ (280 484)</u>	<u>\$ 333 040</u>
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b>		
Increase (decrease) in accounts payable	<u>380 770</u>	<u>(270 766)</u>
Total adjustments	<u>380 770</u>	<u>(270 766)</u>
Net cash provided (used) by operating activities	<u>\$ 100 286</u>	<u>\$ 62 274</u>

NYE COUNTY, NEVADA  
SELF INSURANCE INTERNAL SERVICE FUND  
COMPARATIVE BALANCE SHEET  
June 30, 1999 and 1998

---

	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 76 085</u>	<u>\$ 112 814</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>2 865</u>	<u>141 379</u>
<b><u>RETAINED EARNINGS</u></b>		
Unreserved - undesignated	<u>\$ 73 220</u>	<u>\$ (28 565)</u>
Total liabilities and retained earnings	<u>\$ 76 085</u>	<u>\$ 112 814</u>

**NYE COUNTY, NEVADA**  
**SELF INSURANCE INTERNAL SERVICE FUND**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL**  
**Year Ended June 30, 1999**  
**(With Comparative Actual Amounts for Year Ended June 30, 1998)**

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998
<b>OPERATING REVENUES:</b>				
Other	<u>\$ 40 000</u>	<u>\$ 7 549</u>	<u>\$ (32 451)</u>	<u>\$ 47 215</u>
<b>OPERATING EXPENSES:</b>				
Property damage claims	<u>274 099</u>	<u>105 764</u>	<u>168 335</u>	<u>220 385</u>
Net income (loss)	<u>(234 099)</u>	<u>(98 215)</u>	<u>135 884</u>	<u>(173 170)</u>
<b>OTHER FINANCING SOURCES (USES) :</b>				
Operating transfer in	<u>200 000</u>	<u>200 000</u>	<u>-</u>	<u>209 601</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(34 099)</u>	<u>101 785</u>	<u>135 884</u>	<u>36 431</u>
<b>RETAINED EARNINGS:</b>				
Beginning of year	<u>34 099</u>	<u>(28 565)</u>	<u>(62 664)</u>	<u>(64 996)</u>
End of year	<u>\$ -</u>	<u>\$ 73 220</u>	<u>\$ 73 220</u>	<u>\$ (28 565)</u>

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NYE COUNTY, NEVADA  
SELF INSURANCE  
COMPARATIVE STATEMENT OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 1999 AND 1998

	1999	1998
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 7 549	\$ 47 215
Cash paid to suppliers	<u>(244 278)</u>	<u>(187 372)</u>
Net cash provided (used) by operating activities	(236 729)	(140 157)
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>		
Operating transfers in	<u>200 000</u>	<u>209 601</u>
Net increase (decrease) in cash and cash equivalents	(36 729)	69 444
<b>CASH AND CASH EQUIVALENTS:</b>		
Beginning of year	<u>112 814</u>	<u>43 370</u>
End of year	<u>\$ 76 085</u>	<u>\$ 112 814</u>
Reconciliation of operating income loss to net cash provided by operating activities		
Operating income (loss)	<u>\$ (98 215)</u>	<u>\$ (173 170)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Increase (decrease) in accounts payable	<u>(138 514)</u>	<u>33 013</u>
Net cash provided (used) by operating activities	<u>\$ (236 729)</u>	<u>\$ (140 157)</u>

NYE COUNTY, NEVADA  
 MOTOR POOL INTERNAL SERVICE FUND  
 COMPARATIVE BALANCE SHEET  
 June 30, 1999

1999

ASSETS

Pooled cash and investments	\$ 65 088
Due from other governments	<u>9 972</u>
Total current assets	<u>75 060</u>
Property and equipment	
Land	\$ 104 377
Building	293 128
Machinery and equipment	<u>97 427</u>
Total property and equipment	494 932
Less accumulated depreciation	<u>(20 183)</u>
Net property and equipment	<u>474 749</u>
Total assets	<u>\$ 549 809</u>

LIABILITIES

Accounts payable	\$ 30 583
Accrued payroll and benefits	32 074
Advances from other funds	<u>169 291</u>
Total liabilities	<u>231 948</u>

EQUITY

Contributed capital	325 641
Retained earnings-unreserved undesignated	<u>(7 780)</u>
Total equity	<u>317 861</u>
Total liabilities and retained earnings	<u>\$ 549 809</u>

NYE COUNTY, NEVADA  
 MOTOR POOL INTERNAL SERVICE FUND  
 STATEMENT OF REVENUES, EXPENSES  
 AND CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL  
 Year Ended June 30, 1999

	1999		Variance -
	Budget	Actual	Favorable (Unfavorable)
<b>OPERATING REVENUES:</b>			
Charges for services	<u>\$ 1 250 025</u>	<u>\$ 1 027 123</u>	<u><u>\$ (222 902)</u></u>
<b>OPERATING EXPENSES:</b>			
Salaries	518 456	516 420	2 036
Employee benefits	160 314	148 236	12 078
Service and supplies	601 533	396 438	205 095
Depreciation	<u>-</u>	<u>20 183</u>	<u>(20 183)</u>
Total operating expenses	<u>1 280 303</u>	<u>1 081 277</u>	<u>199 026</u>
Net income (loss)	<u>(30 278)</u>	<u>(54 154)</u>	<u>(23 876)</u>
<b>RETAINED EARNINGS:</b>			
Beginning of year	<u>30 278</u>	<u>46 374</u>	<u>16 096</u>
End of year	<u>\$ -</u>	<u>\$ (7 780)</u>	<u>\$ (7 780)</u>

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NYE COUNTY, NEVADA  
MOTOR POOL  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 1999

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1999

**CASH FLOWS FROM OPERATING ACTIVITIES:**

Cash received from customers	\$ 1 017 151
Cash paid for employees	(651 846)
Cash paid to suppliers	<u>(439 312)</u>
Net cash provided (used) by operating activities	<u>(74 007)</u>
Net increase (decrease) in cash and cash equivalents	(74 007)

**CASH AND CASH EQUIVALENTS:**

Beginning of year	<u>139 095</u>
End of year	<u>\$ 65 088</u>

Reconciliation of operating income loss to  
net cash provided by operating activities

Operating income (loss)	<u>(54 154)</u>
-------------------------	-----------------

Adjustments to reconcile operating  
income (loss) to net cash  
provided (used) by  
operating activities:

Depreciation	20 183
Increase (decrease) in due from other governments	(9 972)
Increase (decrease) in accrued payroll	12 810
Increase (decrease) in accounts payable	<u>(42 874)</u>
Total adjustments	<u>(19 853)</u>

Net cash provided (used) by operating activities	<u>\$ (74 007)</u>
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**Non-cash investing, capital and financing activities:**

Contribution of fixed assets	\$ 325 641
Purchase of fixed assets from road fund	169 291

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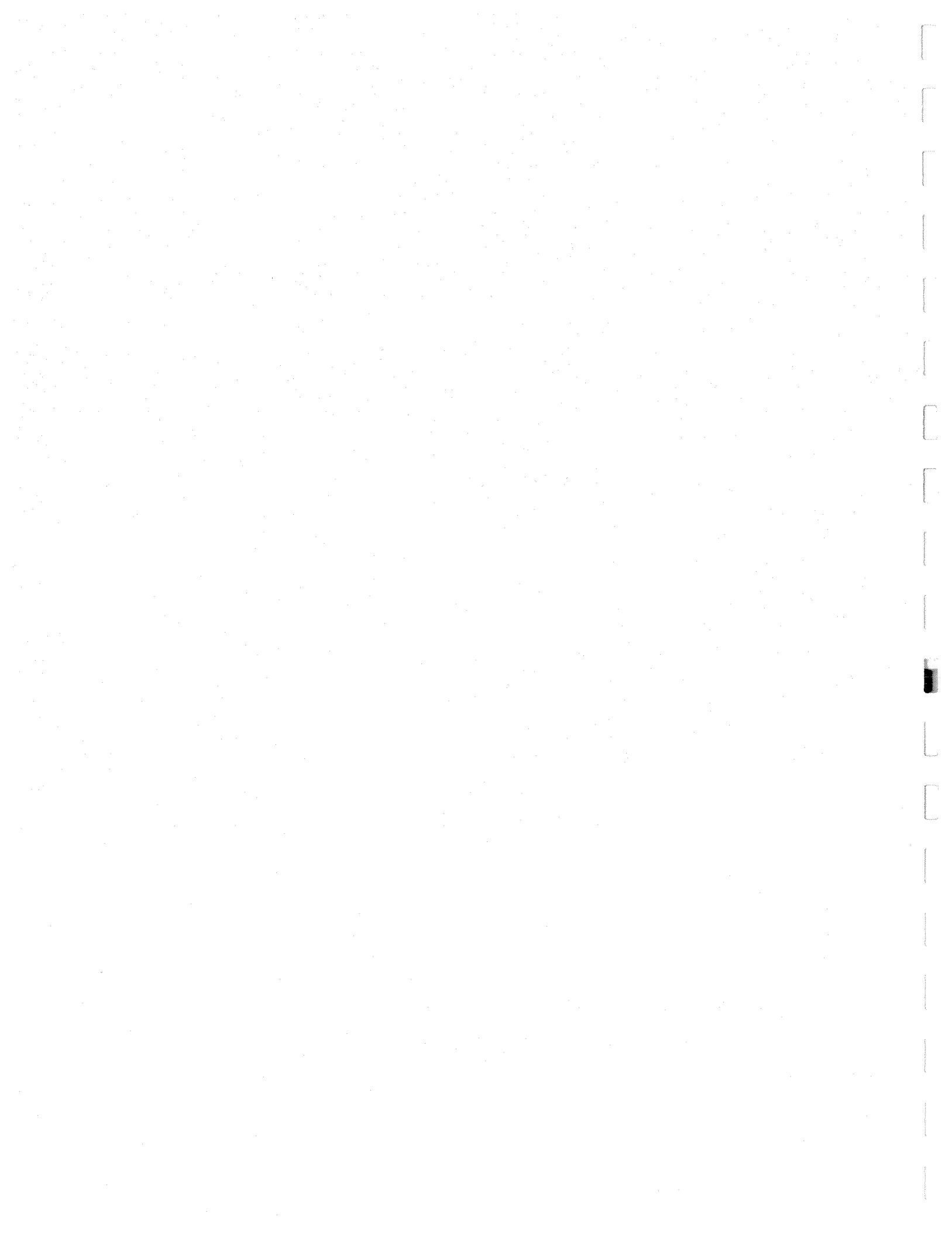
## T R U S T   A N D   A G E N C Y   F U N D S

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

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

County Property Trust fund is used to account for revenues received from county treasurer sales of property to satisfy delinquent property taxes and penalties. If no claim is made for the monies, after two years, 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 on the periodic basis. Nye County Schools; City of Gabbs; State of Nevada; Range Improvement; Pahrump, Round Mountain and Tonopah Towns; Pahrump, Smoky Valley, Amargosa, Beatty and Tonopah Libraries; Smoky Valley TV; Endangered Species; Pahrump Hospital; Family to Family Pahrump.



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NYE COUNTY, NEVADA  
 TRUST AND AGENCY FUNDS  
 COMBINING BALANCE SHEET  
 June 30, 1999

	COUNTY PROPERTY			TOTALS	
	F. H. FLINT SCHOLARSHIP	TRUST FUND	AGENCY FUNDS	1999	1998
<b><u>ASSETS</u></b>					
Pooled cash and investments	\$ 18 935	\$ 989 704	\$ 9 323 525	\$10 332 164	\$6 768 532
Interest receivable	69	2 774	30 529	33 372	35 125
Accounts receivable	-	-	794 316	794 316	165 258
Taxes receivable	-	-	657 727	657 727	664 279
Due from other governments	-	-	391 712	391 712	374 505
	<u>\$ 19 004</u>	<u>\$ 992 478</u>	<u>\$11 197 809</u>	<u>\$12 209 291</u>	<u>\$8 007 699</u>
<b><u>LIABILITIES</u></b>					
Accounts payable	\$ -	\$ 74 400	\$ -	\$ 74 400	\$ -
Due to other funds	-	-	-	-	43 106
Due to other governments	-	-	10 618 869	10 618 689	6 729 253
Deferred tax revenue	-	-	579 120	579 120	548 092
Total liabilities	-	74 400	11 197 809	11 272 209	7 320 451
<b><u>FUND BALANCE</u></b>					
Unreserved - undesignated	<u>19 004</u>	<u>918 078</u>	<u>-</u>	<u>937 082</u>	<u>687 248</u>
	<u>\$ 19 004</u>	<u>\$ 992 478</u>	<u>\$11 197 809</u>	<u>\$12 209 291</u>	<u>\$8 007 699</u>

NYE COUNTY, NEVADA  
 EXPENDABLE TRUST FUND  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE  
 Year Ended June 30, 1999

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	F.H. FLINT SCHOLARSHIP	NYE COUNTY PROPERTY TRUST	1999	TOTALS 1998
<b>REVENUES:</b>				
Other	\$ 1 927	\$ 363 721	\$ 365 648	\$ 715 879
<b>EXPENDITURES:</b>				
Community support	1 000	-	1 000	-
Intergovernmental	-	114 814	114 814	1 253 743
Total expenditures	1 000	114 814	115 814	1 253 743
Excess (deficiency) of revenues over expenditures	927	248 907	249 834	(537 864)
<b>FUND BALANCE:</b>				
Beginning of year	18 077	669 171	687 248	1 225 112
End of year	\$ 19 004	\$ 918 078	\$ 937 082	\$ 687 248

NYE COUNTY, NEVADA  
F.H. FLINT SCHOLARSHIP EXPENDABLE TRUST FUND  
COMPARATIVE BALANCE SHEET  
June 30, 1999 and 1998

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	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 18 935	\$ 18 001
Interest receivable	<u>69</u>	<u>76</u>
Total assets	<u>\$ 19 004</u>	<u>\$ 18 077</u>
<b><u>FUND BALANCE</u></b>		
Unreserved and undesignated	<u>\$ 19 004</u>	<u>\$ 18 077</u>

NYE COUNTY, NEVADA  
 F.H. FLINT SCHOLARSHIP EXPENDABLE TRUST FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended June 30, 1999

(With Comparative Actual Amounts for Year Ended June 30, 1998)

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>REVENUES:</b>				
Interest	\$ 500	\$ 1 927	\$ 1 427	\$ 3 195
<b>EXPENDITURES:</b>				
Community support:				
Scholarships	500	1 000	(500)	-
Excess (deficiency) of revenues over expenditures	-	927	927	3 195
<b>FUND BALANCE:</b>				
Beginning of year	14 882	18 077	3 195	14 882
End of year	\$14 882	\$19 004	\$ 4 122	\$ 18 077

NYE COUNTY, NEVADA  
 PROPERTY TRUST EXPENDABLE TRUST FUND  
 COMPARATIVE BALANCE SHEET  
 June 30, 1999 and 1998

---

	1999	1998
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 989 704	\$ 666 181
Interest receivable	<u>2 774</u>	<u>2 990</u>
Total assets	<u>\$ 992 478</u>	<u>\$ 669 171</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 74 400</u>	<u>\$ -</u>
<b><u>FUND BALANCE</u></b>		
Unreserved and undesignated	<u>\$ 918 078</u>	<u>\$ 669 171</u>
Total liabilities and fund balance	<u>\$ 992 478</u>	<u>\$ 669 171</u>

**NYE COUNTY, NEVADA**  
**PROPERTY TRUST EXPENDABLE TRUST FUND**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL**  
**Year Ended June 30, 1999**  
**(With Comparative Actual Amounts for Year Ended June 30, 1998)**

	1999		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1998
<b>REVENUES:</b>				
Other:				
Tax trust sales	\$ 650 000	\$ 326 710	\$ (323 290)	\$ 661 771
Interest	-	34 492	34 492	50 913
Miscellaneous	<u>50 000</u>	<u>2 519</u>	<u>(47 481)</u>	<u>-</u>
Total revenues	<u>700 000</u>	<u>363 721</u>	<u>(336 279)</u>	<u>712 684</u>
<b>EXPENDITURES:</b>				
Intergovernmental	<u>1 470 454</u>	<u>114 814</u>	<u>1 355 640</u>	<u>1 253 743</u>
Excess (deficiency) of revenues over expenditures	(770 454)	248 907	1 019 361	(541 059)
<b>FUND BALANCE:</b>				
Beginning of year	<u>770 454</u>	<u>669 171</u>	<u>(101 283)</u>	<u>1 210 230</u>
End of year	<u>\$ -</u>	<u>\$ 918 078</u>	<u>\$ 918 078</u>	<u>\$ 669 171</u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 1999**  
**Page 1 of 10**

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	Balance 6/30/98	Additions	Deletions	Balance 6/30/99
<b>Nye County School District</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 136 069	\$4 852 259	\$4 944 194	\$ 44 134
Taxes receivable	264 373	269 667	264 373	269 667
Due from other governments	<u>85 706</u>	<u>5 814</u>	<u>85 706</u>	<u>5 814</u>
	<u><u>\$ 486 148</u></u>	<u><u>\$5 127 740</u></u>	<u><u>\$5 294 273</u></u>	<u><u>\$ 319 615</u></u>
<b>LIABILITIES</b>				
Due to other governments	\$ 255 885	\$4 895 670	\$5 064 010	\$ 87 545
Deferred tax revenue	<u>230 263</u>	<u>232 070</u>	<u>230 263</u>	<u>232 070</u>
	<u><u>\$ 486 148</u></u>	<u><u>\$5 127 740</u></u>	<u><u>\$5 294 273</u></u>	<u><u>\$ 319 615</u></u>
<b>Nye County School District Debt Service</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$2 013 363	\$3 897 099	\$2 837 155	\$3 073 307
Interest receivable	8 946	11 832	8 946	11 832
Taxes receivable	206 211	210 339	206 211	210 339
Due from other governments	<u>17 294</u>	<u>4 534</u>	<u>17 294</u>	<u>4 534</u>
	<u><u>\$2 245 814</u></u>	<u><u>\$4 123 804</u></u>	<u><u>\$3 069 606</u></u>	<u><u>\$3 300 012</u></u>
<b>LIABILITIES</b>				
Due to other governments	\$2 066 209	\$3 942 789	\$2 890 001	\$3 118 997
Deferred tax revenue	<u>179 605</u>	<u>181 015</u>	<u>179 605</u>	<u>181 015</u>
	<u><u>\$2 245 814</u></u>	<u><u>\$4 123 804</u></u>	<u><u>\$3 069 606</u></u>	<u><u>\$3 300 012</u></u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 1999**  
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	Balance 6/30/98	Additions	Deletions	Balance 6/30/99
<b>City of Gabbs</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ -	\$ 106 556	\$ 91 271	\$ 15 285
Taxes receivable	1 238	768	1 238	768
Due from other governments	<u>4 850</u>	<u>4 974</u>	<u>4 850</u>	<u>4 974</u>
	<u><u>\$ 6 088</u></u>	<u><u>\$ 112 298</u></u>	<u><u>\$ 97 359</u></u>	<u><u>\$ 21 027</u></u>
<b>LIABILITIES</b>				
Due to other funds	\$ 43 106	\$ -	\$ 43 106	\$ -
Due to other governments	(37 932)	111 624	53 339	20 353
Deferred tax revenue	<u>914</u>	<u>674</u>	<u>914</u>	<u>674</u>
	<u><u>\$ 6 088</u></u>	<u><u>\$ 112 298</u></u>	<u><u>\$ 97 359</u></u>	<u><u>\$ 21 027</u></u>
<b>Gabbs Special Ad Valorem</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 8 453	\$ 1 566	\$ -	\$ 10 019
<b>LIABILITIES</b>				
Due to other governments	<u>8 453</u>	<u>1 566</u>	<u>\$ -</u>	<u>\$ 10 019</u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 1999**  
**Page 3 of 10**

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	Balance 6/30/98	Additions	Deletions	Balance 6/30/99
<b>State of Nevada</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 159 989	\$1 576 458	\$1 524 451	\$ 211 996
Taxes receivable	46 429	53 447	46 429	53 447
Due from other governments	-	1 099	-	1 099
	<u>\$ 206 418</u>	<u>\$1 631 004</u>	<u>\$1 570 880</u>	<u>\$ 266 542</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 166 812	\$1 598 814	\$1 531 274	\$ 234 352
Deferred tax revenue	39 606	32 190	39 606	32 190
	<u>\$ 206 418</u>	<u>\$1 631 004</u>	<u>\$1 570 880</u>	<u>\$ 266 542</u>
<b>State Medical Indigent</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 19 625	\$ 95 711	\$ 95 437	\$ 19 899
Taxes receivable	5 308	5 344	5 308	5 344
Due from other governments	180	116	180	116
	<u>\$ 25 113</u>	<u>\$ 101 171</u>	<u>\$ 100 925</u>	<u>\$ 25 359</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 20 487	\$ 96 529	\$ 96 299	\$ 20 717
Deferred tax revenue	4 626	4 642	4 626	4 642
	<u>\$ 25 113</u>	<u>\$ 101 171</u>	<u>\$ 100 925</u>	<u>\$ 25 359</u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 1999**  
**Page 4 of 10**

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	Balance 6/30/98	Additions	Deletions	Balance 6/30/99
<b>Range Improvement District</b>				
<b>ASSETS</b>				
Pooled cash and investments	<u>\$ 48 358</u>	<u>\$ 18 598</u>	<u>\$ 3 322</u>	<u>\$ 63 634</u>
<b>LIABILITIES</b>				
Due to other governments	<u>\$ 48 358</u>	<u>\$ 18 598</u>	<u>\$ 3 322</u>	<u>\$ 63 634</u>
<b>Pahrump Town</b>				
<b>ASSETS</b>				
Pooled cash and investments	<u>\$1 129 013</u>	<u>\$2 402 128</u>	<u>\$1 560 763</u>	<u>\$1 970 378</u>
Interest receivable	<u>5 860</u>	<u>7 333</u>	<u>5 860</u>	<u>7 333</u>
Taxes receivable	<u>54 017</u>	<u>48 242</u>	<u>54 017</u>	<u>48 242</u>
Due from other governments	<u>120 941</u>	<u>162 176</u>	<u>120 941</u>	<u>162 176</u>
	<u><b>\$1 309 831</b></u>	<u><b>\$2 619 879</b></u>	<u><b>\$1 741 581</b></u>	<u><b>\$2 188 129</b></u>
<b>LIABILITIES</b>				
Due to other governments	<u>\$1 274 035</u>	<u>\$2 591 974</u>	<u>\$1 705 785</u>	<u>\$2 160 224</u>
Deferred tax revenue	<u>35 796</u>	<u>27 905</u>	<u>35 796</u>	<u>27 905</u>
	<u><b>\$1 309 831</b></u>	<u><b>\$2 619 879</b></u>	<u><b>\$1 741 581</b></u>	<u><b>\$2 188 129</b></u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 1999**  
**Page 5 of 10**

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	Balance 6/30/98	Additions	Deletions	Balance 6/30/99
<b>Round Mountain Town</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 647 954	\$ 684 625	\$ 712 662	\$ 619 917
Interest receivable	9 033	2 439	9 033	2 439
Accounts receivable	-	24 819	-	24 819
Taxes receivable	11	146	11	146
Due from other governments	<u>33 642</u>	<u>53 599</u>	<u>33 642</u>	<u>53 599</u>
	<u><u>\$ 690 640</u></u>	<u><u>\$ 765 628</u></u>	<u><u>\$ 755 348</u></u>	<u><u>\$ 700 920</u></u>
<b>LIABILITIES</b>				
Due to other governments	\$ 690 629	\$ 735 490	\$ 755 337	\$ 670 782
Deferred tax revenue	<u>11</u>	<u>30 138</u>	<u>11</u>	<u>30 138</u>
	<u><u>\$ 690 640</u></u>	<u><u>\$ 765 628</u></u>	<u><u>\$ 755 348</u></u>	<u><u>\$ 700 920</u></u>
<b>Tonopah Town</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 336 425	\$1 550 891	\$1 340 165	\$ 547 151
Interest receivable	2 978	1 902	2 978	1 902
Accounts receivable	57 599	79 340	57 599	79 340
Taxes receivable	29 457	12 826	29 457	12 826
Due from other governments	<u>84 632</u>	<u>115 886</u>	<u>84 632</u>	<u>115 886</u>
	<u><u>\$ 511 091</u></u>	<u><u>\$1 760 845</u></u>	<u><u>\$1 514 831</u></u>	<u><u>\$ 757 105</u></u>
<b>LIABILITIES</b>				
Due to other governments	\$ 502 639	\$1 721 824	\$1 506 379	\$ 718 084
Deferred tax revenue	<u>8 452</u>	<u>39 021</u>	<u>8 452</u>	<u>39 021</u>
	<u><u>\$ 511 091</u></u>	<u><u>\$1 760 845</u></u>	<u><u>\$1 514 831</u></u>	<u><u>\$ 757 105</u></u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 1999**  
**Page 6 of 10**

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	Balance 6/30/98	Additions	Deletions	Balance 6/30/99
<b>Pahrump Library</b>				
<b>ASSETS</b>				
Pooled cash and investments				
	\$ 277 824	\$ 290 203	\$ 242 624	\$ 325 403
Interest receivable	694	1 269	694	1 269
Taxes receivable	4 257	7 889	4 257	7 889
Due from other governments	<u>11 315</u>	<u>17 977</u>	<u>11 315</u>	<u>17 977</u>
	<u><u>\$ 294 090</u></u>	<u><u>\$ 317 338</u></u>	<u><u>\$ 258 890</u></u>	<u><u>\$ 352 538</u></u>
<b>LIABILITIES</b>				
Due to other governments	\$ 287 680	\$ 310 711	\$ 252 480	\$ 345 911
Deferred tax revenue	<u>6 410</u>	<u>6 627</u>	<u>6 410</u>	<u>6 627</u>
	<u><u>\$ 294 090</u></u>	<u><u>\$ 317 338</u></u>	<u><u>\$ 258 890</u></u>	<u><u>\$ 352 538</u></u>
<b>Smoky Valley Library</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 238 463	\$ 263 170	\$ 220 707	\$ 280 926
Interest receivable	1 068	1 092	1 068	1 092
Taxes receivable	663	1 284	663	1 284
Due from other governments	<u>2 891</u>	<u>2 766</u>	<u>2 891</u>	<u>2 766</u>
	<u><u>\$ 243 085</u></u>	<u><u>\$ 268 312</u></u>	<u><u>\$ 225 329</u></u>	<u><u>\$ 286 068</u></u>
<b>LIABILITIES</b>				
Due to other governments	\$ 242 612	\$ 251 213	\$ 224 856	\$ 268 969
Deferred tax revenue	<u>473</u>	<u>17 099</u>	<u>473</u>	<u>17 099</u>
	<u><u>\$ 243 085</u></u>	<u><u>\$ 268 312</u></u>	<u><u>\$ 225 329</u></u>	<u><u>\$ 286 068</u></u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 1999**  
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	Balance 6/30/98	Additions	Deletions	Balance 6/30/99
<b>Smoky Valley TV District</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 5 426	\$ 22 652	\$ 17 840	\$ 10 238
Interest receivable	-	40	-	40
Accounts receivable	283	315	283	315
Due from other governments	-	-	-	-
	<u>\$ 5 709</u>	<u>\$ 23 007</u>	<u>\$ 18 123</u>	<u>\$ 10 593</u>
<b>LIABILITIES</b>				
Due to other governments	<u>\$ 5 709</u>	<u>\$ 23 007</u>	<u>\$ 18 123</u>	<u>\$ 10 593</u>
<b>Endangered Species Act</b>				
<b>ASSETS</b>				
Pooled cash and investments	<u>\$ 6 000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6 000</u>
<b>LIABILITIES</b>				
Due to other governments	<u>\$ 6 000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6 000</u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 1999**  
**Page 8 of 10**

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	Balance 6/30/98	Additions	Deletions	Balance 6/30/99
<b>Pahrump Hospital District</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 492 834	\$2 837 352	\$2 563 467	\$ 766 719
Interest receivable	195	2 956	195	2 956
Account receivable	107 376	689 842	107 376	689 842
Taxes receivable	42 628	39 661	42 628	39 661
Due from other governments	<u>10 571</u>	<u>17 413</u>	<u>10 571</u>	<u>17 413</u>
	<u><u>\$ 653 604</u></u>	<u><u>\$3 587 224</u></u>	<u><u>\$2 724 237</u></u>	<u><u>\$1 516 591</u></u>
<b>LIABILITIES</b>				
Due to other governments	\$ 617 015	\$3 587 224	\$2 687 648	\$1 516 591
Deferred tax revenue	<u>36 589</u>	-	<u>36 589</u>	-
	<u><u>\$ 653 604</u></u>	<u><u>\$3 587 224</u></u>	<u><u>\$2 724 237</u></u>	<u><u>\$1 516 591</u></u>
<b>Amargosa Library</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 96 827	\$ 120 276	\$ 97 684	\$ 119 419
Interest receivable	1 205	465	1 205	465
Taxes receivable	5 232	2 713	5 232	2 713
Due from other governments	<u>1 135</u>	<u>3 916</u>	<u>1 135</u>	<u>3 916</u>
	<u><u>\$ 104 399</u></u>	<u><u>\$ 127 370</u></u>	<u><u>\$ 105 256</u></u>	<u><u>\$ 126 513</u></u>
<b>LIABILITIES</b>				
Due to other governments	\$ 102 536	\$ 124 888	\$ 103 393	\$ 124 031
Deferred tax revenue	<u>1 863</u>	<u>2 482</u>	<u>1 863</u>	<u>2 482</u>
	<u><u>\$ 104 399</u></u>	<u><u>\$ 127 370</u></u>	<u><u>\$ 105 256</u></u>	<u><u>\$ 126 513</u></u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 1999**  
**Page 9 of 10**

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	Balance 6/30/98	Additions	Deletions	Balance 6/30/99
<b>Beatty Library</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 45 807	\$ 102 659	\$ 127 979	\$ 20 487
Interest receivable	776	79	776	79
Taxes receivable	283	331	283	331
Due from other governments	<u>704</u>	<u>1 032</u>	<u>704</u>	<u>1 032</u>
	<u><u>\$ 47 570</u></u>	<u><u>\$ 104 101</u></u>	<u><u>\$ 129 742</u></u>	<u><u>\$ 21 929</u></u>
<b>LIABILITIES</b>				
Due to other governments	\$ 47 294	\$ 103 823	\$ 129 466	\$ 21 651
Deferred tax revenue	<u>276</u>	<u>278</u>	<u>276</u>	<u>278</u>
	<u><u>\$ 47 570</u></u>	<u><u>\$ 104 101</u></u>	<u><u>\$ 129 742</u></u>	<u><u>\$ 21 929</u></u>
<b>Tonopah Library</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 259 293	\$ 102 690	\$ 73 641	\$ 288 342
Interest receivable	1 304	1 122	1 304	1 122
Taxes receivable	4 172	5 070	4 172	5 070
Due from other governments	<u>644</u>	<u>410</u>	<u>644</u>	<u>410</u>
	<u><u>\$ 265 413</u></u>	<u><u>\$ 109 292</u></u>	<u><u>\$ 79 761</u></u>	<u><u>\$ 294 944</u></u>
<b>LIABILITIES</b>				
Due to other governments	\$ 262 205	\$ 104 313	\$ 76 553	\$ 289 965
Deferred tax revenue	<u>3 208</u>	<u>4 979</u>	<u>3 208</u>	<u>4 979</u>
	<u><u>\$ 265 413</u></u>	<u><u>\$ 109 292</u></u>	<u><u>\$ 79 761</u></u>	<u><u>\$ 294 944</u></u>
<b>Family to Family Pahrump</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 23 575	\$ 73 063	\$ 67 862	\$ 28 776
<b>LIABILITIES</b>				
Due to other governments	\$ 23 575	\$ 73 063	\$ 67 862	\$ 28 776

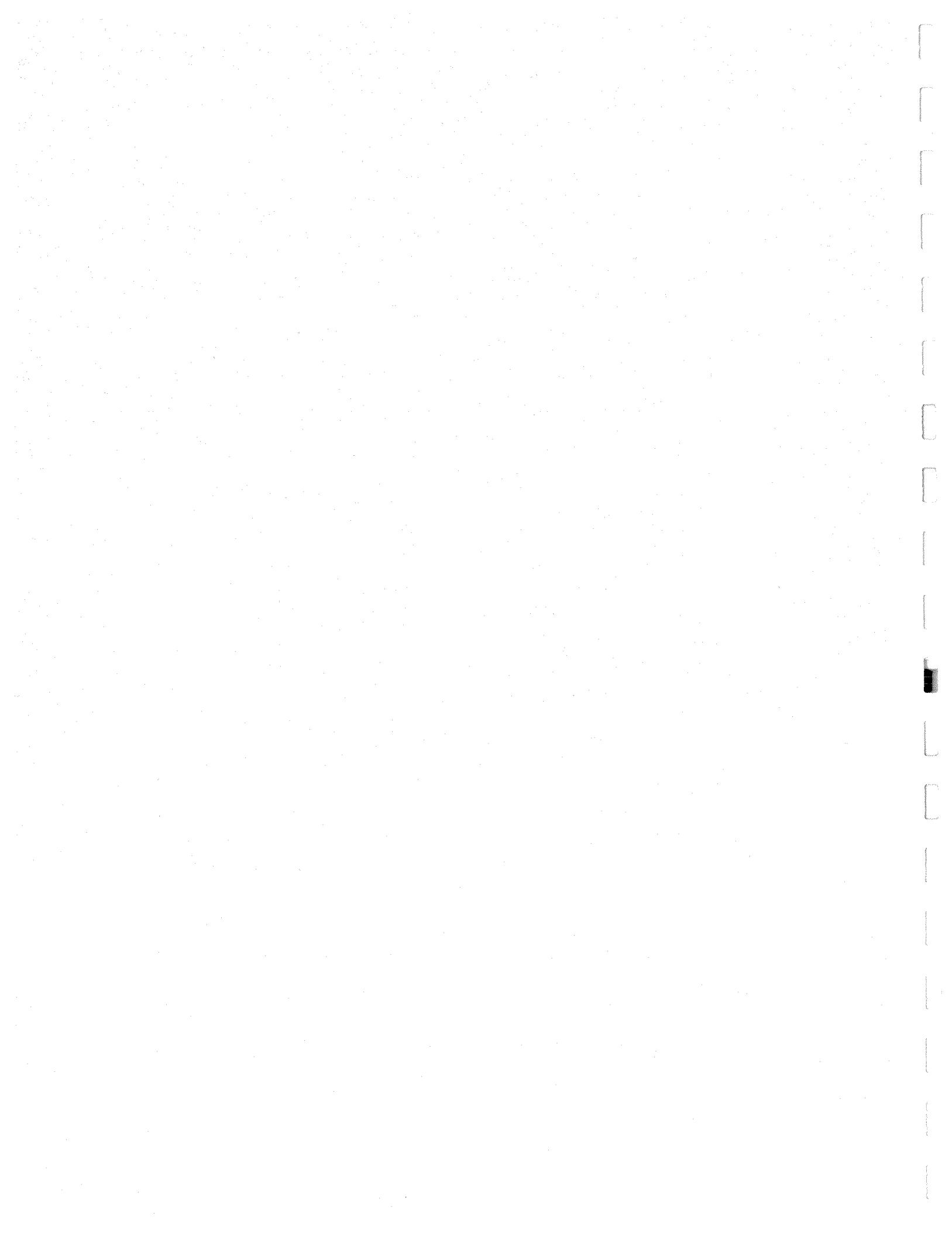
**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 1999**  
**Page 10 of 10**

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	Balance 6/30/98	Additions	Deletions	Balance 6/30/99
<b>Miscellaneous</b>				
<b>ASSETS</b>				
Pooled cash and investments	<u>\$ 139 052</u>	<u>\$16 249 676</u>	<u>\$15 487 233</u>	<u>\$ 901 495</u>
<b>LIABILITIES</b>				
Due to other governments	<u>\$ 139 052</u>	<u>\$16 249 676</u>	<u>\$15 487 233</u>	<u>\$ 901 495</u>
<b>Total All Agency Funds</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$6 084 350	\$35 247 632	\$32 008 457	\$ 9 323 525
Interest receivable	32 059	30 529	32 059	30 529
Accounts receivable	165 258	794 316	165 258	794 316
Taxes receivable	664 279	657 727	664 279	657 727
Due from other governments	<u>374 505</u>	<u>391 712</u>	<u>374 505</u>	<u>391 712</u>
	<u>\$7 320 451</u>	<u>\$37 121 916</u>	<u>\$33 244 558</u>	<u>\$11 197 809</u>
<b>LIABILITIES</b>				
Due to other funds	\$ 43 106	\$ -	\$ 43 106	\$ -
Due to other governments	6 729 253	36 542 796	32 653 360	10 618 689
Deferred tax revenue	<u>548 092</u>	<u>579 120</u>	<u>548 092</u>	<u>579 120</u>
	<u>\$7 320 451</u>	<u>\$37 121 916</u>	<u>\$33 244 558</u>	<u>\$11 197 809</u>

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Schedule No. 1  
Page 1 of 5

NYE COUNTY, NEVADA  
PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICTS  
(PER \$100 OF ASSESSED VALUE)  
FOR THE ROLL YEARS ENDED JUNE 30, 1995 THROUGH 1999

	1999	1998	1997	1996	1995
<b>NYE COUNTY</b>					
General fund	\$ 0.9829	\$ 0.9697	\$ 0.9487	\$ 0.8708	\$ 0.7984
Road fund	0.0049	0.0050	0.0051	0.0073	0.0080
Agricultural extension fund	0.0100	0.0100	-	0.0231	0.0223
Ambulance and health fund	-	-	-	-	-
Medical and general indigent fund	0.0686	0.0856	0.0691	0.0700	0.0652
Museum fund	0.0083	0.0083	-	0.0114	0.0086
Health clinic fund	0.0535	0.0478	0.0374	0.0343	0.0373
Juvenile probation fund	0.0829	0.0766	0.0594	0.0535	0.0500
Parks fund	-	-	-	-	0.0089
Capital projects fund	-	0.0085	-	0.0313	0.1075
State indigent fund	0.0150	0.0150	0.0150	0.0150	0.0150
Emergency medical indigent	0.0166	0.0164	0.0550	0.0291	0.0410
Special capital projects	0.0500	0.0498	0.0500	0.0500	0.0500
911 emergency	<u>0.0050</u>	<u>0.0050</u>	<u>0.0050</u>	<u>0.0050</u>	<u>0.0050</u>
	<u>1.2977</u>	<u>1.2977</u>	<u>1.2447</u>	<u>1.2008</u>	<u>1.2172</u>
Nye school general	0.7500	0.7500	0.7500	0.7500	0.7500
Nye school debt service	0.5850	0.5850	0.5850	0.5850	0.5850
State of Nevada	<u>0.1500</u>	<u>0.1500</u>	<u>0.1500</u>	<u>0.1500</u>	<u>0.1500</u>
Nye county rate	<u>\$2.7827</u>	<u>\$ 2.7827</u>	<u>\$ 2.7297</u>	<u>\$2.6858</u>	<u>\$2.7022</u>
<b>CITY OF GABBS</b>					
General fund	\$ 0.5337	\$ 0.5337	\$ 0.6671	\$ 0.7351	\$ 0.7174
Hospital district	0.2994	0.2994	0.2190	0.2033	0.2020
Hospital debt	0.0242	0.0242	0.0242	0.0158	0.0184
Nye County	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>	<u>2.7022</u>
City of Gabbs rate	<u>\$3.6400</u>	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>	<u>\$3.6400</u>	<u>\$3.6400</u>
<b>AMARGOSA VALLEY TOWN</b>					
General fund	\$ 0.4681	\$ 0.4681	\$ 0.4681	\$ 0.4665	\$ 0.7664
Amargosa library	0.3507	0.3507	0.3376	0.2909	-
Nye County	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>	<u>2.7022</u>
Amargosa Valley Town rate	<u>\$3.6015</u>	<u>\$ 3.6015</u>	<u>\$ 3.5354</u>	<u>\$3.4432</u>	<u>\$3.4686</u>
<b>BEATTY TOWN</b>					
General fund	\$ 0.1334	\$ 0.1334	\$ 0.1141	\$ 0.0976	\$ 0.1820
Beatty library	0.1234	0.1046	0.0895	0.0789	-
Hospital district	0.2994	0.2994	0.2190	0.2033	0.2020
Hospital debt	0.0242	0.0242	0.0242	0.0158	0.0184
Nye County	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>	<u>2.7022</u>
Beatty Town rate	<u>\$3.3631</u>	<u>\$ 3.3443</u>	<u>\$ 3.1765</u>	<u>\$3.0814</u>	<u>\$3.1046</u>

NYE COUNTY, NEVADA  
PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICTS  
(PER \$100 OF ASSESSED VALUE)  
FOR THE ROLL YEARS ENDED JUNE 30, 1995 THROUGH 1999

	1999	1998	1997	1996	1995
<b>MANHATTAN TOWN</b>					
General fund	0.3164	\$ 0.3164	\$ 0.4325	\$ 0.5124	\$ 0.1401
Hospital district	0.2994	0.2994	0.2190	0.2033	0.2020
Hospital debt	0.0242	0.0242	0.0242	0.0158	0.0184
Smoky Valley library	0.1873	0.2173	0.0890	0.2227	0.1844
Nye County	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>	<u>2.7022</u>
Manhattan Town rate	<u>\$3.6100</u>	<u>\$ 3.6400</u>	<u>3.4944</u>	<u>3.6400</u>	<u>3.2471</u>
<b>PAHRUMP TOWN</b>					
General fund	\$0.1900	\$ 0.1632	\$ 0.1632	\$ 0.1632	\$ 0.1644
Swimming pool fund	0.0083	0.0049	0.0049	0.0049	0.0052
Library district	0.0321	0.0301	0.0301	0.0301	0.0301
Debt service fund	-	-	-	-	-
Hospital district	0.0499	0.0410	0.1768	0.2000	0.2000
Hospital debit	0.1082	0.1256	-	-	-
Nye County	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>	<u>2.7022</u>
Pahrump Town rate	<u>\$3.1712</u>	<u>\$ 3.1475</u>	<u>\$ 3.1047</u>	<u>\$ 3.0840</u>	<u>\$ 3.1019</u>
<b>ROUND MOUNTAIN TOWN</b>					
General fund	\$0.3464	\$ 0.3164	\$ 0.5781	\$ 0.5124	\$ 0.5330
Hospital district	0.2994	0.2994	0.2190	0.2033	0.2020
Hospital debt	0.0242	0.0242	0.0242	0.0158	0.0184
Smoky Valley library	0.1873	0.2173	0.0890	0.2227	0.1844
Nye County	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>	<u>2.7022</u>
Round Mountain Town rate	<u>\$3.6400</u>	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>
<b>TONOPAH TOWN</b>					
General fund	\$0.3937	\$ 0.3393	\$ 0.3018	\$ 0.2684	\$ 0.3538
C.C. debt service fund	-	-	0.1294	0.1252	0.1083
Hospital district	0.2994	0.2994	0.2190	0.2033	0.2020
Hospital debt	0.0242	0.0242	0.0242	0.0158	0.0184
Tonopah library district	0.1400	0.1431	0.1262	0.1141	-
Nye County	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>	<u>2.7022</u>
Tonopah Town rate	<u>\$3.6400</u>	<u>\$ 3.5887</u>	<u>\$ 3.5303</u>	<u>\$ 3.4126</u>	<u>\$ 3.3847</u>
<b>OUTSIDE DISTRICT</b>					
Hospital district	\$0.2994	\$ 0.2994	\$ 0.2190	\$ 0.2033	\$ 0.2020
Hospital debt	0.0242	0.0242	0.0242	0.0158	0.0184
Nye County	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>	<u>2.7022</u>
Outside district rate	<u>\$3.1063</u>	<u>\$ 3.1063</u>	<u>\$ 2.9729</u>	<u>\$ 2.9049</u>	<u>\$ 2.9226</u>

NYE COUNTY, NEVADA  
PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICTS  
(PER \$100 OF ASSESSED VALUE)  
FOR THE ROLL YEARS ENDED JUNE 30, 1995 THROUGH 1999

	1999	1998	1997	1996	1995
<b>SMOKY VALLEY LIBRARY</b>					
Library	\$0.1873	\$ 0.2173	\$ 0.0890	\$ 0.2227	\$ 0.1844
Hospital district	0.2994	0.2994	0.2190	0.2033	0.2020
Hospital debt	0.0242	0.0242	0.0242	0.0158	0.0184
Nye County	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>	<u>2.7022</u>
Total Smoky Valley Library	<u>\$3.2936</u>	<u>\$ 3.3236</u>	<u>3.0619</u>	<u>3.1276</u>	<u>3.1070</u>
<b>OUTSIDE SOUTH</b>					
Hospital district	\$0.2994	\$ 0.2994	\$ 0.2190	\$ 0.2033	\$ -
Hospital debt	0.0242	0.0242	0.0242	0.0158	-
Nye County	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>	<u>-</u>
Total outside south	<u>\$3.1063</u>	<u>\$ 3.1063</u>	<u>\$ 2.9729</u>	<u>\$ 2.9049</u>	<u>\$ -</u>
<b>SMOKEY VALLEY T.V.</b>					
Library	\$0.1873	\$ 0.2173	\$ 0.0890	\$ 0.2227	\$ -
Hospital district	0.2994	0.2994	0.2190	0.2033	-
Hospital debt	0.0242	0.0242	0.0242	0.0158	-
Nye County	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>	<u>-</u>
Total Smokey Valley T.V.	<u>\$3.2936</u>	<u>\$ 3.3236</u>	<u>\$ 3.0619</u>	<u>\$ 3.1276</u>	<u>\$ -</u>
<b>TONOPAH LIBRARY</b>					
Library	\$0.1400	\$ 0.1431	\$ 0.1262	\$ 0.1141	\$ -
Hospital district	0.2994	0.2994	0.2190	0.2033	-
Hospital debt	0.0242	0.0242	0.0242	0.0158	-
Nye County	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>	<u>-</u>
Total Tonopah Library	<u>\$3.2463</u>	<u>\$ 3.2494</u>	<u>\$ 3.0991</u>	<u>\$ 3.0190</u>	<u>\$ -</u>
<b>AMARGOSA LIBRARY</b>					
Library	\$0.3333	\$ 0.3507	\$ 0.3376	\$ 0.2909	\$ -
Hospital district	0.2994	0.2994	0.2190	0.2033	-
Hospital debt	0.0242	0.0242	0.0242	0.0158	-
Nye County	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>	<u>-</u>
Total Amargosa Library	<u>\$3.4396</u>	<u>\$ 3.4570</u>	<u>\$ 3.3105</u>	<u>\$ 3.1958</u>	<u>\$ -</u>
<b>RAILROAD GENERAL</b>					
Hospital district	\$0.2994	\$ 0.2994	\$ 0.2190	\$ 0.2033	\$ -
Hospital debt	0.0242	0.0242	0.0242	0.0158	-
Nye County	<u>2.7827</u>	<u>2.7827</u>	<u>2.7297</u>	<u>2.6858</u>	<u>-</u>
Total Railroad General	<u>\$3.1063</u>	<u>\$ 3.1063</u>	<u>\$ 2.9729</u>	<u>\$ 2.9049</u>	<u>\$ -</u>

NYE COUNTY, NEVADA  
PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICTS  
(PER \$100 OF ASSESSED VALUE)  
FOR THE ROLL YEARS ENDED JUNE 30, 1995 THROUGH 1999

	1999	1998	1997	1996	1995
<b>BEATTY LIBRARY</b>					
Library	\$0.1234	\$ 0.1046	\$ 0.0895	\$ 0.0789	\$ -
Hospital district	0.2994	0.2994	0.2190	0.2033	-
Hospital debt	0.0242	0.0242	0.0242	0.0158	-
Nye County	2.7827	2.7827	2.7297	2.6858	-
Total Beatty Library	<u>\$3.2297</u>	<u>\$ 3.2109</u>	<u>\$ 3.0624</u>	<u>\$ 2.9838</u>	<u>\$ -</u>
<b>BEATTY GENERAL IMPROVEMENT</b>					
Library	\$0.1234	\$ 0.1046	\$ 0.0895	\$ 0.0789	\$ -
General	0.1334	0.1334	0.1141	0.0976	-
Hospital district	0.2994	0.2994	0.2190	0.2033	-
Hospital debt	0.0242	0.0242	0.0242	0.0158	-
Nye County	2.7827	2.7827	2.7297	2.6858	-
Total Beatty General Improvement	<u>\$3.3631</u>	<u>\$ 3.3443</u>	<u>\$ 3.1765</u>	<u>\$ 3.0814</u>	<u>\$ -</u>
<b>BEATTY WATER AND SANITATION</b>					
Library	\$0.1234	\$ 0.1046	\$ 0.0895	\$ 0.0789	\$ -
General	0.1334	0.1334	0.1141	0.0976	-
Hospital district	0.2994	0.2994	0.2190	0.2033	-
Hospital debt	0.0242	0.0242	0.0242	0.0158	-
Nye County	2.7827	2.7827	2.7297	2.6858	-
Total Beatty Water and Sanitation	<u>\$3.3631</u>	<u>\$ 3.3443</u>	<u>\$ 3.1765</u>	<u>\$ 3.0814</u>	<u>\$ -</u>

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NYE COUNTY, NEVADA  
PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICTS  
(PER \$100 OF ASSESSED VALUE)  
FOR THE ROLL YEARS ENDED JUNE 30, 1995 THROUGH 1999

ASSESSED VALUATIONS

	ROLL YEARS				
	1998-99	1997-98	1996-97	1995-96	1994-95
Nye County	\$611,889,982	\$605,165,303	\$589,782,421	\$618,515,826	\$565,253,556
City of Gabbs	3,495,690	4,054,862	3,212,686	3,424,488	4,060,326
Amargosa Valley Town	23,989,877	23,981,191	20,480,515	19,967,770	13,390,818
Beatty Town	43,568,920	47,748,765	46,830,309	111,024,411	85,926,411
Manhattan Town	605,158	606,029	1,004,911	1,107,287	5,330,585
Pahrump Town	369,622,304	326,002,629	289,897,974	245,548,880	226,177,169
Round Mountain Town	66,374,508	87,100,416	78,242,462	77,853,529	68,340,162
Tonopah Town	27,454,989	25,861,892	27,331,795	28,245,940	29,689,436
Smokey Valley Library	74,734,194	93,997,937	85,082,621	100,045,621	-
Tonopah Library	30,258,265	29,467,546	30,620,058	31,226,949	-
Amargosa Library	24,875,921	25,204,891	21,203,566	20,712,106	-
Beatty Library	44,932,676	49,418,191	48,494,667	113,469,866	-

Schedule No. 2  
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NYE COUNTY  
SCHEDULE OF 1999-00 BEGINNING FUND BALANCES  
JUNE 30, 1999

	BUDGETED OPENING BALANCE	ACTUAL OPENING BALANCE	OVER (UNDER) BUDGET
General fund	\$ 1 381 828	\$ 1 516 271	\$ 134 443
Road fund	1 241	900 197	898 956
Regional streets and highways fund	495 294	157 451	(337 843)
Public transit fund	640 710	145 293	(495 417)
Agricultural extension fund	14 009	8 497	(5 512)
Airport fund	1 985	(13 221)	(15 206)
Ambulance and health fund	384 056	368 723	(15 333)
Medical and general indigent fund	478 345	530 364	52 019
Dedicated medical indigent fund	219 665	13 904	(205 761)
Health clinics fund	16 117	32 316	16 199
Mining maps fund	12 398	7 355	(5 043)
Juvenile probation fund	28 185	42 251	14 066
Museum fund	4 117	8 934	4 817
Law library	4 240	(2 327)	(6 567)
Parks and recreation fund	13 584	13 553	(31)
State/County room tax fund	16 802	13 585	(3 217)
Justice court admin. assessment fund	135 808	124 580	(11 228)
Forensic services fund	36 660	35 846	(814)
Capital projects fund	487 728	485 676	(2 052)
Special ad valorem capital projects	635 312	618 904	(16 408)
Self insurance fund	44 717	73 220	28 503
Employees' group insurance fund	221 888	69 499	(152 389)
F.H. Flint Scholarship fund	21 777	19 004	(2 773)
Justice Court Assessment	108 322	103 198	(5 124)
Economic development	1 243	9 178	7 935
911 Emergency System	38 386	39 666	1 280
Senior Nutrition	-	(8 270)	(8 270)
Special projects	7 392 253	6 199 382	(1 192 871)
Public lands	6 526	7 120	594
Controlled substance	14 634	4 770	(9 864)
Repository - Scientific	599 983	(20 754)	(620 737)
Radio communications repair	43 524	48 260	4 736
Trust property	661 404	918 078	256 674
Motor Pool	188 265	(7 780)	(196 045)
Building department	176 700	94 664	(82 036)
Stabilization fund	-	100 000	100 000
Early Warning Drilling	989 153	-	(989 153)
	<u>\$15 516 859</u>	<u>\$12 657 387</u>	<u>\$(2 859 472)</u>

NYE COUNTY  
SCHEDULE OF 1999-99 BEGINNING FUND BALANCES  
JUNE 30, 1999

	BUDGETED OPENING BALANCE	ACTUAL OPENING BALANCE	OVER (UNDER) BUDGET
<b>Amargosa Valley Town</b>			
General fund	\$ 78 845	\$ 107 143	\$ 28 298
Community Center and Park	10 695	11 533	838
Special ad valorem capital projects	<u>12 477</u>	<u>12 538</u>	<u>61</u>
	<u>\$ 102 017</u>	<u>\$ 131 214</u>	<u>\$ 29 197</u>
<b>Beatty Town</b>			
General fund	\$ 115 710	\$ 147 374	\$ 31 664
Special ad valorem capital projects	63 291	63 511	220
Capital projects	<u>738 837</u>	<u>759 883</u>	<u>21 046</u>
	<u>\$ 917 838</u>	<u>\$ 970 768</u>	<u>\$ 52 930</u>
<b>Beatty General Improvement District</b>			
District fund	<u>\$ 73 859</u>	<u>\$ 62 489</u>	<u>\$ (11 370)</u>
<b>Manhattan Town</b>			
General fund	\$ 12 154	\$ 12 051	\$ (103)
Special ad valorem capital projects	<u>7 381</u>	<u>1 013</u>	<u>(6 368)</u>
	<u>\$ 19 535</u>	<u>\$ 13 064</u>	<u>\$ (6 471)</u>

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